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 Hurst, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Monday February 7, 2022 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover, Senior Appraiser IV Jennifer Keyes, Secretary to the Board of Assessors Crystal Ouellette.

CALL TO ORDER:

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

INVOCATION:

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

BOARD MEMBERS PRESENT:

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

AGENDA APPROVAL:

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

APPEARANCES:

Attorney Warren Ratchford presenting on behalf of Patricia Tebeau for parcels 412-1 & 412-4: Attorney Warren Ratchford to the Board two parcels stating they would like to take one of the parcels out of CUVA due to age and the parcels will transfer ownership and be split and recombined. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the request as presented. Mrs. Janis Bevill seconded the motion. The motion carried.
MINUTES:

January 10, 2022 Regular Session Meeting Minutes: Mrs. Gussie Nease made a motion to approve the January 10, 2022 Regular Session meeting minutes as presented. Mrs. Lisa Mock Hurst seconded the motion. Mrs. Janis Bevill abstained. The motion carried.

CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Errors & Releases and NOD log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

OLD BUSINESS:

Tabled CUVA for parcels 266-2 & 265-10 Lonadine M. Webb: The Board was presented previously tabled CUVA for parcels 266-2 & 265-10 Lonadine M. Webb for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the previously tabled CUVA’s as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

NEW BUSINESS:

Business Personal Property 3-year audit NOA Hydraulic Repair Services: The Board was presented a Business Personal Property 3-year audit NOA Hydraulic Repair Services log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Business Personal Property 3-year audit NOA Hydraulic Repair Services log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Preliminary Sales Ratios – Commercial and Industrial: The Board was presented the Preliminary Sales Ratios for Commercial and Industrial for information only. No action required.

Preliminary Sales Ratios – Residential: The Board was presented the Preliminary Sales Ratios for Residential for information only. No action required.
**Preliminary Sales Ratios – Small Tracts:** The Board was presented the Preliminary Sales Ratios for Small Tracts for information only. No action required.

**CUVA – Breach Send 30-Day Notice:** The Board was presented a CUVA – Breach send 30-day Notice log for approval. After 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 – Breach Due to Age:** The Board was presented a CUVA – Breach Due to Age for parcel 434-24A Bevill, Janis Z. & Zittrouer, Kathy & Zipperer, Alan B. for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach Due to Age log for parcel 434-24A Bevill, Janis Z. & Zittrouer, Kathy & Zipperer, Alan B. as presented. Mrs. Gussie Nease seconded the motion. Mrs. Janis Bevill Abstained. The motion carried.

**CUVA – Breach Without Penalty:** The Board was presented a CUVA – Breach Without Penalty log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach Without Penalty log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

**CUVA – Continuation / New owner:** The Board was presented a CUVA – Continuation / New owner log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Continuation / New owner log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

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

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

**CUVA – Under 10 acre approvals:** The Board was presented a CUVA – Under 10 acre approvals log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Under 10 acre approvals log as presented. Mrs. Lisa Mock Hurst seconded the motion. Mrs. Janis Bevill abstained. The motion carried.
**Homestead – Approvals:** The Board was presented a Homestead – Approvals log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Homestead – Approvals log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

**STAFF REPORTS:**

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

**ADJOURNMENT:**

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:02 P.M. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.