



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes March 1, 2023

CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, March 1, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Johnny McBurrows called the meeting to order at 10:00 a.m.

INVOCATION:

Member Gary Griswell

PRESENT:

In attendance were Chairman Johnny McBurrows, Vice-Chairman Ben Amerson, Member Gary Spinks, Member Lydia Rollins, Member Gary Griswell, Chief Appraiser James Stokes, Jr. and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING:

Chairman Johnny McBurrows moved the minutes of February 22, 2023, be approved as presented, Vice-Chairman Ben Amerson second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

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

GENERAL CORRESPONDENCE TO THE BOARD:

FY2024 Budget Information

Chief Appraiser Stokes gave an update on the FY2024 Budget

NEW BUSINESS:

2022 APPEAL RESOLUTION - INCLUDING

- APPEAL WITHDRAWAL
- DIGEST CHANGE REQUEST (E&R/NOD)

Name	Account	E&R/NOD	Appeal Withdrawn	2022 Resolved Value
Garrett, Karen M.	46713	Yes	Yes	\$307,040

Board members were presented with the above-referenced appeal with staff recommended change in 2022 valuation for their review along with the appeal withdrawal and digest change request (E&R/NOD). Vice-Chairman Ben Amerson made a motion to approve the change in 2022 valuation as presented, Member Gary Spinks second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

NOTICE TO CEASE, DESIST OR REMEDIATE A CONSERVATION USE COVENANT:

Account	Grantor	Grantee	Split/Account
85620	Collins, Matthew & Ashley D.	Newman, Jammy Paul & Jill Elizabeth	Yes/90492

Vice-Chairman Ben Amerson made a motion to send Notice to Cease, Desist or Remediate a Conservation Covenant to the above-referenced property owners, Member Lydia Rollins second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Ward, Justin	2016-Jaguar-F Type	\$28,475	\$13,400	\$21,675

Chairman Johnny McBurrows made a motion to approve staff recommended value, Member Lydia Rollins second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

NOTICE OF TERMINATION OF CONSERVATION USE ASSESSMENT-INCLUDING

- **RELEASE OF CUV**

Name	Account	# Acres	Qualification for Request
Barbara Carruth Trust	2579	49.92	O.C.G.A. § 48-5-7.4(n)(3)
Heirs of Kenneth Jack Hannah	6212	10.00	O.C.G.A. § 48-5-7.4(n)(3)

Chief Appraiser Stokes presented board members with Termination of Conservation Use Assessment requests. Member Lydia Rollins made a motion to approve Termination of Conservation Use Assessment requests, Vice-Chairman Ben Amerson second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED			
Name	Account	Type	Year(s)
Brooks, Matthew & Elizabeth	74004	E&R/NOD	2021-2022
Garrett, Karen	46713	E&R/NOD	2022

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
Witt, Bruce D.	P37314	E&R/NOD	2022

Vice-Chairman 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: McBurrows, Amerson, Spinks, Rollins and Griswell

ADJOURNMENT:

Meeting of March 1, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Member Lydia Rollins second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell


 Secretary, Deanna Morrison