

## MADISON COUNTY BOARD OF EQUALIZATION

### Minutes

April 14, 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; Will Flory, Kevin McHaney, Doug Parsons, Steve Grayson, and Robert Finks, Alternate. Members recited the Pledge of Allegiance, followed by a moment of silence.

Motion was made by Mr. Flory to approve the agenda. Motion was seconded by Mr. McHaney and carried with all members voting aye.

Motion was made by Mr. Finks to approve the February 21, 2025 minutes as submitted. Motion was seconded by Mr. McHaney, and carried with all members voting aye.

There was no old business to discuss.

County Administrator Jonathon Weakley was present and explained the tax rate equalization process which occurs after each reassessment to each appellant. The 2024 rate of \$.74 is lowered (equalized) to \$.49, to generate the same amount of tax revenue. In preparing the 2025-26 Budget, the Board of Supervisors has advertised a possible 3-cent increase to \$.52.

The scheduled Reassessment Appeal hearings began:

**Kenneth and Barbara Howell, TM 22-40B.** Mr. and Mrs. Howell were sworn in by the Chair, Ms. Pumphrey, who explained the appeal process. The 2025 assessment is \$153,700 for the building and \$81,000 for the land, for a total of \$234,700. Mr. and Mrs. Howell stated the cabin was built in the 1950's, and no changes have been made since 2017. The BOE discussed the request. Mr. McHaney stated he would have no problem selling this size lot (3.899 acres) and cabin, in this location for the assessed amount. After further discussion, motion was made by Mr. Grayson to not change the assessed value. The motion was seconded by Mr. Flory, and carried, with all members voting aye.

**Stephanie Swope, TM 36A-2-2-63.** No one was present for this case. BOE members reviewed surrounding vacant properties in Lost Valley. Mr. Flory stated he felt the one-acre homesite lot value was appropriate, but the other acreage was too high. After discussion, motion was made by Mr. Flory to keep the homesite value of \$30,000 but reduce the remaining 6.470 acres at \$8,000 per acre. Motion was seconded by Mr. McHaney, and carried, with all members voting aye. The new assessment will be \$81,760 total.

**William and Sandra Powell, TM 35A-3-4-3 and TM 35A-3-4-4.** Mrs. Powell was sworn in by Chair Pumphrey, and the appeal hearing process was explained. Mrs. Powell stated a home straddles both tracts, and her tracts are assessed differently from surrounding lots, including lots owned by the County. There was discussion on whether the lot is a buildable lot for septic and flood plain issues. Mr. Grayson stated it would be difficult to obtain conventional loans. Mr. Finks stated some of the lots in Middle River had decreased in value. The assessors felt being riverfront made it more valuable than some. Mr. Flory asked Mrs. Powell what she thought the value of the house was, and she replied she is satisfied with the \$63,000 value of the home. She rents this as affordable housing, but feels the land is too high. Motion was made by Mr. Flory to reduce the value of the land on TM 35A-3-4-3 from \$72,000 to \$20,000, for a new total assessment of \$83,000. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

A motion was made by Mr. Flory to reduce the value of TM 35A-3-4-4, the vacant lot from \$25,000 to \$10,000. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

**Dennis J. Brida, TM 62-5H.** Mr. and Mrs. Brida were sworn in by Chair Kim Pumphrey, and the appeal process explained. Mr. Brida stated the property had been purchased in 2016 and was in serious disrepair because of years of deferred maintenance. Mr. Brida estimated it would cost \$200,000 to bring it up to standard. The HVAC system, windows, floor tiles, walkways, rusted pipes, swimming pool circulator and lining, and interior and exterior painting are some of the major repairs needed. There is a separate two-bedroom, one bath garage apartment on the property in equal disrepair. Mrs. Brida stated the assessor had not seen the interior repairs needed. They submitted many photographs to support their appeal.

After further discussion, there was a consensus to depreciate the property by 20% to account for the needed maintenance. Motion was made by Mr. Flory to reduce the main structure to \$429,647, the garage apartment to \$167,977, for total improvements of \$597,624; and leave the land at \$208,300, for a grand total assessed value of \$805,924. Motion was seconded by Mr. Grayson and approved with all members voting aye.

**Lynn Cox, TM 57-78C.** Ms. Lynn Cox and Betty Lohr were sworn in by Chair Kim Pumphrey who explained the appeal process. Mrs. Cox stated she had looked at surrounding properties, and had pictures of needed maintenance on the home. Mrs. Lohr is her mother who lives in the home, and told of needed repairs to the roof, gutters, soffits, deck, bathroom, HVAC system, and that water comes in the basement. Jonathon Weakly suggested the Clerk notify Mrs. Cox about community resources such as Madison Day and Foothills Housing to help with some of the repairs. The issue of lack of maintenance was

discussed again. Mr. McHaney stated ratings of average and poor condition of the home be considerations. Motion was made by Mr. Flory to decrease the home from \$285,600 to \$251,486, and leave the property at \$92,300, for a total assessment of \$343,786. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

**Roberto deBara, Trustee, TM 16-31B.** No one was present for this appeal. The only information submitted was the application stating the prior appraisal of a two-bedroom house was \$195,300, and that it is now assessed at \$395,000. The application states the total fair market value should be \$590,800, but had no supporting documentation. Motion was made by Mr. McHaney to make no change to the assessment, leaving it at \$445,200 for the building, \$578,800 for the 54.88 acres of land on Hughes River Road, for a total of \$1,024,000.

**Judith Wolgast, TM 36-21-7.** No one was present for the appeal. Ms. Wolgast attached to the appeal application a 06/28/2024 settlement statement showing the contract sales price of \$215,000. Motion was made by Mr. McHaney to leave the assessed value of \$221,500 unchanged. Motion was seconded by Mr. Flory, and carried, with all members voting aye.

**Anthony Gardiner, TM 58-37A.** Mr. Gardiner was not present. His application stated new mobile homes cost \$60,000. He feels his mobile home is 41 years old and has a value of \$7,000. No other documentation was provided. Motion was made by Mr. McHaney to make no change to the assessed value of \$29,300 for the mobile home, nor to the land value \$72,800 for the 5.469 acres of land, for a total of \$102,100. Motion was seconded by Mr. Flory and carried, with all members voting aye.

**Anthony Gardiner, TM 49-1-4.** Mr. Gardiner was not present. His application stated the building is listed as a dwelling, not a mobile home, and he thinks it is valued at \$5,600. No other documentation was provided. Motion was made by Mr. McHaney to reduce the assessed value of the mobile home from \$66,600 to \$26,656, leaving the 3.115 acres in Woodbrook at \$78,800, for a new assessment of \$104,856. Motion was seconded by Mr. Flory, and carried, with all members voting aye.

#### **Discussion:**

Mr. Parsons asked if mobile homes can be considered personal property and be a dwelling. It was decided that the BOE does not address mobile homes or personal property.

Mr. McHaney asked if the year of the previous assessments could be printed on the notice of new assessments, rather than the previous calendar year. For example, new assessments showed the previous assessment dated 2024, when the last reassessment was actually 6 years ago, in 2019.

It was discussed that 10 cases per meeting be the appropriate number of cases per meeting. All BOE members were well prepared and the meeting went smoothly.

The next meeting will be May 12, 2025, at 6:00 p.m.

There being no further business, Mr. Flory made a motion to adjourn, seconded by Mr. McHaney, and carried, with all members voting aye.

Respectfully submitted,



Nan Coppedge, Clerk



Doug Parsons, Secretary



Kim Pumphrey, Chair

7/17/2025

Date