MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

September 27, 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 27, 2023, at 2:00 p.m.

<u>Board Members Present</u>: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jonathan Alderman, Jim Davis & Yvonne Holmes, Assessors

Board Members Absent: None

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 13, 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 16.7% 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 on by the staff. They have 4 days of BOE scheduled in October. They have 1,699 permits for 2023. There were 1,398 permits at this time last year. There are (82) 30-day notices for this meeting, 33 certified to the BOE and 10 withdrawals. There are approximately 975 active residential appeals remaining.
- B. Commercial Division Mr. Claborn gave an updated report on the Commercial Division. They have certified 23 appeals to the BOE and sent 30-day letters on 69 parcels, 72 certified to hearing officer, 33 withdrawals, and 14 resolved. They are continuing to work the appeals as quickly as possible. Daniel Lentz completed Course I 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 7 certified to the BOE, (1) 30-day notice, and 2 ACO's for errors.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda September 27, 2023

- Ms. Hagood presented this item.
- Mr. Davis made the motion to approve the Consent Agenda.
- 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.

MISCELLANEOUS ITEMS

Ms. Crutchfield advised letters are being received weekly from law enforcement requesting to have their information redacted from our system. Attorney Lauren Schultz is actively working on the policies and procedures to handle such cases.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

<u>Vote to approve the 4 Homestead Exemptions for 9.27.23 (See attached list included with meeting minutes)</u>

Ms. Hagood presented this item.

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

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.

EDUCATION

Seven staff members completed Course I last week. Andrea, Jody, and Kema are planning to attend the WinGap Conference next week.

SCHEDULING OF MEETINGS

The next meetings are scheduled for October 11th & 25th and November 8th at 2:00 p.m.

POLICIES & PROCEDURES

None.

LEGAL MATTERS

Motion to go into Executive Session for discussion on Personnel Matters at 2:25 p.m.

- Mr. Davis 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. Davis, Mr. Alderman, and Ms. Holmes No – Abstain – Absent –
```

- Ms. Hagood declared the motion carried.
- Mr. Thomas and Ms. Mitchell recused themselves from the closed session.

Motion to adjourn Executive Session at 3:41 p.m.

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

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

Ms. Hagood declared the motion carried.

Motion to Adjourn

- Ms. Hagood presented this item.
- Mr. Davis made the motion to adjourn the meeting at 3:43 p.m.
- Mr. Alderman seconded the motion.
- Ms. Hagood called for the vote. The votes were:

```
Aye-Ms. Hagood, Mr. Alderman, Mr. Davis, and Ms. Holmes No – $\operatorname{Abstain}-$\operatorname{Absent}-\operatorname{Mr}. Thomas
```

Ms. Hagood declared the motion carried.

Respectfully Submitted:
Jennifer Mitchell
Residential Appraiser I / Admin Assistant
Board Secretary