

## **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, and Mrs. Gussie Nease scheduled to meet in Regular Session Meeting at 04:00 P.M. on Monday August 3, 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

### **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 04:02 P.M.

### **INVOCATION:**

Chairman Lowell Morgan gave the invocation.

### **BOARD MEMBERS PRESENT:**

Chairman Lowell Morgan, Vice – Chairman Larry (Brad) Green, Mrs. Janis Bevill, and Mrs. Gussie Nease

### **AGENDA APPROVAL:**

Deputy Chief Appraiser Keyes informed the Board that under section “New Business” line item C on the agenda was a duplicate added in error. Mrs. Gussie Nease made a motion to approve the agenda with the removal of item C under “New Business” added in error as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

### **APPEARANCES:**

**Ethel and Edwin Gains parcel 424-55:** Chief Appraiser Neal Groover presented to the Board on behalf of Ethel and Edwin Gains for parcel 424-55. Chief Appraiser Groover found that the parcel had a prebill mobile home and a mobile home sketched on as real for many years. Chief Appraiser Groover suggested the Board approve to correct years 2018, 2019, and 2020. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the correction to the parcel for tax years 2018, 2019, and 2020 as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

### **MINUTES:**

**June 29, 2020 Regular Session Meeting Minutes:** Vice – Chairman Larry (Brad) Green made a motion to approve the minutes for June 29, 2020 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**July 15, 2020 Special Call Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the minutes for July 15, 2020 Special Call Meeting Minutes as presented. Mrs. Janis Bevill seconded the motion. Vice – Chairman Larry (Brad) Green 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, Vice – Chairman Larry (Brad) Green made a motion to approve the Errors & Releases and NOD log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**OLD BUSINESS:**

None

**NEW BUSINESS:**

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

**Business Personal Property 30 Day Assessment Listings:** The Board was presented a log for Business Personal Property 30 Day Assessment Listings for approval, with the exception of Matthew Stallard who withdrew his Appeal before the meeting. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve all of the listings on the log with the removal of Matthew Stallard as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**James Carlson Parcels S101-47A & S101-4A:** Deputy Chief Appraiser Jennifer Keyes presented on behalf of Mr. James Carlson for parcels S101-47A and S101-4A. Mr. Carlson stated he filed appeals, but could not prove the appeal was filed via certified mail, appeal receipt or any other documentation. Deputy Chief Appraiser Keyes recommended to the Board we deny allowing him to appeal for 2020, we review the property and any changes that can be made, be done so in the 2021 tax year, with the exception of one commercial building. After a brief discussion and review, Mrs. Janis Bevill made a motion to deny the appeal for 2020 due to no documentation of one ever being sent, approve the change of commercial building for 2020, and approve any other changes found be applied to 2021 as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

**Appeal Waivers and Withdraws:** The Board was presented and appeal waiver and withdraw log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the appeal waiver and withdraw log ad presented. Vice – Chairman Larry (Brad) Green 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. Gussie Nease made a motion to approve the CUVA – Breach Send 30-Day Notice log as presented. Mrs. Janis Bevill seconded the motion. The motion carried

**CUVA – Denials:** The Board was presented a log of CUVA applications to deny. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the denial of the CUVA applications as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

**CUVA – Continuation:** The Board was presented a CUVA – Continuation log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – continuations log 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 a brief 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 – Approvals:** The Board was presented a CUVA Approval log. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA approval log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Homestead Denial:** The Board was presented a log of Homestead applications to deny. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead applications 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. Gussie Nease 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 and verbal staff report to the Board for information only. No action was required.

**ADJOURNMENT:**

Mrs. Gussie Nease made a motion to adjourn the meeting at 05:00 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.