



Chatham County Board of Assessors

REGULAR MEETING

April 27, 2023

8:30 A.M.

I. CALL TO ORDER

II. ROLL CALL

III. 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

IV. CITIZEN ITEMS

None

V. DIVISION MANAGER STAFF REPORTS

VI. APPROVAL OF THE MINUTES

Approval of the Minutes of the April 6, 2023 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

1. Approvals

2. Denials

3. Notification of Alleged Breach of Covenant

4. Notification of Intent to Terminate

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

A. Residential 45-Day NOAs

B. Support Services 45-Day NOAs

C. Non-Homesteaded Mobile Home 45-Day NOAs



Chatham County Board of Assessors

3. **Appeal Waivers – Submitted for Approval of Recommendation**
 - A. Residential
 - B. Commercial
 - C. Non-Homesteaded Mobile Home
4. **Notification Items**
 - A. Support Services – Homestead Exemption/Ownership Corrections Listing

IX. REGULAR AGENDA

1. **Chief Appraiser Items**
 - A. TY2023 Revaluation Summary
 - B. 2023 Hurricane Conference
2. **Board Member Items**
 - A. Budget FY22/23
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. Dismissal

X. ADJOURNMENT



Chatham County Board of Assessors

Agenda Item: II
April 27, 2023

II. ROLL CALL



Chatham County Board of Assessors

Agenda Item: III-A-C
April 27, 2023

III. 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

Tally Peek

From: Carol Osborne
Sent: Wednesday, April 5, 2023 10:44 AM
To: Tally Peek
Subject: FW: Exemptions

Carol Osborne

Taxpayer compliment

Ms. Carol A. Osborne, MBA
Support Services Supervisor - Homestead & Transfers
(P)912-447-4882
(F)912-652-7334
(E)cosborne@chathamcounty.org

(mail) P.O. Box 9786 | Savannah, GA | 31412-9786
(site) 222 W. Oglethorpe Ave | Suite 113 | Savannah, GA 31401

From: Burch & Marie Bryant <mgbbrb41@aol.com>
Sent: Wednesday, April 5, 2023 9:43 AM
To: Carol Osborne <cosborne@chathamcounty.org>
Subject: Re: Exemptions

CAUTION: This email originated from outside of Chatham County. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Ms. Osborne,

Thank you. I wish every agency and company were as efficient as you. Chatham County should be proud to have you as an employee.

This information helps a lot. I'll use the instructions provided at the end of your email to see the Code Definitions.

Again, thanks for a job well-done.

Marie Bryant

-----Original Message-----

From: Carol Osborne <cosborne@chathamcounty.org>
To: 'mgbbrb41@aol.com' <mgbbrb41@aol.com>
Cc: Tally Peek <tsheppa@chathamcounty.org>
Sent: Wed, Apr 5, 2023 9:25 am
Subject: Exemptions

Hello, please see below:

Homestead / Stephens-Day:

Applicant must own and occupy the property as a primary residence on or before January 1st of the application year. They need to present a valid GA ID showing the correct address and a motor vehicle registration showing the vehicle registered at the property address. If applicant does not own a vehicle, they need to present 2 different utility bills

Tony Sanders

Elizabeth E. New
212 Floyd Avenue
Thomasville, GA 31792
912 484 3639

April 10, 2023

Corey Gillenwater
Tax Commissioner of Chatham County
222 West Oglethorpe Avenue
Savannah, GA 31412

Re: N. Tony Sanders, Employee

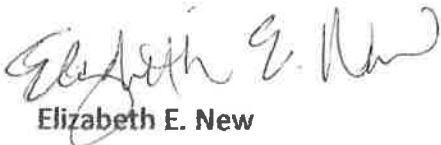
Mr. Gillenwater:

I own properties in Chatham County, Georgia. I had an incident with the tax office wherein a mailing address for one of my tax bills was incorrectly entered, scrivener's error (I believe) into your computer system.

Long story short, Mr. Sanders promptly helped me to get this corrected and was of great assistance. His professionalism is/was outstanding. I am confident he is an asset to your office. I believe he went above and beyond to help and I am grateful for that.

Should you have any questions I may be reached at 912-484-3639.

Sincerely,



Elizabeth E. New

Richard Kryzak

From: skiparooni53@gmail.com <skiparooni53@gmail.com>

Sent: Thursday, March 9, 2023 6:36 PM

To: Richard Kryzak <rkryzak@chathamcounty.org>

Subject: Thank you

CAUTION: This email originated from outside of Chatham County. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Rich –

I wanted to thank you for your professionalism and patience in our dealings on my tax appeal for my family's Tybee property. You were kind enough to exchange several emails, give me about an hour of your time on the phone and then provide honest pro/con discussion in the Board of Equalization hearing.

Your fair dealings in the hearing were especially appreciated because the communications in that WebX hearing were a little challenging. I think you were having a few computer challenges on your end and the sound from my end was not ideal – it felt like the Chair of the Board needed to speak up a little at times and her thick accent was a little hard to follow at other times (though she seemed to be a nice woman). You were helpful in acting as a sort of translator between us at times.

To be honest, I have to kind of laugh a little at the way the hearing ended. After a brief discussion between the Board members (said discussion just sounded like a few mutterings from my end, but it may be that I was not supposed to be able to listen in), the Chairperson simply announced a modified valuation for our property and then I was dropped from the feed with no warning that I heard or any opportunity to ask any questions or for me to thank the Board for its time (I am sure the Board simply needed to move on to the next hearing). Because my primary focus all along had been on the land value, the number she announced only seemed to my slow thinking like a minimal adjustment of \$3,700 from the original \$300,000 land valuation. However, after the call ended, it dawned on me that she had likely included the value of the house in their decision and that the land had actually been reduced in value by \$30,000. Assuming this is correct, my brother and I will not be appealing this any farther – it is not quite as much as I had argued for, but seems a fair compromise.

Bottom line, win or lose, from my perspective, you dealt with us in a friendly, professional manner throughout – making fair arguments and being willing to listen to mine. We agreed on some things and disagreed on a few nuances. Even if the Board had not given us any relief, I would have felt the same way about your dealings.

Thanks again,
Skip Morrison
404-272-3220

Ps – I do have a question for the future if you don't mind:

It seems pretty clear from your comments to me and my own observations that the rise in sales prices/valuation for many of the Tybee properties is driven even higher than otherwise by the rental market (short and long term). For those of us who have no interest in renting our properties and/or don't even have the necessary permits to do so, does/will the County distinguish between the two categories (rental vs. non-rental) when placing values on properties?



Chatham County Board of Assessors

Agenda Item: IV
April 27, 2023

IV. Citizen Items

None



Chatham County Board of Assessors

Agenda Item: V
April 27, 2023

V. Division Manager Staff Reports



Chatham County Board of Assessors

Agenda Item: VI
April 27, 2023

VI. Approval of the Minutes

Approval of the minutes of the April 6, 2023 Meeting.



Chatham County Board of Assessors

Agenda Item: VI

April 27, 2023

Regular Meeting – April 6, 2023 – 8:30 AM

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ROLL CALL

- Members Present:** Terry Tolbert – Chairman
James A. Gunter – Vice Chairman
Betty Ellington - Member
- Members Absent:** Laura Hegstrom – Secretary
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
Julie Marine – Assistant Deputy Chief Appraiser of Residential
Carol Osborne – Assistant Deputy Chief Appraiser of Support Services
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control

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

PERSONNEL RECOGNITION

A. Staff Training:

- Course IVA: Valuation of Urban Land:** Gena Taylor
Pamela Latson
Linda Ambroz
Candace Williams
- IAAO Course 400: Assessment Administration:** Lisa Lowrimore
- B. Taxpayer Letter:** Carol Osborne

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Carol Osborne for Support Services/GIS – Support Services has processed 4,500 Homestead Applications and 13,700 Transfers. GIS is working 222 Split/Combo packets. Homestead Audit Clerk continues to review Death Certificates and blighted buildings in preparation for the TY2024 Audit. Clerical staff did an amazing job staying on top of the online Homestead Applications.

Kevin Hicks for Quality Control – We have resolved some big-ticket issues with Tyler. Mobile Appraiser is moving forward with training possibly starting in June. Just Appraised is set up on the Tyler side. Digest error checking is ongoing in preparation for approval of NOAs.



Chatham County Board of Assessors

Regular Meeting – April 6, 2023 – 8:30 AM

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Julie Marine for Residential – 80% of Field Reviews are complete, majority of Fire Fee appeals have been addressed, Neighborhood modifications are complete and staff continues to work on remaining Field Reviews.

Lisa Lowrimore for Personal Property/Commercial – Personal Property has received 7,759 returns and 203 Freeport for TY2023 to date. Of those 31% have been done online. 79% of Returns have been processed. Commercial has completed 2,091 Permits, 163 Sales Reviews, 88 Split/Combo packets and is reviewing the income model.

APPROVAL OF MINUTES

Mr. Gunter made a motion to approve the following:

Minutes of the March 16, 2023 Regular Meeting. – Agenda Item: VI

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

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Ellington 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

Mr. Gunter 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. 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. Ellington 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. Motor Vehicles – Agenda Item: VIII-3B

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

Ms. Ellington made 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

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



Chatham County Board of Assessors

Regular Meeting – April 6, 2023 – 8:30 AM

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5. Notification Items

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

REGULAR AGENDA

1. Chief Appraiser Items

- A. 2023/2024 Budget Meeting (Executive Team) – We have not received a recommendation yet to know exactly where we are in the process. No questions were raised regarding the required funding for the implementation of CycloMedia. We are pleased to find out we can use a contingency fund for any budget shortages in the Postal account. Not sure when the County Manager will contact us regarding our budget requests. We expect to have any new recommendations from the County Manager on the next agenda. Based on the current recommendations from the County Manager if there any cuts to our requests there are further steps we can take try to get those items approved. Some of the cuts that were made were minor and acceptable to us. We felt that the meeting was very positive.

2. Board Member Items

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

3. Chairman Items

- A. Executive Session

Mr. Gunter made a motion to move in to Executive Session at 8:45 AM to discuss Personnel & Litigation items. Ms. Ellington seconded. The motion passed with a unanimous vote. Ms. Ellington made a motion to move out of Executive Session at 9:01 AM. Mr. Gunter seconded. The motion passed with a unanimous vote.

- B. TY2022 BOE Decision Report – Agenda Item: IX-3B

Mr. Gunter made a motion to approve the following:

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

- A. BOA – Agenda Item: IX-4A

20003 11006	CFI Indian Street Owner, LLC	TY2022
20004 13008	IA Lodging Savannah Barnard, LLC	TY2022
20004 17010	Savannah Investors-H	TY2022
20006 05016	Riverworks Savannah, LLC	TY2022
20533 01033	Market Walk Station, LLC	TY2022
20535 01006	Maruti One Hospitality, Inc.	TY2022
20585 01005	ORP Marsh Cove, LLC	TY2022
20587 04001	MP White Bluff, LLC	TY2022
20590 03010A	Markent Partnership, LLP	TY2022
20693 05003	Life Storage, LP	TY2022
50017A01120	LIDL US Operations, LLC	TY2022
70906 04092	Ardmore Port Wentworth, LLC	Ty2022

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

Ms. Ellington made a motion to approve the following:

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

- A. Taxpayer – Agenda Item: IX-5A

51023 01032	HD Companies 3, LLC	TY2022
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Chatham County Board of Assessors

Regular Meeting – April 6, 2023 – 8:30 AM

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B. BOA - Agenda Item: IX-5B

20003 11006	CFI Indian Street Owner, LLC	TY2022
20004 13008	IA Lodging Savannah Barnard, LLC	TY2022
20004 17010	Savannah Investors-H	TY2022
20006 05016	Riverworks Savannah, LLC	TY2022
20533 01033	Market Walk Station, LLC	TY2022
20535 01006	Maruti One Hospitality, Inc.	TY2022
20585 01005	ORP Marsh Cove, LLC	TY2022
20587 04001	MP White Bluff, LLC	TY2022
20590 03010A	Markent Partnership, LLP	TY2022
20693 05003	Life Storage, LP	TY2022
50017A01120	LIDL US Operations, LLC	TY2022
70906 04092	Ardmore Port Wentworth, LLC	TY2022

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

6. Attorney Items

A. Final Orders

20015 34001	Savannah Hotel Associates, LLC	TY2021
20016 04004	PS Holdings, Inc.	TY2021
20016 22012	Shree Maha Laxmi, Inc.	TY2021

B. Dismissals

11004G01020B	Wild Horn Plantation Apartments, LLC	TY2019
40001 02012	Nizar Eskandar	TY2020

ADJOURNMENT

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

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

Terry Tolbert, Chairman

Laura Hegstrom, Secretary



Chatham County Board of Assessors

Agenda Item: VII
April 27, 2023

VII. Old Items

None



Chatham County Board of Assessors

Agenda Item: VIII-1-A-C
April 27, 2023

VIII. Consent Agenda

- 1. Application for Exemptions/Specialized Assessments – Submitted for Approval of Recommendation**
 - A. Real Property**
 - B. Rehabilitated Historic**
 - C. CUVA**
 - 1. Approvals**
 - 2. Denials**
 - 3. Notification of Alleged Breach of Covenant**
 - 4. Notification of Intent to Terminate**

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Candler Hospital, Inc
ADDRESS: 102 Bryan Woods Road
MARKET VALUE: \$1,555,700
PIN: 10115 02001B
EXEMPT CODE: E-5 Hospital

This property is owned by Candler Hospital, Inc. The parcel is used as a primary care medical office. The application was submitted March 31, 2023. The property was transferred on December 21, 2022, to Candler Hospital, Inc. The field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Savannah College of Art and Design
ADDRESS: 645 Indian Street
MARKET VALUE: \$11,445,400
PIN: 20003 11011
EXEMPT CODE: E-6, Educational Institutions

This property is owned by the Savannah College of Art and Design. The parcel is used as a parking garage for staff and students. The application was submitted March 28, 2023. The property was purchased on March 02, 2018, and was used as miscellaneous storage. A permit for the parking garage was issued January 7, 2022, and completed for tax year 2023. A field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Savannah College of Art and Design
ADDRESS: 609 Abercorn Street
MARKET VALUE: \$21,532,400
PIN: 20032 60001
EXEMPT CODE: E-6, Educational Institutions

This property is owned by the Savannah College of Art and Design. The parcel is used as a residence hall called Chatham, for new freshmen, transfers, and graduate students. The application was submitted March 28, 2023. The property was purchased on November 19, 2020. A permit for a total renovation was issued June 21, 2021, and completed for tax year 2023. A field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Saint Joseph's Hospital, Inc
ADDRESS: 11706 Mercy Boulevard
MARKET VALUE: \$363,600
PIN: 20754 02037
EXEMPT CODE: E-5 Hospital

This property is owned by Saint Joseph's Hospital, Inc. The parcel is used as a medical office and laboratory services. The application was submitted March 31, 2023. The property was transferred on December 21, 2022, to Saint Joseph's Hospital, Inc. The field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Saint Joseph's Hospital, Inc
ADDRESS: 11702 Mercy Boulevard
MARKET VALUE: \$746,300
PIN: 20754 06005
EXEMPT CODE: E-5 Hospital

This property is owned by Saint Joseph's Hospital, Inc. The parcel is used as an outpatient rehabilitation center. The application was submitted March 31, 2023. The property was transferred on December 21, 2022, to Saint Joseph's Hospital, Inc. The field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2021

OWNER: Coastal Empire Habitat for Humanity Inc.
ADDRESS: Spivey Avenue
MARKET VALUE: \$21,600
PIN: 60825 02030
EXEMPT CODE: E-3, Charities

