



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes August 5, 2020

### CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, August 5, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

### INVOCATION:

Chief Appraiser James Stokes, Jr.

### 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 29, 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 – W ITHDRAWN:

Name	Account
Evces, Brian	9734

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

### NEW BUSINESS:

### AMEND 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 amend policy as presented, Member Ben Amerson second.  
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

### 2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Alvino, John J.	54755	McCreery, James	41335
Ball, Penny L.	797	Merrick, Clayton A, Jr.	73979
Bourgeois, Linda S.	20636	Milligan, Vonda F.	68512
Brown, Jennifer M.	49044	Moon, Joyce J.	56409
Cavin, Margaret M.	56392	Mullen, Andy	36645
Champlain, Mirna	72230	Mulongo, Francis	48456
Chiovetta, Anthony W.	59250	Murphy, R Donald	31341
Clayton, Johnny K.	11741	Njorge, Isaac K.	79932
Coleman, Timothy Keith	3234	Nordby, Katherine M.	63210
Coley, Roy Stephen	15704	Petersen, Brett William	32804

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## 2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Cuevas, Rosalia J.	59789	Portela, Mario	6398
De Zaro, Maria Paula	65215	Rakestraw, Brooke F.	53363
Duda, Steven Craig	13740	Rakestraw, Karen Ashley	85494
Dunn, Charles W.	34897	Rakestraw, Wilbur Carlton III	86087
Engel, Frederick E.	51009	Robertson, Ellen A.	8897
Etheridge, William	11703	Scott, Larry M.	41811
Fountain, Matthew W.	19732	Severin, Deborah	83310
Guiden, Andre	56505	Shepard, Scott D.	12585
Heathcoat, David W.	38921	Sosebee, David Lloyd	1199
Howard, Kirby	65858	St. Luke, Karla Bartlett	63775
Johnson, Daniel Theodore	84436	Stepter, Melinda F.	76291
Junco, Karina	80801	Traore, Abdoulaye	74675
Kupcuoglu, Alp T	45707	Usrey, Stuart L.	54813
Lester, Thomas	59432	Wagner, Davis S.	80269
MAA 108, LLC.	15198	Wallace, Christian E.	79707
Majors, Sidney J.	50881	Weston-Duncan, Wanda	73806
Maxwell, Jeffrey Mark	3650	Wolven, Douglas E.	6251

Board members were presented with the above-referenced 2020 taxpayer appeals for their review. Based on information presented by staff, Member Ben Amerson made motion to reject the position of the taxpayer and make no changes in valuation or decision and to forward the above-referenced taxpayer appeals to the Board of Equalization, Member Gary Spinks second.

Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

## 2020 REJECTED APPEALS:

Name	Account	Reason for Denial
Progress Residential Borrower 7, LLC.	65979	Untimely Filing-Appeal Received Late
Progress Residential Borrower 7, LLC.	65458	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	82168	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	49947	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	76275	Untimely Filing-Appeal Received Late
Progress Residential Borrower 7, LLC.	76276	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	46125	Untimely Filing-Appeal Received Late
Progress Residential Borrower 1, LLC.	67550	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	76277	Untimely Filing-Appeal Received Late
Progress Residential Borrower 1, LLC.	44831	Untimely Filing-Appeal Received Late
Progress Residential Borrower 1, LLC.	75429	Untimely Filing-Appeal Received Late
Progress Residential Borrower 1, LLC.	57803	Untimely Filing-Appeal Received Late
Progress Residential Borrower 2, LLC.	63494	Untimely Filing-Appeal Received Late
Progress Residential Borrower 2, LLC.	65224	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80097	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80096	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80094	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80099	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80100	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	67604	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	78239	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	80144	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	65022	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80141	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80102	Untimely Filing-Appeal Received Late
Progress Residential Borrower 4, LLC.	78214	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	57846	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80103	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80109	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80108	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80107	Untimely Filing-Appeal Received Late

## 2020 REJECTED APPEALS:

Name	Account	Reason for Denial
Progress Residential Borrower 6, LLC.	80110	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	71819	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80039	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	38302	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	55461	Untimely Filing-Appeal Received Late
Progress Residential Borrower 5, LLC.	54637	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	80105	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80040	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80104	Untimely Filing-Appeal Received Late
MJ Rental 1, LLC.	80134	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	80133	Untimely Filing-Appeal Received Late
MJ Rental 1, LLC.	75420	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	40513	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	50744	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	54623	Untimely Filing-Appeal Received Late
Progress Residential Borrower 6, LLC.	73141	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	84487	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	84488	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	84490	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	84493	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	84496	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	57136	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	44061	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	62450	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	65021	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	65020	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	65001	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	65019	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	65006	Untimely Filing-Appeal Received Late
Progress Residential Borrower 11, LLC.	67617	Untimely Filing-Appeal Received Late
Progress Atlanta, LLC.	80089	Untimely Filing-Appeal Received Late
PMC SFR Borrower, LLC.	64741	Untimely Filing-Appeal Received Late
PMC SFR Borrower, LLC.	65214	Untimely Filing-Appeal Received Late
PMC SFR Borrower, LLC.	57707	Untimely Filing-Appeal Received Late
PMC SFR Borrower 2, LLC.	33230	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	57282	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	36619	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	31712	Untimely Filing-Appeal Received Late
Progress Residential Borrower 8, LLC.	28613	Untimely Filing-Appeal Received Late
Progress Residential Borrower 5, LLC.	56562	Untimely Filing-Appeal Received Late
Progress Residential Borrower 7, LLC.	17895	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	58504	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	58863	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67794	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67795	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67797	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67798	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67799	Untimely Filing-Appeal Received Late
Progress Residential Borrower 5, LLC.	67800	Untimely Filing-Appeal Received Late
P4 SFR Property Owner 1, LLC.	67801	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67803	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	67821	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	63408	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	63412	Untimely Filing-Appeal Received Late
Progress Residential Borrower 12, LLC.	63382	Untimely Filing-Appeal Received Late
Progress Residential Borrower 10, LLC.	67620	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	61737	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	67619	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	67608	Untimely Filing-Appeal Received Late
Progress Residential Borrower 9, LLC.	67614	Untimely Filing-Appeal Received Late

Vice-Chairman Johnny McBurrows made a motion to reject the above-referenced appeals for the reason submitted, Member Ben Amerson second.

Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

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

Name	Account	Exemption
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Waits, Harry	25702	L8
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Member Ben Amerson made a motion to approve the above-referenced Split-County and Split-District Homestead Exemption as presented, Member Gary Spinks second.  
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**REMOVAL OF BOARD OF EQUALIZATION DECISION:**

Owner	Account	Reason for Change	Appeal Year
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Thompson, Alfred E. Jr.	13786	2020 Appeal Filed	2019
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Member Art Fulbright made a motion to authorize changes to above-referenced Board of Equalization decision for reasons submitted, Member Ben Amerson second.  
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**30-DAY CHANGE OF ASSESSMENT:**

Name	Account	Name	Account
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Swinson, Kenneth & Maghan	79246	Thompson, Alfred E. Jr.	13786
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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

**REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:**

Name	Account	Year(s)	Recommendation
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Davis (Kinnebrew), Cheyenne	72943	2018-2019	Approve
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Member Ben Amerson made a motion to approve staff recommendation as presented, Member Gary Spinks second.  
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**DIGEST CHANGE REQUESTS (E&R/NODs):**

REAL ESTATE - APPROVED	Name	Account	Type	Year(s)
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Davis (Kinnebrew), Cheyenne	72943	E&R/NOD	2018-2019
Swinson, Kenneth & Meghan	79246	E&R/NOD	2020
Thompson, Alfred E. Jr.	13786	E&R/NOD	2020

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, Fulbright, Amerson and Spinks

**ADJOURNMENT:**

Meeting of August 5, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.  
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

  
 Secretary, Deanna Morrison