

PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes March 17, 2021



CALL TO ORDER:

The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, March 17, 2021, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Doug Gober called the meeting to order at 9:00 a.m.

INVOCATION:

Chief Appraiser James Stokes, Jr.

PRESENT:

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

MINUTES OF THE PREVIOUS MEETING:

Chairman Doug Gober moved the minutes of March 10, 2021, be approved as presented, Member Lydia Rollins second.
 Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

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

2021 TIMBER VALUE EXTRACTIIONS

Chief Appraiser Stokes presented the 2021 Timber Value Extractions for the Board's consideration. There are 4 timber sales in Paulding County for 2020. Additional PT-283T sales reports were received from Polk County, with 31 sales, for a combined 35 total number of sales. Based on the 2020 sales used in this study it is determined that the timber extraction price is \$150 for T1, \$465 for T2, \$775 for T3 and \$1,300 for T4. These valuations will be used in determining the 2021 Rural Land Value Tables. Member Gary Spinks made a motion to approve as presented, Member Lydia Rollins second.
 Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

NOTICE OF "EARLY-OUT REQUEST FOR CONSERVATION USE COVENANT":

Name	Account	# Acres	Qualification for Request
Maddox, Bobby	8886	10.44	O.C.G.A. § 48-5-7.4(q)(3)

Board members were presented with 'Early- Out' request from Mr. Bobby Maddox. Member Ben Amerson made a motion to approve "Early Out" request, Vice-Chairman Johnny McBurrows second.
 Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

REQUEST FOR REFUND FOR DISABLED VETERANS HOMESTEAD EXEMPTION:

Name	Account	Year(s)	Recommendation
Cooper, Stanley	64746	2019-2020	Approve

Member Gary Spinks a motion to approve staff recommendation as presented, Member Ben Amerson second.
 Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Kopp, Clayton Allen	2009-Mazada-6S	\$4,825	\$1,600	\$4,113

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

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED Name	Account	Type	Year(s)
Cooper, Stanley	64746	E&R/NOD	2019-2020
Davis, Bobby	34611	E&R/NOD	2020
Nelson, Craig	7916	E&R/NOD	2020
Rollins, Carmen & Prather	40588	E&R/NOD	2020
Vice-Chairman Johnny McBurrows made a motion to approve staff recommendation on the above-referenced Digest Change Requests (E&R's & NOD's) as submitted, Member Ben Amerson second.			
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins			

ADJOURNMENT:

Meeting of March 17, 2021 – Vice-Chairman Johnny McBurrows made a motion to adjourn, Member Ben Amerson second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins



Secretary, Deanna Morrison