

Madison County Board of Supervisors

Adopted by the Board of
Supervisors 03/25/2025

Economic Development Plan

Economic Development Committee

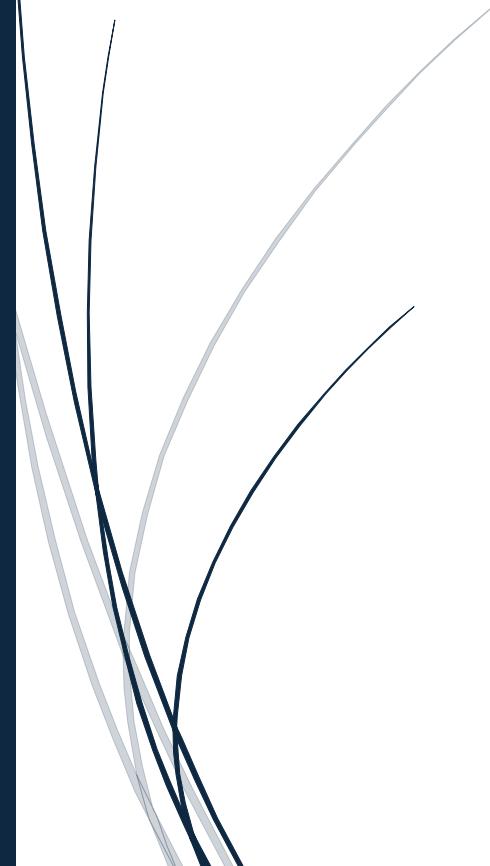


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Executive Summary

In the summer of 2024, the Madison County Board of Supervisors created the Economic Development Committee and tasked the committee with evaluating the economic environment in the county and developing a plan to promote economic development expansion. This action was taken by the Board considering the need to increase the tax base and to provide business and employment opportunities for citizens. The Economic Development Committee began its work in the fall of 2024 and completed this initial report in March 2025. The Committee's work included extensive surveys and interviews with local businesses. Additional research was completed through industry and academic resources. The Committee subsequently identified a list of actionable goals with timelines that are recommended to the Board of Supervisors for adoption. The Economic Development Report is detailed in this document. The Committee expresses its gratitude to the many businesses and professionals who assisted with this effort.

The Economic Development Committee
March 2025



James Jewett, Chair



Judson Buchanan, Vice-Chair

Committee Members:

Judson Buchanan, Board of Supervisors

Tracey Gardner, Director of Economic Development and Tourism

Brian Gordon, Deputy County Administrator

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James Smith, Madison County Planning Commission

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Madison County Economic Development Plan.

Introduction:

The Madison County Government Created the Economic Development committee to research, analyze and recommend changes to the Madison County Economic Development plan which was last updated in the year 2019. Madison County, like so many other localities, is faced with challenges of increasing costs to run local government and schools and limited tax bases that generate revenue, which ultimately places an increased burden on local taxpayers via their real estate and personal property taxes. Additionally, the county receives significant amounts of money from the state. However, these amounts are often not predictable due to changes in the political and economic situation at the state level. The first goal of this project is to increase the tax base and, consequently, the tax revenues for the county. Madison County faces an out-migration of workers. Approximately 70% of the workforce is employed outside of the county. The second goal of this project is to increase the number of well-paying jobs in the county for county residents.

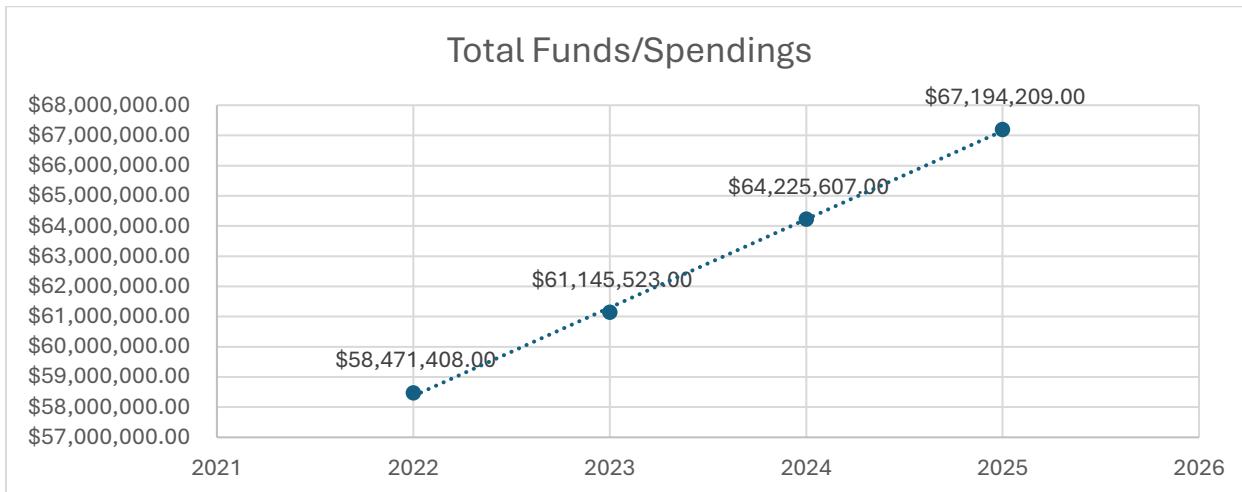
In reference to the county's comprehensive plan that is being finalized during the spring of 2025, four principle economic development goals were identified:

- Promote tourism, tourist/visitor-related enterprises, and agritourism activities as a mechanism to support a vibrant rural economy.
- Encourage and support entrepreneurship, the expansion of existing businesses, and the establishment of appropriate new enterprises, especially agricultural-related and home-based businesses.
- Ensure the establishment of new or expanded industries and commercial establishments near principal roadways and designed to mitigate potential negative impacts on the natural environment and any nearby residential areas. (focus on RT 29 corridor)
- Ensure rapid, sustained development of a County-wide broadband infrastructure so that County homes and businesses have access to fully effective internet service.

These general goals (see more detail on pages 62-63 of the Comprehensive Plan "CP") are designed to encourage economic development without sacrificing the rural character of the county. The challenge lies in the details and execution of the policies and instruments that will implement these enumerated goals. Any plans to create additional growth in the tax base through economic development must be carefully considered so that we do not inadvertently increase our population beyond a level that will dramatically change our county's character and demand for government services (See Goal 3.5, page 55 of the CP). Considering this objective, this project will focus on developing new businesses and nurturing existing businesses in the county to create a greater tax base and to provide better employment opportunities for local citizens.

County Revenue and Spending:

County spending has been increasing at a pace of 4% - 5% per year from fiscal year 2022 through fiscal year 2025. The spending projection was run out through 2029 based on the trendline spending between 2022 and 2025. Fiscal year 2021 was not included since it contained an anomaly resulting from Covid related funding from the Federal Government during that period. The projected increase in county spending from 2022 through 2025 is 14.9% or an average yearly rate of 4.96%. The spending history and projections are contained in the charts below.



	Total Funds/Spendings	Period
2022	\$ 58,471,408.00	1
2023	\$ 61,145,523.00	2
2024	\$ 64,225,607.00	3
2025	\$ 67,194,209.00	4
2026	\$ 70,071,308.50	5
2027	\$ 72,996,157.20	6
2028	\$ 75,921,005.90	7
2029	\$ 78,845,854.60	8

Tax revenue has grown at a 4.5% rate per year for the 2019-2023 period. (Davenport, 2024) The property tax rate has not been increased since 2021. Increased property tax revenue has resulted due to additional building in the county. There have been two adjustments to personal property tax rates since 2021. The purpose of these adjustments was to equalize tax payments from county taxpayers due to the increase and subsequent decrease in the values of personal and business vehicles during the 2021-2024 tax years.

The county is undergoing the required (by state law, Code of Virginia § 58.1-3252) real estate reassessment that is concluding in the first quarter of 2025. The overall average increase in property values in Madison County from the reassessment is 50%. Per state law (§ 58.1-3321), a county cannot use reassessment to automatically raise property taxes for county residents. The

maximum allowable increase from reassessment cannot exceed a 1% increase in revenue to the county. The Board of Supervisors would be required to equalize the property tax rate to keep the actual dollar amounts of each property's tax payment or vote explicitly to increase or decrease the new property tax rate. (Madison County Financial Data, Economic Development Committee Analysis, 2025) A summary of reassessment increases are as follows:

- The overall average increase in property values is 50%.
- The median increase is 54%.
- The most common increase in percentages (statistical mode) are:
 - 60%
 - 59%
 - 67%
 - 54%
 - 56%

(Source: Madison County Commissioner of Revenue)

While we can reasonably project 'normal' spending growth, there can arise situations where spending needs can increase. An example would be a major school renovation/expansion or the county's assumption of fire services. Obviously, any major anomaly in spending can increase county outlays significantly. Davenport has projected that Madison County will need \$28.9 million to fund capital projects over the next six years. The County cannot fund this from yearly tax revenues and would require borrowing most of the funding or \$19.8 million. The \$19.8 million dollar figure is Davenport's 'high' end projection. (Davenport, 2024) The county would most likely pare that spending plan back significantly. Under current policies, Madison County's Debt service to General Fund/School Expenditures is at 3.5% which is the lowest among the central Virginia counties.

In summary, county revenue and spending growth have closely paralleled one another. The average rate of inflation from 2022 – 2024 was at 5%. (Statista, 2025) Obviously, the inflation rate does not present a complete picture of rising costs due to the methods used in the CPI calculations and items that represent a large percentage of consumer spending such as gas, groceries and housing costs. In comparison, for the 2022 – 2024 period, the average yearly increases are summarized below:

- CPI (inflation rate): 5%
- County Revenue increases: 4.5%
- County Spending increases: 4.96%

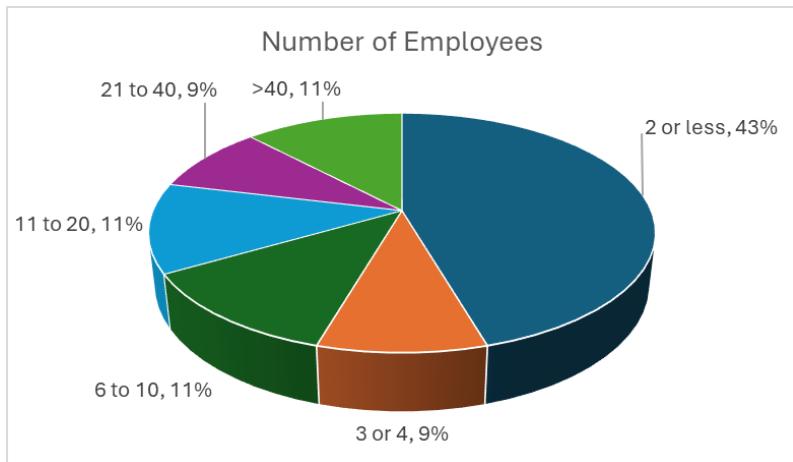
Business Development:

All conversations surrounding local business development will invariably cover areas such as skilled workforce, local tax and zoning policy, utilities availability, quality of life, the retaining of current local character and other factors. The Economic Development Committee developed a survey that was sent to local businesses in January-February of 2025 to ascertain the business climate and business needs in Madison County. In addition to the general business survey, mini surveys were conducted in the fall of 2024 businesses in manufacturing and tourism industry in Madison County. Additional information has been researched related to business development practices and is incorporated in the following sections.

