

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
August 10, 2022  
Regular Board Meeting  
Minutes

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OFFICIAL RECORDS OF THE MINUTES MARKED THIS DATE ARE ON  
FILE IN THE TAX ASSESSORS OFFICE  
AND ENCOMPASS THE FULL MINUTES OF THIS MEETING

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The regular meeting of the Macon-Bibb County Board of Tax Assessors was held at the Board Room of the Tax Assessors Office on August 10, 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: Lauren Schultz, James, Bates, Brannan, & Groover

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential; Katie Kern, Appraisal Manager, Special Projects

Administrative Personnel Absent: Lori Buchanan, Appraisal Manager, Commercial – 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 27, 2022.

Ms. Hagood presented this item.

Mr. Pitts 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. 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 they are 15.6% complete.
2. BOE Update – Ms. Crutchfield gave an updated report on the BOE. There were about 10 days of hearings that were not rescheduled but listed as no-shows. There are 3 days of BOE Hearings scheduled for next week and 2 days scheduled at the end of the month. Ms. Hagood has not received a response back from the Appeals Administrator on holding the BOE hearings in person.
3. 2021 Sales Ratio Study - Ms. Crutchfield presented the 2021 Sales Ratio Study from the Department of Audits and Accounts. Macon-Bibb County’s overall ratio was 39.24.
4. 2022 Digest Submission documents – Ms. Crutchfield presented the 2022 Digest Submission documents to be signed by the Board of Assessors Chairman.

Motion to approve the signing of the 2022 Digest Submission documents by the Chairman.

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the signing of the 2022 Digest Submission documents by the Chairman.

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.

5. 2022 Retuned mail – Ms. Crutchfield advised there were 1,755 undeliverable Assessment Notices for 2022.
6. 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. Sales and permits are being reviewed. The staff has reviewed 295 parcels in the field since the last Board meeting. The Residential Division is currently working 2023 splits. They have 768 active appeals remaining as of 8.9.22. They have 33 appeals certified to BOE and ninety-five 30-day notices. They have had a total of 1,409 permits year to date versus 1,742 last year.

- B. Commercial Division— Ms. Crutchfield 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 received 248 appeals. They have 46 appeals that will be no changed to Hearing Officer, (92) 30-day notices, 89 certified to the BOE, 1 appeal awaiting exemption approval or denial, and 20 appeals have withdrawn/resolved.
- C. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have been completing clerical work, processing appeals, processed all PILOT accounts, and have begun prepping for Prebill reviews. They have received a total of 111 Business Personal Property, aircraft, or marine equipment appeals. They have 35 active appeals, (6) 30-day notices, 1 certified to the BOE, and 49 withdrawn.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda August 10, 2022

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the Consent Agenda.

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.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for legal discussion at 2:23 p.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to enter Executive Session.

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.

Motion to adjourn Executive Session at 2:28 p.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to adjourn 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.

#### EXEMPTION REQUESTS

1. Macon-Bibb County Public Library – 5494 Forsyth Rd (K051-0015); Purported Use: The property will function as a public library providing information access. The library also provides workroom space for the Friends of the Library; a 501(c)3 organization that functions as a support group for the libraries; 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 Parcel K051-0015.

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.

2. New Fellowship Missionary Baptist Church – 731 Peachtree St (S071-0561); Purported Use: Being developed as young adult social hall – spiritual development; family empowerment; financial health; personal enrichment services; Christian Ministry; has

improvement – vacant & uninhabitable; Exemption request for 2008-2022. The property is not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for S071-0561 since the property is not currently in use.

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.

3. New Fellowship Missionary Baptist Church – 521 Church St (R072-0593); Purported Use: Being developed as children and youth hall – Social, emotional, and spiritual development; education enrichment; Christian Ministry; has improvement – vacant & boarded up; Exemption request for 2003-2022. The property is not currently in use.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for R072-0593 since the property is not currently in use.

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 24<sup>th</sup>, September 14<sup>th</sup> and 28<sup>th</sup> at 2:00 p.m.

POLICIES & PROCEDURES

Ms. Crutchfield and Ms. Schultz are working on new policies and procedures that will be finalized at the Board Retreat.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 2:42 p.m.

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.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary