

Putnam County Board of Tax Assessors – Minutes – September 12, 2023

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

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, September 12, 2023, in the Tax Assessors office. Chairman Shelby Storey called the meeting to order at 3:03pm.

Minutes from the regular business meeting held on August 7, 2023 were reviewed by the board. In a motion made by Richter and seconded by Bales, the minutes were unanimously approved.

In correspondence from taxpayers, Chief Appraiser Anglin presented a letter requesting reinstatement of a homestead exemption which was removed due to a temporary address change. In a motion made by Richter and seconded by Daley, the board unanimously voted to reinstate homestead on parcel #098A-125 for 2023.

Mr. Anglin advised the board of several CUV/FLPA breaches and potential breaches. In a motion made by Bales and seconded by Richter, the board unanimously approved a taxpayer's request for withdrawal of the CUV covenant on parcel #088-008-006. In a motion made by Daley and seconded by Bales, the board unanimously approved reversing a breach with penalty to a breach without penalty due to death of the taxpayer on parcel #093-003. In a motion made by Bales and seconded by Daley, the board unanimously approved a breach with penalty on parcels #030-007 & #030-008. In motion made by Richter and seconded by Bales, the board unanimously approved sending an intent to breach letter on parcel #090-001-003. In a motion made by Daley and seconded by Bales, the board unanimously approved sending an intent to breach letter on FLPA parcel #118-029. In a motion made by Richter and seconded by Daley, the board approved a breach without penalty due to Georgia Power taking a portion of parcel #081-044-002. Copies of letters sent to taxpayers attached in minutes.

An Appeal Waiver and Release request for parcel #103B-025 was reviewed by the board. In a motion made by Bales and seconded by Daley, the board unanimously approved this request, thereby resolving the appeal. Copy of signed approval form mailed to taxpayer attached in minutes.

The board reviewed a list of 45-day notices for personal property accounts. In a motion made by Richter and seconded Daley, the board unanimously approved values and the mailing of late notices dated 9/12/2023 for four (4) personal property accounts (1-page list, citing reasons for late notices, attached in minutes).

A list of 30-day notices for personal property was submitted to the board. In a motion made by Daley and seconded by Richter, the board unanimously approved new values and the mailing of 2nd notices dated 9/12/2023 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 Richter and seconded by Daley, the board unanimously approved new values and the mailing of seventy (70) "30-Day" notices of assessment on real property, to be mailed out on 9/13/2023 (2-page list attached in minutes). In a motion made by Richter and seconded by Bales, the board unanimously approved the mailing of ninety-one (91) "No Change" notices of assessment to be mailed out 9/13/2023 (2-page list attached in minutes). In a motion made by Daley and seconded by Bales, the board unanimously approved forwarding eighty-nine (89) of these "No Change" appeals to the Clerk of Court for BOE scheduling, and two (2) appeals to be scheduled for hearing officers(noted on list).

Mr. Anglin submitted appeals which were received past the due date of 6/26/2023. The board acknowledged receipt of the following three (3) late/invalid appeals:

#071-021-001(postmarked 8/16/2023) #103B-043-029(hand-delivered 9/1/2023)
#103C-058(hand-delivered 9/1/2023)

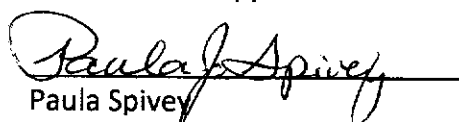
Mr. Anglin then presented our DOAA 2022 Ratio Study to the board for review (4 pages attached in minutes), as well as the state-wide Sales Ratio Study for 2022 (7 pages attached in minutes). In a motion made by Bales and seconded by Daley, the board unanimously accepted these ratios, with an overall ending ratio of 39.02% for Putnam County.

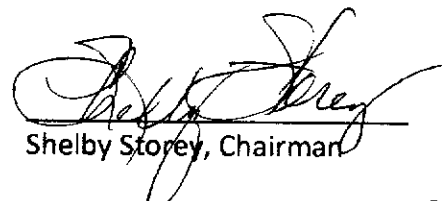
The 2023 Final Digest was then submitted to the board (2 pages printed front & back attached in minutes). In a motion made by Daley and seconded by Bales, the board unanimously approved the final digest, which was uploaded for forwarding to the Tax Commissioner on Friday, 9/8/2023.

In other business, Mr. Anglin advised the board of account corrections on parcel #067-004 (2020, 2021, 2022) and parcel #093-003 (2022). In a motion made by Bales and seconded by Daley, the board unanimously approved sending account corrections to the Tax Commissioner this date. Copies attached in minutes.

The board scheduled its next regular business meeting for Tuesday, October 10, 2023 at 3:00pm. There being no further business, meeting adjourned at 3:45pm in a motion made by Richter and seconded by Daley.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman
Date Approved 10-17-2023