Putnam County Board of Tax Assessors
100 S JEFFERSON AVE - SUITE 109
EATONTON, GA 31024

MINUTES ..... MARCH 12, 2013

Present: Eugene Smith, Donald Cottrell, Shelby Storey, John Chaklos and Charles Anglin

Absent: Marie Little

The Putnam County Board of Tax Assessors held their meeting on Tuesday March 12, 2013 in the Tax Assessors office. Chairman Smith called the meeting to order at 2:00 p.m. The minutes of January 22, 2013 were read by the board members. A motion to approve the minutes was made by Storey, seconded by Cottrell and passed unanimously by the board.

The board met with representatives of Plum Creek.

1. The board had received a letter from Plum Creek on February 11, 2013 requesting a refund for taxes paid in 2011 on parcels 001-003 and 027-001.

2. Plum Creek also addressed a second issue with their parcel 125-002-009 that's in the FLPA. The acres fell below the required minimum acreage to qualify for the program due to road widening done by Putnam County, which reduced their acreage. Their question was whether or not it could be sold without being considered a breach of covenant.

After both parties discussed the situation the representatives were excused from the meeting. The board made the following decisions:

a. The board's decision to award a refund on the first issue was unanimous.

b. The second issue will be determined awaiting input from the Ga. Dept. of Revenue.

BTA Minutes 03-12-2013

HOMESTEAD EXEMPTIONS REMOVED BY THE BOARD:

Elizabeth S McWilliams	E005-015
Will R & Theressa Williams	083A-098
Kenneth E & Sandra K Vermillion	087B-008
Ruth Keech & William J Bellefeuile	071A-006
Lucille E Duke	083A-100
Alice L & George F Babb Jr	088B-044
Billy & Patricia Gabbard	120B-065
W Lynn Smith	086B-090

Julia F Hunt - 111C-005 - The board will send a letter requesting payment of tax savings on homestead exemption owed to Putnam Co. for tax years 2010, 2011 and 2012.

Clara J Hickman - 057A-010 - The board will send a letter requesting payment of tax savings on homestead exemption owed to Putnam Co. for tax years 2010, 2011 & 2012.

Belinda Gardner (E006-229): The board unanimously approved a refund for 2010, 2011 & 2012 after a field check provided new information on the square footage.

A future meeting was not scheduled at this time. With no further business Chairman Smith adjourned the meeting at 3:00 pm.

Submitted for approval:

Charles Anglin, Secretary

Eugene Smith, Chairman

Date Approved: May 14, 2013

Legals.....

From Page 5D

GEORGIA
OF PUTNAM
CE OF SALE
DER POWER

[illegible] FOISY and [illegible] FOISY to First Bank, dated [illegible] 2006, recorded [illegible] Deed Book [illegible] Page 709, Putnam County, Georgia records, as modified by Modification to Deed dated April [illegible]

LACEY A. FOISY
L. Lou Allen
& Harbison, PLLC
West Main Street
e, Georgia 30513
(706) 632-7923
No. 2228A-65131
LAW FIRM IS
ING TO
A DEBT. ANY
TION OBTAINED
USED FOR THAT
E.
03-07,14,21,28c

ICE OF SALE
DER POWER
F GEORGIA
OF PUTNAM
ER AND BY
of the power of sale
d in that certain
ate Deed to Secure
e "Security Deed")
May 8, 2007,
d and delivered by
EL L. WEBB AND
WEBB to
ONT COMMUNITY
and recorded in
Book 597, at page
Putnam County,
records; as
d by that certain
ation of Deed to
Debt dated June 30,
executed and delivered by LINDA WEBB to PIEDMONT COMMUNITY BANK, and recorded in Deed Book 726, at page 26, Putnam County, Georgia records, as transferred and assigned by [illegible] Insurance Corporation, as Receiver for Piedmont Community Bank to STATE BANK AND TRUST COMPANY ("State Bank") AS ASSIGNEE OF PIEDMONT COMMUNITY BANK'S RIGHTS to the Security Deed and all other [illegible]

To the best knowledge and belief of State Bank, the Property is in the possession of **LINDA WEBB.**

STATE BANK AND TRUST COMPANY,
as Attorney-in-Fact for
LINDA WEBB.
Vivian B. Fisher, Esq.
James-Bates-Brannan-Groover-L LP
3399 Peachtree Road N.E.
Suite 1700, The Lenox Building
Atlanta, Georgia 30326
(404) 997-6020

THIS LAW FIRM IS ACTING AS A DEBT COLLECTOR AND IS ATTEMPTING TO COLLECT A DEBT. ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.

03-07,14,21,28p

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gpn11

NOTICE OF SALE UNDER POWER
STATE OF GEORGIA
COUNTY OF PUTNAM

By virtue of a Power of Sale contained in that certain Deed to Secure Debt from **Vera Mae Smith** to Conseco Finance Servicing Corp. n/k/a Green Tree Servicing, LLC, dated February 14, 2001 and recorded in Deed Book 328, Page 253, in the Office of the Clerk of Superior Court of Putnam County, Georgia, said Deed to Secure Debt having been given to secure a Note, dated February 14, 2001, in the original principal amount of Eighty Seven Thousand Five Hundred Fifty Nine and 45/100 Dollars ($87,559.45), [illegible] as provided therein, having been last sold, assigned and [illegible] the payment of the indebtedness secured by a Security Deed executed by **Shawn P. Wiggins and Joanne Wiggins** to Mortgage Electronic Registration Systems, Inc. as nominee for AmTrust Bank dated January 25, 2008, and recorded in Deed Book 627, Page 514, Putnam County Records, said Security Deed having been last sold, assigned, transferred and conveyed to Wells Fargo Bank, N.A. by Assignment, securing a Note in the original principal amount of $291,200.00, the holder thereof pursuant to said Deed and Note thereby secured has declared the entire amount of said indebtedness due and payable and, pursuant to the power of sale contained in said Deed, will on the first Tuesday, April 2, 2013, during the legal hours of sale, before the Courthouse door in said County, sell at public outcry to the highest bidder for cash, the property described in said Deed, to-wit:

All that tract or parcel of land, lying and being in the 308th GMD, Putnam County, Georgia, being designated as Lot 3 on that certain property survey prepared by John A. McGill, RLS No. 2858, recorded February 3, 2005 in Plat Book 29, Pages 94-100, Clerk's Office, Putnam County Superior Court and incorporated herein.

Said property is known as **109 Chapel Springs Drive, Eatonton, GA 31024**, together with all fixtures and personal property attached to and constituting a part of said [illegible] is by this reference incorporated herein in aid of this description.

Together with that certain Craftmade 2002 Lender housing unit which was formerly personalty but is now annexed and affixed to the above described land as a permanent improvement and which is the subject of manufacturers state of origin number 002145ABGA and all rights thereunto appertaining.

The manufactured home on the date of execution of the Mortgage/Deed to Secure Debt has been permanently affixed to the real estate and is intended by the mortgage/owner to be a fixture and a part of the real estate.

The mortgagors shall apply for homestead exemption and have the property taxed as real property at the earliest possible date. Any failure to make such application shall constitute a default hereunder by the mortgagors.

This is the same property conveyed to Will Adams, IV by warranty deed of Forest & Land Services, Inc. dated March 18, 2002 and being filed and recorded in the Office of the Clerk of Superior Court of Putnam County, Georgia.

Said property is conveyed subject to the following: a) Protective Covenants recorded in Deed Book 261, Pages 173-177, said records; b) Right of Way Easement to Tri-County EMC dated December 1, 1993, recorded in Deed Book 156, Page 280, said records; c) Right of Way Deed to Putnam County, Georgia dated July 5, 2000, recorded in Deed Book 315, Page 331; d) Right of Way Deed to Putnam County, Georgia dated October 2, 2001, [illegible] indebtedness secured by a Security Deed executed by **Tiffany Nicole Groskreutz and Christopher G Groskreutz** to Mortgage Electronic Registration Systems, Inc. as nominee for GB&T Mortgage, Inc, its successors and assigns dated November 28, 2007 in the amount of $217,000.00, and recorded in Deed Book 622, Page 454, Putnam County, Georgia Records; as last transferred to Cenlar FSB by assignment; the undersigned, Cenlar FSB pursuant to said deed and the note thereby secured, has declared the entire amount of said indebtedness due and payable and pursuant to the power of sale contained in said deed, will on the first Tuesday in April, 2013, during the legal hours of sale, at the Courthouse door in Putnam County, sell at public outcry to the highest bidder for cash, the property described in said deed to-wit:

All that certain tract or parcel of land situate, lying and being in the 314th GM District, Putnam County, Georgia, shown and designated as Lot 5 on a plat of survey of the Skelton H. and Thomas F. Napier lands prepared by Calvin W. Rice, Registered Land Surveyor, dated June 20, 1962, and recorded in Plat Book 2, Page 248, Clerks Office, Putnam Superior Court, which said plat is incorporated herein by reference. Said Lot 5 fronts 84 feet in the Westerly side of Old Napier Mill Road and [illegible] Page No. 5-20, PUTNAM County, Georgia records, as last assigned to U.S. BANK NATIONAL ASSOCIATION, AS TRUSTEE, FOR RFMSI 2007-S8 (the Secured Creditor), by assignment, conveying the after-described property to secure a Note of even date in the original principal amount of $560,000.00, with interest at the rate specified therein, there will be sold by the undersigned at public outcry to the highest bidder for cash at the PUTNAM County Courthouse within the legal hours of sale on the first Tuesday in April, 2013, the following described property:

ALL THAT TRACT OR PARCEL OF LAND LYING AND BEING IN LAND LOT 379 OF THE 3RD LAND DISTRICT, 389TH GMD, PUTNAM COUNTY, GEORGIA, BEING LOT 2, SECTION II OF THUNDER VALLEY SUBDIVISION, ACCORDING TO A PLAT OF SURVEY FOR JOEL M. BROWN AND MARTHA A. BROWN RECORDED IN PLAT BOOK 21, PAGE 141, PUTNAM COUNTY RECORDS AND INCORPORATED HEREIN.

The debt secured by said Deed to Secure Debt has been and is hereby declared due because of, among other possible events of default, failure to pay the indebtedness as and when due and in the manner provided in the Note and Deed to Secure Debt. Because the debt remains in default, the sale will be [illegible]

NOTICE OF SALE UNDER POWER.
STATE OF GEORGIA, COUNTY OF PUTNAM.

Under and by virtue of the Power of Sale contained in a Deed to Secure Debt given by **ANTHONY J SARDELLA AND ASHLEY E SARDELLA** to MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC. ("MERS") AS NOMINEE FOR SHELTER MORTGAGE COMPANY, LLC DBA FAIRFIELD MTG , dated 01/09/2009, and Recorded on 01/21/2009 as Book No. 658 and Page No. 391, PUTNAM County, Georgia records, as last assigned to JPMORGAN CHASE BANK, N.A. (the Secured Creditor), by assignment, conveying the after-described property to secure a Note of even date in the original principal amount of $258,000.00, with interest at the rate specified therein, there will be sold by the undersigned at public [illegible] matters which might be disclosed by an accurate survey and inspection of the property, and (c) all matters of record superior to the

Legals Continued on Page 6D

NOTICE

The Putnam County Board of Tax Assessors will have a regular business meeting on Tuesday, March 12, 2013 at 2:00 p.m. in the Tax Assessors office - Suite 109 - County Court House building.

03-07c

NOTICE OF PUBLIC HEARING

The Housing Authority of the City of Eatonton Board of Commissioners will conduct a Public Hearing on March 12, 2013 at 12:00 p.m. noon at 208 Lawson Street, Eatonton, GA. The purpose of the hearing is to discuss the Agency Plan being prepared in compliance with the Quality Housing and Work Responsibility Act of 1998 and to invite public comment regarding the Plan. The Housing Authority hours of operation are 7:30 a.m. to 5:30 p.m. Monday through Thursday. For additional information concerning the public hearing, please call 706-485-5361. Should any public housing resident require transportation or special accommodations in order to attend this meeting, please contact the Housing Authority.

02-07,02-21;03-07c

MEETING NOTICE

THE PUTNAM COUNTY BOARD OF TAX ASSESSORS WILL HAVE A REGULAR BUSINESS MEETING ON: Tue. THE 12th OF March, 2013 AT 2:00 p.m.

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

pf

posted on bulletin board in courthouse pf

PUTNAM COUNTY BOARD OF TAX ASSESSORS
PUTNAM COUNTY COURTHOUSE
100 S JEFFERSON AVE STE 109
EATONTON, GEORGIA 31024

TENTATIVE AGENDA
MARCH 12, 2013

1) Meeting call to order at 2:00 pm

2) Review/Approval of minutes from January 22, 2013 meeting

3) Old Business: (none)

4) New Business:

a- Plum Creek - refund request of 2011 taxes paid on parcels 001-003 and 027-001
b- Homestead Exemptions for review:

057A-010	Clara J Hickman
E005-015	Elizabeth S McWilliams
111C-005	Julia F Hunt
083A-100	Lucille E Duke
083A-098	Will R & Theressa Williams
087B-008	Kenneth E & Sandra K Vermillion
088B-044	Alice L & George F Babb Jr
120B-065	Billy & Patricia Gabbard
071A-006	Ruth Keech & William J Bellefeuile
086B-090	W Lynn Smith
115C-068	Frances R Mitchell

5) Plus any additional business to come before the board not known at time of preparing agenda

6) Adjournment

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

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

Date: March 19, 2013

Plum Creek
987 Griswoldville Road
Macon, GA 31217

Craig Albright

RE: 125-002-009 combining with 125-001 & a Tax Refund Issue

At our recent BOA meeting on March 12, 2013, representatives from Plum Creek Timberlands LP met with our Board of Tax Assessors, (BOA). They had two issues. The first issue was in regards to a letter that Plum Creek sent to the board on February 11, 2013 requesting a refund on parcels 001-003 and 027-001. The board's decision was to award a refund on this first issue.

The second issue was a question pertaining to the selling of one of their parcels 125-002-009 with 201.1 acres, which is currently in the FLPA program, to an owner of an adjacent parcel, 125-001. This issue was assigned to the appraiser's staff for further clarification. Their review indicated that as a result of this possible sale, there will be a breach of the covenant when the recorded plat reaches their office. After further discussion with our agent at the Georgia Department of Revenue, the following points were clarified;

1. As of January 1, 2013 Plum Creek Timberlands LP Company was the owner of record of 125-002-009 with 201.1 acres. Consequently, when the 2013 tax notices are sent out they will reflect FLPA adjusted lower tax values.

2. In late March or early April, Plum Creek plans to sell the 125-002-009 parcel. A new plat for this sale revealed that the tract was reduced by less than one acre to 199.9. This reduction was caused by Putnam County Road department taking a small parcel to reroute the road frontage. This new plat will cause a breach in FLPA covenant but, <u>without any penalty, 48-5-7.7</u>.

3. If this sale is completed in 2013, then the new owner of record will be Felker Investments Company. Consequently, this company will be owner of record as of January 1, 2014. Since this parcel will not be in FPLA at that time, it will be eligible to add to the adjoining parcel 125-001. State law specifically specifies an adjacent parcel less than 200.1 may also be added to a qualified FLPA parcel, 48-5-7.7.(i) (1).

If we can be of further assistance please contact our office.

Sincerely,

Gene Smith, Chairman
Putnam County Board of Tax Assessors

987 Griswoldville Road
Macon, Georgia 31217
478-741-3650

Plum Creek

OK Refund to Plum Creek $2237.16 3/12/13

and $150.51

Putnam County
Board of Tax Assessors
100 South Jefferson Ave., Suite 109
Eatonton, GA 31024

January 31, 2013

Dear Board of Assessors,

I am hereby requesting a refund of 2011 Putnam County property taxes for parcels 001-003 ($150.51) and 027-001 ($2,237.16) that were incorrectly billed to Plum Creek, and for which Plum Creek inadvertently paid (see copies of attached receipts).

In 2010, Plum Creek sold both of these parcels to The Trust for Public Lands (TPL). They were sold in two separate phases, but the final result was that Plum Creek was not the owner of record for these parcels as of January 1, 2011 and should not have received 2011 tax bills for them.

In Phase 1, Plum Creek sold 156.9 acres of parcel 027-001 in March of 2010 to TPL which was described and recorded in DB 694, PG 166. This sale included only a portion (156.9 acres) of parcel 027-001's 218 total acres. Then in July of the same year, TPL sold these 156.9 acres to the United States Forest Service (USFS), the sale of which was recorded in DB 703, PG 9. The partial sale of this parcel was not split out by the county and the 2011 tax bill for the entire 218 acres of parcel 027-001 was incorrectly sent to and inadvertently paid by Plum Creek. Technically, on January 1, 2011 the tax exempt USFS owned this phase 1 tract and a tax bill should not have been generated at all.

In Phase 2, Plum Creek sold the remainder of parcel 027-001 (61.1 acres) and all of parcel 001-003 (6 acres) in December of 2010 to TPL which was described and recorded in DB 711, PG 773. Again, since the partial sale of parcel 027-001 was not split out, the 2011 tax bill for the entire 218 acres of parcel 027-001 was incorrectly sent to and inadvertently paid by Plum Creek (along with the tax bill for 001-003). On January 1, 2011 the owner of record for parcel 001-003 and 61.1 acres of parcel 027-001 was TPL and they should have been sent the 2011 tax bill. Incidentally, TPL sold this phase 2 tract to USFS on April 6, 2012.

I realize that these multi-parcel, multi-county, multi-party sales were very complex and convoluted, but I have tried to condense and simply, and to show how it all relates to Plum Creek and Putnam County. If it helps, please see the attached map showing the breakdown of sales of both Phase 1 and 2 for further

clarification. The bottom line is that in 2011 Plum Creek was incorrectly billed for parcels that it no longer owned.

To summarize, based on all the above, I am requesting that Putnam County reimburse Plum Creek for the 2011 property taxes for parcels 001-003 ($150.51) and 027-001 ($2,237.16) that were billed to and paid for by Plum Creek by mistake.

Thank you for your consideration and deliberation in this matter.

Sincerely,

Craig Albright

Craig Albright
Plum Creek

Attachments

2011 017663 ACCT # [illegible] 10TH LD [illegible]
PLUM CREEK TIMBERLANDS LP 027 001

DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT	TOTAL TAX DUE
FAIR MARKET VALUE	[illegible]	GROSS ASSESSMENT	[illegible]	2237.16
COUNTY EXEMPTION		NET COUNTY ASSESSMENT	[illegible]	INTEREST
SCHOOL EXEMPTION		NET SCHOOL ASSESSMENT	[illegible]	
STATE	[illegible]			COLLECTION COST
COUNTY	[illegible]			
SCHOOL	[illegible]			FIFA CHARGE
DUE 12/07/11	2237.16			PENALTY
				TOTAL

00000 01 T O PLUM CREEK TIMBERLANDS LP
987 GRISWOLDVILLE RD
MACON

PREVIOUS TAXES

PAID NOV 20 PUTNAM CO. TAX

OFFICIAL RECEIPT

FROM JUNE MOLEROY
PUTNAM CO TAX COMM
108 S MADISON SUITE 100
EATONTON, GA 31024

DUE IN FULL BY 12/07/2011

2011 017661 ACCT # 3507R DUMAS J 98
PLUM CREEK TIMBERLANDS LP 001 003

DESCRIPTION	AMOUNT	DESCRIPTION	AMOUNT	TOTAL TAX DUE
FAIR MARKET VALUE	21624	GROSS ASSESSMENT	8650	150.51
COUNTY EXEMPTION		NET COUNTY ASSESSMENT	8650	INTEREST
SCHOOL EXEMPTION		NET SCHOOL ASSESSMENT	8650	
STATE	2.16			COLLECTION COST
COUNTY	46.71			
SCHOOL	101.64			FIFA CHARGE
DUE 12/07/11	150.51			PENALTY
				TOTAL

00000 01 T O PLUM CREEK TIMBERLANDS LP
987 GRISWOLDVILLE RD
MACON

PREVIOUS TAXES

PAID NOV 2011 PUTNAM CO. TAX COMMISSIONER

OFFICIAL RECEIPT

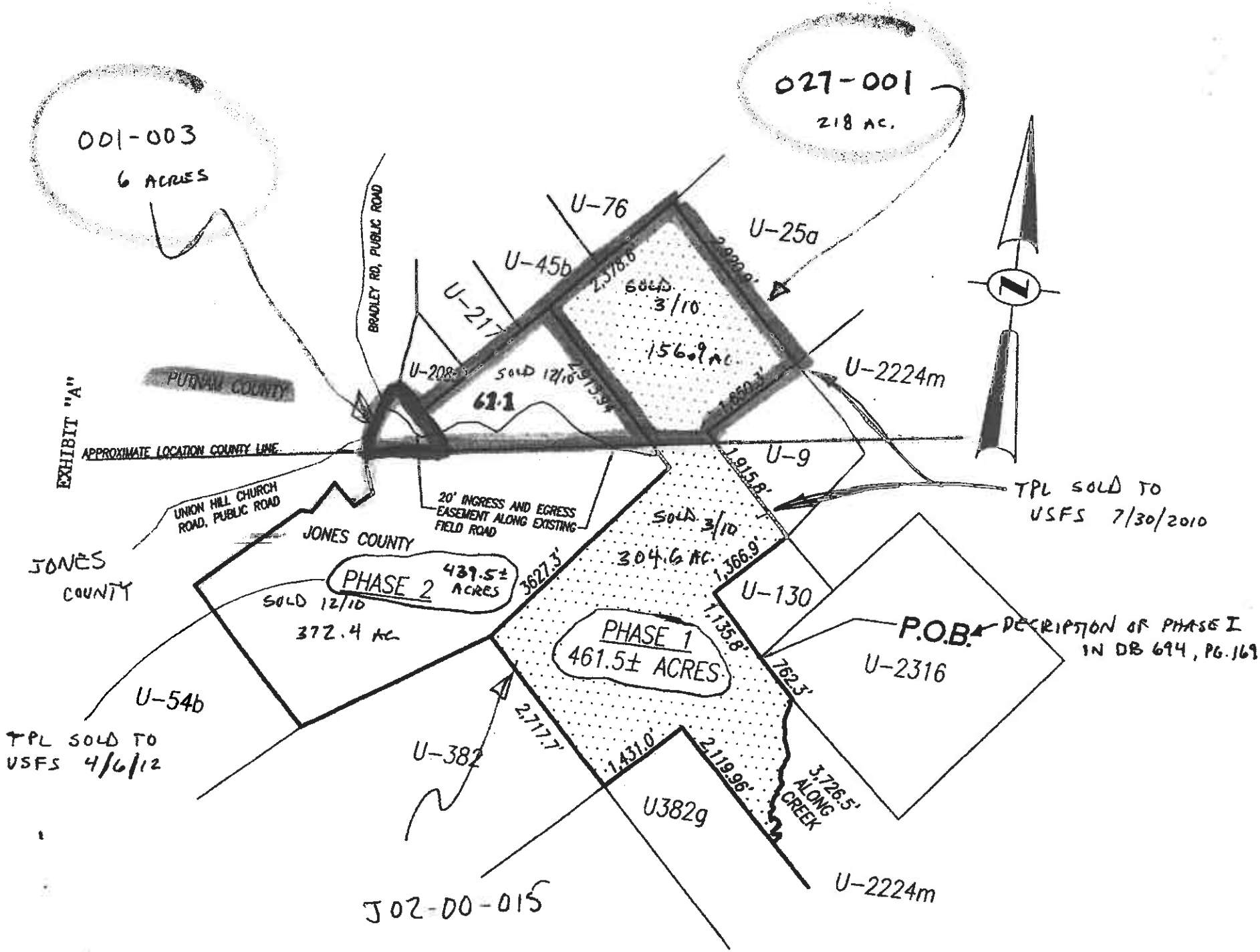
FROM JUNE MOLEROY
PUTNAM CO TAX COMM
108 S MADISON SUITE 100
EATONTON, GA 31024

DUE IN FULL BY

PUTNAM COUNTY

2011 PAID RECEIPTS

PARCELS 001 - 003 AND 027 - 001


001-003
6 ACRES
027-001
218 AC.
BRADLEY RD, PUBLIC ROAD
U-76
U-25a
U-45b
U-217
U-208
2,378.6
SOLD 3/10
156.9 AC.
SOLD 12/10
61.1
U-2224m
PUTNAM COUNTY
EXHIBIT "A"
APPROXIMATE LOCATION COUNTY LINE
U-9
1,915.8'
TPL SOLD TO USFS 7/30/2010
UNION HILL CHURCH ROAD, PUBLIC ROAD
20' INGRESS AND EGRESS EASEMENT ALONG EXISTING FIELD ROAD
JONES COUNTY
JONES COUNTY
SOLD 3/10
304.6 AC.
1,366.9'
PHASE 2
439.5± ACRES
3627.3'
SOLD 12/10
372.4 AC.
U-130
1,135.8'
PHASE 1
461.5± ACRES
P.O.B.
DESCRIPTION OF PHASE I IN DB 694, PG. 169
U-2316
762.3'
U-54b
TPL SOLD TO USFS 4/6/12
2,717.7'
U-382
1,431.0'
2,119.96'
3,726.5' ALONG CREEK
U382g
U-2224m
J02-00-015

3/12/2013

COPY

To Whom It May Concern:

With regard to the property at 204 S. Jefferson Avenue (Map/Parcel # E006-229):

We revisited this property at the request of the property owners and found that a few changes needed to be made.

For the 2012 tax year, we had both improvements in our system as Commercial buildings. The first improvement was in our system as a 2-story building with a base level of 2,646 sq. ft. making a total heated area of 5,292 sq. ft. The second improvement was in our system as a single-story building with a total heated area of 700 sq. ft.

We re-measured both buildings. The first improvement is a single-story Commercial building with a total heated area of 2,767 sq. ft. The second improvement is a 2-story Residential building with a base level of 700 sq. ft. making a total heated area of 1,400 sq. ft. We took the new measurements and put them in our system, as they are the most accurate.

Refund to Homeowner approved. Back 3 years.
3/13/13
BTA decision

gave 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 Commisioner
108 South Madison St.
Eaton ton, Georgia 31024

Dear Commisioner:

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

Sm
12-15-2012