



Regular Meeting – April 18, 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
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
Tally Peek – Assistant Deputy Chief Appraiser of Support Services/GIS
Tobe Northcutt – Residential Supervisor

Corey Gillenwater, Interim Chief Appraiser, informed the Board that the Division Manager Reports would be given under Chief Appraiser Item IX-1B TY2024 Revaluation Summary.

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

PERSONNEL RECOGNITION

A. Promotions:

Residential Appraiser:

Derek Solanki

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

To be discussed under Chief Appraiser Items IX-1B TY2024 Revaluation Summary

APPROVAL OF MINUTES

Ms. Ellington made a motion to approve the following:
Minutes of the April 4, 2024 Regular Meeting. – *Agenda Item: VI*
Ms. Hegstrom seconded. The motion passed with a unanimous vote.

OLD ITEMS

None



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CONSENT AGENDA – NEW ITEMS

Ms. Ellington 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. Rehabilitated Historic – Agenda Item: VIII-1B
 - C. CUVA – Agenda Item: VIII-C

Mr. Gunter 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. Personal Property 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.

Ms. Ellington made a motion to approve the following:

3. Appeal Waivers – Submitted for Approval of Recommendation
 - A. Motor Vehicle – Agenda Item: VIII-3A

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

Ms. Ellington made a motion to approve the following:

4. Certifications to Board of Equalization – Submitted for Approval of Recommendation
 - A. Commercial - Agenda Item: VIII-4A
 - B. Motor Vehicle - Agenda Item: VIII-4B

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

5. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing - Agenda Item: VIII-5A

REGULAR AGENDA

1. Chief Appraiser Items

A. Board of Education Presentation – We presented information from the 2023 Annual Report. Everyone was very excited about the 2024 figures. It was a very successful and well received presentation.

B. TY204 Revaluation Summary –

Tobe Northcutt for Residential – There was a slight decline in overall sales, although the average sales price increased by 11% across Chatham County. There was also a modest decrease in permits issued. New construction though is steadily on the rise. 6,900 Permits have been worked for TY2024. 116 splits/combo's were processed for TY2024. 6,300 Sales reviews and nearly 53,000 Field reviews were completed for TY2024. Comparative market analysis indicated that 489 of 830 residential neighborhoods warranted upwards adjustment, while only 10 neighborhoods warranted downward adjustment and 331 neighborhoods warranted no adjustment as they reflected stable

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market conditions. The City of Savannah reported a record high for the value of permitted construction for residential projects in TY2023. New construction is showing a trend in single family rental communities as well as mixed use properties which consist of single-family homes, townhomes and luxury apartments that are nestled among commercial retail and office space to provide residents with comfort and convenience.

Tally Peek for Support Services – GIS completed 2,356 map edits with 2,024 being new parcels and 332 being split/combo packets. There was a significant increase from last year's map edits of 1,894. This increase suggests heightened activity in land development or subdivisions for the year. A total of 12,598 transfers were processed for TY2024 with half of those coming from the City of Savannah. There was a 7% decrease in transfers from TY2023. There were five new transfers to SEDA for TY2024 including a new Amazon fulfillment Center in the unincorporated area while three properties are in the City of Savannah, and one is located in Port Wentworth. SEDA will have five leases expiring in TY2024 and are for properties in Pooler and Port Wentworth. 9,371 Permits were issued for TY204 with half of those being in the City of Savannah. Support Services saw an increase in Homestead applications for TY2024 with 4,790 completed. Online Homestead applications increased by over 5%. Lisa Lowrimore for Personal Property/Commercial/Industrial – Commercial processed 2,328 Permits, reviewed 68 Splits/Combos and reviewed 117 Sales for TY2024. Commercial cost tables decreased by slightly less than a half percent, while the industrial tables decreased by 1.5%. The Port of Savannah is said to be the fastest growing container terminal in the US moving approximately 14,000 containers by truck per day. With the area offering 10.7 million square feet of warehouse space and 4.3 million square feet of specialized industrial space along with 870,00 square feet of flex space it is a very desirable area for logistics. Two new warehouses were added to Garden City in anticipation of the reopening of the Garden City Terminal's Berth #1 in July 2023. There are also five SEDA warehouse projects that transferred out of SEDA. There were 51 new commercial construction projects for TY2024. Most of the commercial industries remain at the healthy highs of the post-pandemic era with little market change. Areas such as apartments, retail and downtown saw slight adjustments for the year. The office market showed its lowest average vacancy rate in over three years. Lower rates can be attributed mostly to the nearly 20,000 square feet of office space demolition. Several prominent downtown office buildings are in the beginning phases of conversion into alternative uses including a Ritz Carlton hotel. After a few robust years in the Hospitality market, the four submarkets saw a flattening of the Average Daily Rates. This can be attributed to the increase of inflation and higher interest rates that are heightening the competition for weekend domestic travelers vs. the demand of weekday groups that are holding the industry steady. Personal Property has completed 7,861 returns for TY2024. There were 355 Freeport applications received for TY2024.

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 9:03 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 9:13 AM. Ms. Taylor seconded. The motion passed with a unanimous vote.



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Ms. Ellington made a motion to approve the following:

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

A. Taxpayer – Agenda Item: IX-4A

100598	Publix Supermarket #456	TY2023
107259	Publix Supermarket #522	TY2023
108509	Publix Supermarket #521	TY2023
152853	Publix Supermarket	TY2023
159438	Publix Supermarkets, Inc.	TY2023
164264	531MB, LLC	TY2023
172518	Publix Supermarket, Inc. #1489	TY2023
174758	Publix Supermarkets, Inc. #1256	TY2023
179704	Publix Supermarkets, Inc. #1584	TY2023
10266 04026	Frances D. Pinckney, Jr.	TY2023

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

5. Attorney Items

A. Final Orders

20064 09016	Midtown Savannah Property Investments, LLC	TY2016
11008 02082	Berwick Property Owners Association	TY2017
11008 02083	Berwick Property Owners Association	TY2017
11008 02084	Berwick Property Owners Association	TY2017
20055 15022	Galin Mortgage Lending, Inc.	TY2017
20709 02005	Savannah Industrial Properties	TY2019
20015 30002	WS PL Savannah Owner, LLC	TY2022
20053 01003	Justin Pratt Gareau and Megan Shew	TY2022
50022 01043	Livingood 1225, LLC	TY2023
40006 19002	Michael Carbo	TY2023

B. Dismissals

20055 25016	GBU Management LLC	TY2015
20063 20023	GBU Construction LLC	TY2015
20127 03006	Williams and Mills LLC	TY2016
11029B01036	Colony Bank Southeast	TY2017
20032 49017	Southern Empire Properties LLC	TY2017
51015 01011	Morgan Lakes Property, LLC	TY2017
80004 01022	Margel Donaldson	TY2017
40003 12030	Rosenberg, Jack & Ellen	TY2018
51015 01011	Morgan Lakes Property, LLC	TY2018
20114 25001	Rockhead/FTM Properties	TY2019
20114 25020	Rockhead/FTM Properties	TY2019
20114 25021	Rockhead/FTM Properties	TY2019
5015 01011	Morgan Lakes Property, LLC	TY2019
20015 30002	Perry Lane Owner, LLC	TY2021
20015 30002	Perry Lane Owner, LLC	TY2021
70037 01052	Mert3 Savannah, LLC	TY2021



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10413 02013

20758 04029

20688 05061

Donald E. Dyches, Sr., ET AL

Worrell, Veltina

Donald A. & Linda J. Darrow, Jr.

TY2022

TY2022

TY2023

ADJOURNMENT

Ms. Taylor made a motion to adjourn the meeting at 9:14 AM.

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

A handwritten signature in black ink, appearing to read "Terry Tolbert", written over a horizontal line.

Terry Tolbert, Chairman

A handwritten signature in black ink, appearing to read "Laura Hegstrom", written over a horizontal line.

Laura Hegstrom, Secretary