

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**February 09, 2026 4:00 PM**  
**Minutes**

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**I. Call to Order**

The February 9, 2026, Regular Session Meeting was Called to Order at 4:00pm.

**II. Invocation**

Chairman Mr. Larry Brad Green gave the Invocation.

**III. Staff Present**

Chief Appraiser Mr. Neal Groover, Ms. Christine Sarna, and Ms. Heather McKenzie are present.

PRESENT

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mr. Scott Morgan

Mrs. Traci Wells

**IV. Agenda Approval**

The Agenda was approved after a brief discussion.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease

**V. Approval of Minutes**

1. January 12, 2026, Regular Session Minutes

The January 12, 2026, Regular Session Minutes were approved.

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

Voting Yea: Mrs. Janis Bevill, Mrs. Traci Wells

**VI. Consent Agenda**

1. February 9, 2026, Errors and Releases

The Errors and Releases were approved with the exception of Parcel 352A-61. The Board of Assessors has asked for further explanation, therefore tabling the correction for the aforementioned parcel.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Traci Wells

**VII. New Business**

1. Request to appeal BOE decision to Superior Court

After a thorough discussion with Chief Appraiser Mr. Neal Groover, the Board of Assessors has approved the staffs request to appeal the BOE decision, for all Chatham Water appeals, to Superior court.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Traci Wells.

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

2. Cuva 30 Day Breach

After a discussion with Ms. Christine Sarna, the 30-day CUVA Breach Notices were approved.

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

3. Cuva Breach Without Penalty

The CUVA Breach without penalty was approved after a discussion.

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

4. Cuva Cell Tower

The Cell Tower CUVA breach was approved after a brief discussion.

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

5. Cuva New Owners/Continuations

The CUVA Continuation was approved.

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

6. Cuva New Owners

The New CUVA's were approved after a discussion with Ms. Christine Sarna.

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

7. Cuva Breach Due to Age

The CUVA breach due to age was approved after a brief discussion.

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

8. February 9, 2026, Homestead Approvals

After a brief discussion, the Homestead Approval Log was approved.

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

9. February 9, 2026, Homestead Denials

The February 9, 2026, Homestead Denials were approved.

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

10. February 9, 2026, Appeal Waiver & Withdraws

The February 9, 2026, Appeal Waivers were approved after a discussion.

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

11. Consumer Pricing Index Summary

Chief Appraiser Mr. Neal Groover discussed the Consumer Pricing Index Summary with the Board. After the discussion, it was approved.

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

**VIII. Staff Report**

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**IX. Adjournment**

The February 9, 2026, Regular Session Meeting was adjourned at 4:57pm.

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