

**Gwinnett County Board of Assessors  
Wednesday, April 3, 2024 – 9:00am**

Gwinnett Justice and Administration Center - First Floor  
75 Langley Drive, Lawrenceville, Georgia 30046

**Present: Sharyl White, Mark Cooper, Norman Ellis via telepresence, Burt Manning, Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood**

1. Call to Order/Welcome
2. Approval of Agenda  
{Action: Approved; Motion: Cooper; Second: Manning; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
3. Approval of Minutes: March 20, 2024  
{Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
4. Old Business
  - a. Legal Opinion: Nathan Wood briefed the Board of Assessors regarding the onsite property visit to seek resolution to an ongoing personal property audit.
  - b. 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 14,830 of the 14,834 total appeals that are now closed. Regarding 2023 digest year appeals, 21,369 of the 21,530 total appeals are now closed. This is 0.22% of the digest (not including public utility values). Mr. Alcock presented the Real Property Market Analysis to support recommendations to be made by the Chief Appraiser in New Business item C.
5. New Business
  - a. Review of Personal Property, Value Changes, Exhibit A
    - i. Approval of Exhibit A. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - b. Review of CUVA Exemptions, Expirations/Releases, Exhibit B
    - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - c. Review of 2024 Real Property Annual Notices of Assessment, Exhibit C
    1. 2024 Field Inspection Affidavits, C1
      - i. Approval of Exhibit C/C1. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - d. Review of Accepted Settlement Hearing Resolutions, Exhibit D
    - i. Approval of Exhibit D. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - e. Review of Parcels to be Certified to Superior Court, Exhibit E/E1
    - i. Approval of Exhibit E/E1. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - f. Review of Exemption Questionnaires, Exhibit F
    - i. Approval of Exhibit F. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}

# Gwinnett County Board of Assessors Official Minutes

Wednesday, April 3, 2024 – 9:00am

Page 2

- g. Review of Homestead Exemptions, Audit Findings, Exhibit G
    - i. Approval of Exhibit G. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - h. Review of Tax Digest Adjustments, Exhibit H
    - i. Approval of Exhibit H. {Action: Approved; Motion: Manning, Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}
  - i. Review of Tax Appeal Log, Exhibit I
    - i. No action is needed for Exhibit I.
6. Other Business
- a. Administrative and Policy Updates
    - i. Mr. Oliver informed the Board that three appraiser vacancies are in the process of being filled with one of those appraisers to start on 4/15. An administrative position was posted, and interviews will begin soon. One Program Analyst position and one Personal Property position to be posted.
    - ii. 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.
    - iii. A Board of Assessors discussion regarding the OPA was held. Mr. Cooper requested a summary of progress made on all OPA findings and recommendations to be reported at a later time. A specific discussion regarding the OPA recommendation "The County should also consider different reporting structures for the Tax Assessors' Office, moving the Office out of the Department of Financial Services." The Board expressed their intention to raise this matter with their respective appointing officials.
  - b. Discussion of Policy Requiring Appeals by Staff Extending to Settlement Conference and Superior Court
7. Adjournment
- {Action: Approved; Motion: Manning; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes}