

**DAWSON COUNTY BOARD OF TAX ASSESSORS
MEETING AGENDA**

Tuesday, May 2, 2023, 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

Appeal Update

Old Business

New Business

- Review schedules changes and ratios for 2023
- Conservation covenants for consideration
- Conservation breach for consideration

Adjournment

Executive Session if Needed

Minutes
Dawson County Board of Tax Assessors
Tuesday, April 11, 2023

The Board of Tax Assessors met on Tuesday, April 11, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson
Tom Camp, Vice-Chair
Sam Guthrie, Member
Roxanne Howard, Member
Jim Perdue, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Terry McCormick, LMC
Kelly McCormick, LMC

Chairperson Hause called the meeting to order.

Chairperson Hause called for a motion to approve the agenda for the April 11, 2023 meeting.

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

Chairperson Hause called for the approval of the March 14, 2023 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the March 14, 2023 meeting minutes, seconded by Mr. Perdue. All members voted unanimously for approval.

Chairperson Hause called for the digest changes.

- Ms. Garrett presented the board with digest changes for March 2023. Ms. Howard made the motion to approve all digest changes for March 2023, seconded by Mr. Guthrie. All members voted unanimously for approval. (Document #2)

The performance report for March 2023 was presented. (Document #3)

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that the office only has 6 Motor Vehicle Appeals pending.

Chairperson Hause called for old business:

- No old business presented

Chairperson Hause called for New Business:

- Terry and Kelly McCormick, with LMC, provided the Board with an update concerning values for 2023. Mr. Terry explained to the Board that an increase in values would be needed to be in compliance with the Department of Revenue standards for 2023. Mr. Terry also shared the ratio for January 1, 2023, prior to any changes being made to value. He also shared the ratio as of April 10, 2023, after value changes have been made. Mr. Kelly explained the need for increase in values being in response to the sales market in Dawson County. (Document #4)
- Mr. Perdue made a motion requesting Ms. Garrett to inquire with the Dawson County Sheriff's Department concerning the use of a boat for the purposes of reviewing properties on the shoreline, seconded by Mr. Camp. All members voted in favor of the motion.
- Ms. Garrett presented the board with Conservation Covenant applications to be considered. Mr. Camp made the motion to approve the Covenants with the exception of those tabled for additional documentation, seconded by Mr. Perdue. All members voted for approval. (Document #5)
- Ms. Garrett presented the Board with an application for specialized exemption for parcel 082-013-067, filed after the April 1, 2023 deadline. Mr. Perdue made a motion to deny the application due to the late filing, seconded by Mr. Guthrie. All members voted to deny the application. (Document #6)

- Ms. Garrett presented the Board with a request for exemption for parcel 115-001-001, owned by The Local Church. Mr. Perdue made a motion to approve the request, seconded by Ms. Howard. All members voted to approve the request. (Document #7)
- Ms. Garrett presented the Board with a request for exemption for parcel 113-056, owned by The Soul Filling Station. Mr. Camp made a motion to approve the request, seconded by Mr. Perdue. All members voted to approve the request. (Document #8)
- Ms. Garrett requested the Board to consider scheduling an additional meeting in the month of May to approve any outstanding work prior to a meeting to approve assessment notices. Mr. Perdue made a motion to schedule an additional meeting May 4, 2023 at 8:30 am for the purposes of approving values and mailing of assessment notices. Mr. Guthrie seconded the motion and all members voted in favor of the motion.

Mr. Camp made the motion to adjourn the meeting and enter into an executive session for purposes of dealing with a personnel matter, seconded by Mr. Guthrie. All members voted unanimously for approval.

Ms. Howard made a motion to adjourn executive session and enter back into regular session, seconded by Mr. Perdue. All members voted to approve the motion.

Ms. Howard made a motion include a new policy in the Dawson County Board of Assessors Policy and Procedure Manual which includes the following:

- *The Dawson County Board of Assessors will cover the costs for an employee to take single Certification Exam up to three attempts to score an 80 or above. After the third attempt, the costs for testing and travel will be at the employee's expense.*
- *The Dawson County Board of Assessors will not cover the costs of a Certification Exam for any level beyond the level an employee is eligible to test for by Department of Revenue standards.*

Mr. Perdue seconded the motion with all members voting in favor of the motion.

Ms. Howard made a motion to adjourn the meeting, seconded by Mr. Perdue. All members voted to approve the motion.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

DIGEST CHANGES MAY 2023 MEETING

REAL PROPERTY

OWNER	PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
BENSON SAMUEL	070 034	2021	\$144,090	\$144,090	MISSED DEED IN 2020. OWNER INFO CORRECTED
BENSON SAMUEL	070 034	2022	\$69,220	\$69,220	MISSED DEED IN 2020. OWNER INFO CORRECTED
GAUSS CAROL ANN	110 030 002	2022	\$576,050	\$576,050	CONSERVATION BREACH PENALTY AT OWNER'S REQUEST. \$3,859.92 x 2 = \$7,719.85
Totals			\$789,360	\$789,360	

MOTOR VEHICLE APPEALS

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
BREWER KRISTOPHER JAMIE		2023	\$8,250	\$3,800	MV APPEAL RESOLVED W/ 30 DAY NOTICE
GOODE BRENT TERRY		2023	\$11,825	\$4,000	MV APPEAL RESOLVED W/ 30 DAY NOTICE
THOMAS II MICKEY WAYNE		2023	\$36,225	\$25,000	MV APPEAL RESOLVED W/ 30 DAY NOTICE
WOODS TODD		2023	\$9,750	\$3,000	MV APPEAL RESOLVED W/ 30 DAY NOTICE
TOTAL			\$9,750	\$3,000	

PRE BILL MOBILE HOMES

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
GOODE DANNY	065 002	2023	\$3,703	\$0	MOBILE HOME MOVED TO REAL PROPERTY
RICHARDS RODNEY LYNN	076 073 003	2023	\$66,240	\$0	MOBILE HOME MOVED TO REAL PROPERTY
TURNER DAVID K	098 040	2023	\$8,248	\$1,670	MH USED FOR STORAGE PLEASE BILL ACCORDINGLY.
CHAPMAN ANTHONY & MICHELLE SMITH	107 004 010	2023	\$115,369	\$0	MH TAXED W/ REAL PROPERTY FOR 2023.
COOK CORRINE MARION	107 018	2023	\$48,210	\$0	MH TAXED W/ REAL PROPERTY FOR 2023.
Totals			\$48,210	\$0	

TOTAL	\$847,320	\$792,360
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PARCEL #	OWNER	ACRES IN CUVA	# OF HOMES	TOTAL ACRES	TYPE APP	COMMENTS
008 002 001	JACKOVITCH TIMOTHY & LORI	12.82	2	16.82	NEW	
018 001 002	EDG PROPERTIES LP	125		125	RENEW	
031 001 001	HARBEN ALAN M	8.46	1	6.46	NEW	ADJOINING CUVA PROPERTY
035 032	CROWDER STEPHEN	24.51	2	28.51	RENEW	
035 032 002	BROGDON RUSSELL M & DAGNY	8	1	10	NEW	
039 022	MULL, HILL & CHESHIRE	84.2		84.2	NEW	
042 002 003	RIVER BEND GUN CLUB	54.98		54.98	NEW	DOCUMENTS PROVIDED
052 020	COWART RALPH T(BUTCH) JR	11.56	2	15.36	NEW	
061 002 002	DELL'S DREAM LLC	20.3		20.3	RENEW	
061 002 004	EASTERN SKY FARMS LLC	42.8		42.8	RENEW	
067 021 008	GRAVES SAMANTHA & TED	10.91	1	12.91	NEW	
067 044 001	TANNER KEVIN & STACIE	29.16	1	31.16	NEW	
068 003	ELLIOTT DANIEL	14.11		14.11	RENEW	
069 006 001	E ELLIOTT FAMILY PARTNERSHIP LLLP	41.54		41.54	RENEW	
080 027	JOHNSON SHARON & HENRY	13.29	1	15.29	RENEW	
082 010 004	BARRETT ARTHUR VINCENT	9	1	11	NEW	DOCUMENTS PROVIDED
091 036	CHENG JUDY	107.93		107.93	NEW	
092 060	GILLELAND RONALD	8.59		8.59	NEW	NEWLY ACQUIRED
101 014	BRUCE LISA	15.5	1	17.5	RENEW	
109 003	ANNE DAWSON LIVING TRUST	16		16	E	
109 011	MARTIN GEORGE & AMANDA CANTRELL	27.98		27.98	NEW	
112 015	OVERBY ERIN & JEREMY	7.01	1	9.01	NEW	DOCUMENTS PROVIDED