

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
April 06, 2026 4:00 PM
Minutes

I. Call to Order

The April 6, 2026, 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, Ms. Heather McKenzie, and Ms. Christine Sarna are present.

PRESENT

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mr. Scott Morgan

Mrs. Traci Wells

IV. Agenda Approval

The Agenda was approved.

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

Voting Yea: Mrs. Janis Bevill, Mrs. Traci Wells

V. Approval of Minutes

1. March 11, 2026, Regular Session Minutes

After a brief discussion, the March 11, 2026, Regular Session Minutes were approved.

Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.

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

2. March 20, 2026, Workshop Minutes

The March 20, 2026, Workshop Minutes were approved after a brief discussion.

Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.

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

VI. Consent Agenda

1. April 6, 2026, Errors and Releases

After a discussion, the April 6, 2026, Errors and Releases were approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Traci Wells

VII. New Business

1. Cuva 30 Day Breach Notices

Ms. Christine Sarna discussed, with the Board, the CUVA 30 Day Breach Notices. After the discussion, they were approved.

- Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan
2. Cuva New Approvals Under 10 Acres
Ms. Christine Sarna discussed the CUVA Approvals under 10 Acres. After the discussion, the New Approvals under 10 Acres were approved.
Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Traci Wells
 3. Cuva Breaches Without Penalty
The CUVA Breaches without Penalty were approved.
Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill
 4. Cuva & Flpa Continuations
After a brief discussion with Ms. Christine Sarna, the CUVA and FLPA Continuations were approved.
Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan
 5. Cuva Denials
After a brief discussion, the CUVA Denial was approved.
Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan
 6. Flpa New Approvals
The New FLPA Approvals were approved after a brief discussion.
Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill
 7. Cuva Owner Requested Breach
The Owner requested CUVA Breach was approved.
Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan
 8. For Board Discussion
The Board of Assessors discussed the potential CUVA Breaches. Ms. Christine Sarna, and Senior Appraiser explained the issues of why these Parcels could breach. No Action needs to be taken at this time.
 9. Cuva New Approvals
After a brief discussion, the New CUVA Applications were approved.
Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan
 10. April 6, 2026, Homestead Approvals
The April 6, 2026, Homestead Approvals were approved.
Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Traci Wells
 11. April 6, 2026, Homestead Denials

The April 6, 2026, Homestead Denials were approved after a brief discussion.

Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.

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

12. April 6, 2026, Settlement Conference Appeal Waivers

Senior Appraiser Mrs. Jennifer Keyes and Chief Appraiser Mr. Neal Groover discussed the Superior Court Settlement Waivers. After the discussion, the Settlement Waivers were approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

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

13. Subdivision Sales Study.

After a thorough discussion with Senior Appraiser Mrs. Jennifer Keyes, the Subdivision Sales Study has been approved with the removal of the neighborhood factor from Eagles Landing.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.

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

VIII. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

IX. Adjournment

The April 6, 2026, Regular Session Meeting was adjourned at 5:01 pm.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

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