

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
February 11, 2026
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 at the Board Room of the Tax Assessors Office on February 11, 2026, at 2:00 p.m.

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

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

Administrative Personnel Absent: Anna Stanfield-family medical

Staff: Anna Stanfield, Board Secretary

Media: None

Observers:

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 January 28, 2026.

Mr. Thomas presented this item.

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

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.

CHIEF APPRAISER’S REPORT

1. Ms. Crutchfield presented a letter from the Revenue Commissioner regarding the 2024 tax digest. The 2024 overall level of assessment was 39.70 which falls well within the overall level of assessment of 36.00 to 44.00

2. Reports from Managers:
 - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. The staff have completed the queries for the remainder of the 2025 reviewed work. They are currently reviewing neighborhoods and completing queries prior to assessment notices. New construction permits are being reviewed as well. Splits for 2026 are complete for 2026. There may be more found during the deed process. Sales and ratios are being reviewed to determine the need for neighborhood adjustments. To date there have been a total of 9 returns filed and currently 146 permits for 2026.
 - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. Hearing Officer appeals are still being heard currently with 2 more days of BOE and a handful of settlement conferences this month. They are working to finish parcel splits and combinations. They are also working on sale questionnaires. Currently, there are 3 permits for 2026, this time last year there were 23 for 2025.
 - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. There has been a total of 178 returns that have been received and worked for 2026. They are working on returned personal property returns-site visits for those over \$20,000 in value and those that made a 2025 return; google, phone call and secretary of state website checks on all returned mail. They are answering phone calls regarding returns as well. All Personal Property Tax Returns are due by April 1.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda January 28, 2026

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

Ms. Schultz gave an update regarding the ACCG seminar she attended on current legislation. Ms. Crutchfield gave an update on public utility assessments.

LEGAL MATTERS

Motion to enter Executive Session for discussion on litigation at 2:47 p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter Executive Session.

Mr. Alderman seconded the motion.

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

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

Mr. Thomas declared the motion carried.

Motion to adjourn Executive Session at 2:57 p.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. Alderman, Ms. Junod, Mr. Davis and Ms. Holmes
No –
Abstain –
Absent –

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

1. Pearl Stephens Partners (N074-0124); 3321 Napier Ave

Purported use: Multi-Family Apartment Complex for low-income senior citizens

Mr. Thomas presented this item.

Ms. Junod made a motion to **approve 55** units for the exemption request for 2026 and further due to these units being for low-income tenants who are subject to a private enterprise agreement.

Mr. Davis 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.

Mr. Thomas presented this item.

Ms. Junod made a motion to **deny 6** units for the exemption requested for 2026 and further due to these units subject to market rent and are not subject to a private enterprise agreement.

Ms. Holmes second 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.

Mr. Thomas presented this item.

Ms. Junod made a motion to **deny the** Personal Property Account for the exemption requested for 2026 and further since the subject property does not have a personal property account.

Mr. Davis second the motion.

Ms. Holmes 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

Vote to approve the 55 Homestead Exemptions for 02.11.26 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve Homestead Exemptions.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent –

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for February 25th; March 25th at 2:00 p.m. The March 11th meeting was canceled due to GAAO One Day Seminar in which Mr. Claborn and Ms. Crutchfield will attend.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made a motion to adjourn the meeting at 3:10 p.m.

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.

Respectfully Submitted:

Anna Stanfield

Personal Property Appraiser I/Admin Assistant /
Board Secretary