

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
August 9, 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 9, 2023, at 2:00 p.m.

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

Board Members Absent: Jean Hagood – Vacation; Jim Davis – Vacation

Board Attorney: Christina Ling & Elizabeth Hall; 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 Vice-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 26, 2023.

Mr. Thomas presented this item.

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

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 Appeals. They are 4% complete.
2. 2023 Digest Submission – Ms. Crutchfield presented the 2023 Digest Submission documents to be signed by the Board of Assessors Chairman.

Motion to approve the signing of the 2023 Digest Submission documents by the Chairman.

Mr. Thomas presented this item.

Mr. Alderman made the motion to approve the signing of the 2023 Digest Submission documents by the Chairman.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

3. 2023 Returned Mail – Ms. Crutchfield advised there were 2,084 undeliverable Assessment Notices for 2023.
4. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are reviewing the last few appeals in the field and working appeals in the office. The field staff will soon be reviewing neighborhoods as well as the remainder of the midyear green sheets. They have had 3 days of BOE and have 4 more days scheduled at the end of August. They have 1,309 permits for 2023. They had 1,398 permits at this time last year. They have (66) 30-day notices for this meeting and (41) certified to the BOE.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 740 appeals. They have (17) 30-day letters, 43 certified to the BOE, 3 withdrawals and 2 resolved. They had 125 Hearing Officer appeals that GMASS will be assisting with. The Commercial Division has been busy sending and requesting additional information on appeals as well as continuing to complete field reviews.

- C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They currently have 59 active Business, Boat, & Airplane appeals, and 2 vehicle appeals. They also have (6) 30-day notices, (5) 45-day notices, and 4 certified to the BOE.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda August 9, 2023

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve the Consent Agenda.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Superior Court Cases – Thunder Phoenix and Dairy Queen as well as Exemption Requests at 2:16 p.m.

Mr. Alderman made the motion to enter Executive Session.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:47 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

No –

Abstain –

Absent – Ms. Hagood, Mr. Davis

Mr. Thomas 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.

Mr. Thomas presented this item.

Ms. Holmes made the motion to defer the exemption request for 2023 and forward on Parcel P092-0038 until more information is received.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

No –

Abstain –

Absent – Ms. Hagood, Mr. Davis

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 3 Homestead Exemptions for 8.9.23 (See attached list included with meeting minutes)

Mr. Thomas presented this item.

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

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for August 23rd and September 13th & 27th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made the motion to adjourn the meeting at 2:57 p.m.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary