

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
December 02, 2024 4:00 PM
Minutes

I. Call to Order

The Tax Assessor Regular Session Meeting was called to Order at 4:00pm.

II. Invocation

Vice Chairman Gussie Nease gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Ms. Christine Sarna, and Ms. Heather McKenzie are present.

PRESENT

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mr. Scott Morgan

IV. Agenda Approval

After a brief discussion, the Agenda was approved.

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

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

V. Appearances

1. Appearance Lisa Hurst CUVA

The Board of Assessors discussed the Issues with the CUVA property of Mrs. Lisa Mock-Hurst. After the discussion the Board has voted to approve the Continuation of the CUVA property.

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

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

VI. Approval of Minutes

1. November 4th, 2024, CUVA Workshop Minutes

The November 4th, 2024, CUVA Workshop Minutes were approved.

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

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

2. November 4th, 2024, Regular Session Minutes

The November 4th, 2024, Regular Session meeting minutes were approved.

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

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

VII. Consent Agenda

1. December 2nd, 2024, Errors and Releases

After a discussion, the Errors and Releases were approved.

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

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

VIII. New Business

1. 2024 Public Utility NOA's from DOR

After a brief discussion, the Public Utility Values were approved.

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

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

2. Cuva 30 Day Breach Letters

Ms. Christine Sarna discussed the 30-Day Breach letters. The letters were approved for Parcels 260-23TPO and 301-4TPO. The property of Copper Hill Farm LLC, Parcel #G18-1TPO was previously resolved.

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

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

3. Cuva 45 Day Final Breach

The 45-day Final CUVA Breach was approved after a discussion with Ms. Christine Sarna.

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

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

4. Cuva Breach Without Penalty

The CUVA Breaches without penalty 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

5. Cuva New Approvals

The New CUVA applications were approved after a discussion.

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

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

6. Pre bill Mobile Home Digest for the tax year of 2025

After a thorough discussion the Pre-bill Mobile Home Digest, for Tax Year 2025, was approved.

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

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

7. Motor Vehicle Appeal for Nikolai Gorbunov.

Chief Appraiser Mr. Neal Groover discussed the Motor Vehicle Appeal. After the discussion the Appeal was denied.

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

8. December 2, 2024, Homestead Approvals

After a discussion, the Homestead approval log was approved.

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

9. December 2, 2024, Homestead Denials

After a discussion, the Homestead denial log was approved.

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

10. December 2, 2024, Appeal Waiver and Withdrawals

The Appeal Waiver and release log was approved with the tabling of Parcel #389-7.

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

IX. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

X. Adjournment

Chairman Mr. Larry Brad Green has adjourned the meeting at 5:42pm.

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