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ROLL CALL

Members Present: James A. Gunter – Vice Chairman

Laura Hegstrom - Secretary

Betty Ellington – Member (via teleconference/videoconference)
Gena Taylor – Member (via teleconference/videoconference)

Members Absent: Terry Tolbert - Chairman

Staff Present: Corey Gillenwater – Interim Chief Appraiser

Lisa Lowrimore - Interim Deputy Chief Appraiser of Operations

Roxann Prescott - Assistant to the Board of Assessors

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

The meeting was called to order by Mr. Gunter, Vice-Chairman.

PERSONNEL RECOGNITION

A. Promotion:

Residential Appraiser I:

Residential Appraiser I:

Residential Appraiser III:

Janesia Sanders

Laurell Taylor

Amanda Gunkel

B. Transfer:

Residential Appraiser III: Fawndreta Perry

C. Staff Training:

IAAO Course 500 – Assessment of Personal Property: Eddie Porter

D. Taxpayer Letter:

Certificate Presentations: Carol Osborne

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

Tally Peek for Support Services/GIS - Support Services has processed 1,158 Homestead Applications and 8,734 Transfers. GIS is reviewing recorded Platts and working 114 Split/Combo packets. Clerical staff continues to assist taxpayers on the phone and in person and review and scan BOE Decisions as they are received.



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Julie Marine for Residential – 61% of Permits are complete, 35,000 Field Reviews have been completed and work has begun on Permits. We want to welcome the three new appraisers to the team. We look forward to working with them.

Kevin Hicks for Quality Control –/Just Appraised has gone live, Mobile Appraiser is still live, and ABOS is about to go live. Cost Tables are ready to go. Non-Homesteaded Mobile Home Digest will be completed in the next few weeks. Preparing Smartfile to go live in a few weeks.

Lisa Lowrimore for Personal Property and Commercial/Industrial – Personal Property has completed 716 audits, 1,520 new business have been picked up, work continues on the data cleanup on ABOS and testing has begun on Smartfile. Commercial has completed 67% of BOE Appeals, the remaining Hearing Officer Appeals are scheduled for the week of January 8th, Permits are 56% complete and Field Reviews are 14% complete. We have met 93% of our United Way Campaign goal of \$3,500.00. As of today, we have collected \$3, 238.00. We expect to meet our goal by Friday as we have a few more events left before the deadline

APPROVAL OF MINUTES

Ms. Hegstrom made a motion to approve the following:
Minutes of the November 2, 2023 Regular Meeting. – Agenda Item: VI
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:

- Notices of Assessment (NOAs) Submitted for Approval of Recommendation
 - A. Personal Property 45-Day NOAs Agenda Item: VIII-1A
 - B. Support Services 45-Day NOAs Agenda Item: VIII2B

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

Ms. Ellington made a motion to approve the following:

- 2. Appeal Waivers Submitted for Approval of Recommendation
 - A. Residential-Agenda Item: VIII-2A
 - B. Support Services Agenda Item: VIII-2B
 - C. Motor Vehicle Agenda Item: VIII-2C

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

Ms. Hegstrom made a motion to approve the following:

- 3. Certifications to the Board of Equalization Submitted for Approval of Recommendation
 - A. Personal Property Agenda Item: VIII-3A
 - B. Motor Vehicle Agenda Item: VIII-3B

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



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4. Notification Items

A. Support Services - Homestead Exemption/Ownership Corrections Listing - Agenda Item: VIII-4A

REGULAR AGENDA

1. Chief Appraiser Items

Ms. Hegstrom made a motion to approve the following:

A. Board of Assessors 2024 Meeting Dates – Submitted for Approval of Recommendation – Agenda Item: IX-1A

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

- B. DOAA Appeal Results Our goal was to get a 38%. We started at 35.91%. After our first DOAA Appeal, it was increased to 37.97%. GMASS made as good of a presentation that could have been made. The feeling among the other counties in GA is the process is to make sure that the Assessors office is not sale chasing. With the way the market has been the last few years and how much more properties have been selling for, it's become clear to the counties and DOAA the current process is not checking for the things it's supposed to be checking. We believe that a change to the process is coming. Based on the results of our Appeal, we are in compliance with the Department of Revenue and will be able to assess the Public Utilities at our current ratio of 37.97%. Agenda Item: IX-1B
- C. United Way Results as reported by Lisa Lowrimore under Division Manager Staff Reports.

