

**EFFINGHAM COUNTY**  
**BOARD OF TAX ASSESSOR REGULAR SESSION**  
**March 06, 2023 4:00 PM**  
**Minutes**

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**I. Call to Order**

Vice-Chairman Gussie Nease called the meeting to order at 4:02pm.

**II. Invocation**

Mrs. Janis Bevill gave the invocation.

**III. Members and Staff Present**

MEMBERS PRESENT:

Vice-Chairman Gussie Nease

Mrs. Janis Bevill

Mrs. Lisa Mock-Hurst

Mr. Scott Morgan

ABSENT

Chairman Larry Brad Green

Staff Present:

Chief Appraiser Neal Groover, Ms. Heather McKenzie, Mrs. Danielle Geidel, and Ms. Christine Sarna present.

**IV. Agenda Approval**

After a brief discussion,

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

**V. Approval of Minutes**

1. February 6, 2023, Regular Session Meeting Minutes.

Vice-Chairman Gussie Nease and Mrs. Janis Bevill asked that we fix the duplicate names in February Minutes.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.

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

**VI. Consent Agenda**

1. Corrections to the Digest

Corrections to the Digest were approved after a brief discussion.

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

Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

**VII. Old Business**

1. Personal Property Policies Updates

Chief Appraiser Neal Groover presented and explained the New Personal Property Policy and Procedures.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

2. Update to Real Property Policies and Procedures.

Chief Appraiser Neal Groover presented and explained.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

**VIII. New Business**

1. Cuva Breach - 30 Day Notice

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

2. Cuva Final Breach/45 Day Appeals

Motion made by Mr. Scott Morgan, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill

3. Cuva Breach Without Penalty

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

4. Cuva Continuations/New Owners

Vice-Chairman Gussie Nease asked if this would be a conflict due to some of the new owners being her clients. Everyone agreed it would not be a conflict.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

5. Cuva New Approvals

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

6. Cuva Newly Acquired

Christine Sarna presented and explained the newly acquired CUVA.

Motion made by Mrs. Lisa Mock-Hurst, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Janis Bevill

7. Cuva Owner Requested Removal

Chief appraiser Neal Groover explained the owner requested removal of CUVA.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

8. Cuya Denials

CUVA denials were discussed briefly.

Motion made by Mrs. Janis Bevill, Seconded by Mrs. Lisa Mock-Hurst.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

9. Appeal waiver and release requests

Chief Appraiser Neal Groover briefly discussed the Appeal Waivers and Releases.

Motion made by Mrs. Lisa Mock-Hurst, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mr. Scott Morgan

10. Homestead Approvals

Homestead Approvals were discussed.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

11. Homestead Denials

Homestead denials were discussed.

Motion made by Mr. Scott Morgan, Seconded by Mrs. Janis Bevill.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst

**IX. Staff Report**

1. Staff Report

Chief Appraiser Neal Groover explained correction to the staff report regarding the Personal Property Auditor.

**X. Adjournment**

Meeting adjourned by Vice-Chairman Gussie Nease at 4:47pm.

Motion made by Mrs. Janis Bevill, Seconded by Mr. Scott Morgan.  
Voting Yea: Vice-Chairman Gussie Nease, Mrs. Lisa Mock-Hurst