MACON-BIBB COUNTY BOARD OF TAX ASSESSORS February 22, 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 February 22, 2023 at 2:00 p.m.

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

Board Members Absent: Jean Hagood, Chairman - In Class

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

<u>Administrative Personnel Present:</u> 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 – Sick Leave

Staff: Jennifer Mitchell, Board Secretary, Appraiser I

Media: None

Observers: None

<u>Call to Order by the Chairman</u>: 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 February 8, 2023.

Mr. Thomas presented this item.

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

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

CHIEF APPRAISER'S REPORT

- 1. 2022 Appeal Update Ms. Crutchfield stated that they are 96% complete.
- 2. CAVEAT May 23rd-25th 2023 Registration and reservations have been made for all Board members. Ms. Crutchfield will provide further information on the breakout sessions when available.
- 3. Retreat The Board Retreat date has been set for March 8, 2023. It will be held at 688 Walnut St, Suite 200.
- 4. 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, returns, and keying work done for the 2023 year. The last two days of scheduled BOE are being heard this week. They have 25 returns as of 2.20.23. They plan to have all returns worked by 4.15.23. They have 196 permits versus 346 permits at this time last year.
- B. Commercial Division Mr. Rogers gave an updated report on the Commercial Division. They are currently working on permits and sales verification field work. They spent time with GMASS, learning new techniques and more efficient methods of using the tablets in the field. The remaining Hearing Officer appeals were heard or completed as of 2.16.23. The newest Commercial Appraiser, Daniel Lentz, started on 2.20.23.
- C. Special Projects— Ms. Crutchfield gave an updated report on the Special Projects Division due to Ms. Kern's absence. They are working on returns as received. They have completed the initial appraisal of all 95 aircraft in Bibb County. They are continuing to process Homestead Application information. A total of 349 returns have been received and 347 have been reviewed. This time last year they received and reviewed 403 returns.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 22, 2023

- Mr. Thomas presented this item.
- Mr. Davis made the motion to approve the Consent Agenda.
- Mr. Alderman seconded the motion.
- Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield advised there are 200 2022 deeds left to be transferred.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Requests at 2:23 p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter Executive Session.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:32 p.m.

Mr. Davis made the motion to adjourn Executive Session.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

1. Word of Life Church of God in Christ – 647 Coates St (O083-0006) Purported Use: Church Parking; Exemption request for 2023 and forward.

Mr. Thomas presented this item.

Mr. Alderman made the motion to approve the exemption request for 2023 and forward for parcel 0083-0006.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Ocmulgee Land Trust, Inc. – 2601 Emery Hwy (U073-0105), 2446 Emery Hwy (T074-0021), 2601 Emery Hwy (U073-0072), 4771 Sheraton Dr. (M030-0120), 2475 Emery Hwy (T074-0006), 4365 Confederate Way (U090-0061), 4589 Confederate Way (U090-0041), 4780 Riverside Dr. (L003-0251), 2775 Emery Hwy (U073-0104); Purported Use: Preservation of Land; Exemption request for 2022 and forward; Applicant failed to submit any proof of its charitable pursuits (application states no activities occur).

Mr. Thomas presented this item.

Mr. Davis made the motion to deny the exemption request for 2022 and forward for all parcels.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

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

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 2:34 p.m.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell Residential Appraiser I / Admin Assistant / Board Secretary