



PAULDING COUNTY BOARD OF TAX ASSESSORS

Meeting Minutes June 1, 2022

CALL TO ORDER: The Paulding County Board of Tax Assessors held its regular meeting on Wednesday, June 1, 2022, at the Watson Government Complex, Room 3082, Dallas, Georgia.

Chairman Doug Gober called the meeting to order at 9:00 a.m.

INVOCATION: Member Ben Amerson

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

MINUTES OF THE PREVIOUS MEETING: Chairman Doug Gober moved the minutes of May 25, 2022, be approved as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

Chief Appraiser Stokes presented the following items for the Board's consideration:

GENERAL CORRESPONDENCE TO THE BOARD:

Georgia Department of Revenue James Stokes, Ben Amerson, Ricky Bradley, Deanna Morrison, Cheryl Hicks, Johnny McBurrows, Kim Scott, Brent Bone and Gary Spinks successfully completed 20 hours with the Georgia Certification Program for attending CAVEAT.

NEW BUSINESS:

PERSONAL PROPERTY AUDIT RESULTS WITH 45-DAY CHANGE OF ASSESSMENT:

Name	Account
Crown Castle South, LLC.	P16540
Crown Castle South, LLC.	P33305
Crown Castle South, LLC.	P33307
Crown Castle Towers 06 02, LLC.	P11547
Crown Castle Towers 06 02, LLC.	P28709
Pinnacle Towers, LLC.	P11065
SBA 2012 TC Assets, LLC.	P32646
SBA 2012 TC Assets, LLC.	P32643
SBA 2012 TC Assets, LLC.	P32649
SBA Monarch Towers III, LLC	P32164
SBA Properties, LLC.	P23807
SBA Steel II, LLC.	P12895

Board members were presented with the audit results for the above-referenced personal property account along with the 45-Day Change of Assessment Notice. Member Ben Amerson made a motion to approve as presented, Vice-Chairman Johnny McBurrows second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

PERMANENT RECORD RETENTION

Chief Appraiser James Stokes gave an update to the board on the Digital Retention Project and requested to have file contents for Accounts 68990 thru 78133 picked up and securely disposed of by American Document Securities.
Member Ben Amerson made a motion to authorize pickup, Member Gary Spinks second.
Vote For: Gober, McBurrows, Amerson, Spinks and Rollins

DIGEST CHANGE REQUESTS (E&R/NODs):

REAL ESTATE - APPROVED			
Name	Account	Type	Year(s)
Bennett, Lewistene	51433	E&R/NOD	2022
Glynshyre Homeowners Association, Inc.	86878	E&R/NOD	2022

PERSONAL PROPERTY - APPROVED			
Name	Account	Type	Year(s)
Crown Castle South, LLC.	P16540	E&R/NOD	2018-2022
Crown Castle South, LLC.	P33305	E&R/NOD	2018-2022
Crown Castle South, LLC.	P33307	E&R/NOD	2018-2022
Crown Castle Towers 06 02, LLC.	P11547	E&R/NOD	2018-2022
Crown Castle Towers 06 02, LLC.	P28709	E&R/NOD	2018-2022
Pinnacle Towers, LLC.	P11065	E&R/NOD	2018-2022
SBA 2012 TC Assets, LLC.	P32646	E&R/NOD	2018-2022
SBA 2012 TC Assets, LLC.	P32643	E&R/NOD	2018-2022
SBA 2012 TC Assets, LLC.	P32649	E&R/NOD	2018-2022
SBA 2012 TC Assets, LLC.	P23807	E&R/NOD	2018-2022
SBA 2012 TC Assets, LLC.	P32164	E&R/NOD	2018-2022
SBA Monarch Towers III, LLC.	P23807	E&R/NOD	2018-2022
SBA Properties, LLC.	P12895	E&R/NOD	2018-2022

Vice-Chairman Johnny McBurrows made a motion to approve staff recommendation on the above-referenced Digest Change Requests (E&R's & NOD's) as submitted, Member Ben Amerson second.

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

ADJOURNMENT:

Meeting of June 1, 2022 – Vice-Chairman Johnny McBurrows made a motion to adjourn,
Member Ben Amerson second.

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


Secretary, Deanna Morrison