

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
September 08, 2025 4:00 PM
Minutes

I. Call to Order

The September 8, 2025, Regular Session Meeting was Called to Order at 4:03Pm.

II. Invocation

Mr. Scott Morgan gave the Invocation.

III. Staff Present

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

PRESENT

Vice-Chairman Gussie Nease

Mr. Scott Morgan

Mrs. Traci Wells

ABSENT

Chairman Larry Brad Green

Mrs. Janis Bevill

IV. Agenda Approval

The Agenda was approved with the addition of an Appeal Waiver for Ryder Integrated Logistics . Inc., Acct. # 14505. Another addition to the Agenda is an Appeal Waiver for Elbert and Diane Vincent, Parcel # 300-23.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

V. Approval of Minutes

1. June 25, 2025, Special Called Meeting Minutes

After a brief discussion, the June 25, 2025, Special Called Meeting Minutes were approved.

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

Voting Yea: Mr. Scott Morgan

VI. Consent Agenda

1. September 8, 2025, Errors and Releases

The September 8, 2025, Errors and Releases were approved after a discussion.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease

VII. Old Business

1. Bring to the Table, June 2, 2025, Regular Session Minutes

The June 2, 2025, Regular Session Minutes were brought back to the Table.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

2. June 2, 2025, Regular Session Minutes

The June 2, 2025, Regular Session Minutes were approved.

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

Voting Yea: Mr. Scott Morgan

VIII. New Business

1. Cuva 30 Day Breaches

Ms. Christine Sarna discussed the 30-day CUVA Breaches. After the discussion, the Breaches were approved.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

2. Cuva Breach No Penalty

After a brief discussion, the CUVA Breaches without Penalty were approved.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

3. Continuations/New Owners

After a discussion with Ms. Christine Sarna, the CUVA Continuations were approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease

4. Cuva Approvals Under 10 Acres

After a brief explanation from Ms. Christine Sarna, the CUVA under 10 acres was approved.

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

Voting Yea: Mr. Scott Morgan

5. New Cuva Approvals

The New CUVA Approvals were approved.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

6. For Board Discussion

The Board of Assessors discussed the issue with Mr. Wade Floyd's CUVA property. Ms. Christine Sarna explained that this property, although there is a receipt for Timber being planted in February of 2024, does not have 50% Agricultural usage. A field visit was conducted which shows that there are no trees growing at this time. The Board of Assessors requested for Ms. Christine Sarna to contact the owner again to conduct another field visit. No action is required at this time.

7. Owner Requested Breach

The Owner requested Breach was approved after a brief discussion.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

8. Subsequently Acquired

The Subsequently Acquired CUVA's were approved.

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

Voting Yea: Mr. Scott Morgan

9. Cuva Denials

After a brief discussion the CUVA Denials were tabled.

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

Voting Yea: Mr. Scott Morgan

10. Cuva 45 Day Notice/Final Breach

The CUVA, Final Breach was approved after a discussion with Ms. Christine Sarna.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease

11. Exempt Property application for Johnathan Speir

Senior Appraiser Mrs. Jennifer Keyes discussed the Exempt Property Application for Mr. Jonathan Speir. After the discussion the Application was denied due to the lack of paperwork required to prove that the property should be Exempt.

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

Voting Yea: Mr. Scott Morgan

12. EFFINGHAM FAIR ASSOC. EXEMPT PROPERTY APPLICATION

After a discussion with Senior Appraiser Mrs. Jennifer Keyes the Effingham Fair Association Exempt property application was approved.

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

Voting Yea: Mr. Scott Morgan

13. 2017 RAM 1500 VEHICLE APPEAL

After a discussion, the \$2,000 value was approved for Mr. Joseph Barrick's 2017 Ram 1500.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Vice-Chairman Gussie Nease

14. 2018 Chevrolet Silverado vehicle appeal

After a discussion, the Board of assessors approved a value \$19,968 for Mr. David Harvey's 2018 Chevrolet Silverado.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.

Voting Yea: Vice-Chairman Gussie Nease

15. 2021 GMC SIERRA 2500 MOTOR VEHICLE APPEAL

After a discussion, the Board of Assessors has approved a value of \$18,103 for Mr. Jeffery Sapp's 2021 GMC Sierra 2500.

Motion made by Mr. Scott Morgan, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Mrs. Traci Wells

16. 2025-2026 Homestead Denials

After a brief discussion, the Homestead Denials were approved.

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

Voting Yea: Mr. Scott Morgan

17. 2025-2026 Homestead Approvals

The Homestead Approvals were approved after a brief discussion.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mr. Scott Morgan.

Voting Yea: Mrs. Traci Wells

18. September 8, 2025, Appeal Waivers

Senior Appraiser Mrs. Jennifer Keyes discussed the September 8, 2025, Appeal Waivers. After the discussion, the Waivers were approved with the addition of Waivers for Elbert and Diane Vincent, Parcel # 300-23, and a BPP Appeal Waiver for Ryder Integrated Logistics, Inc., Acct. # 14505.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.
Voting Yea: Vice-Chairman Gussie Nease

19. Exempt Property Digest

Chief Appraiser Mr. Neal Groover discussed the Exempt Property Digest. After the discussion, the Exempt Property Digest was approved.

Motion made by Mr. Scott Morgan, Seconded by Vice-Chairman Gussie Nease.
Voting Yea: Mrs. Traci Wells

20. Digest Submission Report

Chief Appraiser Mr. Neal Groover discussed the Digest Submission Report. After the discussion, the Digest Submission Report was approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Traci Wells.
Voting Yea: Mr. Scott Morgan

21. 30 Day Assessment Notice Listing for Real and Personal

Senior Appraiser Mrs. Jennifer Keyes discussed the 30-Day Assessment Notice Listing for Real and Personal Property. After the discussion, it was approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.
Voting Yea: Vice-Chairman Gussie Nease

IX. Staff Report

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

X. Adjournment

The September 8, 2025, Regular Session Meeting was Adjourned at 5:17pm.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Traci Wells.
Voting Yea: Mr. Scott Morgan