

Putnam County Board of Tax Assessors

Regular Meeting Minutes

April 14, 2026

Call to Order

The regular meeting of the Putnam County Board of Tax Assessors was called to order at 3:07 p.m. on Tuesday, April 14, 2026, in the Tax Assessors Office by Chairman **Shelby Storey**.

Roll Call

Members Present:

Shelby Storey
Shona Bales
Virginia Daley
Evan Reese

Also Present:

Shelby Young
Chuck Anglin

Members Absent:

John Richter

A quorum was present

Approval of Minutes

Shona Bales moved to approve the minutes of the **March 10, 2026**, regular meeting as presented. The motion was seconded by Evan Reese and carried unanimously. Evan Reese moved to approve the minutes of the **March 24, 2026**, work session meeting as presented. The motion was seconded by Virginia Daley and carried unanimously.

Old Business

None

New Business

Review 2026 Pre-Bill Mobile Home Appeals

Chief Appraiser Anglin presented a list of four (4) mobile home appeals: Acct# 3630, Acct# 3631, Acct# 10783, and Acct# 1331.

Two appeals (Acct# 3630 and Acct# 3631) will receive changes in value with a 30-day notice. The remaining two appeals (Acct# 10783 and Acct# 1331) will receive no change in value and will be issued a 30-day notice.

Evan Reese moved to approve the mailing of notices. The motion was seconded by Virginia Daley and carried unanimously. One (1) page of the approved list is attached.

Review/Approve Homestead Application and Trueroll Flags

The Board reviewed a list of one hundred sixty (160) homestead applications. Virginia Daley moved to approve all applications on this list. The motion was seconded by Shona Bales and carried unanimously. One (1) page of the approved list is attached.

The Board reviewed a list of thirty-one (31) homestead applications recommended for denial. Evan Reese moved to deny all applications on this list. The motion was seconded by Virginia Daley and carried unanimously. Each parcel had a different reason for denial. Two (2) pages of denied parcels are attached.

The Board reviewed a list of thirty-one (31) homesteaded properties. Evan Reese moved to remove the homestead exemption from these properties, except for parcels 057D-051, and to table parcel E007-109. The motion was seconded by Virginia Daley and carried unanimously. Each parcel includes documentation supporting the removal. Two (2) pages are attached.

The Board reviewed a list of six (6) homesteaded properties. Virginia Daley moved to remove the homestead exemption from these properties. The motion was seconded by Shona Bales and carried unanimously. Each property owner had been sent a homestead letter due to the property being placed in a trust, and no responses were received. One (1) page is attached.

Homestead Correspondence letters (112B-035, 072-020 and 057D-051)

The Board reviewed correspondence from property owners requesting to retain their homestead exemptions and acknowledged receipt.

Shona Bales moved to remove the homestead exemption for parcel 112B-035 and 072-020, and to retain the exemption for parcel 057D-051. The motion was seconded by Evan Reese and carried unanimously.

Parcel 112B-035 was denied due to the owner not residing in the home. Parcel 072-020 was removed due to the property being in an LLC as of January 1, 2026. Eight (8) pages of correspondence are attached.

Review 2026 CUVA/FLPA Applications

The Board reviewed the approved Consent Agenda from the March 24, 2026, meeting for CUVA and FLPA parcels, which included fifty-four (54) Cuva Applications and five (5) FLPA applications.

Shona Bales moved to approve all applications received. The motion was seconded by Virginia Daley and carried unanimously.

Twelve (12) parcels on the list did not submit applications. Two (2) pages of the Consent Agenda are attached, with parcels marked to indicate those that are submitted applications.

The Board reviewed a list of twenty-five (25) new CUVA applications. Shona Bales moved to approve the list except for parcels 089D-015, 109-034 and 109-035. The motion was seconded by Evan Reese and carried unanimously. These parcels were not approved due to lack of qualifying agricultural use. One (1) page is attached.

The Board reviewed a list of thirty-nine (39) CUVA continuation applications for new owners. Evan Reese moved to approve the applications. The motion was seconded by Virginia Daley and carried unanimously. One (1) page is attached.

The Board reviewed a list of nine (9) new FLPA applications. Shona Bales moved to approve the applications. The motion was seconded by Evan Reese and carried unanimously. One (1) page is attached.

Review 2026 Taxpayers Returns

The Board reviewed twenty-seven (27) taxpayer returns of real property for 2026. Evan Reese moved to acknowledge receipt of all twenty-seven (27). The motion was seconded by Virginia Daley and carried unanimously. One (1) page list attached.

Review 2026 Freeport Application

This item was tabled until the next regular meeting.

Review/ Approve Personal Property Values

Chief Anglin presented two (2) marine personal property notices (Acct#64384 and Acct #77909) to be mailed. One (1) 30-day notice and one (1) 45-day notice for digest year 2025.

The 30-day notice involved adding a vessel to an existing account, and the 45-day notice involved adding a new account to 2025 digest.

Shona Bales moved to approve the mailing of notices. The motion was seconded by Evan Reese and carried unanimously. One (1) page of each notice attached.

Request for extended penalty waiver for Personal property accounts (68992, 70064, 74433 and 68927)

Chief Anglin requested that penalties be waived for late filing on the listed accounts. Due to printing limitation on marine personal property tax returns, accounts with more than thirty-five (35) vessels were not fully printed on forms sent to taxpayers. These accounts exceeded that limit, and the issue was not identified prior to the April 1 deadline.

Shona Bales moved to approve the waiver of penalties. The motion was seconded by Virginia Daley and carried unanimously.

Discussion of Special Called Session Meeting for mailing of Notice

Chief Appraiser Anglin requested a special-called meeting to approve the mailing of notices. The Board agreed to meet on April 21, 2026, at 1:00 p.m.

Additional Business

None

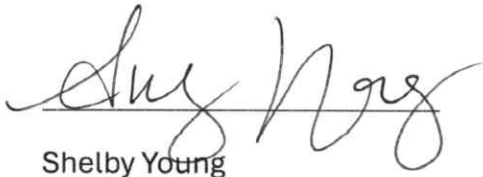
Announcements

The next regular meeting of the Board is scheduled for Tuesday, May 12, 2026, at 3:00 p.m.

Adjournment

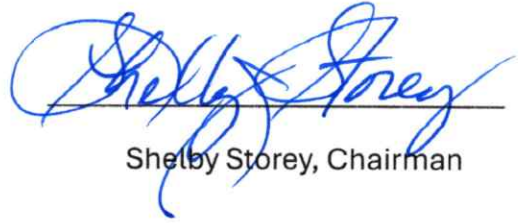
There being no further business, Shona Bales moved to adjourn the meeting. The motion was seconded by Evan Reese and carried unanimously. The meeting adjourned at 4:07 p.m.

Submitted for approval:



Shelby Young

Secretary



Shelby Storey, Chairman

Date Approved 5-12-24