

June 15, 2023 8:30 A.M.

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II. ROLL CALL

III. PERSONNEL RECOGNITION

A. Staff Training:

CVIOG Boards of Equalization and the Appeals Process: Art Gunter

CVIOG Exempt Properties: Art Gunter

CVIOG Specialized Assessments: Art Gunter

IAAO 801: Site Analysis: Laura Hegstrom

IAAO 802: Introduction to the Cost Approach to Value: Laura Hegstrom

IAAO 803: Introduction to the Sales Comparison Approach to Value: Laura Hegstrom

IAAO 805: Mass Appraisal of Residential Property: Laura Hegstrom

IV. CITIZEN ITEMS

None

- V. DIVISION MANAGER STAFF REPORTS
- VI. APPROVAL OF THE MINUTES

 Approval of the Minutes of the June 1, 2023 Meeting
- VII. OLD ITEMS None

VIII. CONSENT AGENDA

- Application for Exemptions Submitted for Approval of Recommendation
 Freeport
- 2. Notices of Assessment (NOAs) Submitted for Approval of Recommendation
 - A. Personal Property 45-Day NOAs
 - B. Non-Homesteaded Mobile Home 45-Day NOAs



- 3. Appeal Waivers Submitted for Approval of Recommendation
 - A. Residential
 - **B.** Commercial
- 4. Timber Submitted for Approval of Recommendation
 - A. Timber Values
- IX. REGULAR AGENDA
- 1. Chief Appraiser Items None
- 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
- X. ADJOURNMENT



Agenda Item: II June 15, 2023

II. ROLL CALL



Agenda Item: III-A June 15, 2023

III. Personnel Recognition

A. Staff Training:

CVIOG Boards of Equalization and the Appeals Process: Art Gunter

CVIOG Exempt Properties: Art Gunter

CVIOG Specialized Assessments: Art Gunter

IAAO 801: Site Analysis: Laura Hegstrom

IAAO 802: Introduction to the Cost Approach to Value: Laura Hegstrom

IAAO 803: Introduction to the Sales Comparison Approach to Value: Laura Hegstrom

IAAO 805: Mass Appraisal of Residential Property: Laura Hegstrom



Agenda Item: IV June 15, 2023

IV. Citizen Items

None



Agenda Item: V June 15, 2023

V. Division Manager Staff Reports



Agenda Item: VI June 15, 2023

VI. Approval of the Minutes

Approval of the minutes of the June 1, 2023 Meeting.



Agenda Item: VI

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June 15, 2023

ROLL CALL

Members Present: Terry Tolbert – Chairman

James A. Gunter - Vice Chairman

Betty Ellington - Member Laura Hegstrom - Secretary

Gena Taylor - Member (via teleconference/videoconference)

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 Tally Peek – Assistant Deputy Chief Appraiser of Support Services Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control

Gabrielle Rowse – Appeals Coordinator Sonya Jackson – Tax Commissioner

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

PERSONNEL RECOGNITION

A. Taxpayer Letter: Eddie Porter

B. Staff Training:

Course V: Cost Approach to Value: Linda Ambroz

Tyler Connect 2023 Annual Conference: Kevin Hicks

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS – Support Services continues to take Homestead applications and have begun precoding transfers for TY2024. GIS has begun reviewing Platts for 2024. Clerical staff has been assisting taxpayers on the phone and in person and entering appeals as they are received.

Gabrielle Rowse – Appeals Coordinator – As of today 418 appeals have been received manually and 336 have been received online. Of those received 611 are Residential, 98 are Commercial and 45 are Personal Property.



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Julie Marine for Residential – Staff has begun reviewing appeals and assisting taxpayers with questions as well as starting Field Reviews for TY2024.

Kevin Hicks for Quality Control – ABOS has the patch in place to run in test mode. Mobile Appraiser is all ready for test mode and in house training will begin on June 20th. We met with the vendor of Just Appraised last week to discuss our office processes and the development of the software. The TY2023 Digest has been completed and sent to the local municipalities.

Lisa Lowrimore for Personal Property/Commercial – Commercial has received 98 appeals to date and staff has begun reviewing them, Field Reviews have started, and staff is working on Appeal Waivers. Personal Property has received 45 appeals to date, Freeport applications are being reviewed and preparing recommendations.

APPROVAL OF MINUTES

Ms. Hegstrom made a motion to approve the following:
Minutes of the May 11, 2023 Regular Meeting. – <u>Agenda Item: VI</u>
Mr. Gunter seconded. The motion passed with a unanimous vote.

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Hegstrom 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. Freeport Agenda Item: VIII-1B

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

Ms. Hegstrom 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
- Mr. Gunter seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

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

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

Ms. Hegstrom made a motion to accept 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.



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Ms. Hegstrom made motion to approve the following:

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

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

REGULAR AGENDA

1. Chief Appraiser Items

- A. CAVEAT Update The breakout sessions contained a lot of great and useful information. There were many new legislations discussed. The ones that mostly affect the office are SB215 which allows police officers and peace officers to request their information to be unlisted, HB311 which covers federally declared national disaster site options for a county to adopt tax credits for any structures that were impacted. Also, discussed was the Homeowner's Tax Relief and some misconceptions were cleared regarding the parameters. HB121 covers the requirement of off-road vehicles (i.e., four wheelers, golf carts, side by sides, etc.) to have a motor vehicle tag. Although they will have a motor vehicle tag they will be considered as personal property and will remain on the personal property rolls. The event was well attended.
- B. Digest Comparisons The TY2022 Digest had an error for Pooler. The error was corrected. However, the Department of Revenue has informed us that year to year comparisons must use the previously advertised values regardless of digest corrections. With the overall County increase was 10.37%, School was increased 13.73% 11.13%, others in the county essentially remained the same except for Pooler where the error occurred increasing 31.18% 13.74%.
- 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 into Executive Session at 8:55 AM to discuss Personnel & Litigation items. Ms. Ellington seconded. The motion passed with a unanimous vote. Mr. Gunter made a motion to move out of Executive Session at 9:23 AM. Ms. Ellington 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

 20014 19064
 Richard Sioufi
 TY2022

 20586 04009
 Monique Decicco-Jones
 TY2022

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

5. Attorney Items

A. Final Orders

60798 01040	Empire Distributors, Inc.	TY2019
20015 19004	E. Pomeroy Williams	TY2020
20004 17010	Savannah Investors -H	TY2020
20004 17010	Savannah Investors -H	TY2021



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20016 04002	Akshartirth Hotels, LLC	TY2021
20016 04003	Akshartirth Hotels, LLC	TY2021
21034 01040	Jam Hospitality, LLC	TY2019
21034 01040	Jam Hospitality, LLC	TY2021
50017A01097	Image Pooler, LLC	TY2020
20005 01002	Columbia Properties Savannah, LLC	TY2020
20005 01002	Columbia Properties Savannah, LLC	TY2021
20590 02005	Montgomery Cross Retail Group	TY2021
20590 02006	Montgomery Cross Retail Group	TY2021
20590 02007	Montgomery Cross Retail Group	TY2021
20590 02008	Montgomery Cross Retail Group	TY2021

B. Dismissals

10477 07001	Hollic Investments, LLC	TY2019
81043 01010Z	Alvin Ray & Hazel W. Jones	TY2021
60798 01040	Empire Distributors, Inc.	TY2021

ADJOURNMENT

Ms. Ellington made a motion to adjourn the meeting at 9:24 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman	Laura Hegstrom, Secretary



Agenda Item: VII June 15, 2023

VII. Old Items

None



Agenda Item: VIII-1-A June 15, 2023

VIII. Consent Agenda

Application for Exemptions – Submitted for Approval of Recommendation
 Freeport



Agenda Item: VIII-1A

June 15, 2023

Agenda Item

Re: Freeport Exemption Listing

Account	Owner	Year	Requested	Recommendation	Reason for Change	Difference
124289	PRAYON INC	2023	6,884,093	6,884,093		O
148077	OKUMA AMERICA CORP	2023	36,404,276	36,404,276		0
152189	GULFSTREAM AEROSPACE CORP	2023	260,708,623	260,708,623		o
155435	NATIONAL BORAX CORPORATION	2023	342,602	342,602		О
157953	PPG INDUSTRIES INC	2023	341,623	341,623		О
159528	ELECTROSTEEL USA	2023	9,293,332	9,293,332		o
162082	GULFSTREAM AEROSPACE CORP	2023	5,492,022	5,492,022		o
164746	FUJI VEGETABLE OIL	2023	27,670,435	27,670,435		0
164797	OCCIDENTAL CHEMICAL	2023	2,306,429	2,306,429		0
167105	LULUCAKES LLC	2023	5,281	5,281		o
169603	FUJI VEGETABLE OIL	2023	771,432	771,432		o
169740	PHILLIPS 66 COMPANY	2023	24,794,370	24,794,370		o

Agenda Item

Account	Owner	Year	Requested	Recommendation	Reason for Change	Difference
172025	GADIV	2023	4,496,789	4,496,789		O
180794	NORTHWEST HARDWOODS INC	2023	3,847,691	3,847,691		O
169880	GULFSTREAM AEROSPACE	2023	1,594,632,520	1,594,632,520		О
184177	GULFSTREAM AEROSPACE	2023	63,588	63,588		О
186594	GULF TRADING 2 LLC	2023	117,348	117,348		O
186635	NORFALCO	2023	703,071	703,071		O
186837	PRAYON INC	2023	5,249,399	5,249,399		O
189207	MARCO POLO INTERNATIONAL INC	2023	26,219	26,219		O
194201	METAL EXCHANGE LLC	2023	956,119	956,119		О
194202	METAL EXCHANGE LLC	2023	82,322	82,322		O
194203	METAL EXCHANGE LLC	2023	4,503,297	4,503,297		О
F241260	FUJI VEGETABLE OIL	2023	60,987,938	60,987,938		О

Agenda Item

Account	Owner	Year	Requested	Recommendation	Reason for Change	Difference
G000350	G Q F MANUFACTURING CO INC	2023	1,628,210	1,628,210		o
G216625	GREAT DANE LIMITED PARTNERSHIP	2023	180,718	180,718		0
G299475	GULFSTREAM AEROSPACE	2023	2,741,712,991	2,741,712,991		0
K075900	KENNICKELL PRINTING	2023	14,060	14,060		0
194560	JDT INTERNATIONAL	2023	176,825	176,825		0



