

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**August 07, 2023 – 4:00 PM**  
**PROPOSED AGENDA**

---

*Effingham County Historic Courthouse*

---

- I. Call to Order**
- II. Invocation**
- III. Staff Present**
- IV. Agenda Approval**
- V. Appearances**
  - [1.](#) Email regarding Mineral Rights
  - 2. Lee Newberry and James Kreyenbuhl
- VI. Approval of Minutes**
  - [1.](#) July 10, 2023 Minutes
  - [2.](#) July 20, 2023 Special Called Meeting Minutes
- VII. Consent Agenda**
  - [1.](#) August 2023 Errors and Releases
- VIII. New Business**
  - [1.](#) Cuva Continuations- New Owners
  - [2.](#) Cuva Breach Without Penalty
  - [3.](#) Cuva New Approvals
  - [4.](#) Cuva Breach Due to Age
  - [5.](#) Cuva Breach- 30 Day Letters
  - [6.](#) Cuva- Owner Requested Removal of Covenant
  - [7.](#) 2023 BPP New Account NOA
  - [8.](#) 2023 Additional Freeport Approval
  - [9.](#) Homestead Approvals for 2024
  - [10.](#) Homestead Denials for 2024
  - [11.](#) Appeal Waivers and Releases for 2022 with some 2023.
  - [12.](#) Current year appeal waiver form.
- IX. Staff Report**
  - [1.](#) Staff Report
- X. Adjournment**

**From:** [Lee Newberry](#)  
**To:** [Neal Groover](#)  
**Subject:** EXTERNAL:FW: BRP LLC Mineral tracts- Effingham County, GA  
**Date:** Thursday, August 3, 2023 12:07:02 PM  
**Attachments:** [image001.jpg](#)

---

See below.

---

**From:** Clark, Adam <aclark@wpplp.com>  
**Sent:** Tuesday, August 1, 2023 12:39 PM  
**To:** Chris Rouse <chris.rouse@roco.pro>  
**Cc:** jdk@bhrlegal.com; Lee Newberry <lee@thenewberrylawfirm.com>; Lambert, Tom <tlambert@wpplp.com>  
**Subject:** BRP LLC Mineral tracts- Effingham County, GA

Chris,

Just wanted to give you a heads up on the status of this...We ran title and found that IP didn't retain any reserved mineral rights for the property in question.

We will be working with the assessor's office to correct the deed and clear the cloud. I have CC'd Tom Lambert on here as well. He will be providing the corrective letter to the assessor. As I mentioned on our call, our vast ownership and complex title is a burden that we are constantly trying to correct. I apologize for the inconvenience this may have caused. If there is anything else, you need please reach out and I will make sure the issue is resolved.

Thanks,

Adam Clark  
Regional Manager  
NRP (Operating) LLC  
5260 Irwin Road  
Huntington, WV 25705  
304.522.5757  
304.302.2368 {Direct}  
304.522.5401 {Fax}  
606.694.4674 {Cell}



The information in this email may be confidential or privileged. This email is intended to be reviewed by only the individual or organization named above. If you are not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any review, dissemination or copying of this email and its attachments, if any, or the information contained herein is prohibited. If you have received this email in error, please immediately notify the sender by return email and delete this email from your system.

**\*\*\*\* This is an EXTERNAL email. Please do not click on a link or open ANY attachments unless you are confident it is from a trusted source and you are expecting this email. \*\*\*\***

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**July 10, 2023 4:00 PM**  
**Minutes**

---

**I. Call to Order**

Chairman Mr. Larry Brad Green called the meeting to Order at 4:08pm.

**II. Invocation**

Mrs. Janis Bevill gave the Invocation.

**III. Staff Present**

Chief Appraiser Mr. Neal Groover, Senior Appraiser Jennifer Keyes, Ms. Heather McKenzie, Ms. Christine Sarna, and Mrs. Ashleigh Brown are present.

**PRESENT**

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

**ABSENT**

Mrs. Lisa Mock-Hurst

**IV. Agenda Approval**

Agenda was approved.

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

**V. Approval of Minutes**

1. Approval of June 5, 2023, Regular Session Minutes.

The June 5th, 2023, Minutes were approved after a brief discussion.

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

Voting Yea: Mrs. Janis Bevill

Voting Abstaining: Chairman Larry Brad Green

**VI. Consent Agenda**

1. July 10, 2023 Errors and Releases

Senior Appraiser Mrs. Jennifer Keyes explained briefly, and the corrections to the digest were approved.

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

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

**VII. New Business**

1. Cuva Policy: Combining a Cuva Parcel With A Separate Parcel

The CUVA Policy was discussed with Ms. Christine Sarna. The Policy was approved.

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

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

2. Cuva Owner Requested Removal

After a brief discussion, the Owner Requested Removal of CUVA was approved.

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

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

3. Cuva New Approvals

New CUVA approvals were discussed and approved.

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

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

4. Cuva Continuations

The CUVA and the one FLPA continuations were approved after a brief discussion.

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

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

5. Cuva Breach Without Penalty

The CUVA breach without penalty was approved.

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

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

6. Cuva Breach 30 Day Notice

After a brief discussion, the CUVA breach 30 day notice 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 Final Breach/45 Day Appeal

Ms. Christine Sarna discussed the CUVA Final Breach and it was approved.

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

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

8. July 10, 2023 Homestead Approvals

After a brief discussion, the Homestead approvals were approved.

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

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

9. July 10, 2023 Homestead Denials

The Homestead denials 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

10. July 10, 2023 Appeal Waivers and Withdraws

Senior Appraiser Mrs. Jennifer Keyes discussed the Appeal Waivers and Withdraws.

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

11. 2023 Business Audits

The 2023 Business Audits were approved and discussed with Chief Appraiser Mr. Neal Groover.

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

12. Mineral Rights

Chief Appraiser Mr. Neal Groover discussed the Mineral Rights. No vote was required.

**VIII. Staff Report**

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**IX. Adjournment**

The meeting was adjourned at 4:54pm.

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

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**July 20, 2023 9:30 AM**  
**Minutes**

---

**I. Call to Order**

The Special Called Meeting was called to Order at 9:47am.

**II. Invocation**

Chairman Mr. Larry Brad Green gave the invocation.

**III. Staff Present**

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

PRESENT

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

**IV. Agenda Approval**

The Agenda was approved.

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

**V. Executive Session**

The Board of Assessors entered Executive Session at 9:49am.

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

The Board exited Executive Session at 10:41am.

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

The Board of Assessors re-entered Regular Session at 10:42am.

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

**VI. Adjournment**

The Meeting was Adjourned at 10:43am.

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

## ERROR & RELEASE LIST - AUGUST 2023 MEETING

NAME	DATE	PARCEL / PERSKEY IF PP	ACO KEY	REASON	DIGEST YEAR	INITIALS	OLD VALUE	NEW VALUE
MARGETTS STEPHEN JONATHAN	7/6/2023	405-25B	16334	RELEASE 1 FIRE AND 1 SANITATION. PROPERTY WAS SPLIT, ONLY 1 DWELLING ON THIS PARCEL	2022	KW		
CANNON R MICHAEL	7/10/2023	436-63	16338	RELEASE 2023 BILL AND DELETE MH. MH SOLD AND MOVED TO CLAXTON GA	2023	KW	31,637	0
BUSTAMANTE ROSALINDA GONZALEZ	7/10/2023	367-4MH1	16339	RELEASE 2023 BILL AND DELETE MH. MH SOLD AND MOVED TO TOOMBS CO	2023	KW	29,452	0
CHANCE ROBERT LEROY	7/12/2023	394-3	16341	RELEASE 2023 BILL AND DELETE MH. MH SOLD AND MOVED TO CHATHAM CO OCT 2022	2023	KW	3,549	0
BROWN MICHAEL & MICHELLE LYNN	7/12/2023	460B-12A	16340	RELEASE 2023 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2023	KW	166,191	0
BROWN MICHAEL & MICHELLE LYNN	7/12/2023	460B-12A	16342	RELEASE 2021 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2021	KW	151,627	0
ERICE SHERYL	7/12/2023	376C-76	16343	RELEASE 2023 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2023	KW	43,904	0
CHURCH NEW HOPE CHRISTIAN	7/12/2023	347-3	16344	RELEASE 2023 MH BILL. MH IS PART OF THE CHURCH AND SHOULD BE EXEMPT	2023	KW	16,351	0
HUTCHINSON PAMELA DUE	7/17/2023	304A-6	16345	RELEASE BILL AND ADD MH TO REAL PROPERTY DIGEST. MH CANCELLED TO REAL PROPERTY	2022	KW	51,327	0
HUTCHINSON PAMELA DUE	7/17/2023	304A-6	16346	ADD MH VALUE TO PROPERTY WITH TAXES DUE	2022	KW	37,400	88,727
ROBERT K BELL JR INVESTMENTS INC	7/18/2023	381-28	16347	RELEASE 2021 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2021	KW	44,051	0
ZEIGLER RICKY	7/19/2023	397-43	16348	REMOVE HS PUT MH BACK ON PREBILL DIGEST	2023	JK	0	36,256
HOOVER ADRIAN	7/19/2023	304A-39	16349	ADD MH VALUE TO PROPERTY WITH TAXES DUE	2023	JK	0	4,517
SANDERS JACK L	7/24/2023	294-41	16350	RELEASE 2023 BILL AND DELETE MH. MH MOVED TO CHATHAM CO	2023	KW	5,910	0



