



Chatham County Board of Assessors

REGULAR MEETING

July 16, 2026

8:30 A.M.

I. CALL TO ORDER

II. ROLL CALL

III. PERSONNEL RECOGNITION

A. Taxpayer Letter:

Russell Beasley

IV. CITIZEN ITEMS

None

V. DIVISION MANAGER STAFF REPORTS

VI. APPROVAL OF THE MINUTES

Approval of the Minutes of the July 2, 2026 Regular Meeting

VII. OLD ITEMS

None

VIII. CONSENT AGENDA

1. Application for Exemptions – Submitted for Approval of Recommendation

A. Freeport

2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation

A. Personal Property 45-Day NOAs

B. Support Services 45-Day NOAs

C. Non-Homesteaded Mobile Home 45-Day NOAs

3. Appeal Waivers – Submitted for Approval of Recommendation

A. Residential

B. Commercial

C. Personal Property

D. Motor Vehicle

4. Property Corrections – Submitted for Approval of Recommendation

A. Notification Letters

1. Residential

2. Personal Property

5. Certifications to Board of Equalization – Submitted for Approval of Recommendation

A. Motor Vehicle



Chatham County Board of Assessors

6. Notification Items

- A. Support Services – Homestead Exemption/Ownership Corrections Listing

IX. REGULAR AGENDA

1. Chief Appraiser Items

- A. FY2027 Adopted Budget – Submitted for Approval of Recommendation
- B. Procedure: 1-1 Vehicle Inspections & Maintenance Procedures

2. Board Member Items

- A. Budget FY26/27

3. Chairman Items

- A. Executive Session
- B. TY2024/2025 BOE Decision Report

4. Attorney Items

- A. Proposed Consent Judgment – Submitted for Approval of Recommendation

X. ADJOURNMENT



Chatham County Board of Assessors

Agenda Item: II
July 16, 2026

II. ROLL CALL



Chatham County Board of Assessors

Agenda Item: III-A
July 16, 2026

III. Personnel Recognition

A. Taxpayer Letter:

Russell Beasley

Russell Beasley

[Jonathan Eady<jeady@chathamcounty.org>](mailto:jeady@chathamcounty.org)
Julie Marine <jlmarine@chathamcounty.org>

-----Original Message-----

From: Russell Beasley <rbeasley@chathamcounty.org>
Sent: Wednesday, July 1, 2026 2:42 PM
To: Jonathan Eady <jeady@chathamcounty.org>
Subject: FW: Megan Ball - Freeze 2026 value

I thought Ms. Ball's comment below was very nice. Rusty

-----Original Message-----

From: Megan Ball <megankball@gmail.com>
Sent: Wednesday, July 1, 2026 12:58 PM
To: Russell Beasley <rbeasley@chathamcounty.org>
Subject: Re: Megan Ball - Freeze 2026 value

CAUTION: This email originated from outside of Chatham County. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Thank you so much for all your help in the process! i really appreciate everything you have done. Your communication has been stellar, and your kindness, professionalism, and patience exemplary.

Fawndreta Perry has been in touch with me and I think will button up the rest of the process from here.

Thank you for all of your help.

Kindest regards,
Megan Ball

On Wed, Jul 1, 2026 at 8:57 M Russell Beasley <rbeasley@chathamcounty.org> wrote:

>

> Megan,

>

>



Chatham County Board of Assessors

Agenda Item: IV
July 16, 2026

IV. Citizen Items
None



Chatham County Board of Assessors

Agenda Item: V
July 16, 2026

V. Division Manager Staff Reports



Chatham County Board of Assessors

Agenda Item: VI
July 16, 2026

VI. Approval of the Minutes

Approval of the Minutes of the July 2, 2026 Regular Meeting.



Chatham County Board of Assessors

Agenda Item: VI
July 16, 2026

Regular Meeting – July 2, 2026 – 8:30 AM
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ROLL CALL

Members Present: Terry Tolbert – Chairman
Gena Taylor – Vice Chairman
Laura Hegstrom - Secretary

Staff Present: Corey Gillenwater – Chief Appraiser
Lisa Lowrimore – Deputy Chief Appraiser of Operations
Roxann Prescott - Recording Secretary
Abda Quillian – Legal Counsel
Tobe Northcutt – Assistant Deputy Appraiser of Commercial/Industrial Supervisor
Tally Peek – Assistant Deputy Chief Appraiser of Support Services
Julie Marine – Assistant Deputy Chief Appraiser of Residential
Kevin Hicks – Assistant Deputy Chief Appraiser of Quality Control
Gabrielle Rowse – Appeals Coordinator

Ms. Taylor made a motion to accept the agenda as presented. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

PERSONNEL RECOGNITION

A. Staff Training:

Course V: Cost Approach to Value:

Gabrielle Rowse

Exempt Properties Workshop:

Arthur Cummings
Fawndreta Perry
Firdaws Saif-al-Din
Ophelia Allen
Vaughan Larson

B. Years of Service:

30 Years:

Vernetta Harvey

5 Years:

Gena Taylor

C. Taxpayer Letters:

Carol Osborne
Julie Marine

CITIZENS ITEMS

None



Chatham County Board of Assessors

Regular Meeting – July 2, 2026 – 8:30 AM

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DIVISION MANAGER STAFF REPORTS

Gabrielle Rowse for Appeals – As of today we are up 30 Appeals from this time last year. To date 450 Appeals have been filed with 67% of those filed online. Ten Appeals are on override of those 4 have withdrawn, no Hearing Officer Appeals and 2 Arbitration Appeals have been received.

Tally Peek for Support Services/GIS – GIS has reviewed 108 Platts and created 40 mapping packets. Support Services has received an additional 322 Homestead applications for TY2026 and 87 Homestead applications for TY2027. Clerical staff is entering Appeals and Permits as well as helping taxpayers over the phone and in person.

Julie Marine for Residential – Staff is reviewing and preparing for the TY2026 Appeals season and helping taxpayers with questions and concerns regarding the Notices of Assessment. As of today 348 appeals have been received. Non-Homesteaded Mobile Home reviews are 80% complete.

Tobe Northcutt for Personal Property/Commercial – Personal Property continues review Motor Vehicle appeals and process late Returns. Audit letters have been mailed. As of today 25 appeals have been received. Reviews of Freeport, FMIT, Capital Improvement accounts continue. New business licenses are being researched. Commercial staff are assisting taxpayers and reviewing and preparing for the TY2026 appeal season. As of today 55 appeals have been received.

Kevin Hicks for Quality Control – We are now shifting into Digest Submission mode. We continue to help staff with any issues that arise. We are also working with Tyler on the new Homestead Exemption report.

APPROVAL OF MINUTES

Ms. Taylor made a motion to approve the following:

Approval of the minutes of the June 4, 2026 Regular Meeting. – Agenda Item: VI

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

OLD ITEMS

None

CONSENT AGENDA – NEW ITEMS

Ms. Hegstrom made a motion to approve the following:

1. Application for Exemptions – Submitted for Approval of Recommendation

A. Freeport – Agenda Item: VIII-1A

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

Ms. Taylor made a motion to approve the following:

2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation

A. Personal Property 45-Day NOAs – Agenda Item: VIII-2A

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

Regular Meeting – July 2, 2026 – 8:30 AM

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Ms. Taylor made a motion to approve the following:

3. Property Corrections – Submitted for Approval of Recommendation

A. Notification Letters

1. Personal Property – Agenda Item: VIII-3A1

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

Ms. Taylor made motion to approve the following:

4. Certifications to Board of Equalization – Submitted for Approval of Recommendation

A. Personal Property – Agenda Item: VIII-4A

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

5. Notification Items

A. Support Services – Homestead Exemption/Ownership Corrections Listing – Agenda Item: VIII-5A

REGULAR AGENDA

1. Chief Appraiser Items

A. TY2026 Notices of Assessment (NOAs) - The new NOA form has changed significantly from prior years. Current year other value has been removed as well as the Stephens Day value. We have been receiving many calls about the Stephens Day value being removed. The Stephens Day value has been replaced by the Exemption codes and Exemption savings. The new format has been confusing for many taxpayers this year. The calls have begun to slow down. Digest Submission will be a week or two later than normal. It should be submitted by the middle of August. Looks like the County has everything in line and the Tax Commissioner's office should be able to send tax bills out as normal.

2. Board Member Items

A. Budget FY25/26 – Agenda Item: IX-2A

3. Chairman Items

A. Executive Session

Ms. Taylor made a motion to move into Executive Session at 8:49 AM to discuss Personnel & Litigation items. Ms. Hegstrom seconded. The motion passed with a unanimous vote. Ms. Taylor made a motion to move out of Executive Session at 8:57 AM. Ms. Hegstrom seconded. The motion passed with a unanimous vote.

4. Attorney Items

None

ADJOURNMENT

Ms. Taylor made a motion to adjourn the meeting at 8:58 AM.
Ms. Hegstrom seconded. The motion passed with a unanimous vote.

Terry Tolbert, Chairman

Laura Hegstrom, Secretary



Chatham County Board of Assessors

Agenda Item: VII
July 16, 2026

VII. Old Items
None



Chatham County Board of Assessors

Agenda Item: VIII-1-A
July 16, 2026

VIII. Consent Agenda

- 1. Application for Exemptions – Submitted for Approval of Recommendation**
 - A. Freeport**



Chatham County Board of Assessors

Agenda Item: VIII-1A
July 16, 2026

Agenda Item

Re: Freeport Exemption Listing

Account	Owner	Year	Requested	Recommendation	Reason for Change	Difference
102872	THIELE-KAOLIN CO	2026	4,018,754	4,018,754		0
178164	THIELE-KAOLIN CO	2026	921,154	921,154		0
183783	EKMAN & CO INC	2026	210,807	210,807		0
189066	MED-WEST FOOD	2026	167,412	167,412		0
196921	YUPI FOODS INC	2026	29,307	29,307		0
198377	ENEOS MATERIALS AMERICA INC	2026	3,519,784	3,519,784		0
To67004	THIELE-KAOLIN CO	2026	162,709	162,709		0



Chatham County Board of Assessors

Agenda Item: VIII-2-A-C
July 16, 2026

VIII. Consent Agenda

- 2. Notices of Assessment (NOAs) – Submitted for Approval of Recommendation**
 - A. Personal Property 45-Day NOAs**
 - B. Support Services 45-Day NOAs**
 - C. Non-Homesteaded Mobile Home 45-Day NOAs**

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

AD Administrative Agenda
Personal Property

Agenda Item: VIII-2A
July 16, 2026

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	125970 2023 BOAT	DAVIS DOWNER K JR Received Additional Info-Acct Correction	8,296 5,875 -2,421

BOARD OF TAX ASSESSORS MEETING OF
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AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	125970 2024 BOAT	DAVIS DOWNER K JR Received Additional Info-Acct Correction	7,777 5,443 -2,334
2	170944 2024 BOAT	GROOVER GEORGE Received Additional Info-Acct Correction	31,481 21,354 -10,127

BOARD OF TAX ASSESSORS MEETING OF
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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	170944 2025 BOAT	GROOVER GEORGE Received Additional Info-Acct Correction	28,794 19,369 -9,425
2	183700 2025 BOAT	BAILEY RAYMOND H Received Additional Info-Acct Correction	152,448 16,439 -136,009
3	183930 2025 BUSNES	KH CHEMICALS NA INC Received Additional Info-Acct Correction	47,700 60,000 12,300
4	189168 2025 BUSNES	MONTIMBER INTERNATIONAL LLC Received Additional Info-Acct Correction	500 500 0
5	189893 2025 BOAT	SULLIVAN KELLEY Received Additional Info-Acct Correction	31,110 7,482 -23,628
6	190486 2025 BOAT	CASTEEL JOHN PATRICK Received Additional Info-Acct Correction	13,686 2,030 -11,656
7	201204 2025 BUSNES	GUMPS GROOMING Received Additional Info-Acct Correction	76,454 9,244 -67,210

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	204913 2025 BUSNES	AGPF BASSWOOD LLC Received Additional Info-Acct Correction	0 151,731 151,731

BOARD OF TAX ASSESSORS MEETING OF

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
1	102872 2026 BUSNES	THIELE-KAOLIN CO Exemption Approved	4,666,010 4,666,010 0	
2	108631 2026 BOAT	STRANGE JAMES B Received Additional Info-Acct Correction	23,002 6,820 -16,182	
3	109478 2026 BUSNES	PRECISION MACHINE OF SAVANNAH Filed After Due Date	6,546,520 9,468,058 2,921,538	P
4	110186 2026 BUSNES	TERRA COTTA CORPORATION Filed After Due Date	151,925 146,648 -5,277	
5	120332 2026 BUSNES	INVESTMENT PERFORMANCE SER LLC Received Additional Info-Acct Correction	68,966 68,401 -565	
6	130397 2026 BUSNES	SENTIENT BEAN LLC THE Filed After Due Date	47,897 52,497 4,600	P
7	139936 2026 BUSNES	IDP MANAGEMENT LLC Received Additional Info-Acct Correction	50,391 62,616 12,225	P

BOARD OF TAX ASSESSORS MEETING OF
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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
8	148584 2026 BUSNES	SMOOTH MOVE LLC Received Additional Info-Acct Correction	213,782 258,294 44,512	
9	149512 2026 BUSNES	MITCHELLS AUTOMOTIVE LLC Filed After Due Date	19,482 24,211 4,729	P
10	160144 2026 BUSNES	ASF INC Received Additional Info-Acct Correction	23,200 23,575 375	P
11	170944 2026 BOAT	GROOVER GEORGE Received Additional Info-Acct Correction	27,471 18,402 -9,069	
12	172252 2026 BOAT	BOUTEILLER KEITH L New Parcel	21,657 7,613 -14,044	
13	174277 2026 BOAT	NORRIS KEVIN Jurisdiction Change	39,457 39,457 0	
14	174624 2026 BUSNES	CAFE M Received Additional Info-Acct Correction	33,996 37,872 3,876	P

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
15	178164 2026 BUSNES	THIELE-KAOLIN CO Exemption Approved	925,205 925,205 0	
16	183700 2026 BOAT	BAILEY RAYMOND H Received Additional Info-Acct Correction	133,476 15,924 -117,552	
17	183749 2026 BUSNES	FABWAY CORP Filed After Due Date	125,402 362,141 236,739	P
18	183783 2026 BUSNES	EKMAN & CO INC Exemption Approved	210,807 210,807 0	
19	183930 2026 BUSNES	KH CHEMICALS NA INC Received Additional Info-Acct Correction	47,700 45,080 -2,620	
20	184142 2026 BUSNES	FRONTIER AIRLINES, INC Received Additional Info-Acct Correction	34,604 16,259 -18,345	
21	184718 2026 BUSNES	FNS INC Filed After Due Date	274,401 309,726 35,325	P

BOARD OF TAX ASSESSORS MEETING OF
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AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
22	186267 2026 BUSNES	AGA MSO LLC Received Additional Info-Acct Correction	196,088 197,722 1,634	P
23	187243 2026 BUSNES	CORA PHYSICAL THERAPY - ISLANDS Received Additional Info-Acct Correction	23,207 39,833 16,626	P
24	187249 2026 BUSNES	CORA PHYSICAL THERAPY-MIDTOWN Received Additional Info-Acct Correction	19,225 20,023 798	P
25	187250 2026 BUSNES	CORA PHYSICAL THERAPY - POOLER Received Additional Info-Acct Correction	19,416 21,087 1,671	P
26	188054 2026 BOAT	MANNION WILLIAM T Received Additional Info-Acct Correction	24,579 13,008 -11,571	
27	189066 2026 BUSNES	MED-WEST FOOD Exemption Approved	181,123 181,123 0	
28	189168 2026 BUSNES	MONTIMBER INTERNATIONAL LLC Received Additional Info-Acct Correction	500 500 0	

BOARD OF TAX ASSESSORS MEETING OF

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
29	189706 2026 BUSNES	SOMERSET CAPITAL GROUP LTD Filed After Due Date	466,176 1,213,896 747,720 P
30	189893 2026 BOAT	SULLIVAN KELLEY Received Additional Info-Acct Correction	29,113 7,193 -21,920
31	190486 2026 BOAT	CASTEEL JOHN PATRICK Received Additional Info-Acct Correction	12,963 1,991 -10,972
32	190661 2026 BUSNES	KATY SKELTON GA LLC Filed After Due Date	36,329 49,769 13,440 P
33	191453 2026 BUSNES	JOHNNIE GANEM INC Filed After Due Date	965,994 1,275,652 309,658 P
34	192386 2026 BUSNES	SOUTHERN PIPE & SUPPLY Received Additional Info-Acct Correction	3,956,136 4,619,751 663,615
35	193353 2026 BUSNES	CLYDE MARKET LLC THE Received Additional Info-Acct Correction	7,544 24,092 16,548 P

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
36	194662 2026 BUSNES	THOMPSON & THOMPSON Jurisdiction Change	983,238 983,238 0	
37	196720 2026 BOAT	GILFUS SCARLETT Received Additional Info-Acct Correction	687,854 9,239 -678,615	
38	196740 2026 BUSNES	SEOUL SOONTOFU LLC Filed After Due Date	6,290 36,676 30,386	P
39	196921 2026 BUSNES	YUPI FOODS INC Exemption Approved	29,307 29,307 0	
40	197311 2026 BUSNES	EVOLV TECHNOLOGIES INC Received Additional Info-Acct Correction	45,550 70,085 24,535	P
41	197992 2026 BUSNES	IMBUE ELECTRONICS POOLER LLC Received Additional Info-Acct Correction	142,616 63,783 -78,833	P
42	198377 2026 BUSNES	ENEOS MATERIALS AMERICA INC Exemption Approved	3,519,784 3,519,784 0	

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
43	200044 2026 BUSNES	OLLIES BARGAIN OUTLET Filed After Due Date	468,600 1,075,751 607,151 P
44	201204 2026 BUSNES	GUMPS GROOMING Received Additional Info-Acct Correction	67,759 11,982 -55,777
45	201501 2026 BOAT	TRAN HOANG Received Additional Info-Acct Correction	20,347 17,250 -3,097
46	202077 2026 BUSNES	RBW LOGISTICS LLC Filed After Due Date	675,319 714,061 38,742 P
47	202650 2026 BUSNES	MERCATOR AUTOMATION INC Received Additional Info-Acct Correction	362,666 8,757 -353,909
48	204168 2026 BOAT	WILSON JAMES Received Additional Info-Acct Correction	27,744 62,611 34,867
49	204866 2026 BUSNES	METROPOLIS TECHNOLOGIES INC Jurisdiction Change	23,348 23,348 0

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
50	204913 2026 BUSNES	AGPF BASSWOOD LLC Received Additional Info-Acct Correction	0 136,869 136,869
51	204915 2026 BUSNES	SUBWAY #11739 Received Additional Info-Acct Correction	0 28,547 28,547
52	204916 2026 BUSNES	SUBWAY #12216 Received Additional Info-Acct Correction	0 30,889 30,889
53	204917 2026 BUSNES	SUBWAY #12800 Received Additional Info-Acct Correction	0 33,373 33,373
54	204918 2026 BUSNES	SUBWAY #23051 Received Additional Info-Acct Correction	0 43,136 43,136
55	204919 2026 BUSNES	SUBWAY #23272 Received Additional Info-Acct Correction	0 16,445 16,445
56	204920 2026 BUSNES	SUBWAY #25231 Received Additional Info-Acct Correction	0 44,405 44,405

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
57	204921 2026 BUSNES	SUBWAY #39308 Received Additional Info-Acct Correction	0 34,647 34,647
58	204922 2026 BUSNES	SUBWAY #50565 Received Additional Info-Acct Correction	0 34,295 34,295
59	204923 2026 BUSNES	SUBWAY #57141 Received Additional Info-Acct Correction	0 25,731 25,731
60	204925 2026 BUSNES	AGA MSO LLC Received Additional Info-Acct Correction	0 3,430 3,430 P
61	T067004 2026 BUSNES	THIELE-KAOLIN CO Exemption Approved	162,709 162,709 0

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20039 03025 2024	2005 WASHINGTON FAMILY New Parcel	184,500 184,500 0
2	60881 01012 2024	EUN CHANG New Parcel	124,800 124,800 0

AD Administrative Agenda

Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20039 03025 2025	2005 WASHINGTON FAMILY New Parcel	185,700 185,700 0
2	60881 01012 2025	EUN CHANG New Parcel	124,500 124,500 0

BOARD OF TAX ASSESSORS MEETING OF
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Support Services

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20039 03025 2026	2005 WASHINGTON FAMILY New Parcel	192,900 192,900 0
2	21047E02030 2026	BEACON NEW HOMES LLC New Parcel	4,500 4,500 0
3	21047E04003 2026	BEACON NEW HOMES LLC New Parcel	4,500 4,500 0
4	60881 01012 2026	EUN CHANG New Parcel	125,900 125,900 0
5	70906A40007 2026	RICE HOPE PLANTATION COMMUNITY New Parcel	5,000 5,000 0

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AD Administrative Agenda

Agenda Item: VIII-2C

Personal Property

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	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	11007 01007 282 2024	ZAMORANO RAYMOND Not on Digest	0 10,300 10,300
2	20636 01008 006 2024	STANFORD M C Change/Correct Bldg Characteristics	7,500 0 -7,500
3	20636 09001 001 2024	STANFORD GROUP LLC THE Not on Digest	0 13,500 13,500
4	20636 10009 000B 2024	GONZALEZ RAMIREZ JUAN CARLOS Change/Correct Bldg Characteristics	12,300 12,400 100
5	20751 01003 076 2024	OLIVA CARRILLO LESLIE SHARON Not on Digest	0 10,100 10,100

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10991 01011 001 2025	TOMAS JACOB GABRIELA YENI Building Demolished	15,400 0 -15,400
2	11006 01015 009 2025	115 QUACCO, LLC Not on Digest	0 8,900 8,900
3	11007 01007 282 2025	ZAMORANO RAYMOND Not on Digest	0 21,200 21,200
4	11030C01006 002 2025	A & J AUTO BODY REPAIR LLC Change/Correct Bldg Characteristics	108,200 105,600 -2,600
5	20636 01008 006 2025	STANFORD M C Change/Correct Bldg Characteristics	7,700 0 -7,700
6	20636 09001 001 2025	STANFORD GROUP LLC THE Not on Digest	0 13,800 13,800
7	20636 10009 000B 2025	GONZALEZ RAMIREZ JUAN CARLOS Change/Correct Bldg Characteristics	12,500 12,700 200

07/02/2026

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

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AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	20751 01003 076 2025	OLIVA CARRILLO LESLIE SHARON Not on Digest	0 10,300 10,300
9	60011 02007 008A 2025	BONILLA JUAREZ JUANITA Not on Digest	0 8,000 8,000

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AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10785 01003 003 2026	EDMUNDS JUDY L Change/Correct Bldg Characteristics	13,000 80,700 67,700
2	10991 01011 001 2026	TOMAS JACOB GABRIELA YENI Building Demolished	15,900 0 -15,900
3	11006 01015 009 2026	115 QUACCO, LLC Not on Digest	0 9,100 9,100
4	11007 01007 282 2026	ZAMORANO RAYMOND Not on Digest	0 32,700 32,700
5	11007 01008 017 2026	MENDEZ ARMANDO LUIS Change/Correct Bldg Characteristics	7,100 0 -7,100
6	11029A01016 001 2026	HILLIS CHRISTOPHER RYAN Not on Digest	0 102,100 102,100
7	11030C01006 002 2026	A & J AUTO BODY REPAIR LLC Change/Correct Bldg Characteristics	111,600 138,300 26,700

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Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	20636 01008 006 2026	STANFORD M C Change/Correct Bldg Characteristics	7,900 0 -7,900
9	20636 09001 001 2026	STANFORD GROUP LLC THE Not on Digest	0 14,200 14,200
10	20636 10009 000B 2026	GONZALEZ RAMIREZ JUAN CARLOS Change/Correct Bldg Characteristics	12,900 13,100 200
11	20751 01003 076 2026	OLIVA CARRILLO LESLIE SHARON Not on Digest	0 10,600 10,600
12	60011 02007 008A 2026	BONILLA JUAREZ JUANITA Not on Digest	0 8,200 8,200
13	60015 02004 011H 2026	HERRERA BERNABE MARIA GRACIELA Change/Correct Bldg Characteristics	59,300 12,900 -46,400
14	60018 01007 076S 2026	COLLINS & COLLINS & PETERSON STEVEN E & Change/Correct Bldg Characteristics	8,000 9,300 1,300

07/02/2026

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

HT536GA

AD Administrative Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15	60990B02019 007 2026	SHEAROUSE GLENN & PIPPIN WHITNEY Change/Correct Bldg Characteristics	50,900 0 -50,900



Chatham County Board of Assessors

Agenda Item: VIII-3-A-D
July 16, 2026

VIII. Consent Agenda

- 3. Appeal Waivers – Submitted for Approval of Recommendation**
 - A. Residential**
 - B. Commercial**
 - C. Personal Property**
 - D. Motor Vehicle**

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

WR Waiver and Release / Received
Residential Properties

Agenda Item: VIII-3A
July 16, 2026

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20081 06003 2025	EMERSON EDWARD Assertion Value	463,900 365,000 -98,900

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

WR Waiver and Release / Received

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10064C01019 2026	DAVID ANDREW KINSEY, CLARE LUBEL KINSEY 299C Resolution	597,200 597,100 -100
2	20015 45042 2026	SMVCD LLC 299C Resolution	384,500 384,400 -100
3	20088 22005 2026	BALL MATTHEW C 299C Resolution	725,500 725,400 -100
4	20104 14010 2026	KRYZAK SARAH P. 299C Resolution	175,600 175,500 -100
5	20652 04010 2026	AUSTIN JOSHUA R & KATIE* 299C Resolution	99,300 99,200 -100
6	21004 02069 2026	SWEETWATER STATION HOMEOWNERS ASSN Change/Correct Land/Bldg Characteristics	259,000 10 -258,990
7	21016A09012 2026	GJEKAJ MARK Change/Correct Land/Bldg Characteristics	502,600 397,200 -105,400

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

WR Waiver and Release / Received

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	21016B02042 2026	MAYBLUM & BOAZ FAMILY TRUST 299C Resolution	315,800 315,700 -100
9	21016J08006 2026	ZARYTSKYI ROMAN Revaluation of Property	450,900 430,400 -20,500
10	21016J10009 2026	MA SIMIN Revaluation of Property	452,700 452,500 -200
11	40004 20009 2026	OCEANFRONT OASIS LUXURY PROPERTIES LLC 299C Resolution	805,100 805,000 -100
12	51010C01078 2026	M C LEE HOLDINGS LLC 299C Resolution	330,800 330,700 -100
13	51015A11001 2026	MORGAN LAKES LLC Revaluation of Property	7,800 6,500 -1,300
14	51015A11002 2026	MORGAN LAKES LLC Revaluation of Property	7,800 6,500 -1,300

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**WR Waiver and Release / Received**

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15	51015A11003 2026	MORGAN LAKES LLC Revaluation of Property	7,800 6,500 -1,300
16	51015A11004 2026	MORGAN LAKES LLC Revaluation of Property	7,800 6,500 -1,300
17	60014 03006 2026	BAKER BENJAMIN Change/Correct Land/Bldg Characteristics	288,900 256,400 -32,500
18	80003 01029 2026	EGLI & WERTS LINDA & LAUREN Change/Correct Land/Bldg Characteristics	392,400 337,800 -54,600

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

WR Waiver and Release / Received
Commercial Properties

Agenda Item: VIII-3B
July 16, 2026

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	20032 06003 2026	MACDONALD & CONLON THOMAS C & 299C Resolution	1,032,100 1,032,000 -100
2	60004 01007 2026	CHALEX PROPERTIES, LLC 299C Resolution	424,900 424,800 -100
3	60004 01008 2026	CHALEX PROPERTIES, LLC 299C Resolution	476,000 475,900 -100

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**WR Waiver and Release / Received**Agenda Item: VIII-3C
July 16, 2026

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	175420 2026 BUSNES	CHARLESTON SHOE CO Received Additional Info-Acct Correction	906,708 43,920 -862,788
2	201861 2026 BUSNES	STEELSUMMIT HOLDINGS Received Additional Info-Acct Correction	194,953 0 -194,953
3	204395 2026 BUSNES	METAFOODS LLC Received Additional Info-Acct Correction	50,000 0 -50,000
4	A022600 2026 BOAT	ADAMS JOHN B Received Additional Info-Acct Correction	23,121 16,260 -6,861
5	C473255 2026 BUSNES	CRAFTMASTERS CONSTRUCTION CO INC Received Additional Info-Acct Correction	32,268 0 -32,268

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**WR Waiver and Release / Received**

Motor Vehicle

Agenda Item: VIII-3D
July 16, 2026

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	1C4PJLCB0KD326581 2026	SOTO-PEREZ LUZ MARIA Received Additional Info-Acct Correction	10,275 4,325 -5,950
2	1C4RJEAG4LC404368 2026	NIEVES IVAN A BAEZ Received Additional Info-Acct Correction	15,700 11,918 -3,782
3	1FTFW1RG9JFB80009 2026	BURNS WENDELL MAURICE Received Additional Info-Acct Correction	37,625 30,975 -6,650
4	1GC4YREY2NF276732 2026	RODRIGUEZ EDUARDO Received Additional Info-Acct Correction	52,750 45,250 -7,500
5	1GKS1CKJXHR161450 2026	NEW ANGEL MCCORD Received Additional Info-Acct Correction	20,650 7,876 -12,774
6	1GNERFKW1MJ169239 2026	MILLER TAYLOR STRIFERT Received Additional Info-Acct Correction	17,600 6,476 -11,124
7	1GNFC13017J394655 2026	FOUNTAIN JAMES P III Received Additional Info-Acct Correction	4,050 2,725 -1,325

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

WR Waiver and Release / Received

Motor Vehicle

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	1J4GA391X7L174024 2026	VILLA GUILLERMO MARTINEZ Received Additional Info-Acct Correction	6,250 2,445 -3,805
9	5FNRL5H21GB039743 2026	MIKHNIUK VITALI Received Additional Info-Acct Correction	8,475 6,375 -2,100
10	5GAERCKW8JJ127512 2026	ABOSHAFEI MAHMOUD SAEED HASS Received Additional Info-Acct Correction	13,325 10,325 -3,000
11	5NMS24AJ7NH446638 2026	MALPHRUS HOLLY Received Additional Info-Acct Correction	18,975 15,952 -3,023
12	5TBRU34125S446440 2026	GORDON URI BAINES Received Additional Info-Acct Correction	4,300 1,812 -2,488
13	5TELU42N78Z553953 2026	RESTREPO RONALD ANTONIO Received Additional Info-Acct Correction	10,000 8,800 -1,200
14	JM3TB28A180149083 2026	WRIEDEN JAKOB CHRISTOPHER Received Additional Info-Acct Correction	3,600 885 -2,715

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**WR Waiver and Release / Received**

Motor Vehicle

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15	KNMAT2MV4JP520241 2026	MOSTOV MIKHAIL Received Additional Info-Acct Correction	8,750 7,500 -1,250
16	WBA3C1C59DF440185 2026	FERGUSON DON Received Additional Info-Acct Correction	5,400 2,290 -3,110
17	WBAWB3C52AP139095 2026	CANNADY CHRISTOPHER B Received Additional Info-Acct Correction	4,650 2,213 -2,437



Chatham County Board of Assessors

Agenda Item: VIII-4-A1-2
July 16, 2026

VIII. Consent Agenda

- 4. Property Corrections – Submitted for Approval of Recommendation**
 - A. Notification Letters**
 - 1. Residential**
 - 2. Personal Property**

