

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
October 25, 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 25, 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: Lauren Schultz; James, Bates, Brannan, & Groover

Administrative Personnel Present: Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential

Administrative Personnel Absent: Andrea Crutchfield, Chief Appraiser – Vacation

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 October 11, 2023.

Ms. Hagood presented this item.

Mr. Davis 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 – Mr. Claborn gave an update on the 2023 Appeals on behalf of Ms. Crutchfield. They are 27% complete.
2. Salary Inequities Update – Ms. Hagood, Ms. Crutchfield, and Mr. Claborn had a meeting with the County Manager and Assistant County Manager regarding salary inequities for the Tax Assessors Office. Ms. Hagood and Mr. Claborn gave an update to the board regarding that meeting.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Appeals, neighborhood reviews, permits, and BOE’s are being worked by the staff. They have completed reviewing the non-park pre-bill mobile homes for the 2024 digest. There are two BOE hearings scheduled in November. They have 1,902 permits for 2023. There were 1,398 permits this time last year. The Residential Division has (79) 30-day notices for this meeting and 11 certified to BOE. They have 3 withdrawals for this meeting with a total of 101 residential withdrawals. There are approximately 836 active residential appeals remaining, including 3 to Superior Court, 2 Arbitration, and 1 Hearing Officer.
 - 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 30 parcels, 65 certified to hearing officer, 60 withdrawals, and 40 resolved. They have 525 active appeals left at this time. They are continuing to work the appeals as quickly as possible.
 - C. Personal Property — Ms. Crutchfield prepared the report for the Personal Property Division. They currently have 36 active Business, Boat, & Airplane appeals, and 1 vehicle appeal. They have (1) 45-day notice, and 2 ACO’s.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda October 25, 2023

Ms. Hagood presented this item.

Mr. Thomas 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 exemption requests at 2:06 p.m.

Ms. Holmes made the motion to enter Executive Session.

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.

Motion to adjourn Executive Session at 2:16 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. Fort Hawkins Foundation, Inc – 656 Emery Highway (R072-0288); Purported Use: Operated exclusively for charitable purposes within the meaning of Section 501 (c)(3) of the IRS Code; Exemption request for 2023 and forward. The property is not being used and is unimproved raw land.

Ms. Hagood presented this item.

Mr. Davis made the motion to deny the exemption request for 2023 for parcel R072-0288.

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.

2. New City Church, Inc – 1015 Riverside Rd (N044-0006); Purported Use: The building and property are being renovated to serve as the home for worship, teaching, and church office of New City Church, Inc; Exemption request for 2022 and forward. The property is undergoing renovation and there is no evidence it is currently being used.

Ms. Hagood presented this item.

Mr. Thomas made the motion to deny the exemption request for 2022 and forward for parcel N044-0006.

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.

3. Threshing Floor Deliverance Church – 2699 Houston Ave (P092-0038); Purported Use: Church/Religious Organization (Street Ministry); Exemption Request for 2023 and forward. This request was previously deferred until further information was gathered.

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the exemption request for 2023 and forward for parcel P092-0038.

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.

HOMESTEAD EXEMPTIONS

Vote to approve the 2 Homestead Exemptions for 10.25.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the Homestead Exemptions.

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.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for November 8th & December 13th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Davis made the motion to adjourn the meeting at 3:05 p.m.

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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary