

**From:** [Chris Rouse](#)  
**To:** [Jennifer Keyes](#)  
**Cc:** [Neal Groover](#)  
**Subject:** EXTERNAL:RE: Tax Payer Assessment Notice Question  
**Date:** Friday, January 13, 2023 2:01:45 PM

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Jennifer,

I agree with your assessment. There is an appeal process provided, and it appears they failed to appeal. People sometimes try to come up with creative legal theories about why they can use some legal process other than an appeal, but those are generally rejected by the courts. Let me know if they come up with anything specific. But as it stands, they've slept on their rights and cannot now complain about it.

-Chris

Christopher L. Rouse

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**rouse+copeland LLC**

602 Montgomery Street | Savannah, GA 31401  
912.807.5000 | 912.335.3440 (fax)

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**From:** Jennifer Keyes <JKeyes@EffinghamCounty.org>  
**Sent:** Friday, January 13, 2023 8:03 AM  
**To:** Chris Rouse <chris.rouse@roco.pro>  
**Cc:** Neal Groover <NGroover@EffinghamCounty.org>  
**Subject:** Tax Payer Assessment Notice Question

Good Morning,

I have a property owner (Pearl Intermodal) that is questioning our valuation. This parcel is in the middle of our industrial hub. It's a 33 ac track. We changed the land from the rural land to the industrial schedule. All surrounding parcels are zoned and valued as industrial. We changed all of the land in this area to industrial due to high sales and use. This parcel was not rezoned when the surrounding parcels were rezoned. The parcel was purchased with 2 other properties. The original purchaser rezoned 2 of the 3 parcels and gave this parcel in a quick clam deed to Pearl Intermodal. There was no money exchange for this 33 ac. Pearl Intermodal stated the land was worthless and it was given to them because of the wetland. The question I have is this parcels zoning was changed in our system from AR-1 to I-1 in error. The property owner is stating since we change the zoning and valued the parcel on the industrial schedule it's an error on our part and we should have to relook at the parcel. We do not feel the revaluing the parcel was in error due to the surrounding like parcels all are on the industrial schedule. This property owner received a 2022 assessment notice to his correct address but failed to file an appeal. We are feeling that since the tax payer did not file an appeal his rights are gone for the 2022 tax year.

When we were sued by We the Taxpayers in 2010 regarding our county wide revaluation the case was finally settled on the bases that the tax payers did not file an appeal and follow the correct chain the law put forth. This is kind of our thinking on this request as well.

We look at zoning but we also look at use, we have other parcel in the county that are zoned industrial but the use of the parcel is agricultural and these parcel are in CUVA.

On a side note I spoke with zoning and they stated the parcel could be rezoned. Zoning also stated they have been getting calls by a potential buyer regarding the zoning status.

We are trying to cover all of our bases with this parcel. We want to make sure we are looking at this correctly.

Thank you,

Jennifer Keyes  
Senior Real Property Appraiser IV  
Effingham County Tax Assessors Office  
901 North Pine Street Suite 106  
Springfield GA 31329  
912-754-2125  
912-754-9506 (fax)  
[Jkeyes@effinghamcounty.org](mailto:jkeyes@effinghamcounty.org)

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