



Gwinnett

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.gwinnettcountry.com | www.gwinnett-assessor.com

GWINNETT COUNTY
BOARD OF ASSESSORS
August 27, 2021

The special meeting of the Gwinnett County Board of Assessors took place Friday, August 27, 2021, at 9:00 am. Those in attendance were Johnny Blan, Chairman; Burt Manning, Vice-Chairman; Norman Ellis, Assessor, via remote; Sharyl White, Assessor; Mark Cooper, Assessor; Scotty Hasty, 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. Ms. White made a motion to approve the agenda. Vice-Chairman Manning seconded and so carried unanimously.

The Board reviewed the minutes of the August 18, 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. Ms. White seconded and so carried unanimously.

Next under Old Business was Value Update. Appeals exist for the current and prior years. There is a single 2018 appeal, three from 2019, 64 from 2020 and 2,902 open appeals for 2021. Overall, the appeals continue to progress well.

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

Next under New Business was Review of Personal Property, Taxpayer Request to Reopen an Audit, Exhibit B. There is no action needed from Board at this time for Exhibit B.

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

Next under New Business was Review of 2021 Amended Notices, Exhibit D. Ms. White made the motion to approve Exhibit D. Vice-Chairman Manning seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Changes, Exhibit E. Mr. Ellis made the motion to approve Exhibit E. Ms. White seconded, and so carried unanimously.

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

Next under New Business was Review of Personal Property Forwarded to Board of Equalization, Exhibit G. Mr. Ellis made the motion to approve Exhibit G. Ms. White seconded, and so carried unanimously.

Next under New Business was Review of Motor Vehicle Appeals Forwarded to Board of Equalization, Exhibit H. Ms. White made the motion to approve Exhibit H. Vice-Chairman Manning seconded, and so carried unanimously.

Next under New Business was Review of Denials Forwarded to Board of Equalization, Exhibit I. Vice-Chairman Manning made the motion to approve Exhibit I. Ms. White seconded, and so carried unanimously.

Next under New Business was Review of Accepted Settlement Hearing Resolutions, Exhibit J. Mr. Ellis made the motion to approve Exhibit J. Ms. White seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit Findings, Exhibit K. Vice-Chairman Manning made the motion to approve Exhibit K. Ms. White seconded, and so carried unanimously.

Next under New Business was Review of Tax Digest Adjustments, Exhibit L. Vice-Chairman Manning made the motion to approve Exhibit L. Ms. White 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, Chairman Blan asked if there were any Administrative and Policy Updates. Mr. Oliver announced that there is one vacancy, an appraiser position and another will soon be added. We have received a resignation from one of the appraisers. We will be posting another position as soon as that position is vacated. The next meeting will be held on September 15th.

Also, under Administrative and Policy Update, Mr. Oliver shared that the Department of Revenue recently completed the 2020 Tri-Annual Regulatory Audit for the 2020 year. The audit was completed on 8/19/2021, awaiting official report. There was a discussion of the findings of the 2014 and 2017 audits. Past audits have found that the Board of Assessors has met legal mandates, however in 2017 there was a finding that while the Board exceeded all legal standards of posting undeliverable notices, the certification of such public notice by a judge of the probate court was not readily accessible in Board Minutes. That process has been corrected and properly reflected in all years since the finding. Past audit findings have also discussed a need for increased frequency of physical inspection of properties and there have been recommendations to increase the staff size considerably to support more field reviews and to reach the recommended IAAO standard of 1,500 to 3,000 accounts per appraiser. Currently the Board of Assessors has approximately 9,000 accounts per appraiser. The Board of Assessors expects a similar finding for 2020 as resources have not changed while the number of parcels and accounts has increased.

Also under Administrative and Policy Update, Johnny Blan, Chairman shared that he has been recently asked to attend a meeting with the Board of Commissioners Chairwoman on September 20, 2021. This is a meeting that will include multiple Boards and Authorities. Mr. Blan shared the preparatory questions he received as well as the answers he had prepared. The Board discussed related matters, such as:

- The Board of Assessors and the Assessors Office works diligently to maintain fair and accurate property values;
- The Board of Assessors is audited each year by the State for digest accuracy and are consistently above the standard, achieving accuracy ratings of between 96% to 99% of market value whereas the standard is to fall between 90% to 110% of fair market value;
- The Board of Assessors is audited once every three years regarding compliance with State regulations under the Department of Revenue and each year we are found to meet or exceed all of the legal requirements;
- The Board of Assessors consistently exceeds the requirement of issuing notices by July 15th by issuing in April and May;
- The Board of Assessors also surpasses (precedes) the deadline for issuing Freeport forms, notifications of expiring covenants, and certifying the digest to the Tax Commissioner ahead of the deadline.
- The Board of Assessors far exceeds the legal standards for reasonable notification to property owners of an upcoming on-site property review by mailing all property owners specific notification of an upcoming visit at least two weeks in advance. We also offer them the opportunity to contact us to schedule a specific time if they are more comfortable with that case.

Next the Board discussed major initiatives recently undertaken or underway. These include:

- Significant market volatility brought on by housing shortages and the pandemic. Yet the Board of Assessors has maintained value integrity,
- The Assessors Office is launching the use of in the field data collection on tablets to replace paper and pencil and rekeying all of the field data into PC's. When this project is fully functional, it is expected to significantly improve staff efficiencies to keep up with the fast pace of development.
- Other ongoing initiatives are focused on the continued delivery of excellent service to the County in both customer service and accurate values.

Regarding challenges the Board of Assessors has faced in achieving its mission to support the County:

- The Assessors Office is facing several retirements of people with many years of experience. We continue to focus on succession planning we are already staffed well below the recommended number of appraisers and support for a County of our size. For the past five years, the Board of Assessors has completed a major revaluation of properties every year (between 63% to 67% of properties were revalued each year.) These revaluations are required to maintain the regulated accuracy of digest values to market values. However, both the Board of Assessors and the whole office has had to adapt its practices significantly to keep up with the aggressive market value on all properties for several years. The office has been able to complete these efforts partly because of the number of staff with 15+ years of experience. Therefore, the number of upcoming retirements coupled with the existing shortage of staff was part of a lengthy discussion.
- The Board also discussed the challenge of running out of space within the office to place new employees if they were able to hire more staff.

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