

PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes January 15, 2020



CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, January 15, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Vice-Chairman Doug Gober called the meeting to order at 9:00 a.m.

INVOCATION:

Member Ben Amerson

PRESENT:

In attendance were Vice-Chairman Doug Gober, Member Art Fulbright, Member Johnny McBurrows, Member Ben Amerson, Chief Appraiser James Stokes, Jr. and Deputy Chief Appraiser Kimberly Scott.

MINUTES OF THE PREVIOUS MEETING:

Vice-Chairman Doug Gober moved the minutes of January 8, 2020, be approved as presented, Member Art Fulbright second.
Vote For: Gober, Fulbright, McBurrows and Amerson

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

GENERAL CORRESPONDENCE TO THE BOARD:

Real Property Data Collector

The Real Property Data Collector Position Posted In-House January 13, 2020.

Appeal to Superior Court

Brian and Lynda Hitchcock appeal is filed with superior court, 20-CV-000023-P1. Paladin, Inc. appeal is filed with superior court, 20-CV-000024-P2.

2020 Homestead Exemption Pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a)

The Georgia Department of Revenue gives notice of the 2020 Homestead Exemption Pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a). The exemption amount is \$90,364 and may be claimed for tax year 2020 by qualified disabled veterans or their unmarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of a service member killed in action pursuant to O.C.G.A. § 48-5-52.1

2020 Social Security Maximum for Homestead Exemptions

The Georgia Department of Revenue gives notice of the social security maximum amount for tax year 2020. The exemption amount is \$72,264, which may be used when determining the eligibility of an applicant and spouse seeking the elderly homestead exemptions.

Personal Property Reporting Forms

The 2020 Personal Property Reporting forms and Freeport application forms were mailed January 10, 2020.

NEW BUSINESS:

Public Notices for Publishing in the Dallas New Era

Chief Appraiser Stokes presented board members with a public notices to be published in the Dallas New Era in an effort to inform the citizens of our county of the various Homestead Exemptions offered and the upcoming deadlines for filing a Real Property Tax Return, Business Reporting Form, Aircraft & Marine Reporting Form, and Homestead & Specialized Exemption. The Assessor's Office will also give notice, in accordance with O.C.G.A. § 48-5-264.1, that our staff may visit their property for a review of parcel information. Notice will also be given on the Assessor's website at Paulding.gov. Member Ben Amerson made a motion to publish these notices in the Dallas New Era, every other week, thru April 1, 2020, Member Johnny McBurrows second.
Vote For: Gober, Fulbright, McBurrows and Amerson

**Conservation Use
Question from Clifford
Stump, property account
no.: 12393**

Mr. Clifford Stump and his daughter Christy Davison was present to discuss his conservation use covenant on Account: 12393. Mr. Stump gifted his daughter 4.22 acres and changed the boundary line of 3.15 acres of land that was at market value, from his covenant property. The board reviewed the information presented and agree the changes will not constitute a breach of covenant. Mrs. Davison is currently residing on the 4.22 acres she received from her father and understands she must do so for the remainder of his covenant term. Mr. Stump will file a continuation of covenant on the remaining 10.20 acres that he retains.
Member Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second.
Vote For: Gober, Fulbright, McBurrows and Amerson

**Board of Assessors Policy
Revision – Appeal to
Superior Court**

Chief Appraiser Stokes presented board members with a revision to the Appeal to Superior Court Policy. After review Member Johnny McBurrows made motion to approve as presented, Member Ben Amerson second.
Vote For: Gober, Fulbright, McBurrows and Amerson

2019 REAL PROPERTY APPEAL SUMMARY:

Total Real Parcel Count	74,199	Appeals Withdrawn Prior to Hearing	66
Total Parcels Under Appeal	1,871	Total Appeals Withdrawn/ Resolved	1,428
Parcel Count Under Dispute	2.52%	Total value of parcels under appeal	\$492,375,250
Total Value in Dispute 100%	\$492,375,250	Total Owners Value under appeal	\$390,096,825
Total Value in Dispute 40%	\$121,766,478	Accounts with Value Change	151
Total Real Property Gross Digest 100%	\$13,049,142,827	Percent of Changed Accounts	34%
Total Real Property Gross Digest 40%	\$5,219,657,131	Total Amount of Value Change	5,400,707
Percent of Value in Dispute	3.773%	Percent of Value Change	1.10%

Appeals Forwarded to BOE	509	Estimated Tax Loss Due to Appeals	\$65,087.16
Appeals Heard by BOE	443	Appeals Begin	8/26/2019
Owner/Rep Did Not Show	167	End of Appeals	11/15/2019
Percent of No Show	38%	Total Days of Appeals	37
Owner/Rep Present for the Hearing	276	Average Appeals Per Day	12
Board of Equalization Count	509	Percent of Real Property Count	0.6860%
Board of Assessors Value	\$152,055,672	Percent of Real Property Value	1.17%
Number of 'No Show'	167		

Arbitration Count	N/A	Percent of Real Property Count	N/A
Board of Assessors Value	N/A	Percent of Real Property Value	N/A
Number of 'No Show'	N/A		

Hearing Officer Count	15	Percent of Real Property Count	0.0202%
Board of Assessors Value	\$42,402,020	Percent of Real Property Value	0.003249%
Number of 'No Show'	0		
Superior Court Count	27	Percent of Real Property Count	0.0413%
Board of Assessors Value	\$47,766,132	Percent of Real Property Value	0.003627%
Number of 'No Show'	Pending		

Member Ben Amerson made a motion to approve the summary as presented and use with the 2019 digest submission package to the Department of Revenue, Member Johnny McBurrows second.
Vote For: Gober, Fulbright, McBurrows and Amerson

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Marinova, Tonya	2009 Chevrolet Silverado 2500	\$18,600	\$3,850	\$13,621
Montalvo, George	2017 Ford Mustang	\$26,850	\$10,200	\$10,200

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

ADJOURNMENT: Meeting of January 15, 2020 – Member Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.
Vote For: Gober, Fulbright, McBurrows and Amerson

Not Present

Chairman, Alfred Craton


Member, Art Fulbright

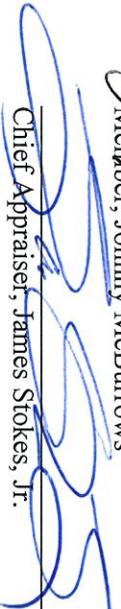

Member, Ben Amerson

Not Present

Secretary, Deanna Morrison


Vice ~~Chairman~~, Doug Gober


Member, Johnny McBurrows


Chief Appraiser, James Stokes, Jr.