

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