

Chatham County Board of Assessors

Regular Meeting – January 4, 2024 – 8:30 AM

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ROLL CALL

Members Present: Terry Tolbert – Chairman
James A. Gunter – Vice Chairman
Laura Hegstrom - Secretary
Betty Ellington – Member
Gena Taylor – Member

Staff Present: Corey Gillenwater – Interim Chief Appraiser
Lisa Lowrimore – Interim Deputy Chief Appraiser of Operations
Roxann Prescott - Recording Secretary
Abda Quillian – Legal Counsel
Tobe Northcutt – Residential West Supervisor
Tally Peek – Assistant Deputy Chief Appraiser of Support Services
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control

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

ELECTION OF OFFICERS FOR 2024

Election of Chairman was led by BOA Attorney Abda Quillian. Nominations were as follows:

Ms. Ellington made a motion to nominate Mr. Tolbert as Chairman. Ms. Taylor Seconded. The motion passed with a unanimous vote.

Elections of Vice-Chairman and Secretary were led by Chairman Mr. Terry Tolbert. Nominations were as follows:

Ms. Ellington made a motion to nominate Mr. Gunter as Vice-Chairman. Ms. Taylor seconded. The motion passed with a unanimous vote.

Ms. Taylor made a motion to nominate Ms. Hegstrom as Secretary. Ms. Ellington seconded. The motion passed with a unanimous vote.

PERSONNEL RECOGNITION

A. New Employees:

Clerical Assistant III:

Yolanda Steward
Heather Brown

B. Promotions:

Personal Property Appraiser:

Samantha Hillstead

Clerical Assistant IV/Homestead/Transfer Clerk:

Derek Solanki

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C. Staff Training:

Course IA: Assessment Fundamentals for Appraisers:	Yolanda Taylor
Course III: Valuation of Personal Property:	Lenora Moore Roxann Prescott Samantha Hillstead Vaughn Larson Vickie Tumlin
Course IVB: Valuation of Rural Land:	Amanda Gunkel Tobe Northcutt
Course V: Cost Approach to Value:	Lorenzo Albino
Advanced Specialized Assessments:	Carol Osborne Julie Marine
Compliance Standards for Assessors and Appraisers:	Addam Wood
Deed Fundamentals:	Stephanie Bridges
Deed Research and Sales Qualifications:	Stephanie Bridges
Specialized Assessments Workshop:	Lisa Lowrimore
D. Taxpayer Letter:	Antoinelle Chisholm

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Tobe Northcutt for Residential – 91% of Permits are complete, 78% of Field Reviews are complete and 78% of Splits are complete, BOE reschedules have begun and 37% Unincorporated Chatham County Fire Fee Appeals have been completed.

Tally Peek for Support Services/GIS – Support Services has processed 1,537 Homestead Applications and 9,700 Transfers. GIS has completed 133 Split/Combo packets. The new Clerical staff continues training and supporting taxpayers in person and on the phone.

Kevin Hicks for Quality Control – the Mobile Home Digest for TY2023 has been completed and approved, work has begun on the Mobile Home Digest for the next year, preparing Smart File for online Homestead applications.

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Lisa Lowrimore for Personal Property/Commercial – 850 Business Audits have been completed, 2,100 New Businesses have been picked up, data cleanup for ABOS is nearing completion and testing for Smart File continues, Warehouse and Freeport letters have been mailed for TY2024. Commercial has 103 Hearing Officer Appeals left starting the week of January 8th, 855 of Permits have been completed and 30% of Field Reviews have been completed and 9 Sales Reviews have been completed.

APPROVAL OF MINUTES

Mr. Gunter made a motion to approve the following:

Minutes of the December 7, 2023 Regular Meeting. – Agenda Item: VII

Ms. Ellington 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: IX-1A
 - B. Rehabilitated Historic – Agenda Item: IX-1B

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

Ms. Ellington made a motion to approve the following:

2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation
 - A. Residential 45-Day NOAs – Agenda Item: IX-2A
 - B. Personal Property 45-Day NOAs – Agenda Item: IX-2B
 - C. Support Services 45-Day NOAs – Agenda Item: IX-2C
 - D. Non-Homesteaded Mobile Home 45-Day NOAs – Agenda Item: IX-2D

Ms. Taylor 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: IX-3A
 - B. Personal Property – Agenda Item: IX-3B
 - C. Support Services – Agenda Item: IX-3C
 - D. Motor Vehicle – Agenda Item: IX-3D
 - E. Commercial – Agenda Item: IX-3E

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

Ms. Hegstrom made a motion to approve the following:

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

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

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Ms. Ellington made motion to approve the following:

5. Certifications to Board of Equalization – Submitted for Approval of Recommendation

- A. Personal Property – Agenda Item: IX-5A
- B. Motor Vehicle – Agenda Item: IX-5B

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

6. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing – Agenda Item: IX-6A
- B. Revised Public Utility Values - Agenda Item: IX-6B

REGULAR AGENDA

1. Chief Appraiser Items

- A. Personal Property Postcards – We should have the proofs by the end of next week. There are a few issues that need to be addressed in Tyler before they are mailed. They should be in the mail in the next 2 – 3 weeks.

2. Board Member Items

- A. Budget FY23/24 – Agenda Item: X-2A

3. Chairman Items

- A. Executive Session

Ms. Taylor made a motion to move into Executive Session at 11:16 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 11:45 AM. Ms. Ellington seconded. The motion passed with a unanimous vote.

- B. TY2023 BOE Decision Report – Agenda Item: X-3B

Ms. Ellington made a motion to approve the following:

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

- A. BOA – Agenda Item: X-4A

10190 02006	Maurits J. Wiersema	TY2023
20015 36003A	New Chapter Real Estate, LLC	TY2023
20047 22001	Highsmith Lumber Co., Inc.	TY2023
20129 07007	Mark A. Bradley	TY2023

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

Ms. Ellington made a motion to approve the following:

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

- A. Taxpayer – Agenda Item: X-5A

20033 01409	Maurice & Nancy Sheppard	TY2023
20063 26008	Bretton Brown & Joshi Clare	TY2023
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20075 24007	Mustafa Karadeniz	TY2023
20103 09003	Lee Smith Properties, LLC	TY2023
20110 11007	Dung Nguyen	TY2023
20628 02022	T & T Holt Property, LLC	TY2023

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B. BOA - Agenda Item: X-5B

10190 02006	Maurits J. Wiersema	TY2023
20015 36003A	New Chapter Real Estate, LLC	TY2023
20047 22001	Highsmith Lumber Co., Inc.	TY2023
20129 07007	Mark A. Bradley	TY2023

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

6. Attorney Items

A. Final Orders

40024 02001	Patrick T. Mathews	TY2022
20990 01012	Lex Savannah DF I, LP	TY2022
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20755 10007	Rosen Largo, LLC	TY2022
20755 10007	Rosen Largo, LLC	TY2023

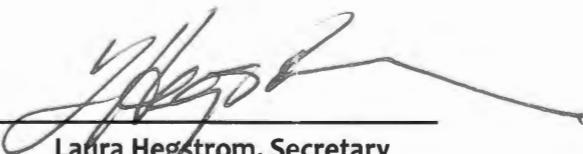
B. Dismissals

40007 03028	Keith L. Gay & Ann Gay	TY2016
70906 04041	BEP Rice Hope LLC	TY2016
70906 04042	BEP Rice Hope LLC	TY2016
40010 04009	Hogan Moss Rentals, LLC	TY2022
40010 04009	Hogan Moss Rentals, LLC	TY2022

ADJOURNMENT

Ms. Hegstrom made a motion to adjourn the meeting at 11:47 AM.
Ms. Ellington seconded. The motion passed with a unanimous vote.

S/Terry Tolbert
Terry Tolbert, Chairman


Laura Hegstrom, Secretary