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, Mrs. Lisa Mock, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Monday February 1, 2021 in the 2nd 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:

Vice-Chairman Larry (Brad) Green called the meeting to order at 04:03 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, Mrs. Lisa Mock, and Mrs. Gussie Nease.

AGENDA APPROVAL:

Deputy Chief Appraiser Jennifer Keyes informed the Board that there were additional Error's and Releases the staff requested to add-on to the meeting, and informed the Board that there was a change in the Homestead logs. Due to additional information provided, the staff requested parcel 375G-213 be moved from the Homestead Denial log to the Homestead approval log. Chairman Lowell Morgan made a motion to approve the agenda with the recommended changes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

APPEARANCES:

Chief Appraiser Neal Groover presented on behalf of Mr. Dale Neidlinger for information purposes only. No action was required.

MINUTES:

January 4, 2021 Regular Session Meeting Minutes: Mrs. Janis Bevill made a motion to approve the January 4, 2021 Regular Session Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. The motion carried

CONSENT AGENDA:

ERRORS & RELEASES AND NOD: The Board was presented the Errors & Releases and NOD log for approval. As well as addition Errors & Releases for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Errors & Releases and NOD log as well as the add-ons as presented. Mrs. Lisa Mock seconded the motion. The motion carried

OLD BUSINESS:

Roger Coursey: Chief Appraiser Neal Groover verbally presented the Board with an update on Mr. Roger Coursey. No action was required.

NEW BUSINESS:

Settlement Conferences: The Board was presented a list of Settlement Conferences from January 15, 2021 for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the Settlement Conference log as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

BPP – Economic Obsolescence: Chief Appraiser Neal Groover presented the Board with a list of Business Personal Property accounts that he requested receive Economic Obsolescence for approval. After a brief discussion and review, Chairman Lowell Morgan made a motion to approve the BPP – Economic Obsolescence log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

Policy and Procedure – Attendance: The Board was presented an updated Attendance Policy and Procedure for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the updated Policy and Procedure for Attendance as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

Policy and Procedure – Homestead Exemption: The Board was presented an updated Homestead Exemption Policy and Procedure for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the updated Policy and Procedure for Homestead Exemption as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

CUVA/FLPA – **Breach Send 30-day Notice:** The Board was presented a CUVA/FLPA – 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/FLPA – Breach Send 30-day Notice log as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

CUVA – Continuations: The Board was presented a CUVA – Continuations 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. Chairman Lowell Morgan seconded the motion. The motion carried.

CUVA – Denials: The Board was presented a CUVA – Denial log for approval to deny. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the denial of the CUVA – Denial log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – New Approvals: The Board was presented a CUVA – New log for approval. After a brief discussion and review, Chairman Lowell Morgan made a motion to approve the CUVA – New log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA – Owner Requested Breach: The Board was presented a CUVA – Owner Requested Breach log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Owner Requested Breach log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

CUVA – Under 10 Acres: The Board was presented a CUVA – Under 10 Acores log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA – Under 10 Acores log as presented. Chairman Lowell Morgan seconded the motion. The motion carried.

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

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

ADJOURNMENT:

Mrs. Janis Bevill made a motion to adjourn the meeting at 05:23 P.M. Chairman Lowell Morgan seconded the motion. The motion carried.