

GWINNETT COUNTY
BOARD OF ASSESSORS
September 5, 2018

The special meeting of the Gwinnett County Board of Assessors took place Wednesday, September 5, 2018 at 9:00am. Those in attendance were Norman Nash, Chairman; Johnny Blan, Vice-Chairman; 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. Manning seconded, and so carried unanimously.

The Board reviewed the minutes of August 15, 2018 regular meeting. Chairman Nash asked if there were any corrections or additions to be made. Mr. Manning made motion to approve the minutes. Vice-Chairman Blan 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. The overall value in dispute lost to date is 42% (down from 45%). 2019 – We are currently reevaluating commercial land for both improved and vacant parcels and land for exempt properties. There was deeper analysis done regarding commercial property classes that appear will need significant updates as they are only at 65-70% 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. Manning made motion to approve Exhibit A. Ms. Seibenhener 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. Vice-Chairman Blan seconded, and so carried unanimously.

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

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

Next under New Business was Review of Personal, Residential and Commercial Property Changes, Exhibit E. Vice-Chairman Blan made motion to approve Exhibit E. 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 F. Vice-Chairman Blan made motion to approve Exhibit F. Ms. Seibenhener seconded, and so carried unanimously.

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

Next under New Business was Review of Denials Forwarded to the Board of Equalization, Exhibit H. Vice-Chairman Blan made motion to approve Exhibit H. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Exemption Denial Forwarded to Board of Equalization, Exhibit I. Mr. Manning made motion to approve Exhibit I. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Accepted Settlement Hearing Resolutions, Exhibit J. Vice-Chairman Blan made motion to approve Exhibit J. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit Findings, Exhibit K. Mr. Manning made motion to approve Exhibit K. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Tax Digest Adjustments, Exhibit L. Ms. Seibenhener made motion to approve, Exhibit L. Mr. Manning seconded and so carried unanimously.

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

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

Under Other Business, Chairman Nash 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 Ms. Seibenhener made motion to adjourn. Mr. Manning seconded, and so carried unanimously.