

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**April 08, 2024 4:00 PM**  
**Minutes**

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**I. Call to Order**

The meeting was called to Order at 4:02pm.

**II. Invocation**

Chairman Mr. Larry Brad Green gave the Invocation.

**III. Staff Present**

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

**PRESENT**

Chairman Larry Brad Green  
Vice-Chairman Gussie Nease  
Mrs. Janis Bevill  
Mrs. Lisa Mock-Hurst

**ABSENT**

Mr. Scott Morgan

**IV. Agenda Approval**

After a brief discussion, the Agenda was approved.

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

**V. Approval of Minutes**

1. March 4, 2024 Regular Session Minutes

After a brief discussion the March 4, 2024, Minutes were approved.

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

**VI. Consent Agenda**

1. April 8, 2024, Errors and Releases

The April 8, 2024, Errors and Releases were approved after a brief discussion.

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

**VII. New Business**

1. Cuva 30 Day Breach Notices

After a discussion with Ms. Sarna, the 30 Day Breach Notice was approved.

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

2. Cuva Continuations/ New Owners

After a brief discussion, the CUVA Continuations were approved.

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

3. Cuva New Approvals

The April 8, 2024, New CUVA Applications were approved.

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

4. Flpa New Approvals

After a discussion, the April 8, 2024, New FLPA Applications were approved.

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

5. Cuva Approvals Under Ten Acres

Ms. Christine Sarna discussed the CUVA Application Under 10 Acres. After the discussion it was approved.

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

6. Subsequently Acquired Approvals

Ms. Sarna discussed the Subsequently Acquired CUVA and FLPA Approvals. After the discussion, they were approved.

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

7. Cuva For Board Discussion

Parcel # 430-35 was discussed regarding the splitting of the Parcel and a possible breach of the Covenant.

8. Cuva Final Breach/ 45 Day Appeal

The Final Breach of parcel # 409-34 was approved after a discussion.

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

9. Cuva Breach Due to Age

The CUVA breaches due to age were approved.

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

10. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved after a discussion.

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

11. Cuva Denials

The CUVA Denial was discussed, and the denial was approved.

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

12. Timber Harvest Values 2024

The Timber Harvest Values were approved.

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

13. New Beginnings Church request for exempt property for previous years.

After a thorough discussion, the Application to approve previous years for exempt status on parcel # 370-11 was approved for 2021, 2022, and 2023.

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

14. First Union Missionary Baptist Church Exempt Property Application

The exempt property application for First Union Missionary Baptist Church was approved.

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

15. April 8, 2024, Homestead Approvals

The April 8, 2024, Homestead Approvals were approved after a brief discussion.

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

16. April 8, 2024, Homestead Denials

The April 8, 2024, Homestead Denials were approved.

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

17. 2023 Appeal Waivers and Withdraws

After a discussion with Chief Appraiser Mr. Neal Groover and Mrs. Jennifer Keyes, the Appeal Waiver and Releases were approved.

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

18. Windfield 352-58 paperwork

The Windfield Paperwork for Parcel # 352-58 was discussed with the Appeal Waiver log.

**VIII. Staff Report**

1. Staff report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**IX. Adjournment**

The meeting was adjourned at 5:31pm.

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

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