# MACON-BIBB COUNTY BOARD OF TAX ASSESSORS March 13, 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 March 13, 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: Jennifer Mitchell – Taking Appraiser II Exam

Staff: None

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 February 28, 2024.

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.

# CHIEF APPRAISER'S REPORT

- 1. 2023 Appeal Update Ms. Crutchfield gave an update on the 2023 appeals. They are 77% complete.
- 2. CAVEAT Ms. Crutchfield advised CAVEAT will take place May 21-23. Registration for Board members has been submitted. The Board members should receive an email with the breakout sessions to choose from. Reservations have been made at the Hyatt.
- 3. Legislative update Ms. Schultz advised there is no legislative update.
- 4. 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 three days of BOE scheduled for March. They have 31 returns as of 3.12.24. They are continuing to review neighborhoods for adjustments and have already adjusted over 60 neighborhoods.
- B. Commercial Division Mr. Claborn gave an updated report on the Commercial Division. They have certified 114 appeals to the BOE and sent 30-day letters on 147 parcels, 34 certified to hearing officer, 266 resolved, and 198 withdrawals. They have no active appeals left at this time. There are BOE and Hearing Officer hearings scheduled. 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 561 returns to date.

### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda March 13, 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 the Board members regarding her attempts to meet with Mayor Miller and her wish to resign as Chairman of the Board due to his unresponsiveness to her calls and emails. She distributed and discussed the letter sent to the Mayor (see attached copy included with meeting minutes).

### LEGAL MATTERS

None.

### EXEMPTION REQUESTS

None.

### HOMESTEAD EXEMPTIONS

Vote to approve the 84 Homestead Exemptions for 3.13.24 (See attached list included with meeting minutes).

Ms. Hagood presented this item.

Mr. Alderman 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**

None.

### SCHEDULING OF MEETINGS

The next meetings are scheduled for March 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 2:45 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