



Chatham County Board of Assessors

REGULAR MEETING

April 18, 2024

8:30 A.M.

I. CALL TO ORDER

II. ROLL CALL

III. PERSONNEL RECOGNITION

A. Promotion:

Residential Appraiser:

Derek Solanki

IV. CITIZEN ITEMS

None

V. DIVISION MANAGER STAFF REPORTS

VI. APPROVAL OF THE MINUTES

Approval of the Minutes of the April 4, 2024 Regular Meeting

VII. OLD ITEMS

None

VIII. CONSENT AGENDA

1. Application for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation
 - A. Real Property
 - B. Rehabilitated Historic
 - C. CUVA
2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation
 - A. Personal Property 45-Day NOAs
 - B. Support Services 45-Day NOAs
 - C. Non-Homesteaded Mobile Home 45-Day NOAs
3. Appeal Waivers – Submitted for Approval of Recommendation
 - A. Motor Vehicle
4. Certifications to the Board of Equalization – Submitted for Approval of Recommendation
 - A. Commercial
 - B. Motor Vehicle
5. Notification Items
 - A. Support Services – Homestead Exemption/Ownership Corrections Listing



Chatham County Board of Assessors

IX. REGULAR AGENDA

1. Chief Appraiser Items

- A. Board of Education Presentation**
- B. TY2024 Revaluation Summary**

2. Board Member Items

- A. Budget FY23/24**

3. Chairman Items

- A. Executive Session**

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

- A. Taxpayer**

5. Attorney Items

- A. Final Orders**
- B. Dismissals**

X. ADJOURNMENT



Chatham County Board of Assessors

Agenda Item: II
April 18, 2024

II. ROLL CALL



Chatham County Board of Assessors

Agenda Item: III-A
April 18, 2024

III. Personnel Recognition

A. Promotion:

Residential Appraiser:

Derek Solanki



Chatham County Board of Assessors

Agenda Item: IV
April 18, 2024

IV. Citizen Items
None



Chatham County Board of Assessors

Agenda Item: V
April 18, 2024

V. Division Manager Staff Reports



Chatham County Board of Assessors

Agenda Item: VI
April 18, 2024

VI. Approval of the Minutes

Approval of the minutes of the April 4, 2024 Regular Meeting.



Chatham County Board of Assessors

Agenda Item: VI

April 18, 2024

Regular Meeting – April 4, 2024 –8:30 AM

Page 1

ROLL CALL

Members Present: Terry Tolbert – Chairman
 James A. Gunter – Vice Chairman
 Laura Hegstrom - Secretary
 Betty Ellington – Member
 Gena Taylor – 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)
 Julie Marine – Assistant Deputy Chief Appraiser of Residential
 Tally Peek – Assistant Deputy Chief Appraiser of Support Services/GIS

Others Present: Sonya Jackson – Tax Commissioner

Corey Gillenwater, Interim Chief Appraiser added adjustment of May meeting dates under Chief Appraiser Items.

Mr. Gunter made a motion to accept the revised agenda as presented. Ms. Ellington seconded. The motion passed with a unanimous vote.

PERSONNEL RECOGNITION

A. Staff Training:

Course IA: Assessment Fundamentals for Appraisers:	Laynee Schwartz
	Clint Carroll
	Hayden Mundy

B. Taxpayer Letters:

Gabrielle Rowse
 Heather Brown
 Roxann Prescott

C. Years of Service:

5 Years:	Ashley Horton
	Addam Wood

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Julie Marine for Residential – 52,914 Field Reviews have been completed, most of the Fire Fee Appeals are complete and working on neighborhood modifications in preparation for the Digest.

Regular Meeting – April 4, 2024 – 8:30 AM

Page 2

Tally Peek for Support Services/GIS – Support Services has processed 12,598 transfers, 4,529 Homestead applications with 644 of those the final week of Homestead season. GIS is working 182 Split/Combo packets. Clerical staff is working on receiving Personal Property Returns.

Lisa Lowrimore for Commercial/Industrial and Personal Property – Commercial has completed their Sales Reviews, completed Reviews of Income categories with the exception of hospitality that is expected to be completed early next week and has completed 3,000 Field Reviews. Personal Property has received 6,694 Returns to date with 2,338 of those being filed online. 69% of Returns have been processed. 259 Freeport Applications have been received to date.

Corey Gillenwater for Quality Control – Work continues on Tyler and Mobile Appraiser issues. Quality Control is running through checks in preparation for the Digest.

APPROVAL OF MINUTES

Ms. Ellington made a motion to approve the following:
Minutes of the March 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

Mr. Gunter made a motion to approve the following:

1. Applications for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation
 - A. Real Property - Agenda Item: VIII-1A
 - B. CUVA – Agenda Item: VIII-1B
 - C. Rehabilitated Historic – Agenda Item: VIII-1C

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

Ms. Ellington made a motion to approve the following:

2. Notices of Assessment (NOAs)– Submitted for Approval of Recommendation
 - A. Support Services 45-Day NOAs – Agenda Item: VIII-2A
 - B. Personal Property 45-Day NOAs – Agenda Item: VIII-2B
 - C. Non-Homesteaded Mobile Home 45-Day NOAs – Agenda Item: VIII-2C

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

Ms. Ellington made a motion to approve the following:

3. Appeal Waivers – Submitted for Approval of Recommendation
 - A. Commercial – Agenda Item: VIII-3A
 - B. Personal Property – Agenda Item: VIII-3B
 - C. Motor Vehicle – Agenda Item: VIII-3C

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

Regular Meeting – April 4, 2024 – 8:30 AM

Page 3

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

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

Ms. Ellington made a motion to approve the following:

5. Certifications to Board of Equalization – Submitted for Approval of Recommendation
 - A. Personal Property - Agenda Item: VIII-5A
 - B. Motor Vehicle - Agenda Item: VIII-5B

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

Mr. Gunter made a motion to approve the following:

6. Deactivated Parcel Listing – Submitted for Approval of Recommendation
 - A. Support Services – Agenda Item: VIII-6A

Ms. Taylor 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 Budget Recommendations from Budget Analyst – Submitted for Approval of Recommendation – This is the second part of the process where we received recommendations from the County Budget Analyst based on usage and itemization of some things they want us to discuss with the County Manager. - Agenda Item: IX-1A

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

B. TY2025 Budget Meeting with County Manager/Budget Team – Of the number of items we were asked to discuss, Technical Services was the major ask that includes software projects that we are interested in. The discussion will entail different options and different costs, etc. Following this meeting we will receive a final proposed budget. At the last meeting we did learn that our travel budget was approved.

Ms. Ellington made a motion to approve the following:

C. Request to move the May 2, 2024 board meeting to May 9, 2024. Request to cancel the May 16, 2024 meeting. – Submitted for Approval of Recommendation

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

2. Board Member Items

- A. Budget FY22/23 – Agenda Item: IX-2A

3. Chairman Items

A. Executive Session

Ms. Hegstrom made a motion to move in to Executive Session at 8:57 AM to discuss Personnel & Litigation items. Ms. Taylor seconded. The motion passed with a unanimous vote. Ms. Hegstrom made a motion to move out of Executive Session at 9:02 AM. Ms. Taylor seconded. The motion passed with a unanimous vote.

Regular Meeting – April 4, 2024 – 8:30 AM

Page 4

B. TY2023 BOE Decisions – Agenda Item: IX-3B

Mr. Gunter made a motion to approve the following:

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

A. Taxpayer – Agenda Item: IX-4A

10115 01062	SSR, LLC	TY2023
10197B01037	Ronald S. & Donna R. Cohen	TY2023
10340 01032	Starr Holland	TY2023
10340 01033	Starr Holland	TY2023
11004J01023	Fatima J. Pais	TY2023
20063 03002	Georgia W. Benton	TY2023
20085 03006	Nicholas Bulka	TY2023
20783 02001	1036 Dutchtown Road, LLC ET AL'S	TY2023
40026 02024	Radar Estates, LLC	TY2023

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

5. Attorney Items

A. Final Orders

10991 03001	Harco, Inc. & Cohen Family LP	TY2016
20004 08001	HH Savannah, LLC	TY2021
2016 01029	Tradeport Savannah Limited Partnership, LLC	TY2023
20015 06002	The Arianna DiGirolamo Trust	TY2023
20783 03001	JDN Investments Properties, LLC	TY2023

B. Dismissals

10991 03001	Harco Inc. & Cohen Family LP	TY2017
20044 36001	1201 Bull Street, LLC	TY2021

ADJOURNMENT

Ms. Hegstrom made a motion to adjourn the meeting at 9:03 AM.

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

Terry Tolbert, Chairman

Laura Hegstrom, Secretary



Chatham County Board of Assessors

Agenda Item: VII
April 18, 2024

VII. Old Items
None



Chatham County Board of Assessors

Agenda Item: VIII-1-A-C
April 18, 2024

VIII. Consent Agenda

- 1. Application for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation**
 - A. Real Property**
 - B. Rehabilitated Historic**
 - C. CUVA**

Agenda Item

Re: Real Property Exemption

Tax Year: 2024

OWNER: Savannah College of Art and Design, Inc
ADDRESS: 640 Indian Street
MARKET VALUE: \$26,761,300
PIN: 20003 03001
EXEMPT CODE: E-6, Schools

This property is owned by The Savannah College of Art and Design. The parcel is 80% complete for tax year 2024. When completed the property will be The River, a residence hall for students enrolled in the college. The application was submitted March 25, 2024. The property was purchased on October 16, 2018. The field visit was done April 2, 2024.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2024

OWNER: Savannah College of Art and Design, Inc
ADDRESS: 641 Indian Street
MARKET VALUE: \$2,915,349
PIN: 20003 11004
EXEMPT CODE: E-6, Schools

This property is owned by The Savannah College of Art and Design. The property was purchased May 1, 2023. Permits were issued May 25, 2023, to begin renovations into academic space to include classrooms and studio space. The application was submitted March 25, 2024. The field visit was done April 2, 2024.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Iglesia Pentecostal Evangelistas Unidos En Cristo
ADDRESS: 3700 Wallin Street
MARKET VALUE: \$677,600
PIN: 20061 20001
EXEMPT CODE: E-2, Church

This property is owned by the Iglesia Pentecostal Evangelista's Church. The property is used for religious worship. The application was submitted April 8, 2024. The property was purchased June 9, 2022. The field visit was done April 9, 2024.



Staff: Lisa Lowrimore
RECOMMENDATION: Approve

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: American Legion Chatham Post 36
ADDRESS: 5511 Montgomery Street
MARKET VALUE: \$545,000
PIN: 20129 06017
EXEMPT CODE: E-3, Charities

This property is owned by American Legion Chatham Post 36, which is a non-profit veteran's organization to enhance the well-being of America's veterans, their families, our military, and the community. The property was purchased February 25, 2022. The Legion is currently in the process of combining Post 36 and 500 and opening this new location. The application was submitted March 28, 2024. The property was visited April 3, 2024.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2024

OWNER: Synovus Trust Company
ADDRESS: 102 E. Lathrop Avenue
MARKET VALUE: \$5,293,200
PIN: 20018 03001
EXEMPT CODE: E-6, Schools

This property is owned by Synovus Trust Company. The property sold January 9, 2024, to the Savannah College of Art and Design, who submitted an exemption application March 25, 2024. Recommendation is made to deny the exemption for Tax Year 2024 due to the applicant not being the owner of record on January 1.



Staff: Lisa Lowrimore
RECOMMENDATION: Deny



Chatham County Board of Assessors

Agenda Item: VIII-1B
April 18, 2024

Agenda Item

Re: **Preliminary Certification for Rehabilitated Historic Property Assessment**

Owner:	2 E BRYAN SAVANNAH LLC
PIN:	20004 15008
Address:	2 E BRYAN STREET
Purchase Price:	N/A
Date of Preliminary Certification by DNR:	04/03/2024
Value @ Preliminary Certification:	\$7,366,800
Preliminary Certification Received by BOA:	04/08/2024
Preliminary Certification Valuation Freeze:	\$7,366,800
Period of Freeze:	04/08/2024 thru 04/08/2026
Recommendation:	Approve
Notes:	The DNR has approved the preliminary application.
Staff: Yourlinda Jarrett	
Residential Supervisor	



Chatham County Board of Assessors

Agenda Item

Re: **Preliminary Certification for Rehabilitated Historic Property Assessment**

Owner:	HARTMERE BENJAMIN S
PIN:	20032 48011
Address:	410 E GASTON ST
Purchase Price:	\$500,000
Date of Preliminary Certification by DNR:	03/27/2024
Value @ Preliminary Certification:	\$1,504,300
Preliminary Certification Received by BOA:	03/27/2024
Preliminary Certification Valuation Freeze:	\$1,504,300
Period of Freeze:	03/27/2024 thru 03/27/2026
Recommendation:	Approve
Notes:	The DNR has approved the preliminary application.
Staff: Yourlinda Jarrett	
Residential Supervisor	



Chatham County Board of Assessors

Agenda Item

Re: **Preliminary Certification for Rehabilitated Historic Property Assessment**

Owner: JM ENTERPRISES SAVANNAH LLC AKA
JULIA J DUMAS

PIN: 20065 45001

Address: 225 W 40TH STREET

Purchase Price: \$351,000

Date of Preliminary Certification by DNR: 12/20/2023

Value @ Preliminary Certification: \$352,100

Preliminary Certification Received by BOA: 04/09/2024

Preliminary Certification Valuation Freeze: \$352,100

Period of Freeze: 04/09/2024 thru 04/09/2026

Recommendation: Approve

Notes: The DNR has approved the preliminary application.

