

**BOARD OF ASSESSORS
REGULAR MEETING
MAY 14, 2015
8:30 A.M.**

I. CALL TO ORDER

II. PERSONNEL RECOGNITION

None

III. CITIZEN ITEMS

None

IV. DIVISION MANAGER STAFF REPORTS

V. APPROVAL OF THE MINUTES

Approval of the Minutes of the April 30, 2015 Meeting

VI. OLD ITEMS

None

VII. CONSENT AGENDA– NEW ITEMS

None

VIII. REGULAR AGENDA

1. Chief Appraiser Items
 - Policy Statement: New - Fundraising
2. Board Member Items
 - Budget FY14
3. Chairman Items
 - Executive Session
4. Certifications to Superior Court
 - Taxpayer – Submitted for Approval
5. Attorney Items
 - Proposed Consent Judgments
6. For Your Information Items
 - None

IX. WORK SESSION

X. ADJOURNMENT

Agenda Item: II
May 14, 2015

II. Personnel Recognition

None

Agenda Item: III
May 14, 2015

III. Citizen Items

None

Agenda Item: IV
May 14, 2015

IV. Division Manager Staff Reports

Agenda Item: V
May 14, 2015

V. Approval of the Minutes

Approval of the Minutes of the April 30, 2015 Meeting

**BOARD OF ASSESSORS
CHATHAM COUNTY, GEORGIA**

Members Present: Terry Tolbert – Chairman
Tommy Boondry – Vice Chairman
James A. Gunter – Secretary
Laura Hegstrom – Member
Dr. Kathryn Martin – Member
Others Present: Roderick Conley – Chief Appraiser
Robbin Bowen – Deputy Chief Appraiser
Abda Quillian – Legal Counsel
Stephanie Bridges – Recording Secretary

PERSONNEL RECOGNITION

Staff Training

Course 1A: Assessment Fundamentals of Appraisers

Ophelia Allen
Kennedy Moreno
Courtney Lavendar
Jonathan Eady

Course VI: Management Development Program

Andrea Butler
Arthur Cummings
Tally Peek
Andy Yonce

CITIZENS ITEMS

None

DIVISION MANAGER STAFF REPORTS

- TY15 NOAs is up 4% from last year, this includes exempt properties for TY15. Personal Property NOAs are down 6% over last year because of the suppression of Freeport Accounts. Homesteads are up slightly over last year. Returns are down approximately 55%. Overall, transfers are down for TY2105 and Residential permits are up 23% overall over TY2014.
- Residential Property Division – Residential market adjustments – 758 residential neighborhoods needed no adjustments. 143 neighborhoods needed Market Adjustments. 103 were adjusted up and 40 were adjusted down. Residential Cost Tables were updated
- Commercial Property Division – commercial & industrial permits are down 2% overall from last year. Commercial areas of re-val – all hospitality, all community and neighborhood shopping centers, class A Apartment Complexes and Quads, Downtown Corridor,

Warehouse and Offices over 6000 square feet. There was a large increase to all areas, mostly to Hospitality. Ms. Quillian says that there will be a lot of phone calls and appeals on commercial property, particularly hotels/motels. She has checked our values against the city hotel/motel tax report and our numbers are in line with the numbers the hotels report.

- Personal Property – Marine Accounts Re-Vals has been completed. There were 3,451 personal property returns filed online this year. Overall there was a 5% increase in the number of personal property returns. All homesteaded and non-homesteaded mobile homes have been transferred to Personal Property.

APPROVAL OF MINUTES

Mr. Gunter made a motion to **approve** the following:

Minutes of the April 16, 2015 Regular Meeting.

Ms. Hegstrom 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 45-Day NOAs PY – Submitted for Approval of Recommendation
 - B. Residential Prop. 45-Day NOAs PY – Submitted for Approval of Recommendation
 - C. Support Services 45-Day NOAs PY – Submitted for Approval of Recommendation

Dr. Martin seconded. The motion passed with a unanimous vote.

Ms. Hegstrom made a motion to approve the following:

2. Real and Personal Property Exemptions
 - A. Personal Property – Submitted for Approval of Recommendation
 - B. Real Property – Prop Owner Corrections – Submitted for Approval of Recommendation
 - C. Rehabilitated Historic – Submitted for Approval of Recommendation
 - 2-0042-14-008 Lonnie Coulter Approval for tax years 4/17/15 thru 4/17/17**
 - 2-0044-16-008 Powers Property Approval for tax years 1/1/15 thru 1/1/23**
 - 2-0044-16-009 Powers Property Approval for tax years 1/1/15 thru 1/1/23**
 - D. Homestead Exemptions – Submitted for Approval

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

Dr. Martin made a motion to approve the following:

3. Certifications to the Board of Equalization
 - A. Motor Vehicles – Submitted for Approval
 - B. Personal Property – Submitted for Approval

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

Ms. Hegstrom made a motion to approve the following:

4. CUVA

Applications – Submitted for Approval of Recommendation

| | | |
|----------------------|---------------------------------|---|
| 1-0992-01-012 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-013 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-014 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-015 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-016 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-017 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-018 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-019 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-0992-01-020 | M.B. Lane Trust | Renewal Approved for TY2015 |
| 1-1007-01-010 | Hopeton South Land Trust | Continuation Approved for TY2015 |
| 1-1007-01-011 | Hopeton South Land Trust | Continuation Approved for TY2015 |

Mr. Boondry 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

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

REGULAR AGENDA

1. Chief Appraiser Items

- Homestead Review update – Mr. Conley is scheduled to present at the budget workshop this afternoon. We need to identify funding and see if this is something the commission we want to move forward with. Due to tax commissioners software we will only be able to back two years. Currently working on a new quote.

2. TY2015 Notices of Assessment of Property Value (NOAs)

Mr. Boondry made a motion to approve the NOAs as prepared. Dr. Martin seconded and the motion passed with a unanimous vote.

3. Board Member Items

Budget FY14

4. Chairman Items
 - Executive Session
Mr. Boondry made a motion to move **in to** Executive Session at 8:55 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 9:27 AM. Mr. Gunter seconded. The motion passed with a unanimous vote.
5. Attorney Items
 - Mr. Boondry made a motion to approve the following
Proposed Consent Judgment – 4-0002-20-017
Mr. Gunter seconded. The motion passed with a unanimous vote.
6. For Your Information Items
 - None

ADJOURNMENT

Mr. Boondry made a motion to **adjourn** the meeting at 9:31 AM.
Dr. Martin seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman

James A. Gunter, Secretary

Agenda Item: VI
May 14, 2015

VI. Old Items

None

Agenda Items: VII
May 14, 2015

VII – Consent Agenda – New Items

None

Agenda Item: VIII-1
May 14, 2015

VIII – Regular Agenda

1. Chief Appraiser Items
 - Policy Statement: Fundraising

CHATHAM COUNTY BOARD OF ASSESSORS

Fundraising – Cash Receipt and Custody Procedure

DEFINITION

The Chatham County Board of Assessors' staff sponsors fundraising events for various charitable causes. This procedure will outline the method for receipt and chain of custody for the cash funds received as donations. Office events that require donations must be advertised to include the event title, purpose of the event, date, and cost. Funds collected must be duly marked by the collector. Events should be spearheaded by a chairperson who will track all funds collected for their respective event(s). All funds collected and reconciled must be deposited into the safe.

IMPLEMENTATION

- Chain of custody and separation of duties shall be maintained at all times.
- Event chairpersons and treasures should be established for each event.
- The treasurer is responsible for collecting event donations and tracking participation.
- The treasurer should submit funds and record of participation to the chairperson at the end of each event.
- The chairperson is responsible for depositing funds into the safe once reconciled with the treasurer. Documentation of the reconciliation should be maintained by the treasurer.
- Consolidation of funds will occur monthly by the Deputy Chief Appraiser and the designated chairpersons.
- Keys to the safe location and to the safe are to remain with the designated persons and at no time should one individual hold the keys for both.

EXCEPTIONS

None

Agenda Item: VIII-2
May 14, 2015

VIII – Regular Agenda

2. Board Member Items

Budget FY14

May 14, 2015

PAGE NUMBER: 1
 BUDSTAT1

SPI
 DATE: 05/07/2015
 TIME: 14:39:15

CHATHAM COUNTY, GA
 BUDGET CONTROL STATUS

SELECTION CRITERIA: expbudgt.key_orgn='1001550'
 ACCOUNTING PERIOD: 11/15

| ACCOUNT | TITLE | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE ENC + EXP | AVAILABLE BALANCE | YTD/ BUD |
|--|---------------------------|--------------|---------------------|--------------------------|------------------------|-------------------|----------|
| FUND/DEPARTMENT - 1001550 - TAX ASSESSOR | | | | | | | |
| 51.11001 | REGULAR EMPLOYEES | 2,910,646.00 | .00 | .00 | 2,304,851.46 | 605,794.54 | 79.19 |
| 51.11011 | REGULAR EMPLOY-PART TIME | .00 | .00 | .00 | .00 | .00 | .00 |
| 51.11031 | SPECIAL PAY | 92,853.00 | .00 | .00 | .00 | 92,853.00 | .00 |
| 51.12011 | TEMP EMPLOYEE-PART TIME | .00 | .00 | .00 | .00 | .00 | .00 |
| 51.13001 | REGULAR EMPLOY-OVERTIME | .00 | .00 | .00 | .00 | .00 | .00 |
| 51.21001 | REGULAR EMPLOY-INSURANCE | 825,246.00 | .00 | .00 | 598,058.40 | 227,187.60 | 72.47 |
| 51.22001 | REG EMPLOY-EMPLOYER FICA | 222,668.00 | .00 | .00 | 156,442.44 | 66,225.56 | 70.26 |
| 51.24001 | REG EMPLOY-PENSION CONTRI | 522,157.00 | .00 | .00 | 391,617.72 | 130,539.28 | 75.00 |
| 51.27001 | REG EMPLOY-WORKER COMPENS | .00 | .00 | .00 | .00 | .00 | .00 |
| 51.29001 | OPEB EMPLOYER CONTRIB. | 184,800.00 | .00 | .00 | 138,600.00 | 46,200.00 | 75.00 |
| 52.11001 | MANAGEMENT CONSULTING SER | 15,000.00 | .00 | .00 | 9,758.22 | 5,241.78 | 65.05 |
| 52.12004 | ATTORNEY FEES | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.13011 | DATA PROCESSING | 132,500.00 | .00 | 3,900.00 | 35,645.72 | 96,854.28 | 26.90 |
| 52.22001 | REPAIRS & MAINTENANCE | 4,800.00 | .00 | .00 | 1,446.92 | 3,353.08 | 30.14 |
| 52.22010 | FLEET MAINTENANCE PARTS | 6,500.00 | .00 | .00 | 4,757.76 | 1,742.24 | 73.20 |
| 52.22011 | FLEET MAINTENANCE LABOR | 10,200.00 | .00 | .00 | 9,197.73 | 1,002.27 | 90.17 |
| 52.22012 | FLEET MAINTENANCE OUTSIDE | 2,800.00 | .00 | .00 | 2,219.41 | 580.59 | 79.26 |
| 52.23101 | BUILDING & LAND RENTAL | 16,000.00 | .00 | .00 | 10,593.00 | 5,407.00 | 66.21 |
| 52.23201 | EQUIPMENT RENTALS | 10,883.16 | .00 | 507.99 | 4,633.92 | 6,249.24 | 42.58 |
| 52.32001 | TELEPHONE EXPENSE | 1,650.00 | .00 | .00 | 1,102.36 | 547.64 | 66.81 |
| 52.32005 | POSTAGE-POST OFFICE EXP | 67,500.00 | .00 | .00 | 15,601.99 | 51,898.01 | 23.11 |
| 52.33001 | ADVERT-PROF PUBLICATIONS | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.35001 | TRAVEL EXPENSES | 70,000.00 | 4,063.80 | .00 | 67,008.15 | 2,991.85 | 95.73 |
| 52.35002 | TRAVEL-INMATE TRANSPORT | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.35003 | LODGING EXP - DO NOT USE | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.35004 | OTHER EXP.- DO NOT USE | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.36001 | DUES/FEES-ORGANIZATIONS | 7,500.00 | .00 | .00 | 6,701.00 | 799.00 | 89.35 |
| 52.37001 | PROFESSIONAL DEVELOPMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.37002 | TRAIN.-CONF. - DO NOT USE | .00 | .00 | .00 | .00 | .00 | .00 |
| 52.37020 | EDUCATION/TRAINING | 23,500.00 | 500.00 | .00 | 21,988.00 | 1,512.00 | 93.57 |
| 52.39001 | OTHER PURCHASED SERVICES | .00 | .00 | .00 | .00 | .00 | .00 |
| 53.11010 | SUPPLIES - OFFICE | 45,810.08 | 1,082.76 | 16,688.01 | 34,892.04 | 10,918.04 | 76.17 |
| 53.11021 | PRINT SHOP COPY FEE | .00 | .00 | .00 | .00 | .00 | .00 |
| 53.12701 | GASOLINE/DIESEL-BULK PUR | 25,000.00 | .00 | .00 | 9,920.26 | 15,079.74 | 39.68 |
| 53.12720 | VEHICLE-OIL & LUBE | 500.00 | .00 | .00 | .00 | 500.00 | .00 |
| 53.14003 | BOOKS & REPORTS | 4,350.00 | .00 | .00 | 4,246.63 | 103.37 | 97.62 |
| 53.17009 | MATERIALS & SUPPLIES EXP | 1,700.00 | .00 | .00 | 1,229.48 | 470.52 | 72.32 |
| 54.13001 | BUILDING-OFFICE | .00 | .00 | .00 | .00 | .00 | .00 |
| 54.22001 | VEHICLES-AUTOMOBILES | .00 | .00 | .00 | .00 | .00 | .00 |
| 54.23001 | FURNITURE/FIXTURE EXPENSE | .00 | .00 | .00 | .00 | .00 | .00 |
| 54.24002 | COMPUTER-DESKTOPS | .00 | .00 | .00 | .00 | .00 | .00 |
| 54.24009 | COMPUTER-PERIPHERAL EQUIP | .00 | .00 | .00 | .00 | .00 | .00 |
| 54.25001 | OTHER EQUIPMENT | .00 | .00 | .00 | .00 | .00 | .00 |
| 55.11001 | INDIRECT COST ALLOCATION | .00 | .00 | .00 | .00 | .00 | .00 |
| 55.11005 | INTERNAL SVC-COMPUTER REP | 15,163.00 | .00 | .00 | 11,372.22 | 3,790.78 | 75.00 |
| 55.11006 | INTERNAL SVC-SOFTWARE LIC | 9,944.00 | .00 | .00 | 8,286.70 | 1,657.30 | 83.33 |
| 55.11010 | VEHICLE WARRANTY REIMBURS | .00 | .00 | .00 | .00 | .00 | .00 |
| 57.30101 | MISC CHARGES (NO IDC) | .00 | .00 | .00 | .00 | .00 | .00 |
| 57.30201 | REDUCTION TO BALANCE | .00 | .00 | .00 | .00 | .00 | .00 |

SPI
DATE: 05/07/2015
TIME: 14:39:15

CHATHAM COUNTY, GA
BUDGET CONTROL STATUS

PAGE NUMBER: 2
BUDSTAT1

SELECTION CRITERIA: expbudgt.key_orgn='1001550'
ACCOUNTING PERIOD: 11/15

| ACCOUNT | TITLE | BUDGET | PERIOD EXPENDITURES | ENCUMBRANCES OUTSTANDING | YEAR TO DATE ENC + EXP | AVAILABLE BALANCE | YTD/ BUD |
|--------------|--------------|--------------|------------------------|-----------------------------|---------------------------|----------------------|-------------|
| TOTAL | TAX ASSESSOR | 5,229,670.24 | 5,646.56 | 21,096.00 | 3,850,171.53 | 1,379,498.71 | 73.62 |
| TOTAL REPORT | | 5,229,670.24 | 5,646.56 | 21,096.00 | 3,850,171.53 | 1,379,498.71 | 73.62 |

Agenda Item: VIII-3
May 14, 2015

VIII – Regular Agenda

3. Chairman Items
 - Executive Session

Agenda Item: VIII-4
May 14, 2015

VIII – Regular Agenda

4. Certifications to Superior Court

Taxpayer – Submitted for Approval

May 14, 2015

**CHECK OFF LIST OF PAPERWORK IN THE FILE
2014**

NAME: SOUTHERN LIFE SYSTEMS, INC. PIN#: 107256

ISSUE OF: **TAXPAYER** OR BOA
VALUATION UNIFORMITY TAXABILITY

OTHER: FREEMPORT EXEMPTION DENIAL

THE FOLLOWING IS REQUIRED BY SUPERIOR COURT:

- ✓ CHECK FOR \$210.00
- ✓ 3.2 FORM
- ✓ GENERAL CIVIL CASE FILING INFORMATION FORM
- ✓ NOTICE OF APPEAL
- ✓ SUMMONS

OTHER INFORMATION IN THE FILE:

- CHANGE OF VALUE NOTICE
- PROPERTY RECORD CARD
- TAX MAP
- SALES RATIO STUDY
- COMPARABLES
- ✓ BOE DECISION
- APPRAISERS' WRITE UP
- NOTES/LETTERS TO THE TAXPAYER
- OTHER:

Stephanie Craig
SIGNATURE

5/14/2015
DATE

**Superior Court Certifications
BOE Decisions Appealed by TAXPAYER**

**CERTIFY 2014 BOARD OF EQUALIZATION DECISION APPEALS TO
SUPERIOR COURT**

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the appeal is the complete file.

ACTION:

Board action to certify the following appeal:

| NAME | PIN |
|------------------------------------|------------------------|
| SOUTHERN LIFE SYSTEMS, INC. | 107256 (TY2012) |

**CHECK OFF LIST OF PAPERWORK IN THE FILE
2014**

NAME: SOUTHERN LIFE SYSTEMS, INC. PIN#: 107256

ISSUE OF: TAXPAYER OR BOA
VALUATION UNIFORMITY TAXABILITY

OTHER: FREEMPORT EXEMPTION DENIAL

THE FOLLOWING IS REQUIRED BY SUPERIOR COURT:

- ✓ CHECK FOR \$210.00
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OTHER INFORMATION IN THE FILE:

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- COMPARABLES
- ✓ BOE DECISION
- APPRAISERS' WRITE UP
- NOTES/LETTERS TO THE TAXPAYER
- OTHER:

Stephanie Craig
SIGNATURE

5/14/2015
DATE

**Superior Court Certifications
BOE Decisions Appealed by TAXPAYER**

**CERTIFY 2014 BOARD OF EQUALIZATION DECISION APPEALS TO
SUPERIOR COURT**

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the appeal is the complete file.

ACTION:

Board action to certify the following appeal:

| NAME | PIN |
|------------------------------------|------------------------|
| SOUTHERN LIFE SYSTEMS, INC. | 107256 (TY2013) |

**CHECK OFF LIST OF PAPERWORK IN THE FILE
2014**

NAME: SOUTHERN LIFE SYSTEMS, INC. PIN#: 107256

ISSUE OF: TAXPAYER OR BOA
VALUATION UNIFORMITY TAXABILITY

OTHER: FREEMPORT EXEMPTION DENIAL

THE FOLLOWING IS REQUIRED BY SUPERIOR COURT:

- ✓ CHECK FOR \$210.00
- ✓ 3.2 FORM
- ✓ GENERAL CIVIL CASE FILING INFORMATION FORM
- ✓ NOTICE OF APPEAL
- ✓ SUMMONS

OTHER INFORMATION IN THE FILE:

- CHANGE OF VALUE NOTICE
- PROPERTY RECORD CARD
- TAX MAP
- SALES RATIO STUDY
- COMPARABLES
- ✓ BOE DECISION
- APPRAISERS' WRITE UP
- NOTES/LETTERS TO THE TAXPAYER
- OTHER:

Stephanie Craig
SIGNATURE

5/14/2015
DATE

**Superior Court Certifications
BOE Decisions Appealed by TAXPAYER**

**CERTIFY 2014 BOARD OF EQUALIZATION DECISION APPEALS TO
SUPERIOR COURT**

ISSUE:

The Board of Assessors is required to certify that the file submitted to the Court with the appeal is the complete file.

ACTION:

Board action to certify the following appeal:

| NAME | PIN |
|------------------------------------|------------------------|
| SOUTHERN LIFE SYSTEMS, INC. | 107256 (TY2014) |

Agenda Item: VIII-5
May 14, 2015

VIII – Regular Agenda

5. Attorney Items
 - Proposed Consent Judgments

Agenda Item: VIII-6
May 14, 2015

VIII – Regular Agenda

6. For Your Information Items
None

Agenda Item: IX
May 14, 2015

IX. Work Session