Agenda Item: VIII-2-A-B June 15, 2023

VIII. Consent Agenda

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

Agenda Item: VIII-2A

June 15, 2023

BOARD OF TAX ASSESSORS MEETING OF

15 June

06/02/2023

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AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	171269 2021 BUSNES	J & M SEAFOOD Out of Business	6,375 0 -6,375
2	175960 2021 BOAT	FLEENOR RANDALL Received Additional Info-Acct Correction	11,098 0 -11,098
3	177396 2021 BUSNES	RONALD JOHNSON BOARDING Out of Business	3,650 0 -3,650
4	179286 2021 BUSNES	EMRICH LLC Out of Business	48,669 0 -48,669
5	185921 2021 BOAT	SASSER SEAFOOD & BOAT WORK INC Received Additional Info-Acct Correction	7,466 0 -7,466

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BOARD OF TAX ASSESSORS MEETING OF

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_	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	141803 2022 BUSNES	GASTON GALLERIES LLC Duplicate of Another Account	72,075 0 -72,075
2	169704 2022 BUSNES	TITLEMAX OF GEORGIA INC Out of Business	9,909 0 -9,909
3	171269 2022 BUSNES	J & M SEAFOOD Out of Business	6,375 0 -6,375
4	175960 2022 BOAT	FLEENOR RANDALL Received Additional Info-Acct Correction	10,427 0 -10,427
5	176204 2022 BOAT	ELING STEFAN V Change in Ownership	15,136 0 -15,136
6	177839 2022 BUSNES	TYBEE TWO Out of Business	10,800 0 -10,800
7	179286 2022 BUSNES	EMRICH LLC Out of Business	47,948 0 -47,948

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BOARD OF TAX ASSESSORS MEETING OF

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	180640 2022 BOAT	BROOKS BRADLEY B Received Additional Info-Acct Correction	7,908 0 -7,908
9	185921 2022 BOAT	SASSER SEAFOOD & BOAT WORK INC Received Additional Info-Acct Correction	7,159 0 -7,159
10	187454 2022 BUSNES	BADCOCK HOME FURNITURE & MORE Duplicate of Another Account	240,734 0 -240,734
11	187914 2022 BOAT	PERALA MATT Change in Ownership	14,909 0 -14,909
12	188380 2022 BOAT	HESTER BENJAMIN HARRISON Change in Ownership	27,975 0 -27,975
13	190986 2022 BOAT	MCDONALD JAY TIMOTHY Received Additional Info-Acct Correction	14,759 0 -14,759
14	192059 2022 BUSNES	SAVANNAH ORTHOPAEDIC FOOT & ANKLE Out of Business	100,070 0 -100,070

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	109478 2023 BUSNES	PRECISION MACHINE OF SAVANNAH Filed After Due Date	6,087,771 6,177,761 89,990 P
2	112621 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	287,493 139,886 -147,607
3	112622 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	538,222 973,231 435,009
4	119022 2023 BOAT	PHILLIPS WILLIAM WESLEY Change in Ownership	23,416 11,702 -11,714
5	119221 2023 BOAT	RAINEY GERALD L Change in Ownership	11,064 0 -11,064
6	121787 2023 BUSNES	YADA YADA INC Out of Business	18,408 0 -18,408
7	123918 2023 BOAT	WOODWARD JOHN F SR Received Additional Info-Acct Correction	44,087 6,787 -37,300

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BOARD OF TAX ASSESSORS MEETING OF

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	124289 2023 BUSNES	PRAYON INC Exemption Approved	6,983,873 6,983,873 0
9	138235 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	6,664 19,272 12,608
10	139250 2023 BUSNES	MOFFATT & NICHOL INC Filed After Due Date	187,451 204,833 17,382 P
11	140697 2023 BUSNES	MANSION ON FORSYTH PARK Change in Ownership	2,111,723 0 -2,111,723
12	141612 2023 BUSNES	SEMAX INC Received Additional Info-Acct Correction	488,544 0 -488,544
13	141731 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	108,336 370,567 262,231
14	141803 2023 BUSNES	GASTON GALLERIES LLC Duplicate of Another Account	72,075 0 -72,075

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15	142789 2023 BUSNES	CATE LYON STUDIO Received Additional Info-Acct Correction	33,260 23,204 -10,056
16	143911 2023 BOAT	MCCLELLAND TIMOTHY Received Additional Info-Acct Correction	16,927 5,142 -11,785
17	145027 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	1,513 976,627 975,114
18	145029 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	161,274 227,286 66,012
19	145545 2023 BOAT	LOMEDICO ANTONIO Received Additional Info-Acct Correction	24,416 0 -24,416
20	146319 2023 BUSNES	HAMPTON INN & SUITES Filed After Due Date	888,745 947,787 59,042 P
21	148077 2023 BUSNES	OKUMA AMERICA CORP Exemption Approved	37,530,181 37,530,181 0

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
22	149111 2023 BOAT	RICHARDS HAL E Change in Ownership	8,246 2,508 -5,738
23	149755 2023 BUSNES	LOCAL 11 TEN RESTAURANT Filed After Due Date	68,367 190,222 121,855 P
24	152189 2023 BUSNES	GULFSTREAM AEROSPACE CORP Exemption Approved	285,358,888 285,358,888 0
25	152289 2023 BUSNES	US TOOL GRINDING INC Filed After Due Date	3,056,464 2,173,783 -882,681 P
26	153181 2023 BOAT	ROSENHEIM HARRY T III Change in Ownership	7,740 0 -7,740
27	155435 2023 BUSNES	NATIONAL BORAXX CORPORATION Exemption Approved	721,589 721,589 0
28	157953 2023 BUSNES	PPG INDUSTRIES Exemption Approved	341,623 341,623 0

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
29	159069 2023 BOAT	REYES EUGENE C Change in Ownership	10,328 0 -10,328
30	159528 2023 BUSNES	ELECTROSTEEL USA Exemption Approved	11,991,060 11,991,060 0
31	161911 2023 BUSNES	PRECISION PROTECTIVE COATINGS INC Filed After Due Date	1,164,647 1,215,700 51,053 P
32	162082 2023 BUSNES	GULFSTREAM AEROSPACE CORP Exemption Approved	22,616,074 22,616,074 0
33	162136 2023 BUSNES	WILLIAMS SCOTSMAN INC Received Additional Info-Acct Correction	1,838,496 521,994 -1,316,502
34	164262 2023 BOAT	FRITTS KASON Received Additional Info-Acct Correction	236,679 70,989 -165,690
35	164746 2023 BUSNES	FUJI VEGETABLE OIL Exemption Approved	27,670,435 27,670,435 0

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
36	164797 2023 BUSNES	OCCIDENTAL CHEMICAL Exemption Approved	3,072,371 3,072,371 0	
37	166412 2023 BUSNES	PUBLIC KITCHEN & BAR THE Filed After Due Date	904,596 920,900 16,304	Р
38	166940 2023 BUSNES	LIVINGSTON INTERNATIONAL Received Additional Info-Acct Correction	7,665 0 -7,665	
39	167105 2023 BUSNES	LULUCAKES, LLC Exemption Approved	11,572 11,572 0	
40	167262 2023 BUSNES	MCDONALDS RESTAURANT Change in Ownership	463,057 0 -463,057	
41	167322 2023 BUSNES	REEVES CONSTRUCTION COMPANY Received Additional Info-Acct Correction	1,966,242 3,241,921 1,275,679	P
42	167446 2023 BUSNES	C & D AUTO PAINT, INC Received Additional Info-Acct Correction	372,293 415,363 43,070	P

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
43	169451 2023 BUSNES	EMBASSY SUITES Filed After Due Date	1,219,644 1,372,760 153,116 P	P
44	169603 2023 BUSNES	FUJI VEGETABLE OIL Exemption Approved	831,330 831,330 0	
45	169704 2023 BUSNES	TITLEMAX OF GEORGIA INC Out of Business	9,532 0 -9,532	
46	169740 2023 BUSNES	PHILLIPS 66 COMPANY Exemption Approved	36,241,232 36,241,232 0	
47	169880 2023 BUSNES	GULFSTREAM AEROSPACE CORP Exemption Approved	1,772,619,074 1,772,619,074 0	
48	169914 2023 BUSNES	DANIEL REID LLC Received Additional Info-Acct Correction	270,940 317,901 46,961 P	Р
49	170091 2023 BUSNES	US TOOL GRINDING INC Received Additional Info-Acct Correction	3,743,901 5,242,418 1,498,517 P	P

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
50	170654 2023 BUSNES	LOGISTICS GROUP Jurisdiction Change	3,341 3,341 0
51	171269 2023 BUSNES	J & M SEAFOOD Out of Business	6,375 0 -6,375
52	172025 2023 BUSNES	GADIV Exemption Approved	4,496,789 4,496,789 0
53	172454 2023 BUSNES	RHI US LTD Received Additional Info-Acct Correction	85,153 4,862,989 4,777,836 P
54	174180 2023 BUSNES	BP 21 Received Additional Info-Acct Correction	80,346 138,191 57,845 P
55	175487 2023 BUSNES	FEDMET RESOURCES CORP Received Additional Info-Acct Correction	49,258 0 -49,258
56	175533 2023 BUSNES	ALUMINUM BAHRAIN US INC Received Additional Info-Acct Correction	71,197 0 -71,197

15 June , 2023

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
57	175669 2023 BUSNES	BLAZIN WINGS INC DBA BUFFALO WILD WINGS Received Additional Info-Acct Correction	257,690 290,534 32,844 P
58	175722 2023 BUSNES	WILLIAMS SCOTSMAN INC. Received Additional Info-Acct Correction	832 8,645 7,813
59	175803 2023 BUSNES	COLUMBIA BRANDS USA LLC Received Additional Info-Acct Correction	102,284 418,350 316,066 P
60	175960 2023 BOAT	FLEENOR RANDALL Received Additional Info-Acct Correction	14,911 0 -14,911
61	176204 2023 BOAT	ELING STEFAN V Change in Ownership	10,796 0 -10,796
62	177387 2023 BUSNES	SUNSHINE FITNESS GROWTH HOLDINGS Received Additional Info-Acct Correction	510,721 0 -510,721
63	177839 2023 BUSNES	TYBEE TWO Out of Business	8,800 0 -8,800

