

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
November 29, 2023
Special Called 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 special called meeting of the Macon-Bibb County Board of Tax Assessors was held at the Board Room of the Tax Assessors Office on November 29, 2023, at 10:00 a.m.

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

Board Members Absent: Yvonne Holmes

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: Jennifer Mitchell, Board Secretary – In Class

Staff: None

Media: None

Observers: None

Call to Order by the Chairman: The Chairman called the special called meeting of the Macon-Bibb County Board of Tax Assessors to order at 10:00 a.m.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Approval of minutes for the meeting of November 8, 2023.

Ms. Hagood presented this item.

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

Mr. Davis seconded the motion.

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

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

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 36% complete.
2. 2023 Public Utility Values – Ms. Crutchfield is recommending approval of the 40% ratio for the Public Utilities. Assessment notices with the Chairman’s signature will be mailed on 11-29-23. For 2023 the Public Utilities increased 21% from the prior year. Approval of the Public Utilities is on the Consent Agenda.
3. Neel’s Lofts acknowledgement – Updates were made to the Economic Development Agreement for Neel’s Lofts.

Vote to approve updates made to the Economic Development Agreement for Neel’s Lofts

Ms. Hagood presented this item.

Mr. Alderman made a motion to approve updates made to the Economic Development Agreement for Neel’s Lofts PILOT.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

4. Reports from Managers:

- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Appeals, permits, green sheets, and BOE’s are being worked by the staff. They have 4 BOE’s scheduled for the end of November and December. They have 1,902 permits for 2023. There were 1,398 permits this time last year. They have (161) 30-day notices for this meeting and 114 certified to BOE. Residential has approximately 385 active appeals remaining not including two arbitration and one hearing officer.
- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have certified 61 appeals to the BOE and sent 30-day letters on 18 parcels, 43 certified to hearing officer, 67 resolved, and 95 withdrawals. They have 449 active

appeals left at this time. They have started the end of the year permit reviews and are preparing to start the change detection reviews.

- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 9 active Business, Boat, & Airplane appeals, and 1 vehicle appeal. They have (25) 30-day notice, and 1 ACO.

BOA Approval to use the 2024 ABOS for appraising the boats for 2024

Ms. Hagood presented this item.

Mr. Thomas made the motion to approve the use of the 2024 ABOS for appraising the boats for 2024.

Mr. Davis seconded the motion.

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

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

Ms. Hagood declared the motion carried.

BOA Approval to use the 2024 NADA values for appraising prebill mobile homes for 2024

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the use of the 2024 NADA values for appraising the prebill mobile homes for 2024.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

BOA Approval for the use of the 2023 Winter Edition of the Aircraft Bluebook for valuing aircraft for 2024

Ms. Hagood presented this item.

Mr. Alderman made the motion to approve the use of the 2023 Winter Edition of the Aircraft Bluebook for valuing aircraft for 2024.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda November 29, 2023

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the Consent Agenda.

Mr. Alderman seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

The Macon-Bibb Tax Assessors Office will hold their Christmas party on December 21st at the Lake Tobesofkee Claystone Pavilion.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Exemption Request at 10:20 a.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to enter Executive Session.

Mr. Thomas seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 10:31 a.m.

Mr. Davis made the motion to adjourn Executive Session.

Mr. Alderman seconded the motion.

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

Aye – Ms. Hagood, Mr. Thomas, Mr. Alderman, and Mr. Davis

No –

Abstain –

Absent – Ms. Holmes

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. Grace Missionary Baptist Church of Macon, Inc. – 4205 Ocmulgee East Blvd (U090-0027); Purported Use: Church and Food Bank; Exemption Request for 2022 and forward.

Ms. Hagood presented this item.

Mr. Alderman made a motion to defer until further information is gathered.

Mr. Thomas seconded the motion.

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

Aye – Ms. Hagood, Mr. Thomas, Mr. Alderman, and Mr. Davis

No –

Abstain –

Absent – Ms. Holmes

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 3 Homestead Exemptions for 11.29.23 (See attached list included with meeting minutes)

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

EDUCATION

Jennifer Mitchell, Anna Stanfield, and Will Holloway are in class this week.

SCHEDULING OF MEETINGS

The next meetings are scheduled for December 13th and January 10th & 24th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Ms. Hagood presented this item.

Mr. Thomas made the motion to adjourn the meeting at 10:32 a.m.

Mr. Davis seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary