

Putnam County Board of Tax Assessors – Minutes – August 7, 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 Monday, August 7, 2023, in the Tax Assessors office. Chairman Shelby Storey called the meeting to order at 3:00pm.

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

In correspondence from taxpayers, Chief Appraiser Anglin submitted a CUV application filed in conjunction with an appeal on parcel #051-011. In a motion made by Reese and seconded by Richter, the board unanimously approved this application.

Mr. Anglin presented appraisals submitted with appeals. In a motion made by Bales and seconded by Richter, the board unanimously accepted appraisals on parcels #052B-031 and #103A-072, thereby resolving these appeals. In a motion made by Reese and seconded by Bales, the board unanimously rejected an appraisal on parcel #103C-016. Copies of letters mailed to taxpayers attached in minutes.

Appeal Waiver and Release requests were submitted for review on parcels #105-017 and #E003-036. In a motion made by Richter and seconded by Reese, the board unanimously approved both requests, thereby resolving these appeals. Copies of signed approval forms mailed to taxpayers attached in minutes.

The board reviewed a list of 45-day notices on personal property accounts. In a motion made by Bales and seconded Reese, the board unanimously approved values and the mailing of late notices dated 8/7/2023 for five (5) personal property accounts (1-page list, citing reasons for late notices, attached in minutes).

A list of 30-day notices for marine equipment was submitted to the board. In a motion made by Reese and seconded by Richter, the board unanimously approved new values and the mailing of 2nd notices dated 8/7/2023 for four (4) personal property accounts (1-page list attached in minutes).

The board then began reviewing appeals on real property. In a motion made by Reese and seconded by Bales, the board unanimously approved new values and the mailing of one-hundred three (103) "30-Day" notices of assessment on real property, to be mailed out on 8/9/2023 (2-page list attached in minutes). In a motion made by Richter and seconded by Bales, the board unanimously approved the mailing of forty-two (42) "No Change" notices of assessment to be mailed out 8/9/2023 (1-page list attached in minutes). Also in a motion made by Richter and seconded by Bales, the board unanimously voted to forward appeals to the Clerk of Court for scheduling of BOE hearings.

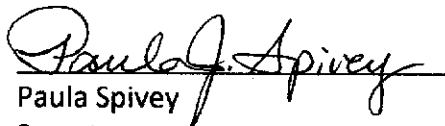
In a motion made by Bales and seconded by Reese, the board unanimously approved the removal of homestead exemption for 2023 on parcel #087A-045 based on a field review of the property and the property owner's admission that he no longer lives there, and furthermore claims homestead in another county. Copy of letter mailed to taxpayer attached in minutes.


The board acknowledged receipt of a late/invalid appeal on parcel #110B-085, which was postmarked 7/17/2023, well past the 6/26/2023 deadline. In a motion made by Bales and seconded by Richter, the board accepted an appeal on parcel #120A-041, which was emailed to office staff on 7/28/2023, along with a USPS receipt from the taxpayer showing that they mailed the appeal to us on 6/23/2023. However, the receipt showed the wrong zip code, and the appeal has not been received in our office as of this date.

In other business, Mr. Anglin advised the board that he did seek legal counsel regarding last month's discussion regarding the lawfulness of a married couple claiming two homestead exemptions if each property is separately owned. There appears to be no clear-cut answer, and it seems that each county may interpret the law differently. In our office, we will continue to have taxpayers sign an in-house form upon applying for homestead exemption, which summarizes eligibility based on OCGA 48-5-40 (1-page form attached in minutes). No action was taken by our board at this time on parcel #123A-075.

The board scheduled its next regular business meeting for Tuesday, September 12, 2023 at 3:00pm. There being no further business, meeting adjourned at 3:39pm in a motion made by Reese and seconded by Richter.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman

Date Approved 9-12-2023