MACON-BIBB COUNTY BOARD OF TAX ASSESSORS June 14, 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 June 14, 2023, at 2:00 p.m.

<u>Board Members Present</u>: 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

<u>Call to Order by the Chairman</u>: 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 31st, 2023.

Ms. Hagood presented this item.

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

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.

CHIEF APPRAISER'S REPORT

- 1. 2023 Personal Property Assessment Notices Mailed 3,283 Personal Property assessment notices on June 2nd.
- 2. 2023 Appeals Update Ms. Crutchfield gave an update on the 2023 Appeals. There have been 239 Appeals so far.
- 3. Reports from Managers:
- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff has reviewed all possible green sheets through June 1, 2023. They are assisting taxpayers on the phone and in person. When possible, they will be reviewing appeals in the field, however, the staff has already worked several appeals that did not require field reviews. Several neighborhood groupings have been created to be reviewed when possible. They have 851 permits for 2023. This does not include May permits. There were 1067 permits this time last year. As of June 12, they received 126 residential appeals. There are (8) 30-day letters and 3 certified to BOE.
- B. Commercial Division Mr. Claborn gave an updated report on the Commercial Division. They have completed 39 field reviews since the last meeting. They have been busy answering questions from taxpayers both in the office and on the phone. They are also providing information on the pricing of the parcels. There are 51 new permits to be field reviewed. They have received 29 appeals.
- C. Personal Property Ms. Crutchfield gave an updated report on the Personal Property Division. They received 3,988 returns. The remaining returns are being submitted for approval on the Consent Agenda. There are 3 Homestead Applications submitted for approval. There are 2 Freeport Approvals – Dal Tile and Volumatic.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda June 14, 2023

- Ms. Hagood presented this item.
- Mr. Davis 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.

EXEMPTION REQUESTS

None.

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HOMESTEAD EXEMPTIONS

Vote to approve the 3 Homestead Exemptions for 6.14.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

Ms. Holmes 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.

EDUCATION

Ms. Holmes will be attending class the week of June $26^{th} - 30^{th}$ and will not be at the June 28^{th} meeting. There are 3 appraisers attending class this week.

SCHEDULING OF MEETINGS

The next meetings are scheduled for June 28th, July 12th & 26th at 2:00 p.m.

POLICIES & PROCEDURES

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Cases – Doubleday (2020) and Dairy Queen (2022) at 2:21.

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:38 p.m.

Mr. Thomas 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.

Mr. Thomas made the motion to adjourn the meeting at 2:39 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:

Jennifer Mitchell Residential Appraiser I / Admin Assistant / Board Secretary