

The Effingham County Tax Assessors Meeting

The Board of Tax Assessors of Effingham County, Georgia, Mr. Lowell Morgan, Chairman, Mr. Larry (Brad) Green, Vice-Chairman, and Mr. Quent Mikeal met in regular session at 4:30 P.M. on Monday December 3, 2018 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING

Mrs. Janis Bevill, Mrs. Jennifer Keyes, Mrs. Rebecca Wright, Mr. Greg Reese and Mr. Mark Loyd representing GMASS.

CALL TO ORDER

Chairman Morgan called the meeting to order at 4:29pm.

INVOCATION

Chairman Morgan gave the invocation.

MEMBERS PRESENT

Chairman Lowell Morgan, Vice-Chairman Larry (Brad) Green and Mr. Quent Mikeal.

AGENDA APPROVAL

Vice-Chairman Green made a motion to approve the agenda. Mr. Quent Mikeal seconded the motion. The motion carried.

APPEARANCES

Mr. Greg Reese and Mr. Mark Loyd from GMASS gave a presentation and answered any questions pertaining to the Land Revaluation Proposal that was presented during the November Board Meeting.

MINUTES

Mr. Quent Mikeal made a motion to approve the minutes for the November 5, 2018 Regular Session Meeting. Vice-Chairman Green seconded the motion. The motion carried.

CONSENT AGENDA

Errors & Releases and NOD: The board members reviewed the E&R log. Vice-Chairman Green made a motion to approve the Error and Release & NOD List as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

OLD BUSINESS

Land Revaluation – GMASS - TABLED: The board readdressed the previously tabled Land Revaluation Proposal from GMASS; Mr. Greg Reese presented and explained to the Board what GMASS services encompassed along with an estimated time frame to complete those services. After a brief discussion, Vice-Chairman Green made a motion to table the Proposal until the Board met during a Special Called Meeting to be scheduled for the following Monday, December 10th in the afternoon. Chairman Morgan seconded the motion. Mr. Quent Mikeal opposed. Motion carried by majority vote.

CUVA – NEW - Under 10 Acres- TABLED: The board readdressed the previously tabled CUVA Application for Under 10 Acres for Parcel Number 407-12-A, Orford, William and Elisabeth; the staff presented the application and all provided documentation that the Orford's submitted. After a brief discussion, Vice-Chair Green made a motion to approve the Under 10 Acres CUVA Application. Mr. Quent Mikeal seconded the motion. The motion carried

NEW BUSINESS

NON-DISCLOSURE FORM: The Board was presented a form for the staff to implement to keep uniformity in the request of Non-Disclosure from our public servants, i.e. officer's, judges, etc. After a brief review, Vice-Chairman Green made a motion to approve the use of the Non-Disclosure form with the change being made to have the form properly named to reflect Non-Disclosure Request Form. Chairman Morgan seconded the motion. The motion carried.

IRS – TAX RETURN TRANSCRIPT FORMS: The Board was presented two versions of the 4506 form that the staff wanted to implement as a double verification for the Income Restricted Homestead Applications. After a brief discussion, Vice-Chairman Green made a motion to approve the homestead exemption applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

APPEAL WAIVERS: The Board was presented a list of Appeal Waivers. After a brief review, Mr. Quent Mikeal made a motion to approve the homestead exemption applications as presented. Vice-Chairman Green seconded the motion. The motion carried.

HOMESTEAD APPLICATIONS – 2018 VETERAN APPROVALS: The Board was presented a list of Veteran Homestead Exemption Applications for the 2018 tax year, with the addition of Daniel and Carol Pyles. After a brief review, Vice-Chairman Green made a motion to approve the homestead exemption applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

HOMESTEAD APPLICATIONS – 2019 APPROVALS: The Board was presented a list of Homestead Exemption Approvals for the 2019 Tax Year. After a brief review, Vice-Chairman Green made a motion to approve the Homestead application approvals as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – NEW: The board was presented a list of CUVA – New applications. After review, Mr. Quent Mikeal made a motion to approve the CUVA – New applications as presented. Vice-Chairman Green seconded the motion. The motion carried.

CUVA – RENEW: The board was presented a list of CUVA –Renew applications. After review, Vice-Chairman Green made a motion to approve the CUVA –Renew applications as presented. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – CONT: The board was presented a list of CUVA – Cont. applications. After review, Vice-Chairman Green made a motion to approve the CUVA – Cont. applications with exception of the application for Edmondson, Louis and Gina as this application needed to be tabled for further information; as this application appeared to be a New Application request and not a continuance of an existing CUVA Covenant. Mr. Quent Mikeal seconded the motion. The motion carried.

CUVA – BREACH WITH PENALTIES: The board was presented a list of CUVA – Breaches with Penalties. After review and a brief discussion, Chairman Morgan made a motion to approve the CUVA Breaches with Penalties. Vice-Chairman Green seconded the motion. The motion carried.

CUVA – BREACH REQUESTS: The board was presented a list of CUVA – Breach Requests. After review and a brief discussion, Vice-Chairman Green made a motion to approve the CUVA – Breach Request for Jason Townsend along with tabling the requests for Parcels 410-40-A and 412-5-A01 for the staff to gather more details pertaining to these requests to breach. Mr. Quent Mikeal seconded the motion. The motion carried.

STAFF REPORTS

Chief Appraiser Janis Bevill presented the board with an updated staff report. No action was required..

ADJOURNMENT

Vice-Chairman Green made a motion to adjourn the meeting at 7:13 PM. Mr. Quent Mikeal seconded the motion. The motion carried.