



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes February 3, 2021

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, February 3, 2021, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION:

Chief Appraiser James Stokes, Jr.

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 January 27, 2021, be approved as presented, Member Lydia Rollins 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:

2020 TAXPAYER APPEAL – WITHDRAWN:

Name	Account	Name	Account
Andalusia Properties, Inc.	71940	RT Hiram Ga Landlord, LLC.	84725

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

NEW BUSINESS:

Georgia Department of Revenue

Chief Appraiser Stokes informed the board of the Adopted Rules to 560-1-1-.14 and 560-3-2-.27:

- 560-1-1-.14-Electronic Signature and Remote Notary
- 560-3-2-.27-Signature Requirements for Tax Returns

Member Ben Amerson made a motion to accept adopted rules from Georgia Department of Revenue, Member Lydia Rollins second
 Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

BOARD OF EQUALIZATION DECISIONS:

Name	Account	2020 BOA Value	2020 BOE Value	BOE Chairman	BOE Member	BOE Member
McGhee, Joseph E.	54179	\$252,950	\$215,000	Thornton	McNamara	Heerlein
Charles McCoy Rawlins Trust	59423	\$2,246,678	\$2,246,678	Thornton	McNamara	Heerlein

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

Board of Assessor Meeting Minutes of February 3, 2021 continued

2020 REJECTED SUPERIOR COURT APPEAL:

Name	Account	Reason for Denial
Southern Girl Investment	7979	Untimely Superior Court Filing Fee

Vice-Chairman Johnny McBurrows made a motion to reject the above-referenced appeals for the reason submitted, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

REQUEST FOR INCOME INFORMATION FROM COMMERCIAL AND INDUSTRIAL PROPERTY OWNERS:

Board members were presented with a listing of Commercial and Industrial accounts that are scheduled to receive a Request for Income Information letter. Vice-Chairman Johnny McBurrows made a motion to approve the list and mail the letter as presented, Member Ben Amerson second. (A digital copy of the list will be put with the minutes).
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:

Name	Account	Year(s)	Recommendation
Wills, Clifton	11455	2020	Approve
Campbell, Allen J.	36233	2020	Approve

Member Lydia Rollins made a motion to approve staff recommendation 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)
	McGhee, Jessica & Joseph	54179	E&R/NOD	2020
	Wills, Clifton	11455	E&R/NOD	2020
	Campbell, Allen J.	36233	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, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

ADJOURNMENT: Meeting of February 3, 2021 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins


Secretary, Deanna Morrison