



PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes June 14, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, June 14, 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 Spinks

PRESENT: In attendance were Chairman Johnny McBurrows, Vice-Chairman Ben Amerson, Member Gary Spinks, Member Lydia Rollins, Member Gary Griswell, Deputy Chief Appraiser Kim Scott and Board Secretary Deanna Morrison.

MINUTES OF THE PREVIOUS MEETING: Chairman Johnny McBurrows moved the minutes of June 7, 2023, be approved as presented, Member Lydia Rollins second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

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

GENERAL CORRESPONDENCE TO THE BOARD:

Change of Assessment Notice – Calls and Inquiries An update was given on the taxpayer response to the Change of Assessment Notice.

Week	Date	Phone Calls	Visitors	Total	Weekly Total
2	Monday, 6-5-23	78	3	81	280
	Tuesday 6-6-23	70	0	70	
	Wednesday, 6-7-23	49	5	54	
	Thursday, 6-8-23	33	2	35	
	Friday, 6-9-23	37	3	40	

Georgia Department of Revenue Georgia Department of Revenue sent notice to Motor Vehicle Dealers and Leasing Companies that the Title Ad Valorem Tax (TAVT) rate changing to 7%.

Georgia Department of Revenue Trey Williams and Daniel Reimers successfully completed 40 hours of credit with the Georgia Certification Program for attending Course III: Valuation of Personal Property.

NEW BUSINESS:

STAFF RECOMMENDED CHANGE IN 2023 VALUATION - INCLUDING

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

Name	Account	E&R/NOD	Appeal Withdrawn	2023 Resolved Value
Cintron, Torres & Tellado Cintron, Ana	11805	Yes	Yes	\$612,200
McKinney, Janet & Mark	31754	Yes	Yes	\$349,976
Patterson, David	60632	Yes	Yes	\$431,400
Torbert, Thomas & Margaret	20534	Yes	Yes	\$727,710

Board members were presented with the above-referenced appeal with staff recommended change in 2023 valuation for their review along with the appeal withdrawal and digest change request (E&R/NOD). Member Gary Spinks made a motion to approve the change in 2023 valuation as presented, Member Lydia Rollins second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

30-DAY CHANGE OF ASSESSMENT:

Name	Account	Name	Account
Dubinkas, Andrew & Donna	69380	Smith, William & Lynn	69387
Kooistra, Richard & Emily	69395	Whittenburg, Donna & Tony	90209
Rubin Living Trust	69382		

Board members were presented with the above-referenced 30-Day Change of Assessment Notice with staff recommended change in 2023 valuation, along with the digest change request (E&R/NOD). Vice-Chairman Ben Amerson made a motion to approve as presented, Member Lydia Rollins second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

PERSONAL PROPERTY AUDIT RESULTS WITH 45-DAY CHANGE OF ASSESSMENT:

Name	Account
ASN Enterprise, LLC. / Chevron Food Mart	P35037

Board members were presented with the audit results for the above-referenced personal property account along with the 45-Day Change of Assessment Notice. Member Lydia Rollins made a motion to approve as presented, Vice-Chairman Ben Amerson second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

PERMANENT RECORD RETENTION

Deputy Chief Appraiser Scott gave an update to the board on the Digital Retention Project. As of June 7, 2023, all files have been reviewed, scanned and migrated into Wingap. Deputy Appraiser Scott notified the Board that the retention project is complete and is requesting that all remaining file contents be picked up and securely disposed of by A-1 Shredding. Member Lydia Rollins made a motion to authorize pickup, Vice-Chairman Ben Amerson second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

DIGEST CHANGE REQUESTS (E&R/NODs):

REALESTATE - APPROVED

Name	Account	Type	Year(s)
Beach, Larry & Charlene	6432	E&R/NOD	2023
Butts, Margaret & Charles	88152	E&R/NOD	2023
Cavender, Bruce W. Heirs of/Cavender, Rhonda	28311	E&R/NOD	2023
Chrisp, Lawrence & Tabitha	62612	E&R/NOD	2021-2023
Cintrol, Torres Rafael & Tellado Cintron, Ana Nilsa	11805	E&R/NOD	2023
Dubinkas, Andrew & Donna	69380	E&R/NOD	2023
Gonzalez, Cheryl & Albert	68162	E&R/NOD	2023
Gonzalex, Cheryl & Albert	68161	E&R/NOD	2023
Hutchins, Walter & Claudia	83812	E&R/NOD	2021-2023
Johnson, Tracy J.	39319	E&R/NOD	2023
Kaylor, Lee/Monk, Boyd	90497	E&R/NOD	2023
Kaylor, Lee/Monk, Boyd	2328	E&R/NOD	2023
Kooistra, Richard & Emily	69395	E&R/NOD	2023
Lee, Homer & Deborah	89687	E&R/NOD	2023
Lee, Homer & Deborah	8531	E&R/NOD	2023
McKinney, Janet & Mark	31754	E&R/NOD	2023
Mendez, Antonio & Tamia	82676	E&R/NOD	2023
Merritt, Felton & Kathy	29827	E&R/NOD	2023
Orr, Stanley & Tricia	69418	E&R/NOD	2022-2023
Patterson, Deborah & David	60632	E&R/NOD	2023
Rubin Living Trust	69382	E&R/NOD	2023
Simons Family Trust	9831	E&R/NOD	2023
Smith, William & Lynn	69387	E&R/NOD	2023
Torbet, Thomas & Margaret	20534	E&R/NOD	2023
Vanzant, Clyde	14379	E&R/NOD	2023
Weaver, Jackie/Fowler, Jackie	29592	E&R/NOD	2023
Whittenburg, Donna & Tony	90209	E&R/NOD	2023
Yother, William & Tricia	35633	E&R/NOD	2023

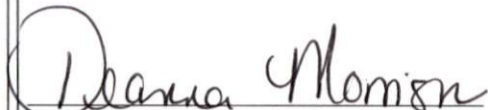
DIGEST CHANGE REQUESTS (E&R/NODs):

CONTINUED FROM PAGE 2

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
ASN Enterprise, LLC. /Chevron Food Mart	P35037	E&R/NOD	2019-2023
CSI Leasing, Inc.	P32064	E&R/NOD	2023
Gardner, Calvin	P44095	E&R/NOD	2023
Hart, Larry K.	P45573	E&R/NOD	2023
Jones, Kevin N.	P47033	E&R/NOD	2023
Roar Logistics, Inc.	P22466	E&R/NOD	2023
Robinson, Christopher	P45536	E&R/NOD	2022-2023

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 June 14, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Vice-Chairman Ben Amerson second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell


Secretary, Deanna Morrison