## Putnam County Board of Tax Assessors – Minutes – March 9, 2021

<u>Members Present:</u> John Chaklos, Evan Reese, John Richter, Shelby Storey

Also Present: Paula Spivey, Chuck Anglin

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, March 9, 2021 in the Tax Assessors office. Chief Appraiser Anglin called the meeting to order at 3:05pm. Mr. Anglin advised the board that Ron Gilpin resigned as chairman effective March 1, 2021. (Resignation attached in minutes). A motion was made by Richter to elect Shelby Storey as chairman effective immediately. Reese seconded the motion, and Storey was unanimously elected chairman. The board then unanimously elected John Richter as vice-chairman in a motion made by Reese and seconded by Storey.

Minutes from the regular business meeting held on February 9, 2021 were reviewed by the board. In a motion made by Richter and seconded by Reese, the minutes were unanimously approved.

Chief Appraiser Anglin presented correspondence from Lake Oconee Lutheran Church requesting exempt status on parcels #102A-109 and #102A-110. Since the board had already granted exempt status on parcel #102A-110 in a previous meeting (11-10-2020), the board reviewed request for tax exemption on parcel #102A-109, a vacant lot adjacent to church property. In a motion made by Richter and seconded by Reese, the board unanimously approved tax exemption for this property.

Mr. Anglin then presented the 2021 Commercial Schedule to the board. In a motion made by Reese and seconded by Chaklos, the board unanimously approved the Commercial Schedule (29 pages attached in minutes).

The 2021 Timber Harvest Values were then presented to the board. In a motion made by Richter and seconded by Reese, the board unanimously approved these values (3 pages attached in minutes).

Mr. Anglin presented 2021 CUVA and FLPA values. In a motion made by Reese and seconded by Chaklos, the board unanimously approved the CUVA values (1 page attached in minutes). In a motion made by Reese and seconded by Richter, the board also unanimously approved the FLPA values (1 page attached in minutes).

Before beginning review of 2021 Homestead applications, Mr. Anglin advised the board of two cases requiring special review. In the first case, a taxpayer requested consideration for homestead on his late father's property (#077A-015), which has not yet been transferred to the son's name. Furthermore, taxpayer is already claiming homestead on another property (#049B-024), which he states is rental property. In a motion made by Richter and seconded by Chaklos, the board voted unanimously to remove homestead on parcel #077A-015. In a motion made by Richter and seconded by Reese, the board then unanimously voted to remove homestead on parcel #049B-024. (4 page documentation for removing both homesteads is attached in minutes)

In the second case, a taxpayer and his wife were sent letters questioning homestead exemptions on three different properties (parcels #E007-211, #077A-031, and #077A-051). In a motion made by Richter and seconded by Chaklos, homestead was removed by the board on #E007-211, which taxpayer confirmed as unoccupied. In a motion made by Richter and seconded by Reese, homestead was also removed on parcel # 077A-051, which is occupied by the taxpayers' daughter. Homestead remains on one property (#077A-031), which is where the taxpayers reside. (4 page documentation for removing both homesteads is attached in minutes)

The board then began reviewing 2021 Homestead applications. In a motion made by Reese and seconded by Richter, three-hundred forty-nine (349) applications were unanimously approved by the board (8 pages attached in minutes).

Review of 2021 CUVA and FLPA applications (Item f) was tabled by the board in a motion made by Chaklos and seconded by Reese.

Review of 2021 Real Property Returns (Item g) was also tabled in a motion made by Chaklos and seconded by Richter.

An appeal on a pre-billed mobile home was presented to the board (Acct # 3296). In a motion made by Richter and seconded by Chaklos, the board voted unanimously to lower the value on the mobile home. (copy of Account Correction sent to Tax Commissioner's office is attached in the mintues)

The board scheduled its next regular meeting for Tuesday, April 13, 2021 at 3:00pm. There being no further business, the meeting adjourned at 3:35pm in a motion made by Reese and seconded by Richter.

Submitted for approval:

Paula Spive

Secretary

Shelloy Storey, Chairman

Date Approved \_\_\_