

# **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 January 4, 2021 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, Secretary to the Board of Tax Assessors Crystal Ouellette.

## **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 04:02 P.M.

## **INVOCATION:**

Chairman Lowell Morgan gave the invocation.

## **BOARD MEMBERS PRESENT:**

Chairman Lowell Morgan, Vice-Chairman Larry (Brad) Green, Mrs. Janis Bevill, Mrs. Lisa Mock, Mrs. Gussie Nease.

## **AGENDA APPROVAL:**

Deputy Chief Appraiser Jennifer Keyes informed the Board that on the ERRORS & RELEASES AND NOD log for parcel 369C-28 the new value needed to be corrected from \$50,023 to \$0. Vice-Chairman Larry (Brad) Green made a motion to approve the agenda as amended. Mrs. Gussie Nease seconded the motion. The motion carried.

## **2021 ELECTIONS:**

The Board of Tax Assessors were presented ballots to vote for the Chairman to the Board of Tax Assessors, Vice-Chairman to the Board of Tax Assessors, and Secretary to the Board of Tax Assessors for the 2021 tax year.

The floor was open for nominations for Chairman to the Board of Tax Assessors. After the ballots were collect, with a unanimous vote, Mr. Lowell Morgan was elected to continue as Chairman to the Board of Tax Assessors for the tax year 2021.

The floor was open for nominations for Vice-Chairman to the Board of Tax Assessors. After the ballots were collect, with a unanimous vote, Mr. Larry (Brad) Green was elected to continue as Vice-Chairman to the Board of Tax Assessors for the tax year 2021.

The floor was open for nominations for Secretary to the Board of Tax Assessors. After the ballots were collect, with a unanimous vote, Mrs. Crystal Ouellette was elected to continue as Secretary to the Board of Tax Assessors for the tax year 2021.

**APPEARANCES:**

None

**MINUTES:**

**December 14, 2020 Regular Session Meeting Minutes:** Vice-Chairman Larry (Brad) Green made a motion to approve the December 14, 2020 Regular Session Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**December 21, 2020 Special Called Meeting Minutes:** Vice-Chairman Larry (Brad) Green made a motion to approve the December 21, 2020 Special Called Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. Mrs. Janis Bevill and Mrs. Lisa Mock abstained. 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. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**OLD BUSINESS:**

**Tabled CUVA – Under 10 acres parcel 476-26A & New approval CUVA parcels 461-16 & 476-32:** The Board was presented information on previously tabled CUVA's Under 10 acres parcel 476-26A & New approval CUVA's parcels 461-16 & 476-32 for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the previously tabled CUVA's Under 10 acres parcel 476-26A & New approval CUVA parcels 461-16 & 476-32 with the new information presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**NEW BUSINESS:**

**Appeal waivers and withdraws:** The Board was presented appeal waivers and withdraws for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the appeal waivers and withdraws as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**CUVA – Denials:** The Board was presented a CUVA – Denial log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the denial of

the CUVA's as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**CUVA – Breach send 30-day notice:** The Board was presented a CUVA – 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 – Breach send 30-day notice log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA – Send letter missing information:** The Board was presented CUVA log informing them a letter is being sent due to missing information. No action was required.

**CUVA – Under 10 acres:** The Board was presented a CUVA – under 10 acres' log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – under 10 acres' log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**CUVA – Continuations:** The Board was presented a CUVA – Continuation log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Continuation log as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**CUVA – New approvals:** The Board was presented a CUVA – New approval log. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – New approvals as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**Homestead – Denials:** The Board was presented a Homestead – Denial log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the denial of the Homestead – Denial log as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**Homestead – Approvals:** The Board was presented a Homestead Approval log. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Homestead – Approval log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

### **STAFF REPORTS:**

Chief Appraiser Neal Groover verbally presented the Board with an updated staff report for information only. No action required.

### **ADJOURNMENT:**

Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 04:52 P.M. Chairman Lowell Morgan seconded the motion. The motion carried.