

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
January 11, 2023  
Regular Board Meeting  
Minutes

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OFFICIAL RECORDS OF THE MINUTES MARKED THIS DATE ARE ON  
FILE IN THE TAX ASSESSORS OFFICE  
AND ENCOMPASS THE FULL MINUTES OF THIS MEETING

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The regular meeting of the Macon-Bibb County Board of Tax Assessors was held at the Board Room of the Tax Assessors Office on January 11, 2023 at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Billy Pitts & Jim Davis, Assessors

Board Members Absent: Jonathan Alderman, Court Hearing

Board Attorney: Lauren Schultz, James, Bates, Brannan, & Groover

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential; Katie Kern, Appraisal Manager, Special Projects; Darrell Rogers, Appraisal Manager, Commercial

Administrative Personnel Absent: None

Staff: Jennifer Mitchell, Board Secretary, Appraiser I

Media: None

Observers: None

Call to Order by the Chairman: The Chairman called the regular meeting of the Macon-Bibb County Board of Tax Assessors to order at 2:00 p.m.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Approval of minutes for the meeting of December 14, 2022.

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the meeting minutes.

Mr. Pitts seconded the motion.

Ms. Hagood called for the vote. The votes were:

Aye – Ms. Hagood, Mr. Thomas, Mr. Pitts, and Mr. Davis  
No –  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

#### ELECTION OF CHAIRMAN, VICE-CHAIRMAN & BOARD SECRETARY

Ms. Hagood presented these items.

Mr. Davis made the motion to elect Ms. Jean Hagood, Chairman of the Board of Assessors, Mr. George Thomas, Vice-Chairman of the Board of Assessors, and Ms. Jennifer Mitchell, Board Secretary of the Board of Assessors.

Mr. Pitts seconded the motion.

Ms. Hagood called for the vote. The votes were:

Aye – Ms. Hagood, Mr. Thomas, Mr. Pitts, and Mr. Davis  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

#### CHIEF APPRAISER'S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 90% complete.
2. PT-61-Deeds Update – Ms. Mitchell stated the deeds being downloaded have dates through mid-December. The average download is 130-150 deeds per week. There are currently around 1,200 deeds waiting to be transferred.
3. CAVEAT – May 23<sup>rd</sup>-25<sup>th</sup> 2023 – Check in for hotel in Athens would be on May 22<sup>nd</sup>. Ms. Crutchfield asked for the board members to confirm their attendance.
4. Retreat – Ms. Crutchfield presented date options for the Board Retreat. The Board members agreed to hold the Retreat on March 7, 2023. The location is to be announced.
5. Neel's Lofts discussion – Ms. Schultz presented updates that were made to the proposal for the Neel's Lofts PILOT. The first 10 years will have a value freeze. For years 11-20, the savings schedule was adjusted however they still want appeal rights for these years. The Board deferred the discussion until more information could be provided.
6. Reports from Managers:

- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on sales reviews, as well as new construction. All new construction for 2022 was finalized by January 6, 2023. Their 2022 permits and green sheets are complete. They have two more days of BOE hearings scheduled. All splits received from the Clerk’s office have been completed, however there will be more to be done. They received a total of 7,409 permits in 2022. There were approximately 259 new construction homes entered for 2023 with 188 of those being at 100% complete. They field reviewed a total of 7,409 new parcels this year. This number does not include parcels that had to be reviewed more than once. They have seven returns as of 1.10.23.
  
- B. Commercial Division – Mr. Rogers gave an updated report on the Commercial Division. The staff is currently working on appeals and permits. They have 175 resolved or finalized appeals, 59 withdrawals, 35 Hearing Officers, 24 BOE hearings pending and 1 Superior Court appeal pending. There are 211 permits remaining for 2022. There are 40 new construction permits pending including interior renovations of buildings. The permits are being worked daily.
  
- C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They are continuing to work Homestead applications, voter registration death lists, monthly business license lists, etc. They visited the airport for their annual inspection of aircraft on January 3<sup>rd</sup>. The returns for Business Personal Property, Marine equipment, and Aircraft were mailed to taxpayers on January 3<sup>rd</sup>. They are continuing to process any data entry changes and have been organizing for the start of the 2023 tax season. Audits are continuing to be processed. They have 35 audits completed and 40 remaining. They received a total of 112 Business Personal Property, aircraft, or marine appeals. They have no active appeals, 6 certified to the BOE, 91 withdrawn, 14 resolved, and 1 Superior Court.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 11, 2023

Ms. Hagood presented this item.

Mr. Pitts made the motion to approve the Consent Agenda.

Mr. Thomas seconded the motion.

Ms. Hagood called for the vote. The votes were:

- Aye – Ms. Hagood, Mr. Thomas, Mr. Pitts, and Mr. Davis
- No –
- Abstain –
- Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 17 Homestead Exemptions for 1.11.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

Mr. Pitts made the motion to approve the Homestead Exemptions.

Mr. Davis seconded the motion.

Ms. Hagood called for the vote. The votes were:

Aye – Ms. Hagood, Mr. Thomas, Mr. Pitts, and Mr. Davis  
No –  
Abstain –  
Absent – Ms. Alderman

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for January 25<sup>th</sup>, February 8<sup>th</sup> & 22<sup>nd</sup> at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Davis made the motion to adjourn the meeting at 3:44 p.m.

Mr. Pitts seconded the motion.

Ms. Hagood called for the vote. The votes were:

Aye – Ms. Hagood, Mr. Thomas, Mr. Pitts, and Mr. Davis  
No –  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary