

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 April 18, 2022 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 of Tax Assessors Crystal Ouellette.

CALL TO ORDER:

Chairman Lowell Morgan called the meeting to order at 04:08 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, Mrs. Lisa Mock Hurst, and Mrs. Gussie Nease.

AGENDA APPROVAL:

Senior appraiser IV Jennifer Keyes informed the Board of CUVA Breach send 30-day notice add-ons to the agenda. After review Vice-Chairman Larry (Brad) Green made a motion to approve the agenda with the add-ons as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

APPEARANCES:

None.

MINUTES:

March 7, 2022 Regular Session Meeting Minutes: Mrs. Gussie Nease made a motion to approve the March 7, 2022 Regular Session Meeting Minutes as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

April 7, 2022 Workshop Meeting Minutes: Vice-Chairman Larry (Brad) Green made a motion to approve the April 7, 2022 Workshop Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. Mrs. Janis Bevill abstained. 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:

None.

NEW BUSINESS:

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-acres log 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 plus presented add-ons for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Breach send 30-day Notice log and the add-ons 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 discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach without penalty log 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.

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. Lisa Mock Hurst 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. Gussie made a motion to approve the FLPA – New / Approvals 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. Vice-Chairman Larry (Brad) Green 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. Janis Bevill made a motion to approve the CUVA – Newly acquired log as presented. Mrs. Lisa Mock Hurst 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, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Owner request to remove log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

2022 CUVA & FLPA state values: The Board was presented the 2022 CUVA & FLPA state values for approval. After review, Mrs. Janis Bevill made a motion to approve the 2022 CUVA & FLPA state values 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, Vice-Chairman Larry (Brad) Green made a motion to approve the Homestead – Approvals log as presented. Mrs. Gussie Nease 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. Janis Bevill made a motion to approve the denial of the Homestead – Denials log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Exempt property application R203-1: The Board was presented an Exempt property application for parcel R203-1. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Exempt property application for parcel R203-1 as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Mobile home name conversion and check list: The Board was presented a Mobile home name conversion list and mobile home checklist for approval. After discussion and review Mrs. Janis Bevill made a motion to approve the mobile home conversion and check list as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

2022 mobile home appeal: The Board was presented a 2022 mobile home appeal log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the 2022 mobile home appeal log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Business personal property returned audits: The Board was presented a Business personal property returned audits log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Business personal property returned audits log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

2022 owner harvest timber values: The Board was presented the 2022 owner harvest timber values for approval. After review, Mrs. Gussie Nease made a motion to approve the 2022 owner harvest timber values as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

2022 workshop sales studies: Senior appraiser IV Jennifer Keyes presented the Board with the 2022 sales studies log reflecting changes the Board recommended from the April 7, 2022 workshop meeting and informed the Board map 411D Cornerstone was moved to the 2022 revised subdivisions log. After discussion and review, Mrs. Gussie Nease made a motion to approve the 2022 workshop sales studies log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

2022 revised subdivisions: Senior appraiser IV Jennifer Keyes presented the Board with the 2022 revised subdivisions list coinciding with changes the Board made from the April 7, 2022 workshop meeting with the addition of map 411D Cornerstone. After discussion and review, the Board recommended to change map 476D Mill Creek land values to \$61,500 and remove the neighborhood land factors. Vice-Chairman Larry (Brad) Green made a motion to approve the log with the changes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

STAFF REPORTS:

Chief appraiser Neal Groover presented the monthly staff report for information. No action required.

ADJOURNMENT:

Mrs. Janis Bevill made a motion to adjourn the meeting at 06:17 P.M. Vice-chairman Larry (Brad) Green seconded the motion. The motion carried.