

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

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

Board Members Absent: None

Board Attorney: Christina Ling; James, Bates, Brannan, & Groover

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser

Administrative Personnel Absent: Kema Bishop – Sick

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 July 12, 2023.

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the meeting minutes.

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.

CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 Appeals. There are 2,118 active appeals.
2. Employee Recognition – Ms. Crutchfield recognized Jody Claborn for 15 years of service.
3. Reports from Managers:
 - A. Residential Division—Mr. Claborn gave an updated report on the Residential Division. The staff are reviewing appeals in the field, working appeals in the office and continue to answer taxpayer questions regarding appeals and value. Homesteaded returned mail is being delivered and reviewed. The state sales ratio study has been reviewed. There are 1,162 permits for 2023. There were 1,278 permits this time last year. The Residential Division has (64) 30-day notices for this meeting and 23 certified to the BOE.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 740 appeals, (9) 30-day letters, 5 certified to the BOE, and 125 Hearing Officers for review. The Commercial Division has completed 26% of the required field reviews for the 2023 appeals. They have been busy sending and requesting additional information on appeals.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. There is 1 Homestead Application being submitted for approval. They currently have 67 Business, Boat, & Airplane appeals, and 3 vehicle appeals. The deadline for the final personal property notices is July 31st. They also have (1) 30-day notice, and 2 certified to the BOE.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda July 26, 2023

Ms. Hagood presented this item.

Ms. Holmes 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.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Case – STS & BJ Investments LLC as well as Exemption Request at 2:13 p.m.

Mr. Thomas 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 2:46 p.m.

Mr. Alderman made the motion to adjourn 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.

EXEMPTION REQUESTS

1. Threshing Floor Deliverance Church –2699 Houston Ave – Vacant Lot (P092-0038); Purported Use: Church/Religious Organization (Street Ministry); Exemption Request for 2023 and forward.

Ms. Hagood presented this item.

Mr. Davis made the motion to defer the exemption request for 2023 and forward on Parcel P092-0038 until more information is received. A request for photos of the property was not received prior to the meeting.

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.

HOMESTEAD EXEMPTIONS

Vote to approve the 1 Homestead Exemption for 7.26.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

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 August 9th & 23rd and September 13th & 27th 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 2:55 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