

PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes February 5, 2020



CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, February 5, 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 Johnny McBurrows

PRESENT:

In attendance were 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:

Vice-Chairman Doug Gober moved the minutes of January 29, 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:

Staff Service Awards

Chief Appraiser Stokes presented service awards to the staff of the Paulding County Tax Assessors Office that have been with Paulding County Government for more than 5 years.

Personal Property Audit Survey

Personal Property Audit Survey will be mailed to owner recently audited by Traylor Business Services.

NEW BUSINESS:

Georgia Department of Revenue

Chief Appraiser Stokes informed the board of the Proposed Amended Rules of the Department of Revenue, Local Government Services Division, Chapters 560-11-6 and 560-11-11.

Georgia Department of Revenue

Chief Appraiser Stokes received an Information Bulletin from the Georgia Department of Revenue on Georgia Forest Land Protection Act.

COVENANT AUDIT ~

PROPERTIES TITLED AS FAMILY FARM CORPORATION, PARTNERSHIP OR LLC:

Name	Account	Name	Account
Addie Reed Paris, LLC.	11872	JJBK, LLLP.	15501
Austin Farms, LLLP.	71260	JJBK, LLLP.	15502
Faucett Family Limited Partners	82379	JJBK, LLLP.	15504
Faucett Family Limited Partners	4640	McColum Investments, LLC.	20869
Faucett Family Limited Partners	188	Tibbitts Investments, LLC.	82451
JJBK, LLLP.	29374		

Chief Appraiser Stokes presented board members with a listing of covenant property owners that are scheduled for review in order to make sure the ownership and income qualifications are still in compliance with Georgia Law, O.C.G.A. §48-5-7.4(C)(iv). Member Johnny McBurrows made a motion to send notice as presented, Member Ben Amerson second.
Vote For: Gober, Fulbright, McBurrows and Amerson

PERSONAL PROPERTY AUDIT RESULTS WITH 45-DAY CHANGE OF ASSESSMENT:

Name	Account
Abblitt Corporation D.B.A. Krystal	P3863
Catlin Thai Restaurants Linc D.B.A. Thai Mango	P34067

Board members were presented with the audit results for the above-referenced personal property account along with the 45-Day Change of Assessment Notice. Member Art Fulbright made a motion to approve as presented, Member Ben Amerson second.

Vote For: Gober, Fulbright, McBurrows and Amerson

REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:

Name	Account	Year(s)	Recommendation
Fischer, Erich	37166	2019	Approve

Member Ben Amerson made a motion to approve staff recommendation as presented, 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
Ingraham, Marvin B.	2014-GMC-Sierra	\$39,771	\$25,000	\$35,252

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

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Fischer, Erich	37166	E&R/NOD	2019
Webb, Matthew Brandon	M82555	E&R/NOD	2020

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
Abblitt Corporation D.B.A. Krystal	P3863	E&R/NOD	2016-2019
Catlin Thai Restaurants Linc D.B.A. Thai Mango	P34067	E&R/NOD	2016-2019
Gandalal 2015 LLC/DBA Smoothie King	P41595	E&R/NOD	2019

PERSONAL PROPERTY - DISAPPROVED Name	Account	Type	Year(s)
Wade, Amanda L.	P39683	E&R/NOD	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 Art Fulbright second.
Vote For: Gober, Fulbright, McBurrows and Amerson

ADJOURNMENT:

Meeting of February 5, 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


Secretary, Deanna Morrison


Vice-Chairman, Doug Gober


Member, Johnny McBurrows


Chief Appraiser, James Stokes, Jr.