

# **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 Hurst, and Mrs. Gussie Nease scheduled to meet in a Regular Session Meeting at 04:00 P.M. on Monday October 4, 2021 in the 2<sup>nd</sup> 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 Tax Assessors Crystal Ouellette, and Delinda Strickland.

## **CALL TO ORDER:**

Chairman Lowell Morgan called the meeting to order at 04:06 P.M.

## **INVOCATION:**

Mrs. Gussie Nease gave the invocation.

## **BOARD MEMBERS PRESENT:**

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

## **AGENDA APPROVAL:**

Senior appraiser IV Jennifer Keyes informed the Board of additions to already existing corrections on the log for the Board to review. After discussion and review, Mrs. Gussie Nease made a motion to approve the agenda with the addition to existing corrections as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

## **APPEARANCES:**

None.

## **MINUTES:**

**September 13, 2021 Regular Session Meeting Minutes:** Mrs. Gussie Nease made a motion to approve the September 13, 2021 Regular Session 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 plus additions to existing corrections provided for approval. After discussion and review, Mrs. Lisa Mock Hurst made a motion to approve the Errors & Releases and NOD log plus additions as presented. Mrs. Gussie Nease seconded the motion. The motion carried.

## **OLD BUSINESS:**

None.

## **NEW BUSINESS:**

**ABOS and NADA update 2022:** The Board was presented the continuing use of ABOS and NADA values for the 2022 tax year for approval. After discussion and review, Mrs. Lisa Mock Hurst made a motion to approve the continuing use of ABOS and NADA values for the 2022 tax year. Mrs. Janis Bevill seconded the motion. The motion carried.

**Public Utilities Assessment Notices:** The Board was presented Public Utilities Assessment Notice documents for approval. After discussion and review, Mrs. Gussie Nease made a motion to approve the Public Utilities Assessment Notice documents as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

**Appeal Waivers:** The Board was presented an Appeal Waiver and Withdraw log for approval with a correction to the New Value for parcel 296-22 that had a typo. After discussion and review, Vice-Chairman Larry (Brad) Green made a motion to approve the Appeal Waivers and Withdraws with the correction as presented. Chairman Lowell Morgan 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 Mrs. Gussie Nease made a motion to approve the CUVA – Breach Send 30-Day Notice 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 discussion and review, Mrs. Gussie Nease made a motion to approve the CUVA – Breach without Penalty log as presented. Mrs. Lisa Mock Hurst seconded the motion. The motion carried.

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

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

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

**CUVA – Owner Requested Removal:** The Board was present a CUVA – Owner Requested Removal log for parcel 339-1 Strickland, Delinda for approval. After discussion and review, Mrs. Lisa Mock Hurst made a motion to approve the CUVA – Owner Requested Removal log for parcel 339-1 Strickland, Delinda as presented. Mrs. Janis Bevill seconded the motion. The motion carried.

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

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

## **STAFF REPORTS:**

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

## **ADJOURNMENT:**

Mrs. Gussie Nease made a motion to adjourn the meeting at 04:41 P.M. Chairman Lowell Morgan seconded the motion. The motion carried.