



Madison County Board of Assessors

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

Meeting: September 12, 2013

Chairman Ralph McCay Jr ordered the regular called meeting of the Madison County Board of Assessors to order at 5:40 p.m. September 12, 2013 in the Public Meeting Room of the Madison County Government Complex. In attendance were Janis Ellis and Lynn Hix. Also in attendance were Robin Baker and Vicky Krieg.

Old Business:

Motion was made by Janis Ellis to approve the minutes from the August 01, 2013 regular business meeting. Lynn Hix seconded the motion. Motion passed with unanimous consent.

New Business:

Appeals:

Motion was made by Lynn Hix to approve a reduced value of \$5000 for the motor vehicle appeal made by Andrew Wade Coker. This motion was made following a visual inspection of the 2006 Dodge Ram 1500. The original State Title Transfer value was \$8575. Janis Ellis seconded the motion. Motion passed with unanimous consent.

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

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

Motion was made by Lynn Hix to deny the motor vehicle appeal made by Jerry T Cooper. Janis Ellis seconded the motion. Motion passed with unanimous consent.

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

Motion was made by Lynn Hix to deny the motor vehicle appeal made by Daniel Luke Casto. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to deny the motor vehicle appeal made by Tommy Allen Ward. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to deny the motor vehicle appeal made by Melanie B Kidd. Janis Ellis seconded the motion. Motion passed with unanimous consent.

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Motion was made by Janis Ellis to approve the current appeal progress report. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Conservation:

Chairman's recommendations:

Chief Appraiser recommendations:

Policy:

Motion was made by Lynn Hix to adopt the following policy revision:

Policy Number BOA 2

Date Adopted –5-9-2013

Effective Date –5-9-2013

Revised Date–9-12-13

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 the values provided in Kelley Blue Book and Auto Trader 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.

Janis Ellis 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 September 12, 2013**

Ralph McCay Jr. – CHAIRMAN

Janis Ellis – VICE CHAIRPERSON

Lynn Hix – BOARD MEMBER