

Minutes
Dawson County Board of Tax Assessors
Tuesday, May 9, 2023

The Board of Tax Assessors met on May 9, 2023, at 8:30 a.m. with the following persons present:

Jo Ann Hause, Chairperson
Sam Guthrie, Member
Roxanne Howard, Member
Elaine Garrett, Chief Appraiser
Travis Kanehl, Secretary
Terry McCormick, McCormick Solutions
Kelly McCormick, McCormick Solutions

Chairperson Hause called the meeting to order.

Chairperson Hause called for the approval of the agenda. Mr. Guthrie made a motion to approve the agenda, seconded by Ms. Howard. All members voted unanimously for approval.

Chairperson Perdue called for New Business.

- Terry McCormick gave the Board an overview of the schedule changes made for the 2023 Digest. He also updated the Board on the Ratios for Residential, Agricultural, Commercial, and Industrial properties.
- Ms. Garrett present the Board with the 2023 Ratios for all classes; Residential, Commercial, Agriculture, and Industrial. Ms. Garrett stated that all ratios were in line with Department of Revenue standards. Mr. Guthrie made the motion to accept all ratios, seconded by Ms. Howard. All Members voted unanimously for approval.
- The 2023 Schedule changes were presented. Changes to Rural Land, Urban Land, and Improvement schedules were presented for consideration. Ms. Garrett also presented the Board with the new base dollar coast for residential improvements in Dawson County; Residential Improvements saw an increase from \$95.00 per square foot to \$130.00 per square foot. Basement finish adjustment saw an increase from \$20.00 per square foot to \$32.00 per square foot. Mr. Guthrie made the motion to approve all the changes, seconded by Ms. Howard. All Members voted unanimously for approval.
- Ms. Garrett presented the Board with the Real Property Change of Assessment List. Mr. Guthrie made the motion to approve the changes, seconded by Ms. Howard. All Members voted unanimously for approval.
- Ms. Garrett presented the board with the Personal Property Change of Assessment List Mr. Guthrie made a motion to approve the changes, seconded by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Exempt Real Properties. Mr. Guthrie made a motion to approve the list, with a second by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Exempt Personal Properties. Mr. Guthrie made a motion for the approval of the list, seconded by Ms. Howard. All members voted unanimously for approval.
- Ms. Garrett presented the Board with the list of Homestead Exemptions. Mr. Guthrie made a motion for approval of the exemptions, seconded by Ms. Howard. All members unanimously for approval.
- Ms. Garrett presented the Board with the list of Freeport Exemptions. Mr. Guthrie made a motion to approve the exemptions, seconded by Ms. Howard. All members voted unanimously for approval.

- Ms. Garrett presented the Board with the Growth Report for 2023. Mr. Guthrie made a motion for the acceptance of the report, seconded by Ms. Howard. All members voted unanimously for acceptance.
- Ms. Garrett presented the Board with the Department of Revenue values for CUVA, FLPA, and Timber. Mr. Guthrie made a motion to accept the values, seconded by Ms. Howard. All members voted unanimously for acceptance.
- Mr. Guthrie made a motion to send Notices of Assessment for 2023, based on the values presented this Board. Ms. Howard seconded with motion. All members voted unanimously for the mailing of Notices of Assessment for 2023.

❖ All above mentioned documents are available in the 2023 Digest Notebook.

Ms. Howard made a motion to adjourn the meeting, seconded by Mr. Guthrie. All members voted unanimously for approval.

Respectfully Submitted,
Elaine Garrett, Chief Appraiser

Members: _____

