



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes September 23, 2020

### CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, September 23, 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 Gary Spinks

### 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 Deputy Chief Appraiser Kimberly Scott.

### MINUTES OF THE PREVIOUS MEETING:

Chairman Doug Gober moved the minutes of September 16, 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:

#### Certificate of Recognition

The Board of Assessors staff was recognized by Chairman Carmichael for providing great customer service.

#### Request for Settlement Conference per Appeal to Superior Court

A request for settlement conference was issued to the following property owners:

- Hold Hudson (Brook Forest Preservation Trust) – Account: 42782
- Kenneth Jackson – Account: 15698
- Robert Powell – Account: 47540
- Stratus Rentals – 15 accounts in Crown Ridge Townhomes

### 2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Leatherbarrow, Nancy	39584	Terrill, Michael & Susan	27337
Moore, Jessica	38817	NSA Property Holdings LLC	11627
Create Homes LLC	60150	Tanner, Tamberlyn	14495
CPI Holdings	57010	Snyder, Martin D. Sr.	58179

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

### OLD BUSINESS:

### TABLED FROM SEPTEMBER 16, 2020

### ADOPT OFFICE POLICY- ACCEPTABLE USE POLICY FOR MOBILE DEVICE:

Chief Appraiser Stokes brought back to the Board the “Acceptable Use Policy for Mobile Device”. Member Ben Amerson made a motion to approve as presented, Member Gary Spinks second.  
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**NEW BUSINESS:**

**LAND RECORDS IMPLEMENTATION REPORT**

Chief Appraiser Stokes presented board members with the Land Records Implementation Report prepared by Esri. Member Ben Amerson made a motion to table policy until September 30, 2020 for further review, Member Johnny McBurrows second.

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

**ABOS SCHEDULE UPDATE:**

Chief Appraiser Stokes presented to the Board ABOS Schedule Update. This update reflect changes made to the valuation tables. Member Johnny McBurrows 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
1 Adeline LLC.	20020	Cates Kids Enterprises LLC.	45880
159 Covered Wagon LLC.	9659	Creekstone Apartments LLLP.	34194
168 Grover LLC.	25164	Creekstone Phase II LLLP.	5117
190 Arbor LLC.	19964	Dallas Retail Center LLC.	13209
20 Terrier LLC.	10969	Fareed LLC.	19802
213 Bainbridge LLC.	49970	Hiram Center LLC.	38554
2185 Brownsville LLC.	19800	Hiram Hotel Group LLC.	80748
25 Forkwood LLC.	13134	McBee, Taylor Louis	27240
300 Bainbridge LLC.	49990	Meadows, Mary Nix	7960
327 Springbrooke Trail Land Trust	31376	Paladin Inc.	82041
379 Waterway LLC.	28797	Powell Robert H II	11351
49 Willow Dr. LLC.	14706	Price, Bobby	36817
521 Waters Road Land Trust	33597	Sandy Ridge Consolidated LLC.	3372
63 Acorn LLC.	14508	Sandy Ridge Consolidated LLC.	7905
90 Hawk Drive Land Trust	27492	Sandy Ridge Consolidated LLC.	85181
Abercorn Capital Properties LLC.	39608	Smart Shopping Center One LLC.	10772
Abercorn Capital Properties LLC.	40395	Story, Joshua R	85589
Alsbrook, Dennis	11538	Tac Paulding Holding LLC.	6929
Alsbrook, Dennis	38607	Thompson, Alfred E. Jr.	13789
Atlanta Historical Society Inc.	4159	Thompson, Alfred E. Jr.	13786
Bentwater Links LLC.	44555	Tjc Associates LLC.	19020
Bronzan, Jefferson	63709		

Chief Appraiser Stokes presented board members 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 Art Fulbright second. Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**2020 COVENANT APPLICATION:**

Name	Account	# Acres	Recommendation
Smallwood, Leonard Ike	12832	28.23	Approve

Member Art Fulbright made a motion to approve the above-referenced covenant application, 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
Anderson, Michelle	33191	\$169,890	\$169,890	James	Thornton	Heerlein
Austin, Steven Wayne	669	\$279,310	\$279,310	James	Thornton	Heerlein
Barnes, Floyd V.	884	\$258,090	\$258,090	James	Thornton	Heerlein
Bennett, Megan	49755	\$238,110	\$238,110	James	Thornton	Heerlein
Biddy, Jeffrey S.	75330	\$346,590	\$346,590	James	Thornton	Heerlein
Blevins, Michelle Dawn	41266	\$268,640	\$268,640	James	Thornton	Heerlein
Bonner, William R. II	27437	\$178,610	\$178,610	Thornton	Banks	Hill
Bowman, Chris	11430	\$253,680	\$253,680	James	Heerlein	Ragsdale
Brook Forest Preservation Trust	42782	\$375,900	\$375,900	James	Thornton	Heerlein
Brown, Renee R.	49015	\$437,700	\$437,700	James	Thornton	Heerlein
Catin, Monta G.	31555	\$217,650	\$217,650	Thornton	Banks	Hill
Charles Thad Redd IRA	51741	\$155,610	\$155,610	James	Thornton	Heerlein
Copeland, James E. Jr.	31529	\$206,460	\$206,460	Thornton	Banks	Hill
Daniels, Elvira L.	77185	\$200,180	\$200,180	Heerlein	Helton	Hill
Eakin, Steven D.	39132	\$196,750	\$196,750	Heerlein	Helton	Hill
Edwards Family Partnership Lp	75250	\$50,500	\$50,500	Heerlein	Helton	Hill
Hart, Ryan P.	57441	\$337,300	\$337,300	Heerlein	Helton	Hill
Hendricks, Connie E.	10934	\$83,920	\$78,500	Heerlein	Helton	Hill
Holland, Naomi Corley	85895	\$379,960	\$379,960	James	Heerlein	Ragsdale
Jackson, Kenneth	15698	\$440,100	\$440,100	Heerlein	Helton	Hill
Johnson, Christopher A.	64445	\$245,900	\$245,900	Heerlein	Helton	Hill
Jrvh Real Est8 Llc	57661	\$144,350	\$144,350	James	Ragsdale	Heerlein
Kgre 401k	11377	\$152,670	\$145,000	James	Ragsdale	Heerlein
Martha M Merritt Irrev. Trust	66282	\$200,800	\$200,800	James	Heerlein	Ragsdale
Pas, John R. Sr.	65706	\$827,050	\$827,050	James	Ragsdale	Heerlein
Pas, Justin	66084	\$543,200	\$543,200	James	Ragsdale	Heerlein
Powell Robert III	47540	\$294,640	\$294,640	Thornton	Banks	Hill
Redd, Charles T.	64243	\$191,600	\$191,600	James	Thornton	Heerlein
Roberts, Jonathan	30300	\$146,380	\$146,380	James	Ragsdale	Thornton
Schneider, David H.	29126	\$194,750	\$194,750	Thornton	Banks	Hill
Schulman, David	68659	\$231,400	\$231,400	Thornton	Banks	Hill
Shell, Tim R.	6762	\$113,420	\$113,420	James	Heerlein	Ragsdale
Thaxton, John R.	7421	\$180,900	\$180,900	James	Heerlein	Ragsdale
Wooten Frankie Lucille	32736	\$255,170	\$255,170	Hill	Thornton	Banks

Johnson, Michael D. 14539 \$160,840 \$136,714 James Ragsdale Heerlien

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

**SUPERIOR COURT CONSENT ORDER:**

Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
Hitchcock, Brian & Lynda	68551	2019	\$257,000			

Board members were presented with the Superior Court Consent Order for the above-referenced 2019 appeal. Member Ben Amerson made a motion to recognize the Order as presented, Member Art Fulbright second.  
 Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

**HEARING OFFICER APPEALS:**

The Board of Tax Assessors reviewed information provided by Chief Appraiser James Stokes and Commercial Appraiser Diane Fields for the appealed real property accounts listed.

Accounts 29195 and 52336 are subject to a 2019 3-year appeal value lock under O.C.G.A.48-5-299. Based on the property owner returning a different value on accounts 29195 and 52336, updated market information and a physical on-site inspection on August 19, 2020 of the properties in question, the appraisal staff recommends removing the 2019 appeal decision value for 2020 with the updated appraised value. The appraisal staff recommends sending a 30-day Change of Assessment Notice for the accounts listed below in compliance with O.G.G.A.48-5-311.

Account	Address	2020 BOA Value	Owner Value	Appraised Value
52336	4798 Jimmy Lee Smith Parkway	\$7,129,600	\$5,332,920	\$9,250,000
3633	3615 Charles Hardy Parkway	\$12,525,700	\$8,610,520	\$15,500,000
29195	4166 Jimmy Lee Smith Parkway	\$10,539,500	\$7,819,800	\$13,800,000

Member Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second.

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

**2020 APPEALS TO ARBITRATION: RESOLVED**

Name	Account
Woodyear, Ryan	54201
Frantz, Gary	73874

The above referenced property owners did not submit a certified appraisal nor did they choose to forward their appeal to the Board of Equalization. Member Johnny McBurrows made a motion to terminate the appeal, Member Ben Amerson second  
 Vote For: Gober, Fulbright, McBurrows, Amerson and Spinks

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

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Smallwood, Leonard Ike	12832	E&R/NOD	2020
Summerlyn Homes LLC	84592	E&R/NOD	2018-2020
Summerlyn Homes LLC	84593	E&R/NOD	2018-2020
Denton, Jeremy	60619	E&R/NOD	2018-2020
Hitchcock, Brian & Lynda	68551	E&R/NOD	2019-2020
Hendricks, Connie E.	10934	E&R/NOD	2020
Johnson, Michael & Melissa	14539	E&R/NOD	2020
KGRE 401K	11377	E&R/NOD	2020

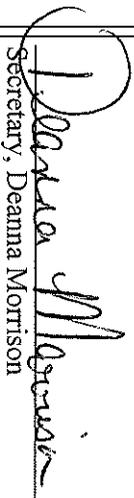
PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
Atlanta Lubes One LLC	P11407	E&R/NOD	2020

PERSONAL PROPERTY - DISAPPROVED Name	Account	Type	Year(s)
Wilkerson, Brian J.	P37225	E&R	2016-2018

Member 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 23, 2020 – Member Johnny McBurrows made a motion to adjourn,  
Member Gary Spinks second.  
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks



Secretary, Deanna Morrison