



Oconee County Board of Tax Assessors

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

BOA Agenda Grand Jury Room February 12, 2019 9:00 am

- i. Review minutes for January 8, 2019 regular & executive meeting.
- ii. New CUV applications:
- | | | | | |
|---|------------|----------------------------|----------|---|
| * | 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 | 👍 |
| * | C-07-025 | Mary Fielding | 68.01 ac | 👍 |
| * | C-08-010AB | Jonathan Holden | 14.23 ac | 👍 |
- iii. Continuations:
- | | | | | |
|---|-----------|-------------------------|----------|----------------------|
| * | 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 |
- iv. Notice of Intent to Terminate:
- | | | | | |
|---|-----------|-------------------------|--|--|
| * | B-07-001I | Estate of Wayne Provost | | |
| * | B-07-001P | “ | | |

- v. Change in Use Letter:
 - * A-03-021C Lawrence & Mary Hepburn Cutting timber
 - * B-02-073 Crowe Farms-Bogart Cutting timber
 - * B-02-073G “ “
 - * B-02-073H “ “

- vi. Letter to be included in business license application/renewal packet:
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 1st through April 1st, 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.

- vii. Next meeting scheduled March 12, 2019.