

# **The Effingham County 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. Gussie Nease and Mrs. Janis Bevill met in regular session at 04:00 P.M. on Monday May 6, 2019 in the 2<sup>nd</sup> Floor Conference Room at the Historic Courthouse.

## **PERSONS ATTENDING THE MEETING:**

Chief Appraiser Neal Groover, Deputy Chief Appraiser Jennifer Keyes and Mrs. Crystal Ouellette

## **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 04:29 P.M.

## **INVOCATION:**

Mrs. Gussie Nease gave the invocation

## **MEMBERS PRESENT:**

Chairman Lowell Morgan, 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

## **APPEARANCES:**

None

## **MINUTES:**

**April 1, 2019 Regular Session Minutes** – Mrs. Gussie Nease made a motion to approve the minutes for April 1, 2019 Regular Session Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**April 25, 2019 Special Called Minutes** – Mrs. Gussie Nease made a motion to table the minutes for April 25, 2019 Special Called Meeting Minutes as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

**April 25, 2019 Workshop Minutes** – Mrs. Gussie Nease made a motion to table the minutes for April 25, 2019 Workshop Meeting Minutes as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

**CONSENT AGENDA:**

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

**OLD BUSINESS:**

**MOTOR VEHICLE APPEAL:** The Board was presented a Motor Vehicle Appeal for a 2006 Chevy Silverado 1500 2x4 owned by Linda Miles. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the appeal with a \$2,180 value. Mrs. Gussie Nease seconded the motion. The motion carried.

**NEW BUSINESS:**

**ELECTION OF 2019 SECRETARY:** Resignation was given by Mrs. Rebecca Wright as Secretary to the Board. The Board was presented ballots to vote for Secretary to the Board of Tax Assessors. After the ballots were collect for Secretary, Chief Appraiser Groover announced with a unanimous vote that Mrs. Crystal Ouellette would become secretary.

**HOMESTEAD APPLICATIONS –APPROVALS:** The Board was presented a list of Homestead Exemption Applications for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the homestead exemption applications as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**HOMESTEAD APPLICATIONS – DENIALS:** The Board was presented a list of Homestead Exemption Applications to deny based on the staff’s findings. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the staff recommendation to deny the applications as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**MOTOR VEHICLE APPEAL:** The Board was presented a Motor Vehicle Appeal for a 2010 Tesla Roadster 2-seat 2-door owned by Kevin R Jones. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the appeal with a \$68,856 value. Mrs. Janis Bevill seconded the motion. The motion carried

**CUVA – 2019 APPROVALS:** The Board was presented a list of CUVA – 2019 applications to approve. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – 2019 applications as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**FLPA – 2019 APPROVALS:** The Board was presented a list of FLPA – 2019 applications to approve. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the FLPA – 2019 application for approvals as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**CUVA/FLPA – CONTINUATIONS:** The Board was presented a list of CUVA/FLPA – Continuation applications to approve. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA/FLPA – Continuation applications as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**FLPA – UNDER 100 AC DENIALS:** The Board was presented a list of FLPA – UNDER 100 AC DENIALS based on the staff's findings. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the staff recommendation to deny the applications as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA/FLPA DENIALS:** The Board was presented a list of CUVA/FLPA – DENIALS based on the staff's findings. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the staff recommendation to deny the applications as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA/FLPA – BREACHES:** The Board was presented a list of CUVA/FLPA – Breach applications. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Breach applications as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**2019 SALES STUDIES REVISED:** The Board was presented the revisions from the April 25, 2019 Sales Study Workshop meeting. After a brief discussion and review, Mrs. Gussie Nease made a motion to table the changes made for the Sales Study Workshop as presented due to the absence of board members. Mrs. Janis Bevill seconded the motion. The motion carried.

**MOBILE HOME APPEALS:** The Board was presented a list of Mobile Home Appeals. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the list of Mobile Home Appeals as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**STAFF REPORTS:**

Chief Appraiser Groover gave an updated staff report:

- Updated Board Members on the status of Effingham County Power
- Welcoming our new hire Renee Bernitt
- Announcing Ms. Christine Sarna taking on the role and title as our covenant appraiser

**ADJOURNMENT:**

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:39 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.