Staff: Yourlinda Jarrett

Residential Supervisor



Chatham County Board of Assessors

Agenda Item

Re: **Final Certification for Rehabilitated Historic Property Assessment**

Owner:	402 WEST HALL, LLC
PIN:	20045 24021
Address:	625 MONTGOMERY STREET
Purchase Price:	\$485,032
Market Value:	\$662,300
Preliminary Certification by DNR:	03/02/2023
Preliminary Certification Received by BOA:	03/02/2023
Preliminary Certification Expiration:	03/02/2025
Value @ Preliminary Certification:	\$282,000
Final Certification by DNR:	04/05/2024
Final Certification Received by BOA:	04/10/2024
Proposed Final Certification Valuation Freeze:	\$485,032
Period of Freeze:	01/01/2024 thru 01/01/2032
Bldg Value @ Preliminary:	\$198,000
To Qualify (spend/value change):	\$99,000
Rehab Bldg Value:	\$501,300
Property Use :	Residential - 50% of building value at preliminary
Expenditures:	\$397,500
Recommendation:	Approve
Notes:	Statute requirements satisfied

Staff: Yourlinda Jarrett



Chatham County Board of Assessors

Agenda Item

Re: **Final Certification for Rehabilitated Historic Property Assessment**

Owner:	402 WEST HALL, LLC
PIN:	20045 24022
Address:	623 MONTGOMERY STREET
Purchase Price:	\$485,032
Market Value:	\$662,300
Preliminary Certification by DNR:	03/02/2023
Preliminary Certification Received by BOA:	03/02/2023
Preliminary Certification Expiration:	03/02/2025
Value @ Preliminary Certification:	\$282,000
Final Certification by DNR:	04/05/2024
Final Certification Received by BOA:	04/10/2024
Proposed Final Certification Valuation Freeze:	\$485,032
Period of Freeze:	01/01/2024 thru 01/01/2032
Bldg Value @ Preliminary:	\$198,000
To Qualify (spend/value change):	\$99,000
Rehab Bldg Value:	\$501,300
Property Use :	Residential - 50% of building value at preliminary
Expenditures:	\$397,500
Recommendation:	Approve
Notes:	Statute requirements satisfied

Staff: Yourlinda Jarrett



Chatham County Board of Assessors

Agenda Item

Re: Notice to Expire Rehabilitated Historic Preferential Assessment

Tax Year: 2024

Applicant:

1985 Properties LLC
513 West Jones Street
Savannah GA 31401

Pin: 20073 28008
Address: 402 West 41st Street

Property Use: Historic

RECOMMENDATION: Expire Preferential Exemption

Staff: Yourlinda Jarrett

NOTES: Preliminary Certification time (24 months) expired.



Chatham County Board of Assessors

Agenda Item

Re: Notice to Expire Rehabilitated Historic Preferential Assessment

Tax Year: 2024

Applicant:

Bethany J. Davis
Michael W. McCauley
300 East 44th Street
Savannah GA 31405

Pin: 20075 30003
Address: 300 East 44th Street

Property Use: Historic

RECOMMENDATION: Expire Preferential Exemption

Staff: Yourlinda Jarrett

NOTES: Preliminary Certification time (24 months) expired.



Chatham County Board of Assessors

Agenda Item

Re: Notice to Expire Rehabilitated Historic Preferential Assessment

Tax Year: 2024

Applicant:

Edward Sahagian
PO Box 44
Bloomingdale GA 31302

Pin: 20065 44006
Address: 305 West 39th Street

Property Use: Historic

RECOMMENDATION: Expire Preferential Exemption

Staff: Yourlinda Jarrett

NOTES: Preliminary Certification time (24 months) expired.



Chatham County Board of Assessors

Agenda Item: VIII-1C
April 18, 2024

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Melva Johnson Properties II LLC
149 Lemans Dr
Bloomingdale, GA 31302**

**PIN: 81019 01003
0 Prescott Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Prescott Robert J
175 Prescott Rd
Bloomingdale, GA 31302**

**PIN: 81019 01075
0 Prescott Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Keller Charles Hubert
1229 Quacco Rd
Pooler, GA 31322**

**PIN: 11005 07014
o Hinesville Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Keller Charles Hubert
1229 Quacco Rd
Pooler, GA 31322**

**PIN: 11005 07015
0 Ogeechee Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Arndt Elizabeth E
1253 Little Neck Rd
Savannah, GA 31419-9034**

**PIN: 11026 02037z
o Little Neck Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Adams Farm & Garden LLC
642 River Bend Rd
Richmond Hill, GA 31324**

**PIN: 11041 01005
1228 Osteen Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Wade John Edward Jr
259 Wade Rd
Bloomingdale, GA 31302**

**PIN: 11047 03021
269 Wade Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Hill John E
Julianne G Glisson, Conservator for John Hill Sr
14 E State St
Savannah, GA 31401**

**PIN: 70906 04012
0 Rice Hope Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Come-A-Long Group LLC
120 Tall Pines Trl
Greenwood, SC 29646**

**PIN: 70976 01015
9 Monteith Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2024

Covenant Owner:

**Webb Ronald O & Earl B
335 Osteen Rd
Bloomingdale, GA 31302**

**PIN: 81042 02009
325 Osteen Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item: VIII-2-A-C
April 18, 2024

VIII. Consent Agenda

- 2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation**
 - A. Personal Property 45-Day NOAs**
 - B. Support Services 45-Day NOAs**
 - C. Non-Homesteaded Mobile Home 45-Day NOAs**

AD Administrative Agenda

Agenda Item: VIII-2A

Personal Property

April 18, 2024

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	183285 2021 BUSNES	RUTHER BE AT THE BEACH LLC Received Additional Info-Acct Correction	13,466 5,687 -7,779
2	183720 2021 BUSNES	KESSLER WHITAKER LLC Received Additional Info-Acct Correction	16,100 407,347 391,247

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	177247 2022 BUSNES	KRISHNA FOOD MART LLC Duplicate of Another Account	92,591 0 -92,591
2	183285 2022 BUSNES	RUTHER BE AT THE BEACH LLC Received Additional Info-Acct Correction	13,465 5,134 -8,331
3	183720 2022 BUSNES	KESSLER WHITAKER LLC Received Additional Info-Acct Correction	14,500 382,557 368,057
4	188290 2022 BUSNES	ACE CONVENIENCE STORE Received Additional Info-Acct Correction	14,500 0 -14,500
5	190593 2022 BUSNES	WPJ-WILLIAM PATRICK JONES Received Additional Info-Acct Correction	11,240 0 -11,240

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	153072 2023 BUSNES	EXTREME TIRE & ALIGNMENT Received Additional Info-Acct Correction	87,836 0 -87,836
2	161048 2023 BOAT	VAUGHN KENNETH R Received Additional Info-Acct Correction	12,871 0 -12,871
3	161350 2023 BOAT	STATHAM CARL J Received Additional Info-Acct Correction	11,695 4,000 -7,695
4	166719 2023 BUSNES	PALLET CONSULTANTS OF GEORGIA Change in Ownership	676,790 0 -676,790
5	175370 2023 BOAT	PORTER WILLIAM Change in Ownership	10,567 0 -10,567
6	182121 2023 BUSNES	YOUNG & PATE IV INC Duplicate of Another Account	195,960 0 -195,960
7	183285 2023 BUSNES	RUTHER BE AT THE BEACH LLC Received Additional Info-Acct Correction	13,465 4,436 -9,029

AD Administrative Agenda

Personal Property

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8 183720 2023 BUSNES	KESSLER WHITAKER LLC Received Additional Info-Acct Correction	13,100 366,282 353,182
9 188290 2023 BUSNES	ACE CONVENIENCE STORE Received Additional Info-Acct Correction	13,800 0 -13,800
10 190593 2023 BUSNES	WPJ-WILLIAM PATRICK JONES Received Additional Info-Acct Correction	10,400 0 -10,400
11 192038 2023 BUSNES	SAVANNAH KIDS WEAR INC Out of Business	306,891 0 -306,891
12 192564 2023 BUSNES	SKYN BY J.D. AESTHETICS Received Additional Info-Acct Correction	119,950 4,141 -115,809
13 193547 2023 BUSNES	PREMIUM MEDICAL STAFFING SOLUTION, LLC Received Additional Info-Acct Correction	62,700 13,457 -49,243
14 193548 2023 BUSNES	EXTRAV EVENT RENTAL, LLC Received Additional Info-Acct Correction	17,550 23,043 5,493

AD Administrative Agenda

Personal Property

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15 193551 2023 BUSNES	VINTAGE SPECIAL EVENT CENTER Received Additional Info-Acct Correction	40,950 3,628 -37,322
16 193572 2023 BUSNES	INTERNATIONAL CHRISTIAN PRAYER CENTER Received Additional Info-Acct Correction	62,700 0 -62,700
17 194930 2023 BUSNES	DOLLAR TREE DISTRIBUTION INC Not on Digest	0 21,269,091 21,269,091
18 197230 2023 BUSNES	CERES MARINE TERMINALS Not on Digest	0 47,172 47,172
19 P043700 2023 BUSNES	PARKER GREGG MD PC Out of Business	17,584 0 -17,584

AD Administrative Agenda

Support Services

Agenda Item: VIII-2B

April 18, 2024

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10044 03002 2022	CYSR REAL ESTATE LLC Change in Ownership	288,500 288,500 0
2	20080 04015 2022	BENTON ALPHONSO Change in Ownership	1,200 1,200 0
3	20080 04021 2022	BENTON ALPHONSO Change in Ownership	41,600 41,600 0

EXC Exemption Corrections

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 10042 01046 2022	KING, JR. KENNETH E. Exemption Approved	249,100 249,100 0

BOARD OF TAX ASSESSORS MEETING OF
18 April , 2024

AD Administrative Agenda

Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10044 03002 2023	CYSR REAL ESTATE LLC Change in Ownership	305,600 305,600 0
2	20074 03004 2023	LEMONADE MM SAVANNAH ABERCORN LLC Change in Ownership	52,700 52,700 0
3	20080 04015 2023	BENTON ALPHONSO Change in Ownership	1,500 1,500 0
4	20080 04021 2023	BENTON ALPHONSO Change in Ownership	34,800 34,800 0
5	20587 08014 2023	POWELL III WILLIAM S & POWELL DRUSILLA H Change in Ownership	160,000 160,000 0

EXC Exemption Corrections

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 10042 01046 2023	KING, JR. KENNETH E. Exemption Approved	287,900 287,900 0
2 10993E01001 2023	SHOEMAKER JEROME SR Exemption Approved	196,400 196,400 0

BOARD OF TAX ASSESSORS MEETING OF
18 April , 2024

AD Administrative Agenda

Personal Property

Agenda Item: VIII-2C
April 18, 2024

PARCEL ID YEAR	OWNER NAME REASON	PROPERTY TYPE	NOTES	PREVIOUS CURRENT CHANGE
1	11036 03013 001 2022	BUTLER JACK M JR	Building Demolished	16,400 0 -16,400

AD Administrative Agenda

Personal Property

PARCEL ID	OWNER NAME	PREVIOUS
YEAR	REASON	CURRENT
PROPERTY TYPE	NOTES	CHANGE
1	BUTLER JACK M JR	19,400
11036 03013 001	Building Demolished	0
2023		-19,400

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10439 01009 001 2024	TORRES DONNA MARIE SUMMERLIN Not on Digest	0 24,100 24,100
2	11007 02004 050 2024	NAVARRO JOSE Not on Digest	0 12,000 12,000
3	11028 01029D 001 2024	SMOAK GRADY R SR Building Demolished	9,300 0 -9,300
4	11036 03013 001 2024	BUTLER JACK M JR Building Demolished	18,400 0 -18,400
5	11048E03033 134 2024	BOLTON RICKY Building Demolished	12,000 0 -12,000



Chatham County Board of Assessors

Agenda Item: VIII-3-A
April 18, 2024

VIII. Consent Agenda

- 3. Appeal Waivers – Submitted for Approval of Recommendation**
 - A. Motor Vehicle**

WR Waiver and Release / Received

Agenda Item: VIII-3A
April 18, 2024

Motor Vehicle

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 3GTU2UEC9EG461027 2024	HARTSFIELD NATHAN CRAIG Received Additional Info-Acct Correction	18,875 14,800 -4,075
2 5J6RE3H74AL025358 2024	SOUTER NANCY LOU Received Additional Info-Acct Correction	7,750 4,200 -3,550
3 WBAHL83527DT10280 2024	SPEED SCOTT ALEXANDER Received Additional Info-Acct Correction	5,200 1,650 -3,550



Chatham County Board of Assessors

Agenda Item: VIII-4-A-B
April 18, 2024

VIII. Consent Agenda

- 4. Certifications to Board of Equalization – Submitted for Approval of Recommendation**
 - A. Commercial**
 - B. Motor Vehicle**

BOARD OF TAX ASSESSORS MEETING OF
18 April , 2024

A2 Appeals with No Change
Commercial Properties

Agenda Item: VIII-4A
April 18, 2024

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 20115 05018 2023	SAVANNAH CENTER FOR MEDICAL EDUCATION No Change in FMV	18,401,200 18,401,200 0

BOARD OF TAX ASSESSORS MEETING OF
18 April , 2024

A2 Appeals with No Change

Agenda Item: VIII-4B
April 18, 2024

Motor Vehicle

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 3GCEC14X27G257032 2024	ALDERMAN JON-MICHAEL RAINES No Change in FMV	3,400 3,400 0



Chatham County Board of Assessors

Agenda Item: VIII-5-A
April 18, 2024

VIII. Consent Agenda

5. Notification Items

A. Support Services – Homestead Exemption/Ownership Corrections Listing



Chatham County Board of Assessors

Agenda Item: VIII-5A
April 18, 2024

Notification Items

RE: Homestead/Ownership Corrections

PIN	Owner	Year(s)
10129 08007	GREFE JAMES PAUL	2021-2023
10450 01017	NEWMAN DANIEL	2023
20005 12002	WOODFIELD REVOCABLE TRUST	2021-2023
40004 09001A	LINDSEY JASON E & ANITA*	2021-2023



Chatham County Board of Assessors

Agenda Item: IX-1-A-B
April 18, 2024

IX. Regular Agenda

- 1. Chief Appraiser Items**
 - A. Board of Education Presentation**
 - B. TY2024 Revaluation Summary**



Chatham County Board of Assessors

Agenda Item IX-2-A
April 18, 2024

IX. Regular Agenda

- 2. Board Member Items**
 - A. Budget FY23/24**

YEAR-TO-DATE BUDGET REPORT

Agenda Item: IX-2A
April 18, 2024

FOR 2024 13

ACCOUNTS FOR: 100 GENERAL FUND
ORIGINAL APPROP TRANS/ADJSMTS REVISED BUDGET YTD EXPENDED ENCUMBRANCE/REQ AVAILABLE BUDGET % USED

1001550 TAX ASSESSOR

1001550 511100	REGULAR EMPLOYEES	4,307,170.00	223,469.00	4,530,639.00	3,003,954.28	0.00	1,526,684.72	66.3%
1001550 511200	TEMPORARY EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	.0%
1001550 511300	OVERTIME	15,000.00	0.00	15,000.00	2,710.04	0.00	12,289.96	18.1%
1001550 512100	HEALTH INSURANCE	1,004,118.00	0.00	1,004,118.00	734,390.78	0.00	269,727.22	73.1%
1001550 512200	SOCIAL SECURITY	330,287.00	13,564.00	343,851.00	206,188.58	0.00	137,662.42	60.0%
1001550 512400	PENSION CONTRIBUTION	677,191.00	27,146.00	704,337.00	458,567.13	0.00	245,769.87	65.1%
1001550 512900	OPEB CONTRIBUTION	73,000.00	0.00	73,000.00	36,500.00	0.00	36,500.00	50.0%
1001550 521100	OFFICIAL/ADMIN SERVICES	160,000.00	0.00	160,000.00	113,522.76	0.00	46,477.24	71.0%
1001550 521200	PROFESSIONAL SERVICES	0.00	5,725.00	5,725.00	5,725.00	0.00	0.00	100.0%
1001550 521300	TECHNICAL SERVICES	175,000.00	-1,853.88	173,146.12	0.00	0.00	173,146.12	.0%
1001550 522200	REPAIRS & MAINTENANCE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	.0%
1001550 522210	FLEET - PARTS	2,577.00	0.00	2,577.00	5,331.90	0.00	-2,754.90	206.9%
1001550 522220	FLEET - LABOR	4,910.00	0.00	4,910.00	4,491.98	0.00	418.02	91.5%
1001550 522230	FLEET - OUTSOURCED SERVICE	2,410.00	0.00	2,410.00	335.00	0.00	2,075.00	13.9%
1001550 522310	BUILDING & LAND RENTAL	17,400.00	0.00	17,400.00	11,296.35	0.00	6,103.65	64.9%
1001550 522320	EQUIPMENT RENTALS	12,500.00	0.00	12,500.00	10,564.60	0.00	1,935.40	84.5%
1001550 522330	SUBSCRIPTION BASED TECHNOLOGY	215,086.00	0.00	215,086.00	194,338.14	0.00	20,747.86	90.4%
1001550 523200	COMMUNICATIONS	35,000.00	0.00	35,000.00	20,726.02	0.00	14,273.98	59.2%
1001550 523210	POSTAGE	100,000.00	0.00	100,000.00	23,833.66	897.61	75,268.73	24.7%
1001550 523400	PRINTING AND BINDING EXP	26,245.00	0.00	26,245.00	6,864.48	1,512.00	17,868.52	31.9%

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13								
ACCOUNTS FOR: 100 GENERAL FUND		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
ORIGINAL APPROP								
1001550 523500	TRAVEL EXPENSES							
85,000.00	8,000.00	93,000.00	75,087.06	16,211.34	1,701.60	98.2%		
1001550 523600	DUES AND FEES							
10,000.00	1,000.00	11,000.00	9,607.50	0.00	1,392.50	87.3%		
1001550 523700	EDUCATION AND TRAINING							
35,000.00	-6,000.00	29,000.00	20,665.75	3,250.00	5,084.25	82.5%		
1001550 523900	OTHER PURCHASED SERVICES							
5,000.00	-5,000.00	0.00	0.00	0.00	0.00	.0%		
1001550 531100	GENERAL SUPPLIES							
30,000.00	-2,000.00	28,000.00	8,725.49	6.00	19,268.51	31.2%		
1001550 531270	GASOLINE/DIESEL							
12,920.00	0.00	12,920.00	9,343.66	0.00	3,576.34	72.3%		
1001550 531300	FOOD							
2,500.00	275.00	2,775.00	2,659.12	0.00	115.88	95.8%		
1001550 531400	BOOKS & PERIODICALS							
6,335.00	0.00	6,335.00	5,313.08	0.00	1,021.92	83.9%		
1001550 531600	OTHER SMALL EQUIPMENT							
19,000.00	0.00	19,000.00	5,155.19	0.00	13,844.81	27.1%		
1001550 531700	OTHER SUPPLIES							
1,000.00	0.00	1,000.00	350.71	0.00	649.29	35.1%		
1001550 531710	UNIFORMS							
3,500.00	47.45	3,547.45	3,137.23	47.45	362.77	89.8%		
1001550 542200	VEHICLES							
105,000.00	0.00	105,000.00	89,016.00	0.00	15,984.00	84.8%		
1001550 542300	FURNITURE & FIXTURES							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 542400	COMPUTERS							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 542500	OTHER EQUIPMENT							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 543030	SBITA CAPITAL OUTLAY							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 551110	INTERNAL SVC-COMPUTER REP							
49,255.00	0.00	49,255.00	32,836.64	0.00	16,418.36	66.7%		
1001550 551115	INTERNAL SVC - SAFETY							
31,500.00	0.00	31,500.00	15,750.00	0.00	15,750.00	50.0%		
TOTAL TAX ASSESSOR								
7,554,904.00	264,372.57	7,819,276.57	5,116,988.13	21,924.40	2,680,364.04	65.7%		
TOTAL GENERAL FUND								
7,554,904.00	264,372.57	7,819,276.57	5,116,988.13	21,924.40	2,680,364.04	65.7%		
TOTAL EXPENSES								
7,554,904.00	264,372.57	7,819,276.57	5,116,988.13	21,924.40	2,680,364.04			

YEAR-TO-DATE BUDGET REPORT

FOR 2024 13							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
	GRAND TOTAL						
7,554,904.00	264,372.57	7,819,276.57	5,116,988.13	21,924.40	2,680,364.04	65.7%	

** END OF REPORT - Generated by Martha Farr **



Chatham County Board of Assessors

Agenda Item: IX-3-A
April 18, 2024

IX. Regular Agenda

- 3. Chairman Items**
 - A. Executive Session**



Chatham County Board of Assessors

Agenda Item: IX-4-A
April 18, 2024

IX. Regular Agenda

- 4. Approval to Superior Court – Submitted for Approval of Recommendation**
 - A. Taxpayer**



Chatham County Board of Assessors

Agenda Item: IX-4A
April 18, 2024

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKET #456	100598



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKET, INC #522	107259



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME
PUBLIX SUPERMARKET #521

PIN #
108509



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKET	152853



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKETS, INC	159438



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value, Uniformity

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
531MB, LLC	164264



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKET, INC #1489	172518



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKETS, INC #1256	174758



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME	PIN #
PUBLIX SUPERMARKETS, INC #1584	179704



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court – Petition for Review by Taxpayer

CERTIFY 2023 BOARD OF EQUALIZATION DECISION FOR PETITION FOR REVIEW

REASON FOR PETITION FOR REVIEW:

Value

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the Petition for Review is the complete file.

ACTION:

Board action to certify the following Petition for Review:

NAME
FRANCIS D PINCKNEY, JR

PIN #
10266 04026



Chatham County Board of Assessors

Agenda Item IX-5-A-B
April 18, 2024

IX. Regular Agenda

- 5. Attorney Items**
 - A. Final Orders**
 - B. Dismissals**