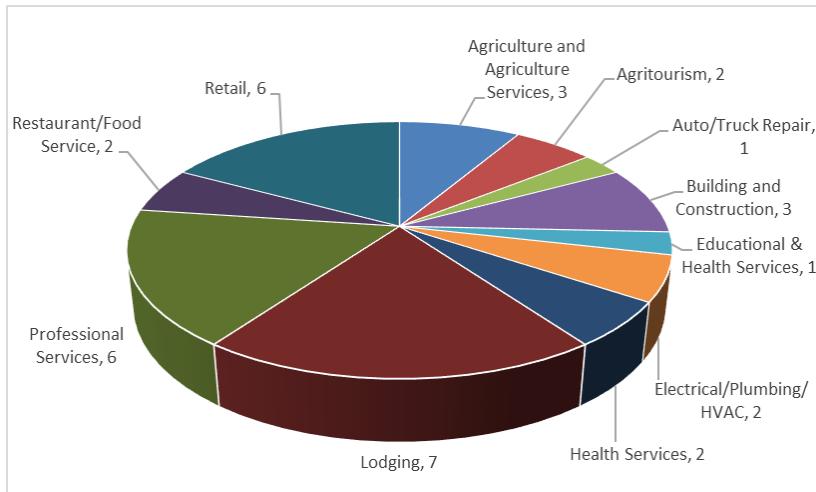
Business Survey 2025:

An online survey was conducted in January and February of 2025 by the Economic Development Committee. Emails were sent to 450 local businesses. The Committee received a total of 35 responses for a return rate of 7.8%. The survey asked questions regarding the local business environment and local government policy. Results are presented and summarized below:

Number of Employees of Respondents:



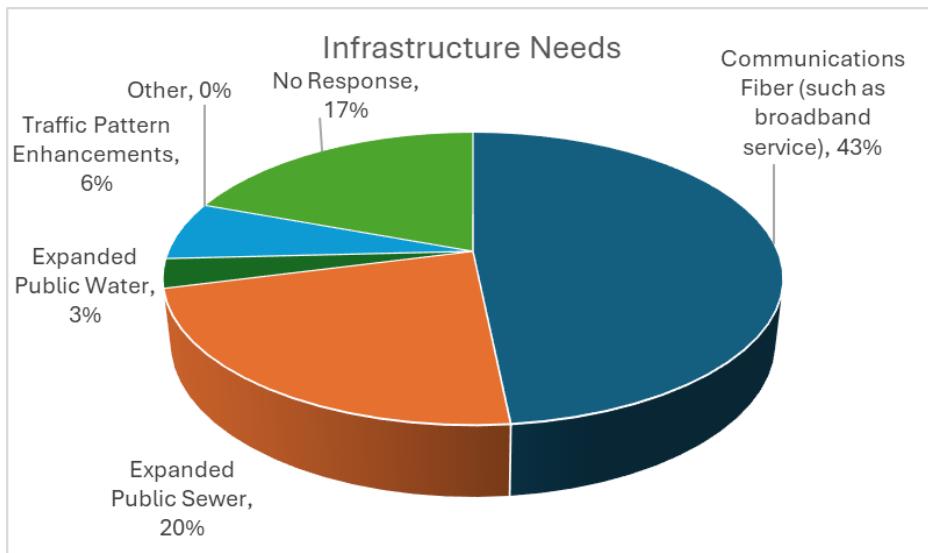
Respondents by Industry:



The survey asked respondents for specific opinions on the local workforce, infrastructure needs and county policies.

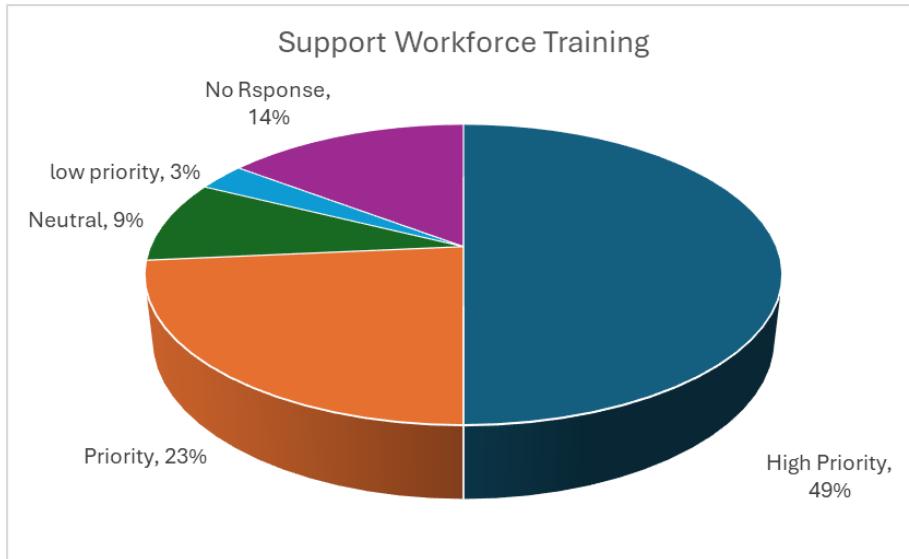
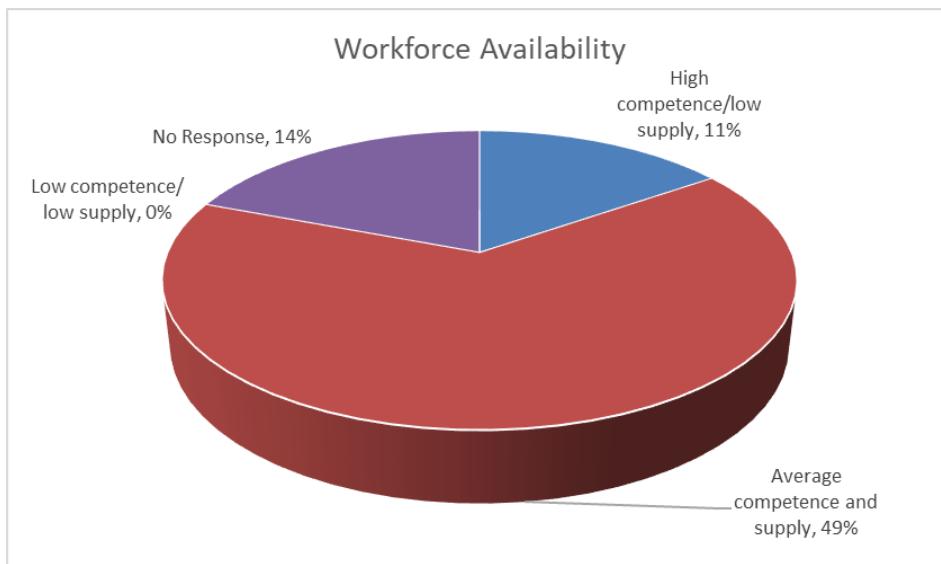
Infrastructure:

The most common response for infrastructure development was the need for broadband services in the county. This response was followed by the need for expanded water and sewer services. The county continues with the Firefly fiber project which is progressing in connecting Madison County residents with broadband internet services. RSA is in the planning stages of the replacement project of the Madison sewage treatment plant. The plant is mandated by DEQ to be updated/replaced. Under consideration by RSA is a plan that would increase the capacity of the new plant thus providing increased public sewer service to the vicinity of the Town of Madison, the area targeted in the current Comprehensive Plan for development initiatives.



Workforce:

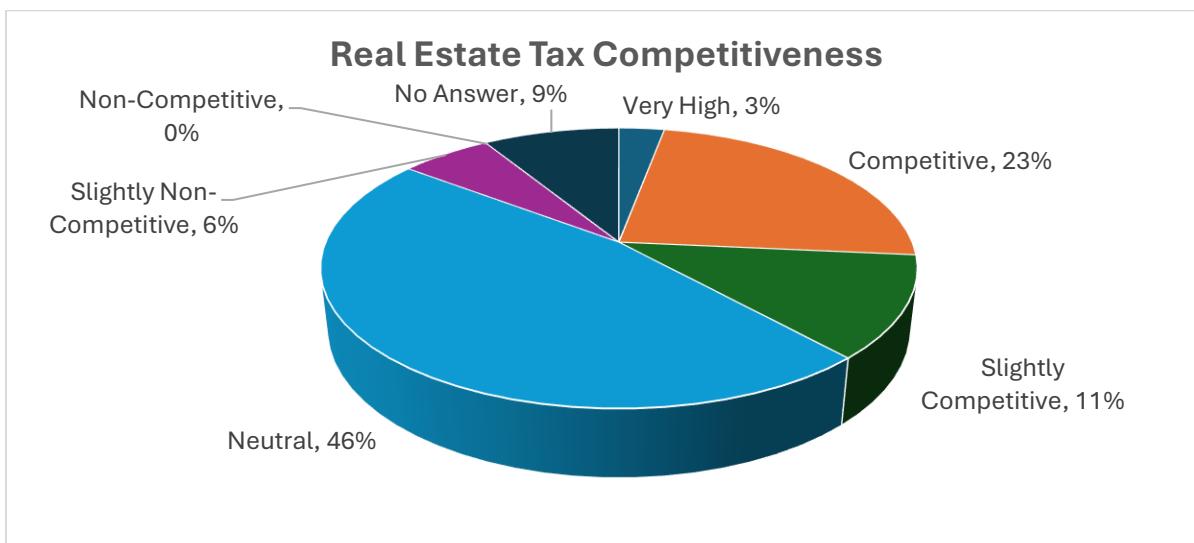
Respondents' opinions in the survey were related to workforce issues in the county. The consensus trended towards general frustration with the availability of qualified labor. There was strong support for the county to assist with local workforce development. Davenport reports Madison County's unemployment rate of 2.3% for the year 2023. This is below the rate of unemployment in central Virginia counties of 2.7%, the Virginia state average of 2.9% and the national average of 3.6%. (Davenport, 2025) The study did not, however, address the "quality" of the employment, *i.e.*, skilled vs unskilled.



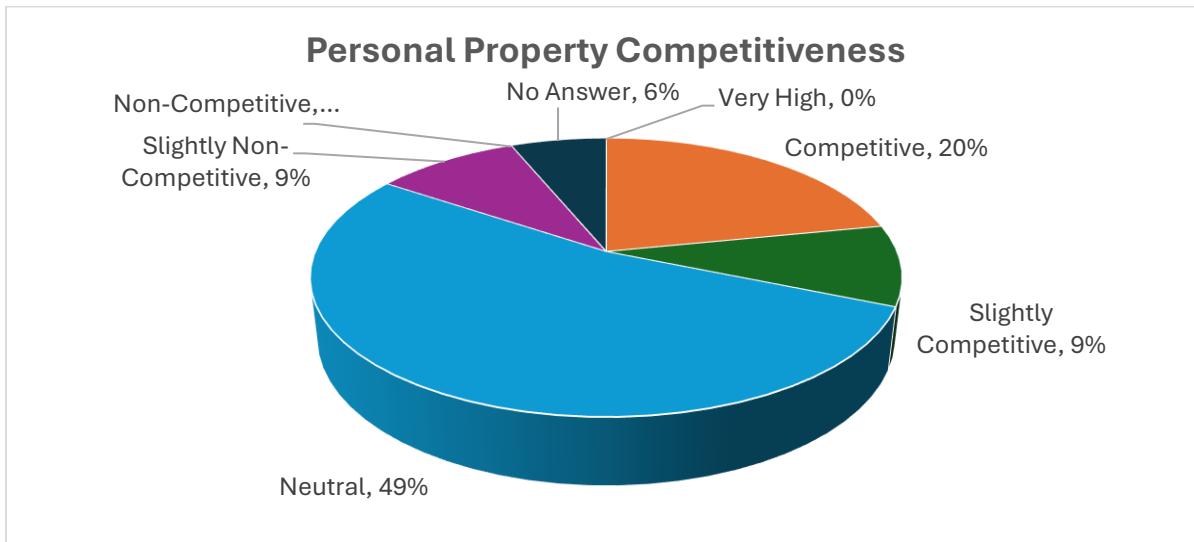
County Tax Policies:

Respondents were asked to rate county tax rates as compared to neighboring localities regarding competitiveness. The consensus was that local real estate, personal property and machinery and tools (M&T) taxes range from neutral competitive with the 'neutral' response appearing at around 50% for each of the three categories. The real estate tax rate in Madison County has remained at 74 cents per hundred since 2021. This is the highest rate in the central Virginia region. Davenport reports that total real estate tax receipts have grown 1.2%, 1.5%, and 3.6% for the years 2021, 2023 and 2024, respectively. (Davenport, 2025)

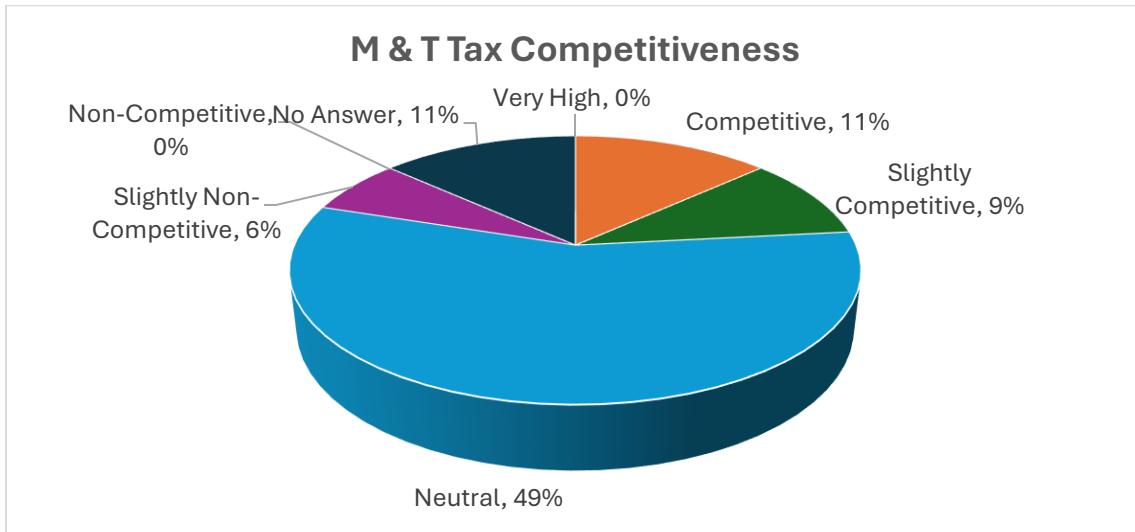
Competitiveness in Real Estate Taxes with other localities:



Competitiveness in Personal Property Taxes with other localities:



Competitiveness in M & T Taxes with other localities:



It is worth noting that with respect to tax rates from all three categories, respondents stated that their largest opinion was that tax competitiveness with surrounding counties was neutral (around 50% for each tax). A summary of key responses is below:

- Real Estate Tax competitiveness with surrounding counties
 - 46% neutral
 - 34% slightly to highly competitive
 - 6% slightly non-competitive
 - 9% no answer
- Personal Property Tax competitiveness with surrounding counties
 - 49% neutral
 - 29% slightly competitive to competitive
 - 9% slightly non-competitive
 - 6% no answer
- Machinery and Tools Tax competitiveness with surrounding counties
 - 49% neutral
 - 20% slightly competitive to competitive
 - 6% slightly non-competitive
 - 11% no answer

A conclusion to this data is that the county is viewed as neutral to some degree of competitiveness in tax rates when compared to neighboring counties. A somewhat significant percentage of respondents (6% - 9%) classified tax rates as some degree of non-competitive.

County Government Responsiveness:

The Business survey also asked respondents about the responsiveness of county staff/officials and constitutional officers when contact was initiated by the members of the business community. The resulting charts are in Appendix A of this document. From the survey results, respondents were generally satisfied with the responsiveness of county government employees and elected officials.

General Development Policy and Strategies:

A presentation to the Central Virginia Partnership for Economic Development (of which Madison County is a member of) group in June of 2024 by McGuire Woods Consulting listed the top requirements that businesses have for locating and/or expanding in a particular locality. The list includes:

1. A partner in their long-term success (local government support)
2. Speed to market
3. Predictable and stable tax climate
4. Rational zoning and land use process
5. Investments in infrastructure
6. Investments in education
7. Quality of life
8. Talent pipeline

The company also listed the biggest roadblocks to businesses locating in the central Virginia area:

1. Few “shovel ready” sites available
2. Strong NIMBY (Not In My Back Yard), BANANA (Build Absolutely Nothing Anywhere Near Anything), CAVE (Citizens Against Virtually Everything) sentiment
3. Few transit options
4. Increasing cost of housing
5. Challenges of finding affordable childcare
6. Archaic tax structure (Virginia-wide issue)
7. Utility constraints (national issue)

Agricultural Development:

Agriculture has a historical importance in Madison County. Data for 2024 indicates that 3.9% of employment in the county is in agriculture although this number may be higher as many farms employ part-time family labor to operate. Fifty percent of farms in Madison have gross incomes below \$10,000 and total farm income is \$39 million. The total farm income is mainly attributed to the 62 large farming operations of over \$100,000 in sales revenue per farm (Madison County Comprehensive Plan 2023-2024). A parallel consideration to agricultural income from Madison County farms is the amount of income that is derived from outside sources for farming operations. According to a USDA study in 2019, farms with gross income at \$150,000 and below derived 49% of

income from outside sources. In the case where such farms are owned by a person whose primary occupation is not farming, the percentage of outside income rises to 84% (Giri et al, 2021). These statistics remind county planners that increasing off-farm employment opportunities in other industries for farmers is critical in sustaining local farms.

Agriculture production includes cultivation of the soil for the growing of crops, the rearing of animals to provide food, wool, and other products and timber as well as operations adding value to each as of the 2022 Agriculture Census 99,536 acres of county land. This figure is a 7% loss between 2012 and 2022 (Madison County Comprehensive Plan 2023-2024, 2025). VA lost 10% of farms between 2017 and 2022. Agriculture faces perennial challenges both nationally and at our local level. More land is being taken for residential and commercial use and remaining profitable farms are larger and more concentrated. The success of agriculture in the county is important to residents employed in this industry but also to helping the county to retain its rural character. The committee reached out to retiring County Farm Agent Brad Jarvis for information on the current state of farming in the county. Supervisors Jim Jewett and Clay Jackson participated in the interview. Both supervisors are active farmers in Madison County. Mr. Jarvis discussed the challenges facing farmers and offered some suggestions to improve the sustainability and growth of agriculture in the county.

The interview main points are summarized below:

- Pursuit of cidery and possibly malting operation in the county.
- Potential for the expansion of poultry operations in the county.
- The extension conducts workshops for new ‘farmers’ who purchase land in the county.
- Possible adjustment to land use that favors actual production agriculture.
- The need to continue to pursue USDA grants for existing operations such as Hidden Pines and Revelation Vineyards.
- The county needs business growth or the increasing tax burden will fall significantly on farmland and homeowners.
- The largest revenue category for farming in the county is row crop production.
- More farmers are using the cover crop program. More farmers need to participate in all the available cost share programs offered by the USDA.

Tourism Development:

Tourism is an important industry in Madison County with direct tourism spending reaching almost \$21 million in 2021(Madison County Comprehensive Plan 2023-2024, 2025). This number has continued to grow. The location and beautiful scenery are conducive to a strong and growing tourism industry. The Committee interviewed local businesses engaged in the tourism industry and received this information:

Interviews by Tracey Gardner, Zack Whitman and Judd Buchanan during June/July with several wineries, Airbnb owners and shop owners.

- The county needs more lodging to support event venues.
- Complaints regarding the merchants' capital tax (nit – picking and time consuming)
- Old Rag is a huge draw to the county, but the SNP is not due to other counties such as Page which have more supportive venues and activities (Zip lines are big now).

Manufacturing Development:

Manufacturing is a major player in Madison County. Although there are a small number of manufacturers, they have a major impact on the local economy. Approximately 7.1% of the workforce is employed in manufacturing. (Madison County Comprehensive Plan 2023-2024, 2025) MWP Supply is one of Madison County's largest employers and continues to grow. The Clore Furniture Company manufactures high-quality wood furniture and is one of the oldest operating businesses in the US. A separate manufacturer survey was conducted in September of 2024 and sent to local manufacturers with responses from the three largest and most prominent companies in the county.

From the survey, all the respondents noted that finding qualified workers to fill positions of retiring employees is a top priority. One company expressed support for expanding trade school offerings in the local school system. Other opinions of note related to local government support of business advertising, an incentivized tax structure, and possibly an industrial park.

Technology Business Development:

See "Technology Zone Study, 2024 (separate accompanying document)

County Zoning and Taxing Policies:

Tax Policy:

Local tax incentives are often discussed when localities are exploring ways to stimulate economic development growth. There is much debate about this approach in research and the public discourse where they are often referred to as "a race to the bottom.". Tax incentives may or may not be effective in this regard.

Economist Timothy Bartik argues that local economic development programs are often poorly designed. He further states that research shows that tax policy incentives do not tip a company's decision to locate in a community and that 9 out 10 companies that receive tax incentives would have located to the communities anyway regardless of the tax incentives (Bartik, 2020). While many communities can argue the contrary such as Culpeper County (see Technology Zone Study for economic impact analysis from Culpeper County for high tech businesses), other factors may be more important to location decisions by companies than tax policy alone.

