

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
May 31, 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 May 31, 2023, at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Yvonne Holmes, Assessor

Board Members Absent: Jim Davis (sick), Jonathan Alderman (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 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 May 17th & 25th , 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, and Ms. Holmes
No –
Abstain –
Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2023 Assessment Notices – Mailed 66,379 Real Property Assessment Notices. There are 4 appeals so far.
2. 2023 Consolidation Report – Ms. Crutchfield provided the Board with the 2023 Consolidation Sheet.
3. Approval of the 2023 Personal Property Change of Assessment Notices & Exempt Digest – Ms. Crutchfield presented the Board the 2023 Personal Property Change of Assessment Notices and Exempt Digest to be approved. The Personal Property Change of Assessment Notices and Exempt Digest are available to view in the Tax Assessor’s Office.

Approval of the 2023 Personal Property Change of Assessment Notices and Exempt Digest

Ms. Hagood presented this item.

Mr. Thomas made a motion to approve the 2023 Personal Property Change of Assessment Notices and Exempt Digest.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

4. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently creating neighborhood spreadsheets to prepare for appeals and the junior appraisers will be sitting with senior appraisers through taxpayer calls. They are in the process of creating neighborhood groupings to be reviewed when possible. Staff meetings have been held to discuss procedures required for appeals and to address any staff questions. They have had 851 permits for 2023 versus 973 for 2022. They had a total of 46,623 parcels increase in value and a total of 12,497 parcels decrease in value this year.

- B. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They received 3,950 returns with 3,596 completed – 91% complete. All returns that are complete to date are being submitted for approval. The remainder of the returns will be submitted at the 6.14.23 BOA meeting. There are 3 Homestead Applications submitted for approval. There are 4 Freeport Approvals – Mayer Electric Supply was originally approved at a reduced amount. The original return was submitted and approved at 100%. Superior Sweeps Inc filed late. Blend Supply and Championship LLC were originally denied but provided documents. There is 1 Freeport Denial – Supreme International. They need to provide additional documentation.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda May 31, 2023

Ms. Hagood presented this item.

Ms. Holmes 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, and Ms. Holmes

No –

Abstain –

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield advised attorney Lauren Schultz is working on a form as well as updating the policies and procedures for Senate Bill 215. This requires local governments to remove upon request certain personally identifiable information of law enforcement officers from certain property records.

EXEMPTION REQUESTS

1. House of Hope Ministries International Inc – 1909 Woodland Dr (Q054-0018); Purported Use: Religious Services to include teaching, training, conduct weddings, funeral, baby dedications, ordinations and other charitable activities and services. Exemption request for 2019-2023 and forward. The Board of Tax Assessors may only retroactively apply exemption status to eligible applicants for three years prior to the Application.

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the exemption request for 2020 and forward for parcel Q054-0018.

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

2. Riverside Gardens Housing Partners LP – 575 Baxter Ave (Q071-0654);
Purported Use: Multifamily Apartment Complex for persons of low income.
Private enterprise agreement with the Housing Authority; Exemption request for
2023 and forward.

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the exemption request for 2023 and forward for Q071-0654.

Mr. Thomas seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 3 Homestead Exemptions for 5.31.23 (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, and Ms. Holmes

No –

Abstain –

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

EDUCATION

Ms. Holmes will be attending class the week of June 26th – 30th and will not be at the June 28th meeting.

SCHEDULING OF MEETINGS

The next meetings are scheduled for June 14th & 28th, July 12th & 26th 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 2:28 p.m.

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary