

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**May 04, 2026 4:00 PM**  
**Minutes**

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**I. Call to Order**

**II. Staff Present**

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

**PRESENT**

Mrs. Janis Bevill  
Mr. Scott Morgan  
Mrs. Traci Wells

**ABSENT**

Vice-Chairman Gussie Nease

**III. Agenda Approval**

After a brief discussion, the Agenda was approved.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Mrs. Janis Bevill

**IV. Agenda Approval**

1. Elect a Chairman

The Board of Assessors has voted for Mrs. Gussie Nease to serve as Chairman.

Motion made by Mrs. Traci Wells, Seconded by Mrs. Janis Bevill.  
Voting Yea: Mr. Scott Morgan

2. Elect Vice Chairman

The Board of Assessors has voted for Mrs. Janis Bevill to serve as Vice-Chairman.

Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Mrs. Janis Bevill

**V. Approval of Minutes**

1. April 6, 2026, Regular Session Minutes

The April 6, 2026, Regular Session minutes were approved.

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

**VI. Consent Agenda**

1. May 4, 2026, Errors and Releases

The May 4, 2026, Errors and Releases were approved after a brief discussion.

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

**VII. New Business**

1. CUVA JONES/MARSH APPLICATIONS

After a very thorough discussion, the CUVA Applications for the Jones/Marsh family were approved. This includes Parcels 296-53B, 296-53A, and 296-53.

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

2. CUVA FAQ PACKET REVISION

After a discussion with Ms. Christine Sarna, the revisions to the FAQ CUVA Packet was approved.

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

3. CUVA 30 DAY BREACH NOTICES

The 30-Day Breach notices were approved after a brief discussion.

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

4. CUVA NEW APPROVALS

The New CUVA Applications were approved after a discussion with Ms. Christine Sarna.

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

5. CUVA BREACH WITHOUT PENALTY

The CUVA Breaches without penalty were approved.

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

6. CUVA CONTINUATIONS

After a brief discussion, the CUVA Continuations were approved.

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

7. CUVA OWNER REQUESTED BREACH

The owner requested CUVA breach was approved.

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

8. CUVA OWNER-REQUESTED BREACH DUE TO AGE

The Owner-Requested CUVA Breach due to age was approved.

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

9. CUVA DENIALS

Ms. Christine Sarna discussed, with the Board, the CUVA Denials. After the discussion, they were approved.

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

10. 2026 Freeport Exemption Applications for Approval

The 2026 Freeport Exemption Applications were approved.

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

11. 2026 Late/Partial Freeport Exemption Application for Approval  
After a brief discussion with Mrs. Danielle Geidel, the late/partial Freeport Exemption Applications were approved.  
Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Janis Bevill
12. 2026 Freeport Exemption Applications for Denial  
The 2026 Freeport Denials were approved after a brief discussion with Mrs. Danielle Geidel.  
Motion made by Mrs. Traci Wells, Seconded by Vice-Chairman Janis Bevill.  
Voting Yea: Mr. Scott Morgan
13. 2025 Freeport Exemption Application Filed After 6/1/2025  
The 2025 Freeport Exemption Application for Georgia Transformer was not accepted by the Board of Assessors.  
Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Janis Bevill
14. 2025 Late Filed Return  
The 2025 Late Filed Return for Georgia Transformer was not accepted by the Board of Assessors.  
Motion made by Mr. Scott Morgan, Seconded by Mrs. Traci Wells.  
Voting Yea: Vice-Chairman Janis Bevill
15. Gateway Behavioral Health Service Parcel R207-49B for the tax years of 2024 and 2025  
The Exempt Property Application for Gateway Behavioral Health Services was approved for 2024 and forward, after a discussion with Senior Appraiser Mr. Jennifer Keyes.  
Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Janis Bevill
16. Rural Land Map Grid  
After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Rural Map Grid was approved.  
Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Janis Bevill
17. Small AC Sales Study  
The Small Acre Sales study was approved after a brief discussion.  
Motion made by Vice-Chairman Janis Bevill, Seconded by Mrs. Traci Wells.  
Voting Yea: Mr. Scott Morgan
18. Large Ac Sales Study  
The Large Acre Sales Study was approved.  
Motion made by Mrs. Traci Wells, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Janis Bevill
19. Commercial Sales Study  
After a brief discussion with Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes, the Commercial Sales Study was approved.  
Motion made by Mrs. Traci Wells, Seconded by Vice-Chairman Janis Bevill.  
Voting Yea: Mr. Scott Morgan

20. Industrial Sales Study

The Industrial Sales Study was approved after a discussion with Chief Appraiser Mr. Neal Groover.

Motion made by Mrs. Traci Wells, Seconded by Vice-Chairman Janis Bevill.

Voting Yea: Mr. Scott Morgan

21. 2026 Mobile Home Pre-Bill appeal log

The 2026 Mobile Home Appeal Log was approved.

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

Voting Yea: Vice-Chairman Janis Bevill

22. May 4, 2026, Homestead Approvals

After a brief discussion with Senior Appraiser Mrs. Jennifer Keyes and Ms. Heather McKenzie, the Homestead Approvals were approved.

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

Voting Yea: Vice-Chairman Janis Bevill

23. May 4, 2026, Homestead Denials

The May 4, 2026, Homestead Denials were approved.

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

Voting Yea: Vice-Chairman Janis Bevill

**VIII. Staff Report**

1. Staff Report

Chief Appraiser Mr. Neal Groover discussed the staff report.

**IX. Adjournment**

The May 4, 2026, meeting was adjourned at 5:08pm.

Motion made by Vice-Chairman Janis Bevill, Seconded by Mr. Scott Morgan.

Voting Yea: Mrs. Traci Wells