

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
May 29, 2024  
Special Called 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 special called meeting of the Macon-Bibb County Board of Tax Assessors was held at the Board Room of the Tax Assessors Office on May 29, 2024, at 2:00 p.m.

Board Members Present: George Thomas, Chairman; Jim Davis, Vice-Chairman; Jonathan Alderman, Yvonne Holmes, and Leigh Ann Junod (in observance only, not sworn in at this time), 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 II

Media: None

Observers: None

Call to Order by the Chairman: The Chairman called the special called 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 April 24, 2024.

Mr. Thomas presented this item.

Mr. Davis made the motion to approve the meeting minutes.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

#### CHIEF APPRAISER’S REPORT

1. 2023 Appeal Update – Ms. Crutchfield gave an update on the 2023 appeals. They are 95% complete.
2. 2024 Sales Ratios – Ms. Crutchfield provided the Board with the 2024 sales ratio study.
3. 2024 Consolidation Report – Ms. Crutchfield provided the Board with the 2024 Consolidation sheet.
4. 2024 Digest Analysis – Ms. Crutchfield advised the overall digest increase was about 4.5%.
5. Approval of the 2024 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest – Ms. Crutchfield presented the Board with the 2024 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest to be approved. These are available to view in the Tax Assessors Office.

#### Approval of the 2024 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest

Mr. Thomas presented this item.

Mr. Davis made the motion to approve the 2024 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas Declared the motion carried.

## AUTHORIZATION FOR MAILING NOTICES

Mr. Thomas presented this item.

Mr. Davis made the motion to authorize the mailing of the Real Property Change of Assessment Notices.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

6. Press Release regarding mailing of the 2024 notices – Ms. Crutchfield provided a copy of the Press Release for the mailing of the 2024 Assessment Notices.
7. Letter to Tax Commissioner to submit 2024 digest – Ms. Crutchfield advised the letter is being prepared to submit to the Tax Commissioner. (This letter was not submitted to the Tax Commissioner due to the delay of the assessment notices. A phone call was made to Mr. McCord to share the timeline.)
8. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on new construction and neighborhood reviews. They have been finalizing the 2024 values over the past several weeks. The remaining BOE hearings were rescheduled due to IT issues. Now they are scheduled for two days in June. The first round of neighborhood adjustments has been completed. They are running ratios for final adjustments. All residential adjustments have been made with all adjustments being increases. Due to the inability to run reports, the total number of adjusted neighborhoods is not available at this time. The 2024 Residential and AG values are finalized. They have a FM/LM ratio of .3924, COD of .851 and PRD of 1.0153.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have been busy preparing for the mailing of the 2024 assessment notices by reviewing listings, sales, and income and expense data that has been submitted. They revalued retail & warehouse property types for 2024. They are working on permits that have been pulled since January 1<sup>st</sup>.
  - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 1 vehicle appeal. They have received 3,795 returns to date. There are a large number of late/invalid returns this year. There are also many late freeport applications. There is a new policy for Freeport applications that needs to be approved.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda May 29, 2024

Mr. Thomas presented this item.

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

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Mr. Davis complimented the staff for all their hard work and great sales ratios.

LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:40 p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter Executive Session.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 3:19 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

### EXEMPTION REQUESTS

1. Fire Victims Foundation – 2430 Riverside Dr (P061-0139); Purported Use: to temporarily house victims of house fires and assist in their recovery and support; Exemption request for 2024 and forward; This property is not currently being used to house fire victims; The property is currently on the blight list; The applicant advised they have been storing goods and materials for fire victims since January 1, 2024.

Mr. Thomas presented this item.

Ms. Holmes made a motion to deny the exemption request for 2024 for parcel P061-0139 since the primary mission is to house fire victims and that is not taking place at this time.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

2. Moral Compass International Ministries – Please see minutes for full list of all 18 parcels; Purported Use: church assembly and activities; Exemption request for 2012-2024 however the Board of Tax Assessors may only retroactively apply exemption status to eligible applicants for three years prior to the Application; All lots are vacant around a neighborhood (some heavily wooded); They do not appear to be in use

Mr. Thomas presented this item.

Mr. Davis made a motion to deny the exemption request for 2022, 2023, and 2024 for all 18 parcels (see list attached with meeting minutes).

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

3. The Corporation of Mercer University – 873 Linden Ave (P074-0316); Purported Use: Intramural sports field – used by the college; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Ms. Holmes made a motion to approve the exemption request for parcel P074-0316 for 2024 and forward.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

4. The Corporation of Mercer University – 315 College St (Q073-0091); Purported Use: Used to house the McDuffie Center for Strings, a program within the University’s Townsend School of Music; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the exemption request for parcel Q073-0091 for 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

5. The Corporation of Mercer University – 433 Cherry St (R073-0437); Purported Use: Building for medical education, instruction, and research for students at the Mercer University School of Medicine; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the exemption request for parcel R073-0437 for 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, and Ms. Holmes

No –

Abstain – Mr. Alderman

Absent –

Mr. Thomas declared the motion carried.

6. The Corporation of Mercer University – 926 Linden & 1002 Linden Ave (P074-0343 & P074-0346); Purported Use: used for parking at Intramural sports field; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the exemption request for parcels P074-0343 & P074-0346 for 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, and Ms. Holmes

No –

Abstain – Mr. Alderman

Absent –

Mr. Thomas declared the motion carried.

7. The Corporation of Mercer University – 1219 & 1227 Oglethorpe (Q081-0003 & Q081-0002); Purported Use: used for parking for Tattnall Square center for the arts – used by the college and open to the public; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the exemption request for parcels Q081-0003 & Q081-0002 for 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, and Ms. Holmes

No –  
Abstain – Mr. Alderman  
Absent –

Mr. Thomas declared the motion carried.

8. The Corporation of Mercer University – 645 First St (Q074-0593); Purported Use: storage facility for the school of medicines documents, lab equipment, and other supplies – used by employees only; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the exemption request for parcel Q074-0593 for 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

9. Atlantic Coast Conservancy Properties, LLC – 4476 Fulton Mill Rd, 4500 Chambers Rd, 4598 Arkwright Rd, 4325 Sheraton Dr, & 4315 Sheraton Dr (J010-0026, L091-0094, M030-0024, M030-0112, M030-0113); Purported Use: Land conservation/stewardship; Exemption request for 2024 and forward; property is only used to “conserve land and greenspace”; not used exclusively as an institution of purely public charity.

Mr. Thomas presented this item.

Mr. Davis made a motion to deny the exemption request for parcels J010-0026, L091-0094, M030-0024, M030-0112, & M030-0113.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

10. Middle Georgia Soccer Association, Inc. – 121 Alview Dr (K009-0083); Purported Use: overflow parking lot for games hosted by Macon Soccer Club; Exemption request for 2022, 2023, and 2024.



Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the exemption request for parcel K009-0083 for 2022, 2023, 2024 and forward.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

11. Coliseum Medical Center & Macon Northside Hospital – See list of 10 real property accounts and 5 personal property accounts with meeting minutes; Purported Use: 501 (c)(3) hospital run pursuant to Piedmont Healthcare’s financial assistance policies; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to defer until more information is received.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

12. First Presbyterian Church of Macon – 644 & 652 Mulberry St (R073-0242 & R073-0243); Purported Use: parking lot and office/event space for FPC ministries; Exemption request for 2023; A portion of the parking lot as well as the building was leased during 2023.

Mr. Thomas presented this item.

Ms. Holmes made a motion to defer until more information is received.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

Aye – Mr. Thomas, Mr. Davis, Mr. Alderman, and Ms. Holmes

No –  
Abstain –  
Absent –

Mr. Thomas declared the motion carried.

13. First Presbyterian Church of Macon – 644 Mulberry St (R073-0242); Purported Use: parking lot; Exemption request for 2024 and forward; A portion of the parking lot is being leased.

Mr. Thomas presented this item.

Ms. Holmes made a motion to defer until more information is received.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

14. First Presbyterian Church of Macon – 652 Mulberry St (R073-0243); Purported Use: office/event space for FPC ministries; Exemption request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the exemption request for parcel R073-0243 for 2024 and forward.

Mr. Davis seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

### HOMESTEAD EXEMPTIONS

Vote to approve the 662 Homestead Exemptions for 5.29.24 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the Homestead Exemptions.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Vote to deny the 158 Homestead Exemptions for 5.29.24 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Mr. Alderman made a motion to deny the Homestead Exemptions.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

## EDUCATION

CAVEAT was held May 21-23, 2024 in Athens, GA.

## SCHEDULING OF MEETINGS

The next meetings are scheduled for June 12<sup>th</sup> & 26<sup>th</sup> and July 10<sup>th</sup> & 24<sup>th</sup> at 2:00 p.m.

## POLICIES & PROCEDURES

A new policy was written to advise proper handling of Freeport Applications (See attached list included with the meeting minutes).

Mr. Thomas presented this item.

Ms. Holmes made a motion to approve the Freeport policy.

Mr. Alderman seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

A new policy was written about Changes or Corrections Upon Review of Notice of Appeal of Annual Assessment Notice (See attached list included with the meeting minutes).

Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the policy for Changes of Correction Upon Review of Notice of Appeal of Annual Assessment Notice.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

#### Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 3:36 p.m.

Ms. Holmes seconded the motion.

Mr. Thomas called for the vote. The votes were:

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

Mr. Thomas declared the motion carried.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser II / Admin Assistant /  
Board Secretary