

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
January 24, 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 24, 2024, at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; Jonathan Alderman, Jim Davis, & Yvonne Holmes, Assessors

Board Members Absent: George Thomas, Vice-Chairman – Death in Family

Board Attorney: Lauren Schultz and Austin Cartwright; 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 – Sick

Staff: None

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 January 10, 2024.

Ms. Hagood presented this item.

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

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 58% complete.
2. 2022 Tax Digest – Failed Assessment standard – Ms. Crutchfield advised the Residential COD ratio was 15.3%. The standard is 15% or less. This must be corrected for the 2025 digest review year or there will be a fine of \$5 per parcel.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Appeals are being worked by the Appraiser III’s. All other appraisers are working on sales reviews as well as keying queries. There are 6 BOE hearings scheduled through February. They have (47) 30-day notices for this meeting and a total of 13 certified to BOE with only 8 of those being new certifications. There are approximately 133 active residential appeals remaining. The 2023 permits and green sheets are complete. All splits that have been received from the Clerk’s office have been completed. Ms. Bishop will check for any additional plats on February 1st. They have 12 permits for December of 2023. January permits have not been pulled. There were 156 permits this time last year. They are reviewing out of range sales to prepare for making neighborhood adjustments for 2024.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have certified 127 appeals to the BOE and sent 30-day letters on 145 parcels, 36 certified to hearing officer, 2 to Superior Court, 130 resolved, and 146 withdrawals. They have 173 active appeals left at this time. There are BOE hearings scheduled through the end of the month and in February. They are working to finish the field work for the end of the year permits. Parcel splits and combinations are being processed for 2024.
 - 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. There are 2 appeals at the BOE level and 1 to Superior Court. They mailed the 2024 returns on January 10th and received 62 returns to date.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 24, 2024

Ms. Hagood presented this item.

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

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Schultz gave an update on the Public Utility appeal to BOE (Cox Telecom).

LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:25 p.m.

Ms. Hagood presented this item.

Mr. Alderman made the motion to enter 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 –
Absent – Mr. Thomas

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:45 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

EXEMPTION REQUESTS

1. New City Church, Inc. – 3500 Riverside Dr (N044-0006); Purported Use: Church; Exemption Request for 2022 and forward. Request was previously denied due to construction/renovation based on lack of use. This denial was appealed by the church. They were able to provide additional information through the appeal process. They advised the property was in use by members/open to public for prayer, worship, and benediction on several occasions in 2023.

Ms. Hagood presented this item.

Mr. Alderman made a motion to deny the exemption request for 2022 on parcel N044-0006. The applicant was not the owner of the property as of January 1, 2022.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

Mr. Alderman made a motion to approve the exemption request for 2023 and forward on parcel N044-0006.

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 –
Absent – Mr. Thomas

Ms. Hagood declared the motion carried.

2. Organizacion Misionera De Iglesias Pentecostoles, Inc. – 3233 Walker Rd (O094-0336); Purported Use: Church/property being used as a church; Exemption Request for 2023 and forward.

Ms. Hagood presented this item.

Mr. Davis made a motion to approve the exemption request for 2023 and forward on parcel O094-0336.

Ms. Holmes seconded the motion.

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

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

Ms. Hagood declared the motion carried.

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

Ms. Hagood presented this item.

Mr. Alderman made a motion to deny the exemption request for 2022-2023 on parcel U090-0027, however made a motion to approve 2024 and forward. The property was not in the name of Grace Missionary Baptist Church of Macon, Inc as of January 1st for 2022 or 2023. The property ownership has since been changed and is now in the name of Grace Missionary Baptist Church.

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 –
Absent – Mr. Thomas

Ms. Hagood declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

Several staff members are taking appraiser exams this week.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 14th & 28th and March 13th & 27th 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 2:55 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 –

Abstain –

Absent – Mr. Thomas

Ms. Hagood declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser I / Admin Assistant /
Board Secretary