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 July 12, 2021 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

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

CALL TO ORDER:

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

INVOCATION:

Chairman Lowell Morgan 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:

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

APPEARANCES:

Ted Carellas and Glenn Weston for item a under new business.

MINUTES:

**June 7, 2021 Regular Session Meeting Minutes**: Mrs. Janis Bevill made a motion to approve the June 7, 2021 Regular Session meeting minutes as presented. 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 for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Errors & Releases and NOD log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

OLD BUSINESS:

CUVA – Parcel 393-8A Freddie and Patricia Mitchell: The Board was presented previously tabled CUVA for parcel 393-8A. Originally staff recommended to send a 30-day breach notice that was tabled at the June 7, 2021 meeting. Since then Freddie and Patricia Mitchell came into the office and provided proof that they are not at risk of breaching to date. Staff retracted their request. CUVA remains intact. No action was required.

NEW BUSINESS:

Lonadine M. Webb CUVA Breach Without Penalty Due to Age: The Board was presented information and documentation for a CUVA – Breach Without Penalty Due to Age for Lonadine M. Webb for parcel 344-26. Mr. Ted Carellas and Mr. Glenn Weston appeared on her behalf. After a brief discussion and review Mrs. Gussie Nease made a motion to approve the CUVA – Breach Without Penalty Due to Age for Lonadine M. Webb parcel 344-26 as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

2021 Digest: The Board was presented the 2021 Digest for information and Chairman Lowell Morgan to sign. No action was required.

Appeal Waivers and Withdraws: The Board was presented an Appeal Waiver and Withdraw log for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Appeal Waivers and Withdraws as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Updated Appeal Procedures: The Board was presented Updated Appeal Procedures for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Updated Appeal Procedures 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. After a brief discussion and review Mrs. Janis Bevill made a motion to approve the CUVA – Breach Send 30-day Notice as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.
CUVA – Breach Without Penalty: The Board was presented a CUVA – Breach Without Penalty log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach Without Penalty log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

CUVA – Continuations / New Owner: The Board was presented a CUVA – Continuations / New Owner log for approval. After a brief 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 – Discussion: The Board was presented two CUVA’s for discussion and information only. One for Amy R. Heidt parcel 351-14 and one for Richard Lancaster parcel 342-29D. No action was required.

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

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

Homestead – Denials: The Board was presented a Homestead – Denial log for approval to deny. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

STAFF REPORTS:

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

ADJOURNMENT:

Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 05:12 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.