

# MADISON COUNTY BOARD OF EQUALIZATION

## Meeting Minutes

February 21, 2025

Leeta Louk, Clerk of the Circuit Court, administered the Oath of Office to the following persons as members of the 2025 Board of Equalization: Kevin McHaney, Steve Grayson, Kim Pumphrey, Doug Parsons, and Robert Finks. Will Flory had been sworn in previously, and Nan Coppedge was recognized as the Clerk of the BOE.

The Organizational meeting for the Madison County Board of Equalization was called to order by Jonathon Weakley, Parliamentarian, at 10:00 a.m. in the County Administration Building Auditorium. Members recited the Pledge of Allegiance, followed by a moment of silence. A quorum was determined with all members present, with Will Flory participating by telephone.

Mr. Weakley provided a description of the meeting and opened the floor for the election of officers. Mr. Grayson nominated Kim Pumphrey as Chair, and there were no other nominations. Mr. McHaney nominated Will Flory as Vice Chair, and there were no other nominations. Mr. Grayson asked if the Clerk could also serve as Secretary, and the answer was no. Mr. Weakley explained the elected Secretary also takes notes of the meetings and compares them with the Clerk's notes. Kim Turner explained that with the recorder used, AI provides verbatim minutes and a summary. The Clerk keeps up with the requests for appeals and scheduling. Mr. Parsons said he would agree to serve as Secretary if Ms. Coppedge would assist him. All nominated officers were elected unanimously.

Mr. McHaney made a motion to accept the agenda as presented, seconded by Mr. Finks, and carried, with all members voting aye.

New business:

**Don Thomas, of Wingate Appraisal, updated the Board on the 2025 reassessment process:** Reassessments have been completed and mailed to county residents, approximately 10,000 properties were reviewed, and hearings with the Wingate representatives will be scheduled over six days in early March. Wingate must complete their responsibilities by March 31, and information is available on the County's website via the GIS property database and by contacting the Commissioner of Revenue.

Several BOE members commented that this is a very short window for Madison property owners to appeal to the assessors. Mr. Thomas agreed, saying weather conditions had caused delays, but the BOE appeal window is one year and has a timeline established by the court. He expects 3% (300) of the assessments to be appealed.

**Future BOE meeting dates to hear appeals from property owners** were discussed. After discussion and consideration, including which time would work best for county residents with commute and work schedules, motion was made by Mr. Finks, seconded by Mr. McHaney, and carried, with all members voting aye, to hold BOE hearings on the **second Monday of each month, at 6:00 p.m.** Motion was made by Mr. Grayson, seconded by Mr. Parsons to meet on the

third Monday of each month, if a second meeting is needed because of cancellation of the first meeting, or the need to hear more appeals.. Motion was carried with all members voting aye.

#### Procedures

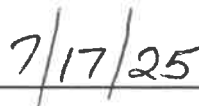
- Meeting packets will be available to BOE members the week before the meeting, appellants will be sworn in and allow 15 minutes per appellant. Brian Daniel offered the assistance of the Commissioner of Revenue's office.
- Each member needs to complete the W-9 tax form and submit it to County Finance.
- Members need to be aware of the need to recuse themselves from cases they may have an interest in.
- All information is subject to the Freedom of Information Act (FOIA).

There being no further business, a motion was made by Mr. Finks, seconded by Mr. McHaney, and carried, to adjourn the meeting.

Respectfully submitted,



Nan Coppedge, Clerk



Date



Doug Parsons, Secretary

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Kim Pumphrey, Chair