

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
September 11, 2023 4:00 PM
Minutes

I. Call to Order

The meeting was called to Order at 4:03pm.

II. Invocation

Mr. Scott Morgan 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. Mrs. Lisa Mock-Hurst came in at 4:20pm.

PRESENT

Vice-Chairman Gussie Nease
Mrs. Janis Bevill
Mrs. Lisa Mock-Hurst
Mr. Scott Morgan

ABSENT

Chairman Larry Brad Green

IV. Agenda Approval

Ms. Christine Sarna made some changes to the Agenda which were discussed and approved by the Board.

Changes Include removing 301-40 and 302-34 from CUVA Denials as well as removing 244-7A from the final CUVA Breach/45Day Appeal.

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

V. Appearances

1. Mr. Slater would like to discuss assessment of boats.

Mr. Slater discussed the Appraisal of his boats with the Board. He does not agree with the Value of boats. Chief Appraiser Mr. Neal Groover thoroughly discussed the process we use to value boats.

VI. Approval of Minutes

1. August 7, 2023 Regular Session Minutes

After a brief discussion, the August 7, 2023 Minutes were approved.

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

VII. Consent Agenda

1. September 11, 2023 Errors and Releases.

After a discussion, the Corrections were approved. Mrs. Danielle Geidel discussed the correction for Shiloh Farm.

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

2. September 11, 2023 Errors and Releases

The second set of Corrections were approved. No need for a vote. These Corrections were included in the previous motion.

VIII. New Business

1. September 2023 Audit Notices

Chief Appraiser Mr. Neal Groover and Mrs. Danielle Geidel discussed the September Audit Notices.

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

2. Cuva Breach Without Penalty

The CUVA Breach's without penalty were discussed and approved.

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

3. Cuva Continuations

After discussing briefly, 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

4. Cuva 30 Day Breach

The CUVA 30 day Breach was approved.

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

5. Cuva Denials

Ms. Christine Sarna thoroughly discussed the CUVA Denial. The denial was approved. This motion does not include the denial of 301-40 and 302-34, as discussed previously.

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

6. Cuva Final Breach/45 Day Appeal

This was removed due to the Ms. Christine Sarna speaking with the property owner. The correction was discussed during the Agenda Approval. No need for a vote.

7. Cuva Property For Board Discussion

The properties were thoroughly discussed with Ms. Christine Sarna. After the discussion, the board has decided that they need more information to conclude if the issues at hand would

constitute a breach of covenant. The Board would like our office to speak with zoning regarding Mr. Hobb's property. No vote is needed.

8. Cuva New Approvals

After a brief discussion, the CUVA New Approvals were approved.

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

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

9. Exempt Property Application for Faith Bible Baptist Church. Parcel number 354-41. This exemption is for the tax year of 2024.

Senior Appraiser Mrs. Jennifer Keyes discussed the Exempt Property Application. The application was approved.

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

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

10. Department of Audits 2022 Ratio Study

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the Ratio Study with the Board. No vote is needed.

11. September 11, 2023 Appeal Waivers and Withdraws.

The Appeal Waivers and Withdraws were approved after discussing.

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

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

12. September 11, 2023, Homestead Approvals.

The Homestead approvals were discussed and approved.

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

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

13. September 11, 2023, Homestead Denials.

The Homestead Denials were approved after a brief discussion.

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

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

14. Homestead Removal Audit Letter

Senior Appraiser Mrs. Jennifer Keyes discussed the Homestead Removal Audit Letter, and it was approved.

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

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

15. 30 day Assessment Notice Listing for Real and Personal Property.

The 30-Day Assessment Notice Listing regarding Appeals was discussed and approved.

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

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

16. 2023 Digest Submission Report

The Digest Submission Report for 2023 was discussed. All forms were approved with one vote.

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

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

17. 2023 Memo Revaluation

Chief Appraiser Mr. Neal Groover discussed the 2023 Memo Re-evaluation. It was approved by the Board.

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

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

18. Exempt Digest 2023

Chief Appraiser Mr. Neal Groover discussed the Exempt Digest for 2023 with the Board. It was approved.

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

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

IX. Staff Report

Chief Appraiser Mr. Neal Groover discussed the staff report, briefly.

X. Adjournment

The meeting was adjourned at 5:29pm.

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

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