GWINNETT COUNTY BOARD OF ASSESSORS August 15, 2018

The special meeting of the Gwinnett County Board of Assessors took place Wednesday, August 15, 2018 at 9:00am. Those in attendance were 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.

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

The Board reviewed the minutes of August 1, 2018 regular meeting. Vice-Chairman Blan asked if there were any corrections or additions to be made. Mr. Manning made motion to approve the minutes. Ms. Seibenhener seconded, and so carried unanimously.

Under Old Business was Legal Opinions. None pending.

Next under Old Business was Value Update. Mr. Oliver informed the Board that there are still 3 open appeals - 2 residential (income producing single family residential) and 1 commercial 2017 cases remaining. For 2018 – Mr. Oliver shared with the Board the 2018 Property Tax Appeals Report for an overview of appeals. 2019 – We are currently reevaluating commercial land for both improved and vacant parcels. There was a brief discussion regarding property classes that appear will need significant updates as they are now about 78-80% of value. More studies and information will follow. For Residential 2019 projects, we are updating all land tables for small and large tracts. This is a uniformity study and will likely result in a mixture of both increasing and decreasing property values.

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

Next under New Business was Review of Personal Property, Audits, Exhibit B. Mr. Manning made motion to approve Exhibit B. Mr. Ellis seconded, and so carried unanimously.

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

Next under New Business was CUVA Exemptions, Releases, Exhibit D. Mr. Manning made motion to approve Exhibit D. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property, Annual Notices of Assessment, Prior Years, Exhibit E. Mr. Manning made motion to approve Exhibit E. Mr. Ellis seconded, and so carried unanimously.

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

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

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

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

Next under New Business was Review of Accepted Settlement Hearing Resolutions, Exhibit K. Mr. Ellis made motion to approve Exhibit K. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit L. Mr. Manning made motion to approve Exhibit L. Mr. Manning seconded, and so carried unanimously.

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

Under Other Business, Vice-Chairman Blan asks if there was any Administrative and Policy Updates. We are still waiting on the 2017 DOR Tri-annual Audit results.

Vice-Chairman Blan asked if there was any other business to be discussed. There being none Mr. Manning made motion to adjourn. Mr. Ellis seconded, and so carried unanimously.