



Regular Meeting – December 5, 2024 –8:30 AM

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ROLL CALL

Members Present: Terry Tolbert – Chairman
James A. Gunter – Vice-Chairman (via videoconference/teleconference)
Laura Hegstrom - Secretary
Gena Taylor – Member

Members Absent: Betty Ellington – Member

Staff Present: Corey Gillenwater – Interim Chief Appraiser
Lisa Lowrimore – Deputy Chief Appraiser of Operations
Roxann Prescott – Assistant to the Board of Assessors
Abda Quillian – Legal Counsel (via videoconference/teleconference)
Tally Peek – Assistant Deputy Chief Appraiser of Support Services
Tobe Northcutt – Assistant Deputy Chief Appraiser of Commercial/Personal Property
Julie Marine - Assistant Deputy Chief Appraiser of Residential Property
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control

Corey Gillenwater, Interim Chief Appraiser corrected the start time from 10:30 AM to 8:30 AM.

Ms. Hegstrom made a motion to accept the agenda as presented. Ms. Taylor seconded. The motion passed with a unanimous vote.

PERSONNEL RECOGNITION

A. Taxpayer Letter:

Derek Solanki

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – Support Services has processed 1,236 Homestead Applications and 9,163 Transfers. GIS is reviewing recorded Platts and working 148 Split/Combo packets. Clerical staff continue to help taxpayers in person and over the phone.

Tobe Northcutt for Commercial/Industrial and Personal Property – Personal Property is busy adding new businesses. 53% of Personal Property Appeals have been completed. Commercial has completed 63% of Permits, 30% of New Construction has been picked up and 34% Appeals are complete.

Julie Marine for Residential – 73% of Permits have been completed, 75% of Field Reviews have been completed and addition of New Construction continues. We are very happy and excited to welcome Jonathan Eady to our team.



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Kevin Hicks for Quality Control – Mobile Home Digest has been completed. Working with Tyler on the new format for Notices of Assessment and Smart File testing with the new Personal Property composite conversion tables. Preparing the Personal Property postcards to be mailed in January.

APPROVAL OF MINUTES

Mr. Gunter made a motion to approve the following:

Minutes of the November 7, 2024 Regular Meeting. – Agenda Item: VI-A

Ms. Taylor seconded. The motion passed with a unanimous vote.

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Taylor made a motion to approve the following:

1. Applications for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation

A. CUVA – Agenda Items: VIII-1A

B. Capital Improvements – Agenda Item: VIII-1B

C. Personal Property E-Code Exemption Listing – Agenda Item: VIII-1C

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

2. Notices of Assessment (NOAs)– Submitted for Approval of Recommendation

A. Residential 45-Day NOAs – Agenda Item: VIII-2A

B. Personal Property 45-Day NOAs - Agenda Item: VIII-2B

C. Support Services 45-Day NOAs – Agenda Item: VIII-2C

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

3. Appeal Waivers – Submitted for Approval of Recommendation

A. Residential – Agenda Item: VIII-3A

B. Commercial – Agenda Item: VIII-3B

C. Personal Property – Agenda Item: VIII-3C

D. Motor Vehicle - Agenda Item: VIII-3D

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

4. Property Corrections – Submitted for Approval of Recommendation

A. Notification Letters

1. Residential – Agenda Item: VIII-4A1

2. Personal Property - Agenda Item: VIII-4A2

Ms. Hegstrom seconded. The motion passed with a unanimous vote.



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Ms. Taylor made a motion to approve the following:

5. Certifications to Board of Equalization – Submitted for Approval of Recommendation

- A. Residential – Agenda Item: VIII-5A
- B. Personal Property - Agenda Item: VIII-5B
- C. Motor Vehicle Agenda Item: VIII-5C

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

6. Timber – Submitted for Approval of Recommendation

- A. Timber Values – Agenda Item: VIII-6A

Mr. Gunter seconded. The motion passed with a unanimous vote.

7. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing - Agenda Item: VIII-7A

REGULAR AGENDA

1. Chief Appraiser Items

Ms. Hegstrom made a motion to approve the following:

- A. TY2025 Mobile Home Digest (Taxable) – Submitted for Approval of Recommendation

Mr. Gunter seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to approve the following:

- B. TY2025 Mobile Home Digest (Exempt) – Submitted for Approval of Recommendation

Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Ms. Hegstrom made a motion to approve the following:

- C. Public Utility Digest for TY2024 (5 Year History) – Submitted for Approval of Recommendation

Ms. Taylor seconded. The motion passed with a unanimous vote.

- D. 2024 Legislation and Recommendations – The approval of House Bill 581 will require a lot of staff training and cost due to CAMA modifications. We have been in discussions with the Tax Commissioner's office as well as the School Board regarding the implementation of HB 581. The biggest part is before the taxing authorities will be able to see the Digest they will have to estimate what the rollback rate would possibly be. Once they do that they will need to certify the information to the Tax Commissioner's office. The Tax Commissioner's office will then provide it to the Board of Assessors. It will appear on the Notice of Assessment where the estimated taxes were once listed. The state-wide floating Homestead Exemption will be quite a significant implementation into our CAMA system. Other legislation includes the 299C – 3-year appeal protection will not apply unless there is a value change. We are in contact with other jurisdictions regarding how they plan to handle this. Also, the Personal Property non-taxable limit was raised from \$7,500.00 to \$20,000.00.

2. Board Member Items

- A. Budget FY24/25 – Agenda Item: IX-2A



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3. Chairman Items

A. Executive Session

Ms. Taylor made a motion to move in to Executive Session at 8:56 AM to discuss Personnel & Litigation items.

Ms. Hegstrom seconded. The motion passed with a unanimous vote. Ms. Taylor made a motion to move out of Executive Session at 9:12 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

B. TY2024 BOE Decisions – Agenda Item: IX-3B

Mr. Gunter made a motion to approve the following:

4. Certifications to Superior Court – Submitted for Approval of Recommendation

A. BOA – Agenda Item: IX-4A

10606 01004	BC Industrial Exchange Portfolio III	TY2024
10606 01005	BC Industrial Exchange Portfolio III	TY2024
11010 03017	Canam Megsav Building C Owner, LLC	TY2024
20004 07001	Inland American Lodging Savannah, LLC	TY2024
20005 02003	East River Street, LLC	TY2024
20015 20006	WS PL Savannah Owner, LLC	TY2024
20113 21004	SNH SE Habersham Savannah, LLC	TY2024
20142 05008	Cristol & Larry Johnson as Co-Trustees	TY2024
20709 02004	Centerpoint Properties Trust	TY2024
20709 02006	BCP Tremont, LLC	TY2024
20982 01023	SH7-Savannah, LLC	TY2024
21016 02139	PRII Morgan Lakes, LLC	TY2024
40001 09003	Jennifer Rutherford	TY2024
50004A01025	Preps Auto Parts-Pooler, LLC	TY2024
50017C02009	AGA Pooler, LLC	TY2024
50987 06014	Savannah Owner Holdings, LLC	TY2024
50988 04035	DGI LS, LLC	TY2024
51011 01060	Savannah Economic Development	TY2024
51015 01058	Nordic Resource Center, LLC	TY2024
60883 01012	Centerpoint Garden City, LLC	TY2024
60883 01015	Centerpoint Intermodal Center Garden City Pro	TY2024
60883 01016	Centerpoint Center Garden City, LLC	TY2024
60892 01038	IV1 6030 Commerce Blvd, LLC	TY2024
60930 01002	Savannah Main Gate, LLC	TY2024
60956 02013	Beverly Plantation, LLC	TY2024
60986 03001	Centerpoint Dean Forest, LLC	TY2024
70976 02027	F3 GA Hwy 30 BTR Property Owner, LLC	TY2024
70977 01027	CH Realty IX-Sansone I Savannah 21-95, LP	TY2024
70977 01028	CH Realty IX-Sansone I Savannah 21-95, LP	TY2024

Ms. Taylor seconded. The motion passed with a unanimous vote.



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Ms. Taylor made a motion to accept the following:

5. Approval to Superior Court – Submitted for Approval of Recommendation

A. Taxpayer – Agenda Item: IX-5A

20004 4201	Congress Lane Associates, Inc.	TY2024
20019 01017L	Sustainable Fellwood Phase II, LP	TY2024
20019 01024L	Sustainable Fellwood Phase I, LP	TY2024
20019 01035L	Sustainable Fellwood Phase III, LP	TY2024
20559 01004	Oglethorpe Mall, LLC	TY2024
20713 01003	Centerpoint Properties Trust	TY2024
20782 01008	Forest Hills of Savannah, LLC	TY2024
50985 02013	Dia Suri, LLC	TY2024

B. BOA – Agenda Item: IX-5B

10606 01004	BC Industrial Exchange Portfolio III	TY2024
10606 01005	BC Industrial Exchange Portfolio III	TY2024
11010 03017	Canam Megsav Building C Owner, LLC	TY2024
20004 07001	Inland American Lodging Savannah, LLC	TY2024
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Ms. Hegstrom seconded. The motion passed with a unanimous vote.



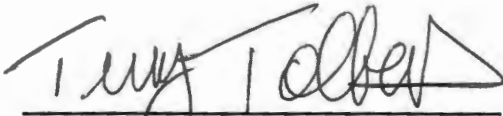
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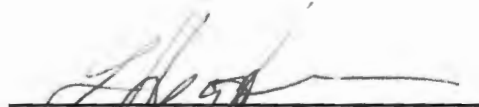
6. Attorney Items
None

ADJOURNMENT

Ms. Hegstrom made a motion to adjourn the meeting at 9:14 AM.
Ms. Taylor seconded. The motion passed with a unanimous vote.



Terry Tolbert, Chairman



Laura Hegstrom, Secretary