

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
August 23, 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 August 23, 2023, at 2:00 p.m.

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

Board Members Absent: Jim Davis – Vacation

Board Attorney: Lauren Schultz; James, Bates, Brannan, & Groover; Grace Simms Martin, Noland Law Firm; Sara Davis, Assistant Macon-Bibb County Attorney

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 1:58 p.m.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Approval of minutes for the meeting of August 9, 2023.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 Appeals. They are 5.6% complete.
2. 2022 State-wide Equalized 100% Adjusted Sales Ratio Study – Ms. Crutchfield presented the documents for the 2022 Sales Ratio Study. Macon-Bibb County’s overall ratio was 39.14. Approximately 50% of the counties in GA are below 36% (statistically acceptable) and approximately 75% are below 38% (ratio to receive all public utility value – 38%-44%). The employees of the Macon-Bibb County Tax Assessors Office need to be recognized for this outstanding achievement.
3. 2023 Undeliverable Assessment Notices – The 2023 Real and Personal Undeliverable Assessment notices were posted to the website on August 17, 2023.
4. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are working on appeals in the office. All field work has been completed. The field staff are reviewing neighborhoods, sales and finalizing mid-year green sheets. There have been 4 days of BOE and 6 more days scheduled. There are 1,570 permits for 2023. There were 1,398 permits this time last year. There are (64) 30-day notices for this meeting and 63 certified to BOE.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 740 appeals. They have (18) 30-day letters, 52 certified to the BOE, 6 withdrawals and 3 resolved. The Commercial Division visited 21 parcels since the last meeting. They have submitted ideas for a new commercial sales questionnaire that will also be available online.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They currently have 57 active Business, Boat, & Airplane appeals, and 2 vehicle appeals. They also have (1) 30-day notice and 6 certified to the BOE.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda August 23, 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, Mr. Alderman, and Ms. Holmes
No –
Abstain –
Absent – Mr. Davis

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Personnel Issues at 2:24 p.m.

Mr. Thomas, Ms. Crutchfield, and Mr. Claborn recused themselves from the closed session.

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 3:29 p.m.

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

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.

This exemption request is being deferred until further information is received.

HOMESTEAD EXEMPTIONS

Vote to approve the 2 Homestead Exemptions for 8.23.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Mr. Thomas seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Davis

Ms. Hagood declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for September 13th & 27th and October 11th & 25th at 2:00 p.m.

POLICIES & PROCEDURES

Revisions were made to the Board of Assessors Staff/Office Administration and to Acceptance of Appeals and Returns (See attached list included with the meeting minutes).

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the revisions to the Board of Assessors Staff/Office Administration.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Mr. Alderman made a motion to approve the revisions to Acceptance of Appeals and Returns adding the language “by the property owner” to #7.

Ms. Holmes seconded the motion.

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

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

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 3:46 p.m.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary