

PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes May 6, 2020



Due to the current COVID-19 pandemic emergency, this meeting of the Board of Assessors has been conducted using the technological assistance of a laptops to make the same compliant as an open meeting. The meeting was advertised on April 29, 2020 to occur in the conference room of the Paulding County Board of Tax Assessors where the meeting has been conducted. At the time of the commencement of the meeting, through use of a laptop computer and a connection on Zoom Cloud Meeting, connection was made to a separate laptop device located just outside the Paulding County Annex building. At the time of the meeting the laptop device was controlled by Senior Real Property Appraiser, Brent Bone, an employee of the Paulding County Tax assessors who kept the laptop device in their possession and monitored for the presence of any member of the public who attempted to gain access or attend the public meeting. In the event any member of the public appeared, the person would be able to listen, watch and participate, if desired, in the public meeting using this technology. After the meeting was called to order, it was confirmed that the Zoom Cloud Meeting access was established outside the main entrance to the annex building and no members of the public appeared at any time attempting to gain access to the meeting. Upon advice of counsel, this technological bridge to the meeting will satisfy the Open Meetings Act of Georgia at O.C.G.A. § 50-14-1 as the meeting has been conducted while providing access and ability to provide input to the public, although no person appeared to attempt access to the meeting.

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, May 6, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION:

Vice-Chairman Johnny McBurrows

PRESENT:

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

MINUTES OF THE PREVIOUS MEETING:

Chairman Doug Gober moved the minutes of March 11, 2020, be approved as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows and Amerson

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

GENERAL CORRESPONDENCE TO THE BOARD:

Real Property Data Collector Positions

Chief Appraiser Stokes informed the board that on March 30, 2020 Austin Bastis and Scott Johnson started working at the Paulding County Tax Assessors office as Real Property Data Collectors.

Senior Cartographer Position

Chief Appraiser Stokes informed the board that the position of Senior Cartographer was posted in house March 16, 2020 through March 20, 2020.

Customer Service Appreciation

Chief Appraiser Stokes informed the board that Cheryl Hicks and Lisa Caban were commended by a taxpayer concerning the completion of the personal property tax return.

Promotion

Chief Appraiser Stokes informed the board of the promotion of Peyton Kellum from Cartographer Technician to Cartographer

IAAO

Diane Fields completed 10 hours with IAAO-Cost Approach to Value and 10 hours with IAAO-Income Approach to Value.

Georgia Department of Revenue

Seven Pereira successfully completed 40 hours of credit with Georgia Certification Program Course-1A-Assessment Fundamentals for Appraisers

GENERAL CORRESPONDENCE TO THE BOARD:

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Appeal to Superior Court Walmart/Sam's Real Estate Business Trust Appeal is filed with Superior Court, 20-CV-000816-P2 (Accounts 29195, 52336, 3633).

Appeal to Superior Court BOA vs Walmart Real Estate Business Trust Account 3633 is filed with Superior Court, 20-CV-000813-P3.

Audit of Mapping Division Chief Appraiser Stokes informed the board that ESRI is conducting an audit of the Assessors' mapping division update.

NEW BUSINESS:

SUPERIOR COURT DISMISSAL WITH PREJUDICE

Name	Account	F&R/NOD	Dismissal with Prejudice	2019 Resolved Value
Wilkerson, Paul D. & Wanda F.	26025	Yes	Yes	\$238,632

Board members were presented with the above-referenced Superior Court Dismissal with Prejudice recommendation. Member Ben Amerson made a motion to approve the change in 2019 valuation as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

REMOVAL OF BOARD OF EQUALIZATION DECISIONS:

Owner	Account	Reason for Change	Appeal Year
Metromont Prestress Co.	9633	Added Carpentry Building	2019
C J Enterprise, LLC.	81810	Ownership Change for 2020	2018
Graham, Jennifer	62937	Ownership Change for 2020	2018
Alto Asset Company 1, LLC.	39530	Ownership Change for 2020	2018
Mosteller, Barry	82235	Ownership Change for 2020	2018
SFR JV 1 Property, LLC.	52501	Ownership Change for 2020	2018
SFR JV 1 2019 Borrower, LLC.	36314	Ownership Change for 2020	2018
Rahim, Richard	44832	Ownership Change for 2020	2018
Baker, Arcus	55071	Ownership Change for 2020	2018
Bailey, Aaron	43511	Ownership Change for 2020	2018
YB Properties, LLC.	34457	Ownership Change for 2020	2019
Hubble Timber	7784	Property Split	2018
Hubble Timber	83233	Property Split	2018
Bandillo, Darlene	28598	Property Transfer	2018
Walmart Real Estate Business Trust	3633	Addition To Existing Building	2019

Vice-Chairman Johnny McBurrows made a motion to authorize changes to above-referenced Board of Equalization decision for reasons submitted, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

REDACT OFFICE POLICY- APPEAL SUBMITTED ELECTRONICALLY:



Chief Appraiser Stokes presented to the Board, Policy for Appeal Submitted Electronically. Vice-Chairman Johnny McBurrows made a motion to redact policy as presented, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

ADOPT OFFICE POLICY- ELECTRONIC FILING:



Chief Appraiser Stokes presented to the Board, Policy for consideration addressing Electronic Filing use. Vice-Chairman Johnny McBurrows made a motion to adopt policy as presented, Member Ben Amerson second. Vote For: Gober, McBurrows and Amerson

EXEMPT PROPERTY APPLICATION~ APPROVED

Name	Account	Recommendation
New Season Church	71068	Approve
773 Scouts Association	86116	Approve

Member Ben Amerson made a motion to approve tax exempt applications on the above-referenced accounts based on staff review and recommendation, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

NOTICE TO TAX COMMISSIONER TO ISSUE BREACH OF COVENANT PENALTY:

Name	Account	# Acres
Nelson, J. Craig	71316	63.46

Vice-Chairman Johnny McBurrows made a motion to send Notice to Tax Commissioner to Issue Breach of Covenant Penalty to the above-referenced property owner, Member Ben Amerson second.
 Vote For: Gober, McBurrows and Amerson

2020 CONSERVATION USE COVENANT DECEASED OWNER LIST

Name	Account #	Date Notice Sent
Crane, Margaret	3527	April 3, 2020
Knowles Family Trust	8276	April 3, 2020
Maxwell, B Q	14429	April 3, 2020
Monk, John	9839	April 3, 2020
Monk, Ruth	9842	April 3, 2020
Moody, Shirley	9901	April 3, 2020
Moon, Rosie Faye	9915	April 3, 2020
Palmer, Joe	10701	April 3, 2020
Price, William D. Jr.	34113	April 3, 2020
Roberts, Annie Lou	12030	April 3, 2020
Smallwood, Debra	12835	April 3, 2020
Smallwood, Debra	12832	April 3, 2020
Swofford, Christine	13473	April 3, 2020
Thompson, Margie	13801	April 3, 2020
Warren, Anne	3723	April 3, 2020
Wigley, Edna	15099	April 3, 2020

Chief Appraiser Stokes presented to the board the Conservation Use Covenant Deceased Owner Letters that were mailed April 3, 2020.

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

Grantor	Grantee	Account	Date Notice Sent
Cobb, Stewart	Williams, Cobb Amy & Andrew Stewart Jr.	980	March 20, 2020
McGarity, Lula	McGarity, Jacquelyn Herschelle	83982	March 20, 2020
Paris, Jack & Terry	Reed, Kelly Michael & Hefflin, Maggie	30784	March 20, 2020
Paris, Sandra	Paris, Lee	8501	March 20, 2020
Talley, James C. & Jane	Reed, Kelly Michael & Hefflin, Maggie	30707	March 20, 2020
Turner, Elbert L Heirs of	Williams, Courtnee & Cates, Keith	14279	March 20, 2020
Williams, Roland Scott & Crystal Lee	Myers, John Stuart	46272	March 20, 2020
Willingham, Vivian J.	Eller, Randy	15302	March 20, 2020
Wright, Doris King	Wright, Travis & Julie	82915	March 20, 2020

Member Ben Amerson made a motion to send Notice to Cease, Desist or Remediate a Conservation Covenant to the above-referenced property owners, Vice-Chairman Johnny McBurrows.
 Vote For: Gober, McBurrows and Amerson

Board of Assessor Meeting Minutes of May 6, 2020 continued

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF CONSERVATION USE COVENANT:

Seller	Buyer	Account	Total Penalty Amount
Paris, Jack & Terri	Kelly, Michael	30784	\$27,327.86
Talley, James & Jane	Kelly, Michael	30707	\$11,725.65
Williams, Roland Scott & Crystal Lee	Myers, John Stuart	46272	\$21,142.69

Member Ben Amerson made a motion to send Notice of Intent to Assess Penalty for Breach of Conservation Covenant for the above-referenced property owner, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

NOTICE OF 'EARLY-OUT REQUEST FOR CONSERVATION USE COVENANT':

- **RELEASE OF CONSERVATION USE COVENANT**

Name	Account	# Acres	Qualification for Request
Potts, James Homer & Lena Victoria	11331	19.50	O.C.G.A. § 48-5-7.4(g)(4)

Board members were presented with an 'Early-Out' request submitted by Mr. James Homer Potts for his covenant property, Account No.: 11331 with the release of the covenant property. Member Ben Amerson made a motion to approve, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

2020 COVENANT APPLICATIONS FOR REVIEW:

Name	Account	#Acres	Type of Application	Recommendation
Aldridge, Tim	4677	10.72	Renewal	Approval
Alexander, Ruby Frances	275	13.74	New	Approval
Anderson, Stuart D	19202	10	Renewal	Approval
Baggett, Clara Mae	727	26.57	Renewal	Approval
Barfield, Christopher E & Amelia Jo	10576	10.12	New	Approval
Barnett, Kenneth McKee & Alicia	85599	15.91	Renewal	Approval
Baxter, Mary F Heirs Of	1008	10.12	Renewal	Approval
Baxter, Mary F Heirs Of	9560	15.41	Renewal	Approval
Bell, Nancy E	1091	15.36	Renewal	Approval
Benson, Jeffrey & Bridget	28109	11.78	New	Approval
Betty Jean Whitener Revoc. Liv Trust	11583	21.67	Renewal	Approval
Breedlove, Virginia Ann Irrevocable Trust	780	15.01	Renewal	Approval
Brown, Reece	85922	9.54	New	Disapproval
Bulllock, Gina Paige	5643	63.34	Renewal	Approval
Bulllock, Gina Paige	81792	191.76	Renewal	Approval
Burns, Mark S	32339	12.44	Renewal	Approval
Castle, James R & Keaei	4380	15.14	New	Approval
Chan, Micah Y	2711	15.7	Renewal	Approval
Cline, Pamela & Lloyd	85874	10.51	New	Approval
Cochran, Robert Allen & Jessica A	10121	34.59	New	Approval
Cole, Anthony J & Donna	85882	48.15	New	Approval
Cole, Michael R	19674	19.97	Renewal	Approval
Cortley, Paul F	7178	44	Renewal	Approval
Crenshaw, Karla	12633	45.58	Renewal	Approval
Dallas Dynasty LLC.	32278	175.29	Renewal	Approval
Dallas Dynasty LLC.	4596	33.24	Renewal	Approval
Daniels, Sharon B	2079	8.95	Renewal	Disapproval
Defoor, Don F	66599	57.14	Renewal	Approval
Duval, Thomas Lee	4293	12.78	Renewal	Approval
Ellenburg, Kells Kaye	50580	98.41	New	Approval
Evans, Amy Renea & Marcus	15350	62.71	New	Approval
Faucett Family Limited Partnership	80614	23.9	Renewal	Approval
Ferguson, Barry D & Kimberly A	85533	37.65	New	Approval
Fields, Kenneth W	4756	15.97	Renewal	Approval
Fields, Kyla D	43249	12.43	Renewal	Approval
Gerald W & Beverly A Wallace Rev Trust	32338	74	Renewal	Approval

2020 COVENANT APPLICATIONS FOR REVIEW:

CONTINUED FROM PAGE 4

Name	Account	#Acres	Type of Application	Recommendation
Goodman, Nora Wood	9452	37.33	Renewal	Approval
Gore, Ben W	5640	30.55	New	Approval
Green, Johnny E	5819	10.03	Renewal	Approval
Gunter, Kenneth R	40693	10.27	Renewal	Approval
Hale, Amy	6083	12.84	Renewal	Approval
Hall, Ricky	6143	13.56	Renewal	Approval
Hand, Lana J	6207	12.54	Renewal	Approval
Hardy Charles L Heirs Of	6302	19.69	Renewal	Approval
Hardy Family Farms Inc.	80723	20.25	Renewal	Approval
Hardy Family Farms Inc.	14889	14.79	Renewal	Approval
Hardy Family Farms Inc.	30458	19.34	Renewal	Approval
Hardy Family Farms Inc.	6303	17.04	Renewal	Approval
Hardy Family Farms Inc.	6336	14.77	Renewal	Approval
Harley, Jenny	6353	22.28	Renewal	Approval
Harris L M Heirs Of	6426	37	Renewal	Approval
Hart, Joel Thomas Jr	10681	63.68	Renewal	Approval
Harvey, Thomas J	84660	11	Renewal	Approval
Hayes, Susan A	32262	15.82	Renewal	Approval
Hill, Jonathan D Sr.	3495	11.54	Renewal	Approval
Hix, L D	46315	22.5	Renewal	Approval
Hopper, Justin	19061	10	New	Approval
Hulsey, Nancy G	7356	86.89	Renewal	Approval
Hurley, Sandra L	19199	15	Renewal	Approval
Jeter, Ronnie Harold II	44310	4.54	Renewal	Approval
Jones, Charles R	34214	10	Renewal	Approval
Kendrick, John M Jr	5493	10.22	Renewal	Approval
Kimberley, Mary S	8177	14.68	Renewal	Approval
King, V Dewayne	81366	32.25	Renewal	Approval
Landers, Donald & Jacquelyn	11943	22.95	New	Approval
Larkin, Joel L	11314	39	Renewal	Approval
Lawrence, Cecil	13254	175.72	Renewal	Approval
Lebhaft, Craig	84657	10.74	Renewal	Approval
Lee, Bobbie H	8544	32.99	New	Approval
Lee, James Edwin	8535	13.39	Renewal	Approval
Martin, Stephen F	9032	14.33	Renewal	Approval
Martin, Tommy	8983	22	New	Approval
Matthews, Eddie Wayne	9061	25.23	Renewal	Approval
McIntyre, Esther E	50976	41.88	Renewal	Approval
McPherson, Brian & Chelsea	82321	19.54	New	Approval
McPherson, William H	9512	38.78	Renewal	Approval
Medford, Gary Lee	15722	157.4	Renewal	Approval
MISLD LLC.	86536	83.72	New	Approval
MISLD LLC.	86537	22.58	New	Approval
Morris, Carlton H & Ann T	10018	46.75	Renewal	Approval
Mosteller, Barry & Melissa	82235	18.29	New	Approval
Nelson, Russell Douglas & Trista	36837	25.83	New	Approval
Nguyen, Crystal Huong & Duoc Van	14486	34.54	New	Approval
Osborne, Garrett	10563	14.31	New	Approval
Paris, Jack S	10809	15	New	Approval
Parker, Michael E	85866	11.08	Renewal	Approval
Peppers, Randi & Hembree Gregory	8872	20	New	Disapproval
Rakestraw, Joshua & Brittany	11691	30.38	New	Approval
Rhein, Robert E	84661	10.36	Renewal	Approval
Robinson, Doris Kate	12107	14.9	New	Approval
Robinson, Doris Kate & Downey Charles Arthur	86653	29.54	New	Approval
Roper, Johnny Scott & Lana	11474	20.01	New	Approval
Roy E Allgood Testamentary Trust	337	158.79	Renewal	Approval
Sarratt, James Scott & Andreaa Dawn	37717	17.31	New	Approval
Scoggins, James W	12422	10.16	New	Approval
Smith, Fredia Lynn	12920	15.49	Renewal	Approval

2020 COVENANT APPLICATIONS FOR REVIEW:

CONTINUED FROM PAGE 5

Name	Account	#Acres	Type of Application	Recommendation
Smith, Howard G	9080	6.15	New	Approval
Smith, James Christopher Iii & Lisa	66627	19.06	New	Approval
Smith, Timothy R	13055	11.8	Renewal	Approval
SNE Family Farm Holdings LLC	81696	23.17	Renewal	Approval
Sowar, Douglas A	43352	46.04	Renewal	Approval
Stewart, Wilmer D Jr	34228	12.72	Renewal	Approval
Swanepoel, Jaco Frederik & Hanelie	86678	16.18	New	Approval
Sylvester, Trina	12524	19.88	New	Approval
Taylor, Thomas B	43586	161.9	Renewal	Approval
Taylor, Thomas B	11981	22.6	Renewal	Approval
Thompkins, Brenda J	10980	15.36	Renewal	Approval
Thurman, Kevin B	3185	28.74	Renewal	Approval
Tibbitts, Jennie G	2602	24.82	Renewal	Approval
Travis, Kenneth P	14198	17.54	New	Approval
Varnum, Ricky A	6872	8	Renewal	Approval
Walraven, Bobby Joe Jr	81787	40.08	Renewal	Approval
Walraven, Curtis Glen	38478	19.05	Renewal	Approval
Walraven, Velma Joyce Life Estate	19685	17.97	Renewal	Approval
Watkins, John & Amanda	86006	17.25	New	Approval
Weaver, Steven Shane	11539	11.61	New	Approval
Williams, Max W & Carol C	11145	12.06	New	Approval
Wood, E Warren Jr	15533	39.42	Renewal	Approval
Woodward, Johnny L Sr. Heirs Of & Etal	9329	15.6	New	Approval
Wortham, Christopher B	15604	93.67	Renewal	Approval
Zachery, Michele	13696	17.00	Renewal	Approval

Vice-Chairman Johnny McBurrows made a motion to approve the above-referenced covenant applications, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

2020 COVENANT CONTINUATION APPLICATION:

Name	Account	# Acres	Recommendation
Allen Family Irrevocable Trust	77029	30.1	Approval
Allen, Stephen & Lashaunte	61110	20.01	Approval
Amos, Cameron Perry	1935	10.78	Approval
Anne D Warren Credit Shelter Trust	3723	34.19	Approval
Barfield, William S & Janice Leverette	7091	10.56	Approval
Bickers, Brett & Ashley	12801	42.18	Approval
Chester, Juanita & Etal	50276	16.03	Approval
Corley, Paul Franklin & Etal	3441	82.57	Approval
Craton, Eric A	14208	22.72	Approval
Dockery, Benji W & Latrecia	218	12.54	Approval
Ellis, Jerry & Jackie	4429	14.32	Approval
Ferguson, Bonnie & Kenneth	4706	37.02	Approval
Ferguson, John L & Julie S	3855	20.45	Approval
Floyd, Russell & Shanna	11847	14.14	Approval
Grantham, Gretta & Paris Tanner	85990	10.55	Approval
Haight, Patrick J	7060	56.9	Approval
Hall, John R Jr Heirs	6122	14.88	Approval
Hembree, Wendy Corley & Etal	7059	20	Approval
Hembree, Wendy Corley & Etal	7058	80.22	Approval
Hollingshed, Alvin Glenn	7105	37.44	Approval
Hollingshed, Alvin Glenn	85045	29.19	Approval
Hollingshed Irrevoc Trust	7101	97.65	Approval
Jones, Margie L	7823	12.04	Approval
Jones, William Pascal	7864	66.36	Approval
Kitchens, Michael David	50948	17.9	Approval
Lee, A Paris	8501	8.28	Approval
Lee, Corey & Amanda	9685	20.31	Approval

2020 COVENANT CONTINUATION APPLICATION:

CONTINUED FROM PAGE 6

Name	Account	# Acres	Recommendation
Merritt, Timothy Lee & Stephanie Lynn	86768	10.08	Approval
Mitchell, Robert Edward Jr	1355	43.31	Approval
Nelson, D Tidwell 2011 Revocable Trust	14070	38.15	Approval
Owen, David R & Kathy I	10597	30.17	Approval
Owens, Pauletta E	85622	11.23	Approval
Pelayo, Miguel Sanchez & Abigail	14493	13.54	Approval
Reid, Roger Andrew	11879	11.77	Approval
Robbie L Tippens Trust	14088	15.98	Approval
Rodgers, Richard Lee & Lara	3576	156.86	Approval
Scoggins, Tommy	12426	67	Approval
Stover, Brian	14276	20.74	Approval
Stover, Brian	40654	12.4	Approval
Stump, Clifford & Martha	12393	10.2	Approval
Swafford, Roy Gene	13473	22.56	Approval
Torres, Sandra & Mendiola Jennifer	30505	20.26	Approval
Washington, Katherine & Joel	5667	12.27	Approval
Webb, Matthew Brandon & Sara	81747	17.4	Approval
White, William Larry & Cherry	15055	43.73	Approval
Whitnire, Nathan D & Kelly	12659	17.1	Approval
Williams, Cobb Army & Cobb Andrew Stewart Jr	980	22.11	Approval
Womack, Dougiasm & Linda M	15483	34.78	Approval
Womack, Shirley Brenda	56489	20.97	Approval
Womack, Shirley Brenda	3820	94.26	Approval
Wright, Travis & Julie	82915	48.08	Approval
Zachmeyer, Jonathan & Brittnay	86013	12.85	Approval

Member Ben Amerson made a motion to approve staff recommendation for the above-referenced covenant applications, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows and Amerson

RELEASE OF CONSERVATION COVENANT ~ APPROVED:

Name	Account	Name	Account
Aldridge, Tim	4677	King, V Dewayne	81366
Anderson, Stuart D	19202	King, William H	8198
Appleby, Joyce E	7104	Kiribabas, Paul J	50105
Arney, Arie C	463	Knowles Family Trust	8276
Baggett, Clara Mae	727	Lang, Randy R	8833
Baker, Joseph W	15633	Larkin, Joel L	11314
Barnett, Kenneth Mcree & Alicia	85599	Lawrence, Cecil	13254
Barron, Johnny L	928	Lehaft, Craig	84657
Baxter, Mary F Heirs Of	1008	Lee, James Edwin	8535
Baxter, Mary F Heirs Of	9560	Leggett, W L	8596
Begin, Paul S	1076	M C Tidwell Residence Trust	14068
Bell, Nancy E	1091	Maglione, Susan	12340
Betty Jean Whitener Revoc Liv Trust	11583	Martin, Stephen & Glenna	9032
Betty Jean Whitener Revoc Liv Trust	11583	Mathis, Barbara	36834
Bickers, Dewayne Boyd	1654	Matthews, Eddie & Marcia	9061
Blackstock Family Trust	81607	Maxwell, B Q	14429
Bohaker, Scott	84729	McGarity, Russell W	5427
Breedlove, Virginia Ann	780	McGinnis, Marylon M	9495
Brown Trust	1911	McIntyre, James	50976
Bullock, Gina Paige	5643	McNahan, HL	9452
Bullock, Gina Paige	81792	McPherson, William H	9512
Burns, Mark S	32339	Medford, Gary Lee	15722
Burt, Mary Kate	2169	Miller, Jack & Holbrook Ray	84729

Name	Account	Name	Account
Burt, Mary Kate	2169	Monk, Ruth	9842
Burt, Mary Kate	2170	Moody, Shirley	9901
Chan, Micah Y	2711	Moon, Rosie Faye	9915
Chawkin, Samuel W	2762	Morris, Carlton H & Ann T	10018
Clonts, James G Heirs Of	2925	Mroczkowski, Rebecca M	2481
Clonts, James G Heirs Of	2926	Murphy, Willard	71314
Clonts, James G Heirs Of	61104	Neal, Joseph Allen	12940
Clonts, James Grady Heirs Of	38638	Neese, Sonja M	25674
Cohran, Gene Neal	10258	Nemzer, Lynn A & Alexander	7108
Cohran, Gene Neal	10258	Osborne, Charles D	10544
Cole, James Rodney	19620	Owsley, Andrew Lawrence	81750
Cole, Michael R	19674	Painter, Shirley Estate	10681
Coots, William W	81784	Palmer, Joe	10701
Corley, Paul & Etal	7178	Parker, Michael E	85866
Couey, M Dean	3474	Pate, Georgia Timber Llc	7238
Cowart, Harold & Janice	3495	Postell, Joe Estate	11314
Cox, Carl Sr & Arzana	20859	Pratt, Walter J Sr.	11379
Crane, Margaret	3527	Price, William Jr.	34113
Crenshaw, Karla	12633	R T & Juanita Josey Rlt	5810
Dallas Dynasty LLC.	4596	Ragsdale, Travis Wade	85183
Dallas Dynasty LLC.	32278	Rawlins, Ernest	15659
Daniels, Sharon B	2079	Rhein, Robert E	84661
Day, Charles L	3087	Roach, Tommy	76784
Defoor, Don F	66599	Roberts, Annie Lou	12030
Dempsey, David S	12858	Robinson, R L	12107
Doris C Helms Revocable Living Trust	6643	Robinson, R L	12106
Durham, Tracy	71356	Roy E Allgood Testamentary Trust	337
Duvall, Thomas Lee	4293	Shipp, J Cliff	12633
Earls, Gordon	4314	Simons, K Mark	9973
Faucett Family Limited Partnership	80614	Simpson, Mary	4596
Ficarrotta, Phyllis	5257	Simpson, Mary	32278
Fields, Kenneth W	4756	Smallwood, Ike & Debbie	12835
Fields, Kyla D	43249	Smallwood, Ike & Debbie	12832
Fuller, Dorothy	5200	Smith, Fredia Lynn	12920
George, Wade K	5480	Smith, Harold Davis Heirs Of	12940
Gerald W & Beverly A Wallace Rev Trust	32338	Smith, Jason S	12904
Gilreath, Anita & Michael	50976	Smith, Timothy	13055
Goodman, Nora Wood	9452	SNE Family Farm Holdings LLC.	81696
Gordy, Emory	55069	Sowar, Douglas A	43352
Gordy, Emory L	5637	Steffey, Glenn K	25671
Gray, Debra P	5790	Stewart, Wilmer D Jr	34228
Green, Johnny E	5819	Swafford, Lois & Frank	4677
Greene, James & Catherine	7451	Taglieber, Mark	84661
Gunter, Kenneth R	40693	Tammy Denise Coots Hicks Living Trust	11010
Hale, Amy C Heirs Of	6083	Taylor, Nancy B	81782
Hall, Ricky	6143	Taylor, Nancy B	7544
Hand, Lana J	6207	Taylor, Nancy B	1077
Hardy Family Farms Inc.	80723	Taylor, Nancy B	1078
Hardy Family Farms Inc.	14889	Taylor, Thomas B	43586
Hardy Family Farms Inc.	30458	Taylor, Thomas B	11981
Hardy Family Farms Inc.	6303	Thompkins, Brenda J	10980
Hardy Family Farms Inc.	6336	Thompson, Margie	13801
Harley, Jenny	6353	Thurman, Kevin B	3185

Name	Account	Name	Account
Harris, L M Heirs Of	6426	Tibbitts, Jennie G	2602
Hart, Joel Thomas Jr	10681	Turner, W Allen	3901
Harvey, Thomas J	84660	Varnum, Ricky A	6872
Hayes, Susan A	32262	W Gregory Coots Living Trust	81783
Headrick, David B	29182	Wallace, Gerald & Beverly	32338
Heidelberg, A Matthew	822	Walraven, Bobby Joe Jr	81787
Hill, Jonathan D Sr.	3495	Walraven, Curtis Glen	19685
Hix, L D	46315	Walraven, Curtis Glen	38478
Holt, Sherry Camp	28110	Walraven, Janet & Etal	19685
Howard, Richard	7239	Walraven, Julia M	81787
Howard, Richard & Joan	50932	Weaver, Gordon K & Kelly G	85867
Hulsey, Nancy G	7356	Weaver, Gordon K & Kelly G	85867
Hurley, Sandra L	19199	Wigley, Edna Earl	15099
Jane Maynard Defoor Rlt	5606	Wood, E Warren Jr	15533
Jeter, Ronnie Harold II	44310	Wortham, Barbara	15604
Jones, Charles R	34214	Wortham, Christopher B	15604
Jones, Lois Marvime	9118	Wortham, Claude	15605
Kendrick, John M Jr	5493	Young, Gaddis	15722
Kimberley, Mary S	8177	Zachery, Michele	13696

Member Ben Amerson made a motion to approve the above-referenced covenant release, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 CUVA NOTICE OF APPROVAL:

Name	Account	Name	Account
Aldridge, Tim	4677	Kimberley, Mary S.	8177
Alexander, Ruby Frances	275	King, V Dewayne	81366
Anderson, Stuart D.	19202	Landers, Donald Justin	11943
Baggett, Clara Mae	727	Larkin, Joel L.	11314
Barfield, Christopher E.	10576	Lawrence, Cecil	13254
Barnett, Kenneth McRee	85599	Lehaft, Craig	84657
Baxter, Mary F Heirs of	1008	Lee, Bobbie H.	8544
Baxter, Mary F Heirs of	9560	Lee, James Edwin	8535
Bell, Nancy E.	1091	Martin, Stephen F.	9032
Benson, Jeffrey L.	28109	Martin, Tommy	8983
Betty Jean Whitener Revoc. Liv Trust	11583	Matthews, Eddie Wayne	9061
Bullock, Gina Paige	5643	McIntyre, Esther E.	50976
Bullock, Gina Paige	81792	McPherson, Brian	82321
Burns, Mark S.	32339	McPherson, William H.	9512
Castle, James R.	4380	Medford, Gary Lee	15722
Chan, Micah Y.	2711	Merritt, Timothy Lee	86768
Cline, Pamela D.	85874	MJSLD, LLC.	86537
Cochran, Robert Allen	10121	MJSLD, LLC.	86536
Cole, Anthony J.	85882	Morris, Carlton H.	10018
Cole, Michael R.	19674	Mosteller, Barry	82235
Corley, Paul F.	7178	Nelson, Russell Douglas	36837
Crenshaw, Karla	12633	Nguyen, Crystal Huong	14486
Dallas Dynasty, LLC.	32278	Osborne, Garrett P.	10563
Dallas Dynasty, LLC.	4596	Paris, Jack S.	10809
Defoor, Don F.	66599	Parker, Michael E.	85866
Duvall, Thomas Lee	4293	Rakestraw, Joshua Wesley	11691
Ellenburg, Kells Kaye	50580	Rhein, Robert E.	84661
Evans, Amy Renea	15350	Robinson, Doris Kate	86653

2020 CUVA NOTICE OF APPROVAL:

CONTINUED FROM PAGE 9

Name	Account	Name	Account
Faucett Family Limited Partnership	80614	Robinson, Doris Kate	12107
Ferguson, Barry D.	85533	Roper, Johnny Scott	11474
Fields, Kenneth W.	4756	Roy E. Allgood Testamentary Trust	337
Fields, Kyla D.	43249	Sarratt, James Scott	37717
Gerald W. & Beverly A Wallace Rev. Trust	32338	Scoggins, James W.	12422
Goodman, Nora Wood	9452	Smith, Fredia Lynn	12920
Gore, Ben W.	5640	Smith, Howard G.	9080
Green, Johnny E.	5819	Smith, James Christopher III	66627
Gunter, Kenneth R.	40693	SNE Family Farm Holdings, LLC.	81696
Hale, Amy C. Heirs of	6083	Sowar, Douglas A.	43352
Hall, Ricky	6143	Stewart, Wilmer D., JR.	34228
Hand, Lana	6207	Swanepoel, Jaco Frederik	86678
Hardy, Charles L Heirs of	6302	Taylor, Thomas B.	43586
Hardy Family Farms, Inc.	80723	Taylor, Thomas B.	11981
Hardy Family Farms, Inc.	14889	Thompkins, Brenda J.	10980
Hardy Family Farms, Inc.	30458	Thurman, Kevin B.	3185
Hardy Family Farms, Inc.	6303	Tibbitts, Jennie G.	2602
Hardy Family Farms, Inc.	6336	Travis, Kenneth P.	14198
Harley, Jenny	6353	Vannum, Ricky A.	6872
Harris, L M Heirs of	6426	Virginia Ann Breedlove Irrev. Trust	780
Hart, Joel Thomas, Jr.	10681	Walraven, Bobby Joe, Jr.	81787
Harvey, Thomas J.	84660	Walraven, Curtis Glen	38478
Hayes, Susan A.	32262	Walraven, Velma Joyce Life Estate	19685
Hill, Jonathan D., Sr.	3495	Watkins, John	86006
Hix, J D	46315	Weaver, Steven Shane	11539
Hopper, Justin	19061	Williams, Max W.	11145
Hulsey, Nancy G.	7356	Wood, E. Warren, Jr.	15533
Hurley, Sandra L.	19199	Woodward, Johnny L. Sr. Heirs of	9329
Jeter, Ronnie Harold, II	44310	Wortham, Christopher B.	15604
Jones, Charles R.	34214	Zachery, Michele	13696
Kendrick, John M., Jr.	5493		

Chief Appraiser Stokes brought to board members the list of new covenants and the letter of conservation use approval, in accordance with Georgia Rules and Regulations 560-11-6-.08(2). Member Ben Amerson made a motion to approve as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 FREEPORT EXEMPTION APPROVED AT 100%:

Business Name	Account	Business Name	Account
Aerospace Fabrications of GA., Inc.	7251	Northeastern Envelope Co., Inc.	31631
Apac Atlantic	18924	Palmer Cap- Chur Equipment, Inc.	11621
Argos USA, LLC.	32004	Pirate Printing, Inc.	13556
Armaccell, LLC.	685	Ready Mix USA, LLC.	16522
Automotive & Industrial Sales	41887	RetailOne, LLC.	37605
C.W. Matthews Contracting Co., Inc.	23970	SEC, Inc.	2191
Cadillac Products, Inc.	5669	Shaw Industries Group, Inc.	3449
Dallas Millwork, Inc.	13375	Sweet Tea & Stitches	39123
ER Snell Contractor, Inc.	17994	T&R Fixtures, LLC.	10752
Eric Sons, Inc.	9211	Thomas Concrete of Georgia, Inc.	5621
Humbleton Industrial Sales, Inc.	3640	Top Flight Aerostructures, Inc.	26823

2020 FREEPORT EXEMPTION APPROVED AT 100%:

CONTINUED FROM PAGE 10

Business Name	Account	Business Name	Account
Hunter Liberty Corp.	30488	Univar Solutions USA, Inc.	19403
Jeriel Products, LLC	38861	Wayne Davis Concrete Co.	12917
Martin Marietta Materials, Inc.	26778	Wayne Davis Concrete Co.	615
Metro Bag, LLC.	40527	West Cobb Engineering & Tool, Inc.	14427
Metromont Corp.	8250	WW Henry Company	5234
North Georgia Flatproofing, Inc.	18743		

Member Ben Amerson made a motion to accept staff recommendations and approve the above-referenced Freeport Exemption applications at 100%, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

2019 SPLIT-COUNTY AND SPLIT-DISTRICT HOMESTEAD EXEMPTIONS~ APPROVED:

Name	Account	Exemption
Allen, Kathryn F.	77029	L-8
Calhoun, Curtis	53347	L-8
Carson, Brenda	2595	L-8
Dodd, Brenda & Roger	81572	L-8
Holcomb, Eddie W. Sr.	7025	L-8
Golden, Joseph	82397	L-8
Kleem, William L. & Linda G.	19841	L-8
Morris, Robert L., Jr. & Ruby Nell	10073	L-7
Waters, Benjamin	82082	L-8
Ross, Charles C., Jr.	11479	L-8
Strudivant, Anne Florence	764	L-8
Thomason, Ralph G.	13749	L-8
Varnum, Ricky A. & Doris P.	6872	L-10

Vice-Chairman Johnny McBurrows made a motion to approve the above-referenced Split-County and Split-District Homestead Exemptions as presented, Member Ben Amerson second.
 Vote For: Gober, McBurrows and Amerson

DENIED HOMESTEAD EXEMPTION APPLICATIONS FOR 2019:

Name	Reason for Denial
Anderson, Elisabeth	Receiving exemption on another property
Ashley, Willie Mae	Proof of name change not provided
Causey, Christopher	Receiving homestead exemption in another state or county
Cheney, Katherine	Proof of Georgia residency was not provided
Conley, Monica	Proof of Georgia residency was not provided
Davis, Bobby	Proof of Georgia residency was not provided
Doss, Taylor Jordan	Proof of Georgia residency was not provided
Gaddis, Bryant	Proof of Georgia residency was not provided
Garciasalas, Freddy	Proof of Georgia residency was not provided
Hansen, Mary	Additional documentation is needed
Hardy, Sherri Cates	Additional Documentation is needed
Hughes, William L.	Proof of Georgia residency was not provided
Jacome, Juan S.	Proof of Georgia residency was not provided
Jones, Xsante	Applicant did not own property as of January 1 st
Kitchens, Curtis	Proof of Georgia residency was not provided
Krenik, Elizabeth	Additional documentation is needed
Locklear, Angela Robin	Proof of name change not provided
Long, Dorian	Proof of Georgia residency was not provided
Mitchell, Katie	Applicants name is not on deed
Moore, Dyann	Receiving homestead exemption in another state or county
Mosley, Paula B.	Proof of Georgia residency was not provided

DENIED HOMESTEAD EXEMPTION APPLICATIONS FOR 2019:

CONTINUED FROM PAGE 11

Name	Reason for Denial
Nelson, Robert	Receiving homestead exemption in another state or county
Paton, Angel	Proof of Georgia residency was not provided
Pedraza, Aurora	Proof of Georgia residency was not provided
Raisback, Victoria	Additional documentation is needed
Van Tress, James Mark	Applicants name is not on deed

Vice-Chairman Johnny McBurrows made a motion to disapprove the Homestead Exemption Applications for the reason submitted, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

2020 HOMESTEAD EXEMPTION APPLICATION APPROVED:

Veterans – Disability – Senior – Standard Exemptions

- Due to the size of data a digital file is available upon request.

2020 Veterans, Disability, Senior and Standard Homestead Exemptions were presented to board members for consideration. Member Ben Amerson made a motion to approve as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 REAL PROPERTY TAX RETURNS

- Due to the size of data a digital file is available upon request.

Chief Appraiser Stokes presented board members with the 2020 Real Property Tax Returns for review. Vice-Chairman Johnny McBurrows made a motion to approve the returns as presented, Member Ben Amerson second. Vote For: Gober, McBurrows and Amerson

2020 EXEMPT PROPERTY DIGEST:

- Due to the size of data a digital file is available upon request.

Chief Appraiser Stokes presented board members with the 2020 Exempt Property Digest for consideration. Vice-Chairman Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second. Vote For: Gober, McBurrows and Amerson

2020 FINAL RATIO STUDIES:

Median Ratio	0.3946
Mean Ratio	0.3947
Aggregate Ratio	0.3927
Median Deviation	0.0214
Coefficient of Dispersion COD	0.0541
Price Related Differential PRD	1.0051
Number of Sales	4565

RESIDENTIAL STUDY

Median Ratio	0.3946
Mean Ratio	0.3946
Aggregate Ratio	0.3935
Median Deviation	0.0213
Coefficient of Dispersion COD	0.0539
Price Related Differential PRD	1.0029
Number of Sales	4508

Chief Appraiser Stokes presented board members with following final 2020 studies for review.

ALL STUDY

RURAL STUDY

Median Ratio	0.3816
Mean Ratio	0.3863
Aggregate Ratio	0.3848
Median Deviation	0.0347
Coefficient of Dispersion COD	0.0910
Price Related Differential PRD	1.0040
Number of Sales	331

SUBDIVISION STUDY

Median Ratio	0.3949
Mean Ratio	0.3953
Aggregate Ratio	0.3940
Median Deviation	0.0201
Coefficient of Dispersion COD	0.0509
Price Related Differential PRD	1.0031
Number of Sales	4177

COMMERCIAL-INDUSTRIAL-AGRICULTURE

Median Ratio	0.4011
Mean Ratio	0.4032
Aggregate Ratio	0.3724
Median Deviation	0.0294
Coefficient of Dispersion COD	0.0732
Price Related Differential PRD	1.0827
Number of Sales	57

Member Ben Amerson made motion to approve all final studies as presented, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

2020 LAND SCHEDULES, ADJUSTMENTS AND VALUATIONS:

2020 Land Schedules, Adjustments, and Valuations

Chief Appraiser Stokes presented board members with the 2020 Land Schedules, Adjustments, and Valuations for approval. The following information was presented for consideration:

- **Due to the size of data a digital file is available upon request.**
 - Accessibility / Desirability Schedule
 - Urban Land Valuation Table
 - Rural Land Valuation Base Schedule
 - Urban Land Depth Tables
 - Urban Land Absorption Rate –Adjustments are in compliance with 560-11-10-.09 (c)(3)(ii)
 - Acreage Break Point +24.99 for Large Tract and 24.99 or less for Small Tract

Land Tables and Schedules

Vice-Chairman Johnny McBurrows made a motion to approve the Land Schedules, Adjustments and Valuations as presented, Member Ben Amerson second.
 Vote For: Gober, McBurrows and Amerson

2020 IMPROVEMENT TABLES, SCHEDULES AND VALUATIONS:

2020 Improvement Tables, Schedules and Valuations

Chief Appraiser Stokes presented board members with the 2020 Improvement Tables, Schedules and Valuations for approval. The following information was presented for consideration:

- **Due to the size of data a digital file is available upon request.**

Improvement Tables and Schedules

- Residential Depreciation Table
- Residential Improvements Pricing Schedule
- Commercial Wall Height Table
- Commercial Extra Feature Base Building Schedule
- Commercial Base Schedule
- Commercial Area / Perimeter Table
- Accessory Lump Sum
- Accessory Base Building Schedule
- Neighborhood Index Table

Vice-Chairman Johnny McBurrows made a motion to approve the Improvement Tables, Schedules and Valuations as presented, Member Ben Amerson second.
Vote For: Gober, McBurrows and Amerson

2020 SALE CAP SUMMARY:

District	Count	Value Deducted	Estimated Tax Shift
School M&O	2204	\$39,665,854	\$297,493.91
County M&O	2204	\$39,665,854	\$96,451.49
County Bond	2204	\$39,665,854	\$34,905.95
Fire	2204	\$39,665,854	\$49,185.66
Dallas	139	\$2,248,603	\$3,750.67
Hirram	139	\$2,801,983	\$0.00
Braswell	3	\$27,250	\$54.50
			\$481,842.18

Chief Appraiser Stokes presented board members with the 2020 Sale Cap Summary for review. Member Ben Amerson made a motion to approve the 2020 Sale Cap Summary, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 EQUALIZED SALES RATIO:

Digest Class	Assessed Value	Ratio	Projected FMV
Residential	\$4,738,435,011	0.3946	\$12,008,198,203
Agriculture	\$65,481,204	0.4011	\$163,254,061
Commercial	\$548,572,870	0.4011	\$1,367,671,080
Industrial	\$70,055,643	0.4011	\$174,658,796
	\$5,422,544,728	0.3954	\$13,713,782,140

Member Ben Amerson made motion to approve the Equalized Sales Ratio as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 FINAL DIGEST PRE-CONSOLIDATION REPORT

Chief Appraiser Stokes presented board members with the 2020 Final Digest Pre-Consolidation Report for review. Member Ben Amerson made a motion to approve the pre-consolidation report, setting the final 2020 valuations as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

- **Due to the size of data a digital file is available upon request.**

2020 OVERALL LEVEL OF ASSESSMENT:

OVERALL AVERAGE LEVEL OF ASSESSMENT

Digest Class	Assessed Value	Ratio	Projected FMV
Residential	\$4,738,435,011	0.3946	\$12,008,198,203
Agriculture	\$65,481,204	0.4011	\$163,254,061
Commercial	\$548,572,870	0.4011	\$1,367,671,080
Industrial	\$70,055,643	0.4011	\$174,658,796
Public Utilities	\$133,898,847	0.4000	\$334,747,118
	\$5,556,443,575	0.3955	\$14,048,529,257

Member Ben Amerson made motion to approve the Overall Level of Assessment as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 REAL PROPERTY ASSESSMENT NOTICE LISTING

- Due to the size of data a digital file is available upon request.

Chief Appraiser Stokes presented board members with the 2020 Real Property Assessment Notice Listing for review. Member Ben Amerson made a motion to approve the 2020 Real Property Assessment Notice Listing as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

2020 PERSONAL PROPERTY ASSESSMENT NOTICE LISTING

- Due to the size of data a digital file is available upon request.

Chief Appraiser Stokes presented board members with the 2020 Personal Property Assessment Notice Listing for review. Member Ben Amerson made a motion to approve the 2020 Personal Property Assessment Notice Listing as presented, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Hensley, Margaret	2017-Honda-Accord EXL	\$16,665	\$12,000	\$9,115

Vice-Chairman Johnny McBurrows made a motion to approve staff recommended value, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Delay, Ronny	77468	E&R/NOD	2019
Gagnon, Heather Ann	M45781	E&R/NOD	2020
Harmon, David & Kapal, Saigal	83785	E&R/NOD	2017-2019
McGarity, Lula A.	83982	E&R/NOD	2019
Rountree, Clive & Cheryl	84335	E&R/NOD	2017-2019
Seals, Scotty Lamar	83253	E&R/NOD	2019
Shipp, Miriam A.	12634	E&R/NOD	2017-2019
Voyles, Lisa & Gullett, Gail	M36913	E&R/NOD	2020
Wilkerson, Paul & Wanda	26025	E&R/NOD	2019

DIGEST CHANGE REQUESTS (E&R/NODs):

CONTINUED FROM PAGE 15

PERSONAL PROPERTY - APPROVED	Account	Type	Year(s)
Granite Hauling & Grading, LLC.	P41513	E&R/NOD	2019

PERSONAL PROPERTY - DISAPPROVED	Account	Type	Year(s)
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Cochran, John H.	P27801	E&R/NOD	2017
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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 and Amerson

ADJOURNMENT: Meeting of May 6, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.
Vote For: Gober, McBurrows and Amerson


Secretary, Deanna Morrison