

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
July 10, 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 June 10, 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: Rick Epps; James, Bates, Brannan, & Groover

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: Tina Dennard, ARM-MAC Inc.

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 26, 2024.

Mr. Thomas presented this item.

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

Ms. Holmes seconded the motion.

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

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

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 333 appeals.
3. 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 person. Appeals and homesteaded returned mail is being reviewed in the field. The staff is also working on appeals that do not have to be field reviewed. The Residential Division has 868 permits through May 2024. As of July 9<sup>th</sup>, they have received 248 residential appeals. They had 1,125 at this time last year. There are (8) 30-day letters and 6 certified to the BOE for this meeting. They are currently reviewing the sales on the 2023 DOAA state study.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 74 appeals to date. They have received 130 permits to date. They are continuing fieldwork on the appeals as well as permits as they come in. There are (5) 30-day letters and 1 certified to the BOE for this meeting. They have also been working on commercial sales for the DOAA.
  - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 3 vehicle appeal. They have 12 appeals for 2024 so far. There are (16) 30-day letters for this meeting.

### MOTION TO APPROVE CONSENT AGENDA

#### Vote to approve the Consent Agenda July 10, 2024

Mr. Thomas presented this item.

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

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.

### MISCELLANEOUS ITEMS

None.

### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:08 p.m.

Mr. Thomas presented this item.

Mr. Alderman 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 2:16 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, 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.

Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the exemption requests for all 10 real properties and the 5 personal property accounts (see list attached with meeting minutes).

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

#### HOMESTEAD EXEMPTIONS

Vote to approve the 4 Homestead Exemptions for 7.10.24 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

Ms. Junod seconded the motion.

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

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

Mr. Thomas declared the motion carried.

#### EDUCATION

None.

#### SCHEDULING OF MEETINGS

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

#### POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made the motion to adjourn the meeting at 2:32 p.m.

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.

Respectfully Submitted:

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Jennifer Mitchell  
Residential Appraiser II / Admin Assistant /  
Board Secretary