

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
July 27, 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 27, 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; Kema Bishop, Appraisal Manager, Residential; Lori Buchanan, Appraisal Manager, Commercial;

Administrative Personnel Absent: Jody Claborn, Deputy Chief Appraiser, Annual Leave; Katie Kern, Appraisal Manager, Special Projects, Sick 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 July 13, 2022.

Ms. Hagood presented this item.

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

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.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that there are 1646 appeals. They are 12.5% complete.
2. BOE Update – Ms. Crutchfield gave an updated report on the BOE. There have been 7 days of BOE hearings that have been cancelled due to lack of response from the taxpayers. There was an email exchange between the Appeals Administrator and Ms. Hagood concerning communication between the Tax Assessors Office and the BOE members. It also concerned objections to virtual hearings. The email is attached with the minutes.
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. All field work has been done on the appeals except a few remaining interior inspections. Some sales reviews are being done. The staff has reviewed 260 parcels in the field since the last board meeting. They have 902 active appeals remaining as of 7.25.22. They have 27 appeals certified to BOE and (29) 30-day notices. They have had a total of 1,216 permits year to date versus 1,720 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 248 appeals. They have 46 appeals that will be no changed to Hearing Officer, (92) 30-day notices, 89 certified to the BOE, 14 awaiting exemption approval or denial, and 7 withdrawn.
 - 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 91 Business Personal Property, aircraft, or marine equipment appeals. They have 46 active appeals, (3) 30-day notices, 1 certified to the BOE, and 41 withdrawn.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda July 27, 2022

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Mr. Davis suggested the option to contract out the Commercial Department due to losing staff members. Ms. Crutchfield state that she would take the suggestion under advisement.

LEGAL MATTERS

Motion to go into Executive Session for legal discussion at 2:41 p.m.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:49 p.m.

Ms. Hagood presented this item.

Mr. Davis made the motion to adjourn Executive Session.

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.

EXEMPTION REQUESTS

1. Davis Village LP - Property Addresses: 564 Willingham Court; 425 Jones Avenue; 512 Willingham Court; 524 Willingham Court; 538 Willingham Court; 572 Willingham Court; 588 Willingham Court; 578 Main Street; 594 Main Street; 610 Main Street; 550 Willingham Court; 905 Main Street; 931 Main Street; Parcel No: R072-0840; R072—08480; R072-0836; R072-0837; R072-0838; R072-0841; R072-0842; R072-0845; R072-0846; R072-0847; R072-0839; S071-0640; S071-0690; Purported Use: Multifamily Apartment Complex for persons of low income. Private enterprise agreement with the Housing Authority; Exemption request for 2022 and forward

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the exemption request for 2022 and forward for R072-0840; R072—08480; R072-0836; R072-0837; R072-0838; R072-0841; R072-0842; R072-0845; R072-0846; R072-0847; R072-0839; S071-0640; S071-0690.

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.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for August 10th and 24th, September 14th and 28th 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 3:04 p.m.

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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary