

PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes January 2, 2019

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, January 2, 2019, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Al Craton called the meeting to order at 9:00 a.m.

INVOCATION: Member Art Fulbright

PRESENT: In attendance were Chairman Al Craton, Vice-Chairman Doug Gober, Member Art Fulbright, Member Johnny McBurrows, Member Ben Amerson, Chief Appraiser James Stokes, Jr., Deputy Chief Appraiser Kim Scott and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING:

Chairman Al Craton moved the minutes of December 19, 2018, be approved as presented, Vice-Chairman Doug Gober second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

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

GENERAL CORRESPONDANCE TO THE BOARD:

2019 Homestead Exemption Pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a)
The Georgia Department of Revenue gives notice of the 2019 Homestead Exemption Pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a). The exemption amount is **\$85,645** and may be claimed for tax year 2019 by qualified disabled veterans or their unmarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of a service member killed in action pursuant to O.C.G.A. § 48-5-52.1

2019 Social Security Maximum for Homestead Exemptions
The Georgia Department of Revenue gives notice of the social security maximum amount for tax year 2019. The exemption amount is **\$68,664**, which may be used when determining the eligibility of an applicant and spouse seeking the elderly homestead exemptions.

Proposed Amended Rules of the Department of Revenue
The Georgia Department of Revenue gives notice that it proposes to amend the following Rules:
 o 560-11-6-.09 "Table of Conservation Use Land Values"
 o 560-11-11-.12 :Table of Forest Land Protection Act Land Use Values"
The Department of Revenue shall consider the adoption of the above-referenced proposed Rule amendments on January 25, 2019.

FY2019 Assessor's Budget
Chief Appraiser Stokes presented the Board with an update on the FY2019 Assessor's Budget Summary.

Personal Property Reporting Forms
The 2019 Personal Property Reporting and Freeport forms were submitted to South Data on December 28, 2018.

2019 Mobile Home Digest
Chief Appraiser Stokes informed board members that the 2019 Mobile Home Digest was submitted to Tax Commissioner Bill Watson

Appointment to County Board of Tax Assessors
 • Chief Appraiser Stokes informed board members that Chariman Alfred Craton and Vice-Chairman Doug Gober took their Official Oath of Tax Assessors on December 19, 2018. All official documents and resolutions have been sent to the Georgia Department of Revenue in order to receive their Assessor Certificates

GENERAL CORRESPONDANCE TO THE BOARD: CONTINUED

Certificate of Appointment

Chief Appraiser Stokes informed board members that Chairman Alfred Craton and Vice-Chairman Mr. Doug Gober met the statutory requirements pursuant to O.C.G.A 48-5-291 and 48-5-295 and received the Certificate of Appointment from the Georgia Department of Revenue on December 21, 2018

Settlement Conference

No agreement was reached at Superior Court Settlement Conference with Ms. Elizabeth Krenik.

NEW BUSINESS:

ELECTION OF OFFICERS FOR 2019:

Chairman

Member Johnny McBurrows made a motion to nominate Al Craton for the office of Chairman, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Secretary

Member Johnny McBurrows made a motion to nominate Deanna Morrison, Appraiser I, for the office of Secretary, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Vice-Chairman

Member Johnny McBurrows made a motion to nominate Doug Gober for the office of Vice-Chairman, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

Chief Appraiser

Member Johnny McBurrows made a motion to nominate James Stokes, Jr., Appraiser IV, for the office of Chief Appraiser, Member Art Fulbright second.
Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

ROBERT'S RULES OF ORDER

Chief Appraiser Stokes requested the Board acknowledge and adopt Robert's Rules of Order as the primary guide to conduct the Board of Assessors meetings. Member Ben Amerson made a motion to approve, Member Art Fulbright second.

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

2019 COUNTY TAX OFFICIALS CERTIFICATION

Chief Appraiser Stokes presented board members with the 2019 County Tax Officials Certification. Member Art Fulbright made a motion to approve 2019 County Tax Officials Certification as presented, Member Ben Amerson second. Copy will be attached with the minutes.

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

2018 MILLAGE RATE CERTIFICATION

Chief Appraiser Stokes presented board members with the 2018 Millage Rate Certification for County, City of Dallas, City of Hiram and City of Braswell. Member Ben Amerson made a motion to approve 2018 Millage Rate Certification as presented, Member Johnny McBurrows second.

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

REQUEST FOR REFUND:

Name	Account	Year(s)	Recommendation
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Lovelace, Catherine

80211

2016-2018

Approve

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

Vote For: Craton, Gober, Fulbright, McBurrows, Amerson

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
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Rowland, Jon L. Jr.	2013 Chevrolet-Silverado HD 2500	\$38,400	\$25,000	\$25,000
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Member Johnny McBurrows made a motion to approve staff recommended value, Member Ben Amerson second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
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Lovelace, Catherine	80211	E&R/NOD	2016-2018
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Member Ben Amerson made a motion to approve staff recommendation on the above-referenced Digest Change Requests (E&R's & NOD's) as submitted, Member Art Fulbright second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

ADJOURNMENT:

Meeting of January 2, 2019 – Member Johnny McBurrows made a motion to adjourn, Member Art Fulbright second.
 Vote For: Craton, Gober, Fulbright, McBurrows and Amerson

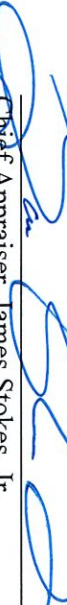

 Chairman, Alfred Craton


 Vice Chairman, Doug Gober


 Member, Art Fulbright


 Member, Johnny McBurrows


 Member, Ben Amerson


 Chief Appraiser, James Stokes, Jr.


 Deputy Chief Appraiser, Kimberly Scott


 Secretary, Deanna Morrison