



PAULDING COUNTY BOARD OF TAX ASSESSORS
Meeting Minutes August 9, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, August 9, 2023, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Vice-Chairman Ben Amerson called the meeting to order at 10:00 a.m.

INVOCATION: Vice-Chairman Ben Amerson

PRESENT: In attendance were Vice-Chairman Ben Amerson, Member Gary Spinks, Member Lydia Rollins, Member Gary Griswell via Zoom and Deputy Chief Appraiser Kim Scott

MINUTES OF THE PREVIOUS MEETING: Vice-Chairman Ben Amerson moved the minutes of August 2, 2023, be approved as presented, Member Lydia Rollins second.
Vote For: Amerson, Spinks, Rollins and Griswell

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

GENERAL CORRESPONDENCE TO THE BOARD:

Personal Property Audit Survey Personal Property Audit Survey will be mailed to owners recently audited by Traylor Business Services.

2023 TAXPAYER APPEAL – WITHDRAWN:

Name	Account		
Anderson, Darren & Shelby	76785	VP Hotel Group, LLC.	81373
Delaney, Montavious & Michele	41623	Walmart Real Estate Business Trust	3633
Jordan, Youlinda	P44007		

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

NEW BUSINESS:

UPDATE APPEAL DECISION PURSUANT O.C.G.A. 48-5-299(c):

Owner	Account	Reason for Change	Appeal Year
Loyd, Thomas	17853	Corrected heated area	2022

Member Lydia Rollins made a motion to authorize changes to above-referenced Board of Equalization decision for reasons submitted, Member Gary Spinks second.
Vote For: Amerson, Spinks, Rollins and Griswell

RELEASE OF CONSERVATION COVENANT ~ APPROVED:

Name	Account	Name	Account
Fitzpatrick, Brian & Teresa	88144	Locklear, William & Whitney	88098

Member Gary Spinks made a motion to approve the above-referenced covenant release, Member Lydia Rollins second.
Vote For: Amerson, Spinks, Rollins and Griswell

2023 TAXPAYER APPEALS FORWARDED TO THE BOARD OF EQUALIZATION:

Name	Account	Name	Account
Plante, Robert Eric	348	Sheldt, Jeffery	18364
Ball, Penny L.	797	Waddy, James B.	18399
Martin, Cynthia Michelle	836	Lankford, James L.	18810
NHW Properties, LLC.	845	Hagin, Joseph H.	18893
Kay, Joseph Allen	1746	Young, Jenny L.	19166
Turner, Carl	2762	Freehold Management Advisors, LLC.	19930
Camenisch, Glenn Davis	2767	Sappington, John	20215
Kinsey, Jeffrey S.	2822	King, Donald E.	20463
Stahl, Gerald J.	4638	Jackson, Robin Casey	29634
Bowlin, Travis Lee	7223	Ohare, Alexander	32016
Gunning, Seth Ryan	7515	Horsley, Danny Lee	32043
Johnston, Timothy Joseph	7732	Whittemore, Heath Blaine	46664
Johnston, Timothy J	7742	Dale, Steve Lawrence	47107
King, Christopher	8412	Whitehead, Kristi	61753
McColligan, Timothy L.	9004	Rubin Living Trust	69382
Bowman, Collin M.	9513	Salone, Kyle F. Sr.	69383
Mountain Reserve, LLC.	10572	Traylor, Sonya Yvette	70024
Pearson, Fred Allen	11007	May, Charles	79893
Peretto, Ronald Jerome Jr.	12889	James, Preston Avery	85792
Spurgeon, Jeremy L.	13178	Norment, Jeremy	88388
Veitch, Xaviar D.	13930	Padilla, Beverly Ducote	88768
Reaid, Bobby E.	14080	Bradley, Whitney	89363
Reinhardt, Michael	15447	Kozik, Derek	89605
Neal, John	18127	Pearson, Fred Allen	90505

Board members were presented with the above-referenced 2023 taxpayer appeals for their review. Based on information presented by staff, Member Gary Spinks made motion to reject the position of the taxpayer and make no changes in valuation or decision and to forward the above-referenced taxpayer appeals to the Board of Equalization, Member Lydia Rollins second.

Vote For: Amerson, Spinks, Rollins and Griswell

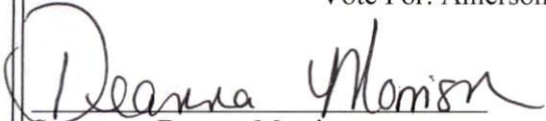
DIGEST CHANGE REQUESTS (E&R/NODs):

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
A 1 Waste and Rolloff Services, Inc.	P38859	E&R/NOD	2023
Bank of America NA	P16063	E&R/NOD	2023
Blankenship Concrete Polishing, LLC.	P29986	E&R/NOD	2023
CNH Capital American, LLC.	P47126	E&R/NOD	2023
Dead A Head Corporation DBA Badcock Home Furniture and More	P41987	E&R/NOD	2023
DEOL, LLC. DBA Kings Vape and Food	P46937	E&R/NOD	2023
Don Construction Products, Inc.	P47124	E&R/NOD	2023
Double Dip, LLC.	P44174	E&R/NOD	2021-2023
DRD Tactical, LLC.	P29725	E&R/NOD	2023
HES Facilities, LLC.	P45392	E&R/NOD	2023
Hydrospec, Inc.	P14874	E&R/NOD	2023
Kings Vape and Food	P46937	E&R/NOD	2023
Mikeli, Inc.	P15124	E&R/NOD	2023
OPUS Inspection, Inc.	P42867	E&R/NOD	2023
Paulding Commercial Vehicles, Inc.	P40533	E&R/NOD	2023
Ring Power Corporation	P47125	E&R/NOD	2023
Rodney's BBQ and Catering, Inc.	P22697	E&R/NOD	2023
Sleep Management, LLC.	P47066	E&R/NOD	2023
Stumpx, LLC.	P46297	E&R/NOD	2023
TC Acworth, LLC. DBA Twisted Cycle	P40740	E&R/NOD	2023

Member Lydia Rollins 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: Amerson, Spinks, Rollins and Griswell

ADJOURNMENT: Meeting of August 9, 2023 – Vice-Chairman Ben Amerson made a motion to adjourn,
Member Gary Spinks second.
Vote For: Amerson, Spinks, Rollins and Griswell


Secretary, Deanna Morrison