

IN THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA

David Wayne Morgan,
Petitioner,
v.
Paulette R. Braddock,
Respondent.

: DOCKET NUMBER:
:
: OSAH-SECSTATE- CE-1238684-60-
: Schroer
:
: Agency No: SECSTATE

ENTRY OF APPEARANCE

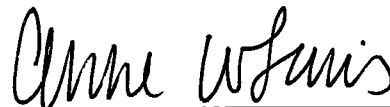
Pursuant to Uniform Superior Court Rule 4.2, the undersigned counsel hereby notifies this court of his/her representation of the ☐ Petitioner ☒ Respondent.

(PLEASE PRINT)

Name: Anne W. Lewis
State Bar No: GA 737490
Address: Strickland Brockington Lewis LLP
1170 Peachtree Street NE, Suite 2200
Atlanta, Georgia 30309
Telephone: (678) 347-2200
Facsimile: (678) 347-2210
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This 26th day of June, 2012.

Respectfully submitted,



Anne W. Lewis



STRICKLAND
BROCKINGTON
LEWIS LLP

Anne W. Lewis
Midtown Proscenium Suite 2200
1170 Peachtree Street NE
Atlanta, Georgia 30309-7200
678.347.2204 direct
awl@sbllaw.net
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CERTIFICATE OF SERVICE

This is to certify that I have this day served the opposing party in the foregoing matter with a copy of the foregoing **ENTRY OF APPEARANCE** by depositing a copy of the same in the United States mail in a properly addressed envelope with adequate postage thereon to ensure delivery to:

David Wayne Morgan
2684 Due West Road
Dallas, GA 30157

and by email to:

Wayner83@me.com

This 26th day of June, 2012



Anne W. Lewis
Georgia Bar No. 737490

STRICKLAND BROCKINGTON LEWIS LLP

Midtown Proscenium, Suite 2200
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(678) 347-2200 (telephone)
678-347-2210 (facsimile)

**BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
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Respondent.

Docket No.: OSAH-SECSTATE-CE-
1238684-60Sschroer

**PLAINTIFF'S WITNESS AND EXHIBIT
LIST**

COMES NOW the Petitioner, David Wayne Morgan, in accordance with the Court's Pre-Hearing Order of June 27th, 2012, submits the following exhibit list.

EXHIBITS

o.	Description
1	Copy of Georgia Department of Revenue Lien issued 6/8/2012
2	Copy of Federal IRS Lien issued 6/9/2011
3	Georgia Lien Index showing Federal Tax Lien
4	State of Georgia Certificate of Dissolution for Atlanta Marketing Solutions dated 3/21/2012
5	Original Documents filed by petitioner pertaining to the tax issue with the IRS (Pending)

Petitioner reserves the right to utilize in his case in chief all exhibits disclosed by

Respondent.

DATED THIS 2nd day of July, 2012.


Petitioner

**BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA**

David Wayne Morgan,

Petitioner

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Paulette R. Braddock,

Respondent

**Docket No.: OSAH-SECSTATE-
CE-1238684-60-Schroer**

**RESPONDENT'S MOTION FOR POSTPONEMENT OF HEARING AND
MODIFICATION OF PREHEARING ORDER**

COMES NOW PAULETTE RAKESTRAW BRADDOCK, Respondent in the above-styled case and hereby moves the Court to postpone the hearing of this case until after July 7, 2012 and modify the prehearing order. In support of her Motion, Respondent shows as follows:

1.

On or about June 21, 2012, Respondent received a notice from the Court scheduling a hearing on a challenge to her qualification as a candidate for House District 19.

2.

Respondent and her husband have scheduled and paid for a trip to Alaska, leaving from Atlanta on June 28, 2012 and returning to Atlanta on July 7, 2012. The trip is paid for in full and the fees are not refundable.

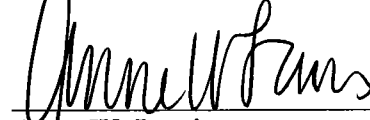
Counsel for Respondent certifies that she attempted to confer with the Petitioner by before filing this motion. She called the number listed on the complaint at approximately 4:30 pm on Monday, June 25, reached Petitioner's voicemail and left a message, but as of 2:30 pm today, she has not heard back from Petitioner.

WHEREFORE, Respondent respectfully requests that (1) the hearing set for July 3, 2012 be postponed and rescheduled during the week of July 9, 2012 and (2) the dates for exchange of witness and exhibit lists and exhibits and the filing of pretrial motions be extended until seven (7) days before the new hearing date.

A Proposed Order is attached.

This 26th day of June, 2012.

STRICKLAND BROCKINGTON LEWIS LLP

A handwritten signature in cursive script, appearing to read "Anne W. Lewis", written over a horizontal line.

Anne W. Lewis

Georgia Bar No. 737490

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**BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA**

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Paulette R. Braddock,

Respondent

**Docket No.: OSAH-SECSTATE-
CE-1238684-60-Schroer**

**PROPOSED ORDER ON RESPONDENT'S MOTION FOR POSTPONEMENT
OF HEARING AND MODIFICATION OF PRE-HEARING ORDER**

Paulette R. Braddock, the Respondent in the above-styled case, has moved the Court to postpone the hearing of this case until after July 7, 2012. In support of her Motion, Respondent has shown that she and her husband have scheduled and paid for a trip to Alaska, leaving from Atlanta on June 28, 2012 and returning to Atlanta on July 7, 2012. The trip is paid for in full and the fees are not refundable.

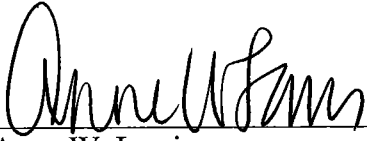
Counsel for Respondent certified that she attempted to confer with the Petitioner by telephone before filing this motion. She called the number listed on the complaint at approximately 4:30 pm on Monday, June 25, reached Petitioner's voicemail and left a message but as of 2:30 pm Tuesday, June 26, 2012 she had not heard back from Petitioner.

In light of the foregoing, the Court hereby postpones the hearing set for July 3, 2012 be postponed and reschedules it for July __, 2012 at __ am/pm. The Pre-Hearing Order in this case is modified to require the parties to exchange witness and exhibit lists and exhibits and to file prehearing motions on or before July __, 2012, which is seven (7) days before the new hearing date.

This __ day of June, 2012.

Kimberly W. Schroer
Administrative Law Judge

Prepared by:

A handwritten signature in black ink, appearing to read "Anne W. Lewis", is written over a horizontal line.

Anne W. Lewis

Georgia Bar No. 737490

STRICKLAND BROCKINGTON LEWIS LLP

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Atlanta, GA 30309-7200

(678) 347-2200 (telephone)

(678) 347-2210 (facsimile)

AWL@SBLLEW.NET

CERTIFICATE OF SERVICE

This is to certify that I have this day served the opposing party in the foregoing matter with a copy of the foregoing **RESPONDENT'S MOTION FOR POSTPONEMENT OF HEARING AND MODIFICATION OF PREHEARING ORDER and PROPOSED ORDER** by depositing a copy of the same in the United States mail in a properly addressed envelope with adequate postage thereon to ensure delivery to:

David Wayne Morgan
2684 Due West Road
Dallas, GA 30157

and by email to:

Wayner83@me.com

This 26th day of June, 2012



Anne W. Lewis
Georgia Bar No. 737490

STRICKLAND BROCKINGTON LEWIS LLP
Midtown Proscenium, Suite 2200
1170 Peachtree Street NE
Atlanta, GA 30309-7200
(678) 347-2200 (telephone)
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FILED
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JUN 18 2012

BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA

David Wayne Morgan,
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Docket No.: OSAH-SECSTATE-CE-1238684-
60-Schroer

K. Westray
Kevin Westray, Legal Assistant

PRE-HEARING ORDER

This matter is scheduled for hearing on July 3, 2012,¹ as set forth in a separately-issued *Notice of Hearing*. Pursuant to O.C.G.A. § 50-13-13 and Rule 616-1-2-.22 of the Office of State Administrative Hearings ("OSAH"), and in furtherance of the orderly, efficient, and expeditious resolution of this matter, **IT IS HEREBY ORDERED** as follows:

1. **Exchange of Witness Lists and Exhibits:** On or before **June 26, 2012**, the parties shall: 1) identify each person who may be called as a witness and exchange lists of such witnesses, including a brief summary of the substance of the testimony of each witness, and 2) identify each document that may be tendered as an exhibit at the hearing and exchange copies of such documents with one another. See OSAH Rule 616-1-2-.22.

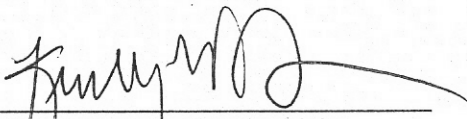
All exhibits should be pre-marked, beginning with "P-1" for Petitioner's documents and "R-1" for Respondent's documents. Copies of each party's witness and exhibit lists (not the exhibits themselves) shall be filed with OSAH on or before June 26, 2012. **Witnesses and documents not disclosed on or before June 26, 2012, may be excluded from the hearing.**

2. **Pre-Hearing Motions:** Any pre-hearing motions submitted by either party shall be filed on or before **June 26, 2012**, unless the need or opportunity for the motion could not reasonably have been foreseen on or before June 26, 2012. **Any such motion shall be accompanied by a certification that the movant has in good faith conferred or attempted to confer with other affected parties in an effort to resolve the dispute without Court action.** The opposing party's response shall be due ten days after service of the motion or on the day of the hearing, whichever is earlier.

¹ This matter has been set for a half-day hearing only. The parties shall confer within three business days of the issuance of this order and determine whether three hours is a sufficient period of time to complete the presentation of evidence in this matter. If the parties determine that additional time may be needed, Petitioner shall submit a request for additional hearing time on or before **June 26, 2012**.

3. **Entry of Appearance:** Any attorney who appears on behalf of either party at the administrative hearing shall have filed an Entry of Appearance with OSAH and simultaneously served opposing counsel. OSAH Rule 616-1-2-.34.
4. **Request for Pre-Hearing Conference:** Either party may contact Kevin Westray, the Calendar Clerk, to request a pre-hearing telephone conference. Participants in a pre-hearing telephone conference would include the Administrative Law Judge, the parties, and their attorneys, if any. OSAH Rule 616-1-2-.14. Dr. Westray may be reached at telephone number 404-656-3508 and fax number 404-818-3772.
5. **Modification of Pre-Hearing Order:** This order shall control the subsequent course of the due process hearing unless modified by a subsequent order.

SO ORDERED, this 18th day of June, 2012.



KIMBERLY W. SCHROER
Administrative Law Judge

**BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA**

David Wayne Morgan,

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Paulette R. Braddock,

Respondent

**Docket No.: OSAH-SECSTATE-
CE-1238684-60-Schroer**

RESPONDENT'S WITNESS AND EXHIBIT LIST

COMES NOW PAULETTE RAKESTRAW BRADDOCK, Respondent in the above-styled case, and in accordance with the Court's Order of June 27, 2012, submits this witness and exhibit list:

Witness List

1. Paulette Braddock – Rep. Braddock may be called to testify to facts related to the tax issue raised by Petitioner.
2. Lynn Bond – Ms. Bond may be called to testify to facts related to the tax issue raised by Petitioner.
3. Cam-Anh Le – Ms. Le may be called to testify to facts related to the filing of Petitioner's challenge.


Exhibit List

1. Emailed complaint filed by Petitioner.
2. Documents related to the resolution of the tax issue with the IRS (pending).

Respondent asks that the Court allow the production of exhibits as they become available.

This 2nd day of July, 2012.

STRICKLAND BROCKINGTON LEWIS LLP



Bryan P. Tyson
Georgia Bar No. 515411

Midtown Proscenium, Suite 2200
1170 Peachtree Street NE
Atlanta, GA 30309-7200
(678) 347-2200 (telephone)
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CERTIFICATE OF SERVICE

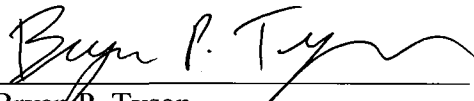
This is to certify that I have this day served the opposing party in the foregoing matter with a copy of the foregoing RESPONDENT'S WITNESS AND EXHIBIT LIST by depositing a copy of the same in the United States mail in a properly addressed envelope with adequate postage thereon to ensure delivery to:

David Wayne Morgan
2684 Due West Road
Dallas, GA 30157

and by email to:

Wayner83@me.com

This 2nd day of July, 2012



Bryan P. Tyson
Georgia Bar No. 515411

STRICKLAND BROCKINGTON LEWIS LLP
Midtown Proscenium, Suite 2200
1170 Peachtree Street NE
Atlanta, GA 30309-7200
(678) 347-2200 (telephone)
678-347-2210 (facsimile)

Le, Cam-Anh

From: Wayner83@me.com
Sent: Friday, June 08, 2012 4:57 PM
To: Harvey, Chris (Investigations); Ford, Linda
Cc: Brooks, Lee; Le, Cam-Anh; Anderson, Phillip; Culligan, Thomas
Subject: Web E-Mail [Elections Complaint] From David Wayne Morgan

Name: David Wayne Morgan
Phone: (770) 378-8634
Address: 2684 Due West Rd
City: Dallas
State: GA
Zip Code: 30157
E-mail: Wayner83@me.com
Complaint Type: General Complaint
Election Date:
County: Paulding
City: Dallas

Description of Complaint: Mr. Kemp,

I would like to file a formal complaint that according to recent information acquired, would find Paulette Rakestraw Braddock, my current House Representative of District 19, ineligible to run for re-election in the July primary. Attached are two articles outlining that my current representative has a federal lien held against her, which without being cleared would prevent her from being eligible for election under the law passed in 2009. I would appreciate it greatly if this could be investigated as I do not feel that I should be represented by someone who feels they are above the law I am expected to abide by.

Sources: <http://www.atlantaunfiltered.com/2011/07/28/paulding-county-lawmaker-faces-36k-tax-lien/>

<http://www.ajc.com/news/georgia-officials-past-due-1183242.html>

Thank you,

David Wayne Morgan
Constituent of District 19

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Atlanta mainstream

Paulding County lawmaker faces \$36K federal tax lien

By JIM WALLS

Slate Rep. Paulette Rakestraw Braddock owes more than \$36,000 in federal taxes, interest and penalties, the IRS says. But the debt will not affect her standing as a Georgia legislator.

State law and legislative rules call for an investigation and possible discipline for lawmakers who've not paid an undisputed state tax claim. No such procedure exists for non-payment of federal taxes.

The freshman lawmaker from Paulding County said the debt for payroll taxes was incurred by Atlanta Marketing Solutions Inc., her failed direct-mail marketing firm, and not as a personal tax obligation.

"I've always paid my taxes," she said.

But since the business is defunct, she said, she couldn't negotiate a settlement with the IRS until the debt was rolled over to become her personal liability.

"If the company goes south, and a lot of them have in this bad economic downturn, then the business owner is still liable for those taxes," she said.

The IRS lien for \$36,343 was recorded June 17 by the clerk of Paulding County Superior Court. The paperwork shows the IRS assessed the penalty in November 2008 for payroll taxes due for portions of 2006 and 2007.

Braddock estimated about two-thirds of the debt consists of interest and penalties.

"We employed people for 25 years and paid the payroll taxes until the business had a downturn," she said. "As the business picked up, we started to pay it back down."

But the company fell behind on tax payments again during another economic downswing, she said.

"What I could have done is lay people off, but I chose to keep people employed, risking my own savings and capital to allow people to keep their jobs first before laying anyone off — so now I continue to be liable for the exorbitant taxes and penalties that result from economic problems. This is one reason that I am so passionate about helping Georgia with Economic Development and creating a business climate for businesses to thrive. I talk to a lot of business owners all over the nation that are barely hanging on or have gone under and it is tragic for our country."

"I have navigated my company through a few economic downturns over the years and many changes in our industry ... and having the industry downturn on top of the dramatic economic downturn caused me to make these tough decisions. I hope to help other businesses before it's too late and more jobs are lost."

Interest and penalties continued to pile up on top of the tax debt. Braddock said she began to liquidate the company earlier this year.

Under a 2009 state law, the House and Senate ethics committees are notified of legislators who haven't paid state income taxes. The Georgia Constitution also bars from elected office anyone

"who is a defaulter for any federal, state, county, municipal, or school system taxes required of such officeholder or candidate if such person has been finally adjudicated by a court of competent jurisdiction to owe those taxes, but such ineligibility may be removed at any time by full payment thereof, or by making payments to the tax authority pursuant to a payment plan, or under such other conditions as the General Assembly may provide by general law...."

That constitutional provision requires a final court judgment confirming the tax obligation, however, and has never been enforced.



Paulette Rakestraw Braddock

Show the love: We could use a little \$\$. too.

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via

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Tax delinquents abound in ATL District 11 council race

Tax liens totaling \$248K filed against 12 Georgia legislators

One legislator = 8 years of unpaid taxes

New tax troubles for Reps. Tallon, Mancham and others

DeKalb County was DC lobbyist's highest-paying client

Unopposed speaker raised \$953,000

Sembler tax break would cost DeKalb \$19M in property taxes

MARTA panel: Waive conflict policy for Kaufman's daughter

DK Development Authority: Walker resigns, 'stimulus' draft released

IRS files new lien against business owned by congressman, state senator

"I don't think I would be comfortable saying anyone who hasn't paid their taxes or was late shouldn't run for office," said Thompson, an organizer for the Georgia Tea Party Patriots. "Mistakes happen; people are human."

Lawmakers and their tax problems have made big news in recent years, including House Speaker David Ralston, R-Blue Ridge.

In 2007, before he was the speaker, Ralston paid \$400,961 to the federal government for overdue taxes, interest and penalties, plus another \$32,906 in unpaid withholding and Social Security taxes for employees of his law firm from 1996 through 2006. He blamed the problems on a crooked bookkeeper who pleaded guilty to embezzlement. This summer he and his wife had to pay about \$1,300 in overdue property taxes on land his wife owns in what the speaker said was an oversight.

- Senate Banking Chairman Jack Murphy, R-Cumming. Murphy has been hit with 27 liens over the past few years for failing to pay taxes on time on rental properties in Atlanta from 2007 to 2010. He said the liens came as he appealed assessments on six condos he owns in Midtown. Murphy said he has paid his tax debts.

- Former State Rep. Jeanette Jamieson, D-Toccoa. Jamieson, a former accountant and tax preparer, pleaded guilty in June to tax evasion and was sentenced to two years on probation and ordered to pay \$15,425 in back taxes, interest and penalties. Jamieson was charged with failing to pay state income taxes in 2006 and 2007 on combined earnings of \$188,000.

The AJC spent weeks researching tax liens filed against members of the General Assembly, their spouses and businesses where they had operational control or held a key position, such as chairman or president. The search included both past and present debts, including liens imposed before the member took office.

The AJC emailed, talked in person or made telephone calls to every member of the General Assembly who had a tax lien on his or her record. Many responded quickly, and some of the liens were clear errors. Those liens are not included in the total compiled by the newspaper.

Those that were left are a broad cross-section of the Legislature with Republicans and Democrats well represented. The group includes party leaders and back-benchers, white and black, male and female, urban and rural. And most have a story behind why they were late.

The poor economy was a common reason offered up for late payment.

The IRS has a lien against Rep. Paulette Rakestraw-Braddock, R-Hiram, for \$36,343 in unpaid income taxes for 2006 and 2007. She said she got behind on her taxes when her direct marketing business fell victim to the Great Recession.

"It's kind of hard to climb out of that hole when you are behind," she said.

Rakestraw-Braddock, a freshman who sits on both the Small Business Development and Economic Development committees in the House, said she is negotiating a settlement — she describes it as a "long, arduous process" — with the IRS.

She said she sees no conflict with serving in the Legislature while paying off her late taxes. "I've always paid my taxes," she said. "I started business in '88 and I have paid substantial taxes during that time."

Rep. Bubber Epps, R-Dry Branch, had a similar story to tell about \$50,175 in state income taxes for Epps Brothers, a family-owned paving company. Epps, a member of the House Budget Committee, said the business got behind on taxes when several of its customers went bankrupt "owing our company a significant amount of money."

"This money that was not collected — and still has not been — made a huge impact on our cash flow at Epps Brothers Inc. and resulted in us having to pay these taxes on an installment [plan]," he said in an email to the AJC. He said those past-due taxes have been paid.

Taxes owed by the Kingdom Group, a Decatur child care business run by Doris V. Carrington-Ramsey, the wife of Sen. Ronald Ramsey, D-Lithonia, also were blamed on the economy.

The IRS filed \$173,000 in liens against the center for unpaid taxes from 2007-2010. While owing the federal government, the Kingdom Group was getting money from the state for childcare services. The center received \$278,122 in pre-k money from the state last year and has received about \$850,000 in state money since 2006.

Sen. Ramsey lists himself as vice president and general counsel for the company, although his wife said he has not played an active role in the business since he took office in 2007.

"I am solely responsible for this tax matter which I hope to resolve in the near future," she said, adding that lower enrollment in recent years has hurt the business. The Kingdom Group is making installment payments to the IRS to pay off the debt.

Rep. Craig Gordon's Statewide Healthcare Inc. has \$29,688 in liens from the state Labor Department for past-due unemployment contributions. Gordon, D-Savannah, is CEO of Statewide and also lists himself as CEO of a family rental property business that had \$8,699 in liens for tardy property taxes.

Gordon initially chalked the problems with Statewide up to "a lack of communication" between the state and Hinesville-based Strategic Business Solutions, a company Statewide hired to manage its payroll. But DeLisa Espada, owner of the company, said the problems predate her company's involvement with Statewide.

Gordon said Statewide is paying off the debt to the state over time, and it all should be paid back "shortly." He said the important thing is his company is meeting its obligations and staying afloat.

"We didn't close our doors and put 300 people out of work," he said. "In this economy it is hard to do business and provide jobs."

He downplayed his involvement with the rental property company, saying his father conducted the day-to-day business.

For many, the explanation was far simpler.

Senate President Pro Tem Tommie Williams, R-Lyons, was the target of a \$200 lien filed by the Toombs County tax commissioner for unpaid property taxes on one of his properties. He said the bill was mailed to the wrong address and he paid off the debt as soon as he realized it was past due.

Other explanations were more cryptic. Sen. Vincent Fort, D-Atlanta, has liens of about \$40,000 for unpaid federal taxes. All he would say is, "I have an arrangement with the federal government."

What that means is impossible to say. Aside from liens, which are public records, individual tax information is private.

The Georgia Department of Revenue had a \$15,000 lien against Fort for unpaid state taxes, but those have been paid, records show.

Some lawmakers offered no explanation at all for their tax troubles.

Rep. Willie Talton, D-Warner Robins, owns a large number of rental houses in Houston County and records indicate he routinely is late paying taxes on them.

Over the past three years, county and city tax officials have filed nearly 250 liens against property in Talton's name totaling \$83,763. Usually the taxes — penalties and all — are paid seven to 10 months after they were due and the lien is released. As of last month, when the AJC counted the liens, Talton owed \$23,209 in taxes on 65 outstanding liens.

Talton did not return numerous telephone calls seeking comment.

Houston County Tax Commissioner Mark Kushinka said last week he has 33 outstanding liens on Talton's properties.

"I guess the rentals are down," he said. "He's not the only one who is like this in my county, and he is only one year behind. He'll come in and pay it."

Gwinnett County Tax Commissioner Richard Steele said collecting past-due taxes takes much of his office's precious manpower.

"We only have three collectors and one of those is focused on bankruptcies right now," he said. Steele said about 95 percent of the bills are collected on time.

While most of the liens were filed because lawmakers did not pay their taxes on time, sometimes it was the tax collector who made the mistake. The Georgia Revenue Department filed a lien in 2008 against Rep. Christian Coomer, R-Cartersville, for \$1,604 in income taxes but withdrew it about six weeks later and sent Coomer, then a private citizen, a letter admitting the error.

Coomer said he might have been more judgmental about people with tax liens before he became a target.

"I'm much more cautious now," he said. "You have to give a person an opportunity to explain."





How we got the story

AJC reporters spent weeks searching a database of tax liens filed in courts around the state for liens filed against members of the General Assembly, their spouses or businesses they own or control. Then we called, e-mailed or otherwise attempted to contact lawmakers with a lien. Assets were determined using lawmakers' financial disclosures.

Find this article at:

<http://www.ajc.com/news/georgia-officials-past-due-1183242.html>

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[Printer Friendly](#)

One Response to "Paulding County lawmaker faces \$36K federal tax lien"

1. *MM* says:
December 28, 2011 at 8:17 am.

She is having IRS troubles like a lot of other people and is trying to work through it. She is right about exorbitant taxes and penalties – those folks are heartless and relentless. The penalties pile up quickly. The IRS usually settles for a lower figure so they can continue to plunder your bank account. That makes them appear to care. They are the tax-feeding class. You can never pay enough. It's tough running a small business and being a tax collector for the IRS. All should see what it's like running a company of any size. It's not fun.

Leave a Comment

Name (required)

Valid email (will not be published) (required)

**BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA**

David Wayne Morgan,

Petitioner

v.

Paulette R. Braddock,

Respondent

**Docket No.: OSAH-SECSTATE-
CE-1238684-60-Schroer**

RESPONDENT'S WITNESS AND EXHIBIT LIST

COMES NOW PAULETTE RAKESTRAW BRADDOCK, Respondent in the above-styled case, and in accordance with the Court's Pre-Hearing Order of June 18, 2012, shows as follows:

Respondent has moved the Court to postpone the hearing of this case until after July 7, 2012 and modify the prehearing order to (1) postpone the hearing set for July 3, 2012 to the week of July 9, 2012 and (2) modify the dates for exchange of witness and exhibit lists and exhibits and the filing of pretrial motions be extended until seven (7) days before the new hearing date.

The Court previously directed that the parties to file witness and exhibit lists and exchange exhibits by today. To comply with that Order, Respondent states as follows:

Witness List (as of June 26, 2012)

1. Paulette Braddock – Rep. Braddock may be called to testify to facts related to the tax issue raised by Petitioner.
2. Lynn Bond – Ms. Bond may be called to testify to facts related to the tax issue raised by Petitioner.
3. Cam An Le or another representative of the Secretary of State's Office – Witness may be called to testify to facts related to the filing of Petitioner's challenge.

Exhibit List (as of June 26, 2012)

1. Rep. Braddock and Ms. Bond may tender documents related to the tax issue raised by Petitioner.
2. Rep. Braddock may tender a copy of the June 8, 2012 email from Petitioner, which is attached to his complaint.

Respondent asks that the Court allow the production of exhibits as they become available and in accordance with the modification of the pre-hearing order as requested by Respondent.

This 26th day of June, 2012.

STRICKLAND BROCKINGTON LEWIS LLP

A handwritten signature in cursive script, reading "Anne W. Lewis", written in dark ink.

Anne W. Lewis

Georgia Bar No. 737490

Midtown Proscenium, Suite 2200
1170 Peachtree Street NE
Atlanta, GA 30309-7200
(678) 347-2200 (telephone)
(678) 347-2210 (facsimile)

CERTIFICATE OF SERVICE

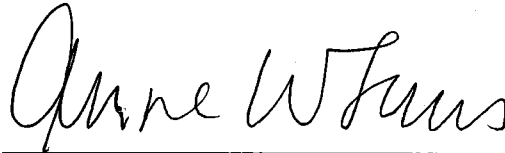
This is to certify that I have this day served the opposing party in the foregoing matter with a copy of the foregoing RESPONDENT'S WITNESS AND EXHIBIT LIST by depositing a copy of the same in the United States mail in a properly addressed envelope with adequate postage thereon to ensure delivery to:

David Wayne Morgan
2684 Due West Road
Dallas, GA 30157

and by email to:

Wayner83@me.com

This 26th day of June, 2012

A handwritten signature in cursive script that reads "Anne W. Lewis". The signature is written in black ink and is positioned above a horizontal line.

Anne W. Lewis
Georgia Bar No. 737490

STRICKLAND BROCKINGTON LEWIS LLP

Midtown Proscenium, Suite 2200
1170 Peachtree Street NE
Atlanta, GA 30309-7200
(678) 347-2200 (telephone)
678-347-2210 (facsimile)



FILED
OSAH
JUN 27 2012

BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA

David Wayne Morgan,

Petitioner

v.

Paulette R. Braddock,

Respondent

Docket No.: OSAH-SECSTATE-
CE-1238684-60-Schroer

K. Westray
Kevin Westray, Legal Assistant

**PROPOSED ORDER ON RESPONDENT'S MOTION FOR POSTPONEMENT
OF HEARING AND MODIFICATION OF PRE-HEARING ORDER**

Paulette R. Braddock, the Respondent in the above-styled case, has moved the Court to postpone the hearing of this case until after July 7, 2012. In support of her Motion, Respondent has shown that she and her husband have scheduled and paid for a trip to Alaska, leaving from Atlanta on June 28, 2012 and returning to Atlanta on July 7, 2012. The trip is paid for in full and the fees are not refundable.

Counsel for Respondent certified that she attempted to confer with the Petitioner by telephone before filing this motion. She called the number listed on the complaint at approximately 4:30 pm on Monday, June 25, reached Petitioner's voicemail and left a message but as of 2:30 pm Tuesday, June 26, 2012 she had not heard back from Petitioner. *On June 26, 2012 Petitioner filed an objection to the continuance, which the Court has considered before reaching this decision.* KWS

In light of the foregoing, the Court hereby postpones the hearing set for July 3, 2012 be postponed and reschedules it for July 11, 2012 at 9:01 am/pm. The Pre-Hearing Order in this case is modified to require the parties to exchange witness and exhibit lists and exhibits and to file prehearing motions on or before July 2, 2012, which is seven *nine* ⁹ (7) days before the new hearing date. KWS

This 27th day of June, 2012.

Kimberly W. Schroer
Kimberly W. Schroer
Administrative Law Judge



FILED
OSAH
JUN 27 2012

BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA

David Wayne Morgan,

Petitioner

v.

Paulette R. Braddock,

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This 27th day of June, 2012.

Kimberly W. Schroer
Kimberly W. Schroer
Administrative Law Judge



FILED
OSAH

BEFORE THE OFFICE OF STATE ADMINISTRATIVE HEARINGS
STATE OF GEORGIA

JUN 18 2012

DAVID WAYNE MORGAN
Challenger/Petitioner,

:
:
:
:
:
:
:

K. Westray
Kevin Westray, Legal Assistant

v.

Docket No.: OSAH-SECSTATE-CE-1238684-
60-Schroer

PAULETTE R BRADDOCK
Candidate/Respondent,

NOTICE OF HEARING

The Office of State Administrative Hearings (OSAH) is an independent state agency that conducts hearings in contested cases involving state agencies. **Judge KIMBERLY W. SCHROER** has been assigned to this case. The original of all submissions shall be filed with the Clerk, c/o **Kevin Westray**, kwestray@osah.ga.gov, Office of State Administrative Hearings, 230 Peachtree Street, NW, Suite 850 Atlanta, Georgia 30303-1534 or by fax number (404) 818-3772. All questions concerning the hearing may be made to the Judge's assistant **Kevin Westray**, kwestray@osah.ga.gov at the Office of State Administrative Hearings (OSAH) at telephone number (404) 656-3508. A copy of all submissions filed must also be sent at the same time to the opposing party as required by OSAH Rule 11. Additional information may also be obtained at www.osah.ga.gov.

1. DATE, TIME AND LOCATION OF HEARING: The case is set for hearing on **July 03, 2012, at 09:00 AM, at OSAH - OFFICE OF STATE ADMINISTRATIVE HEARINGS, 230 PEACHTREE STREET, NW, SUITE 850, ATLANTA, GA.**

2. FAILURE TO ATTEND HEARING: Unless the Judge has excused a party, the party's failure to appear for the hearing at its scheduled time may result in a default or dismissal of the matter.

3. PURPOSE OF THE HEARING AND MATTERS ASSERTED: The purpose of the hearing is for the Judge to determine whether the Respondent is a qualified candidate. Attached hereto and incorporated herein by reference is a copy of the Petitioner's complaint challenging Respondent's qualifications.

4. RIGHTS OF THE PARTIES: The hearing will follow the procedures set out in the Georgia Administrative Procedure Act and OSAH Rules. Among the rights the Act and the Rules provide is the right to be represented by legal counsel and to subpoena witnesses and documentary evidence for the hearing. Subpoenas must be requested at least five days prior to the hearing. The parties must be ready to present their case including witnesses and evidence at the hearing.

5. STATUTES INVOLVED: The statute involved in this matter is set forth in O.C.G.A. § 21-2-5 *et seq.*

SO ORDERED, June 18, 2012.

KIMBERLY W. SCHROER
Administrative Law Judge

Attachment:
Complaint

COBB COUNTY
 TAX COMMISSIONER'S OFFICE

[Tax Assessor](#) > [Tax Related Links](#) > [County](#) > [State](#)
[Home](#) [Property Taxes](#) [Motor Vehicle Tags](#)
[Site Contents](#) [Searches▼](#) [Payments & Calculations▼](#) [Property Tax Forms](#) [Property Tax Links](#) [Motor Vehicle Links](#)

► 2011 Tax Bill

[Tax Details 2011](#)[2010 Tax Bill](#)[Tax Details 2010](#)[2009 Tax Bill Summary](#)[Tax Details 2009](#)[2008 Tax Bill Summary](#)[Tax Details 2008](#)[2007 Tax Bill Summary](#)[Tax Details 2007](#)[2006 Tax Bill Summary](#)[Tax Details 2006](#)[2005 Tax Bill Summary](#)[Tax Details 2005](#)[2004 Tax Bill Summary](#)[Tax Details 2004](#)[2003 Tax Bill Summary](#)[Tax Details 2003](#)[2002 Tax Bill Summary](#)[Tax Details 2002](#)[2001 Tax Bill Summary](#)[Tax Details 2001](#)[Millage Rates](#)**PARID: P822454****JUR: N/A****CITYNAME: POWDER
SPRINGS****NBHD: N/A****ROLL: RP****ATLANTA MARKETING SOLUTIONS INC****5000 MCNEEL INDUSTRIAL WAY****CURRENT RECORD****1 of 1**[Return to Search Results](#)**2011 Owner Information****Name**ATLANTA MARKETING SOLUTIONS INC C/O PAULETTE E
RAKESTRAW CEO**Address**5000 MCNEEL INDUSTRIAL WAY STE B
POWDER SPRINGS GA 30127**REPORTS**

Tax Bill 2007	▲
Tax Bill 2006	▢
Tax Bill 2005	▢
Tax Bill 2004	▼

[GO](#)**2011 Property Details****Parcel ID**

P822454

Address

5000 MCNEEL IND WAY STE B

Acres**Original Gross Value**

\$59,289.00

Original Gross Assessment

\$23,716.00

[Pay This Tax Bill](#) [Printable Summary](#)**2011 Tax Bill Summary****School General**

\$448.23

Total School Taxes

\$448.23

[Printable Version](#)**County General**

\$183.09

County Bond

\$7.83

County Fire

\$72.57

Total County Taxes

\$263.49

City General

\$0.00

City Bond

\$0.00

Total City Taxes

\$0.00

Total State Taxes

\$5.86

Penalty

\$0.00

Total Tax

\$717.58

Current 2011 Tax Bill Status**Original Tax Bill Amount**

\$717.58

Total Payments

\$0.00

Total Adjustments

\$51.00

Last Payment By**Last Pymt or Adj Date****Status**

Unpaid

Disclaimer

The data contained on this site is for informational purposes only, based on the best information available at the time of posting and is not warranted. Ownership data is based on the 2011 Tax Digest date of January 1, 2011. The data may not reflect the most current records. Any purchases of property after 1/1/11 will not display until the 2012 Tax Digest is posted.

Amounts on this page do not reflect penalty, interest and other levy fees which apply after October 17.





GAIL DOWNING
COBB COUNTY TAX COMMISSIONER
TORI STEELE
CHIEF CLERK

E-mail Address: tax@cobbtax.org
tags@cobbtax.org

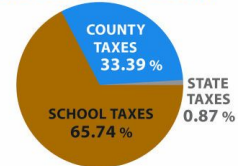
Mail payment to:
P.O. Box 649
Marietta, GA 30061-0649
Phone: 770-528-8600
Fax: 770-528-8628

Visit us online at: www.cobbtax.org

PAY 2007 CURRENT TAXES BY CREDIT CARD (FEE CHARGED BY PAYMENT PROCESSOR) OR E-CHECK FREE AT WWW.COBBTAX.ORG OR 1-866-PAY-COBB

TAXPAYER COPY

DISTRIBUTION OF COBB COUNTY TAX DOLLAR



NOTE: THIS IS A DUPLICATE TAX BILL

P822454

2007 COBB COUNTY TAX BILL
ATLANTA MARKETING SOLUTIONS INC
C/O GIFFOR HILDEGASS & INGWERSEN PC
5001 MCNEEL INDUSTRIAL WAY

POWDER SPRINGS GA 30127

TAXES REMAIN UNPAID FOR: 2006 CALL FOR PAYOFF.

PARCEL ID: P822454		Personal Property Business				
PROPERTY IDENTIFICATION		5001 MCNEEL IND WAY				
S Personal Property Business 348.			C	GROSS VALUE	GROSS ASSESSMENT	TAXPAYER NUMBER
			5	218,843	X 40%= 87,537	
TAXING AUTHORITY	GROSS ASSESSMENT	- EXEMPTION	= NET ASSESSMENT	x RATE	= TAX	TOTALS
SCHOOL GENERAL	87,537	0	87,537	.0189	1,654.45	\$1,654.45

AS LEVIED BY THE COBB COUNTY BOARD OF EDUCATION. State law requires Cobb County to collect school taxes which are combined on one bill for your convenience.

COUNTY GENERAL	87,537	0	87,537	0.006820	597.00	\$840.35
COUNTY BOND	87,537	0	87,537	0.000220	19.26	
COUNTY FIRE	87,537	0	87,537	0.002560	224.09	

AS LEVIED BY THE COBB COUNTY BOARD OF COMMISSIONERS

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STATE	87,537	0	87,537	0.000250	21.88	\$21.88
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PENALTY FOR NOT FILING A TAX RETURN	-\$0.00
DUE 10/15/2007	\$2,516.68

LATE CHARGES apply Oct. 16th

TAXES REMAIN UNPAID FOR: 2006 CALL FOR PAYOFF.

2007 COBB COUNTY TAX BILL

PROPERTY IDENTIFICATION		5001 MCNEEL IND WAY				
S Personal Property Business 348.			C	GROSS ASSESSMENT	TAXPAYER NUMBER	
			5	87,537		

ATLANTA MARKETING SOLUTIONS INC
C/O GIFFOR HILDEGASS & INGWERSEN PC
5001 MCNEEL INDUSTRIAL WAY

MAKE PAYABLE TO "Cobb County Tax Commissioner" AND INCLUDE PAYMENT COUPON, DO NOT STAPLE, TAPE OR ATTACH PAYMENT.

P822454

PLEASE WRITE THE ABOVE PROPERTY ID NUMBER ON YOUR CHECK

\$2,516.68

POWDER SPRINGS GA 30127

NOTE: THIS IS A DUPLICATE TAX BILL

P822454

LATE CHARGES apply Oct. 16th

IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION ONLY



HOW YOUR TAXES ARE DETERMINED

1. The **Tax Commissioner** is responsible for issuing tax bills and collecting, processing and disbursing property tax payments based on the millage rates set by the various taxing authorities and the property value assessed by the Board of Tax Assessors.
2. The **Board of Tax Assessors**, appointed by the County Commissioners, determines the assessed value and handles appeals on all property for tax purposes. This **independent board** is not under the authority of the Tax Commissioner.
3. *The **School Board** sets the school millage rate. Information is available at www.cobbk12.org or call 770-426-3310 if you have questions.*
4. The **Board of Commissioners** sets the county millage rate. Call 770-528-1505 if you have questions related to the county millage rate.
5. The **state and city authorities** set the state and city millage rates.

IMPORTANT TAX INFORMATION

• Personal Property:

Each year you must file a personal property tax return between **January 1 and April 1** with the Personal Property Division of the Tax Assessors' office. **Failure to file will result in a 10% penalty.**

This bill is for property used in conjunction with your business (furniture, fixtures, equipment, inventory), aircraft, or boats and motors which are also classified as personal property. If you did not own this property on January 1 of this year, contact the Tax Assessors' office.

The appraisal shown on this bill was determined from a personal property tax return filed by you or your agent, an on-site audit, a review of the previous year's return or other pertinent information.

State law exempts certain types of personal property with a common owner and a cumulative fair market value of \$7,500 or less. If the combined value of all inventory, machinery, equipment, furniture, fixtures, boats, and airplanes owned and located in Cobb County is under \$7,500 then all assets are exempt; if the combined value is over \$7,500 then all assets are taxable. This exemption does not apply to motor vehicles, trailers and mobile homes.

• Freeport Exemptions:

Inventories of a Georgia manufacturer and wholesale inventories in transit on January 1 destined out-of-state may be eligible for Freeport Exemption. Applications must be filed no later than **April 1** to be considered for a full exemption and **June 1** to be considered for exemption at a reduced percentage. Applications must be filed in the year in which the exemption is sought.

- If you have questions or need information on personal property values or appeals visit www.cobbassessor.org or call the Tax Assessors' office at 770-528-3120.

Tax payments must be received or postmarked by the payment due date to avoid late charges. Late payments incur a 5% penalty plus 1% interest monthly until paid in full. Fi. Fa. (tax lien) and recording fees (\$15.50 on taxes less than \$100 and \$20.50 on taxes over \$100), and any administrative levy fees incurred will be charged. A **\$30 or 5%, whichever is greater, service fee is charged for any transaction not honored by your bank.**

OFFICE HOURS AND LOCATIONS

Office hours are 8 a.m. to 5 p.m., Monday through Friday (except County holidays).
A convenient **DROP BOX** is located outside the front entrance at 736 Whitlock Avenue.

You can pay property taxes and file for Homestead Exemptions between 9 a.m. and 6 p.m.
Monday through Friday (except County holidays) at the following Government Service Centers:
East Cobb • 4400 Lower Roswell Road • Marietta, GA **South Cobb** • 4700 Austell Road • Austell, GA

COBB COUNTY TAX COMMISSIONER
736 Whitlock Avenue, Suite 100
P O Box 649
Marietta, GA 30061-0649
770-528-8600

COBB COUNTY TAX ASSESSOR
736 Whitlock Avenue, Suite 200
P O Box 649
Marietta, GA 30061-0649
770-528-3100

CHANGE OF ADDRESS NOTICE/CUSTOMER COMMENTS

Our representatives are trained to provide quality customer service. Your comments are welcomed below.

Name:	Customer Comments	
New Address:		
Taxpayer Signature	Parcel ID	Daytime Phone Number
<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> <div>_____</div> </div> <p>(Required for address change)</p>		



GAIL DOWNING
COBB COUNTY TAX COMMISSIONER
TORI STEELE
CHIEF CLERK

E-mail Address: tax@cobbtax.org
tags@cobbtax.org

Mail payment to:
P.O. Box 649
Marietta, GA 30061-0649
Phone: 770-528-8600
Fax: 770-528-8628

Visit us online at: www.cobbtax.org

PAY 2008 TAXES BY E-CHECK (FREE) OR CREDIT CARD THROUGH OCTOBER 15, 2008
(FEE CHARGED BY PAYMENT PROCESSOR) AT WWW.COBBTAX.ORG OR
1-866-PAY-COBB

TAXPAYER COPY

NOTE: THIS IS A DUPLICATE TAX BILL

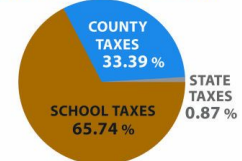
P822454

2008 COBB COUNTY TAX BILL
ATLANTA MARKETING SOLUTIONS INC
C/O GIFFOR HILDEGASS & INGWERSEN PC
5001 MCNEEL INDUSTRIAL WAY

POWDER SPRINGS GA 30127

TAXES REMAIN UNPAID FOR: 2006 2007 CALL FOR PAYOFF.

DISTRIBUTION OF
COBB COUNTY TAX DOLLAR



PARCEL ID: P822454		Personal Property Business				
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AS LEVIED BY THE COBB COUNTY BOARD OF COMMISSIONERS

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STATE	87,537	0	87,537	0.000250	21.88	\$21.88
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PENALTY FOR NOT FILING A TAX RETURN	\$0.00
DUE 10/15/2008	\$2,516.68

LATE CHARGES apply Oct. 16th

TAXES REMAIN UNPAID FOR: 2006 2007 CALL FOR PAYOFF.

2008 COBB COUNTY TAX BILL

PROPERTY IDENTIFICATION		5001 MCNEEL IND WAY				
S Personal Property Business 348.			C	GROSS ASSESSMENT	TAXPAYER NUMBER	
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ATLANTA MARKETING SOLUTIONS INC C/O GIFFOR HILDEGASS & INGWERSEN PC 5001 MCNEEL INDUSTRIAL WAY		MAKE PAYABLE TO "Cobb County Tax Commissioner" AND INCLUDE PAYMENT COUPON. DO NOT STAPLE, TAPE OR ATTACH PAYMENT.			P822454 PLEASE WRITE THE ABOVE PROPERTY ID NUMBER ON YOUR CHECK	
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POWDER SPRINGS GA 30127

NOTE: THIS IS A DUPLICATE TAX BILL

P822454

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770-528-8600

COBB COUNTY TAX ASSESSOR

736 Whitlock Avenue, Suite 200
P O Box 649
Marietta, GA 30061-0649
770-528-3100

CHANGE OF ADDRESS NOTICE/CUSTOMER COMMENTS

Our representatives are trained to provide quality customer service. Your comments are welcome below.

Name:	Customer Comments	
New Address:		
Taxpayer Signature	Parcel ID	Daytime Phone Number
<hr/>		
(Required for address change)		



GAIL DOWNING
COBB COUNTY TAX COMMISSIONER
TORI STEELE
CHIEF CLERK

E-mail Address: tax@cobbtax.org
tags@cobbtax.org

Mail payment to:
P.O. Box 100127
Marietta, GA 30061-7027
Phone: 770-528-8600
Fax: 770-528-8679

Visit us online at: www.cobbtax.org

PAY YOUR TAXES ON-LINE OR BY PHONE AT 1-866-PAYCOBB. E-CHECKS ARE FREE.
A FEE IS CHARGED BY THE PAYMENT PROCESSOR FOR CREDIT CARD
TRANSACTIONS

TAXPAYER COPY

NOTE: THIS IS A DUPLICATE TAX BILL

P822454

2009 COBB COUNTY TAX BILL
ATLANTA MARKETING SOLUTIONS INC
C/O GIFFOR HILDEGASS & INGWERSEN PC
5001 MCNEEL INDUSTRIAL WAY

POWDER SPRINGS GA 30127

TAXES REMAIN UNPAID FOR: 2006 2007 2008 CALL FOR PAYOFF.

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LEVIED BY THE COBB COUNTY BOARD OF COMMISSIONERS

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PENALTY FOR NOT FILING A TAX RETURN	\$0.00
10/15/2009	\$2,516.68

LATE CHARGES apply Oct. 16th

2009 COBB COUNTY TAX BILL

PARCEL ID	DUE DATE	AMOUNT DUE	APPEAL AMOUNT	AMOUNT PAID
P822454	10/15/2009	\$2,516.68		

ATLANTA MARKETING SOLUTIONS INC
C/O GIFFOR HILDEGASS & INGWERSEN PC
5001 MCNEEL INDUSTRIAL WAY

POWDER SPRINGS GA 30127

NOTE: THIS IS A DUPLICATE TAX BILL

P822454

Complete for change of address, if you no longer reside at this property property, did not apply for exemptions or no longer qualified for exemptions.

☐

CHANGE OF ADDRESS

☐

REMOVE EXEMPTIONS

Address: _____

Daytime phone number: _____

Signature: _____



IMPORTANT TAX INFORMATION

HOMESTEAD EXEMPTION AND BILLING INQUIRIES
COUNTY MILLAGE RATES
SCHOOL MILLAGE RATES
ASSESSED VALUES, APPEALS, TAX RETURNS AND OWNERSHIP CHANGES

TAX COMMISSIONER (770) 528-8600
BOARD OF COMMISSIONERS (770) 528-1503
BOARD OF EDUCATION (770) 426-3310
TAX ASSESSORS (770) 528-3100

TAX RETURNS, FREEPORT EXEMPTIONS AND SPECIALIZED ASSESSMENTS

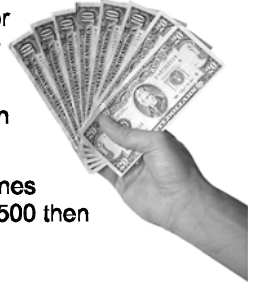
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HOURS AND LOCATIONS

Closed on County holidays

8 a.m. to 5 p.m.

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South Cobb Government Service Center

4700 Austell Road•Austell, GA

DROP BOX LOCATIONS 736 Whitlock Avenue, Marietta, GA •Credit Union branch, 100 Cherokee St., Marietta Square
MAIN office open until 6:00 p.m. Tuesdays, August 18-October 13

PAYMENT INSTRUCTIONS

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- Do not staple, tape or attach payment to coupon.
- Write parcel ID on check or money order.
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GAIL DOWNING
COBB COUNTY TAX COMMISSIONER
TORI STEELE
CHIEF CLERK

E-mail: tax@cobbtax.org

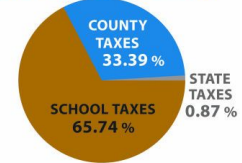
Phone: 770-528-8600

Fax: 770-528-8679

**PAY BY E-CHECK OR CREDIT CARD AT
WWW.COBBTAX.ORG OR 1-866-PAYCOBB (729-2622).
FEES APPLY TO HELP OFFSET PROCESSING COSTS.
COBB COUNTY DOES NOT RETAIN ANY PORTION OF THE FEES.**



**DISTRIBUTION OF
COBB COUNTY TAX DOLLAR**



2010 COBB COUNTY TAX BILL

ATLANTA MARKETING SOLUTIONS INC
C/O PAULETTE E RAKESTRAW CEO

PARCEL ID: P822454	Personal Property Business		
PROPERTY ADDRESS	5000 MCNEEL IND WAY STE B		
GROSS VALUE	40% GROSS ASSESSMENT	DISTRICT	
59,289	23,716	5 - Powder Springs	

TAXING AUTHORITY	GROSS ASSESSMENT	- LESS EXEMPTION	= NET ASSESSMENT	x RATE	= TAX
STATE	23,716	0	23,716	0.000250	\$5.93

LEVIED BY THE STATE OF GEORGIA

SCHOOL GENERAL	23,716	0	23,716	.0189	448.23
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LEVIED BY THE COBB COUNTY BOARD OF EDUCATION. State law requires the Tax Commissioner to collect school taxes which are included on this bill for your convenience.

COUNTY GENERAL	23,716	0	23,716	0.006820	161.74
COUNTY BOND	23,716	0	23,716	0.000220	5.22
COUNTY FIRE	23,716	0	23,716	0.002560	60.71

LEVIED BY THE COBB COUNTY BOARD OF COMMISSIONERS

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PENALTY FOR NOT
FILING A TAX RETURN \$0.00

DUE 10/15/10 \$681.83

LATE CHARGES apply Oct. 16

TAXES REMAIN UNPAID FOR: 2006 2007 2008 2009 VISIT WWW.COBBTAX.ORG FOR PAYOFF.

PLEASE MAIL COUPON WITH PAYMENT

2010 COBB COUNTY TAX BILL

LATE CHARGES apply Oct. 16

PARCEL ID	DUE DATE	AMOUNT DUE	APPEAL AMOUNT	AMOUNT ENCLOSED
P822454	DUE 10/15/10	\$681.83	\$0.00	

2010 COBB COUNTY TAX BILL

ATLANTA MARKETING SOLUTIONS INC
C/O PAULETTE E RAKESTRAW CEO
5000 MCNEEL INDUSTRIAL WAY STE B

POWDER SPRINGS GA 30127

NOTE: THIS IS A DUPLICATE TAX BILL

P822454

Complete for change of address or if no longer own
business assets, aircraft or boat and motor.

☐ CHANGE OF ADDRESS

☐ NO LONGER OWN

Address: _____

Daytime phone number: _____

Signature: _____



IMPORTANT TAX INFORMATION

HOMESTEAD EXEMPTION AND BILLING INQUIRIES
COUNTY MILLAGE RATES
SCHOOL MILLAGE RATES
ASSESSED VALUES, APPEALS, TAX RETURNS AND OWNERSHIP CHANGES

TAX COMMISSIONER (770) 528-8600
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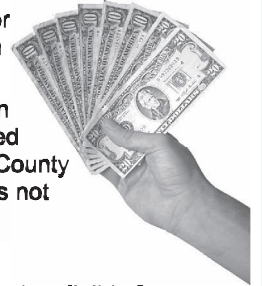
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*** DROP BOXES AT THESE LOCATIONS and at the Credit Union Branch 100 Cherokee St., Marietta Square**
MAIN office open until 6p.m. Tuesdays, August 17 – October 12

PAYMENT INSTRUCTIONS

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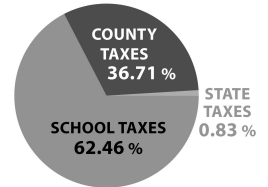
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**DISTRIBUTION OF
COBB COUNTY TAX DOLLAR**



2011 COBB COUNTY TAX BILL

ATLANTA MARKETING SOLUTIONS INC
C/O PAULETTE E RAKESTRAW CEO

PARCEL ID: P822454	Personal Property Business 348				
PROPERTY ADDRESS	5000 MCNEEL IND WAY STE B				
100% FAIR MARKET VALUE	40% ASSESSED VALUE	DISTRICT			
59,289	23,716	5 - City Limits of Powder Springs			

TAXING AUTHORITY	40% ASSESSED VALUE -	LESS EXEMPTION	=	NET TAXABLE VALUE	x	MILLAGE	=	TAX
STATE	23,716	267		23,449		0.000250		\$5.86

LEVIED BY THE STATE OF GEORGIA

SCHOOL GENERAL	23,716	0	23,716	0.018900	448.23
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LEVIED BY THE COBB COUNTY BOARD OF EDUCATION. State law requires the Tax Commissioner to collect school taxes which are included on this bill for your convenience.

COUNTY GENERAL	23,716	0	23,716	0.007720	183.09
COUNTY BOND	23,716	0	23,716	0.000330	7.83
COUNTY FIRE	23,716	0	23,716	0.003060	72.57

LEVIED BY THE COBB COUNTY BOARD OF COMMISSIONERS

				PENALTY FOR NOT FILING A TAX RETURN	\$0.00
				DUE 10/17/11	\$717.58

LATE CHARGES apply Oct. 18

TAXES REMAIN UNPAID FOR 2006, 2007, 2008, 2009 and 2010. VISIT WWW.COBBTAX.ORG FOR PAYOFF.

PLEASE MAIL COUPON BELOW WITH PAYMENT

2011 COBB COUNTY TAX BILL

LATE CHARGES apply Oct. 18

PARCEL ID	DUE DATE	AMOUNT DUE	APPEAL AMOUNT	AMOUNT ENCLOSED
P822454	10/17/11	\$717.58	\$0.00	



PP2011P822454

Check appropriate box(es) to change mailing address and/or if you no longer own business assets, or boat and motor. Provide new address (if applicable), daytime phone number and signature.

☐

CHANGE OF ADDRESS

☐

NO LONGER OWN

Address:

Daytime phone number:

Signature:

2011 COBB COUNTY TAX BILL

ATLANTA MARKETING SOLUTIONS INC
C/O PAULETTE E RAKESTRAW CEO
5000 MCNEEL INDUSTRIAL WAY STE B

POWDER SPRINGS GA 30127



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COUNTY MILLAGE RATES
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And Braddock's Cobb County Property Taxes for her business, Atlanta Marketing Solutions, Inc. remain unpaid since 2006!

A link to the Cobb Tax Commissioner's office:

<http://www.cobbtax.org/Forms/Datalets.aspx?idx=1&sIndex=2>

I spoke with a Ms McNair at 770-528-8621

If Braddock is operating her new company in Cobb, they will go after her for these, but they can't do anything to her personally in Paulding.

2011 - \$717.58
2010 - \$681.83
2009 - \$2,516.68
2008 - \$2,516.68
2007 - \$2,516.68
2006 - \$2,604.21

Total \$11,553.66
 \$6,090.79 Additional Penalties and Interest
Total \$17,644.45

Total due 07/09/2012 as per Cobb County Tax Office for Parcel P822454 is \$17,644.45