

DAWSON COUNTY BOARD OF TAX ASSESSORS AGENDA
Tuesday, August 8, 2023, 8:30 a.m.
Dawson County Government Center, 1st Floor
25 Justice Way, Ste 1213, Dawsonville, Georgia

Call Meeting to Order

Approve Agenda

Approve Minutes

Digest Changes

Performance Report

Appeal Update

Old Business

New Business

- Late Appeals
- 30 Day Notice Report
- CUVA Breach Request
 - L08-109

Adjournment

Executive Session if Needed

**Minutes
Dawson County Board of Tax Assessors
Thursday, July 6, 2023**

The Board of Tax Assessors met on July 6, 2023, at 8:30 a.m. with the following persons present:

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

Chairperson Hause called the meeting to order.

Chairperson called for the approval of the agenda.

- Mr. Camp made a motion for the agenda to be approved, seconded by Mr. Guthrie. All members voted unanimously for the approval of the agenda.

The Board read the May 2, 2023 and May 9, 2023 minutes. Ms. Howard made a motion, seconded by Mr. Camp to approve the Minutes. All members voted unanimously for approval. (Document # 1)

Chairperson Hause called for Digest Changes.

- Ms. Garrett presented the digest changes for May and June. Mr. Guthrie made a motion to approve the digest changes, with a second by Ms. Howard. All members voted unanimously for approval. (Document #2)

The performance report for both May and June, 2023 were presented by Ms. Garrett

Chairperson Hause called for an appeal update.

- Ms. Garrett presented the board with the final number of appeals received during this year's appeal timeline. She stated that we have received 2,539 appeals for 2023.

Chairperson Hause called for an update on Conservation Use Covenants. (Document #3)

- Ms. Garrett presented the board with 22 CUVA applications filed during the appeal timeline. She recommended that the board approve all 22 covenants. Mr. Camp made a motion to accept the applications, seconded by Mr. Guthrie. All members voted unanimously for approval. (Document #4)

Chairperson Hause called for the approval of the digest.

- Ms. Garrett presented the board with the Sales Ratios for 2023. (Document #5)
- Ms. Garrett also presented the board with the 2023 Digest. She explained the digest to the Board and answered all questions that were asked. Mr. Camp made the motion to approve the 2023 digest, seconded by Mr. Guthrie. All members voted unanimously for approval. (Document #5)

Chairperson Hause called for old business.

- None was presented.

Chairperson Hause called for new business:

- Ms. Garrett presented the Board with an amendment to policy 19 of the Dawson County Board of Assessors Policy and Procedure Handbook. Mr. Camp made a motion, seconded by Ms. Howard to amend policy 19 as presented. All members voted unanimously in to approve the request. (Document #6)

Mr. Guthrie made a motion to adjourn the meeting and go into executive session, with a second from Ms. Howard. All members voted unanimously to end the regular session and go into executive session for matters of personnel and budget.

Mr. Guthrie made a motion to adjourn executive session, with a second from Ms. Howard. All members voted in favor to adjourn executive session.

Mr. Guthrie made a motion to adjourn the meeting, with a second from Ms. Howard. All members voted in favor to adjourn the meeting.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

DIGEST CHANGES AUGUST 2023 MEETING

REAL PROPERTY

PARCEL #	YEAR	PREVIOUS	CORRECT	REASON
015B 082	2023	\$726,120	\$667,000	APPEAL RESOLVED WITH APPRAISAL
016 007	2023	\$859,200	\$785,000	APPEAL RESOLVED WITH APPRAISAL
016B 005	2023	\$590,300	\$557,000	APPEAL RESOLVED WITH APPRAISAL
016B 011	2023	\$666,800	\$590,000	APPEAL RESOLVED WITH APPRAISAL
016B 070	2023	\$542,700	\$542,700	APPEAL RESOLVED WITH APPRAISAL
016B 075	2023	\$483,300	\$469,000	APPEAL RESOLVED WITH APPRAISAL
016B 083	2023	\$560,000	\$560,000	APPEAL RESOLVED WITH APPRAISAL
016B 086	2023	\$832,000	\$741,000	APPEAL RESOLVED WITH APPRAISAL
023 175	2023	\$964,100	\$845,000	APPEAL RESOLVED WITH APPRAISAL
023 194	2023	\$930,700	\$825,000	APPEAL RESOLVED WITH APPRAISAL
023 206	2023	\$1,054,900	\$975,000	APPEAL RESOLVED WITH APPRAISAL
024 078	2023	\$419,900	\$374,000	APPEAL RESOLVED WITH APPRAISAL
024 127	2023	\$395,000	\$395,000	APPEAL RESOLVED WITH APPRAISAL
024 134	2023	\$858,300	\$783,000	APPEAL RESOLVED WITH APPRAISAL
024A 069	2023	\$1,119,000	\$1,000,000	APPEAL RESOLVED WITH APPRAISAL
024D 020	2023	\$893,800	\$785,000	APPEAL RESOLVED WITH APPRAISAL
024D 024	2023	\$820,300	\$764,000	APPEAL RESOLVED WITH APPRAISAL
024D 067	2023	\$848,400	\$818,000	APPEAL RESOLVED WITH APPRAISAL
024D 078	2023	\$819,000	\$771,000	APPEAL RESOLVED WITH APPRAISAL
024D 091	2023	\$1,002,600	\$921,000	APPEAL RESOLVED WITH APPRAISAL
024D 114	2023	\$800,000	\$742,000	APPEAL RESOLVED WITH APPRAISAL
024D 146	2023	\$1,694,600	\$1,493,000	APPEAL RESOLVED WITH APPRAISAL
037 026 006	2023	\$488,600	\$460,000	APPEAL RESOLVED WITH APPRAISAL
056 043	2023	\$634,170	\$634,170	SCHOOL TAX EXEMPTION SHOULD REFLECT 100% EXEMPTION.
069 049 002	2023	\$87,100	\$87,100	UPDATED MAILING ADDRESS
080 027	2023	\$649,030	\$649,030	SCHOOL TAX EXEMPTION SHOULD REFLECT 100% EXEMPTION.
083 026 037	2023	\$441,000	\$441,000	APPEAL RESOLVED WITH APPRAISAL
092 020 181	2023	\$373,500	\$373,500	APPEAL RESOLVED-NO VALUE CHANGE
093 009 046	2023	\$298,000	\$298,000	APPEAL RESOLVED WITH APPRAISAL
095 088	2023	\$55,100	\$55,100	APPEAL RESOLVED-NO VALUE CHANGE
095 088 002	2023	\$248,300	\$248,300	APPEAL RESOLVED-NO VALUE CHANGE
098 029 042	2023	\$634,600	\$634,600	APPEAL WITHDRAWN
103 051	2023	\$94,860	\$94,860	MAILING ADDRESS UPDATED
105 141	2023	\$386,000	\$325,000	APPEAL RESOLVED WITH APPRAISAL
106 054 195	2023	\$331,300	\$331,300	MAILING ADDRESS UPDATED
106 054 197	2023	\$346,000	\$346,000	MAILING ADDRESS UPDATED
107 015 001	2023	\$360,600	\$359,000	APPEAL RESOLVED WITH APPRAISAL
107 015 043	2023	\$360,000	\$360,000	APPEAL RESOLVED WITH APPRAISAL
107 015 055	2023	\$315,000	\$315,000	APPEAL RESOLVED WITH APPRAISAL
107 015 125	2023	\$400,000	\$400,000	APPEAL RESOLVED WITH APPRAISAL
118 040 014	2023	\$240,000	\$240,000	APPEAL RESOLVED WITH APPRAISAL
119 008 001	2023	\$1,596,600	\$1,425,000	APPEAL RESOLVED WITH APPRAISAL
L18 062	2023	\$35,000	\$35,000	MAILING ADDRESS UPDATED
L22 025	2023	\$1,204,900	\$1,204,900	HOMESTEAD EXEMPTION REMOVED FROM ONE RES IMP
TOTAL		\$27,460,680	\$25,719,560	

PRE BILL MOBILE HOMES				
ACC #	YEAR	PREVIOUS	CORRECT	REASON
069 028 001	2023	\$45,200	\$0	MH TRANSFERRED TO REAL PROPERTY FOR HOMESTEAD EXEMPTION.
	TOTAL	\$45,200	\$0	

BUSINESSES				
ACC #	YEAR	PREVIOUS	CORRECT	REASON
37270	2023	\$20,000	\$0	BUSINESS CLOSED 10-19-2022.
	Total	\$20,000	\$0	

BOATS / PLANES				
ACC #	TAX YR	PREVIOUS	FINAL	REASON
40389	2023	\$28,889	\$28,889	UPDATED MAILING ADDRESS
32735	2023	\$15,952	\$15,952	PENALTY WAS PLACED BY MISTAKE
38455	2022	\$48,712	\$0	BOAT SOLD 12-13-2021
38455	2023	\$59,109	\$0	BOAT SOLD 12-13-2021
31848	2023	\$7,791	\$6,448	UPDATE ADDRESS & UPDATE VALUE BOAT TO SHOW MOTOR VALUE INCLUDED
34210	2023	\$18,020	\$6,048	2003 TRITON SOLD MAY 9, 2021
34210	2022	\$8,930	\$4,129	2003 TRITON SOLD MAY 9, 2021
30181	2023	\$12,568	\$0	BOAT SOLD IN 2020
35079	2023	\$8,125	\$0	BOAT SOLD 2021
32277	2023	\$7,778	\$1,637	SMOKERCRAFT SOLD PER BILL OF SAL
32263	2023	\$11,004	\$0	BOAT SOLD PER BILL OF SALE
37573	2023	\$57,275	\$57,275	APPEAL WITHDRAWN BY EMAIL
40330	2023	\$179,936	\$0	BOATS STORED IN HALL CO
	TOTAL	\$464,089	\$120,378	

MOTOR VEHICLE				
ACC #	YEAR	PREVIOUS	CORRECT	REASON
6486	2023	\$17,925	\$10,621	MV APPEAL RESOLVED WITH 30 DAY NOTICE
	TOTAL	\$17,925	\$10,621	

TOTAL	\$28,007,894	\$25,850,559
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