

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 March 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 Tax Assessors Crystal Ouellette, CUVA Appraiser II Christine Sarna.

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 04:01 P.M.

INVOCATION:

Chairman Lowell Morgan gave the invocation.

BOARD MEMBERS PRESENT:

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

AGENDA APPROVAL:

Senior Appraiser IV Jennifer Keyes informed the Board of add-on 2022 mobile home 30-day appeals to the agenda. After review, Vice-Chairman Larry (Brad) Green made a motion to approve the agenda with the add-on as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

APPEARANCES:

None.

MINUTES:

February 7, 2022 Regular Session Meeting Minutes: Mrs. Janis Bevill made a motion to approve the February 7, 2022 Regular Session Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. 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, 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:

None.

NEW BUSINESS:

Large tracts ratio preliminary study: The Board was presented Large tracts ratio preliminary study for information only. No action required.

Business personal property – audit returns: The Board was presented a Business personal property – audit return log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the Business personal property – audit return log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Motor vehicle appeal – 2001 Mazda Miata Anthony J. Certo: The Board was presented a motor vehicle appeal for a 2001 Mazda Miata owned and appealed by Anthony J. Certo. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to change the fair market value of the 2001 Mazda Miata owned and appealed by Anthony J. Certo to \$1,500 with the documentation presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Affidavit form (homestead exemption – killed in the line of duty): The Board was presented an Affidavit form for homestead exemption – killed in the line of duty for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Affidavit form for homestead exemption – killed in the line of duty as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Updated public comment card: The Board was presented an Updated public comment card for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Updated public comment card as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Updated brochure / hand-out: The Board was presented an Updated brochure / hand-out for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Updated brochure / hand-out as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Homestead removal letter: The Board was presented a Homestead removal letter for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the Homestead removal letter as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Homestead removal procedure: The Board was presented a Homestead removal procedure for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Homestead removal procedure as presented. Mrs. Janis Bevill 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 for parent parcel 343-10B subdivided parcel 343-10B1A. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach send 30-day Notice log for parent parcel 343-10B subdivided parcel 343-10B1A as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

FLPA – breach without penalty: The Board was presented a FLPA – Breach Without Penalty log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the FLPA – Breach Without Penalty log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

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

CUVA – owner request to remove: The Board was presented a CUVA – owner request to remove log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – owner request to remove log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

CUVA – send letter missing information: The Board was presented a CUVA – send letter missing information log for information only. No action required.

CUVA – solar farm: The Board was presented a CUVA – solar farm log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – solar farm log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

Homestead – approval: 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. Gussie Nease made a motion to approve the denial of the Homestead – Denials log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Mobile home 30-day appeals: The Board was presented a mobile home 30-day appeal log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the mobile home 30-day appeal log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

STAFF REPORTS:

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

ADJOURNMENT:

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:00 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.