Putnam County Board of Tax Assessors – Minutes – April 13, 2021

Members Present:

Shelby Storey, Evan Reese, John Richter, Virginia Daley

Also Present:

Paula Spivey, Chuck Anglin

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, April 13, 2021 in the Tax Assessors office. Shelby Storey called the meeting to order at approximately 3:10pm. Chief Appraiser Anglin welcomed new board member, Virginia Daley. Board members expressed sympathy upon the unexpected death of fellow board member, John Chaklos.

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

In old business, Mr. Anglin recommended tabling review of the CUV/FLPA applications once again. Motion was made by Reese and seconded by Richter, and passed unanimously by the board.

The board then reviewed 2021 Real Property Returns. In a motion made by Richter and seconded by Daley, the board acknowledged receipt of six (6) tax returns for the following parcels:

020-012	064-008
020-012-002	120C-145
053C-014	126C-051

Mr. Anglin advised the board of the need to revisit a homestead removal from last month's meeting. Upon further review of the law, the motion made on March 9, 2021 to remove homestead on parcel #077A-015 was rescinded. The taxpayer will be advised to submit a new application and proper identification and proof of residency in order to be considered for homestead on his deceased father's property.

The board began reviewing 2021 Homestead applications. In a motion made by Daley and seconded by Richter, one-hundred nineteen (119) applications were unanimously approved by the board (2-page list attached in minutes). The board then reviewed eighteen (18) homestead applications with questionable considerations. In a motion made by Richter and seconded by Daley, seventeen (17) homestead applications were unanimously denied by the board, and one application was approved (1-page list attached in minutes, with reasons for denials).

Homestead removals for 2021 were then reviewed by the board. In a motion made by Reese and seconded by Daley, the board unanimously approved removal of fifty-two (52) homestead exemptions for 2021 (3-page list attached in minutes, with reasons for removals).

Mr. Anglin then presented a taxpayer's request to breach CUV covenants based on age of the taxpayer. In a motion made by Reese and seconded by Richter, and in accordance with OCGA 48-5-7.4 (q) (3), the board unanimously approved a voluntary breach with no penalty on parcels 061-015/061-015IN and 061-009/061-009IN. Copy of taxpayer's letter is attached in the minutes.

The board then reviewed other potential breaches of covenants for 2021. In a motion made by Reese and seconded by Daley, the board unanimously voted to send "intent to breach with penalty" letters on nine (9) CUV parcels. In a motion made by Richter and seconded by Reese, the board also approved sending an "intent to breach with no penalty" on one CUV parcel. In a motion made by Reese and seconded by Daley, the board unanimously approved sending "intent to breach with penalty" letters on two FLPA parcels (1-page list attached in minutes, with reasons for potential breaches).

Mr. Anglin then presented four (4) pre-billed mobile home appeals filed by the same taxpayer. In a motion made by Daley and seconded by Richter, the board unanimously approved lowering the values on two mobile homes (Acct #6581 and Acct #6919). In a motion made by Reese and seconded by Richter, the board unanimously voted to send the two remaining appeals (Acct #4971 and Acct #8597) to the Board of Equalization.

Freeport applications for 2021 were then reviewed by the board. In a motion made by Reese and seconded by Richter, the board unanimously approved twenty-six (26) Freeport applications (2-page list attached in minutes).

The board scheduled its next regular meeting for Tuesday, May 11, 2021 at 3:00pm. There being no further business, the meeting adjourned at 4:20pm in a motion made by Reese and seconded by Richter.

Submitted for approval:

Paula Spive

Shelby/Storey, Chairmar

Date Approved <u>5-11-2021</u>