

## Putnam County Board of Tax Assessors – Minutes – May 9, 2023

**Members Present:** Shelby Storey, John Richter, Shona Bales, Virginia Daley, Evan Reese  
**Also Present:** Paula Spivey, Chuck Anglin

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, May 9, 2023, in the Tax Assessors office. Chairman Shelby Storey called the meeting to order at 3:02pm.

Minutes from the regular business meeting held on April 11, 2023 were reviewed by the board. In a motion made by Bales and seconded by Reese, the minutes were unanimously approved.

Chief Appraiser Anglin presented three (3) homestead applications approved in last month's meeting to the board for further review. In a motion made by Daley and seconded by Bales, the board voted unanimously to rescind the previous motion to approve homestead on parcel #110B-136 due to the taxpayer's death in September 2022. In a motion made by Reese and seconded by Daley, the board changed the homestead status code from S5 to L1 for parcels #057C-203 and #106A-108 based on ineligibility as 100% disabled veterans.

The board began reviewing the remaining 2023 homestead applications. In a motion made by Richter and seconded by Reese, the board unanimously approved sixteen (16) homestead application, including a 100% disabled veteran (parcel #056B-066) which was granted exemption retroactive to 2022 (1-page list attached in minutes).

Homestead applications with issues requiring further consideration were then presented to the board. In a motion made by Richter and seconded by Bales, four (4) homestead applications were unanimously approved after much careful consideration. In a separate motion made by Richter and seconded by Bales, the board unanimously denied homestead exemption on twenty-one (21) parcels (1-page list attached in minutes with reasons for denials cited).

Mr. Anglin submitted a list of potential CUVA breaches for 2023. In a motion made by Reese and seconded by Daley, the board unanimously approved sending intent to breach letters on the following six (6) parcels (with copy of intent to breach letters attached in minutes):

049-007-001    060-035    093-003    095-029    096-006    108-013

The following five (5) FLPA applications were then reviewed by the board:

049-007-002/049-007-002IN    059-020    062-066    068-020    096-035

In a motion made by Reese and seconded by Richter, the board unanimously approved these applications. In a motion made by Bales and seconded by Reese, the board also approved the corresponding covenants on these parcels.

The board then reviewed ninety-seven (97) CUVA applications. In a motion made by Richter and seconded by Reese, ninety-two (92) applications were unanimously approved. In a motion made by Bales and seconded by Reese, five (5) CUVA applications were unanimously denied (1-page list attached in minutes, as well as 5-page spreadsheet with all CUVA and FLPA applications approved and denied by the board). Copies of denial letters attached in minutes.

Mr. Anglin presented two (2) 2023 Freeport applications (Acct #38605 & Acct #68113) to the board for review. In a motion made by Reese and seconded by Richter, the board unanimously approved both applications.

Mr. Anglin advised the board of requests to continue to BOE for twelve (12) pre-billed mobile home appeals. In a motion made by Daley and seconded by Bales, the board unanimously approved the forwarding of these appeals to the Clerk of Court for BOE scheduling (1-page list attached in minutes).

Mr. Anglin submitted the 2023 Real Property Values to the board, and stated that this year's values reflect a 27.55% increase over last year's values. In a motion made by Bales and seconded by Reese, the board unanimously approved the 2023 Real Property Values (417 pages available for review in Chief Appraiser office). Copy of signed approval page attached in minutes. In a motion made by Richter and seconded by Daley, the board then unanimously approved the mailing of the 2023 Real Property Notices of Assessment (scheduled for mailing on Friday, May 12, 2023).

In other business, Mr. Anglin presented the 2023 Urban Land Schedule to the board. In a motion made by Reese and seconded by Daley, this schedule was unanimously approved (10 pages attached in minutes).

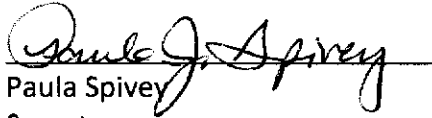
The 2023 Ending Ratios were then submitted for review. In a motion made by Daley and seconded by Reese, the board unanimously approved these ratios (1-page list attached in minutes).

Mr. Anglin advised the board of the need for clarity in interpreting ownership of trusts for the processing of homestead exemptions. He suggested that the board consider our office using an affidavit of ownership that would be signed in conjunction with a homestead application when a property is in a trust.

In conclusion, Mr. Anglin advised the board of the need for a special-called meeting for the primary purpose of approving Personal Property Values and the mailing of Personal Property Notices of Assessment. In a motion made by Richter and seconded by Bales, the board voted unanimously to hold a meeting on Tuesday, May 16, 2023 at 8:00am.

There being no further business, meeting adjourned at 4:27pm in a motion made by Richter and seconded by Daley.

Submitted for approval:

  
Paula Spivey  
Secretary

  
Shelby Storey, Chairman

Date Approved 6/13/23