

DAWSON COUNTY BOARD OF ASSESSORS

Members

Tom Camp – Chair
Sam Guthrie – Vice Chair
Kandi Bolton
Roxanne Howard
Jim Perdue



Chief Appraiser

Elaine Garrett
Deputy Chief Appraiser
Richard Gilman
Secretary
Travis Kanehl

BOARD OF ASSESSORS AGENDA MARCH 12, 2024

Roll Call

Approval of Agenda

Approval of Minutes

- January 9, 2024

Public / Guest Comments

- Aaron Meyer – Jarrard & Davis, LLP

Digest Changes

- January, 2024
- February, 2024

Appeal Update

Personal Property Update

Real Property Update

- Beginning Ratios

Old Business

New Business

- Conservation Covenants Approval

General Discussion

Adjourn

DAWSON COUNTY BOARD OF ASSESSORS

Members

Tom Camp, Chair
Sam Guthrie, Vice Chair
Jo Ann Hause, Member
Roxanne Howard, Member
Jim Perdue, Member



Chief Appraiser

Elaine Garrett

Deputy Chief Appraiser

Richard Gilman

Secretary

Travis Kanehl

MINUTES OF THE JANUARY 9, 2024, BOARD OF ASSESSOR MEETING

The Dawson County Board of Assessors held their monthly meeting on January 9, 2024. The meeting was called to order at 8:30 a.m.

Roll Call

In attendance were Jo Ann Hause (BOA Chair), Tom Camp (BOA Vice Chair), Roxanne Howard (BOA Member), Sam Guthrie (BOA Member), Jim Perdue (BOA Member), Elaine Garrett (Chief Appraiser), and Travis Kanehl (Secretary).

Election of Chairperson

Jim Perdue made a motion to appoint Tom Camp as BOA Chair for 2024, seconded by Sam Guthrie. All members voted unanimously in favor of the motion.

Election of Vice Chair

Jo Ann Hause made a motion to appoint Roxanne Howard as BOA Vice Chair with a second by Tom Camp. Jim Perdue made a motion to appoint Sam Guthrie as BOA Vice Chair with a second by Tom Camp. Voting in favor of Sam Guthrie were Sam Guthrie, Jim Perdue and Tom Camp. Voting in favor of Roxanne Howard was Jo Ann Hause. Roxanne Howard abstained from voting. Sam Guthrie was appointed Vice Chair with a majority vote 3 to 1.

Election of Secretary

Sam Guthrie made a motion to appoint Travis Kanehl as BOA Secretary. Jim Perdue seconded the motion. All members voted in favor of the appointment.

Approval of Agenda

Elaine Garrett requested to add a Policy Presentation to the agenda. Sam Guthrie made a motion to approve the agenda, seconded by Jim Perdue. All members voted in favor of the motion.

DAWSON COUNTY BOARD OF ASSESSORS

Members

Tom Camp, Chair
Sam Guthrie, Vice Chair
Jo Ann Hause, Member
Roxanne Howard, Member
Jim Perdue, Member



Chief Appraiser

Elaine Garrett
Deputy Chief Appraiser
Richard Gilman
Secretary
Travis Kanehl

Approval of Minutes

Jo Ann Hause made a motion to approve the minutes from the December 5, 2023, meeting. Sam Guthrie seconded the motion after a change in paragraph two of the minutes. All members voted in favor of the motion.

Public / Guest Comments

NONE

Digest Changes

Jim Perdue made a motion to approve Digest Changes as presented. Sam Guthrie seconded the motion for approval. All members voted in favor of the motion.

Appeal Update

The office currently has 52 real property appeals scheduled for BOE hearings the week of February 20, 2024. A settlement conference is scheduled on January 19, 2024, for the existing Super Court Appeal.

Old Business

NONE

New Business

New Policy

Elaine Garrett presented the BOA with a policy to address the process for accepting mailing address changes for real and personal property accounts. Jim Perdue made a motion to adopt the policy as presented. Jo Ann Hause seconded the motion with all members voting in favor of the motion.

DAWSON COUNTY BOARD OF ASSESSORS

Members

Tom Camp, Chair
Sam Guthrie, Vice Chair
Jo Ann Hause, Member
Roxanne Howard, Member
Jim Perdue, Member



Chief Appraiser

Elaine Garrett

Deputy Chief Appraiser

Richard Gilman

Secretary

Travis Kanehl

General Discussion

All Board members were given an update on their individual training hours.

Executive Session

No Executive Session needed

Adjourn

Jim Perdue made a motion to adjourn the meeting, seconded by Sam Guthrie. All members voted in favor of adjournment.

DAWSON COUNTY BOARD OF ASSESSORS

Members

Tom Camp, Chair
Sam Gutherie, Vice Chair
Jo Ann Hause, Member
Roxanne Howard, Member
Jim Perdue, Member



Chief Appraiser
Elaine Garrett
Deputy Chief Appraiser
Richard Gilman
Secretary
Travis Kanehl

Approved On: March 12, 2024

By:

Tom Camp, Chair–Board of Assessors

Sam Gutherie, Vice Chair–Board of Assessors

Roxanne Howard, Member–Board of Assessors

Jim Perdue, Member–Board of Assessors

Joa Ann Hause, Member– Board of Assessors

Elaine Garrett, Chief Appraiser

Travis Kanehl, BOA Secretary

DIGEST CHANGES MARCH 2024 MEETING

REAL PROPERTY

PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
054 039	2023	\$331,420	\$232,120	APPEAL RESOLVED BY AGREEMENT
054 039 001	2023	\$448,532	\$344,800	APPEAL RESOLVED BY AGREEMENT
054 039 002	2023	\$557,700	\$450,879	APPEAL RESOLVED BY AGREEMENT
070 049 020	2023	\$318,400	\$318,400	APPEAL RESOLVED BY AGREEMENT
070 049 045	2023	\$385,100	\$340,598	APPEAL RESOLVED BY AGREEMENT
113 010 007	2023	\$1,309,700	\$1,250,000	APPEAL RESOLVED BY AGREEMENT
113 010 009	2023	\$1,835,600	\$1,734,500	APPEAL RESOLVED BY AGREEMENT
113 044 014	2023	\$500,000	\$500,000	APPEAL WITHDRAWN
114 041 002	2023	\$2,249,200	\$2,249,200	APPEAL RESOLVED BY AGREEMENT
120 016	2023	\$575,260	\$504,260	APPEAL RESOLVED BY AGREEMENT
L09 050	2023	\$531,200	\$443,500	APPEAL RESOLVED BY AGREEMENT
L09 068	2023	\$369,000	\$323,850	APPEAL RESOLVED BY AGREEMENT
L12 089	2023	\$1,269,500	\$951,200	APPEAL RESOLVED BY AGREEMENT
L13 044	2023	\$689,030	\$599,330	APPEAL RESOLVED BY AGREEMENT
L16 027	2023	\$1,061,530	\$847,830	APPEAL RESOLVED BY AGREEMENT
L22 065	2023	\$1,327,070	\$1,316,070	APPEAL RESOLVED BY AGREEMENT
Totals		\$13,758,242	\$12,406,537	

BUSINESSES

ACC #	YEAR	PREVIOUS	CORRECT	REASON
37748	2023	\$12,000	\$0	BUSINESS CLOSED
Totals		\$12,000	\$0	

BOATS / PLANES

ACC #	YEAR	PREVIOUS	CORRECT	REASON
18795	2023	\$14,186	\$0	OWNER DECEASED; BOAT ON JACKSON CO DIGEST
21570	2023	\$9,016	\$0	DUPLICATE BOAT ON A DAWSON COUNTY ACCOUNT
30937	2023	\$7,559	\$0	OWNER DECEASED - BOATS SCRAPPED
31225	2023	\$15,421	\$0	SOLD IN 2019 AND BEING TAXED IN FANNIN COUNTY
34315	2023	\$7,678	\$0	BOAT REGISTERED IN FLORIDA, TAXES PAID IN FL
36581	2023	\$17,761	\$2,456	2 BOATS SOLD, ONE DESTROYED. SOLD BOATS WERE FOUND ON OTHER COUTY DIGESTS.
36922	2023	\$16,153	\$0	BOAT WAS SOLD JULY 2022. ON WHITFIELD DIGEST
37002	2023	\$70,453	\$0	BOATS TAXED ON ACC# 40927 FOR 2023
37077	2023	\$34,549	\$0	BOATS WERE SOLD IN SUMMER OF 2022. ALL THREE ARE TAXED IN DAWSON COUNTY ON OTHER ACCOUNTS (40742 & 40919)
37512	2023	\$8,749	\$0	JETSKI SOLD IN 2018; TAXED IN FULTON COUNTY
38045	2023	\$53,905	\$0	ZERO OUT ACCOUNT VALUE - ALL BOATS TAXED ON ACT 40927. TAXES PAID ON 40927. THIS ACCOUNT WILL BE THE REMAINING ACCOUNT IN 2024 FWD
39286	2023	\$11,209	\$0	JETSKI 3925AJ DUPLICATED ON ACCT 40927 - REMOVE FROM DIGEST ON ACT 39286
39645	2023	\$14,083	\$7,200	ACCOUNT CORRECTED IN 2023 AND DELETED IN 2024
TOTAL		\$280,722	\$9,656	

TOTAL	\$14,050,964	\$12,416,193
-------	--------------	--------------

DIGEST CHANGES FEBRUARY 2024 MEETING

REAL PROPERTY

PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
076 118	2023	\$42,700	\$42,700	MAILING ADDRESS CORRECTED
039 054	2023	\$155,300	\$155,300	OWNERSHIP CORRECTION FOR 2023
039 054 004	2023	\$155,300	\$155,300	OWNERSHIP CORRECTION FOR 2024
083 026 017	2023	\$397,400	\$397,400	APPEAL RESOLVED PLEASE BILL
L20 031	2023	\$107,900	\$63,500	APPEAL RESOLVED W/AGREEMENT; ACREAGE CHANGED FROM 1.27 TO .88 ACRES
115 011 015	2023	\$349,500	\$331,100	APPEAL RESOLVED BY BOE
087 005 104	2023	\$390,100	\$390,100	APPEAL RESOLVED NO SHOW
092 020 023	2023	\$321,200	\$321,200	APPEAL RESOLVED BY BOE
092 020 063	2023	\$324,200	\$324,200	APPEAL RESOLVED BY BOE
092B 025 023	2023	\$448,700	\$414,300	APPEAL RESOLVED BY BOE
093 055 066	2023	\$336,700	\$336,700	APPEAL RESOLVED BY BOE
093 055 063	2023	\$317,200	\$311,000	APPEAL RESOLVED BY BOE
113 159	2023	\$311,800	\$296,200	APPEAL RESOLVED BY BOE
107 015 064	2023	\$443,300	\$389,700	APPEAL RESOLVED BY BOE
L22 061	2023	\$1,195,020	\$972,620	APPEAL RESOLVED BY BOE
113 072 096	2023	\$593,800	\$593,800	APPEAL RESOLVED BY BOE
024 044	2023	\$75,000	\$75,000	APPEAL RESOLVED BY BOE
024 045	2023	\$462,910	\$392,610	APPEAL RESOLVED BY BOE
078 004 002	2023	\$429,400	\$429,400	APPEAL RESOLVED BY BOE
078 016	2023	\$343,710	\$343,710	APPEAL RESOLVED BY BOE
118 076	2023	\$281,300	\$239,300	APPEAL RESOLVED BY BOE
L11 051	2023	\$1,119,700	\$779,700	APPEAL RESOLVED BY BOE
L11 057	2023	\$1,404,000	\$1,252,200	APPEAL RESOLVED BY BOE
L11 068	2023	\$1,418,500	\$1,247,500	APPEAL RESOLVED BY BOE
L12 038	2023	\$1,217,900	\$973,800	APPEAL RESOLVED BY BOE
069 053	2023	\$228,740	\$228,740	APPEAL RESOLVED BY BOE
015B 043	2023	\$354,960	\$299,060	APPEAL RESOLVED BY BOE
016A 063	2023	\$75,000	\$50,000	APPEAL RESOLVED BY BOE
023 104	2023	\$230,900	\$219,300	APPEAL RESOLVED BY BOE
024 040	2023	\$401,440	\$387,540	APPEAL RESOLVED BY BOE
016A 092	2023	\$454,300	\$454,300	APPEAL RESOLVED BY BOE
024A 022	2023	\$834,000	\$712,600	APPEAL RESOLVED BY BOE
024B 099	2023	\$790,900	\$730,500	APPEAL RESOLVED BY BOE
039 050 003	2023	\$264,400	\$264,400	APPEAL RESOLVED BY BOE
051 018 B	2023	\$191,600	\$136,500	APPEAL RESOLVED BY BOE
016A 093	2023	\$75,000	\$75,000	APPEAL RESOLVED BY BOE
L09 009	2023	\$841,300	\$606,500	APPEAL RESOLVED BY BOE
L12 035	2023	\$1,182,100	\$750,000	APPEAL RESOLVED W/AGREEMENT
118 017	2023	\$202,160	\$202,160	APPEAL RESOLVED BY BOE
L10 134	2023	\$1,275,776	\$972,376	APPEAL RESOLVED BY BOE
L05 027 004	2023	\$1,011,100	\$889,920	APPEAL RESOLVED BY BOE
113 041 001	2023	\$8,900,000	\$8,175,000	APPEAL RESOLVED W/ 30 DAY NOTICE
L03 061 007	2023	\$681,350	\$681,350	APPEAL RESOLVED BY BOE
L09 042	2023	\$381,240	\$328,140	APPEAL RESOLVED W/ 30 DAY NOTICE
L10 065	2023	\$778,370	\$514,470	APPEAL RESOLVED BY BOE

L01 024	2023	\$809,300	\$723,500	APPEAL RESOLVED W/AGREEMENT
L10 134 002	2023	\$1,413,800	\$925,900	APPEAL RESOLVED W/AGREEMENT
L22 121	2023	\$356,900	\$292,800	APPEAL RESOLVED W/AGREEMENT
L18 028	2023	\$590,000	\$463,400	APPEAL RESOLVED W/AGREEMENT
L15 148	2023	\$854,660	\$780,260	APPEAL RESOLVED W/AGREEMENT
	Totals	\$35,821,836	\$31,092,056	

BOATS				
ACC #	YEAR	PREVIOUS	CORRECT	REASON
32233	2023	\$12,473	\$12,473	MAILING ADDRESS FOR OWNER UPDATED
33080	2023	\$8,042	\$0	BBoat is taxed in Cherokee Co in 2023 fwd
35102	2023	\$33,214	\$18,690	2002 TRITON SOLD IN 2022 & ADDED TO ACC #40844
36574	2023	\$7,799	\$0	BOAT SOLD IN 2020; TAXED IN FULTON CO
37461	2023	\$81,514	\$163,296	ADDED BOAT ADDED FROM HALL COUNTY
38007	2023	\$42,638	\$0	TAXES PAID IN FORSYTH.
39463	2023	\$38,068	\$16,611	APPEAL RESOLVED
40411	2023	\$39,475	\$0	BOAT IS IN FORSYTH COUNTY - PAID TAXES ON BILL # 2023-112726
40848	2023	\$9,270	\$9,866	Boat returned and assessed under account number 22060. Duplicate for 2023
40988	2023	\$8,811	\$0	APPEAL RESOLVED; BOAT IS LOCATED IN UNION COUNTY
	TOTAL	\$281,304	\$220,936	

MOTOR VEHICLE				
ACC #	YEAR	PREVIOUS	CORRECT	REASON
104 170 001	2024	\$17,425	\$14,515	MV APPEAL WITH 30 DAY NOTICE
L20 020	2024	\$4,950	\$2,229	MV APPEAL WITH 30 DAY NOTICE
066 007 001	2024	\$6,925	\$5,079	MV APPEAL WITH 30 DAY NOTICE
012 075 031	2024	\$7,600	\$5,500	MV APPEAL WITH 30 DAY NOTICE
	TOTAL	36,900	27,323	

PUBIC UTILITIES				
PARCEL #	YEAR	PREVIOUS	CORRECT	REASON
PU 01	2023	\$152,921	\$180,825	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 01 1	2023	\$296	\$295	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 02	2023	\$4,337,188	\$3,976,629	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 02 02	2023	\$16,430	\$16,090	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 02 03	2023	\$0	\$521	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 02 1	2023	\$1,557,792	\$1,428,289	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 03	2023	\$21,417,076	\$23,826,239	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 03 1	2023	\$4,547,208	\$5,171,311	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 03 2	2023	\$100	\$100	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 04	2023	\$16,463,000	\$17,920,951	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 04 1	2023	\$27,809	\$30,746	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 05	2023	\$3,123,172	\$3,212,854	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 05 1	2023	\$1,041,057	\$1,070,951	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 06	2023	\$769	\$696	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 07	2023	\$173,324	\$160,222	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 08	2023	\$1,226,790	\$1,226,790	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 09	2023	\$8,301,507	\$9,353,759	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 09 1	2023	\$102,062	\$110,609	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO

PU 10	2023	\$24,490,649	\$29,904,177	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 10 001	2023	\$342,880	\$331,496	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 11	2023	\$7,753	\$7,572	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 12	2023	\$7,057	\$8,276	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 13	2023	\$506	\$2,264	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 15	2023	\$978	\$723	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
PU 16	2023	\$0	\$356,107	45 DAY APPEAL PERIOD HAS EXPIRED; BILL @ 37.15 RATIO
TOTAL		\$87,338,324	\$98,298,492	

TOTAL	\$123,478,364	\$129,638,807
-------	---------------	---------------