

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
December 05, 2023 4:00 PM
Minutes

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. Heather McKenzie, Ms. Christine Sarna, and Mrs. Ashleigh Brown are present.

PRESENT

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

IV. Agenda Approval

After discussing the addition of Business Personal Property audits to the Agenda, it was approved.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst, Mr. Scott Morgan

V. Appearances

1. Ms. Ashley Hynes will be attending the meeting regarding her CUVA property.

Ms. Ashley Hynes attended the meeting with her father to speak with the Board regarding their CUVA property. The Board gave her the information to remedy the breach of the Covenant.

2. Mr. David Wood is coming to the meeting to discuss his CUVA application.

Mr. David Wood spoke with the Board regarding his CUVA application for Parcel # 321A-6.

VI. Approval of Minutes

1. November 6, 2023, Regular Session Minutes

After a brief discussion, the Board voted to approve the November 6, 2023 Regular Session Meeting Minutes.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Lisa Mock-Hurst, Mr. Scott Morgan

VII. Consent Agenda

1. Errors and Release December 5, 2023

After a brief discussion, the board approved the Corrections to the Digest.

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

VIII. Old Business

1. Homesites

After a discussion with Chief Appraiser Mr. Neal Groover, the Homesite changes were approved.

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

2. Arnsdorff CUVA

Chief Appraiser Mr. Neal Groover discussed Mr. Arnsdorff's CUVA breach with the Board. The Board has approved to send the 45 day notices.

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

3. Structure Base Rate Study

Senior Appraiser Mrs. Jennifer Keyes thoroughly discussed the Structure Base Rate study. 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, Mr. Scott Morgan

IX. New Business

1. Cuva- For Board Discussion

The Board thoroughly discussed Mr. Woods CUVA application. After the discussion, they voted to deny the CUVA application.

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

2. Exempt Property Application

After a brief discussion, the board approved to deny Mr. David Woods exempt property application for Parcel # 321A-6.

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

3. 2023 Public Utility NOA's for approval

After a discussion with Chief Appraiser Mr. Neal Groover, the Public Utility NOA's were approved.

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

4. 2023 Not on Digest NOA for approval

The NOA not on the Digest was approved after a brief discussion.

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

5. Vehicle Policy Correction

The Vehicle Policy Correction was approved.

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

6. Cuva Policy- Requirements For a Business to Be Allowed to Enter Into a Conservation Use Covenant

After a brief discussion, the CUVA requirements for a business to be allowed into a Conservation Use Covenant was approved.

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

7. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved.

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

8. Cuva New Approvals

The New CUVA Approvals were approved.

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

9. Cuva Denials

The CUVA denials were approved.

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

10. Cuva Continuations

The CUVA Continuations 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, Mr. Scott Morgan

11. Cuva Breach- 30 Day Notice

Ms. Christine Sarna briefly discussed the 30 Day Breach notice. After the discussion, it was approved.

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

12. Cuva Current Year Breach

After a discussion with Ms. Christine Sarna, the CUVA Current Year Breach was approved.

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

13. 2024 Homestead Maximum for veterans Exemption

The Maximum Homestead amount for the Veteran's Homestead Exemption was approved.

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

14. 2024 Social Security Homestead Maximum

The Social Security Homestead Maximum was discussed and approved.

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

15. Homestead Approvals December 5, 2023

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

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

16. Homestead Denials December 5, 2023

The Homestead Denial log was approved.

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

17. December 5, 2023, Appeal Waivers and Withdraws

The Appeal Waiver and Withdraw log was 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, Mr. Scott Morgan

18. 2024 Mobile Home Prebill Digest

Senior Appraiser Mrs. Jennifer Keyes discussed the MH Pre Bill Digest. 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, Mr. Scott Morgan

19. December 5, 2023 BPP Audits

After a discussion regarding the Business Personal Property Audits, they were approved.

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

X. Adjournment

The meeting was adjourned at 5:42PM.

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