

The Effingham County Board of Tax Assessors Meeting

The Board of Tax Assessors of Effingham County, Georgia, Mr. Larry (Brad) Green, Vice-Chairman, Mrs. Janis Bevill, Mrs. Lisa Mock Hurst, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Wednesday, October 12, 2022 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover, Senior Appraiser IV Jennifer Keyes, Real Property Appraiser III Christine Sarna, Mr. Ronald Clary, and Mrs. Virginia Clary.

CALL TO ORDER:

Vice-Chairman Larry Brad Green called the meeting to order at 04:00 P.M.

INVOCATION:

Mrs. Gussie Nease gave the invocation.

VICE-CHAIRMAN'S NOTE:

Vice Chairman Larry Brad Green wanted to express his gratitude and his deep sorrow for the passing of the Board of Assessors Chairman Mr. Lowell Morgan. Vice Chairman Larry Brad Green wanted to note the excellent service to the Tax Payers of Effingham County and acknowledge his leadership as the Board of Assessors Chairman over the past years.

BOARD MEMBERS PRESENT:

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

AGENDA APPROVAL:

Senior Appraiser IV Jennifer Keyes requested to add additional names to the appeals waivers and withdraws list. The additional list is notated as appeal waivers and releases additions. Senior Appraiser IV Jennifer Keyes requested to add Mr. Ronald Clary and Mrs. Virginia Clary to appearances. Mrs. Janis Bevill made a motion to approve the agenda with the add-on's and changes as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

APPEARANCES:

Mr. Ronald Clary and Mrs. Virginia Clary came in front of the Board of Assessors to ask for consideration on the breach of parcel 367-43.

Mrs. Clary owns parcel 367-43 and in 2020 deeded 5 ac to a family member for the purpose of building a home. The parcel was split into two parcels. Per Official Georgia Code the building process must be started within one year of the date of transfer and owner occupied within two years of the date transferred. The Clary's failed to comply with the code section. Mr. And Mrs. Clary were advised that they had the right to appeal the breach decision to the Board of Equalization and on to Superior Court.

MINUTES:

August 31, 2022 Session Meeting Minutes: The Board was presented the August 31, 2022 Regular Session Meeting Minutes for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the August 31, 2022 Regular Session Meeting Minutes as presented. Mrs. Lisa Mock-Hurst seconded the motion. Vice-Chairman Larry Brad Green abstained from the vote. The motion carried.

CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Errors & Releases and NOD log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

OLD BUSINESS:

None

NEW BUSINESS:

Passing of the Chairman:

Chief Appraiser Neal Groover discussed the procedures in place with the passing of the Board of Assessors Chairman Mr. Lowell Morgan. In the event the chairman passes away the Vice-Chairman will be able to conduct the meetings until a new Chairman can be elected. The board also discussed the process of electing a new chairman. The County Commissioners are in the process of appointing a new Board of Assessor member.

CUVA breach send 30-day notice: The Board was presented a CUVA breach send 30-day notice log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA breach send 30-day notice as presented. Mrs. Lisa Mock-Hurst seconded the motion. Mrs. Janis Bevill abstained from the vote. The motion carried.

CUVA breach without penalty: The Board was presented a CUVA breach without penalty log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA breach without penalty log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA continuations / new owners: The Board was presented a CUVA continuations / new owners log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA continuations / new owners log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA new approvals: The Board was presented a new CUVA log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA new approvals log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Homestead – approvals: The Board was presented a Homestead – approvals log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Homestead – approvals log as presented. Vice-Chairman Larry Brad Green seconded the motion. The motion carried.

Homestead – denials: The Board was presented a Homestead – denials log for approval to deny. After discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead – denials log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Personal Property 3-year audit: The Board was presented a Three-year audit values log for Potter Construction LLC and Ameris Bank. The audits are for tax years 2018, 2019, and 2020. After discussion and review Mrs. Janis Bevill made a motion to accept the new audit values and to send out assessment notices for the tax years of 2018, 2019, and 2020. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Personal Property Desk Audit: The Board was presented desk audits for Meldrim Materials and Leo at the Sanctuary for review. The audits are for the tax year of 2022. After discussion and review Mrs. Janis Bevill made a motion to accept the new desk audit values and to send out assessment notices. Vice-Chairman Larry Brad Green seconded the motion. The motion carried.

Assessment Notices 30- day: The Board was presented a 30-day Real Property assessment notice for Alan Eckles. After discussion and review, Mrs. Gussie Nease made a motion to approve the 30-day Real Property assessment notices as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Updated Exempt Property Application: Chief Appraiser Neal Groover presented the revised exempt property application. After discussion and review Mrs. Janis Bevill made a motion to approve the application with the revisions as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Appeal Waivers & Withdraws: The Board was presented an appeal waivers & withdraws log and an additional add-on log for approval. The board was asked to deny Horton Rentals LLC request do to the wrong fair market value placed on the appeal waiver form. After discussion and review, Mrs. Janis Bevill made a motion to approve the appeal waivers & withdraws as presented with the addition of the add-on log and to deny Horton Rentals LLC. Vice-Chairman Larry Brad Green seconded the motion. The motion carried.

STAFF REPORTS:

Chief Appraiser Neal Groover presented the Board with the monthly staff report for information only. No action was required.

ADJOURNMENT:

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:04 P.M. Vice-Chairman Larry Brad Green seconded the motion. The motion carried.