



Regular Meeting – April 27, 2023 – 8:30 AM

Page 1

## ROLL CALL

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

**Staff Present:** Corey Gillenwater – Interim Chief Appraiser  
Lisa Lowrimore – Interim Deputy Chief Appraiser of Operations  
Roxann Prescott - Recording Secretary  
Abda Quillian – Legal Counsel  
Yourlinda Jarrett – Assistant Deputy Chief Appraiser of Residential  
Tally Peek – Assistant Deputy Chief Appraiser of Support Services

Ms. Hegstrom made a motion to accept the agenda with the following changes:

The addition of Budget Update under Chief Appraiser.

Move the TY2023 Revaluation Summary from Chief Appraiser to Division Manager Reports.

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

## PERSONNEL RECOGNITION

### A. New Employees :

Commercial/Industrial Appraiser:

Wesley Hutchins

Residential Appraiser:

Hayden Mundy

### B. Taxpayer Letters:

Carol Osborne

Tony Sanders

Richard Kryzak

### C. Certificate Presentation:

Carol Osborne

## CITIZENS ITEMS

None

## DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – For TY2023, GIS has completed 1,894 map edits with 1,461 of those being new parcels and 433 being split/combo packets. There was an increase of 24% from the previous year. Transfers decreased 11% from last year. A total of 13,980 transfers were completed. SEDA had six new transfers for TY2023 which are primarily located in Bloomingdale and Port Wentworth and SEDA will have seven

Regular Meeting – April 27, 2023 – 8:30 AM

Page 2

property leases expiring for TY2023 which are primarily located in Pooler and the City of Savannah. 10,401 total permits were issued for TY2023, which is slightly less than last year. Support Services saw a steady homestead season with 708 applications being filed online and 3,969 filed in person. Taxpayers had positive feedback about the process and were appreciative of the patience of the staff, as well as their ability to educate them on the process.

Yourlinda Jarrett for Residential – 8,400 permits have been completed, of those 1,139 were new construction and added nearly \$370 million to the digest. 134 Splits/Combos were completed, 7,300 sales reviews were completed and approximately 38,000 field reviews were completed. Real estate activity throughout the county has been largely influenced by economic growth. Rapid development in west Chatham seems to have been the most dynamic influence. Nearly half of the newly constructed homes were built in Pooler and Port Wentworth, while Bloomingdale and Garden City are steadily trending toward commercial and industrial development. Market sales analysis indicated that 304 of 821 residential neighborhoods warranted upward adjustments, while only 17 warranted downward adjustments.

Lisa Lowrimore for Personal Property/Commercial – Commercial/Industrial processed 88 split/combo packets and completed 2,091 permits. 169 property transfers were reviewed. Of the total number of permits reviewed, 83 were new construction that include apartments like the Preserve at Quacco in the County, the Savannah Harbor and Ogeechee Place in Savannah, the Botanic and Populus in Pooler and the Meadows in Bloomingdale. In addition, five new gas stations were completed within the County. New commercial construction in the county added approximately \$80 million to the digest.

The larger new industrial projects for the year include three new storage warehouses and six new mega warehouses. The industrial new construction added \$224 million to the digest. There were also some large exempt projects started this year like the SEDA sponsored, 2.6 million square foot, Amazon distribution warehouse and the new Groves Complex in Garden City. Savannah High School completed their new stadium, along with two new churches in Savannah.

Some building materials have dropped in cost whereas others have risen causing some of the larger manufacturing plants in the County to receive large increases due to the yearly cost table updates.

The commercial property division completed a revaluation of all income property types to include hotels and motels, community and neighborhood shopping centers, multi-family and apartments, warehouses, office buildings, and downtown Savannah. It was noted in the warehouse market that the vacancy and capitalization rates were falling, while the rental rates were increasing in just about all the categories. As a result, the income formulas were adjusted to reflect the changes in the warehouse market.

As for the apartment properties, it was noted that the vacancy rate for the Savannah area is below its 10-year average. While the rental rates have eased slightly, year over year growth remains one of the highest in the Southeast, outpacing much larger markets such as Atlanta. As a result, the income formulas were adjusted to reflect the market conditions.

Lodging properties have recovered from previous multi-year challenges. Reported room revenues were up for both unincorporated Chatham County and all municipalities. Adjustments were made to the convention categories to reflect the market.

Personal Property completed 5,900 boat revaluations for Tax Year 2023. The overall growth in boat values has contributed to the rise in Boat Blue Book values. Aircraft Blue Book values also continue to increase in addition to adding three new commercial planes to the digest this year.

Regular Meeting – April 27, 2023 – 8:30 AM

Page 3

Approximately 8,700 returns were received this year with roughly 2,500 submitted online. This year we have received approximately 393 requests for the Freeport Exemption. We have received about 30 new applications for the tax year. With new industrial projects in the area, we have received five new Personal Property Capital Improvement requests for consideration.

## REGULAR AGENDA

### 1. Chief Appraiser Items

- A. TY2023 Revaluation Summary – The meeting on May 11<sup>th</sup> will have the final digest figures, how many Notices of Assessment will be sent, etc. We expect to have the audit reviews completed today. Next week we will have the pre-list disc with the information for Notice of Assessment approval ready for distribution. We are working with a new print vendor this year and expect to have the Notices of Assessment mailed on May 16<sup>th</sup>, in the interim Corey, Kevin and Vaughn have been running Notices of Assessment looking for any issues. We do not anticipate any issues with the mailing of Notices of Assessment and expect that it will go smoothly.

## APPROVAL OF MINUTES

Ms. Ellington made a motion to approve the following:

Minutes of the April 27, 2023 Regular Meeting. – Agenda Item: VI

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. Application for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation
  - A. Real Property – Agenda Item: VIII-1A
  - B. Rehabilitated Historic – Agenda Item: VIII-1B
  - C. CUVA
    1. Approvals – Agenda Item: VIII-1C1
    2. Denials – Agenda Item: VIII-1C2
    3. Notification of Alleged Breach of Covenant – Agenda Item: VIII-1C3
    4. Notification of Intent to Terminate – Agenda Item: VIII-1C4

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

Ms. Taylor 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. Support Services 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.

Regular Meeting – April 27, 2023 – 8:30 AM

Page 4

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. Non-Homesteaded Mobil Home – Agenda Item: VIII-3C

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

## 4. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing – Agenda Item: VIII-4A

## REGULAR AGENDA

## 1. Chief Appraiser Items

- B. 2023 Hurricane Conference – Hurricane Conference was well attended, they had many interesting breakouts, one of the more impactful breakouts was the logistical impacts suffered by one of the most heavily impacted counties in Florida by Hurricane Ian and the other was on the use of drone technology in damage assessment. Overall, the conference was very interesting and informational.
- C. TY2023-24 Budget Update – The addition of three new appraisers and three new vehicles were approved. The budget will not be final until July. We are waiting to hear from Fleet on the cost of the new vehicles for the final budget. CycloMedia was approved to be implemented in two phases.

## 2. Board Member Items

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

## 3. Chairman Items

### A. Executive Session

Ms. Ellington made a motion to move in to Executive Session at 9:10 AM to discuss Personnel & Litigation items. Ms. Taylor seconded. The motion passed with a unanimous vote. Ms. Ellington made a motion to move out of Executive Session at 9:21 AM. Ms. Taylor seconded. The motion passed with a unanimous vote.

Ms. Hegstrom made a motion to approve the following:

4. Approval to Superior Court – Submitted for Approval of Recommendation
  - A. Taxpayer – Agenda Item: IX-4A

10056 02019	Aloysius J. Powers	TY2022
10090 01066	Kathee Radford	TY2022
10090 01114	Kathee Radford	TY2022
20006 05012	SRL Land Venture, LLC	TY2022
20006 05013	SRL Land Venture, LLC	TY2022
20009 09010	Brian J. Robin	TY2022
20074 02002	Brian J. Robin	TY2022
20074 02003	Brian J. Robin	TY2022
20074 02006	Brian Robin Properties, LLC	TY2022
20074 02011	Brian J. Robin	TY2022
20076 27010	Brian J. Robin	TY2022



20863 01002	Savannah Mall Realty Holdings, LLC	TY2022
20863 01002K	Savannah Mall Realty Holdings, LLC	TY2022
20863 01004	Savannah Mall Realty Holdings, LLC	TY2022
20863 01024	Savannah Mall Realty Holdings, LLC	TY2022
40003 09013	Michael Buford	TY2022
40004 04001B	Viola E. Buford Family Limited Partnership	TY2022
40007 16014	3G1B, LLC	TY2022
40009 06040	Pelicans Landing of Tybee, LLC	TY2022
40011 09005	Peter & Catherine Edwards	TY2022
40012 03002	Leo & Margaret Sheehan	TY2022
40012 03003	James Alexander	TY2022

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

5. Attorney Items

A. Final Orders

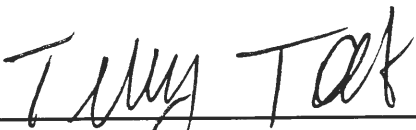
10606 01004	McDonald Ventures XXI, LLC	TY2021
10606 01005	McDonald Ventures XXI, LLC	TY2021

B. Dismissal

11006 02003	Dyches Construction Company	TY2019
-------------	-----------------------------	--------

## ADJOURNMENT

Ms. Taylor made a motion to adjourn the meeting at 9:22 AM.  
Ms. Ellington seconded. The motion passed with a unanimous vote.

  
Terry Tolbert, Chairman

  
Laura Hegstrom, Secretary