

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
January 14, 2026  
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 at the Board Room of the Tax Assessors Office on January 14, 2026, at 2:00 p.m.

Board Members Present: George Thomas, Chairman, Jonathan Alderman, Yvonne Holmes, and Leigh Ann Junod

Board Members Absent: Jim Davis

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

Administrative Personnel Absent: None

Staff: Anna Stanfield, Board Secretary

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 December 10, 2025.

Mr. Thomas presented this item.

Mr. Alderman made the motion to approve the meeting minutes.

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 –  
Absent – Mr. Davis

Mr. Thomas declared the motion carried.

#### ELECTION OF CHAIRMAN, VICE-CHAIRMAN & BOARD SECRETARY

Mr. Thomas presented these items.

Mr. Alderman made the motion to elect Mr. George Thomas Chairman of the Board of Assessors, Mr. Jim Davis, Vice-Chairman of the Board of Assessors, and Ms. Anna Stanfield, Board Secretary of the Board of Assessors.

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 –  
Absent – Mr. Davis

Mr. Thomas declared the motion carried.

#### CHIEF APPRAISER'S REPORT

1. 2025 Appeal Update – Ms. Crutchfield gave an update on the 2025 appeals. All appeals are complete at the Tax Assessor' level. There are some Hearing Officer appeals still to be heard as well as some BOE Hearings. Ms. Crutchfield presented a preliminary timeline for 2026 Tax Year. Ms. Crutchfield gave a scheduling of events from December 2025 through July 2026.
2. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff are currently working on queries for the remainder of the reviewed 2025 work. Neighborhoods reviewed in 2025 are being keyed and finalized for assessment notices. All 2025 permits and green sheet field reviews are complete, and all new construction was reviewed prior to January 1, 2026. Once queries are complete, we will be reviewing neighborhoods for 2026. Splits for 2026 are complete through December 29, 2025. There will be more found during the deed process. A total of 1,865 permits were received for 2025. There were approximately 230 new construction homes entered in 2025 and a total of 11,327 new parcels were reviewed this year. This is approximately 4,000 more than were reviewed last year and this number does not include parcels that had to be reviewed more than once. Sales and ratios are being reviewed to determine the need for neighborhood adjustments.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. They are currently working on completing field work for year-end permits. There has

been a total of 801 permits received to date, this time last year there were 388 permits in 2025. Hearing Officer appeals are still being heard at this time. They are working on parcel splits, combinations, and reviewing 2025 Sales Questionnaires. Currently, the Commercial Appraisers are working to create some new categories for income valuation models, starting with QSR & Ministorage. There are also several Superior Court settlement conferences being hosted this week.

- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. They are working to add all new accounts for 2026 and delete any accounts that are no longer active businesses for 2026. Tentatively, the plan is to mail 2026 returns for businesses, boats and airplanes by January 16, 2026. On the Consent Agenda for today’s meeting, there are (2) ACOs; (1) for 2024 and (1) for 2025.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 14, 2025

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

The Board discussed some possible dates for the annual Board Retreat in March.

EXEMPTION REQUESTS

None.

LEGAL MATTERS

None.

HOMESTEAD EXEMPTIONS

None.

### EDUCATION

Ms. Holmes will attend a continuing education class on January 26 – 28, 2026 in Tifton.

### SCHEDULING OF MEETINGS

The next meetings are scheduled for January 28<sup>th</sup>; February 11<sup>th</sup> & 25<sup>th</sup>; March 11<sup>th</sup> at 2:00 p.m.

### POLICIES & PROCEDURES

Ms. Schultz gave an update on the policies and procedures.

#### Motion to Adjourn

Mr. Thomas presented this item.

Ms. Junod made a motion to adjourn the meeting at 2:19 p.m.

Mr. Alderman seconded the motion.

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

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

No –

Abstain –

Absent – Mr. Davis

Mr. Thomas declared the motion carried.

Respectfully Submitted:

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Anna Stanfield  
Personal Property Appraiser I/Admin Assistant /  
Board Secretary