



WINNETT COUNTY  
BOARD OF ASSESSORS  
May 19, 2021

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, May 19, 2021, at 9:00am. Those in attendance were Johnny Blan, Chairman; Burt Manning, Vice-Chairman; Norman Ellis, Assessor; Sharyl White, Assessor; Mark Cooper, Assessor; Scott Hastey, County Attorney (Via Remote); Stewart Oliver, Executive Secretary, and Ginger Roderick, Recording Secretary.

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

The Board reviewed the minutes of the May 5, 2021 regular meeting. Chairman Blan asked if there were any corrections or additions to be made. Vice-Chairman Manning made a motion to approve the minutes. Mr. Ellis seconded and so carried unanimously.

Next under Old Business was Value Update. For 2020 – Mr. Oliver shared that we have 95.7% of the appeals finalized, the majority being residential. There are 578 appeals remaining to be finalized for 2020. Six appeals remain open from 2019. Four of them are real property and two personal property. For 2018, only one appeal remains open and will likely have a Superior Court hearing in June of 2021. For 2021 Value Update – As of May 17<sup>th</sup> there has been 1,255 appeals filed, this is day 24 of receiving appeals. This amount is one third less appeals than filed in same timeframe as 2020.

Next under New Business was Review of Personal Property, Freeport Denials, Exhibit A. There was discussion of the reasons Freeport was being denied and there was overall agreement that the denials were based on statutes and Rules and Regulations. These included a denial of a request for freeport for fulfillment centers. The County does not have a freeport exemption for fulfillment centers. Vice-Chairman Manning made the motion to approve the staff recommendations for Exhibit A. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Obsolescence Letters, Exhibit B. There was discussion that we will consider factors relevant to be considered to determine fair market value, including economic obsolescence as it applies and as described and supported by Rules and Regulations. These letters are being issued to request additional information for the ability to uniformly and equitably consider, measure, and recognize economic obsolescence. Vice-Chairman Manning made the motion to approve Exhibit B. Mr. Ellis seconded and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Breaches, Exhibit C. Vice-Chairman Manning made the 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, 2021, Exhibit D. Mr. Oliver presented the Board with the data file with the 2021 Notices. Vice-Chairman Manning made the motion to approve Exhibit D. Mr. Ellis seconded, and so carried unanimously.

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

Next under New Business was Review of Accepted Settlement Hearing Resolutions, Exhibit F. Vice-Chairman Manning made the motion to approve Exhibit F. Mr. Ellis seconded, and so carried unanimously.

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

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

Under Other Business, Chairman Blan asked if there were any Administrative and Policy Updates. Mr. Oliver shared that we are in the process to procure tablets for infield use for appraisers.

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