

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
March 27, 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 March 27, 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: Rick Epps; 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 II

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 March 13, 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. 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 86% complete.
2. Legislative update – Ms. Crutchfield advised Sine die is Thursday, March 28<sup>th</sup>.
3. 2024 State of the Community Address – Ms. Crutchfield advised the Mayor’s State of the Community Address will be held Tuesday, April 23<sup>rd</sup> from 11:30 a.m. – 1:00 p.m. Ms. Crutchfield asked the Board members if they would like to attend.
4. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on sales reviews, new construction, and keying work for the 2024 year. They are also completing the sales verification process. There are four days of BOE scheduled for April. They have 39 returns to date. They will continue to review neighborhoods for adjustments. They have adjusted over 100 neighborhoods so far.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They are working on income models for fast food and mini storage. They have upcoming BOE and CHO hearings in April. They continue to work on sales qualifications for 2023. There are 15 permits left for review. Field work is complete for the 2023 permits. They are working on finishing any valuation changes.
  - 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 893 returns to date.

#### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda March 27, 2024

Ms. Hagood presented this item.

Mr. Thomas 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 the Board members that this meeting, March 27, 2024, will be her last Board of Assessors meeting. All members and staff were very sad to hear this announcement. She has been an outstanding leader and will be truly missed by all.

#### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:15 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. Alderman, Mr. Davis, and Ms. Holmes  
No –  
Abstain –  
Absent –

Ms. Hagood declared the motion carried.

Motion to adjourn Executive Session at 2:18 p.m.

Mr. Alderman made the motion to adjourn 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.

EXEMPTION REQUESTS

1. Iglesia Cristiana Monte Sion – 376 Alberts Lane (O081-0207); Purported Use: Church/place of religious worship; Exemption Request for 2024 and forward.

Ms. Hagood presented this item.

Mr. Davis made a motion to approve the exemption request for 2024 and forward for parcel O081-0207.

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.

HOMESTEAD EXEMPTIONS

Vote to approve the 28 Homestead Exemptions for 3.27.24 (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. 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 April 10<sup>th</sup> & 24<sup>th</sup> and May 15<sup>th</sup> & 29<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 2:26 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:

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Jennifer Mitchell  
Residential Appraiser II / Admin Assistant /  
Board Secretary