

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**January 06, 2025 4:00 PM**  
**Minutes**

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**I. Call to Order**

The Regular Session Meeting was Called to Order at 4:06pm.

**II. Elections**

1. Vote for Chairman for the Board of Assessors

The Board of Assessors has elected Mr. Larry Brad Green to serve as Chairman of the Board of Assessors.

2. Vote for Vice-Chairman for the Board of Assessors

The Board of Assessors has voted for Mrs. Gussie Nease to serve as Vice-Chairman of the Board of Assessors.

3. Vote for Secretary for the Board of Assessors

The Board of Assessors has elected Ms. Heather McKenzie to serve as Secretary for the Board of Assessors.

**III. Staff Present**

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Christine Sarna, Mr. Loy Mitcham, 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 Chairman Larry Brad Green, Seconded by Mrs. Janis Bevill.

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

**V. Appearances**

1. Craig Johnson CUVA

Mr. Craig Johnson discussed his CUVA Breach with the Board of Assessors. The Board of Assessors could not take any action on this issue.

**VI. Approval of Minutes**

1. December 2, 2024, Regular Session Minutes

The December 2, 2024, Regular Session Minutes were approved.

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

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

## **VII. Old Business**

### **1. Appeal Waiver for Kildare Land Company LLC**

Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the Appeal Waiver for Kildare Land Company, LLC. After the discussion, the waiver was approved.

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

### **2. CUVA PREVIOUSLY TABLED**

Ms. Christine Sarna discussed the CUVA that was previously tabled. After the discussion, the New CUVA application was approved.

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

### **3. CUVA Schedule E and F**

Chief Appraiser Mr. Neal Groover discussed the CUVA Schedule E and F. Attorney Mr. Chris Rouse gave the Board his Opinion, via email, on filing a Schedule E and F. After the discussion, the Board would like to adopt the Schedule E and F Policy to prove agricultural use for 10 Acres or less. No action required.

## **VIII. Consent Agenda**

### **1. January 6, 2025, 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: Mr. Scott Morgan  
Voting Abstaining: Vice-Chairman Gussie Nease

## **IX. New Business**

### **1. January Audit NOA's for approval**

Mr. Loy Mitcham discussed the January Audit NOA's. After the discussion, the Audits 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 Notices**

The Board has agreed to table parcels 283-30A, 209-1, 209-1A, 209-1B, 209-1C, and 209-1D at the direction of Vice-Chairman Gussie Nease. The 30-day CUVA breach notices were approved with the exception of the parcels referenced above.

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

### **3. CUVA CONTINUATIONS/NEW OWNERS**

The CUVA Continuations were approved.

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

4. CUYA NEW APPROVALS

After a brief discussion, the New CUYA Approvals were approved.

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

5. CUYA OWNER REQUESTED BREACH

The owner requested CUYA Breaches were approved after a brief discussion with Ms. Christine Sarna.

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

6. CUYA BREACH WITHOUT PENALTY

After a brief discussion, the CUYA Breach without penalty was approved.

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

7. CUYA BREACH DUE TO AGE

After a discussion with Ms. Christine Sarna, the CUYA Breach due to age was approved.

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

8. CUYA Denials

The CUYA Denial was denied after a discussion with Ms. Christine Sarna. The Board has recommended to approve the CUYA application.

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

9. Homestead State Update Amount

The updated Social Security amount for Homestead was approved.

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

10. State Homestead Update Veteran Exemption Amount

The updated Veteran Exemption amount was approved after a brief discussion.

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

11. State Local Homestead Exemption Policy and Procedure.

Senior Appraiser Mrs. Jennifer Keyes discussed the Homestead Exemption Policy and Procedure. After the discussion the Board has adopted the Policy and Procedure.

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

12. Policy for Homestead Exemptions

Senior Appraiser discussed the local Policy for Homestead Exemption. After the discussion the Policy was approved.

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

13. January 6, 2025, Appeal Waiver Approvals

The Appeal Waivers were approved after a brief discussion.

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

14. January 6, 2025, Appeal Waiver Denial

After a brief discussion, the Appeal Waiver denial was approved.

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

15. January 6, 2025, Homestead Approval Log

The January 6th, 2025, Homestead approvals were approved.

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

16. January 6, 2025, Homestead Denial Log

After a brief discussion, the homestead denials were approved.

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

17. Rural Land Schedule Small Acre

Neal Groover discussed the Rural Land Schedule. This item has been tabled.

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

18. Beginning Ratio Studies for the tax year of 2025

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Beginning Ratio Studies were approved.

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

**X. Staff Report**

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**XI. Adjournment**

The meeting was adjourned at 6:01pm.

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

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