



# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes January 4, 2023

### CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, January 4, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

### INVOCATION:

Chairman Johnny McBurrows

### PRESENT:

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

### MINUTES OF THE PREVIOUS MEETING:

Chairman Johnny McBurrows moved the minutes of December 14, 2022, be approved as presented, Vice-Chairman Ben Amerson second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

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

### GENERAL CORRESPONDENCE TO THE BOARD:

#### McKissock Learning

Chief Appraiser James Stokes successfully completed Residential Construction and the Appraiser and Appraising Today's Manufactured Homes for 14 hours of continuing education credit for recertification in the state of Georgia.

#### Settlement Conference

No agreement was reached at Superior Court Settlement Conference with Ten68 West Apartments, LLC.

#### Georgia Department of Revenue

Joy Clayton and Michael Butler successfully completed 20 hours with the Georgia Certification Program for attending Deed Research and Sales Qualification.

#### Georgia Department of Revenue

Joy Clayton and Michael Butler successfully completed 20 hours with the Georgia Certification Program for attending Deed Fundamentals.

#### Notice of Appeal to Superior Court

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

- Thomas B. Moody- 22-CV-003202-P2

#### 2023 Mobile Home Digest

Chief Appraiser Stokes informed the board that the 2023 Mobile Home Digest files were delivered to the Paulding Tax Commissioner on December 22, 2022

#### Personal Property Reporting Forms

Personal Property data was sent to vendor for printing tax returns on December 28, 2022.

### NEW BUSINESS:

### ELECTION OF OFFICERS FOR 2023:

#### Chairman

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

#### Vice-Chairman

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

#### Chief Appraiser

Member Lydia Rollins made a motion to nominate James Stokes, Jr., Appraiser IV, for the office of Chief Appraiser, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

#### Secretary

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

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

**2023 COUNTY TAX OFFICIALS CERTIFICATION**

Chief Appraiser Stokes presented board members with the 2023 County Tax Officials Certification. Member Lydia Rollins made a motion to approve 2023 County Tax Officials Certification as presented, Member Ben Amerson second. Copy will be attached with the minutes.  
 Vote For: McBurrows, Amerson, Spinks and Rollins

**FY2023 BUDGET UPDATE**

Chief Appraiser Stokes presented board members with the FY2023 Budget update.

**2022 MILLAGE RATE CERTIFICATION**

Chief Appraiser Stokes presented board members with the 2022 Millage Rate Certification for County, City of Dallas, City of Hiram and City of Braswell. Vice-Chairman Ben Amerson made a motion to approve 2022 Millage Rate Certification as presented, Member Gary Spinks second.  
 Vote For: McBurrows, Amerson, Spinks and Rollins

**SETTLEMENT CONFERENCE RESOLUTION:**

Name	Account	E&R/NOD	Appeal Withdrawn	2022 Resolved Value
Cinema Development, LLC.	61193	Yes	Yes	\$4,400,000
Forbes, Kurt A.	43881	Yes	Yes	\$204,240

Board members were presented with the above-referenced appeal with settlement conference recommendation.  
 Member Lydia Rollins made a motion to approve the change in 2022 valuation as presented, Member Gary Spinks second.  
 Vote For: McBurrows, Amerson, Spinks and Rollins

**BOARD OF ASSESSOR'S CERTIFICATION**

- CITY OF DALLAS TAX ALLOCATION DISTRICT #1
  - DOWNTOWN MEMORIAL DRIVE CORRIDOR

Acres	Full Market Value	40% Assessment	TAD Base@ 100%	TAD Base@ 40%
496.39	\$311,905,227	\$124,762,091	\$63,174,370	\$25,269,748

Chief Appraiser Stokes presented the board with the Certification of City of Dallas Tax Allocation District #1-2022 values. Member Lydia Rollins made a motion to approve certification of City of Dallas Tax Allocation District#1-2022 values, Member Gary Spinks second.  
 Vote For: McBurrows, Amerson, Spinks and Rollins

**DIGEST CHANGE REQUESTS (E&R/NODs):**

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Batey, Charles	47133	E&R/NOD	2022
Chastain, Matthew	28541	E&R/NOD	2022
Cinema Development, LLC.	61193	E&R/NOD	2022
Forbes, Kurt A.	43881	E&R/NOD	2022
Jones, Inger Jean & Christopher	85774	E&R/NOD	2022
Muckle, Michael & Courtney	51291	E&R/NOD	2022
Sims, Nigel	67877	E&R/NOD	2020-2022
Tabor, Eric & Jessica	31083	E&R/NOD	2022
YB Properties, LLC. 91 Collins Way	34457	E&R/NOD	2022

**DIGEST CHANGE REQUESTS (E&R/NODs):**

**CONTINUED FROM PAGE 2**

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
AVYRAJ, LLC.	P43487	E&R/NOD	2021-2022
Graham, Phillip H.	P45402	E&R/NOD	2022
Outdoor Shower, LLC.	P29732	E&R/NOD	2020-2022

Member Lydia Rollins 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 and Rollins

**EXECUTIVE SESSION:**

**Enter Closed Session to Discuss Personnel Issue**

Chairman Johnny McBurrows made a motion to enter closed session to discuss personnel issue, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

**Exit Closed Session**

Member Lydia Rollins made a motion to exit closed session, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

**Result of Closed Session**

Chairman Johnny McBurrows made a motion to approve Chief Appraiser Stokes decision on personnel issue discussed in closed session, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

**ADJOURNMENT:**

Meeting of January 4, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Vice-Chairman Ben Amerson second.  
Vote For: McBurrows, Amerson, Spinks and Rollins



Secretary, Deanna Morrison