

# Madison County Board of Assessors

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

Posted:

Chairman David Ragland ordered the regular called meeting of the Madison County Board of Tax Assessors to order at 5:30 p.m. February 16, 2009 in the public meeting room of the Madison County Government Complex. In attendance were Larry Stewart, and Jim Escoe. Also in attendance were Stacey Sikorski Rubio, and Vicky Krieg. Samantha Garland was absent for this meeting.

## **Old Business:**

Motion was made by Jim Escoe to approve the minutes from February 2, 2009. Larry Stewart 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 February 2, 2009. Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Larry Stewart to approve the minutes from the special called meeting February 4, 2009. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Larry Stewart to approve the affidavit to go into executive session for the meeting on February 4, 2009. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to leave the William Varner property 0011-016 billed as is for 2008. There was no personal property bill for 2008. David Ragland seconded the motion. The vote was recorded as follows: David Ragland, YES; Larry Stewart, NO; Jim Escoe, YES. Motion was approved (2) votes YES to (1) vote NO.

## **New Business:**

The board discussed contacting county attorney Mike Pruett to determine if a five member board with only three members present can pass a vote with two yes votes. Jim Escoe stated that Mike Pruett had already answered that question. Mr. Escoe had that information in his records and read the statement received previously from Mike Pruett stating that that two yes votes are acceptable.

The board discussed and delegated the chief appraiser to approve the correction of errors that do not require a refund. If the correction requires a refund it must be voted on by the Board of Assessors.

Motion was made by Jim Escoe to recommend to the Board of Commissioners that the 2007 tax records be corrected and a refund issued for the Mrs. Lee Rice Estate 0086-007 and 0086-007-AOZ. The tax

records were incorrect and the Estate was taxed for 9.65 acres that did not exist. The 2008 tax records will also be corrected and an adjustment made. David Ragland seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to change the Board of Assessors meeting schedule to the first and third Thursday of each month beginning on March 5, 2009. Larry Stewart seconded the motion. Motion passed with unanimous consent.

The Board discussed classes and exams for the board members and the office staff. Samantha Garland and Gina Coker both need a class to become current. Larry Stewart requested to be signed up for Caveat. Vicky Krieg will need to check the fall schedule when it is available for the income class, and Renee Bothello will need to check on an exam date preferably in June.

The Board discussed the progress of the appraisal of the new feed mill and asked if there was a railroad spur at the location.

### **Appeals:**

Motion was made by Jim Escoe to table the issue of Wendell Williams parcel number 0011-130 until the county attorney Mike Pruett clarifies and provides the board with the statute that states that the Board of Assessors can remove the 2008 value and reappraise the property. Larry Stewart seconded the motion. Motion passed with unanimous consent.

### **Conservation:**

The Board discussed an issue that was originally brought to the Boards attention 02/02/09 concerning a data entry error in 2002 that resulted in a glitch in the Wingap conservation calculations. The Georgia Department of Revenue was contacted as requested by the Board, and per Greg Reese, the conservation values can only go up 3% per year until the contract expires. They will be corrected when they are renewed for 2012. The records have been corrected so that the Wingap system will add 3% to the conservation values each year. The Board asked the staff to double check the calculations for the affected parcels and report back to the Board.

Motion was made by Jim Escoe to Table the approval or denial of conservation for Ricky Busby 0094-049-01a until county attorney Mike Pruett could give his opinion. This was a 2008 issue where the parent parcel was split into three pieces. The parent parcel retained its conservation status, and the new owner of one of the splits applied and was approved for 2008. The problem was that the application for the split purchased by Ricky Busby was just finally completed. David Ragland seconded the motion. Motion passed with unanimous consent.

Motion was made by Jim Escoe to release Carl & Linda Bonds conservation & preferential contracts on parcels 0023-058, 0023-059, 0023-060-a, and 0023-061 due to a medical condition. Larry Stewart seconded the motion. Motion passed with unanimous consent.

### **Chairman's recommendations:**

Motion was made by Larry Stewart to approve the purchase a document shredder costing up to three hundred dollars for the office providing the money is in the budget. Jim Escoe seconded the motion. Motion passed with unanimous consent.

**Interim Chief Appraiser recommendations:**

Stacey Sikorski Rubio presented the board with city sales ratios. She will have an overall county ratio for the boards review at the next meeting.

**Adjournment:**

Motion was made by Jim Escoe to adjourn at 7:30 p.m. Larry Stewart seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE  
FOR THE MINUTES OF THE REGULAR CALLED BUSINESS MEETING  
OF February 16th, 2009**

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**P DAVID RAGLAND – CHAIRMAN**

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**SAMANTHA GARLAND – VICE CHAIRPERSON**

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**JIM ESCOE SR. – BOARD MEMBER**

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**LARRY STEWART – BOARD MEMBER**