

Putnam County Board of Tax Assessors – Minutes – December 10, 2024

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

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, December 10, 2024, in the Tax Assessors office. Chairperson Shelby Storey called the meeting to order at 3:02pm.

The meeting opened with a settlement conference on parcel #074-007-001. Taxpayer William R Dodson appeared before the board regarding the value of a 5-acre parcel which was previously part of a much larger parcel in CUVA. After some discussion, the board conferred and Mr. Dodson was advised to come back between January 1 and April 1 to put the parcel back in CUVA for 2025, and to also file a taxpayer return on the value of the home on the property. With all parties in agreement, the appeal was resolved and the Tax Commissioner's office will be sent documentation to bill taxpayer.

Minutes from the regular business meeting on November 12, 2024 were reviewed by the board. In a motion made by Bales and seconded by Reese, the minutes were unanimously approved.

Due to its time-sensitive nature, Chief Appraiser Anglin presented item "e" under New Business to the board first. In a motion made by Reese and seconded by Bales, the board unanimously approved the 2024 Public Utility values and the mailing of notices of assessment on this date (1-page list attached in minutes).

Mr. Anglin submitted three (3) exempt property requests to the board. In a motion made by Bales and seconded by Reese, the board unanimously approved exempt status on the following parcels, all owned by a local church: E005-281-001 049A-123 049B-096

Mr. Anglin presented nine (9) Appeal Waiver & Release requests to the board on the following parcels:

015-001 053C-110 057A-036 070A-036 087C-080
088A-142 103C-033 E002-141 E002-142

In a motion by Reese, seconded by Bales, the board unanimously approved all requests, which resolved all appeals with 299C applied. Copies of approved releases mailed to taxpayers attached in minutes.

Mr. Anglin submitted the download of the 2025 NADA schedules for pre-billed manufacturing housing to the board. In a motion by Bales, seconded by Reese, the board unanimously approved these schedules. Approval form signed by board members attached in minutes.

An example of a trust affidavit was presented to the board as a useful tool for identifying the owner of a trust for homesteaded properties. In a motion by Reese, seconded by Bales, the board unanimously approved adopting as policy the use of such an affidavit. Copy of example affidavit attached in minutes.

Mr. Anglin then discussed some aspects of the new statewide homestead exemption, a floating homestead, which our office will not opt out of. He cited several positive changes, such as no acreage limitations on homesteaded parcels, and the inclusion of accessories in homestead exemption. Mr. Anglin did cite a flaw in the wording of the amendment regarding senior citizens and school taxation. Specifically, the amendment used the term "assessed value" rather than "appraised value", which will result in a significant loss of funding for our schools if not offset in some other manner.

No update was available on 2023 appeals to Superior Court.

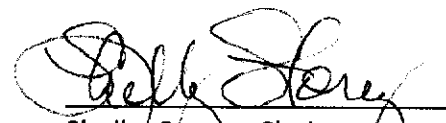
In additional business, Mr. Anglin advised the board of a potential breach due to death of a taxpayer (parcel #020-031). In a motion by Bales, seconded by Reese, the board unanimously approved the mailing of an intent to breach without penalty notice. Copy of notice and instructions for curing breach attached in minutes.

Also in other business, Mr. Anglin submitted values for two new marine accounts (Acct# 76984 & Acct# 77074). In a motion by Bales and seconded by Reese, the board approved these values and the mailing of 45-day notices of assessment on this date (1 page attached in minutes).

Next regular business meeting scheduled for Tuesday, January 14, 2025 at 3:00pm. There being no other business, meeting adjourned at 3:52pm in a motion made by Reese and seconded by Bales.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman

Date Approved 1-14-2025