

PAULDING COUNTY BOARD OF TAX ASSESSORS Meeting Minutes July 22, 2020



CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, July 22, 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 Art Fulbright

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 July 15, 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:

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Gilbert, Robert	75598 ,75593	Hitchcock, Brian	68551

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

NEW BUSINESS:

AMEND 2021 ASSESSMENT NOTICE

Chief Appraiser Stokes presented to the board a request to amend the 2021 Annual Notice of Assessment. The Board of Assessors is requesting additional information to the Georgia Department of Revenue (PT-306) form clarifying a jurisdictions specific deadline. The request is specific to three small areas and do not remove the required information pursuant to O.C.G.A. 48-5-306 and Georgia Rules and Regulation 560-11-55. Request of changes being:

- Format Annual Assessment Notice Date-Change from an abbreviated date to a descriptive clearly describes date.
 - Format and add time to Last Date to file a written appeal.
 - Remove 45 days after the date of this notice and replace with date and time for appeal deadline.
- Vice-Chairman Johnny McBurrows made a motion to approve request to amend 2021 Annual Notice of Assessment and to send request of changes to County Attorney and Revenue Commissioner, Member Ben Amerson second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

2020 DIGEST SUBMISSION REQUIREMENT FOR APPEALED PROPERTIES O.C.G.A 48-5-304 AND 48-5-311

Chief Appraiser Stokes presented board members with the 2020 Digest Submission Requirement for Appealed Properties O.C.G.A 48-5-304 and 48-5-311. Member Ben Amerson made a motion to approve 2020 Digest Submission Requirement for Appealed Properties O.C.G.A 48-5-304 and 48-5-311 as presented, Vice-Chairman Johnny McBurrows second. Copy will be attached with the minutes.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

REQUEST FOR INFORMATION FROM NON-RESIDENTIAL PROPERTIES UNDER APPEAL:

Name	Account	Name	Account
65 Sparks Dr. LLC.	82242	NSA Property Holdings LLC.	11627
66 Sparks Dr. LLC.	82243	Paladin Inc.	82041
Amsdell Storage Ventures Xxxi	3061	Ridge Crossing LLC.	59068
Bentwater Links LLC.	44555	Ridge Crossing LLC.	59069
Big Lenny's Storage LLC.	21014	Ridge Crossing LLC.	61283
Cates Kids Enterprises LLC.	45880	Sandy Ridge Consolidated LLC.	3372
Dallas Retail Center LLC.	13209	Smart Shopping Center One LLC.	10772
Hiram Center LLC.	38554	Southern Court LLC.	66435
Karma Premier Real Estate Holdings LLC.	85583	Southern Court LLC.	71148
M & M Group Properties LLC.	71069	Tac Paulding Holding LLC.	6929
Mc4 Properties LLC.	84659	VP Properties LLC.	6413

Chief Appraiser Stokes presented board members with a listing of non-residential properties that are under appeal for 2020. Chief Appraiser Stokes seeks the Board's approval to send an information request letter to each of these property owners requesting they provide our office with additional information in order to conduct a thorough review. Vice-Chairman Johnny McBurrows made a motion to send the letter as presented, Member Ben Amerson second. Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

30-DAY CHANGE OF ASSESSMENT:

Name	Account	Name	Account
Derfield, Brandon & Margaret	49359	Graham, Robert & McCormick, Judith	48188

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

PERSONAL PROPERTY AUDIT RESULTS WITH 45-DAY CHANGE OF ASSESSMENT:

Name	Account
D&J Millwork & Displays	P10154

Board members were presented with the audit results for the above-referenced personal property account along with the 45-Day Change of Assessment Notice. Member Ben Amerson made a motion to approve as presented, Member Art Fulbright second. Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Solaxo, Gregg	1996-Chevrolet-Camaro Z28	\$4,330	\$3,100	\$4,330

Member Gary Spinks 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):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Ansley Capital Partners, LLC.	75573	E&R/NOD	2020
Derfield, Brandon & Margaret	49359	E&R/NOD	2020
Graham, Robert & McCormick, Judith	48188	E&R/NOD	2020
Mathews, David Jr.	46688	E&R/NOD	2020

DIGEST CHANGE REQUESTS (E&R/NODs):

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PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
Atlantic Games, Inc.	P42957	E&R/NOD	2020
D&J Millwork & Displays	P10154	E&R/NOD	2016-2020
Electrical Testing Services, Inc.	P11820	E&R/NOD	2020
Feeling Lucky Amusement, LLC.	P42968	E&R/NOD	2020
Indigo Falls Events, Inc.	P33484	E&R/NOD	2020
Midtown Vending, LLC.	P42963	E&R/NOD	2020
New Restoration & Recovery, LLC.	P29503	E&R/NOD	2020
Ultra Group of Companies, Inc.	P42954	E&R/NOD	2020
Vintage Amusements, LLC.	P42969	E&R/NOD	2020

Member Art Fulbright 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 July 22, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks


 Secretary, Deanna Morrison