



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes February 19, 2020

**CALL TO ORDER:** The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, February 19, 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 Art Fulbright

**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 February 12, 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:

**IAAO Instructor Evaluation** Chief Appraiser Stokes informed the board Christine Stinchcomb met the high standards that the IAAO sets for its instructors. Christine Stinchcomb is approved as an IAAO instructor for 2020.

### NEW BUSINESS:

#### ELECTION OF OFFICERS FOR 2020:

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

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

### 2020 TIMBER VALUE EXTRACTIIONS

Chief Appraiser Stokes presented the 2020 Timber Value Extractions for the Board's consideration. There is 1 timber sale in Paulding County for 2019. Additional PT-283T sales reports were received from Haralson County for a combined 47 total number of sales. Based on the 2019 sales used in this study it is determined that the timber extraction price is \$215 for T1, \$385 for T2, \$665 for T3 and \$1,145 for T4. These valuations will be used in determining the 2020 Rural Land Value Tables. Vice-Chairman Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second.  
Vote For: Gober, McBurrows, Fulbright and Amerson

### SUPERIOR COURT APPEAL RESOLUTION:

Name	Account	E&R/NOD	Consent Order	Resolved Value	Years
Artisan Built @ Addison, LLC.	74193	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74194	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74195	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74196	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74197	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74198	No	Yes	\$35,000	2017

**SUPERIOR COURT APPEAL RESOLUTION:**

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Name	Account	F&R/NOD	Consent Order	Resolved Value	Years
Artisan Built @ Addison, LLC.	74199	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74200	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74201	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74202	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74203	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74204	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74205	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74206	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74207	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74208	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74210	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74211	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74212	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74213	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74214	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74215	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74216	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74217	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74218	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74219	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74220	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74222	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74225	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74226	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74227	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74228	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74229	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74230	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74231	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74232	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74233	No	Yes	\$35,000	2017
Artisan Built @ Addison, LLC.	74234	No	Yes	\$35,000	2017
Artisan Built & Heritage Pointe, LLC.	84332	Yes	Yes	\$35,000	2017
Artisan Built & Heritage Pointe, LLC.	84333	Yes	Yes	\$35,000	2017

Member Art Fulbright made a motion to approve staff recommended appeal resolution as presented, Member Ben Amerson second.  
 Vote For: Gober, McBurrows, Fulbright and Amerson

**SETTLEMENT CONFERENCE DECISION:**

Name	Account	F&R/NOD	Appeal Withdrawn	2019 Resolved Value
Brown, Timothy Scott	12994	Yes	Yes	\$285,000

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

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

Name	Account
Barji, Inc./Tequila Mexican Restaurant	P36385

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 Ben Amerson made a motion to approve as presented, Vice-Chairman Johnny McBurrows second.  
 Vote For: Gober, McBurrows, Fulbright and Amerson

**DIGEST CHANGE REQUESTS (E&R/NODs):**

**REAL ESTATE - APPROVED**

Name	Account	Type	Year(s)
Artisan Built & Heritage Pointe, LLC.	84333	E&R/NOD	2017
Artisan Built & Heritage Pointe, LLC.	84332	E&R/NOD	2017
Brown, Timothy Scott	12994	E&R/NOD	2019

**PERSONAL PROPERTY - APPROVED**

Name	Account	Type	Year(s)
Barji, Inc./Tequila Mexican Restaurant	P36385	E&R/NOD	2016-2019

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

**ADJOURNMENT:**

Meeting of February 19, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.  
Vote For: Gober, McBurrows, Fulbright and Amerson



Secretary, Deanna Morrison