



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes September 16, 2020

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, September 16, 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 September 9, 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 Annie S. Rivieccio and Southern Girl Investments, LLC. per appeal to superior court.

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Bean, Cecil & Joanna	81175	Leathers, Clay	51137
Daniel, Michael	7562	Wright, Jenna	59974

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

NEW BUSINESS:

TABLED UNTIL SEPTEMBER 23, 2020:

ADOPT OFFICE POLICY- ACCEPTABLE USE POLICY FOR MOBILE DEVICE:

Chief Appraiser Stokes presented to the Board, Policy for consideration addressing Acceptable Use Policy for Mobile Device. Member Ben Amerson made a motion to table policy until September 23, 2020, Member Gary Spinks second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

ABOS SCHEDULE UPDATE:

Chief Appraiser Stokes presented to the Board ABOS Schedule Update. Member Art Fulbright made a motion to approve the update, 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
Barone, Keri Joanne	61076	Jetton, John P.	60808
Baxter, Jeffrey M. Sr.	20247	Krause, Greg R.	61683

2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Biggers, John S.	20681	Land, Gordon	13272
Blankenship, Hubert C.	9846	Land, Gordon	483
Bosserman, Lisa L.	35939	Leidemeijer, John Edward	45722
Bristol, Shauna Elaine	36459	Long, Thomas	13029
Burks, Kenneth Milton	75352	McCraway, Michael Ray	56022
Collier, Ray H.	71829	Milam, William Lee	11253
Collins, Lynn	44888	Mills, Barry R.	76531
Collins, Lynn	54123	Misoc, Florian	53583
Contois, Robert	56366	Mitchell, Susan K.	18498
Gibson, Clayton	42459	Pfeifer, Gary Lee	42795
Gollahon, Michael Lee	76527	Roberts, Michael C.	63186
Haworth, J Robertson	51660	Robinson, Jimmy Len	86727
Haygood, Jesse H.	78818	Robinson, Jimmy Len	86728
Herring, Sharon	57619	Robinson, Jimmy Len	86730
Hudson, Bryan	78588	Robinson, Jimmy Len	86731
Hudson, Bryan	78589	Rozanski, Curtis A.	47263
Hudson, Bryan	78590	Samimi, Amir	1390
Hudson, Bryan	78591	Samimi, Amir	57745
Hudson, Bryan	78592	Sonkey, Sauve M.	51199
Hudson, Bryan	78593	Thomas, Kim	75091
Hudson, Bryan Daniel	48141	Thornburg, Debbie	52252
Hudson, Bryan Daniel	48142	Trypus, Martin James Jr.	42802
Jasinski, Francis M. Jr.	78313	Wood, Michael L.	20583
Jernigan, John E.	48241	Zazella, Kristin L.	18496

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
Ayers, Danny K.	11858	\$149,580	\$149,580	Heerlein	Hill	Banks
Robbins, Joyce P.	13372	\$158,980	\$158,980	Heerlein	Banks	Hill
Smith, Howard G.	9080	\$107,500	\$107,500	Heerlein	Hill	Banks
Smith, Howard G.	19712	\$487,650	\$487,650	Heerlein	Banks	Hill
Daniell, Raymond H.	32337	\$479,740	\$479,740	Heerlein	Banks	Hill
Wilson, Phillip G.	40053	\$224,770	\$224,770	Heerlein	Banks	Hill
Kay, Jckwak Lori A.	41586	\$288,890	\$288,890	Heerlein	Banks	Hill
Barrett, Opal Samantha	40379	\$142,640	\$142,640	Heerlein	Banks	Hill
Johnson, George H. Jr.	74399	\$236,200	\$236,200	Heerlein	Banks	Hill
Account 80100 IRA	6216	\$139,680	\$139,680	James	Heerlein	Ragsdale
Rivieccio, Annie S.	6429	\$444,600	\$444,600	James	Heerlein	Ragsdale
Southern Girl Investments, LLC.	7979	\$170,360	\$170,360	James	Heerlein	Ragsdale
Chunmley, Shane	8600	\$116,030	\$115,000	James	Heerlein	Ragsdale
Mauldin, William Keith	8604	\$45,300	\$45,300	James	Heerlein	Ragsdale
Priest, James Hugh Jr.	17855	\$161,070	\$161,070	James	Heerlein	Ragsdale
Fischer Homes Atl. II, LLC.	76973	\$310,300	\$310,300	James	Ragsdale	Heerlein
Fischer Homes Atl. II, LLC.	76978	\$309,550	\$309,550	James	Heerlein	Ragsdale
Advance Stores Company, Inc. 105397	P10859	\$306,252	\$306,252	Thornton	Heerlein	Banks
Advance Stores Company, Inc. 106104	P8097	\$452,622	\$452,622	Thornton	Heerlein	Banks
Advance Stores Company, Inc. 107709	P36705	\$482,140	\$482,140	Thornton	Heerlein	Banks
Aldi, Inc. Georgia JEF014	P32125	\$619,530	\$619,530	Thornton	Heerlein	Banks
Bealls Outlet Stores, Inc.	P35140	\$300,768	\$300,768	Thornton	Heerlein	Banks
Dollar Tree Stores, Inc.	P33299	\$124,525	\$124,525	Thornton	Heerlein	Banks
Dollar Tree Stores, Inc.	P36710	\$245,569	\$245,569	Thornton	Heerlein	Banks
Dollar Tree Stroes, Inc.	P41540	\$366,617	\$366,617	Thornton	Heerlein	Banks

BOARD OF EQUALIZATION DECISIONS:

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Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
Dollar Tree Stores, Inc.	P5455	\$208,084	\$208,084	Thornton	Heerlein	Banks
Family Dollar Stores of GA.	P22564	\$174,490	\$174,490	Thornton	Heerlein	Banks
Family Dollar Stores of GA.	P32131	\$147,121	\$147,121	Thornton	Heerlein	Banks
Hobby Lobby 590	P35223	\$950,014	\$950,014	Thornton	Heerlein	Banks
Rare Hospitality, Inc. 125170	P14955	\$170,044	\$170,044	Thornton	Heerlein	Banks
Sam's East, Inc. US04802	P16103	\$7,595,571	\$7,595,571	James	Heerlein	Ragsdale
Steak n Shake, Inc. 652	P22946	\$145,561	\$145,561	Thornton	Heerlein	Banks
Walmart Stores East LP. US00618	P5457	\$8,683,038	\$7,927,790	James	Heerlein	Ragsdale
Walmart stores East LP. US03403	P21818	\$9,916,606	\$9,916,606	James	Ragsdale	Heerlein
Stratus Rental, LLC.	69256	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69259	\$118,840	\$118,840	James	Helton	Hill
Stratus Rental, LLC	69260	\$102,340	\$102,340	James	Helton	Hill
Stratus Rental, LLC	69261	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69262	\$118,840	\$118,840	James	Helton	Hill
Stratus Rental, LLC	69263	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69264	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69267	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69268	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69270	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69271	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69274	\$111,040	\$111,040	James	Helton	Hill
Stratus Rental, LLC	69276	\$118,840	\$118,840	James	Helton	Hill
Stratus Rental, LLC	69282	\$118,840	\$118,840	James	Helton	Hill
Stratus Rental, LLC	69362	\$118,840	\$118,840	James	Helton	Hill

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 Art Fulbright second.
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

EXEMPT PROPERTY APPLICATION~ DENIED

Name	Account	Recommendation
Friends to the Forlorn Pitbull Rescue	14485	Disapprove

Member Ben Amerson made a motion to disapprove tax exempt application on the above-referenced account based on staff review and recommendation, Vice-Chairman Johnny McBurrows 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
Pair, Luke	75607	Yes	Yes	\$200,540

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, Fulbright, Amerson and Spinks

PERSONAL PROPERTY 45-DAY CHANGE OF ASSESSMENT:

- **E&R/NOD INCLUDED**

Name	Account
Fitch, Ed/DBA Ed's Cabinets	P27106

Board members were presented with the above-referenced Personal Property 45-Day Change of Assessment Notice with staff recommended change in 2020 valuation along with the digest change request (E&R/NOD). Vice-Chairman Johnny McBurrows made a motion to approve 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)
Pair, Luke Alan	75607	E&R/NOD	2020
Johnson, Denise A. Life Estate/Folds, Donna A Life Estate	40805	E&R/NOD	2020
Siniard, Randy F. & Rebecca	12771	E&R/NOD	2020
Chumley, Shane/Moody, Billy Joe	8600	E&R/NOD	2020

PERSONAL PROPERTY - APPROVED

Name	Account	Type	Year(s)
Walmart Stores East LP/DBA Walmart Supercenter	P5457	E&R/NOD	2020
Fitch, Ed/DBA Ed's Cabinets	P27106	E&R/NOD	2016-2020
Gurski, William P./DBA Crossroads Grocery	P10529	E&R/NOD	2020
B&F Enterprises, Inc./DBA Crossroads Grocery	P10529	E&R/NOD	2020
Pediatric Dental Specialist of Hiram	P37239	E&R/NOD	2020

Member Gary Spinks 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 16, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Gary Spinks second.

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


Secretary, Deanna Morrison