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 February 3, 2020 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover and Secretary to the Board of Assessors Crystal Ouellette

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 4:00 P.M.

INVOCATION:

Mrs. Gussie Nease gave the invocation.

BOARD MEMBERS PRESENT:

Chairman Lowell Morgan, Vice-Chairman Larry (Brad) Green, Mrs. Gussie Nease, Mrs. Janis Bevill and Mr. Quent Mikeal

AGENDA APPROVAL:

Vice-Chairman Larry (Brad) Green made a motion to approve the agenda as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

APPEARANCES:

a) Ronald Dyer – Unable to attend
b) Howard Spiva – submitted applications for CUVA and wanted to observe meeting.

MINUTES:

January 6, 2020 Regular Session Meeting Minutes: Mrs. Gussie Nease made a motion to approve the minutes for January 6, 2020 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

January 21, 2020 Workshop Meeting Minutes: Mrs. Janis Bevill made a motion to approve the minutes for January 21, 2020 Workshop meeting as present. Vice-Chairman Larry (Brad) Green seconded the motion. Chairman Lowell Morgan abstained. The motion carried.
January 29, 2020 Workshop Meeting Minutes: Mrs. Janis Bevill made a motion to approve the minutes for January 29, 2020 Workshop meeting as present. 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 to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Errors & Releases as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

OLD BUSINESS:

CUVA – Approval Tabled: The Board was presented a previously tabled CUVA for parcel number 364-46 Charles B Hodges Sr. to be approved. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the tabled CUVA – approval with the correction to the title of the CUVA on the agenda as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

NEW BUSINESS:

Homestead procedures: The Board was presented the homestead procedure form that was previously approved and was requested by the staff to allow staff to hand-out and post the procedures to the Tax Assessors website. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve staff hand-out and post homestead procedures to the website as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

Changes to Land Audit from Workshop meeting: The Board was presented the changes from the previous workshop meeting for sales studies. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the changes made as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Appeal Waivers / Settlement Conference: The Board was presented the appeal waiver and settlement conference log. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the appeal waivers with the correction to the old and new value of parcel 349-6 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. Gussie Nease 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. Mr. Quent Mikeal 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 presented 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, Mrs. Gussie Nease made a motion to approve the CUVA – Continuation applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

**CUVA – Denial:** The Board was presented a list of CUVA – Denial applications for parcels R219-58 Mark Steven Carter, 354-58 Vera Lamb and Walter R Jr Estate, and 442-35 Kieffer Family Barn. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to table parcels 354-58 Vera Lamb and Walter R Jr. Estate and parcel 442-35 Kieffer Family Barn LP, and approve the CUVA – Denial application for parcel R219-52 Mark Steven Carter as presented. Mrs. Janis Bevill seconded the motion. Mrs. Gussie Nease abstained. The motion carried.

**CUVA – Owner Requested Breach:** The Board was presented a list of CUVA – Owner Requested Breach for parcel 235-18A David Browning. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Owner Requested Breach 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. Mrs. Quent Mikeal seconded the motion. The motion carried.

**CUVA – Breach Solar Panels:** The Board was presented a CUVA – Breach Solar Panels for approval for parcel 325-14A Mary Fetzer Dean. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach Solar Panels as presented. Mrs. Quent Mikeal 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 was required.

ADJOURNMENT:
Chairman Lowell Morgan made a motion to adjourn the meeting at 5:20 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.