

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
September 11, 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 September 11, 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, 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 August 28, 2024.

Mr. Thomas presented this item.

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

Ms. Junod seconded the motion.

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

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

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 99.7% complete.
2. 2024 Appeals Update – Ms. Crutchfield gave an update on the 2024 appeals. They are 15% complete and 56% worked.
3. 2024 Digest Submission – Ms. Crutchfield presented the 2024 Digest Submission documents to be signed by the Board of Assessors Chairman.

Motion to approve the signing of the 2024 Digest Submission documents by the Chairman.

Mr. Thomas presented this item.

Mr. Davis made a motion to approve the signing of the 2024 Digest Submission documents by the Chairman.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

Mr. Alderman arrived at 2:05 p.m.

4. 2024 Board Retreat – Ms. Crutchfield advised the date for the Fall Retreat will be October 23, 2024, at 8:30 a.m.
5. Reports from Managers:
  - A. Residential Division – Ms. Bishop gave an updated report on the Residential Division. All appeals have been reviewed in the field and are now being worked in the office. They are reviewing permits and sales reviews in the field. They have 1,789 permits through August. They had 1,890 at this time last year. There are (70) 30-day letters and 37 certified to BOE for this meeting. There are 238 active appeals remaining.

- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 315 appeals to date. They have received 212 permits to date. They had 261 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 (20) 30-day letters and 1 certified to BOE for this meeting. There are 118 parcels that appealed with the route of Hearing Officer. The 90-day deadline for the first of these will be September 25, 2024. Of the 118 parcels, there are currently 72 active, (37) 30-day, 5 no change/certified to Hearing Officer, 1 resolved and 3 withdrawn.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 1 vehicle appeal. They have 55 active appeals. They have (1) 30-day notices, 10 certified to BOE and 6 withdrawals.

### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda September 11, 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.

### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:11 p.m.

Mr. Thomas presented this item.

Mr. Davis 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 2:20 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. Hope Worldwide Ministries, Inc. – 882 Ponce De Leon Ave (P092-0376); Purported Use: Church Administration and classrooms; This property is not currently in use; Exemption Request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Alderman made a motion to deny the exemption request for parcel P092-0376 for 2024.

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.

2. Hope Worldwide Ministries, Inc. – 892 Ponce De Leon Ave (P092-0377); Purported Use: Church Administration and classrooms. This property is not currently in use. It also was not owned by Hope Worldwide Ministries, Inc. by January 1<sup>st</sup> of 2024; Exemption Request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Alderman made a motion to deny the exemption request for parcel P092-0377 for 2024.

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.

3. Springfield Church of the Living God, Inc. – 3828 Carter Ave (N073-0327); Purported Use: used as a parking lot for the church. The parking lot is located directly next to the church; Exemption Request for years 2022, 2023, & 2024

Mr. Thomas presented this item.

Mr. Alderman made a motion to approve the exemption request for parcel N073-0327 for years 2022, 2023, and 2024.

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.

There was an additional vote to deny the exemption request for tax year 2020, however there was a misinterpretation of the application and how the applicant wrote the tax years. Applicant did not apply for tax year 2020.

#### HOMESTEAD EXEMPTIONS

Vote to approve the 1 Homestead Exemption for 9.11.24 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

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 25<sup>th</sup> and October 9<sup>th</sup> & 23<sup>rd</sup> at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Ms. Junod made the motion to adjourn the meeting at 2:23 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:

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Jennifer Mitchell

Residential Appraiser II / Admin Assistant /  
Board Secretary