

GWINNETT COUNTY
BOARD OF ASSESSORS
June 6, 2018

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, June 6, 2018 at 9:00am. Those in attendance were Norman Nash, Chairman; Johnny Blan, Vice-Chairman; Norman B. Ellis, Assessor; Sue Seibenhener, Assessor; Burt Manning, Assessor; Stuart Morelli, County Attorney; Stewart Oliver, Executive Secretary and Ginger Roderick, Recording Secretary.

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

The Board reviewed the minutes of May 14, 2018 called meeting. Chairman Nash asked if there were any corrections or additions to be made. Ms. Seibenhener made motion to approve the minutes. Vice-Chairman Blan seconded, and so carried unanimously.

Under Old Business was Legal Opinions. In May there was a discussion regarding CUVA release procedures whether to make sure all county and city taxes, fees and penalties are paid before releasing. A recommendation by the Department of Revenue is that this should be the process prior to releasing the property.

Next under Old Business was Legislative Update. Mr. Oliver informed the Board that effective July 1st, Superior Court settlement conferences would change to allow a petitioner 20 days to certify the unresolved appeal at the end of a settlement conference instead of current 10 day period. Also beginning July 1st, any party to a scheduled appeal hearing will be required to file document requests 10 days prior to the scheduled hearing date. Beginning July 1st, CUVA legislation will allow clarifying language regarding LLC's, and there will be expanded guidelines for proof of bona fide use for those requesting CUVA on less than 10 acres. Lastly, beginning July 1st, metered mail dates will be acceptable proof of timely delivery of a Freeport Exemption application.

Next under Old Business was Value Update. Mr. Oliver informed the Board that the one 2016 appeal (Cisco) is still open, mediation is scheduled for June 14th. For 2017 appeals, there is one Hearing Officer appeal that will be resolved by the remaining 2016 appeal, and one additional commercial appeal. There are 4 residential 2017 cases remaining. The statistical findings from Department of Revenue for 2017 are an assessment level of 39.48 or 98.7 of fair market value. For 2018 – We have received 8,375 real property appeals. For comparison, in 2017 there were 12,356 appeals filed. The value in dispute is similar for both 2017 and 2018. The appeal period for Personal Property is ongoing. Overall expect digest to increase approximately 6% over 2017 after 2018 appeals are resolved.

Next under New Business was Review of CUVA Exemptions, Applications, Exhibit A. Ms. Seibenhener made motion to approve Exhibit A. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemptions, Releases, Exhibit B. Mr. Manning made motion to approve Exhibit B. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemptions, Denials, Exhibit C. Ms. Seibenhener made motion to accept staff recommendation to approve exemption. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemptions, Breach, Exhibit D. Mr. Manning made motion to approve Exhibit D. Vice-Chairman Blan seconded, and so carried unanimously.

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

Next under New Business was Review of Tax Digest Adjustments, Exhibit F. Ms. Seibenhener made motion to approve Exhibit F. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Value Changes, Exhibit G. Mr. Manning made motion to approve Exhibit G. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Audits, Exhibit H. Ms. Seibenhener made motion to approve Exhibit H. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Refunds, Exhibit I. Ms. Seibenhener made motion to approve Exhibit I. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of 2018 Real and Personal Property Notices of Current Assessments, Exhibit J. Ms. Seibenhener made motion to approve Exhibit J. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal, Residential and Commercial Property Changes, Exhibit K. Mr. Ellis made motion to approve Exhibit K. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to the Board of Equalization, Exhibit L. Mr. Ellis made motion to approve Exhibit L. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to the Hearing Officer, Exhibit M. Ms. Seibenhener made motion to approve Exhibit M. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of Denials Forwarded to the Board of Equalization, Exhibit N. Mr. Ellis made motion to approve Exhibit N. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit findings, Exhibit O. Ms. Seibenhener made motion to approve Exhibit O. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit P. Mr. Ellis made motion to approve Exhibit P. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Request for Refund, CIVA Breach Penalty, Exhibit Q. Mr. Manning made motion to approve staff recommendation for Exhibit Q. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Tax Appeal Log, Exhibit R. There is no action needed for Exhibit R.

Under Other Business, Chairman Nash asks if there was any Administrative Update. Mr. Oliver informed the Board that the Department of Revenue Triannual Audit started on Monday, 6/4/18, and will finish on Wednesday, 6/13/18. We are reviewing the Field Review and Notification procedures for employees and contractors while in the field. There was discussion of the overnight stays for training and seminar, will be looking to update policy.

The Board entered into an executive session to discuss personnel matters. Mr. Manning made motion to enter into Executive Session. Mr. Ellis seconded, and so carried unanimously.

The Board reconvened normal session. Mr. Manning made motion to close Executive Session. Mr. Ellis seconded, and so carried unanimously.

Chairman Nash asked if there was any other business to be discussed. There being none Ms. Seibenhener made motion to adjourn. Mr. Ellis seconded, and so carried unanimously.