

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS

June 10, 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 in the Board Room of the Tax Assessors Office on June 10, 2026, at 2:00 p.m.

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

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; Bo Parrott, Appraisal Manager, Commercial

Administrative Personnel Absent: Anna Stanfield-vacation

Staff:

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 May 27, 2026.

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

No –
Abstain –
Absent –

Mr. Thomas declared the motion carried.

CHIEF APPRAISER'S REPORT

1. Ms. Crutchfield gave an updated report. Ms. Crutchfield presented ratio studies to the Board of Assessors as well as consolidation sheets, 2026 exempt digest, 2026 Freeport Approvals, and the Press Release for the 2026 Notice of Assessment for Real and Personal Properties.

DEPUTY CHIEF REPORT

1. Mr. Claborn gave an update on a CUVA denial. Parcel# H007-0029 was submitted because of a potential breach involving the split and combination of 6.4 acres from H007-0285. This parcel will not qualify as a stand-alone parcel, nor will it qualify as part of the combined parcels.

Reports from Managers:

- A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. They are currently reviewing neighborhoods as they have completed all work for the 2026 assessments. They are also continuing to review new construction. The final ratio for Residential FM/LM, clipped is .3995 median, .0683 COD, and 1.006 PRD. The ratio for ALT sales unclipped is .3898 median, .0838 COD and 1.019 PRD. There has been a total of 163 neighborhoods adjusted for 2026. Seventy-seven neighborhoods were increased, twenty-four decreased, and sixty-one factors on land were adjusted. The largest dwelling adjustment was made to Fieldstone Subdivision with an adjustment of 75%. A staff meeting was held recently to ensure all policy and procedures were understood. They reviewed how to research for comps for appeals, as well as reminded them to thoroughly read the appeal and address the concerns of the taxpayer noted in the appeals. They also addressed any staff questions or concerns. There was a total of 249 new homes built in 2025 and assessed for 2026. A total of 15,205 parcels were reviewed in 2026 not counting duplicate reviews for various reasons.
- B. Commercial Division – Ms. Parrott gave an updated report on the Commercial Division. May permits have been assigned, and all have been reviewed. To date, 300 permits have been issued for 2026 compared to 183 during the same period in 2025. They are actively reviewing listings, sales, and market data for valuation. Commercial Historic 10th year letters will be mailed today. Data edits have been completed in preparation for 2026 Assessment notices. They are also working on sales qualifications for Commercial and Industrial properties for 2026.
- C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. There has been a total of 3,836 returns that have been received for 2026 compared to 3,996 in 2025. On today's Consent Agenda there are 6 errors for 2025, 4 errors for 2024

and 1 NOD approval for 2024 and 2025 each. There are a total of 3,054 2026 notices being mailed compared to 3,222 for 2025.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda June 10, 2026

Mr. Thomas presented this item.

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to enter Executive Session for discussion on litigation at 2:26 p.m.

Mr. Thomas presented this item.

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

EXEMPTION REQUESTS

None.

HOMESTEAD EXEMPTIONS

Vote to approve 10 Homestead Exemptions for 6.10.26 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Ms. Holmes made the motion to approve Homestead Exemptions.

Ms. Junod seconded the motion.

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

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

Abstain –

Absent –

Vote to deny 1 Homestead Exemption for 6.10.26 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Mr. Alderman made the motion to deny Homestead Exemptions.

Mr. Davis seconded the motion.

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

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

Abstain –

Absent –

EDUCATION

None.

SCHEDULING OF MEETINGS

The next meetings are scheduled for June 24th; July 8th and July 29th at 2:00 p.m.

POLICIES & PROCEDURES

None.

Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made a motion to adjourn the meeting at 2:45 p.m.

Mr. Davis seconded the motion.

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

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

No –

Abstain –

Absent –

Mr. Thomas declared the motion carried.

Respectfully Submitted:

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