

Unofficial Minutes
GWINNETT COUNTY
BOARD OF ASSESSORS
October 3, 2018

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, October 3, 2018 at 9:00am. Those in attendance were Norman Nash, Chairman; Johnny Blan, Vice-Chairman; Sue Seibenhener, Assessor; Norman Ellis, 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 September 19, 2018 regular meeting. Chairman Nash asked if there were any corrections or additions to be made. Vice-Chairman Blan made motion to approve the minutes. Ms. Seibenhener seconded, and so carried unanimously.

Under Old Business was Legal Opinions. Denials of Senior Exemptions – Discussion on requirement to notify officially and begin a 45 day appeal window.

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 45%. 2019 – We are currently reevaluating commercial land for both improved and vacant parcels and land for exempt properties. 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. Ms. Seibenhener made motion to approve Exhibit A. Mr. Ellis seconded, and so carried unanimously.

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

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

Next under New Business was Review of Motor Vehicle TAVT, Changes, 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. Ms. Seibenhener seconded, and so carried unanimously.

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

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

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

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

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

Next under New Business was Review of Public Utilities Assessments, Exhibit K. Mr. Manning made motion to approve Exhibit K. Ms. Seibenhener seconded, and so carried unanimously.

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

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

Under Other Business, Chairman Nash asks if there was any Administrative and Policy Updates. Aumentum User Conference went very well. We are still awaiting results of the 2017 Department of Revenue Triannual Audit. There was a discussion and information shared on HR1317-House Study Committee on Reforming Real Property Taxation. There is an ongoing discussion regarding County Line Split Parcels with Hall County.

Chairman Nash 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.