

Putnam County Board of Tax Assessors – Minutes – February 13, 2024

Members Present: Shelby Storey, Shona Bales, Virginia Daley, Evan Reese, John Richter
Also Present: Paula Spivey, Chuck Anglin, Debra and Jim Boltz

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, February 13, 2024, in the Tax Assessors office. Chairperson Storey called the meeting to order at 3:05pm.

Chief Appraiser Anglin briefed the board on details of the two appeals/properties for which settlement conferences are being held today. Taxpayer Debra Boltz and her husband Jim appeared before the board for parcel #104B-131. They sold the property in Great Waters in April 2023 for \$1.4 million, which is the new adjusted value they are seeking for the property.

A phone settlement conference was held for parcel #123B-029, with agent Carl Wynne representing taxpayers Michael B. Abt and Trina C. Allen. Mr. Wynne referred to a fee appraisal completed in December 2022 with an appraisal value of \$1.418 million. Mr. Anglin advised Mr. Wynne that this appraisal was just submitted to our office this date. Mr. Wynne submitted \$1.425 million as the requested value for the property.

Upon completion of both presentations, the board conferred. In a motion made by Reese and seconded by Bales, the board unanimously voted to accept \$1.4 million as the adjusted value for 2023 on parcel #104B-131 (no 299C due to this property having new owners for 2024).

In a motion made by Richter and seconded by Reese, the board unanimously agreed to accept \$1.425 million as the adjusted value on parcel #123B-029 for 2023, with 299C included. Mr. Anglin will contact both parties by phone with the board's decisions. Copies of account corrections sent to Tax Commissioner's office attached in minutes.

The minutes from last month's meetings were then reviewed by the board. In a motion made by Richter and seconded by Daley, the board unanimously approved the minutes from the regular business meeting on January 9, 2024, and the special-called meeting on January 25, 2024.

In old business, the board reviewed and discussed further information gathered on parcel #120B-013 since last month's settlement conference. In a motion made by Bales and seconded by Richter, the board unanimously accepted the sale price of \$457,000 as the value for 2023, with 299C included.

In new business, Mr. Anglin submitted a request for tax exemption on parcel #034-044, an FLPA property purchased by The Nature Conservancy, a charitable organization. In a motion made by Richter and seconded by Reese, the board unanimously approved exempt status. In a motion made by Daley and seconded by Bales, the board also unanimously approved a breach with no penalty on the FLPA covenant. Copy of application for release of FLPA covenant attached in minutes.

Mr. Anglin presented a letter from a taxpayer requesting reinstatement of homestead exemption on parcel #120A-243. In a motion made by Reese and seconded by Richter, the board unanimously approved reinstatement of homestead exemption retroactive to 2021. Copies of account corrections sent to Tax Commissioner's office attached in minutes.

Mr. Anglin provided copies of the 2024 pricing schedules to the board for review. In a motion by Bales, seconded by Reese, the board unanimously approved the residential schedules (8 pages). In a motion by Daley, seconded by Richter, the board unanimously approved the mobile home schedules (2 pages). In a motion by Daley, seconded by Bales, the board unanimously approved the accessory schedule (3 pages). And lastly, in a motion by Reese, seconded by Bales, the board unanimously approved the commercial schedules (15 pages, printed front & back) and the commercial extra features (11 pages). All schedules attached in minutes.

Three (3) Appeal Waiver & Release requests were presented to the board for review. In a motion made by Richter and seconded by Daley, the board unanimously approved all requests, thereby resolving appeals on parcels #103C-069, #103C-143, and #120B-013. Copies of waiver & release forms signed by all parties attached in minutes.

Mr. Anglin advised the board that two taxpayers have requested to continue appeals to Superior Court following their settlement conferences. In a motion made by Richter and seconded by Reese, the board unanimously agreed to forward John Robinson's appeal (parcel #123C-039) and Chris Willis' appeals (parcel #127A-010 and personal property Acct #74577), along with all required filing fees, to the Clerk of Superior Court for scheduling.

A CUVA breach without penalty due to death of the taxpayers was approved for parcel #112C-080 in a motion by Richter, seconded by Bales. Copy of application for release of CUVA covenant attached in minutes.

Mr. Anglin presented 2024 CUVA and FLPA values to the board. In a motion by Bales, seconded by Richter, the board unanimously approved the CUVA values (2 pages attached in minutes). In a separate motion made by Bales, seconded by Daley, the board unanimously approved the FLPA values (2 pages attached in minutes).

Mr. Anglin advised the board of his interviews with applicants for the vacant field appraiser position. He presented two possible candidates, both currently employed by the county, and sought the board's input as to the most qualified for the position.

Additional Business:

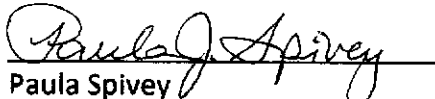
Mr. Anglin advised the board that the settlement conference notice mailed to taxpayers Nick and Lynn Varie (parcel #103C-045) on January 10, 2024, was returned to us by USPS on February 12, 2024 marked "Temporarily Away". In a motion by Bales, seconded by Daley, the board unanimously agreed to schedule another settlement conference for our next regular business meeting. Copy of new settlement conference notice mailed to taxpayer attached in minutes.


Mr. Anglin presented a request for a refund on taxes for marine equipment (PP Acct #71646) due to the taxpayer providing proof of not owning the marine equipment as of January 1, 2023. In a motion by Reese, seconded by Richter, the board approved issuing a refund. Copy of account correction sent Tax Commissioner's office attached in minutes. In a motion made by Bales and seconded by Reese, the board also unanimously approved mailing a 2023 Notice of Assessment for marine equipment that was reported as being in Putnam by Greene Co. (PP Acct #76771). Copy of NOA attached in minutes.

Mr. Anglin suggested establishing a policy requiring an affidavit and documentation for homestead applications with trusts as the owners. In a motion made by Bales and seconded by Daley, the board unanimously accepted this policy. Based on this new policy, and in a motion made by Bales and seconded by Richter, the board unanimously approved withdrawal of the appeal to Superior Court on parcel #119C-104. Copy of account correction sent to the Tax Commissioner's office granting homestead exemption attached in minutes.

Due to conflicts in board members' schedules, the board agreed to schedule its next regular business meeting for the third Tuesday of next month, Tuesday, March 19, 2024, at 3:00pm. There being no further business, the board adjourned at 4:56pm in a motion made by Reese and seconded by Richter.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman

Date Approved 3-19-2024