

GWINNETT COUNTY
BOARD OF ASSESSORS
February 21, 2018

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, February 21, 2018 at 9:00am. Those in attendance were Norman Nash, Chairman; Robert Chaapel, Vice-Chairman; Sue Seibenhener, Assessor; Johnny Blan, Assessor; Norman B. Ellis, Assessor; Stuart Morelli, County Attorney; Stewart Oliver, Executive Secretary; Alex Alcock, Deputy Chief Appraiser.

Chairman Nash called the meeting to order and asked for approval of the agenda. Ms. Seibenhener made motion to approve the agenda. Vice-Chairman Chaapel seconded, and so carried unanimously.

The Board reviewed the minutes of February 7, 2018. Chairman Nash asked if there were any corrections or additions to be made. Vice-Chairman Chaapel made a motion to approve minutes. Mr. Ellis seconded, and so carried unanimously.

Under Old Business was Legal Opinions. Mr. Morelli responded to a prior request for legal review into whether or not it is required for the Board to reappoint certain positions annually at the first Board meeting of the year – Board to appoint the Board Chairman and the Board Secretary every year at the first meeting. While an appraiser must be appointed as the Chief Appraiser, this is not a required annual appointment. While the Chief Appraiser appoints someone to be responsible for Personal Property and while the Chief Appraiser may appoint an assistant to the Chief (i.e. Deputy), these are not required annual appointments.

Next under Old Business was Value Update. 2016 – One Superior Court Appeal outstanding, review of the appraisals has been turned over and awaiting the next steps. Appeals for 2017 – As of 2/21/18 we are 99.3% complete for 2017. One Hearing Officer appeal for 2017 is still open and the value appears to be contingent on the eventual outcome of the pending 2016 matter. Value Update for 2018 is under way with 64% of posting completed to date.

Next Under Old Business was Briefing on Audit Superior Court Case. Discussion about a personal property matter where the owner had failed to make Personal Property returns for past years and an audit was conducted, followed by an appeal of the audit findings.

Next under New Business was Review of Personal Property, Value Changes, Exhibit A. Vice-Chairman Chaapel made a motion to approve Exhibit A. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Refund Requests, Exhibit B. Ms. Seibenhener made a motion to approve Exhibit B. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Notices of Change of Assessment, Exhibit C. Vice-Chairman Chaapel made motion to approve Exhibit C. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, 2017 Late Appeal Denials, Exhibit D. Mr. Blan made motion to approve the staff recommendation to deny. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of TAVT Motor Vehicle Changes, Exhibit E. Ms. Seibenhener made motion to approve Exhibit E. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit findings, Exhibit F. Ms. Seibenhener made motion to approve Exhibit F. Mr. Ellis seconded, and so carried unanimously.

Minutes
Board of Assessors
February 21, 2018
Page 2

Next under New Business was Review of Exemption Questionnaires, Exhibit G. Ms. Seibenhener made motion to approve Exhibit G. Vice-Chairman Chaapel seconded, and so carried unanimously.

Next under New Business was Review of Tax Appeal Log, Exhibit H. Exhibit H is for information only and requires no action by the Board.

Under Other Business, Chairman Nash asks if there was any Administrative/Policy Update. Mr. Oliver briefed the Board on administrative matters not requiring any official action.

Chairman Nash asked if there was any or other business to be discussed. There being none Vice-Chairman Chaapel made motion to adjourn. Ms. Seibenhener seconded and so carried unanimously.