



# Madison County Board of Assessors

PO Box 85  
Danielsville, GA 30633  
(706) 795-6355  
(706) 795-5715 FAX  
[jflynt@madisonco.us](mailto:jflynt@madisonco.us)

## Board Members

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

Posted: March 5, 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 March 3, 2008 in the public meeting room of the Madison County Government Complex. In attendance were Chairperson Samantha Garland, Vice Chairman Larry Stewart, Board Members Jim Escoe, Board Member Mitchell Sartain and Board Member Bob Fowler. Also in attendance were Chief Appraiser James Flynt, Regina Coker, Board of Equalization Members Ben Tuggle and Robert Fields.

## **Old Business**

Motion was made by Board Member Larry Stewart to refund Tim Scogin on Map 97 – Parcel 103 for 2006 & 2007 tax year. Board Member Jim Escoe seconded the motion. A roll call vote was recorded as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, YES; Board Member Jim Escoe, YES; Board Member Mitchell Sartain, YES; Board Member Bob Fowler, Abstain. The motion was approved (4) four YES votes to (1) vote abstain.

## **New Business**

Motion was made by Vice Chairman Larry Stewart to accept the minutes from the February 18, 2008 board meeting. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

The Board of Equalization Chairman Ben Tuggle and Chairman Robert Fields presented a written request for an onsite complete county revaluation to be completed by December 31, 2010. Also requested a plan of action to be in place as of June 1, 2008.

## **Citizen's Input**

There was no citizen's input heard.

## **Conservation**

The Board of Assessors discusses the conservation policy concerning parcel combination. Motion was made by Vice Chairman Larry Stewart to breach conservation covenant if land is combine with penalty. The motion died for lack of second.

Motion was made by Board Member Jim Escoe as follows: property currently in a conservation covenant, if combines any other property would results in a breach with no penalty. Board Member Mitchell Sartain seconded the motion. A roll call was as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, NO; Board Member Jim Escoe, YES; Board Member Mitchell Sartain, YES; Board Member Bob Fowler, YES. The motion was approved (4) four YES votes to (1) one NO vote.

Motion was made by Board Member Jim Escoe to approve a breach of conservation with no penalty for R.C. Whitehead on Map 0057-Parcel 001-A & 001-C. Board Member Mitchell Sartain seconded the motion. A roll call vote was as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, NO; Board Member Jim Escoe, YES; Board Member Mitchell Sartain, YES; Board Member Bob Fowler, YES: The motion was approved (4) four YES votes to (1) one NO vote.

Motion was made by Board Member Jim Escoe to approve a breach of conservation use with no penalty for Keith Callaway on Map 0106 – Parcel 10, 10-01, & 10-02. Board Member Mitchell Sartain seconded the motion. A roll call vote was as follows: Chairperson Samantha Garland, YES; Vice Chairman Larry Stewart, NO; Board Member Jim Escoe, YES; Board Member Mitchell Sartain, YES; Board Member Bob Fowler, YES: The motion was approved (4) four YES votes to (1) one NO vote.

### **Appeals**

Motion was made by Vice Chairman Larry Stewart to forward a vehicle appeal to Board of Equalization for Stanley Parham. Board Member Mitchell Sartain seconded the motion. Motion passed with unanimous consent.

Motion was made by Board Member Jim Escoe to approve 21 day notice for Floyd Read on Map 0095-Parcel 046. Board Member Mitchell Sartain seconded the motion. Motion passed with unanimous consent.

Motion was by Vice Chairman Larry Stewart to forward an appeal to Board of Equalization for Townsend & Konieczny on Map 102 – Parcel 073-B. Board Member Mitchell Sartain seconded the motion. Motion passed with unanimous consent.

### **Personnel**

No personnel issues were discussed.

### **Policy**

No policies were discussed.

### **Chief Appraiser's Recommendations**

Chief Appraiser James Flynt discusses with the Board of Assessors about the information on small parcels and city influences the board of assessors requested him to look at.

Chief Appraiser James Flynt presented an E&R for Pine Hill Farms on Map 0056 – Parcel 075-01. Motion was made by Vice Chairman Larry Stewart to deny the E&R request for Pine Hill Farms on Map 0056- Parcel 075-1. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

Motion was made by Vice Chairman Larry Stewart for Chief Appraiser James Flynt to read a letter to the Board of Commissioner concerning the E&R request. Board Member Bob Fowler seconded the motion. Motion passed with unanimous consent.

Chief Appraiser James Flynt discusses with the Board of Assessors about an appeal letter he receive from Osley Mill Land Partners for Map 103 – Parcel 009 & Map 104 – Parcel 007. The letter states the Osley Mill Land Partners filed an appeal on September 10, 2007, but the office has no record of this appeal and Chief Appraiser James Flynt requested more information from property owner.

### **Chairperson's Recommendations**

There was no Chairperson's Recommendation heard.

### **Board Member Recommendations**

There were no Board Member Recommendations heard.

### **Personal Privilege**

Vice Chairman Larry Stewart spoke with Chief Appraiser James Flynt concerning influences on property in the county.

Board Member Jim Escoe asked the Board of Assessors to consider finding alternative legal counsel for the Board of Assessors.

Motion was made by Chairperson Samantha Garland to suspend the rules so a motion could be made concerning Board Member Jim Escoe request. Vice Chairman Larry Stewart seconded the motion. Motion passed with unanimous consent.

Motion was made by Chairperson Samantha Garland to approve Vice Chairman Larry Stewart to review the procedure of finding Legal counsel for the Board of Assessors. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

### **Adjournment**

Motion was made by Vice Chairman Larry Stewart to adjourn at 9:30 p.m. Board Member Jim Escoe seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE  
FOR THE MINUTES OF THE REGULAR BUSINESS MEETING  
OF March 3, 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**

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**BOB FOWLER – BOARD MEMBER**

