

**DAWSON COUNTY BOARD OF TAX ASSESSORS AGENDA**

**Tuesday, March 14, 2023, 8:30 a.m.**

**Dawson County Government Center, 1<sup>st</sup> Floor  
25 Justice Way, Ste 1213, Dawsonville, Georgia**

**Call Meeting to Order**

**Approve Minutes**

**Digest Changes**

**Performance Report**

**Appeal Update**

**Old Business**

**New Business**

- Approval of Conservation Covenants
- Approval of Conservation Breach Request

**Adjournment**

**Executive Session if Needed**

**Minutes**  
**Dawson County Board of Tax Assessors**  
**Tuesday, January 10, 2023**

The Board of Tax Assessors met on Tuesday, January 10, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson  
Tom Camp, Vice-Chair  
Sam Guthrie, Member  
Roxanne Howard, Member  
Jim Perdue, Member  
Elaine Garrett, Chief Appraiser  
Travis Kanehl, Secretary

Chairperson Perdue called the meeting to order.

Chairperson Perdue called for the election of Chairperson and Vice Chairperson.

- Mr. Guthrie made the motion elect Jo Ann Hause as Chairperson, seconded by Ms. Howard. All members voted unanimously for approval
- Mr. Guthrie made the motion to elect Tom Camp as Vice Chairperson, seconded by Ms. Howard. All members voted unanimously for approval.

Chairperson Hause called for the appointment for the Secretary of the Board of Assessors.

- Mr. Guthrie made the motion to appoint Travis Kanehl as the Secretary of the Board, Mr. Camp seconded the motion. All members voted unanimously for approval.

Chairperson Hause called for the approval of the December 6, 2022 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the December 6, 2022 meeting minutes, seconded by Mr. Camp. All members voted unanimously for approval.

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

- Ms. Garrett presented the board with digest changes for December 2022. Ms. Howard made the motion to approve all digest changes for December 2022, seconded by Mr. Guthrie. All members voted unanimously for approval.

The performance report for December 2022 was presented. (Document #3)

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that the office only has 5 Motor Vehicle Appeals pending.

Chairperson Hause called for old business:

- None presented

Chairperson Hause called for New Business:

- Ms. Garrett presented the board with the new 2023 Policy and Procedure manual for the office. Mr. Perdue made the motion to approve the Policy and Procedure Manual, seconded by Mr. Camp. All members voted unanimously for approval. (Document #4)
- Ms. Garrett introduced the new Administrative Specialist, Abby Sanders to the BOA.

Mr. Perdue made the motion to adjourn the meeting, seconded by Mr. Camp. All members voted unanimously for approval.

Mr. Perdue made the motion to enter into executive session, seconded by Ms. Howard. All members voted unanimously for approval

Mr. Camp made to motion to adjourn executive session, seconded by Mr. Perdue. All members voted unanimously for approval.

Mr. Perdue made the motion to adjourn the meeting, Seconded by Mr. Guthrie. All members voted unanimously for approval

Respectfully Submitted,  
Elaine Garrett, Chief Appraiser

Members: \_\_\_\_\_  
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\_\_\_\_\_  
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Draft

