

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
May 17, 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 May 17, 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: 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 April 26, 2023.

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the meeting minutes.

Mr. Davis 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.

### CHIEF APPRAISER’S REPORT

1. CAVEAT – May 23<sup>rd</sup> -25<sup>th</sup> Ms. Crutchfield advised Board Members to arrive in Athens on Monday, May 22<sup>nd</sup>. Travel packets were provided to all Board Members.
2. 2023 Assessment Notices – Members from GMASS gave a presentation to the Board and answered any questions.
3. Reports from Managers:
  - A. Residential Division—Ms. Crutchfield gave an updated report on the Residential Division on behalf of Ms. Bishop. The staff is now working on reviewing the high and low increases/decreases in the neighborhoods that have been finalized to ensure that there were no unwarranted changes. Some are continuing to review the neighborhoods completed by GMASS. They are running ratios on each of those neighborhoods, as well as reviewing for uniformity. They have finalized reviewing values of pools, pool houses, rec houses, etc. All returns have been reviewed and are awaiting final values from GMASS. They have 851 permits for 2023 versus 915 for 2022. Ms. Bishop spoke with a group of realtors at Fickling & Co. to explain the role of the Tax Assessors Office and to give direction and instruction on the use of Q-Public.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have completed an additional 30 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 completed 2 additional training days with GMASS on the commercial labels and pricing. They have worked on updating their income models as well as creating needed models. Two GMASS appraisers worked on commercial valuations in the office last week.
  - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They have received 3,858 returns with 2,519 completed (65% complete). There are 502 Homestead applications submitted for approval and 132 for denial. There may be a few more approvals/denials, however the majority of the applications have been completed.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda May 17, 2023

Ms. Hagood presented this item.

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

Mr. Davis 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.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 502 Homestead Exemptions for 5.17.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

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.

Vote to deny the 132 Homestead Exemptions for 5.17.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

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.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for May 25<sup>th</sup> (Special Called Meeting) at 3:00 p.m., May 31<sup>st</sup> at 2:00 p.m.; June 14<sup>th</sup> & 28<sup>th</sup> at 2:00 p.m.

POLICIES & PROCEDURES

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Case – Web Graphics at 3:24 p.m.

Mr. Thomas made the motion to enter Executive Session.

Mr. Davis 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 3:57 p.m.

Mr. Davis made the motion to adjourn 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

Ms. Hagood presented this item.

Ms. Thomas made the motion to adjourn the meeting at 3:59 p.m.

Mr. Davis 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:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary