



Regular Meeting - April 7, 2016 - 8:45 AM

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Members Present: Terry Tolbert – Chairman
Tommy Boondry – Vice Chairman
James A. Gunter – Secretary
Laura Hegstrom – Member
Betty W. Ellington - Member

Others Present: Robbin Bowen – Deputy Chief Appraiser
Abda Quillian – Legal Counsel
Stephanie Bridges – Recording Secretary

Not Present: Roderick Conley – Chief Appraiser

Motion was made to add Mr. and Mrs. Carter under citizen items. Motion passed with a unanimous vote.

PERSONNEL RECOGNITION

1. Taxpayer Letters: Lynn Newland
Umung Patel
Terri Cook
2. Staff Training: Course V: Cost Approach to Value
Jonathan Eady
Kennedy Moreno
Carol Osborne

CITIZENS ITEMS

Samuel and Kesha Carter voiced their concern about their Stephens-Day (SD) value for their property. The original homestead was applied for in 2010, with a SD value of \$584,500. Staff conducted a courtesy review and made corrections to the living square footage. An account correction will be processed per the notification letters and forwarded to the Tax Commissioner's office.

DIVISION MANAGER STAFF REPORTS

Julie Marine reported for Homestead/Transfers. Transfers are up 294 over last year and Homesteads are up 398 over last year, with 549 taken last week. Heidi Harris reported for Mapping. All splits are done and they are working with other divisions answering questions. Lisa Lowrimore reported for Residential. They are finishing field reviews. 42/47 returns are done and land values on condos have been converted. Stacey Scott reported for Commercial/Personal Property. The commercial division is done with their reval. Personal property has received 3000 returns. Corey Gillenwater reported for QC/IT. They are working on change requests including on for city Freeport and online appeals.

APPROVAL OF MINUTES

Ms. Hegstrom made a motion to **approve** the following:

Minutes of the March 3, 2016 Regular Meeting.

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



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OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Mr. Boondry made a motion to approve the following:

1. Assessment Notices – Submitted for Approval of Recommendation
 - A. Personal Property 30-Day NOAs PY
 - B. Personal Property 30-Day NOAs CY
 - C. Personal Property 45-Day NOAs PY
 - D. Personal Property 45-Day NOAs CY
 - E. Support Services 45-Day NOAs PY
 - F. Support Services 45-Day NOAs CY

Ms. Hegstrom seconded. Mr. Gunter abstained from voting. The motion passed.

Mr. Boondry made a motion to approve the following:

2. Appeal Waivers – Submitted for Approval of Recommendation
 - A. Certification
 1. Commercial
 2. Non-Homesteaded Mobile Homes
 3. Motor Vehicles
 - B. Approval
 1. Commercial
 2. Non-Homesteaded Mobile Homes
 3. Motor Vehicles

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

Mr. Boondry made a motion to approve the following:

3. Property Corrections – Submitted for Approval of Recommendation
 - A. Notification Letters
 1. Residential Notification Listing
 2. Commercial Notification Listing
 - B. Error & Releases
 1. Support Services Error & Release Listing
 2. Non-Homesteaded Mobile Home Error & Release Listing PY
 3. Non-Homesteaded Mobile Home Error & Release Listing CY

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

Ms. Hegstrom made a motion to approve the following:

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

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

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Mr. Boondry made a motion to approve the following:

5. 299c Removals – Submitted for Approval of Recommendation

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

Mr. Boondry made a motion to approve the following:

Remove Real Property Exemption agenda item for 2-0154-05-003, Benedictine Commons, LLC on recommendation of board attorney Abda Quillian.

6. Application for Exemptions – Submitted for Approval of Recommendation

- A. Freeport Exemption Listing

- B. Real Property Exemptions

2-0835-01-050	Hospice Savannah Foundation Inc.	Approval
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1-0438-03-003	Lifebridge Church, Inc.	Approval
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2-0115-05-015	Savannah Center for Medical Education	Approval
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2-0115-06-001	Substance Abuse Ministries	Approval
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Mr. Gunter seconded. The motion passed with a unanimous vote.

Mr. Gunter made a motion to approve the following:

7. Application for Specialized Assessments – Submitted for Approval of Recommendation

- A. Conservation Use (CUVA)

1-1007-02-005	AHA Investments, LP	Renewal Approved
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1-0341-01-004Z	Barbara S. Andrews	Renewal Approved
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1-0341-01-003Z	Janette D. Long	Renewal Approved
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8-0004-01-012A	Horace B. Waller, Jr.	Continuation Approved
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8-0004-02-023	Ken Morgan	Continuation Approved
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1-1007-01-013	Alice Keller et al	Continuation Approved
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1-0953-01-005	Oakland, LLC	Continuation Approved
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1-0953-01-004	Oakland, LLC	Continuation Approved
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8-1019-01-002	Pleasant Point, LLC	Continuation Approved
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7-0978-07-003	Estate of Grace Hester	Notification to Terminate Approved
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2-0648-06-007	Estate Sible Brown Whitley	Notification to Terminate Approved
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- B. Forest Land (FLPA)

1-1002-01-003	Vallambrosa Plantation, LLC	Continuation Approved
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1-1002-01-004	Vallambrosa Plantation, LLC	Continuation Approved
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1-1002-01-021	Vallambrosa Plantation, LLC	Continuation Approved
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1-1002-01-032	Vallambrosa Plantation, LLC	Continuation Approved
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2-1002-01-005	Vallambrosa Plantation, LLC	Continuation Approved
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2-1003-01-002	Vallambrosa Plantation, LLC	Continuation Approved
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2-1003-01-003	Vallambrosa Plantation, LLC	Continuation Approved
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2-1003-01-055	Vallambrosa Plantation, LLC	Continuation Approved
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2-1003-01-056	Vallambrosa Plantation, LLC	Continuation Approved
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2-1030-01-012	Vallambrosa Plantation, LLC	Continuation Approved
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2-1030-01-013	Vallambrosa Plantation, LLC	Continuation Approved
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2-1030-01-014	Vallambrosa Plantation, LLC	Continuation Approved
2-1031-01-001	Vallambrosa Plantation, LLC	Continuation Approved
1-1040-02-002	MT Properties, LLC	Continuation Approved
8-1040-01-006	MT Properties, LLC	Continuation Approved
8-0006-01-003	MT Properties, LLC	Continuation Approved

C. Rehabilitated Historic

2-0016-25-012	Grindstone Corporation Trustee	Removal of Preliminary Certification
2-0004-10-020	36 East Bay Street	Approval of Preliminary Certification

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

Mr. Gunter made a motion to approve the following:

8. Timber – Submitted for Approval of Recommendation

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

REGULAR AGENDA

1. Chief Appraiser Items

- Legislation Update – the session ended on 3/21. There were seven bills that passed. We will review and provide a summary to board members.
- Department Budget Request – there was a meeting with the county manager and department heads to discuss budget requests. Mr. Tolbert asked about the status of our fleet. Requests are being reviewed. Robbin Bowen presented areas of our budget requests where changes were made.
- City of Savannah Blight Tax – met with staff from the city. We will not be adding this to the NOAs until 2017. We will get a list of blighted properties once a year. Millage rates will be adjusted for these properties.
- GAAO One-Day Seminar Summary – This seminar dealt with hot topics for 2016. DOR will be offering Specialized Assessments and Exempt Properties classes online. There will be more class clustering. Short Course will be held in Macon this year, Nov. 7-11. Regulations will be in CAVEAT manuals.

2. Board Member Items

- Budget FY15

3. Chairman Items

- Executive Session

Mr. Boondry made a motion to move in to Executive Session at 10:02 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 10:32 AM. Mr. Gunter seconded. The motion passed with a unanimous vote.

- BOE Decisions TY15

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4. Attorney Items

Mr. Boondry made a motion to approve the following:

Proposed Consent Judgements

1-1028-01-060	Desai Motel Enterprises LLC	TY2015
2-0984-01-041L	Apple Eight SPE Savannah Inc.	TY2014
4-0024-02-004	Tiger Creek Ranch LLC	TY2015
4-0024-02-005	Tiger Creek Ranch LLC	TY2015
4-0024-02-006	Tiger Creek Ranch LLC	TY2015
4-0024-02-007	Tiger Creek Ranch LLC	TY2015
4-0024-02-008	Tiger Creek Ranch LLC	TY2015
4-0024-02-009	Tiger Creek Ranch LLC	TY2015
4-0024-02-010	Tiger Creek Ranch LLC	TY2015
4-0024-02-011	Tiger Creek Ranch LLC	TY2015
4-0024-02-012	Tiger Creek Ranch LLC	TY2015
4-0024-02-013	Tiger Creek Ranch LLC	TY2015
4-0024-02-014	Tiger Creek Ranch LLC	TY2015
4-0024-02-016	Tiger Creek Ranch LLC	TY2015
4-0024-02-017	Tiger Creek Ranch LLC	TY2015
4-0024-02-018	Tiger Creek Ranch LLC	TY2015
4-0024-02-019	Tiger Creek Ranch LLC	TY2015
4-0024-02-020	Tiger Creek Ranch LLC	TY2015
4-0024-02-021	Tiger Creek Ranch LLC	TY2015
4-0024-02-022	Tiger Creek Ranch LLC	TY2015
4-0024-02-023	Tiger Creek Ranch LLC	TY2015
4-0024-02-024	Tiger Creek Ranch LLC	TY2015
4-0024-02-025	Tiger Creek Ranch LLC	TY2015
4-0024-02-026	Tiger Creek Ranch LLC	TY2015
4-0024-02-027	Tiger Creek Ranch LLC	TY2015
4-0024-02-028	Tiger Creek Ranch LLC	TY2015
2-0005-14-004	Southern Motors of Savannah	TY2015
2-0114-28-009	72 nd Street LLC & Robar LLC	TY2015
2-0005-18-001	Platt, Audrey D. Rhangos	TY2015
2-0004-40-006	L C Investors LLC	TY2015
2-0642-01-029	Harvest Savannah LLC	TY2015
2-0594-05-008	Fountain Moving & Storage Inc.	TY2015
2-0158-04-025	Dyches Construction Company Inc.	TY2015
5-0005-02-011	Chatham Land LLC	TY2015
2-0020-15-002	Country Builders LLC	TY2015
1-0576-01-018	Waters Bluff MHP Inc.	TY2015
1-0576-01-019	Waters Bluff MHP Inc.	TY2015
2-0004-10-001A	Callen Trust	TY2015
2-0055-25-016	GBU Management LLC	TY2015



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2-0063-20-023

GBU Construction LLC

TY2015

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

ADJOURNMENT

Ms. Hegstrom made a motion to **adjourn** the meeting at 10:35 AM.

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

Terry Tolbert, Chairman

James A. Gunter, Secretary