

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

Call Meeting to Order

Approve Agenda

Approve Minutes

Digest Changes

Performance Report

Appeal Update

Conservation Use Covenants

Approval of Digest

Old Business

New Business

❖ Update BOA Policy 19

Adjournment

Executive Session if Needed

Minutes
Dawson County Board of Tax Assessors
Tuesday, May 2, 2023

The Board of Tax Assessors met on May 2, 2023, at 8:30 a.m. with the following persons present:

JoAnn Hause, Chairperson
Jim Perdue, Member
Sam Guthrie, Member
Tom Camp, Member
Roxanne Howard, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Terry McCormick, McCormick Solutions

Chairperson Hause called the meeting to order.

Chairperson Hause called for the approval of the meeting agenda.

- Mr. Perdue made the motion to approve the agenda, seconded by Mr. Guthrie. All Members voted unanimously for approval

Chairperson Hause called for the approval of the April 11, 2023 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the April 11, 2023 meeting minutes, seconded by Mr. Camp. All Members voted unanimously for approval

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

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

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

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that the office only had six active motor vehicle appeals.

Chairperson Hause called for Old Business

- None was presented

Chairperson Hause called for New Business.

- Mr. McCormick presented the board with the 2023 ratios for all classes; Residential, Commercial, Agriculture, and Industrial. Also, he presented the Board with schedule changes for the 2023 Digest. The Board took the information for review in preparation for their next meeting. (Document #4)
- Ms. Garrett presented the Board with the list of Conservation Covenants for approval. Mr. Perdue made a motion to approve the list, with a second by Mr. Guthrie. All members voted in favor of the motion to approve the covenants. (Document # 5)
- Ms. Garrett presented the Board with 2 Senior Exemptions which had been submitted after the deadline for consideration; parcel 082-013-067 and L10-032. Mr. Perdue made a motion to deny the applications due to late filing, with a second by Ms. Howard. All members voted to deny the applications.
- Ms. Garrett presented the Board with a request for breach of conservation covenant for parcel 110-030-002. Mr. Perdue made a motion to approve the request, with a second by Mr. Camp. All members voted in favor of the motion.

Mr. Camp made the motion to adjourn the May 2, 2023 meeting, seconded by Mr. Guthrie. All members voted unanimously for approval.

Mr. Guthrie made the motion to enter into executive session for the purpose of discussing a personnel matter, seconded by Mr. Perdue. All members voted unanimously for approval.

Mr. Camp made a motion to adjourn executive session, seconded by Mr. Perdue. All members voted unanimously for approval.

Mr. Camp made a motion to reschedule the called meeting of May 4, 2023 to May 9, 2023 at 8:30 am. Mr. Guthrie seconded the motion and all members voted in favor of the motion.

Mr. Camp made a motion to adjourn the meeting, seconded by Mr. Guthrie. All members voted unanimously for approval.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

Draft

Minutes
Dawson County Board of Tax Assessors
Tuesday, May 9, 2023

The Board of Tax Assessors met on May 9, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson
Sam Guthrie, Member
Roxanne Howard, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Terry McCormick, McCormick Solutions
Kelly McCormick, McCormick Solutions

Chairperson Hause called the meeting to order.

Chairperson Hause called for the approval of the agenda. Mr. Guthrie made a motion to approve the agenda, seconded by Ms. Howard. All members voted unanimously for approval.

Chairperson Perdue called for New Business.

- Terry McCormick gave the Board an overview of the schedule changes made for the 2023 Digest. He also updated the Board on the Ratios for Residential, Agricultural, Commercial, and Industrial properties.
- Ms. Garrett present the Board with the 2023 Ratios for all classes; Residential, Commercial, Agriculture, and Industrial. Ms. Garrett stated that all ratios were in line with Department of Revenue standards. Mr. Guthrie made the motion to accept all ratios, seconded by Ms. Howard. All Members voted unanimously for approval.
- The 2023 Schedule changes were presented. Changes to Rural Land, Urban Land, and Improvement schedules were presented for consideration. Ms. Garrett also presented the Board with the new base dollar coast for residential improvements in Dawson County; Residential Improvements saw an increase from \$95.00 per square foot to \$130.00 per square foot. Basement finish adjustment saw an increase from \$20.00 per square foot to \$32.00 per square foot. Mr. Guthrie made the motion to approve all the changes, seconded by Ms. Howard. All Members voted unanimously for approval.
- Ms. Garrett presented the Board with the Real Property Change of Assessment List. Mr. Guthrie made the motion to approve the changes, seconded by Ms. Howard. All Members voted unanimously for approval.
- Ms. Garrett presented the board with the Personal Property Change of Assessment List. Mr. Guthrie made a motion to approve the changes, seconded by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Exempt Real Properties. Mr. Guthrie made a motion to approve the list, with a second by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Exempt Personal Properties. Mr. Guthrie made a motion for the approval of the list, seconded by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Homestead Exemptions. Mr. Guthrie made a motion for approval of the exemptions, seconded by Ms. Howard. All members unanimously for approval.
- Ms. Garrett presented the Board with the list of Freeport Exemptions. Mr. Guthrie made a motion to approve the exemptions, seconded by Ms. Howard. All members voted unanimously for approval.

- Ms. Garrett presented the Board with the Growth Report for 2023. Mr. Guthrie made a motion for the acceptance of the report, seconded by Ms. Howard. All members voted unanimously for acceptance.
- Ms. Garrett presented the Board with the Department of Revenue values for CUVA, FLPA, and Timber. Mr. Guthrie made a motion to accept the values, seconded by Ms. Howard. All members voted unanimously for acceptance.
- Mr. Guthrie made a motion to send Notices of Assessment for 2023, based on the values presented this Board. Ms. Howard seconded with motion. All members voted unanimously for the mailing of Notices of Assessment for 2023.

❖ All above mentioned documents are available in the 2023 Digest Notebook.

Mr. Camp made a motion to adjourn the meeting, seconded by Mr. Guthrie. All members voted unanimously for approval.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

DIGEST CHANGES JULY 2023 MEETING

MOTOR VEHICLE APPEALS

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
ANDREWS JUSTIN FOREST		2023	\$18,550	\$12,450	RESOLVED WITH 30 DAY NOTICE
ANDREWS JUSTIN FOREST		2023	\$6,550	\$5,000	RESOLVED WITH 30 DAY NOTICE
MATTHEWS CHRISTIAN TATE		2023	\$4,875	\$1,500	RESOLVED WITH 30 DAY NOTICE
BIANCHINI JOHN P		2023	\$24,475	\$14,150	RESOLVED WITH 30 DAY NOTICE
MORSE PHILLIP CHARLES		2023	\$9,075	\$5,400	RESOLVED WITH 30 DAY NOTICE
POOLE KENNETH		2023	\$24,925	\$21,238	RESOLVED WITH 30 DAY NOTICE
SINGHAL VIKAS		2023	\$29,025	\$24,660	RESOLVED WITH 30 DAY NOTICE
STERN JEANNE M		2023	\$7,450	\$3,706	RESOLVED WITH 30 DAY NOTICE
CORNEJO JR SALVADORE		2023	\$1,950	\$1,000	RESOLVED WITH 30 DAY NOTICE
FISK RICHARD W		2023	\$3,650	\$1,300	RESOLVED WITH 30 DAY NOTICE
KLEINDIENST THASHIA D		2023	\$6,575	\$4,000	RESOLVED WITH 30 DAY NOTICE
MORRIS IVAN L		2023	\$15,525	\$7,200	RESOLVED WITH 30 DAY NOTICE
STEWART RHONDA		2023	\$6,350	\$3,750	RESOLVED WITH 30 DAY NOTICE
FLOWERS MICHAEL		2023	\$6,700	\$2,800	RESOLVED WITH 30 DAY NOTICE
BETTERTON PERRY SHAU		2023	\$4,075	\$2,250	RESOLVED WITH 30 DAY NOTICE
		TOTAL	\$169,750	\$110,404	

PRE BILL MOBILE HOMES

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
FLOTZ HEATHER & TODD MICHAEL GREENWOOD	095 035 006	2023	\$54,720	\$0	TITLE RETIRED TO REAL PROPERTY
KNIGHT JASON R	049 079	2023	\$76,270	\$0	TRANSFERRED TO REAL PROPERTY. PLEASE DELETE BILL
NORTH STAR CAPITAL INC	095 035 006	2023	\$29,820	\$0	TRANSFERRED TO REAL PROPERTY FOR 23; PLEASE DELETE BILL.
RAY HANNAH JORDAN	104 032	2023	\$0	\$135,636	MISSED 2023 PREBILL. PLEASE BILL ACCORDINGLY
		TOTAL	\$160,810	\$135,636	

TOTAL	\$330,560	\$246,040
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2023 CONSERVATION APPLICATIONS DURING APPEAL

PARCEL #	OWNER	ACRES IN CUVA	# OF HOMES	TOTAL ACRES	TYPE APP	COMMENTS
049 006	ALICE SAMPLES ESTATE	168.45	4	176.45	NEW	
054 041 002	BEARY GREGGORY & NATHOSHA	3.23	1	5.23	NEW	
068 058	LONDON DAVID	12.02	0	12.02	NEW	
076 035	HAWKINS TRUST	10.35	1	12.35	CONT	
078 009 004	WALLS MARY & MARCUS	50.24	0	50.24	CONT	
079 010	TANNER KEVIN	12.07	0	12.07	NEW	
079 010 001	BENNETT ERIC	11	0	11	NEW	
079 010 003	WALRAVEN VERGIL	18.01	0	18.01	NEW	
088 029	INGLESE LUIZA & JOHN	11.76	1	13.76	NEW	
080 036 004	HAMBY MATTHEW & JULIE	11.46	1	13.46	CONT	
088 074	GALLAGHER JOHN	30.76	1	32.76	NEW	
092 008	HOUSTON NELSON & RHONDA	10.01	0	10.01	NEW	
092 008 002	HOUSTON NELSON & RHONDA	10.01	0	10.01	CONT	
093 004	STEVENS PHILLIP & SHEILA	16.24	0	16.24	CONT	
093 004 011	RICHARDSON EMILY	12.5	0	12.5	CONT	
093 004 016	PRITCHETT STEHPEN & SHELLEY	18.94	0	18.94	CONT	
093 004 017	BRYANT GREGORY & TABITHA	14.53	0	14.53	CONT	
096 027	DUQUE ELIGIO & GINA	21.49	0	21.49	CONT	
096 031	HORSE CREEK LIMITED LLC	20.82	0	20.82	NEW	
105 047	SPECIAL TO ME TRUST	8.34	1	10.34	CONT	
110 042	MURRAY RYAN	14.21	0	14.21	NEW	
L05 055	AGRUSA TERESA	16.14	0	16.14	CONT	