

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
December 14, 2022  
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 December 14, 2022 at 2:00 p.m.

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

Board Members Absent: Billy Pitts, Sick

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 November 9, 2022 and November 30, 2022.

Ms. Hagood presented this item.

Mr. Davis 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, and Mr. Davis  
No –  
Abstain –  
Absent – Mr. Pitts

Ms. Hagood declared the motion carried.

### CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 84% complete.
2. 688 Walnut Update – Ms. Crutchfield gave an update on the progress being made to renovate 688 Walnut. The Tax Assessors Office is getting closer to moving.
3. Discussion of Neel’s Lofts LLC acknowledgement – The project is being deferred. It will not be done until 2023.
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. The staff has reviewed 6,607 parcels year to date. The splits have been completed and they are waiting for any additional 2022 plats to be downloaded. They have 2 remaining BOE dates scheduled for December and have 4 dates scheduled for the first of January to hear rescheduled hearings. They have had a total of 1,924 permits year to date versus 2,625 last year. There are 543 new construction parcels in the CAMA system as of December 13, 2022. There were 514 new construction permits in 2021.
  - B. Commercial Division – Mr. Rogers gave an updated report on the Commercial Division. The staff is currently working on appeals and permits. They have 161 resolved or finalized appeals, 59 withdrawals, 54 Hearing Officers, and 24 BOE hearings pending. There are 4 Superior Court appeals pending, 3 of which may be resolved after an interior inspection of the buildings. There are a total of 295 Commercial permits (9 industrial, 219 commercial, 68 exempt). There are a few permits issued at the end of the year that still need to be reviewed. They are being worked daily and the expected completion is next week.
  - C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have concluded the appraisal of all Prebill Mobile Homes. They have been working on the year-end street canvassing and data entry for Business Personal Property, verification of DNR data and marine equipment updates, and made mailing and physical address data entry changes for 2023 returns. They are continuing to work on Homestead Applications, voter registration death lists, monthly business license lists, etc. Audits are continuing to be processed. They have 33 audits completed and 60 remaining. They received a total of 112 Business Personal Property, aircraft, or marine appeals. They have no active appeals, 8 certified to the BOE, 89 withdrawn, 14 resolved, and 1 Superior Court.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda December 14, 2022

Ms. Hagood presented this item.

Mr. Thomas 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 – Mr. Pitts

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Request at 2:34 p.m.

Ms. Hagood presented this item.

Mr. Thomas made the motion to enter Executive Session.

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 – Mr. Pitts

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:39 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

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 – Mr. Pitts

Ms. Hagood declared the motion carried.

#### EXEMPTION REQUESTS

1. Otis Redding Foundation, Inc – 420-430 Cotton Ave (Q074-0385); Purported Use: A music and arts center offering year-round programs for youth ages 5-18 upon construction and renovation of the buildings; Exemption request for 2022. The property is under construction and not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2022 for Q074-0385.

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 – Mr. Pitts

Ms. Hagood declared the motion carried.

2. Otis Redding Foundation, Inc – 436 Cotton Ave (Q074-0386); Purported Use: A music and arts center offering year-round programs for youth ages 5-18 upon construction and renovation of the buildings; Exemption request for 2022. The property is under construction and not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2022 for Q074-0386.

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. Pitts

Ms. Hagood declared the motion carried.

3. Otis Redding Foundation, Inc – 650 Cherry St (Q074-0384); Purported Use: A music and arts center offering year-round programs for youth ages 5-18 upon construction and

renovation of the buildings; Exemption request for 2022. The property is under construction and not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2022 for Q087-0384.

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 – Mr. Pitts

Ms. Hagood declared the motion carried.

#### HOMESTEAD EXEMPTIONS

None.

#### EDUCATION

None.

#### SCHEDULING OF MEETINGS

The next meetings are scheduled for January 11<sup>th</sup> & 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. Thomas made the motion to adjourn the meeting at 2:57 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 – Mr. Pitts

Ms. Hagood declared the motion carried.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary