

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
November 9, 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 November 9, 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: Rick Epps, 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 26, 2022.

Ms. Hagood presented this item.

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

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.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 59% complete. There is 1 active auto appeal.
2. Received 2 Revised Public Utility Values – These are on the Consent Agenda. There is a 5% decrease on the digest due to a \$650 million investment project in the city of Atlanta per the Department of Revenue. This changes the allocation for all other counties, amounted to approximately \$340,000.
3. Discussion of Neel’s Lofts LLC acknowledgement – The PILOT agreement indicates the developer would have to file a return and would have appeal rights. There would be a set tax amount for each year for the first 10 years. It was advised that any leases of the retail space would not qualify under the PILOT agreement. The Board members wanted more information and to discuss further. Discussion was deferred to a later date after more information was gathered. Lauren to set up a meeting involving all parties.
4. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. They are working sales reviews, green sheets, new construction and permits in the field. Appraiser III’s are quality reviewing work and preparing for BOE. The staff has reviewed 228 parcels since the last Board meeting. They are continuing to work the 2023 splits. They have completed all appeals through the first stage. They have (4) 30-day appeals this week and they had 16 owners appeal their 30-day values to BOE. The Residential Division has had a total of 2,129 permits year to date.
 - B. Commercial Division – Mr. Rogers gave an updated report on the Commercial Division. The staff is currently working on appeals. They have 161 resolved or finalized appeals, 15 withdrawals, 54 Hearing Officers, and 45 BOE hearings pending. The Commercial Division has had a total of 295 permits year to date. There were 9 Industrial, 219 Commercial, and 68 Exempt. There were other permits issued at the end of the year that need to be reviewed.
 - C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They are in the process of concluding the Prebill clerical and field reviews for 2022. They are continuing to canvass the county for the 2023 year. They received a total of 112 Business Personal Property, aircraft, or marine appeals. They have no active appeals, 12 certified to the BOE, 88 withdrawn, 11 resolved, and 1 Superior Court. For the 2022 Audits, they have 23 complete and 75 remaining. They have completed 1,124 of the 1,188 prebill mobile homes.

BOA Approval to use the 2023 ABOS for appraising the boats for 2023

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the use of the 2023 ABOS for appraising the boats for 2023.

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 – None

Ms. Hagood declared the motion carried.

BOA Approval to use the 2023 NADA values for appraising prebill mobile homes for 2023

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the use of the 2023 NADA values for appraising the prebill mobile homes for 2023.

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 – None

Ms. Hagood declared the motion carried.

BOA Approval for the use of the 2022 Winter Edition of the Aircraft Bluebook for valuing aircraft for 2023

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the use of the 2022 Winter Edition of the Aircraft Bluebook for valuing aircraft for 2023.

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 – None

Ms. Hagood declared the motion carried.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda November 9, 2022

Ms. Hagood presented this item.

Mr. Pitts 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, Mr. Pitts, and Mr. Davis
No –
Abstain –
Absent – None

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Request at 2:40 p.m.

Ms. Hagood presented this item.

Mr. Davis made the motion to enter Executive Session.

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 – None

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:45 p.m.

Mr. Pitts made the motion to adjourn Executive Session.

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 – None

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. Miracle Temple Community Church – 4651 Ayers Rd (M063-0021); Purported Use: Miracle Temple Community Church uses for parking, food giveaway, and community outreach programs. An adjacent school sometimes uses for additional parking for sports events. Eventual development into youth worship center. Exemption request for 2013-2022. The Board can only grant an exemption for a property going back only three years. The property is in the name of Dexter Anderson (the applicant). Neither the applicant nor the Church currently hold a 501(c)(3) or other federal tax-exempt status. Property is not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2019-2022 for parcel M063-0021.

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 – None

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for December 14th, January 11th, 2023 and 25th, 2023 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 2:58 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 – None

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary