

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
June 02, 2025 4:00 PM
Minutes

I. Call to Order

The Regular Session Meeting was Called to Order at 4:02pm.

II. Staff Present

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

PRESENT

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mrs. Traci Wells

ABSENT

Mr. Scott Morgan

III. Agenda Approval

After a discussion regarding the removal of James Moncrief, parcel 318-7, from the 30-Day CUVA Breach Notice, the Agenda was approved.

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

Voting Yea: Chairman Larry Brad Green, Mrs. Traci Wells

IV. Approval of Minutes

1. May 5, 2025, Regular Session Minutes

The May 5, 2025, Regular Session Minutes were approved.

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

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

V. Consent Agenda

1. June 2, 2025, Errors and Releases

After a brief discussion, the June 2, 2025, Errors and Releases were approved.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mrs. Traci Wells.

Voting Yea: Chairman Larry Brad Green, Mrs. Janis Bevill

VI. New Business

1. 2025 June Audit Accounts for Approval

Mrs. Danielle Geidel discussed, with the Board, the 2025 June Audit Accounts. After the discussion they were approved.

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

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

2. Cuva Breach- 30 Day Notices

With the removal of Mr. James Moncrief, parcel 318-7, the 30-Day breach notices were approved.

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

3. FLPA Denial

The FLPA Denial was approved after a brief discussion with Ms. Christine Sarna.

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

4. Cuva New Approvals

The New CUVA Approvals were approved after a brief discussion.

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

5. Cuva Continuations

The CUVA Continuations were approved.

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

6. Cuva Owner Requested Breach

After a discussion, the CUVA Owner requested Breach was approved.

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

7. Cuva Breach Without Penalty

The CUVA Breaches without penalty were approved after a brief discussion.

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

8. Cuva 45 Day Appeals

The 45-Day CUVA Notices were approved after a brief discussion with Ms. Christine Sarna.

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

9. Cuva Breach Due to Age

The CUVA Breach Due to Age was approved.

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

10. Assessment Notice Insert

Senior Appraiser Mrs. Jennifer Keyes discussed the Assessment Notice Insert. After the discussion, the Insert was approved.

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

11. Omni Trax Taxable status

Chief Appraiser Mr. Neal Groover thoroughly discussed the Taxable Status of OmniTRAX, and the case law and explanation presented by Board Attorney, Mr. Chris Rouse. After the discussion, the Board of Assessors has agreed to send a letter to inform them that they are a taxable entity. They may appeal and provide evidence that they should be tax-exempt.

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

12. OmniTRAX Memorandum

The Board has discussed the OmniTrax Memorandum. No action is required.

13. 2012 Jeep Grand Cherokee Motor Vehicle Appeal

After a discussion regarding Traci Hurley's 2012 Jeep Grand Cherokee, the Board of Assessors has agreed to deny the appeal and uphold the State's value.

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

14. June 2, 2025, Homestead Approvals

The Homestead Approvals were approved after a brief discussion.

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

15. June 2, 2025, Homestead Denials

After a brief discussion, the Homestead Denials were approved.

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

VII. Staff Report

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

VIII. Executive Session

1. Enter Executive Session

The Board of Assessors have voted to Enter Executive Session for a discussion regarding staff review.

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

2. Exit Executive Session

The Board of Assessors have voted to exit Executive Session.

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

IX. Adjournment

The Board of Tax Assessor Regular Session Meeting was Adjourned at 5:20pm.

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