

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**May 05, 2025 4:00 PM**  
**Minutes**

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**I. Call to Order**

The May 5, 2025, Regular Session Meeting was Called to Order at 4:03pm.

**II. Invocation**

Chairman Larry Brad Green 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

Mrs. Janis Bevill

Mr. Scott Morgan

Mrs. Traci Wells

**ABSENT**

Vice-Chairman Gussie Nease

**IV. Agenda Approval**

After a discussion adding a Motor Vehicle Appeal for Mr. Gurdeep Singh regarding his 2014 Chevrolet Equinox, the Agenda was approved.

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

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

**V. Approval of Minutes**

1. April 7, 2025, Regular Session Minutes

After a brief discussion, the April 7, 2025, Regular Session Minutes were approved.

Motion made by Mrs. Traci Wells, Seconded by Chairman Larry Brad Green.

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

2. April 30, 2025, Workshop Minutes

The April 30, 2025, Workshop Minutes were approved after a brief discussion.

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

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

3. April 30, 2025, Special Called Meeting Minutes

The April 30, 2025, Special Called Meeting Minutes were approved.

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

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

**VI. Consent Agenda**

1. May 5, 2025, Errors and Releases

The May 5, 2025, Errors and Releases were approved after a brief discussion.

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

## **VII. New Business**

### **1. QTP Approvals**

Chief Appraiser Mr. Neal Groover discussed the QTP Approvals. After the discussion, they were approved.

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

### **2. QTP Denials**

The QTP Denials were approved after a brief discussion with Chief Appraiser Mr. Neal Groover.

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

### **3. 2025 Freeport Exemption Application for Approval**

Mrs. Danielle Geidel discussed the 2025 Freeport Exemption Approvals with the Board. After the discussion, the 2025 Freeport Exemptions were approved.

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

### **4. 2025 Late file Freeport Applications Approval for Partial Exemption**

Mrs. Danielle Geidel discussed the late filed Partial Freeport Exemption with the Board of Assessors. It was approved after the discussion.

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

### **5. 2025 Freeport Exemption Application Denials**

The 2025 Freeport Denials were approved after a discussion with Mrs. Danielle Geidel.

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

### **6. Cuva Policy Regarding Proof of Usage for Parcels Under 10 Acres**

Ms. Christine Sarna discussed the CUVA Policy regarding Proof of Usage for parcels under 10 acres. After the discussion, the policy was approved.

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

### **7. Cuva- 30 Day Breach Notices**

The 30-day CUVA Breach notices were approved after a brief discussion.

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

### **8. Cuva Continuations**

After a brief discussion, the CUVA Continuations were approved.

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

### **9. Cuva Breach Without Penalty**

The CUVA Breaches without penalty were approved.

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

10. CUVA New Approvals

The New CUVA Applications were approved after a brief discussion.

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

11. Cuva Subsequently Acquired

The Subsequently acquired CUVA was approved after a brief discussion with Ms. Christine Sarna.

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

12. FLPA New Approvals

The New FLPA Application was approved after a brief discussion.

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

13. Rural Land Productivity Breakout

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the Rural Land Productivity Breakout. After the discussion it was approved.

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

14. Rural Land Study

Senior Appraiser Mrs. Jennifer Keyes discussed the Rural Land Subdivision Study. After a thorough discussion the Study was approved.

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

15. Rural Transitional Schedule

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Rural Land Transitional Schedule was approved.

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

16. Commerical Base Schedule

Chief Appraiser Mr. Neal Groover discussed the Commercial Base Schedule. The Schedule was approved after the discussion.

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

17. Commercial Ratio Study

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Commercial Ratio Study was approved.

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

18. Industrial Sales Study

The Industrial Sales Study was approved after a brief discussion.

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

19. Hasani Henton 2014 Jeep Patriot Appeal

The Board discussed the Motor Vehicle Appeal for Hasani Henton. The Board of Assessors has denied the Appeal and voted to uphold the states value.

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

20. Christina Garrett 2004 Toyota Highlander Appeal

After a discussion, the Board of Assessors has agreed to approve a \$3,000 fair market value for Christina Garrett's 2004 Toyota Highlander.

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

21. Princess Gadsden 2014 Honda Odyssey Appeal

After a discussion regarding Princess Gadsden's 2014 Honda Odyssey, the Board of Assessors has agreed on a fair market value of \$5,500.

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

22. Andrea Davis 2016 Nissan Altima Appeal

After a discussion regarding Andrea Davis' 2016 Nissan Altima, the Board of Assessors has agreed to uphold the States Fair market value of \$5,800.

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

23. Gurdeep Singh 2015 Chevrolet Equinox

The Board of Assessors has agreed to Deny the Appeal, and uphold the states value of \$6,000, for Mr. Singh's 2015 Chevrolet Equinox.

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

24. May 5, 2025, Homestead Approvals

After a discussion with Mrs. Jennifer Keyes regarding the Homestead approvals, the new Homesteads were approved.

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

25. May 5, 2025, Homestead Denials

After a discussion, the Homestead Denials were approved.

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

**VIII. Staff Report**

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**IX. Adjournment**

The May 5, 2025, Regular Session Meeting was adjourned at 5:30pm.

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