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
64	178601 2023 BUSNES	HABERSHAM DENTAL PARTNERS LLC Received Additional Info-Acct Correction	741,315 741,315 0 P
65	178723 2023 BOAT	SIMPLY BOATING LLC Out of Business	326,425 0 -326,425
66	179286 2023 BUSNES	EMRICH LLC Out of Business	47,020 0 -47,020
67	180426 2023 BUSNES	THOMAS COUNTY FEDERAL SAVING & LOAN ASSO Filed After Due Date	17,590 44,366 26,776 P
68	180596 2023 BOAT	PATTERSON DAVID B Change in Ownership	7,786 0 -7,786
69	180640 2023 BOAT	BROOKS BRADLEY B Received Additional Info-Acct Correction	10,503 0 -10,503
70	180794 2023 BUSNES	NORTHWEST HARDWOODS INC Exemption Approved	3,959,368 3,959,368 0

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

_	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
71	180822 2023 BUSNES	LUXURY NAIL Received Additional Info-Acct Correction	15,560 55,800 40,240
72	181146 2023 BUSNES	PENSKE TRUCK LEASING CO LP Out of Business	25,740 0 -25,740
73	181238 2023 BUSNES	WILLIAMS SCOTSMAN INC Received Additional Info-Acct Correction	17,108 28,657 11,549
74	181902 2023 BUSNES	SAIAMI 2 INC Filed After Due Date	559,392 654,651 95,259 P
75	182108 2023 BUSNES	GEORGE SINK PA INJURY LAWYERS CORP Received Additional Info-Acct Correction	9,760 0 -9,760
76	184177 2023 BUSNES	GULFSTREAM AEROSPACE CORP Exemption Approved	63,588 63,588 0
77	184355 2023 BUSNES	AUSPICIOUS LLC Received Additional Info-Acct Correction	127,482 207,318 79,836 P

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
78	185310 2023 BUSNES	CUEVAS JC INC Received Additional Info-Acct Correction	15,383 45,766 30,383 P
79	185921 2023 BOAT	SASSER SEAFOOD & BOAT WORK INC Received Additional Info-Acct Correction	8,285 0 -8,285
80	186594 2023 BUSNES	GULF TRADING 2 LLC Exemption Approved	117,348 117,348 0
81	186635 2023 BUSNES	NORFALCO Exemption Approved	2,727,452 2,727,452 0
82	186837 2023 BUSNES	PRAYON INC Exemption Approved	5,523,618 5,523,618 0
83	187045 2023 BOAT	ROUTHIER MICHAEL Change in Ownership	43,582 26,021 -17,561
84	187454 2023 BUSNES	BADCOCK HOME FURNITURE & MORE Duplicate of Another Account	240,734 0 -240,734

HT536GA

BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
85	187500 2023 BUSNES	FORTUNE RECYCLING Received Additional Info-Acct Correction	199,532 194,640 -4,892
86	187560 2023 BUSNES	SOUTHERN TIDE SAVANNAH Filed After Due Date	392,999 535,392 142,393 P
87	187903 2023 BOAT	HAYGOOD TREVOR W Change in Ownership	15,501 0 -15,501
88	187914 2023 BOAT	PERALA MATT Change in Ownership	14,370 0 -14,370
89	187925 2023 BUSNES	NATHAN'S CO JEWELERS Received Additional Info-Acct Correction	43,110 22,760 -20,350
90	188380 2023 BOAT	HESTER BENJAMIN HARRISON Change in Ownership	43,569 0 -43,569
91	189207 2023 BUSNES	MARCO POLO INTERNATIONAL INC Exemption Approved	28,499 28,499 0

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
92	189212 2023 BUSNES	PLANT RIVERSIDE LLC Received Additional Info-Acct Correction	18,898,227 17,473,553 -1,424,674
93	189671 2023 BUSNES	2201 VICTORY LLC Received Additional Info-Acct Correction	15,194 0 -15,194
94	190289 2023 BUSNES	ENSTRUCTURE DPH HOLDINGS LLC Received Additional Info-Acct Correction	684,656 1,761,538 1,076,882 P
95	190525 2023 BOAT	COVER SCOTT Change in Ownership	24,718 0 -24,718
96	190963 2023 BOAT	ANDREWS KEVIN E Change in Ownership	44,312 0 -44,312
97	190986 2023 BOAT	MCDONALD JAY TIMOTHY Received Additional Info-Acct Correction	14,240 0 -14,240
98	191378 2023 BOAT	DONAVAN PAUL Change in Ownership	8,659 0 -8,659

HT536GA

BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
99	192059 2023 BUSNES	SAVANNAH ORTHOPAEDIC FOOT & ANKLE Out of Business	100,070 0 -100,070
100	192336 2023 BUSNES	TPAF VIII PARK AVE LLC Received Additional Info-Acct Correction	120,832 1,000 -119,832
101	192538 2023 BUSNES	SALTY INK DESIGNS Out of Business	35,625 0 -35,625
102	192653 2023 BUSNES	VRAJ 21 INC Filed After Due Date	0 50,668 50,668 P
103	3 192822 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	1,259 1,259 0
104	192823 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	973 973 0
105	192905 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	767 767 0

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
106 192986 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	1,496 1,496 0
107 192987 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	5,762 5,762 0
108 192988 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	1,091 1,091 0
109 192989 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	1,091 1,091 0
110 192990 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	2,466 2,466 0
111 192991 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	2,183 2,183 0
112 193240 2023 BUSNES	LUXE T LABEL Received Additional Info-Acct Correction	18,235 0 -18,235

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
113 193315 2023 BUSNES	CELLCO PARTNERSHIP Received Additional Info-Acct Correction	1,605 1,605 0
114 193366 2023 BOAT	KISTLER MARY E Received Additional Info-Acct Correction	33,160 0 -33,160
115 193571 2023 BUSNES	ELITE NAILS Received Additional Info-Acct Correction	13,420 47,658 34,238 P
116 193769 2023 BUSNES	COLAKICKS 706 LLC Received Additional Info-Acct Correction	13,710 457,458 443,748 P
117 194188 2023 BOAT	NEFF JOHN S Filed After Due Date	34,891 45,051 10,160
118 194201 2023 BUSNES	METAL EXCHANGE LLC Exemption Approved	1,274,542 1,274,542 0
119 194202 2023 BUSNES	METAL EXCHANGE LLC Exemption Approved	109,738 109,738 0

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
120 194203 2023 BUSNES	METAL EXCHANGE LLC Exemption Approved	6,003,060 6,003,060 0
121 194560 2023 BUSNES	JDT INTERNATIONAL Exemption Approved	686,986 686,986 0
122 194721 2023 BUSNES	COMMUNITY HEALTH CONCEPTS New Parcel	0 7,665 7,665
123 194723 2023 BUSNES	FRC GLOBAL INC Received Additional Info-Acct Correction	0 49,258 49,258
124 194724 2023 BUSNES	PLANET FITNESS ASSET CO LLC Received Additional Info-Acct Correction	510,721 891,040 380,319
125 194726 2023 BUSNES	GP MOBILE 2 LLC Not on Digest	0 106,842 106,842
126 194727 2023 BUSNES	LIFESTANCE HEALTH Filed After Due Date	1,151 153,323 152,172 P

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BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

AD Administrative Agenda

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
127 194729 2023 BUSNES	OTAMOT DEVELOPMENT Received Additional Info-Acct Correction	0 16,700 16,700
128 194730 2023 BUSNES	FORSYTH MANSION PROPERTY OWNER LLC Received Additional Info-Acct Correction	0 2,111,723 2,111,723
129 194731 2023 BOAT	MOON RIVER BOATING LLC Received Additional Info-Acct Correction	0 213,810 213,810
130 F241260 2023 BUSNES	FUJI VEGETABLE OIL INC Exemption Approved	113,005,845 113,005,845 0
131 G000350 2023 BUSNES	G Q F MANUFACTURING CO INC Exemption Approved	1,714,656 1,714,656 0
132 G216625 2023 BUSNES	GREAT DANE LIMITED PARTNERSHIP Exemption Approved	3,857,445 3,857,445 0
133 G299475 2023 BUSNES	GULFSTREAM AEROSPACE CORP Exemption Approved	2,860,180,461 2,860,180,461 0

BOARD OF TAX ASSESSORS MEETING OF

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15 June , 2023

AD Administrative Agenda

PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
134 K075900 2023 BUSNES	KENNICKELL PRINTING Exemption Approved	2,344,428 2,344,428 0
135 M488200 2023 BUSNES	MCCARTHY INC Filed After Due Date	393,411 490,266 96,855 P
136 S083325 2023 BUSNES	SAVANNAH MEDICAL CLINIC INC Out of Business	25,588 0 -25,588

Agenda Item: VIII-2B

June 15, 2023 BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

06/02/2023

HT536GA

AD Administrative Agenda

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	11007 01007 326 2023	CASTANEDA RAUL F Not on Digest	0 22,400 22,400
2	20861 02001 001 2023	FERGUSON JUANITA BELL Building Demolished	10,100 0 -10,100
3	51010 01001J467 2023	PHILLIPS RANDY F Building Demolished	8,200 0 -8,200
4	60990C02009 046 2023	TERCERO AMANDA GABRIELLA Not on Digest	0 8,700 8,700



Agenda Item: VIII-3-A-B June 15, 2023

VIII. Consent Agenda

- 3. Appeal Waivers Submitted for Approval of Recommendation
 - A. Residential
 - **B.** Commercial

Agenda Item: VIII-3A

06/02/2023

BOARD OF TAX ASSESSORS MEETING OF 15 June , 2023

June 15, 2023

HT536GA

WR Waiver and Release / Received

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20054 27008 2022	DICKSON GENEVA Change/Correct Land/Bldg Characteristics	55,900 23,800 -32,100

HT536GA

BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

WR Waiver and Release / Received

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10117 01018 2023	GLICK ERIC No Change in FMV	1,468,900 1,468,900 0
2	10245 02003 2023	CSL INVESTMENTS, LLC No Change in FMV	810,600 810,600 0
3	20114 19015 2023	J&B LEGACY, LLC Change/Correct Land/Bldg Characteristics	221,700 66,600 -155,100

Agenda Item: VIII-3B

June 15, 2023

06/05/2023 BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

HT536GA

WR Waiver and Release / Received

Commercial Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10063 01001 2022	WILCREST WOODS APARTMENTS LTD Change/Correct Land/Bldg Characteristics	5,488,500 4,080,400 -1,408,100
2	11004G01020A 2022	KINGS COLONY APARTMENTS LTD Change/Correct Land/Bldg Characteristics	4,605,750 4,450,000 -155,750
3	20646 02032 2022	TIBET AVENUE HOLDINGS LLC ET AL Change/Correct Land/Bldg Characteristics	6,517,500 5,640,500 -877,000
4	20646 02036 2022	TIBET AVENUE HOLDINGS LLC ET AL Change/Correct Land/Bldg Characteristics	5,730,900 4,959,800 -771,100

HT536GA

BOARD OF TAX ASSESSORS MEETING OF

15 June , 2023

WR Waiver and Release / Received

Commercial Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10046 01025 2023	HORNER & CARTER STACEY E & MICHAEL J Change/Correct Land/Bldg Characteristics	84,900 79,000 -5,900
2	20651 01081 2023	COUNTRY CONVENIENCE, LLC No Change in FMV	537,800 537,800 0
3	51015 01067 2023	MORGAN LAKES INDUSTRIAL PARK OWNERS ASSO No Change in FMV	7,100 7,100 0
4	51015 01078 2023	MORGAN LAKES INDUSTRIAL PARK OWNERS ASSO No Change in FMV	16,800 16,800 0
5	51015 01082 2023	MORGAN LAKES INDUSTRIAL PARK OWNERS ASSO No Change in FMV	11,300 11,300 0
6	51015 01083 2023	MORGAN LAKES INDUSTRIAL PARK OWNERS ASSO No Change in FMV	6,900 6,900 0
7	51015 01084 2023	MORGAN LAKES INDUSTRIAL PARK OWNERS ASSO No Change in FMV	2,400 2,400 0



Agenda Item: VIII-4-A June 15, 2023

VIII. Consent Agenda

4. Timber – Submitted for Approval of Recommendation A. Timber Values



Agenda Item: VIII-4A

June 15, 2023

Agenda Item

RE: Timber Values

Owner	Tax Year	Value	Type	Recommendation
Meyer Farms LLC	2023	\$39,173.22	Unit Price	Approve
Ronnie & Brantley Webb	2023	\$76,604.78	Unit Price	Approve



Agenda Item: IX-1 June 15, 2023

IX. Regular Agenda

Chief Appraiser Items
 None



Agenda Item IX-2-A June 15, 2023

- IX. Regular Agenda
- Board Member Items
 Budget FY22/23



YEAR-TO-DATE BUDGET REPORT

Agenda Item: IX-2A June 15, 2023

FOR 2023 13					
ACCOUNTS FOR: 100 GENERAL FUND ORIGINAL APPROP TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
UNIGINAL AFFROF TRANS/ADJSHIS	KEVISED BODGET	TID EXPENDED	ENCOMBRANCE/ REQ	AVAILABLE BUDGET	/0 U3LD
1001550 TAX ASSESSOR					
1001550 511100 REGULAR EMPLOYEES 3,739,380.00 266,025.00	4,005,405.00	3,261,975.88	0.00	743,429.12	81.4%
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	12,890.98	0.00	2,109.02	85.9%
1001550 512100 HEALTH INSURANCE 903,654.00 0.00	903,654.00	810,160.86	0.00	93,493.14	89.7%
1001550 512200 SOCIAL SECURITY 271,532.00 20,350.00	291,882.00	225,299.52	0.00	66,582.48	77.2%
1001550 512400 PENSION CONTRIBUTION 636,514.00 41,793.00	678,307.00	475,124.64	0.00	203,182.36	70.0%
1001550 512900 OPEB CONTRIBUTION 0.00 0.00	0.00	0.00	0.00	0.00	.0%
1001550 521100 OFFICIAL/ADMIN SERVICE: 171,000.00 -214.50	170,785.50	137,616.41	0.00	33,169.09	80.6%
1001550 521200 PROFESSIONAL SERVICES 75,000.00 -1,706.92	73,293.08	12,110.46	0.00	61,182.62	16.5%
1001550 521300 TECHNICAL SERVICES 274,291.00 -20,370.00	253,921.00	147,936.49	18,916.15	87,068.36	65.7%
1001550 522200 REPAIRS & MAINTENANCE 2,000.00 0.00	2,000.00	386.42	0.00	1,613.58	19.3%
1001550 522210 FLEET - PARTS 2,715.00 0.00	2,715.00	3,580.27	0.00	-865.27	131.9%
1001550 522220 FLEET - LABOR 4,620.00 0.00	4,620.00	5,847.45	0.00	-1,227.45	126.6%
1001550 522230 FLEET - OUTSOURCED SERV 1,000.00 0.00	1,000.00	0.00	0.00	1,000.00	.0%
1001550 522310 BUILDING & LAND RENTAL 24,340.00	24,340.00	13,980.00	0.00	10,360.00	57.4%
1001550 522320 EQUIPMENT RENTALS 10,000.00	10,000.00	9,988.11	0.00	11.89	99.9%
1001550 522330 SUBSCRIPTION BASED TECH 0.00 6,119.50	6,119.50	289.50	5,830.00	0.00	100.0%
1001550 523200 COMMUNICATIONS 35,400.00 0.00	35,400.00	22,623.08	0.00	12,776.92	63.9%
1001550 523210 POSTAGE 90,000.00 52,000.00	142,000.00	139,010.94	0.00	2,989.06	97.9%
1001550 523400 PRINTING AND BINDING EX 0.00 0.00	0.00	0.00	0.00	0.00	.0%