This property is owned by the Coastal Empire Habitat for Humanity, Inc. The property is a vacant lot held for future development. A permit for new construction was issued December 13, 2022. The application was submitted March 30, 2023. The property was purchased November 27, 2018. The field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2021

OWNER: Coastal Empire Habitat for Humanity Inc.
ADDRESS: Spivey Avenue
MARKET VALUE: \$24,000
PIN: 60825 02031
EXEMPT CODE: E-3, Charities

This property is owned by the Coastal Empire Habitat for Humanity, Inc. The property is a vacant lot held for future development. A permit for new construction was issued December 13, 2022. The application was submitted March 30, 2023. The property was purchased November 27, 2018. The field visit was done on April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2021

OWNER: Coastal Empire Habitat for Humanity Inc.
ADDRESS: Spivey Avenue
MARKET VALUE: \$24,000
PIN: 60825 02032
EXEMPT CODE: E-3, Charities

This property is owned by the Coastal Empire Habitat for Humanity, Inc. The property is a vacant lot held for future development. A permit for new construction was issued December 13, 2022. The application was submitted March 30, 2023. The property was purchased November 27, 2018. The field visit was done on April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2021

OWNER: Coastal Empire Habitat for Humanity Inc.
ADDRESS: Spivey Avenue
MARKET VALUE: \$21,600
PIN: 60825 02033
EXEMPT CODE: E-3, Charities

This property is owned by the Coastal Empire Habitat for Humanity, Inc. The property is a vacant lot held for future development. A permit for new construction was issued December 13, 2022. The application was submitted March 30, 2023. The property was purchased November 27, 2018. The field visit was done on April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Approval

Agenda Item

Re: Real Property Exemption

Tax Year: 2023

OWNER: Isaac and Whitney Gray
ADDRESS: 222 W. 38th Street
MARKET VALUE: \$315,100
PIN: 20065 23009
EXEMPT CODE: E-2, Places of Religious Worship

This property is owned by Isaac and Whitney Gray. The parcel is used as a Spiritual Air Bed and Breakfast. Fees are collected. The application was submitted March 29, 2023. The property was transferred on August 19, 2022. The field visit was done April 3, 2023.



Staff: Lisa Lowrimore
RECOMMENDATION: Deny



Chatham County Board of Assessors

Agenda Item: VIII-1B
April 27, 2023

Agenda Item

Re: Notice to Expire Rehabilitated Historic Preferential Assessment

Tax Year: 2023

Applicant:

M/A Capital Ventures – Savannah LLC
2500 Larimer Street, Suite 200
Denver, CO 80205

Pin: 20004 39002
Address: 132 East Broughton 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: 2023

Applicant:

Honza Properties LLC
Post Office Box 65
Savannah, GA 31401

Pin: 20066 32001
Address: 1815 Martin Luther King Boulevard

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: 2023

Applicant:

Daniel & Jill Brougher Walters
521 East 45th Street
Savannah, GA 31405

Pin: 20076 21005
Address: 521 East 45th 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-1C1
April 27, 2023

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Wayne E Tipton Family Limited Partnership
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 81020 01005A
0 Adams Rd**

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2017

Covenant Owner:

**Morgan Ken
2571 Crest Highway
Thomaston, GA 30286**

**PIN: 80004 02023
0 Bloomingdale 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: 2023

Covenant Owner:

**Wayne E Tipton Family Limited Partnership
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 81020 01075
0 Adams Rd**

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Tipton Wayne E
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 81020 01076
0 Adams Rd**

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Environmentally Sensitive

Tax Year: 2023

Covenant Owner:

Grant Michael E & Renee W*

PO Box 15254

Savannah, GA 31416

PIN: 10516 02009
113 Beaulieu Farm Bn

Property Use: Adjacent to rivers / perennial streams within 100 year flood plain

Staff: Tobe Northcutt

RECOMMENDATION: Approval (New)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Grainger William L
PO Box 7267
Savannah, GA 31418-7267**

**PIN: 80004 01036
0 Bloomingdale 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: 2019

Covenant Owner:

Morgan Ken
2571 Crest Highway
Thomaston, GA 30286

PIN: 80004 02023
0 Bloomingdale Rd

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Continuation)

NOTES:



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Morgan Samuel Edward & G Philip
c/o G Philip Morgan III
1 Oglethorpe Professional Blvd Ste 105
Savannah, GA 31406**

**PIN: 11040 03002
o Pine Barren 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: 2023

Covenant Owner:

Morgan Samuel Edward & G Philip
c/o G Philip Morgan III
1 Oglethorpe Professional Blvd Ste 105
Savannah, GA 31406

PIN: 11044 01004
0 Interstate 16

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: 2023

Covenant Owner:

Reynolds Rue & Toni Sylvester*
1522 Quacco Rd
Pooler, GA 31322

PIN: 51009 05016
0 Quacco 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: 2023

Covenant Owner:

Reynolds Rue & Toni Sylvester*

1522 Quacco Rd

Pooler, GA 31322

PIN: 51009 05017
1522 Quacco 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: 2023

Covenant Owner:

**Grainger William L
PO Box 7267
Savannah, GA 31418-7267**

**PIN: 80004 01030
0 Bloomingdale 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: 2023

Covenant Owner:

**Grainger William L
PO Box 7267
Savannah, GA 31418-7267**

**PIN: 80004 01031
0 Bloomingdale 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: 2023

Covenant Owner:

Morgan Samuel Edward & G Philip
c/o G Philip Morgan III
1 Oglethorpe Professional Blvd Ste 105
Savannah, GA 31406

PIN: 80009 01001
0 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: 2023

Covenant Owner:

**Tipton Wayne E
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 81020 01074
0 Tipton 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: 2023

Covenant Owner:

Morgan Samuel Edward & G Philip
c/o G Philip Morgan III
1 Oglethorpe Professional Blvd Ste 105
Savannah, GA 31406

PIN: 81040 03002
o Pine Barren 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: 2023

Covenant Owner:

Morgan Samuel Edward & G Philip
c/o G Philip Morgan III
1 Oglethorpe Professional Blvd Ste 105
Savannah, GA 31406

PIN: 81041 01018
0 Bloomingdale Rd

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approval (Renewal)

NOTES:



Chatham County Board of Assessors

Agenda Item: VIII-1C2

April 27, 2023

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2022

Covenant Owner:

Hodges Airpark Inc.
504 Hinesville Road
Savannah, GA 31419

PIN 11004 04010C
0 Burroughs Road

Property Use: Agricultural

Staff: Julie Marine

RECOMMENDATION: Deny

NOTES: Documentation required for approval of continuation not received.



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2022

Covenant Owner:

Hodges Airpark Inc.
504 Hinesville Road
Savannah, GA 31419

PIN 11004 04010H

0 Burroughs Road

Property Use: Timber

Staff: Julie Marine

RECOMMENDATION: Deny

NOTES: Documentation required for approval of continuation not received.



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Wayne E Tipton Family Limited Partnership
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 80010 03006
0 Adams Rd**

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Deny

NOTES: Taxpayer primary use for property is not bona fide agricultural



Chatham County Board of Assessors

Agenda Item

Re: Application for Current Use Assessment - Agricultural/Timberland

Tax Year: 2023

Covenant Owner:

**Wayne E Tipton Family Limited Partnership
55 Tipton Rd
Bloomingdale, GA 31302**

**PIN: 81020 01051
55 Tipton Rd**

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Deny

NOTES: Taxpayer primary use for property is Residential



Chatham County Board of Assessors

Agenda Item: VIII-1C3

April 27, 2023

Agenda Item

Re: Notification of Alleged Breach of Covenant

Tax Year: 2023

Covenant Owner:

Lone Pine Land Holdings LLC
2365 Aimwell Rd
Vidalia GA 30474

PIN: 11026 01017
302 Bush Rd

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Property ownership was transferred per deed 2732 / 589. New owner must apply for continuation of existing CUVA covenant.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Alleged Breach of Covenant

Tax Year: 2023

Covenant Owner:

**Ottawa Farm Properties I LLC
702 Bloomingdale Rd
Bloomingdale GA 31302**

**PIN: 80004 01018
No Street Address**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: The property was split / combined per plat 53 / 384; Change of qualifying use and/ or qualifying ownership may constitute a breach with penalty.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Alleged Breach of Covenant

Tax Year: 2023

Covenant Owner:

**Ottawa Farm Properties I LLC
702 Bloomingdale Rd
Bloomingdale GA 31302**

**PIN: 80004 02001
702 Bloomingdale Rd**

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: The property was split / combined per plat 53 / 384; Change of qualifying use and/ or qualifying ownership may constitute a breach with penalty.



Chatham County Board of Assessors

Agenda Item: VIII-1C4
April 27, 2023

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Estate of Harold L Desnoyers
207 East Highway 80
Bloomingdale GA 31302

PIN: 80004 02028
o Bloomingdale Rd

Property Use: Agricultural/Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Covenant owner deceased as of September 7, 2022 which constitutes a breach without penalty. Heirs are notified and given the opportunity to continue the covenant should they meet the requirements.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Hopeton South Land Trust LLC
c/o Fellers, Schewe, Scott & Roberts, Inc
PO Box 450233
Atlanta GA 31145

PIN: 11007 01010
Ogeechee Rd

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Parcel annexed by City of Savannah effective January 1, 2023. This constitutes a breach with no penalty.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Hopeton South Land Trust LLC
c/o Fellers, Schewe, Scott & Roberts, Inc
PO Box 450233
Atlanta GA 31145

PIN: 11007 01011
Ogeechee Rd

Property Use: Agricultural

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Parcel annexed by City of Savannah effective January 1, 2023. This constitutes a breach with no penalty.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Wendelyn & William Hester
1203 Brightwood Dr
Savannah GA 31406

PIN: 70978 05002
468 Monteith Rd

Property Use: Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Property ownership transferred to City of Port Wentworth per deed 2993 / 361. This constitutes a breach with no penalty.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Estate of Harold L Desnoyers
207 East Highway 80
Bloomingdale GA 31302

PIN: 80004 02008
804 Bloomingdale Rd

Property Use: Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Covenant owner deceased as of September 7, 2022 which constitutes a breach without penalty. Heirs are notified and given the opportunity to continue the covenant should they meet the requirements.



Chatham County Board of Assessors

Agenda Item

Re: Notification of Intent to Terminate

Tax Year: 2023

Covenant Owner:

Estate of Harold L Desnoyers
207 East Highway 80
Bloomingdale GA 31302

PIN: 80004 02027
o Bloomingdale Rd

Property Use: Timber

Staff: Tobe Northcutt

RECOMMENDATION: Approve Notification

NOTES: Covenant owner deceased as of September 7, 2022 which constitutes a breach without penalty. Heirs are notified and given the opportunity to continue the covenant should they meet the requirements.



Chatham County Board of Assessors

Agenda Item: VIII-2-A-C
April 27, 2023

VIII. Consent Agenda

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

AD Administrative Agenda
Residential Properties

Agenda Item: VIII-2A
April 27, 2023

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 80004 02023	MORGAN KEN	35,200
2022	Exemption Approved	35,200
		0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

AD Administrative Agenda

Support Services

Agenda Item: VIII-2B
April 27, 2023

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 11008 02099 2020	RIF 502 LLC Change in Ownership	2,041,500 2,041,500 0
2 81019 01038 2020	PRESCOTT STEPHEN Change in Ownership	20,000 20,000 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

EXC Exemption Corrections

Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10045 09002M 2020	MCDANIEL CAROL A Exemption Approved	102,000 102,000 0
2	10045 09013M 2020	DEROSE MATTHEW Exemption Approved	102,000 102,000 0
3	11004J10011 2020	COMER JOHN R JR & JANIS S* Exemption Approved	200,700 200,700 0

AD Administrative Agenda

Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	11008 02099 2021	RIF 502 LLC Change in Ownership	888,000 888,000 0
2	11008K04021 2021	WILSON KOYA NICOLE Change in Ownership	175,200 175,200 0
3	20025 02009 2021	LUSTER EUDEAN GOLDWIRE & Change in Ownership	35,000 35,000 0
4	81019 01038 2021	PRESCOTT STEPHEN Change in Ownership	22,500 22,500 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

EXC Exemption Corrections

Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10045 09002M 2021	MCDANIEL CAROL A Exemption Approved	127,000 127,000 0
2	10045 09013M 2021	DEROSE MATTHEW Exemption Approved	127,000 127,000 0
3	11004J10011 2021	COMER JOHN R JR & JANIS S* Exemption Approved	221,600 221,600 0
4	11008I04014 2021	KNOX, JR. FRANK G. Exemption Approved	241,800 241,800 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

AD Administrative Agenda

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 10340 01062 2022	THOMPSON MARK Change in Ownership	100,000 100,000 0
2 11008 02099 2022	RIF 502, LLC Change in Ownership	675,000 675,000 0
3 11008 02105 2022	ATLANTA POSTAL CREDIT UNION Change in Ownership	533,200 533,200 0
4 11008K04021 2022	WILSON KOYA NICOLE Change in Ownership	200,500 200,500 0
5 20025 02009 2022	LUSTER EUDEAN GOLDWIRE & Change in Ownership	43,200 43,200 0
6 20698 03007 2022	EARLY VERNON T & TEREON T* Change in Ownership	203,000 203,000 0
7 50924B02014 2022	HARVEY KATHLEEN M Change in Ownership	500 500 0

AD Administrative Agenda

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8 81019 01038 2022	PRESCOTT STEPHEN Change in Ownership	25,000 25,000 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

EXC Exemption Corrections

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 10045 09002M 2022	MCDANIEL CAROL A Exemption Approved	144,600 144,600 0
2 10045 09013M 2022	DEROSE MATTHEW Exemption Approved	144,600 144,600 0
3 10200 05003 2022	RANDOLPH B WEHNER, AS TRUSTEE OF THE WEH Exemption Approved	337,200 337,200 0
4 11004J10011 2022	COMER JOHN R JR & JANIS S* Exemption Approved	278,200 278,200 0
5 11009F01185 2022	HARRISON LAMAR Exemption Approved	200,900 200,900 0
6 20096 22013 2022	SHEFFIELD & HINELY KYLE & RACHEL ELIZABE Exemption Approved	184,500 184,500 0
7 20113 09001 2022	BECK ALICIA D Exemption Approved	186,800 186,800 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

EXC Exemption Corrections

Support Services

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8 30004 02015 2022	MCCARTHY MARY FRANCES & DAVID* Exemption Approved	345,000 345,000 0
9 50004B02003 2022	HAMMOND MARCIA Exemption Approved	218,300 218,300 0
10 51009M01053 2022	STUADT BRIAN ROBERT Exemption Approved	389,100 389,100 0

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

AD Administrative Agenda

Agenda Item: VIII-2C
April 27, 2023

Personal Property

PARCEL ID YEAR	OWNER NAME REASON	PROPERTY TYPE	NOTES	PREVIOUS CURRENT CHANGE
1	11007 01007 376 2022	GARZA BRISENO SALVADOR EDGAR Not on Digest		0 17,100 17,100

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10941 01019 001 2023	JOUBERT JOHANNES JACOBUS & GERITA Building Demolished	75,300 0 -75,300
2	11007 01007 376 2023	GARZA BRISENO SALVADOR EDGAR Not on Digest	0 20,200 20,200
3	11007 02004 401 2023	FERNANDEZ RACHELL BELTRAN Not on Digest	0 15,100 15,100
4	11028 01029B002 2023	MORRIS SHARON TERESA Change/Correct Bldg Characteristics	26,900 17,000 -9,900
5	40026 07020 005 2023	MORE JANICE F Building Demolished	23,300 0 -23,300



Chatham County Board of Assessors

Agenda Item: VIII-3-A-C
April 27, 2023

VIII. Consent Agenda

- 3. Appeal Waivers – Submitted for Approval of Recommendation**
 - A. Residential**
 - B. Commercial**
 - C. Non-Homesteaded Mobile Home**

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

WR Waiver and Release / Received
Residential Properties

Agenda Item: VIII-3A
April 27, 2023

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 40004 10012 2022	PARKMAN W HENRY & DIANE D Change/Correct Land/Bldg Characteristics	300,000 225,000 -75,000

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2022

WR Waiver and Release / Received

Commercial Properties

Agenda Item: VIII-3B
April 27, 2023

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 51009 01088 2022	PUBLIX SUPER MARKETS INC Change/Correct Land/Bldg Characteristics	535,800 348,300 -187,500

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2022

WR Waiver and Release / Received

Commercial Properties

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 20006 05007 2022	SRL LAND VENTURE LLC Change/Correct Land/Bldg Characteristics	3,962,200 1,052,400 -2,909,800

BOARD OF TAX ASSESSORS MEETING OF
27 April , 2023

WR Waiver and Release / Received

Agenda Item: VIII-3C
April 27, 2023

Personal Property

PARCEL ID	OWNER NAME	PREVIOUS
YEAR	REASON	CURRENT
PROPERTY TYPE	NOTES	CHANGE
1	JONES MELVIN & DEANNA	8,900
2023	Revaluation of Property	8,100
		-800



Chatham County Board of Assessors

Agenda Item: VIII-4-A
April 27, 2023

VIII. Consent Agenda

4. Notification Items

A. Support Services – Homestead Exemption/Ownership Corrections Listing



Chatham County Board of Assessors

Agenda Item: VIII-4A
April 27, 2023

Notification Items

RE: Homestead/Ownership Corrections

PIN	Owner	Year(s)
10076 05017	STANFORD KARLA STANFORD KENNETH & STANFORD MELBA*	2022
10954 03011	TAYLOR JED L & LILIE HUNTER	2022
20005 28002	JAMES A MARQUIS FAMILY TRUST	2022
20093 32002	WRIGHT RUTH TAYLOR	2021-2022
20131 07009	MACCABEE JONATHAN & RENEE*	2021-2022
70906A09056	RAFALOWSKI RAYMOND...	2022



Chatham County Board of Assessors

Agenda Item: IX-1-A-B
April 27, 2023

IX. Regular Agenda

- 1. Chief Appraiser Items**
 - A. TY2023 Revaluation Summary**
 - B. 2023 Hurricane Conference**



Chatham County Board of Assessors

Agenda Item IX-2-A
April 27, 2023

IX. Regular Agenda

- 2. Board Member Items**
 - A. Budget FY22/23**

YEAR-TO-DATE BUDGET REPORT

Agenda Item: IX-2A
April 27, 2023

FOR 2023 13

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
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1001550 TAX ASSESSOR

1001550 511100	3,739,380.00	REGULAR EMPLOYEES 266,025.00	4,005,405.00	2,864,021.64	0.00	1,141,383.36	71.5%
1001550 511200	0.00	TEMPORARY EMPLOYEES 0.00	0.00	0.00	0.00	0.00	.0%
1001550 511300	15,000.00	OVERTIME 0.00	15,000.00	8,541.31	0.00	6,458.69	56.9%
1001550 512100	903,654.00	HEALTH INSURANCE 0.00	903,654.00	709,170.87	0.00	194,483.13	78.5%
1001550 512200	271,532.00	SOCIAL SECURITY 20,350.00	291,882.00	197,829.87	0.00	94,052.13	67.8%
1001550 512400	636,514.00	PENSION CONTRIBUTION 41,793.00	678,307.00	415,241.87	0.00	263,065.13	61.2%
1001550 512900	0.00	OPEB CONTRIBUTION 0.00	0.00	0.00	0.00	0.00	.0%
1001550 521100	171,000.00	OFFICIAL/ADMIN SERVICES 0.00	171,000.00	112,265.41	0.00	58,734.59	65.7%
1001550 521200	75,000.00	PROFESSIONAL SERVICES -1,706.92	73,293.08	12,110.46	0.00	61,182.62	16.5%
1001550 521300	274,291.00	TECHNICAL SERVICES -18,460.00	255,831.00	147,728.54	17,055.00	91,047.46	64.4%
1001550 522200	2,000.00	REPAIRS & MAINTENANCE 0.00	2,000.00	386.42	0.00	1,613.58	19.3%
1001550 522210	2,715.00	FLEET - PARTS 0.00	2,715.00	2,140.20	0.00	574.80	78.8%
1001550 522220	4,620.00	FLEET - LABOR 0.00	4,620.00	4,100.86	0.00	519.14	88.8%
1001550 522230	1,000.00	FLEET - OUTSOURCED SERVICE 0.00	1,000.00	0.00	0.00	1,000.00	.0%
1001550 522310	24,340.00	BUILDING & LAND RENTAL 0.00	24,340.00	12,612.00	0.00	11,728.00	51.8%
1001550 522320	10,000.00	EQUIPMENT RENTALS 0.00	10,000.00	8,590.82	0.00	1,409.18	85.9%
1001550 522330	0.00	SUBSCRIPTION BASED TECHNOLOGY 6,015.00	6,015.00	0.00	5,830.00	185.00	96.9%
1001550 523200	35,400.00	COMMUNICATIONS 0.00	35,400.00	20,130.69	0.00	15,269.31	56.9%
1001550 523210	90,000.00	POSTAGE 52,000.00	142,000.00	69,902.04	67,910.00	4,187.96	97.1%
1001550 523400	0.00	PRINTING AND BINDING EXP 0.00	0.00	0.00	0.00	0.00	.0%

