

PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes January 2, 2020



CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Thursday, January 2, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Al Craton called the meeting to order at 9:00 a.m.

INVOCATION:

Vice-Chairman Doug Gober

PRESENT:

In attendance were Chairman Al Craton, Vice-Chairman Doug Gober, Member Art Fulbright, Member Johnny McBurrows, Member Ben Amerson, Chief Appraiser James Stokes, Jr. and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING:

Chairman Al Craton moved the minutes of December 18, 2019, be approved as presented, Vice-Chairman Doug Gober second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Chief Appraiser Stokes presented the following items for the Board's consideration:

GENERAL CORRESPONDENCE TO THE BOARD:

2020 Mobile Home Digest

Chief Appraiser Stokes informed the board that the 2020 Mobile Home Digest was accepted by Tax Commissioner and all information was sent to Harris Computer Systems.

Employee Resignation

Michael Butler will be resigning as Real Property Data Collector as of January 3, 2020.

Continuing Education

Chief Appraiser James Stokes, Jr. successfully completed a 7 hour National USPAP Update Course on Thursday, December 26, 2019.

Request for Settlement Conference

A request for settlement conference was issued to Peachtree Corners East Group, LP, per appeal to superior court.

NEW BUSINESS:

ELECTION OF OFFICERS FOR 2020:

Chairman

Member Johnny McBurrows made a motion to nominate Al Craton for the office of Chairman, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Secretary

Member Johnny McBurrows made a motion to nominate Deanna Morrison, Appraiser I, for the office of Secretary, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Vice-Chairman

Member Johnny McBurrows made a motion to nominate Doug Gober for the office of Vice-Chairman, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Chief Appraiser

Member Johnny McBurrows made a motion to nominate James Stokes, Jr., Appraiser IV, for the office of Chief Appraiser, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

PROPOSED AMENDED RULES OF THE DEPARTMENT OF REVENUE:

Chief Appraiser Stokes requested the Board acknowledge that the Georgia Department of Revenue gives notice that it proposes to amend the following Rules:

- 560-11-14-.03: "Definitions"
- 560-11-14-.10: "Non-Profit Organizations"
- 560-11-14-.12: "Exemptions"

The Department of Revenue shall consider the adoption of the above-referenced proposed Rule amendments on January 21, 2020.

ROBERT'S RULES OF ORDER

Chief Appraiser Stokes requested the Board acknowledge and adopt Robert's Rules of Order as the primary guide to conduct the Board of Assessors meetings. Member Ben Amerson made a motion to approve, Member Art Fulbright second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

2020 COUNTY TAX OFFICIALS CERTIFICATION

Chief Appraiser Stokes presented board members with the 2020 County Tax Officials Certification. Member Johnny McBurrows made a motion to approve 2020 County Tax Officials Certification as presented, Member Ben Amerson second. Copy will be attached with the minutes.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

2019 MILLAGE RATE CERTIFICATION

Chief Appraiser Stokes presented board members with the 2019 Millage Rate Certification for County, City of Dallas, City of Hiram and City of Braswell. Member Ben Amerson made a motion to approve 2019 Millage Rate Certification as presented, Member Johnny McBurrows second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

FY2020 BUDGET UPDATE

Chief Appraiser Stokes presented board members with the FY2020 Budget update. Member Ben Amerson made a motion to accept FY2020 Budget update as presented, Member Johnny McBurrows second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

SETTLEMENT CONFERENCE DECISION:

Name	Account	F&R/NOD	Appeal Withdrawn	2019 Resolved Value
Gainey, Daniel & Christine	6367	Yes	Yes	\$285,000

Board members were presented with the above-referenced appeal with settlement conference recommendation.
 Member Art Fulbright made a motion to approve the change in 2019 valuation as presented, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:

Name	Account	Year(s)	Recommendation
Service Member Benefit Trust	11058	2017-2019	Approve

Member Johnny McBurrows made a motion to approve staff recommendation as presented, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Jorge, Roberto	1998-Jeep-Wrangler TJ SP	\$4,550	\$2,525	\$2,525
Evans, Onchicku	2008-Ford-Explorer	\$17,700	\$6,445	\$6,445

Member Art Fulbright made a motion to approve staff recommended value, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED		
Name	Account	Year(s)
Gainey, Daniel & Christine	6367	E&R/NOD 2019
Service Member Benefit Trist	11058	E&R/NOD 2017-2019

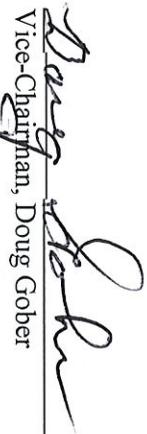
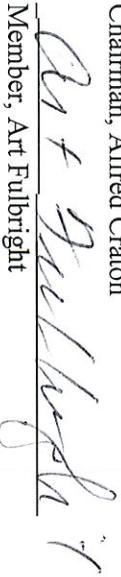
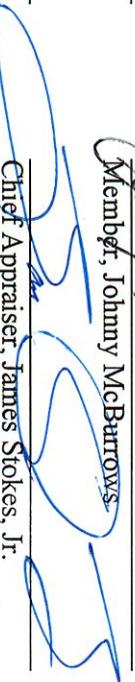
Member Ben Amerson made a motion to approve staff recommendation on the above-referenced Digest Change Requests (E&R's & NOD's) as submitted, Member Johnny McBurrows second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

EXECUTIVE SESSION:

Enter Closed Session to Discuss Personnel Issues
 Member Johnny McBurrows made a motion to enter closed session to discuss personnel issues, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Exit Closed Session
 Member Johnny McBurrows made a motion to exit closed session, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

ADJOURNMENT: Meeting of January 2, 2020 – Member Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Chairman, Alfred Craton		Vice-Chairman, Doug Gober	
Member, Art Fulbright		Member, Johnny McBurrows	
Member, Ben Amerson		Chief Appraiser, James Stokes, Jr.	
Secretary, Deanna Morrison			