

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

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

Board Members Absent: 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 June 28th, 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. Davis, and Ms. Holmes
No –
Abstain –
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 Appeals. There are 1938 appeals as of 7.12.23.
2. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff has been assisting taxpayers on the phone and in person. Appeal and homesteaded returned mail are being reviewed in the field. The staff is also working on appeals that do not have to be field reviewed. There are 851 permits for 2023. This does not include May or June permits. As of July 10th at 4:45 p.m., the Residential Division received 1,125 appeals. There are currently 796 active appeals, (40) 30-day letters, and 15 certified to the BOE.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 505 appeals with 7 of those appeals being worked, (5) 30-day letters, 2 certified to the BOE, and 81 Hearing Officers for review. The commercial Division has completed 37 field reviews since the last meeting. They have been busy answering questions from taxpayers both in the office and on the phone. This includes providing information on the pricing of the parcels. They have started reviewing some DOAA 2022 sales.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. There are 3 Homestead Applications being submitted for approval. They currently have 36 Business, Boat, & Airplane appeals, and 5 vehicle appeals. The deadline for most Personal Property notices is July 17th with the remainder July 29th. They also have (3) 30-day notices, (2) 45-day notices, and (0) certified to the BOE.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda July 12, 2023

Ms. Hagood presented this item.

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

Ms. Holmes 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.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Case – Doubleday (2020) as well as Exemption Requests at 2:24 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. Davis, and Ms. Holmes
No –
Abstain –
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

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

Mr. Thomas made the motion to adjourn Executive Session.

Ms. Holmes 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.

EXEMPTION REQUESTS

1. Victory Church of Living Bread Restoration – 5049/5061 Log Cabin Dr (M091-0020); Purported Use: Church – This is a place of religious worship, and they carry a 501 (c)(3) status; Exemption request for 2020 and forward. Property was purchased in 2020. They would only be eligible for the Exemption for 2021 and forward.

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the exemption request for 2021 and forward for parcel M091-0020.

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.

2. The Mulberry Street Methodist Church Inc – 230 New St (Q074-0130), 770 Walnut St (Q074-0128), and 764 Walnut St (Q074-0616); Purported Use: Church/Religious Organization; They carry a 501 (c)(3) status and these locations are used for storage of ministry items as well as an overflow parking lot for the church; Exemption Request: 230 New St - 2021 and forward; 770 & 764 Walnut St – 2023 and forward.

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the exemption request for 2021 and forward for parcel Q074-0130 and 2023 and forward for parcels Q074-0128 & Q074-0616.

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

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

HOMESTEAD EXEMPTIONS

Vote to approve the 3 Homestead Exemptions for 7.12.23 (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, Mr. Davis, and Ms. Holmes
No –
Abstain –
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for July 26th and August 9th & 23rd 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 2:45 p.m.

Mr. Davis 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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary