

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
January 10, 2024
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 January 10, 2024, 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 2:00 p.m.

PUBLIC COMMENTS

None.

APPROVAL OF MINUTES

Approval of minutes for the meeting of December 13, 2023.

Ms. Hagood presented this item.

Ms. Holmes made the motion to approve the meeting minutes.

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.

ELECTION OF CHAIRMAN, VICE-CHAIRMAN & BOARD SECRETARY

Ms. Hagood presented these items.

Mr. Davis made the motion to elect Ms. Jean Hagood, Chairman of the Board of Assessors, Mr. George Thomas, Vice-Chairman of the Board of Assessors, and Ms. Jennifer Mitchell, Board Secretary of the Board of Assessors.

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.

CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 appeals. They are 54% complete.
2. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on sales reviews as well as new construction. All new construction for 2023 has been field reviewed and queries are being worked. Their 2023 permits and green sheet field reviews are complete. Queries are being worked for these field reviews as well as for neighborhood reviews. There are eleven days of BOE scheduled at this time. Splits for 2024 parcels are being worked and more plats are expected to be downloaded. They received a total of 1,891 permits in 2023. There were approximately 249 new construction homes entered for 2024. They field reviewed a total of 7,013 new parcels this year. This number does not include parcels that had to be reviewed more than once.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have certified 122 appeals to the BOE and sent 30-day letters on 173 parcels, 37 certified to hearing officer, 3 to Superior Court, 98 resolved, and 119 withdrawals. They have 207 active appeals left at this time. GMASS has been assisting with the vacant land appeals. They are working to finish the field work for the end of the year permits.

- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 0 active Business, Boat, & Airplane appeals, and 4 vehicle appeals. They are preparing to mail the 2024 returns for businesses, boats, and airplanes. The tentative date for mailing is January 10, 2024. They have one vehicle appeal certified to the BOE.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 10, 2024

Ms. Hagood presented this item.

Mr. Alderman 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

Ms. Hagood advised Dr. Keith Moffett will have an update on the salary inequities in February.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for January 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