

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

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**I. Call to Order**

The 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. Mrs. Danielle Geidel, 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**

Change to the Agenda include the removal of the BPP February Audit for Approval. After discussing the change, the Agenda was approved.

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

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

**V. Approval of Minutes**

1. January 6, 2025, Regular Session Minutes

After a brief discussion, the January 6, 2025, Regular Session Minutes were approved.

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

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

2. January 6, 2025, Special Called Meeting

The January 6th, 2025, Special Called Meeting Minutes were approved after a brief discussion.

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

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

**VI. Consent Agenda**

1. February 3, 2025, Errors and Releases

After a brief discussion, the Errors and Releases were approved.

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

## **VII. Old Business**

### **1. Cuva Previously Tabled**

After a discussion, the Board of Assessors approve the request to return to the Table, Parcels 2083-30A, 209-1, 209-1A, 209-1B, 209-1C, and 209-1D.

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

The Board of Assessors has voted to approve the CUVA Continuations for Parcels 209-1, 209-1A, 209-1B, 209-1C, and 209-1D after the owners provided the requested documentation.

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

Ms. Christine Sarna discussed Parcel 283-30A. This parcel was previously tabled due to not continuing the Covenant upon Acreage change along with change of ownership. The Board of Assessors voted to approve the 30-Day Breach Notice.

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

## **VIII. New Business**

### **1. Cogent Communication Inc Amended Return Denial**

Mrs. Danielle Geidel discussed the Cogent Communication INC Amended Return Denial. After the discussion the denial was approved.

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

### **2. February Audit for Approval**

This item has been removed from the Agenda. No action required

### **3. Cuva 30 Day Breach Notices**

Ms. Christine Sarna discussed the 30-Day Breach Notices. After the discussion, the 30-day notices were approved.

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

### **4. Cuva New Approvals**

The New CUVA Applications were approved.

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

### **5. Cuva Continuations**

After a discussion, the CUVA Continuations were approved.

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

6. Cuva Under 10 Acre Approval

Ms. Christine Sarna discussed the CUVA under 10 Acres for approval. After a thorough discussion, the Board has recommended to deny the CUVA Application.

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

7. Cuva Breach Without Penalty

The CUVA breaches without Penalty were approved.

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

8. Inflationary Rate Homestead

After a discussion, the Homestead Inflationary Rate was approved.

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

9. 299c Waiver Policy update

Chief Appraiser Mr. Neal Groover discussed the 299C Waiver Policy update with the Board of Assessors. After the discussion the Policy was approved, with the change of wording from Tax Assessor Office to Board of Tax Assessors.

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

10. Small Tract Rural Land

Chief Appraiser Mr. Neal Groover and Senior Appraiser Mrs. Jennifer Keyes discussed the Small Tract Rural Land Study. The Study was approved after the discussion.

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

11. Superior Court Case for Ernest Communities LLC R244-1C

Senior Appraiser Mrs. Jennifer Keyes discussed the Superior Court Case for Parcel R244-1C. The Board of Assessors have approved a settlement offer of \$650,000.

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

12. Chick-fila-A Superior Court

Chief Appraiser Mr. Neal Groover discussed the Chick-fil-A Superior Court Case. Mr. Neal Groover has suggested an offer to Settle the Case. The board has approved the staff to negotiate a settlement offer.

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

13. February 3, 2025, Appeal Waivers

After a brief discussion, the Appeal Waivers were approved.

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

14. February 6, 2025, Homestead Approvals

The February 3, 2025, Homestead Approvals 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

15. February 3, 2025, Homestead Denials

The February 3, 2025, Homestead Denials were approved after a brief discussion.

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

**IX. Staff Report**

Chief Appraiser Mr. Neal Groover discussed the Staff Report.

**X. Adjournment**

The meeting was adjourned at 6:10pm.

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