



BOARD OF ASSESSORS  
ONE GOAL, ONE VALUE  
**CUSTOMER SERVICE**

**Board of Education**

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# Introduction

Roderick Conley

Chief Appraiser



One Goal, One Value  
Customer Service

# **Board of Assessors 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.”**

# The Chatham County Board of Assessors

- **Terry Tolbert**, Chairman
- **Tommy Boondry**, Vice-Chairman
- **James A. Gunter**, Secretary
- **Laura Hegstrom**, Member
- **Betty W. Ellington**, Member
  - Board meetings are held on the 1<sup>st</sup> and 3<sup>rd</sup> Thursday of the month

# The Chatham County Board of Assessors (Staff)

- **Roderick Conley**, Chief Appraiser
- **Robbin Bowen**, Deputy Chief Appraiser
- **Corey Gillenwater**, Quality Control Administrator
- **Fawndreta Cain**, Senior Quality Control Technician

# Assessment Timeline, Digest Statistics, & 2018 Proposed Legislation

Robbin Bowen  
Deputy Chief Appraiser



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# Assessment Timeline

- **Valuation Date for all Real Property**
  - January 1<sup>st</sup>
- **Deadline to file Returns and Exemptions**
  - April 1<sup>st</sup>
- **Mailing of Annual Notices of Assessment (NOA)**
  - TBD
- **Appeal Deadline**
  - Within 45 days from the date of mailing the NOA

# Digest Statistics Property Transfers

## ➤ **10,406 Total Transfers for 2017**

- 9,613 Residential Sales
- 778 Commercial Sales

## ➤ **9,574 Total Transfers for 2016**

- 8,770 Residential Sales
- 790 Commercial Sales



# Digest Statistics

## Property Transfers

<u>Muni</u>	<u>2017</u>	<u>2016</u>
Savannah	4,697	4,305
County	3,188	3,089
Pooler	1,298	1,016
Pt. Wentworth	431	443
Tybee Island	317	328
Garden City	256	216
Thunderbolt	109	80
Bloomingdale	102	94
Vernonburg	8	3

# Digest Statistics

## Permits

### ➤ **5,167 Total Permits for 2017**

- 4,406 Residential
- 761 Commercial

### ➤ **5,229 Total Permits for 2016**

- 4,439 Residential
- 790 Commercial/Industrial

# Digest Statistics

## Permits

<u>Muni</u>	<u>2017</u>	<u>2016</u>
County	1,986	1,947
Savannah	1,861	2,286
Tybee Island	889	524
Pooler	221	249
Garden City	126	78
Pt Wentworth	45	113
Bloomingtondale	25	19
Thunderbolt	14	13
Vernonburg	0	0

# Digest Statistics

## Appeals

### ➤ Total Appeals Comparison

- 2017 – 4,516
- 2016 – 4,487

### ➤ 2017 Appeals Usage

- 2,411 Submitted Online
- 2,105 Submitted In Person or USPS

### ➤ 2016 Appeals Usage

- 2,623 Submitted Online
- 1,864 Submitted in Person or USPS

# 2018 Proposed Legislation Summary

- Tracking 20 Legislative Bills
- February 28 – Final Crossover Day
- March 29 – Final Day of 2018 Legislative Season

# 2018 Proposed Legislation

- **HB 85**      **Forest Land Conservation Valuation – Appraisal Methodology**
- **HB 285**      **Ad Valorem Tax Assessment – Effects of Income Tax Credits**
- **HB 302**      **Property Tax Millage Rate – Notice Requirements**
- **HB 325**      **Property Tax Assessments - Income Valuations**
- **HB 327**      **Title AD Valorem Tax on Vehicles - Amendments**
- **HB 373**      **Tax Assessment – Conservation Use Property**
- **HB 374**      **Tax Assessment – Change Procedures**
- **HB 618**      **Skidaway Island, City of: Incorporated**

# 2018 Proposed Legislation

- **HB 677**      **Homestead Exemption for Active Duty Military**
- **HB 690**      **Title Ad Valorem Tax on Vehicles – Used Lease Vehicles**
- **HB 693**      **Prohibits Liens on Property Where Solid Waste Fees are Delinquent**
- **HB 741**      **Ad Valorem Taxation – Consideration of Income Data**
- **HB 820**      **Tax Digests and Temporary Collection Orders**
- **HB 888**      **Freeport Exemptions – Change to Application and Reporting Process**
- **HB 947**      **Ad Valorem Tax Exemption – All-Terrain Vehicles**
- **HB 989**      **Ad Valorem Exemption – Allow Certain Nonprofit Institutions to Exempt Certain Buildings**

# 2018 Proposed Legislation

- **HR 51**      **Forest Land Conservation Valuation – Constitutional Amendment**
- **SB 275**      **Tax Assessment - Recovery of Costs and Attorney's Fees**
- **SB 458**      **Conservation Use Property – Limit Breach Penalties for Certain Family Owned Farms**
- **SR 104**      **Prohibition of State Ad Valorem Taxation**



# Digest Submission

Corey Gillenwater  
Quality Control Administrator



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# Quality Control Responsibilities

- Provide standards for data entry and production of report analysis tools
- Provide technology support and develop technology initiatives for the Board of Assessors
- Coordinate, Prepare, and Submit a Timely Digest

# Digest Submission

## ➤ Creation and Coordination of Multi-Departmental “Digest Team”

- BOA Staff
- Tax Commissioner’s Office
- Chatham County Finance Department
- SCCPSS

# Digest Submission

- **Review of the DOR provided Digest Submission Manual**
  - Requirements Checklist
  - Review of Any New Guidelines
  - Review of Current Guidelines

# Digest Submission

- **Provide Analysis of BOA Submitted Digest Data**
  - Consolidation Sheets (Tax Digest)
  - Rollback Calculations
  - Various Other Required Reports
  - Verify All Paperwork

# Digest Submission

## ▶ Provide assistance with verification of inter-departmental digest requirements

- Advertisements of Hearings
- Advertisement of Digest 5 Year History
- Website Advertisements (Hearings and 5 Year History)
- Verify All Paperwork

# Digest Submission

## ➤ Gather and produce final reports

- Collect the Signatures
- Verify All Paperwork

# Digest Submission



**Submit the Digest**





**Questions?**