



2022

BOARD OF ASSESSORS



ANNUAL  
REPORT



The Board of Assessors (BOA) is proud to share its 2022 Annual Report of Chatham County, which constitutes the annual state of our office. This body, through its staff, 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. We pride ourselves on service to the community with an extraordinary level of customer service. Our office motto is “One Goal, One Value, Customer Service”.

We have identified ways to increase the efficiency of our processes and our availability to taxpayers as we embrace the “new normal” of our departmental operation. Analyzing the numbers revealed that taxpayers have found our on-line services convenient and beneficial. We have realized an increase in on-line usage with filing appeals, changing mailing addresses, and filing returns of business personal property, aircraft, and boats. Our office is still available to the public should they have a need to come in-person.

The market has proven to be unpredictable, although some forecasted that the significant increase in assessed value was largely attributable to new construction. Appraisal staff does not predict the market; however, they do record the actions of the market as of January 1 of a given tax year based on the prior year’s market information.

Chatham County is unique in the sense that a number of diverse communities, industries, and growth influences its character and presence. This would include a strong historic presence to the development of new homes from a residential perspective. Commercially, a strong hospitality industry leads the way because of tourism and conferences in conjunction with an increase of new business within our County lines. Industrially, the county has experienced noticeable growth with the construction of new warehousing square footage.

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.





# TABLE OF CONTENTS

Appraised Market Values.....	1-4
Residential Division Report.....	5-6
Commercial / Industrial Division Report.....	7-8
Personal Property Division Report.....	9
Appraisal Excellence.....	10
Support Services Division Report.....	11-12
Appeals Comparison.....	13-14
Appraisal Timeline.....	15
Legislation.....	16
Online Services.....	17-18

## 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.*

# 2022 CHATHAM COUNTY MARKET VALUE

2017 - 2022 APPRAISED MARKET VALUES

TAX YEAR	2017	2018	2019	2020	2021	2022
CHATHAM COUNTY MARKET VALUE	\$38.8B	\$41.9B	\$44.4B	\$47.5B	\$48.6B	\$55.9B
CHATHAM COUNTY ASSESSED VALUE	\$15.5B	\$16.8B	\$17.9B	\$19B	\$19.5B	\$22.3B
NEW CONSTRUCTION	\$445M	\$708M	\$618.1M	\$966.1M	\$710.6M	\$908M
NEW HOMES BUILT	872	942	844	910	741	1,255
REAL ESTATE PARCELS	115,700	116,233	116,990	117,675	118,802	119,566
PERSONAL PROPERTY ACCOUNTS	21,628	21,820	22,511	23,130	24,269	24,824



# 2022 CHATHAM COUNTY MARKET VALUE BY TAX AUTHORITY

COUNTY (UNINCORPORATED)

\$ 23 Billion

SAVANNAH

\$ 20.9 Billion

POOLER

\$ 5.2 Billion

TYBEE

\$ 2.1 Billion

PORT WENTWORTH

\$ 1.9 Billion

GARDEN CITY

\$ 1.7 Billion

BLOOMINGDALE

\$ 439 Million

THUNDERBOLT

\$ 331 Million

VERNONBURG

\$ 75 Million



# RESIDENTIAL DIVISION

The Residential Division recorded an active market for the 2022 tax year. We handled a substantial increase in permits and sales, in addition to processing 153 splits and re-combinations. Staff processed nearly 8,171 permits which included 1,255 new homes. This represents 30% more than last year and added over \$380 million to the digest. They also reviewed over 9,000 sales and conducted over 42,000 field reviews to verify the property characteristics.

Some would describe it as a seller's market. In fact, we experienced a significant increase in residential real estate activity throughout most of the county and the rapid growth observed on the Westside was certainly no exception. Over 60% of the new construction permits we received this year were for properties in the Pooler and Port Wentworth areas alone. Bloomingdale is trending more so towards commercial and industrial growth with companies and private investors making significant offers on large acreage properties.

Sales analysis indicated that a significant number of residential properties within Chatham County warranted adjustments due to the market conditions. There was considerable activity in both sales volume and sale prices of homes in many of the more established neighborhoods such as Carver Village near the new Enmarket Arena, which also suggests a rather attractive real estate market. It would be rather difficult to identify specific geographical areas that were impacted by market dynamics, given the broad spectrum of sales activity across the entire county this year. However, it is important to note that the growth we have seen residentially also has a significant impact on the properties in Specialized Assessment categories such as CUVA, FLPA, and Rehabilitated Historic.





## RESIDENTIAL DIVISION

# 8,171

### RESIDENTIAL PERMITS BY MUNICIPALITY

COUNTY	34%
SAVANNAH	49%
TYBEE	6%
POOLER	6%
GARDEN CITY	2%
PORT WENTWORTH	3%

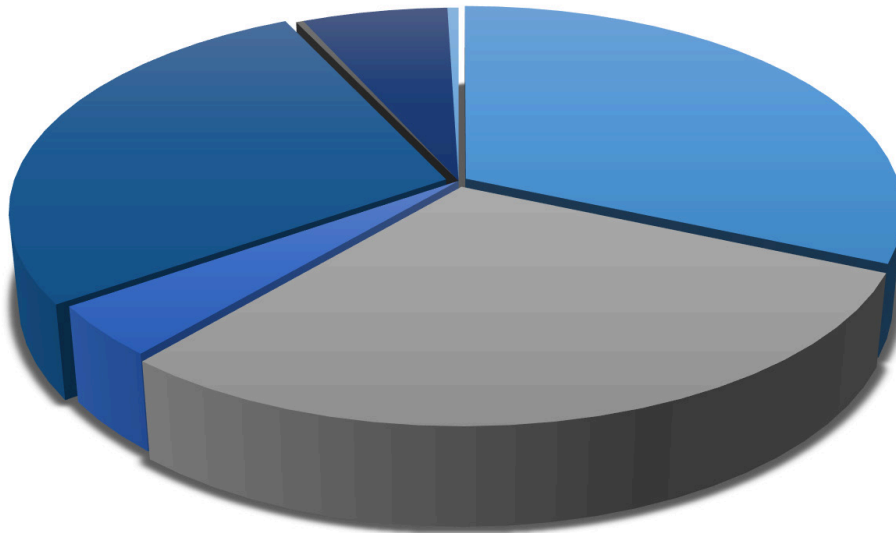
# 104,996

### RESIDENTIAL PARCELS

# \$380M

IN NEW CONSTRUCTION

### NEW CONSTRUCTION BY MUNICIPALITY



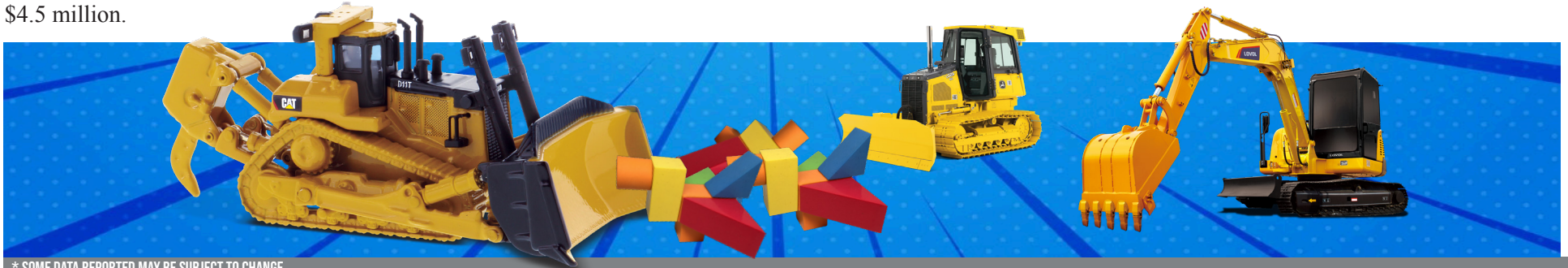
County	\$119,972,415
Savannah	\$112,769,900
Tybee	\$15,546,200
Pooler	\$105,032,810
Garden City	\$1,202,000
Port Wentworth	\$23,768,300
Bloomingdale	\$1,815,800

# COMMERCIAL / INDUSTRIAL DIVISION

The Commercial/Industrial Division reviewed a total of 316 sales for tax year 2022. Vacant land sales activity throughout the county resulted in adjustments to the land rates in some areas such as: Chatham Parkway, Highway 17, Highway 17/516, Hutchinson Island, Louisville Rd, Pooler Parkway, Pooler Parkway/I-16, and Port Wentworth. There was a total of 1,664 permits reviewed. The 70 new construction permits added a total of over \$528 million to the digest. Some of the new construction projects include Costco, Beacon Place Apartments at Godley Station, two new mega warehouses in the Morgan Lakes Industrial Center, and the Thompson-Savannah Hotel downtown, to name a few. As you may have guessed, the star of the show is the industrial sector with mega warehouses as the prime example. Seven mega warehouses constructed in tax year 2022, accounted for approximately 4 million square-foot with a fair market value of \$294.7 million within Pooler, Garden City, and Port Wentworth. Because of market demands over the past decade, we have seen industrial warehousing continue to expand from immediate Port-centric locations such as Garden City and Port Wentworth to other more inland areas with access to I-95 and I-16 such as Rockingham Farms and the Fort Argyle Road/New Hampstead area. This trend is likely to continue into 2023 in places like the Little Neck Rd/Bloomington Rd area. All properties valued on the income approach were also reviewed. Of the various property types, significant market changes for tax year 2022 were found in mega warehouses, multi-family/apartment, and the downtown district. The increased sale prices seen in Residential has somewhat been echoed in multi-family properties. The growth of industry and the demand for housing in general has had a significant effect on rent growth throughout the county. Market adjustments were considered to account for the increase in rental rates and cap rates for this category. The continued increase in national demand for warehouse space supports import and e-commerce fulfillment, it was noted that the demand for warehouse space is trending upward in the area. The rental and capitalization rates were reviewed and adjusted accordingly as a result.

Research reveals that the lodging industry was still experiencing the effects of the pandemic for calendar year 2021; however, it was determined that it did not affect all the categories of the lodging industry in the same manner. This was confirmed by gross room revenues. While revenues for 2020 reflect extended periods of shutdowns and decreased occupancy, revenues for 2021 were low during the first quarter with increases to near normal occurring during the second quarter. This data was reflective of national numbers as a whole with large metropolitan areas skewing local market rates. For example, while large tourist destinations were forced to close in other parts of the county, many parts of the Southeast, particularly the coastal areas, were open for business. Both National and Chatham County data revealed location and lodging type is key. While downtown Savannah convention and luxury hotels were still struggling with occupancy, Tybee Island and the I-95 Corridor lodging facilities were near normal with some even exceeding historical performance levels. Revenues reflect that downtown luxury and upscale hotels experienced greater loss and vacancies than those of the limited service categories within the same area. Convention hotels were most affected. However, the sales prices of hotels in the Savannah area were not indicative of the revenue that it generated.

Overall, the decreases in value were offset by the fact that some hotels experienced value increases because of increased revenues during this time. For example, the majority of the limited service hotels in the I-95 corridor, Pooler and in the downtown area performed as usual and in some cases, exceeded past revenues. Also, some long term projects such as the final phase of Plant Riverside completed construction this year adding \$43 million to the digest. Completed projects plus new construction including the Thompson Savannah added \$35 million to the full service category. In Pooler, a Holiday Inn, a Marriott Courtyard and an Extended Stay opened for business adding \$41 million to the limited service category. Also in the I-95 corridor an Avid and a Glo Hotel completed construction providing for an added \$11 million to the limited service category. Finally, for limited service, a Fairfield Inn in Port Wentworth opened for business adding \$4.5 million.



\* SOME DATA REPORTED MAY BE SUBJECT TO CHANGE



# COMMERCIAL / INDUSTRIAL DIVISION

## NEW CONSTRUCTION PERMITS BY MUNICIPALITY

COUNTY	21%
SAVANNAH	62%
TYBEE	3%
POOLER	4%
GARDEN CITY	8%
PORT WENTWORTH	2%

9,353

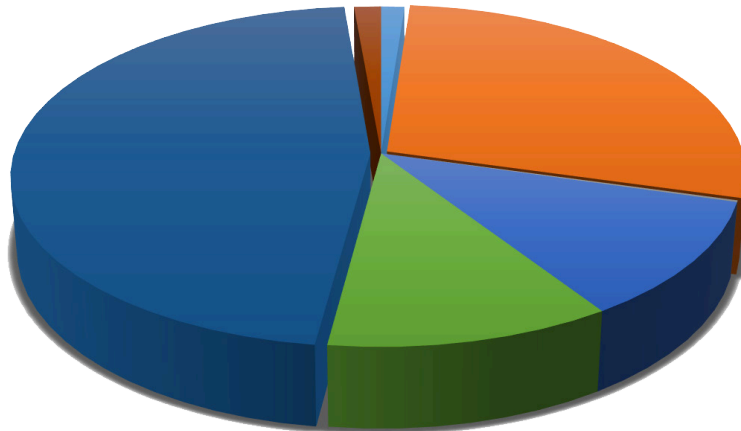
COMMERCIAL/INDUSTRIAL PARCELS



Commercial/Industrial Development  
**\$528 Million**



## NEW CONSTRUCTION BY MUNICIPALITY



County	\$6,339,000
Savannah	\$148,681,200
Thunderbolt	\$799,500
Tybee	\$18,400
Pooler	\$59,286,940
Garden City	\$59,873,400
Port Wentworth	\$245,643,800
Bloomingdale	\$7,293,700



# PERSONAL PROPERTY DIVISION

For Tax Year 2022, Personal Property received approximately 7,900 returns this year. The number of returns were down from 8,800 last year. Approximately 30% of the total returns received were filed via the on-line module. There were 419 requests for Freeport Exemptions, compared to 431 requested last year. The Personal Property Division completed a revaluation of all the boats and aircraft in Chatham County.

For Tax Year 2022, there were a total of 5,771 boats within Chatham County compared to 5,579 last year. The overall fair market value increased approximately 13% from last year due to an increase in the market value of boats. Aircraft had a similar increase in value due to an increase in the market value of aircraft. However, there was a decrease in the overall value due to ownership changes and relocation to other counties.

## Number of Tangible Personal Property Accounts **24,824**

Businesses

**\$13.6 Billion**



Airplanes

**\$231.3 Million**



Boats

**\$160.4 Million**





# OUR APPRAISERS ARE EXPERIENCED CERTIFIED PROFESSIONALS

**45** Appraisal Staff & Supervisors

**511** Years of Experience

**16** Appraiser IV

**9** Appraiser III

**11** Appraiser II

**2** 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.



# SUPPORT SERVICES DIVISION

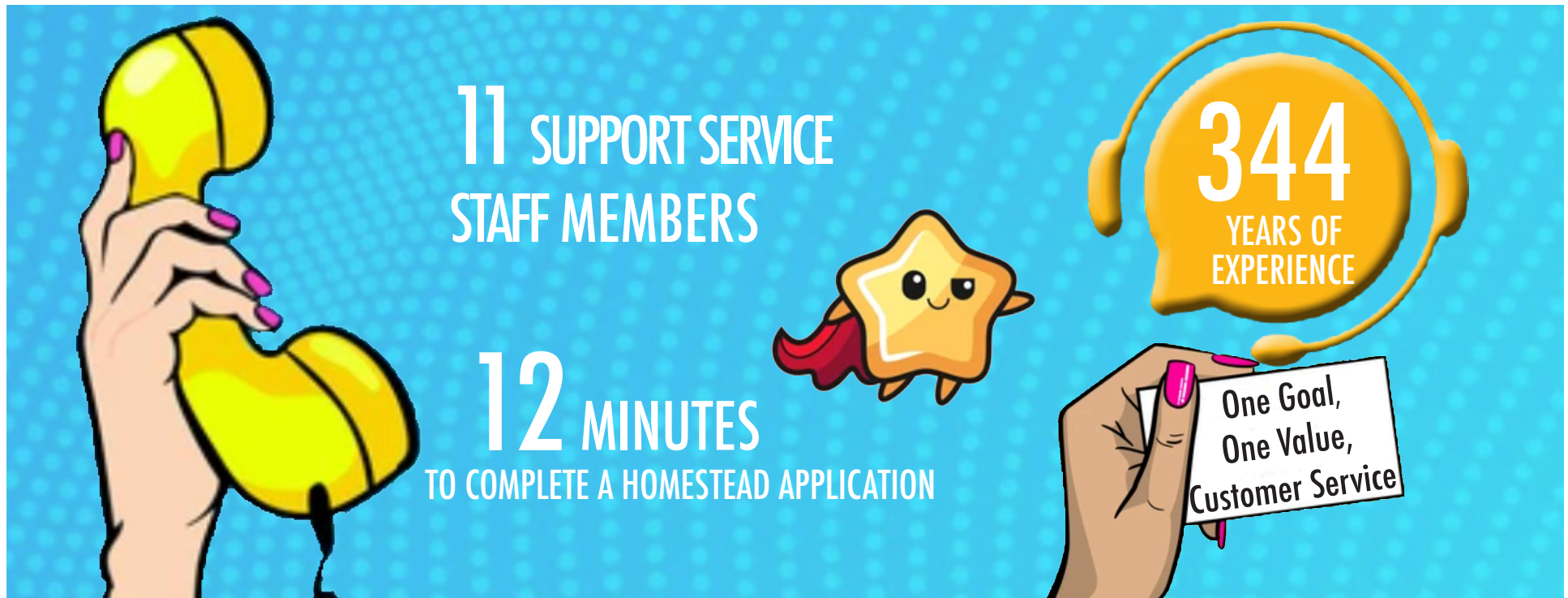
The GIS Division completed 1,429 map edits that included 950 new parcels and 479 splits and combinations for tax year 2022. This is down 29% from last year.

Transfers are up 24% from tax year 2021. There was a total of 15,562 transfers processed for tax year 2022, with almost half of those coming from the City of Savannah at 7,264. Last year there was a total of 11,999 transfers. There were 10,863 total permits issued for tax year 2022 with over half of those coming from the City of Savannah. Permits issued last year totaled 7,491.

Support Services also saw a substantial increase in homestead applications. Staff processed 3,834 in-person homestead applications, which is an increase of 25% from last year. There were 1,463 on-line applications processed which is an increase of 33% over last year. Overall, there was a 21% increase in homestead applications from tax year 2021.

Stephens-Day is a floating exemption so we expect to see an increase in that exemption because of the recorded increase in the market.

Staff processed 909 homestead applications during the last week of the homestead-filing period. This is a 43% increase over the same week last year. We received 240 applications on the April 1<sup>st</sup> deadline, which is an increase of 32% from previous year. Many property owners let us know how appreciative they were of the staff's patience, as well as their ability to educate them on the process, even with the influx of applicants we saw that week.



\* SOME DATA REPORTED MAY BE SUBJECT TO CHANGE

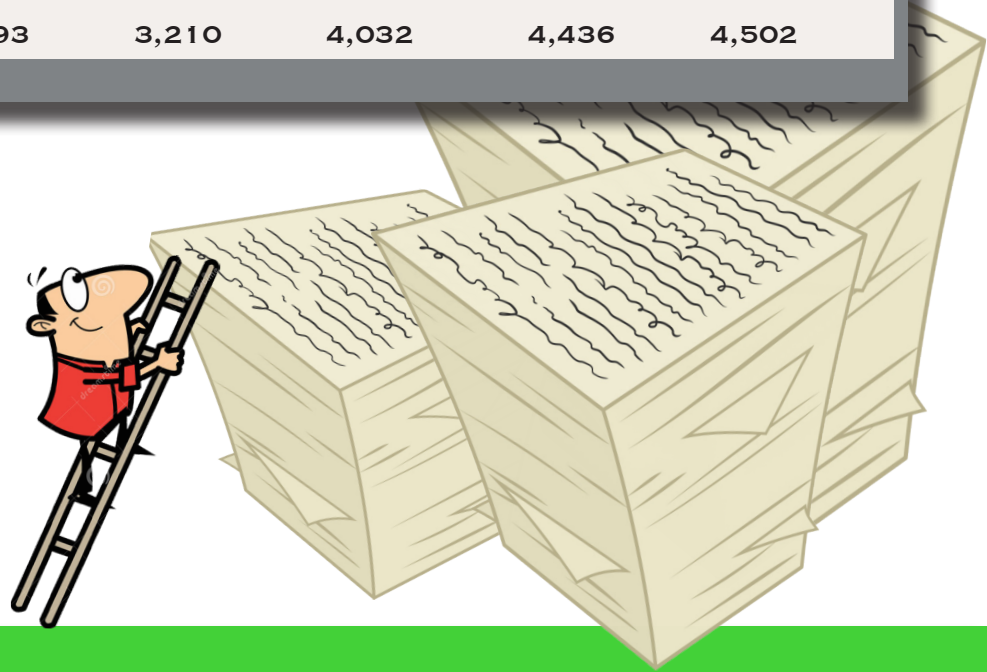


# SUPPORT SERVICES DIVISION

TAX YEAR 2022	HOMESTEAD APPLICATIONS	TRANSFERS	PERMITS
COUNTY	2,160	4,820	3,477
SAVANNAH	2,071	7,165	5,522
THUNDERBOLT	28	114	13
TYBEE	121	590	596
POOLER	636	1,577	614
GARDEN CITY	63	321	288
PORT WENTWORTH	192	782	339
BLOOMINGDALE	24	182	3
VERNONBURG	2	11	11
TOTAL:	5,297	15,562	10,863

# APPEALS COMPARISON

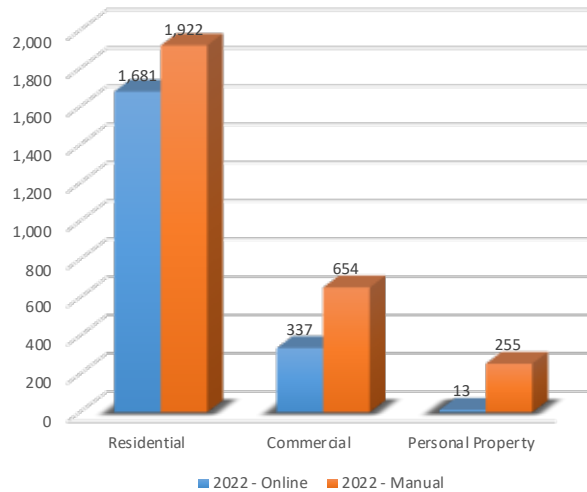
TAX YEAR	2022	2021	2020	2019	2018	2017
TOTAL RESIDENTIAL	3,603	1,947	2,077	2,826	3,017	2,936
TOTAL COMMERCIAL	991	1,034	797	837	1,009	1,113
TOTAL PERSONAL PROP.	268	212	336	369	410	453
GRAND TOTAL	4,862	3,193	3,210	4,032	4,436	4,502



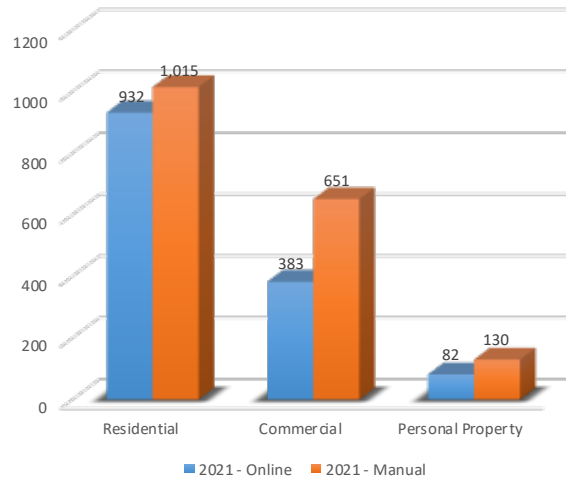


# APPEALS COMPARISON

2022 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual



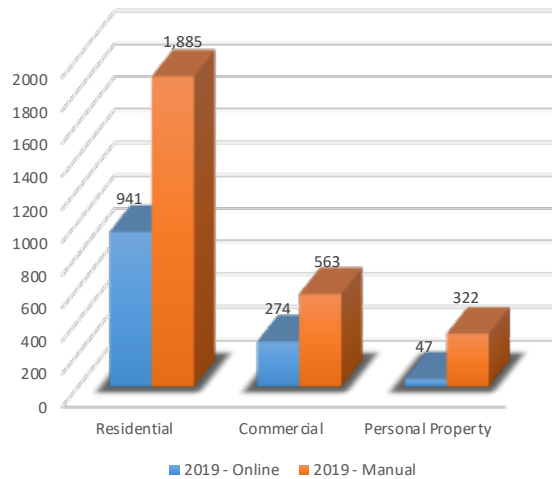
2021 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual



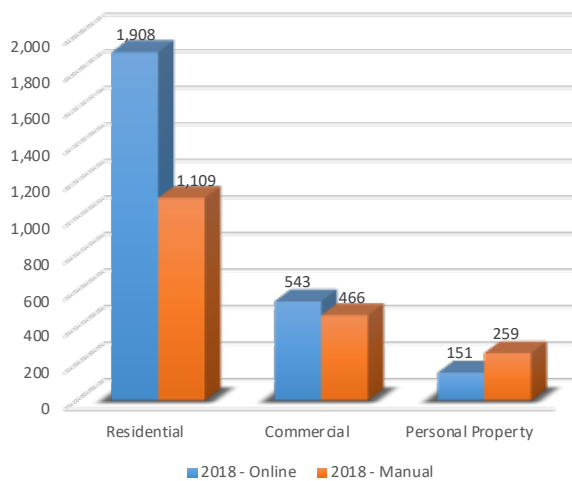
2020 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual



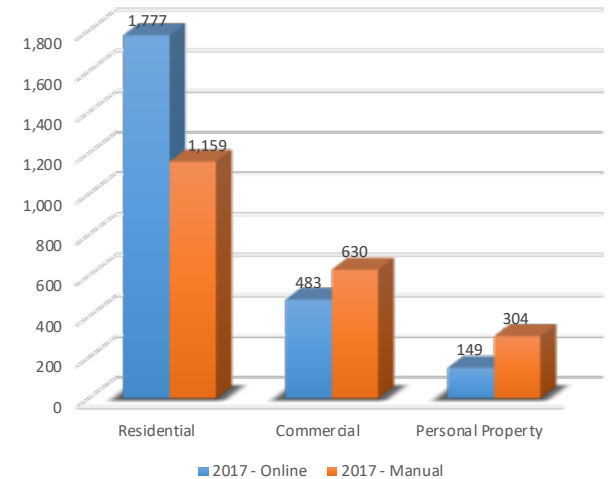
2019 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual



2018 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual



2017 YEARLY APPEAL SUBMISSIONS -  
Online vs. Manual





# APPRAISAL TIMELINE



Don't  
forget!

Create  
e-file  
account.



## **DEADLINES:**

### **April 1st:**

- Real & Personal Property Returns
- Homestead Exemptions for current Tax Year (applications are accepted year round)

### **July 1st:**

- Deadline to mail Notice of Assessment
- Appeal period - 45 days from the date of Notice of Assessment
- Digest Submission - No later than September 1st



# 2022 PASSED LEGISLATION

## ACCG

Advancing Georgia's Counties

[https://www.accg.org/docs/policy/2021%20Final%20Legislative%20Report\\_Updated.pdf](https://www.accg.org/docs/policy/2021%20Final%20Legislative%20Report_Updated.pdf)



**HB916 :** To amend Title 5 of the Official Code of Georgia Annotated, relating to appeal and error, so as to provide for a unified procedure for appealing decisions of a lower judicatory to a superior or state court; to provide for a short title; to provide for legislative findings and intent; to provide for definitions; to provide for superior and state court appellate jurisdiction and related exceptions; to provide for the preemption of certain laws; to provide for a uniform appellate procedure to superior and state courts; to clarify the standard of review; to provide for appeals to a jury; to provide for the permissibility of equitable practices and procedures not prescribed; to provide for standardized general procedures for appeals to superior and state court; to provide for petitions for review, responses, replies, and amendments thereto; to provide for the management of court proceedings and other related matters; to provide for service of process; to provide for deadline extensions; to provide for limited grounds for dismissal; to provide for transfer when venue or jurisdiction is improper; to provide for the record on appeal; to provide for transmission of the record; to provide for notice of a petitioner confined to jail; to provide for remand; to provide for the payment of costs and related exceptions; to provide for bonds and related security; to provide for procedures after review; to provide for dismissal or withdrawal and the effects thereof; to provide for damages for frivolous appeals and defenses in civil cases; to provide for the recovery of costs; to repeal and reserve Chapter 4 of said title, relating to certiorari to superior court; to amend various titles of the Official Code of Georgia Annotated, so as to provide for conforming changes; to correct cross-references and remove obsolete or improper references; to provide for related matters; to provide for an effective date and applicability; to repeal conflicting laws; and for other purposes.

**HB 498 :** To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, 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.

**HB 997 :** 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 provide for a state-wide exemption from all ad valorem taxes for certain equipment used by timber producers to produce or harvest timber; 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.

**HR 594 :** An amendment to the Constitution of the State of Georgia so as to provide that the governing authorities of counties, municipalities, and consolidated governments and the board of education of each independent and county school system shall be authorized to grant temporary tax relief to properties severely damaged or destroyed as a result of a disaster and located within a nationally declared disaster area; to provide for implementing legislation; to provide for related matters; to provide for the submission of this amendment for ratification or rejection; and for other purposes.





# ONLINE SERVICES

## 1. COMPARABLE SEARCH TOOL

### Sales Search

Category	Criteria
Sale Date	Low 01/01/2022 High 08/01/2022
Sale Price	Low 20000 High 500000
Square Footage	Low 1300 High 2500
Acreage	Low .25 High .25
Year Built	Low 1959 High 2018
Qualified Sales	<input type="radio"/> All <input checked="" type="radio"/> Qualified Only <input type="radio"/> Unqualified Only

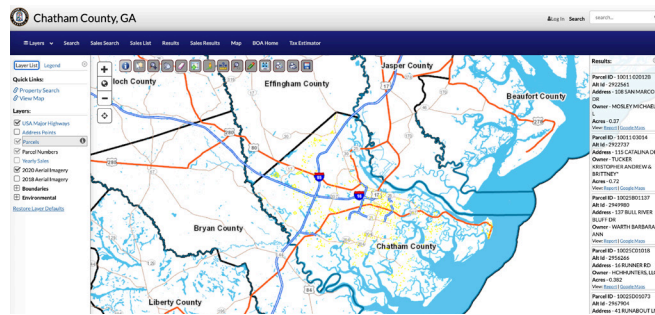
Q Search

## 2. TAX ESTIMATOR TOOL

### Tax Estimator

Tax District	CITY OF SAVANNAH (41.405) ▼
Homestead Exemption	<input type="radio"/> Not Exempt <input checked="" type="radio"/> Exempt
Market Value	450000
Compute	
Estimated Taxes	\$7,370.09

## 3. ENHANCED GIS CAPABILITIES



## 4. PROPERTY RECORDS SEARCH

Search by Parcel Number	enter parcel number... Q Search
Search by Owner Name	<input type="checkbox"/> Exact name match? enter name... Q Search
Search by Location Address	<input type="checkbox"/> Exact address match? enter address... Q Search (Enter address or range of address (ex: 1200-1299 Main))
Search by Neighborhood	A003 THE ABBY - 01003.00 ▼ Q Search

## 5. SALES SEARCH

### Sales Results

☐ Property Photos

23 Results

Columns ▼

Parcel ID	Address	Sale Date	Sale Price	Sale Qual	Acres	Parcel Class	Year Built	Square Ft	Price Per Square Ft	Neighborhood
11004002048	9 E GOLDFINCH CT	4/2/2022	\$203,000	Qualified	0.25	Residential Lots	1984	1342	\$151	G030 GEORGETOWN - 07030.00
10071.06012	118 STAFFORD RD	5/27/2022	\$433,000	Qualified	0.25	Residential Lots	1966	1574	\$275	W300 WILMINGTON PARK - 23300.00
20688.04022	10999 N WILLIAMSBURG RD	5/29/2022	\$205,000	Qualified	0.25	Residential Lots	1970	2028	\$101	L100 LARGO WOODS - 12100.00
11006.09010	215 MOSSWOOD DR	5/20/2022	\$436,000	Qualified	0.25	Residential Lots	2008	2364	\$184	M235 MOSSWOOD - 12235.00
10004.11002	402 JAMES RD	5/17/2022	\$85,000	Qualified	0.25	Residential Lots	1976	1439	\$59	P198 POOLER PINECREST - 16198.00
10074.08007	161 DRAUID CIR	4/29/2022	\$395,000	Qualified	0.25	Residential Lots	1998	1837	\$215	C288 CROMWELL PARK - 03288.00

Records Search (GIS Enhanced)

# ONLINE SERVICES

## Online Filings & Records Search



### Login

Email

Password

Login

[Forgot password?](#)

[New user? Create an account](#)

1. RECORDS SEARCH
2. ON-LINE FILINGS (E-FILE)
  - A. MAILING ADDRESS CHANGE
  - B. HOMESTEAD APPLICATIONS
  - C. APPEAL OF ANNUAL ASSESSMENTS
  - D. PP RETURN FILINGS
3. PROPERTY RECORDS SEARCH



[Available Filings](#)

[My Filings](#)

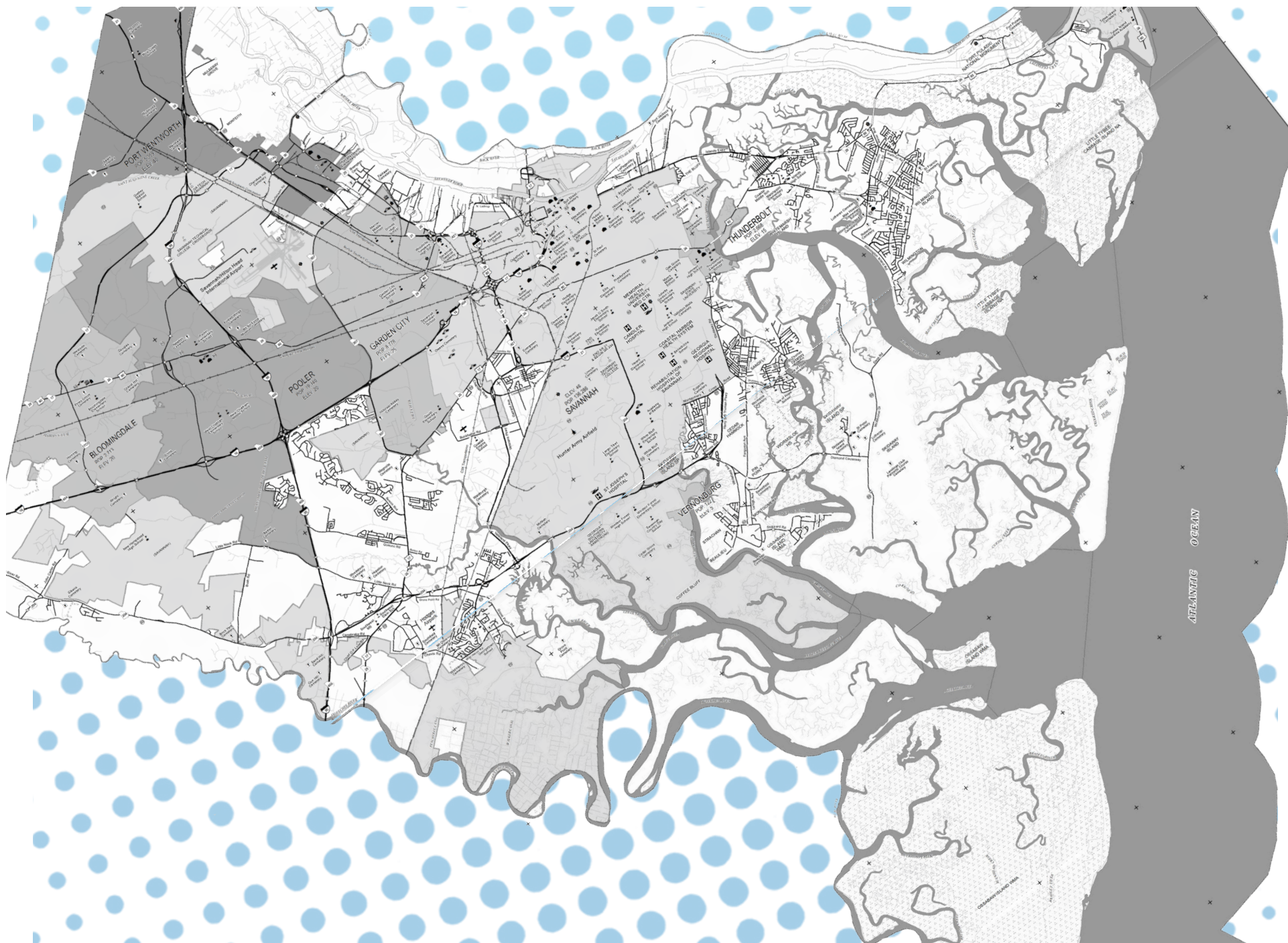
[Message Center](#)

[Account](#)

[Sign Out](#)

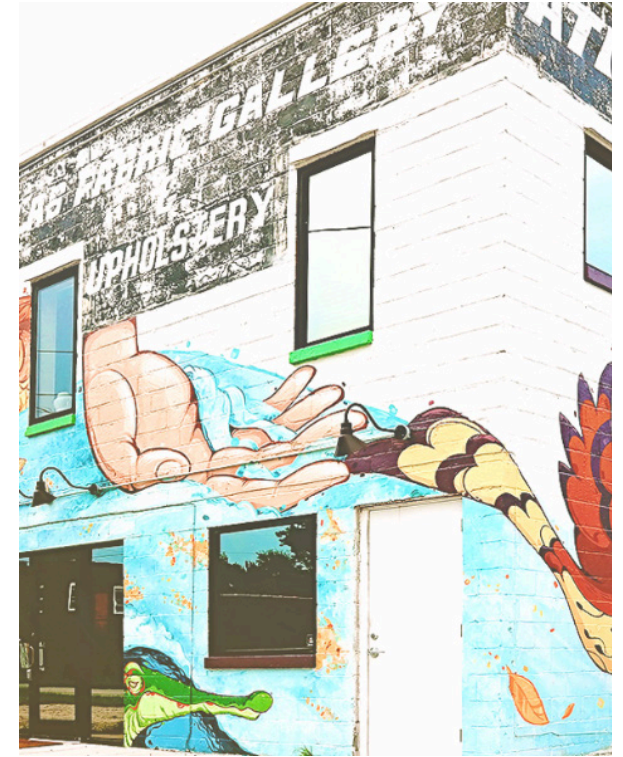
## Available Filings

To create a new filing, click on a filing type below.



\* SOME DATA REPORTED MAY BE SUBJECT TO CHANGE









### Board Members

Terry Tolbert - Chairman

James A. Gunter- Vice Chairman

Laura Hegstrom - Secretary

Betty Ellington - Member

Gena Taylor - Member

Roderick Conley, AAS, RES, GCA  
Chief Appraiser

Office Hours:  
8:00 am - 5:00 pm



SCAN ME



[www.boa.chathamcountyga.gov](http://www.boa.chathamcountyga.gov)



222 W. Oglethorpe Ave., Suite 113  
(Entrance on Jefferson St.)  
Savannah, GA 31401



(912) 652-7271