MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

March 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 March 8, 2023, at 2:00 p.m.

<u>Board Members Present</u>: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jonathan Alderman, Jim Davis, and Yvonne Holmes, Assessors

Board Members Absent: None

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

Administrative Personnel Absent: None

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 22, 2023.

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

 $Aye-Ms.\ Hagood,\ Mr.\ Thomas,\ Mr.\ Alderman,\ Mr.\ Davis,\ and\ Ms.\ Holmes\ No-Abstain-Absent-$

Ms. Hagood declared the motion carried.

CHIEF APPRAISER'S REPORT

- 1. 2022 Appeal Update Ms. Crutchfield stated that they are 98% complete.
- 2. 688 Walnut St Ms. Crutchfield advised the Tax Assessors Office will be closed to the public March $14^{th} 17^{th}$. The movers are coming March 15^{th} to start moving all the furniture.
- 3. 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.
- 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. They are now reviewing sales from mid-December 2022. All BOE Hearings have been heard for 2022 appeals. They have 46 returns as of 3.1.23. They plan to have all returns worked by 4.15.23. They have 196 permits versus 428 permits at this time last year. The February permits are not yet entered.
- B. Personal Property Ms. Crutchfield gave an updated report on the Personal Property Division. They have received 475 returns with 470 completed. There were 6 on-site audits conducted last week. On-site audits are conducted when most all other methods of contact have been exhausted with no response. Personal Property has been packing up supplies and other items for the move to the new office. 128 Homestead applications were submitted for approval. There is continued work on processing these applications and figuring out the best practice moving forward.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda March 8, 2023

- 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. Davis, and Ms. Holmes No – $Abstain\,-\,$ Absent –

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield advised Ms. Holmes was appointed and Mr. Alderman was re-appointed to the Board of Tax Assessors at the Board of Commissioners Meeting on 3.7.23.

LEGAL MATTERS

None.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

<u>Vote to approve the 94 Homestead Exemptions for 2.22.23 and the 128 Homestead Exemptions for 3.8.23 (See attached list included with meeting minutes)</u>

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the Homestead Exemptions.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EDUCATION

Ms. Hagood advised she had a wonderful experience during her week-long BOE Workshop in Savannah.

SCHEDULING OF MEETINGS

The next meetings are scheduled for March 22nd and April 12th & 26th 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 2:20 p.m.	
Mr. Davis seconded the motion.	
Ms. Hagood called for the vote. The votes were	e:
Aye – Ms. Hagood, Mr. Thomas, Mr. A No – Abstain – Absent – Ms. Hagood declared the motion carried.	Alderman, Mr. Davis, and Ms. Holmes
	Respectfully Submitted:
	Jennifer Mitchell Residential Appraiser I / Admin Assistant / Board Secretary