



MADISON COUNTY BOARD OF EQUALIZATION

AGENDA

November 10, 2025

6:00 p.m.

Call to Order, Pledge of Allegiance and Moment of Silence

Adopt Agenda

Approval of August 11, 2025, minutes (There was no Sept. or Oct. meeting)

Old Business

- All appellants and Commissioner of Revenue were notified of 8/11/2025 actions.

New Business Cases to be heard:

- 6:00 Tatum Aylor Tax Map 30-1F Record #000211

Discussion

Public Comment

Closed Session, if needed

Adjourn

MADISON COUNTY BOARD OF EQUALIZATION

Minutes

August 11, 2025

Kim Pumphrey, Chair, called the meeting of the Madison County Board of Equalization to order at 6:00 p.m. in the County Administrative Building Auditorium. A quorum was established with all members in attendance: Kim Pumphrey, Will Flory, Doug Parsons, Kevin McHaney, Steve Grayson, and Robert Finks, Alternate. County Administrator Jonathon Weakley was also in attendance. Members recited the Pledge of Allegiance followed by a moment of silence.

A motion was made by Mr. McHaney to adopt the presented agenda, seconded by Mr. Flory, and carried, with all members voting aye.

The minutes of July 14, 2025, meeting were reviewed. It was noted that Mr. Parsons seconded the motion for the Powell appeal, TM 48-61L. Mr. Flory made a motion to approve the July 14, 2025, minutes as submitted, adding that Mr. Parsons had seconded the Powell motion as stated above. This motion was seconded by Mr. Grayson and carried with all members voting aye.

Old Business: Notifications were made to all of the appellants and the Commissioner of Revenue from the July 14, 2025, meeting actions.

New Business:

Rive Enterprises, Inc., Tax Map 65-31, Record #3558, and Tax Map 66-2, Record #9670.

These appeals were submitted by Pivotal Tax Solutions on behalf of the owner. They initially asked for the appeals to be heard virtually or by telephone which was being arranged. However, on August 7, 2025, the BOE received an email stating they “have decided to have our case heard on the record in our absence.” The Clerk confirmed by telephone on August 11, 2025, that Pivotal Tax Solutions did not want a telephone hearing, and to let the submitted evidence stand. The BOE reviewed the pictures and information submitted of the adjoining properties of the same owner. After discussion, motion was made by Mr. McHaney to make no change to the reassessed value of Tax Map 65-31, Record #3558. The motion was seconded by Mr. Flory, and carried, with all members voting aye. After discussion, motion was made by Mr. Flory to make no change to the reassessed value of Tax Map 66-2, Record #9670. Motion was seconded by Mr. Grayson, and carried, with all members voting aye.

Western Assets Management Joint Venture, Tax Map 66-1, Record #1303. This appeal was also submitted by Pivotal Tax Solutions, and adjoins TM 65-31 and TM 66-2, with the

same evidence submitted. Mr. Flory made a motion to make no change to the reassessed value of TM 66-1. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

Frank or Linda Bowman, Tax Map 35A-2-6-3, Record #1303. No one was present for this hearing, and pictures were submitted with the appeal. After discussion, a motion was made by Mr. Flory to lower the depreciation rate to 30%, with a new value of the Improvement to \$126,049, no change to the land, for a total assessment of \$178,049. Motion was seconded by Mr. Grayson, and carried, with all members voting aye.

There was no public comment, and no closed session.

There are no requests for appeals for the September meeting at this time. Motion was made by Mr. McHaney to adjourn the meeting. Mr. Flory seconded the motion, which carried, with all members voting aye.

Respectfully submitted,

Nan Coppedge, Clerk

Date

Kim Pumphrey, Chair

Doug Parsons, Secretary