

Regular Meeting – April 3, 2025 –8:30 AM

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ROLL CALL

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

Staff Present: Corey Gillenwater – Interim Chief Appraiser
Lisa Lowrimore – Deputy Chief Appraiser of Operations
Roxann Prescott – Recording Secretary
Abda Quillian – Legal Counsel (via teleconference/videoconference)
Tally Peek – Assistant Deputy Chief Appraiser of Support Services
Julie Marine – Assistant Deputy Chief Appraiser of Residential
Tobe Northcutt – Assistant Deputy Chief Appraiser of Commercial/Personal Property

Corey Gillenwater, Interim Chief Appraiser added the following:

Homestead Staff Appreciation under Personnel Recognition
Promotions under Personnel Recognition
HB92 Update under Chief Appraiser Items

The meeting was called to order by Chairman, Terry Tolbert.

PERSONNEL RECOGNITION

Homestead Staff Appreciation - The staff processed over 5,000 applications during the application time frame with 600 of those the week before the April 1st deadline. The staff worked diligently and with the best customer service that anyone could provide. Thank you to all the staff that was a part of another successful Homestead application season. You are all greatly appreciated and valued.

A. Staff Training:

Course I: Certification for Assessors:	Dynesha Grant Roxann Prescott
Course V: Cost Approach to Value:	Laynee Schwartz
Course VI: Appraiser Management Development:	Russell Beasley Vaughan Larson Yourlinda Jarrett
Appraiser II Exam:	Wesley Hutchins



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Appraiser IV Exam:

Russell Beasley

GAAO One Day Seminar:

Tally Peek

B. Promotions:

Commercial Appraiser II:

Wesley Hutchings

Residential Appraiser IV:

Russell Beasley

C. Taxpayer Letters:

**Patra Smith
Vernetta Harvey
Stephanie Bridges**

CITIZENS ITEMS

Nanopadol Seniwong – Mr. Seniwong attended the meeting for approval of the Property Corrections on two parcels he owns.

DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – Support Services has processed over 5,000 Homestead Applications, and 12,650 Transfers have been completed. GIS is reviewing recorded Platts and working 222 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 has received over 6,000 Returns to date with 40% of those being filed online. 70% of all Returns have been completed. As of today 150 Freeport and 2 Capital Improvement applications have been received.

Commercial is finalizing the income valuations, currently reviewing rental rates and agency expenses for individual income categories. Field Reviews are 90% complete.

Julie Marine for Residential – 52,768 Field Reviews have been completed. Sales Reviews and Permits have been completed and work continues on neighborhood modifications.

Corey Gillenwater for Quality Control – working on the floating Homestead exemptions for HB92 and we should have the new Notice of Assessment by the end of the week.

APPROVAL OF MINUTES

Ms. Ellington made a motion to approve the following:

Minutes of the March 6, 2025 Regular Meeting – Agenda Item: VI

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



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OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Hegstrom made a motion to approve the following:

1. Application for Specialized Assessments – Submitted for Approval of Recommendation
 - A. Rehabilitated Historic – Agenda Item: VIII-1A

Ms. Ellington 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. Residential 45-Day NOAs – Agenda Item: VIII-2A
 - B. Personal Property 45-Day NOAs – Agenda Item: VIII-2C
 - C. Support Services 45-Day NOAs – Agenda Item: VIII-2D
 - D. Non-Homesteaded Mobile Home 45-Day NOAs – Agenda Item: VIII-2E

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. Motor Vehicle – Agenda Item: VIII-3C

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

Mr. Gunter made a motion to approve the following:

4. Property Corrections – Submitted for Approval of Recommendation
 - A. Notification Letters
 1. Residential – Agenda Item: VIII-4A1

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

Ms. Hegstrom made a motion to approve the following:

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

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

Ms. Ellington 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

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REGULAR AGENDA

1. Chief Appraiser Items

Ms. Hegstrom made the motion to approve the following:

- A. FY2026 Budget Recommendations from Budget Analyst – Submitted for Approval of Recommendation – Most everything in the budget was approved except for staff reclassification and the True Roll and Value Base projects. We will discuss those further in a future meeting with the County Manager and the Finance Director. There seems to be a great deal of interest in these projects.

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

- B. FY2026 Budget Meeting with County Manager/Budget Team – The meeting is scheduled for April 15, 2025 and we will resume our conversation regarding the rest of the budget.
- C. Board of Education Outreach – April 16, 2025 – The meeting has been changed to April 9, 2025. We will be discussing the state of affairs in the Board of Assessors as pertaining to TY2024.
- D. HB92 Update - House Bill92 addresses and fixes some issues that HB581 has. Modifications for the opt out option are being processed. The new Notice of Assessment should be available for review soon. The estimated taxes will be removed from the new Notice of Assessment and will be replaced by a rollback rate. We have met with several municipalities regarding the rollback rate and that it will need to be certified by the Tax Commissioner and our department. Many of the municipalities have authorized us to use our rollback rate on their behalf.

2. Board Member Items

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

3. Chairman Items

- A. Executive Session

Ms. Ellington made a motion to move in to Executive Session at 9:13 AM to discuss Personnel & Litigation items. Ms. Hegstrom seconded. The motion passed with a unanimous vote. Mr. Gunter made a motion to move out of Executive Session at 9:21 AM. Ms. Ellington seconded. The motion passed with a unanimous vote.

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

Ms. Hegstrom made a motion to approve the following:

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

- A. Taxpayer – Agenda Item: IX-5A

10161 01043	David & Ellen Evans	TY2024
10197 01053	Sue Turner as Trustee	TY2024
See Attached	River Street Hotel, LLC	TY2024
20066 37002	Marty Propst & Delmas Griggs	TY2024
20985 04036	San Diego Real Estate Investments, LLC	TY2024
20985 04080	Bourne Savannah, LLC	TY2024
21029A01043	Keenya G. Mosley	TY2024
50017A01120	Lidl US Operations, LLC	TY2024
51009 03030Z	Thelma Love Armstrong	TY2024

20004 07004

River Street Hotel, LLC

20004 07005

20004 07006

20004 07007

20004 07008

20004 07009

20004 07010

20004 07011

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70009 02002

DSI Realty Company, Inc.

TY2024

70009 02003

DSI Realty Company, Inc.

TY2024

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

5. Attorney Items

None

ADJOURNMENT

Ms. Ellington made a motion to adjourn the meeting at 9:22 AM.

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

S/Terry Tolbert

Terry Tolbert, Chairman

Laura Hegstrom

Laura Hegstrom, Secretary