

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
September 09, 2024 4:00 PM
Minutes

I. Call to Order

The meeting was called to Order at 4:06.

II. Invocation

Mrs. Janis Bevill gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Heather McKenzie, Ms. Christine Sarna, and Mr. Loy Mitcham 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

After a discussion, the Agenda was approved with the addition of a Correction, for Excel Inc, Account #: 16742, to the Errors and Releases.

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

Voting Yea: Vice-Chairman Gussie Nease

V. Approval of Minutes

1. July 29, 2024 Special Called Meeting Minutes

The July 29, 2024, Special Called Meeting Minutes were approved after a brief discussion.

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

Voting Yea: Vice-Chairman Gussie Nease

VI. Consent Agenda

1. September Errors and Releases

After a discussion adding a Correction for Account #: 16742, the Errors and Releases were approved.

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

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

VII. Old Business

1. May 29, 2024 Workshop Minutes

After a brief discussion the May 29, 2024, workshop minutes were approved

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

Voting Yea: Mrs. Lisa Mock-Hurst

Voting Abstaining: Vice-Chairman Gussie Nease

2. May 29, 2024 Special Called Meeting Minutes

The May 29, 2024, Special Called Meeting Minutes were approved.

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

Voting Yea: Mrs. Lisa Mock-Hurst

Voting Abstaining: Vice-Chairman Gussie Nease

VIII. New Business

1. Audit list for approval

Chief Appraiser Mr. Neal Groover discussed the Audit list for approval. After the discussion, the Audits were approved, with the removal of Largesse Boutique and Darrell Carter Construction.

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

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

2. Cuva 30 Day Breach

Ms. Christine Sarna discussed the 30 Day Breach notices for CUVA. The 30-day Notices were approved after the discussion.

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

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

3. Cuva Breach Due to Age

After a brief discussion with Ms. Christine Sarna, the Breaches Due to Age were approved.

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

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

4. Cuva Continuations

The CUVA Continuations were approved.

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

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

5. Cuva Breach Without Penalty

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

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

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

6. Cuva Owner Requested Breach

The Owner Requested Breach was approved after a discussion.

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

7. Cuva New Approvals

The New CUVA was approved, 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

8. Cuva Final Breach/45 Day Appeal

Ms. Christine Sarna discussed the Final CUVA Breach. After the discussion, it was approved.

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

9. Kingdom Life Ministries Exempt Property Application

The Kingdom Life Ministries Exempt Property Application was approved for TY 2024 after a discussion with Senior Appraiser Mrs. Jennifer Keyes.

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

10. 672 Ministries Inc Exempt Property Application

Mrs. Jennifer Keyes discussed the 672 Ministries Inc Exempt Property Application. After the discussion, the Application was approved.

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

11. Exempt Property Digest

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the Exempt Property Digest. After the discussion the Digest was approved with the removal of 327A-1J.

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

12. September Appeal Waiver and Withdrawals

After a brief discussion the Appeal Waiver log was approved.

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

13. September Homestead Approvals

The new Homesteads were approved after a discussion.

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

14. September Homestead Denials

The Homestead Denials were approved 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

15. DOAA Sales Study Audit

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the DOAA Sales Study Audit. No vote was needed.

16. DOAA Results Corrected

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the DOAA Corrected Results. No vote was needed.

IX. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

X. Adjournment

The meeting was adjourned at 5:13.

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

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