

EFFINGHAM COUNTY
BOARD OF TAX ASSESSOR REGULAR SESSION
December 01, 2025 4:00 PM
Minutes

I. Call to Order

The Regular Session Meeting was Called to Order at 4:14pm.

II. Invocation

Vice-Chairman Mrs. Gussie Nease gave the Invocation.

III. Staff Present

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

PRESENT

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

ABSENT

Mrs. Janis Bevill

IV. Agenda Approval

The Agenda was approved with the addition of Adjournment and Staff Presentation.

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

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

V. Approval of Minutes

1. November 3, 2025, Regular Session Minutes

The November 3, 2025, Regular Session Minutes were approved after the correction of spelling in invocation.

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

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

VI. Consent Agenda

1. December 1, 2025, Error's and Releases

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the December 1, 2025, Errors and Releases were approved after the correction of Mr. Newkirk's duplicate corrections.

Motion made by Vice-Chairman Gussie Nease, Seconded by Mr. Scott Morgan.

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

VII. New Business

1. Staff Presentation

The Board of Assessors has presented staff with Christmas Cards to show their appreciation for the work that everyone does throughout the year.

2. 2025 Assessment Notices for Late Returns for Approval

Senior Appraiser Mrs. Danielle Geidel discussed, with the Board, the 2025 Assessment Notices for Late Returns. After the discussion, the notices were approved.

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

3. CUVA 30 Day Breach

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

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

4. CUVA Breach Without Penalty

The CUVA Breaches without Penalty were approved.

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

5. CUVA Denials

Ms. Christine Sarna discussed the CUVA Denials. After the discussion, the denials were approved.

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

6. CUVA New Approvals

The New CUVA Approvals were approved after a brief discussion.

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

7. CUVA Continuations

After a brief discussion the FLPA and CUVA's were approved.

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

8. Kingdom Life Ministries, INC Exempt Property Application

After a discussion with Senior Appraiser Mrs. Jennifer Keyes, the Exempt Property Application for Kingdom Life Ministries, Inc., was approved.

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

9. December 1, 2025, Homestead Approvals

The December 1, 2025, Homestead approvals were approved after a brief discussion.

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

10. December 1, 2025, Homestead Denials

The December 1, 2025, Homestead Denials were approved.

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

11. December 1, 2025, Appeal Waivers

The December 1, 2025, Appeal waivers were approved after a discussion with Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes.

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

12. Appeal Waiver Discussion-CUVA

Chief Appraiser Mr. Neal Groover, Senior Appraiser Mrs. Jennifer Keyes, and Ms. Christine Sarna thoroughly discussed Ava Dantis' Appeal Waiver for Parcel 451-57. After the discussion no action was taken.

13. 2026 Prebill Mobile Home Digest

After a brief discussion, the Prebill Mobile Home Digest was approved.

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

VIII. Staff Report

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

IX. Adjournment

The December 1, 2025, Regular Session Meeting was adjourned at 5:17pm.

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