

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

April 9, 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 April 9, 2025, at 2:00 p.m.

Board Members Present: George Thomas, Chairman; Jim Davis, Vice Chairman, Yvonne Holmes, Jonathan Alderman, Assessors

Board Members Absent: Leigh Ann Junod (vacation)

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 March 26, 2025.

Mr. Thomas presented this item.

Ms. Holmes 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, Mr. Davis, Mr. Alderman and Ms. Holmes

No –

Abstain –
Absent – Ms. Junod

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 96% complete. These are expected to be completed by the Hearing Officer or BOE by April 15th.
2. The deadline for filing Business Personal Property, airplanes, and boat returns is April 1st as well as filing all Homestead Applications.
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 is one more scheduled BOE meeting. Residential has received 21 Real Property returns to date and all returns have been reviewed. Ms. Bishop is continually reviewing the sales ratio study to ensure that the median, COD and PRD are at acceptable levels. The current FM/LM ratio is .3869 with a COD of .0771 and a PRD of 1.0053. A total of 91 neighborhood adjustments have been made so far this year, not including land pricing adjustments.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They are continuing to work on possible market adjustments for 2025. The Commercial Department has been busy preparing for the mailing of the 2025 assessment notices by reviewing listings, sales, and income and expense data that have been submitted. To date, there have been 5 returns made and all have been reviewed. There are Superior Court settlement conferences ongoing over the next two weeks. Additionally, there are several exemption applications that are being field reviewed.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They have received 2,781 Personal Property Returns to date. They are working very hard on processing returns and answering phone calls daily. The deadline to file Personal Property Returns is April 1, 2025. The Personal Property Division is still receiving buckets of mail so there are lots of returns still to be entered including a large majority of late returns filed again this year.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda April 9, 2025

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to enter Executive Session for discussion on litigation at 2:14 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. Alderman, Mr. Davis and Ms. Holmes
No –
Abstain –
Absent – Ms. Junod

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:24 p.m.

Mr. Alderman made the motion to adjourn Executive Session.

Ms. Holmes seconded the motion.

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

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

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve the 17 Homestead Exemptions for 4.9.24 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

Ms. Holmes seconded the motion.

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

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

No –

Abstain –

Absent – Ms. Junod

Mr. Thomas declared the motion carried.

EDUCATION

CAVEAT will be held May 20-22, 2025.

SCHEDULING OF MEETINGS

The next meetings are scheduled for April 23rd, May 14th and May 28th and June 11th at 2:00 p.m.

POLICIES & PROCEDURES

Ms. Schultz gave an update on House Bill 92 that was passed and signed by the Governor on April 1, 2025.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Davis made the motion to adjourn the meeting at 2:52 p.m.

Mr. Alderman seconded the motion.

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

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

No –

Abstain –
Absent – Ms. Junod

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Anna Stanfield
Board Secretary