

GWINNETT COUNTY  
BOARD OF ASSESSORS  
December 5, 2018

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, December 5, 2018 at 9:00am. Those in attendance were Norman Nash, Chairman; Johnny Blan, Vice-Chairman; Norman Ellis, Assessor; Burt Manning, Assessor; Sue Seibenhener, Assessor; Stewart Oliver, Executive Secretary and Ginger Roderick, Recording Secretary.

Chairman Nash 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 the 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 43%. For 2019 we expect to do a normal revaluation for all real properties in need of adjustment, plus we will be incorporating the findings of multiple land studies that have been conducted for residential and commercial properties; for both improved and vacant parcels; for both taxable and exempt properties; and for both large and small tract parcels. The updating of land tables could result in cases where the total value of a parcel may not change, but instead the allocation of land between land and buildings. In commercial properties there is a need to update apartments, as they are currently 65% to 70% of value.

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. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Refund Request, Exhibit C. Mr. Manning made motion to approve Exhibit C. Vice-Chairman Blan 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. Ms. Seibenhener 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. Vice-Chairman Blan seconded, and so carried unanimously.

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

Next under New Business was Request for Refund of Streetlight Fees, Exhibit I. The Board determined that additional information is needed before they are able to approve a refund request for streetlight fees. The item was tabled until 12/19/18.

Next under New Business was Review of Tax Digest Adjustments, 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 Homestead Exemptions, Audit Findings, Exhibit K. Mr. Ellis made motion to approve Exhibit K. Mr. Manning seconded, and so carried unanimously.

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

Under Other Business, Chairman Nash 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. Mr. Manning made motion to approve the policy. Vice-Chairman Blan 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. Vice-Chairman Blan seconded, and so carried unanimously.