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

NL Notification Letter Agenda
Residential Properties

Agenda Item: VIII-4A1
July 16, 2026

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	10515 01003B 2023	GROVES WILLIAM SCOTT RANKIN Change/Correct Land/Bldg Characteristics	2,011,300 1,881,300 -130,000

NL Notification Letter Agenda
Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	21004 02069 2025	SWEETWATER STATION HOMEOWNERS ASSN Change/Correct Land/Bldg Characteristics	259,000 10 -258,990

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

NL Notification Letter Agenda
Personal Property

Agenda Item: VIII-4A2
July 16, 2026

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	188933 2023 BOAT	GUNBY GARRISON B Received Additional Info-Acct Correction	7,657 0 -7,657
2	193614 2023 BUSNES	LAND HOME FINANCIAL SERVICES INC Received Additional Info-Acct Correction	34,700 0 -34,700

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**NL Notification Letter Agenda**

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	159975 2024 BUSNES	COLOR GEEK HAIR SALON THE Received Additional Info-Acct Correction	28,419 0 -28,419
2	183674 2024 BUSNES	LOS JARRITOS TAPATIOS Received Additional Info-Acct Correction	40,450 0 -40,450
3	183930 2024 BUSNES	KH CHEMICALS NA INC Received Additional Info-Acct Correction	47,700 0 -47,700
4	185690 2024 BUSNES	BENNETT BUILDINGS OF SAVANNAH Received Additional Info-Acct Correction	10,760 0 -10,760
5	188187 2024 BUSNES	LIVE MOBILE LLC Received Additional Info-Acct Correction	39,204 0 -39,204
6	191246 2024 BUSNES	BAILEY MANAGEMENT GROUP LLC Received Additional Info-Acct Correction	11,900 0 -11,900
7	191509 2024 BOAT	DANKO BRYAN CHRISTOPHER Received Additional Info-Acct Correction	20,367 0 -20,367

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**NL Notification Letter Agenda**

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	193614 2024 BUSNES	LAND HOME FINANCIAL SERVICES INC Received Additional Info-Acct Correction	31,650 0 -31,650
9	193777 2024 BOAT	WATSON ROBERT D JR Received Additional Info-Acct Correction	8,346 0 -8,346
10	198926 2024 BUSNES	GRINER VETERINARY SERVICES, LLC Received Additional Info-Acct Correction	13,921 0 -13,921

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**NL Notification Letter Agenda**

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	155587 2025 BUSNES	VETERAN SALES AND SERVICE LLC Received Additional Info-Acct Correction	31,144 0 -31,144
2	159975 2025 BUSNES	COLOR GEEK HAIR SALON THE Received Additional Info-Acct Correction	27,609 0 -27,609
3	183674 2025 BUSNES	LOS JARRITOS TAPATIOS Received Additional Info-Acct Correction	34,689 0 -34,689
4	183795 2025 BOAT	SIMON LUIS Received Additional Info-Acct Correction	37,613 0 -37,613
5	183818 2025 BOAT	STEIMLE MICHAEL W Received Additional Info-Acct Correction	32,863 0 -32,863
6	188187 2025 BUSNES	LIVE MOBILE LLC Received Additional Info-Acct Correction	36,990 0 -36,990
7	190026 2025 BUSNES	COTTAGES AT EMERALD COVE APTS Received Additional Info-Acct Correction	58,668 0 -58,668

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

NL Notification Letter Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	193614 2025 BUSNES	LAND HOME FINANCIAL SERVICES INC Received Additional Info-Acct Correction	28,000 0 -28,000
9	194569 2025 BUSNES	COADVANTAGE Received Additional Info-Acct Correction	74,724 0 -74,724
10	197306 2025 BUSNES	RAC ACCEPTANCE EAST LLC Received Additional Info-Acct Correction	430,678 0 -430,678
11	200101 2025 PLANE	FOLEY ANTHONY MATTHEW Received Additional Info-Acct Correction	44,000 0 -44,000
12	200481 2025 BOAT	HENNESSEY GOLDEN C Received Additional Info-Acct Correction	21,841 0 -21,841
13	201187 2025 BOAT	WEETER ANGELA Received Additional Info-Acct Correction	37,931 0 -37,931

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**NL Notification Letter Agenda**

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	130556 2026 BUSNES	STAR CASTLE FAMILY Received Additional Info-Acct Correction	70,795 0 -70,795
2	131884 2026 BUSNES	CENTER FOR DIGESTIVE & LIVER Received Additional Info-Acct Correction	170,818 0 -170,818
3	155587 2026 BUSNES	VETERAN SALES AND SERVICE LLC Received Additional Info-Acct Correction	28,153 0 -28,153
4	156075 2026 BUSNES	TWINKLE Received Additional Info-Acct Correction	25,086 0 -25,086
5	174956 2026 BUSNES	DELI MANAGEMENT INC Received Additional Info-Acct Correction	124,390 0 -124,390
6	183674 2026 BUSNES	LOS JARRITOS TAPATIOS Received Additional Info-Acct Correction	26,662 0 -26,662
7	183795 2026 BOAT	SIMON LUIS Received Additional Info-Acct Correction	35,576 0 -35,576

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

NL Notification Letter Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
8	183818 2026 BOAT	STEIMLE MICHAEL W Received Additional Info-Acct Correction	31,197 0 -31,197
9	188187 2026 BUSNES	LIVE MOBILE LLC Received Additional Info-Acct Correction	30,346 0 -30,346
10	188696 2026 BOAT	CRAKE WILLIAM Received Additional Info-Acct Correction	38,854 0 -38,854
11	190026 2026 BUSNES	COTTAGES AT EMERALD COVE APTS Received Additional Info-Acct Correction	45,726 0 -45,726
12	192252 2026 BUSNES	EXPEDITORS INTERNATIONAL Received Additional Info-Acct Correction	4,236 0 -4,236
13	193301 2026 BOAT	EDWIN THOMAS Received Additional Info-Acct Correction	39,074 0 -39,074
14	193614 2026 BUSNES	LAND HOME FINANCIAL SERVICES INC Received Additional Info-Acct Correction	25,500 0 -25,500

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

NL Notification Letter Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
15	194327 2026 BUSNES	HULLATHENS LLC Received Additional Info-Acct Correction	96,700 0 -96,700
16	196867 2026 BOAT	MCKENZIE RYAN S Received Additional Info-Acct Correction	30,159 0 -30,159
17	196911 2026 BUSNES	GLOBAL RESOURCES DIRECT LLC Received Additional Info-Acct Correction	50,000 0 -50,000
18	197306 2026 BUSNES	RAC ACCEPTANCE EAST LLC Received Additional Info-Acct Correction	366,661 0 -366,661
19	198244 2026 BUSNES	MAJESTIC PLUMBING & ELECTRIC LLC Received Additional Info-Acct Correction	789,018 0 -789,018
20	200101 2026 PLANE	FOLEY ANTHONY MATTHEW Received Additional Info-Acct Correction	36,000 0 -36,000
21	200481 2026 BOAT	HENNESSEY GOLDEN C Received Additional Info-Acct Correction	21,841 0 -21,841

07/02/2026

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026

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NL Notification Letter Agenda

Personal Property

	PARCEL ID YEAR PROPERTY TYPE	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
22	201187 2026 BOAT	WEETER ANGELA Received Additional Info-Acct Correction	34,895 0 -34,895



Chatham County Board of Assessors

Agenda Item: VIII-5-A
July 16, 2026

VIII. Consent Agenda

- 5. Certifications to Board of Equalization – Submitted for Approval of Recommendation**
 - A. Motor Vehicle**

BOARD OF TAX ASSESSORS MEETING OF
16 July , 2026**A2 Appeals with No Change**Agenda Item: VIII-5A
July 16, 2026

Motor Vehicle

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	1FTEW1P41LKE43804 2026	ZEPAHUA GUADALUPE MONTALVO No Change in FMV	22,100 22,100 0
2	2G1105S38H9141479 2026	BLAIR ANDREW THOMAS No Change in FMV	8,575 8,575 0
3	JM1NC25F380149150 2026	LIANG CHAOWEI No Change in FMV	6,600 6,600 0
4	PA1EL2E2XBN147018 2026	WILHELM COLTON OAKLEY No Change in FMV	9,195 9,195 0
5	WMWXM5C54F3A56764 2026	PONCE-ALVAREZ ALONDRA CHARMIA No Change in FMV	4,325 4,325 0



Chatham County Board of Assessors

Agenda Item: VIII-6-A
July 16, 2026

VIII. Consent Agenda

6. Notification Items

A. Support Services – Homestead Exemption/Ownership Corrections Listing



Chatham County Board of Assessors

Agenda Item: VIII-6A
July 16, 2026

Notification Items

RE: Homestead/Ownership Corrections

PIN	Owner	Year(s)
10056 04020	WOHLUST CATHERINE	2026
10076 02008	WARD GERALD	2024-2026
10303 02013a	JACQUELINE & WILLIAM ROBERTS LIVING TRUST	2026
10747 02001a	JACKSON ELIZAH	2025
10747 04002	WILON DAVID	2025
11004D01021	DIACRUZ EMILIO	2025-2026
20063 05006	HOOD EDITH	2026
20107 08028	JONES SAMATHA	2026
20692 07002	WILMORE DORIS	2024-2026
21030F02014	EVANS LAWRENCE	2025-2026
70906C05068	WALLACE WILLIE	2025-2026



Chatham County Board of Assessors

Agenda Item: IX-1-A-B
July 16, 2026

IX. Regular Agenda

1. Chief Appraiser Items

- A. FY2027 Adopted Budget – Submitted for Approval of Recommendation**
- B. Procedure: 1-1 Vehicle Inspections & Maintenance Procedures**

BUDGET HISTORY FY2018/2019 THROUGH FY2022/2023 REQUESTED BUDGET							
Account	Account Title	Year	Requested Budget for 26	Recommended Budget for 26	Adopted Budget for 26	Difference from Requested	Justification
511100	REGULAR EMPLOYEES	26	\$ 5,131,084.00	\$ 5,121,155.00	\$ 5,121,155.00	\$ (9,929.00)	Provided by Finance (includes longevity pay)
	MODULAR PAY	26	\$ -	\$ -	\$ -	\$ -	
	SALARY REQUEST	26	\$ -	\$ -	\$ -	\$ -	Request for 4 reclassifications - \$
Formula	EMPLOYEE TOTAL	26	\$ 5,131,084.00	\$ 5,121,155.00	\$ 5,121,155.00	\$ (9,929.00)	
511200	TEMPORARY EMPLOYEES	26	\$ -	\$ -	\$ -	\$ -	Transferred to Professional Services
511300	OVERTIME	26	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	Funds allocated for special projects.
512100	HEALTH INSURANCE	26	\$ 951,186.00	\$ 951,186.00	\$ 951,186.00	\$ -	Provided by Finance
512200	SOCIAL SECURITY	26	\$ 355,915.00	\$ 355,156.00	\$ 355,156.00	\$ (759.00)	Reclassifications - \$ Provided by Finance
512400	PENSION CONTRIBUTION	26	\$ 724,639.00	\$ 723,219.00	\$ 723,219.00	\$ (1,420.00)	Reclassifications - \$ Provided by Finance
512900	OPER CONTRIBUTION	26	\$ -	\$ -	\$ -	\$ -	Provided by Finance
Formula	NON-OPERATING TOTAL	26	\$ 7,177,824.00	\$ 7,165,716.00	\$ 7,165,716.00	\$ (12,108.00)	
521100	OFFICIAL/ADMIN SERV	26	\$ 160,000.00	\$ 160,000.00	\$ 160,000.00	\$ -	Cost of professional services for BOA Attorney - \$160,000 (Provided by County Attorney's Office)
521200	PROFESSIONAL SERVICES	26	\$ 12,800.00	\$ 12,800.00	\$ 12,800.00	\$ -	Cost of Securing Appeal Representative for annual DOAA Sales Ratio Study Appeal (\$5,800)
521300	TECHNICAL SERVICES	26	\$ -	\$ -	\$ -	\$ -	Increased Cost to fund state mandated legislative changes, system changes, upgrades, annual maintenance of CAMA system which assists in the compilation of the county's annual digest and supplement programs.
522110	DISPOSAL	26	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	Shredding
522200	REPAIRS & MAINTENANCE	26	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	Cost of parts and outside labor to maintain building & equipment due to normal wear & tear, replacement, or alterations.
522010	FLEET - PARTS	26	\$ 7,570.00	\$ 7,570.00	\$ 7,570.00	\$ -	Cost of parts to maintain fleet of 27 county vehicles due to normal wear & tear.
522220	FLEET - LABOR	26	\$ 7,890.00	\$ 7,890.00	\$ 7,890.00	\$ -	Cost of labor for fleet of 27 county vehicles due to normal wear & tear.
522230	FLEET - OUTSOURCED	26	\$ 1,985.00	\$ 1,985.00	\$ 1,985.00	\$ -	Cost of outsourced labor to maintain fleet of 27 county vehicles due to normal wear & tear.
522310	BUILDING & LAND RENTAL	26	\$ 19,452.00	\$ 19,452.00	\$ 19,452.00	\$ -	Increased cost of parking deck rental for 27 county vehicles and parking fees for 5 BOA members.
522320	EQUIPMENT RENTALS	26	\$ 12,675.00	\$ 12,675.00	\$ 12,675.00	\$ -	Increased Cost of machinery and equipment rental.
522330	SUBSCRIPTION BASED IT	26	\$ 630,567.00	\$ 376,767.00	\$ 376,767.00	\$ (253,800.00)	Increased cost of annual maintenance/hosting for software services: ESRI Licensing (\$10,100), GoToMPC licensing (\$2,352), Zoom licensing (\$185), Costar (\$23,000), qPublic website annual hosting costs (\$34,380), Mobile Appraisal Software annual maintenance (\$45,000), Just Appraised deed software annual maintenance (\$56,700), Tyler's Marshall & Swift Valuation agreement (\$45,000), ABOS/PriceDigest software valuation for Boats (\$7,000), ACCURINT/LexisNexis Homestead Compliance Software (\$1,700), GSCCA Subscription (\$150), QR Code/PP Returns (\$200), WaitWhile (\$1,000) New Initiatives: TrueRoll Homestead Audit Software (\$100,000), Reason Consulting Personal Property Software for discovery, filings, and value estimation (\$53,800), ValueBase Valuation Software (\$100,000) Continuation: Annual Contract for Cyclomedia Street Level Imagery (\$150,000)
523200	COMMUNICATIONS	26	\$ 31,070.00	\$ 31,070.00	\$ 31,070.00	\$ -	Increased cost to fund cable service and communication between BOA members, staff, other county officials, and taxpayers.
523210	POSTAGE	26	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	Increased cost to fund estimated increase in Notices of Assessments and departmental audit letters, as mandated by law, routine mailing of letters, packages, postal permit, and post office box fees. Includes increase in US Postal fees.
523400	PRINTING & BINDING	26	\$ 36,875.00	\$ 36,875.00	\$ 36,875.00	\$ -	Increased cost to fund estimated increase in Notices of Assessments and departmental audit letters, as mandated by law, routine mailing of letters, and BOA Annual Report
523500	TRAVEL EXPENSES	26	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ -	Increased Costs to fund travel associated with additional state mandated training, seminars and conferences to include lodging, per diem, mileage, and parking. Increased push to have more staff attend conferences.
523600	DUES AND FEES	26	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00	\$ -	Cost for filing fees for covenants, membership dues & fees for local, state, and international organizations that provide staff training and appraisal guidelines.
523700	EDUCATION AND TRAIN	26	\$ 38,000.00	\$ 38,000.00	\$ 38,000.00	\$ -	Increased Costs to fund state additional mandated training, seminars and conferences
523900	OTHER PURCHASED SVCS	26	\$ 675.00	\$ 675.00	\$ 675.00	\$ -	PO BOX Rental
531100	GENERAL SUPPLIES	26	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	Increased Cost of office supplies for staff members to execute required job functions.
531270	GASOLINE/DIESEL	26	\$ 12,490.00	\$ 12,490.00	\$ 12,490.00	\$ -	Cost of fuel for 27 county vehicles required to perform property appraisals and attend mandatory training.
531300	FOOD	26	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	Increased cost of food supplies for BOA meetings and staff functions. Increase due to raising cost of goods.
531400	BOOKS & PERIODICALS	26	\$ 7,825.00	\$ 7,825.00	\$ 7,825.00	\$ -	Cost of law books, reports, and subscriptions required to establish policies, study market trends, and update cost tables.
531600	OTHER SMALL EQUIPMENT	26	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ -	New Initiative: Cost of laptops with accessories for supervisors/managers to continue working from remote locations during emergencies or projects when offsite (\$15,800) Cost of replacing office furniture/conference room chairs
531700	OTHER SUPPLIES	26	\$ 2,285.00	\$ 2,285.00	\$ 2,285.00	\$ -	Cost of materials & supplies required to complete property inspection, access property, and perform data entry. Business Cards
531710	UNIFORMS	26	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	Cost of shirts, jackets, and personal protective equipment for staff.
542200	VEHICLES	26	\$ -	\$ -	\$ -	\$ -	Transferred from General Supplies
542400	COMPUTERS	26	\$ -	\$ -	\$ -	\$ -	
542500	OTHER EQUIPMENT	26	\$ -	\$ -	\$ -	\$ -	
551110	INTERNAL SVC-COMPUT (INTERNAL SVC-COMP	26	\$ 98,586.00	\$ 98,586.00	\$ 98,586.00	\$ -	Provided by Finance
551115	SAFETY	26	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ -	Provided by Finance
573000	PMTS TO OTHERS	26	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ -	Cost of Economic Outreach Events for Savannah Area Chamber of Commerce and SEDDA
Formula	OPERATING TOTAL	26	\$ 1,427,170.00	\$ 1,173,370.00	\$ 1,173,370.00	\$ (253,800.00)	
Formula	OVERALL TOTAL	26	\$ 8,604,994.00	\$ 8,339,086.00	\$ 8,339,086.00	\$ (265,908.00)	

