

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
December 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 December 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: 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; Personal Property Appraiser I

Media: None

Observers: Harold Clark; Abundant Life Assembly of God

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 November 13, 2024.

Mr. Thomas presented this item.

Ms. Junod 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 70% complete and 100% worked.
2. Ms. Crutchfield gave an update on the presentation at the GAAO One Day Seminar on 12/2/2024 that was attended by Mr. Claborn, Ms. Bishop, and Ms. Crutchfield.
3. Ms. Crutchfield is requesting the approval of 40% ratio for Public Utilities and gave an update of the increase percentage from the previous year. This increase is 14%. Assessment notices are being mailed today for the Public Utilities.

#### Reports from Managers:

- A. Residential Division – Ms. Bishop gave an updated report on the Residential Division. End of the year green sheets, permits, new construction and 2024 sales are being worked on in the field. Queries are being worked on for permits, green sheets, and neighborhood reviews also. Sales and listings are being reviewed in preparation for the 2025 calendar year. There are currently 2 days of hearings scheduled through the end of December. Currently, there are 1,789 permits through August verses 1,891 at this time last year.
- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They have received 260 permits to date, this time last year 343 had been received. Permit field work is ongoing. They are working on the 2025 values and presenting 2024 appeals in BOE as they are being scheduled. There are 40 thirty-day letters for today, 2 Certified to BOE today, and 2 Hearing Officer appeals scheduled for next Friday.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. Currently there are 3 active vehicle appeals. They are working to add all new accounts for 2025 and deleting any accounts that are no longer active or in business. The Personal Property Division plans to mail 2025 returns by January 10, 2025. The BOA approval required today is:
  - a. BOA approval to use the 2025 ABOS for appraising boats for 2025
  - b. BOA approval to use the 2025 NADA values in appraising prebill mobile homes (real property also) for 2025
  - c. BOA approval for use of the 2024 Winter addition of the Aircraft Bluebook for 2025

#### MOTION TO APPROVE CONSENT AGENDA

#### Vote to approve the Consent Agenda December 11, 2024

Mr. Thomas presented this item.

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

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.

#### MISCELLANEOUS ITEMS

- A. Mr. Harold Clark, Abundant Life Church discussed 2022 taxes for 630 Wimbish Rd. Abundant Life Church did not own the property as of January 1, 2022. Confirmation with the previous owner states that the building was not occupied and being used as of January 1, 2022. The Board of Tax Assessors have previously spoken with ALC about this matter and have previously stated that taxes are still to be owed. There is no action needed by the Board of Assessors.
- B. Ms. Holmes asked for an update on the January 1, 2025 implosion of the old Ramada Inn next door to the Tax Assessors Office.

#### LEGAL MATTERS

Motion to enter Executive Session for discussion on Exemption Requests at 2:27 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 2:39 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. Ms. Schultz gave an update on the Fire Victims Foundation exemption request.

Mr. Thomas presented this item.

Mr. Alderman made a motion to deny the exemption request for parcel P061-0139 for 2024. This parcel will move to the Board of Equalization as it is under appeal.

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 Homestead Exemption for December 11, 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

Dates for CAVEAT will May 20-2022, 2025 in Athens, Georgia.

### SCHEDULING OF MEETINGS

The next meeting is scheduled for January 8<sup>th</sup> and January 22<sup>nd</sup> at 2:00 p.m. and February 12<sup>th</sup> at 2:00pm.; December 19<sup>th</sup> at 12:00 p.m. has been reserved for the Staff Christmas party.

### POLICIES & PROCEDURES

None.

### Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 3:08 p.m.

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.

Respectfully Submitted:

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Anna Stanfield

Personal Property I / Board Secretary