



GWINNETT COUNTY  
BOARD OF ASSESSORS  
January 3, 2024

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, January 3, 2024 at 9:00am. Those in attendance were Norman Ellis, Chairman; Burt Manning, Assessor; Johnny Blan, Assessor; Mark Cooper, Assessor; Nathan Wood, County Attorney via telepresence; Stewart Oliver, Executive Secretary and Ginger Roderick, Recording Secretary.

Chairman Ellis called the meeting to order and asked for election of the 2024 Board of Assessors Officers under Roberts Rules of Order. Mr. Manning made the motion to appoint Sharyl White as Chairwoman. Mr. Blan seconded and so carried unanimously.

Mr. Manning made the motion to appoint Mark Cooper as Vice-Chairman. Mr. Blan seconded and so carried unanimously.

Mr. Manning made the motion to appoint Stewart Oliver as Executive Secretary. Mr. Blan seconded and so carried unanimously.

Mr. Manning made the motion to appoint Ginger Roderick as Recording Secretary. Mr. Blan seconded and so carried unanimously.

Mr. Manning made the motion to appoint Stewart Oliver as Chief Appraiser. Mr. Blan seconded and so carried unanimously.

Mr. Manning made the motion to appoint Alex Alcock as Deputy Chief Appraiser. Mr. Ellis seconded and so carried unanimously.

Mr. Manning made the motion to appoint Trinidad Desamour as Personal Property Manager. Mr. Ellis seconded and so carried unanimously.

Mr. Manning made a motion for the 2024 Board of Assessors meetings to be held the first and third Wednesday of each month. Mr. Blan seconded and so carried unanimously.

Vice-Chairman Cooper asked for approval of the agenda. Mr. Manning made the motion to approve the agenda with the removal of Exhibit B and D1. Mr. Blan seconded and so carried unanimously.

The Board reviewed the minutes of the December 20, 2023 regular meeting. Vice-Chairman Cooper asked if there were any corrections or additions to be made. Mr. Blan made the motion to approve the minutes. Mr. Ellis 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, 0.02% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,825 of the 14,832 total appeals that are now closed. Regarding 2023 digest year appeals, 20,218 of the 21,528 total appeals are now closed. This is 0.91% of the digest (not including public utility values).

Next under New Business was Review of CUVA Exemption, Breach, Exhibit A. Mr. Blan made the motion to approve Exhibit A. Mr. Ellis seconded and so carried unanimously.

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

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

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

Next under New Business was Review of Parcels to be Forwarded to Superior Court, Exhibit F. Mr. Manning made the motion to approve Exhibit F. Mr. Ellis seconded and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit G. Mr. Ellis made the motion to approve Exhibit G. Mr. Manning seconded and so carried unanimously.

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

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

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

Under Other Business, Vice-Chairman Cooper asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that there are three vacant appraiser positions extending from 2023. The current plan is to fill the vacant appraiser positions focused on Real Property (Commercial and Residential). We expect to have an opportunity to hire an additional Personal Property appraiser by April 2024. The 2024 County Operating Budget included three additional appraiser positions, an Administrative Support Associate, and a Program Analyst. Regarding projects, the Property Deed Transfer Solution and Taxpayer Interactive Website Portal for Tax Assessor were funded in the County's 2024 capital budget. Project planning will now begin. The CAMA Consulting project with Guidehouse has moved forward and the RFP language is being drafted. Because there has not yet been Capital project funding allocated to the project, the project will pause until we can take the project through governance in 2024. If funding is approved during 2024 for the 2025 budget year, the project will pick back up at that later time. The Assessors also discussed concerns over how the project for moving the CAMA infrastructure to a cloud solution was not funded. The discussion included an understanding that the project was supported by all stakeholders through the governance process, yet the funding was not approved. The Board expressed concerns that we will not have a new CAMA in place before existing servers are out of service, placing the County at risk in the future of not having a digest or a billing and collection system.

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