



GWINNETT COUNTY
BOARD OF ASSESSORS
February 3, 2021

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, February 3, 2021 at 9:00am. Those in attendance were Johnny Blan, Vice-Chairman (via remote); Sue Seibenhener, Assessor (via remote); Norman Ellis, Assessor (via remote); Burt Manning, Assessor (via remote); Scott Hasty, County Attorney (via remote); Stewart Oliver, Executive Secretary (via remote) and Ginger Roderick, Recording Secretary (via remote).

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

The Board reviewed the minutes of the January 20, 2021 regular meeting. Ms. Seibenhener asked if there were any corrections or additions to be made. Vice-Chairman Blan made motion to approve the minutes. Mr. Manning seconded, and so carried unanimously.

Under Old Business was Legal Opinions. None at this time. Mr. Hasty has provided a legal definition of Public Utility, title 48.

Next under Old Business was Value Update. For 2020 – Mr. Oliver shared that we have 77.2% of the appeals finalized, the majority being residential. There have been 191 settlement conferences held, of those 146 appeals have been resolved. Personal Property – there have been 450 out of 711 that have been resolved. Seven appeals remain open from 2019: Six are real property and one personal property. For 2018, only American Archery remains open. For 2021 Value Update – Mr. Alcock presented ratio study on residential and commercial properties that are being considered for the update. We are currently looking at 30% to 45% of the residential property to update. Mr. Oliver advised the Board that in previous years, values are updated to maintain 98% to 99% ratio with fair market value and asked for discussion on what the targeted fair market value ratio should be for 2021. Mr. Manning made motion to maintain the 98% to 99% fair market value ratio. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Value Changes, Exhibit A. Vice-Chairman Blan made motion to approve Exhibit A. Mr. Manning 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 CUVA Exemption, Releases, Exhibit C. Mr. Ellis made motion to approve Exhibit C. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of Personal Property Change of Assessment Notices, 2020, Exhibit D. Mr. Manning made motion to approve Exhibit D. Vice-Chairman Blan 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. Mr. Manning seconded, and so carried unanimously.

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

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

Next under New Business was Review of Tax Digest Adjustments, Exhibit H. Mr. Manning made motion to approve Exhibit H. Vice-Chairman Blan seconded, and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit I. Mr. Manning made motion to approve staff recommendations, Exhibit I. Vice-Chairman Blan seconded, and so carried unanimously.

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

Next under New Business was Review of Request to Reconsider Denial of Freeport Exemption, Exhibit K. Mr. Manning made motion to reaffirm the denial of Exhibit K. Vice-Chairman Blan 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, Ms. Seibenhener asks if there was any Administrative and Policy Updates. Mr. Oliver shared that there are two positions vacant: The ASA II position (posted on 2/2/21) and as of 1/22/21 the Appraiser Supervisor position, will post as soon as possible. Mr. Oliver shared that under HB344 there are three properties owned as of 1/1/21 by Habitat for Humanity. There are also two others that may meet the guidelines that are being looked at. The BOE is still using 2 out of 5 Boards. The BOE has secured a large conference room for in-person hearings to be held when requested. We are still utilizing the staff rotation setup for social distancing.

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