

DAWSON COUNTY BOARD OF ASSESSORS

Members

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



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

BOARD OF ASSESSORS AGENDA April 9, 2024

Roll Call

Approval of Agenda

Approval of Minutes

- March 12, 2024

Public / Guest Comments

Digest Changes

- March, 2024

Appeal Update

Personal Property Update

Real Property Update

Old Business

New Business

- Conservation Covenants Approval

General Discussion

- CAVEAT Training information for Board Members

Adjourn

****An Executive Session may follow the Voting Session if needed.***

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MINUTES OF THE March 12, 2024, BOARD OF ASSESSOR MEETING

The Dawson County Board of Assessors held their monthly meeting on March 12, 2024. The meeting was called to order at 8:30 a.m.

Roll Call

In attendance were Tom Camp (BOA Chair), Sam Guthrie (BOA Vice Chair), Kandi Bolton (BOA Member), Jim Perdue (BOA Member), Elaine Garrett (Chief Appraiser), Travis Kanehl (Secretary), and Molly Esswein (Jarrard & Davis).

Approval of Agenda

Elaine Garrett requested to replace Aaron Meyer with Molly Esswein as presenter on the agenda. Jim Perdue made a motion to approve the agenda, seconded by Sam Guthrie. All members voted in favor of the motion.

Approval of Minutes

Chair Tom Camp called for a vote to approve the minutes from the January 9, 2024, meeting. All members voted for approval (Document #1).

Public / Guest Comments

Molly Esswein, with Jarrard and Davis, presented the Board with material concerning open meetings and executive sessions as a review.

Digest Changes

Jim Perdue made a motion to approve January, 2024 Digest Changes as presented. Sam Guthrie seconded the motion for approval. All members voted in favor of the motion (Document #2).

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Jim Perdue made a motion to approve February, 2024 Digest Changes as presented. Kandi Bolton seconded the motion for approval. All members voted in favor of the motion (Document #3).

Appeal Update

The office currently has 40 real property appeals scheduled for BOE hearings the week of March 25, 2024.

Personal Property

Elaine Garrett shared with the Board concerning the ongoing work done by Deen's LLC on the personal property returns.

Real Property

Elaine Garrett presented the Board with beginning ratios for 2024.

Old Business

None

New Business

Elaine Garrett presented the Board with a list of Conservation Covenants for consideration. Sam Guthrie made a motion to approve the applications listed, with the exception of parcel 095-053 to be tabled for additional information. Jim Perdue seconded the motion and all members voted in favor of the motion (Document #4)

General Discussion

Elaine Garrett shared with the Board concerning the upcoming CAVEAT in Athens, Georgia on May 21-25, 2024.

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Jim Perdue, Member



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Executive Session

No Executive Session needed

Adjourn

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

Approved On: April 9, 2024

By:

Tom Camp, Chair - Board of Assessors

Sam Guthrie, Vice Chair - Board of Assessors

Kandi Bolton, Member - Board of Assessors

Roxanne Howard, Member - Board of Assessors

Jim Perdue, Member – Board of Assessors

Elaine Garrett, Chief Appraiser

Travis Kanehl, BOA Secretary

DIGEST CHANGES APRIL 2024 MEETING

REAL PROPERTY

PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
023 111	2023	\$150,000	\$150,000	APPEAL WITHDRAWN
067 022	2023	\$363,240	\$275,140	APPEAL WITHDRAWN
093 014 002	2023	\$964,600	\$13,200	APPEAL RESOLVED W/ AGREEMENT
120 017 053	2023	\$560,000	\$560,000	APPEAL WITHDRAWN
120 017 077	2023	\$628,000	\$584,100	APPEAL RESOLVED W/ AGREEMENT
L08 038	2023	\$882,000	\$686,400	APPEAL RESOLVED W/ AGREEMENT
L08 105	2023	\$157,050	\$90,650	APPEAL RESOLVED W/ AGREEMENT
L08 112 001	2023	\$1,209,540	\$1,041,440	APPEAL RESOLVED W/ AGREEMENT
L09 010	2023	\$919,000	\$715,000	APPEAL RESOLVED W/ AGREEMENT
L09 021	2023	\$933,850	\$841,650	APPEAL RESOLVED W/ AGREEMENT
L11 082	2023	\$955,100	\$921,400	APPEAL RESOLVED W/ AGREEMENT
L12 027	2023	\$929,600	\$793,700	APPEAL RESOLVED W/ AGREEMENT
L17 076	2023	\$454,980	\$383,280	APPEAL RESOLVED W/ AGREEMENT
L17 149	2023	\$969,410	\$570,000	APPEAL RESOLVED W/ AGREEMENT
L19 052 004	2023	\$32,440	\$16,640	APPEAL RESOLVED W/ AGREEMENT
L19 071	2023	\$1,014,750	\$802,250	APPEAL RESOLVED W/ AGREEMENT
L21 004	2023	\$21,700	\$15,000	APPEAL RESOLVED W/ AGREEMENT
L22 032	2023	\$934,980	\$775,880	APPEAL RESOLVED W/ AGREEMENT
Totals		\$12,080,240	\$9,235,730	

BUSINESSES

ACC #	YEAR	PREVIOUS	CORRECT	REASON
41074	2023	\$274,740	\$0	Business is operated in Forsyth. CPA sent return to wrong county.
Totals		\$274,740	\$0	

BOATS

ACC #	YEAR	PREVIOUS	CORRECT	REASON
32777	2023	14620	0	GA0864UC ON PAULDING DIGESTGA6161EL ON DAWSON DIGEST #40200
40987	2023	\$12,201	\$0	BOAT IS TAXED IN HALL COUNTY
35380	2023	\$10,839	\$0	Boats sold/scrapped - 2 registered in Lumpkin, one scrapped. All three removed from 2024. jvl
40706	2023	\$9,109	\$0	Boat returned, assessed & paid in Lumpkin 2022 and 2023. Remove duplicate tax here for 2023.
TOTAL		\$9,109	\$0	

MOTOR VEHICLES

ACC #	YEAR	PREVIOUS	CORRECT	REASON
101 050	2024	\$6,950	\$5,165	MV APPEAL RESOLVED WITH 30 DAY NOTICE
105 011	2024	\$25,625	\$15,784	MV APPEAL RESOLVED WITH 30 DAY NOTICE
113 072 096	2024	\$31,550	\$19,100	MV APPEAL RESOLVED WITH 30 DAY NOTICE
Totals		\$31,550	\$19,100	

TOTAL	\$12,395,639	\$9,254,830
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