2. Board Member Items

A. Budget FY23/24 - Agenda Item: IX-2A

3. Chairman Items

A. Executive Session

Ms. Hegstrom made a motion to move into Executive Session at 8:56 AM to discuss Personnel & Litigation items. Ms. Ellington seconded. The motion passed with a unanimous vote. Ms. Hegstrom made a motion to move out of Executive Session at 9:08 AM. Ms. Taylor seconded. The motion passed with a unanimous vote.

B. TY2023 BOE Decision Report - Agenda Item: IX-3B

Ms. Hegstrom made a motion to approve the following:

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

A. BOA - Agenda Item: IX-4A

11028 01022	ZAC II CAL PS II, LLC	TY2023
20004 07001	Inland American Lodging Savannah, LLC	TY2023
20004 13008	IA Lodging Savannah Barnard, LLC	TY2023
20015 30002	WS PL Savannah Owner, LLC	TY2023
20039 02009	Mercy Housing Georgia X, LP	TY2023
20039 02010	Mercy Housing Georgia X, LP	TY2023
20039 02074	Mercy Housing Georgia 12, LP	TY2023
20039 02075	Mercy Housing Georgia 13, LP	TY2023
20039 02094	Mercy Housing Georgia 13, LP	TY2023
20039 02095	Mercy Housing Georgia 13, LP	TY2023



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20039 02096	Mercy Housing Georgia 14, LP	TY2023
20043 02009	Dawn C. Jones	TY2023
20066 29003	Mercy Housing Georgia IV, LP	TY2023
20066 31038	Mercy Housing Georgia IV, LP	TY2023
20067 07005	Mercy Housing Georgia IV, LP	TY2023
20073 26031	Mercy Housing Georgia IV, LP	TY2023
20535 01006	Maruti One Hospitality Inc.	TY2023
20590 03010A	Markent Partnership, LLP	TY2023
20649 06003	Timberland Apartments, LLC	TY2023
20758 05055	Christine T. McDonnell	TY2023
21034 02004	Bhole Investment, LLC	TY2023

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

Ms. Hegstrom made a motion to approve the following:

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

A. BOA

11028 01022	ZAC II CAL PS II, LLC	TY2023
20004 07001	Inland American Lodging Savannah, LLC	TY2023
20004 13008	IA Lodging Savannah Barnard, LLC	TY2023
20015 30002	WS PL Savannah Owner, LLC	TY2023
20039 02009	Mercy Housing Georgia X, LP	TY2023
20039 02010	Mercy Housing Georgia X, LP	TY2023
20039 02074	Mercy Housing Georgia 12, LP	TY2023
20039 02075	Mercy Housing Georgia 13, LP	TY2023
20039 02094	Mercy Housing Georgia 13, LP	TY2023
20039 02095	Mercy Housing Georgia 13, LP	TY2023
20039 02096	Mercy Housing Georgia 14, LP	TY2023
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20758 05055	Christine T. McDonnell	TY2023
21034 02004	Bhole Investment, LLC	TY2023

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

6. Attorney Items

A. Final Orders

169966	Comcast Spotlight LLC	TY2019
172765	Comcast Spotlight LLC	TY2019



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B. Dismissals

20831 0229

Commerce Park Center, LLC

TY2018

ADJOURNMENT

Ms. Taylor made a motion to adjourn the meeting at 9:09 AM.
Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman

Laura Hegstrom, Secretary