



# Oconee County Board of Tax Assessors

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

## BOA Agenda Grand Jury Room May 14, 2019 9:00 am

- i. Review minutes for April 16, 2019 meeting.
- ii. CUV Continuations:

*	A-08-006B	Robert & Barbara Duncan	6.62 ac	2010 Addendum
*	A-08-006C	"	27.00 ac	2010
*	A-08-006CB	"	23.17 ac	2010
- iii. CUV Release:

*	B-12-02A	Natalie Boatwright	16.27 ac	2019
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- iv. Certified letter sent due to death of owner, no response. Remove from CUV 2020:

*	A-03-009	Ernestine Thomas	3.79 ac	2012
*	A-03-010	"	10.01 ac	2012
*	A-03-010B	"	10.02 ac	2012
*	A-03-010C	"	10.00 ac	2012
*	A-03-010D	"	26.74 ac	2012
*	C-07-014	James Marshall	88.95 ac	2012
*	C-07-015	"	65.64 ac	2012
*	C-07-015A	"	5.41 ac	2009
*	D-02-028A	"	103.08 ac	2009
*	D-02-037	"	115.28 ac	2012
*	D-02-037B	"	156.73 ac	2012
*	A-06-024	H. Donald Michael	26.39 ac	2012
- v. Homestead exemptions for 2019. See attached list
- vi. Mobile Home appeals to BOE:

*	B-01-001A	Tina Smith	2019 Value = \$23,960
*	B-05-021B	Lawrence Streetman	2019 Value = \$7,549
- vii. Pending items:

*	2019 Freeports
*	2019 Digest
*	2019 Ratio
- viii. Letter to be included in business license application/renewal packet:  
**RE: Business Personal Property Tax**

### **Business Owner/Representative,**

**All businesses operating in the State of Georgia are required to file a business personal property tax return with their Property Appraisal Department.**

**There are several Georgia laws that guide the Appraisal Department in the proper procedure for acceptance and maintenance of all business personal property tax returns:**

- **O.C.G.A. § 48-5-3** ‘All real property including, but not limited to, leaseholds, interests less than fee, and all personal property shall be liable to taxation and shall be taxed, except as otherwise provided by law. Liability of property for taxation shall not be affected by the individual or corporate character of the property owner or by the resident or nonresident status of the property owner.
- **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.
- **O.C.G.A. § 48-5-18**. In all Georgia counties, the time for filing returns is January 1<sup>st</sup> through April 1<sup>st</sup>, as stated in A tax return is a descriptive listing of the business property (machinery, equipment, furniture, fixtures, and inventory) owned by the taxpayer.
- **O.C.G.A. § 48-5-299 (a)** It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

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

- ix. Mobile home Appeals ( See attachmen
- x. 2019 Absorbtion Rates
- xi. Commercial land & building schedules
- xii. Next meeting scheduled June 11, 2019.