Local/Metropolitan economies that are diversified have are better positioned to withstand economic shocks (DiTommaso, Greenbaum, 2021). In their research regarding local government incentives, Adrienne DiTommaso and Robert Greenbaum examined the impact of multiple local government incentives including tax incentives (property tax abatement, job creation tax credit, Investment tax rebates and others) and job training programs. The authors were exploring economic development incentives within the context of the degree economic diversification of a locality. Notable was one conclusion that local incentives often sent localities on a path towards greater non-diversification as specific industries benefited from the incentives more than others (DiTommaso, Greenbaum, 2021). Madison County has a diverse economic base. Attracting new businesses such as data centers, warehouses, and specialized manufacturing may increase the tax base and employment totals but may result in less diversification of economic stability by placing the county in a position of growing dependency on one or a few large employers. Madison County has experienced this recently with the closure of the Plow and Hearth Distribution center which resulted in the loss of over one hundred jobs.

Neighboring counties such as Culpeper have adopted tax incentives to attract high tech investment in data centers. An analysis of Culpeper County's incentives detailing estimated costs and benefits is provided by the Culpeper Economic Development Office and is found in the Technology Zone Study document for review. The Culpeper analysis shows that investment in local incentives can be substantial, but, at least in Culpeper County's case, provides significant returns to the local tax base and employment base. Madison County is limited in attracting data centers due to insufficient electrical infrastructure and residents may be resistant to such facilities. Rockingham County has adopted a tax incentive structure that supports development in any industry that uses 'high technology' equipment and not just 'high technology' industries (See the "Technology Zone Study, 2024").

In interviews with local businesses, tax policy was discussed. Two themes emerged in these conversations:

1. Airbnb operators find the local taxes on business property onerous regarding guest facilities.
2. Local manufacturers and entrepreneurs suggest that any Machinery and Tools tax incentives be scaled to the size of a business.

Zoning Policy:

Modification of current county zoning policies may need to take place to support additional economic development. The county recently amended the ordinance pertaining to home occupations to provide flexibility to residents who operate businesses out of their homes. Many professional and service businesses that don't require onsite operational facilities to conduct business are in this situation such as landscaping, electrical, HVAC, professional services, etc. Further consideration of the policy is warranted since many successful larger business enterprises had their beginnings as home-based businesses. These home-based businesses occur in

Residential and Agricultural zoned properties. The challenge with setting local zoning policy to help support and incubate home based businesses is to protect the property rights of landowners/homeowners adjacent to or near home-based businesses.

The concept of specially designated districts is a possible direction that the county could pursue to promote business development while restricting new business development to desired locations within the county. A technology district (zone) study was completed in the spring of 2024. The study examined the requirements and benefits of attracting high-tech businesses to the county. Similar research could be applied to service districts that can take advantage of current and future public utilities infrastructure. As the county is anticipating the renovation and expansion of the sewerage treatment plant located near Route 29, this may be the time to set zoning policy to optimally direct any future economic and residential development that may benefit from the sewerage plant expansion.

In any event, the county must upgrade its zoning requirements for new development proposals to ensure that both Fiscal Impact Analysis ("FIA") to estimate the cost to the County of any development and Economic Impact Analysis ("EIA") be performed by the applicant to ensure that the net benefit to the county is positive before ANY development is approved. The County should be able to produce a rudimentary FIA, based on models prepared in the recently completed Strategic Planning Initiative; EIA, on the other hand, should be provided by the developer for review by the Planning Commission and the Board of Supervisors.

Utilities Infrastructure (copied from the Technology Zone Study 2024)

A current assessment of public utilities and services within Madison County is ongoing at the time of the release of this report. Some initial information regarding utilities and services is summarized below.

Public water and sewer services are available in the Town of Madison and there is a limited area around the town. Public water is available near the Greene County line and services the old Lace Factory. Sewer service extends to the Town of Madison and includes a connection from the public schools located within the Route 29 corridor. The current system is close to capacity with a limited number of equivalent dwelling units or EDU's available for use and held by a few individuals. The Rapidan Service Authority (RSA) is developing plans to upgrade the sewage treatment plant in Madison with a proposal to rebuild the plant to the same capacity as it currently exists and another proposal that would essentially triple the capacity of the plant. The cost of the latter option would be approximately 15% greater than the construction of the former proposal according to estimates by RSA staff. Additional easements would also be desired to run the new discharge pipe along Route 29 directly to the Robinson River. Regardless of the choice of plant size, this upgrade will be several years away.

Electrical power infrastructure in Madison County is a limiting factor in the development of technology businesses, especially data centers. The county is serviced primarily by a single 115 KV radial feed to the Pratts substation. Data centers require bi-directional 230 KV lines to create single

300 MW substations. Any option to bring 230 KV service into the county would require several miles of easements and the cooperation of neighboring counties. There also must be a potential end-user (such as a data center) to trigger consideration of such an upgrade. If this were to be the case, it would take at least 5 years and significant effort to complete the upgrade. Unfortunately, the county passed on a 230 KV upgrade several years ago. (Details follow in the Technology Zone Study) Given this limitation, it is unlikely that Madison County could entertain a policy of attracting data centers to the county. There is a smaller data center operating in the city of Harrisonburg, VA that is 100,000 square feet and powered by a 69 KV service. The Economic Development Director of Harrisonburg indicated that there has been some additional interest in such facilities, but no definitive proposals. This scale of data center may be an option for the county if there is any interest in such a facility.

Madison County contains a natural gas pipeline that runs some distance from Route 29 (1-3+ miles) in a semi-parallel course. It is uncertain as to the potential for this service by technology or other businesses considering locating to Madison. There does exist natural gas co-generation technologies that offer electricity as an output. This may be possible to apply to data center operations or other industries such as hydroponics/controlled environment agriculture.

