

MADISON COUNTY BOARD OF EQUALIZATION

Minutes

May 12, 2025

Kim Pumphrey, Chair, called the meeting of the Madison County Board of Equalization to order at 6:00 p.m. in the County Administration 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 adopt the presented agenda, seconded by Mr. Grayson, and carried, with all members voting aye. Motion was made by Mr. Flory to approve April 14, 2025, minutes as presented. The motion was seconded by Mr. McHaney, and carried, with all members voting aye.

Old Business: Decisions on all the April 14, 2025, cases were made at the April 14 meeting, and all notices have been sent to the appellants. Notices for cases that resulted in changes to the assessed value have been submitted to the Commissioner of Revenue.

The scheduled Appeals began:

Howard Robinson, TM 36-4. Mr. Robinson was sworn in by Chair Pumphrey, who explained the appeal process. Mr. Robinson purchased this tract of land (Aylor Trust property) in 2022 for \$81,600. He stated the parcel is landlocked, the terrain is very rough, the tract cannot be developed, and the timber was cut in 2010, all of which he feels lessens the value. He met with the Assessors and got some relief for his parcel adjacent to this tract that is part of Lost Valley, but no change was made on TM 36-4. Mr. Robinson stated he has been told that no access can be granted through the Lost Valley subdivision.

The BOE members discussed the case after Mr. Robinson left. Motion was made by Mr. McHaney to assess the one-acre homesite at \$12,000 and the remaining acreage reduced from \$6,000 to \$4,000 per acre, for a new assessed total value of \$140,020. Motion was seconded by Mr. Flory, and carried, with all members voting aye.

Jaimie Taft, TM 9-18B. No one was present for this case, nor was any supporting information submitted. The BOE reviewed the application, and motion was made by Mr. Flory to make no changes to the assessment. Motion was seconded by Mr. McHaney, and carried, with all members voting aye.

Monroe Colvin, TM 41-18C. No one was present for this case. Mr. Colvin submitted information saying the enclosed shed shows up on TM 41-18C through GIS, but is situated

on an adjacent property. After discussion, motion was made by Mr. Flory to refer the case back to the Commissioner of Revenue to determine the placement and correct owner. Motion was seconded by Mr. Grayson, and carried, with all members voting aye.

Robert Finks, TM 29-88. Mr. Finks recused himself from the BOE, and was sworn in by Chair Pumphrey. Mr. McHaney also recused himself from the BOE as he is the contract buyer for this tract. Mr. Finks stated this parcel is only 0.006 acre in size, and 100% of it is in the flood plain. He submitted many small comparable parcels that are assessed at a much lower rate. The building has no plumbing. After discussion, motion was made by Mr. Flory to reduce the assessed value to \$500 for the building, and the land at \$100, for a total assessment of \$600. Motion was seconded by Mr. Grayson, and carried with all members voting aye.

James Handley, TM 14-25A. No one was present for this case, and no documentation was submitted. Mr. McHaney reported the land is very rocky, and questions if there is a home site available. Mr. Parsons stated there used to be a “shack” with no running water in it on the property. Motion was made by Mr. Flory to remove the one acre for a homesite, and value all 4.195 acres at \$12,000 per acre, for a new assessed value of \$50,340. Motion was seconded by Mr. McHaney and carried, with all members voting aye.

Joyce Sharpe, TM 40-9B. No one was present for this case, and no justification was submitted. After discussion, motion was made by Mr. Flory to make no change to the assessed value. Motion was seconded by Mr. McHaney, and carried with all members voting aye.

Joyce Sharpe, TM 22-22A. No one was present for this case, and no justification was submitted. After discussion, a motion was made by Mr. Flory to make no change to the assessed value. Motion was seconded by Mr. McHaney and carried, with all members voting aye.

Staci Fox, TM 40-29A. Mrs. Fox communicated she would not be able to attend, but did submit many comparable properties. After discussion and referencing the Assessor’s Manual, motion was made by Mr. Flory to reduce the improvements to \$405,398, keep the land at \$90,000, for a total value of \$495,398. Motion was seconded by Mr. McHaney and carried, with all members voting aye.

Lynn Samuels, TM 47-5C. No one was present for this case and no supporting information submitted. After discussion, motion was made by Mr. Flory to make no change to the assessed value. Motion was seconded by Mr. McHaney and carried, with all members voting aye.

Discussion:

Mr. McHaney encouraged all members to read the Assessor's Manual that had been sent as an attachment to an April 19 email. The Clerk will send it out again.

County Administrator Jonathon Weakley reported that in the future, they will try to include more information on reassessment notices, and make them easier to understand (date of actual previous assessment, equalization rate process, etc.).

There was no public comment and no closed session.

There being no further business to conduct, motion was made by Mr. Flory to adjourn the meeting. Motion was seconded by Mr. Finks, and carried with all members voting aye.

Respectfully submitted,


Nan Coppedge, Clerk


Kim Pumphrey, Chair


Doug Parsons, Secretary

7/17/2025