

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
December 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 December 13, 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: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager, Residential

Administrative Personnel Absent: None

Staff: Jennifer Mitchell, Board Secretary

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 1:57 p.m.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Approval of minutes for the meeting of November 29, 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 – Ms. Crutchfield gave an update on the 2023 appeals. They are 42% complete.
2. 2023 Christmas Party – Ms. Crutchfield advised the 2023 Christmas Party will be held at the Claystone Pavilion on Lake Tobesofkee at 12:00 p.m.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Appeals, permits, green sheets, end of the year construction and BOE’s are being worked by staff. They have one remaining BOE scheduled for December. There are 1,902 permits for 2023. There were 1,398 permits this time last year. November permits are currently being entered into the system. Residential has (39) 30-day notices for this meeting and 23 certified to the BOE. There are approximately 328 active residential 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 60 appeals to the BOE and sent 30-day letters on 113 parcels, 40 certified to hearing officer, 3 to Superior Court, 70 resolved, and 109 withdrawals. They have 364 active appeals left at this time. They have finished the warehouse appeals and are working on finishing office & retail now. Fieldwork has started on the end of the year permit reviews.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 0 active Business, Boat, & Airplane appeals, and 2 vehicle appeals. They are preparing to mail the 2024 returns for businesses, boats, and airplanes. The tentative date for mailing is the first week of January 2024. They are currently adding new businesses, boats, and airplanes so they may get a 2024 return.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda December 13, 2023

Ms. Hagood presented this item.

Mr. Thomas 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, 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 and Personnel Issues at 2:10 p.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to enter Executive Session.

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.

Motion to adjourn Executive Session at 2:29 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. Academy for Classical Education, Inc. – 110 Preston Ct (K002-0037); Purported Use: used for the operation of a public charter school for the education of elementary, middle, & high school students; Property is limited to school activities and is adjacent to the school parcel; Exemption Request for 2023 and forward.

Ms. Hagood presented this item.

Ms. Holmes made a motion to approve the exemption request for 2023 and forward on parcel K002-0037.

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.

2. Lizella Community Club – 3308 Holley Rd (G009-0064); Purported Use: Community Center; Property is available to members only (not open to the public); Exemption Request for 2023 and forward.

Ms. Hagood presented this item.

Mr. Thomas made a motion to deny the exemption request for 2023 and forward on parcel G009-0064.

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.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for January 10th & 24th and February 14th & 28th 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 2:37 p.m.

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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary