



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes June 10, 2020

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, June 10, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION: Member Ben Amerson

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 June 3, 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: An update was given on the taxpayer response to the Change of Assessment Notice – Calls and Inquiries

Week	Date	Phone Calls	Visitors	Total	Weekly Total
	Monday, 6-1-20	91	9	100	
	Tuesday, 6-2-20	60	1	61	
2	Wednesday, 6-3-20	41	3	44	
	Thursday, 6-4-20	47	3	50	
	Friday, 6-5-20	33	2	35	
					290

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Harper, Dolvin	71305	Mosley, Curtis Jr.	84667

Board members were presented with the above-referenced 2020 Taxpayer Withdrawal with No-Change in Value.

Paulding County Board of Assessors Appointment-Resolution No. 20-17 Chief Appraiser Stokes informed board members that the Paulding County Board of Commissioners appointed Gary Spinks to the Paulding County Board of Assessors to fill the unexpired term of Al Craton commencing June 9, 2020, and expiring on December 31, 2021.

NEW BUSINESS:

SUPERIOR COURT APPEAL RESOLUTION:

Name	Account	E&R/NOD	Appeal Waiver & Release	Resolved Value	Years
107 Brandi Drive, LLC.	31426	Yes	Yes	\$130,200	2019
409 Main Street, LLC.	11707	No	Yes	\$118,600	2019
Beavers, Phillip	84041	No	Yes	\$450,500	2019
Bennett, Cathy	1164	No	Yes	\$244,860	2019

SUPERIOR COURT APPEAL RESOLUTION:

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Name	Account	E&R/NOD	Appeal Waiver & Release	Resolved Value	Years
Casey, Bernice	61674	No	Yes	\$244,955	2019
Casey, Myrtice	40288	No	Yes	\$166,930	2019
MCA Properties, LLC.	1824	No	Yes	\$214,060	2019
Perren, Louise B.	13820	Yes	Yes	\$135,900	2019
Thompson, Martha	55479	No	Yes	\$130,500	2019

Vice-Chairman Johnny McBurrows made a motion to approve staff recommended appeal resolution as presented, Member Ben Amerson second.
 Vote For: Gober, McBurrows and Amerson

STAFF RECOMMENDED CHANGE IN 2020 VALUATION - INCLUDING

- **APPEAL WITHDRAWAL**
- **DIGEST CHANGE REQUEST (E&R/NOD)**

Name	Account	E&R/NOD	Appeal Withdrawn	2020 Resolved Value
Fernandes, Joseph & Rebecca	67428	Yes	Yes	\$305,000
Hannan, John III	61850	Yes	Yes	\$241,600

Board members were presented with the above-referenced appeal with staff recommended change in 2020 valuation for their review along with the appeal withdrawal and digest change request (E&R/NOD). Member Ben Amerson made a motion to approve the change in 2020 valuation as presented, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows and Amerson

30-DAY CHANGE OF ASSESSMENT:

Name	Account
Pittman, Joel & Vernola D.	7705

Board members were presented with the above-referenced 30-Day Change of Assessment Notice. Vice-Chairman Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second.
 Vote For: Gober, McBurrows and Amerson

PERSONAL PROPERTY ACCOUNTS TO BE AUDITED BY TRAYLOR SERVICES:

Name	Account	Years To Be Audited
A & R Shopette	P12859	2018-2020
An and An 610	P30457	2018-2020
Bella Food Mart	P35187	2018-2020
BP Food Shop 55	P28645	2018-2020
Brownsville Food & Gas, LLC.	P37522	2018-2020
Buddy's	P35231	2018-2020
Chevron Food Mart	P35037	2018-2020
Circle M Food Shop 55	P30774	2018-2020
Crossroads Grocery	P10529	2018-2020
Dallas Exxon, LLC.	P35185	2018-2020
Dallas Food Mart	P25732	2018-2020
DJ Food Mart	P33763	2018-2020
Exxon Food Mart	P16478	2018-2020
Fast Lane Foods	P8899	2018-2020
Glade Food Mart, LLC.	P19435	2018-2020
Golden Coastal Food Mart	P19424	2018-2020
Grand's 22	P13040	2018-2020
Grandpas 1 Smart Mart	P19829	2018-2020
Grandpas 2	P19830	2018-2020
Grands 18	P2224	2018-2020

PERSONAL PROPERTY ACCOUNTS TO BE AUDITED BY TRAYLOR SERVICES:

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Name	Account	Years To Be Audited
Grands 19	P2504	2018-2020
Grands 21	P6923	2018-2020
Grands 24	P27360	2018-2020
Grands 6	P26619	2018-2020
Hiram BP	P27463	2018-2020
Hiram Food and Fuel	P26942	2018-2020
Inshallah Trader, LLC.	P36766	2018-2020
JP Villa Rica	P30690	2018-2020
Little Bear Food Store	P19862	2018-2020
Lucky's	P37634	2018-2020
Marathon	P29181	2018-2020
Marathon Food Mart	P24206	2018-2020
Marathon Food Mart	P37952	2018-2020
New Georgia Store	P3480	2018-2020
New Georgia Store	P33875	2018-2020
New Georgia Store	P33820	2018-2020
New Grands	P30790	2018-2020
Paladins Partners, LLC.	P29711	2018-2020
Paulding County Beer & Tobacco	P4421	2018-2020
PetroSouth, Inc. 17	P36696	2018-2020
Phillip 66 Foodmart	P37600	2018-2020
Pine Valley Country Store	P15980	2018-2020
Quiktrip 788	P27359	2018-2020
Racetrac 076	P8143	2018-2020
Racetrac 610	P5247	2018-2020
Roses Store	P40079	2018-2020
Sav a Lot	P38163	2018-2020
Scott's Country Store	P31900	2018-2020
Short N Easy	P38175	2018-2020
Top of The Ridge	P2625	2018-2020
Wills Grocery	P9557	2018-2020
Yorkville Market		

Board members were presented with the above-referenced list of personal property accounts scheduled for a three year audit. Vice-Chairman Johnny McBurrows made a motion to approve to conduct the audit, Member Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

PURGED DOCUMENTATION:

Per the Record Retention Schedule

Chief Appraiser Stokes informed board members the following are ready to be securely disposed of per the Local Government and/or Assessors Records Retention Schedule.

- Homestead Exemption Applications Deleted in 2017
- Expired Conservation Covenants-2017
- Personal Property Accounts-Years Prior to 2020 scanned and saved
- Auto Appeals-Years prior to 2020 scanned and saved
- Sales Verification Forms-2017

Member Ben Amerson made a motion to have the documents securely purged, Vice-Chairman Johnny McBurrows second.

Vote For: Gober, McBurrows and Amerson

DIGEST CHANGE REQUESTS (E&R/NODs):

REALESTATE - APPROVED Name	Account	Type	Year(s)
107 Brandi Dr., LLC.	31426	E&R/NOD	2019-2020
5077 Hiram, Inc.	P42995	E&R/NOD	2020
5077 Hiram, Inc.	P42995	E&R/NOD	2020
All In One Community Management, Inc.	P25165	E&R/NOD	2020
Carlton Kitchen & Bath, Inc.	P30862	E&R/NOD	2020

DIGEST CHANGE REQUESTS (E&R/NODs):

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REAL ESTATE - APPROVED Name	Account	Type	Year(s)
D&S Construction, Inc.	P33122	E&R/NOD	2020
Dhanya Corp.	P37543	E&R/NOD	2020
Double R Restaurants, LLC./The Box Sports Bar & Grill	P39440	E&R/NOD	2020
Fernades, Joseph & Rebecca	67428	E&R/NOD	2020
Ford, Lisa Mayton	P16392	E&R/NOD	2020
Freeman, Gilbert	45337	E&R/NOD	2018-2020
FX1 Mobile, LLC.	P40689	E&R/NOD	2020
FX1 Mobile, LLC.	P43157	E&R/NOD	2020
FX1 Mobile, LLC./TMobile	P40689	E&R/NOD	2020
Global Postal Services, LLC.	P42768	E&R/NOD	2020
Hannan, John III	61850	E&R/NOD	2020
JIS Toys & More, LLC.	P39209	E&R/NOD	2020
Keith R Harris MD PC	P38870	E&R/NOD	2020
Lund, James C.	P40042	E&R/NOD	2020
Mavis Discount Tire, LLC.	P42944	E&R/NOD	2020
Perren, Louise B.	13820	E&R/NOD	2019-2020
Quickcat Solid Rock Landscape, Inc.	P42860	E&R/NOD	2020
Shree Gopinathi Enterprises, Inc./Nebo Package Store	P30932	E&R/NOD	2020
Srsandco, LLC.	P26011	E&R/NOD	2020
Starlight Homes Georgia, LLC.	P43158	E&R/NOD	2020
T Mobile USA, Inc.	P43155	E&R/NOD	2020
T Mobile USA, Inc.	P43156	E&R/NOD	2020
The Bounce Barn, LLC.	P40589	E&R/NOD	2020
Triple Play Entertainment, LLC.	P25950	E&R/NOD	2020
Uzoho, Uzoamaka Cordella	63648	E&R/NOD	2020
VP Restaurants, LLC./Wendy's 11725	P42794	E&R/NOD	2020
VP Restaurants, LLC./Wendy's Restaurant 5333	P25872	E&R/NOD	2020
Wenmarr Foods of West Georgia, Inc./Wendy's of Hiram	P14454	E&R/NOD	2020

Vice-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 Ben Amerson second.

Vote For: Gober, McBurrows and Amerson

ADJOURNMENT:

Meeting of June 10, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.

Vote For: Gober, McBurrows, and Amerson


Secretary, Deanna Morrison