

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

November 13, 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 November 13, 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: David Cromer; 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; Personal Property Appraiser I

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 October 23, 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. 2024 Appeals Update – Ms. Crutchfield gave an update on the 2024 appeals. They are 61% complete and 97% worked.
2. Ms. Crutchfield gave an overview of House Bill 581 that was passed for tax year 2025. She, Mr. Claborn and Ms. Bishop will be attending a GAAO one day seminar in December about this new Constitutional Amendment and will report in detail at the next board meeting.
3. Ms. Crutchfield gave an update of the number of homesteads in place for Macon-Bibb County currently.

Reports from Managers:

- A. Residential Division – Ms. Bishop gave an updated report on the Residential Division. Board of Equalization hearings are being presented and permits, sales reviews, and green sheets are being worked on in the field. They are also working fire, demo permits and will begin the final reviews for new construction in December. There are currently 3 days of hearings scheduled through early December. Currently, there are 1,789 permits through August versus 1,890 at this time last year. There are currently (9) 30-day letters, and 15 appeals Certified to BOE for this meeting. All but two appeals are complete through the first phase of the appeal process. These two appeals have appealed to Hearing Officer. Additionally, sales and listings for the 2025 year are being reviewed.
- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 315 appeals to date. They have received 238 permits to date. They had 317 permits this time last year. Permit field work is ongoing. They have begun processing parcel splits and combinations. There are 34 parcels that have appealed to the route of Hearing Officer. There are currently (56) thirty-day notices for today, 29 certified to the Board of Equalization and 34 parcels on today’s Certified Hearing Officer list. There are a total of 116 parcels that have appealed to the route of Certified Hearing Officer. There are currently (89) thirty-day notices, (52) certified to BOE, (75) certified to Hearing Officer, (43) resolved, and (20) withdrawn Commercial appeals. There are currently 16 applications for the Commercial Appraiser I position.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. Currently there are 2 active vehicle appeals. There are currently (2) certified to the Board of Equalization today and (3) thirty-day notices for Motor Vehicles on today’s Consent Agenda.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda November 13, 2024

Mr. Thomas presented this item.

Mr. Davis 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

Ms. Holmes is requesting for the Board of Assessor minutes to be updated on the Macon-Bibb County website along with updated bios and pictures of all BOA members. Mr. Thomas is requesting for all new employees to be introduced at each Board of Assessor meeting.

LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:13 p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter Executive Session.

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.

Motion to adjourn Executive Session at 2:21 p.m.

Ms. Holmes made the motion to adjourn Executive Session.

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.

EXEMPTION REQUESTS

1. MAS Marshall Holdings, LLC. – 2740 Millerfield Rd (U063-0026); Purposed Use: Educational and Religious Purposes; This property is not currently in use; Exemption Request for 2024 and forward.

Mr. Thomas presented this item.

Mr. Davis made a motion to deny the exemption request for parcel U063-0026 for 2024.

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 –

HOMESTEAD EXEMPTIONS

Vote to approve the 1 Homestead Exemption for November 13, 2024 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

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.

EDUCATION

Ms. Holmes gave an update on her continuing education classes that she attended at Calloway Gardens on November 4-November 8, 2024.

SCHEDULING OF MEETINGS

The next meeting is scheduled for December 11th, January 8th and January 22nd at 2:00 p.m.; December 19th at 12:00 p.m. has been reserved for the Staff Christmas party.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Ms. Holmes made the motion to adjourn the meeting at 2:42 p.m.

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.

Respectfully Submitted:

Anna Stanfield
Personal Property I / Board Secretary