MACON-BIBB COUNTY BOARD OF TAX ASSESSORS July 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 June 25, 2025, at 2:00 p.m.

<u>Board Members Present</u>: George Thomas, Chairman, Jim Davis, Vice Chairman, Leigh Ann Junod, Jonathan Alderman and Yvonne Holmes, Assessors

Board Members Absent: None.

Board Attorney: Lauren Schultz, James, Bates, Brannan, & Groover

<u>Administrative Personnel Present:</u> Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Residential Supervisor; Anna Stanfield, Board Secretary

Administrative Personnel Absent: None

Staff: None

Media: None

Observers: None

<u>Call to Order by the Chairman</u>: 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 June 25, 2025.

Mr. Thomas presented this item.

Mrs. Holmes made the motion to approve the meeting minutes.

Mr. 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 Appeal Update-Ms. Crutchfield gave an update on the 2025 Appeals. There has been a total of 749 appeals as of today. There are currently 342 active appeals, 153 thirty-day notices, 168 no change, and 5 resolved appeals. Staff are reviewing returned mail assessment notices with Homestead status to confirm if the exemption needs to be removed.
- 2. Ms. Crutchfield gave an update on Homesteads. There was a total of 133 Homestead applications during the 45-day appeal period (103 approved and 30 denied). 30-day letters for this updated Homestead status have been mailed. The last date to file an appeal on the Homestead decision is August 8, 2025.
- 3. Ms. Crutchfield gave an update on the 2025 digest. The plan is to turn over the digest to the Tax Commissioner by next week.
- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff have been working on appeals, new construction, and neighborhood reviews and will begin permit reviews this week. They have received 471 appeals for 2025. One of those being an appeal to Hearing Officer and four to Arbitration. There are 50 thirty-day notices and 105 certified to BOE for today's meeting. There are currently 179 active appeals remaining to be reviewed and processed.
- B. Commercial Division Mr. Claborn gave an updated report on the Commercial Division. The Commercial Division has received 248 Commercial appeals for 2025. There are 151 active appeals, (28) thirty-day notices, (8) certified to BOE, (49) actives for Hearing Officer, (7) certified to a Hearing Officer, and (5) withdrawn for today's meeting. The Commercial Division is currently working on completing field work for any appeals and for the 1/3 parcel reviews throughout the county. This includes commercial, industrial and exempt properties. There are currently 45 permits for 2025 for review.
- C. Personal Property Ms. Crutchfield gave an updated report for the Personal Property Division. They have received 13 personal property appeals to date and 2 car appeals. Currently, there are (8) 30-day notices, (1) 45-day notice, and (5) withdrawals for today's meeting. The last date to file an appeal is July 28, 2025.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda July 9, 2025

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

- 1. The Board of Tax Assessors is hosting a staff appreciation lunch on July 10th
- 2. Mr. Thomas gave an update about salaries.

LEGAL MATTERS

Motion to enter Executive Session for discussion of exemption requests at 2:13p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter the Executive Session.

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.

Motion to adjourn Executive Session at 2:51p.m.

Mr. Alderman made the motion to adjourn 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-

EXEMPTION REQUESTS

1. Mulberry Street Methodist- 764 Walnut Street (Q074-0616); 770 Walnut Street (Q074-0128)

Purported Use: "Operations for Macon Volunteer Clinic"

Mr. Thomas presented this item.

Ms. Juned made a motion to <u>deny</u> the exemption request for 2025 and forward for parcel both parcels.

Ms. Holmes seconded the motion.

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

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

No –

Abstain – Davis

Absent –

Mr. Thomas declared the motion carried.

2. First Choice Primary Care – 3124 Houston Ave (P052-0305)

Purported Use: "Overflow and employee parking lot for not-for-profit community health center"

*Tabled until further information can be gathered.

3. First Choice Primary Care – 3061 Houston Ave (P092-0359)

Purported Use: "Not-for-profit community health center for un/under insured"

Mr. Thomas presented this item.

Ms. Juned made a motion to grant the exemption request for 2025 and forward for both parcels.

Ms. Holmes seconded the motion.

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

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

No –

Abstain – Alderman

Absent –

Mr. Thomas declared the motion carried.

4. Johnson Lofts Operating LLC – 555 Poplar Street: (R073-0340)

Purported Use: (1) 50% headquarters (office space) for Newtown Macon; (2) 50% loft rental for individual tenants

Mr. Thomas presented this item.

Ms. Holmes made a motion to <u>deny</u> the exemption request for all the years

Ms. Junod seconded the motion.

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

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

No –

Abstain – Thomas

Absent –

Mr. Thomas declared the motion carried.

5. Rock Springs Congregational – 1415 Bass Rd (K003-0157)

Purported Use: Religion dwelling/church

Mr. Thomas presented this item.

Mr. Davis made a motion to **grant** the exemption request for 2025 and forward for both parcels.

Mr. Alderman seconded the motion.

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

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

No -

Abstain –

Absent -

Mr. Thomas declared the motion carried.

Arm-Mac (See attached List) – 2272 Fifth Street (Q083-0590); W 4th Street; 376 Horton Ave (081-0254); W 4th Street (M082-0081); H Street (M074-0291); 3680 Napier Ave (N071-0245); 5th Street (M082-0078); H Street (M074-0175); 5th Ave (M082-0100); W 4th Ave (M082-0070); H Street (M074-0174); 5th Street (M082-0088); 5th Street (M082-0027); 215 Greentree Parkway (I006-0700); 5th Ave (M082-0086)

Purported Use: unimproved raw land

Mr. Thomas presented this item.

Mr. Alderman made a motion to **grant** the exemption request for 2022 and forward for all parcels.

Ms. Juned seconded the motion.

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

Aye - Mr. Thomas, Ms. Junod, Mr. Alderman and Ms. Holmes

No – Davis

Abstain -

Absent -

Mr. Thomas declared the motion carried.

7. Arm-Mac (See Attached List) – 5th Street (M082-0015); 5th Ave (M082-0010)

Purported Use: unimproved raw land

Mr. Thomas presented this item.

Ms. Junod made a motion to deny the exemption request for 2022, 2023, and 2024 years.

Ms. Holmes seconded the motion.

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

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

No -

Abstain –

Absent –

Mr. Thomas declared the motion carried.

HOMESTEAD EXEMPTIONS

<u>Vote to approve the 103 Homestead Exemptions for 7.9.25 and deny the 30 Homestead Exemptions (See attached list included with meeting minutes).</u>

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

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for July 30th; August 13th and 27th; September 10th and 24th at 2:00 p.m.

POLICIES & PROCEDURES

ting at 3:02 p.m.
e:
erman, Ms. Junod and Ms. Holmes
Respectfully Submitted:
Anna Stanfield Board Secretary