

Unofficial Minutes
GWINNETT COUNTY
BOARD OF ASSESSORS
November 21, 2018

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, November 21, 2018 at 9:00am. Those in attendance were Johnny Blan, Vice-Chairman; Norman Ellis, Assessor; Burt Manning, Assessor; Sue Seibenhener, Assessor, Forrest Fields, 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 November 7, 2018 regular meeting. Vice-Chairman Blan asked if there were any corrections or additions to be made. Ms. Seibenhener made motion to approve the minutes. Mr. Manning seconded, and so carried unanimously.

Under Old Business was Legal Opinions. None pending.

Next under Old Business was Value Update. 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%. 2019 – We are currently reevaluating commercial land for both improved and vacant parcels and land for exempt properties. We will also be looking at apartments as they are at 65% to 70% of value. 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 land values. There are between 3,000 and 3,500 new parcels projected for 2019.

Next under Old Business was Tabled Item. Request for Refund of Streetlight Fees. After discussion and reviewed by the Board a motion was made to approve refund for three years. Mr. Manning made motion to approve refund. Mr. Ellis seconded, and so carried unanimously.

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, Audit Results, Exhibit B. Mr. Manning made motion to approve Exhibit B. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Motor Vehicle TAVT, Changes, Exhibit C. Mr. Manning made motion to approve Exhibit C. 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 D. Mr. Manning made motion to approve Exhibit D. Mr. Ellis seconded, and so carried unanimously.

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

Next under New Business was Review of Personal Property Appeals Forwarded to Board of Equalization, Exhibit F. Mr. Ellis 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 Superior Court, Exhibit G. Ms. Seibenhener made motion to approve Exhibit G. Mr. Manning seconded, and so carried unanimously.

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

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

Under Other Business, Vice-Chairman Blan asks if there was any Administrative and Policy Updates. We are still awaiting the results of the 2017 Department of Revenue Triannual Audit. Also a new Policy for Arm's Length Sales has been discussed to address how to reconcile recent appeal decision and arm's length transactions. No action was taken but will be considered in future Board meetings.

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.