

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
November 06, 2023 4:00 PM
Minutes

I. Call to Order

The meeting was called to order at 4:03pm.

II. Invocation

Vice Chairman Mrs. Gussie Nease gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Christine Sarna, Ms. Heather McKenzie, and Mrs. Ashleigh Brown are present. Mr. Scott Morgan arrived at 4:10pm.

PRESENT

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

ABSENT

Mrs. Lisa Lisa Mock-Hurst

IV. Agenda Approval

After discussing the changes to the Agenda, which include the addition of corrections to Parcel numbers G17-6B and 211-1, the Agenda was approved.

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

Voting Yea: Chairman Larry Brad Green

V. Appearances

1. Appearances

Mr. Ashley Arnsdorff attended the Board meeting regarding his Parcels. Mr. Arnsdorff spoke with the Board regarding a Conservation Use Covenant that was removed after his brother's death. The Board has agreed that we need to consult with Mr. Chris Rouse.

VI. Approval of Minutes

1. October 2, 2023 Regular Session Minutes

After a brief discussion, the October 2, 2023 Regular Session Minutes were approved.

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

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

VII. Consent Agenda

1. November 6, 2023 Error and Releases

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Corrections to the Digest were approved with the addition of Corrections to G17-6B and 211-1.

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

VIII. Old Business

1. 2014 Ford Mustang Motor Vehicle Appeal

After a discussion, the board of Assessors has voted to deny this Motor Vehicle Appeal.

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

IX. New Business

1. Cuva Policy- Resurveying Property Under a Conservation Use Covenant

Ms. Christine Sarna and Senior Appraiser Mrs. Jennifer Keyes discussed the new CUVA Policy with the Board. After the discussion the new policy was approved.

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

2. Cuva Breach Without Penalty

After discussing the CUVA breaches without penalty, they were approved.

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

3. Cuva New Approvals

The New CUVA Approvals were approved after a brief discussion.

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

4. Cuva Subsequently Acquired

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

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

5. Cuva Owner Requested Breach

The Owner requested CUVA breach was approved.

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

6. Cuva Continuations

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

7. Cuva 30 Day Breach Notice

After discussing with Ms. Christine Sarna, the 30 day breach notices were approved.

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

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

8. Nada

Chief Appraiser Mr. Neal Groover discussed the NADA values with the board. After discussing, it was approved.

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

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

9. Homsite Table

The Homsite Table was approved, with the expectation to bring these values back at the next meeting.

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

Voting Yea: Chairman Larry Brad Green

Voting Nay: Vice-Chairman Gussie Nease

10. Vehicle Policy

The addition to the County Vehicle use Policy was discussed and approved.

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

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

11. ABOS

Chief Appraiser Mr. Neal Groover discussed the ABOS software with the board. The board approved to use the low value when appraising Marine Personal Property.

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

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

12. Audits

The Business Personal Property Audits were discussed with Mrs. Ashleigh Brown and approved.

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

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

13. November 6, 2023 Homestead Approvals

The Homestead Approvals were approved.

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

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

14. November 6, 2023 Homestead Denials

The Homestead Denials were approved after a brief discussion.

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

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

15. November 6, 2023 Appeal Waiver and Withdraw Log

After a brief discussion, the Appeal Waiver and Withdraws were approved.

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

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

16. 2022 Settlement Conference Log

Chief Appraiser Mr. Neal Groover discussed the 2022 Settlement Conference Log with the board. After the discussion it was approved.

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

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

17. Structure Base Rate Study and Increment Factor Study

Senior Appraiser Mrs. Jennifer Keyes discussed the Structure Base Rate Study and Increment Factor Study with the Board of Assessors. After the discussion, the vote for the Study was tabled.

Motion made by Mr. Scott Morgan, Seconded by Chairman Larry Brad Green.

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

X. Staff Report

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the staff report with the board.

XI. Adjournment

Chairman Mr. Larry Brad Green adjourned this meeting at 6:20pm.

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

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