

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
February 8, 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 8, 2023 at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jonathan Alderman, Assessor

Board Members Absent: Jim Davis, Assessor – Out of town

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: Mr. Robert Taylor Jr

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

Mr. Robert Taylor Jr came before the board to voice his concerns on losing his homestead exemption for tax year 2022. Mr. Taylor resides at 550 Loblolly Lane (H005-0093). He submitted a Quit Claim Deed which transferred the property into his son's name solely. When doing so, the homestead exemption was removed from his property. This was not the intent of Mr. Taylor. He was intending to add his son's name to the property along with his. Mr. Taylor corrected the error and another Quit Claim Deed was submitted to transfer the property back into his name solely. Mr. Taylor has since re-applied for homestead exemption. His only concern was for the 2022 tax year. The board listened to his concerns and suggested Mr. Taylor speak with an attorney. There were no actions taken by the Board.

APPROVAL OF MINUTES

Approval of minutes for the meeting of January 25, 2023.

Ms. Hagood presented this item.

Mr. Alderman 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, and Mr. Alderman
- No –
- Abstain –
- Absent – Mr. Davis

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 94% 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 moved to March 8, 2023. The location is still TBA.
4. Neel’s Lofts discussion – Ms. Schultz presented updates made to the MOU for Neel’s Lofts to the Board.

Vote to approve the Memorandum of Understanding for Neel’s Lofts PILOT

Ms. Hagood presented this item.

Mr. Thomas made a motion to approve the Memorandum of Understanding for Neel’s Lofts PILOT.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

5. 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. There are two days of BOE scheduled for February which are the 22nd & 23rd. All splits have been completed from plats in 2022. There may be a few more from 2022 deeds that come in. They have 14 returns as of 2-6-23. They have 154 permits for 2023 versus 255 this time last year. They have begun reviewing neighborhoods to become familiar with any that may need to be studied once GMASS completes their work.
- B. Commercial Division – Mr. Rogers gave an updated report on the Commercial Division. They spent 3 days in the field, 2 days working on permits and 1 day with GMASS training on how to operate and coordinate in the future. The next 2 weeks are dedicated to completing all Hearing Officer appeals. There are 27 Hearing Officer appeals scheduled between 2-7-23 through 2-17-23. They have resolved 109 appeals, 95 withdrawals, and have 2 Superior Court appeals. There were 305 Commercial Permits issued in 2022.
- 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 277 returns have been received and 272 of those have been reviewed. This time last year they received and reviewed 294 returns.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 8, 2023

Ms. Hagood presented this item.

Mr. Thomas 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, and Mr. Alderman
- No –
- Abstain –
- Absent – Mr. Davis

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Requests at 2:16 p.m.

Ms. Hagood presented this item.

Mr. Thomas 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, and Mr. Alderman

No –

Abstain –

Absent – Mr. Davis

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:20 p.m.

Mr. Thomas 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, and Mr. Alderman

No –

Abstain –

Absent – Mr. Davis

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. Murphey Village, L.P. – 872 Ell St (P084-0114); 2640 S King St (P092-0016); S King St (P092-0067); 2682 S King St (P092-0402); 2712 S King St (P092-0403); 2714 S King St (P092-0404); 2722 S King St (P092-0405); 2730 S King St (P092-0018); Purported Use: Multifamily Apartment Complex for persons of low income; Exemption request for 2022 and forward.

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the exemption request for 2022 and forward.

Mr. Thomas seconded the motion.

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

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

No –
Abstain –
Absent – Mr. Davis

Ms. Hagood declared the motion carried.

2. Mounts Homes, L.P. – 352 Monroe St (Q073-0639); 303 Singleton St (Q071-0042); 308 Singleton St (Q071-0039); 214 Singleton St (Q071-0035); 228 Monroe St (Q071-0043); 303 Monroe St (Q071-0265); 249 Monroe St (Q071-0336); 1411 W Fifth Ave (Q071-0335); 1325 Woodliff St (Q071-0395); Purported Use: Multifamily Apartment Complex for person of Low Income; Exemption request for 2022 and forward.

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the exemption request for 2022 and forward.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

3. Pleasant Grove Missionary Baptist Church – 7408 W McCall Rd (H010-0121); Purported Use: Land purchased by the church; Exemption request for 2022 and forward; Property is not currently in use.

Ms. Hagood presented this item.

Mr. Alderman made the motion to deny the exemption request for 2022 and forward for H010-0121.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 122 Homestead Exemptions for 2.8.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EDUCATION

Ms. Hagood will be attending a Board of Equalization Workshop at the Georgia Institute Of Technology – Savannah, GA from 2-20-23 through 2-24-23. Therefore she will not be at the next Board meeting.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 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 2:46 p.m.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary