The Effingham County Board of Tax Assessors Meeting
The Board of Tax Assessors of Effingham County, Georgia, Mr. Lowell Morgan, Chairman, Mr. Larry (Brad) Green, Vice-Chairman, Mr. Quent Mikeal, Mrs. Janis Bevill, and Mrs. Gussie Nease scheduled to meet in Regular Session Meeting at 04:00 P.M. on Monday January 6, 2020 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:
Chief Appraiser Neal Groover, Deputy Chief Appraiser Jennifer Keyes, Secretary to the Board of Assessors Crystal Ouellette

CALL TO ORDER:
Chairman Lowell Morgan called the meeting to order at 4:04 P.M.

INVOCATION:
Vice-Chairman Larry (Brad) Green gave the invocation.

BOARD MEMBERS PRESENT:
Chairman Lowell Morgan, Vice-Chairman Larry (Brad) Green, Mrs. Gussie Nease, and Mrs. Janis Bevill

AGENDA APPROVAL:
Mrs. Gussie Nease made a motion to approve the agenda as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

ELECTIONS:
The Board was presented ballots to vote for the Chairman of the Board, Vice-Chairman of the Board, and Secretary to the Board of Tax Assessors for the 2020 tax year.

The floor was open for nominations for Chairman of the Board. After the ballots were collect, with a unanimous vote, Mr. Lowell Morgan was elected to continue as Chairman to the Board of Assessors for the 2020 tax year.

The floor was open for nominations for Vice-Chairman of the Board. After the ballots were collect, with a unanimous vote, Mr. Larry (Brad) Green was elected to continue as Vice-Chairman to the Board of Assessors for the 2020 tax year.

The floor was open for nominations for Secretary to the Board of Assessors. After the ballots were collect, with a unanimous vote, Mrs. Crystal Ouellette was elected to continue as Secretary to the Board of Assessors for the 2020 tax year.
APPEARANCES:

None

MINUTES:

**December 2, 2019 Regular Session Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the minutes for December 2, 2019 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. Vice-Chairman Larry (Brad) Green abstained. The motion carried.

**December 17, 2019 County Administrator Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the minutes for December 17, 2019 County Administrator meeting as present. Mrs. Janis Bevill seconded the motion. Vice-Chairman Larry (Brad) Green abstained. The motion carried.

CONSENT AGENDA:

**ERRORS & RELEASES AND NOD:** The Board was presented the Errors & Releases and NOD log to approve. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Errors & Releases with the correction to the year for parcel 272-32 and table parcel R236-18 as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

OLD BUSINESS:

**G.I.S.:** Chief appraiser Neal Groover updated the Board members on the status of G.I.S during the Administrators meeting. No action was required.

NEW BUSINESS:

**Habitat for Humanity:** The Board was presented information regarding parcel 286-23 Habitat for Humanity. The Board requested more information on the parcel. No action was required.

**Large Acre Sale:** The Board was presented Large Acres sales from 2016 to 2018 and the new Large Acres Sales for 2019 for information only. No action was required.

**Exempt Property Application:** The Board was presented an exempt property application for the 2020 tax year, parcel G2-21 parking lot for Guyton Christian Church Inc. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the exempt property application for 2020 tax year as presented. Mrs. Janis Bevill seconded the motion. The motion carried.
**Appeal Waivers:** The Board was presented the appeal waiver log. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the appeal waivers as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Homestead – Approvals:** The Board was presented a list of Homestead Applications for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the homestead exemption applications as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Homestead-Denials:** The Board was presented a list of Homestead Applications to deny. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Homestead denial list as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**CUVA 2020 – Approval:** The Board was presented a list of CUVA 2020 applications to approve. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA 2020 applications as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA – Under 10 Acres Approve:** The Board was present a list of CUVA – Under 10 AC for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA under 10 acres as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA – Continuation:** The Board was presented a list of CUVA – Continuation applications for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Continuation applications with the correction to the original years as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**CUVA – Breach Pay Penalty:** The Board was presented a list of CUVA – Breach Pay Penalty applications for parcel 340-31 and 340-31A Carey G and Julie S Hodges. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach Pay Pay Penalty log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**CUVA – Breach No Penalty:** The Board was presented a list of CUVA – Breach No Penalty applications for approval. Parcel 316-8 and 316-21 Susan Exley, parcel 251-2 and 251-1 Laura Owens, and parcel 251-1A Daniel W Rahn and Shawn Everett. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach No Penalty log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**CUVA – Breach 30 Day Notice:** The Board was presented a list of CUVA – Breach 30 Day Notice applications for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Breach 30 Day Notice log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.
CUVA – Denial: The Board was presented a list of CUVA – Denial applications for parcel 364-46 Charles B Hodges Sr. and parcel 459-6 Leeann Marie Rodgers. After a brief discussion and review, Mrs. Janis Bevill made a motion to table parcel 364-46 Charles Hodges, and approve the CUVA – Denial application for parcel 459-6 Leeann Marie Rodgers as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

STAFF REPORTS:
Chief Appraiser Groover verbally presented the Board with an updated staff report. No action was required.

ADJOURNMENT:
Mrs. Janis Bevill made a motion to adjourn the meeting at 5:45 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.