



Oconee County Board of Tax Assessors

Board of Tax Assessors

Greg Hayes, Chairman
Danny Mobley, Vice-Chairman
Sidney Bell
Donna Smith Fee
Jim Luke
Amanda Shelton, Secretary

Minutes: Oconee County Board of Tax Assessors September 14, 2021

Members Present: Greg Hayes, Danny Mobley, Sidney Bell, Donna Smith Fee, Jim Luke, Amanda Shelton (Secretary)

Visitors: Allen Skinner

- ❖ Greg Hayes called the meeting to order, the motion was made by Jim Luke and the second was made by Donna Smith Fee. All in favor.
- ❖ With unanimous approval the Board approved the August 10th, 2021 minutes. The motion was made by Donna Smith Fee and the second was made by Danny Mobley.
- ❖ Sidney Bell was introduced as the newly appointed Board of Assessors member. Angie Elder-Watson swore Mr. Bell in. Mr. Bell gave a brief background.
- ❖ The following CUV continuations were unanimously approved with the motion made by Danny Mobley and the second was made by Jim Luke.

A-09-027I	Markey, Carey & Melissa	26.00	2014
A-10-012I	Peck, John Allen & Tambrea Kay	10.00	2020
B-04-002O	Castleberry, Jason	6.31	2020
B-12-020	Della-Torre, Carl	57.92	2017
C-05-013	Russell, Matthew & Leonor	17.64	2014
C-05-013A	Russell, Matthew & Leonor	46.38	2014
C-05-027BC	Wheeler, Tyrone & Emily	12.75	2016
C-06-015A	Thomas, Judy & Jerry	11.26	2019

- ❖ The board approved the continuation of tax parcel B-04-002O, but requested a letter be mailed to owner stating the property needs to be in a qualifying use on January 1st 2022 to prevent breach. The board unanimously approved a letter to be mailed. The motion was made by Donna Smith Fee with the second being made by Danny Mobley.
- ❖ The board unanimously approved the non-disclosure application that was submitted. During the discussion of non-disclosure applications, the board unanimously approved to amend the current application to remove "deadline of application" from the application. The applications will be accepted all year and approved monthly by the board of tax assessors. Donna Smith Fee made the motion with Danny Mobley making the second.
- ❖ Allen Skinner gave board an update on the 2021 appeal status. There are no active appeals and eleven 30-day notices which the board unanimously approved with Donna Smith Fee making the motion and second made by Jim Luke. There are 14 appeals being forwarded to the Board of Equalization. The board unanimously approved the BOE appeals with Donna Smith Fee making the motion and Danny Mobley made the second. Donna Smith Fee made the motion to forward 4

appeals to the Certified Hearing officer with Danny Mobley making the second and board was all in favor. List of appeals are attached.

- ❖ Allen Skinner gave an update on the status of the Mike Powers settlement. An agreement has been made and Allen is waiting on a final letter from attorney.
- ❖ Allen asked the board to go into executive session. Jim Luke made motion to go into executive session with Donna Smith Fee making the first and Danny Mobley making the second. The board is all in favor.
- ❖ The Board unanimously came out of executive session with the motion being made by Danny Mobley and the second made by Jim Luke.
- ❖ After no further business, the Board unanimously adjourned the meeting with the motion made by Donna Smith Fee and the second was made by Danny Mobley.

Appeal Spreadsheet - Real Property

Appealed from: 5/21/2021 to 7/6/2021

30-DAY Range: 8/10/2021 to 9/14/2021

9/14/2021 12:24 PM

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Appeal Status: 30 Day

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 C 02 038BA	6/7/2021	HOG 7, LLC 1551 JENNINGS MILL RD SUITE 1400-A WATKINSVILLE, GA 30677	0	DANIELLS BRIDGE	RD	\$ 630,195	\$ 819,750	\$ 630,195	30 DAY		8/30/2021	\$ 639,405	\$ 180,345
2 C 02 095E	6/16/2021	WAFFLE HOUSE INC. ATTN: TAX DEPARTMENT	1710	EPPS BRIDGE	PKWY	\$ 832,635	\$ 835,429	\$ 832,635	30 DAY		8/18/2021	\$ 793,658	\$ 41,771
3 B 06 030	6/21/2021	P.O. BOX 6450 NORCROSS, GA 30091 LAMPKIN BRANCH BUSINESS PARK, LLC C/O ARMENTROUT ROEBUCK MATHENY CONSULTING GROUP 330 RESEARCH DRIVE ATHENS, GA 30606	2180	VETERANS MEMORIAL	PKWY	\$ 162,690	\$ 280,500	\$ 162,690	30 DAY		8/25/2021	\$ 224,400	\$ 56,100
4 C 01 009C	7/1/2021	ATHENS REGIONAL HEALTH RESOURCES, INC ATTN: TAX DEPT 2727 PACES FERRY ROAD	1051	NORRIS	DR	\$ 135,566	\$ 161,388	\$ 135,566	30 DAY		8/17/2021	\$ 135,566	\$ 25,822
5 C 01 009B	7/1/2021	BLDG 2 SUITE 700 ATLANTA, GA 30339 ATHENS REGIONAL HEALTH RESOURCES, INC ATTN: TAX DEPT 2727 PACES FERRY ROAD BLDG 2 SUITE 700 ATLANTA, GA 30339	1080	NORRIS	DR	\$ 2,629,154	\$ 3,129,945	\$ 2,629,154	30 DAY		8/17/2021	\$ 2,629,154	\$ 500,791

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30-DAY Range: 8/10/2021 to 9/14/2021

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Appeal Status: 30 Day

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
6 C 01 009	7/1/2021	ATHENS REGIONAL HEALTH RESOURCES, INC 2727 PACES FERRY ROAD BLDG 2 SUITE 700 ATLANTA, GA 30339	0	JIMMY DANIELL	RD	\$ 1,982,957	\$ 2,360,663	\$ 1,982,957	30 DAY	08/17/2021 BTB APPLIED ECON OBS	8/17/2021	\$ 1,982,957	\$ 377,706
7 C 01 009BA	7/1/2021	ATHENS REGIONAL HEALTH RESOURCES, INC ATTN: TAX DEPT 2727 PACES FERRY ROAD BLDG 2 SUITE 700 ATLANTA, GA 30339	0	JIMMY DANIELL	RD	\$ 212,386	\$ 252,840	\$ 212,386	30 DAY	08/17/2021 BTB APPLIED ECON OBS	8/17/2021	\$ 212,386	\$ 40,454
8 C 01Z 002	7/6/2021	FSA DEVELOPMENT GA3, LLC 125 ATHENS HIGHWAY LOGANVILLE, GA 30052	1029	PARKWAY	PL	\$ 1,470,369	\$ 1,474,327	\$ 1,470,369	30 DAY		8/25/2021	\$ 1,326,894	\$ 147,433
9 B 04K 300	7/6/2021	GAHC4 ATHENS GA MOB II, LLC 18191 VON KARMAN AVE SUITE 300 IRVINE, CA 92612	2470	DANIELLS BRIDGE	RD	\$ 6,069,519	\$ 6,758,424	\$ 6,069,519	30 DAY		8/18/2021	\$ 6,420,503	\$ 337,921
10 B 04K 231	7/6/2021	GAHC4 ATHENS GA MOB I, LLC 18191 VON KARMAN AVE SUITE 300 IRVINE, CA 92612	2470	DANIELLS BRIDGE	RD	\$ 1,999,911	\$ 2,236,632	\$ 1,999,911	30 DAY		8/18/2021	\$ 2,124,801	\$ 111,831

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30-DAY Range: 8/10/2021 to 9/14/2021

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Appeal Status: 30 Day

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
11 B 04K 261	7/6/2021	GAHC4 ATHENS MOB I, LLC	2470	DANIELLS BRIDGE	RD	\$ 4,266,778	\$ 4,771,313	\$ 4,266,778	30 DAY		8/18/2021	\$ 4,532,748	\$ 238,565
		18191 VON KARMAN AVE SUITE 300 IRVINE, CA 92612											
11 Total Appeals							\$ 23,081,211					\$ 21,022,472	\$ 2,058,739

Appeal Spreadsheet - Real Property

Appealed from: 5/21/2021 to 7/6/2021

BOE Range: 8/10/2021 to 9/14/2021

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Appeal Status: BOE

Parcel	Appeal Date	Owner	House #	Street	Type	Previous Value	Original Value	Return Value	Status	Comments	BOE Date	BOE No Show	BOE Value	BOE Value Change
1 W 07 001D	6/1/2021	ATHENS FIRST BANK & TRUST COMPANY C/O TAX APPEAL COUNSELORS, LLC P.O. BOX 20502 SARASOTA, FL 342763582	44	GREENSBORO	HWY	\$ 452,469	\$ 480,177	\$ 452,469	BOE		8/17/2021 -		\$ 480,177	\$ 0
2 B 06Z 001C	6/7/2021	STONEBRIDGE PARTNERS, LLC 1551 JENNINGS MILL RD SUITE 1400-A WATKINSVILLE, GA 30677	2275	HOG MOUNTAIN	RD	\$ 601,692	\$ 802,256	\$ 601,692	BOE		8/29/2021 -		\$ 802,256	\$ 0
3 B 02N 300A	6/15/2021	OCONEE PLAYERS CLUB, LLC 1159 WESTMINSTER TERRACE WATKINSVILLE, GA 30677	3001	MONROE	HWY	\$ 119,432	\$ 115,000	\$ 119,432	BOE		8/11/2021 -		\$ 115,000	\$ 0
4 C 01AJ005OP	6/28/2021	EPPS BRIDGE CENTRE PROPERTY CO. LLC 6445 POWERS FERRY ROAD SUITE 120 ATLANTA, GA 30339	2036	OCONEE	CONN	\$ 1,512,270	\$ 1,839,817	\$ 1,512,270	BOE		8/16/2021 -		\$ 1,655,837	\$ 183,980
5 C 01AJ010OP 120	6/28/2021	EPPS BRIDGE CENTRE, LLC 6445 POWERS FERRY ROAD SUITE 120 ATLANTA, GA 30339	1789	OCONEE	CONN	\$ 784,602	\$ 956,354	\$ 784,602	BOE	07/21/2021 BTB REVIEW PER APPEAL APPLIED 10% ECON OBS	8/16/2021 -		\$ 860,718	\$ 95,636

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Appeal Status: BOE

Parcel	Appeal Date	Owner	House #	Street	Type	Previous Value	Original Value	Return Value	Status	Comments	BOE Date	BOE No Show	BOE Value	BOE Value Change
6 B 01 024AA	6/30/2021	BUSBY DANIEL A. & TABATHA BUSBY 385 JEFFERSON AVENUE BOGART, GA 30622	385	JEFFERSON	AVE	\$ 185,310	\$ 199,945	\$ 185,310	BOE		8/17/2021	-	\$ 199,945	\$ 0
7 B 06K 006	7/1/2021	SUGAR SHACK HOLDINGS, LLC 1030 PHINIZY COURT WATKINSVILLE, GA 30677	1011	PARK	DR	\$ 790,604	\$ 834,342	\$ 790,604	BOE		8/16/2021	-	\$ 529,371	\$ 304,971
8 B 06K 006A	7/1/2021	SUGAR SHACK HOLDINGS, LLC 1030 PHINIZY COURT WATKINSVILLE, GA 30677	1013	PARK	DR	\$ 1,046,418	\$ 1,079,908	\$ 1,046,418	BOE		8/16/2021	-	\$ 971,917	\$ 107,991
9 B 06 010	7/1/2021	191 CUBE SOUTHEAST GA, LLC P.O. BOX 320099 ALEXANDRIA, VA 22320	1711	HOG MOUNTAIN	RD	\$ 2,764,165	\$ 3,505,455	\$ 2,764,165	BOE		8/24/2021	-	\$ 3,505,455	\$ 0
10 W 05 020A	7/1/2021	AJ SHIVER PROPERTIES LLC P.O. BOX 288 WATKINSVILLE, GA 30677	13	NORTH MAIN	ST	\$ 328,517	\$ 346,310	\$ 328,517	BOE		8/17/2021	-	\$ 346,310	\$ 0

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9/14/2021 12:23 PM

Appealed from: 5/21/2021 to 7/6/2021

BOE Range: 8/10/2021 to 9/14/2021

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Appeal Status: BOE

Parcel	Appeal Date	Owner	House #	Street	Type	Previous Value	Original Value	Return Value	Status	Comments	BOE Date	BOE No Show	BOE Value	BOE Value Change
11 B 05B 021E	7/6/2021	BENNETT ELIZABETH P.O. BOX 885 WATKINSVILLE, GA 30677	1025	SHERWOOD	DR	\$ 133,573	\$ 138,757	\$ 133,573	BOE	07/16/2021 BTB REVIEW PER APPEAL	8/16/2021 -		\$ 135,650	\$ 3,107
12 A 11 021C	7/6/2021	BRITT JARED & BROOKE 3573 SALEM RD WATKINSVILLE, GA 30677	3573	SALEM	RD	\$ 597,714	\$ 665,113	\$ 597,714	BOE	08/16/21 ASY/ARS Received 30 day tax appeal rejection. Move to BOE status. 07/28/21 ASY/ARS APPEAL REVIEW ADDED TOPO INFLUENCE OF 0.85 TO LAND	8/16/2021 -		\$ 628,491	\$ 36,622
13 D 02A 039	7/6/2021	FREEMAN JASON L. 1201 PIONEER CIRCLE WATKINSVILLE, GA 30677	1201	PIONEER	CIR	\$ 181,328	\$ 238,173	\$ 181,328	BOE	8/11/21 ARS- APPEALED 30 DAY NOTICE -SEND TO BOE 07/12/21 ASY/ARS APPEAL REVIEW EFF YEAR TO 2005	8/11/2021 -		\$ 220,813	\$ 17,360
14 A 02 025C	7/3/2021	TAHAMTAN AMIR A & CONNIE LYNN P. O. BOX 76327 ATLANTA, GA 30358	4500	MONROE	HWY	\$ 499,871	\$ 573,872	\$ 499,871	BOE	08/19/2021 BTB 30 DAY NOTICE APPEALED 07/16/2021 BTB REVIEW PER APPEAL REMOVED ES	8/19/2021 -		\$ 563,076	\$ 10,796
14 Total Appeals						\$ 11,775,479					No Shows = 0		\$ 11,015,016	\$ 760,463

Appeal Spreadsheet - Real Property

Appealed from: 5/21/2021 to 7/6/2021

Appeal Status: Hearing Officer

	Parcel	Appeal Date	Owner	House #	Street	Type	Previous Value	Original Value	Retu Val
1	B 02 011A	7/6/2021	MOUNTAINPRIZE, INC P.O. BOX 2437 SMYRNA, GA 30081	2403	MONROE	HWY	\$ 2,196,932	\$ 2,751,915	\$ 2,196,9
2	B 04M 004A	7/6/2021	OCONEE HOSPITALITY GROUP, LLC 134 ELDER STREET BOGART, GA 30622	3500	DANIELLS BRIDGE	RD	\$ 7,064,000	\$ 7,064,000	\$ 7,064,0
3	C 01AM600101	7/6/2021	BMT CADUCEUS I, LLC 716 YARMOUTH ROAD SUITE 212 PALOS VERDES ESTATES, CA 90274	1360	CADUCEUS	WAY	\$ 1,561,106	\$ 1,202,239	\$ 1,561,11
4	C 03 017HA	7/6/2021	MOUNTAINPRIZE, INC 7921 MACON HIGHWAY WATKINSVILLE, GA 30677	7921	MACON	HWY	\$ 1,920,429	\$ 2,391,607	\$ 1,920,42