

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**October 07, 2024 4:00 PM**  
**Minutes**

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**I. Call to Order**

The Board of Tax Assessor's Regular Session Meeting was called to Order at 4:04pm.

**II. Invocation**

Chairman Mr. Larry Brad Green gave the Invocation.

**III. Staff Present**

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer 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**

After a brief discussion, the Agenda was approved with the addition of CUVA breaches without penalty for Mr. Jack Ramsey Sr. Parcel # 272-32 and 393-7.

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

Voting Yea: Vice-Chairman Gussie Nease

**V. Approval of Minutes**

1. September 9th, 2024, Regular Session Minutes

After a brief discussion, the September 9, 2024, Minutes were approved.

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

Voting Yea: Mr. Scott Morgan

Voting Abstaining: Chairman Larry Brad Green

**VI. Consent Agenda**

1. October 7, 2024, Errors and Releases

The October 7, 2024, Errors and releases were approved after a discussion.

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

Voting Yea: Chairman Larry Brad Green

**VII. New Business**

1. Cuva Subsequently Acquired

After a brief discussion with Ms. Christine Sarna, the CUVA Subsequently Acquired was approved.

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

2. Cuva Owner Requested Breach

Ms. Christine Sarna discussed the CUVA Owner Requested Breach. After the discussion, the breach was approved.

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

3. Cuva Continuations

After a discussion, LED Properties of GA LLC CUVA Continuation, parcel # 378-21C, was tabled due to needing more information.

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

The CUVA Continuations were approved without Parcel 378-21C.

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

4. Cuva Breach Without Penalty

The breaches without penalty were approved with the addition of Mr. Jack Ramsey Sr's parcels 272-32 and 393-7.

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

5. Cuva 30 Day Breach

Ms. Christine Sarna discussed the 30-Day CUVA breaches. After the discussion, they were approved.

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

6. Cuva New Approvals

After a brief discussion, the New CUVA's were approved.

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

7. Superior Court Settlement Agreement for Richard Culbreth R209-4

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the Superior Court Settlement Agreement. After the discussion, it was approved.

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

8. October 7, 2024, Homestead Approvals

The new Homesteads were approved.

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

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

9. October 7, 2024, Homestead Denials

The 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

10. October 7, 2024, Appeal Waivers

Senior Appraiser Mrs. Jennifer Keyes discussed the Appeal Waiver log. After the discussion, the waivers were approved.

Motion made by Chairman Larry Brad Green, Seconded by Vice-Chairman Gussie Nease.

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan

**VIII. Staff Report**

Chief Appraiser Mr. Neal Groover and Mrs. Jennifer Keyes discussed the Staff Report.

**IX. Adjournment**

The Board of Assessors Regular Session Meeting was adjourned at 5:05pm.