

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
January 12, 2026 4:00 PM
Minutes

I. Call to Order

The January 12, 2026, Regular Session Meeting was Called to Order at 4:13pm.

II. Invocation

Chairman Mr. Larry Brad Green gave the Invocation.

III. Staff Present

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, Ms. Christine Sarna, and Ms. Heather McKenzie are present. The Board Attorney, Mr. Chris Rouse, is also present.

PRESENT

Chairman Larry Brad Green
Vice-Chairman Gussie Nease
Mrs. Janis Bevill
Mr. Scott Morgan
Mrs. Traci Wells

IV. Executive Session

1. Enter into Executive Session

The Board of Assessors has voted to go into Executive Session.

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

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

2. Exit Executive Session

The Board of Assessors has voted to exit the Executive Session.

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

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

V. Elections

1. Vote for Chairman of the Board of Tax Assessors

Mr. Larry Brad Green was elected to serve as the Chairman of the Board of Assessors.

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

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

2. Vote for Vice-Chairman of the Board of Tax Assessors

Gussie Nease has been elected to serve as Vice-Chairman of the Board of Assessors.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Traci Wells.

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

3. Vote for Board of Tax Assessors Secretary

Ms. Heather McKenzie has been elected to serve as the Board of Assessors Secretary.

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

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

VI. Agenda Approval

After a brief discussion, the Agenda was approved with an amendment to the Agenda to include approval of a Subpoena.

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

VII. Approval of Subpoena

After a thorough discussion with the Board Attorney, Mr. Chris Rouse, the Board of Assessors has approved sending the Subpoena to OmniTRAX.

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

VIII. Approval of Minutes

1. December 1, 2025, Regular Session Minutes

The December 1, 2025, Regular Session Minutes were approved.

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

IX. Consent Agenda

1. January 12, 2026, Errors and Releases

After a discussion, the January 12, 2026, Errors and Releases were approved.

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

X. Old Business

1. Bring to the Table, Ava Dantis' Appeal Waiver

The previously Tabled CUVA issue for Ms. Ava Dantis has been brought back to the Table.

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

2. Cuva Previously Tabled

The Appeal Waiver for Ms. Ava Dantis has been 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

XI. New Business

1. Public Utilities

The Board has voted to approve the values for Public Utilities.

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

2. Audit NOA's for Approval

Chief Appraiser Mr. Neal Groover discussed the NOA's for approval. After the discussion, they 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 Under 10 Acre Approvals

Ms. Christine Sarna discussed the CUVA's under 10 acres for approval. After the discussion they were approved.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.

Voting Yea: Chairman Larry Brad Green, Vice-Chairman Gussie Nease, Mrs. Janis Bevill

4. Cuva Owner Requested Breach

The owner requested CUVA breaches were approved.

Motion made by Chairman Larry Brad Green, Seconded by Mrs. Traci Wells.

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

5. Cuva Final Breach- 45 Day Appeal

The 45-day Final CUVA breach was approved after a 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

6. Cuva New Approvals

The New CUVAs were approved after a brief discussion.

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 Continuations

After a brief discussion, the CUVA Continuations were approved.

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

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

8. Cuva Breach Without Penalty

The CUVA Breaches without Penalty were approved.

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

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

9. 2011 Honda Civic Motor Vehicle Appeal

The Board of Assessors approved a value of \$2,200 for Mr. Meola's 2011 Honda Civic.

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

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

10. 2026 Social Security Maximum for Homestead Exemption

The Board of Assessors approved the States maximum Socia Security Homestead amount.

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

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

11. 2026 Disabled Veteran and Surviving Spouse Final Homestead Maximum

The Board of Assessors has approved the Disabled Veteran Homestead Exemption amount.

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

Voting Yea: Mrs. Janis Bevill, Mr. Scott Morgan, Mrs. Traci Wells

12. January 12, 2026, Homestead Approvals

After a brief discussion, the January 12, 2026, Homestead approvals were approved.

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

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

13. January 12, 2026, Homestead Denials

The Homestead Denials 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

14. January 12, 2026, Appeal Waivers and Withdrawals

After a brief discussion, the Appeal Waiver and Withdrawal log was 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

XII. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

XIII. Adjournment

The January 12, 2026, Regular Session Meeting was adjourned at 5:28pm.

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

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