

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

August 13, 2025

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 in the Board Room of the Tax Assessors Office on August 13, 2025, at 2:00 p.m.

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

Board Members Absent: Jonathan Alderman – court

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

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Jody Claborn, Deputy Chief Appraiser; Kema Bishop, Residential Manager; 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 July 30, 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, and Ms. Holmes

No –  
Abstain – Ms. Junod -absent at 7.30.25 meeting  
Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

#### CHIEF APPRAISER'S REPORT

1. 2025 Appeal Update - Ms. Crutchfield gave an update on the 2025 appeals. There are currently 224 active appeals, (156) thirty-day notices, (126) resolved appeals, (2) Superior Court, (55) Certified to Hearing Officer and (86) withdrawn.
  2. An additional 245 Real Property notices were mailed August 8, 2025, due to a printing oversight from the printing company that mailed the original 2025 Assessment Notices.
  3. Ms. Crutchfield gave an update on the 2025 digest. The 2025 tax digest submission documents (see attached list) are on the Consent Agenda to be signed by Mr. Thomas at today's meeting.
  4. Ms. Crutchfield gave an update on the 2024 Preliminary Sales Ratio Study-overall ratio was 39.69
- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff is preparing for BOE, working on new construction, green sheets and neighborhood reviews. There are (30) thirty-day notices and (3) certified to BOE for today's meeting which were Homestead appeals. The staff has completed the first phase of all Residential appeals. There are currently (7) days of BOE hearings scheduled and two appeals to Superior Court for 2025.
- B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. The Commercial Division has received 256 Commercial appeals for 2025. There are 126 active appeals, (39) thirty-day notices, (13) certified to BOE, (52) certified to a Hearing Officer, (20) resolved and (6) withdrawn to date. The Commercial Division is currently working on completing field work for any appeals and the 1/3 parcel reviews throughout the county. This includes commercial, industrial and exempt properties. There are currently 124 permits for 2025 for review.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They have received (128) personal property appeals to date. On today's agenda there are (5) thirty-day notices, and (8) 45 notices. There are (7) errors and adjustments for 2025, (6) errors and adjustments for 2024, (6) withdrawals, (2) car appeal withdrawals, and (19) BOE certifications listed on the Consent Agenda for today's meeting.

#### MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda August 13, 2025

Mr. Thomas presented this item.

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

Mr. Junod seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

#### MISCELLANEOUS ITEMS

Mr. Davis commended the staff on the ratio numbers for 2024. Mr. Thomas and other board members seconded this.

#### LEGAL MATTERS

Motion to enter Executive Session for discussion of exemption requests at 2:21 p.m.

Mr. Thomas presented this item.

Ms. Holmes made the motion to enter the Executive Session.

Mr. Davis seconded the motion.

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

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

No-

Abstain-

Absent- Mr. Alderman

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:38 p.m.

Ms. Junod made the motion to adjourn Executive Session.

Ms. Davis seconded the motion.

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

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

No-

Abstain-

Absent- Mr. Alderman

## EXEMPTION REQUESTS

1. Trustees of Swift Creek Methodist Church- 4271 Jeffersonville Rd (W080-0052)

Purported Use: “Church Service and Cemetery”

Mr. Thomas presented this item.

Ms. Junod made a motion to **grant** the exemption request for 2025 and forward.

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 –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

2. Otis Redding Foundation-420, 430, 436 Cotton Ave/ 650 Cherry Street (Q074-0384, Q074-0385, Q074-0386)

Purported Use: “501-(c) (3) with a focus on music and art education

Mr. Thomas presented this item.

Ms. Junod made a motion to **deny** the exemption request for 2025 and forward for all 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 – Mr. Alderman

Absent –

Mr. Thomas declared the motion carried.

3. Achukma Nanki Chihowas Tribal Trust 592-592 Villa Crest Street (P094-0469); 1209 Dewey Street (P103-0070); 1294 Dewey Street (P103-0090); 5306 Nisbet Drive (L102-0241)

Purported Use: “Exclusive Religious Use not for profit”

Mr. Thomas presented this item.

Ms. Holmes made a motion to **deny** the exemption request for parcels for all years.

Mr. Davis seconded the motion.

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

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

No –

Abstain – Mr. Alderman

Absent –

Mr. Thomas declared the motion carried.

4. Bethyah Ministries- 4371 Ashland Drive (M103-0141)

Purported Use: “Exclusive Religious Use not for profit

Mr. Thomas presented this item.

Ms. Holmes made a motion to **deny** the exemption request for 2025 and forward

Mr. Davis seconded the motion.

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

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

No –

Abstain – Mr. Alderman

Absent –

Mr. Thomas declared the motion carried.

#### HOMESTEAD EXEMPTIONS

Vote to approve the Homestead Exemptions for 8.13.25 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

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

Ms. Junod seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

#### EDUCATION

All Appraisers attended Crisis Tracking training hosted by the Macon-Bibb County EMA on 7.31.25.

### SCHEDULING OF MEETINGS

The next meetings are scheduled for August 27<sup>th</sup>; September 10<sup>th</sup>, 24<sup>th</sup> and October 8<sup>th</sup> at 2:00 p.m.

### POLICIES & PROCEDURES

None.

#### Motion to Adjourn

Mr. Thomas presented this item.

Ms. Junod made the motion to adjourn the meeting at 2:53 p.m.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Alderman

Mr. Thomas declared the motion carried.

Respectfully Submitted:

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Anna Stanfield  
Board Secretary