



Gwinnett County Board of Assessors

Wednesday, September 4, 2024 – 9:00am

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

Present: Sharyl White, Mark Cooper, Norman Ellis, Johnny Blan

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order/Welcome – Chairwoman White called the meeting to order.
2. Approval of Agenda
{Action: Approved as Amended; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
3. Approval of Minutes: August 21, 2024
{Action: Approved; Motion: Blan; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
4. Old Business
 - a. Legal Opinion: None at this time
 - b. Value Update: Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. Currently, 1 of 14,834 appeals remain in dispute. Regarding the 2023 digest year appeals, 21,423 of the 21,482 total appeals are now closed. This leaves 0.10% of the 2023 digest value under appeal (not including public utility values). As for 2024 appeals, 3,216 out of 18,490 appeals are now closed.
 - c. Discussion, R5040A003
5. New Business
 - a. Review of Personal Property, Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - b. Review of Personal Property, Refund Requests, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - c. Review of Motor Vehicle, TAVT Changes, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - d. Review of Motor Vehicle, Late Appeal Denials, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - e. Review of Personal Property, Late Appeal Denials, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - f. Review of 2024 Personal Property Annual Notices of Assessment, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

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- g. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}.
 - h. Review of No Changes Forwarded to the Board of Equalization, Exhibit H/H1
 - i. Approval of Exhibit H/H1. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - i. Review of Denials Forwarded to the Board of Equalization, Exhibit I/I1/I2
 - i. Approval of Exhibit I/I1/I2. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - j. Review of Amended Notices, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - k. Review of Real and Personal Property Value Changes, Exhibit K/K1/K2/K3
 - i. Approval of Exhibit K/K1/K2/K3. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - l. Review of Accepted Settlement Hearing Resolutions, Exhibit L/L1
 - i. Approval of Exhibit L/L1. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - m. Review of Parcels to be Certified to Superior Court, Exhibit M/M1
 - i. Approval of Exhibit M/M1. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - n. Review of Homestead Exemptions, Audit Findings, Exhibit N
 - i. Approval of Exhibit N. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - o. Review of Tax Digest Adjustments, Exhibit O
 - i. Approval of Exhibit O. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - p. Review of Tax Appeal Log, Exhibit P
 - i. There is no vote needed for Exhibit P.
6. Other Business
- a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that one Residential position and one Personal Property position are vacant.
 - ii. Regarding projects, the Property Deed Transfer Solution (T-0740) and Taxpayer Interactive Website Portal (T-0745) for Tax Assessor were funded in the County's 2024 capital budget. Project planning will now begin. The project to migrate the current CAMA environment to a Cloud system is funded and the agreements and scope of work are being drafted, The RFP for the CAMA Replacement project (T-0666) is being drafted to be ready as soon as the project is funded.
 - b. Comments
 - i. Two guests attended the meeting in person to represent parcels R1004B048 and R6223 033.
7. Adjournment
- {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}