#### MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

# October 11, 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 October 11, 2023, at 2:00 p.m.

<u>Board Members Present</u>: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Yvonne Holmes, Assessor

Board Members Absent: Jonathan Alderman & Jim Davis

Board Attorney: Rick Epps; James, Bates, Brannan, & Groover

<u>Administrative Personnel Present:</u> 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

<u>Call to Order by the Chairman</u>: 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 September 27, 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, and Ms. Holmes No – Abstain – Absent – Mr. Alderman and 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 20% complete.
- 2. 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 by the staff. They have just begun reviewing the non-park, pre-bill mobile homes for the 2024 digest. They have 3 remaining BOE's scheduled in October. They have 1,902 permits for 2023. They had 1,398 permits at this time last year. There are (46) 30-day notices for this meeting and 11 certified to BOE. There are 5 withdrawals for this meeting which brings the total number of Residential withdrawals to 75. There are approximately 919 active residential appeals remaining.
- B. Commercial Division Mr. Claborn gave an updated report on the Commercial Division. They have certified 25 appeals to the BOE and sent 30-day letters on 74 parcels, 65 certified to hearing officer, 45 withdrawals, and 16 resolved. They have 525 active appeals left at this time. They are continuing to work the appeals as quickly as possible. Jody Claborn attended class in Savannah at the WinGap Conference last week.
- C. Personal Property Ms. Crutchfield gave an updated report on the Personal Property Division. They currently have 36 active Business, Boat, & Airplane appeals, and 4 vehicle appeals. They have (1) 30-day notice, (3) 45-day notices, and 5 ACO's for errors.

### **LEGAL MATTERS**

Motion to go into Executive Session for discussion on litigation for UDA Dempsey LLC and Panaprint Inc at 2:12 p.m.

- Ms. Holmes made to motion to enter Executive Session.
- Mr. Thomas seconded the motion.
- Ms. Hagood called for the vote. The votes were:

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:26 p.m.

- Ms. Holmes made the motion to adjourn Executive Session.
- Mr. Thomas seconded the motion.
- Ms. Hagood called for the vote. The votes were:

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

Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

Motion not to continue the appeal to Superior Court for UDA Dempsey, LLC.

- Mr. Thomas made the motion not to appeal.
- Ms. Holmes seconded the motion.
- Ms. Hagood called for the vote. The votes were:

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

Ms. Hagood declared the motion carried.

#### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda October 11, 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:

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Aye-Ms. Hagood, Mr. Thomas, and Ms. Holmes No - \mbox{\sc Abstain} -
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Absent – Mr. Alderman and Mr. Davis

Ms. Hagood declared the motion carried.

# **MISCELLANEOUS ITEMS**

None.
EXEMPTION REQUESTS
None.
HOMESTEAD EXEMPTIONS
None.
<u>EDUCATION</u>
None.
SCHEDULING OF MEETINGS
The next meetings are scheduled for October 25 <sup>th</sup> and November 8 <sup>th</sup> at 2:00 p.m.
POLICIES & PROCEDURES
Policies and Procedures were presented for Removal of personally identifiable information of law enforcement officers from property records (See attached List included with meeting minutes).
Mr. Claborn wanted to add the property with the requesting individuals name must be listed as an owner.
Ms. Hagood presented this item.
Ms. Holmes made a motion to approve the new policy and procedure with changes.
Mr. Thomas seconded the motion.
Ms. Hagood called for the vote. The votes were:
Aye – Ms. Hagood, Mr. Thomas, and Ms. Holmes No – Abstain – Absent – Mr. Alderman and Mr. Davis

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 2:55 p.m.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary