



Madison County Board of Assessors

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

Meeting: 05/07/09

Posted: 05/13/09

Chairman David Ragland ordered the regular called meeting of the Madison County Board of Tax Assessors to order at 6:00 p.m. May 7, 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 Robin Baker, Stacey Sikorski Rubio, and Vicky Krieg.

Old Business:

Motion was made by Samantha Garland to approve minutes from the April 16, 2009 regular business meeting. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Larry Stewart to table the minutes from the April 30, 2009 special called meeting so that more detailed information could be added. David Ragland seconded the motion. Motion passed with unanimous consent. Samantha Garland did not vote because she was not at the April 30, 2009 meeting.

The staff updated the Board on the appraisal of the Columbia Farms of Georgia Feed Mill 0098-099. Samantha Garland stated that an appraiser three or four should review this type of property.

The 2008 Madison County Hardware Personal Property return was discussed. Tripp Strickland provided the board with two letters explaining the mistake that was made on the lumber inventory numbers that were used to calculate the total inventory value on the return.

Motion was made by Larry Stewart to accept the 2008 revised Personal Property return submitted by Tripp Strickland of Madison County Hardware. Jim Escoe seconded the motion. Motion passed with unanimous consent.

New Business:

Motion was made by Larry Stewart to approve recommending a refund for Sharon Turpin 0077-018 for tax year 2006, 2007, and 2008 due to being charged for excess square footage on two utility buildings. David Ragland requested that a letter of apology be sent to the taxpayer. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Larry Stewart asked Robin Baker to find out if portable utility buildings should be Real Property or Personal Property.

Mr. Escoe discussed removing neighborhood influence factors from the parcels inside the city limits and asked Robin Baker for his opinion. Mr. Baker stated that he would not recommend removing them for 2009 unless the sales studies supported adjusting the values.

Motion was made by Jim Escoe to remove neighborhood influence factors from the parcels inside the city limits. Larry Stewart seconded the motion. The vote was recorded as follows: Jim Escoe, YES; Larry Stewart, YES; Samantha Garland, ABSTAIN due to pending litigation on this issue between the Board of Assessors and the Board of Commissioners; David Ragland, ABSTAIN due to pending litigation on this issue between the Board of Assessors and the Board of Commissioners. Motion died (2) votes YES to (2) votes ABSTAIN.

Jim Escoe chose to strike the agenda item III-D, Base multiplier for small rural land tracts.

Appeals:

Motion was made by Jim Escoe to approve sending 21 day notices to Owenby & Associates for Dollar General Appeals CO04-022 and 0054-042-A. Samantha Garland seconded the motion. Motion passed with unanimous consent.

Conservation:

Chairman's recommendations:

Motion was made by Jim Escoe to supply the staff with Mace to protect against animals. David Ragland seconded the motion. The vote was recorded as follows: Jim Escoe, YES; Larry Stewart, NO due to possible liability issues; Samantha Garland, YES; David Ragland, YES. Motion passed (3) votes YES to (1) vote NO.

David Ragland stated that a special called meeting may be called if necessary to discuss neighborhood influences for cities and the base multiplier for small rural land tracts after legal counsel is obtained.

Chief Appraiser recommendations:

Policy:

Personnel:

Adjournment:

Motion was made by Samantha Garland to adjourn at 7:40 p.m. Larry Stewart seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE
FOR THE MINUTES OF THE REGULAR CALLED BUSINESS MEETING
OF May 7, 2009**

P DAVID RAGLAND – CHAIRMAN

SAMANTHA GARLAND – VICE CHAIRPERSON

JIM ESCOE SR. – BOARD MEMBER

LARRY STEWART – BOARD MEMBER