

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 April 5, 2021 in the 2nd Floor Conference Room at the Historic Courthouse.

PERSONS ATTENDING THE MEETING: Chief Appraiser Neal Groover, and Deputy Chief Appraiser Jennifer Keyes.

CALL TO ORDER: Chairman Lowell Morgan called the meeting to order at 04:09 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. Gussie Nease, and Mrs. Lisa Mock.

AGENDA APPROVAL: Deputy Chief Appraiser Jennifer Keyes informed the Board of two last minute additions to the agenda. Motor Vehicle appeal application for Donald Rangnow and Gmass Large and Small acre contract for years 2023-2025. Vice-Chairman Larry (Brad) Green made a motion to approve the agenda as presented with the two additions. Mrs. Janis Bevill seconded the motion. The motion carried.

APPEARANCES: William McCumbers- Mr. McCumbers did not appear at the meeting. The board decided to move the Motor Vehicle appeal discussion to the scheduled agenda line item to give Mr. McCumbers addition time to appear.

MINUTES:

March 1, 2021 Regular Session Meeting Minutes: Mrs. Janis Bevill made a motion to approve the March 1, 2021 Regular Session Meeting Minutes as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

March 24, 2021 Workshop Meeting Minutes: Vice-Chairman Larry (Brad) Green made a motion to approve the March 24, 2021 Workshop Meeting Minutes as presented. Mr. 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. 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. Janis Bevill seconded the motion. The motion carried.

OLD BUSINESS:

None

NEW BUSINESS:

Motor Vehicle Appeal: The Board of Assessors decided to move both of the Motor Vehicle appeals to the end of the meeting to give Mr. William McCumbers more time to appear. Vice-Chairman Larry (Brad) Green made a motion to move the motor vehicle appeal. Mrs. Janis Bevill seconded the motion. The motion carried.

Appeal Waivers for AT&T BPP: The Board of Assessors were presented a list of appeal waivers for AT&T business personal property. Mrs. Gussie Nease made a motion to approve the appeal waivers as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

CUVA/FLPA Values for 2021: The Board was presented the 2021 CUVA and FLPA State values. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the 2021 CUVA and FLPA values as presented. Vice-Chairman Larry (Brad) Green 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-acre's log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – under 10-acre log as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

CUVA-Denials: The Board was presented a CUVA-denials log for approval. After a brief discussion and review, Vice Chairman Larry (Brad) Green made a motion to

approve the CUVA-denials list as presented. Mrs. Janis Bevill 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, Mrs. Gussie Nease made a motion to approve the CUVA – New Approval log as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

CUVA / FLPA – Continuations: The Board was presented a CUVA / FLPA – continuation log for approval. After a brief discussion and review, Mrs. Janis Bevill made a motion to approve the CUVA / FLPA – continuation log as presented. Vice-Chairman Larry (Brad) Green 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. Mrs. Janis Bevill seconded the motion. The motion carried.

Appeal Waivers: The Board was presented appeal waivers for HARBOR FREIGHT TOOLS USA, INC account number 12723 and SOUTHEASTERN GROCER account number 1946 for approval. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the appeal waiver log for both accounts as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Homestead – Approvals: The Board was presented a Homestead log for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the Homestead – approval log as presented. Mrs. Janis Bevill 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, Vice-Chairman Larry (Brad) Green made a motion to approve the denial of the Homestead – Denial log as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Sales Studies: Deputy Chief Appraiser Jennifer Keyes presented the Board with updated sales studies information for approval. After a brief discussion and review, Mrs. Gussie Nease made a motion to approve the sales studies as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

Exempt Property Applications: Deputy Chief Appraiser Jennifer Keyes presented an application to exempt parcel 375-3 in the name of Countryside Baptist Church Inc. After a brief discussion and review, Mrs. Gussie Nease made a motion to grant Countryside Baptist Church's request for tax-exempt status. Mrs. Janis Bevill seconded the motion. The motion carried.

Deputy Chief Appraiser Jennifer Keyes presented an application to exempt parcel G14-34 in the name of Pilgrim Missionary Baptist Association. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to grant Pilgrim Missionary Baptist Association's request for tax-exempt status. Mrs. Gussie Nease seconded the motion. The motion carried.

Gmass Contract for 2023-2025: Chief Appraiser Neal Groover presented the upcoming Gmass contract for review. No action was needed at this time.

Motor Vehicle Appeal: Deputy Chief Appraiser Jennifer Keyes presented a motor vehicle appeal application for Mr. William McCumbers. Mr. McCumbers has a 2005 BMW 325i with a Fair Market Value of \$2,800. He is requesting a value reduction to \$1,500. After a brief discussion and review, Mrs. Gussie Nease made a motion to deny Mr. McCumbers request. Mrs. Janis Bevill seconded the motion. The motion carried.

Deputy Chief Appraiser Jennifer Keyes presented a motor vehicle appeal application for Mr. Donald Rangnow. Mr. Rangnow has a 2018 Toyota Tundra with a Fair Market Value of \$35,000. He is requesting a value reduction to \$30,000. After a brief discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve Mr. Rangnow request. Mrs. Gussie Nease seconded the motion. The motion carried.

STAFF REPORTS: Chief Appraiser Neal Groover presented the Board with an updated staff report for information only. No action was required.

ADJOURNMENT: Vice-Chairman Larry (Brad) Green made a motion to adjourn the meeting at 5:31 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.