

**Putnam County Board of Tax Assessors – Minutes – July 11, 2023**

**Members Present:** Shelby Storey, John Richter, Shona Bales, Evan Reese

**Members Absent:** Virginia Daley

**Also Present:** Paula Spivey, Chuck Anglin

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, July 11, 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 June 13, 2023 were reviewed by the board. In a motion made by Richter and seconded by Reese, the minutes were unanimously approved.

In correspondence from taxpayers, Chief Appraiser Anglin submitted two letters requesting refunds on marine equipment which the taxpayers no longer owned or for which they had been double-billed. In a motion made by Bales and seconded by Reese, the board unanimously approved sending account corrections for refunds to the Tax Commissioner on Acct #69961 (2021 & 2022) and Acct #74689 (2022).

Mr. Anglin presented appraisals submitted with appeals on parcels 056B-219 & 114A-030. In a motion made by Reese and seconded by Richter, the board unanimously accepted both appraisals, thereby resolving these appeals. Copies of letters mailed to taxpayers attached in minutes.

Appeal Waiver and Release requests were submitted for review. In a motion made by Bales and seconded by Richter, the board unanimously accepted all requests, thereby resolving appeals on the following six (6) parcels:

010-007-001	064A-030	098-029-001-007
037-012	081-005	115B-078

(Copies of signed approval forms mailed to taxpayers attached in minutes)

Mr. Anglin presented CUVA applications to the board. In a motion made by Richter and seconded by Reese, the board unanimously approved the following five (5) applications:

076-012/076-012IN (in lieu of appeal)	049-007-001 (to cure breach)
081-005 (in lieu of appeal)	095-029-001 (to cure breach)
107-028-004 (in lieu of appeal)	

In a motion made by Bales and seconded by Richter, the board unanimously approved forwarding requests to collect breach penalties to the Tax Commissioner on the following three (3) parcels due to failure to continue the covenants:

060-035	093-003	108-013
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(Copies of potential breach letters mailed to taxpayers in May 2023 attached in minutes)

Mr. Anglin presented a list of late-filed personal property returns. In a motion made by Reese and seconded by Bales, the board unanimously approved the values and the mailing of 45-day notices dated 7/11/2023 for six (6) personal property accounts (1-page list attached in minutes).

Mr. Anglin presented a list of personal property accounts (marine equipment) with adjustments made based on additional information received. In a motion made by Richter and seconded by Reese, the board unanimously approved new values and the mailing of 30-day notices dated 7/11/2023 for eighteen (18) personal property accounts (1-page list attached in minutes).

A list of new values/2<sup>nd</sup> notices was presented to the board for review. In a motion made by Richter and seconded by Reese, the board unanimously approved new values and mailing of 30-day notices dated 7/12/2023 for thirty-six (36) real property accounts. In a motion made by Richter and seconded by Reese, the board unanimously approved new values and mailing of 30-day notices on 7/11/2023 for forty-seven (47) personal property accounts (2-page list attached in minutes).

A list of "No Change" in assessment values on real property was then submitted to the board. In a motion made by Reese and seconded by Bales, the board unanimously approved the mailing of sixty-eight (68) "No Change" notices dated 7/12/2023 (2-page list attached in minutes).

The board acknowledged receipt of seven (7) late/invalid appeals, all postmarked past the deadline: Personal property Acct#75930  
Real property parcels #057C-243/070A-028/103C-075/104A-037/119B-027/120A-020

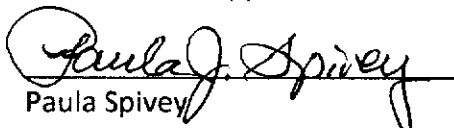
Mr. Anglin submitted the preliminary digest to the board for review (12 pages attached in minutes). In a motion made by Richter and seconded by Bales, the board approved the 2023 preliminary digest this date.

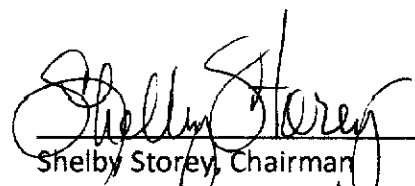
Mr. Anglin presented a copy of the 2023 exempt property digest for review (20 pages attached in minutes). In a motion made by Reese and seconded by Bales, the board unanimously approved the exempt property digest.

In closing, there was some discussion over whether or not a married couple can lawfully claim two homesteads if each property is owned separately. No action was taken by the board at this time regarding a specific case that has come to our attention, but the general consensus was that legal counsel should be sought in order to move forward.

The board scheduled its next regular business meeting for Tuesday, August 8, 2023 at 3:00pm. There being no further business, meeting adjourned at 4:02pm in a motion made by Reese and seconded by Richter.

Submitted for approval:

  
Paula Spivey  
Secretary

  
Shelby Storey, Chairman  
Date Approved 8/7/23