

Cherokee County Board of Tax Assessors
Regular Meeting
May 14, 2026

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: April 16, 2026 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Front Office, Becky Parker, Receiver of Records
Batch E-1, Dropped Exemptions

Personal Property Department, Rhonda Peterson, Project Manager
Batch P1, Standard Agenda

Commercial Department, Blake McFarland, Senior Appraiser
Batch 1P, Prior Year Changes

Rural Department, Ricky Hitt, Senior Appraiser
Batch 5P, Previous Year Changes

- 6. Approval of Change in Assessment Notice for Sawnee Electric Mem Corp**
- 7. Chief Appraiser's Report**
- 8. Attorney's Report / Executive Session**
- 9. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
03N04B- 106	BORRELLI CASEY	L13(ES1)	OWNER FILING ON 15N11B-170 503 TALULA CT	01
03N18B- 045	COMER AARON	L13(ES1)	OWNER FILING ON 03N12-022, 352 WOODMONT	01
15N05C- 144	ELLISE ARDEN A	L01(ES3)	PER OWNER FILED ON 15N04G-147 FOR TY 2026	01
15N06C- 304	PEREA ROBERTO A	L13(ES1)	OWNER FILING ON 322 WALNUT HILLS, 15N02C-461	01
15N06L- 034	SULLIVAN MARY L	L01(ES3)	OWNER BERNARD SULLIVAN DECEASED	01
15N07G- 277	SCHUCK NORMAN	L01(ES3)	PER GAYLE SCHUCK NO LONGER ON DEED	01
15N08K- 108	LINGERFELT JASON B	L13(ES1)	OWNER FILING ON 777 BISHOP DR, 14N28-058C	04
15N11H- 126	SCHWAENMLE JOHN	L13(ES1)	PER OWNERS REQUEST	07
15N12D- 212	DEMARRE TIMOTHY A	L13(ES1)	OWNER FILING ON 03N06B-017 416 VALLEY VIEW TRL	01
15N12H- 306	MCPHEARSON JAMES RYAN	L20(ES5)	OWNER FILED ON 15N12H-306	01
15N12J- 058	ROWE WILLIAM JEFFREY SR	L05(ESC)	PER OWNER FILED ON 15N12J-482	07
15N14F- 070	SAMS GAIL STEPHENS	L05(ESC)	PER OWNER FILED ON 14N18B-077 FOR TY 2026	01
15N15G- 203	ROSA EDGAR	L20(ES5)	OWNER FILED ON 14N27C-033	04
15N16J- 231	GIBBS SHALAKAY	L13(ES1)	OWNER FILING ON 15N16J-091, 322 KELLS CT	04
15N22 - 089	JOHNSTON EDWIN	L13(ES1)	PER HOUSE REMOVED	01
15N23C- 058	BROE JUSTIN	L13(ES1)	OWNER FILING ON 15N12J-393 1000 FENDLEY ST	01
15N24F- 142	TRAN STEVE	L13(ES1)	OWNER FILED ON 15N03C-037	07
15N24R- 138	YOUNG COURTNEY R III	L01(ES3)	PER OWNER FILED ON 15N29C-025 FOR TY 2026	07
15N26E- 261	JONES SIMEON G	L03(ES3)	PER OWNER FILED ON 15N05L-264 FOR TY 2026	04
15N26K- 137	HYNEKAMP HENDRIK J	L13(ES1)	OWNERS FILED ON 03N16C-327	01
15N30B- 087	EDMONSON DOUGLAS RAY J	L13(ES1)	OWNER FILING ON 15N29-101, 1987 LUM CROWE RD	01
15N30L- 341	PATRICK JACK	L13(ES1)	OWNER FILING ON 14N14A-030, 605 RED LEAF	01

PROPERTY ID	NAME	EXEMPTIO	REASON	TAX DIST
21N09 - 505	HOLMAN MARGARET YEH	L01(ES3)	OWNERS FILED ON 22N08A-035	01
21N10F- 080	VOLLENWEIDER WILLIAM CH	L01(ES3)	PER OWNER FILED ON 15N11B-214 FOR TY 2026	01
21N12L- 242	DAVE MEETISH JAYESH	L01(ES3)	PER OWNER FILED ON 15N24Z-008 FOR TY 2026	01
21N12M- 118	PADILLA JORGE	L13(ES1)	OWNER FILING ON 15N25C-089, 515 TOWER TRCE	01
92N05A- 078	SWOPE EDGAR K	L13(ES1)	OWNER FILING ON 15N12J-418, 585 BRASHY ST	7A
92N05A- 217	ANDERSON JAMIE L TRUSTE	L05(ESC)	REMOVED PER OWNER FILED ON 15N27A-123 FOR TY 20	7A
92N10 - 040	BONE BRETT	L13(ES1)	PER OWNER FILED ON 15N02C-142 FOR TY 2026	07

Becky Parker

Becky Parker, Senior Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
5/14/2026

Taxpayer	Tax District	Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
SPLENDOR NAILS AND SPA LLC	4	134972	B	R	2025	\$30,545.00	\$0.00	\$0.00	None	Former owner came in with cancellation of SOS showing that this business was sold in 2024, however current owner continues to file under her former account and FEI# DC to remove billing charged to former owner and will create new account for current owner.
DOLLAR TREE STORES INC	7	154199	B	R	2025	\$751,954.00	\$0.00	\$0.00	None	This was a duplicate account for account #156218.
GEORGIA URROLOGY ASC CANTON	3	158011	B	NOD	2025	\$0.00	\$82,872.00	\$82,872.00	45 Day	Received late 2025 return for new account not on digest.
MY NAILS AND SPA	4	158012	B	NOD	2025	\$0.00	\$30,545.00	\$21,990.00	45 Day	TP was filing under former owner's account number and FEI, created new account NOD. Penalties applied.



TMA Account Manager



Chief Appraiser

5/14/2026

Date Approved By Board

COMMERCIAL / INDUSTRIAL DIGEST CHANGES

Tax Year: 2025

Batch: 1P- Prior Year Changes

Meeting Date: Thursday, May 14, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	Explanation	Appeal #
91N15 - 040A	SILEX DOWNTOWN LLC	\$385,000	\$385,000	EXEMPT TO TAXABLE	
91N15 - 040A	SILEX DOWNTOWN LLC	\$226,500	\$226,500	EXEMPT TO TAXABLE	



Blake McFarland, Senior Commercial Appraiser



Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2026 Batch # 5P Previous Tax Year Changes Meeting Date: Thursday, May 14, 2026

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900	\$4,126,900	FMV	ACERAGE CHANGE FOR TAX YEAR 2021
		\$0	\$0	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$4,126,900	\$4,126,900	FMV	ACERAGE CHANGE FOR TAX YEAR 2020
		\$0	\$0	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$1,200	\$0	FMV	ERROR CORRECTION FOR TAX YEAR 2025
		\$0	\$0	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$1,000	\$0	FMV	ERROR CORRECTION FOR TAX YEAR 2024
		\$0	\$0	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$810	\$0	FMV	ERROR CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
15N19 - -145	AMH HB AVERY CREEK VENTU	\$770	\$0	FMV	ERROR CORRECTION FOR TAX YEAR 2022
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$1,200	FMV	ERROR CORRECTION FOR TAX YEAR 2025
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$1,000	FMV	ERROR CORRECTION FOR TAX YEAR 2024
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$830	FMV	ERROR CORRECTION FOR TAX YEAR 2023
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$790	FMV	ERROR CORRECTION FOR TAX YEAR 2022
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$660	FMV	ERROR CORRECTION FOR TAX YEAR 2021
		\$0	\$0	CUV	
15N19 - -145 C	UNIVERTER ROAD INVESTMEN	\$0	\$660	FMV	ERROR CORRECTION FOR TAX YEAR 2020
		\$0	\$0	CUV	

Ricky A. Hitt

Steve Swindell

Ricky Hitt, Senior Rural Appraiser

Steve Swindell, Chief Appraiser

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: 40.00

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District		Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CANTON	USNEMC-003	0	99,326	100,889	40,356	<u>40,356</u>
COUNTY UNINCORPORATED	USNEMC-001	0	36,341,054	36,912,913	14,765,165	<u>14,765,165</u>
HOLLY SPRINGS	USNEMC-004	0	8,500,686	8,634,452	3,453,781	<u>3,453,781</u>
Company Total		0	44,941,066	45,648,254	18,259,302	<u>18,259,302</u>

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (678) 493-6120.

Mary Beth Burnette
 (Print Name) Chairman,
 County Board of Tax Assessors

05/14/2026
 Date of Notice

 (Signature) Chairman,
 County Board of Tax Assessors

Board of Tax Assessors Meeting

Minutes of the April 16, 2026 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

Staff Present: Steve Swindell, Sandy Forrester, Ricky Hitt, Lee Johnson, Reagan OBriant, Becky Parker, Trey Stephens, Ben Wheeler and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

- 1. Call to Order:** MaryBeth Burnette called the meeting to order.
- 2. Approval of Agenda:** Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
- 3. Approval of Minutes:** Motion by Mark Young to approve the April 9, 2026 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
- 4. Public Comments:** None.
- 5. New Business:** Motion Mark Young to move Batch MH1, Batch 5CA and Batch 5CC to the consent agenda and follow staff recommendations, seconded by Raymond Gunnin and approved by each Board Member.

Digest Changes:

Rural Department, Ricky Hitt, Senior Appraiser
Batch MH1, Mobile Home Digest Changes
Batch 5CA, CUVA Appeals
Batch 5CC, CUVA Continuation

6. Chief Appraiser Report

Steve reviewed the 2026 Budget Report.

Revaluation for 2026 is now complete, reflecting that new growth numbers are down from last year.

We have received the Department of Audits initial report. The study will be completed in late summer.

The next BOA meeting will be Thursday, May 14, 2026 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

8. Adjournment: Motion by Mark Young to adjourn, seconded Tommy Mann and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary