## **EFFINGHAM COUNTY**

### **BOARD OF TAX ASSESSOR REGULAR SESSION**

## March 04, 2024 4:00 PM

#### Minutes

#### I. Call to Order

The Meeting was Called to Order at 4:04pm.

#### II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

### III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Christine Sarna, 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 discussing the addition of a Waiver for Parcel # 461-43, the Agenda was approved.

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

### V. Approval of Minutes

1. February 5, 2024 Regular Session Minutes

After a brief discussion the February 5, 2024, Regular Session Minutes were approved.

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

### VI. Consent Agenda

1. March 4, 2024, Errors and Releases

The Errors and Releases were approved, after a brief discussion.

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

## VII. Old Business

1. Gateway Behavioral Health Services Exempt Property Application

After the discussion regarding Gateway Behavioral Health Services, The Exempt Property Application was approved.

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

## VIII. New Business

1. Cuva 30 Day Breach

The CUVA 30 Day Notices were approved after a discussion with Ms. Christine Sarna.

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

2. Cuva Breach Without Penalty

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

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

3. Cuva Continuations

Ms. Christine Sarna discussed the CUVA Continuations. After the discussion they were approved.

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

4. Cuva Denials

The CUVA/FLPA Denials were approved after a discussion with Ms. Cristine Sarna.

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

5. Cuva New Approvals

The new CUVA Approvals were approved after a discussion.

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

6. Cuva Subsequently Acquired

The Subsequently Acquired CUVA was approved after a brief discussion.

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

7. Cuva and Flpa 2024 Values

The 2024 CUVA and FLPA Values were approved.

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

8. Cuva For Board Discussion

Ms. Christine Sarna and Senior Appraiser Mrs. Jennifer Keyes discussed the CUVA property. No vote is required.

9. March 4, 2024, Appeal Waivers and Withdraws

After a discussion, the Appeal Waivers and Releases were approved with the addition of a waiver for Parcel # 461-43.

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

10. March 4, 2024 Homestead Approvals

The Homestead Approval log was approved after a discussion.

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

11. March 4, 2024 Homestead Denials

The Homestead Denials were approved after a discussion.

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

12. Homestead Exemption Active-Duty verification requirements

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Active-Duty Military Homestead Policy was adopted and approved.

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

# IX. Staff Report

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report with the Board.

# X. Adjournment

Chairman Mr. Larry Brad Green Adjourned the meeting at 4:58pm.

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