Vehicle Inspections & Maintenance

Purpose

The purpose of this procedure is to establish clear, consistent standards for the inspection and maintenance of County-owned vehicles assigned to or operated by the Chatham County Board of Assessors (BOA). This procedure is adopted pursuant to the Chatham County Government Vehicle Policy and is intended to ensure that all vehicles remain clean, safe, and in proper operating condition.

Scope

This procedure applies to all BOA staff members who operate, are assigned, or otherwise have custody of a County-owned vehicle.

Inspections

Any BOA staff member operating a County vehicle shall be responsible for inspecting the vehicle and documenting its condition as required by this procedure.

Comprehensive (Full) Vehicle Inspections

Comprehensive vehicle inspections require completion of a BOA Vehicle Inspection Log and submission to the Fleet Liaison. Comprehensive inspections shall be conducted at the following times:

- On a monthly basis, no later than the last business day of each month;
- Upon a change of custody of the vehicle;
- Before and/ or after the vehicle is left with Fleet Operations for scheduled service or repairs; and
- Before and/ or after the vehicle has been towed.

Limited (Exterior Only) Vehicle Inspections

Limited inspections, consisting of an exterior visual review, are required at the following times:

- Before departing from the parking garage;
- After returning to the parking garage;
- After the vehicle has been left unattended; and
- During County-approved travel.

Reporting Vehicle Concerns

- Any vehicle concerns, including observed deficiencies, mechanical issues, or items requiring repair or further inspection, shall be reported to the Fleet Liaison as they occur.
- Any new or previously undocumented damage shall be reported to the Fleet Liaison immediately.

Disclaimer

All procedures outlined in this manual are subject to revision and are to be considered adopted practices until further notice.

Procedure

CHATHAM COUNTY BOARD OF ASSESSORS

- Any vehicle accident or incident, regardless of severity or whether damage is apparent, shall be reported immediately in accordance with the Chatham County Government Vehicle Policy. Staff shall comply with all required reporting, documentation, and notification requirements as outlined in that policy.

Maintenance

Any BOA staff member operating a County vehicle shall be responsible for supporting proper vehicle maintenance as follows:

- When a comprehensive vehicle inspection is conducted, a BOA Vehicle Inspection Log shall be completed and submitted to the Fleet Liaison for review.
- The Fleet Liaison shall coordinate and schedule all required service and/ or repair appointments and notify affected staff accordingly.
- Staff members are responsible for adhering to all scheduled service and/ or repair appointments.
- Staff members are responsible for maintaining assigned vehicles in a condition of cleanliness and good repair during normal use.
- The Fleet Liaison is responsible for maintaining departmental vehicle records, including but not limited to BOA Vehicle Inspection Logs, Daily Vehicle Logs, and Preventative Maintenance (PM) Schedules, for a period of twelve (12) months.

Compliance

Failure to comply with this procedure may result in disciplinary action, in accordance with applicable County and BOA personnel policies.

Disclaimer

All procedures outlined in this manual are subject to revision and are to be considered adopted practices until further notice.

Procedure

CHATHAM COUNTY BOARD OF ASSESSORS

Vehicle Inspections & Maintenance

The Chatham County Board of Assessors, pursuant to Chatham County Safety Manual, will adhere to the following procedures as it relates to vehicle inspections and maintenance.

Inspections

Any Board of Assessors staff member driving a county vehicle shall inspect and document the condition of the vehicle including, but not limited to the following occurrences:

1. Departing for property site visits;
2. Upon returning to a vehicle after leaving it unattended (e.g. after walking a neighborhood, lunch break, post office, etc.);
3. Before or after leaving/picking up the vehicle at Fleet Operations for maintenance (Request Fleet staff member to accompany you while performing inspection and to sign off on vehicle inspection sheet);
4. While using the vehicle for county travel, and;
5. Before or after having the vehicle towed (request a copy of the tow company driver's vehicle inspection report or have the driver sign our vehicle inspection sheet).

Maintenance

Any Board of Assessors staff member driving a county vehicle shall be responsible for the maintenance and condition of the vehicle including, but not limited to the following occurrences:

1. It is the responsibility of staff with an assigned vehicle to ensure adherence of scheduled preventive maintenance (PM) inspection appointments;
2. Staff shall report the current mileage of the assigned vehicle as well as the next PM inspection date, mileage indicated from the PM inspection to the fleet liaisons on the first business day of each month and any peeling paint and/or county decals that are in poor condition;
3. The fleet liaison will make record of the information provided and schedule any PM inspections that may be due.

Failure to inspect and/or maintain assigned vehicles may result in the following:

- Documented counseling, and/or
- Progressive disciplinary action will be applied if violations continue.

Disclaimer

All procedures outlined in this manual are subject to revision and are to be considered adopted practices until further notice.



