Regular Meeting – November 5, 2015 Jage 1

1. Taxpayer Letters:

BOARD OF ASSESSORS CHATHAM COUNTY, GEORGIA

Members Present:	Terry Tolbert – Chairman
	Tommy Boondry – Vice Chairman
	James A. Gunter - Secretary
	Laura Hegstrom - Member
Others Present:	Roderick Conley - Chief Appraiser
	Robbin Bowen - Deputy Chief Appraiser
	Stephanie Bridges - Recording Secretary
	Abda Quillian – Legal Counsel
	Louise Phelps – Coastal Empire News

PERSONNEL RECOGNITION

2.	Staff Training:	Course II: Income Approach to Value Stephanie Bridges
		Heather Goode-Rennells
		Marsha Lindorme
		Ashleigh Vandine
		Jill Studer
		Course V: Cost Approach to Value
		Petrina Andrews
		Arthur Cummings
		Courtney Lavender
		IAAO #331: Mass Appraisal Practices and Procedures
		Danielle Geidel
		Lisa Lowrimore
		Stacey Scott

Nancy VanGorp

CITIZEN ITEMS None

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DIVISION MANAGER STAFF REPORTS

*Corey Gillenwater reported for Quality Control/IT – Our department is working with other departments in the county on implementing an eGovernment Citizen Interaction Project. It will enable every department in the county that has a website to be on the same format and be more user friendly. We are currently going through a content revision of some of the information on our website, including explaining the methods of appraising property. Exemption information is being revised to make it clearer for taxpayers to understand. There will also be an alert to taxpayers that HB202 is going into effect and give then a link to click for more information. Our department is being used as a model since citizens can search sales, property record cards and are able to file appeals online through our website. *Kevin Hicks reported for Commercial and Personal Property – MV appeals are 81% done. Commercial inspections are 89% done. Sales reviews are 22% complete, permits are 30% complete and splits are 20% complete. Cross training is currently underway between the personal property appraisers and the commercial appraisers. Personal Property has begun writing new businesses for TY2016 *Lisa Lowrimore reported for Residential Division – Sales reviews for TY16 have been started and are

39% complete. Field reviews are 30% complete, and there have been 151 new homes so far. Have about 188 BOE hearings left.

*Angela Watkins reported for Support Services – For Tax Year 2016 – 8135Transfers have been processed and we have received 1084 Homestead Applications

APPROVAL OF MINUTES

Mr. Boondry made a motion to approve the following with corrections: Minutes of the October 15, 2015 Regular Meeting.

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

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Mr. Gunter made a motion to approve the following:

- 1. Real and Personal Property Assessment Notices
 - A. Personal Property 30-Day NOAs CY Submitted for Approval of Recommendation
 - B. Personal Property 45-Day NOAs PY Submitted for Approval of Recommendation
 - C. Personal Property 45-Day NOAs CY Submitted for Approval of Recommendation
 - D. Support Service 45-Day NOAs PY Submitted for Approval of Recommendation
 - E. Support Service 45-Day NOAs CY Submitted for Approval of Recommendation
 - F. Non-Homesteaded MH 45-Day NOAs PY Submitted for Approval of Recommendation
 - G. Non-Homesteaded MH 45-Day NOAs CY Submitted for Approval of Recommendation

H. Motor Vehicle Appeal Values - Submitted for Approval of Recommendation

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

8:30 AM

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Ms. Hegstrom questioned why there were three separate Capital Improvement Requests from Gulfstream. Kevin Hicks explained that the accounts need to be separated in order to apply exemptions correctly. Ms. Hegstrom made a motion to approve the following:

- 2. Real and Personal Property Exemptions
 - A. Capital Improvements Submitted for Approval of Recommendation
 - B. Personal Property Submitted for Approval of Recommendation
 - C. Tax Exempt Properties Submitted for Approval of Recommendation
 - D. Support Service E&Rs Submitted for Approval of Recommendation

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

Mr. Boondry made a motion to approve the following:

- 3. Certification and Approval of Appeal Waivers to the BOE
 - A. Certification of Appeal Waivers to the BOE
 - I. Residential Submitted for Approval
 - 2. Commercial Submitted for Approval
 - B. Approval of Appeal Waivers to the BOE
 - 1. Residential Submitted for Approval
 - 2. Commercial Submitted for Approval

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

Mr. Boondry made a motion to approve the following:

- 4. Certifications to the Board of Equalization
 - A. Support Services Submitted for Approval
 - B. Personal Property Submitted for Approval
 - C. Motor Vehicle Submitted for Approval

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

Mr. Gunter made a motion to approve the following:

5. Notification Letters - Submitted for Approval of Recommendation

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

REGULAR AGENDA

- 1. Chief Appraiser Items
 - Policy Statement Book review supervisors, with input from some staff, have been reviewing all policies and have found that some are outdated. Phase I: We have defined policy as things not covered in a state law or the county policies. Procedures are how are office will implement state laws and county policies. Policies will still go before the BOA for approval. Procedures will be approved by the chief appraiser. Phase II: we will continue to review what we currently have and how we will implement HB202. Removals and recommendations will be presented at the next meeting. Phase III:

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3.

Presentation of the final revisions at the Dec. 17, 2015 BOA meeting for approval. Rollout of completed new handbook will be in January. Abda Quillian will be receiving copies during the entire process.

- Departmental Budget CIP Request field mobility does not fall under this category. County has come up with a pay as you go procedure.
- Unlisted PIN request we have received a request from a police officer. Abda Quillian explained why we honor these.
- GAAO Director of Legislative Affairs inquiry Steve Swindell of Cherokee County (on behalf of Clint Mueller of ACCG) GAAO was inquiring about the revaluation of Broughton Street. Mr. Conley shared the steps and approach we used in this process.
- Mr. Conley shared that with approximately 600 BOE hearings scheduled we will be finished by mid-December. He also mentioned that our overall appeal count has decreased over the past several years.
- 2. Board Member Items
 - Budget FY15
 - URISA Washington trip Mr. Tolbert and Mr. Boondry attended this conference last week. Both found the workshops very informative. Mr. Tolbert was glad to see that there are other areas going in the direction that we would like to.

Chairman Items

- Executive Session

Mr. Boondry made a motion to move into Executive Session at 8:50 AM to discuss Personnel & Litigation items. Mr. Gunter seconded. The motion passed with a unanimous vote.

Mr. Boondry made a motion to move **out of** Executive Session at 9:16 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

- BOE Decisions TY2015

Mr. Boondry made a motion to approve the following:

Board of Assessors Appeals to Superior Court:

Doald Of Assesso	is Appears to Superior Court.	
1-0606-01-005	McDonald Ventures XXI LLC	TY2015
2-0004-40-006	L C Investors LLC	TY2015
2-0045-18-001	Tri-Rivers Foods, Inc.	TY2015
2-0114-28-009	72 nd Street LLC & Robar LLC*	TY2015
2-0561-04-002	Seneca Road LLC	TY2015
2-0561-04-003	Seneca Road LLC	TY2015
2-0561-04004	Seneca Road LLC	TY2015
2-0561-04-014	Seneca Road LLC	TY2015
2-0713-01-004	McDonald Georgia Commerce Center 500	TY2015
2-0767-06-001	Wirth, Fremont Philip III	TY2015
2-0860B-02-039	Scott Bradley Shippy	TY2015
5-0003-10-005	William A. Reardon	TY2015
6-0736-01-006	Telfair Logistics Park LLC	TY2015

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

4. Certifications to Superior Court

Mr. Boondry made a motion to approve the following:

Proposed Consent Judgments A. Taxpayer – Submitted for Approval

Α.	Taxpayer - Subm	itted for Approval	
	2-0004-16-001	DeRenne Properties LLC	TY2015
	2-0004-17-010	Savannah Investors-H	TY2015
	2-0004-38-007	Kaye Anthony Cummins as Trustee	TY2015
	2-0004-39-007	Cheng, Karen H Nazon & Xue An	TY2015
	2-0004-39-008	Wylly Properties Inc.	TY2015
	2-0004-46-007	Ralo LLLP	TY2015
	2-0005-17-001	Star Finance Company Inc.	TY2015
	2-0016-12-005	City Market Partners, LP	TY2015
	2-0020-15-002	Country Builders LLC	TY2015
	2-0020-15-005	Afif F. Amous	TY2015
	2-0026-02-004	James D. Moore	TY2015
	2-0026-02-009	James D. Moore	TY2015
	2-0065-19-011	ABCDEFG, Inc.	TY2015
	2-0075-14-010	Daniel L. Anderson Jr. LLC	TY2015
	2-0534-12-040	Capital Investment 309 LLC	TY2015
	2-0555-03-004	Athene Investments LP	TY2015
	2-0594-04-002	C.M.E. Cubed	TY2015
	2-0594-04-003	Athene Investments LP	TY2015
	2-0599-01-004	Seaport Center/Mary Diamond Estate	TY2015
	2-0713-01-003	McDonald Georgia Commerce Center 400	TY2015
	2-0713-01-004	McDonald Georgia Commerce Center 500	TY2015
	4-0021-16-017	William W. Wright Jr.	TY2015
В.	BOA - Submitted	for Approval	
	1-0606-01-005	McDonald Ventures XXI LLC	TY2015
	2-0004-40-006	L C Investors LLC	TY2015
	2-0045-18-001	Tri-Rivers Foods, Inc.	TY2015
	2-0114-28-009	72 nd Street LLC & Robar LLC*	TY2015
	2-0561-04-002	Seneca Road LLC	TY2015
	2-0561-04-003	Seneca Road LLC	TY2015
	2-0561-04004	Seneca Road LLC	TY2015
	2-0561-04-014	Seneca Road LLC	TY2015
	2-0713-01-004	McDonald Georgia Commerce Center 500	TY2015
	2-0767-06-001	Wirth, Fremont Philip III	TY2015
	2-0860B-02-039	Scott Bradley Shippy	TY2015
	5-0003-10-005	William A. Reardon	TY2015
	6-0736-01-006	Telfair Logistics Park LLC	TY2015

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

- 5. Attorney Items
 - Mr. Boondry made a motion to approve the following:
 - Dismissals

Tony Petrea & Daley Brown	TY2014
Tony Petrea & Daley Brown	TY2014
	[13] M. Margare, M. M. Margare, M. M. M. Margare, M. M. Margare, M. M. Margare, M. Margare, M. Margare, M. M. Margar Margare, M. Margare, M Margare, M. Margare, M Margare, M. Margare,

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

Mr. Boondry made a motion to approve the following:

- Proposed Consent Judgments

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5-1014C-01-076	Godley Station West LLC	TY2011
5-1014C-01-118	Godley Station West LLC	TY2011
5-1014C-06-008	Godley Station West LLC	TY2011
5-1014C-06-010	Godley Station West LLC	TY2011
5-1014C-06-012	Godley Station West LLC	TY2011
5-0018-01-007	LSREF2 Baron LLC	TY2012
5-0018-01-009	LSREF2 Baron LLC	TY2012
5-0018-01-010	LSREF2 Baron LLC	TY2012
5-0018-01-011	LSREF2 Baron LLC	' TY2012
5-0018-01-012	LSREF2 Baron LLC	TY2012
5-0018-01-013	LSREF2 Baron LLC	TY2012

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

6. For Your Information Items

The next BOA meeting scheduled for Nov. 19 will be rescheduled. It will be held on Friday November 20, 2016 at 8:30 a.m.

ADJOURNMENT

Ms. Hegstrom made a motion to **adjourn** the meeting at 9:20 AM. Mr. Gunter seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman

James A. Gunter, Secretary