YEAR-TO-DATE BUDGET REPORT

FOR 2023 13					
ACCOUNTS FOR: 100 GENERAL FUND ORIGINAL APPROP TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
·	KEVISED BODGET	TID EXPENDED	LINCOMBRANCE/ REQ	AVAILABLE BUDGET	/0 U3LD
1001550 523500 TRAVEL EXPENSES 85,800.00 -5,000.00	80,800.00	67,392.28	231.00	13,176.72	83.7%
1001550 523600 DUES AND FEES 14,000.00 -3,500.00	10,500.00	9,741.63	0.00	758.37	92.8%
1001550 523700 EDUCATION AND TRAINING 28,600.00 0.00	28,600.00	24,450.37	0.00	4,149.63	85.5%
1001550 523900 OTHER PURCHASED SERVIO 0.00 110.00	CES 110.00	110.00	0.00	0.00	100.0%
1001550 531100 GENERAL SUPPLIES 30,000.00 -5,665.92	24,334.08	22,557.35	0.00	1,776.73	92.7%
1001550 531270 GASOLINE/DIESEL 12,047.00 0.00	12,047.00	9,224.06	0.00	2,822.94	76.6%
1001550 531300 FOOD 2,260.00 500.00	2,760.00	2,514.49	0.00	245.51	91.1%
1001550 531400 BOOKS & PERIODICALS 8.500.00 0.00	8,500.00	7,657.03	0.00	842.97	90.1%
1001550 531600 OTHER SMALL EQUIPMENT	,	•			
1001550 531700 OTHER SUPPLIES	35,932.84	35,833.24	0.00	99.60	99.7%
4,500.00 -4,500.00 1001550 531710 UNIFORMS	0.00	0.00	0.00	0.00	.0%
3,500.00 535.00 1001550 542200 VEHICLES	4,035.00	2,089.94	1,693.65	251.41	93.8%
0.00 0.00 1001550 542300 FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	.0%
0.00 0.00	0.00	0.00	0.00	0.00	.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 49.865.00 0.00		41,554.20	0.00	8,310.80	83.3%
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	5,525,233.10	26,670.80	1,357,072.10	80.4%
TOTAL GENERAL FUND 6,565,568.00 343,408.00	6,908,976.00	5,525,233.10	26,670.80	1,357,072.10	80.4%
TOTAL EXPENSES 6,565,568.00 343,408.00	6,908,976.00	5,525,233.10	26,670.80	1,357,072.10	



YEAR-TO-DATE BUDGET REPORT

FOR 2023 13						
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
GRAND	TOTAL					
6,565,568.00	343,408.00	6,908,976.00	5,525,233.10	26,670.80	1,357,072.10	80.4%

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



Agenda Item: IX-3-A June 15, 2023

- IX. Regular Agenda
- 3. Chairman ItemsA. Executive Session



Agenda Item: IX-4-A June 15, 2023

IX. Regular Agenda

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



Agenda Item: IX-4A June 15, 2023

Agenda Item				
Re: Certifications to Superior Court - Appealed by Taxpayer				
CERTIFY 2022 BOARD OF EQUALIZATON 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#				
UNITED COMMUNITY BANK 30003 07003				



Agenda Item				
Re: Certifications to Superior Court - Appealed b	by Taxpayer			
CERTIFY 2022 BOARD OF EQUALIZATOR	N DECISION APPEAL TO SUPERIOR COURT			
REASON FOR APPEAL:				
Value, Uniformity				
ISSUE: The Board of Assessors is required to certify that the complete file.	at the file submitted to the Court with the appeal is			
ACTION:				
Board action to certify the following appeal:				
NAME	PIN#			
JULES W. HOMANS	40001 13009			



Agenda Item

Re:	Certifications	to Su	perior	Court - Ap	pealed b	y Taxpayer

CERTIFY 2022 BOARD OF EQUALIZATON DECISION APPEAL TO SUPERIOR COURT

REASON FOR APPEAL:	
Value	
ISSUE:	
The Board of Assessors is required to certify the the complete file.	at the file submitted to the Court with the appeal is
ACTION:	
Board action to certify the following appeal:	
NAME	PIN#
JULIE A. GEORGE	40003 14013



Agenda Item IX-5-A June 15, 2023

- IX. Regular Agenda
- Attorney ItemsA. Final Orders