

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

February 12, 2025

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 in the Board Room of the Tax Assessors Office on February 12, 2025, at 2:00 p.m.

Board Members Present: George Thomas, Chairman; Jim Davis, Vice Chairman, Yvonne Holmes, and Leigh Ann Junod, Assessors

Board Members Absent: Jonathan Alderman, late, in at 2:04 pm

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; Anna Stanfield, Board Secretary

Administrative Personnel Absent: None.

Staff: None

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 January 08, 2025.

Mr. Thomas presented this item.

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

Mr. Davis seconded the motion.

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

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

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 86% complete.
2. 2023 Tax Digest – Ms. Crutchfield gave an update on the 2023 Tax Digest. We received a letter from the State Revenue Commissioner regarding the 2023 tax digest – ratio is 38.92%. Ms. Crutchfield also gave an update on the preliminary Sales Ratio Studies. Ms. Crutchfield also gave an update about the meeting with Andrew Blood of TrueRoll-a company that does investigative work for Homestead exemption and explained the process of working with TrueRoll for the 2025 tax year.
3. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are currently working in neighborhoods for 2025 and new construction. There are currently two days of BOE scheduled for February. Residential continues to work deeds and are working on a few 2025 splits included with these deeds as they are being completed. Ms. Bishop is reviewing the sales ratio study to ensure that the median, COD and PRD are at acceptable levels. They have received 9 returns for 2025.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. There are currently scheduled Hearing Office appeals being heard as well as several days of BOE scheduled next week. They will begin to work on sales qualifications for the Commercial sales ratio study as well as possible market adjustments starting next week. Hotel/Motel gross receipts for 2024 have been received from the Tax Commissioners Office and will be reviewed for 2025 along with 2025 income and expense letters being mailed this week.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They currently have 0 active Business, Boat, & Airplane appeals, and 0 vehicle appeals. 2025 Business Personal Property Tax Returns were mailed on January 31, 2025, and have received 140 returns to date. Settlement Conferences have been held for Dillard’s and YKK for 2024 – neither were settled - and both have filed to Superior Court. There are 3 30- day approvals for motor vehicles and 2 withdrawals today. Currently, there has been one Public Utility appeal received for CenturyLink Communications.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 12, 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. Junod, and Ms. Holmes
No –
Abstain –
Absent –

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Crutchfield gave a statement that there was not a board meeting held on January 22, 2025, due to inclement weather and all County offices being closed.

LEGAL MATTERS

None.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 132 Homestead Exemptions for 2.12.25 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

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. Junod will be attending continuing education class in March.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 26th, March 12th & 26th, April 9th & 23rd at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Junod made the motion to adjourn the meeting at 2:29 p.m.

Mr. 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:

Anna Stanfield
Board Secretary