



BOARD OF ASSESSORS
ONE GOAL, ONE VALUE
CUSTOMER SERVICE

2021 ANNUAL REPORT

Message from the Board of Assessors

The Board of Assessors is proud to share its 2021 Annual Report of Chatham County, which constitutes the annual state of our office. Through its staff, the BOA, is charged with determining the fair and equitable value of all real and tangible personal property within the county.

Please accept this report as a reference guide, which displays the importance of the services our office provides and its impact on the communities where we live and work. Even during the times that we are in, we pride ourselves on service to the community and our extraordinary level of customer service, where our office motto is “One Goal, One Value, Customer Service”.

In a year where we found ourselves making adjustments to our departmental procedures due to the COVID pandemic, we were recognized for our excellence in assessment administration by receiving International Association of Assessing Officers’ (IAAO) Certificate of Excellence in Assessment Administration (CEAA) designation, which is the highest professional honor an assessment jurisdiction can obtain.

IAAO’s CEAA recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Since the program is directed at an entire jurisdiction rather than an individual, the requirements place a strong emphasis on teamwork and group achievement. Jurisdictions that earn this designation will demonstrate a high level of proficiency in the assessment and appraisal disciplines to both their constituents and their peers.

IAAO is the preeminent authority on Assessment Administration. There is no other organization that can independently and objectively determine whether an assessment jurisdiction is meeting standards and best practices in the appraisal profession.

The process of obtaining a CEAA from IAAO can be utilized to:

- Enhance the public trust
- Promote professionalism
- Be recognized as a leader in the industry
- Indicate strengths as well as areas for continued development for the assessment jurisdiction
- Highlight best practices in the industry and which ones are being utilized by assessment jurisdiction
- Provide a framework to identify strategic goals
- Boost staff morale and identify ways to create a strong team environment

We look forward to the opportunity to respond to all questions, concerns or feedback.

Mission Statement:

The Chatham County Board of Assessors is to submit a timely tax digest in accordance with Georgia law and guidelines set forth by the Department of Revenue (DOR) with a superior level of customer service that maintains confidence among the taxpayers of Chatham County.

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MEMBERSHIPS



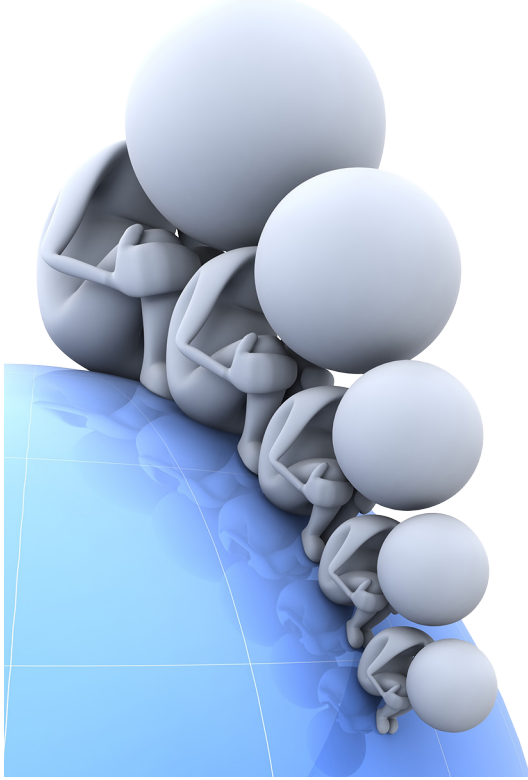
Mission: To promote integrity and professionalism in assessment administration through education, leadership, and cooperation.



IAAO serves property assessment professionals from government jurisdictions and agencies as well as various business and academic communities.



CHATHAM AT A GLANCE



ADULTS OVER 65: **43,050**

VETERANS: **22,982**

HOME OWNERSHIP RATE: **54.7%**

AVERAGE HOUSEHOLD SIZE: **2.55**

HOUSEHOLD MEDIAN INCOME: **\$56,842**

RESIDENTIAL PARCELS

106,951

79,560 - SINGLE FAMILY RESIDENCE

10,935- CONDOMINIUM/ TOWNHOME

2,081- MULTI-FAMILY

865- MANUFACTURED

COMMERCIAL/ INDUSTRIAL PARCELS

11,849

APARTMENTS- 1,129

HOSPITALITY- 252

RETAIL- 3,294

OFFICE- 1,884

INDUSTRIAL-1,688

TANGIBLE PERSONAL PROPERTY ACCOUNTS

24,269



For jurisdictions seeking to demonstrate excellence

www.iaao.org

Certificate of Excellence

IAAO's Certificate of Excellence in Assessment Administration (CEAA) recognizes jurisdictions that utilize best appraisal and assessment practices in their offices. Since the program is directed at an entire jurisdiction rather than an individual, the requirements place a strong emphasis on teamwork and group achievement.

Jurisdictions that earn this designation will demonstrate a high level of proficiency in the assessment and appraisal disciplines to both their constituents and their peers. In addition, IAAO believes that applicants will find that the process of preparing the required materials for the Certificate will serve as a learning process, providing a greater awareness of the jurisdiction's strengths as well as areas for continued development.

Why Should we apply?

IAAO is the preeminent authority on Assessment Administration. There is no other organization that can independently and objectively determine whether an assessment jurisdiction is meeting standards and best practices in the appraisal profession. The process of obtaining a Certificate of Excellence in Assessment Administration from IAAO can be utilized to:

- Enhance the public trust
- Promote professionalism
- Be recognized as a leader in the industry
- Indicate strengths as well as areas for continued development for the assessment jurisdiction
- Highlight best practices in the industry and which ones are being utilized by the assessment jurisdiction
- Provide a framework to identify strategic goals
- Boost staff morale and identify ways to create a strong team environment

Recognition from IAAO through a Certificate of Excellence in Assessment Administration is the highest professional honor an assessment jurisdiction can obtain.

Certificate Requirements

To qualify for the IAAO Certificate of Excellence in Assessment Administration the following general requirements must be fulfilled within one year of applying:

1. The applicant jurisdiction must have at least one employee who is a current IAAO member in good standing.
2. The submitter, assessment jurisdiction (candidate), and the submission must comply with the IAAO Code of Ethics and Standards of Professional Conduct.

3. The candidate jurisdiction must be an appraisal and assessment agency and not solely an oversight agency.
4. The application must be submitted with the accompanying fees as detailed in the latest IAAO CEAA General Procedures. (See IAAO.org.)
5. Jurisdictions must identify the year of compliance that can be no older than one year from the date of submission of application. This one-year window of opportunity (end of year of compliance) is based on the final valuation notice mailing date.
6. Each candidate jurisdiction shall receive an electronic copy of the latest:

- *Assessment Practices: Self-Evaluation Guide*
- CEAA Electronic Submission Template
- CEAA General Procedures
- CEAA Instruction Manual

7. This project requires the candidate jurisdiction to complete a detailed report on their assessment practices following the format of IAAO's *Assessment Practices: Self-Evaluation Guide*.



For jurisdictions seeking to demonstrate excellence

2021 CHATHAM COUNTY MARKET VALUE

\$48.6 BILLION

2015 - 2021 APPRAISED MARKET VALUE



TAX ROLL YEAR	2015	2016	2017	2018	2019	2020	2021
CHATHAM COUNTY MARKET VALUE	\$36.4 B	\$37.3 B	\$38.8 B	\$41.9 B	\$44.4 B	\$47.5 B	\$48.6 B
CHATHAM COUNTY ASSESSED VALUE	\$14.6 B	\$14.9 B	\$15.5 B	\$16.8 B	\$17.9 B	\$19 B	\$19.5 B
NEW CONSTRUCTION	\$185 M	\$209.6 M	\$445 M	\$708 M	\$618.1 M	\$966.1 M	\$710.6 M
NEW HOMES BUILT	917	919	872	942	844	910	741
REAL ESTATE PARCELS	114,435	115,050	115,700	116,233	116,990	117,675	118,802
PERSONAL PROPERTY ACCOUNTS	20,514	20,966	21,628	21,820	22,511	23,130	24,269

2021 CHATHAM COUNTY MARKET VALUE BY TAX AUTHORITY

COUNTY (UNINCORPORATED) \$21.2 BILLION

SAVANNAH \$17.9 BILLION

POOLER \$4.3 BILLION

TYBEE \$1.7 BILLION

PORT WENTWORTH \$1.4 BILLION

GARDEN CITY \$1.4 BILLION

BLOOMINGDALE \$378 MILLION

THUNDERBOLT \$287 MILLION

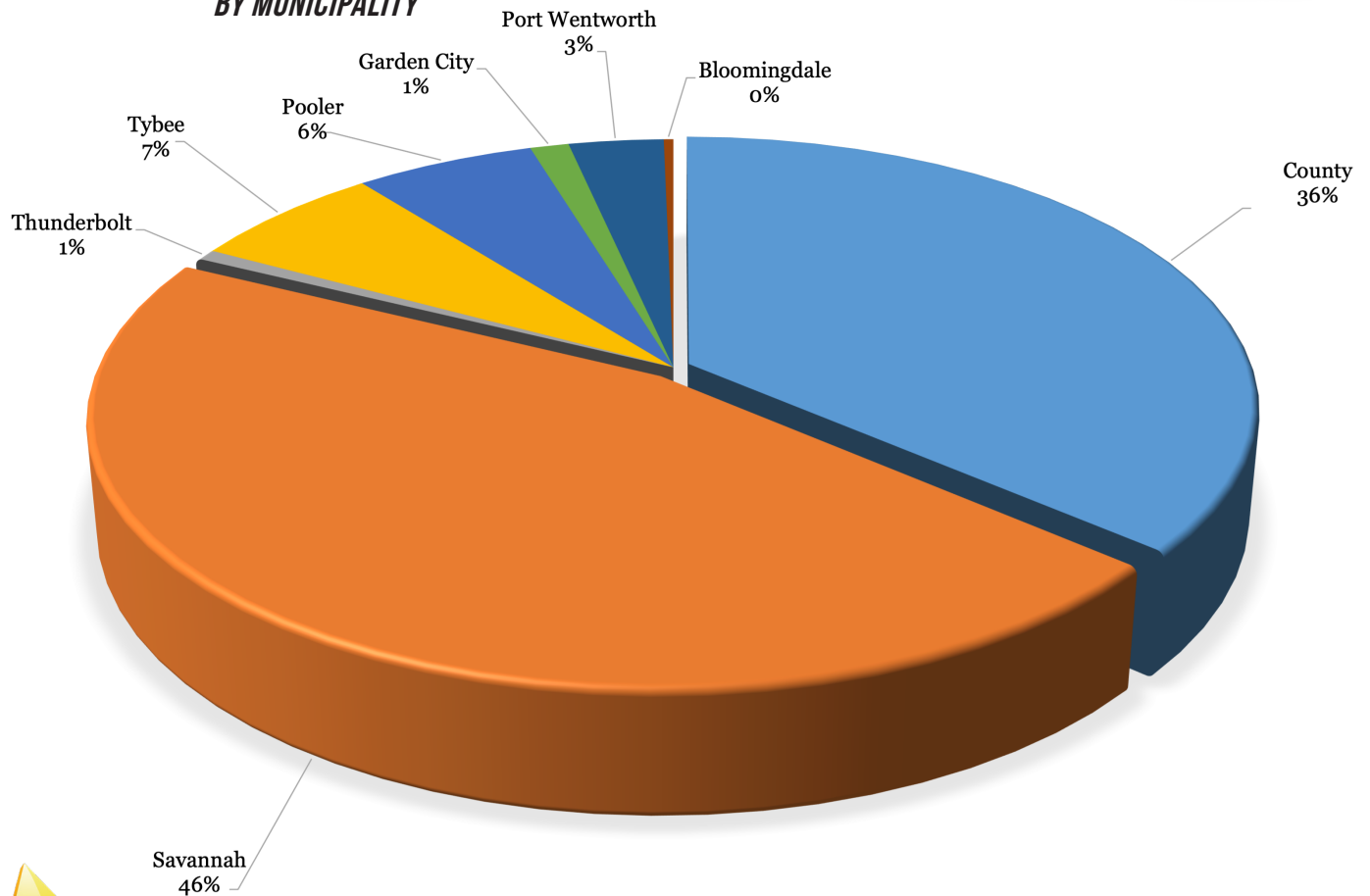
VERNONBURG \$64 MILLION

RESIDENTIAL

5,737

RESIDENTIAL PERMITS

BY MUNICIPALITY

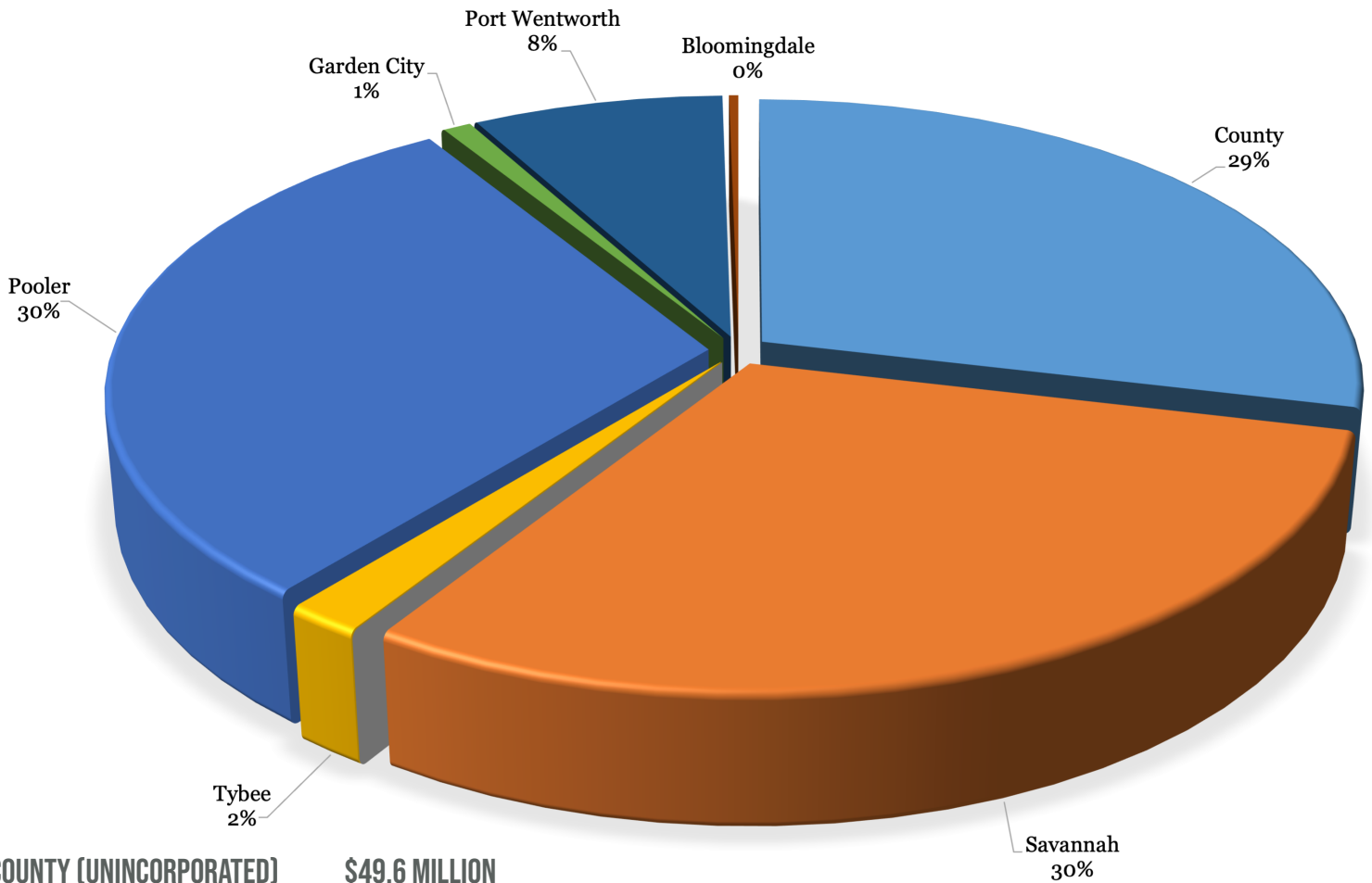


OVERALL 39% INCREASE FROM 2020



* SOME DATA REPORTED MAY BE SUBJECT TO CHANGE

NEW CONSTRUCTION



COUNTY (UNINCORPORATED)	\$49.6 MILLION
SAVANNAH	\$52.5 MILLION
TYBEE	\$ 3.1 MILLION
POOLER	\$52.2 MILLION
GARDEN CITY	\$ 1.5 MILLION
PORT WENTWORTH	\$13.4 MILLION
BLOOMINGDALE	\$ 495,300.00

