

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

May 14, 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 May 14, 2025, at 2:00 p.m.

Board Members Present: George Thomas, Chairman, Jim Davis, Vice Chairman, Yvonne Holmes, Leigh Ann Junod, and Jonathan Alderman, 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; 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 April 23, 2025.

Mr. Thomas presented this item.

Ms. Holmes 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, Mr. Alderman and Ms. Holmes

No –

Abstain –
Absent –

Mr. Thomas declared the motion carried.

CHIEF APPRAISER'S REPORT

1. 2025 Sales Ratio - Ms. Crutchfield provided the Board with the 2025 sales ratio studies.
2. 2025 Consolidation Report - Ms. Crutchfield provided the Board with the 2025 Consolidation sheet.
3. 2025 Digest Analysis – Ms. Crutchfield advised the overall digest increase for 2025 was about 4.4%.
4. Approval of the 2025 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest – Ms. Crutchfield presented the Board with the 2025 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest to be approved. These are available to view in the Tax Assessor Office.
5. Press Release regarding mailing of the 2025 notices – Ms. Crutchfield provided a copy of the Press Release for the mailing of the 2025 Assessment Notices.

Approval of the 2025 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest

Mr. Thomas presented this item.

Mr. Davis made the motion to approve the 2025 Real Property Cost Tables and Schedules, Change of Assessment Notices, and Exempt Digest.

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.

Authorization for Mailing Notices

Mr. Thomas presented this item.

Mr. Davis made the motion to authorize the mailing of the Real Property Change of Assessment Notices.

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.

- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are currently reviewing a 400-parcel neighborhood and will begin a 500-parcel neighborhood next week. They are also continuing to review all new construction. The final ratio for Residential FM/LM clipped is .3893 median, .0672 COD and 1.004 PRD. The ratio for ALT sales, unclipped is .3595 median, .710 COD and 1.011 PRD. There has been a total of 147 neighborhoods adjusted, not including land pricing adjustments. The largest dwelling adjustment was made to Idle Hour Condos with an adjustment of 75%. The next highest was a 45% adjustment made to an area of Forsyth Rd/New Forsyth Rd area. They have received a total of 379 permits through March 2025. There have been staff meetings held to ensure all policy and procedures are understood and to ensure the staff are labeling accessories uniformly. They reviewed how to research comps for appeals, as well as reminded them to thoroughly read the appeals to address the concerns noted in the appeals. Also addressed were any staff questions and concerns.
- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. The Commercial Division 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. Hotels/Motels, and apartment property types were revalued for 2025. They are currently working on completing field work for the 1/3 parcel review throughout the County. There was an increase of 654 commercial properties, decreased 132 parcels, and 538 value changes were made to exempt parcels.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They have received 3,849 Personal Property returns to date; 3,095 have been worked. They are working very hard on processing returns and answering phone calls daily. The goal is to approve these values at the May 28th meeting, however if this goal is not met, the approval date will be pushed back to June 11th meeting.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda May 14, 2025

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Mr. Thomas presented a letter to Honorable Mayor Miller concerning salaries.

LEGAL MATTERS

Motion to enter Executive Session for discussion on exemption requests at 2:33 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, Ms. Junod, Mr. Alderman and Ms. Holmes
No –
Abstain –
Absent -

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:50 p.m.

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

Abstain –
Absent –

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

1. Baptist Minister Union Inc. - 2016 Second Street (Q083-0372); Purported Use: Religious

Mr. Thomas presented this item.

Mr. Alderman made a motion to **table** the exemption request for 2025 for parcel Q083-0372 until more information can be obtained.

2. Georgia Affordable Housing (River Edge Behavioral)- 723 Norris Street (S071-0181); 1990 (P064-0093) and 2770 (O054-0412) Riverside Drive Purported Use: Permanent Supportive Housing Program for low-income families with mental health disabilities and are homeless.

Mr. Thomas presented this item.

Ms. Holmes made a motion to **grant** the exemption request for 2025 and forward for parcel S071-0181.

Mr. Alderman seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Mr. Thomas presented this item.

Ms. Junod made a motion to **deny** the exemption request for 2025 and forward for parcels P064-0093 and O054-0412.

Mr. Alderman seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

3. Crossroads Christian Counseling Center – 717 North Ave (R071-0056); Purported Use: Offices

Mr. Thomas presented this item.

Ms. Holmes made a motion to **deny** the exemption request for 2025 The parcel is not being used currently and is boarded up.

Ms. Junod seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

4. The Mosaic Development (See Attached List); Purported Use: Future Development for affordable housing.

Mr. Thomas presented this item.

Mr. Alderman made a motion to **deny** the exemption request for 2019, 2020, and 2021. These parcels are boarded up and do not have a current use but are also older than 3 years.

Mr. Alderman seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

Vote to approve the 809 Homestead Exemptions for 5.14.25 and Deny the 122 Homestead Exemptions (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

EDUCATION

CAVEAT will be held May 20-22, 2025.

SCHEDULING OF MEETINGS

The next meetings are scheduled for May 28th, June 11th and 25th ; July 9th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made the motion to adjourn the meeting at 3:00 p.m.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Respectfully Submitted:

Anna Stanfield
Board Secretary