



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes September 9, 2020

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, September 9, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION: Chairman Doug Gober

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 September 2, 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:

Request for Settlement Conference A request for settlement conference was issued to Brooke F. Rakestraw per appeal to superior court.

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Daniel, Sharon	2079	Larrea, Gabriel, Sr.	77250
Fair, C B, III	3380	McBntyre, Mildred	18896
Gumery, Joseph	57438	Mullen, Andy	36645
Holland, Naomi Corley	85895	Weston, Wanda Duncan	73806

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

OLD BUSINESS:

TABLED FROM SEPTEMBER 2, 2020

2020 COVENANT APPLICATION:

Name	Account	# Acres	Recommendation
Price, Bobby & Brandy	36817	6.3	Disapprove
Siniard, Randy & Rebecca	12771	9.54	Approve
Story, Joshua & Jennifer	85589	3.66	Disapprove

Member Ben Amerson made a motion to approve staff recommendation for the above-referenced covenant applications, Vice-Chairman Johnny McBurrows second.

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

NEW BUSINESS:

2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Brown, Dionne	57269	SY Investment Group, LLC.	62739
Cesaire, Myrto Navado	54025	SY Investment Group, LLC.	62740

CONTINUED FROM PAGE 1
2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
David Randle Gage & Raymond James Trust	18091	SY Investment Group, LLC.	62741
Gill, Charlene A	2464	SY Investment Group, LLC.	62744
Guillet, Vivanne	45945	SY Investment Group, LLC.	62745
Harris, Piper N	32759	SY Investment Group, LLC.	62748
Hughes, Kenneth S.	5053	SY Investment Group, LLC.	62749
JCBL, LLC.	13080	SY Investment Group, LLC.	62750
Jones, Judith A.	7936	SY Investment Group, LLC.	62751
Lester, Shirley R.	8633	SY Investment Group, LLC.	62752
Lester, Shirley R.	84859	Ting Zhao	75115
Macio, Eric	41407	Ting Zhao	75116
Moise, Jean R.	41383	Ting Zhao	75117
Montgomery, Amber	10358	Ting Zhao	75118
Noia, Nelson	187	Ting Zhao	75119
Pollard, Erica R.	77279	Ting Zhao	75120
Prater, Paul L.	42717	Ting Zhao	75121
Shamblee, Charles A.	39605	Ting Zhao	75122
Smith, Katrina	80347	Ting Zhao	75123
Smith, Martha	71464	Ting Zhao	75124
SPEAF1, LLC.	49969	Ting Zhao	75125
SPEAF1, LLC.	41360	Ting Zhao	75126
SPEAF1, LLC.	48112	Ting Zhao	75127
SPEAF1, LLC.	30880	Ting Zhao	75128
SPEAF1, LLC.	63347	Ting Zhao	75130
SPEAF1, LLC.	53932	Ting Zhao	75131
SPEAF1, LLC.	11493	Ting Zhao	75132
Steinheimer, Kaufmann, LLLP.	3982	Ting Zhao	75133
Suhweil, Sadi	32630	Ting Zhao	75134
SY Investment Group, LLC.	62655	Ting Zhao	75135
SY Investment Group, LLC.	62666	Ting Zhao	75136
SY Investment Group, LLC.	62668	Ting Zhao	75141
SY Investment Group, LLC.	62670	Ting Zhao	75142
SY Investment Group, LLC.	62692	Ting Zhao	75143
SY Investment Group, LLC.	62693	Ting Zhao	75144
SY Investment Group, LLC.	62705	Ting Zhao	75146
SY Investment Group, LLC.	62706	Ting Zhao	75147
SY Investment Group, LLC.	62708	Ting Zhao	75151
SY Investment Group, LLC.	62723	Ting Zhao	75152
SY Investment Group, LLC.	62725	Wallace, James L.	44202
SY Investment Group, LLC.	62726	Williams, Howard J.	39772
SY Investment Group, LLC.	62727	Williamson, Wilburn O.	42702
SY Investment Group, LLC.	62735	Xcell Investments of Georgia, LLC.	9322
SY Investment Group, LLC.	62736	Xcell Investments of Georgia, LLC.	25045
SY Investment Group, LLC.	62737		

Board members were presented with the above-referenced 2020 taxpayer appeals for their review. Based on information presented by staff, Vice-Chairman Johnny McBurrows 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 Ben Amerson second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

BOARD OF EQUALIZATION DECISIONS:

Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
Chivoetta, Anthony	59250	\$230,900	\$230,900	James	Thornton	Ragsdale
Portela, Mario	6398	\$150,370	\$150,370	James	Thornton	Ragsdale

BOARD OF EQUALIZATION DECISIONS:

CONTINUED FROM PAGE 2

Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
De Zaro, Maria Paula	65215	\$199,150	\$199,150	James Thornton	Thornton	Ragsdale
Stepter, Melinda F.	76291	\$246,510	\$246,510	James Thornton	Thornton	Ragsdale
Brown, Jennifer M.	49044	\$349,500	\$349,500	James Thornton	Thornton	Ragsdale
Kapucuoglu, Alp T.	45707	\$419,500	\$419,500	James Thornton	Thornton	Ragsdale
Alvino, John J.	54755	\$425,730	\$421,930	James Thornton	Thornton	Ragsdale
Ustrey, Stuart L.	54813	\$368,400	\$368,400	James Thornton	Thornton	Ragsdale
Cavin, Margaret M.	56392	\$234,900	\$234,900	Thornton Hill	Hill	Banks
Moon, Joyce J.	56409	\$233,790	\$233,790	Thornton Hill	Hill	Banks
Heathcoat, David W.	38921	\$219,130	\$219,130	Thornton Hill	Hill	Banks
St. Luke, Karla Bartlett	63775	\$282,600	\$282,600	Thornton Hill	Hill	Banks
Clayton, Johnny K.	11741	\$185,190	\$185,190	Thornton Hill	Hill	Banks
Wolven, Douglas E.	11741	\$181,260	\$181,260	Thornton Hill	Hill	Banks
Guiden, Andre	6251	\$179,100	\$179,100	Thornton Hill	Hill	Banks
Dunn, Charles W.	56505	\$177,860	\$175,000	Thornton Hill	Hill	Banks
Majors, Sidney J.	34897	\$251,800	\$245,000	Thornton Hill	Hill	Banks
Bourgeois, Linda S.	50881	\$181,330	\$181,330	James Hill	Hill	Ragsdale
Scott, Larry M.	20636	\$181,330	\$181,330	James Hill	Hill	Ragsdale
Petersen, Brett William	41811	\$138,960	\$138,960	James Ragsdale	Hill	Hill
Coley, Roy Stephen	32804	\$233,140	\$233,140	James Hill	Hill	Ragsdale
Shepard, Scott D.	15704	\$147,170	\$142,070	James Hill	Hill	Ragsdale
Merrick, Clayton A., Jr.	12585	\$176,850	\$176,850	James Hill	Hill	Ragsdale
Ball, Penny L.	73979	\$322,000	\$322,000	James Hill	Hill	Ragsdale
Duda, Steven Craig	797	\$165,030	\$159,000	Thornton Hill	Hill	Heerlein
Fountain, Matthew W.	13740	\$102,750	\$102,750	Thornton Hill	Hill	Heerlein
MAA 108, LLC.	19732	\$463,120	\$463,120	Thornton Hill	Hill	Heerlein
MAA 108, LLC.	15198	\$414,950	\$414,950	Thornton Hill	Hill	Heerlein
Rakestraw, Brooke F.	53363	\$505,500	\$505,500	Hill Banks	Banks	Heerlein
Rakestraw, Karen Ashley	85494	\$84,600	\$84,600	Thornton Hill	Hill	Heerlein
Rakestraw, Willbur Carlton	86087	\$430,580	\$430,580	Thornton Hill	Hill	Heerlein
Severin, Deborah	83310	\$238,900	\$238,900	Thornton Hill	Hill	Heerlein
Maxwell, Jeffrey Mark	3650	\$75,200	\$75,200	James Ragsdale	Hill	Heerlein
Lester, Thomas	59432	\$164,100	\$164,100	Heerlein Ragsdale	Ragsdale	Banks
Nordby, Katherine M.	63210	\$359,400	\$359,400	Heerlein Ragsdale	Ragsdale	Banks
Traore, Abdoulaye	74675	\$222,570	\$222,570	Heerlein Ragsdale	Ragsdale	Banks
Champlain, Mimma	72230	\$196,500	\$196,500	Heerlein Banks	Banks	Ragsdale
Miligan, Vonda F.	68512	\$271,700	\$271,700	Heerlein Ragsdale	Ragsdale	Banks
Junco, Karin	80801	\$309,300	\$309,300	Heerlein Ragsdale	Ragsdale	Banks

Chief Appraiser Stokes presented board members with the above-referenced Board of Equalization decisions for their review. Member Ben Amerson made a motion to recognize the Board of Equalization value and forward to the Tax Commissioner's Office, Member Gary Spinks second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

2020 HEARING OFFICER APPEALS FORWARDED TO CLERKS OFFICE FOR SCHEDULING-NO CHANGE

Name	Account	Name	Account
Andalusia Properties, Inc.	71940	Ridge Crossing, LLC.	61283
Gingercrest, Inc.	43322	RT Hiram, Ga. Landlord, LLC.	84725

Chief Appraiser Stokes presented board members with the above-referenced 2020 Hearing Officer appeals for their review. Based on information presented by staff, Vice-Chairman Johnny McBurrows made motion to reject the position of the taxpayer and make no changes in valuation or decision and to forward the above-referenced Hearing Officer appeals to the Clerk of Courts Office for scheduling. Member Ben Amerson second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

REFUND APPLICATION FEE: WITHDRAWAL OF APPEAL

Owner	Account
Daniels, Sharon	2079

Member Ben Amerson made a motion to refund the filing fee conservation use covenant, Member Gary Spinks second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

2020 COVENANT APPLICATION:

Name	Account	# Acres	Recommendation
Patel, Swetal & Pamela	3774	30.33	Approve

Vice-Chairman Johnny McBurrows made a motion to approve staff recommendation for the above-referenced covenant applications, Member Ben Amerson second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED			
Name	Account	Type	Year(s)
Alvino, John & Rosalie Ball, Penny L.	54755 797	E&R/NOD E&R/NOD	2020 2020
Coley, Roy Stephen & Elizabeth	15704	E&R/NOD	2020
Dunn, Charles & Cathy	34897	E&R/NOD	2020
Majors, Sidney J.	50881	E&R/NOD	2020
Patel, Pamela & Swetal	3774	E&R/NOD	2020
Patel, Swetal & Pamela	10344	E&R/NOD	2020
Patel, Swetal & Pamela	85736	E&R/NOD	2020
Patel, Swetal & Pamela	87286	E&R/NOD	2020

REAL ESTATE - DISAPPROVED			
Name	Account	Type	Year(s)
Thompson, Alfred E. Jr.	13786	E&R/NOD	2020

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
Arvesen Enterprises, Inc./DBA/AAA Metal Works	P18068	E&R/NOD	2020
Hawkins, Judith Tillrson/DBA/Wyrthoard, Books	P35574	E&R/NOD	2020
Wells Fargo Vendor Financial Services, LLC.	P21928	E&R/NOD	2020
Wells Fargo Vendor Financial Services, LLC.	P28811	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 September 9, 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