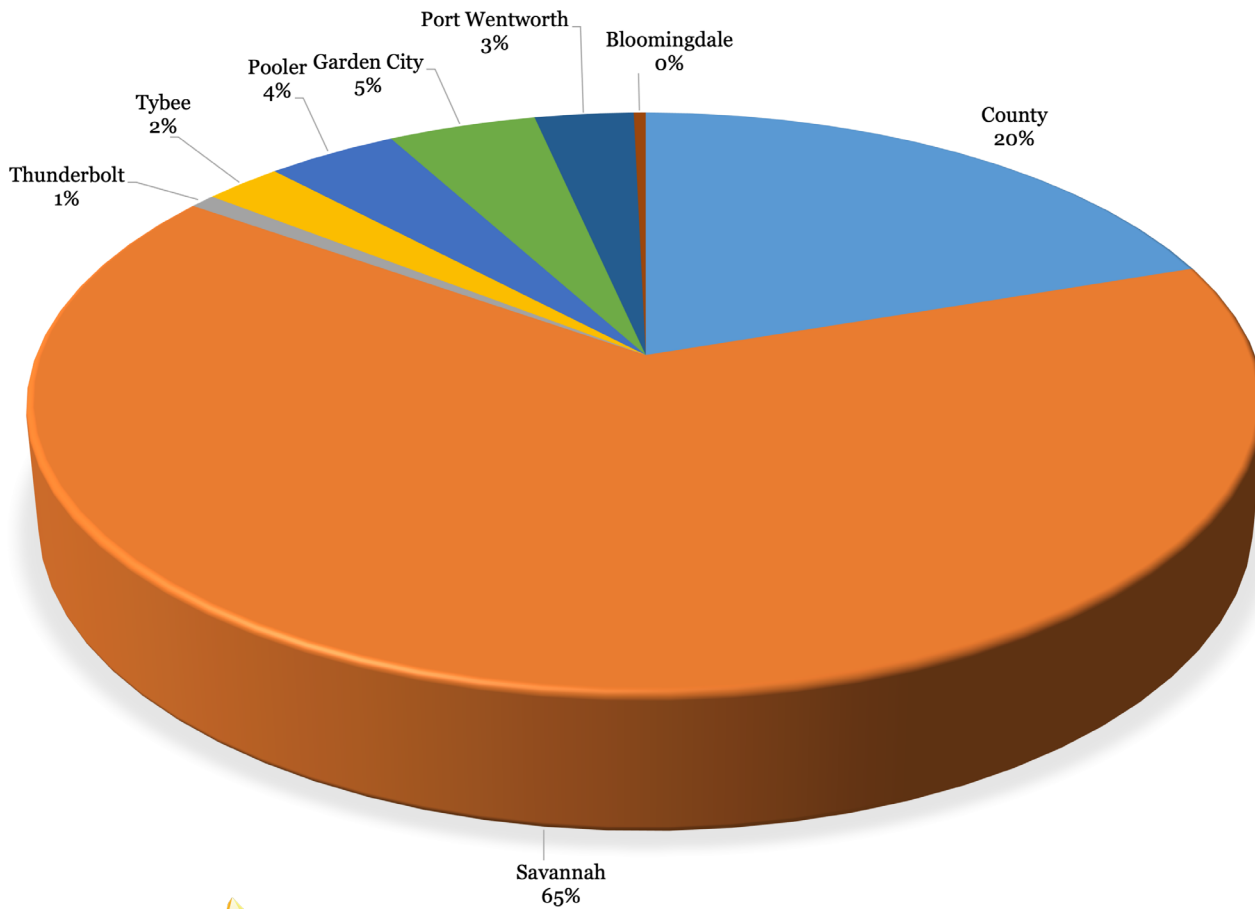
\$172 *MILLION*

740 TOTAL PERMITS



COMMERCIAL/ INDUSTRIAL

1,913 COMMERCIAL/ INDUSTRIAL PERMITS



OVERALL 17% INCREASE FROM 2020



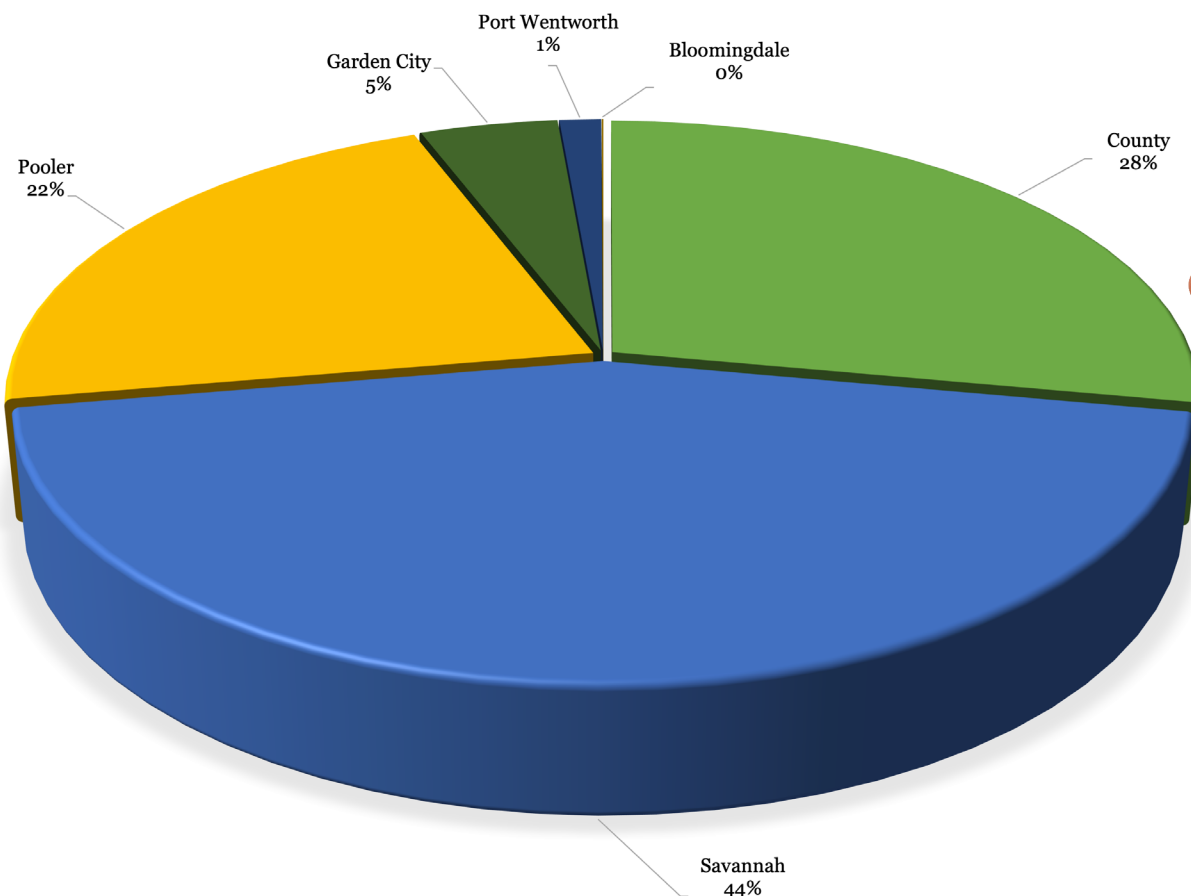
SAVANNAH ARENA

NEW CONSTRUCTION



172 PERMITS

\$641 COMMERCIAL/ INDUSTRIAL
DEVELOPMENT
MILLION



PERSONAL PROPERTY



NUMBER OF TPP ACCOUNTS

24,269



BUSINESSES

12.7 BILLION



BOATS

143.6 MILLION



AIRPLANES

262.8 MILLION



APPRAISAL TIMELINE

DEADLINES

APRIL 1ST- REAL & PERSONAL PROPERTY RETURNS

APRIL 1ST- HOMESTEAD EXEMPTIONS
(FOR CURRENT TAX YEAR)

APPLICATIONS ARE ACCEPTED YEAR ROUND



DEADLINES

JULY 1ST- DEADLINE TO MAIL NOTICE OF ASSESSMENTS

**APPEAL PERIOD- 45 DAYS FROM THE DATE
OF NOTICE OF ASSESSMENT**

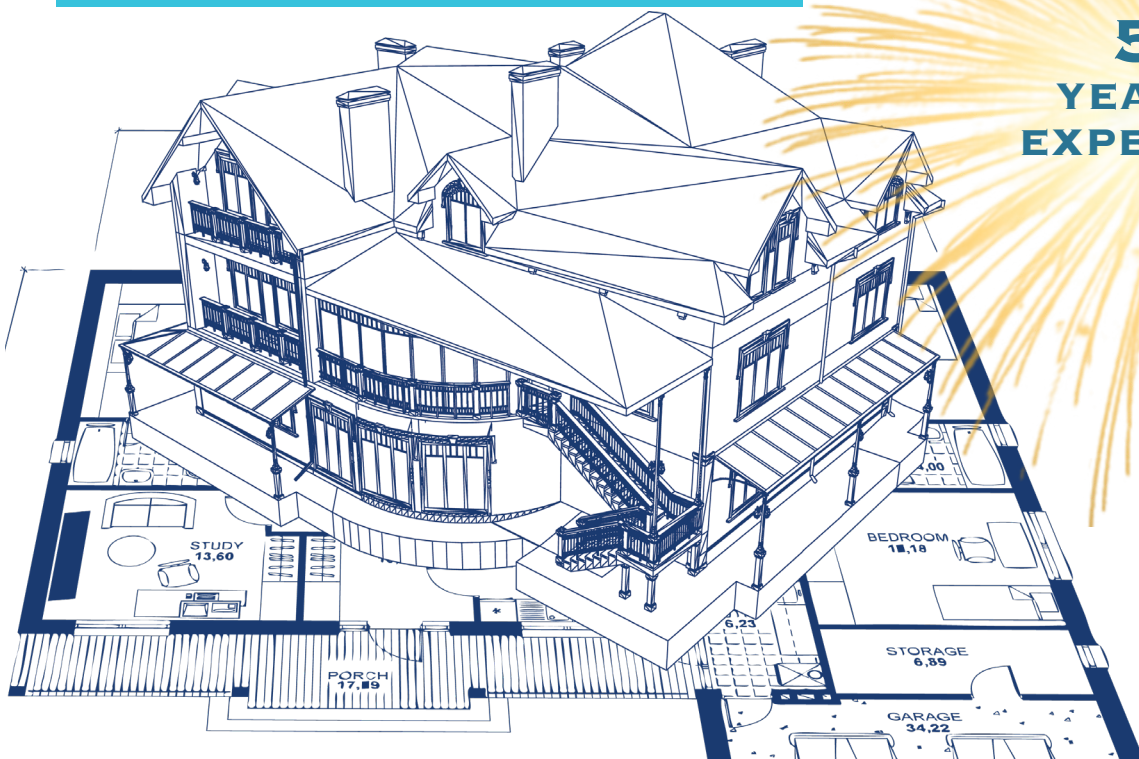
**DIGEST SUBMISSION- NO LATER THAN
SEPTEMBER 1**



OUR APPRAISERS ARE
EXPERIENCED CERTIFIED
PROFESSIONALS

47 APPRAISAL STAFF &
SUPERVISORS

530
YEARS OF
EXPERIENCE



20 APPRAISER IV

11 APPRAISER III

9 APPRAISER II

7 APPRAISER I

The Georgia Department of Revenue is required to instruct, operate, and administer courses of instruction to provide for the training and continuing education of county tax officials.

THE GEORGIA CERTIFICATION PROGRAM OBJECTIVES ARE:

To encourage the recognition of assessment administration in local government as a profession established upon an identifiable body of knowledge and to offer courses of study through which such knowledge may be acquired;

To foster and maintain high educational and ethical standards in the practice of assessment administration;

To assist the local assessors and staff by establishing a program that builds professionalism; and

To provide recognition for assessors, appraisers and staff.

3,193 2021 TOTAL APPEALS

13 CLERICAL & ADMINISTRATIVE STAFF MEMBERS WITH 234 YEARS OF EXPERIENCE



12 MINUTES TO COMPLETE A HOMESTEAD APPLICATION ESTIMATED AVERAGE TIME

PT-301 (Rev. July 2018)

APPEAL OF ASSESSMENT FOR DIGEST YEAR : []

Appeal No: []

Name				Home Phone	
Address				Work Phone	
Address				Email Address	
City	State	Zip			

Property / Appeal Type (Check One)

☐ Real ☐ Personal ☐ Motor Vehicle ☐ []

Property Number []

Property Description []

Specify Grounds for Appeal

Check what grounds apply	
Value	<input type="checkbox"/>
Uniformity	<input type="checkbox"/>
Taxability	<input type="checkbox"/>
Exemption Denied	<input type="checkbox"/>
Breach of Covenant	<input type="checkbox"/>
Denial of Covenant	<input type="checkbox"/>

You must select only one of the following:

- ☐ BOE appeal to the county board of equalization (grounds)
- ☐ * ARBITRATION: to arbitration with all grounds that may be appealed to
- ☐ HEARING OFFICER (property) or (2) \$500,000, uniformity
- ☐ * SC: Directly

* Additional

Owner's value assertion (required) []

Property Owner Comment []

Property Class ☐ Residential ☐ Commercial ☐ Industrial

Agent [] Date []

Agent's Phone # []

Agent's Email Address: []

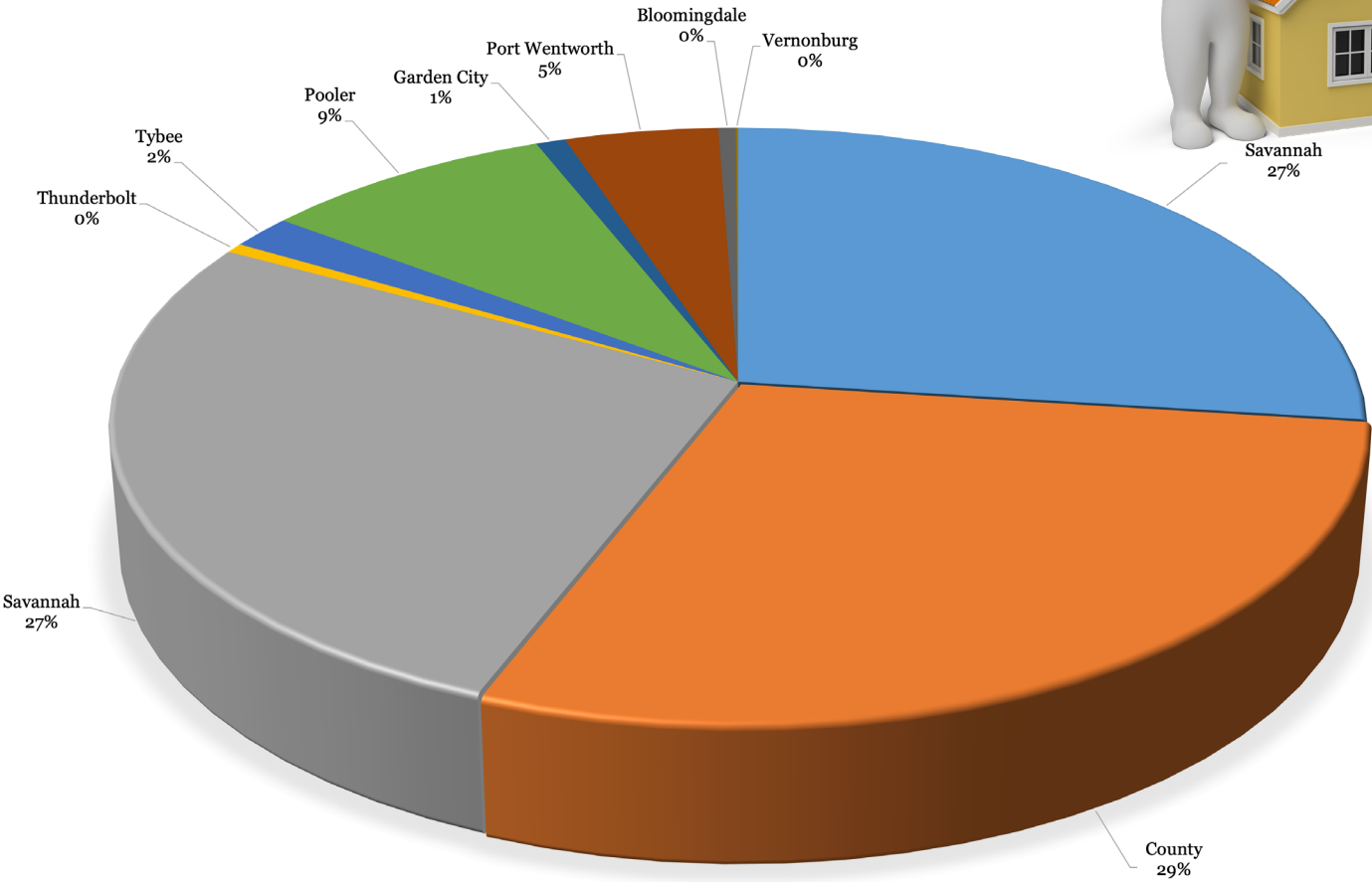
View of county assessment. Return to office to search for that number of the county assessment.

Year Value	Taxpayer's Estimated Year Value
[]	[]

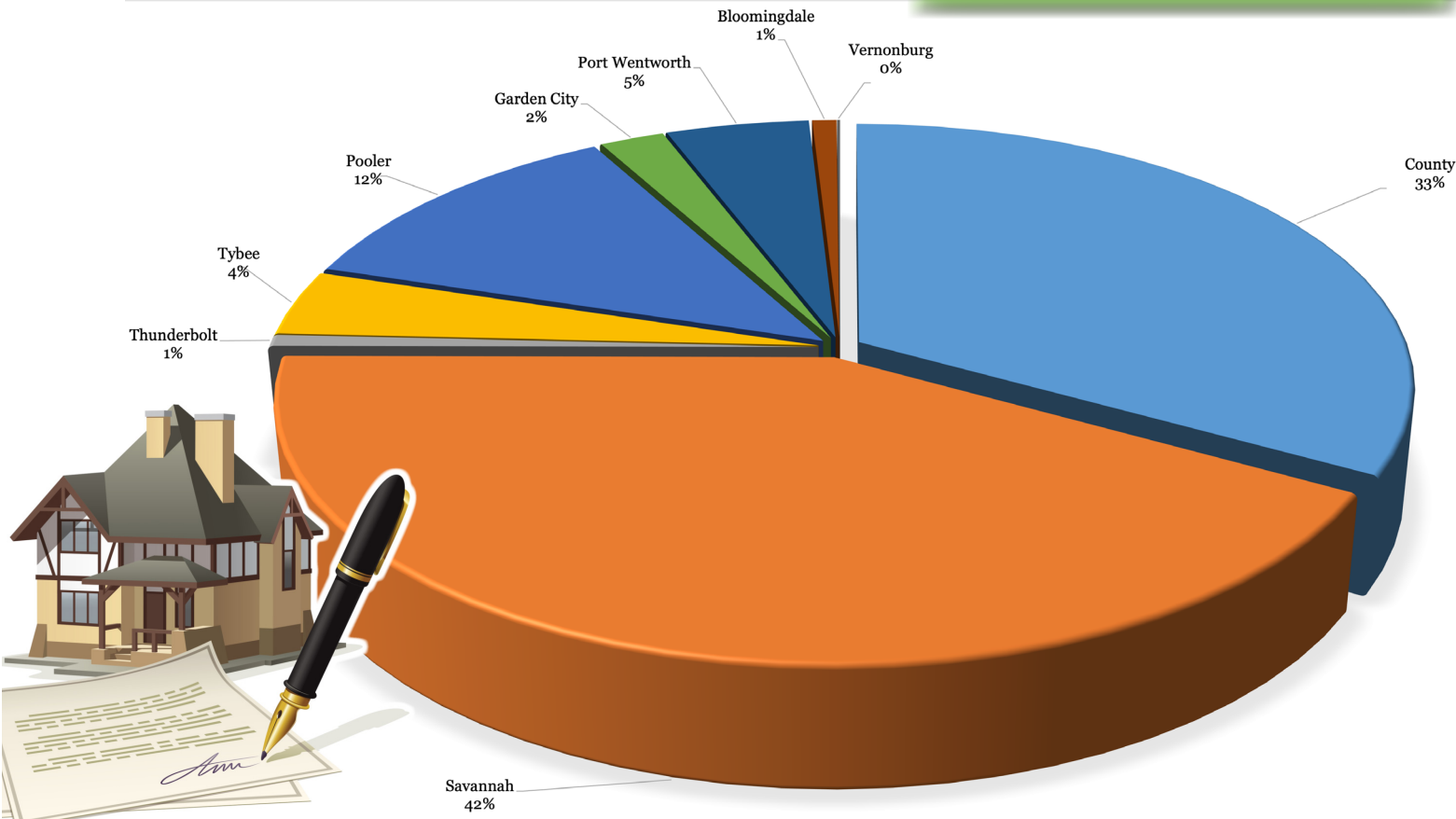
Date Received [] Received By: []



