

**Minutes**  
**Dawson County Board of Tax Assessors**  
**Tuesday, November 14, 2023**

The Board of Tax Assessors met on Tuesday, November 14, 2023, at 8:30 a.m. with the following persons present:

Tom Camp, Vice Chairperson  
Sam Guthrie, Member  
Jim Perdue, Member  
Roxanne Howard, Member  
Elaine Garrett, Chief Appraiser

Vice Chairperson Camp called the meeting to order.

Vice Chairperson Camp called for the approval of the October 2023 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the October 2023 meeting minutes, seconded by Ms. Howard. All Members voted unanimously for approval.

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

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

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

Vice Chairperson Camp called for an appeal update.

- Ms. Garrett stated that as of today the office has resolved 2,195 appeals. Currently, there are 142 appeals having received a 30-day notice, 37 active appeals, and 98 waiting for the Board of Equalization.

Vice Chairperson Camp called for Old Business

- No old business presented.

Vice Chairperson Haise called for New Business.

- Ms. Garrett presented a request to approve the use of NADA (National Automobile Dealers Association) as a means to determine values on Mobile Homes. Mr. Guthrie made a motion, with a second by Ms. Howard to approve the use of the NADA values for 2024. All members voted in favor of the motion. (Document #4)
- Ms. Garrett presented the Board with a request to use ABOS (Anderson Bugg Outboard Services) as a means to value marine equipment for 2024. Mr. Guthrie made a motion, with a second by Ms. Howard to approve the use of the ABOS values for 2024. All members voted in favor of the motion. (Document #5)
- Ms. Garrett presented the Board with a late appeal for Personal Property Account # 36131. The deadline to file an appeal on the 30-day notice was 10-29-2023. The owner filed an appeal on 11-8-2023. Mr. Guthrie made a motion to deny the appeal due to the late filing, with a second by Ms. Howard. All members voted unanimously to deny the appeal. (Document #6)
- Ms. Garrett presented the Board with the Georgia Archives Record Retention Schedule. Mr. Guthrie made a motion to use the schedule in the office concerning the retention of documents, with a second by Ms. Howard. All members voted in favor of the motion. (Document #7)
- Ms. Garrett shared information with the Board concerning Policy 11 of the Dawson County Board of Assessors Policy and Procedure Manual, which sets the date for all supporting documentation related to Specialized Exemptions to be submitted by April 1 of each year. Mr. Perdue made a motion to extend the date for submitting documentation to coincide with the Federal Tax deadline of April 15 if the citizen has completed the application by the April 1 deadline given by the State as the deadline for filing Exemption Applications. Ms. Howard seconded the motion and all members voted in favor of the motion. (Document #8)

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

Respectfully Submitted,  
Elaine Garrett, Chief Appraiser

Members:

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Tom Camp

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Sam Guthrie

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Roxanne Howard

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Jim Perdue