

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
June 26, 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 June 26, 2024, at 2:00 p.m.

Board Members Present: George Thomas, Chairman; Jim Davis, Vice-Chairman; Jonathan Alderman, Yvonne Holmes, and Leigh Ann Junod, Assessors

Board Members Absent: None

Board Attorney: Lauren Schultz; James, Bates, Brannan, & Groover; Grace Simms Martin; Noland Law Firm (via phone)

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Appraisal Manager

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 June 12, 2024 & June 18, 2024.

Mr. Thomas presented this item.

Ms. Holmes 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, Ms. Holmes, and Ms. Junod
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 98% complete.
2. 2024 Appeals Update – Ms. Crutchfield advised there are currently 208 appeals.
3. 2024 Personal Property notices – Ms. Crutchfield advised there were 4,210 Personal Property notices mailed on June 20, 2024. The appeal deadline is August 5, 2024.
4. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is assisting taxpayers via phone and in office with any questions regarding the assessment notices. Appeals and homesteaded returned mail is being reviewed. The staff is also working on appeals that do not have to be field reviewed. They have 589 permits through April 2024. Of those, 189 are new construction permits and there are 64 demo permits. As of June 25th, the Residential Division has received 142 appeals. They had 520 at this time last year. They currently have 124 active appeals. For this meeting they have (6) 30-day letters and 11 certified to BOE. There are two days of BOE remaining for 2023.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 42 appeals to date. They have hosted several settlement conferences over the past few weeks. They are proceeding with fieldwork on the appeals as well as any permits that come in. There are (2) 30-day letters for today.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 1 vehicle appeal. They have received 3,964 returns to date. There are a large number of late/invalid returns this year. There are also many late freeport applications. They mailed 4,210 Personal Property Assessment notices. The deadline to file an appeal is August 5, 2024.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda June 26, 2024

Mr. Thomas presented this item.

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

Ms. Junod seconded the motion.

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

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:16 p.m.

Mr. Thomas presented this item.

Ms. Junod made the motion to enter Executive Session.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:37 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

Mr. Davis seconded the motion.

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

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

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

1. 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.

Deferred until next meeting.

2. 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.

Mr. Alderman made a motion to approve the exemption request for the unleased portions of both parcels R073-0242 & R073-0243 for 2023. The leased portions of both the parking lot and the building will be taxable.

Mr. Davis seconded the motion.

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

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

Mr. Thomas declared the motion carried.

3. 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.

Mr. Alderman made a motion to approve the exemption request for the unleased portion of parcel R073-0242. The leased portion of the parking lot will be taxable.

Mr. Davis seconded the motion.

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

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

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

None.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for July 10th & 24th and August 14th & 28th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 2:39 p.m.

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser II / Admin Assistant /
Board Secretary