

**Minutes**  
**Dawson County Board of Tax Assessors**  
**Tuesday, May 2, 2023**

The Board of Tax Assessors met on May 2, 2023, at 8:30 a.m. with the following persons present:

JoAnn Hause, Chairperson  
Jim Perdue, Member  
Sam Guthrie, Member  
Tom Camp, Member  
Roxanne Howard, Member  
Elaine Garrett, Chief Appraiser  
Travis Kanehl, Secretary  
Terry McCormick, McCormick Solutions

Chairperson Hause called the meeting to order.

Chairperson Hause called for the approval of the meeting agenda.

- Mr. Perdue made the motion to approve the agenda, seconded by Mr. Guthrie. All Members voted unanimously for approval

Chairperson Hause called for the approval of the April 11, 2023 meeting minutes. (Document #1)

- Mr. Guthrie made the motion to approve the April 11, 2023 meeting minutes, seconded by Mr. Camp. All Members voted unanimously for approval

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

- Mr. Camp made the motion to approve all digest changes, seconded by Mr. Perdue. All members voted unanimously for approval.

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

Chairperson Hause called for an appeal update.

- Ms. Garrett stated that the office only had six active motor vehicle appeals.

Chairperson Hause called for Old Business

- None was presented

Chairperson Hause called for New Business.

- Mr. McCormick presented the board with the 2023 ratios for all classes; Residential, Commercial, Agriculture, and Industrial. Also, he presented the Board with schedule changes for the 2023 Digest. The Board took the information for review in preparation for their next meeting. (Document #4)
- Ms. Garrett presented the Board with the list of Conservation Covenants for approval. Mr. Perdue made a motion to approve the list, with a second by Mr. Guthrie. All members voted in favor of the motion to approve the covenants. (Document # 5)
- Ms. Garrett presented the Board with 2 Senior Exemptions which had been submitted after the deadline for consideration; parcel 082-013-067 and L10-032. Mr. Perdue made a motion to deny the applications due to late filing, with a second by Ms. Howard. All members voted to deny the applications.
- Ms. Garrett presented the Board with a request for breach of conservation covenant for parcel 110-030-002. Mr. Perdue made a motion to approve the request, with a second by Mr. Camp. All members voted in favor of the motion.

Mr. Camp made the motion to adjourn the May 2, 2023 meeting, seconded by Mr. Guthrie. All members voted unanimously for approval.

Mr. Guthrie made the motion to enter into executive session for the purpose of discussing a personnel matter, seconded by Mr. Perdue. All members voted unanimously for approval.

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

Mr. Camp made a motion to reschedule the called meeting of May 4, 2023 to May 9, 2023 at 8:30 am. Mr. Guthrie seconded the motion and all members voted in favor of the motion.

Mr. Camp made a 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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