

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
April 12, 2023
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 April 12, 2023, at 2:00 p.m.

Board Members Present: George Thomas, Vice-Chairman; Jonathan Alderman, Jim Davis, and Yvonne Holmes, 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

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 March 22, 2023.

Mr. Thomas presented this item.

Ms. Holmes 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. Davis, and Ms. Holmes
No –
Abstain –
Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

CHIEF APPRAISER’S REPORT

1. Recognize Rodney Coachman – Ms. Crutchfield wanted to recognize Mr. Rodney Coachman for passing the Appraiser IV exam.
2. CAVEAT – May 23rd-25th 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; There is still a lot of work left to be done.
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, and keying work for the 2023 year. All BOE hearings have been heard for 2022. They have 40 returns for 2023 versus 42 for 2022. They plan to have all returns worked by April 15, 2023. The Residential Division has 410 permits for 2023 versus 700 for 2022. March permits have not been entered. They reviewed 1,427 parcels in the first quarter for 2023. They are currently reviewing neighborhoods that have been finalized by GMASS to determine that our land and values are in line.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have been finishing permits from the end of last year. Commercial has had a total of 52 permits issued since January 1st. They have been busy preparing for the mailing of the 2023 assessment notices by reviewing listings, sales, and income and expense data that has been submitted. This includes reviewing values from GMASS.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They have received 3,109 returns with 1,475 completed. The deadline for filing Business Personal Property returns, Boats, Airplanes and Freeport (for 100%) was April 3rd. Most of the returns have been keyed at this point. There were 316 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 was April 3rd. Documents for homestead are received by mail and in person. Our office has not received all of the Homestead applications submitted to the Tax Commissioner’s Office. Information for Income/Expense will still be accepted through April 20th. Depositions were taken and given in the Panaprint Superior Court case – tax years 2018-2022.
 - D. Deputy Chief Appraiser – Mr. Claborn went over the 2023 CUVA #5 land values as well as the 2023 FLPAVA #5 land values.

Motion to approve the 2023 CUVA #5 land values and the 2023 FLPAVA #5 land values.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the 2023 CUVA #5 land values and the 2023 FLPAVA #5 land values.

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda April 12, 2023

Mr. Thomas presented this item.

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

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield advised both Mr. Alderman and Ms. Holmes have completed their oaths. Their certificates are being completed by the Department of Revenue.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 316 Homestead Exemptions for 4.12.23 (See attached list included with meeting minutes)

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve the Homestead Exemptions.

Mr. Alderman seconded the motion.

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

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

Mr. Thomas declared the motion carried.

Vote to deny the 6 Homestead Exemptions for 4.12.23 (See attached list included with meeting minutes)

Mr. Thomas presented this item.

Mr. Davis made the motion to deny the Homestead Exemptions.

Mr. Alderman seconded the motion.

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

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

Mr. Thomas declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for April 26th and May 10th & 31st (tentatively) at 2:00 p.m.

POLICIES & PROCEDURES

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Cases at 2:28 p.m.

Ms. Holmes 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. Davis, and Ms. Holmes

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

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

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. Davis, and Ms. Holmes

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

Motion to Adjourn

Mr. Thomas presented this item.

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

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent – Ms. Hagood

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary