



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes February 22, 2023

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, February 22, 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 February 15, 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:

NEW BUSINESS:

2023 PROPERTY AND PERSONAL PROPERTY DIGEST UPDATE:

Chief Appraiser Stokes presented the Paulding County 2023 Tax Digest Update for review. Member Lydia Rollins made a motion to accept update and allow publications, Vice-Chairman Ben Amerson second. Due to the size of the data presented, information has been digitized and available upon request
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

APPRAISER RECOMMENDED VALUE CHANGE AND RESOLUTION FOR APPEALS:

Name	Account	E&R/NOD	Appeal Withdrawn	2022 Resolved Value
McNeel Builders, Inc.	48095	No	Yes	\$1,500,000
Thornton Road Properties, LLC.	50893	No	Yes	\$2,500,000

Board members were presented with the above-referenced appeal with Appraiser recommended value change recommendation. Member Lydia Rollins made a motion to approve the change in 2022 valuation as presented, Vice-Chairman Ben Amerson second.
Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

SUBPOENA FOR PERSONAL PROPERTY AUDIT:

Name	Account
ASN Enterprise, LLC. / Chevron Food Mart	P35037
Inshallah Trader, LLC.	P36766
Ishwarbapa, Inc./Golden Coastal Food Mart	P19424

Board members were presented with the above-referenced personal property accounts that did not comply with multiple documentation request. Member Gary Spinks made a motion to send subpoena for personal property records in compliance with O.C.G.A. 48-5-300. Vice-Chairman Ben Amerson second.
Vote For: McBurrows, Amerson, Rollins, Spinks and Griswell

TAXPAYER REQUEST TO CHANGE ACREAGE ON ACCOUNTS LISTED BELOW AND HAVE TWO (2) COVENANTS

Chief Appraiser Stokes requested to have this item withdrawn from the agenda until further notice. Member Gary Spinks made a motion to approve removal of agenda item, Member Lydia Rollins second
Vote For: McBurrows, Amerson Spinks, Rollins and Griswell

PERMANENT RECORD RETENTION

Chief Appraiser Stokes gave an update to the board on the Digital Retention Project and requested to have file contents for Accounts 1,288 thru 1749, 1750 thru 2260, 494687thru 4,7399 picked up and securely disposed of by A-1 Shredding. Chairman Johnny McBurrows made a motion to authorize pickup, Vice-Chairman Ben Amerson second. Vote For: McBurrows, Amerson Spinks, Rollins and Griswell

DIGEST CHANGE REQUESTS (E&R/NODs):

PERSONAL PROPERTY - APPROVED Name	Account	Type	Year(s)
Opus Inspection, Inc.	P42865	E&R/NOD	2022
Opus Inspection, Inc.	P42865	E&R/NOD	2022
Smith, Margaret	M29311	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, Vice-Chairman Ben Amerson second. Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell

ADJOURNMENT:

Meeting of February 22, 2023 – Chairman Johnny McBurrows made a motion to adjourn, Member Gary Spinks second. Vote For: McBurrows, Amerson, Spinks, Rollins and Griswell


Secretary, Deanna Morrison