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 4:00 P.M. on Monday June 6, 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

CALL TO ORDER:

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

INVOCATION:

Mrs. Gussie Nease 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’s to the CUVA send 30-day notice log and the ACO Error’s and Release log. After review, Vice-Chairman Larry (Brad) Green made a motion to approve the agenda with add-on’s as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

APPEARANCES:

None

MINUTES:

April 18, 2022 Regular Session Meeting Minutes: Vice-Chairman Larry (Brad) Green made a motion to approve the April 18, 2022 Regular Session Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

June 2, 2022 Workshop Meeting Minutes: Mrs. Gussie Nease made a motion to approve the June 2, 2022 Workshop Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.
CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval plus add-ons. After discussion and review, Mrs. Gussie Nease made a motion to table parcel 465M-1 Edwin C. Mikell and approve all the other Errors & Releases and NOD log plus add-on’s as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

OLD BUSINESS:

None.

NEW BUSINESS:

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

CUVA – Breach Pay Penalty: The Board was presented a CUVA – Breach Pay Penalty log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Breach Pay Penalty log 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 plus add-ons for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach send 30-day Notice log and the add-ons as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

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

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

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

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

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

**2022 Carter Burns**: The Board was presented the 2022 Carter Burns log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the 2022 Carter Burns Log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**2021 PILT Corrective Notices**: The Board was presented a 2021 PILT Corrective Notices log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the 2021 PILT Corrective Notices as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Audits Returned in 2022**: The Board was presented an Audits Returned in 2022 log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Audits Returned in 2022 log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**30-day Notice Personal Property 2021 Appeal**: The Board was presented a 30-day Notice Personal Property 2021 Appeal log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the 30-day Notice Personal Property 2021 Appeal log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.
**Freeport Approval:** The Board was presented a Freeport Approval log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Freeport Approval log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

**QTP Qualified:** The Board was presented a Qualified QTP log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the Qualified QTP log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**QTP Non-qualified:** The Board was presented a Non – Qualified QTP log for information only. No action required.

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

**2022 Sale Studies:** The Board was presented the 2022 Sale Studies information from the June 2, 2022 Workshop meeting with Industrial, Commercial, Residential Subdivision, Rural Land, 2022 Location Grid Map, and Mobile Home for approval. After discussion and review, Mrs. Janis Bevill made a motion to approval all the 2022 Sales Studies for Industrial, Commercial, Residential Subdivision, Rural Land, 2022 Location Grid Map, and Mobile Home as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**2022 Personal Property Assessment Notices:** The Board was presented the 2022 Personal Property Assessment Notices for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the 2022 Personal Property Assessment Notices as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**2022 Real Property Assessment Notices:** The Board was presented the 2022 Real Property Assessment Notices for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the 2022 Real Property Assessment Notices as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**STAFF REPORTS:**

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

Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 05:03 P.M. Mrs. Gussie seconded the motion. The motion carried.