

Minutes
Dawson County Board of Tax Assessors
Tuesday, April 11, 2023

The Board of Tax Assessors met on Tuesday, April 11, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson
Tom Camp, Vice-Chair
Sam Gutherie, Member
Roxanne Howard, Member
Jim Perdue, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Terry McCormick, LMC
Kelly McCormick, LMC

Chairperson Hause called the meeting to order.

Chairperson Hause called for a motion to approve the agenda for the April 11, 2023 meeting.

- Mr. Gutherie made the motion to approve the agenda, seconded by Mr. Camp. All members voted unanimously for approval

Chairperson Hause called for the approval of the March 14, 2023 meeting minutes. (Document #1)

- Mr. Gutherie made the motion to approve the March 14, 2023 meeting minutes, seconded by Mr. Perdue. All members voted unanimously for approval.

Chairperson Hause called for the digest changes.

- Ms. Garrett presented the board with digest changes for March 2023. Ms. Howard made the motion to approve all digest changes for March 2023, seconded by Mr. Gutherie. All members voted unanimously for approval. (Document #2)

The performance report for March 2023 was presented. (Document #3)

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that the office only has 6 Motor Vehicle Appeals pending.

Chairperson Hause called for old business:

- No old business presented

Chairperson Hause called for New Business:

- Terry and Kelly McCormick, with LMC, provided the Board with an update concerning values for 2023. Mr. Terry explained to the Board that an increase in values would be needed to be in compliance with the Department of Revenue standards for 2023. Mr. Terry also shared the ratio for January 1, 2023, prior to any changes being made to value. He also shared the ratio as of April 10, 2023, after value changes have been made. Mr. Kelly explained the need for increase in values being in response to the sales market in Dawson County. (Document #4)
- Mr. Perdue made a motion requesting Ms. Garrett to inquire with the Dawson County Sheriff's Department concerning the use of a boat for the purposes of reviewing properties on the shoreline, seconded by Mr. Camp. All members voted in favor of the motion.
- Ms. Garrett presented the board with Conservation Covenant applications to be considered. Mr. Camp made the motion to approve the Covenants with the exception of those tabled for additional documentation, seconded by Mr. Perdue. All members voted for approval. (Document #5)
- Ms. Garrett presented the Board with an application for specialized exemption for parcel 082-013-067, filed after the April 1, 2023 deadline. Mr. Perdue made a motion to deny the application due to the late filing, seconded by Mr. Gutherie. All members voted to deny the application. (Document #6)

- Ms. Garrett presented the Board with a request for exemption for parcel 115-001-001, owned by The Local Church. Mr. Perdue made a motion to approve the request, seconded by Ms. Howard. All members voted to approve the request. (Document #7)
- Ms. Garrett presented the Board with a request for exemption for parcel 113-056, owned by The Soul Filling Station. Mr. Camp made a motion to approve the request, seconded by Mr. Perdue. All members voted to approve the request. (Document #8)
- Ms. Garrett requested the Board to consider scheduling an additional meeting in the month of May to approve any outstanding work prior to a meeting to approve assessment notices. Mr. Perdue made a motion to schedule an additional meeting May 4, 2023 at 8:30 am for the purposes of approving values and mailing of assessment notices. Mr. Guthrie seconded the motion and all members voted in favor of the motion.

Mr. Camp made the motion to adjourn the meeting and enter into an executive session for purposes of dealing with a personnel matter, seconded by Mr. Guthrie. All members voted unanimously for approval.

Ms. Howard made a motion to adjourn executive session and enter back into regular session, seconded by Mr. Perdue. All members voted to approve the motion.

Ms. Howard made a motion include a new policy in the Dawson County Board of Assessors Policy and Procedure Manual which includes the following:

- *The Dawson County Board of Assessors will cover the costs for an employee to take single Certification Exam up to three attempts to score an 80 or above. After the third attempt, the costs for testing and travel will be at the employee's expense.*
- *The Dawson County Board of Assessors will not cover the costs of a Certification Exam for any level beyond the level an employee is eligible to test for by Department of Revenue standards.*

Mr. Perdue seconded the motion with all members voting in favor of the motion.

Ms. Howard made a motion to adjourn the meeting, seconded by Mr. Perdue. All members voted to approve the motion.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