<b>NAME</b>	<b>DATE</b>	<b>PARCEL / PERSKEY IF PP</b>	<b>ACO KEY</b>	<b>REASON</b>	<b>DIGEST YEAR</b>	<b>INITIALS</b>	<b>OLD VALUE</b>	<b>NEW VALUE</b>
JOHNSON CHARLIE E & SHILO R	7/25/2023	270-20A	16351	RELEASE 2023 BILL. MH CANCELLED TO REAL PROPERTY	2023	KW	41,670	0
VILLEGAS TIMOTHY AND ALEANDRA	7.25.2023	376A-45	16352	ADD S5 HOMESTEAD EXEMPTION	2021	JK	191,795	191,795
VILLEGAS TIMOTHY AND ALEANDRA	7.25.2023	376A-45	16353	ADD S5 HOMESTEAD EXEMPTION	2021	JK	208,470	208,470
WARNOCK JOSHUA M	7/26/2023	13347	16354	HE MOVED TP BULLOCH CO IN 2021 THEY PICKED HIM UP FOR 2022	2022	ERL	17,171	0
CORNWELL MARY	7/26/2023	S131-1	16355	RELEASE 2023 BILL AND DELETE MH. PROPERTY WAS SOLD IN 2022 AND MH WAS TORN DOWN PER OWNER	2023	KW	2,726	0
HAYMANS WILLIAM	7/26/2023	304B-6F	16356	RELEASE BILL AND DELETE MH. DUPLICATE OF KEY #1877	2023	KW	20,609	0
HENDLEY TED	7/26/2023	377-39	16357	RELEASE 2023 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2023	KW	23,031	0
CLEMMONS SHANNON VICTORIA	7/27/2023	235A-55	16359	RELEASE 2023 BILL AND DELETE MH. MH WAS DEMOED IN OCT 2022	2023	KW	1,000	0
KESSLER TRAVIS W & FLEEMAN JOHNATHAN ANDREW	7/28/2023	418-40	16363	RELEASE 2021 MH BILL. MH CANCELLED TO REAL PROPERTY(T-234 FILED)	2021	KW	56,499	0
PASSIO STEPHEN J	7/28/2023	418-40	16364	ADD MH VALUE TO REAL PROPERTY WITH TAXES DUE. MH CANCELLED TO REAL PROPERTY	2021	KW	31,236	87,735
ZEIGLER JAMES ADAM & SARAH MICHELLE	7/28/2023	461-55	16366	RELEASE 2023 BILL AND ADD MH VALUE TO REAL PROPERTY. MH CANCELLED TO REAL PROPERTY	2023	KW	93,235	0
BETRUS PETER	7/28/2023	327A-119	16368	ADDED ONE YEAR SALES FREEZE TO PARCEL	2022	JK	431,794	406,800

<b><u>CONTINUATIONS/NEW OWNERS- AUGUST 7, 2023 BOA MEETING</u></b>							
<b><u>ORIG YR</u></b>	<b><u>TYPE</u></b>	<b><u>PIN</u></b>	<b><u>OWNER</u></b>	<b><u>ACRES</u></b>	<b><u>USE</u></b>	<b><u>NOTES</u></b>	<b><u>REQUEST</u></b>
2023	CUVA	269-48A	LOPER SHANNA M	11.52 CUVA 11.52 TOTAL	61% OPEN 39% TIMBER		APPROVE
2018	CUVA	343-18A	RAMIREZ AMBERLY FALICA	13.01 CUVA 13.01 TOTAL	100% TIMBER		APPROVE

<b>BREACH WITHOUT PENALTY- AUGUST 7, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2023	CUVA	301-40	COLSON WILLIAM H AND SEAN	50.72 CUVA 51.72 TOTAL	22% OPEN 78% TIMBER	WILLIAM H COLSON HAS PASSED. X1 HOMESITE	BREACH WITHOUT PENALTY
2023	CUVA	302-34	COLSON WILLIAM H AND SEAN	19.70 CUVA 19.70 TOTAL	100% TIMBER	WILLIAM H COLSON HAS PASSED	BREACH WITHOUT PENALTY
2017	CUVA	384-11	MORGAN SHIRLEY I	25.80 CUVA 25.80 TOTAL	100% TIMBER	JUDY ANN M RAHN HAS PASSED	BREACH WITHOUT PENALTY
2023	CUVA	331-22	IHB HOLDINGS LIMITED PARTNERSHIP	152.75 CUVA 152.75 TOTAL	9% OPEN 91% TIMBER	7.48 ACRES AND 2.82 ACRES DEEDED TO BOARD OF COMMISSIONERS OF EFFINGHAM	BREACH WITHOUT PENALTY

