

## Dawson County Tax Parcel 016 157 \*

\* Represents 572.23 acres of Greenspace in the Dawson County side of Big Canoe, and contains 64.53 acres of Land identified in the 2016 Developer Bailout Land Deal as Tracts Y1, Y2, Y3, Y4, Y5, Y6, Y7, and Y8.

**Ownership: The POA has owned this land for 20+ years according to tax records**

### Area: 572.23 Acres

Note: Tax Bills show that **the 572.23 acres has not changed going back as far as 1998**. It is important to note that there has NEVER been a deviation to that 572.23 acres. The Total acreage has been consistent as far back as we could get records. That is an important fact to remember, because over the years, even as land has been continually quitclaimed, gifted and "SOLD" by the Developer to the POA in this tract, the total acres has never changed. As part of the 2016 Developer Bailout Land Deal, the Developer sold us 64.53 acres within this parcel. The total acreage remains the same.

### Annual Tax Bill Payments: Billed To, and Paid By the POA since 1998

Old Tax Bills show the 572.23 acres has not changed going back as far as 1998 and are, and have always been, in the name of...

BIG CANOE PROPERTY OWNERS  
10586 BIG CANOE  
JASPER, GA 30143

### Sales / Transaction History Showing In Tax Record:

Note: The following is what shows on the Public Tax Record (taken Aug 8, 2018). You can clearly see the 4/14/2016 date which was the date of the Developer Bailout Land Deal.

Sale Date	Deed Bk/Pg	Reason	Grantor	Grantee
4/14/2016	1190 402 *	Quitclaim	BIG CANOE COMPANY LLC	BIG CANOE PROP OWNERS
12/29/2009	936 253	Gift	BIG CANOE COMPANY LLC	BIG CANOE PROP OWNERS
5/9/2008	867 169	Gift	BIG CANOE COMPANY LLC	BIG CANOE PROP OWNERS
6/30/2006	753 430	Quitclaim	BIG CANOE COMPANY LLC	BIG CANOE PROP OWNERS
Not shown is other part of the 2016 sale, showing more sub-parcels, which should be represented as follows...				
4/14/2016	1190 394	Quitclaim	BIG CANOE COMPANY LLC	BIG CANOE PROP OWNERS

### Notes:

- "Quitclaim" Deed located at Bk 1190 Pg 402-406 contains EXHIBIT A that details the land included... Tract Y1 (7.31 acres) + Y2 (42.78 acres) = **total area of 50.09 acres**. Also the "Quitclaim" deed is actually a Limited Warranty Deed, a different thing legally.
- The Quitclaim Deed located at Bk 1190 Pg 394-401 contains an EXHIBIT A that details the land included... Tract Y3 (12.09 acres) + Y4 (0.60 acres) + Tract Y5 (0.36 acres) + Y6 (0.53 acres) + Tract Y7 (0.41 acres) + Y8 (0.45 acres) = **total area of 14.44 acres**. Again the "Quitclaim" deed is actually a Limited Warranty Deed, a different thing legally.
- **This brings the TOTAL amount of land represented to Property Owners as part of the Developer Bailout Land Deal to 64.53 acres, --- ALL being land previously, and already, owned by the POA as part of the overall 572.23 acres. So we bought land we already had.**

## History of Annual Tax Bill Amounts Paid By POA since 1998

Reminder Note: Tax Bills show that the 572.23 acres has not changed going back as far as 1992. WE (the POA) have been footing the tax bill the entire time. In 2001, the Developer (Big Canoe Company) committed OUR land to a Conservation Easement Agreement with North American Land Trust.

1998 Tax Bill PAID BY POA: \$3,231.24  
1999 Tax Bill PAID BY POA: \$7,685.92 < Note 1  
2001 Tax Bill PAID BY POA: \$7,653.08 < Note 2  
2002 Tax Bill PAID BY POA: \$9,025.65 < Note 3  
2003 Tax Bill PAID BY POA: \$9,385.71 < Note 3  
2004 Tax Bill PAID BY POA: \$14,257.46 < Note 3  
2005 Tax Bill PAID BY POA: \$4.49 < Note 4  
2006 Tax Bill PAID BY POA: \$4.49  
2007 Tax Bill PAID BY POA: \$4.49  
2008 Tax Bill PAID BY POA: \$4.49  
2009 Tax Bill PAID BY POA: \$0.00  
2010 Tax Bill PAID BY POA: \$0.00  
2011 Tax Bill PAID BY POA: \$4.84  
2012 Tax Bill PAID BY POA: \$4.82  
2013 Tax Bill PAID BY POA: \$67.87  
2014 Tax Bill PAID BY POA: \$67.74  
2015 Tax Bill PAID BY POA: \$65.61  
2016 Tax Bill PAID BY POA: \$63.57  
2017 Tax Bill PAID BY POA: \$63.57

### Notes On Annual Tax Bills (above):

- ➔ **Note 1:** This was a huge jump in the Tax Bill. The Appraised Value referenced in the Annual Tax Bill of the property jumped from \$293,430 to \$1,001,293 (a 241% increase of \$707,863). It appears to be a very large jump for a Greenspace Property valuation – immediately before the Developer started negotiating with North American Land Trust.
- ➔ **Note 2:** This is when the acreage was supposedly added into the Conservation Easement between Big Canoe Company, and North American Land Trust. Again, WE (the POA) owned it, and THEY (the Developer) were using the land as if it was theirs and pledging the rights for to the North American Land Trust. Did they get Cash? Tax Credits? Carbon Credits? Should any illicit gain be owed back to the rightful Owner, the POA?
- ➔ **Note 3:** for the next 3 years, OUR (the POAs) tax bill exploded. Why? And if the Property was in the Land Trust, why weren't we getting any tax break?
- ➔ **Note 4:** Here it looks like maybe the tax benefits finally triggered for us (the POA). Why?

## SUMMARY HIGHLIGHTS:

- **A)** 64.53 Acres of Land, represented as Tracts Y1-8 in the Developer Bailout Land Deal that we were purchasing as part of that \$9.4 Million Dollars – was land we already owned.
- **B)** The 2001 (amended 2007) North American Land Trust Deal that put this land into Conservation Easement was NOT done by the legal owners (POA) but was done by the Developer (Big Canoe Co) and subsequently they got all the benefits / cash. We just paid the inflated property taxes.
- **C)** The 4/14/2016 Warranty Deeds contains NEW “Exhibit B” restrictions placed on the property, and new rights being given to the Developer.

## THIS ALL RAISES SOME QUESTIONS.

- **Q1:** Did the POA pay for 64.53 Acres of Land it already owned? Was there an actual “price” involved?
- **Q2:** Or did we never actually “Buy” it, but the total amount of acreage “Being Purchased” in the “Developer Bailout Land Deal” was misrepresented to Property Owners in an attempt to manipulate Voter Approval for the Deal?
- **Q3:** If the POA owned the land in 2001, how could the Developer legally pledge the land to North American Land Trust (NALT)? Is the Conservation Easement with NALT on these tracts of land valid / legal / enforceable? Was it ever?
- **Q4:** What did the Developer get out of the NALT deal? Profit Money? Tax Relief? Is POA owed for any of those Benefits Received since it was OUR Land?
- **Q5:** Was one of the real objectives here to introduce New Developer Rights to those Tracts, and they thought they would just “hide / slip it in” to this huge and confusing land deal?
- **Q6:** In the event this is just a confused paperwork / filing misunderstanding, and the Developer actually did own the land, that doesn’t change the fact that the Annual Property Taxes **we paid** are NOT imaginary. Is the POA owed for Back Property Taxes we paid?

## DOCUMENT REFERENCES:

### → **Direct Link to the Dawson County Tax Parcel**

<https://qpublic.schneidercorp.com/Application.aspx?AppID=676&LayerID=11636&PageTypeID=4&PageID=5339&KeyValue=016%20%20%20%20%20157>

### → **Link to the Dawson County Online Tax Bill Portal**

<https://www.dawsoncountytax.com/#/>

Click the “Pay Property Taxes Online” Link, then “Accept” the terms, then in the search field type > 016 157 <. This will bring up a list of ALL physical tax bills issued going all the way back to 1998. You can view the actual bills one by one.

### → **Link to the Warranty Deed filed as part of the “Sale” on Tracts Y1 & Y2.**

[http://www.bigcanoepoa.org/getmedia/17dd5149-d9fc-4eca-af39-6d685430468e/Tracts\\_Y-1\\_Y-2\\_Recorded\\_Deed.aspx](http://www.bigcanoepoa.org/getmedia/17dd5149-d9fc-4eca-af39-6d685430468e/Tracts_Y-1_Y-2_Recorded_Deed.aspx)

### → **Link to the Warranty Deed filed as part of the “Sale” on Tracts Y3, Y4, Y5, Y6, Y7, and Y8.**

[http://www.bigcanoepoa.org/getmedia/5d40c9a7-20a3-4147-8c83-8648e2162d5b/Tracts\\_Y-3\\_-\\_Y-8\\_and\\_W\\_Recorded\\_Deed.aspx](http://www.bigcanoepoa.org/getmedia/5d40c9a7-20a3-4147-8c83-8648e2162d5b/Tracts_Y-3_-_Y-8_and_W_Recorded_Deed.aspx)

**NOTE 1:** In the Warranty Deeds, scroll down to Exhibit B in each Warranty Deed to see the lists of “Permitted Exceptions” and “Retained Rights”. Especially in the 2<sup>nd</sup> set of Y3-8 Parcels the Developer gets a lot of Retained Rights, that it is unsure were ever granted in the 1<sup>st</sup> place.

**NOTE 2:** In the Warranty Deeds, scroll down to Exhibit A in each Warranty Deed to see the Tract References. Then compare and verify those in the following Big Canoe Worksheet below....

### → **Link to Internal POA Worksheet Showing all 51 Parcels that were part of the “Developer Bailout Land Deal”.**

[http://www.bigcanoepoa.org/getmedia/34f05e93-e772-4e9b-825d-484148fb778c/Big\\_Canoe\\_Plat\\_Deed\\_Worksheet\\_-\\_FINAL.aspx](http://www.bigcanoepoa.org/getmedia/34f05e93-e772-4e9b-825d-484148fb778c/Big_Canoe_Plat_Deed_Worksheet_-_FINAL.aspx)