



GWINNETT COUNTY
DEPARTMENT OF FINANCIAL SERVICES
BOARD OF ASSESSORS' OFFICE

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GWINNETT COUNTY
BOARD OF ASSESSORS
August 2, 2023

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, August 2, 2023, at 9:00 am. Those in attendance were Norman Ellis, Chairman; Sharyl White, Vice-Chairwoman; Johnny Blan, Assessor via telepresence; Mark Cooper, Assessor; 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 the agenda. Vice-Chairwoman White seconded and so carried unanimously.

The Board reviewed the minutes of the July 14, 2023, special meeting. Chairman Ellis asked if there were any corrections or additions to be made. Vice-Chairwoman White made the motion to approve the minutes. Mr. Cooper seconded, and so carried unanimously.

Next under Old Business was Legal Opinion. None at this time.

Next under Old Business was Value Update. Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.19% of the gross digest (not including public utility values) remains in dispute. There are 14,748 of the 14,833 total appeals that are now closed. 2023 – There are 7,415 of the 21,462 total appeals that are now closed. This is 3.50% of the digest (not including public utility values).

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

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

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

Next under New Business was Review of Motor Vehicle TAVT, Changes, 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 Personal Property Annual Notices of Assessment, 2022, Exhibit E. Vice-Chairwoman White made the motion to approve Exhibit E. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Applications for 2023, Exhibit F. Mr. Cooper made the motion to approve Exhibit F. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption Releases, 2023, Exhibit G. Vice-Chairwoman White made the motion to approve Exhibit G. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of 2023 Amended Notices, Exhibit H. Mr. Cooper made the motion to approve Exhibit H. Vice-Chairwoman White, and so carried unanimously.

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

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

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

Next under New Business was Review of Accepted Settlement Hearing Resolutions, 2022 & 2023, Exhibit L. Mr. Cooper made the motion to approve Exhibit L. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, Exhibit M. Vice-Chairwoman White made the motion to approve Exhibit M. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Homestead Exemptions, Audit Findings, Exhibit N. Vice-Chairwoman White made the motion to approve Exhibit N. Mr. Cooper seconded, and so carried unanimously.

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

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

Under Other Business, Chairman Ellis asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that there are two vacant appraiser positions (Personal Property & Comm). Interviews are ongoing. There has been a delay in working through the positions for Personal Property and Commercial while finishing up the Personal Property notices, resolving Commercial appeals from 2022 and 2023, and preparing the digest for submission. Budget requests have been made for 3 appraisers, a program analyst, and an administrative support associate. Property Deed Transfer Solution and Taxpayer Interactive Website Portal for Tax Assessor was approved by the Governance committees and moving forward for capital budget discussions. CAMA Consulting with Guidehouse: is ongoing. The project has had some delays due to the depth and technical nature of both the Tax Assessor and Tax Commissioner work processes. The project is 66% complete.

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