

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS  
**SUBPOENA**

TO: SAVANNAH INDUSTRIAL DEVELOPMENT, LLC

Pursuant to OCGA 48-5-300(power to summon witness and require production of books and papers), you are hereby commanded, that laying all other busin and appear at the Office of the Effingham County Board of Assessors, **Conference Room at 802 S Laurel St, Springfield Georgia, 31329** on the 1<sup>st</sup> day of December 2025 at 4:00pm for the purpose of attending a hearing convened at said location in connection with the Board's investigation of the tax liability of Savannah Industrial Development, LLC for the tax years 2025 and 2026.

Should you fail to appear at foresaid time and place without legal excuse, you shall be guilty of contempt and shall be cited by the board of Tax Assessors to appear before a judge of Superior Court of Effingham County, Georgia.

You are hereby commanded to bring with you and to produce at the aforesaid time and place those documents and things listed and/or described below:

1. **The original, or a true and accurate copy, of all loan applications to, and Promissory Notes in favor of, CIBC Bank USA, signed by you or on your behalf, pertaining to loan(s) to improve real property in Effingham County, Georgia, in the past five years.**
2. **The original, or a true and accurate copy, of all loan applications to, and Promissory Notes in favor of, a lender to you of money, signed by you or on your behalf, pertaining to loan(s) to improve real property in Effingham County, Georgia, in the past five years.**
3. **The original, or a true and accurate copy, of legal instruments signed by you, whether for yourself or as agent of another entity, assigned any property right to another person or entity in real property located in Effingham County, Georgia in the past**

**five years; and as to each such transaction memorialized in such legal instrument(s),**

- a. All agreements, letters of intent, memoranda of understanding, and/or contracts governing any part of such transaction(s); and**
  - b. All settlement statements, closing statements, or escrow records concerning such transaction(s).**
  - c. All corporate/company resolutions, minutes, or authorizations approving such transaction(s);**
  - d. All correspondence, communications, or negotiations with purchasers or their representatives pertaining to such transaction(s); and**
  - e. All appraisals, valuations, or broker opinions of value prepared in connection with such transaction(s).**
- 4. The original, or a true and accurate copy, of legal instruments assigning to you any property right in real property located in Effingham County, Georgia in the past five years.**
- 5. The original, or a true and accurate copy, of all leases, signed by you or on your behalf, pertaining to real property in Effingham County, Georgia, in the past five years.**
- 6. The original, or a true and accurate copy, of all surveys, plats, maps, or legal descriptions in your possession or control associated with real property in Effingham County prepared and/or obtained within the past five years.**
- 7. The original, or a true and accurate copy, of all leases, and indicia of payment therefore, for occupancy and/or use of 1004 Gateway Parkway in Effingham County, Georgia.**
- 8. The original, or a true and accurate copy, of all reports, statements, ledgers, and/or receipts for occupancy and/or use of a railyard and/or switchyard in Effingham County, Georgia.**

Specifically excluded from this Subpoena are the following categories of documents: (A) Any income tax records or returns; (B) Any property appraisals prior to the appeal process; (C) All insurance policies; or (D) Any individual tenant sales information. Herein fail not, under penalty of the law.

Copies of all subpoenaed documents will be made during said hearing and will become a part of the taxpayer's assessment file. All subpoenaed documents will be considered confidential and will not be open for public inspection.

If you prefer that no hearing be held, you will submit to this office copies of those documents and things listed one business day prior to the scheduled hearing date, then the hearing will be cancelled, and it will not be necessary for you to appear.

This Subpoena is served pursuant to O.C.G.A. §48-5-300.

This \_\_\_ day of November, 2025.

Effingham County Board of  
Assessors:

802 S Laurel St  
Springfield GA 31329  
(912) 754-2125  
(912)754-9506 (fax)

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Larry (Brad) Green (Chairman)