



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes April 5, 2023

**CALL TO ORDER:** The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, April 5, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Johnny McBurrows called the meeting to order at 10:00 a.m.

**INVOCATION:** Member Gary Griswell

**PRESENT:** In attendance were Chairman Johnny McBurrows, Member Gary Spinks, Member Lydia Rollins via Zoom, Member Gary Griswell, Deputy Chief Appraiser Kim Scott and Board Secretary Deanna Morrison.

**MINUTES OF THE PREVIOUS MEETING:** Chairman Johnny McBurrows moved the minutes of March 29, 2023, be approved as presented, Member Gary Spinks second.  
**MEETING:** Vote For: McBurrows, Spinks, Rollins and Griswell

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

**NEW BUSINESS:**

**SUPERIOR COURT DECISION-CONSENT ORDER**

Name	Account	E&R/NOD	Consent Order	2022 Resolved Value
Hitchcock, Brian	68551	Yes	Yes	\$354,000

Board members were presented with the above-referenced Superior Court Consent Order. Member Gary Spinks made a motion to approve the change for digest year 2022 valuation as presented, Member Gary Griswell second.  
 Vote For: McBurrows, Spinks, Rollins and Griswell

**NOTICE TO CEASE, DESIST OR REMEDIATE A CONSERVATION USE COVENANT:**

Account	Grantor	Grantee	Split/Account
12997	Smith, Donnie E.	Smith, Lonnie H.	No
9904	Moody, Mrs. W.L. Life Estate	Calvert, Martha M. & Hames, Jessie Moody	No
9904	Calvert, Martha M.	Watkins, Jennifer & Daniels, Sandra	No

Chairman Johnny McBurrows made a motion to send Notice to Cease, Desist or Remediate a Conservation Covenant to the above-referenced property owners, Member Gary Spinks second.  
 Vote For: McBurrows, Spinks, Rollins and Griswell

**2022 CONSERVATION USE COVENANT NOTICE OF INTENT TO ASSESS PENALTY:**

Name	Account	Reason
Buice, Robert Colt	14805	Added Wife Name on the Property
Caffrey, Mark & Leigh	8621	Transferred .46 acres to new owner
Craton, Eric A.	14208	Transferred 2.66 acres to new owner
Dunn, James S.	12329	Transferred property to new owner
Goodman, Nora Wood	9452	Transferred 10 acres to new owner
Hall, Teresa Joy	6117	Transferred property to new owner
Merritt, Stephanie & Timothy	83681	Transferred property to new owner
Neal, M. Jeanette	10254	Transferred property to new owner
Neal, William Glen Heirs of	43815	Transferred property to new owner
Nix, Laura, Stone, John	7482	Transferred property to new owner
Wilson, Faustine W. & Johnnie Living Trust	15378	Transferred property to new owner

Member Lydia Rollins made a motion to send Notice of Intent to Assess Penalty for Conservation Covenant for the above-referenced property owner, Member Gary Spinks second.  
 Vote For: McBurrows, Spinks, Rollins and Griswell

**REQUEST TO TERMINATE COVENANT DUE TO DECEASED OWNER-INCLUDING:**

- **RELEASE OF COVENANT**

Grantor	Account
Browning, Sylvia New Heirs of	1968
Cohran, Caroline E. Heirs of	3068
Corley, Paul Franklin Heirs of	3442
McGuire, George Frank Heirs of	29370
Millwood, Raymond Heirs of	943
Mirtschink, Steven D. Heirs of	84374
Ritch, Judson Robert Heirs of	11984
Smith, Martha Heirs of	71464
Southerland, Kirby E. Jr. Heirs of	99

Member Lydia Rollins made a motion to terminate Covenant due to deceased owner for above referenced property owner, Member Gary Spinks second.

Vote For: McBurrows, Spinks, Rollins and Griswell

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

REAL ESTATE – APPROVED Name	Account	Type	Year(s)
Hitchcock, Brian & Lynda	68551	E&R/NOD	2022
McDonald, Adrian C.	4445	E&R/NOD	2022
Prioleau, Wayne & Pearlana	78398	E&R/NOD	2022
Washington, Brian J.	83611	E&R/NOD	2022

PERSONAL PROPERTY – APPROVED Name	Account	Type	Year(s)
Harvest Moon Farms and Vineyards, LLC./DBA Three Strands Vineyard & Winery	43372	E&R/NOD	2022
Vandshyan, Inc./DBA Hwy 61 Liquor Store	29529	E&R/NOD	2021-2022

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

**ADJOURNMENT:**

Meeting of April 5, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Member Gary Spinks second.  
Vote For: McBurrows, Spinks, Rollins and Griswell

  
Secretary, Deanna Morrison