

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, Mrs. Janis Bevill, Mrs. Lisa Mock, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Monday March 1, 2021 in the 2nd Floor Conference Room at the Historic Courthouse.

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

CALL TO ORDER: Chairman Lowell Morgan called the meeting to order at 04:12 P.M.

INVOCATION: Mrs. Gussie Nease gave the invocation.

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

AGENDA APPROVAL: Deputy Chief Appraiser Keyes informed the Board of two last minute additions to the agenda. The Timber Harvest Values for 2021 as section a. under New Business and CUVA – request to remove due to age as section m. also under New Business. Vice-Chairman Larry (Brad) Green made a motion to approve the agenda as presented with the two additions. Mrs. Janis Bevill seconded the motion. The motion carried.

APPEARANCES: None

MINUTES:

February 1, 2021 Regular Session Meeting Minutes: Vice-Chairman Larry (Brad) Green made a motion to approve the February 1, 2021 Regular Session Meeting Minutes as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

February 23, 2021 Workshop Meeting Minutes: Vice-Chairman Larry (Brad) Green made a motion to approve the February 23, 2021 Workshop Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

February 23, 2021 Special Call Meeting Minutes: Mrs. Janis Bevill made a motion to approve the February 23, 2021 Special Call Meeting Minutes as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Errors & Releases and NOD log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

OLD BUSINESS: None

NEW BUSINESS:

Owner Harvest Timber Values 2021: The Board was presented the updated Owner Harvest Timber Values for 2021 from the State for approval. After review, Vice-Chairman Larry (Brad) Green made a motion to approve the Owner Harvest Timber Values for 2021 as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Mobile Home Appeals: The Board was presented a mobile home appeal log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the mobile home appeal log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Sales Studies: Deputy Chief Appraiser Jennifer Keyes presented the Board with updated sales studies information for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the sales studies as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Appeal Waivers: The Board was presented appeal waivers for HARBOR FREIGHT TOOLS USA, INC account number 12723 and SOUTHEASTERN GROCER account number 1946 for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the appeal waiver log for both accounts as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA / FLPA – Breach Send 30-Day Notice: The Board was presented a CUVA / FLPA – breach send 30-day notice log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA / FLPA – breach send 30-day notice log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA / FLPA – Continuations: The Board was presented a CUVA / FLPA – continuation log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA / FLPA – continuation log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – Send Letter Missing Information: The Board was presented a CUVA – send letter missing information log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – send letter missing information log as presented. Mrs. Janis Bevill seconded the motion. The motion carried

CUVA – New Approvals: The Board was presented a CUVA – New log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – New Approval log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

CUVA – Under 10 Acres: The Board was presented a CUVA – under 10-acre’s log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – under 10-acre log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA – Breach Without Penalty: The Board was presented a CUVA – breach without penalty log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – breach without penalty log as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

Homestead – Denials: The Board was presented a Homestead – Denial log for approval to deny. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead – Denial log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

CUVA – Request to Remove Due to Age parcel 405-29: The Board was presented a CUVA – request to remove due to age for parcel 405-29 Glenda Newkirk and others for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – remove due to age log for 405-29 as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

STAFF REPORTS: Chief Appraiser Neal Groover presented the Board with an updated staff report for information only. No action was required.

ADJOURNMENT: Mrs. Gussie Nease made a motion to adjourn the meeting at 04:57 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.