

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
June 8, 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 June 8, 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; Lori Buchanan, Appraisal Manager, Commercial; Katie Kern, Appraisal Manager, Special Projects

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 May 25, 2022.

Ms. Hagood presented this item.

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

Mr. Davis seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Mr. Alderman arrived late at 2:02 p.m.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that there are 462 appeals at this time.
2. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently corresponding with taxpayers through phone and in office visits. The appeals are being reviewed in office or field, if necessary, and the Appraiser III’s are finalizing the appeals. Sales and return mail are also being reviewed. The staff has reviewed 249 parcels in the field since the last Board meeting. They have had a total of 350 appeals as of 6-7-22 with 257 active appeals remaining. They had 242 appeals at this meeting in 2021. They have 39 appeals certified to BOE and thirty 30-day notices, one no change to arbitration, and one withdrawal. The Residential Division has had a total of 851 permits year to date versus 1,359 permits last year.
 - B. Commercial Division— Ms. Buchanan gave an updated report on the Commercial Division. They are continuing to work 2022 permits as well as review parcels with a 2019 review date. They have been busy answering questions concerning the 2022 assessment notices. They have received 20 appeals. The Commercial Division is working on making adjustments to Commercial/Industrial parcels using the GMASS schedules and labels for the 2023 year.
 - C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have been completing clerical work to get all Personal Property returns filed back for the 2022 year, processing any returns and Freeport applications that were filed late, and processing any appeals received. They have received 3 business personal property, aircraft, or Marine Equipment Appeals to date. Two have been waived/resolved and one 30-day. They have one active automobile appeal.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda June 8, 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 –

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

Grace Martin Simms with Noland Law Firm called in to discuss Coliseum Northside Hospital d/b/a Piedmont Macon North Hospital Inc, Exemption Request.

LEGAL MATTERS

Motion to go into Executive Session for legal discussion at 2:31 p.m.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

Mr. Epps recused himself at 2:31 p.m. for the Coliseum Northside Hospital d/b/a Piedmont Macon North Hospital, Inc Exemption Request. Mr. Epps returned at 3:00 p.m.

Motion to adjourn Executive Session at 3:09 p.m.

Ms. Hagood presented this item.

Mr. Davis 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 –

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. Coliseum Northside Hospital d/b/a Piedmont North Hospital, Inc.- 400 Charter Blvd (Personal Property Account: 390390-001; Parcel N061-0158); Purported Use: 501(c)(3) hospital run pursuant to Piedmont Healthcare’s financial assistance policies; Open to the public – 100% of the income derived is used to serve the greater community and provide healthcare services to those who cannot afford it otherwise; Exemption request for 2022 and forward.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2022 and forward on Parcel N061-0158 and Personal Property Account 390390-001. The property does not meet the requirements for exempt property under GA. Code 48.5, Section 40 and 41 as documentation has not been provided to support exemption. Email from attorney Grace Martin Simms included with the minutes.

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 –

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for June 22nd, July 13th and 27th at 2:00 p.m.

POLICIES & PROCEDURES

Ms. Crutchfield and Ms. Kern met with Ms. Schultz to discuss Homestead Exemption policies. These policies will be worked on and presented at a later date.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Davis made the motion to adjourn the meeting at 3:19 p.m.

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 –

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary