

BREACH- 30 DAY NOTICE- OCTOBER 7TH, 2024 BOA MEETING

ORIG YR	TYPE	PIN	OWNER	ACRES	USE	NOTES	REQUEST
2021	CUVA	315-40C	LUKER GARY BRIAN AND JAMIE LEE	10.00 CUVA 11.00 TOTAL	62% OPEN 38% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP	BREACH
2019	CUVA	264-4	BENNETT RONALD BRETT AND WILBANKS DETRA HARDIN AND BOYD LAURICE U	152.73 CUVA 152.73 TOTAL	29% OPEN 71% TIMBER	DID NOT CONTINUE COVENANT UPON TRANSFER OF OWNERSHIP	BREACH
2019	CUVA	387-1	CARLSON JAMES M	12.34 CUVA 14.34 TOTAL	100% TIMBER	PARCEL HAS BEEN DIVIDED INTO 12.07 ACRES, 1.27 ACRES, 1.23 ACRES, 1.35 ACRES WITH A MOBILE HOME ADDED ONTO EACH PROPERTY. ALL SUBPARCELS AND MOBILE HOMES ARE STILL IN MR. CARLSON'S NAME. UNCERTAIN IF MHS ARE BEING RENTED. PLEASE SEE ATTACHED 2022 MINUTES AND 30 DAY LOG	BREACH

The Effingham County Board of Tax Assessors Meeting

The Board of Tax Assessors of Effingham County, Georgia, Mr. Lowell Morgan, Chairman, Mr. Larry (Brad) Green, Vice-Chairman, Mrs. Janis Bevill, Mrs. Lisa Mock Hurst, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Wednesday, August 31, 2022 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover and Senior Appraiser IV Jennifer Keyes

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 04:04 P.M.

INVOCATION:

Mrs. Gussie Nease gave the invocation.

BOARD MEMBERS PRESENT:

Chairman Lowell Morgan, Mrs. Janis Bevill, Mrs. Lisa Mock-Hurst, and Mrs. Gussie Nease.

AGENDA APPROVAL:

Senior Appraiser IV Jennifer Keyes requested personal property account 11700 Jacob Lang and personal property account 1361 Marty Edwards to be added to the Error and Release log. Senior Appraiser IV Jennifer Keyes also requested Skeeter Hill Farms LLC parcel 252-25B CUVA request be removed from the denial list and added to the approval list. Mrs. Janis Bevill made a motion to approve the agenda with the add-on's and changes as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

APPEARANCES:

None

MINUTES:

July 18, 2022 Regular Session Meeting Minutes: The Board was present the July 18, 2022 Regular Session Meeting Minutes for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the July 18, 2022 Regular Session Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. Mrs. Lisa Mock-Hurst abstained from the vote. The motion carried.

CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval plus add-ons. After discussion and review, Mrs. Janis Bevill made a motion to approve the Errors & Releases and NOD log as presented with the additions of Jacob Lang account number 11700 and Marty Edwards account number 1361. Mrs. Gussie Nease seconded the motion. The motion carried.

OLD BUSINESS:

None

NEW BUSINESS:

CUVA breach send 30-day notice: The Board was presented a CUVA breach send 30-day notice log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA breach send 30-day notice as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA breach without penalty: The Board was presented a CUVA breach without penalty log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA breach without penalty log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

CUVA continuations / new owners: The Board was presented a CUVA continuations / new owners log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA continuations / new owners log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

CUVA denials: The Board was presented the CUVA denials log with the removal of Skeeter Hill Farms LLC parcel number 252-25B for approval to deny the applications. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA denial log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA new approvals: The Board was presented the CUVA new approvals log with the addition of Skeeter Hill Farms LLC parcel number 252-25B for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA new approvals log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA owner requested breach: The Board was presented a CUVA owner requested breach log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA owner requested breach log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

CUVA under 10 acres: The Board was presented a CUVA under 10 acres' log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA under 10 acres' log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

CUVA Newly Acquired: The Board was presented a CUVA newly acquired log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA newly acquired log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

Homestead – approvals: The Board was presented a Homestead – approvals log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Homestead – approvals log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Homestead – denials: The Board was presented a Homestead – denials log for approval to deny. After discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead – denials log as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Assessment Notices 30- day Real and Personal Property digest year 2022: The Board was presented the 30-day Real and Personal property assessment notices. After discussion and review, Mrs. Janis Bevill made a motion to approve the 30-day Real and Personal Property assessment notices as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Assessment Notices Revised QTP for digest years 2020 and 2021: The Board was presented with a list of 2020 revised QTP Assessment Notices for Burns Brother Special parcel number 414-6, J & W Land Holdings LLC parcel numbers 431-1, R217-8, and R219-2. The Board was presented with a list of 2021 revised QTP Assessment Notices for J & W Land Holdings LLC parcel numbers R217-8 and R219-2. After discussion and review, Mrs. Janis Bevill made a motion to approve the QTP 2020 and 2021 revised assessment notices as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Assessment Notice Revised for Public Utility Georgia Central digest year 2021: The Board was presented with a revised assessment notice for Public Utility Georgia Central. After discussion and review, Mrs. Gussie Nease made a motion to approve the 2021 revised assessment notices as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Exempt Property Application for Habitat for Humanity: The Board was presented with an exempt property application for Habitat for Humanity parcel 391B-38 for 2022 tax digest year. After discussion and review Mrs. Gussie Nease made a motion to approve the application as presented. Mrs. Janis Bevill seconded the motion. Mrs. Lisa Mock- Hurst abstained. The motion carried.

Exempt Property Application for Rincon Baptist Temple INC. The Board was presented with an exempt property application for Rincon Baptist Temple INC. Parcel R209-17B for the 2022 tax digest year. After discussion and review Mrs. Gussie Nease made a motion to approve the application as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Department of Audits Ratio: The Department of Audits Ratio was presented to the Board of information only. No action required.

Personal Property 3-year audit: The Board was presented a Three-year audit values for Triplett Clearing. The audit was for tax years 2018, 2019, and 2020. After discussion and review Mrs. Janis Bevill made a motion to accept the new audit values and to send out assessment notices for the tax years of 2018, 2019, and 2020. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Digest Submission Report: The Board was presented the 2022 Digest Submission Reports. After discussion and review, Mrs. Janis Bevill made a motion to approve the Digest Submission Report as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

2022 Memo for Revaluation: The Board was presented the 2022 Memo for Revaluation for the 2022 digest year. After discussion and review, Mrs. Janis Bevill made a motion to approve the 2022 Memo for Revaluation as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

Attendance Policy Personal Leave: The Board was presented with an updated Attendance Policy on Personal Leave. After discussion and review Mrs. Gussie Nease made a motion to approve the policy as presented. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

STAFF REPORTS:

Chief Appraiser Neal Groover presented the Board with the monthly staff report for information only. No action was required.

ADJOURNMENT:

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:07 P.M. Mrs. Lisa Mock-Hurst seconded the motion. The motion carried.

BREACH- 30 DAY NOTICE - AUGUST 31, 2022 BOA MEETING								
<u>ORIG YR</u>	<u>TYPE</u>	<u>PIN</u>	<u>REALKEY</u>	<u>OWNER</u>	<u>ACRES</u>	<u>USE</u>	<u>NOTES</u>	<u>REQUEST</u>
2013	CUVA	367-43	8625	HINELY CHRISTOPHER S AND CLARY	69.19 CUVA 75.19 TOTAL	50% OPEN 50% TIMBER	DEEDED 5.00 ACRES TO SON-IN-LAW RONALD UPTON CLARY FOR PURPOSES OF BUILDING A RESIDENCE 10/09/2020. PROCESS HAS NOT BEEN STARTED	BREACH
2019	CUVA	387-1	11178	CARLSON JAMES M	12.34 CUVA 14.34 TOTAL	100% TIMBER	PARCEL HAS BEEN DIVIDED INTO 12.07 ACRES, 1.27 ACRES, 1.23 ACRES, 1.35 ACRES WITH A MOBILE HOME ON EACH PROPERTY	BREACH