

DAWSON COUNTY BOARD OF TAX ASSESSORS AGENDA
Tuesday, December 6, 2022, 8:30 a.m.
Dawson County Government Center, 1st Floor
25 Justice Way, Ste 1213, Dawsonville, Georgia

Call Meeting to Order

Approve Minutes

Digest Changes

Performance Report

Appeal Update

Approve 2023 Prebill Mobile Home Digest

Old Business

New Business

- 2023 BOA Meeting Dates

Adjournment

Executive Session if Needed

DIGEST CHANGES DECEMBER 2022 MEETING

REAL PROPERTY

OWNER	PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
KOVACHI CHRISTINE D	004 077	2022	\$228,400	\$228,400	APPEAL WITHDRAWN
WAYNE-MIDKIFF JEANEL R	012 034	2022	\$60,000	\$39,000	APPEAL RESOLVED
CLEGG NANCY B	012 034 001	2022	\$60,000	\$12,500	APPEAL RESOLVED
SMITH ROBERTA L & KELLY W	015 075	2022	\$349,300	\$349,300	APPEAL RESOLVED BY BOE
JERDEN JEFFREY P	015 076	2022	\$415,720	\$382,920	APPEAL RESOLVED
RACoon RUN LLC	015A 005	2022	\$388,900	\$388,900	APPEAL RESOLVED BY BOE
WHITMIRE LINDA S	015A 063	2022	\$646,400	\$543,600	APPEAL RESOLVED BY BOE
WATSON KENNETH E & JANICE E	016 026	2022	\$347,840	\$347,840	PLEASE ADD X5A EXEMPTION
KRUMINS IGORS & TIFFANY	016 046	2022	\$319,000	\$282,900	APPEAL RESOLVED BY BOE
KNOX FANNIE S	016C 006	2022	\$338,470	\$338,470	APPEAL RESOLVED BY BOE
SMITH LAURA MCCROAN & WILLIAM EDGAR JR	023 157	2022	\$636,100	\$612,250	APPEAL RESOLVED BY BOE
HAGADORN KENNETH P & CAROL A	024 071	2022	\$514,900	\$486,400	APPEAL WITHDRAWN
LAMAS ARTHUR A	024 130	2022	\$381,700	\$368,700	APPEAL RESOLVED BY BOE
BARROCAS ALBERT & MAXINE J	024A 094	2022	\$930,870	\$862,770	APPEAL RESOLVED BY BOE
CAYCEDO FERNANDO A &	024B 018	2022	\$773,320	\$732,520	APPEAL RESOLVED BY BOE
GARLAND PATRICIA J & RUZICKA DOLORES A	024B 124	2022	\$253,900	\$228,600	APPEAL RESOLVED BY BOE
RIVERTOWN ROAD PARTNERS LLC	024B 144	2022	\$108,000	\$108,000	APPEAL RESOLVED BY BOE
MONTGOMERY LEAH PARKER	033 014 001	2022	\$683,300	\$625,500	APPEAL RESOLVED BY BOE
HOMER H BUSH JR LIVING TRUST	039 072	2022	\$159,100	\$126,500	APPEAL RESOLVED BY BOE
SIMS KEITH HERBERT	049 042	2022	\$197,500	\$189,500	APPEAL RESOLVED BY BOE
GUNN EDWARD V	050 003	2023	\$499,840	\$499,840	APPEAL RESOLVED BY BOE
BEARDEN SHIRLEY CRANE	050 018	2022	\$258,131	\$203,530	APPEAL RESOLVED BY BOE
REED TIMOTHY EDWIN	051 022 002	2022	\$34,340	\$34,340	APPEAL RESOLVED BY BOE
REED TIMOTHY EDWIN	051 023 001	2022	\$172,300	\$172,300	APPEAL RESOLVED BY BOE
GOODWIN JONATHAN D	051 028 001	2022	\$587,600	\$487,000	APPEAL RESOLVED BY BOE
COMERFORD JOHNNY A & VIRGINIA H	054 020	2022	\$571,000	\$571,000	APPEAL RESOLVED BY BOE
ADAMS JOSEPHINE E DORIS	055 001	2022	\$475,100	\$458,000	APPEAL RESOLVED BY BOE
MCKINNEY JANICE LOUISE & CHESTER DALE	066 018 001	2022	\$322,720	\$322,720	PLEASE ADD X24EXEMPTION.
RAMEY BRENDA S	067 079	2022	\$277,780	\$270,180	APPEAL RESOLVED BY BOE
FORE BETTY & EDWARD & JANET	068 019 001	2022	\$610,800	\$601,200	CORRECTED ACREAGE TO 7.98 ACRES.
NORTON STARR ELLIOTT	068 022	2022	\$291,700	\$291,700	APPEAL RESOLVED BY BOE
AERO HEIGHTS LLC	070 004	2022	\$221,208	\$194,700	APPEAL RESOLVED BY BOE
AERO HEIGHTS LLC	070 050	2022	\$258,490	\$258,490	APPEAL RESOLVED BY BOE
MAY JOHN	083 026 069	2022	\$308,500	\$308,500	APPEAL WITHDRAWN
LCG RESIDENTIAL LLC	084 003	2022	\$325,200	\$284,600	OWNER SHIP AND ACREAGE CORRECTION. NEW ACREAGE IS 116.22

DAWSON FOREST ML LLC	087 006	2022	\$796,700	\$134,210	APPEAL RESOLVED; PROPERTY IN FEDERAL CONSERVATION PROGRAM
BEARDEN GENEVA	089 001	2022	\$97,280	\$69,180	APPEAL RESOLVED BY BOE
MITCHELL HOWARD & ELIZABETH	090 026 020	2022	\$631,600	\$631,600	APPEAL RESOLVED BY BOE
REPAK PETER & MARION	090 026 031	2022	\$513,500	\$513,500	APPEAL RESOLVED BY BOE
GRAY JAMES H	090 105	2022	\$555,600	\$555,600	APPEAL RESOLVED BY BOE
SHEPARD JAMES HAROLD & SANDRA LYNN	092 095	2022	\$348,000	\$317,600	APPEAL RESOLVED BY BOE
SOSEBEE MICHAEL T & MARY	092B 016	2022	\$489,100	\$456,400	APPEAL RESOLVED BY BOE
MAILLIEZ TINA M & ANDRE E	095 127	2022	\$245,670	\$245,670	APPEAL RESOLVED BY BOE
SOSEBEE MARY TRUSTEE	104 055	2022	\$175,040	\$166,240	APPEAL RESOLVED BY BOE
BOLING HAROLD & SUSAN	105 097	2022	\$729,800	\$729,800	APPEAL RESOLVED BY BOE
HALL EDWARD P SR AND KATHY W	105 170	2022	\$246,600	\$243,700	APPEAL RESOLVED BY BOE
GROGAN RICKEY CHAD & KIMBERLY B	107 004 001	2022	\$412,370	\$412,370	APPEAL RESOLVED BY BOE
GONZALEZ GUILLERMO	107 069 005	2022	\$228,600	\$219,800	APPEAL RESOLVED BY BOE
STRICKLAND JANICE E	107 163	2022	\$216,960	\$216,960	APPEAL WITHDRAWN
BORREGARD JANET	110 033 012	2022	\$34,900	\$31,500	MOBILE HOME REMOVED IN 2020
D53 LLC	113 011	2022	\$425,000	\$332,600	APPEAL RESOLVED WITH ACREAGE CORRECTION TO 5.46 ACRES
COWART BRUCE & CARLA	113 072 015	2022	\$464,000	\$464,000	PLEASE ADD X5A EXEMPTION AND REBILL
SOPG LLC	113 085 008	2022	\$1,767,100	\$954,362	APPEAL RESOLVED BY BOE
CENTURY COMMUNITIES OF GEORGIA LLC	113 092	2022	\$1,504,200	\$1,199,400	APPEAL RESOLVED W/ OWNERSHIP CORRECTION AND ACREAGE CORRECTION TO 5.45 AC TO 113-092-001
24DVWS LLC	114 020 008	2022	\$1,678,700	\$880,000	APPEAL RESOLVED BY BOE
LINDLEY VINCENT & PATRICIA J	119 002 004	2022	\$1,331,500	\$1,285,500	APPEAL RESOLVED BY BOE
SOSEBEE DAVID ALLEN	119 045	2022	\$558,050	\$541,350	APPEAL RESOLVED BY BOE
SOSEBEE DAVID A	119 080	2022	\$71,000	\$62,700	APPEAL RESOLVED BY BOE
STEINBERG LAURIE & BRUCE	120 017 011	2022	\$479,300	\$465,700	APPEAL RESOLVED BY BOE
STEINBERG LAURIE & BRUCE	120 017 011	2022	\$465,700	\$465,700	ADDRESS UPDATED
CROSBY GREGORY & CAROL	120 017 016	2022	\$476,100	\$460,200	APPEAL RESOLVED BY BOE
HIATT ARTHUR R & CAROL J	120 017 034	2022	\$819,100	\$819,100	APPEAL WITHDRAWN
STEED THOMAS EARL & RATICAN LISA MARIE	120 017 065	2022	\$433,550	\$419,450	APPEAL RESOLVED BY BOE
RITTER JENNA C	D02 003 023	2022	\$186,260	\$186,260	APPEAL RESOLVED BY BOE
STEPHENS KENNETH & MARY SOSEBEE	D04 016	2022	\$133,370	\$107,400	APPEAL RESOLVED BY BOE
TARVER CHARLES E & MARY ANNE	L04 016	2022	\$552,200	\$523,600	APPEAL RESOLVED BY BOE
WINSTEAD MELANIE	L04 099	2022	\$622,300	\$622,300	APPEAL WITHDRAWN
CACIOPPO DONNA LEE & JOSEPH PETER	L05 053	2022	\$628,900	\$607,800	APPEAL RESOLVED BY BOE

JOWELL ROBERT H &	L06 022	2022	\$608,190	\$554,391	APPEAL RESOLVED BY BOE
TRITT MARY	L12 088	2022	\$156,400	\$156,400	APPEAL RESOLVED BY BOE
TRITT MARY	L12 093	2022	\$331,100	\$294,900	APPEAL RESOLVED BY BOE
BUCKNER TONY	L12 095	2022	\$434,110	\$432,310	APPEAL RESOLVED BY BOE
SAVULA DAVID	L17 024	2022	\$326,800	\$314,300	APPEAL RESOLVED BY BOE
HAFFERTY JOHN J & ADRIENNE E	L17 146	2022	\$1,198,700	\$1,138,900	APPEAL RESOLVED BY BOE
GALLAGHER EDWARD JAMES & STARR ELIZABETH	L18 006 002	2022	\$0	\$264,800	PARCEL CREATED FOR 2022 WITH .94 ACRES.
ARMGARD WILLIAM R & PATRICIA R	L19 073	2022	\$369,480	\$369,480	APPEAL RESOLVED BY BOE
ARMGARD WILLIAM & PATRICIA	L19 074	2022	\$943,000	\$943,000	APPEAL RESOLVED BY BOE
HAWKINS BRENDA P	L20 053	2022	\$426,400	\$426,400	APPEAL RESOLVED BY BOE
Totals			\$36,119,659	\$32,449,103	

BUSINESSES					
OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
TRUCK PARTS WAREHOUSE INC	30465	2022	\$505,539	\$0	BUSINESS SOLD IN 2021. BUSINESS IS TAXED UNDER DIFFERENT NAME
Totals			\$505,539	\$0	

BOATS / PLANES					
OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
BENNETT MARVIN T	36882	2022	\$38,914	\$0	BOATS TAXED IN HALL COUNTY
DIVITA DAVID A	37403	2022	\$10,960	\$0	BOAT SOLD 04-17-2021
EDELMAN BRADLEY	39572	2022	\$28,817	\$0	BOAT SOLD JULY 2, 2021
JOHNSON BRIAN D	40213	2022	\$21,193	\$0	BOAT IS TAXED IN FORSYTH COUNTY
TOTAL			\$99,884	\$0	

MOTOR VEHICLES					
OWNER	TAG #	YEAR	PREVIOUS	CORRECT	REASON
RICKEY MICHAEL E		2022	\$12,920	\$9,500	MV APPEAL RESOLVED
RHOADS RICHARD S		2022	\$11,925	\$9,000	MV APPEAL RESOLVED
KRUMM CURTIS W & MICHELE Y		2022	\$12,950	\$10,500	MV APPEAL RESOLVED
HOLTZCLAW RICKY G		2022	\$5,325	\$3,000	MV APPEAL RESOLVED
GIACCHINO KATIANN		2022	\$11,475	\$7,500	MV APPEAL RESOLVED
LAUFF FREDERICK COLE		2022	\$14,300	\$12,000	MV APPEAL RESOLVED
PRESSLEY CLAYTON		2022	\$15,925	\$9,600	MV APPEAL RESOLVED
TOTAL			\$84,820	\$61,100	

TOTAL	\$36,809,902	\$32,510,203
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Minutes
Dawson County Board of Tax Assessors
Tuesday, November 8, 2022

The Board of Tax Assessors met on Tuesday, November 8, 2022, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Vice Chairperson
Sam Guthrie, Member
Tom Camp, Member
Roxanne Howard, Member
Elaine Garrett, Chief Appraiser

Vice Chairperson Jo Ann Hause called the meeting to order.

Vice Chairperson Jo Ann Hause called for the approval of the October 2022 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the October 2022 meeting minutes, seconded by Ms. Howard. All Members voted unanimously for approval.

Vice Chairperson Hause called for the digest changes. (Document #2)

- Mr. Camp made the motion to accept all digest changes, seconded by Mr. Guthrie. All members voted unanimously for approval.

The performance report for October 2022 was presented. (Document #3)

Vice Chairperson Hause called for an appeal update.

- Ms. Garrett stated that as of today the office has 19 appeals scheduled for BOE in December and 20 appeals waiting for agreements to be returned.

Vice Chairperson Hause called for Old Business

- No old business presented.

Vice Chairperson Hause called for New Business.

- Ms. Garrett presented the Board with the 2022 Public Utility Notices. Ms. Garrett explained the ratio on the Notices would be updated to 37.69, based on the results of the 2021 Sales Ratio Study Appeal filed by Dawson County Board of Commissioners. Ms. Howard made a motion to approve and mail the Public Utility Notices, with a second by Mr. Camp. All members voted unanimously in favor of the motion. Mr. Camp made a motion to allow Vice Chairperson Hause to sign the Notices in the absence of Chairperson Perdue, with a second by Mr. Guthrie. All members voted unanimously for approval. (Document #4)

Mr. Guthrie made the motion to adjourn the November 8, 2022 meeting and enter into executive session to discuss personnel matters, seconded by Ms. Howard. All Members voted unanimously for approval.

Mr. Camp made a motion to adjourn executive session and go back into regular session with a second by Mr. Guthrie. All members voted in favor of the motion.

Mr. Camp made a motion to hold a called meeting for the Board to take up a budgetary matter on November 29, 2022, at 8:30 am. Ms. Howard seconded the motion and all members voted in favor of the called meeting.

Mr. Camp made a motion to adjourn the meeting with a second by Mr. Guthrie. All members voted unanimously for adjournment.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

**Minutes
Dawson County Board of Tax Assessors
Tuesday, November 8, 2022**

The Board of Tax Assessors met on Tuesday, November 29, 2022, at 8:30 a.m. with the following persons present:

Jim Perdue, Chairman
Jo Ann Hause, Vice Chairperson
Tom Camp, Member
Richard Gilman, Secretary
Elaine Garrett, Chief Appraiser

Chairman Jim Perdue called the meeting to order.

Chairman Perdue called for New Business.

- Ms. Garrett presented information to the Board concerning the open Field Appraiser position:
 - The position has been advertised for application since October 13, 2022, with no application being received
 - The result of the longer vacancy has created an increased workload for the current staff in the office
 - If this vacancy continues, the office will get behind on work, causing a delay in the 2023 Tax Digest

Ms. Garrett presented the Board with the option of adding this portion of the work to the existing contract the Board has with McCormick Solutions. Ms. Hause made a motion to request the contract addition at the next work session for the Board of Commissioners. Mr. Camp seconded the motion and all members present voted in favor of the motion.

Mr. Camp made the motion to adjourn the November 29, 2022 meeting and enter into executive session to discuss a salary matter, seconded by Ms. Hause. All Members voted unanimously for approval.

Mr. Camp made a motion to adjourn executive session and go back into regular session with a second by Ms. Hause. All members voted in favor of the motion.

Mr. Camp made a motion to adjourn the meeting with a second by Ms. Hause. All members voted unanimously for adjournment.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