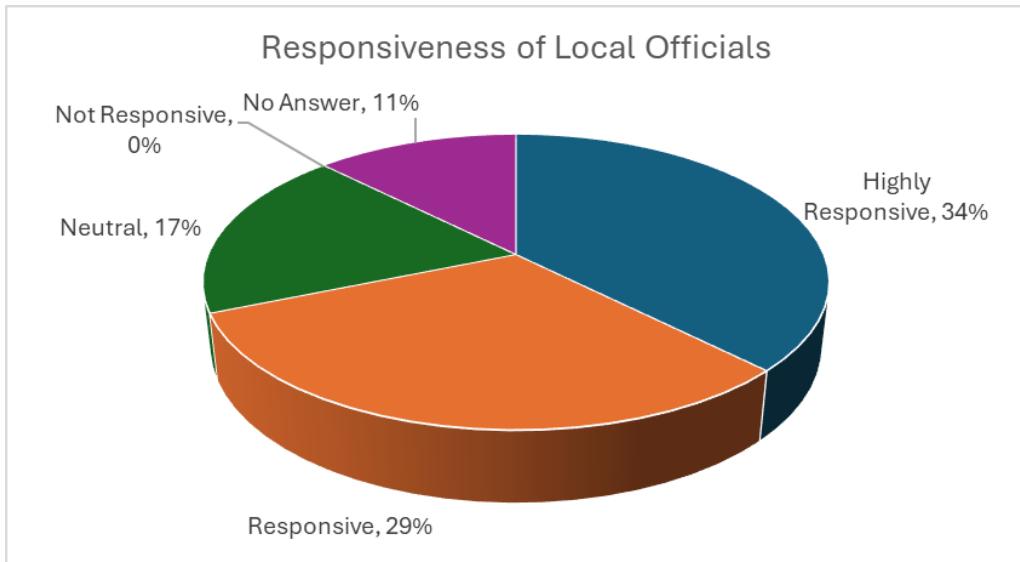
Telecommunications infrastructure is not yet completed. The county does have significant fiber optic data cables running along Route 29, but access and usage information is not yet available. The current Firefly fiber broadband project being constructed in the county will open more telecommunications capabilities for present and future businesses and increase the opportunities for home-based businesses and work-from-home professionals.

Recommendations and Future Actions:

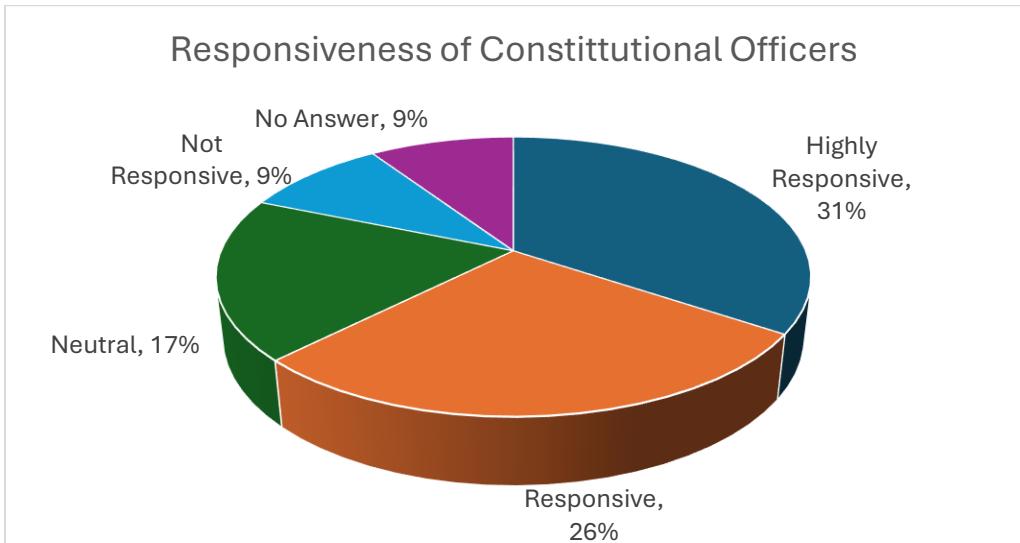
- Tax policy
 - Analyze the impact of scaled tax incentives for M&T (2025 – 2026)
 - Analyze the impact of declining tax schedule for M&T based upon investment amount (2025 – 2026)
- Zoning policy
 - Explore the possible creation of development zones (2025 – 2026)
 - Concentrate and actively support industrial/retail/restaurant development within the Rt 29 corridor (Ongoing)
 - Develop and Adopt Fiscal Impact Analysis and Economic Impact Analysis frameworks for project proposals (2025)
- Site Development Process
 - Create a more formalized process to inventory and evaluate prospective development sites (2025)
 - Create a long-term plan to address utility shortfalls for prospective sites. (2025 – 2026)
- Utility Infrastructure
 - Expanded sewage treatment plant (scheduled 2027 completion)
 - Investigate long range plans for Power Infrastructure upgrades (ongoing)
 - Evaluate the availability and potential use of Natural Gas in the county (2025 – 2026)
- Workforce Initiatives
 - Inventory all currently available education and vocational training programs. (2025)

Appendix A: Business Survey Results Regarding County Government Responsiveness

Question: How responsive to your requests are the local county administrative staff? (County Administrator, Building and Zoning, etc)



Question: How responsive to your requests are the local constitutional offices? (Commissioner of Revenue, Board of Supervisors, Treasurer, etc)



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