

FY2021 BUDGET REQUEST

PAULDING COUNTY BOARD OF TAX ASSESSORS



Robert Doug Gober, Chairman
James Stokes Jr., Chief Appraiser

240 Constitution Blvd.
Room 3082
Dallas, GA 30132

Phone: 770-443-7606
Fax: 770-443-7539
Email: assessors@paulding.gov

Quality is never an accident; it is always the result of high intention, sincere effort, intelligent direction and skillful execution; it represents the wise choice of many alternatives

William A. Foster



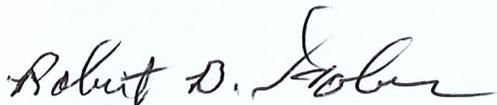
Chairman Carmichael,

Under Georgia Law, the Board of Tax Assessors Office is responsible for annually appraising 66,261 real estate parcels, 8,571 personal property accounts and 645 mobile homes. To ensure equalization between similar properties, the Assessor's appraisal field staff conducted over 20,000 on-site inspections and obtained more than 20,000 photographs of residential and commercial structures. Our clerical staff processed over 13,500 deeds and audited more than 4,000 homestead applications. The Board's staff successfully completed the 2019 assessment digest in a timely manner by mailing 67,861 real and personal assessment notices and accurately defending 1,815 appeals.

While meeting our legal obligations to produce a timely and accurate assessment roll consisting of 75,477 accounts, the employees did not ignore the need to provide the best in public service. Our goals are high and they are achieved.

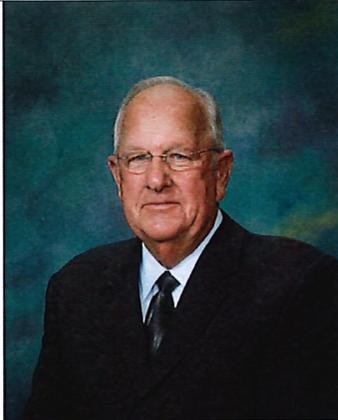
I am hopeful that you will consider and approve the attached FY2021 budget request and forward to the full Commission for consideration. If at any time you have questions concerning the Board of Assessors FY2021 Budget submission, please do not hesitate to contact me or Chief Appraiser James Stokes to address your concerns.

Sincerely,



Robert Doug Gober, Chairman
Paulding County Board of Tax Assessors

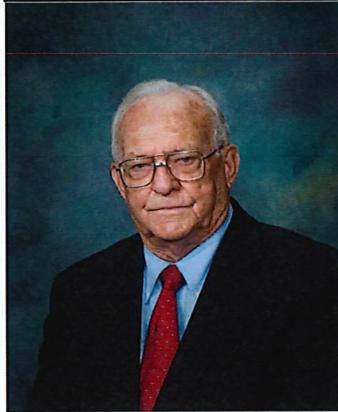
PAULDING COUNTY BOARD OF TAX ASSESSORS



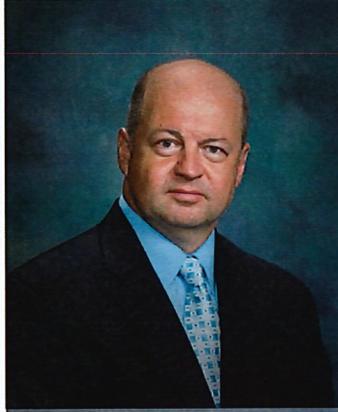
Assessors Chairman,
Robert Doug Gober
Tenure 2002-2021



Assessors Vice Chairman,
Johnny E. McBurrows
Tenure 2006-2020



Assessors Member,
Arthur L. Fulbright
Tenure 2005-2020



Assessors Member,
John B. Amerson
Tenure 2014-2022

Assessors Member,
Tenure 2020-2021



Assessors Secretary,
Deanna Morrison



Chief Appraiser,
James Stokes Jr.

MISSION STATEMENT

To create an accurate assessment roll and provide quality public service

- ◆ Produce a fair, cost-effective, accurate, and timely assessment roll in accordance with Georgia Law.
- ◆ Achieve fair and equitable valuations of all properties within state mandated specifications.
- ◆ Provide high-quality service to our taxpayers and other government agencies.
- ◆ Promote an environment of professionalism and high employee morale.

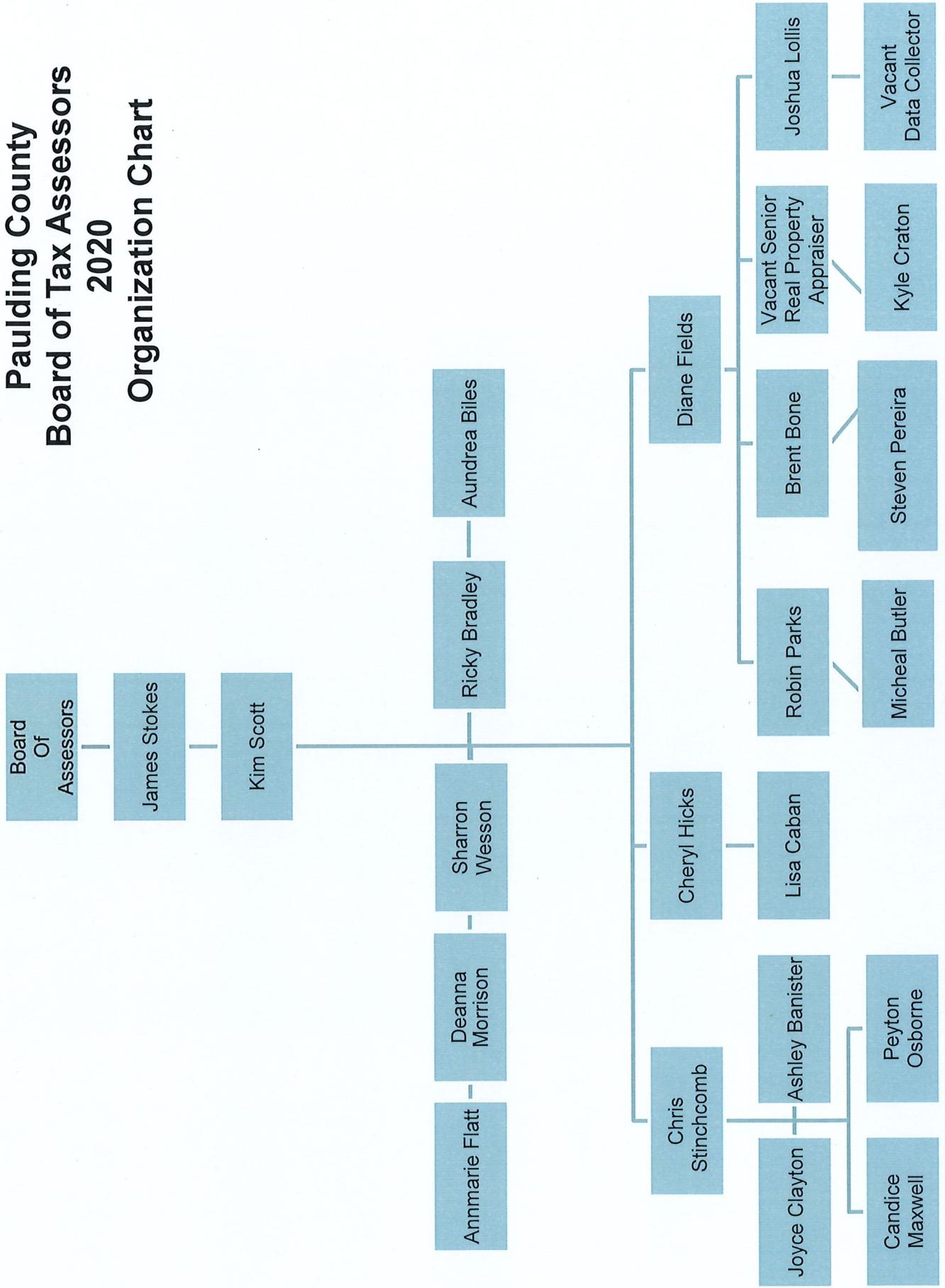


ASSESSOR'S RESPONSIBILITIES

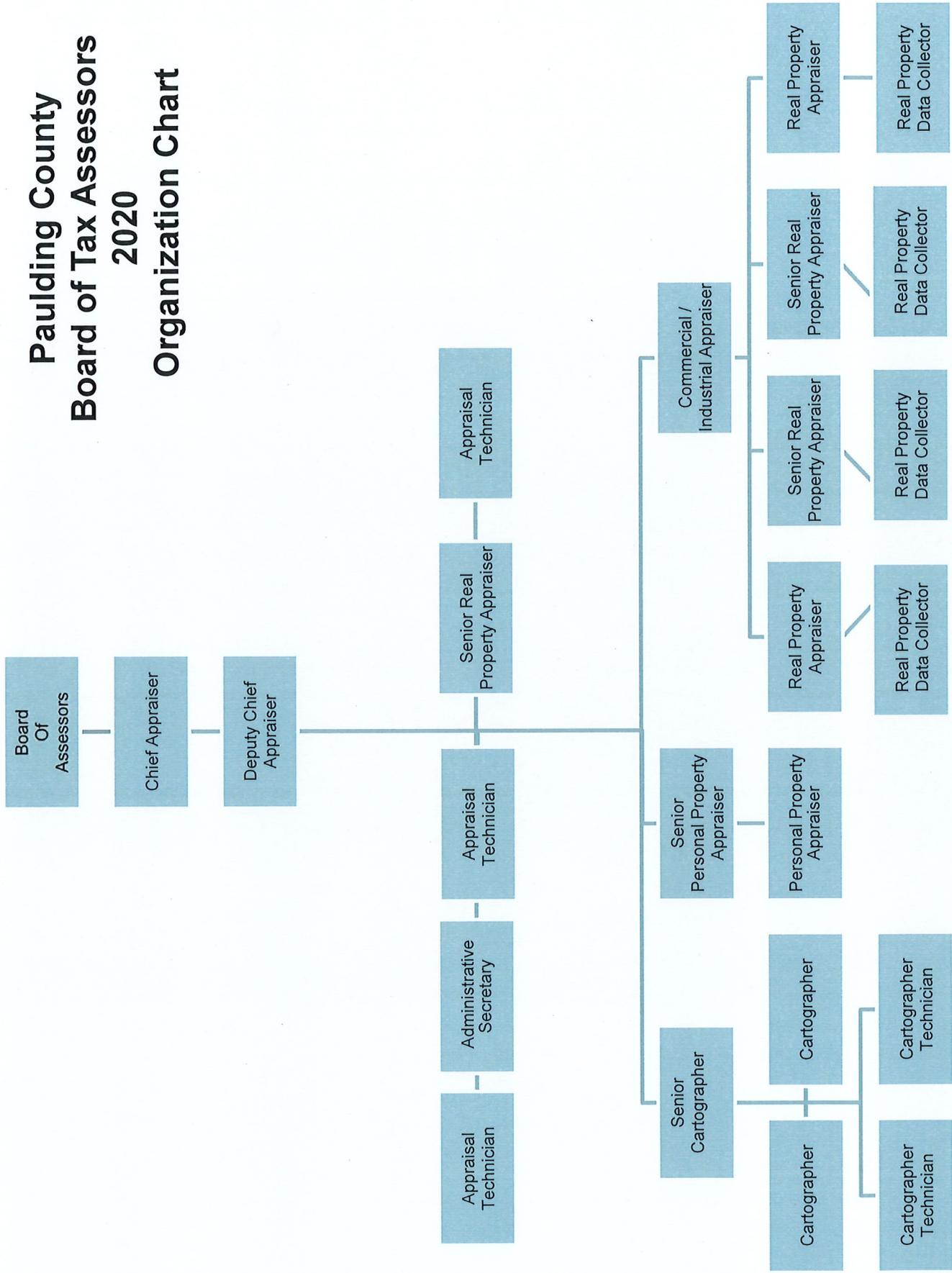
As mandated by the Georgia Law and Department of Revenue, the Assessors primary role is to:

- Locate and identify all taxable property in the county
- Establish value for all property subject to property taxation
- Review and apply all legal exemptions
- Complete assessment roll for each taxing jurisdiction

Paulding County Board of Tax Assessors 2020 Organization Chart



Paulding County Board of Tax Assessors 2020 Organization Chart



Paulding County Board of Tax Assessors
 Real Property Parcels 66,906
 Personal Property Parcels 8,571

2021 Budget Request

Paulding County, Georgia 2021 Budget Tax Assessor Budget						
		2018	2019	2019	2019	2020
		Actual	Actual	Budget	Budget	Continuing Budget
	Salaries and Fringe Benefits					
1010400	515100 SALARIES, TAX ASSESSOR	944,146	953,014	976,300	976,300	976,300 \$
1010400	525110 FICA/MEDICARE, TAX ASSESSO	68,513	68,909	74,700	74,700	74,700
1010400	525120 GROUP MEDICAL, TAX ASSESSO	287,737	338,325	369,200	369,200	369,200
1010400	525140 RETIRE./PENSION PLAN, NON-	12,334	12,759	12,600	12,600	10,200
	Total Salaries and Fringe Benefits	1,312,729	1,373,007	1,432,800		1,430,400 \$
	Operating Expenses					
1010400	536200 POSTAGE, TAX ASSESSOR	40,015	37,785	56,300	56,300	56,300 \$
1010400	536210 TELEPHONE, TAX ASSESSOR	8,911	18,722	10,000	10,000	10,000
1010400	536442 MTC-EQUIP/VEHICLES, TAX A	1,890	6,371	8,000	8,000	8,000 \$
1010400	536443 MTC-OFFICE EQUIPMENT, TAX	9,753	8,885	9,600	9,600	9,600
1010400	536446 MTC-HARDWARE/SOFTWARE, TA	19,257	13,413	50,000	50,000	50,000 \$
1010400	536760 OTHER PROFESSIONAL FEES, T	24,132	6,653	30,000	30,000	30,000 \$
1010400	536762 LEGAL FEES, TAX ASSESSOR	29,299	26,045	42,000	42,000	42,000 \$
1010400	536800 LEGAL ADVERTISING	1,180	1,900	3,500	3,500	3,500
1010400	536820 DUES/SUBSCRIP/BOOKS, TAX A	11,769	13,395	13,100	13,100	13,100 \$
1010400	536830 TRAINING & EDUCATION, TAX	44,706	39,819	71,400	71,400	71,400 \$
1010400	536900 MISC. EXPENSE, TAX ASSESSO	2,894	730	1,000	1,000	1,000
1010400	538100 OFFICE SUPPLIES, TAX ASSES	5,216	5,912	6,000	6,000	6,000 \$
1010400	538109 OTHER GENERAL SUPPLIES, TA	606	844	2,000	2,000	2,000
1010400	538110 PRINTING, TAX ASSESSOR	4,971	6,866	8,000	8,000	8,000 \$
1010400	538170 UNIFORMS, TAX ASSESSOR	975	747	1,500	1,500	1,500
1010400	538310 GASOLINE/DIESEL FUEL, TAX	8,280	7,019	7,000	7,000	7,000
1010400	538990 SMALL EQUIPMENT, TAX ASSES	10,717	6,520	15,200	15,200	15,200 \$
	Total Operating Expense	224,572	201,625	334,600		334,600 \$
	Capital Outlay					
1010400	549140 CAP OUTLAY-OFFICE EQUIP, T	-	21	-	-	-
1010400	549150 CAP OUTLAY-VEHICLES	7,525	-	21,500	25,000	25,000 \$
1010400	549190 CAP OUTLAY-OTHER	-	-	-	-	-
	Total Capital Outlay	7,525	21	21,500	25,000	25,000 \$
	Total Tax Assessor Budget	\$ 1,544,826	\$ 1,574,654	\$ 1,788,900	\$ 1,790,000	\$ 1,848,316

536200 Postage

	Requested	Approved	Actual
FY 2018	\$52,300	\$52,300	\$40,015
FY 2019	\$50,400	\$50,400	\$37,784
FY 2020	\$56,300	\$56,300	\$N/A

Projected \$56,300

Requested \$52,000

Additional Request \$-4,300

Justification:

Below are annual mailings required by Georgia Law

The postage for the BOA Assessment Mailing will be (Includes mailing, printing & inserting)	\$29,152
Personal Property Returns (Includes mailing, printing & inserting)	\$2,817
Business Reply Postage	\$3,900
Business Reply Maintenance Fee	\$1,000
Field Visit Notification	\$4,000
Certified Conservation Use Assessment	\$1,000
All other mailings	\$9,500

536210 Telephone

	Requested	Approved	Actual
FY 2018	\$7,400	\$7,400	\$8,911.44
FY 2019	\$10,900	\$10,900	\$18,722.42
FY 2020	\$10,000	\$10,000	\$N/A

Projected \$10,000

Requested \$10,000

Additional Request \$0.00

Justification:

10 Users	Verizon Mobile	\$5,500
16 Staff	Cell Reimbursement	\$4,100
Office Fee	AT&T	\$360

- Verizon mobile fees are for 10 field appraisers utilizing mobile connection to county servers.
- Cell reimbursements have been utilized for a number of years thus reducing county expenditures by not providing county cellular devices to field staff

Last Name	First Name	Job Class Long Description	FY2018	FY2019	FY2020	FY2021
STOKES	JAMES	DIRECTOR / CHIEF APPRAISER	\$55	\$55	\$55	\$55
SCOTT	KIMBERLY	DEPUTY CHIEF APPRAISER	\$45	\$45	\$45	\$45
FIELDS	DIANE	COMMERCIAL/INDUSTRIAL APPRAISER	\$35	\$35	\$35	\$35
STINCHCOMB	CHRISTINE	SENIOR CARTOGRAPHER	\$35	\$35	\$35	\$35
LOLLIS	JOSHUA	REAL PROPERTY APPRAISER	\$10	\$20	\$15	\$15
PARKS	ROBIN	REAL PROPERTY APPRAISER	\$10	\$20	\$15	\$15
VACANT	POSITION	REAL PROPERTY DATA COLLECTOR-LIKELY	\$10	\$20	\$15	\$15
STEVEN	PEREIRA	REAL PROPERTY DATA COLLECTOR	\$10	\$20	\$15	\$15
MICHAEL	BUTLER	REAL PROPERTY DATA COLLECTOR	\$10	\$20	\$15	\$15
KYLE	CRATON	REAL PROPERTY DATA COLLECTOR	\$10	\$20	\$15	\$15
BONE	THOMAS	SENIOR REAL PROPERTY APPR	\$10	\$20	\$15	\$15
BRADLEY	RICKY	SENIOR REAL PROPERTY APPR	\$10	\$20	\$15	\$15
VACANT	POSITION	SENIOR REAL PROPERTY APPR-MARTIN	\$10	\$20	\$15	\$15
MORRISON	DEANNA	ADMINISTRATIVE SECRETARY	\$10	\$10	\$10	\$10
CABAN	LISA	PERSONAL PROPERTY APPRAISER	\$10	\$10	\$10	\$10
HICKS	CHERYL	SR PERSONAL PROP APPRAISER	\$10	\$10	\$10	\$10
Total Monthly			\$290	\$380	\$335	\$335
Total Annual			\$3,480	\$4,560	\$4,020	\$4,020

Paulding County Board of Tax Assessors
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2021 Budget Request

536442 Vehicle Maintenance

	Requested	Approved	Actual
FY 2018	\$10,000	\$10,000	\$1,890.39
FY 2019	\$8,000	\$8,000	\$6,370.61
FY 2020	\$8,000	\$8,000	\$N/A
Projected	\$8,000		
Requested	\$7,000		
Additional Request	\$-1,000		

Justification:

Below is a current listing of assessor's vehicles assigned to the department. Many of the older vehicles with higher mileage are continuing extensive mechanical issues.

Employee	Year	Years of Service	Make/Model	Unit #	2019 Mileage	2020 Mileage	Year Average	Average Per Day	Anticipated Replacement Year
Michael Butler	2014	6	Ford F-150	365	30,279	38,672	8,393	36	2024
Josh Lollis	2017	3	Ford F-150	366	9,064	16,891	7,827	33	2027
Vacant Appraiser	2004	16	Ford Ranger	367	95,002	95,079	77	0	2022
Ricky Bradley	2004	16	Ford Ranger	370	111,399	114,183	2,784	12	2021
James Stokes	2005	15	Ford Crown Vic	373	70,916	74,237	3,321	14	2023
Diane Fields	2007	13	Ford Focus	375	28,096	28,162	66	0	2025
Brent Bone	2014	6	Ford F-150 4x4	363	18,830	25,142	6,312	27	2024
Steven Pereira	2014	6	Ford F-150	376	33,077	36,969	3,892	16	2024
Robin Parks	2015	5	Ford Escape	377	24,772	29,153	4,381	19	2025
Vacant Appraiser	2017	3	Ford F-150	371	15,495	26,342	10,847	46	2027
Kyle Craton	2018	2	Ford F-150	369	1,879	14,010	12,131	51	2028

536443 Office Equipment Maintenance
 Repairs & Maintenance (Maintenance Contracts) for any office equipment

	Requested	Approved	Actual
FY 2018	\$7,000	\$7,000	\$9,753.34
FY 2019	\$8,000	\$8,600	\$8,884.78
FY 2020	\$9,600	\$9,600	\$N/A
Projected	\$9,600		
Requested	\$9,600		
Additional Request	\$9,600		

Justification:

Current maintenance contract with Ricoh averages \$800 per month for the equipment listed below.

Measures listed below have been taken to reduce the amount volume of printing for the Assessor's office.

PT-61 default print has been changed from color to black and white. It is estimated more than 12,000 PT-61 are printed each year. Printing in black and white will be a saving of 70% for this item alone.

All field staff is now using iPads in the field thus reducing the amount of printing property record card to be used. It is estimated the appraisal staff was printing over 22,000 pages annually.

Under Service Agreement

- Ricoh MP C4504
- Ricoh MP C4503
- Ricoh 2200 Printer / Scanner

536446 Maintenance Hardware / Software

	Requested	Approved	Actual
FY 2018	\$22,000	\$22,000	\$19,257.80
FY 2019	\$45,000	\$45,000	\$13,412.50
FY 2020	\$50,000	\$50,000	\$N/A
Projected	\$50,000		
Requested	\$54,000		
Additional Request	\$4,000		

Justification:

Required software revisions

WinGap CAMA programing for compliance with Georgia Law.	\$5,000
WinGap CAMA annual maintenance (July 1 st)	\$2,500
Integration of assessment data into GIS	\$4,000
*Data Cloud Solutions, LLC (Annual Maintenance)	\$24,125
*QPublic (Annual Maintenance – Assessors website free to public)	\$16,260
*QPublic on-line homestead application module annual maintenance	\$2,400
*QPublic on-line enhanced tax estimator module annual maintenance	\$1,800

* Indicates funding to improve efficiency and transparent access to public information.

WinGap is the appraisal software supported by the Georgia Department of Revenue to produce annual digest in compliance with Georgia Law.

Computer programming required assessment data to be automatically migrate into Paulding GIS. GIS / appraisal data will be available to all county departments in day-to-day activities. Additionally, Paulding Information Technology will have readily accessible data to enhance free access to data via web.

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2021 Budget Request

Data Cloud Solutions is software application used to allow field appraisers to conduct mobile field inspections. Annual maintenance was 2018, \$13,412.50, 2019, \$13,412.50 and 2020, \$15,316.06. Annual maintenance projected to be \$24,125 for 2021 due to upgraded “Disto Module” enabling more efficient measuring and data input and “sketch validation” which increases efficiency in appraiser field duties.

Paulding Assessment website data is hosted by QPublic free to the public with annual support and maintenance of \$16,260. Below are statistics for the previous thirteen months.

Month	Request	Visits
2019 January	75,999	17,818
2019 February	67,214	14,996
2019 March	95,156	21,130
2019 April	236,564	22,349
2019 May	158,020	19,479
2019 June	192,964	20,299
2019 July	201,569	20,385
2019 August	220,756	34,903
2019 September	187,396	24,579
2019 October	286,935	30,078
2019 November	179,670	19,280
2019 December	182,581	26,437
2020 January	231,785	26,405

Paulding County Board of Tax Assessors
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2021 Budget Request

536760 Other Professional Fees

	Requested	Approved	Actual
FY 2018	\$40,000	\$40,000	\$24,132.00
FY 2019	\$30,000	\$30,000	\$7,579.00
FY 2020	\$30,000	\$30,000	\$N/A
Projected	\$30,000		
Requested	\$30,000		
Additional Request	\$0		

Justification:

Projected expenditures by the Board of Tax Assessors

Personal Property Audits - \$30,000
 Audits to date have yielded a 5:1 return on investment.

Summary of 2019 Personal Property completed audits

Audit Cost	\$18,200
Number of Audits	48
No Change	0
Decrease	0
Increase	48
Billed +/-	\$97,127
Collected +/-	\$71,596
Pending	\$25,542
Refunded	\$0
Return on Investment	533%

Paulding County Board of Tax Assessors
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2021 Budget Request

536762 Legal Fees

	Requested	Approved	Actual
FY 2018	\$42,000	\$42,000	\$29,299.49
FY 2019	\$42,000	\$42,000	\$26,045.24
FY 2020	\$42,000	\$42,000	\$N/A
Projected	\$42,000		
Requested	\$30,000		
Additional Request	\$-12,000		

Justification:

The Board formally requests an estimated rate for legal counsel at \$30,000

In addition,

Georgia law requires the governing authority to refund overpayment of taxes and cost litigation and reasonable attorney's fees associated with taxpayer appeals when final value of appeal is reduced by superior court by 15% (Ref.48-5-311(g)). Previous budget years have resulted in reimbursement of taxpayer cost of litigation and attorney's fees being deducted from Assessor's legal fees budget line item. The Board of Tax Assessor's request taxpayer repayment of litigation and attorney's fees not directly associate with the Board of Assessors budget.

The requested amount of \$30,000 is attributed to monthly billing associated with legal counsel and an additional amount for expert testimony and appraisal outside day to day operations of the assessor's office.

Paulding County Board of Tax Assessors
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2021 Budget Request

536800 Legal Advertising

	Requested	Approved	Actual
FY 2018	\$3,500	\$3,500	\$1,180.00
FY 2019	\$2,500	\$2,500	\$1,900.00
FY 2020	\$3,500	\$3,500	\$N/A
Projected	\$3,500		
Requested	\$3,500		
Additional Request	\$0.00		

Justification:

Dallas New Era for public notices with additional weeks for January 1 – March 31 advertising various exemptions available to local property owners.

536820 Dues / Subscriptions / Books

	Requested	Approved	Actual
FY 2018	\$10,000	\$10,000	\$11,768.55
FY 2019	\$12,500	\$12,500	\$13,395.39
FY 2020	\$13,100	\$13,100	\$N/A
Projected	\$13,100		
Requested	\$14,180		
Additional Request	\$1,080		

Justification

Two additional International Association of Assessing Officers (IAAO) memberships for Deputy Chief Appraiser Kim Scott and Commercial Real Estate Appraiser Diane Fields.

Listing services aide in efficiency, and establish valid “sales price capping” requirements via *O.C.G.A. § 48-5-2(3)* while defending assessed values in appeals.

GAMLS and FMLS is a real estate listing service to aide in sales verification and unreported interior finishing.

Costar is a commercial / industrial listing service to aide in sales verification, rental rates, vacancy expectations and historic market data.

GAMLS	Real Estate Listing Service	\$ 528/ annual
FMLS	Real Estate Listing Service	\$ 1,200/ annual
Marshall & Swift	Real Estate Cost Valuation Service	\$ 1,000/ annual
Costar	Commercial Listing Service	\$ 5,852/ annual
LoopNet	Commercial Listing Service	\$ 480/ annual
PWC	Income Valuation Service	\$ 350/ annual
Realty Rates	Income Valuation Service	\$ 235/ annual
NADA	Motor Vehicle Valuation Service	\$ 450/ annual
Kelley Blue Book	Motor Vehicle Valuation Service	\$ 20/ annual
Marine Blue Book	Marine Valuation Service	\$ 265/ annual
V-Ref	Aircraft Valuation Service	\$ 285/ annual
GAAO Membership	Professional Organization	\$ 1,250/ annual
IAAO Membership	Professional Organization	\$ 2,160/ annual
Appraisal Institute	Professional Organization	\$ 60/ annual

Paulding County Board of Tax Assessors
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2021 Budget Request

536830 Training

	Requested	Approved	Actual
FY 2018	\$48,000	\$48,000	\$44,705.70
FY 2019	\$46,000	\$50,850	\$39,818.97
FY 2020	\$71,400	\$71,400	\$N/A
Projected	\$71,400		
Requested	\$77,876		
Additional Request	\$6,476		

(ESRI Training & Certification)-Mapping Staff, all appraisal staff members are required by Georgia Law to achieve 40-hours of certification every two years. All have been requested for required continuing education, however all efforts will be made to attend classes locally or host classes in Paulding to reduce education expenses.

Justification

International Association of Assessing Officers (IAAO) Class-30 Hours	\$2,500
Urban and Regional Systems Association (URISA) Annual Conference	\$2,500
ESRI ArcGIS Analysis software training	\$1,800
ESRI ArcGIS II Analysis software training	\$1,800
Department of Revenue Current Ad Valorem Edicts and Trends (CAVEAT)	\$1,700
International Association of Assessing Officers (IAAO) Annual Conference	\$1,700
Georgia Association of Assessing Officials (GAAO) Annual Conference	\$1,500
Environmental Systems Research Institute (ESRI) Class 3-Day	\$1,500
Department of Revenue Class 40-Hours	\$1,200
WinGap Annual Conference (Appraisal software for Board of Assessors)	\$1,200
Department of Revenue Class 20-Hours	\$800
Customer Service Training	\$250
Georgia Association of Assessing Officials (GAAO) Class 1-Day	\$150
Carl Vinson Institute of Government (CVIOG) On-Line training	\$119
International Association of Assessing Officers (IAAO) On-Line Classes	\$100
Department of Revenue Exam	\$60

536830 Training - Continued

Board of Assessors	Required	Elective	Amount
Doug Gober	CAVEAT	(1) 1-Day	\$1,850
Art Fulbright	CAVEAT	(1) 1-Day	\$1,850
Johnny McBurrows	CAVEAT	(1) 1-Day	\$1,850
Ben Amerson	CAVEAT	(1) 1-Day, GAAO Conference	\$3,350
Vacant Seat	DOR (1-Week), CAVEAT	(1) 1-Day, GAAO Conference	\$4,550
		Total Board of Assessors	\$13,450
Appraisal	Required	Elective	Amount
James Stokes	CAVEAT GAAO Conference	ESRI Conference (2) 1-Day, (1) IAAO On-Line Customer Service	\$5,450
Kim Scott	CAVEAT, WinGap Conference GAAO Conference	(2) 1-Day Customer Service	\$4,650
Diane Fields	CAVEAT, (1) DOR-40 Hours	(2) 1-Day, (1) IAAO On-Line	\$3,300
Ricky Bradley	(1) DOR-40 Hours, WinGap Conference	(1) 1-Day	\$2,550
Robin Parks	(1) DOR-40 Hours		\$1,200
Brent Bone	CAVEAT	(1) 1-Day, (2) Exam Customer Service	\$2,370
Joshua Lollis	(1) DOR-40 Hours	(1) 1-Day, (2) Exam Customer Service	\$1,870
Deanna Morrison	GAAO Conference, WinGap Conference	(4) CVIOG On-line Customer Service	\$1,738
Michael Butler	(2) DOR40-Hours	(1) 1-Day, (1) Exam Customer Service	\$2,860
Kyle Craton	(2) DOR40-Hours	(1) 1-Day, (1) Exam Customer Service	\$2,860
Steven Pereira	(2) DOR40-Hours	(1) 1-Day, (1) Exam Customer Service	\$2,860
Vacant Appraiser	(2) DOR 40-Hours, (1) Exam		\$2,460
Vacant Appraiser	(2) DOR 40-Hours, (1) Exam		\$2,460
Sharon Wesson		(1) 1-Day, Customer Service	\$400
Annmarie Flatt		(1) 1-Day, Customer Service	\$400
Aundrea Biles		(1) 1-Day, Customer Service	\$400
		Total Appraisal Staff	\$39,516
Personal Property			
Cheryl Hicks	CAVEAT, WinGap Conference GAAO Conference	(1) Exam Customer Service	\$4,710
Lisa Caban	(1) DOR 40-Hours, (1) Exam	Customer Service	\$1,510
		Total Personal Property Staff	\$6,220

536830 Training - Continued

Mapping

Christine Stinchcomb	(1) IAAO 30-Hours, CAVEAT GAAO Conference. WinGap Conference	ESRI Conference, URISA Conf. (2) 1-Day, (2) IAAO On-Line Customer Service	\$11,650
Joyce Clayton	(1) DOR 40-Hours	(1) 1-Day, (1) Exam (1) IAAO On-Line Customer Service	\$1,760
Ashley Banister	(1) DOR 40-Hours	(1) 1-Day, (1) Exam (1) IAAO On-Line Customer Service	\$1,760
Candice Maxwell	(1) DOR 40-Hours	(1) 1-Day, (1) Exam (1) IAAO On-Line Customer Service	\$1,760
Peyton Kellum	(1) DOR 40-Hours	(1) 1-Day, (1) Exam (1) IAAO On-Line Customer Service	\$1,760
Total Mapping Staff			<u>\$18,690</u>

Customer Service Training

Training topics are not readily available via the Georgia Department of Revenue or International Association of Assessing Officials. Many of the topics listed below can be addressed by the Paulding Human Resource Department while others may have to be administered by organizations such as Carl Vinson Institute of Government. The fee for similar course content is approximately \$250 per person and would combine much of the subject matter into various segments.

The Board of Tax Assessors request four members of the Assessor’s staff training in topics list below:

Topics of concern:

Ethics	Accountability
Professionalism	Public relations
Media relations	What we say and how we say it
Disgruntled employees and public	Development and implementation of policies and procedures
Setting measurable goals and objectives	Team hierarch, organization chart, chain of command
Motivating	Delegating
Respect for others	Team building
Workflow organization	Conflict management
Complaint response	Structured disciplinary action
Grievances, counseling, reprimand	Discrimination v/s “picking on”
Office politics – rumors, grapevine, stirring the pot	Personal accountability (Facebook, twitter, email, photos)
Safety concerning weather, fire, violence	

Total Assessors Staff Training

\$77,876

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2021 Budget Request

536900 Miscellaneous

	Requested	Approved	Actual
FY 2018	\$1,000	\$1,000	\$2,983.87
FY 2019	\$1,000	\$1,000	\$729.66
FY 2020	\$1,000	\$1,000	\$N/A
Projected	\$1,000		
Requested	\$1,000		
Additional Request	\$0		

Justification

- Applicant screening and drug testing
- Random Drug Screening
- Notary fees for five staff members

Paulding County Board of Tax Assessors
 Real Property Parcels 66,906
 Personal Property Parcels 8,571

2021 Budget Request

538100 Office Supplies

	Requested	Approved	Actual
FY 2018	\$7,000	\$7,000	\$5,215.62
FY 2019	\$6,000	\$6,000	\$5,911.98
FY 2020	\$6,000	\$6,000	\$N/A
Projected	\$6,000		
Requested	\$7,000		
Additional Request	\$1,000		

Justification

Typical items associated with office supplies.

Pick Ticket items: paper, staples, pens, envelopes, print cartridges, etc.
 Protector case(s) for ten iPads, car chargers, anti-glare screen covers

Paulding County Board of Tax Assessors
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2021 Budget Request

538109 Other General Supplies

	Requested	Approved	Actual
FY 2018	\$2,000	\$2,000	\$606.18
FY 2019	\$2,000	\$2,000	\$844.04
FY 2020	\$2,000	\$2,000	\$N/A
Projected	\$2,000		
Requested	\$2,000		
Additional Request	\$0		

Justification

Paulding County Board of Tax Assessors
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2021 Budget Request

538110 Printing

	Requested	Approved	Actual
FY 2018	\$10,000	\$10,000	\$4,970.85
FY 2019	\$7,000	\$7,000	\$6,865.98
FY 2020	\$8,000	\$8,000	\$N/A
Proposed	\$8,000		
Requested	\$7,000		
Additional Request	\$-1,000		

Justification:

Typical printing item examples:

- Personal Property Reporting Forms
- Field review cards
- Door hangers
- Mobile Home Citations
- Public Homestead Information Cards
- Business cards

Paulding County Board of Tax Assessors
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2021 Budget Request

538170 Dress Req. /Uniforms

	Requested	Approved	Actual
FY 2018	\$1,000	\$1,000	\$975.00
FY 2019	\$1,000	\$1,000	\$747.00
FY 2020	\$1,500	\$1,500	\$N/A
Proposed	\$1,500		
Requested	\$1,500		
Additional Request	\$0.00		

Justification:

On July 31, 2014 two field appraisers were confronted at a residence in which a firearm was brandished by owner / occupant after initial contact. Report No:020140833675. After incident, the Board of Assessors required all field staff to wear county provided shirt, jacket and visible vest.

Continued replacement due to wear and tear in conjunction with additional field staff members will be required for FY2021

Paulding County Board of Tax Assessors
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2021 Budget Request

538310 Fuel

	Requested	Approved	Actual
FY 2018	\$7,000	\$7,000	\$8,279.52
FY 2019	\$7,000	\$7,000	\$7,019.28
FY 2020	\$7,000	\$7,000	\$N/A
Projected	\$7,000		
Requested	\$7,000		
Additional Request	\$0		

Justification:

Current projections of fuel consumption will be sufficient for FY2021.

Paulding County Board of Tax Assessors
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2021 Budget Request

538990 Small Equipment

	Requested	Approved	Actual
FY 2018	\$12,000	\$12,000	\$10,716.98
FY 2019	\$10,000	\$10,000	\$6,519.73
FY 2020	\$15,200	\$15,200	\$N/A
Projected	\$15,200		
Requested	\$8,000		
Additional Request	\$-7,200		

Justification:

- \$2,200 Replacement of four office chairs
- \$2,500 Replacement of ten electronic measuring devices.
- \$2,500 Replacement of aging and miscellaneous hardware devices such as printer, computer, monitor, keyboard, etc.

Paulding County Board of Tax Assessors
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2021 Budget Request

Capital Outlay

549140 Office Equipment

	Requested	Approved	Actual
FY 2018	\$8,000	\$8,000	\$7,525.35
FY 2019	\$0	\$0	\$0
FY 2020	\$0	\$0	\$N/A

Projected \$0

Requested \$0

Additional Request \$0

Justification:

Projected \$0

Requested \$0

Additional Request \$0

No request made for FY2021

Life Expectancy - 10 Years								
RMPCW2200			RMPC4503			RMPC4504EX		
Years Service	Est. Copy Count		Years Service	Est. Copy Count		Years Service	Est. Copy Count	
2020	4	6,007	2020	6	837,938	2020	3	231,971
2021	5	7,508	2021	7	977,595	2021	4	309,294
2022	6	9,010	2022	8	1,117,251	2022	5	386,618
2023	7	10,512	2023	9	1,256,908	2023	6	463,941
2024	8	12,013	2024	10	1,396,564	2024	7	541,265
2025	9	13,515	2025	11	1,536,220	2025	8	618,588
2026	10	15,017	2026	12	1,675,877	2026	9	695,912
2027	11	16,518	2027	13	1,815,533	2027	10	773,235
2028	12	18,020	2028	14	1,955,190	2028	11	850,559
2029	13	19,522	2029	15	2,094,846	2029	12	927,882
2030	14	21,023	2030	16	2,234,502	2030	13	1,005,206
Do not plan to replace due to technology advancements			Estimated Replacement Cost - \$9,000			Estimated Replacement Cost - \$9,000		

Capital Outlay

549150 Vehicles

	Requested	Approved	Actual
FY 2018	\$20,000	\$20,000	\$0.00
FY 2019	\$0	\$19,492	\$19,513
FY 2020	\$0	\$0	\$N/A
Projected	\$25,000		
Requested	\$0		
Additional Request	\$-25,000		

Justification:

No request made for FY2021

Employee	Year	Years of Service	Make/Model	Unit #	2019 Mileage	2020 Mileage	Year Average	Average Per Day	Anticipated Replacement Year
Michael Butler	2014	6	Ford F-150	365	30,279	38,672	8,393	36	2024
Josh Lollis	2017	3	Ford F-150	366	9,064	16,891	7,827	33	2027
Vacant Appraiser	2004	16	Ford Ranger	367	95,002	95,079	77	0	2022
Ricky Bradley	2004	16	Ford Ranger	370	111,399	114,183	2,784	12	2021
James Stokes	2005	15	Ford Crown Vic	373	70,916	74,237	3,321	14	2023
Diane Fields	2007	13	Ford Focus	375	28,096	28,162	66	0	2025
Brent Bone	2014	6	Ford F-150 4x4	363	18,830	25,142	6,312	27	2024
Steven Pereira	2014	6	Ford F-150	376	33,077	36,969	3,892	16	2024
Robin Parks	2015	5	Ford Escape	377	24,772	29,153	4,381	19	2025
Vacant Appraiser	2017	3	Ford F-150	371	15,495	26,342	10,847	46	2027
Kyle Craton	2018	2	Ford F-150	369	1,879	14,010	12,131	51	2028

Paulding County Board of Tax Assessors
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2021 Budget Request

Capital Outlay

549190 Other

	Requested	Approved	Actual
FY 2018	\$30,598	\$0	\$0.00
FY 2019	\$0	\$	\$0.00
FY 2020	\$21,500	\$21,500	\$21,500
Projected	\$0		
Requested	\$89,562		
Additional Request	\$89,562		

Justification:

2021 Aerial Photography **\$134,578**

- 2021 Aerial Photography (EagleView / Pictometry) Schedule flight January – February 2021
- Imagery contract price is \$134,578 per flight broken down into three interest free annual payments of \$44,859.
- Imagery request is 3” resolution covering the entire 315 square miles of Paulding County. Imagery includes standard strait down as well as 40 degree angled views creating 360-degree views.
- Imagery is compatible with all current and future software applications utilized by Paulding County, City of Dallas, City of Hiram, Paulding County Board of Education including but not limited to GIS, Sheriff, E-911, Fire, City Police. Users not utilizing Paulding’s current software applications will have full access view EagleView’s / Pictometry’s web application available via desktop or all mobile devices.
- Imagery contract includes 60-day delivery from actual flight date.

Paulding County last aerial flight is from 2018. The imagery was captured in March with partial tree canopy creating substandard imagery. Imagery was not delivered until mid-2019 well outside of the typical six-month delivery timeline.

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2021 Budget Request

Audit of Board of Tax Assessors Geographic Information System (GIS) **\$44,703**

The Board of Tax Assessors formally request funding to conduct an extensive review of current software, datasets, workflows, backups, staffing, skillset and recommendations for short and long term success.

- Environmental Systems Research Institute, Inc. (ESRI) is a world wide leader in GIS software, training and processes and the current provider of Paulding's GIS environment.
- Audit would commence 10-day after contract award.
- Audit would be completion no later than December 31, 2020
- Audit consist up to 135 hours of review, consulting, training and reporting.
- Attached contract amount stated as not to exceed \$44,703.

Paulding County Board of Tax Assessors
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2021 Budget Request

Personnel Request

- Retain Senior Real Property Appraiser pay grade 16.
The position, formally held by Cody Martin. Mr. Martin left employment with Paulding County to work with the Georgia Department of Revenue. There are no current employees eligible to fill the Senior Real Property Appraiser position and after extensive advertising, we were unable to attract qualified candidates. The vacancy was filled with a Real Property Data Collector position at pay grade 12.

- Position reclassification of Peyton Kellum currently a Cartographer Technician Pay Grade 10 (\$14.76 - \$22.24) to Cartographer, Pay Grade 14 (\$17.98 - \$27.09)
Documentation attached for consideration.