

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, Mr. Quent Mikeal, Mrs. Janis Bevill, and Mrs. Gussie Nease scheduled to meet in Regular Session Meeting at 04:00 P.M. on Wednesday April 15, 2020 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover, Deputy Chief Appraiser Jennifer Keyes, and Secretary to the Board of Assessors Crystal Ouellette

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 4:04 P.M.

INVOCATION:

Chairman Lowell Morgan gave the invocation.

BOARD MEMBERS PRESENT:

Chairman Lowell Morgan, Mrs. Janis Bevill, Mr. Quent Mikeal, and Mrs. Gussie Nease - Vice-Chairman Larry (Brad) Green attended, but abstained from voting.

AGENDA APPROVAL:

Mrs. Janis Bevill made a motion to approve the agenda as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

APPEARANCES:

Sandi Richardson and Kerry Mock: Mrs. Sandi Richardson spoke on behalf of herself, her sister Mrs. Peggy Camp, and her brother Mr. Kerry Mock in reference to S4 homestead exemption for parcel 355A-25. Both Mrs. Richardson and Deputy Chief Appraiser Jennifer Keyes presented their case to the Board. After hearing both sides, a brief discussion and review, Mrs. Gussie Nease made a motion to leave the already approved SC homestead exemption from a previous year on parcel 355A-28 and to deny the S4 homestead exemption due to multiple owners listed on the deed, one receiving homestead on another property. Mrs. Janis Bevill seconded the motion. The motion carried.

MINUTES:

March 2, 2020 Regular Session Meeting Minutes: Mrs. Gussie Nease made a motion to approve the minutes for March 2, 2020 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

March 20, 2020 Workshop Meeting Minutes: Mrs. Janis Bevill made a motion to approve the minutes for March 20, 2020 Workshop Meeting as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

March 20, 2020 Special Call Meeting Minutes: Mrs. Gussie Nease made a motion to approve the minutes for March 20, 2020 Special Call Meeting 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 to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Errors & Releases with the exception of tabling parcel 270-17A2 under the name Wade Durden as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

OLD BUSINESS:

March 2, 2020 Tabled CUVA – Parcel 243-2 and 435E-62: The Board was presented previously tabled CUVA for parcel 243-2 Longstreet Family LLP and parcel 435E-62 Robert L and Margaret M Kelly. After a brief discussion and review, Mr. Quent Mikeal made a motion to approve the Tabled CUVA for parcel 243-2 and 435E-62 presented. Mrs. Janis Bevill seconded the motion. The motion carried.

NEW BUSINESS:

Sales Studies:

Small Acre Sales Studies: The Board was presented documentation for the Small Acre Sales Studies to approve. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Small Acre Sales Studies with the removal of parcels 389-17C, 389-17D, 389-17E, and 389-17F as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Accessibility Map: The Board was presented an updated accessibility map from 2019 to 2020 for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the update accessibility map from 2019 to 2020 as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Large Acre Sale Studies: The Board was presented documentation for the Large Acre Sales Studies to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the documentation for the Large Acre Sales Study with the removal of parcel 351-6 and 359-10 as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Commercial Sales Studies: The Board was presented documentation for the Commercial Sales Studies to approve. After a brief discussion and review, Mr. Quent Mikeal made a motion to approve the Commercial Sales Studies documentation with the removal of parcel S115-19 and R212-8B as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Industrial Sale Studies: The Board was presented documentation for the Industrial Sales Studies to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Industrial Sales Studies with the removal of parcel 420-21B as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Workshop changes: The Board was presented documentation showing the changes made from the last workshop meeting for information only. After a brief discussion and review, Mrs. Gussie Nease requested information on Country Park and Cypress Point for further review. Chief Appraiser Neal Groover explained Cypress Point is part of our small acre schedule and informed the Board more information on those studies will be brought to them at the next meeting. No action was required.

Freeport Policies: The Board was presented a new policy for Freeport for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Freeport policy as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Freeport Letter Template: The Board was presented a letter templet for Freeport for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Freeport letter template with the inclusion of Georgia code section added to the letter as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

Owner Harvest Timber Values 2020: The Board was presented documentation for Owner Harvest Timber Values 2020 for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Owner Harvest Timber Values 2020 as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Mobile Home Procedures: The Board was presented Mobile Home Procedures for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Mobile Home Procedures with the time frame removed from the Health department and the removal of Tax Paid Receipt requirement as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Governors Executive Orders for CUVA and FLPA: The Board was presented the documentation for the Governors Executive Orders for CUVA and FLPA for information only. No action was required.

CUVA Letter Template for missing information: The Board was presented a Letter Template for CUVA applications missing information for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the letter template as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

FLPA – CUVA Values: The Board was presented documentation of the new FLPA – CUVA Values for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the FLPA – CUVA Values as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – Approvals: The Board was presented a CUVA Application log for Approval. After a brief discussion and review, Mr. Quent Mikeal made a motion to approve the CUVA log as presented with the removal of an applicant added twice as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA – Under 10 Acres Approvals: The Board was presented a log for CUVA applications under 10 acres to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA under 10-acre log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA – Continuation: The Board was presented a log for CUVA Continuation applications for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA continuations as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – Denials: The Board was presented a log of CUVA applications for denial. After a brief discussion and review, Mr. Quent Mikeal made a motion to table the CUVA denial log, and send a letter giving the applicants 30 days to respond as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

FLPA – Denials: The Board was presented a log of FLPA applications for denial. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the denial of the FLPA applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – Breach Send 30-Day Notice: The Board was presented a log of CUVA applications to send a 30-day breach letter for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the staff send a 30-day breach letter for CUVA applicants as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – Breach Pay Penalty: The Board was presented a log of CUVA applicants that have Breached requesting approval to pay penalty. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Brach Pay Penalty log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – Send letter for missing information: The Board was presented a log of CUVA applicants missing application information requesting approval to send approved CUVA Letter. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA send letter for missing information log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

Homestead Denials: The Board was presented a list of Homestead Denials for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the denial of homesteads on the log and remove a previous S5 homestead on parcel 345-35 as presented. Mrs. Janis Bevill seconded the motion the motion carried.

Homestead Approval: The Board was presented a list of Homestead applications for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the homestead approval log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

STAFF REPORTS:

Chief Appraiser Neal Groover verbally presented the Board with an updated staff report for information only. No action was required.

ADJOURNMENT:

Mrs. Gussie Nease made a motion to adjourn the meeting at 7:32 P.M. Mr. Quent Mikeal seconded the motion. The motion carried.