

**Putnam County Board of Tax Assessors - Minutes - January 22, 2013**

**Present:** Donald Cottrell, Marie Little, Shelby Storey, John Chaklos and Charles Anglin

**Absent:** Eugene Smith

The Putnam County Board of Tax Assessors held their meeting on Tuesday January 22, 2013 in the Tax Assessors office. Donald Cottrell called the meeting to order at 2:00 p.m. The minutes of December 4, 2012 were read by the board members. A motion to approve the minutes was made by Cottrell, seconded by Storey and passed unanimously by the board.

The first order of business was to elect a chairman for 2013. A motion to elect Eugene Smith was made by Cottrell, seconded by Little and passed unanimously by the board.

The next order of business before the board was to approve the pre-bill mobile home digest. A motion to approve the 2013 pre-bill mobile home digest was made by Storey and seconded by Cottrell. Motion passed unanimously by rest of the board members.

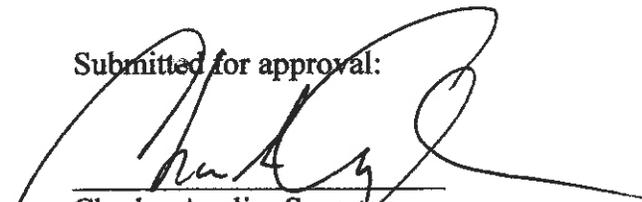
The chief appraiser gave the board members a copy of the letter sent to county attorney Tom Daniel from Pam Lancaster pertaining to the receiving of tax returns. The letter asks for clarification on the designation of shifting the receiving of returns from the tax commissioners office to the tax assessors office. A copy of the letter is attached and made a part of these minutes.

The board received a letter from Habitat for Humanity requesting tax exempt status on their property located on tax map 063 parcel 022. After discussing their request, the board denied exempt status until such time the property is rezoned from commercial to residential along with information from Planning & Development that improvements could be constructed on the property.

The board read a letter from Belinda Gardner (E006-229) requesting a refund due to the current square footage measurement of the improvement. The board tabled their decision until another field check is conducted to determine the correct footage.

No future meeting was scheduled. With no further business the meeting adjourned 2:55 pm

Submitted for approval:

  
\_\_\_\_\_  
Charles Anglin, Secretary

  
\_\_\_\_\_  
Eugene Smith, Chairman

Date Approved: 3/12/13

**\*\*\*MEETING NOTICE\*\*\***

THE PUTNAM COUNTY BOARD OF TAX  
ASSESSORS WILL HAVE A REGULAR BUSINESS  
MEETING ON: Tuesday THE 22<sup>ND</sup> OF  
January, 2013 AT 2:00 p.m.

THE MEETING WILL BE HELD IN THE TAX  
ASSESSORS OFFICE - SUITE 109 OF THE  
COUNTY COURT HOUSE BUILDING.

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Posted - Courthouse bulletin  
board.

ph

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January 04, 2013



**Putnam County Board of Assessors**

The 2013 Mobile Home Digest is complete. This year we have 931 pre-bill mobile homes with a total fair market value of a \$12,247,713.

**Theresa Pitocchelli**  
**Mobile Home Digest**

Signature: \_\_\_\_\_

*Ronald Cottrell*

Board of Assessors Approval

*John [unclear]*  
*Cheryl [unclear]*  
*Marie Little*

## Charles Anglin

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**From:** "Pam Lancaster" <pctc117@gmail.com>  
**To:** "Tom Daniel" <tomwdaniel@gmail.com>  
**Cc:** "Linda Cook" <lcook@putnamcountyga.us>; "Steve Hersey" <herseysj@bellsouth.net>; "Paul Van Haute" <pvanhaute@putnamcountyga.us>; "Charles Anglin" <putnamtax@bellsouth.net>  
**Sent:** Tuesday, January 22, 2013 1:25 PM  
**Subject:** Receiving of returns

Mr. Daniel,

The workload of the tax commissioners office will be greatly affected with the implementation of HB 386 on March 1st. Many counties are currently hiring additional, part-time, temporary and even full-time staff in anticipation of this. In an effort to stream-line operations in the tax commissioners office and prepare for the increased demands on my tax clerks, I would like to shift one of the duties of the tax commissioner to the tax assessor's office - the receiving of returns. As I understand, these are the current laws as pertains to this duty:

Duties of the Tax Receiver (O.C.G.A. 48-5-103):

"Receive returns in manner provided by law.  
 Receive returns at any time taxpayer applies.  
 May designate the Board of Assessors to receive tax returns..."

Delegation to Board of Assessors (O.C.G.A. 48-5-299.1):

"Upon designation by the tax receiver or tax commissioner pursuant to paragraph (5) of Code Section 48-5-103, it shall be the duty of the board of assessors to receive tax returns as provided under paragraph (4) of code section 48-5-103 or to perform all duties of tax receivers to tax commissioners relating to the receiving of applications for homestead exemptions from ad valorem tax, or both, pursuant to such designation."

I have spoken with our Chief Appraiser, Mr. Charles Anglin about this. Understandably, he does not want his staff to have to assume this duty. Obviously, the receiving of returns can be a time-consuming duty. Therefore we need your clarification on this issue. I was informed by Vicki Lambert from the Georgia Department of Revenue, that if I, as tax commissioner, designate the tax assessor's office to receive these returns, then by law, they must accept this duty. However, Mr. Anglin is of the impression that the tax assessor must agree to accept this duty, and that without such agreement, they do not have to accept the returns. He and I have both agreed that we will accept the final word from you and our county governing authority.

If you determine that I may designate the assessor's office to assume this responsibility, I will make said designation.

Please let me and Mr. Anglin know your determination as soon as possible.

Thank you,  
 Pam Lancaster

--  
**Pamela K. Lancaster**  
 Putnam County Tax Commissioner  
 100 S. Jefferson Street ~ Suite 207

1/22/2013

## Taxpayer's Oath on Returns

An oath, specified in the law, is to be administered by the tax commissioner or tax receiver to each taxpayer and attached to their return.<sup>116</sup>

"I do solemnly swear that I have carefully read (or have heard and read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."

Any person who shall make any false statement in any return of taxable property shall be guilty of false swearing whether or not an oath is actually administered to him or her.

## When to File a Tax Return

In most counties, the time for filing returns begins January 1<sup>st</sup> and ends with the close of business on April 1<sup>st</sup>.<sup>117</sup> Several counties, however, have provided for shorter time periods with deadlines earlier than April. Where the last date for filing the return falls on a holiday or a weekend day, the deadline is extended to the close of the first business day following the weekend or holiday.

## Delegating the Authority for Receiving Tax Returns

Under general law, the tax commissioner in any county may delegate to the board of assessors the authority and responsibility to receive tax returns or to receive applications for homestead exemptions, or both.<sup>118</sup> However, before delegating any authority, the tax commissioner should consider such factors as the staff level, the accessibility of the respective offices, and the like.

The first duty of the tax commissioner or tax receiver is to receive all tax returns.<sup>119</sup> These returns must then be presented to the board of assessors by April 11<sup>th</sup> of each year.<sup>120</sup> In some counties the deadline is March 11<sup>th</sup> of each year.<sup>121</sup>

<sup>116</sup> O.C.G.A. §48-5-19

<sup>117</sup> O.C.G.A. §§48-5-18, 48-5-10

<sup>118</sup> O.C.G.A. §48-5-299.1

<sup>119</sup> O.C.G.A. §§48-5-103 (1)(4), 48-5-105

<sup>120</sup> O.C.G.A. §48-5-301

<sup>121</sup> O.C.G.A. §48-5-301(b)

***Putnam County Tax Commissioner***

Pamela K. Lancaster  
100 S. Jefferson Street ~ Suite 207  
Eatonton, GA 31024

Phone:706-485-5441  
Fax:706-485-2527  
Email: [pctc117@yahoo.com](mailto:pctc117@yahoo.com)

February 20, 2013

Mr. Charles Anglin, Chief Appraiser  
Putnam County Board of Assessors  
100 S. Jefferson Street, Suite 109  
Eatonton, GA 31024

Mr. Anglin,

Regarding the receiving of tax returns and homestead exemptions, attached is a letter from Laura Gailey, attorney at law. According to her research, "once the tax commissioner has lawfully designated the board of assessors to receive returns and applications for homestead exemptions, it shall be the duty of the board of assessors to receive said returns and applications for homestead exemptions."

**Please consider this your official notice that I, Pamela K. Lancaster, Putnam County Tax Commissioner, do hereby designate the Putnam County Board of Assessors to receive tax returns as provided under paragraph (4) of Code Section 48-5-103 or to perform all duties of tax receivers or tax commissioners relating to the receiving of applications for homestead exemptions from ad valorem tax, or both, pursuant to such designation.**

Thank you for your cooperation in this matter.

Sincerely,



Pamela K. Lancaster  
Putnam County Tax Commissioner

enclosures

THE GAILEY LAW FIRM, LLC

LAURA RICE GAILEY

Attorneys at Law  
953 Harmony Road, Suite 101  
Post Office Box 3130  
Eatonton, Georgia 31024  
www.gaileylawfirm.com  
(706) 485-4001  
FACSIMILE (706) 485-9296

R. MICHAEL GAILEY, JR.

February 19, 2013

Mrs. Pamela K. Lancaster  
Putnam County Tax Commissioner  
100 South Jefferson Street  
Suite 207  
Eatonton, Georgia 31024

RE: Delegation of the receiving of returns and applications for homestead exemptions

Dear Mrs. Lancaster:

Please be advised that I have reviewed Georgia law as it pertains to the ability of the tax commissioner to designate the board of assessors to receive tax returns and applications for homestead exemptions from ad valorem tax.

O.C.G.A. § 48-5-103 provides under paragraph (4) that it shall be the duty of the tax receiver to "Receive returns at any time when a taxpayer applies to submit his returns . ." Paragraph (5) of the same code section provides that it shall be duty of the tax receiver to "Designate, in the discretion of the tax receiver or tax commissioner, the board of assessors to receive tax returns as provided in paragraph (4) of this Code Section or to receive applications for homestead exemptions from ad valorem tax, or both."

O.C.G.A. § 48-5-299.1 provides "Upon designation by the tax receiver or tax commissioner pursuant to paragraph (5) of Code Section 48-5-103, it **shall** be the duty of the board of assessors to receive tax returns as provided under paragraph (4) of Code Section 48-5-103 or to perform all duties of tax receivers or tax commissioners relating to the receiving of applications for homestead exemptions from ad valorem tax, or both, pursuant to such designation."

Under the rules of statutory construction in Georgia, the use of the word "shall" in the above referenced code section removes any discretion from board of assessors to accept the duty to receive the returns and applications for homestead exemptions once it has been designated to do so by the tax receiver or tax commissioner. Therefore, once the tax commissioner has lawfully designated the board of assessors to receive returns and applications for homestead exemptions, it shall be the duty of the board of assessors to receive said returns and applications for homestead exemptions.

Letter to Mrs. Pamela Lancaster  
February 19, 2013  
Page 2

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Thank you for your attention to this matter.

Sincerely,

THE GAILEY LAW FIRM, LLC,

A handwritten signature in cursive script that reads "Laura R. Gailey". The signature is written in black ink and is positioned above the printed name.

Laura R. Gailey

LRG/stm

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**PUTNAM COUNTY TAX ASSESSORS  
100 SOUTH JEFFERSON AVENUE  
COURTHOUSE, SUITE 109  
EATONTON, GA. 31024**

**Phone: (706) 485-6376  
Fax: (706) 485-3151  
[www.qpublic.net/ga/putnam](http://www.qpublic.net/ga/putnam)**



January 25, 2013

Habitat for Humanity  
Putnam County  
P.O. Box 4056  
Eatonton, Georgia 31024

Dear sirs:

This Board has received and considered your request for tax exempt status on property referenced as Warranty Deed dated 11/28/2012. Our records indicate this property to be Map 063 parcel 022. After checking with P&Z; letter attached, the property is commercial and no residential structures are permitted.

When the property is zoned to residential and all requirements are met for single family dwellings this Board will reconsider a new request. At this time exempt status is not granted.

Respectfully submitted;

*Eugene Smith (ps)*

Eugene Smith, Chairman PCBTA

## RE: Request from Board of Tax Assessors

From: **Karen Pennamon** (kpennamon@putnamga.com)  
Sent: Thu 1/24/13 12:06 PM  
To: 'p f' (pat\_boa@hotmail.com)

Hi Pat,

This parcel is in the City of Eatonton and it is zoned C-2. It is not a residential lot so they cannot build a house on it.

If you have any questions please contact me at the number below.

Thank you.

Karen Pennamon

Administrative Assistant

Putnam County Planning & Development

(706) 485-2776

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**From:** p f [mailto:pat\_boa@hotmail.com]  
**Sent:** Wednesday, January 23, 2013 2:35 PM  
**To:** kpennamon@putnamga.com  
**Subject:** Request from Board of Tax Assessors

Hi Karen:

The Board of Tax Assessors had a meeting Tue. Jan. 22, 2013 and discovered they need information on a parcel of land on Tax Map 063 Parcel 022.

The two questions are: What is the current zoning for this property and can one or more houses be built on this property?

Thank you for your assistance.

Pat Ferguson  
Tax Assessors Dept.  
706-485-6376



Putnam County  
P.O. Box 4056  
Eatonton, GA 31024

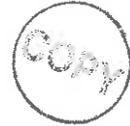
063-022

RECEIVED

JAN 2 - 2013

PUTNAM COUNTY  
TAX ASSESSORS

December 30, 2012



Putnam County Board of Tax Assessors  
100 S. Jefferson Avenue  
Suite 109  
Eatonton, GA 31024

Dear Sir:

Habitat for Humanity of Putnam, Inc. (a non-profit corporation) currently owns the property referred to in the attached Warranty Deed dated 11/28/12 and would like to request that it be deemed tax exempt from property taxes until such time as ownership is transferred to another entity.

Thank you for your assistance in this matter. Should you have questions, please contact me at 706-816-9403.

Sincerely,

A handwritten signature in cursive script that reads "Charlene Allen".

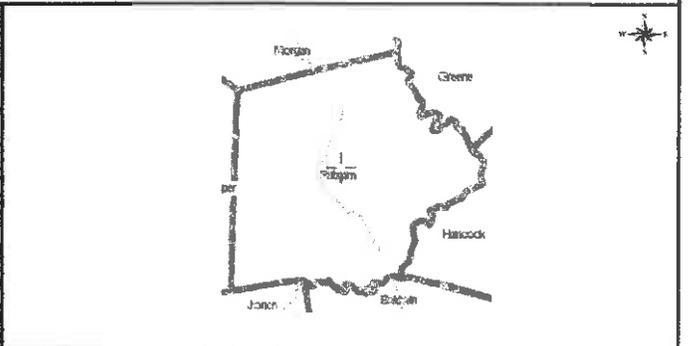
Charlene Allen  
Treasurer

*mailing*  
Changed address that was on the PT-61 form  
to P.O. Box 4056 like their other properties, after  
consulting LVR.  
PJ





Parcel: 063 022 Acres: 1.1			
	HABITAT FOR HUMANITY OF PUTNAM INC		\$45,000.00
	132 SPARTA HWY		\$0.00
	\$0 on 11-2012 Reason=GF Qual=U		\$0.00
	128 NORRIS LANE		\$45,000.00
	EATONTON, GA 31024		



The Putnam County Assessor's Office makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll. PLEASE NOTE THAT THE PROPERTY APPRAISER MAPS ARE FOR ASSESSMENT PURPOSES ONLY NEITHER PUTNAM COUNTY NOR ITS EMPLOYEES ASSUME RESPONSIBILITY FOR ERRORS OR OMISSIONS —THIS IS NOT A SURVEY—  
 Date printed: 01/11/13 : 12:47:43

game Ltr To Bob  
E006-229

RECEIVED

DEC 17 2012

Putnam Co. Tax Commissioner

204 South Jefferson Ave.  
Eatonton, Georgia 31024

December 3, 2012

RECEIVED

DEC 31 2012

PUTNAM COUNTY  
TAX ASSESSORS

June McLeory  
Putnam County Tax Commissioner  
108 South Madison St.  
Eatonton, Georgia 31024

Dear Commissioner:

In my conversation with Mr. Robert Hogan, we have discovered that the calculated square footage of My House is 2,646 sq. not 5,292 sq. as billed to me for the current tax year.

Would you please assist me in correcting this error for the current year as well as past miscalculations?

Thank you for your attention in this matter.

Yours,

*Belinda Simmons Gardner*  
Belinda Gardner

*Jm*  
12-18-2012

PUTNAM COUNTY BOARD OF TAX ASSESSORS  
PUTNAM COUNTY COURTHOUSE  
100 S JEFFERSON AVE STE 109  
EATONTON, GEORGIA 31024  
TENTATIVE AGENDA  
JANUARY 22, 2013

- 1) Meeting called to order @ 2:00 pm
- 2) Review/Approval of minutes from December 4, 2012 meeting
- 3) Elect Chairman for 2013
- 4) Approval of the 2013 pre-bill mobile home digest
  
- 5) Old Business: (none)
  
- 6) New Business:
  - 1- Habitat for Humanity 063-022 (tax exempt request)
  - 2- Belinda Gardner E006-229 (refund request)
  
- 7) Plus any additional business to come before the board not known at time of preparing agenda
  
- 8) Adjournment

## RE: Board of Tax Assessors Agenda for 1/22/13

From: **Lynn Barber** (lbarber@putnamcountyga.us)  
Sent: Tue 1/15/13 12:42 PM  
To: 'p f' (pat\_boa@hotmail.com)  
1 attachment  
Lynn Barber.vcf (4.3 KB)

Thanks, Pat

Let me know who they elect as chairman, please.



**From:** p f [mailto:pat\_boa@hotmail.com]  
**Sent:** Tuesday, January 15, 2013 10:10 AM  
**To:** Lynn Barber  
**Subject:** Board of Tax Assessors Agenda for 1/22/13

Lynn, here's the boards agenda for their next meeting. Have a great day, Pat

## Re: public notice

From: **Becky Meyer** (msgrmsgr@gmail.com)  
Sent: Fri 1/11/13 4:52 PM  
To: p f (pat\_boa@hotmail.com)

received and it will run next week  
thanks  
Becky

----- Original Message -----

**From:** p f  
**To:** becky meyer  
**Sent:** Friday, January 11, 2013 4:39 PM  
**Subject:** public notice

Becky, please run in legal section of Messenger for next weeks paper on 1/17/13.

Thank you so much,

Pat Ferguson  
706-485-6376

**NOTICE**

THE PUTNAM COUNTY BOARD OF TAX ASSESSORS WILL HAVE A REGULAR BUSINESS MEETING ON TUESDAY JANUARY 22, 2013 AT 2:00 P.M. IN THE TAX ASSESSORS OFFICE - SUITE 109 - COUNTY COURT HOUSE BUILDING

