

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
September 28, 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 September 28, 2022 at 2:00 p.m.

Board Members Present: George Thomas, Vice-Chairman; Jonathan Alderman, Billy Pitts, & Jim Davis, Assessors

Board Members Absent: Jean Hagood, Chairman – Vacation

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: None

Staff: Jennifer Mitchell, Board Secretary, Appraiser I

Media: None

Observers: None

Call to Order by the Chairman: The Vice-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 September 14, 2022.

Mr. Thomas presented this item.

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

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2022 Appeal Update – Ms. Crutchfield stated that they are 40% complete. There are 385 active appeals.
2. BOE Update – Ms. Crutchfield gave an updated report on the BOE. There were 87 BOE hearings scheduled over 5 days. There were 18 no shows, 21 reschedules, 30 withdrawn, 7 changes, and 11 no changes.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working appeals in office. They are working sales reviews and permits in the field. They have also had multiple staff members in class over the past two weeks. The staff has reviewed 215 parcels in the field since the last board meeting. The Residential Division has seven possible days of BOE hearings for the appeals certified on 9.14.22. This will vary based on taxpayer participation. They are continuing to work 2023 splits. They have 405 active appeals remaining as of 9.27.22. They have 60 appeals certified to BOE and (112) 30-day notices. They have had a total of 1,409 permits year to date versus 1,742 last year.
 - B. Special Projects— Ms. Kern gave an updated report on the Special Projects Division. They have been completing clerical work, processing appeals, and are completing Prebill reviews. They have also begun reviewing data for Homestead Exemption applications – alphabetizing those received and reviewing the voter registration death list. Additionally, they have resumed reviewing business licenses and are preparing for year-end street canvassing. They have received a total of 111 Business Personal Property, aircraft, or marine appeals. They have no active appeals, (12) 30-day notices, 9 certified to BOE, 83 withdrawn, 6 resolved, and 1 Superior Court. For the 2022 Audits, they have 10 complete and 84 remaining. They have completed 810 of the 1,181 prebill mobile homes.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda September 28, 2022

Mr. Thomas presented this item.

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

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield attended her last GAAO meeting as an Executive Board Member on 9.26.22.

LEGAL MATTERS

Motion to go into Executive Session for legal discussion at 2:24 p.m.

Mr. Thomas presented this item.

Mr. Pitts made the motion to enter Executive Session.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

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

Mr. Thomas presented this item.

Mr. Alderman made the motion to adjourn Executive Session.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

1. Board of Trustee of Church of God – 709 Villa Crest Ave (P094-0124); Purported Use: Rent the home to low-income families; This is not a place of worship. They do not hold a federal tax-exempt status. This location does generate income. Exemption request for 2017-2022. The Board can only grant an exemption for a property going back only three years.

Mr. Thomas presented this item.

Mr. Alderman made the motion to deny the exemption request for 2019-2022 for Parcel P094-0124.

Mr. Pitts seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

2. Christian Television Network – 5900 Ocmulgee East Blvd (Personal Property); Purported Use: To have Equipment used in the airing and production of religious and educational programming; They are federal tax-exempt, for the benefit of the public, and does not generate income; Exemption request for 2020, 2021, & 2022.

Mr. Thomas presented this item.

Mr. Alderman made the motion to approve the exemption request for 2020, 2021, and 2022 for the personal property at 5900 Ocmulgee East Blvd.

Mr. Pitts seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

3. Christian Television Network – 178 Steven Dr (Personal Property); Purported Use: To have equipment used in the airing and production of religious and educational programming. They are federal tax-exempt, for the benefit of the public, and does not generate income. Exemption request for 2020, 2021, & 2022.

Mr. Thomas presented this item.

Mr. Alderman made the motion to approve the exemption request for 2020, 2021, and 2022 for the personal property at 178 Steven Dr.

Mr. Pitts seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Alderman, Mr. Pitts, and Mr. Davis

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for October 12th and 26th and November 9th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 2:33 p.m.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Alderman, Mr. Pitts, and Mr. Davis

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary