

DAWSON COUNTY BOARD OF TAX ASSESSORS AGENDA
Tuesday, January 9, 2024, 8:30 a.m.
Dawson County Government Center, 1st Floor
25 Justice Way, Ste 1213, Dawsonville, Georgia

Call Meeting to Order

Election of Chairperson and Vice Chairperson

Appointment of Secretary to Board of Assessors

Approval of Agenda

Approve Minutes

Digest Changes

Appeal Update

Old Business

New Business

- Approval of Policy for Owner Address Changes

Adjournment

Executive Session if Needed

Minutes
Dawson County Board of Tax Assessors
Tuesday, December 5, 2023

The Board of Tax Assessors met on Tuesday, December 5, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson
Tom Camp, Vice Chairman
Sam Guthrie, Member
Roxanne Howard, Member
Jim Perdue, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Emory Dooley, Commissioner

Chairperson Hause called the meeting to order.

Chairperson Hause called for approval of the agenda for the meeting.

- Ms. Garrett requested to amend the agenda to add an item concerning the valuation of mobile homes. Mr. Perdue voted to approve the agenda with the change, seconded by Ms. Howard. All members voted unanimously for approval.

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

- Mr. Perdue made the motion to approve the November 14, 2023 meeting minutes with changes, seconded by Ms. Howard. All members voted unanimously for approval. All members voted unanimously for approval.

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

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

A performance report for November 2023 was not presented.

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that as of today the office has 154 appeals scheduled for BOE, 2,423 have been resolved, and 5 appeals are active.

Chairperson Hause called for the 2024 Prebilled Mobile Home Digest

- Ms. Garrett presented the Board with information concerning the methods used in the office for the valuation of mobile homes. Currently, there are 1,343 mobile homes on the digest consisting of 1,121 mobile homes being valued with real property and 222 valued on the Prebilled Mobile Home Digest. Of the total on the digest, only 262 are being valued using the NADA schedules with the remainder being valued using the schedules within WinGAP. In an effort to uniformly value all mobile homes in the same manner, Ms. Garrett requested to be allowed to value all mobile homes using the schedules in WinGAP. Mr. Camp made a motion to value the mobile homes using the schedules within WinGAP, with a second by Mr. Guthrie. All members voted in favor of the motion.
- Ms. Garrett presented to Board with the updated 2024 mobile home schedules. Mr. Camp made a motion to approve the 2024 mobile home schedules, with a second by Mr. Perdue. All members voted in favor of the motion. (Document #3)
- Ms. Garrett presented the Board with the 2024 Prebilled Mobile Home Digest. She shared with the Board that the office had completed all field checks for the mobile homes listed on the digest. Mr. Perdue made a motion to approve the digest and send it to the Tax Commissioner for billing, with a second by Ms. Howard. All members voted in favor of the motion. (Document #4)

Chairperson Hause called for Old Business

- No Old Business presented

Chairperson Hause called for New Business.

- Ms. Garrett presented the Board with the proposed 2024 BOA meeting schedule. Mr. Camp made a motion to approve the 2024 BOA meeting schedule, with a second by Mr. Guthrie. All members voted unanimously for approval. (Document #5)
- Ms. Garrett presented the Board the 2023 Public Utility Notices from the Georgia Department of Revenue for approval, noting that the Public Utility Ratio for 2023 is 37.15%. Mr. Perdue made a motion to approve and mail the Public Utility Notices, with a second by Ms. Howard. All member voted in favor of the motion. (Document #6)

Mr. Guthrie made the motion to adjourn the meeting and enter into executive session seconded by Mr. Camp. All Members voted unanimously for approval.

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

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: _____, Jo Ann Hause

_____, Tom Camp

_____, Sam Guthrie

_____, Roxanne Howard

_____, Jim Perdue

DIGEST CHANGES JANUARY 2024 MEETING

REAL PROPERTY

| PARCEL # | YEAR | PREVIOUS | CORRECT | REASON |
|-------------|------|-------------|-------------|------------------------------------|
| 012 094 | 2023 | \$153,500 | \$92,100 | APPEAL RESOLVED W/ WAIVER |
| 012 098 001 | 2023 | \$585,600 | \$499,100 | APPEAL RESOLVED W/ WAIVER |
| 016A 108 | 2023 | \$645,200 | \$508,200 | APPEAL RESOLVED W/ WAIVER |
| 016B 062 | 2023 | \$412,250 | \$318,350 | APPEAL RESOLVED W/ WAIVER |
| 018 043 001 | 2023 | \$226,100 | \$210,300 | APPEAL RESOLVED W/ WAIVER |
| 023 014 | 2023 | \$639,800 | \$454,300 | APPEAL RESOLVED W/ WAIVER |
| 023 021 | 2023 | \$1,065,400 | \$824,300 | APPEAL RESOLVED W/ WAIVER |
| 023 060 | 2023 | \$845,300 | \$719,300 | APPEAL RESOLVED W/ WAIVER |
| 024B 023 | 2023 | \$648,100 | \$503,700 | APPEAL RESOLVED W/ WAIVER |
| 024C 002 | 2023 | \$75,000 | \$75,000 | APPEAL RESOLVED W/ WAIVER |
| 024D 118 | 2023 | \$777,400 | \$777,400 | APPEAL RESOLVED W/ WAIVER |
| 067 050 | 2023 | \$80,000 | \$80,000 | OWNER NAME CORRECTED |
| 069 061 | 2023 | \$393,300 | \$269,100 | APPEAL RESOLVED W/ WAIVER |
| 071 007 | 2023 | \$578,880 | \$484,960 | APPEAL RESOLVED W/ WAIVER |
| 076 059 | 2023 | \$10,350 | \$3,900 | APPEAL RESOLVED W/ WAIVER |
| 079 012 | 2023 | \$1,005,800 | \$737,300 | APPEAL RESOLVED W/ WAIVER |
| 084 003 179 | 2023 | \$325,496 | \$325,496 | APPEAL WITHDRAWN |
| 088 133 | 2023 | \$40,000 | \$1,000 | APPEAL RESOLVED W/ WAIVER |
| 105 140 | 2023 | \$1,167,700 | \$1,089,900 | APPEAL RESOLVED W/ WAIVER |
| 105 140 002 | 2023 | \$499,290 | \$415,330 | APPEAL RESOLVED W/ WAIVER |
| 106 002 001 | 2023 | \$345,600 | \$298,100 | APPEAL RESOLVED W/ WAIVER |
| 106 080 061 | 2023 | \$378,200 | \$354,500 | APPEAL RESOLVED W/ WAIVER |
| 107 014 197 | 2023 | \$460,900 | \$420,000 | APPEAL RESOLVED W/ WAIVER |
| 107 048 | 2023 | \$323,648 | \$323,648 | APPEAL RESOLVED AT BOE |
| 111 018 | 2023 | \$274,740 | \$194,880 | APPEAL RESOLVED AT BOE |
| 111 038 | 2023 | \$434,580 | \$277,680 | APPEAL RESOLVED AT BOE |
| 113 072 078 | 2023 | \$714,400 | \$631,800 | APPEAL RESOLVED AT BOE |
| 120 017 069 | 2023 | \$590,700 | \$590,700 | APPEAL RESOLVED AT BOE |
| L03 026 | 2023 | \$510,300 | \$498,500 | APPEAL RESOLVED W/ WAIVER |
| L03 034 | 2023 | \$1,606,300 | \$1,324,100 | APPEAL TO SUPERIOR COURT WITHDRAWN |
| L03 061 075 | 2023 | \$842,300 | \$741,000 | APPEAL RESOLVED AT BOE |
| L06 046 | 2023 | \$888,380 | \$591,880 | APPEAL RESOLVED AT BOE |
| L08 048 | 2023 | \$775,300 | \$602,300 | APPEAL RESOLVED W/ WAIVER |
| L08 110 | 2023 | \$1,189,300 | \$939,800 | APPEAL RESOLVED W/ WAIVER |
| L10 032 | 2023 | \$1,628,600 | \$1,628,600 | APPEAL RESOLVED AT BOE |
| L10 078 | 2023 | \$977,200 | \$800,000 | APPEAL RESOLVED AT BOE |
| L10 085 | 2023 | \$1,602,000 | \$1,381,500 | APPEAL RESOLVED W/ WAIVER |
| L10 100 | 2023 | \$1,047,900 | \$806,400 | APPEAL RESOLVED W/ WAIVER |
| L10 116 | 2023 | \$807,880 | \$647,610 | APPEAL RESOLVED AT BOE |
| L10 130 | 2023 | \$1,533,100 | \$1,073,000 | APPEAL RESOLVED W/ WAIVER |
| L10 131 001 | 2023 | \$1,376,700 | \$914,400 | APPEAL RESOLVED W/ WAIVER |
| L10 135 | 2023 | \$1,303,490 | \$1,070,000 | APPEAL RESOLVED W/ WAIVER |
| L11 016 | 2023 | \$1,027,760 | \$696,760 | APPEAL RESOLVED W/ 30 DAY NOTICE |
| L11 027 001 | 2023 | \$298,500 | \$234,900 | APPEAL RESOLVED W/ WAIVER |
| L11 037 | 2023 | \$874,200 | \$728,300 | APPEAL RESOLVED W/ WAIVER |
| L11 045 | 2023 | \$1,109,740 | \$816,540 | APPEAL RESOLVED W/ WAIVER |
| L11 053 | 2023 | \$1,084,700 | \$843,700 | APPEAL RESOLVED AT BOE |
| L11 116 | 2023 | \$855,000 | \$600,400 | APPEAL RESOLVED AT BOE |
| L12 013 | 2023 | \$699,870 | \$420,470 | APPEAL RESOLVED AT BOE |
| L12 032 | 2023 | \$854,920 | \$601,220 | APPEAL RESOLVED AT BOE |
| L12 037 | 2023 | \$990,300 | \$750,900 | APPEAL RESOLVED AT BOE |
| L12 066 | 2023 | \$1,716,700 | \$1,160,000 | APPEAL RESOLVED W/ WAIVER |
| L12 075 | 2023 | \$927,800 | \$692,000 | APPEAL RESOLVED W/ WAIVER |

| | | | | |
|-------------|------|--------------|--------------|---------------------------|
| L12 092 | 2023 | \$1,728,900 | \$1,292,600 | APPEAL RESOLVED W/ WAIVER |
| L12 099 | 2023 | \$418,900 | \$346,000 | APPEAL RESOLVED AT BOE |
| L13 014 | 2023 | \$1,385,800 | \$1,094,000 | APPEAL RESOLVED W/ WAIVER |
| L13 022 | 2023 | \$108,300 | \$58,400 | APPEAL RESOLVED W/ WAIVER |
| L13 022 001 | 2023 | \$845,000 | \$476,400 | APPEAL RESOLVED W/ WAIVER |
| L13 041 | 2023 | \$555,450 | \$433,670 | APPEAL RESOLVED AT BOE |
| L15 160 004 | 2023 | \$754,400 | \$662,600 | APPEAL RESOLVED W/ WAIVER |
| L16 070 | 2023 | \$459,400 | \$338,260 | APPEAL RESOLVED W/ WAIVER |
| L16 074 | 2023 | \$907,500 | \$702,400 | APPEAL RESOLVED AT BOE |
| L16 076 | 2023 | \$907,980 | \$747,380 | APPEAL RESOLVED W/ WAIVER |
| L16 103 | 2023 | \$833,500 | \$740,000 | APPEAL RESOLVED W/ WAIVER |
| L16 150 | 2023 | \$321,700 | \$321,700 | APPEAL RESOLVED AT BOE |
| L16 150 001 | 2023 | \$323,400 | \$323,400 | APPEAL RESOLVED AT BOE |
| L17 014 | 2023 | \$1,030,500 | \$841,400 | APPEAL RESOLVED W/ WAIVER |
| L17 014 001 | 2023 | \$1,181,900 | \$936,100 | APPEAL RESOLVED W/ WAIVER |
| L17 015 | 2023 | \$1,071,100 | \$865,500 | APPEAL RESOLVED W/ WAIVER |
| L17 017 | 2023 | \$678,400 | \$678,400 | APPEAL RESOLVED W/ WAIVER |
| L17 025 | 2023 | \$494,690 | \$380,090 | APPEAL RESOLVED W/ WAIVER |
| L17 038 | 2023 | \$688,700 | \$477,900 | APPEAL RESOLVED W/ WAIVER |
| L17 082 009 | 2023 | \$357,620 | \$357,620 | APPEAL RESOLVED W/ WAIVER |
| L17 144 | 2023 | \$1,112,100 | \$877,100 | APPEAL RESOLVED AT BOE |
| L17 188 | 2023 | \$143,200 | \$125,000 | APPEAL RESOLVED AT BOE |
| L18 081 007 | 2023 | \$620,950 | \$563,850 | APPEAL RESOLVED AT BOE |
| L19 013 | 2023 | \$1,507,780 | \$1,425,480 | APPEAL RESOLVED AT BOE |
| L19 043 | 2023 | \$925,000 | \$850,800 | APPEAL RESOLVED AT BOE |
| L19 051 001 | 2023 | \$1,496,000 | \$1,262,500 | APPEAL RESOLVED W/ WAIVER |
| L19 051 002 | 2023 | \$505,700 | \$437,000 | APPEAL RESOLVED W/ WAIVER |
| L19 051 004 | 2023 | \$507,000 | \$368,500 | APPEAL RESOLVED W/ WAIVER |
| L19 052 001 | 2023 | \$987,400 | \$756,000 | APPEAL RESOLVED AT BOE |
| L19 073 | 2023 | \$814,900 | \$594,200 | APPEAL RESOLVED AT BOE |
| L19 074 | 2023 | \$1,480,000 | \$1,219,700 | APPEAL RESOLVED AT BOE |
| L19 097 | 2023 | \$312,830 | \$299,330 | APPEAL RESOLVED W/ WAIVER |
| L19 097 001 | 2023 | \$273,900 | \$181,500 | APPEAL RESOLVED W/ WAIVER |
| L19 098 | 2023 | \$353,100 | \$353,100 | APPEAL RESOLVED W/ WAIVER |
| L19 099 | 2023 | \$877,400 | \$718,800 | APPEAL RESOLVED W/ WAIVER |
| L19 100 | 2023 | \$848,300 | \$701,900 | APPEAL RESOLVED W/ WAIVER |
| L19 101 | 2023 | \$827,830 | \$607,850 | APPEAL RESOLVED W/ WAIVER |
| L20 001 | 2023 | \$932,000 | \$593,240 | APPEAL RESOLVED W/ WAIVER |
| L20 004 | 2023 | \$300,000 | \$150,000 | APPEAL RESOLVED W/ WAIVER |
| L20 005 | 2023 | \$1,093,700 | \$830,600 | APPEAL RESOLVED W/ WAIVER |
| L20 007 | 2023 | \$886,200 | \$540,000 | APPEAL RESOLVED W/ WAIVER |
| L20 009 | 2023 | \$977,300 | \$718,700 | APPEAL RESOLVED W/ WAIVER |
| L20 010 | 2023 | \$557,100 | \$181,000 | APPEAL RESOLVED AT BOE |
| L20 017 | 2023 | \$1,131,900 | \$814,400 | APPEAL RESOLVED AT BOE |
| L20 027 | 2023 | \$1,312,600 | \$956,800 | APPEAL RESOLVED AT BOE |
| L20 036 | 2023 | \$922,030 | \$777,830 | APPEAL RESOLVED W/ WAIVER |
| L21 027 | 2023 | \$377,910 | \$256,110 | APPEAL RESOLVED AT BOE |
| L21 028 | 2023 | \$343,900 | \$147,700 | APPEAL RESOLVED AT BOE |
| L21 033 | 2023 | \$821,200 | \$723,700 | APPEAL RESOLVED W/ WAIVER |
| L21 034 | 2023 | \$1,619,600 | \$1,157,700 | APPEAL RESOLVED AT BOE |
| L21 100 024 | 2023 | \$921,500 | \$723,500 | APPEAL RESOLVED AT BOE |
| L22 023 | 2023 | \$941,160 | \$924,560 | APPEAL RESOLVED AT BOE |
| L22 072 | 2023 | \$974,100 | \$621,600 | APPEAL RESOLVED AT BOE |
| L22 107 | 2023 | \$1,274,630 | \$1,101,730 | APPEAL RESOLVED AT BOE |
| | | \$84,258,834 | \$66,680,224 | |

| BOATS / PLANES | | | | |
|----------------|--------|-----------|-----------|------------------------------------|
| ACC # | TAX YR | PREVIOUS | FINAL | REASON |
| 18805 | 2023 | \$16,118 | \$4,144 | 001 MARIAH SOLD PER BILL OF SALE |
| 40061 | 2023 | \$8,614 | \$0 | 21 YAMAHA TAXED ON ACCT 39512 |
| 21685 | 2023 | \$18,751 | \$11,719 | APPEAL RESOLVED WITH 30 DAY NOTICE |
| 35948 | 2023 | \$20,857 | \$13,459 | APPEAL RESOLVED WITH 30 DAY NOTICE |
| 31846 | 2023 | \$22,457 | \$13,100 | APPEAL RESOLVED W/ WAIVER |
| 38629 | 2023 | \$50,775 | \$27,900 | APPEAL RESOLVED W/ WAIVER |
| 38766 | 2023 | \$55,188 | \$30,000 | APPEAL RESOLVED W/ WAIVER |
| 35188 | 2023 | \$7,987 | \$0 | OWNER PASSED 4-22 AND BOATS SOLD |
| TOTAL | | \$200,747 | \$100,322 | |

| MOTOR VEHICLE | | | | |
|---------------|------|-----------|----------|---------------------------------------|
| ACC # | YEAR | PREVIOUS | CORRECT | REASON |
| 076 059 | 2023 | \$10,350 | \$3,900 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| 089 003 001 | 2023 | \$3,150 | \$1,950 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| 104 056 | 2023 | \$5,750 | \$3,380 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| 107 015 139 | 2023 | \$17,700 | \$13,038 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| L08 063 | 2023 | \$18,625 | \$17,000 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| L12 080 | 2023 | \$29,025 | \$19,208 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| L18 079 | 2023 | \$17,900 | \$13,004 | MV APPEAL RESOLVED WITH 30 DAY NOTICE |
| TOTAL | | \$102,500 | \$71,480 | |

| PRE BILL MOBILE HOMES | | | | |
|-----------------------|------|--------------|--------------|---|
| ACC # | YEAR | PREVIOUS | CORRECT | REASON |
| 095 045 | 2024 | \$95,120 | \$0 | MH TAXED W/ REAL PROP IN 2023 AND GOING FORWARD |
| TOTAL | | \$95,120 | \$0 | |
| TOTAL | | \$84,657,201 | \$66,852,026 | |