



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes July 12, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, July 12, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION: Chief Appraiser James Stokes, Jr.

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

MINUTES OF THE PREVIOUS MEETING: Chairman Johnny McBurrows moved the minutes of July 5, 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:

Georgia Department of Revenue Lindsey Lorren successfully completed 40 hours with the Georgia Certification Program, Course 1, Certification for Assessors.

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
6	Monday, 7-03-23	26	1	27	168	Bulk	1,683
	Tuesday, Holiday	Office	Closed			Real	2,345
	Wednesday, 7-05-23	36	0	36		Personal	91
	Thursday, 7-06-23	29	8	37			
	Friday, 7-07-23	18	2	18		Total	2,436
	Monday, 7-10-23	48	2	50			

NEW BUSINESS:

2023 RETURNED REAL AND PERSONAL PROPERTY ASSESSMENT NOTICE LISTING

The 2023 listing of Returned Undeliverable Assessment Notices will be given to Judge Woodall for posting at the courthouse. In addition, the notice will be posted on the Board of Assessors paulding.gov website for thirty days according to O.C.G.A. § 48-5-306. Vice-Chairman Ben Amerson made a motion to forward the list to the Probate Court for posting at the courthouse, Member Gary Spinks second. Copy will be attached with the minutes.
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
Villegas, Alberto & Hugo	20133	\$339,500	\$325,000	Approved	\$325,000	Yes
Titus, Corey	36634	\$535,200	\$450,000	Approved	\$450,000	Yes
Stewart Family Rev. Trust	66354	\$930,270	\$740,000	Approved	\$450,000	Yes
Waddy, James & Glenda	18399	\$533,370	\$460,000	Disapproved	\$533,370	No
Cameron, Eric & Laurie	88414	\$472,090	\$322,000	Disapproved	\$425,000	Yes

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
Cline, Anna	812	\$393,000	\$337,000	Disapproved	\$372,534	Yes
Kozik, Derek & Andrea	89605	\$404,320	\$310,000	Disapproved	\$404,320	No
Norment, Jeremy & Kerri	88388	\$704,170	\$490,000	Disapproved	\$704,170	No
Whitehead, Kristi	61753	\$333,590	\$306,000	Disapproved	\$333,590	No
Yelverton, Michael & Julie	70898	\$612,830	\$467,000	Approved	\$467,000	Yes
Hutchings, Jamillia	69690	\$522,920	\$450,000	Approved	\$450,000	Yes

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

- Rebecca Sheppard Account No.: 66319
- Rebecca Sams Account No: 34608

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)
Cameron, Eric	88414	E&R/NOD	2023
Global Investment Consulting Group, Inc.	46819	E&R/NOD	2023
Haupt, Suzanne M	812	E&R/NOD	2023
Hutchings, Jamillia	69690	E&R/NOD	2023
Montgomery, Amber	10358	E&R/NOD	2023
Stewart Family Revocable Trust	66354	E&R/NOD	2023
Titus, Corey	36634	E&R/NOD	2023
Villegas, Alberto & Hugo	20133	E&R/NOD	2023
Yelverton, Michael & Julie	70898	E&R/NOD	2023

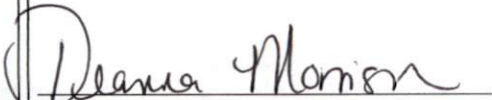
PERSONAL PROPERTY - APPROVED

Name	Account	Type	Year(s)
Ludwick, Christopher P.	47055	E&R/NOD	2023

Chairman Johnny McBurrows 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 July 12, 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