

GWINNETT COUNTY DEPARTMENT OF FINANCIAL SERVICES BOARD OF ASSESSORS' OFFICE

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GWINNETT COUNTY BOARD OF ASSESSORS March 17, 2021

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, March 17, 2021 at 9:00am. Those in attendance were Johnny Blan, Chairman; Sue Seibenhener, Assessor; Norman Ellis, Assessor; Burt Manning, Vice-Chairman; Sharyl White, Assessor; Stewart Oliver, Executive Secretary and Ginger Roderick, Recording Secretary.

Chairman Blan called the meeting to order and asked for approval of agenda. Vice-Chairman Manning made motion to approve the agenda. Ms. Seibenhener seconded and so carried unanimously.

The Board reviewed the minutes of the March 3, 2021 regular meeting. Chairman Blan asked if there were any corrections or additions to be made. Ms. Seibenhener made motion to approve the minutes. Vice-Chairman Manning seconded, and so carried unanimously.

Under Old Business was Legal Opinions. Removed from agenda.

Next under Old Business was Value Update. For 2020 – Mr. Oliver shared that we have 84.2% of the appeals finalized, the majority being residential. There have been 258 settlement conferences held, of those 218 appeals have been resolved. Personal Property – there have been 463 out of 711 that have been resolved. Five appeals remain open from 2019: Four are real property and one personal property. For 2018, only 1 appeal remains open and will likely have a Superior Court hearing in April. For 2021 Value Update – There is ongoing analysis of both residential and commercial properties for the real property market adjustments needed for statutory compliance of the digest. Market data indicates 30% to 45% of residential properties to be updated. Residential parcels most likely to be recommended for update include both vacant and improved lots that are 5 acres or less in size, as parcels over 5 acres have been updated over the past two years. The Commercial Appraisal group is continuing to research market data. There are currently two groups of properties that appear to warrant a value update: Fast Food Restaurants and Mini Storage. Other property types under review are smaller office spaces that appear to experience an improving market as large office space downsizes. The Board was presented with supporting data for residential and commercial properties. No motions made.

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

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

Next under New Business was Review of Personal, Residential and Commercial Property Changes, Exhibit D. Vice-Chairman Manning made motion to approve Exhibit D. Ms. Seibenhener seconded, and so carried unanimously.

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

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

Next under New Business was Review of CUVA Exemption, Releases, Exhibit G. Vice-Chairman Manning made motion to approve Exhibit G. Ms. Seibenhener seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Expired/Releases, 2020, Exhibit H. Vice-Chairman Manning made motion to approve Exhibit H. Mr. Ellis seconded, and so carried unanimously.

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

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

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

Under Other Business, Chairman Blan asked if there was any Administrative and Policy Updates. Mr. Oliver went over legislation bills that are being introduced that could affect Assessor matters: HB 292, HB 451 and SB 193. The Clerk of Courts has created a third Board of Equalization – This will increase capacity for the 1,786 cases requesting in-person hearings. There is still 1 vacant position in the Assessors' Office, which is a supervisor position in the Residential section. Regarding positive COVID cases having to be measured to ensure public service, there are no current cases in our office. We continue to operate with social distancing, protective barriers and limiting the number of staff in the physical office space to ensure that the staff is in place to support the public.

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