

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

January 8, 2025

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 January 8, 2024, at 2:00 p.m.

Board Members Present: George Thomas, Chairman, Jim Davis, Vice-Chairman, Yvonne Holmes, and Leigh ann Junod

Board Members Absent: Jonathan Alderman

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: Anna Stanfield, Board Secretary

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 December 11, 2024.

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

#### ELECTION OF CHAIRMAN, VICE-CHAIRMAN & BOARD SECRETARY

Mr. Thomas presented these items.

Ms. Junod made the motion to elect Mr. George Thomas Chairman of the Board of Assessors, Mr. Jim Davis, Vice-Chairman of the Board of Assessors, and Ms. Anna Stanfield, Board Secretary of the Board of Assessors.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

#### CHIEF APPRAISER'S REPORT

1. 2024 Appeal Update – Ms. Crutchfield gave an update on the 2024 appeals. They are 78% complete. Ms. Crutchfield presented a preliminary timeline for 2025 Tax Year. Ms. Crutchfield gave a scheduling of events from December 2024 through July 2025.
2. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is currently working on queries for 2024 neighborhood reviews, permits, green sheets, and new construction. All 2024 permits and green sheet field reviews are complete, and all new construction was reviewed prior to January 1, 2025. Once all queries are complete, residential will be reviewing neighborhoods for 2025. Currently, there is one day of BOE scheduled hearings for January and two Hearing Officer appeals are being heard at the end of January. Splits for 2025 are complete, except those that might be found during the deed process. A total of 1,788 permits were received for 2024. There were approximately 311 new construction homes entered in 2024 and a total of 7,251 new parcels were reviewed this year. This number does not include parcels that had to be reviewed more than once.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. There has been a total of 334 permits received to date, this time last year there were 353 permits. There are two days of Hearing Officer appeals this week. BOE hearings are continuing to be scheduled as well. The Commercial Department is working to finish the

field work for the end of the year permits for 2024. Additionally, they are working on transfers and any other splits/combinations that may come in.

- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 5 vehicle appeals. They are working to add all new accounts for 2025 and delete any accounts that are no longer active businesses for 2025. Tentatively, the plan is to mail 2025 returns for businesses, boats and airplanes by January 10, 2025. This date may be delayed due to getting all updates into Wingap. All depreciation factors have been updated for the first time in over 30 years as well as the increase of taxable from \$7,500 to \$20,000. We are trying to be sure that Wingap has incorporated all these changes, and everything is working before mailing the 2025 notices.

#### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 8, 2025

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve the Consent Agenda.

Mr. Junod seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

#### MISCELLANEOUS ITEMS

#### EXEMPTION REQUESTS

None.

#### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:34 p.m.

Mr. Thomas presented this item.

Ms. Holmes made the motion to enter Executive Session.

Mr. Davis seconded the motion.

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

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

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:41 p.m.

Ms. Junod made the motion to adjourn Executive Session.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

### HOMESTEAD EXEMPTIONS

Vote to approve 1 Homestead Exemption for January 8, 2025 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Mr. Davis made the motion to approve the Homestead Exemptions.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

## EDUCATION

Ms. Junod will attend a continuing education class March 17-21, 2025.

## SCHEDULING OF MEETINGS

The next meetings are scheduled for January 22<sup>nd</sup> and February 12<sup>th</sup> & 26<sup>th</sup> at 2:00 p.m.

## POLICIES & PROCEDURES

Ms. Schultz gave an update on the policies and procedures.

### Motion to Adjourn

Mr. Thomas presented this item.

Ms. Holmes made the motion to adjourn the meeting at 3:01 p.m.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

Respectfully Submitted:

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Anna Stanfield  
Personal Property Appraiser I/Admin Assistant /  
Board Secretary