

## **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 4:00 P.M. on Monday June 7, 2021 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 4:07 P.M.

### **INVOCATION:**

Chairman Lowell Morgan 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:**

Chief Appraiser Neal Groover informed the Board of the Freeport add-ons to the agenda, and Deputy Chief Appraiser Jennifer Keyes informed the Board of the homestead approval add-ons to the agenda. Vice-Chairman Larry (Brad) Green made a motion to approve the agenda with the add-ons as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

### **APPEARANCES:**

None

### **MINUTES:**

**May 3, 2021 Regular Session Meeting Minutes:** Vice-Chairman Larry (Brad) Green made a motion to approve the May 3, 2021 regular session meeting minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**May 2, 2021 Workshop Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the May 2, 2021 workshop meeting minutes as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**May 10, 2021 Special Call Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the May 10, 2021 special call meeting minutes as presented. Mrs. Janis Bevill 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. Gussie Nease seconded the motion. The motion carried.

**OLD BUSINESS:**

None

**NEW BUSINESS:**

**Business Personal Property 2021 Assessment Listing Values:** The Board was presented the 2021 business personal property assessment listing values for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the 2021 business personal property assessment listing values as presented. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.

**2021 Freeport:** The Board was presented the 2021 Freeport log for approval. After discussion and review, Mrs. Janis Bevill made a motion to approve the 2021 Freeport log as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**Qualified Timberland Property – DOR approved:** The Board was presented the Qualified Timber Property (QTP) that DOR approved. After discussion and review, Mrs. Gussie Nease made a motion to approve the QTP – DOR approved as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**Qualified Timberland Property – DOR denied:** The Board was presented the QTP – DOR denied for information only. No action required.

**Updated appeal policies:** The Board was presented updated appeal policies for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the updated appeal policies as presented. Mrs. Janis Bevill seconded the motion the motion carried.

**Updated appeal procedures:** The Board was presented updated appeal procedures for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the updated appeal procedures as presented. Mrs. Janis Bevill seconded the motion the motion carried.

**Entering / removing fire fees:** The Board was presented entering / removing fire fees procedures for approval. After discussion and review, Vice-Chairman (Larry) Brad Green made a motion to approve the entering /removing fire fees procedure as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**Motor vehicle appeal – 2014 Dodge Ram 1500 John Schaffner:** The Board was presented a motor vehicle appeal for 2014 Dodge Ram 1500 owned by John Schaffner. After discussion and review of documents presented, Mrs. Gussie Nease made a motion to approve the change of value of the vehicle to \$5,200 as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

**CUVA – Breach send 30-day notice:** The Board was presented CUVA – Breach send 30-day notice log for approval. After discussion and review Vice-Chairman Larry (Brad) Green made a motion to table parcel 393-8A – Freddie and Patricia Mitchell as presented. Mrs. Gussie Nease seconded the motion. Vice-Chairman Larry (Brad) Green made a motion to approve the CUVA – Breach send 30-day notice for parcel 404-6A Timothy and Ashlyn Tebeau as presented. Mrs. Lisa Mock seconded the motion. The motion carried.

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

**CUVA – Continuations:** The Board was presented a CUVA – Continuations log for approval. After 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 – Breach without penalty:** The Board was presented a CUVA – Breach without penalty log for approval. After 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 – Denials:** The Board was presented a CUVA – Denials log to approval the denial. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the denial of the CUVA – Denial log as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

**Homestead – Approvals:** The Board was presented a Homestead log for approval with add-ons. After discussion and review, Mrs. Janis Bevill made a motion to approve the Homestead – approval log and homestead approval add-ons as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

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

**STAFF REPORTS:**

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

**EXECUTIVE SESSION:**

Mrs. Gussie Nease made a motion to go into executive session at 5:10 P.M. Mrs. Janis Bevill seconded the motion. The motion carried.

Vice-Chairman Larry (Brad) Green made a motion to come out of executive session at 5:48 P.M. Mrs. Janis Bevill seconded the motion the motion carried.

**Out of executive session:**

Vice-Chairman Larry (Brad) Green made a motion to approve the updated organization chart and new job descriptions as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

**ADJOURNMENT:**

Mrs. Janis Bevill made a motion to adjourn the meeting at 6:01 P.M. Vice-Chairman Larry (Brad) Green seconded the motion. The motion carried.