



GWINNETT COUNTY  
BOARD OF ASSESSORS  
February 1, 2023

The regularly scheduled meeting of the Gwinnett County Board of Assessors took place Wednesday, February 1, 2023, at 9:00 am. Those in attendance were Johnny Blan, Assessor; Burt Manning, Assessor; Norman Ellis, Chairman; Mark Cooper, Assessor; Sharyl White, Vice-Chairwoman; Nathan Wood, County Attorney; Stewart Oliver, Chief Appraiser and Ginger Roderick, Recording Secretary.

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

The Board reviewed the minutes of the January 18, 2023, regular meeting. Chairman Ellis asked if there were any corrections or additions to be made. Mr. Blan made the motion to approve the minutes. Mr. Cooper seconded, and so carried unanimously.

Next under Old Business was Legal Opinion. The Clerk of Court is drafting a letter to send to all Hearing Officer appellants if they wish to waive their rights to Hearing Officer and be heard by the Board of Equalization. Mr. Manning made the motion to authorize Chief Appraiser to waive the 180 days if the taxpayer waives also. Mr. Cooper seconded, and so carried unanimously.

Next under Old Business was Value Update. Mr. Oliver informed the Board that for 2022 we are now at 2.71% of the gross digest (not including public utility values) in dispute. There are now 10,536 appeals closed of the 14,826 appeals that were filed. Hearing Officer – there are 624 appeals waiting to be resolved.

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

Next under New Business was Review of Personal Property, Refund Requests, Exhibit B. Mr. Manning made the motion to approve Exhibit B. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Motor Vehicle TAVT, Changes, Exhibit C. Vice-Chairwoman White made the motion to approve Exhibit C. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Late Appeals, Exhibit D. Vice-Chairwoman White made the motion to approve, Exhibit D. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Discussion for R5163 012, Exhibit E. There is no action needed for Exhibit E.

Next under New Business was Review of Real and Personal Property Annual Notice of Assessment, 2022 and prior years, Exhibit F. Mr. Manning made the motion to approve, Exhibit F. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Parcels Forwarded to Board of Equalization, Exhibit G. Mr. Manning made the motion to approve, Exhibit G. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Changes, Exhibit H. Mr. Manning made the motion to approve, Exhibit H. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Accepted Settlement Hearing Resolutions, Exhibit I. Mr. Cooper made the motion to approve, Exhibit I. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit Findings, Exhibit J. Mr. Blan made the motion to approve, Exhibit J. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Tax Digest Adjustments, Exhibit K. Mr. Manning made the motion to approve, Exhibit K. Vice-Chairwoman White seconded, and so carried unanimously.

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

Under Other Business, Chairman Ellis asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that we still have a Program Analyst position open. We also have an Administrative Support Associate II position open. For the 2023 Budget, we were granted 3 new appraiser positions – these will be posted as soon as possible.

Next under Other Business was Organizational Chart and Information. Mr. Ellis asked that Mr. Wood seek written request for a legal opinion on Structure of the Board of Assessors. Mr. Wood shared the information he found to the Board.

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