

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
March 11, 2026 4:00 PM
Minutes

I. Call to Order

The March 11, 2026, Regular Session Meeting was Called to Order at 4:00pm.

II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

III. Staff Present

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

PRESENT

Chairman Larry Brad Green
Vice-Chairman Gussie Nease
Mrs. Janis Bevill
Mrs. Traci Wells

ABSENT

Mr. Scott Morgan

IV. Agenda Approval

After a brief discussion the Agenda was approved.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Traci Wells

V. Appearances

1. Appearances Walton Giles Family Center

The Walton-Giles Family did not appear before the Board of Assessors to discuss the Exempt Property Application.

VI. Approval of Minutes

1. February 9, 2026, Regular Session Minutes

The February 9, 2026, Regular Session Minutes were approved.

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

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

VII. Consent Agenda

1. March 11, 2026, Errors and Releases

The March 11, 2026, Errors and Releases were approved after a discussion with Senior Appraiser Mrs. Jennifer Keyes and Chief Appraiser Mr. Neal Groover. Corrections to the E&R's include Parcel 416-12 changed to 416-12mro, as well as the name corrected to BRP Minerals LLC.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Traci Wells

VIII. Old Business

1. Bring back to the Table, Correction for 352A-61

The Board of Assessors has brought back to the Table, a Correction for Parcel 352A-61.

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

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

2. Tabled Correction for Parcel 352A-61

After a discussion regarding the previously Tabled Correction for parcel 352A-61, it has been approved.

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

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

IX. New Business

1. Walton-Giles Family Center Exempt Property Application

After a discussion, the Exempt Property Application for the Walton-Giles Family Center was denied.

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

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

2. CUVA and FLPA values

The Board of Assessors discussed the CUVA and FLPA values. After the discussion the values were approved.

Motion made by Mrs. Traci Wells, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill

3. CUVA 30 DAY BREACHES

The 30-Day CUVA Breach notices were approved after a brief discussion with Ms. Christine Sarna.

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

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

4. CUVA BREACH WITHOUT PENALTY

The CUVA Breach Without Penalty was approved.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Traci Wells

5. CUVA CONTINUATIONS

The CUVA Continuations were approved after a brief discussion.

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

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

6. CUVA DENIALS

After a discussion with Senior Appraiser Mrs. Jennifer Keyes and Ms. Christine Sarna, the CUVA Denial was approved.

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

Voting Yea: Chairman Larry Brad Green

Voting Abstaining: Vice-Chairman Gussie Nease

7. FLPA NEW APPROVALS

The FLPA new approvals were approved after a brief discussion.

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

8. CUVA NEW APPROVALS

The new Conservation Use Covenants were approved after a discussion.

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

9. March 11, 2026, Homestead Approvals

The March 11, 2026, Homestead Approvals were approved.

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

10. March 11, 2026, Homestead Denials

After a thorough discussion regarding the Homestead Denials, the Denials were approved.

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

11. March 11, 2026, Appeal Waivers

The March 11, 2026, Appeal Waivers were approved after a brief discussion.

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

12. March 11, 2026, Settlement Conference Appeal Waivers

Senior Appraiser Mrs. Jennifer Keyes discussed the Settlement Conference Appeal Waivers with the Board of Assessors. After the discussion, the waivers were approved.

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

13. Savannah Industrial Development LLC aka Omni Trax

Chief Appraiser Mr. Neal Groover discussed the documents regarding Savannah Industrial Development LLC, also known as Omni Trax. After a long and thorough discussion, the Board of Assessors has very reluctantly approved the Settlement Agreement.

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

X. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

XI. Adjournment

The March 11, 2026, Regular Session Meeting was Adjourned at 5:13pm.

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