



Oconee County Board of Tax Assessors

Board of Tax Assessors
Ed Lord, Chairman
Dave Francis, Vice-Chairman
Hugh Larkey
Wade Clark
Greg Hayes
Carol Gurley, Secretary

Minutes: Oconee County Board of Tax Assessors
January 10, 2017

Members Present: Ed Lord, Greg Hayes, Wade Clark & Carol Gurley (Secretary)

Members Absent: Dave Francis & Hugh Larkey,

Visitors Present: Allen Skinner

- Ed Lord called the meeting to order, the motion was made by Ed Lord and the second was made by Wade Clark.
- The motion was made by Wade Clark and the second by Greg Hayes to unanimously approve the December 13, 2016 minutes.
- The Board unanimously tabled the appointment of Chairman, Vice-Chairman & Secretary of the Oconee County Board of Tax Assessors for digest year 2017, due to the absence of two Board members. The motion was made by Wade Clark and the second by Greg Hayes.
- Upon reviewing the exempt application for tax parcel B-02M-008, The Salvation Army, the Board unanimously agreed to have the property field visited to ensure that it is being used as the pastorium and not a rental house. Once that is confirmed they would approve their exempt status. On January 11, Brian Bray and Amanda Shelton confirmed the use of the house was for The Salvation Army. Exempt status is approved with the motion made by Greg Hayes and the second by Wade Clark.
- The Board unanimously approved a Superior Court Settlement Conference Letter be sent to Kevin Mixon prior to the setting of his court hearing. The motion was made by Greg Hayes and the second by Wade Clark. The appointment was tentatively set for January 17 at 9a.m. The following information was sent:

The county Board of Tax Assessors shall send to the taxpayer notice that a settlement conference, in which the county board of tax assessors and the taxpayer shall confer in good faith, will be held at a specified date and time which shall be no later than 30 days from the notice of the settlement conference, and notice of the amount of the filing fee, if any, required by the clerk of the superior court. The taxpayer may exercise a one-time option to reschedule the settlement conference to a different date and time acceptable to the taxpayer, but in no event later than 30 days from the date of the notice.

Date: 1/17/2017 9:00:00 AM – Grand Jury Room

Reference: C-03A-002

- During the previous BOA meeting, December 13, 2016, Mr. Goodrum stated that the mobile home on B-02-0071 is being used for storage and is not residential. The Board unanimously agreed to revisit his property and get interior pictures to support the use from residential to storage and allow the 2.00 acres back in CUV.

On December 15, 2016, the property was revisited as per the Board’s previous ruling to inspect the interior of the mobile home. Upon viewing pictures of the interior, the Board is upholding their initial decision to remove the 2.00 acres from the CUV schedule as permitted in the Georgia Code for the 2.00 acres as the underlying portion for the residential structure. The motion was made by Greg Hayes and the second by Wade Clark.

- The following CUV Continuations were unanimously approved with the motion made by Wade Clark and the second by Greg Hayes:

*	A-03-002FA	Packer Time, LLC	32.00 ac	2011 – 2020
*	A-03-002FAA	James & Nancy Harrison	50.18 ac	2011 – 2020
*	A-10-004	Rolland & Carla Ebright	5.00 ac	2014 – 2023
*	A-10-004B	“	5.00 ac	2014 – 2023

(Addendum filed)

*	A-10-004BA	Rolland & Carla Ebright	94.97 ac	2014 – 2023
*	A-10-028	Carl Jordan	12.40 ac	2014 – 2023
*	B-01-112	William & Kaye Walster	1.00 ac	2015 – 2024
		(26.868 acres in Barrow county)		
*	B-11-016B	Tony & Kelli Powell	41.00 ac	2009 – 2018
*	B-12-018D	Ray & Mary Herren	33.54 ac	2013 – 2022
*	C-05-038BA	Nick & Caroline Buchanan	10.00 ac	2013 – 2022

- The following 9th Year Renewal was unanimously approved. The motion was by Greg Hayes and the second by Wade Clark:
- | | | | |
|--------------|---------------------------|----------|------|
| * B-12-002AD | Charles & Christa Hofacre | 10.00 ac | 2017 |
|--------------|---------------------------|----------|------|

- The following CUV Applications were unanimously approved with the motion made by Greg Hayes and the second by Wade Clark:

* A-01-001AC	Bryan & Midge Curles	15.00 ac	2017 – 2026 ✓
* A-06-007	Victoria Presley	76.30 ac	2017 – 2026 ✓
* B-01-086	Johnny & Mildred Patton	3.00 ac	2017 – 2026 ✓
	- Addendum w/ B-01-079G, 37.99 ac		
* B-08-008A	Carole Pritchard	75.77 ac	2017 – 2026 ✓
* B-10-004	Mark Capobianco	22.00 ac	2017 – 2026 ✓
* B-12-007C	John & Debra Hayes	44.16 ac	2017 – 2026 ✓
* B-12-007D	Mary & James Hayes, Trustees	15.61 ac	2017 – 2016 ✓
* B-12-015	David Hayes & etal	122.00 ac	2017 – 2026 ✓

- The following policy, was unanimously approved with the motion made by Wade Clark and the second by Greg Hayes:

Residential Structures vs Non-Residential Structures for Purposes of Conservation Use Only

Policy Number BOA 46

Date Adopted – 1-10-2017

Effective Date – 1-1-2017

48-5-7.4(B) Such property excludes the entire value of any residence and its underlying property; as used in this subparagraph, the term 'underlying property' means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less.

RESIDENTIAL STRUCTURE

A residential structure is anything an individual could or is currently residing in. Generally it is one that was built, is in process of being built, or was converted from another existing structure with the intentions of being a dwelling. The structure has, but is not limited to, the following components: electricity and electric wiring, lighting fixtures, heating and/or air conditioning, kitchen with built-in appliances, bathroom with plumbing fixtures and sewer or septic systems, running water, roofing system, exterior and interior walls and partitions, insulation, flooring, ceiling, windows and interior and exterior doors.

NON-RESIDENTIAL STRUCTURE

A non-residential structure is one that was intended for a different purpose or use though it may contain some, but not all, of the above list of components. It could also be a structure that was originally built as a residence but has since taken on a completely different use which would make it difficult if not impossible to live in. This use must not be dependent on the functionality of the above list of systems. This also may include, but not limited to, a structure that is in such disrepair that the cost to make it livable would exceed the cost to demolish the structure and rebuild.

All cases will be field reviewed individually by the appraisal staff and will be presented to the Board of Assessors for their final approval or denial.

- FYI:

* More preliminary ratio studies for 2017

- After no further business, the meeting was adjourned. The motion was by Greg Hayes and the second by Wade Clark.

Respectfully submitted,

Carol N. Gurley, Secretary