



Madison County Board of Assessors

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

Meeting: 07/16/09

Chairman David Ragland ordered the regular called meeting of the Madison County Board of Tax Assessors to order at 6:00 p.m. July 16, 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 Larry Stewart to approve minutes from the July 2, 2009 regular business meeting. Jim Escoe seconded the motion. Motion passed with unanimous consent.

Mr. Escoe presented questions to the staff about a specific parcel that he suspected a house was missing from the tax records and he also had questions about the urban & rural land tract schedules.

New Business:

Appeals:

Motion was made by Jim Escoe to allow the staff to forward appeals with no value change to the Board of Equalization without presenting them individually to the Board of Assessors since the values were already approved by the Board of Assessors when assessment notices were approved. Samantha Garland seconded the motion for discussion. The vote was recorded as follows: Jim Escoe, YES; Larry Stewart, NO; Samantha Garland, YES; David Ragland, NO. The motion failed two (2) votes YES to two (2) votes NO (request was made to add this subject to the next agenda)

Conservation:

Motion was made by David Ragland to approve the preferential application for 0062-085 which was tabled at the July 2, 2009 regular meeting. Jim Escoe seconded the motion for discussion. The vote was recorded as follows: Jim Escoe, YES; Larry Stewart, NO; Samantha Garland, YES; David Ragland, YES. The motion passed three (3) votes YES to one (1) vote NO

Motion was made by Larry Stewart to deny the conservation application for 0047-035 which was tabled at the July 2, 2009 regular meeting. Jim Escoe seconded the motion. Motion passed with unanimous consent.

One hundred thirteen conservation applications were presented to the Board of Assessors for approval. Of the one hundred thirteen presented, all were approved. See the following list for voting record.

| Map & Parcel: | Acreage: | Status: | Appraiser Opinion: | Motion: | First: | Second: | BOA Members: | DR | SG | LS | JE | Decision: |
|---------------|----------|---------|--------------------|---------|---------|-----------|--------------|----|----|----|---------|-----------|
| 0066-001-E | 4.10 | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0080-084 | 60.62 | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0091-016 | 27.70 | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-021-01 | 28.96 | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-021-02 | 8.76 | CONT | APPROVE | APPROVE | J ESCOE | S | Y | Y | Y | Y | APPROVE | |

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| | | | | | | | GARLAND | | | | | | | |
| 0094-012 | | 43.51 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0095-006 | | 275.66 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0095-037-A1 | | 8.00 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0102-073-A | | 8.83 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0102-073-A1 | | 5.00 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0103-001 | | 195.59 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0103-013 | | 89.05 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0103-014 | | 148.51 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0108-001 | | 91.17 | | CONT | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| | | | | | | | | | | | | | | |
| 0074-025 | | 78.59 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-021 | | 5.94 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-022 | | 72.58 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-023 | | 9.00 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-036 | | 20.62 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-038 | | 141.40 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-039 | | 49.80 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0075-041 | | 120.42 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0076-010 | | 71.17 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0076-011 | | 10.48 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0076-057 | | 40.03 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0076-060 | | 28.00 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0077-010 | | 135.00 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0077-011 | | 2.90 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-006 | | 86.57 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-008 | | 84.77 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-015 | | 37.65 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-025 | | 63.19 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-041 | | 37.91 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-043 | | 67.79 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-051 | | 8.63 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0079-053 | | 8.63 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0080-052-A | | 20.00 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0081-036 | | 42.75 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0081-064 | | 75.60 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0082-048 | | 29.37 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE |
| 0082-052 | | 150.82 | | RENEWAL | APPROVE | APPROVE | J ESCOE | S | | Y | Y | Y | Y | APPROVE |

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| 0082-052-01 | 10.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0082-052-02 | 10.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0082-080 | 33.84 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0087-043 | 10.49 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0087-045 | 99.37 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-005 | 10.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-006-01 | 20.14 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-032 | 55.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-039-D | 57.04 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-056 | 74.70 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-057 | 10.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-058 | 10.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0089-077 | 53.72 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0092-018-B | 33.43 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0094-018 | 44.75 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0095-024 | 93.34 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0095-026 | 78.00 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0096-035 | 71.08 | RENEWAL | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| | | | | | | | | | | | | | |
| 0066-028 | 66.10 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0076-042 | 74.37 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-057-A | 20.81 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-059 | 68.14 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-059-02 | 46.84 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-059-03 | 65.83 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-059-05 | 82.70 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0079-059-06 | 79.78 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0080-033 | 31.47 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0080-048-A | 12.00 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0080-049 | 52.79 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0081-077 | 38.56 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0082-020 | 31.63 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0088-054 | 101.23 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0089-076-A | 46.46 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0090-006 | 34.85 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0090-010 | 24.92 | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | | Y | Y | Y | Y | APPROVE | |
| 0090-040 | 82.43 | NEW | APPROVE | APPROVE | J ESCOE | S | | Y | Y | Y | Y | APPROVE | |

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| 0092-014-01 | 34.19 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-014-10 | 42.63 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-014-11 | 28.07 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-014-12 | 38.26 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-014-17 | 30.49 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0092-033 | 14.70 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0093-070 | 60.00 | N | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0093-086 | 85.52 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0094-030 | 71.40 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0095-031 | 120.55 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0095-031-01 | 119.22 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0095-031-02 | 178.39 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0096-013 | 38.79 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0096-047-W | 11.03 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0097-063 | 207.83 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0097-063-01 | 17.04 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0097-121-AOZ | 13.00 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0098-028 | 73.41 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0101-006 | 31.30 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0102-007 | 21.29 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0102-033 | 59.19 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0102-062 | 10.00 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0102-073-B | 89.98 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0102-082-01 | 55.86 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0103-001-03 | 105.57 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0103-005-01 | 30.76 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0103-029 | 89.20 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0104-037 | 47.87 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0105-003 | 82.72 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0105-007 | 109.26 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0105-007-03 | 13.36 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0105-009-01 | 256.00 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0105-009-02 | 65.49 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0107-019 | 26.73 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0109-005 | 248.95 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |
| 0109-005-02 | 71.04 | | NEW | APPROVE | APPROVE | J ESCOE | S GARLAND | Y | Y | Y | Y | APPROVE | |

Chairman's recommendations:

Chairman David Ragland asked the staff to bring the preferential applications to the next meeting for review.

Chief Appraiser recommendations:

Policy:

Personnel:

Adjournment:

Motion was made by Larry Stewart to adjourn at 7:00 p.m. Samantha Garland seconded the motion. Motion passed with unanimous consent.

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

P DAVID RAGLAND – CHAIRMAN

SAMANTHA GARLAND – VICE CHAIRPERSON

JIM ESCOE SR. – BOARD MEMBER

LARRY STEWART – BOARD MEMBER