

## **Putnam County Board of Tax Assessors – Minutes – November 12, 2024**

**Members Present:** Shona Bales, Virginia Daley, John Richter

**Members Absent:** Evan Reese, Shelby Storey

**Also Present:** Paula Spivey, Chuck Anglin

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, November 12, 2024, in the Tax Assessors office. Vice Chairman John Richter called the meeting to order at 3:05pm.

Minutes from the regular business meeting on October 15, 2024 were reviewed by the board. In a motion made by Daley and seconded by Bales, the minutes were unanimously approved.

In correspondence from taxpayers, Chief Appraiser Chuck Anglin presented several letters from taxpayers. Taxpayer for parcel #E001-002 requested reinstatement of 2024 homestead, stating that he never received any correspondence from our office after his wife's death in 2023. In a motion made by Bales and seconded by Daley, the board unanimously granted reinstatement of 2024 homestead exemption. Taxpayer for parcel #103B-043-022 requested that our office backdate his homestead application date of May 26, 2023, to make him eligible for 2023 instead of 2024. Taxpayer was approved for 2024 exemption in the April meeting. Receipt of taxpayer's letter was acknowledged, but no action taken by the board. In a letter from taxpayer for parcel #E006-154, the owner requested a reduction in taxes. The board acknowledged receipt of letter, but no action taken. Taxpayer for parcel #062A-081 requested a revaluation of the property. In a motion made by Daley and seconded by Bales, the board unanimously approved a reduction in value due to economic obsolescence. The final letter reviewed by the board was for denial of homestead exemption on parcel #086-013-021. Taxpayers were denied homestead exemption previously due to "limited term resident" status. Based on taxpayers' presentation of permanent residence status, the board unanimously approved 2024 homestead exemption in a motion by Bales, seconded by Daley. Copies of all letters mailed to taxpayers attached in minutes.

The board then reviewed the download of the 2025 ABOS valuation schedules and reappraisal of all marine equipment for the 2025 tax year. Motion to approve was made by Bales, seconded by Daley, and passed unanimously by the board. Approval form signed by board members attached in minutes.

The board reviewed a homestead application submitted by a disabled veteran (parcel #111C-040). In a motion made by Daley and seconded by Bales, the board denied homestead exemption for the current year due to the VA rating letter showing only 90% disability. Application will be held for review in 2025. Copy of letter mailed to taxpayer attached in minutes.

Mr. Anglin presented thirteen (13) Appeal Waiver & Release requests to the board for appeals on the following parcels:

|              |              |              |                   |
|--------------|--------------|--------------|-------------------|
| 071-001      | 071-020      | 102C-028-010 | 102C-093          |
| 103B-043-016 | 103B-043-017 | 103C-057     | 103C-152 103C-153 |
| 103C-154     | 103C-156     | 103W-004-113 | 119A-065          |

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

Mr. Anglin submitted a request to continue an appeal to Superior Court on parcel #074-007-001. In a motion by Bales and seconded by Daley, the board unanimously approved scheduling a settlement conference for our next meeting on December 10, 2024.

Mr. Anglin updated the board on 2023 appeals going to Superior Court. Appeals on personal property Acct #74577 and real property parcel #127A-010 were both dismissed.

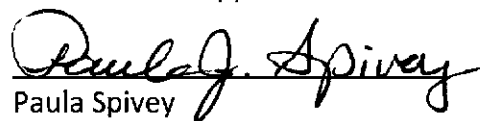
In other business, Mr. Anglin presented a list containing five (5) new personal property accounts (a short-term rental and four marine accounts). In a motion by Daley and seconded by Bales, the board unanimously approved these values and the mailing of 45-Day notices dated today's date (1 page attached in minutes). Mr. Anglin also submitted value adjustments on two (2) marine accounts. In a motion by Bales, seconded by Daley, the board approved the mailing of 30-Day notices dated today's date for these accounts (1 page attached in minutes).

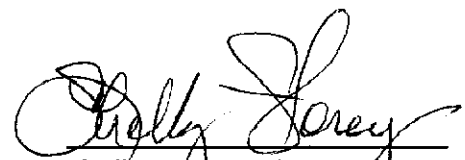
Mr. Anglin submitted a request for exempt status on personal property Acct #76884, a 501(c)(3) organization. In a motion made by Daley and seconded by Bales, the board unanimously approved tax exempt status for 2025.

In closing, Mr. Anglin presented an appeal for personal property Acct #9705 to the board for review. In a motion by Daley and seconded by Bales, the board unanimously approved sending a "No Change" notice to the taxpayer dated today's date. Appeal will be forwarded to the Clerk of Court for BOE scheduling.

Next regular business meeting scheduled for Tuesday, December 10, 2024 at 3:00pm. There being no other business, meeting adjourned at 3:50pm in a motion made by Bales and seconded by Daley.

Submitted for approval:

  
Paula Spivey  
Secretary

  
Shelby Storey, Chairman

Date Approved 12-10-2024