



## Madison County Board of Assessors

P O Box 85  
Danielsville, GA 30633  
(706) 795-6355

Board Members  
P David Ragland, Chairman  
Samantha Garland, Vice Chairperson  
Larry Stewart  
Jim Escoe

Posted: February 5, 2009

Chairman David Ragland ordered the regular called meeting of the Madison County Board of Tax Assessors to order at 5:35 p.m. February 2, 2009 in the public meeting room of the Madison County Government Complex. In attendance were Samantha Garland, Larry Stewart, and Jim Escoe. Also in attendance were Mike Pruett, Stacey Sikorski Rubio, and Vicky Krieg.

### **Old Business:**

Motion was made by Jim Escoe to approve the minutes from January 19, 2009. Samantha Garland seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to approve the affidavit to go into executive session for the meeting on January 5, 2009. Larry Stewart seconded the motion. Motion passed with unanimous consent.

### **New Business:**

Motion was made by Jim Escoe to allow Gary Venable to record the current meeting for the purpose of testing the counties new recording equipment. The prospect of recording all meetings shall be revisited in the future when information is obtained of the cost involved. Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to approve sending the first batch of 2009 homestead denial letters. Samantha Garland seconded the motion. Motion passed with unanimous consent.

Motion was made by Larry Stewart to table the issue of William Varner parcel number 0011-016. Mr. Varner discussed with the board the frustration he was experiencing trying to get the 2008 value lowered on this parcel and his tax bill adjusted. Mr. Varner did not own the property Jan 1<sup>st</sup> of 2008 therefore the Board of Assessors could not have accepted an appeal from Mr. Varner even if the assessment notice was sent in care of him. Madison County Attorney Mike Pruett stated that the law does not allow for the Board of Assessors to go back and lower the value and any requests for refunds would be between the taxpayer, the Tax Commissioner, and the Board of Commissioners. The Board of Assessors requested that the real property and personal property be reviewed for 2009 and the folder be brought back before the board for review. Motion was seconded by Jim Escoe. Motion passed with unanimous consent.

Motion was made by Larry Stewart to table the issue of placing a notice in the Madison County newspaper stating what documents the Madison County Board of Assessors require the taxpayers to present when applying for homestead. The decision to table was made following concern from Mike Pruett that the Georgia law is very specific as to what proof is required and we should look into whether or not we can legally ask for more than the law requires. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to approve sending Stacey Sikorski Rubio to the one day Super CUVA seminar. Larry Stewart seconded the motion. Motion passed with unanimous consent.

The Board discussed the 2009 Pre-billed Mobile Home Digest. The Board requested the final numbers be given to them after the remaining newly permitted mobile homes are added. The Board was advised that those numbers will change until April 1<sup>st</sup> due to mobile homes being homesteaded and removed from the pre-billed digest to be added to the real property digest.

The Board discussed personal property issues. Clarification was given by Mike Pruett regarding the procedure to follow if the taxpayer did not file a return and they show proof after they've gotten the tax bill that the property was no longer theirs January 1<sup>st</sup> of the tax year. The taxpayer should pay the tax bill and request a refund from the Board of Commissioners according to 48-5-380.

The Board discussed an issue brought to the attention of the staff by Ellis Rhoden 0067-067. Mr. Rhoden was concerned with the large increase in his tax bill between 2007 and 2008. Part of the increase was found to be a data entry error in 2002 that resulted in a glitch in the Wingap conservation calculations. The conservation value had not increased since 1998 on parcel 0067-067, and during the time the 2008 digest was in progress, the Wingap records for this parcel were opened to add new construction. Wingap reported an error in the conservation values, and the conservation sub records were replaced so the user could close the record. The land sub records were not corrected for 2008. When Mr. Rhoden brought this to the attention of the staff, the staff entered the land sub records into the system correctly and let the soil productivity sub records calculate using the 2008 Georgia Department of Revenue values. The Board asked the staff to get input from the Georgia Department of Revenue to find out if we can only go up three percent from the previous year even though the land subs were calculating using the 1998 soil values. The Board also asked that the staff build a info folder for the Boards review.

Stacey Sikorski Rubio presented to the Board a current conservation progress report.

The Board discussed holding a work session to discuss policy. No date was set.

### **Appeals:**

Motion was made by Jim Escoe to instruct County Attorney Mike Pruett to Err on behalf of the taxpayer in the matter of James E. Lawson 0043-006. Mr. Lawson's appeal to Superior Court was received in the Commissioner's office twelve days after the thirty day deadline. The Appeal was forwarded to the Tax Assessors office with no envelope to verify postmarked date. The Board of Assessors does not want to have timeliness brought up as an issue in this case due to lack of appropriate documents. Motion was seconded by Samantha Garland. The vote was recorded as follows: David Ragland, YES; Samantha Garland, YES; Larry Stewart, NO; Jim Escoe, YES. Motion was approved (3) votes YES to (1) vote NO.

Motion was made by Samantha Garland to table the Dollar General Appeal issue until further information could be obtained. Larry Stewart seconded the motion. Motion passed with unanimous consent.

### **Personnel:**

Motion was made by Jim Escoe to go into executive session and to allow County Attorney Mike Pruett to stay in the closed session. Samantha Garland seconded the motion. Motion passed with unanimous consent.

Motion was made by Larry Stewart to reopen the regular business meeting. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Samantha Garland to request to the Board of Commissioners that a clerk position be added to Assessors Staff. Motion died for lack of second.

**Adjournment:**

Motion was made by Larry Stewart to adjourn at 8:25 p.m. Jim Escoe seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE  
FOR THE MINUTES OF THE REGULAR CALLED BUSINESS MEETING  
OF February 2nd, 2009**

---

**P DAVID RAGLAND – CHAIRMAN**

---

**SAMANTHA GARLAND – VICE CHAIRPERSON**

---

**JIM ESCOE SR. – BOARD MEMBER**

---

**LARRY STEWART – BOARD MEMBER**