YEAR-TO-DATE BUDGET REPORT

FOR 2023 13								
ACCOUNTS FOR: 100 GENERAL FUND		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
ORIGINAL APPROP								
1001550 523500	TRAVEL EXPENSES							
85,800.00	-5,000.00	80,800.00	60,530.54	5,498.24	14,771.22	81.7%		
1001550 523600	DUES AND FEES							
14,000.00	-3,500.00	10,500.00	9,321.63	0.00	1,178.37	88.8%		
1001550 523700	EDUCATION AND TRAINING							
28,600.00	0.00	28,600.00	23,255.37	2,439.00	2,905.63	89.8%		
1001550 523900	OTHER PURCHASED SERVICES							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 531100	GENERAL SUPPLIES							
30,000.00	-7,922.84	22,077.16	16,711.84	2,546.19	2,819.13	87.2%		
1001550 531270	GASOLINE/DIESEL							
12,047.00	0.00	12,047.00	7,277.04	0.00	4,769.96	60.4%		
1001550 531300	FOOD							
2,260.00	250.00	2,510.00	2,435.66	0.00	74.34	97.0%		
1001550 531400	BOOKS & PERIODICALS							
8,500.00	0.00	8,500.00	7,167.03	0.00	1,332.97	84.3%		
1001550 531600	OTHER SMALL EQUIPMENT							
0.00	35,357.84	35,357.84	6,321.14	0.00	29,036.70	17.9%		
1001550 531700	OTHER SUPPLIES							
4,500.00	-4,500.00	0.00	0.00	0.00	0.00	.0%		
1001550 531710	UNIFORMS							
3,500.00	0.00	3,500.00	1,229.96	1,693.65	576.39	83.5%		
1001550 542200	VEHICLES							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 542300	FURNITURE & FIXTURES							
0.00	1,706.92	1,706.92	0.00	0.00	1,706.92	.0%		
1001550 542400	COMPUTERS							
39,000.00	-39,000.00	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 551110	INTERNAL SVC-COMPUTER REP							
49,865.00	0.00	49,865.00	37,398.78	0.00	12,466.22	75.0%		
1001550 551115	INTERNAL SVC - SAFETY							
31,050.00	0.00	31,050.00	23,287.50	0.00	7,762.50	75.0%		
TOTAL TAX ASSESSOR								
6,565,568.00	343,408.00	6,908,976.00	4,779,709.49	102,972.08	2,026,294.43	70.7%		
TOTAL GENERAL FUND								
6,565,568.00	343,408.00	6,908,976.00	4,779,709.49	102,972.08	2,026,294.43	70.7%		
TOTAL EXPENSES								
6,565,568.00	343,408.00	6,908,976.00	4,779,709.49	102,972.08	2,026,294.43			

YEAR-TO-DATE BUDGET REPORT

FOR 2023 13							
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
6,565,568.00	343,408.00	6,908,976.00	4,779,709.49	102,972.08	2,026,294.43	70.7%	
GRAND TOTAL							

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



Chatham County Board of Assessors

Agenda Item: IX-3-A
April 27, 2023

IX. Regular Agenda

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



Chatham County Board of Assessors

Agenda Item: IX-4-A
April 27, 2023

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 27, 2023

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
ALOYSIUS J. POWERS	10056 02019



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
KATHEE RADFORD	10090 01066



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
KATHEE RADFORD	10090 01114



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SRL LAND VENTURE, LLC	20006 05012



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SRL LAND VENTURE, LLC	20006 05013



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN J. ROBIN	20009 09010



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN J. ROBIN	20074 02002



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN J. ROBIN	20074 02003



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN ROBIN PROPERTIES, LLC	20074 02006



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN J. ROBIN	20074 02011



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
BRIAN J. ROBIN	20076 27010



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SAVANNAH MALL REALTY HOLDINGS, LLC	20863 01002



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SAVANNAH MALL REALTY HOLDINGS, LLC	20863 01002K



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SAVANNAH MALL REALTY HOLDINGS, LLC	20863 01004



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
SAVANNAH MALL REALTY HOLDINGS, LLC	20863 01024



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
MICHAEL BUFORD	40003 09013



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
VIOLA E. BUFORD FAMILY LIMITED PARTNERSHIP	40004 04001B



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
3G1B, LLC	40007 16014



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Taxability, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
PELICANS LANDING OF TYBEE, LLC	40009 06040



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
PETER & CATHERINE EDWARDS	40011 09005



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
LEO & MARGARET SHEEHAN	40012 03002



Chatham County Board of Assessors

Agenda Item

Re: Certifications to Superior Court - Appealed by Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATION DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:

Value, Uniformity

ISSUE:

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

ACTION:

Board action to certify the following appeal:

NAME	PIN #
JAMES ALEXANDER	40012 03003



Chatham County Board of Assessors

Agenda Item IX-5-A-B
April 27, 2023

IX. Regular Agenda

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