

Putnam County Board of Tax Assessors – Minutes – June 9, 2025

Members Present: Shelby Storey, Shona Bales, Virginia Daley, Evan Reese, John Richter
Also Present: Paula Spivey, Chuck Anglin, Dr. Steve Hersey (District 3 Commissioner)
and Mr. Derick Austin (Putnam County School Superintendent)

The Putnam County Board of Tax Assessors held a regular business meeting on Monday, June 9, 2025, in the Tax Assessors office. Chairman Shelby Storey called the meeting to order at 3:03pm.

Minutes from last month's board meetings (May 13, 2025 regular business meeting and May 28, 2025 special-called meeting) were reviewed. In a motion made by Richter and seconded by Bales, both sets of minutes were unanimously approved.

There being no old business, Chief Appraiser Anglin moved forward with an update on the new senior citizen homestead exemption on school taxes. Specifically, he focused on the wording on the ballot of the newly-enacted law, a matter which was also addressed in our December 2024 board meeting (HB 1413 – 5 pages, attached in minutes).

After some discussion, in a motion made by Bales and seconded by Reese, the board unanimously approved acceptance of the law as written and passed by the taxpayers of Putnam County. Therefore, a tier-based exemption using the 40% "assessed value" rather than the 100% "appraised value" of homesteaded properties owned by senior citizens (age 70 & over) will be adhered to as follows for 2025:

Assessed value of \$1 - \$100,000 (equivalent to **appraised value** up to \$250,000) =
100% school tax exemption

Assessed value of \$100,001 - \$250,000 (equivalent to **appraised value** up to \$625,000) =
50% school tax exemption

Assessed value of \$250,001 - \$500,000 (equivalent to **appraised value** up to
\$1,250,000) = **25%** school tax exemption

Mr. Anglin presented two (2) homestead exemptions for review. In a motion made by Reese and seconded by Daley, exemption was reinstated for parcel #057B-226, after being removed in the April 8, 2025 board meeting due to the 2024 NOA being returned and no response to a homestead letter. Copy of taxpayer's request to have homestead reinstated attached in minutes. Homestead exemption for parcel #126A-080 was reviewed due to a TrueRoll report indicating that the property may be vacant per USPS delivery attempts. In a motion made by Richter, seconded by Bales, the board voted that homestead remains based on proof of residency provided by the taxpayer (8 pages attached in minutes).

Mr. Anglin submitted three (3) homestead applications for 100% disabled veterans on the following parcels:

091-014

114A-085

123A-004

In motion by Bales, seconded by Daley, the board unanimously approved F5 homestead status for all three veterans. Copies of letters mailed to taxpayers attached in minutes.

An additional seventeen (17) homestead applications submitted in lieu of appeal for 2025 were then reviewed by the board. In a motion by Richter and seconded by Reese, the board unanimously approved all applications (1-page list attached in minutes).

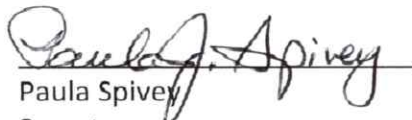
Mr. Anglin advised the board of two (2) late-filed returns for marine equipment. In a motion made by Daley and seconded by Richter, the board unanimously approved the 2025 values for PP Accts #77011 and #77184, and the mailing of 45-day notices on this date. In a motion by Reese, seconded by Bales, a value adjustment and mailing of a 30-day notice was unanimously approved for PP Acct #76727.

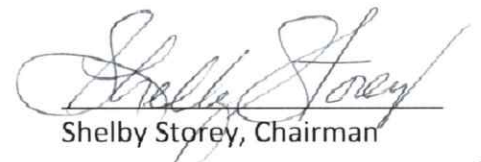
As of this date we have received fewer than thirty (30) appeals. Mr. Anglin asked that Item 4e (review of appraisals submitted with appeals) be tabled until our next meeting.

In additional business, Mr. Anglin submitted a CUVA application in lieu of appeal for parcel #077-007. In a motion by Richter, seconded by Daley, the board unanimously approved this application.

Next regular business meeting scheduled for Tuesday, July 8, 2025 at 3:00pm. There being no other business, meeting adjourned at 3:40pm in a motion by Reese, seconded by Bales.

Submitted for approval:


Paula Spivey
Secretary


Shelby Storey, Chairman
Date Approved 7-8-2025