HOMESTEAD APPLICATIONS- 6,193



PROPERTY TRANSFERS - 11,876



OUR STAFF IS COMMITTED TO DELIVERING A SUPERIOR LEVEL OF CUSTOMER SERVICE TO OUR TAXPAYERS.

She is an asset to the office, and is a great person.
Taxpayer 1/7/2021

You've been a pleasure to deal with and your customer service should be emulated.
Taxpayer 3/18/21

Not only was she knowledgeable and professional, she was also very warm.
Taxpayer 4/15/21

You have a great team.
Taxpayer 4/1/21



**ONE GOAL,
ONE VALUE
CUSTOMER SERVICE**

256 YEARS OF EXPERIENCE

THANK YOU!



You are truly an awesome individual and we wholeheartedly appreciate your kindness and professionalism.
Taxpayer 3/4/21

Never have I encountered such an organized group.
Taxpayer 3/18/21

She is a jewel; great with taxpayers.
Taxpayer 12/17/21

2021 PASSED LEGISLATION

House Bill 63 :

Relating to alternative ad valorem tax on motor vehicles, so as to revise the definition of fair market value of the motor vehicle to exclude certain interest and financing charges for leased motor vehicles; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

House Bill 98 :

Relating to state government, so as to provide conditions for meetings and public hearings to be held by teleconference in emergency conditions; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Senate Bill 193 :

Grant counties the option of requiring that mobile homes procure and display decals; to revise the time for payment of related ad valorem taxes; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

House Bill 282 :

Qualified timberland property; add a definition. Creates a formula for valuation, 35% market and 65% income; County tax map can be used by DOR as a proper description of property; Forest Management Plan will not be required when property obviously is engaged in timber production.

House Bill 292 :

Remove certain training requirements for members of BOE following their initial training for their first term. Eliminates the 20-hour refresher course currently required upon reappointment.

House Bill 451 :

Freeport Exemption extension to include prior year (2020) if desired by the applicant due to COVID-19 limitations causing extended inventory holding due to shipping delays.

House Bill 498 :

Relating to exemptions from sales and use tax, so as to exempt certain sales of mechanically propelled watercraft by a dealer licensed under this article to an individual who resides outside of this state under certain conditions; to amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to property tax exemptions, so as to expand an exemption for agricultural equipment and certain farm products held by certain entities to include entities comprising two or more family owned farm entities; to add dairy products and unfertilized eggs of poultry as qualified farm products with respect to such exemption; to provide for a referendum; to provide for effective dates, applicability, and automatic repeal; to provide for compliance with constitutional requirements; to provide for related matters; to repeal conflicting laws; and for other purposes.

Notes to Remember:

✓ **SMARTFILE**, introduced in 2020, is the Chatham County Board of Assessors online filing system for mailing address changes, appeals, homestead exemptions and personal property returns.

✓ **SMARTFILE** allows taxpayers to complete the necessary forms online, attach required documents, and submit them electronically.

✓ When you consider parking fees and the traffic in and out of downtown Savannah, this valuable online tool provides taxpayers with an option to save both time and money by allowing them to electronically file within the comfort of their home.



ONLINE SERVICES



BOARD OF ASSESSORS
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CUSTOMER SERVICE



PROPERTY RECORD SEARCH
BILLING INFORMATION
PROPERTY ASSESSMENT INFORMATION



SALES SEARCH



E-FILE

BOA.CHATHAMCOUNTYGA.GOV





BOARD MEMBERS

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

Roderick Conley - Chief Appraiser



PHONE: (912) 652 - 7271



BOA.CHATHAMCOUNTYGA.GOV



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(ENTRANCE ON JEFFERSON ST.)
SAVANNAH, GA 31401

Office Hours:
8:00 a.m. - 5:00 p.m. Monday - Friday