



PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes July 26, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, July 26, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

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

INVOCATION: Member Gary Spinks

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 12, 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:

2023 TAXPAYER APPEAL – WITHDRAWN:

Name	Account		
Herndon, Flechia	32792	Sneed, Carole	80043

Board members were presented with the above-referenced 2023 Taxpayer Withdrawal with No-Change in Value

NEW BUSINESS:

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.

- Joshua Duren Account No.: 29799
- Jerry Spears Account No.: 43993

Board members were presented with the Acknowledgement of Letter of Property Appeal to Arbitration with Appeal to Superior Court. Member Lydia Rollins made a motion to approve as presented, Vice-Chairman Ben Amerson second. Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

2023 DIGEST SUBMISSION REQUIREMENT FOR APPEALED PROPERTIES O.C.G.A 48-5-304 AND 48-5-311

Chief Appraiser Stokes presented board members with the 2023 Digest Submission Requirement for Appealed Properties O.C.G.A 48-5-304 and 48-5-311. Member Gary Spinks made a motion to approve 2023 Digest Submission Requirement for Appealed Properties O.C.G.A 48-5-304 and 48-5-311 as presented, Vice-Chairman Ben Amerson second. Copy will be attached with the minutes.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

2023 REJECTED APPEALS:

Name	Account	Reason for Denial
Garrett, Jean	18649	Untimely Filing
Harding, Robert	69367	Untimely Filing
McClellan, Anthony	87948	Untimely Filing
Miller, Anne Robin	25616	Untimely Filing
Milton, Katrina A.	85346	Untimely Filing
Patterson, Shannon	88012	Untimely Filing
Pinckney, Ricketa	45185	Untimely Filing
Qualls, Cassandra	4990	Untimely Filing
Sainvilus, Odlin	75836	Untimely Filing
Tippins, Lindsey	10601	Untimely Filing
Torres, Bouvia	74448	Untimely Filing
Farmer, Larry	P46662	Untimely Filing

Member Lydia Rollins made a motion to reject the above-referenced appeals for the reason submitted, Vice-Chairman Ben Amerson second.

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

MOTOR VEHICLE APPEAL:

Owner	Vehicle Year – Make – Model	State Valuation	Returned Valuation	BOA Reviewed Valuation
Ford, Brandon	2012-Infiniti-G37	\$10,100	0	\$10,100
Biskup, Linda	2007-Jeep-Sahara	\$11,025	\$2,500	\$11,025

Chairman Johnny McBurrows made a motion to approve staff recommended value, Vice-Chairman Ben Amerson second.

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

PERMANENT RECORD RETENTION

Chief Appraiser James Stokes informed the board that all file documents have been pickup up and securely disposed of by A-1 Shredding Company. All confirmation documents will be given to Rebecca Meredith, Board of Commissioners Executive Assistant and County Clerk confirming that all documents have been securely disposed of and that the project is complete. Member Lydia Rollins made a motion to recognize that the scanning project is complete and all documents have been securely disposed, Member Gary Spinks second.

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

DIGEST CHANGE REQUESTS (E&R/NODs):

REALESTATE - APPROVED

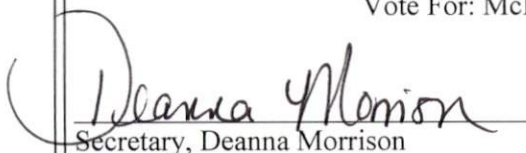
Name	Account	Type	Year(s)
American Homes 4 Rent Properties Eight, LLC.	31571	E&R/NOD	2023
Grant, Vernie & Suzanne	75660	E&R/NOD	2023
Lockhart, Tracie L.	57618	E&R/NOD	2023
Powell, Scott & Tiffany	87396	E&R/NOD	2023
Rabus, Mark & Joy	27983	E&R/NOD	2022-2023
Walmart Real Estate Business Trust	3633	E&R/NOD	2023
Wood, Travis A.	68449	E&R/NOD	2022-2023

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 26, 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