

## **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 June 1, 2020 in the 2<sup>nd</sup> Floor Conference Room at the Historic Courthouse.

### **PERSONS ATTENDING THE MEETING:**

Chief Appraiser Neal Groover, Deputy Chief Appraiser Jennifer Keyes, Secretary to the Board of Assessors Crystal Ouellette and Business Personal Property Appraiser Rebecca Wright

### **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 4:00 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, Mr. Quent Mikeal and Mrs. Gussie Nease

### **AGENDA APPROVAL:**

Deputy Chief Appraiser Jennifer Keyes requested to add-on parcel 370-16 to the CUVA approval log. Mrs. Janis Bevill made a motion to approve the agenda with the addition to the CUVA approval log as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

### **APPEARANCES:**

None

### **MINUTES:**

**May 4, 2020 Regular Session Meeting Minutes:** Chairman Lowell Morgan made a motion to approve the minutes for May 4, 2020 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. Vice – Chairman Larry (Brad) Green and Mr. Quent Mikeal abstained. 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. Janis Bevill made a motion to approve the Errors & Releases and NOD log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

**OLD BUSINESS:**

**CUVA – previously tabled:** The Board was presented previously tabled CUVA parcels for 388-16 Jo Louisa Tebeau staff recommend deny, parcel 387-19 Lee Tabeau Hanberry and Jo Louisa Tebeau staff recommend approve, and parcel 387-22 Lee Tabeau Hanberry and Jo Louisa Tebeau staff recommend approve. After a brief discussion and review, Vice – Chairman Larry (Brad) Green made a motion to approve all staff recommendation for all three parcels. Deny parcel 388-16 and approve parcels 387-19 and 397-22 as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

**NEW BUSINESS:**

**Business Personal Property Freeport:**

**Approve:** Business Personal Property Appraiser Rebecca Wright presented The Board with a Freeport log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Freeport approval log as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

**Deny:** Business Personal Property Appraiser Rebecca Wright presented The Board with a Freeport log for denial. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the denial for Freeport denial log as presented. Mr. Quent Mikeal seconded the motion. The motion carried

**Business Personal Proeprty Assessment Listings:** The Board was presented the Assessment Listings for Business Personal Property to approve. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Assessment listings for Business personal property as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

**Exempt Property Application Parcel G17-5:** The Board was presented an exempt property application for parcel G17-5 Habitat for Humanity. The Board was presented a letter of occupancy for the house dated January 13, 2020 that has since been sold and will be in a different name in the tax year 2021. After a brief discussion and review, Vice – Chairman Larry (Brad) Green made a motion to approve the exempt property application for the 2020 tax year only with the house considered completed as of January 1, 2020. Mrs. Janis Bevill seconded the motion. The motion carried.

**Exempt Property Application Parcel G17-6:** The Board was presented an exempt property application for parcel G17-6 Habitat for Humanity. This is a vacant land parcel that has not been sold. After a brief discussion and review, Vice – Chairman Larry (Brad) Green made a motion to approve the exempt property application as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**CUVA – Approvals:** The Board was presented a CUVA Application log for Approval with the add-on of parcel 370-16. After a brief discussion and review, Vice – Chairman Larry (Brad) Green made a motion to approve the CUVA add-on for parcel 370-16 as presented. Mrs. Gussie Nease seconded the motion. The motion carried. Vice – Chairman Larry (Brad) Green then made a motion to approve the remainder CUVA approval log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

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

**CUVA – Continuation:** The Board was presented a CUVA – Continuation log for approval. After a brief discussion and review, Vice – Chairman Larry (Brad) Green made a motion to approve the CUVA – continuations log as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

**CUVA – send letter:** The Board was presented a CUVA – Send Letter log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Send Letter log as presented. Mrs. Gussie Nease 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 log as presented. Vice – Chairman Larry (Brad) Green 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, Vice – Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach Without Penalty log as presented. Mr. Quent Mikeal 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 application log as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried

**STAFF REPORTS:**

Chief Appraiser Neal Groover presented written staff report to the Board for information only. No action was required.

**ADJOURNMENT:**

Mrs. Janis Bevill made a motion to adjourn the meeting at 4:45 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.