

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS  
February 25, 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 February 25, 2026, at 2:00 p.m.

Board Members Present: George Thomas, Chairman, Jim Davis, Vice Chairman, Yvonne Holmes, and Leigh Ann Junod  
\*Jonathan Alderman in at 2:22pm

Board Members Absent: None

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

Administrative Personnel Present: Andrea Crutchfield, Chief Appraiser; Kema Bishop, Appraisal Manager, Residential

Administrative Personnel Absent: Jody Claborn-sick

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 February 11, 2026.

Mr. Thomas presented this item.

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

Mr. Thomas declared the motion carried.

### CHIEF APPRAISER'S REPORT

1. Ms. Crutchfield gave an update on the Public Utilities. The 45 days to appeal have expired and one appeal was received-CenturyLink Communications LLC. There are 6 NOD's and 7 errors on the Consent Agenda for signatures. Ms. Crutchfield asked Ms. Schultz to give a legislative update concerning new and existing changes to current law. Ms. Crutchfield also gave an update on issues with the Tax Commissioner's Office.
2. Reports from Managers:
  - A. Residential Division—Ms. Bishop gave an updated report on the Residential Division. Currently, they are reviewing neighborhoods and completing queries prior to the 2026 Assessment Notices. New construction permits and returns are also being reviewed. Sales and ratios are being reviewed to determine the need for neighborhood adjustments. There have been 45 neighborhoods adjusted to date. This does not include the neighborhoods that have had a land sub-record adjusted. So far there have been a total of 13 returns received and there have been 1,031 parcels reviewed for 2026.
  - B. Commercial Division – Mr. Claborn gave an updated report on the Commercial Division. There is one more day of BOE and 4 settlement conferences scheduled over the new few weeks. They are finishing the parcel splits and combinations as well as working on sale qualifications. Currently there are 66 permits for 2026, there were 82 at this point in 2025. They are finalizing Historic 9<sup>th</sup> and 10<sup>th</sup> year values and updating allocations for airplane hangar values. The Commercial Dept. will be meeting in person with GMASS to target specific areas of interest for the schedules and land tables.
  - C. Personal Property — Ms. Crutchfield gave an updated report for the Personal Property Division. There has been a total of 303 returns that have been received and 300 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. They are reviewing the current policy on postmark. The Public Utilities are complete approving 6 NOD's and 7 errors (on Consent Agenda). For today's meeting, there is 1 Pre-Bill MH error, 3 errors for 2025, 7 errors for 2024, and 2 errors for 2023 on the Consent Agenda.

MOTION TO APPROVE CONSENT AGENDA

Vote to approve the Consent Agenda February 25, 2026

Mr. Thomas presented this item.

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

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.

MISCELLANEOUS ITEMS

None.

LEGAL MATTERS

Motion to enter Executive Session for discussion on litigation at 2:43 p.m.

Mr. Thomas presented this item.

Mr. Davis made the motion to enter 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.

Motion to adjourn Executive Session at 2:45 p.m.

Ms. Holmes made the motion to adjourn Executive Session.

Mss. 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. The House of God Which Is the Church of the Living God; 3197 Ridge Ave; (O063-0195)

Purported use: Place of worship for church

Mr. Thomas presented this item.

Ms. Junod made a motion to **deny** the exemption request for 2023, 2024, and 2025, due to this property being used as a residence for a tenant which paid rent to the Applicant. This property is not currently in use.

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.

#### HOMESTEAD EXEMPTIONS

Vote to approve the 117 Homestead Exemptions for 02.25.26 (See attached list included with meeting minutes).

Mr. Thomas presented this item.

Ms. Junod 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 March 25<sup>th</sup>; April 8<sup>th</sup> and 22<sup>nd</sup>; May 13<sup>th</sup> at 2:00pm.

### POLICIES & PROCEDURES

Ms. Schultz gave an update on reviewing onsite visits for all Real and Personal Properties.

#### Motion to Adjourn

Mr. Thomas presented this item.

Mr. Alderman made a motion to adjourn the meeting at 2:52 p.m.

Mr. Davis 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:

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