

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
March 22, 2023  
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 March 22, 2023, at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jim Davis, and Yvonne Holmes, Assessors

Board Members Absent: Jonathan Alderman

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

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 March 8, 2023.

Ms. Hagood presented this item.

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

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

#### CHIEF APPRAISER’S REPORT

1. 688 Walnut St – Ms. Crutchfield advised the moving company moved the furniture Wednesday, Thursday, and Friday (March 15<sup>th</sup>-17<sup>th</sup>). They also came back Tuesday, March 21<sup>st</sup> to move the Board of Assessors conference table glass. Mayor Miller and Dr. Moffett came by Monday, March 20<sup>th</sup>, to look at the progress. They want to schedule an on-site visit for the Commission in April.
2. CAVEAT – May 23<sup>rd</sup>-25<sup>th</sup> 2023 – Breakout session information should have been sent to all Board members via email for you to select your preferences.
3. 2023 Assessment Notices – Working with GMASS; Gregg Reese is currently working on the rural land schedules.
4. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on sales reviews, new construction, returns, and keying work done for the 2023 year. They are now reviewing the final sales from 2022. There are two BOE hearings that have been scheduled since the last BOE hearing. They have 131 returns as of 3.1.23. They plan to have all returns worked by April 15, 2023. They have 386 permits for 2023 versus 549 for 2022.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. Income & expense letter responses are coming back in. They are compiling those as they are received. The commercial division is researching apartment rents to prepare for assessments. They have 3 Historic Covenants that need to be processed. Out of 290 commercial permits for 2022, 103 have been finished, but are still waiting for a desk review. They are currently working to finish the remaining 187 permits. They have posted for the Commercial Supervisor position.
  - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They have received 879 returns with 689 completed. The deadline for filing Business Personal Property returns, Boats, Airplanes and Freeport (for 100%) is April 3<sup>rd</sup>. Personal Property has been packing, moving, and unpacking their offices and the file room. There were 27 Homestead applications submitted for approval. There is continued work on processing these applications and figuring out the best practice moving forward. The deadline for filing Homestead is April 3<sup>rd</sup>. They have been receiving documents by mail and in person.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda March 22, 2023

Ms. Hagood presented this item.

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

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Requests and Superior Court Cases at 2:20 p.m.

Mr. Davis 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. Davis, and Ms. Holmes  
No –  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:42 p.m.

Mr. Thomas 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. Davis, and Ms. Holmes.  
No –  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

#### EXEMPTION REQUESTS

1. First Presbyterian Church of Macon, Inc. – 644 and 652 Mulberry St (R073-0242 & R073-0243); Purported Use: Parking lot and Office and Event Space for FPC Ministries; Exemption request for 2023 and forward. The application did not specify if they were applying as a religious organization or as purely public charity. The application was analyzed solely under religious organization. Location is not an actual place of worship. Both locations are rented for profit.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption requests for 2023 and forward for parcels R073-0242 & R073-0243.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

#### HOMESTEAD EXEMPTIONS

Vote to approve the 27 Homestead Exemptions for 3.22.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the Homestead Exemptions.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for April 12<sup>th</sup> & 26<sup>th</sup> and May 10<sup>th</sup> & 24<sup>th</sup> 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 2:49 p.m.

Mr. Davis seconded the motion.

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

Aye – Ms. Hagood, Mr. Thomas, Mr. Davis, and Ms. Holmes

No –

Abstain –

Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary