

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**July 29, 2024 10:00 AM**  
**Minutes**

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**I. Call to Order**

Vice-Chairman Mrs. Gussie Nease called the Meeting to Order at 10:00am.

**II. Invocation**

Mrs. Janis Bevill 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**

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mrs. Lisa Mock-Hurst

Mr. Scott Morgan

**ABSENT**

Chairman Larry Brad Green

**IV. Agenda Approval**

The Agenda was approved.

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

Voting Yea: Vice-Chairman Gussie Nease

**V. Approval of Minutes**

1. May 29, 2024 Workshop Minutes

After a discussion, the Approval of Minutes were tabled.

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

Voting Yea: Vice-Chairman Gussie Nease

2. May 29, 2024 Special Called Meeting Minutes

After a discussion the Approval of Minutes were tabled.

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

Voting Yea: Vice-Chairman Gussie Nease

**VI. Consent Agenda**

1. Errors and Releases July 29, 2024

After a brief discussion the Errors and Releases were approved.

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

**VII. New Business**

1. QTP NOA

The QTP NOA's were approved after a brief discussion.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

2. 2024 late return NOA's for approval

Mrs. Danielle Geidel discussed the 2024 late return NOA's. After the discussion the Late return NOA's were approved.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

3. Cuva 30 Day Breach Notices

Ms. Christine Sarna discussed the CUVA 30 Day Breach Notices. After the discussion the Notices were approved.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

4. Cuva Continuations New Owners

After a brief discussion the CUVA Continuations were approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

5. Cuva New Approvals

After a discussion with Senior Appraiser Mrs. Jennifer Keyes the New CUVA's were approved.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

6. Cuva New Approvals Under 10 Acres

Ms. Christine Sarna discussed the New Covenants under 10 acres. After the discussion, they were approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

7. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

8. Cuva Denials

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

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

9. Cuva Breach Due to Age

Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the CUVA Breach due to age. After the discussion, the breach due to age was denied. Ms. Sarna will speak with the owner of this property to correct the possible Breach of Covenant.

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

Voting Yea: Mrs. Lisa Mock-Hurst

Voting Abstaining: Vice-Chairman Gussie Nease

10. Cuva Subsequently Acquired

After a discussion the CUVA Subsequently acquired was approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

11. Cuva For Board Discussion

Ms. Christine Sarna and Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the property that was brought for a discussion with the Board of Assessors. No vote is required.

12. Homestead Approvals July 29, 2024

After a brief discussion, the Homestead Approval Log was approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

13. Homestead Denials July 29, 2024

After a brief discussion the Homestead Denials were approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

14. July 29, 2024 Appeal Waiver & Withdraw Log

After a discussion with Senior Appraiser Mrs. Jennifer Keyes the Appeal Waivers and Withdrawals were approved.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

15. Denied Appeal listing

Chief Appraiser Mr. Neal Groover discussed the Denied Appeal Listing. After the discussion, the Listing was approved.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

16. Real and Personal Property 30 Day Assessment Notice Listing.

Senior Appraiser Mrs. Jennifer Keyes discussed the 2024 Assessment Listings. After the discussion the Listing was accepted.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

17. Exempt Property Digest

The Exempt Property Digest was accepted after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

18. Digest Submission Report

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

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

**VIII. Staff Report**

Chief Appraiser Mr. Neal Groover discussed the Staff Report. Next Meeting will be September 9th at 4:00pm.

**IX. Adjournment**

The meeting was adjourned at 10:45am.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst