



GWINNETT COUNTY  
BOARD OF ASSESSORS  
September 15, 2021

The regularly scheduled meeting of the Gwinnett County Board of Assessors took place Wednesday, September 15, 2021, at 9:00 am. Those in attendance were Johnny Blan, Chairman, via remote; Burt Manning, Vice-Chairman; Norman Ellis, Assessor, via remote; Sharyl White, Assessor; Mark Cooper, Assessor; Stewart Oliver, Executive Secretary and Ginger Roderick, Recording Secretary.

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

The Board reviewed the minutes of the August 27, 2021 specially called meeting. Vice-Chairman Manning asked if there were any corrections or additions to be made. Ms. White made a motion to approve the minutes. Mr. Ellis 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, 60 from 2020 and 2,403 open appeals for 2021. Overall, the appeals continue to progress. Mr. Oliver shared that because there are only two Boards of Equalization operating, the total number of appeals completed is less than in previous years.

Also under Value Update, Chief Appraiser Oliver shared recent findings of residential findings conducted by the Residential Section manager. These findings indicate that there has been a significant increase in residential values since digest values were adjusted for January 1, 2021. Early indications demonstrate that residential market values have continued to increase as seen in recent years. Residential Manager, Renee Boswell, shared detail on the studies and explained that most of the data was weighted on the first seven months of data from 2021. We are awaiting more sales information to occur and be analyzed for the last two quarters of 2021. There was a general discussion regarding residential and commercial trends.

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

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

Next under New Business was Review of Motor Vehicle TAVT, Changes, Exhibit D. Ms. White made the motion to approve Exhibit D. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Late Appeal Denials, Exhibit E. Ms. White made the motion to approve staff recommendation to deny. Mr. Ellis seconded, and so carried unanimously.

Next under New Business was Review of Personal Property Change of Assessment Notice, 2021, Exhibit F. Ms. White made the motion to approve Exhibit F. Mr. Ellis seconded, and so carried unanimously.

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

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

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

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

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

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, Exhibit L. Mr. Ellis made the motion to approve Exhibit L. Ms. White seconded, and so carried unanimously.

Next under New Business was Review of CUYA Exemption, Breaches, Exhibit M. Ms. White made the motion to approve staff recommendations. Mr. Ellis seconded, and so carried unanimously.

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

Under Other Business, Vice-Chairman Manning asked if there were any Administrative and Policy Updates. Mr. Oliver announced that there currently are two vacancies for appraiser positions. Next, Mr. Oliver shared that a request for two administration positions beginning in 2022 had been presented by Finance to the Budget Review Committee for consideration on September 7, 2021. These positions are aimed at improving work efficiencies and supporting future system improvements. Next in the Administrative update, Chief Appraiser Oliver shared some findings from the Georgia Department of Revenue's triannual audit that was completed on August 19, 2021 and delivered in writing on August 30, 2021. There was a brief discussion about the recommendation that we adopt a policy to physically review all properties every 3 to 5 years. There was a discussion about the lack of staff to support the recommended policy. The office conducts a variety of data audits to target our physical reviews to maintain accurate property information and value, especially in areas of the County that are experiencing more development and change. The next meeting will be held on October 6, 2021.

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