

## **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 Tuesday September 8, 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 Tax Assessors Crystal Ouellette

### **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 04:03 P.M.

### **INVOCATION:**

Mrs. Gussie Nease 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 the staff added on corrections for parcel 416A-233 Carl Wallman tax years 2018, 2019 and 2020 to be approved under section “Consent Agenda” Error’s and Releases and NOD log. Vice – Chairman Larry (Brad) Green made a motion to approve the agenda with the additional corrections added to the Error’s and Releases log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

### **APPEARANCES:**

None

### **MINUTES:**

**August 3, 2020 Regular Session Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the minutes for August 3, 2020 Regular Session Meeting as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**August 14, 2020 Special Call Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the minutes for August 14, 2020 Special Call Meeting Minutes as presented. Vice-Chairman Larry (Brad) Green 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 to approve. Including the add-on Error's and Releases log to approve. After a brief discussion and review, Mrs. Janis Bevill made a motion to table account number 12857 New Ebenezer retreat and approve the remaining Errors & Releases and NOD log as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

After further review of the 30 Day Assessment log – the Board made an amendment to the Errors & Releases and NOD log. Mrs. Janis Bevill made a motion to table account number 12857 New Ebenezer Retreat and account number 1546 Lineage Logistics FRS Savannah for tax years 2018 and 2019 until further information can be provided, and to approve the remaining Errors & Releases and NOD log as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**OLD BUSINESS:**

None

**NEW BUSINESS:**

**Business Personal Property Audit Contract:** The Board was presented two contracts for Business Personal Property Audits. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the contract for Deen's LLC. Mrs. Janis Bevill seconded the motion. The motion carried.

**Motor Vehicle Appeal:** The Board was presented a motor vehicle appeal for Mark and Ivy Howard on a 2016 Mustang. After a brief discussion and review, Chairman Lowell Morgan made a motion to deny the appeal and accept the Georgia Department of Revenue's value as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**DOR Appeal Extension – Information Only:** Chief Appraiser Neal Groover presented the Board with the Supreme Court of Georgia Ruling the extension on Appeals to August 27, 2020 for information only. No action was required.

**Appeal Waivers and Withdraws:** The Board was presented an 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 as presented. Vice – Chairman Larry (Brad) Green seconded the motion. The motion carried.

**30 Day Assessment Listings:** The Board was presented a 30 day assessment log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to table account number 13390 Lineage Logistics Services, and to approve the remaining accounts on the log as 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, Vice-Chairman Larry (Brad) Green 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 – Send Letter:** The Board was presented a log for CUVA – Send Letter for more information to 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 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. Mrs. Janis Bevill seconded the motion. The motion carried.

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

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

**EXECUTIVE SESSION**

At 5:19 P.M. Mrs. Janis Bevill made a motion to go into Executive Session. Mrs. Gussie Nease seconded the motion. The motion carried.

At 5:40 P.M. Vice-Chairman Larry (Brad) Green made a motion to come out of an Executive Session. Mrs. Janis Bevill seconded the motion. The motion carried.

**ADJOURNMENT:**

Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 05:41 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.