#### EFFINGHAM COUNTY

### BOARD OF TAX ASSESSOR REGULAR SESSION

## January 08, 2024 4:00 PM

#### **Minutes**

#### I. Call to Order

The Meeting was Called to Order at 4:00pm

#### II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

#### III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Heather McKenzie, Ms. Christine Sarna, Mrs. Danielle Geidel, and Attorney Mr. Chris Rouse are present.

#### **PRESENT**

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

#### **ABSENT**

Mr. Scott Morgan

## IV. Agenda Approval

After a brief discussion and the explanation of the correction to the Agenda regarding Parcel # 443-36, the Agenda was approved. Along with the addition of an Appeal Withdraw for Parcel # 416D-61.

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

Voting Yea: Chairman Larry Brad Green

## V. Appearances

### 1. G & G Land Holdings LLC

Chief Appraiser Mr. Neal Groover discussed the Appeal of Parcel # 477B-2 with the Board of Assessors. Additionally, the Board had a discussion with G & G Landholdings LLC and Attorney Mr. Chris Rouse regarding their Parcel, 477B-2.

### VI. Elections

### 1. Vote for Chairman of the Board of Assessors

The Board of Assessors voted for Mr. Larry Brad Green to be the Chairman of the Board of Assessors.

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

### 2. Vote for the Vice-Chairman of the Board of Assessors

The Board of Assessors voted for Mrs. Gussie Nease to be the Vice-Chairman of the Board of Assessors.

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

## 3. Vote for the Secretary of the Board of Assessors

The Board of Assessors voted for Heather McKenzie to be the Secretary of the Board of Assessors.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

## VII. Approval of Minutes

### 1. December 5, 2023 Regular Session Minutes

After a brief discussion, the December 5, 2023, 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

# VIII. Consent Agenda

## 1. January 2024 Errors and Releases

The Errors and Releases were approved after a brief discussion.

Motion made by Mrs. Lisa Mock-Hurst, Seconded by Mrs. Janis Bevill.

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

### IX. New Business

#### 1. January Personal Property Audits

Mrs. Danielle Geidel discussed the January Personal Property Audits with the Board. After the discussion, they were approved.

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

Voting Yea: Mrs. Janis Bevill, Mrs. Lisa Mock-Hurst

#### 2. Cuva Breach Without Penalty

The CUVA Breaches without Penalty were discussed and approved.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

#### 3. Cuva Continuations

The CUVA Continuations were approved after a brief discussion.

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

Voting Yea: Mrs. Janis Bevill, Mrs. Lisa Mock-Hurst

#### 4. Cuva Denials

Ms. Christine Sarna discussed the CUVA Denials with the Board. After the discussion, they were approved. The Board requested to table the decision for Parcel # 263-26 to allow Ms. Sarna to gather more information.

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

## 5. Cuva Final Breach- 45 Day Notices

After a discussion, the CUVA Final Breaches were approved with the exception of Mr. Svedres, Parcel # 443-36 who brought in the appropriate documentation to continue his Covenant.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst

### 6. Cuva New Approvals

The New CUVA Approvals were approved after a brief discussion.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Lisa Mock-Hurst.

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill

#### 7. Cuva Breach Due to Age

The CUVA Breaches due to age were approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

## 8. Exempt Property Application for Blue Sky Acres Inc 285-5

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the application for Exempt Property was approved.

Motion made by Mrs. Lisa Mock-Hurst, Seconded by Mrs. Janis Bevill.

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

## 9. January 8, 2024, Homestead Approvals

The Homestead Approvals were approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

### 10. January 8, 2024, Homestead Denials

The Homestead Denials were approved, after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

### 11. January 8, 2024, Appeal Waivers and Withdraws

Senior Appraiser Mrs. Jennifer Keyes discussed the Appeal Waivers and Withdraws with the Board. After the discussion, they were approved, with the addition of Parcel # 416D-61, R207-57, and 330-46.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

### 12. 30 Day Assessment Notice listing

The 30 Day Assessment Notices were discussed and approved.

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

# X. Staff Report

1. Staff Report

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

## XI. Adjournment

The Meeting was adjourned at 5:28pm

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