

## GWINNETT COUNTY DEPARTMENT OF FINANCIAL SERVICES BOARD OF ASSESSORS' OFFICE

75 Langley Drive | Lawrenceville, GA 30046-6935 (O) 770.822.7200 | (F) 770.822.7204 www.gwinnettcounty.com | www.gwinnett-assessor.com

## **Unofficial Minutes**

## GWINNETT COUNTY BOARD OF ASSESSORS February 17, 2021

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, February 17, 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); Stewart Oliver, Executive Secretary (via remote) and Ginger Roderick, Recording Secretary (via remote).

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 the February 3, 2021 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 at this time. We are waiting to move forward with the 2019 Publix superior court appeal – the attorneys have requested a jury trial.

Next under Old Business was Value Update. For 2020 – Mr. Oliver shared that we have 79.5% of the appeals finalized, the majority being residential. There have been 215 settlement conferences held, of those 186 appeals have been resolved. Personal Property – there have been 452 out of 711 that have been resolved. Six appeals remain open from 2019: Five are real property and one personal property. For 2018, only appeal remains open. For 2021 Value Update – Mr. Alcock presented a ratio study on residential and commercial properties that are being considered for the update. It is anticipated that 30% to 45% of residential property will require a market value update. The Commercial Appraisal group is continuing to research market data and pandemic impacts on individual property uses.

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

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

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Next under New Business was Review of Personal Property Change of Assessment Notices, 2020, 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 Parcels Forwarded to Board of Equalization, 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. Ms. Seibenhener made motion to approve Exhibit F. Mr. Manning seconded, and so carried unanimously.

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

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

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, Exhibit I. Mr. Manning made motion to approve Exhibit I. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemptions, Releases, Exhibit J. Mr. Manning made motion to approve Exhibit J. Mr. Ellis seconded, and so carried unanimously.

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

Next under New Business was Review of exemption Questionnaires, Exhibit L. Mr. Manning made motion to approve staff recommendations, Exhibit L. Mr. Ellis seconded, and so carried unanimously.

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

Under Other Business, Vice-Chairman Blan asks if there was any Administrative and Policy Updates. Mr. Oliver shared that there are two positions vacant: The ASA II position (interviews will start today, 2/17/21) and the Appraiser Supervisor position has been posted. Mr. Oliver shared follow up on HB 344 discussed prior, awaiting requests for exemption on some parcels for Habitat for Humanity. The BOE is still using 2 out of 5 Boards, the date for the judicial emergency order has been expanded to 3/9/21. Mr. Oliver introduced a discussion and prior version of "Board of Assessors Policy and Scope".

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.