



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes May 17, 2023

### CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, May 17, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

### INVOCATION:

Vice-Chairman Ben Amerson

### PRESENT:

In attendance were Chairman Johnny McBurrows, Vice-Chairman Ben Amerson, Member Gary Spinks, Member Lydia Rollins via Zoom, Member Gary Griswell, Chief Appraiser James Stokes, Jr. and Board Secretary Deanna Morrison.

### MINUTES OF THE PREVIOUS MEETING:

Chairman Johnny McBurrows moved the minutes of May 10, 2023, be approved as presented, Vice-Chairman Ben Amerson second.  
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

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

### GENERAL CORRESPONDENCE TO THE BOARD:

#### Personal Property Audit Survey

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

#### Georgia Department of Revenue

Scott Johnson, Josh Lollis, Daniel Reimers, Steve Pereira and Trey Williams successfully completed 40 hours of credit with the Georgia Certification Program, Course V: Cost Approach to Value.

### NEW BUSINESS:

### **REQUEST FROM TAXPAYER TO PURCHASE LAND UNDER CONSERVATION USE**

Chief Appraiser Stokes presented board members with a request from Sherry Cates, (Account 9837) to purchase 0.01 of an acre from adjoining land owner Teri Mirtschink (Account 84374) to enhance existing property access. Account 9837 is owned by the Estate of George E. Monk C/O Sherry Cates as Executor, and subject to conservation use assessment for years 2023-2032. Account 84374 is owned by Teri Mirtschink and is subject to conservation use assessment for years 2017-2026. Mrs. Cates request if the proposed purchase would constitute a breach of conservation use assessment for Account 9837 or 84374. Vice-Chairman Ben Amerson made a motion to tentatively approve proposed transfer with the following stipulations and confirmation of counsel, Member Gary Spinks second:

- Proposed deed shall be executed in the exact name of the party receiving the property, as they appear on their current deed(s), to ensure acreage can be combined with their existing parcel;
- Proposed deed and survey shall be provided to the Chief Appraiser prior to closing to ensure deeds match what has been presented to the board;
- Deed must be recorded with the Paulding Clerk of Court on or before April 1 of the year following the transfer;
- Mrs. Cates must complete and deliver a Real Property Tax Return to the Board of Tax Assessors requesting to combine the .01 acre tract with the existing property identified as Account #9873 within two weeks of recording deed;
- Mrs. Cates must complete and deliver an application to continue the newly acquired property under existing conservation use assessment through December 31, 2032 within two weeks of recording deed;

In any case where the referenced parcel covenants is breached by the original covenantor or a transferee each parcel shall be subject to potential breach and penalties identified in O.C.G.A.48-5-7.4.

Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

**2023 CONSERVATION USE COVENANT NOTICE OF INTENT TO ASSESS PENALTY:**

Name	Account	Reason
Collins, Matthew	85620	Property Transfer

Chief Appraiser Stokes presented board members with a "Notice of Intent to Assess Penalty" for breach of conservation use assessment for the above-referenced property owner. After consulting with legal counsel, Chief Appraiser Stokes recommended the board not send the "Notice of Intent to Assess Penalty" due to the owner being required to transfer 1.00 acres of property pursuant litigation between Collins and an adjoining land owner. Settlement agreement has been signed and delivered to the Board of Assessors staff as part of the record. Owner shall be required to continue conservation use assessment on the remaining 14.27 acres for years 2023-2028. Vice-Chairman Ben Amerson made a motion to not send notice due to matter being resolved by parties involved and allow Collins to continue existing conservation use assessment, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Griswell

**ADJOURNMENT:** Meeting of May 17, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Vice-Chairman Ben Amerson second.  
Vote For: McBurrows, Amerson, Spinks and Griswell

  
Secretary, Deanna Morrison