

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
September 13, 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 September 13, 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 - Sick

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 August 23, 2023.

Ms. Hagood presented this item.

Mr. Thomas 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. 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. They are 11.5% complete.
2. 3% Letter – Ms. Schultz presented a draft for a letter regarding the 2023 Tax Appeals. In any county in which the number of appeals exceeds a number equal to or greater than 3% of the total number of parcels in the county or the sum of the current assessed value of parcels under appeal is equal to or greater than 3% of the gross tax digest of the county, the county board of tax assessors may be granted an additional 180 day period to make its determination and notify the tax payer. The original 180 day period will be over November 27th. The recommendation is to send this letter to all outstanding appeals as of October 13th. This gives the Tax Assessors Office two weeks to get the letters out by October 27th. The Tax Assessors will print and mail all letters in house. Ms. Hagood requested to add somewhere in the letter that no action is required on the taxpayer's part. This recommendation was approved by the Board of Assessors with the changes by Ms. Hagood.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Appeals, neighborhood reviews and BOE’s are being worked on by the staff. They had 6 days of BOE in August, 4 days scheduled for September, and 4 scheduled for October. They had 1,699 permits for 2023. There were 1,398 permits at this time last year. The Residential Division has (118) 30-day notices for this meeting and 49 certified to the BOE. There are approximately 1,074 active residential appeals remaining.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 740 appeals. They have (48) 30-day letters, 60 certified to the BOE, 9 withdrawals and 21 resolved. They are continuing to work with GMASS on finalizing the appeals that they have been assigned.
 - C. Personal Property — Ms. Crutchfield gave an updated report on the Personal Property Division. They currently have 46 active Business, Boat, & Airplane appeals, and 3 vehicle appeals. They have 1 certified to the BOE and 3 withdrawals.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda September 13, 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. 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 an Exemption Request at 2:13 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 2:14 p.m.

Mr. Davis made the motion to adjourn Executive Session.

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.

EXEMPTION REQUESTS

1. Abundant Life-Assembly of God, Inc – 630 Wimbish Rd (N053-0048); Purported Use: Church/Religious Organization; Exemption Request for 2022 and forward. They operate as a church/place of religious worship. They carry a 501(c)(3) status. The property was purchased in 2022 therefore they are only eligible for tax exemption for 2023 and forward.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption for 2022 for parcel N053-0048.

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.

Mr. Thomas made the motion to approve the exemption request for 2023 and forward for parcel N053-0048.

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.

HOMESTEAD EXEMPTIONS

Vote to approve the 1 Homestead Exemption for 9.13.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

Ms. Holmes 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. 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 September 27th and October 11th & 25th at 2:00 p.m.

POLICIES & PROCEDURES

Revisions were made to Appeal Handling (See attached list included with the meeting minutes).

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the revisions to Appeal Handling.

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.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Davis made the motion to adjourn the meeting at 2:32 p.m.

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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary