



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
October 4, 2023

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, October 4, 2023, at 9:00 am. Those in attendance were Norman Ellis, Chairman; Johnny Blan, Assessor via telepresence; Burt Manning, Assessor; 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. Mr. Manning seconded and so carried unanimously.

The Board reviewed the minutes of the September 20, 2023, regular meeting. Chairman Ellis asked if there were any corrections or additions to be made. Mr. Manning made the motion to approve the minutes. Mr. Cooper seconded, and so carried unanimously.

Next under Old Business was Legal Opinion. Mr. Wood shared with the Board information pertaining to SB215: Redaction of personal information for law enforcement. Also, law changes for 48-5-311, This now reads "Notice of Appeal" and would be changed to "Petition for Review".

Next under Old Business was Value Update. Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.01% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,786 of the 14,833 total appeals that are now closed. Regarding 2023 digest year appeals, 12,059 of the 21,512 total appeals are now closed. A total of 2.92% of the 2023 digest value, not including public utility values, remains under appeal.

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 the Review of Personal Property, Audit Results, Exhibit B. Mr. Manning made the motion to approve, Exhibit B. Mr. Cooper seconded, and so carried unanimously.

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

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

Next under New Business was Review of Personal Property Annual Notices of Assessment, Exhibit E. Mr. Manning made the motion to approve Exhibit E. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Applications, Exhibit F. Mr. Manning made the motion to approve Exhibit F. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of 2023 Amended Notices, Exhibit G. Mr. Manning made the motion to approve Exhibit G. Mr. Cooper seconded, and so carried unanimously.

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

Next under New Business was Review of Denials Forwarded to the Board of Equalization, Exhibit I. Mr. Cooper made the motion to approve Exhibit I. Mr. Manning seconded, and so carried unanimously.

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

Next under New Business was Review of Accepted Settlement Hearing Resolutions, 2023, Exhibit K. Mr. Manning made the motion to approve Exhibit K. Mr. Cooper seconded, and so carried unanimously.

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

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

Next under New Business was Review of Tax Digest Adjustments, Exhibit N. Mr. Manning made the motion to approve Exhibit N. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit O. Mr. Manning made the motion to approve Exhibit O. Mr. Cooper 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 three vacant appraiser positions (Personal Property, Residential & Commercial). Interviews are ongoing to fill vacancies. We will have a management position for Personal Property vacant as of October 13th. This will be posted as soon as possible. Budget requests have been made for 3 appraisers, a program analyst, and an administrative support associate to be added in the 2024 budget year. The Property Deed Transfer Solution project and Taxpayer Interactive Website Portal for Tax Assessor project are on hold waiting for 2024 Capital Budget Decisions. CAMA Consulting with Guidehouse: is ongoing. The project is now 93% complete. On 10/3/23, all county employees received notice that a 5% market adjustment increase would be received to be effective as of 9/30/23. The appeal hearing with the Department of Audits took place on 10/3/2023. We have submitted several requests for specific sales to be either added to or removed from the study based on reviewing the sale data and clarifying which sales were arm's length transactions. We are waiting for the updated audit results. If the results are unsatisfactory to the Board of Assessors, we may need to continue the appeal to an arbitration hearing. There was a brief discussion of the timing and requirements to file for arbitration, and the Board members agreed unanimously to authorize the chief appraiser to take any necessary steps to maintain the appeal and related timelines.

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