

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, and Ms. Gussie Nease met in regular session at 4:30 P.M. on Monday February 4, 2019 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING

Mrs. Jennifer Keyes, Mrs. Rebecca Wright and Mr. Neal Groover; sitting in before his appointment as Chief Appraiser.

CALL TO ORDER

Chairman Morgan called the meeting to order at 4:33pm.

INVOCATION

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

MEMBERS PRESENT

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

AGENDA APPROVAL

Ms. Gussie Nease made a motion to approve the agenda with the addition of the 2019-2020 Budget added before Staff Reports. Mr. Quent Mikeal seconded the motion. The motion carried.

APPEARANCES

MINUTES

Ms. Gussie Nease made a motion to table the minutes for January 7, 2019 Regular Session Meeting, so that staff could get with the County Attorney regarding the Executive Session minutes as a staff was not present and notes were not given immediately following the adjournment. Vice-Chairman Green seconded the motion. The motion carried.

Ms. Gussie Nease made a motion to approve the minutes for the January 23, 2019 Special Called Meeting as presented. Vice-Chairman Green seconded the motion. The motion carried.

Ms. Gussie Nease made a motion to approve the minutes for the January 23, 2019 Workshop as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CONSENT AGENDA

Errors & Releases and NOD: The board members reviewed the E&R log. Vice-Chairman Green made a motion to approve the Error and Release & NOD List as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

OLD BUSINESS

Tax Exempt Application – New Foundation Holiness Church: The board members reviewed the Exempt Property Application for the New Foundation Holiness Church with the photo evidence proving church usage. Vice-Chairman Green made a motion to approve the Exempt Application for New Foundation Holiness Church. Ms. Gussie Nease seconded the motion. The motion carried.

NEW BUSINESS

HOMESTEAD APPLICATIONS – 2019 APPROVALS: The Board was presented a list of Homestead Exemption Applications for the 2019 tax year. After a brief review, Vice-Chairman Green made a motion to approve the homestead exemption applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

HOMESTEAD APPLICATIONS – VETERANS: The Board was presented a list of Homestead Exemption Applications for the S5/SD Veterans Application’s based on the two patron’s VA Rating letters. After a brief review, Ms. Gussie Nease made a motion to approve the homestead exemption applications as presented. Vice-Chairman Green seconded the motion. The motion carried.

CUVA /FLPA VALUES FOR 2019: The board was presented the 2019 CUVA/FLPA values sent by Department of Revenue. After review, Ms. Gussie Nease made a motion to approve the CUVA/FLPA values sent by Department of Revenue as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – NEW: The board was presented a list of CUVA – New applications. After review, Ms. Gussie Nease made a motion to approve the CUVA – New applications with the revision of Owens Laura c being removed from the new log and placed on the Renew log as her application was a renewal of Conservation Use Covenant. Vice-Chairman Green seconded the motion. The motion carried.

CUVA – RENEW: The board was presented a list of CUVA –Renew applications. After review, Vice-Chairman Green made a motion to approve the CUVA –Renew applications with the addition of Owens Laura C, the removal of the 2010 Covenant for Colson William and Patricia and tabling application for Thompson Stephen M for more information as a Mobile Home Park is being operated on a portion of the property which is being held out of the Conservation Use Covenant. Ms. Gussie Nease seconded the motion. The motion carried.

CUVA – CONT: The board was presented a list of CUVA – Cont. applications. After review, Ms. Gussie Nease made a motion to approve the CUVA – Cont. applications with the addition of the 2010 Covenant for Colson William and Patricia. Vice-Chairman Green seconded the motion. The motion carried.

CUVA –UNDER 10 ACRES: The board was presented a list of CUVA –UNDER 10 ACRE applications. After a brief discussion, Ms. Gussie Nease made a motion to approve all of the CUVA – UNDER 10 ACRE applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA– BREACH: The board was presented a CUVA – Breach. After review and a brief discussion, Ms. Gussie Nease made a motion to approve the CUVA –BREACH based on the documentation be provided explaining the reason for the breach. Vice-Chairman Green seconded the motion. The motion carried.

2019 SALES STUDIES: The board was presented the revisions from the January 23, 2019 Sales Study Workshop. Chairman Morgan made a motion to approve the changes made for the Sales Study Workshop as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

SETTLEMENT CONFERENCES: The board was presented a potential Settlement Conference breakdown for 3M Holdings. Deputy Chief Keyes explained that 3M Holdings was requesting the 1-year Sales Freeze for Properties appealed that were acquired. This issue Deputy Chief Keyes presented was that 3M Holdings paid one sales price for three duplex units and the value breakdown listed was the property owner’s request of value for each unit. Ms. Gussie Nease made a motion to approve the tentative values should 3M Holdings provide the completed documentation the Appraisal Staff requested for the Settlement Conference. Mr. Quent Mikeal seconded the motion. The motion carried.

BUDGET

Mrs. Jennifer Keyes reviewed with the Board the 2019-2020 Proposed Budget and what type of changes to expect. Deputy Chief Keyes reported that the Proposed Budget has minor fluctuations for items such as postage increases, new office chairs, and TAC notices being sent to the printers.

STAFF REPORTS

Deputy Chief Keyes reviewed the Staff Report with the Board updating them with information pertaining to the 2019 Digest, upcoming training for staff members to the resignation of staff members. Deputy Chief Keyes also notified the Board regarding the Personal Property appeal status for Effingham Power (Cogentrix) and where we were with that on-going process.

UPCOMING WORKSHOPS/MEETINGS:

The board set a tentative date for February 20, 2019 for the next Sales Study Workshop to be completed.

ADJOURNMENT

Ms. Gussie Nease made a motion to adjourn the meeting at 6:10 PM. Mr. Quent Mikeal seconded the motion. The motion carried.