Putnam County Board of Tax Assessors – Minutes – July 12, 2022

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

The Putnam County Board of Tax Assessors held a regular business meeting on Tuesday, July 12, 2022, in the Tax Assessors office. Chairman Storey called the meeting to order at 3:02pm. The board welcomed Shona Bales as its newest board member.

Minutes from the regular business meeting held on June 14, 2022 were reviewed by the board. In a motion made by Richter and seconded by Daley, the minutes were unanimously approved.

Under old business, review of 2022 Timber Harvest values was tabled once again.

Chief Appraiser Anglin presented eleven (11) appeals to the board filed due to homestead exemption denial or removal. After further review of additional documentation submitted to our staff, Mr. Anglin recommended reinstatement of homestead exemption on all parcels. In a motion made by Reese and seconded by Daley, the board unanimously approved reinstatement of homestead on the following parcels, and copies of letters mailed to taxpayers are attached in minutes:

055A-074	077-065	089-001-020	089B-050	097-022
098A-396	106A-091	114A-028	123A-107	126C-046
		E006-229		

Mr. Anglin then submitted five (5) appraisals submitted with appeals. In a motion made by Richter and seconded by Reese, the board unanimously rejected the appraisal on parcel #110C-010. In a motion made by Daley and seconded by Reese, the board unanimously accepted appraisals for the following four (4) parcels. All copies of letters mailed to taxpayers are attached in minutes.

102C-038	102C-039
103D-065	120A-249

Eleven (11) Appeal Waiver and Release requests were presented to the board for review. In a motion made by Richter and seconded by Daley, the board unanimously approved requests on the following parcels, thereby resolving these appeals. Copies of signed waivers attached in minutes.

037-007-002	087B-227	101B-039	102C-066	130D-114
104C-039	112A-045	112A-048	120A-181	120A-184
		120C-163		

Mr. Anglin presented three (3) CUV applications received in lieu of appeal. In a motion made by Reese and seconded by Richter, the board unanimously approved applications for the following six (6) parcels:

002-014-002/002-019/002-020/002-021(submitted as one appeal)
069-010
087-032

Each board member was given a list of 2nd notices ("30-Day") for review. In a motion made by Reese and seconded by Daley, the board voted unanimously to accept new values on one-hundred five (105) parcels. In a motion made by Reese and seconded by Bales, the board then unanimously approved the mailing of all 2nd notices on 7/13/2022 (2-page list attached in minutes).

Board members were also given a list of "No Change" notices for review. In a motion made by Daley and seconded by Richter, the board unanimously approved forwarding one-hundred thirty-three (133) "No Change" appeals to the Board of Equalization (3-page list attached in minutes).

Mr. Anglin presented a 45-Day notice on Personal Property Acct #71160, which was not initially mailed due to the account being erroneously deleted for 2022. In a motion made by Reese and seconded by Richter, the board unanimously approved the mailing of this notice. Copy attached in minutes.

The board acknowledged receipt of invalid appeals on the following parcels:

055A-011 (late filed/past deadline)
105-017 (late filed/past deadline)
062-031-003 (late filed/emailed)
062-031-008 (late filed/emailed)

The board reviewed an appeal on parcel #086C-082, which a taxpayer mailed to Baldwin County Tax Assessor instead of Putnam County. After much discussion, the board unanimously voted to accept this appeal in a motion made by Reese and seconded by Richter. The board then reviewed an appeal which was filed online, but on the wrong parcel. After much discussion, a motion was made by Reese to honor the taxpayer's appeal on the corrected parcel. Motion was seconded by Daley, and the board unanimously voted to honor the appeal on parcel #115D-073. In each of these cases, the taxpayer filed the initial appeal by the June 27th deadline, and also notified this office of his or her mistake in a timely fashion. Copies of taxpayer letters/appeals attached in minutes.

In other business, Mr. Anglin advised the board of a request to breach CUV covenants on parcels #057C-308 and #056-003-001. Since these requests were made by a potential buyer (not the current owner), no action was taken by the board. Mr. Anglin then submitted a homestead application for parcel #104-022-001-005, which is solely owned by the wife of a 100% disabled veteran. After some discussion, the board agreed that a married couple constitutes one entity/applicant. Therefore, the board unanimously approved S5 homestead exemption in a motion made by Bales and seconded by Reese.

The board scheduled its next regular meeting for Tuesday, August 9, 2022 at 3:00pm. There being no further business, the meeting adjourned at 4:04pm in a motion made by Richter and seconded by Reese.

Submitted for approval:

Paula J. Spivey

Paula Spivey
Secretary

Shelby Storey

Shelby Storey, Chairman

Date Approved 8-9-22