## **EFFINGHAM COUNTY**

## BOARD OF TAX ASSESSOR REGULAR SESSION

# May 06, 2024 4:00 PM

#### **Minutes**

### I. Call to Order

The Meeting was Called to Order at 4:05pm.

#### II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

### III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Mrs. Danielle Geidel, and Ms. Heather McKenzie are present.

### **PRESENT**

Chairman Larry Brad Green Vice-Chairman Gussie Nease Mrs. Janis Bevill Mrs. Lisa Mock-Hurst Mr. Scott Morgan

## IV. Agenda Approval

After a brief discussion, the Agenda was approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill. Voting Yea: Chairman Larry Brad Green

## V. Approval of Minutes

1. April 8, 2024, Regular Session Minutes

The April 8, 2024, Regular Session Minutes were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill. Voting Yea: Chairman Larry Brad Green

2. May 1, 2024, Workshop Minutes

No vote. This item will be moved to the next meeting for approval.

## VI. Consent Agenda

1. May 6, 2024, Errors and Releases

The Errors and Releases were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill. Voting Yea: Vice-Chairman Gussie Nease

## VII. New Business

1. 2024 Freeport Applications for Approval

The 2024 Freeport Application Approvals were approved after a discussion with Mrs. Geidel and Chief Appraiser Mr. Neal Groover.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green

## 2. 2024 Late Freeport Applications for Partial Exemption Approval

The late Freeport Application Approval's for Partial Exemption were approved.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Chairman Larry Brad Green

## 3. 2024 Freeport Exemption Denials

After a discussion with Mrs. Danielle Geidel, the Freeport Exemption Denials were approved.

Motion made by Mrs. Janis Bevill, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

# 4. Cuva 30 Day Breach

After a discussion the 30Day CUVA Breaches were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

## 5. Cuva Breach Without Penalty

The CUVA Breaches without Penalty were approved after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

## 6. Cuva New Approvals

The New CUVA Application was approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

### 7. Cuva Denials

The CUVA Denials were approved after a discussion with Senior Appraiser Mrs. Jennifer Keyes.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

# 8. Flpa New Approvals

After a brief discussion, the New FLPA Applications were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

## 9. Cuva Continuations

The CUVA Continuations for Parcel numbers 373-19, 373-13, and 373-10 were tabled for further information.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Janis Bevill.

Voting Yea: Chairman Larry Brad Green, Mr. Scott Morgan

The CUVA Continuations for Parcel numbers 428D-3 and 411-19C were approved.

Motion made by Mr. Scott Morgan, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill.

### 10. Settlement Conference Waivers

The Appeal Waiver and Withdraw log was approved after a discussion with Senior Appraiser Mrs. Jennifer Keyes and Chief Appraiser Mr. Neal Groover.

Motion made by Vice-Chairman Gussie Nease, Seconded by Chairman Larry Brad Green.

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan

## 11. May 6, 2024, Homestead Approvals

The Homestead Approval Log was approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

# 12. May 6, 2024, Homestead Denials

The Homestead Denial Log was approved.

Motion made by Mrs. Janis Bevill, Seconded by Chairman Larry Brad Green.

Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

## 13. Townhome sales study

After a discussion with Senior Appraiser Mrs. Jennifer Keyes the Townhome Subdivision Sales Study was approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Chairman Larry Brad Green.

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan

### 14. Subdivision Sale Studies

After a discussion with Senior Appraiser Mrs. Jennifer Keyes and Chief Appraiser Mr. Neal Groover the Subdivision Sales study was approved with the removal of all the Townhome Subdivisions and the changes referred to next. Vice-Chairman Gussie Nease recommended staff change Cornerstone, Breckenridge, Eagle Pointe, and Hawk Hammock to \$75,000. The Board has also asked staff to look over Silverwood.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

Voting Yea: Mrs. Lisa Mock-Hurst

Voting Nay: Vice-Chairman Gussie Nease, Mr. Scott Morgan

## VIII. Staff Report

### 1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

## IX. Adjournment

The meeting was adjourned at 5:54.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill. Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst, Mr. Scott Morgan