

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
April 26, 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 26, 2023, at 2:00 p.m.

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

Board Members Absent: None

Board Attorney: Rick Epps; 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 April 12, 2023.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. CAVEAT – Ms. Crutchfield advised CAVEAT will be held May 23rd-25th 2023. All arrangements have been made.
2. 2023 Assessment Notices – Working with GMASS; There is still a lot of work left to be done.
3. Five (5) Mill Rollback – Ms. Crutchfield presented a Memo from James, Bates, Brannan, & Groover to include the rollback on the 2023 Assessment Notices.
4. FY24 Budget – Ms. Crutchfield announced the hearing for the budget was held on 4.19.23. There were no changes made to the budget for 2024.
5. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on reviews of sales that have occurred in 2023, new construction and reviewing values on pools, pool houses, rec houses, etc. All returns have been reviewed and are awaiting final values from GMASS. They have 672 permits for 2023 versus 804 for 2022. They are continuing to review 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 completed an additional 57 field reviews since the last meeting. 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. They have some additional training days with GMASS next week for the usage of the commercial labels and pricing.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They have received 3,685 returns with 1,819 completed – 49% complete. Most of the returns have been keyed at this point. There are 266 Homestead applications submitted for approval and 5 for denial. There is continued work on processing these applications and figuring out the best practice moving forward. The deadline for filing Homestead was April 3rd. They have been receiving documents by mail and in person. The office has not received all the homestead applications submitted to the Tax Commissioners Office. Information for income/expense will still be accepted through April 25th.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda April 26, 2023

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Requests at 2:17 p.m.

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:29 p.m.

Mr. Davis made the motion to adjourn Executive Session.

Mr. Thomas seconded the motion.

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

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

Abstain –
Absent –

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. Piedmont Macon Hospital Inc. & Piedmont Macon North Hospital Inc. – Owners of record: Coliseum Medical Center LLC & Macon Northside Hospital LLC; 310 Hospital Dr, 330 Hospital Dr, 340 Hospital Dr, 350 Hospital Dr, 360 Hospital Dr (parking lot), 360 Hospital Dr, 480 Forest Hill Rd, 500 Forest Hill Rd, 510 Forest Hill Rd (R072-0874, R072-0855, R072-0877, R072-0819, R072-0831, R072-0881, N061-0015, N061-0017, N061-0018); Purported Use: 501 (c)(3) hospital run pursuant to Piedmont Healthcare’s financial assistance policies; Exemption request for 2023 and forward. All relevant property located on Hospital Dr are in fact owned by Coliseum Medical Center LLC. All relevant property located on Forest Hill Rd are in fact owned by Macon Northside Hospital LLC. No documentation has been provided regarding 501(c)(3) status of either the Coliseum or Northside Hospital.

Ms. Hagood presented this item.

Mr. Thomas made the motion to deny the exemption request for 2023 and forward for parcels R072-0874, R072-0855, R072-0877, R072-0819, R072-0831, R072-0881, N061-0015, N061-0017, N061-0018.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

2. Islamic Center of Macon – 1647 & 1659 Eisenhower Pkwy (O083-0243 & O083-0249); Purported Use: Future use of parking and playground for Islamic Center of Macon; Exemption request for 2023 and forward. Both properties are not currently in use. There has been no attempt to start building the parking lot or playground. The location of property is not used exclusively as a church.

Ms. Hagood presented this item.

Ms. Holmes made the motion to deny the exemption request for 2023 and forward for parcels O083-0243 & O083-0249.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 266 Homestead Exemptions for 4.26.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Vote to deny the 5 Homestead Exemptions for 4.26.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for May 17th & 31st at 2:00 p.m.

POLICIES & PROCEDURES

Revisions were made to Definitions, Properties Exempt from Taxation, Real Property: Returns, Personal Property General Procedures. (See attached list included with the meeting minutes)

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the revisions to the Policies & Procedures.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Motion to Adjourn

Ms. Hagood presented this item.

Ms. Holmes made the motion to adjourn the meeting at 2:38 p.m.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary