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 18, 2022 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover, Covenant Real Property Appraiser III Christine Sarna, and Secretary to the Board of Tax Assessors Crystal Ouellette.

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 04:20 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, and Mrs. Gussie Nease.

AGENDA APPROVAL:

Mrs. Gussie Nease made a motion to approve the agenda as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

APPEARANCES:

Michael Frank and Jim Castor attending the meeting to observe as guests of Chairman Lowell Morgan.

MINUTES:

*June 6, 2022 Regular Session Meeting Minutes*: The Board was present the June 6, 2022 Regular Session Meeting Minutes for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the June 6, 2022 Regular
Session Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**June 13, 2022 Special Call Meeting Minutes:** The Board was present the June 13, 2022 Special Call Meeting Minutes for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the June 13, 2022 Special Call 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 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 ACO Error’s and Releases for parcel 465M-1 Edwin C. Mikell:** The Board was presented previously tabled ACO Error’s and Releases for parcel 465M-1 Edwin C. Mikell with more information as requested by the Board. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the ACO Error’s and Releases for parcel 465M-1 Edwin C. Mikell satisfied with the extra information the staff provided. Mrs. Janis Bevill seconded the motion. The motion carried.

**NEW BUSINESS:**

**Updated 45-day CUVA breach appeal letter:** The Board was presented an updated 45-day CUVA breach appeal letter for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the updated 45-day CUVA breach appeal letter as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**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. Gussie Nease seconded the motion. Mrs. Janis Bevill abstained. The motion carried.
**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 as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA breach without penalty:** The Board was presented a CUVA breach without penalty log for approval. After discussion and review, Mrs. Janis Bevill 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 owners:** The Board was presented a CUVA continuations / new owners log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA continuations / new owners log as presented. Mrs. Gussie Nease 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 denials 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, 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 owner requested breach:** The Board was presented a CUVA owner requested breach log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA owner requested breach log as presented. Mrs. Janis Bevill 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. Janis Bevill made a motion to approve the CUVA under 10 acres log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**Homestead – approvals:** The Board was presented a Homestead – approvals log for approval. After discussion and review, Mrs. Gussie Nease 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.

**Personal Property corrective notice for added inventory:** The Board was presented a Personal Property corrective notice for added inventory log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Personal Property corrective notice for added inventory log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Exempt properties for real and personal:** The Board was presented the Exempt properties for real and personal for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the Exempt properties for real and personal 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 was required.

**ADJOURNMENT:**

Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 05:07 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.