

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
October 26, 2022
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 October 26, 2022 at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jonathan Alderman, Billy Pitts, & 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; 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 October 12, 2022.

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

Aye – Ms. Hagood, Mr. Thomas, Mr. Alderman, Mr. Pitts, 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 51% complete. There is 1 active appeal left that needs an interior inspection.
2. 2022 Public Utility Values – Ms. Crutchfield is recommending approval of the 40% ratio for the Public Utilities. Assessment notices with the Chairman’s signature will be mailed on 10-26-22. For 2022 the Public Utilities decreased about 5% from last year. Approval of the Public Utilities are on the Consent Agenda.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. They are working sales reviews and permits in the field. Appraiser III’s are quality reviewing work and preparing for BOE. The staff has reviewed 5,647 parcels in the field year to date. They are continuing to work the 2023 splits. There is only one active appeal remaining. This appeal had to have an interior review at last minute which should be done on 10-25-22 and completed by next Board Meeting. The Residential Division has 75 appeals certified to BOE and (142) 30-day notices. They have had a total of 1,799 permits year to date.
 - B. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have been completing clerical work, processing appeals, and are completing Prebill reviews. They have also begun reviewing data for Homestead Exemption applications – alphabetizing those received and reviewing the voter registration death list. Additionally, they have resumed reviewing business licenses and are preparing for year-end street canvassing. They have received a total of 111 Business Personal Property, aircraft, or marine appeals. They have no active appeals, (9) 30-day notices, 6 certified to BOE, 86 withdrawn, 9 resolved, and 1 Superior Court. For the 2022 Audits, they have 18 complete and 75 remaining. They have completed 1,039 of the 1,189 prebill mobile homes.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda October 26, 2022

Ms. Hagood presented this item.

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

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Hagood advised the Board that she sent an email to the Appeals Administrator thanking her and her staff on the progress made with the BOE Hearings. She also advised the Appeals Administrator of some issues we would like to continue to improve on.

Alex Morrison, Executive Director of the Urban Development Authority, discussed a PILOT program for the residential dense housing development in downtown Macon. This PILOT is different from the Heartbeat schedule which was a 10-year schedule. This one is a 20 year for projects over 14 million. This particular project for Neel Lofts is for 29 million. Alex was there to seek acknowledgement and approval regarding the 20-year schedule. There was discussion regarding the Boards role and maintaining fair market value of the parcel in question even though the parcel would be carried as exempt on the digest. The first 10 years, the value would be frozen and there would be a 10% increase per year for the remaining 10 years of the project. There was discussion of handling any long-term leases in the retail portion of the project. There was no vote or decision made. The Board asked Lauren Schultz to look over the agreement and contact Attorney Jamie Garner, who compiled the agreement for further clarification. They will discuss further at the next meeting.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for November 9th and December 14th at 2:00 p.m.

POLICIES & PROCEDURES

None.

LEGAL MATTERS

Motion to go into Executive Session for legal discussion at 3:00 p.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to enter Executive Session.

Mr. Thomas seconded the motion.

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

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

No –

Abstain –

Absent –

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 3:16 p.m.

Mr. Davis made the motion to adjourn Executive Session.

Mr. Pitts seconded the motion.

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

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

No –

Abstain –

Absent –

Ms. Hagood declared the motion carried.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 3:16 p.m.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent –

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary