

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**February 05, 2024 4:00 PM**  
**Minutes**

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**I. Call to Order**

The 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. Jennnifer Keyes, Mrs. Danielle Geidel, Ms. Christine Sarna, and Ms. Heather McKenzie are present.

**PRESENT**

Chairman Larry Brad Green  
Vice-Chairman Gussie Nease  
Mrs. Janis Bevill  
Mr. Scott Morgan

**ABSENT**

Mrs. Lisa Mock-Hurst

**IV. Agenda Approval**

The Agenda was approved, after a brief discussion regarding adding Parcel # 375A-27 to the Appeal Waivers and Withdrawals log for approval, as well as a Correction to the Digest for Parcel # 399-3D. Parcel # 476D-121 also provided the correct documentation to be approved for the Veterans Exemption.

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

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

**V. Approval of Minutes**

1. January 8, 2024 Regular Session Minutes

After a brief discussion, the January 8, 2024, Regular Session Minutes were approved.

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

Voting Yea: Chairman Larry Brad Green

Voting Abstaining: Mr. Scott Morgan

**VI. Consent Agenda**

1. February 5, 2024 Corrections to the Digest

The February 5, 2024 Corrections to the Digest were discussed and approved by the Board, with the addition of a Correction for Parcel # 399-3D.

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

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

## **VII. Old Business**

### **1. Cuva Previously Tabled**

Ms. Christine Sarna and Senior Appraiser Jennifer Keyes discussed the previously tabled CUVA application. After the thorough discussion, the application was denied due to lack of evidence of agricultural use.

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

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

## **VIII. New Business**

### **1. Exempt Application for Gateway Behavioral Health Services, Parcel number R207-49A**

The Exempt Property application for Gateway Behavioral Health Services was tabled until further information is received from the entity.

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

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

### **2. Business Personal Property Audit**

Mrs. Danielle Geidel discussed the Business Personal Property Audits with the Board. After the discussion, the audits were approved.

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

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

### **3. Cuva Breach 30 Day Notice**

After a brief discussion, the 30-day Breach notices were approved.

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

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

### **4. Cuva Denials**

The CUVA Denials were approved after a brief discussion.

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

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

### **5. Cuva New Approvals**

The New CUVA Approvals were discussed and approved.

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

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

### **6. Cuva Breach Without Penalty**

After a discussion with Ms. Christine Sarna, the CUVA Breaches Without Penalty were approved.

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

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

### **7. Flpa New Approvals**

The New FLPA Approvals were approved.

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

8. Cuva Breach Due to Age

The CUVA Breach Due to Age was approved, after a brief discussion.

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

9. Cuva Continuations/New Owners

The CUVA Continuations were approved.

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

10. Cuva Policy Regarding Approvals Under 10 Acres

After a discussion with Chief Appraiser Mr. Neal Groover, the CUVA Policy regarding approvals under 10 acres was tabled a scheduled CUVA Workshop.

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

11. February 5, 2023 Appeal Waivers and Withdraws

The Appeal Waivers and Releases, the addition of an Appeal Waiver for Parcel # 375A-27 were approved after a brief discussion.

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

12. February 5, 2024 Homestead Approvals

The February 5, 2024, Homestead Approvals were approved, after discussing the addition of a Veterans Exemption for Parcel # 476D-121.

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

13. February 5, 2024 Homestead Denials

The February 5, 2024, Homestead Denials were approved after a brief discussion.

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 with the Board of Assessors.

**X. Adjournment**

Chairman Mr. Larry Brad Green adjourned the meeting at 4:54pm.

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