PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes June 17, 2020

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, June 17, 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 Art Fulbright, Member Ben Amerson, Member Gary Spinks, Chief Appraiser James Stokes, Jr. and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING: Chairman Doug Gober moved the minutes of June 10, 2020, be approved as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

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

GENERAL CORRESPONDENCE TO THE BOARD:

Gary Spinks- Appointment to Board of Tax Assessors Chief Appraiser Stokes informed board members that Gary Spinks received the Official Oath of Tax Assessor and Loyalty Oath on June 15, 2020.

Change of Assessment Notice – Calls and Inquiries An update was given on the taxpayer response to the Change of Assessment Notice.

Week	Date	Phone Calls	Visitors	Total	Weekly Total
3	Monday, 6-8-20	41	2	**43**	157
	Tuesday, 6-9-20	17	5	**22**	
	Wednesday, 6-10-20	37	4	**41**	
	Thursday, 6-11-20	32	0	**32**	
	Friday, 6-12-20	19	0	**19**	

2020 TAXPAYER APPEAL – W ITHDRAWN:

Name	Account	Name	Account
Weaver, Gordon & Kelly	86693	Jackman, Terry	57686

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

2018 APPEAL TO ARBITRATION:

Request for Certified Appraisal

The Assessor's Office received a Notice of Appeal to Arbitration from the below-referenced property owners. In compliance with O.C.G.A. § 48-5-311.(f)(3)(A) the staff has mailed notice to the property owner requesting they submit a certified appraisal to our office within 45-days.

- Gary Frantz Account No.: 73874
- Ryan Woodyer Account No.: 54201

Board members were presented with the Acknowledgement of Letter of Property Appeal to Arbitration with Appeal to Superior Court.

NEW BUSINESS:

GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS 2019 SALES RATIO STUDY

Chief Appraiser Stokes presented board members with the 2019 Sales Ratio Study as submitted by the Georgia Department of Audits and Accounts. Paulding County passed the study in all areas and has an overall ratio of 39.80 allowing, Paulding County to collect on public utility property at a rate of 40.00 percent. Vice-Chairman Johnny McBurrows made a motion to approve the 2019 Department of Audit and Accounts/ 2019 Sales Ratio Study as presented, Member Ben Amerson second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

APPRAISAL SUBMITTED FOR CONSIDERATION VIA 2020 APPEAL TO BOARD OF EQUALIZATION:

Name	Account
Bean, Cecil	81175
Bonner, William R. II	27437
Champlain, Mirna	72230
Dunn, Charles	34897
Leathers, Valerie	51137
Milligan, Vonda	68512

Board members were presented with the above-referenced appeal that includes a certified appraisal. The Appraisal staff made a recommendation to reject the appraisal. In compliance with O.C.G.A. § 48-5-311 (e)(B.1) the above appraisal has been considered and notice will be sent to the taxpayer and/or agent or representative giving the reason for rejection. Member Ben Amerson made a motion to approve staff recommendation and send notice to the property owner, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

30-DAY CHANGE OF ASSESSMENT:

Name	Account	Name	Account
Baiden, Beatrice	30260	Prince, John	68746
Butler, Nelson	61636	Riggall, Jeffrey & Laura	66087
Charles, Joseph	72958	Sellors, Matthew	7312
Lewis, Nora	4416	Sinard, Randy	12771
Morris, Hensel C,,III	45522	Watkins, Michael	68139
Pannell, Jeffrey	55997	Woodworth, John & Karen	80820

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, Fulbright, Amerson and Spinks

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
Polick, Kerrie L	18857	Yes	Yes	$251,090
Weaver, Gordon	85867	Yes	Yes	$339,890

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). Vice-Chairman Johnny McBurrows made a motion to approve the change in 2020 valuation as presented, Member Ben Amerson second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Sandy, John	2014-Chevrolet-Captiva	$6,859	$1,400	Approve

Member Ben Amerson made a motion to approve staff recommended value, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

DIGEST CHANGE REQUESTS (E&R/NODs):

REALESTATE - APPROVED Name	Account	Type	Year(s)
Baiden, Beatrice	30260	E&R/NOD	2020
Butler, Nelson	61636	E&R/NOD	2020
Charles, Joseph	72958	E&R/NOD	2020
Lewis, Nora	4416	E&R/NOD	2020
Morris, Hensel C. III	45522	E&R/NOD	2020
Pannell, Jeffrey S.	55997	E&R/NOD	2020
Petersen, Robert H. Jr. & Deborah	29372	E&R/NOD	2020
Polick, Kerrie & James	18857	E&R/NOD	2020
Prince, John A.	68746	E&R/NOD	2020
Riggall, Jeffrey M.	66087	E&R/NOD	2020
Sellors, Matthew	7312	E&R/NOD	2020
Sinard, Randy F.	12771	E&R/NOD	2020
Watkins, Michael	68139	E&R/NOD	2020
Weaver, Gordon	85867	E&R/NOD	2020
Woodworth, John B./Clymer, Karen	80820	E&R/NOD	2020

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
AAA Wolff Tanning Equipment	P25761	E&R/NOD	2020
Catlin Thai Restaurants, Inc./ DBA Thai Mango	P34067	E&R/NOD	2020
Darmil Investment, LLC./DBA 21 Smoke & Vape	P42117	E&R/NOD	2020
Dhruvil, Inc./DBA Thai Mango	P34067	E&R/NOD	2020
Elk, Kevin	P42791	E&R/NOD	2020
Fuji Sushi Japanese	P25189	E&R/NOD	2020
Hatcher, Roger A.	P43210	E&R/NOD	2020
Herb & Vitamin Shop, Inc.	P30678	E&R/NOD	2020
Main Street Guns Gold & Pawn, Inc.	P28724	E&R/NOD	2020
Parham, Jeffrey	P43218	E&R/NOD	2020
Pizza Shack Company, LLC.	P38521	E&R/NOD	2020
Restaurant Technologies, Inc.	P19900	E&R/NOD	2020
SS Motors, LLC.	P40721	E&R/NOD	2020
SWS Cleaning Solutions, Inc.	P38307	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, Fulbright, Amerson and Spinks

ADJOURNMENT: Meeting of June 17, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

Deanna Morrison
Secretary, Deanna Morrison