



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes January 6, 2021

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, January 6, 2021, 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 Ben Amerson, Member Gary Spinks, Member Lydia Rollins, Chief Appraiser James Stokes, Jr. and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING:

Chairman Doug Gober moved the minutes of December 16, 2020, be approved as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

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

GENERAL CORRESPONDENCE TO THE BOARD:

Appointment to County Board of Tax Assessors

Chief Appraiser Stokes informed board members that Vice Chariman Johnny McBurrows and Member Lydia Rollins took their Official Oath of Tax Assessors on January 5, 2021. All official documents and resolutions have been sent to the Georgia Department of Revenue in order to receive their Assessor Certificates.

2021 Mobile Home Digest

Chief Appraiser Stokes informed the board that the 2021 Mobile Home Digest was accepted by Tax Commissioner and all information was sent to Harris Computer Systems.

Consent Order from Paulding County Superior Court

Chief Appraiser Stokes presented to the Board, from Superior Court of Paulding County a Consent Order for Superior Court Appeal on Robert and Kimberly Powell Acct. 47540. Consent order was signed on December 22, 2020.

Notice of Appeal to Superior Court

Notice of appeal to superior court was filed with the Paulding County Clerk of Court:

- Martha Smith. 20-CV-2994-P3

Request for Settlement Conference

A request for settlement conference was issued to Hubble Timber, LLC. and Donna Black per appeal to superior court.

NEW BUSINESS:

ELECTION OF OFFICERS FOR 2021:

Chairman

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

Vice-Chairman

Member Ben Amerson made a motion to nominate Johnny McBurrows for the office of Vice-Chairman, Member Lydia Rollins second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

Chief Appraiser

Vice-Chairman Johnny McBurrows made a motion to nominate James Stokes, Jr., Appraiser IV, for the office of Chief Appraiser, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

Secretary

Member Ben Amerson made a motion to nominate Deanna Morrison, Appraiser I, for the office of Secretary, Member Lydia Rollins second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

Board of Assessor Meeting Minutes of January 6, 2021 continued

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 Gary Spinks second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

FY2020 BUDGET UPDATE

Chief Appraiser Stokes presented board members with the FY2021 Budget update.

2020 MILLAGE RATE CERTIFICATION

Chief Appraiser Stokes presented board members with the 2020 Millage Rate Certification for County, City of Dallas, City of Hiram and City of Braswell. Vice-Chairman Johnny McBurrows made a motion to approve 2020 Millage Rate Certification as presented, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

2021 BEFORE SALES RATIO:

Chief Appraiser Stokes presented the Paulding County 2021 Before Sales Ratio for review. Member Ben Amerson made a motion to recognize and continue with the necessary adjustments, Member Gary Spinks second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

PUBLIC NOTICES FOR PUBLISHING IN THE DALLAS NEW ERA:

Chief Appraiser Stokes presented board members with public notices to be published in the Dallas New Era in an effort to inform the citizens of our county of the various Homestead Exemptions offered and the upcoming deadlines for filing a Real Property Tax Return, Business Reporting Form, Aircraft & Marine Reporting Form, and Homestead & Specialized Exemption. The Assessor's Office will also give notice, in accordance with O.C.G.A. § 48-5-264.1, that our staff may visit their property for a review of parcel information. Notice will also be given on the Assessor's website at Paulding.gov. Member Ben Amerson made a motion to publish these notices in the Dallas New Era, every other week starting week of January 11, 2021 and ending week of February 22, 2021. Notices for the month of March will be published every week starting week of March 1, 2021 and ending week of March 29, 2021. Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

PERSONAL PROPERTY AUDIT RESULTS: CLEAN REVIEW

Name	Account
The New Era, Inc. DBA A&R Shopette	P12859

Board members were presented with the audit results for the above-referenced personal property account. Vice-Chairman Johnny McBurrows made a motion to approve as presented, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Dixon, Cynthia M.	84122	E&R/NOD	2018-2020

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
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Paschal, Bradford	P41474	E&R/NOD	2020
Protoc Equipment Resources, Inc.	P37553	E&R/NOD	2020
West Georgia Foods, LLC. DBA Ellianos Coffee	P42789	E&R/NOD	2020

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 Gary Spinks second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

Board of Assessor Meeting Minutes of January 6, 2021 continued

ADJOURNMENT:

Meeting of January 6, 2021 – Vice-Chairman Johnny McBurrows made a motion to adjourn,
Member Lydia Rollins second.

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


Secretary, Deanna Morrison