



# Madison County Board of Assessors

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## Board Members

Samantha Garland, Chairperson  
Larry Stewart, Vice Chairman  
Mitchell Sartain  
Jim Escoe

Posted: January 22, 2008

Chairperson Samantha Garland ordered the regular meeting of the Madison County Board of Tax Assessor's to order at 5:30 p.m. on January 21, 2008 in the public meeting room of the Madison County Government Complex. In attendance were Chairperson Samantha Garland, Vice Chairman Larry Stewart, and Board Members Jim Escoe and Mitchell Sartain. Also in attendance were Chief Appraiser James Flynt, Stacey J Sikorski, Regina Coker, R.C. Whitehead, and Hilda Hambrick.

## **Old Business**

Motion was made by Vice Chairman Larry Stewart to resend the motion to deny conservation use for Ricky M & Cheryl Jones on Map 0084 – Parcel 006-A. Board Member Jim Escoe also resend his motion for seconded. Motion was made by Vice Chairman Larry Stewart to approve conservation use for Ricky M & Cheryl Jones on Map 0084 – Parcel 006-A. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

## **New Business**

Motion was made by Vice Chairman Larry Stewart to accept the minutes from the January 7, 2008 board meeting. Board Member Mitchell Sartain seconded the motion. Motion passed with unanimous consent.

## **Citizen's Input**

Mr. R.C. Whitehead – Map 0056 – Parcel 075-01  
Mrs. Hilda Hambrick – Map 0022 – Parcel 051 and Map 0022 – Parcel 058

## **Conservation**

Motion was made by Vice Chairman Larry Stewart to deny conservation use for J Michael Fitzpatrick on Map 0010 – Parcel 070. Chairperson Samantha Garland seconded the motion. Motion passed with two vote yes and one vote no. The votes were recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, YES; and Board Member Jim Escoe, NO.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for J Michael Fitzpatrick on Map 0011 – Parcel 139. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Jimmy Minish on Map 0012 – Parcel 013. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to deny conservation use for Jimmy & Patsy Jones on Map 0014 – Parcel 062. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to deny conservation use for Patsy Jones on Map 0014 – Parcel 063. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Patricia Fitzpatrick on Map 0024 – Parcel 071. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Dale & Elmira May on Map 0024 – Parcel 088. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Susan Threlkeld on Map 0026 – Parcel 013. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Dewey Roy Seagraves on Map 0026 – Parcel 052. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for J Raymond Boswell on Map 0029 – Parcel 016. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Alton & Barbara Holeman on Map 0030 – Parcel 162. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Mary Garland Stovall on Map 0038 – Parcel 022. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Larry & Jacqueline Day on Map 0038 – Parcel 032. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Frances McGinnis Etal on Map 0038 – Parcel 047. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Fred Dwayne McElreath on Map 0040 – Parcel 037. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Jerry Barrett on Map 0051 – Parcel 005. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for James Douglas Gordon on Map 0051 – Parcel 031. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Ruby Heaton on Map 0052 – Parcel 013. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Ruby Heaton on Map 0052 – Parcel 015-A. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Joe Alan Epps on Map 0068 – Parcel 081. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Claude Dexter Epps on Map 0068 – Parcel 081-01. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to deny conservation use for Lisa & Tommy West on Map 0082 – Parcel 057. Chairperson Samantha Garland seconded the motion. Motion passed. The votes were recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, YES; and Board Member Jim Escoe, NO.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Lisa & Tommy West on Map 0082 – Parcel 057-A. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to deny conservation use for Travis Legg on Map 0083 – Parcel 063-A. Chairperson Samantha Garland seconded the motion. Motion passed. The votes were recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, YES; and Board Member Jim Escoe, NO.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Travis Legg on Map 0083 – Parcel 063-01. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart to approve conservation use for Billy Busbee on Map 0094 – Parcel 045. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve conservation use for Douglas Hinton on Map 0104 – Parcel 002. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

### **Appeals**

Motion was made by Board Member Jim Escoe to allow Mr. Thomas Townsend & Lawrence Konieczny on Map 0102 – Parcel 073-B to appeal their assessment notice due to the fact the Tax Assessors Office had the incorrect address on the property. Chairperson Samantha Garland seconded the motion. The motion was approved two votes YES and one vote NO. The votes were recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, NO; and Board Member Jim Escoe, YES.

**Personnel**

No personnel issues were discussed.

**Policy**

Vice Chairman Larry Stewart asks the Board Members to review two policies addition for the next regular business meeting.

**Chief Appraiser's Recommendations**

Chief Appraiser James Flynt asks the Board of Assessors to review refund request for the following:

Tim Smith on Map 0048 – Parcel 002

Kyle & Donna Hendrix on Map 0067 – Parcel 013-B

Motion was made by Board Member Jim Escoe to approve the refund request for Tim Smith on Map 0048 – Parcel 002. Chairperson Samantha Garland seconded the motion for discussion. The motion failed two NO votes to one YES vote. The votes were recorded as follows: Chairperson Samantha Garland, NO; Vice Chairman Larry Stewart, NO; and Board Member Jim Escoe, YES.

Motion was made by Board Member Jim Escoe to approve the refund request for Kyle & Donna Hendrix on Map 0067 – Parcel 013-B. Chairperson Samantha Garland seconded the motion. The motion approve two votes YES to one vote NO. The votes were recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, NO; and Board Member Jim Escoe, YES.

Chief Appraiser presented information to the Board of Assessors about the land schedules.

**Chairperson's Recommendations**

There were no recommendations by the Chairperson.

**Personal Privilege**

There was no personal privilege heard.

**Adjournment**

Motion was made by Board Member Jim Escose to adjourn at 10:30 p.m. Chairperson Samantha Garland seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE  
FOR THE MINUTES OF THE REGULAR BUSINESS MEETING  
OF JANUARY 21, 2008**

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**SAMANTHA GARLAND - CHAIRPERSON**

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**LARRY STEWART – VICE CHAIRMAN**

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**JIM ESCOE SR. – BOARD MEMBER**

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**MITCHELL SARTAIN – BOARD MEMBER**