<b>CUVA NEW APPROVALS- AUGUST 7, 2023 BOA MEETING</b>							
<b><u>ORIG YR</u></b>	<b><u>TYPE</u></b>	<b><u>PIN</u></b>	<b><u>OWNER</u></b>	<b><u>ACRES</u></b>	<b><u>USE</u></b>	<b><u>NOTES</u></b>	<b><u>REQUEST</u></b>
2023	CUVA	354-2	JOHNSON KARL M JR	52.03 CUVA 52.03 TOTAL	100% TIMBER	KARL MARX JOHNSON III SIGNED AS EXECUTOR	APPROVE
2023	CUVA	367-47	ZEIGLER PATSY S AND GILBERT M	9.04 CUVA 10.04 TOTAL	27% OPEN 73% TIMBER	X1 HOMESITE	APPROVE
2023	CUVA	434-1	STRICKLAND THOMAS JR AND TERRI S	239.18 CUVA 239.18 TOTAL	10% OPEN 90% TIMBER		APPROVE
2023	CUVA	350-18	MORGAN CLAYTON P	129.90 CUVA 154.90 TOTAL	4% OPEN 96% TIMBER	OWNER IS ELECTING TO EXCLUDE 23.00 ACRES FOR COMMERCIAL POND. X2 HOMESITE.	APPROVE
2023	CUVA	245-17	CARSWELL NATWAN	12.47 CUVA 12.47 TOTAL	100% TIMBER		APPROVE

<b>BREACH DUE TO AGE- AUGUST 7, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2018	CUVA	408-24	WEDDLE JULIE G & LARRY D	8.55 CUVA 10.55 TOTAL	57% OPEN 43% TIMBER	X2 HOMESITE	BREACH WITHOUT PENALTY DUE TO AGE

<b><u>BREACH- 30 DAY NOTICE- AUGUST 7, 2023 BOA MEETING</u></b>							
<b><u>ORIG YR</u></b>	<b><u>TYPE</u></b>	<b><u>PIN</u></b>	<b><u>OWNER</u></b>	<b><u>ACRES</u></b>	<b><u>USE</u></b>	<b><u>NOTES</u></b>	<b><u>REQUEST</u></b>
2017	CUVA	269-12	PABST STEVEN AND KARAANN	5.33 CUVA 5.33 TOTAL	100% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP	BREACH
2020	CUVA	244-7A	MANKA JAMES W	11.02 CUVA 11.02 TOTAL	22% OPEN 78% TOTAL	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP	BREACH
2020	CUVA	269-39	HOBBS WILLIAM J III	9.00 CUVA 10.00 TOTAL	20% OPEN 80% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP. X1 HOMESITE	BREACH

<b>OWNER REQUESTED REMOVAL- AUGUST 7, 2023 BOA MEETING</b>							
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2021	CUVA	S133-12	YELLOW PINE PROPERTIES LLC AND P-51 PROPERTIES LLC	24.75 CUVA 26.88 TOTAL	100% TIMBER	OWNER HAS REQUESTED TO BREACH COVENANT. LETTER AND RELEASE IN WINGAP DOCUMENTS	BREACH

<b>2023 NOA FOR NEW BUSINESS</b>			
ACCT#	BUSINESS	TYPE OF BUSINESS	VALUE
15995	JBS IMPORTS	MEAT IMPORTER	\$12,305,112.00
15996	A&D FOODS	SEAFOOD DISTRIBUT	\$1,014,210.00



<b>TY 2023 Freeport Exemption Applicant Approvals</b>				
<u>Acct #</u>	<u>Business</u>	<u>Type</u>	<u>Inventory Value</u>	
15996	A&D FOODS	SEAFOOD DISTRIBUTOR	\$673,030	40

# 2024 HOMESTEAD APPROVAL LOG

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
<b>APPROVALS FOR AUGUST MEETING</b>						
415A-13C	28550	ALBANY ANTONIO	S1	2024	KW	QPUBLIC
349A-55	7101	ALLARD GUY & BETH ANN	S4	2024	KW	
330A-5D	5559	ALLEN JAMES LOVINS & KIMBERLI	SC	2024	KW	QPUBLIC
445D-31	30675	ASH DOMINIC NIKKAYSHA	S1	2024	KW	QPUBLIC
436D-29	27933	ATKINS DANIEL G	S1	2024	KW	QPUBLIC
428C-15	15337	BARNES CORY & DIANA	S1	2024	KW	QPUBLIC
R242-12	24197	BIBELHAUSER CHANTEL	S1	2024	DW	
375G-14	9939	BLANKENSHIP BETTE WOODARD	SC	2024	KW	
344A-3	6220	BOYD ROBERT EDWARD	S4	2024	KW	
460B-12A	30135	BROWN MICHAEL & MICHELLE LYNN	S1	2024	KW	QPUBLIC
R246-548	24449	BROWN RAEDELL U & THOMAS L(DECEASED)	S3	2024	KW	
R214-3	23376	BROWN SHERMAN	S4	2024	KW	
376A-63	10076	CAIN BEVERLY A	S4	2024	CS	
270A-19	1344	CAIN JAMES L JR & MARY RAE	S5	2023	KW	
313-30TPO	32246	CARMICKLE DAVID & JUDY	SC	2024	HM	
S103-28	26474	COLE DONNA & WILLIAMSON-TURNER BONNIE	S1	2024	DW	
R247-473	24877	CONNELLY PHILLIP & ASHLEY JOHNSON	S1	2024	KW	QPUBLIC
272-10	1448	CURRY MITCHELL B & JENNIFER	S1	2024	KW	QPUBLIC
363-40	8271	DANT MICHAEL AND BRENDA	S4	2024	JK	APPROVED FOR 2024 DL SUBMITTED FOR HUSBAND

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
355-1A	7881	DIXON JOHN LEWIS SR	S4	2024	KW	
273C-43	1723	DOIRON JOHNNY LYNN & SOFIA	S1	2024	KW	
434A-55	15942	DOUGHTIE CHRISTOPHER ANTHONY II & SIERRA JENNEL	S1	2024	KW	QPUBLIC
347C-71	6719	DUHAMELL ROD	S4	2024	KG	
346B-12	6379	DYAL ALEX JASPER & SHARILLYN KAYE	SC	2024	KW	
348B-19	6965	EDFORT CRAIG & ERICA	SC	2024	KW	
327A-49	5187	FALZONE VINCENT & CATHERINE	SC	2024	HM	
R260-38	25936	FERGUSON LEANNE REVOCABLE TRUST	S1	2023	HM	PROVIDED TRUST PAPERWORK WITH APPEAL
354-26	7814	FERNANDEZ JARED & PATRICIA LEANN	S1	2024	KW	QPUBLIC
G27-31	22423	FLOWERS DUANE & CHADNIKI NICHOLE	S1	2024	KW	
465H-25A	19643	FRAZIER SAMMY L	S5	2024	KW	
471A-37	20615	GIBSON BOBBY F JR & GAY L	S4	2024	KW	
303A-169	3833	GLENNON MICHAEL R & ELIZABETH A	S1	2024	KW	QPUBLIC
446B-18	17298	GOBBLE WILLIAM MICHAEL & CATHY POOLE	S4	2024	KW	
S110A-39	31190	GRANT MARLON MARC	S1	2024	NG	
401B-13B	12659	HALL DESIREE	S1	2024	KW	QPUBLIC
300B-41	3058	HALL LINDA G	SC	2024	KW	
R254-12C	25385	HATCH AMANDA SHEA	S1	2024	KW	QPUBLIC
324-48	4920	HICKMAN JOANNE K	S4	2024	DW	
R244-38	24342	IKE EDWARD P & CORBINA B	S4	2024	DMG	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
348A-14	6830	JACKSON ERIC RYAN	S1	2024	KW	
342-31	6126	JOHNSON ANTHONY BLAKE	S1	2024	JK	
376A-35	10055	JOHNSON KARL MARX III & CATHY S	SC	2024	CS	
428C-379	29346	JOHNSON KATHRYN E	S4	2024	CS	
465H-71A	19747	JONES JESTINA RENEE	S4	2024	KW	
464A-229	19175	JOSI DON A & JOSIE D	S4	2024	KW	
R213-43	23368	JOYNER RONALD W	S4	2024	KW	
416A-245	13940	KARNAYANA SUSHMA & MURTHY TEJU	S1	2024	KW	QPUBLIC
264-5	1071	KENNEDY BEATRICE D	S4	2024	KW	
428C-58	15380	KERR BRIAN J	SC	2024	CS	
G18-16	21954	KIGHT ALBERT JR & RONNITA L	S5	2023	KW	
408-5	27894	KING ETHEL B	S4	2024	CS	
435A-100	16141	KIRK JOHN E & PENELOPE	SC	2024	KW	QPUBLIC
299-46	2859	KOFFROTH WILLIAM S & CYNTHIA(NO LONGER LIVES AT THE PROPERTY)	S1	2024	KW	
R248-26	24952	LAMBERT SHAKYRIA	S1	2024	KW	QPUBLIC
418F-554	31377	LESTINO TREVOR TYLER & RONDA	S5	2024	KW	QPUBLIC
291-5	2200	LIPOVSKY SANDI WYATT & ROBERT PAUL	S5	2024	SB	
304A-44	3952	LUPERCIO OSCAR DELGADO	S1	2024	KW	
441-39	16726	MARTIN EDWARD II	S1	2024	KW	QPUBLIC
R246-555	24456	MCDANIEL WALTER M	S1	2024	DG	
R228-91	23907	MEMBRENO ANTHONY & NAVA ALEANDRA HERNANDEZ	S1	2023	KW	
R260-34	25932	MILLER ABIGAIL MILES & CHRISTIAN A	S1	2024	KW	QPUBLIC

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
367-44A	8627	MOEN MATTHEW C & MELISSA L	S5	2023	CS	
R242-15	24200	MONTGOMERY GLENN & KATHY	SC	2024	KW	
418F-132	14618	MORRELL WILLIAM H & GAIL C	S4	2024	KW	
279B-1	1968	MORRIS MICAH	S1	2024	KW	QPUBLIC
G2-35	21225	MURPHY PAT & BARBARA B	S1	2024	KW	UPDATED APPLICATION FOR 2024 FOR NAME ADDITION
417E-4	14261	OAKLEY JUDY JOLENE	S4	2024	CS	
G21-20	22081	OCHOA VALENTIN AND RIZZA	S1	2024	KW	QPUBLIC
466A-75	20227	PARKER VICTOR RAYMOND JR	S3	2024	KW	
S130-39	30011	PATILLO JESSICA LYNN & KRISTOPHER	S1	2024	SB	
428C-320	15642	PITT MARVIN S JR	S1	2024	KW	QPUBLIC
405-13	12803	RAHN KERRY LANE AND CINDY	S4	2024		
414A-103	31429	RAPELLY LAXMAN AND SWAPNA	S1	2023	CS	PROVIDED UPDATED DL WITH APPEAL- 2023
302-163	3465	RHAMES ERIN LORAE & WEST AARON KEITH	S1	2024	KW	
465H-119C	19886	ROBERSON WILHEMINA S	S1	2024	KW	
R224-16	23588	SANTOS LOPEZ JUAN ELIEZER & SANTIAGO DIAZ KATIA YARIS	S1	2024	KW	
355B-39	7993	SATURDAY JOSHUA	S1	2024	KW	
R209-19	23072	SAYLOR TUCKER W S & BROOKE	S1	2024	KW	QPUBLIC
R247-481	24885	SCOTT BRUCE CORNELL & ANNETTA M	S3	2024	KW	
476D-133	30963	SCOTT DUSTIN LAMAR & LIZETTE	S1	2024	KW	
393-25	11610	SCREEN ROBIN LYNN JR	S1	2024	KW	QPUBLIC

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
352-84	7473	SHAHAL SAMMIE ALLEN	S4	2024	KW	
395A-87	12048	SHAW MATTHEW DAVID & JOLEE	S1	2024	KW	QPUBLIC
302-148	3448	SMITH EDITH & JOYCE ANN & FOREST S	SC	2024	KW	
270-2	1272	SMOAK LISA T & ROBERT	S1	2024	KW	QPUBLIC
369H-25	29138	SPENCE KIMBERLY M	S1	2024	KW	QPUBLIC
336-16A	32189	STONE CAROL & COLBY THOMAS	S1	2024	HM	
352A-42	7518	TOUPIN CHRISTOPHER A & SUZANNE M	S5	2024	KW	
377A-17E	10640	TUTTLE APRIL AMBROSE	S1	2024	KW	QPUBLIC
445C-153	17136	VEARA DENNIS J & DONNA A	SC	2024	KW	QPUBLIC
445C-46	17029	WACHTMAN MARK R & DANIELLE	S1	2024	KW	QPUBLIC
233-17	296	WALLIS MICHAEL AND EMILY	S1	2024	JK	
301-33A	27687	WARREN RONALD & LOWELLA S	S1	2024	KW	WIFE STATES THAT HUSBAND DOES NOT LIVE THERE BUT LIVES AT THE PROPERTY NEXT DOOR. THERE IS NO HOMESTEAD ON THE PROPERTY HE LIVES ON
R223-6	23566	WATERS TIMOTHY(DECEASED) & WENDY L	S4	2024	KW	
327A-122	30247	WILLIAMS EVELYN L & KAILII E	SC	2024	KW	
446B-51	17355	WILLIAMS SARAH	S4	2024	KW	
409A-18	13227	WOODBERRY CAROLYN D & JAMES P	S1	2024	KW	
375G-92	29722	WRIGHT ADAM VERNON & NYESHA	S5	2023	KW	

<u>PARCEL</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>NOTES</u>
374C-26	9517	YEAGLE GAVIN L & BRANDY J	S1	2023	KW	PROVIDED UPDATED DL WITH APPEAL- 2023
G10-2G	30532	YORK JOHN J & SHERRY R	S4	2024	SB	

# 2024 HOMESTEAD DENIAL LOG

PIN	REALKEY	LAST NAME, FIRST NAME	TYPE	YEAR	INITIALS	REASON	STAFF RECOMMENDATION	BOARD DECISION
<b>DENIALS FOR AUGUST 2023 MEETING</b>								
375E/31	9853	BOWSER JEFFREY ALAN & SUSAN A	S1	2024	KW	DUPLICATE APPLICATION	DENY	
465C-20	19504	BURNS CHRISTOPHER KEVIN & MICHELLE	S1	2024	KW	D.L. NOT UPDATED	DENY	
324A-102	4995	DEAN ALLISON HARPER & MARION	S1	2024	KW	D.L. NEED TO BE UPDATED	DENY	
375G-208	29753	DOBRYNSKI MITCHELL & CONSTANCE	S1	2024	CS	NEED WIFE'S D.L.	DENY	
352F-67	7729	DOCALAVICH KIMBERLY K	S1	2024	KW	D.L. NOT UPDATED	DENY	
249-18C	28167	FORTNER AUSTIN & HAILEY	S1	2024	KW	D.L. NOT UPDATED	DENY	
394A-005	11737	FRAYLEY ROBERT C.	S1	2024	EH	DUPLICATE APPLICATION	DENY	
G11-69	21577	GREENLEAF KENNETH & LISA	S1	2024	KW	INSUFFICIENT INCOME INFO TO DETERMINE IF ELIGIBLE FOR S4 AND WE NEED WIFE'S UPDATED D.L.	DENY	
330A-85B	5709	HULL LEVI & SAMANTHA	S1	2024	KW	WAITING FOR WIFE'S D.L.	DENY	
346A-2	6351	KYALL RICHARD A II & TAGGART AMY	S1	2024	KW	D.L. NOT UPDATED AND SPOUSE'S D.L. NOT PROVIDED	DENY	
R246-560	24461	MCCORMICK SONIA M & HOUSEHOLDER CARL G	S1	2024	KW	WAITING FOR CO-OWNER INFO	DENY	
347A-106	6608	MELLING JOHN AS TRUSTEE OF THE MARJORIE MCKEE IRREVOCABLE TRUST	S1	2024	KW	APPLICANT DOES NOT OWN THE PROPERTY	DENY	
300B-83	3099	ORR LUCUS D & ASHLEY N	S1	2024	KW	OWNER STATES THAT HOME NEEDS RENOVATION BEFORE MOVING IN, THEY AR CURRENTLY NOT LIVING THERE AND D.L. NOT UPDATED	DENY	
R274-41	17489	PARKS SHANNON SINGLETARY & JOSHUA	S1	2024	KW	D.L. NOT UPDATED	DENY	
394B-190	31507	PORTER-MACIAS STEPHEN JEREMY & ATILANA	S1	2024	KW	MILITARY, NOT GEORGIA RESIDENTS	DENY	
398D-4	12497	ROGERS AMY & JEREMY B	S1	2024	KW	D.L. NOT UPDATED	DENY	



<u>PIN</u>	<u>REALKEY</u>	<u>LAST NAME, FIRST NAME</u>	<u>TYPE</u>	<u>YEAR</u>	<u>INITIALS</u>	<u>REASON</u>	<u>STAFF RECOMMENDATION</u>	<u>BOARD DECISION</u>
435C-38	16251	SMILEY JOSEPH R & JOYCE W	SC	2024	KW	WAITING FOR INCOME INFO AND HUSBAND'S D.L.	DENY	
348A-128	6944	SUMRALL JACK GLENDON JR AND TAMMY LEE	S4	2023	KG	WAITING FOR TAX RETURN AND WIFE'S DL	DENY	
418F-223	28773	TAYLOR ANTOINETTE NICOLE & WIKEL KEVIN	S1	2024	KW	WAITING FOR MARRIAGE LICENSE	DENY	
476D-119	30949	WHYTE FOSTER VENECIA NATALEE & HORACE	S1	2024	KW	D.L. NOT UPDATED	DENY	
451-24A	32244	WILSON WHITNEY G & JAMES C	S1	2024	KW	MH TITLE IS NOT IN PROPERTY OWNERS NAME	DENY	

## APPEAL WAIVERS AND WITHDRAWS LOG -AUGUST 7, 2023

<u>Appeal #</u>	<u>NAME LAST , FIRST</u>	<u>Parcel OR Realkey</u>	<u>Initials</u>	<u>Original Value</u>	<u>New Value</u>	<u>correction yes or no</u>	<u>Waivered or Withdrawn</u>	<u>CUVA Exemption</u>
2025644	COSLICK JANE M	304-2	JK	\$78,250	\$78,250	N		
2025519	MELSER PAMELA	352f-81	jk	\$198,088	\$198,088	n		
2025328	PINEORA GROUP	293-23	JK	\$32,480	\$32,480	N		
2025497	FORD JASON	369A-71	JK	\$64,371	\$64,371			
2025496	FORD JASON	R210-32	JK	\$35,000	\$35,000			
2025435	FORREST MARY	409-60	HM	\$117,190	\$117,190		Y	
2025436	FORREST MARY	409-59	HM	\$143,665	\$143,665		Y	
2025434	FORREST MARY	429-21	HM	\$225,982	\$225,982		Y	
2025486	GEORGE DICKEY	465-1	JK	\$52,250	\$52,250			
2025487	SAV COMMERCE PROPERTIES LLC	466C-1	JK	\$710,647	\$710,647			
22025488	SAV COMMERCE PROPERTIES LLC	466C-2	JK	\$465,451	\$465,451			
2025489	SAV COMMERCE PROPERTIES LLC	466C-3	JK	\$292,554	\$292,554			
2025552	JOHNSON KATHRYN	428C-379	JK	\$202,403	\$202,403			
2025664	NEWMAN JOHN	340A-9	JK	389,220	389,220			
2025530	FERLAND ROLAND AND LINDA	340A-10	JK	\$209,487	\$209,487			
2025613	NICOLE COMPANIES INC	250-24	JK	\$77,966	\$77,966			
2025524	AH4R PROPERTIES LLC	R246-611	JK	\$334,010	\$334,010		WITHDRAW	
2025670	YARBROUGH PATRICIA	375-7	JK	\$153,558	\$153,558			
2025669	YARBROUGH ROBERT	324-8	JK	\$30,162	\$30,162			
2025716	RODEN RANDALL	398C-3	JK	\$364,502	\$364,502			
2025398	BETRUS PETER	327A-119	JK	\$431,794	\$406,800		Y	
2026606	BURNS JAMES G	PERSKEY-10858	JK	\$27,442	\$27,442		2023 WITHDRAW	
2026886	UNITED GAMING LLC	PERSKEY-15030	HM	35,426	35,426	N	2023 WITHDRAW	
2026887	UNITED GAMING LLC	PERSKEY-15031	HM	\$104,904	\$104,904	N	2023 WITHDRAW	
2025414	HATCHER BRENDA	464A-188	HM	\$380,204	\$380,204	N	Y	

# APPEAL WAIVER FOR CURRENT YEAR

Date: \_\_\_\_\_

Pin: \_\_\_\_\_

Owner: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Appeal Number: \_\_\_\_\_

\_\_\_\_\_

The Effingham County Board of Tax Assessors hereby establishes the \_\_\_\_\_ fair market value for the referenced parcel to be \$\_\_\_\_\_.

Pursuant to this letter agreement, your property valuation appeal has been settled in accordance with Georgia law, including the provisions of O.C.G.A. §48-5-299(c) (oftentimes referred to as the “three-year freeze”). All parties stipulate and agree to the value stated above. Your appeal is therefore resolved based on this unchanged value. All parties acknowledge the provisions of O.C.G.A. 48-5-299(c) control, including the exceptions therein.

I accept the proposed value regarding this parcel.

\_\_\_\_\_

Property Owner/Agent

\_\_\_\_\_

Property Owner/Agent

\_\_\_\_\_

Property Owner/Agent

## Staff Report

August 7th, 2023

- We have just over a 1,000 appeals most are from a few property owners. We are having 2022 BOE hearings starting August 15<sup>th</sup>.
- Personnel: Everyone is doing good.
- Training: Ashleigh is at Basic Accounting workshop this week in Atlanta. Danielle is going to a one-day seminar in Cartersville for personnel property.
- We hope to have the Digest approved in August by DOR.