



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes September 30, 2020

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, September 30, 2020, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION:

Vice-Chairman Johnny McBurrows

PRESENT:

In attendance were Chairman Doug Gober, Vice-Chairman Johnny McBurrows, Member Art Fulbright, 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 23, 2020, be approved as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Fulbright and Spinks

Chief Appraiser Stokes presented the following items for the Board's consideration:

GENERAL CORRESPONDENCE TO THE BOARD:

Returned Assessment Notices

Board Members were informed of confirmation from Judge Andersen that the 2020 Listing of Returned Assessment Notices were posted on August 17, 2020 for a period of 30-days at the courthouse.

Georgia Department of Revenue

Scott Johnson and Austin Bastis successfully completed 40 hours of credit with the Georgia Certification Program-Course 1-Certification for Assessors Virtual Training.

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Leidemeijer, John Edward & Stephanie	45722	Wallace, James L.	44202
Madison, Melanie	58117		

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

OLD BUSINESS:

TABLED FROM SEPTEMBER 23, 2020

LAND RECORDS IMPLEMENTATION REPORT

Chief Appraiser Stokes brought back to the Board the Land Records Implementation Report prepared by Esri. Vice-Chairman Johnny McBurrows made a motion to accept audit results, Member Gary Spinks second.
Vote For: Gober, McBurrows, Fulbright and Spinks

NEW BUSINESS:

CONSERVATION USE REQUEST:

Name	Account	# Acres	Recommendation
Wortham, Claude & Yvonne	15605	10.0	Disapprove

Vice-Chairman Johnny McBurrows made a motion to disapprove the above-referenced conservation use request, Member Gary Spinks second.
Vote For: Gober, McBurrows, Fulbright, Amerson and Spinks

2020 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Aiken Family Revocable Trust	248	Knight, Sheliah R.	32512
Allied Property Group, LLC.	41634	Lawrence, Cecil A.	9603
Black, William E.	33595	Lawrence, Cecil A.	84701
Carr, Kevin	10970	Lecca, Alexander A.	56094
De La Torre, Jose A.	56077	Lovett, Rhonda K.	10582
Downing, Timothy J.	6855	MDSOR USA, LLC.	69350
Hellen, John A.	65547	Meier, Thomy	8444
Hubble Timber, LLC.	91	Miller, Brandon J.	82918
Hubble Timber, LLC.	148	Montahan, Stephanie	44722
Hubble Timber, LLC.	81055	Mumortl, LLC.	65057
Hubble Timber, LLC.	97	Redd, Charles T.	5072
Hubble Timber, LLC.	7784	Schldt, Janice M.	49320
Hubble Timber, LLC.	83233	Wright, J Jerry	5569

Chief Appraiser Stokes presented board members 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 Art Fulbright second.

Vote For: Gober, McBurrows, Fulbright and Spinks

BOARD OF EQUALIZATION DECISIONS:

Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
Whitworth, Danny E.	2568	\$308,970	\$308,970	James	Ragsdale	Heerlein
Barber, Richard	6379	\$217,920	\$217,920	James	Heerlein	Ragsdale
Burt, Lucretia S.	12741	\$218,470	\$213,000	James	Heerlein	Ragsdale
Bradley, Phyllis R.	13135	\$147,820	\$147,820	Thornton	Hill	Banks
Pierce, Christina R. Holguin	25158	\$176,710	\$176,710	Hill	Thornton	Banks
McClure, Danny D.	27243	\$147,650	\$147,650	Hill	Thornton	Banks
Purvis, Wendell Jay	33390	\$282,130	\$282,130	James	Ragsdale	Heerlein
Montemagni, Raymond W.	34648	\$156,870	\$156,870	James	Heerlein	Ragsdale
Glazener, Jonathan	44586	\$180,800	\$180,800	James	Ragsdale	Heerlein
Williams, Linda R.	53431	\$95,100	\$95,100	James	Heerlein	Ragsdale
Keiser, John	53910	\$140,600	\$140,600	Hill	Thornton	Banks
Conaway, Betty J.	54059	\$191,900	\$191,900	Thornton	Hill	Banks
Biddy, Tim	54406	\$150,420	\$150,420	Hill	Thornton	Banks
McCoy, Robert	60652	\$370,410	\$363,000	Hill	Thornton	Banks
Garwood, Tamara	61491	\$209,600	\$200,000	Thornton	Hill	Banks
Todd, Charlie H. Hr.	62656	\$280,500	\$280,500	James	Heerlein	Ragsdale
Mobley, Valencia M.	65229	\$200,430	\$200,430	Thornton	Hill	Banks
Boyce, Eric S.	65759	\$468,200	\$468,200	Thornton	Hill	Banks
Reece, Robert B.	69757	\$359,700	\$359,700	Hill	Thornton	Banks
Thornhill, Thomas A. Sr.	71365	\$253,230	\$239,000	James	Ragsdale	Heerlein
Christiansen, Barbara A.	73063	\$290,100	\$290,100	Thornton	Hill	Banks
Henry, James William	74209	\$317,000	\$317,000	Hill	Thornton	Banks
Hogan, Robert III	81601	\$162,320	\$162,320	Thornton	Hill	Banks
Reese, Amanda	84868	\$105,010	\$105,010	James	Heerlein	Ragsdale
Wisener, Stacy K.	18529	\$194,970	\$189,800	Hill	Heerlein	James
Etheridge, William	11703	\$184,280	\$182,000	Hill	Heerlein	James
Cuevas, Rosalia J.	59789	\$241,340	\$241,340	Hill	Heerlein	James
Ailion, Adam Jansen	11411	\$108,380	\$108,380	James	Heerlein	Hill
Coleman, Timothy Keith	3234	\$156,880	\$156,880	James	Ragsdale	Heerlein
Wright, Rosa M.	47677	\$459,890	\$459,890	James	Thornton	Ragsdale

BOARD OF EQUALIZATION DECISIONS:

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Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
Robertson, Ellen A.	8897	\$175,570	\$168,500	James	Thornton	Ragsdale
Lindsey, Malcolm	27343	\$150,010	\$150,010	James	Thornton	Ragsdale
Lindsey, Malcolm	27342	\$163,680	\$163,6803	James	Thornton	Ragsdale
Wright, Rosa	27897	\$210,080	\$210,080	James	Thornton	Ragsdale

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

CONSERVATION USE COVENANTS THAT EXPIRE DECEMBER 31, 2020:

Name	Account	Name	Account
3 Way Farms, LLC.	71089	Lawrence, Michael C.	81847
Abernathy, James S.	46261	Lawrence, Michael C.	11329
Aiken, Thomas Heirs of	50138	Lewallen, Lloyd L.	8653
Alsobrook, George L. Jr.	349	McWhorter, Rebecca Wade	266
Arnold, Debra Susan	8733	Meadows, Debra Ann	9552
Bagley, Sean T.	46444	Meek, Kenneth Ray	7456
Bagwell, Marjorie Coleman	756	Mering, Brian	35541
Barber, Cleo H. Heirs of	856	Miller, William C.	9745
Barron, W.E. Jr.	932	Moody, J.C.	9876
Bennett, Lorraine	541	Morgan, Melvin Allen	36688
Bennett, Michael Anthony	47650	Myers, John Stuart	46272
Blankinship, Darrell	36824	Norris, Helen	10392
Bragg, Margie C.	12550	Norris, Poyle M. II.	10395
Braly, Uhland Glenn	25808	Peachnote Recovery, LLC.	14416
Brown, D Scott	46215	Peachnote Recovery, LLC.	76755
Bruce, William M.	1472	Perry, Donnie R.	12128
Byers, Kenneth W.	10291	Pilgrim, Tim W.	11181
Cantrell, Charles W.	43502	Preston, Martha D.	2226
Castle, James R.	32319	Rachel, Charles Edward	11529
Clonts, James Grady Heirs of	2929	Ragsdale, Carl R.	11573
Cochran, Homer F.	6017	Rainwater, Monnie F.	11646
Cohran, Gene Neal	3048	Rhodes, Jeffrey P.	38480
Corley, Christopher M.	35870	Rickman, Nora	84380
Craton, Eric A.	14208	Robbie L Tippiens Trust	14088
Crowder, J. W.	60559	Rowden, Elizabeth Morgan	9971
Cummings, Olin G. Jr.	3691	Shipp, Randall G. Heirs of	12639
Davis, Tomeka	81356	SJB1 Properties, LLLP.	7812
Deboard, Johnny	51044	Skipper, Benjamin K. Jr.	47649
Drummond, Brian S.	81859	Strack, Kenneth C.	50257
Ellison, Robert Neil	4450	Strickland, Roy Lee	76697
Fagin, Kenneth S.	44602	Strickland, Roy P.	5384
Forister, C.W.	10622	Strickland, Roy P.	5385
Fox, Helen R.	5084	Taylor, Marion	3851
Gilbert, Larry	5515	Thomas, Peggie L.	13712
Graham, Willard Lee Jr.	81834	Tibbetts, Geraldene C.	13848
Hall, Charles	6101	Tibbitts, Alfred	13856
Harelson, William F.	5415	Tibbitts Investments, LLC.	844
Hicks, Michael A.	6807	Tibbitts, Russell W.	21003
Hite, Janice Elaine	11401	Tunlin Family Partnership, LLLP.	50081
Hofele, Regina Christine Gates	448	Turner, Loyal L.	14263

CONSERVATION USE COVENANTS THAT EXPIRE DECEMBER 31, 2020:

Name	Account	Name	Account
Hoggard, Mary B.	7005	Walton, Ronnie B.	14618
Johnson, Stephen A.	7676	Waterstone Events, Inc.	14741
Jones, Diane B.	8763	Watkins, Jerry Calvin	14724
Judy, Warren S.	8630	Watson, Julius William, Jr.	38595
Kerrigan, John J.	5520	Wiggins, Kenneth D.	1763
Landrum, Alton Andre	81955	Williams, Frank Sr.	46212
Landrum, Frank Matthew	8365	Willoughby, Tony	19729
Landrum, Terrence Joseph	8369	Wix, Don E.	15462
Lawrence, Cecil	7250	Yarbrough, Darlene Hildred	32027
Lawrence, Larry	2945	Young, Debra Bennett	1142

Chief Appraiser Stokes presented board members with a listing of all conservation use covenants that will expire December 31, 2020. In compliance with O.C.G.A. §48-5-7.4(6)(d) a written notice will be mailed to the above-listed property owners informing them their covenant will expire December 31, 2020 and in order to continue the conservation use assessment they must file an application for a new ten year covenant agreement no later than April 1, 2021. Vice-Chairman Johnny McBurrows made motion to send notice of CUVVA expiration as presented, Member Gary Spinks second.

Vote For: Gober, Fulbright, McBurrows and Spinks

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Burr, Lucretia S.	12741	E&R/NOD	2020
Etheridge, William & Melissa	11703	E&R/NOD	2020
Garwood, Tamara	61491	E&R/NOD	2020
Kelley, Dana	73768	E&R/NOD	2020
Lovett, Rhonda	10582	E&R/NOD	2018-2019
McCoy, Robert & Christine	60652	E&R/NOD	2020
Robertson, Ellen A.	8897	E&R/NOD	2020
Thornhill, Thomas A. Sr. & Carolyn D.	71365	E&R/NOD	2020
Wisener, Stacy & Kymbereley	18529	E&R/NOD	2020

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
Guardian of Georgia, Inc./DBA Ackerman Security Systems, Inc.	26903	E&R/NOD	2020
PuffCuff, LLC.	40921	E&R/NOD	2020
SmartPay Leasing, LLC.	41623	E&R/NOD	2020
TowneClub Realty, LLC.	42249	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 Gary Spinks second.
Vote For: Gober, McBurrows, Fulbright and Spinks

ADJOURNMENT: Meeting of September 30, 2020 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.
Vote For: Gober, McBurrows, Fulbright and Spinks


Secretary, Deanna Morrison