



Madison County Board of Assessors

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

Meeting: February 20, 2014

Chairman Ralph McCay Jr ordered the regular called meeting of the Madison County Board of Assessors to order at 5:30 p.m. February 20, 2014 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 Cinthia Loggins.

Old Business:

Motion was made by Janis Ellis to approve the minutes from the January 9, 2014 regular business meeting. Lynn Hix seconded the motion. Motion passed with unanimous consent.

New Business:

Motion was made by Janis Ellis to deny application for exemption from taxation for the Habitat for Humanity. The correct documentation was not provided. Lynn Hix seconded. Motion passed with unanimous consent.

Motion was made by Lynn Hix to deny homestead applicants Ollie Freeman, Harriett Davenport, Garcia Bernardo, Roger Human, Shirley Mcentire and Leon Veal for not providing the proper documentation. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Janis Ellis to deny application for Leon Lewis homestead exemption for not providing the proper documentation. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Appeals:

Motion was made by Lynn Hix to approve a reduced value of \$4700.00 for the motor vehicle appeal made by Shane Timothy Smith. This motion was made following a visual inspection of the 2007 Ford ranger. The original State Title Transfer value was \$7250.00. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to approve a reduced value of \$2750.00 for the motor vehicle appeal made by Francis William McGowan. This motion was made following a visual inspection of the 2004 Toyota corolla matrix. The original State Title Transfer value was \$4875.00. Janis Ellis seconded the motion. Motion passed with unanimous consent.

Motion was made by Lynn Hix to deny the motor vehicle appeal made by Wayne Michael Melton Jr Vehicle was not made available for inspection. Ralph McCay seconded the motion. Motion passed with unanimous consent.

Conservation:

Chairman's recommendations:

Chief Appraiser recommendations:

Policy:

Motion was made by Janis Ellis to accept the updated property combination policy BOA 3. Lynn Hix seconded the motion. Motion passed with unanimous consent.

Date Adopted –1-8-2010

Effective Date –1-1-2010

Revised Date–2-20-2014

It shall be the policy of the Madison County Board of Assessors to accept property combination requests for *tax purposes only* between January 1 and April 1 of each year. The request, if approved, will be applied to the current tax year. The request will be approved so long as the parcels meet all of the following criteria: are adjoining, have the same zoning, have the same tax district, be in the same exact name (for example: John H. Doe & John Doe & Jonathan Doe are not exact names), have no specialized assessments, are not located in an approved & recorded subdivision, and all taxes paid. Furthermore, there can be only one residence per completed and approved combination (for example: if there is a request for two parcels to be combined and each parcel has a house and/or a mobile home the combination *will not* be approved).

Motion was made by Lynn Hix to accept the new updated homestead policy BOA 4. Janis Ellis seconded the motion. Motion was passed with unanimous consent *Policy Number BOA 4*

Date Adopted –2-20-2014

Effective Date –2-20-2014

Revised Date–

It shall be the policy of the Madison County Board of Assessors to accept Homestead Applications between January 1 and April 1 of each year and if application is approved, the exemption will be applied to the current tax year. If the application is accepted between April 2 and December 31 of each year and if application is approved, the exemption will be applied to the next tax year. The applicant must provide one of the following documents to show legal US and Georgia residency: a Georgia driver's license, a Georgia Identification Card, a voter registration card, or US Immigration and Naturalization paperwork. In addition, if mailing address is a US Postal Box, documents must be provided to show physical address and location of residence that homestead is being applied for. The Board of Assessors will notify the applicant in writing if application is denied and the reason for denial.

Motion was made by Janis Ellis to approve the new updated motor vehicle policy BOA 2. Lynn Hix seconded the motion. Motion was passed with unanimous consent. *Policy Number BOA 2*

Date Adopted –5-9-2013

Effective Date –5-9-2013

Revised Date–2-20-14

It shall be the policy of the Madison County Board of Assessors to accept Motor Vehicle appeals 45 days from the deadline date 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, Edmunds, 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.

Personnel:

Adjournment:

Motion was made by Lynn Hix to adjourn at 6:20 p.m. Janis Ellis seconded the motion. Motion passed with unanimous consent.

**SIGNATURE PAGE
FOR THE MINUTES OF THE REGULAR CALLED BUSINESS MEETING
OF February 20, 2014**

Ralph McCay Jr. – CHAIRMAN

Janis Ellis – VICE CHAIRPERSON

Lynn Hix – BOARD MEMBER