



# Oconee County Board of Tax Assessors

Board of Tax Assessors  
Dave Francis, Chairman,  
Greg Hayes, Vice-Chairman  
Jim Luke  
Wade Clark  
Carol Gurley, Secretary

**Minutes:**

**Oconee County Board of Tax Assessors**  
**February 12, 2019**

**Members Present:** **Dave Francis, Greg Hayes, Jim Luke & Carol Gurley (Secretary)**

**Members Absent:** **Wade Clark**

**Visitors Present:** **Allen Skinner**

- Dave Francis called the meeting to order, the motion was made by Jim Luke and the second was made by Greg Hayes
- With unanimous approval the Board approved the minutes for the January 8, 2019 regular & the executive session meetings. The motion was made by Greg Hayes & the second by Jim Luke.
- The following CUV applications were unanimously approved with the motion made by Greg Hayes and the second by Jim Luke:

*	A-01-002	Darryl & Patricia Phillips	13.22 ac	◆
*	A-02-014D	Kathryn Berry	48.72 ac	◆
*	A-02-014E	Charlie Garrett	24.06 ac	◆
*	A-02-014G	"	25.21 ac	◆
*	A-03-004AA	John & Jan Jernigan	10.01 ac	◆
*	A-05-036CA	Amber Mull & etal	10.28 ac	◆
*	A-08-005A	Wayne Norris	21.30 ac	◆
*	A-09-027I	Carey Markey	26.00 ac	◆
*	A-11-006DA	Scott & Angela Ward	24.21 ac	◆
*	A-11-006D	"	26.73 ac	◆
*	A-11-012	Flora Ann Eustis & etal	68.43 ac	◆
*	A-11-013	"	72.03 ac	◆
*	B-09-002BC	Dennis Caro-Otero & etal	10.00 ac	◆
*	B-09-002BD	Patricia Zaghi	17.20 ac	◆
*	B-09-026	George & Jennifer Cowart	10.00 ac	◆
*	B-09-026B	"	12.03 ac	◆
*	C-06-012C	Michael & Bonnie Dirr	20.00 ac	◆
*	B-01-032B	"	40.82 ac	◆
*	B-10-033	"	1.29 ac	◆ Addendum
*	C-07-025	Mary Fielding	68.01 ac	◆
*	C-08-010AB	Jonathan Holden	14.23 ac	◆

- The following CUV continuations were unanimously approved with the motion made by Jim Luke and the second by Greg Hayes:

*	A-09-027C	Tim Taylor	18.06 ac	2014 – 2023
*	B-07-034E	Matt & Lisa Ulmer	12.91 ac	2018 – 2027
*	C-04B-036	Norman & Sonya Giancola	5.22 ac	2016 – 2025
*	C-04B-037	"	6.94 ac	2016 – 2015 Addendum

- The following CUV Notice of Intent to Terminate was unanimously approved with the motion made by Jim Luke and the second by Greg Hayes:
 

* B-07-001I	Estate of Wayne Provost	“
* B-07-001P		“
- The following changes in use letters were unanimously approved. The motion was made by Greg Hayes & the second by Jim Luke:
 

* A-03-021C	Lawrence & Mary Hepburn	Cutting timber
* B-02-073	Crowe Farms-Bogart	Cutting timber
* B-02-073G	“	“
* B-02-073H	“	“

- With unanimous approval, Jim Luke suggested the Board table the following letter until the next meeting for further review. The motion was made by Jim Luke and the second was made by Greg Hayes.

**RE: Business Personal Property Tax  
Business Owner/Representative,**

***As a business operating in this county, you are required to file a business personal property tax return with the Property Appraisal Department. Georgia law states in O.C.G.A. § 48-5-3 ‘...all personal property shall be liable to taxation and shall be taxed...’ and, in O.C.G.A. § 48-5-10, ‘All property shall be returned by the taxpayers for taxation to the tax commissioner or tax receiver as provided by law.’***

***In all Georgia counties, the time for filing returns is January 1<sup>st</sup> through April 1<sup>st</sup>, as stated in § 48-5-18. A tax return is a descriptive listing of the business property (machinery, equipment, furniture, fixtures, and inventory) owned by the taxpayer***

***Again, according to Georgia law in O.C.G.A. § 48-5-299 the Board of Tax Assessors is required to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal is subject to taxation in the county and require its proper return for taxation. Failure to file a completed return may lead to an audit of your records and/or the placing of an assessment on your property from the best information obtainable in accordance with O.C.G.A. § 48-5-299 (a).***

***Should you have any questions, or would like to obtain a reporting form, please contact the Property Appraisal Department at 706.769.3921.***

- FYI:
  - \* Allen went over cost per square foot increments for residential improvements. The cost increments are still under review.
- With a unanimous decision the Board went in to Executive Session. The motion was made by Jim Luke and the second by Greg.
- A unanimous decision was made to come out of Executive Session. The motion was made by Jim Luke and the second by Greg Hayes.
- After no further business, the meeting was adjourned. The motion was made by Jim Luke and the second by Greg Hayes.

Respectfully submitted,

Carol N. Gurley, Secretary