Chatham County Board of Assessors

Agenda Item IX-2-A
July 16, 2026

IX. Regular Agenda

- 2. Board Member Items**
 - A. Budget FY26/27**

YEAR-TO-DATE BUDGET REPORT

 Agenda Item: IX-2A
 July 16, 2026

FOR 2027 13								
ACCOUNTS FOR: 100 GENERAL FUND								
ORIGINAL APPROP		TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
1001550 TAX ASSESSOR								
1001550 511100	REGULAR EMPLOYEES							
5,121,155.00	0.00	5,121,155.00	166,175.41	0.00	4,954,979.59	3.2%		
1001550 511200	TEMPORARY EMPLOYEES							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 511300	OVERTIME							
15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	.0%		
1001550 512100	HEALTH INSURANCE							
951,186.00	0.00	951,186.00	35,704.60	0.00	915,481.40	3.8%		
1001550 512200	SOCIAL SECURITY							
355,156.00	0.00	355,156.00	11,338.24	0.00	343,817.76	3.2%		
1001550 512400	PENSION CONTRIBUTION							
723,219.00	0.00	723,219.00	23,625.57	0.00	699,593.43	3.3%		
1001550 512900	OPEB CONTRIBUTION							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 521100	OFFICIAL/ADMIN SERVICES							
160,000.00	0.00	160,000.00	0.00	0.00	160,000.00	.0%		
1001550 521200	PROFESSIONAL SERVICES							
12,800.00	0.00	12,800.00	0.00	0.00	12,800.00	.0%		
1001550 521300	TECHNICAL SERVICES							
0.00	0.00	0.00	0.00	0.00	0.00	.0%		
1001550 522110	DISPOSAL							
800.00	0.00	800.00	0.00	0.00	800.00	.0%		
1001550 522200	REPAIRS & MAINTENANCE							
2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	.0%		
1001550 522210	FLEET - PARTS							
7,570.00	0.00	7,570.00	0.00	0.00	7,570.00	.0%		
1001550 522220	FLEET - LABOR							
7,890.00	0.00	7,890.00	0.00	0.00	7,890.00	.0%		
1001550 522230	FLEET - OUTSOURCED SERVICE							
1,985.00	0.00	1,985.00	0.00	0.00	1,985.00	.0%		
1001550 522310	BUILDING & LAND RENTAL							
19,452.00	0.00	19,452.00	0.00	0.00	19,452.00	.0%		
1001550 522320	EQUIPMENT RENTALS							
12,675.00	0.00	12,675.00	0.00	0.00	12,675.00	.0%		
1001550 522330	SUBSCRIPTION BASED TECHNOLOGY							
376,767.00	0.00	376,767.00	0.00	118,579.08	258,187.92	31.5%		
1001550 523200	COMMUNICATIONS							
31,070.00	0.00	31,070.00	0.00	0.00	31,070.00	.0%		
1001550 523210	POSTAGE							
100,000.00	0.00	100,000.00	0.00	0.00	100,000.00	.0%		

YEAR-TO-DATE BUDGET REPORT

FOR 2027 13								
ACCOUNTS FOR: 100 GENERAL FUND								
	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED	
1001550 523300	0.00	ADVERTISING 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 523400	36,875.00	PRINTING AND BINDING EXP 0.00	36,875.00	0.00	0.00	36,875.00	.0%	
1001550 523500	110,000.00	TRAVEL EXPENSES 0.00	110,000.00	0.00	13,482.00	96,518.00	12.3%	
1001550 523600	12,500.00	DUES AND FEES 0.00	12,500.00	0.00	0.00	12,500.00	.0%	
1001550 523700	38,000.00	EDUCATION AND TRAINING 0.00	38,000.00	0.00	3,650.00	34,350.00	9.6%	
1001550 523900	675.00	OTHER PURCHASED SERVICES 0.00	675.00	0.00	0.00	675.00	.0%	
1001550 531100	30,000.00	GENERAL SUPPLIES 0.00	30,000.00	0.00	0.00	30,000.00	.0%	
1001550 531270	12,490.00	GASOLINE/DIESEL 0.00	12,490.00	0.00	0.00	12,490.00	.0%	
1001550 531300	3,500.00	FOOD 0.00	3,500.00	0.00	0.00	3,500.00	.0%	
1001550 531400	7,825.00	BOOKS & PERIODICALS 0.00	7,825.00	0.00	0.00	7,825.00	.0%	
1001550 531600	45,800.00	OTHER SMALL EQUIPMENT 0.00	45,800.00	0.00	0.00	45,800.00	.0%	
1001550 531700	2,285.00	OTHER SUPPLIES 0.00	2,285.00	0.00	0.00	2,285.00	.0%	
1001550 531710	5,000.00	UNIFORMS 0.00	5,000.00	0.00	0.00	5,000.00	.0%	
1001550 542200	0.00	VEHICLES 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 542300	0.00	FURNITURE & FIXTURES 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 542400	0.00	COMPUTERS 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 542500	0.00	OTHER EQUIPMENT 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 543030	0.00	SBITA CAPITAL OUTLAY 0.00	0.00	0.00	0.00	0.00	.0%	
1001550 551110	98,586.00	INTERNAL SVC-COMPUTER REP 0.00	98,586.00	0.00	0.00	98,586.00	.0%	
1001550 551115	34,000.00	INTERNAL SVC - SAFETY 0.00	34,000.00	0.00	0.00	34,000.00	.0%	
1001550 573000	2,825.00	PMTS TO OTHERS 0.00	2,825.00	0.00	0.00	2,825.00	.0%	
TOTAL TAX ASSESSOR								
	8,339,086.00	0.00	8,339,086.00	236,843.82	135,711.08	7,966,531.10	4.5%	

YEAR-TO-DATE BUDGET REPORT

FOR 2027 13							
ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
TOTAL GENERAL FUND	8,339,086.00	0.00	8,339,086.00	236,843.82	135,711.08	7,966,531.10	4.5%
TOTAL EXPENSES	8,339,086.00	0.00	8,339,086.00	236,843.82	135,711.08	7,966,531.10	

YEAR-TO-DATE BUDGET REPORT

FOR 2027 13

ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
GRAND TOTAL						
8,339,086.00	0.00	8,339,086.00	236,843.82	135,711.08	7,966,531.10	4.5%

** END OF REPORT - Generated by Martha Farr **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	Y
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.

Print totals only: N

Print Full or Short description: F

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: N

Include requisition amount: Y

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2024/ 1

To Yr/Per: 2024/13

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2027/13

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria	
Field Name	Field Value

Org	1001550
Object	
Project	
Rollup code	
Account type	
Account status	



Chatham County Board of Assessors

Agenda Item: IX-3-A-B
July 16, 2026

IX. Regular Agenda

3. Chairman Items

A. Executive Session

B. TY2024/2025 BOE Decision Report

Agenda Item: IX-3B
July 16, 2023

No	HTPAR	HTPAR	OWNDAT	HTVAL	HTVAL	HTPAR	HTPAR	HTPAR	HTPAR	HTPAR	HTPAR
#	PARID	Tax Year	Name	BOA Value	BOE Value	Change Amt	Change %	Process Code	Division	Appraised By	Hearing Date
3	20015 29088	2025	DEACON TRANSPORTATION INC	1326300	756600	569700	-42.95	BC:BOE Heard - Value Change	C	PANDREWS:Petrina Washington	6/25/2026
5	40003 13023	2024	JONES TYBEE LLC	325000	300000	25000	-7.69	BC:BOE Heard - Value Change	R	RKRYZAK:Richard Kryzak	6/25/2026
1	C337502	2025	COLONIAL OIL IND INC	4758058	4552775	205283	-4.31	BC:BOE Heard - Value Change	P	VJMITCHE:Vanessa Mitchell	6/25/2026
2	147646	2025	TARGET CORPORATION 3810	99078571	99078571	0	0.00	BN:BOE Heard - No Change	P	VLARSON:Vaughan Larson	6/25/2026
4	191935	2025	COLONIAL OIL INDUSTRIES INC	4518734	4518734	0	0.00	BN:BOE Heard - No Change	P	VJMITCHE:Vanessa Mitchell	6/25/2026
6	191941	2025	AHF PRODUCTS	4243281	4243281	0	0.00	BNS:BOE No Show - No Change	P	VJMITCHE:Vanessa Mitchell	6/25/2026
7	186909	2025	COFCO AMERICAS RESOURCES CORP	210273	210273	0	0.00	BN:BOE Heard - No Change	P	VJMITCHE:Vanessa Mitchell	6/25/2026
8	152139	2025	LOWES HOME CENTERS LLC	7088062	7088062	0	0.00	BNS:BOE No Show - No Change	P	PLATSON:Pamela Latson	6/25/2026
9	162111	2025	LOWES HOME CENTERS LLC	31316668	31316668	0	0.00	BNS:BOE No Show - No Change	P	PLATSON:Pamela Latson	6/25/2026
10	155639	2025	TARGET CORPORATION 9417	9434031	9434031	0	0.00	BN:BOE Heard - No Change	P	VLARSON:Vaughan Larson	6/25/2026



Chatham County Board of Assessors

Agenda Item IX-4-A
July 16, 2026

IX. Regular Agenda

4. Attorney Items

A. Proposed Consent Judgment – Submitted for Approval of Recommendation