



PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes June 28, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, June 28, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION: Vice-Chairman Ben Amerson

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

MINUTES OF THE PREVIOUS MEETING: Chairman moved the minutes of June 21, 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:

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	Appeals	Weekly Total
4	Monday, 6-19-23	18	0	18	101	Bulk	189
	Tuesday 6-20-23	23	2	25		Real	490
	Wednesday, 6-21-23	18	0	18		Personal	21
	Thursday, 6-22-23	23	0	23			
	Friday, 6-23-23	17	0	17		Total	511

NEW BUSINESS:

REQUEST FROM TAXPAYER TO LAND SWAP

Chief Appraiser Stokes presented board members with a request from Joel Larkin, legal counsel for Rodney Alldredge parcel Acct. 12765 and Brian Sadowsky parcel Acct. 66504. The request is for the board to consider approving a land swap of 1.15 to Brian Sadowsky, Acct. 12765 and in return Mr. Sadowsky will be deeding .62 acres to Mr. Alldredge, Acct. 66504. The parcel owned by Mr. Alldredge, Account 12765 is subject to conservation use assessment for years 2022-2031 and requires Board of Assessors consideration if the proposed "land swap" would constitute a breach of the existing covenant. Chairman Johnny McBurrows made a motion to table the agenda item until the Wednesday, July 5, 2023 Board of Assessors meeting to allow Vice-Chairman Ben Amerson, Mr. Larkin and Chief Appraiser Stokes consult counsel to ensure compliance with Georgia Law, Vice-Chairman Ben Amerson second:
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Thome, Steven Eugene	2004-Ford-Excursion	\$8,758	\$2,000	\$2,000

Vice-Chairman Ben Amerson made a motion to approve staff recommended value, Member Gary Spinks second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

2023 APPEALS WITH APPRAISAL CONSIDERATION PURSUANT 48-5-311(e)(B.1) INCLUDING:

- 30-DAY NOTICE OF ASSESSMENT
- DIGEST CHANGE REQUESTS (E&R/NOD)

Name	Account	2023 BOA Value	Appraisal Value	Appraisal Decision	Staff Recommended Value	30-Day
Holloway, Neil & Jennifer	27684	\$350,690	\$300,000	Accepted	\$300,000	Yes
Wesley, Michael	71102	\$369,000	\$282,000	Accepted	\$282,000	Yes
Camenisch, Glenn & Mary	2767	\$381,710	\$327,000	Rejected	\$381,710	No
Dale, Steve	47107	\$312,230	\$270,000	Rejected	\$312,230	No
Foster, Shree & Bronson	88993	\$713,740	\$650,000	Rejected	\$713,740	No
May, Charles & Sherrie	79893	\$576,390	\$524,000	Rejected	\$576,390	No
Padilla, Henry & Beverly	88768	\$752,920	\$494,900	Rejected	\$752,920	No
Sheldt, Jeffrey	18364	\$611,240	\$455,000	Rejected	\$611,240	No
Traylor, Sonya & Robert	70024	\$523,640	\$405,000	Rejected	\$523,640	No
Veitch, Xaviar	13930	\$293,070	\$217,000	Rejected	\$293,070	No
Salone, Kyle & Kimberly	69383	\$1,462,350	\$710,000	Rejected	\$1,303,950	Yes
Scragg, Christopher	84214	\$649,800	\$435,000	Rejected	\$599,800	Yes

Board members were presented with the above-referenced 2023 Appeals with Appraisal consideration for their review. Based on information presented by staff, Vice-Chairman Ben Amerson made motion to approve staff recommendation on the above-referenced Appeals with Appraisal consideration, Member Gary Spinks second.

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

REDACTION OF PUBLIC INFORMATION PURSUANT TO O.C.G.A. 50-18-78 AND O.C.G.A. 50-18-72

Senate Bill 215 was signed into law by Governor Kemp on April 26, 2023. The bill requires removal of “personally identifiable information” of a law enforcement officer from government websites. Chief Appraiser Stokes presented board members with a request to change how redacted information is displayed on the Assessor’s Qpublic website. Currently, redacted information subject to O.C.G.A. 50-18-72 removes all parcel information from the Qpublic website. Chief Appraiser Stokes is requesting the board to require Qpublic officials only redact the ownership, mailing address, photo’s, grantor, grantee and notice of assessments from the website. Chairman Johnny McBurrows made a motion to approve request to only redact ownership, mailing address, photo’s, grantor, grantee and notice of assessments, Member Gary Spinks second.

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

2023 APPEAL TO ARBITRATION:

Request for Certified Appraisal

The Assessor’s Office received a Notice of Appeal to Arbitration from the below-referenced property owners. In compliance with O.C.G.A. § 48-5-311.(f)(3)(A) the staff has mailed notice to the property owner requesting they submit a certified appraisal to our office within 45-days.

- James G. Haney Account No.: 27780

Board members were presented with the Acknowledgement of Letter of Property Appeal to Arbitration with Appeal to Superior Court. Vice-Chairman Ben Amerson made a motion to approve as presented, Member Gary Spinks second.

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

DIGEST CHANGE REQUESTS (E&R/NODs):

REALESTATE - APPROVED			
Name	Account	Type	Year(s)
Holloway, Neil & Jennifer	27684	E&R/NOD	2023
Wainaina, Joseph	72799	E&R/NOD	2023
Onley, Ronald & Anyara	69959	E&R/NOD	2023
Salone, Kyle & Kimberly	69383	E&R/NOD	2023
Scragg, Christopher & Tiffany	84214	E&R/NOD	2023
Wesley, Michael J.	71102	E&R/NOD	2023

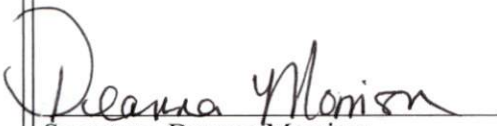
DIGEST CHANGE REQUESTS (E&R/NODs):

CONTINUED FROM PAGE 2

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
Barber, Kevin R.	P41014	E&R/NOD	2023
Long, Matthew A.	P42570	E&R/NOD	2023

Member Gary Spinks made a motion to approve staff recommendation on the above-referenced Digest Change Requests (E&R's & NOD's) as submitted, Vice-Chairman Ben Amerson second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

ADJOURNMENT: Meeting of June 28, 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