

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
November 04, 2024 4:00 PM
Minutes

I. Call to Order

The Regular Session Meeting was called to Order at 4:00pm.

II. Invocation

Mrs. Janis Bevill gave the Invocation.

III. Staff Present

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

After a brief discussion, the Agenda was approved with the addition of Mrs. Kathy Johnson's Appeal Waiver for Parcel # R206-24.

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. October 7, 2024, Regular Session Minutes

After a brief discussion, the October 7, 2024, Regular Session Minutes were approved.

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

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

VI. Consent Agenda

1. November 4, 2024, Errors and Releases

The Errors and Releases were approved after a discussion with Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes.

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

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

VII. New Business

1. ABOS

Chief Appraiser Mr. Neal Groover discussed ABOS with the Board of Assessors. The Board approved using the ABOS low value.

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

2. NADA

The NADA values were approved after a discussion.

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

3. 2024 NOA for late return for approval

Mrs. Danielle Geidel discussed the NOA late return. It was approved after the discussion.

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

4. November Audit NOA's for approval

After a discussion with Mrs. Danielle Geidel, the Audit listing was approved.

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

5. Final Breach/45 Day Appeal

The Final Breach for Parcel #427-14B was 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, Mr. Scott Morgan

6. Cuva Breach Without Penalty

The CUVA Breach without penalty for Parcel #299-71 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 Continuations

After a discussion, the CUVA Continuations were approved.

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

8. Cuva- For Board Discussion

The Board discussed the CUVAs that were brought to them with concerns. The Board has decided to amend 320-23TPO Copper Hill Farms to take action and send a 30-day breach letter based on the plat.

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

9. Cuva New Approvals

After a brief discussion the New CUVAs were approved.

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

10. Blue Sky Acres

After a discussion, the Board has voted to send a letter to Blue Sky Acres stating that the exemption is to cover only the 15 acres maximum required by law.

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

11. Faith Equestrian

After a discussion, the Board has voted to send a letter to Faith Equestrian to cease renting the mobile home that is on the exempt property.

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

12. Beginning Ratio Studies for all classes of land for the 2024 digest year.

Senior Appraiser Mrs. Jennifer Keyes discussed the beginning Ratio Studies. After the discussion, they were approved.

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

13. Point Schedule and Increment Schedule change.

Senior Appraiser Mrs. Jennifer Keyes discussed the Residential point schedule and Increment schedule change. The point schedule was approved after the discussion.

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

14. Homestead Approvals November 4, 2024

After a brief discussion, the Homestead approval log was approved.

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

15. Homestead Denials November 4, 2024

After a brief discussion, the Homestead denial log was approved.

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

16. November 4, 2024, Appeal Waivers and Withdrawals

The Appeal Waiver log was approved with the addition of Kathy Johnson, Parcel # R206-24.

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

17. November 4, 2024, Appeal Waiver Denial

After a discussion, the Appeal Denial log was approved.

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

VIII. Staff Report

Chief Appraiser Mr. Neal Groover discussed the staff report.

IX. Adjournment

The meeting was adjourned at 6:05pm.

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