

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
July 13, 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 July 13, 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: Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential; Lori Buchanan, Appraisal Manager, Commercial; Katie Kern, Appraisal Manager, Special Projects

Administrative Personnel Absent: Andrea Crutchfield, Chief Appraiser, Annual Leave

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 June 22, 2022.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Mr. Claborn stated that there are 1615 appeals.
2. BOE Update – Mr. Claborn gave an updated report on the BOE. Meetings with the BOE have gone well so far. The BOE is moving locations to the first floor of the Bibb County Courthouse.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working appeals in the office and in the field. Return mail is also being reviewed. The staff has reviewed 338 parcels in the field since the last Board meeting. They received a total of 1,287 Residential appeals for the 2022 year. They have 932 active appeals remaining as of 7.11.22. They have 47 appeals certified to BOE and ninety-four 30-day notices. They have had a total of 1,084 permits year to date versus 1,648 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. The Commercial Division has been busy requesting information and working the 2022 appeals that have been received. They have received 249 appeals. Seventy-eight of those appeals have been appealed to Hearing Officer.
 - C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have been completing clerical work to get all returns filed back for the 2022 year, processing any returns and Freeport applications that were filed late, and processing any appeals as received. They have received a total of 68 Business Personal Property, aircraft, or marine equipment appeals. They have 30 active appeals, (4) 30-day notices, 1 certified to the BOE, and 33 withdrawn.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda July 13, 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

Ms. Schultz gave an update on the BOE holding meetings virtually without the consent of both the taxpayers and the Tax Assessors Office. An email was sent to the Appeals Administrator from Duke Groover asking if she had the necessary resources to get the consent from both parties. No response has been received yet. Ms. Schultz advised the BOE is required to have meeting minutes, however they only have to hold them for 12 months. She also advised the Board of Tax Assessors could request to see the qualifications of the BOE members as well as have them disqualified if there was a reason to. The disqualification would have to go before a judge.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the (3) Homestead Exemptions for 7.13.22 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Thomas 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.

EDUCATION

Six staff members and one Board member will be attending the GAAO Summer Conference from 7.18.22-7.21.22.

SCHEDULING OF MEETINGS

The next meetings are scheduled for July 27th, August 10th and 24th 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 2:21 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:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary