



PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes July 5, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, July 5, 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, Member Gary Griswell and Chief Appraiser James Stokes, Jr.

MINUTES OF THE PREVIOUS MEETING: Chairman Johnny McBurrows moved the minutes of July 5, 2023, be approved as presented, Member Lydia Rollins 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
5	Monday, 6-26-23	30	2	32	108	Bulk	201
	Tuesday 6-27-23	14	1	15		Real	580
	Wednesday, 6-28-23	16	1	17		Personal	22
	Thursday, 6-29-23	19	4	23			
	Friday, 6-30-23	19	2	21		Total	602

OLD BUSINESS:
TABLED FROM JUNE 28, 2023

REQUEST FROM TAXPAYER TO LAND SWAP

On June 29, 2023 at 11:00am, BOA Vice-Chairman Ben Amerson, Chief Appraiser James Stokes, and attorney Joel Larkin met with BOA counsel, Glenn Richardson at the office of Vinson, Talley, Richardson and Cable to discuss if the proposed “land exchange” between Rodney and Bertha Alldredge and Brian Sadowsky would breach the Alldredge existing conservation use assessment.

Property owner Rodney Alldredge came to the assessor’s office on July 3, 2023 and spoke with James Stokes and Ricky Bradley. Mr. Alldredge request to withdraw his request to not breach his existing conservation use assessment based on the advice of his attorney, Joel Larkin. Mr. Alldredge paid the breach amount of \$3,191.39 and filed a 2023 appeal to reenter property under cuv for 2023.

Chairman Johnny McBurrows made a motion to accept Mr. Alldredge’s withdrawal, Vice-Chairman Ben Amerson second.
 Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

NEW BUSINESS:

SUPERIOR COURT DECISION-CONSENT ORDER

Name	Account	E&R/NOD	Consent Order	2022 Resolved Value
Moody, Thomas B. & Melissa	56638	Yes	Yes	\$304,686

Board members were presented with the above-referenced Superior Court Consent Order. Vice-Chairman Ben Amerson made a motion to approve the change for digest year 2022 valuation as presented, Member Gary Spinks second.

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

APPRAISAL SUBMITTED FOR CONSIDERATION VIA 2022 APPEAL TO BOARD OF EQUALIZATION:

Name	Account
Whittemore, Heath Blaine & Cristian	46664

Board members were presented with the above-referenced appeal that includes a certified appraisal. The Appraisal staff made a recommendation to reject the appraisal. In compliance with O.C.G.A. § 48-5-311 (e)(B.1) the above appraisal has been considered and notice will be sent to the taxpayer and/or agent or representative giving the reason for rejection. Member Lydia Rollins made a motion to approve staff recommendation and send notice to the property owner, Vice-Chairman Ben Amerson second.

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

BOARD OF ASSESSORS MEETING DATE(S):

DATE	DECISION
Wednesday, July 19, 2023	Cancelled

Chairman Johnny McBurrows made a motion to approve meeting date(s) as presented, Vice-Chairman Ben Amerson second.

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

DIGEST CHANGE REQUESTS (E&R/NODs):

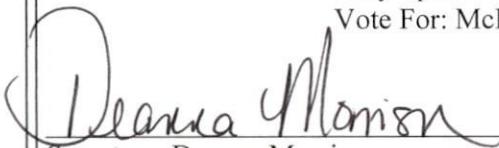
REALESTATE - APPROVED			
Name	Account	Type	Year(s)
Moody, Thomas & Melissa	56638	E&R/NOD	2022-2023
Jones, Stephanie Carol & James Jr.	42843	E&R/NOD	2023

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 July 5, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Member Gary Spinks second.

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


Secretary, Deanna Morrison