



Oconee County Board of Tax Assessors

Board of Tax Assessors
 Dave Francis, Chairman,
 Greg Hayes, Vice-Chairman
 Jim Luke
 Danny Mobley
 Donna Smith Fee
 Carol Gurley, Secretary

Minutes: Oconee County Board of Tax Assessors
 June 11, 2019

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

Members Absent: Donna Smith Fee

Visitors Present: Allen Skinner & Ric Grayson

- Dave Francis called the meeting to order, the motion was made by Danny Mobley and the second was made by Greg Hayes.
- With unanimous approval the Board approved the regular minutes for the May 14, 2019 meeting. The motion was made by Greg Hayes & the second by Jim Luke.
- With unanimous approval the Board approved the regular & executive minutes for the May 28, 2019 meeting. The motion was made by Jim Luke & the second by Greg Hayes.
- The following CUV continuations were unanimously approved with the motion made by Greg Hayes and the second by Danny Mobley:

* A-01-058A	John Royston	86.83 ac	2012
* A-03c-009	John & Sherri Cook	11.73 ac	2018
* A-08-015A	Melissa Shortt & etal, Trustees	85.85 ac	2010
* A-09-027B	Greg Peck	5.42 ac	2015 Addendum 6.06 ac
* A-09-027C	WAC Shack, LLC	18.06 ac	2014
* B-01-024	John Blankenship	50.00 ac	2010 Addendum
* B-01-024D	"	6.24 ac	2010 Addendum
* B-07-001P	Mary Susan Provost	4.78 ac	2018
* B-07-001I	"	6.24 ac	2019 Addendum
* B-08-025	Catherine Cooper	17.89 ac	2012
* B-08-025D	Otis & Mary Cooper	35.61 ac	2012
* B-10-0258	Robert & Janet Escoe	110.00 ac	2019
* C-07-012AA	Linda Kundell	13.27 ac	2013
* C-05-004D	Randy Wilkes	77.21 ac	2012
* C-05-004DB	Chad & Kandice Wilkes	10.00 ac	2012
* C-05-028	Donald & Mary Hansford	27.54 ac	2012
* C-05-023	"	20.86 ac	2012
* C-05-023A	"	11.37 ac	2012
* C-06-013	Kate Pritchett	71.87 ac	2013
* C-07-033	Charles & Jane Hillman	32.67 ac	2012
* C-07-033F	"	15.50 ac	2012
* C-07-033FA	"	4.50 ac	2012
* C-07-041AB	Laura Pittman	43.76 ac	2016
* C-07-041AC	"	.25 ac	2016 Addendum

- The following CUV applications in lieu of or in conjunction with an appeal were unanimously approved with the motion made by Greg Hayes & the second by Danny Mobley:
- | | | |
|-------------|------------------------|----------|
| * B-01-073 | Lyn Clement | 45.81 ac |
| * B-02-103K | Larry & Nellie Medders | 24.00 ac |

Appeal Spreadsheet - Real Property

Appealed from: 5/17/2019 to 7/1/2019

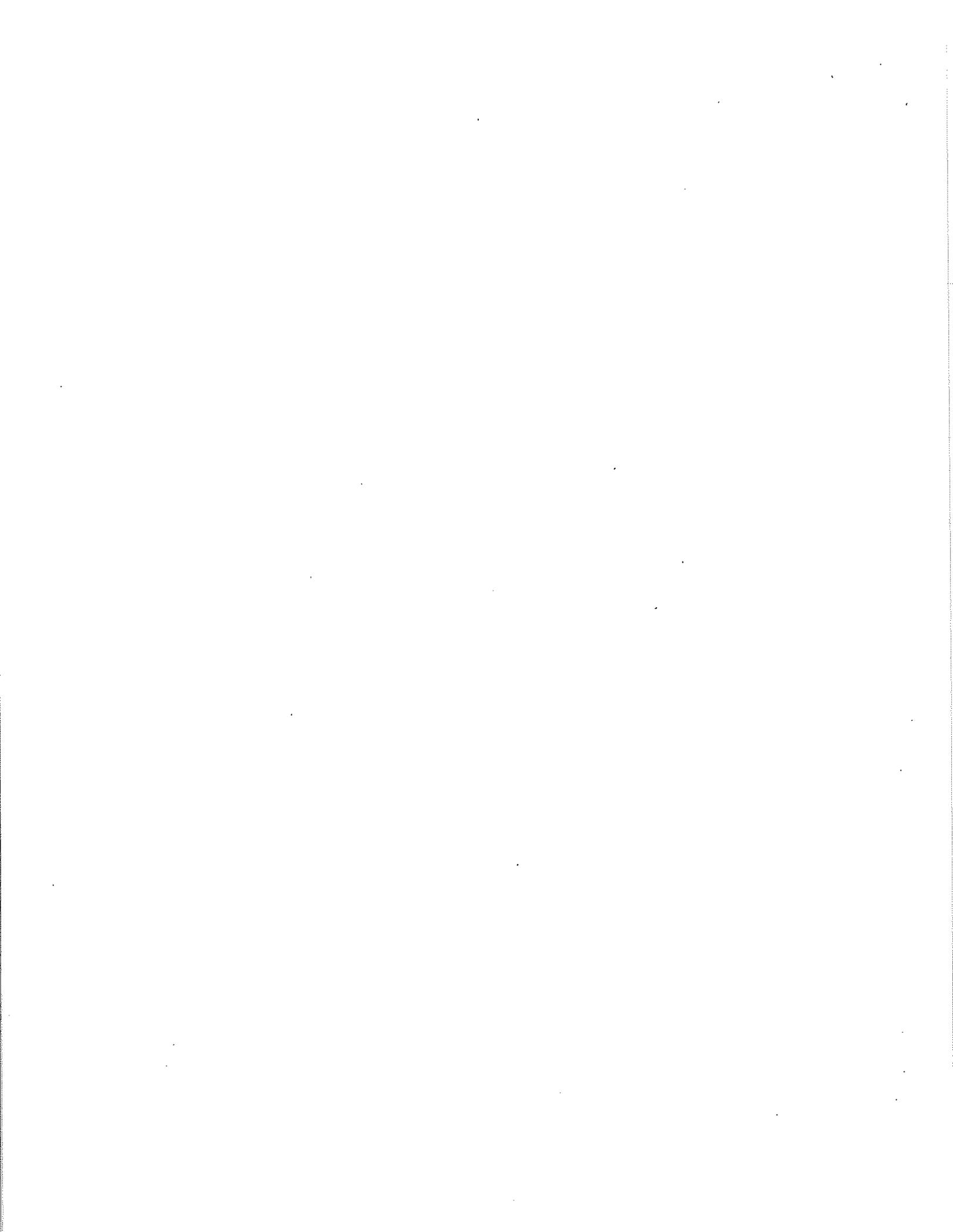
30-DAY Range: 5/17/2019 to 7/1/2019

8/11/2019 8:18 AM

OCB/Cash/Owner

Approved

Parcel	Appeal Date	Owner	House #	Street	Type	Previous Value	Original Value	Return Value	Status	Comments	30 Day Date	30 Day Value	30 Day Value Change
1 A 048 11-K	6/2/2019	OLATUNJI MURTAU & JANET OLOTHIGE AIRBORNE-OLATUNJI	1371	ROVERHILL	DR	\$ 450,330	\$ 523,956	\$ 450,330	30 DAY	06/06/19/CTN/ARS- APPEAL REVIEW.	6/6/2019	\$ 471,566	\$ 52,400
2 A 07D 058	5/21/2019	BISHOP, GA 30621 SAMSON ADAM I.	2295	TOWNSIDE LAKE	CT	\$ 296,245	\$ 326,272	\$ 296,245	30 DAY	05/29/19 BTR/AES SENT 30DAY	5/29/2019	\$ 304,687	\$ 21,585
3 B 01 062BA	5/23/2019	BISHOP, GA 30621 MCDLUNG JAMES L & WYNDE A.	1327	LUKE	CR	\$ 159,917	\$ 176,728	\$ 159,917	30 DAY	05/28/19 BTR/AES SENT 30DAY	5/29/2019	\$ 153,544	\$ 23,184
4 B 02A 014	5/28/2019	ATHENS, GA 30606 OLIVER JOYCE LOUISE NIKA JOYCE DIBREN	1220	PLEASANT HILL	RD	\$ 141,769	\$ 174,340	\$ 141,769	30 DAY	05/29/19 BTR/AES 30 DAY SENT	5/29/2019	\$ 159,872	\$ 14,468
5 B 02K 008D	5/29/2019	2910 PEAVINE RD ROCK SPRING, GA 30739 HATCHER RICHARD D AS TRUSTEE OF THE E.H. RICHLAND REVOCABLE TRUST 1750 WHIPPPOORWILL ROAD WATKINSVILLE, GA 30677	1080	ARLINGTON	PL	\$ 226,035	\$ 248,058	\$ 226,035	30 DAY	06/03/19 BTR/AES SENT 30DAY	6/3/2019	\$ 242,544	\$ 5,514



2018 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

May 31, 2019

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	39.90	\$	1,097,276,817
082	JENKINS	39.40		562,456,407
083	JOHNSON	38.43		396,117,385
084	JONES	39.86		1,798,242,972
085	LAMAR	38.03		1,321,777,640
086	LANIER	40.25		439,525,518
087	LAURENS	38.62		2,123,776,131
088	LEE	37.85		2,490,526,723
089	LIBERTY	39.46		3,808,781,843
090	LINCOLN	38.19		711,611,932
091	LONG	38.78		786,891,506
092	LOWNDES	38.87		4,446,964,104
093	LUMPKIN	38.04		2,828,210,148
094	MACON	38.26		889,330,639
095	MADISON	38.65		1,861,612,380
096	MARION	40.42		491,836,000
097	MCDUFFIE	38.08		1,630,689,772
098	MCINTOSH	39.63		1,222,583,596
099	MERIWETHER	40.40		1,433,655,235
100	MILLER	40.57		478,001,576
101	MITCHELL	40.03		1,418,909,959
102	MONROE	38.79		3,811,703,190
103	MONTGOMERY	40.09		427,772,024
104	MORGAN	39.49		2,440,346,006
105	MURRAY	38.15		2,814,355,419
106	MUSCOGEE	39.64		15,913,909,773
107	NEWTON	38.90		7,614,909,628
108	OCONEE	39.04		5,224,631,197
109	OGLETHORPE	35.67		1,055,288,998
110	PAULDING	39.09		11,983,243,127
111	PEACH	38.70		1,817,001,628
112	PICKENS	40.40		3,615,124,133
113	PIERCE	38.02		1,242,378,748
114	PIKE	36.03		1,292,952,393
115	POLK	37.74		2,675,164,730
116	PULASKI	39.59		604,695,542
117	PUTNAM	39.97		3,445,943,250
118	QUITMAN	38.25		190,483,083
119	RABUN	38.68		4,415,428,198
120	RANDOLPH	40.10		486,467,557

2018 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
May 31, 2019

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	40.53	\$	1,238,513,296
042	DAWSON	41.12		3,897,352,628
043	DECATUR	38.94		2,330,402,895
044	DEKALB	38.37		71,383,214,369
045	DODGE	38.22		1,018,301,640
046	DOOLY	38.64		826,167,409
047	DOUGHERTY	39.12		5,472,561,942
048	DOUGLAS	39.20		13,115,436,702
049	EARLY	42.56		1,220,758,655
050	ECHOLS	38.40		286,164,888
051	EFFINGHAM	38.51		4,908,316,934
052	ELBERT	41.23		1,402,552,770
053	EMANUEL	40.78		1,245,008,005
054	EVANS	38.57		619,312,958
055	FANNIN	38.17		4,115,042,571
056	FAYETTE	38.57		15,936,892,632
057	FLOYD	39.04		4,960,581,500
058	FORSYTH	38.32		35,420,729,757
059	FRANKLIN	38.23		1,729,961,793
060	FULTON	Estimated		99,430,891,925
061	GILMER	39.42		3,752,161,214
062	GLASCOCK	39.58		221,505,014
063	GLYNN	38.02		14,969,451,529
064	GORDON	38.16		2,780,763,253
065	GRADY	39.11		1,490,370,460
066	GREENE	38.05		4,329,109,499
067	GWINNETT	38.97		91,569,240,839
068	HABERSHAM	38.61		3,446,183,973
069	HALL	38.97		15,263,291,233
070	HANCOCK	40.83		893,343,469
071	HARALSON	40.01		1,376,652,133
072	HARRIS	40.32		3,345,313,768
073	HART	36.72		2,759,449,157
074	HEARD	41.67		949,864,212
075	HENRY	40.67		24,261,196,829
076	HOUSTON	38.02		10,498,509,795
077	IRWIN	38.20		611,076,131
078	JACKSON	38.20		5,509,864,346
079	JASPER	38.63		1,116,878,345
080	JEFF DAVIS	39.60		881,209,655

2018 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
 May 31, 2019

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	38.23	\$	2,458,677,438
002	ATKINSON	38.16		392,647,298
003	BACON	38.15		653,411,532
004	BAKER	41.03		339,186,896
005	BALDWIN	38.35		3,128,441,098
006	BANKS	38.31		1,481,231,544
007	BARROW	38.13		6,407,179,428
008	BARTOW	38.36		7,443,088,843
009	BEN HILL	39.16		985,214,751
010	BERRIEN	38.33		940,999,248
011	BIBB	39.26		11,332,787,530
012	BLECKLEY	38.18		660,149,485
013	BRANTLEY	39.60		831,189,076
014	BROOKS	39.99		1,069,958,754
015	BRYAN	38.64		4,003,958,569
016	BULLOCH	38.41		5,272,706,302
017	BURKE	39.69		9,600,543,220
018	BUTTS	37.07		1,755,680,821
019	CALHOUN	39.78		321,384,386
020	CAMDEN	39.87		3,976,672,144
021	CANDLER	38.21		716,735,081
022	CARROLL	37.60		6,073,159,935
023	CATOOSA	39.33		4,764,960,373
024	CHARLTON	39.92		767,233,100
025	CHATHAM	38.90		43,065,867,434
026	CHATTAHOOCHEE	38.24		162,024,132
027	CHATTOOGA	36.47		1,153,124,143
028	CHEROKEE	38.59		27,888,214,103
029	CLARKE	38.73		11,013,369,538
030	CLAY	38.70		273,750,820
031	CLAYTON	41.08		19,995,567,405
032	CLINCH	39.82		602,195,908
033	COBB	38.90		88,548,700,201
034	COFFEE	38.73		2,420,927,323
035	COLQUITT	37.47		2,641,952,686
036	COLUMBIA	39.45		14,348,698,585
037	COOK	39.19		1,045,030,682
038	COWETA	38.72		13,955,918,071
039	CRAWFORD	38.71		733,727,663
040	CRISP	38.83		1,695,288,150



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION
270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

LEE THOMAS
DEPUTY DIRECTOR
(404) 656-0494

May 31, 2019

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2018. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.



DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2018 SALES RATIO STUDY

108 - OCONEE COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>464</u>
OVERALL RATIO.....	<u>39.04</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>	÷	<u>RATIO</u>	=	<u>100% VALUE</u>
REAL PROPERTY	=	<u>1,825,698,328</u>	÷	<u>39.04 %</u>	=	<u>4,676,037,152</u>
PERSONAL PROPERTY	=	<u>118,056,280</u>	÷	<u>39.04 %</u>	=	<u>302,369,533</u>
CURRENT USE	=	<u>24,917,538</u>	÷	<u>40.00 %</u>	=	<u>62,293,845</u>
MOTOR VEHICLES	=	<u>35,493,740</u>	÷	<u>40.00 %</u>	=	<u>88,734,350</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY.....						<u>5,129,434,880</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY.....	<u>5,129,434,880</u>
PUBLIC UTILITY PROPERTY.....	<u>94,996,386</u>
TIMBER.....	<u>199,931</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>5,224,631,197</u>



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2018 SALES RATIO STUDY

REVENUE STATISTICS REPORT

108-OCONEE COUNTY

2018 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	424	38.22	39.06	38.65	38.45	8.08	100.32
AGRICULTURAL	18	38.15	42.08	39.74	39.97	6.55	100.28
COMMERCIAL	20	38.28	41.67	39.74	39.56	6.37	99.62
INDUSTRIAL	22	38.13	41.86	39.74	39.65	6.47	99.86

PROPERTY CLASS RATIO CALCULATION

CLASS	2018 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	1,374,344,528	38.65	M	3,556,081,655	62.17%
AGRICULTURAL	418,645,393	39.74	M	1,053,391,270	18.94%
COMMERCIAL	351,948,465	39.74	M	885,534,602	15.92%
INDUSTRIAL	29,297,295	39.74	M	73,714,680	1.33%
PUBLIC UTILITY	36,209,987	40.00		90,524,968	1.64%
TOTAL	2,210,445,668	39.06		5,659,247,175	100.00%