

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
August 28, 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 August 28, 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

Administrative Personnel Absent: Kema Bishop, Appraisal Manager, Residential – Sick

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 August 14, 2024.

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

CHIEF APPRAISER’S REPORT

1. 2023 Appeals Update – Ms. Crutchfield gave an update on the 2023 appeals. They are 99.4% complete.
2. 2024 Appeals Update – Ms. Crutchfield gave an updated on the 2024 appeals. They are 12% complete.
3. 2024 Board Retreat – Ms. Crutchfield advised the date for the Fall Retreat will be October 23, 2024, at 8:30 a.m.
4. 2023 Sales Ratio Study – Ms. Crutchfield presented the documents for the 2023 Sales Ratio Study. Macon-Bibb County’s overall ratio was 38.89.
5. 2024 Undeliverable Assessment Notices – The 2024 Real and Personal Undeliverable Assessment Notices were posted to the website on August 20, 2024. There was a total of 2,115 returned notices.
6. Reports from Managers:
 - A. Residential Division – Mr. Claborn gave an updated report on the Residential Division on behalf of Ms. Bishop. Staff appraisers are currently field reviewing appeals. There are (66) 30-day letters and 67 certified to BOE. Residential has a total of 1,446 permits to date.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 315 appeals to date. They have received 192 permits to date. They had 253 permits this time last year. They have been busy sending and requesting additional information on appeals as well as continuing to complete field reviews on the appeals and permits as they come in. There are (14) 30-day letters and 7 certified to BOE for this meeting. There are 114 parcels that appealed with the route of Hearing Officer. The 90-day deadline for the first of these will be September 25, 2024.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 2 vehicle appeals. They have 71 active appeals. They have (2) 30-day notices, (3) 45-day notices, 1 certified to BOE and 3 withdrawals.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda August 28, 2024

Mr. Thomas presented this item.

Mr. Alderman 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.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 2 Homestead Exemptions for 8.28.24 (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, Ms. Holmes, and Ms. Junod
No –
Abstain –
Absent –

Mr. Thomas declared the motion carried.

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for September 11th & 25th and October 9th & 23rd 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 2:26 p.m.

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.

Respectfully Submitted:

Jennifer Mitchell
Residential Appraiser II / Admin Assistant /
Board Secretary