



Madison County Board of Assessors

PO Box 85
Danielsville, GA 30633
(706)795-6355
(706)795-5715 FAX

Board Members:
Ralph McCay Jr., Chairman
Janis Ellis, Vice-Chairperson
Lynn Hix

Meeting: May 09, 2013

Chairman Ralph McCay Jr ordered the regular called meeting of the Madison County Board of Assessors to order at 5:30 p.m. May 09, 2013 in the Public Meeting Room of the Madison County Government Complex. In attendance were Janis Ellis and Lynn Hix. Also in attendance were Vicky Krieg, Robin Baker and Stacey Rubio.

Old Business:

Motion was made by Janis Ellis to approve the minutes from the April 11, 2013 regular business meeting. Lynn Hix seconded the motion. Motion passed with unanimous consent.

New Business:

Motion was made by Lynn Hix to approve sending the 2013 Assessment Notices out on May 17, 2013. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to approve the following Freeport Applications. Acct # 24665 Beaver Squeezer Grapple LLC. 100%; Acct # 2635 Polyportables, LLC.100%; Acct # 290 Superior Trailers of GA. 100%; Acct # 24696 Georgia Metals, Inc. 100%; Acct # 2466 Wiles Granite Co Inc. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to deny the following Freeport Application. Acct # 580 Athens Auto Wrecking Co. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Appeals:

Motion was made by Janis Ellis to deny the motor vehicle appeal made by William Paul Davis. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Conservation:

Motion was made by Janis Ellis to apply the Forest Land Protection Act index of 1.085 for 2013. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Motion was made by Janis Ellis to apply the 2013 Conservation Use values. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to approve the following thirty seven conservation applications. Janis Ellis seconded the motion. Motion passed with unanimous consent.

<u>Map & Parcel:</u>	<u>Acreeage:</u>	<u>Status:</u>	<u>Use:</u>	<u>Owner:</u>
-				
0001-041	116.13	CONT	WILDLIFE/TIMBER	BROWN WILLIAM JACKSON
0002-050	92.18	CONT	CATTLE & CROPS	RIDLEY CAROLYN S TRUST
0002-051	10.77	CONT	TIMBER	RIDLEY CAROLYN S TRUST

0009-043	20.00	CONT	HAY	SILVERS TAMMY
0010-043	24.91	NEW	CATTLE & TIMBER	SWAIM BARBARA L
0010-106	15.14	CONT	WILDLIFE/TIMBER	JONES GARY L ETAL
0020-003	10.63	RENEWAL	WILDLIFE/TIMBER	SMITH WILLIAM J JR
0023-057	54.01	CONT	CATTLE	BOND LINDA
0024-088	87.50	CONT	WILDLIFE/TIMBER	MAY ELMIRA R
0025-038	19.98	RENEWAL	HAY	CHANNELL ELEANOR B
0037-060	63.56	CONT	PHS (6)	CULBERSON JAMES TYSON
0049-035	48.56	CONT	CROPS & TIMBER	DAY ROBERT W JR &
0053-074-01	9.94	CONT	HAY & GOATS	INGRAM MELANIE F &
0056-075-01B	40.00	CONT	WILDLIFE/TIMBER	SIMMONS JERRY ELMER &
0062-094	52.80	RENEWAL	CATTLE	BOLEMAN BOBBIE SUE
0063-077	7.77	RENEWAL	CATTLE	JAMES BARRY N & JOY E
0069-010	20.00	CONT	CATTLE & GOATS	DURBIN LARRY CHRIS
0070-047	118.76	CONT	TIMBER	STEPHENS ROBERT & HELEN
0077-047	90.66	RENEWAL	CATTLE	MADISON COUNTY FARMS INC
0078-028-01	5.00	CONT	WILDLIFE/TIMBER	NEKVINDA CHRISTOPHER D &
0078-028-02	25.00	CONT	WILDLIFE/TIMBER	NEKVINDA CHRISTOPHER D &
0078-028-03	25.00	CONT	WILDLIFE/TIMBER	NEKVINDA CHRISTOPHER D &
0078-029	86.86	CONT	WILDLIFE/TIMBER	NEKVINDA CHRISTOPHER D &
0081-052	2.00	RENEWAL	CATTLE & HORSES	JACKSON PETER K & BETTY &
0083-065-03	42.50	CONT	CATTLE & PHS (4)	LEGG CODY A
0083-065-04A	4.88	CONT	CATTLE	LEGG CODY A
0090-026	53.65	RENEWAL	CATTLE & PHS (4)	DRAKE BRYCE
0096-018	37.77	CONT	CATTLE & HAY	BOOTH MARK THEODORE
0097-068-K	36.30	NEW	WILDLIFE/TIMBER	YUH JI-YEON
0097-076	9.43	NEW	PECAN TREES (14)	EPPS RONALD N & PAMELA A
0103-012	84.99	CONT	TIMBER	GREESON DEBRA K
0104-055	275.31	NEW	TIMBER	BOSWELL ROGER S &
0105-009	235.75	NEW	TIMBER	BOSWELL ROGER S &

0109-005	95.45	NEW	WILDLIFE/TIMBER	JEONG PHILIP
0110-029	117.16	RENEWAL	TIMBER	PENNINGTON ROBERT
0110-040	94.04	NEW	WILDLIFE	KNOTT TERRY W
0110-096	41.41	CONT	WILDLIFE	BURGESS MARK LEE & JEFFREY

Chairman’s recommendations:

Chief Appraiser recommendations:

Policy:

Motion was made by Janis Ellis to adopt the following policy:

Motor Vehicle Appeals

Policy Number BOA 2

Date Adopted –5-9-2013
 Effective Date –5-9-2013
 Revised Date–

It shall be the policy of the Madison County Board of Assessors to accept Motor Vehicle appeals on or before the deadline for the payment of the tax; the bill must be paid in full prior to the appeal. The taxpayer must provide the vehicle identification number (VIN), a list of optional equipment installed in the vehicle, a statement of the mileage as of January 1st of the taxable year, a description of the general condition of the vehicle, and a statement of the basic reason for the appeal. In addition, the taxpayer must bring the vehicle in question to the next scheduled Board of Assessors meeting. The Board of Assessors will use an average of the Kelley Blue Book valuation and the National Automobile Dealers Association (NADA) valuation to help determine the value of the vehicle. The Board of Assessors will notify the taxpayer in writing with the decided value.

48-5-450 Any owner who contests the assessment of an ad valorem tax against a motor vehicle may purchase the license plate without payment of the ad valorem tax, and any owner who contests the assessment of an ad valorem tax against a mobile home may secure a decal for the year in question, by filing with the tax collector or tax commissioner an affidavit of illegality to the assessment together with a surety bond issued by a surety company authorized to do business in this state or, in lieu of such bond, a bond approved by the clerk of the superior court of the county or a cash bond. Whatever bond is filed shall be in an amount equal to the tax and any penalties and interest which may be found to be due. The bond shall be made payable to the tax collector or tax commissioner and shall be conditioned upon the payment of taxes and penalties ultimately found to be due. The affidavit of illegality and the bond shall be transferred immediately by the tax collector or tax commissioner to the superior court, shall be filed in the superior court, and shall be tried as affidavits of illegality are tried in tax cases. Any owner who contests the value assessment of a motor vehicle or mobile home may appeal such assessed value as provided for in Code Section 48-5-311, insofar as applicable.

****Also refer to 560-11-7-.05 in the Appraisal Procedure Manual and HB 386****

Please note: The purpose of a policy statement is to provide interpretive guidance to county tax assessors and governmental employees. A policy statement is a position statement, which provides interpretation, details, or supplementary information concerning the application of the law. Relevant statute, case law, or rules and regulations, as well as subsequent policy statements may modify or negate any or all of the provisions of any policy statements.

Lynn Hix seconded the motion. Motion passed with unanimous consent.

Personnel:

Adjournment:

Motion was made by Lynn Hix to adjourn at 6:10 p.m. Janis Ellis seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE
FOR THE MINUTES OF THE REGULAR CALLED BUSINESS MEETING
OF MAY 9, 2013**

Ralph McCay Jr. – CHAIRMAN

Janis Ellis – VICE CHAIRPERSON

Lynn Hix – BOARD MEMBER