

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
February 14, 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 February 14, 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, Appraiser I

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 24, 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. 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 63% complete.
2. Preliminary Plan for 2024 Tax Year – Ms. Crutchfield presented her preliminary plan for the 2024 tax year (attached in the meeting minutes).
3. Preliminary Sales Ratio for 2024 – Ms. Crutchfield presented the preliminary sales ratio for 2024 (attached in the meeting minutes).
4. Legislative update – Ms. Schultz gave an update on the bills being presented that would affect the Board of Tax Assessors. Legislative Crossover Day is scheduled for February 29th.
5. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. They have completed all active appeals through the first phase. The staff is currently working on sales reviews, new construction and keying work done for the 2024 year. There are four days of BOE scheduled for February. All splits have been completed from plats in 2023. There may be a few more from the 2023 deeds. There are (111) 30-day notices for this meeting and 67 certified to BOE. They have already adjusted 26 neighborhoods and will continue to make adjustments as necessary.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have certified 137 appeals to the BOE and sent 30-day letters on 195 parcels, 34 certified to hearing officer, 166 resolved, and 158 withdrawals. They have 69 active appeals left at this time. There are BOE hearings scheduled through the end of the month. They are working to finish the field work for the end of the year permits. Parcel splits and combinations for 2024 will be finished this week. Income and expense letters are being mailed this week. They will be reviewing specific income models to test the viability of a new fast-food model.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 0 active Business, Boat, & Airplane appeals, and 3 vehicle appeals. There are 2 appeals at the BOE level and 1 to Superior Court. They have received 294 returns to date.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 14, 2024

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

Ms. Hagood declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Hagood spoke with Dr. Keith Moffett for an update on the salary inequities for the Tax Assessors office. Dr. Moffett did not have any information to provide at this time, however, stated there will be an update by the end of the month.

Ms. Crutchfield advised the May meetings will now be the 3rd and 5th Wednesday of the month due to CAVEAT being held on May 21st-23rd.

LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 3:09 p.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 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 3:19 p.m.

Mr. Thomas 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. God of a Second Chance Deliverance Center – 4073 Napier Ave (N063-0169); Purported Use: Church; Exemption request for 2024 and forward.

Ms. Hagood presented this item.

Mr. Alderman made a motion to approve the exemption request for 2024 and forward for parcel N063-0169.

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.

HOMESTEAD EXEMPTIONS

Vote to approve the 188 Homestead Exemptions for 2.14.24 (See attached list included with meeting minutes).

Ms. Hagood presented this item.

Mr. Davis made the motion to approve the Homestead Exemptions.

Mr. Thomas 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.

EDUCATION

Several staff members have been in class the last two weeks.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 28th and March 13th & 27th 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 3:29 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