**DIGEST CHANGES FEBRUARY 2023 MEETING**

**REAL PROPERTY**

OWNER	PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
HARBEN ALAN M	012 060	2022	\$304,100	\$304,100	APPEAL RESOLVED AT BOE.
HIGHLAND LODGE LLC	015A 009	2022	\$1,775,500	\$1,343,300	APPEAL RESOLVED AT BOE.
HAO YING & WEI LU	024A 043	2022	\$379,580	\$143,000	APPEAL RESOLVED AT BOE.
HARBEN ALAN M	031 001 001	2022	\$347,700	\$347,700	APPEAL RESOLVED AT BOE.
HARBEN ALAN M	031 031	2022	\$996,500	\$956,100	APPEAL RESOLVED AT BOE.
HANSARD CHARLES ADAM	031 042 003	2022	\$588,600	\$588,600	APPEAL RESOLVED AT BOE.
HARBEN ALAN	053 019	2022	\$363,380	\$363,380	APPEAL RESOLVED AT BOE.
VANDIVIERE JOHN A & FRANCES	082 013 091	2022	\$55,000	\$30,000	APPEAL RESOLVED AT BOE.
MAXWELL DEBORAH	090 050	2022	\$659,600	\$659,600	APPEAL RESOLVED AT BOE.
BYRD JANET	092B 005	2022	\$1,098,500	\$825,100	APPEAL RESOLVED AT BOE.
ANDREWS JUSTIN FOREST	094 096	2022	\$14,400	\$7,852	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318	2022	\$15,485,600	\$14,937,100	APPEAL RESOLVED AT BOE.
FREEMONT LAND COMPANY LLC	107 318 009	2022	\$1,426,300	\$1,330,300	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 010	2022	\$1,360,000	\$1,224,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 012	2022	\$4,609,300	\$4,200,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 013	2022	\$1,290,000	\$1,161,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 014	2022	\$19,014,400	\$17,500,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 018	2022	\$1,230,000	\$1,107,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 019	2022	\$950,000	\$855,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 020	2022	\$960,000	\$864,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 021	2022	\$950,000	\$855,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 022	2022	\$950,000	\$855,000	APPEAL RESOLVED AT BOE.
RAINIER HENDON DAWSON MARKETPLACE	107 318 023	2022	\$850,000	\$765,000	APPEAL RESOLVED AT BOE.
MRP DAWSON COMMONS MEDICAL LLC	113 010 008	2022	\$1,761,300	\$1,433,500	APPEAL RESOLVED AT BOE.
DAWSON LAND PARTNERS LLC	113 044	2022	\$230,000	\$23,000	APPEAL RESOLVED AT BOE.
DAWSON OFFICE PARK LLC	114 001 001	2022	\$2,285,300	\$2,000,000	APPEAL RESOLVED AT BOE.
DAWSONVILLE PROMENADE LLC	114 009	2022	\$4,526,100	\$4,396,300	APPEAL RESOLVED AT BOE.
DAWSON FOREST DEVELOPER LLC	114 031 001	2022	\$11,733,800	\$11,733,800	APPEAL WITHDRAWN
DAWSON FOREST DEVELOPER LLC	114 031 004	2022	\$1,040,000	\$1,040,000	APPEAL WITHDRAWN
DAWSON FOREST DEVELOPER LLC	114 031 005	2022	\$1,724,600	\$1,643,124	APPEAL RESOLVED AT BOE.
HALLE PROPERTIES LLC	114 031 006	2022	\$960,000	\$960,000	APPEAL RESOLVED AT BOE.
LEE SUNGSIK & SOPHIE N	120 017 007	2022	\$630,000	\$525,000	APPEAL RESOLVED AT BOE.
DUESENBERG JOANNE L &	L08 085	2022	\$772,560	\$666,590	APPEAL RESOLVED AT BOE.
<b>Totals</b>			<b>\$81,322,120</b>	<b>\$75,643,446</b>	

**BUSINESSES**

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
J BROOKE HAIR SALON	34864	2022	\$9,500	\$0	BUSINESS SOLD IN JANUARY 2021
MEKRUT ASHLEY	38183	2020	\$9,000	\$0	BUSINESS CLOSED
HIGGINBOTHAM AUSTIN	37868	2022	\$140,464	\$8,160	ASSETS ENTERED IN WRONG ACCOUNT
MEKRUT ASHLEY	38183	2021	\$9,000	\$0	BUSINESS CLOSED
MEKRUT ASHLEY	38183	2022	\$9,000	\$0	BUSINESS CLOSED
HYDER FOOD SERVICES LLC	36831	2022	\$36,483	\$0	BUSINESS CLOSED
<b>Totals</b>			<b>\$213,447</b>	<b>\$8,160</b>	

## BOATS / PLANES

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
HARRIS KATIE	39191	2022	\$19,199	\$0	BOAT SOLD 11-23-2021
LUKER DAVID	38050	2022	\$11,845	\$0	BOAT WAS SOLD IN 02-15-2021
OVERMYER TY J	39725	2022	\$22,345	\$0	BOAT SOLD IN MARCH OF 2021
BROWN JUSTIN M	39046	2022	\$23,525	\$19,143	2006 TAHOE SOLD 2020
THACKER WILLIAM H	37557	2022	\$13,484	\$0	BOATS SOLD IN 2021
		TOTAL	\$90,398	\$19,143	

TOTAL	\$81,625,965	\$75,670,749
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**DIGEST CHANGES MARCH 2023 MEETING**

**REAL PROPERTY**

OWNER	PARCEL NO	TAX YR	PREVIOUS	FINAL	REASON
THE RONALD AND PATRICIA CAIL JOINT	023 084	2022	\$719,300	\$719,300	LATE APPEAL. DENIED BY BOA 08-2022
GRANT LARRY & HUGH LEE JR & RANDALL	112 026	2022	\$487,110	\$459,010	ACREAGE CORRECTED BASED ON DEED RECORDED IN 2020
Totals			\$1,206,410	\$1,178,310	

**BUSINESSES**

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
FRANVILLE CORP- KRYSTAL THE	34361	2022	\$51,768	\$0	BUSINESS CLOSED IN 2020
Totals			\$51,768	\$0	

**BOATS / PLANES**

OWNER	ACC #	YEAR	PREVIOUS	CORRECT	REASON
SOMERS KIRK L	40384	2022	\$54,359	\$54,359	BOAT TAXED IN FORSYTH
BENNETT DAVID	38454	2022	\$22,354	\$0	BOAT TAXED IN FORSYTH
ZARRINHONAR HAMID	34352	2022	\$12,751	\$0	BOAT SOLD 04-10-2021
DUNN MARK A	39112	2022	\$88,825	\$0	BOAT SOLD 2021
TOTAL			\$178,289	\$54,359	

TOTAL	\$1,436,467	\$1,232,669
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**CONSERVATION APPLICATIONS MARCH 2023 MEETING**

OWNER	PARCEL #
JACKOVITCH TIMOTHY D & LORI LYNN	008 002 001
DICKINSON RUSSELL GARLAND & MARY TRACY	008 002 003
HARBEN ALAN M	012 060 001
LANGSTON DOUGLAS E & CHRISTINE A	018 030
MANNING MARK E	020 006
HARBEN ALAN M	031 001
HARBEN ALAN M	031 001 001
HARBEN ALAN M	031 010
WILLIAMS CURTIS & JOY	031 016 002
HARBEN ALAN M	031 032
CORCORAN KEVIN J & BOBBI JO	032 012 003
CORCORAN KEVIN J & BOBBI JO	032 012 005
MARTIN DENNIS & PATRICIA	035 003
BAILEY SHRYL & MICKEAL	035 025
BARTH RICHARD & ANITA A	035 032 012
BAILEY MICKEAL & SHRYL	035 038
LEDBETTER LOYE G & DELORES K	036 020 001
HOLCOMB BRIAN	037 030
HOLCOMB BRIAN	037 075
LUNSFORD BRIAN & DIANA	038 007 001
WATERS WILLIAM C & TERESA S	039 018
BUSH HOMER H JR	039 047
GARNER DAVID & HEATHER	050 017
TATUM RICKEY L	052 015
TINSLEY JAMES & RHONDA S	052 019 003
COWART RALPH T(BUTCH) JR	052 020
COWART RALPH T	052 021
TATUM RICKEY L	052 041
HARBEN ALAN M MD PHD PC	053 012 009
ELLIOTT WILLIAM C	054 014
HICKS T GREGORY & DONNA E	059 008 001

OWNER	PARCEL #
H D BAILEY FAMILY LIMITED PARTNERSHIP	065 004
HAMBY JASON & BETH	065 004 002
MOONIE ELVIE	066 017 001
HARBEN LLOYD H ESTATE	066 025
COFIELD DEEDRA H & CHAD IKE	066 025 007
TATUM RICKY	066 041
BRUCE JIMMY C & WANDA	067 017
TANNER KERMIT & LINDA	067 044
WATER EVA JO	067 064
4SALAI LLC	067 065 001
TATUM RICKEY L	067 070
GILREATH WENDELL & DAISY	068 002
WEHUNT MAX	068 017
ELLIOTT WILLIAM CLYDE	068 026
STOCKER RALPH M & DAWN M	068 058 003
BENTLEY CATHY & JACKIE SR	068 058 007
TUCKER ZACHARY & HANNAH	068 058 009
E ELLIOTT FAMILY PARTNERSHIP LLP	069 006 001
JOHNSON NOREAN	069 006 007
HANEY CODY & HANEY JESSI & TALLANT BRETT & BRANDI	069 006 012
GARMON BLAKE & AMBER MORGAN	069 006 020
TANNER MARVIN E	078 014
TALLEY JOAN B	080 002
BEARDEN JAMES D & ALIVIA C	080 002 001
BEARDEN TED J & LISA J	080 009 001
VAUGHTERS ALBERT L	080 010
VAUGHTERS ALBERT LAMAR	080 011
VAUGHTER ALBERT L	080 012
SHERIFF WELDON	080 018
SWAFFORD JAMES & JANE G	080 023
BAILEY KATRINA STOWERS	082 001
ROWAN LORANN STOWERS	082 001 001



OWNER	PARCEL #
ESTES MICHAEL WAYNE & CYNTHIA LYNN	082 026
OVERSTREET FAMILY FARM LP	086 002
ABBOTT JOE	088 020
CLEAR VIEW FARM LLC	090 016
GILLELAND RONALD	092 060
OVERSTREET FAMILY FARM LP	096 014
SMITH JANE OVERSTREET & JO ANN OVERSTREET HAUSE	096 015
HAUSE O RAGIN JR & JO ANN OVERSTREET	096 015 001
HAUSE JO ANN OVERSTREET & SMITH JANE OVERSTREET	096 017
SMITH JANE OVERSTREET & JO ANN OVERSTREET HAUSE	096 023
DAVIS SHERRIE A	096 045
OVERSTREET FAMILY FARM LP	097 006
MARTIN SHELLY & DARREN	105 020
SPRINGER ROLLIN & BRENDA	105 038
DAWSON ANNE C LIVING TRUST	109 003
CHESTER HERMAN	111 022
PELFREY DEBORAH B	113 002
ANDERSON JOE	117 001
ANDERSON JOE	117 001 001
ANDERSON JOE	117 001 002