

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
February 28, 2024  
Regular Board Meeting  
Minutes

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OFFICIAL RECORDS OF THE MINUTES MARKED THIS DATE ARE ON  
FILE IN THE TAX ASSESSORS OFFICE  
AND ENCOMPASS THE FULL MINUTES OF THIS MEETING

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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 28, 2024, at 2:00 p.m.

Board Members Present: Jean Hagood, Chairman; George Thomas, Vice-Chairman; Jim Davis, & Yvonne Holmes, Assessors

Board Members Absent: Jonathan Alderman – Court

Board Attorney: Lauren Schultz; James, Bates, Brannan, & Groover

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Kema Bishop, Appraisal Manager, Residential

Administrative Personnel Absent: Jody Claborn, Deputy Chief Appraiser – Field Review

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 February 14, 2024.

Ms. Hagood presented this item.

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

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.

### CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 appeals. They are 72% complete.
2. 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 29<sup>th</sup>.
3. 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 except for one appeal in which they have an appointment to discuss with the owner. The staff is currently working on sales reviews, new construction and keying work done for the 2024 year. There are two days of BOE scheduled for March. All splits have been completed from plats in 2023. There may be a few more from the 2023 deeds. There are (2) 30-day notices for this meeting and 5 certified to BOE. They are continuing to review neighborhoods for adjustments for the 2024 year.
  - B. Commercial Division – Ms. Crutchfield gave an updated report on the Commercial Division on behalf of Mr. Claborn. They have certified 126 appeals to the BOE and sent 30-day letters on 169 parcels, 34 certified to hearing officer, 256 resolved, and 170 withdrawals. They have 4 active appeals left at this time. There are BOE hearings scheduled this week and for March 6<sup>th</sup> & 7<sup>th</sup>. They are working on sales qualifications for 2023.
  - 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 have received 408 returns to date.

### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 28, 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. Davis, and Ms. Holmes  
No –  
Abstain –  
Absent – Mr. Alderman

Ms. Hagood declared the motion carried.

#### MISCELLANEOUS ITEMS

Ms. Hagood did not have an update on the salary inequities for the Tax Assessors Office.

#### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:28 p.m.

Ms. Hagood presented this item.

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

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:34 p.m.

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

Ms. Hagood declared the motion carried.

## EXEMPTION REQUESTS

1. Recovery Under the Healer, Inc. – 1343 Carling Ave (P074-0599); Purported Use: A place for women to come that are seeking lasting and meaningful recovery from drugs and/or alcohol; Exemption request for 2022 and forward.

Ms. Hagood presented this item.

Mr. Thomas made a motion to deny the exemption request for 2022 for parcel P074-0599. Recovery Under the Healer, Inc. was not the owner of the property as of January 1, 2022.

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.

Mr. Thomas made a motion to approve the exemption request for 2023 and forward for parcel P074-0599.

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.

2. ARM-MAC, Inc – 2320 Jeffersonville Rd (T072-0060); Purported Use: Youth services – ARM adopt-a-role model; Exemption request for 2023 and forward.

Ms. Hagood presented this item.

Ms. Holmes made a motion to deny the exemption request for 2023 and forward for parcel T072-0060. There is no evidence showing the property is in use at this time.

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.

#### HOMESTEAD EXEMPTIONS

Vote to approve the 54 Homestead Exemptions for 2.28.24 (See attached list included with meeting minutes).

Ms. Hagood presented this item.

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

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.

#### EDUCATION

None.

#### SCHEDULING OF MEETINGS

The next meetings are scheduled for March 13<sup>th</sup> & 27<sup>th</sup> and April 10<sup>th</sup> & 24<sup>th</sup> 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 2:36 p.m.

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.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser I / Admin Assistant /  
Board Secretary