

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**March 03, 2025 4:00 PM**  
**Minutes**

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**I. Call to Order**

The March 3, 2025, Regular Session meeting was called to Order at 4:03pm.

**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.

**PRESENT**

Chairman Larry Brad Green

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mr. Scott Morgan

**ABSENT**

Mrs. Traci Wells

**IV. Agenda Approval**

The Agenda was approved after a discussion regarding the addition of an Appeal waiver for Mr. Larry Exley Jr., parcel number 447B-4 and R223-4, as well as the removal of Mr. Jimmy Bell's 30-day breach notice for parcel number 403-13A.

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

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

**V. Approval of Minutes**

1. February 3, 2025, Regular Session Minutes

The February 3, 2025, Regular Session Minutes were approved after a brief discussion.

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

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

**VI. Consent Agenda**

1. March 3, 2025, Errors and Releases

After a brief discussion the Errors and Releases were approved.

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

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

**VII. New Business**

1. Cuva 30 Day Breach Notices

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the 30 Day breach notice was approved with the removal of Mr. Jimmy Bell's property, parcel # 403-13A .

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

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

2. Cuva Final Breach 45 Day Appeal

The 45-day final Breach notice was approved after a discussion with Ms. Christine Sarna.

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

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

3. Cuva New Approvals

The new CUVA approvals were approved after a brief discussion.

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

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

4. Cuva Subsequently Acquired

Ms. Christine Sarna discussed the CUVA subsequently acquired. After the discussion, it was approved.

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

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

5. Cuva Continuations New Owners

The CUVA continuations for new owners were approved after a discussion with Ms. Christine Sarna.

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

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

6. Cuva Breach Due to Age

The CUVA breach due to age was approved.

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

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

7. Cuva Owner Requested Breach

The owner requested CUVA breach was approved after a brief discussion with Ms. Christine Sarna.

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

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

8. Cuva Policy Regarding Splits of Property Already Under a Conservation Use Covenant to Now Be Less than 10.00 Acres and Continuations of Parcels Under 10.00 Acres

Ms. Christine Sarna thoroughly discussed the CUVA Policy regarding splits of property that is already under a conservation use covenant. No action is required at this time.

9. Cuva Policy Regarding Proof of Usage for Parcels Under Ten Acres

Ms. Christine Sarna discussed, with the Board, the Policy regarding proof of Agricultural Use for parcels under 10 Acres. No action required at this time.

10. Joshua Akins 2019 Jeep Wrangler Appeal

After a discussion with staff, the Board of Assessors agreed to approve the requested value of \$23,800 for the 2019 Jeep Wrangler.

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

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

11. Timothy Lindblom 2008 Toyota Tundra Motor Vehicle Appeal

After a discussion regarding Mr. Lindblom's 2008 Toyota Tundra, the Board has agreed to accept the requested value of \$4,400.

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

12. Luke Lindblom 2009 Toyota Tundra Motor Vehicle Appeal

After a brief discussion, the Board has agreed to approve the requested value of \$4,000 for Mr. Luke Lindblom's 2009 Toyota Tundra.

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

13. Burdette Business Group LLC Trailer Appeals

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Kyes discussed the appeals for Burdette Business Group LLC. After the discussion, the values that staff has recommended were approved.

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

14. Update Policy for Motor Vehicle Appeals.

Senior Appraiser Mrs. Jennifer Keyes discussed the Motor Vehicle Appeal Policy. After the discussion the Policy was approved with the correction of a typo.

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

15. March 3, 2025, Appeal Waiver

Senior Appraiser Mrs. Jennifer Keyes discussed the appeal waivers with the Board of Assessors. The Appeal waivers were approved with the addition of Mr. Larry Exley's waiver for Parcel number 447B-4 and R223-4.

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

16. March 3, 2025, Homestead Approvals

After a brief discussion the Homestead approvals were approved.

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

17. March 3, 2025, Homestead Denials

The Homestead Denials were approved after a brief discussion.

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

**VIII. Staff Report**

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**IX. Adjournment**

The meeting was adjourned at 5:26pm.

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