

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 January 10, 2022 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING:

Chief Appraiser Neal Groover, Senior Appraiser IV Jennifer Keyes, Secretary to the Board of Assessors Crystal Ouellette.

CALL TO ORDER:

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

INVOCATION:

Chairman Lowell Morgan gave the invocation.

BOARD MEMBERS PRESENT:

Chairman Lowell Morgan, Vice-Chairman Larry (Brad) Green, Mrs. Lisa Mock Hurst, and Mrs. Gussie Nease.

2022 ELECTIONS:

The Board of Tax Assessors were presented ballots to vote for the Chairman to the Board of Tax Assessors, Vice-Chairman to the Board of Tax Assessors, and Secretary to the Board of Tax Assessors for the 2022 tax year.

The floor was open for nominations for Chairman to the Board of Tax Assessors. After the ballots were collect. Mr. Lowell Morgan abstained. The remaining votes were unanimous; Mr. Lowell Morgan was elected to continue as Chairman to the Board of Tax Assessors for the tax year 2022.

The floor was open for nominations for Vice-Chairman to the Board of Tax Assessors. After the ballots were collect, with a unanimous vote, Mr. Larry (Brad) Green was elected to continue as Vice-Chairman to the Board of Tax Assessors for the tax year 2022.

The floor was open for nominations for Secretary to the Board of Tax Assessors. After the ballots were collect, with a unanimous vote, Mrs. Crystal Ouellette was elected to continue as Secretary to the Board of Tax Assessors for the tax year 2022

AGENDA APPROVAL:

Chairman Lowell Morgan made a motion to approve the agenda as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

APPEARANCES:

None

MINUTES:

December 6, 2021 Regular Session Meeting Minutes: Mrs. Gussie Nease made a motion to approve the December 6, 2021 Regular Session meeting minutes as presented. Mrs. Lisa Mock Hurst seconded the motion. 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. Lisa Mock Hurst seconded the motion. The motion carried.

OLD BUSINESS:

Appraiser Field Guide Manuals: Chief Appraiser Neal Groover provided the Board with updated Appraiser Field Guide Manuals that were previously tabled at the December 6, 2021 meeting for approval with corrections made by the Board. After discussion and review, Mrs. Gussie Nease made a motion to approve the correct and updated Appraiser Field Guide Manuals as presented for Residential and Commercial. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

CUVA – parcel 287-28: The Board was presented previously tabled CUVA parcel 287-28 Edward Andrade from the December 6, 2021 meeting with additional information as requested for approval. After discussion and review, Mrs. Lisa Mock Hurst made a motion to approve the CUVA parcel 287-28 Edward Andrade as presented with new information. Mrs. Gussie Nease seconded the motion. The motion carried.

NEW BUSINESS:

Personal Property Boat Exemption: The Board was presented Personal Property Boat Exemption documentation for parcel 369F-31 Russell K. Edwards. After discussion and review, Mrs. Gussie Nease made a motion to deny the Personal Property Boat Exemption for parcel 369F-31 Russell K. Edwards as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Personal Property Geovista Credit Union: The Board was presented Personal Property Geovista Credit Union documentation for approval regarding price per square foot method. After discussion and review, Mrs. Gussie Nease made a motion to approve the Personal Property Geovista Credit Union documents at \$33.00 per square foot with a Fair Market Value of \$175,527 as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Personal Property Silver Lake Automation parcel 465D-14: The Board was presented Personal Property Silver Lake Automation documentation for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Personal Property Silver Lake Automation documents as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Personal Property 45-day Audit Consultant: The Board was presented Personal Property 45-day Audit Consultant documentation for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Personal Property 45-day Audit Consultant documents with the correction to the new value under 2018 to \$209,780 as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Personal Property Square Foot Method 45-day Notice of Assessment: The Board was presented Personal Property Square Foot Method 45-day Notice of Assessment documentation for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Personal Property Square Foot Method 45-day Notice of Assessment documents with the change in the price per square foot for Geovista as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Updated Non-Disclosure Form: The Board was presented an Updated Non-Disclosure Form for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Updated Non-Disclosure Form with the removal of the second paragraph stating the non-disclosure could be removed by notarized letter and stated non-disclosures can only be removed in person by the property owner. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

Update Non-Disclosure Policy: The Board was presented an Updated Non-Disclosure Policy for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Updated Non-Disclosure Policy with the removal of the fifth line item stating the non-disclosure could be removed by notarized letter and stated non-disclosures can only be removed in person by the property owner. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

Updated Appeal Waiver and Withdraw Release Policy: The Board was presented an Updated Appeal Waiver and Withdraw Release Policy for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Updated Appeal Waiver and Withdraw Release Policy as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

CUVA – Approve / New: The Board was presented a CUVA – Approve / New log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Approve / New log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

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

CUVA – Breach Due to Age: The Board was presented a CUVA – Breach Due to Age for parcel 394-15 Ernest W. Zipperer for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA –Breach Due to Age log for parcel 394-15 Ernest W. Zipperer as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

CUVA – Breach Pay Penalty: The Board was presented a CUVA – Breach Pay Penalty log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach Pay Penalty 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 discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach send 30-day Notice log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA / FLPA – Breach Without Penalty: The Board was presented a CUVA / FLPA – Breach Without Penalty log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA / FLPA – Breach Without Penalty log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

CUVA / FLPA – Continuation / New Owner: The Board was presented a CUVA / FLPA – Continuation / New Owner log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA / FLPA – Continuation / New Owner log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

CUVA – Denial: The Board was presented a CUVA – Denial log for approval to deny. After discussion and review, Mrs. Gussie Nease made a motion to table parcels 266-2 and 265-10 Lonadine M. Webb and approve the denial of the remaining CUVA – Denial log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

CUVA – Send letter missing information: The Board was presented a CUVA – Send letter missing information log for approval. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Send letter missing information log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – Approve Under 10 Acres: The Board was presented a CUVA – Approve Under 10 Acres log for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Approve Under 10 Acres log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

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

Homestead – Denial: The Board was presented a Homestead – Denial log for approval to deny. After discussion and review, Mrs. Gussie Nease made a motion to approve the denial of the Homestead – Denial log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

STAFF REPORTS:

Chief Appraiser Neal Groover presented the Board with the monthly staff report for information only. No action required.

ADJOURNMENT:

Mrs. Lisa Mock Hurst made a motion to adjourn the meeting at 05:26 P.M. Mrs. Gussie Nease seconded the motion. The motion carried.