

# PAULDING COUNTY BOARD OF TAX ASSESSORS

## Meeting Minutes March 3, 2021



**CALL TO ORDER:**

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

Vice-Chairman Johnny McBurrows called the meeting to order at 9:00 a.m.

**INVOCATION:**

Member Ben Amerson

**PRESENT:**

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

**MINUTES OF THE PREVIOUS MEETING:**

Vice-Chairman Johnny McBurrows moved the minutes of February 24, 2021, be approved as presented, Member Lydia Rollins second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

**EXECUTIVE MINUTES OF THE PREVIOUS MEETING:**

Vice-Chairman Johnny McBurrows moved the executive minutes of February 24, 2021, be approved as presented, Member Lydia Rollins second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

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

**GENERAL CORRESPONDENCE TO THE BOARD:**

**New Owner Listing for 2021**

The 2021 New Owner Listing has been forwarded to Tax Commissioner Amos. This list of property owners will receive an informative taxpayer brochure from the Tax Commissioner's Office. There is a total of 4,530 owners receiving the brochure and the brochures were mailed February 19, 2021.

**NEW BUSINESS:**

**2021 TABLE OF OWNER HARVEST TIMBER VALUES FOR PAULDING COUNTY:**

TIMBER VALUES			
Type	\$ Per Ton	Type	\$ Per Ton
Softwood/Pulpwood	\$7.73	Softwood/Fuel Chips	\$2.39
Softwood/Chip n Saw	\$15.27	Hardwood/Pulpwood	\$7.49
Softwood/Saw Timber	\$20.36	Hardwood/Saw Timber	\$29.38
Softwood/Poles	\$35.83	Hardwood/Firewood	\$4.75
Softwood/Post	\$10.35		

Board members were presented with the 2021 Table of Owner Harvest Timber Values for Paulding County, as determined by the Georgia Department of Revenue in accordance with O.C.G.A. § 48-5-7.5(g). These values will be used when computing the taxes due on owner-harvested timber. Member Ben Amerson made a motion to adopt the values as presented, Member Gary Spinks second.  
Vote For: McBurrows, Amerson, Spinks and Rollins

**REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:**

Name	Account	Year(s)	Recommendation
Frisby, Alfred & Charmaine L.	73793	2019-2020	Approve

Member Ben Amerson made a motion to approve staff recommendation as presented, 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)
Frisby, Alfred & Charmaine	73793	E&R/NOD	2019-2020
Wachtstetter, Raymond J. & Sandra	44036	E&R/NOD	2020
Westhoven, Kyle	10078	E&R/NOD	2018-2020

**PERSONAL PROPERTY - APPROVED**

Name	Account	Type	Year(s)
Harper, Samuel	M82569	E&R/NOD	2021
Jones, Michael S.	P42637	E&R/NOD	2020

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

**ADJOURNMENT:**

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

  
Secretary, Deanna Morrison