

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
January 25, 2023
Regular Board Meeting
Minutes

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

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 25, 2023 at 2:00 p.m.

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

Board Members Absent: None

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; Darrell Rogers, Appraisal Manager, Commercial

Administrative Personnel Absent: Katie Kern, Appraisal Manager, Special Projects

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 January 11, 2023.

Ms. Hagood presented this item.

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

Mr. Davis seconded the motion.

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

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

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 93% complete.
2. Preliminary Plan for 2023 Tax Year – Ms. Crutchfield presented her preliminary plan for the 2023 tax year (attached in the meeting minutes).
3. Preliminary Sales Ratio for 2023 – Ms. Crutchfield presented the preliminary sales ratio for 2023 (attached in the meeting minutes).
4. CAVEAT – May 23rd-25th 2023 – Check in for hotel in Athens would be on May 22nd. Ms. Crutchfield asked for the board members to confirm their attendance.
5. 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.
6. Neel’s Lofts discussion – Discussion regarding Neel’s Lofts was deferred until more information can be provided.
7. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on sales reviews, new construction and keying work done for the 2023 year. Their 2022 permits and green sheets are complete. There are no BOE hearings scheduled at this time. All splits received from the Clerk’s office have been completed. They will continue to check for any additional plats on February 1st. They have 13 returns as of 1.25.23. They have 11 permits for 2023 versus 156 at this time last year. Due to the format used for permits, the January 2023 permits will not be available until the first week of February.
 - B. Commercial Division – Mr. Rogers gave an updated report on the Commercial Division. The staff is currently working on appeals and permits. They have 30 Hearing Officers, 15 BOE hearings pending and 1 Superior Court. There are 211 Commercial permits left to be worked. There are approximately 40 new construction permits pending which includes interior renovations of buildings. These are being worked daily.
 - C. Special Projects— Ms. Crutchfield gave an updated report on the Special Projects Division due to Ms. Kern’s absence. They are continuing to work on Homestead applications, voter registration death lists, monthly business license lists etc. Audits are continuing to be processed. They are reviewing returns as they come in. A total of 177 returns have been received and 175 of those have been reviewed. This time last year they received and reviewed 158 returns.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 25, 2023

Ms. Hagood presented this item.

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

Mr. Davis seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Mr. Davis wanted to take a moment to thank the Board Secretary, Ms. Mitchell, for doing a great job. Ms. Crutchfield took a moment to tell the Board about a tax payer who would like to attend the next Board Meeting. He has concerns about his Homestead being removed for tax year 2022.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 42 Homestead Exemptions for 1.25.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 8th & 22nd and March 8th & 22nd at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 2:59 p.m.

Mr. Davis seconded the motion.

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

Aye – Ms. Hagood, Mr. Thomas, Mr. Alderman, and Mr. Davis

No –

Abstain –

Absent –

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary