

**Gwinnett County Board of Assessors
Wednesday, May 15, 2024 – 9:00am**

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

Present: Mark Cooper, Norman Ellis, Johnny Blan

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order/Welcome – Vice-Chairman Cooper gave the Call to Order and asked for a motion to ratify all actions from the May 1st meeting. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
2. Approval of Agenda
{Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
3. Approval of Minutes: May 1, 2024
{Action: Approved; Motion: Blan; Second: Ellis; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
4. Old Business
 - a. Legal Opinion: No legal opinions were pending at this time.
 - b. Value Update: Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. Currently, 2 of 14,834 appeals remain in dispute. Regarding the 2023 digest year appeals, 21,430 of the 21,530 total appeals are now closed. This leaves 0.18% of the 2023 digest value under appeal (not including public utility values). As for 2024 appeals, 16 out of 4,914 appeals are now closed. Chief Appraiser, Oliver, provided information that the rate of filing 2024 appeals had increased toward what is more typical. There was a brief discussion about additional attention being drawn to the issuance of notices and upcoming end of an appeal period by county social media posts and announcements at other public hearings. This alleviates some of the concerns raised regarding USPS delivery delays. All members agreed the County had surpassed the reasonable expectations for public notification of annual notices of assessment being issued.
 - c. Mr. Alcock gave a summary of the 2024 Personal Property Notices. There was a discussion about identifying small businesses that tend to not file returns, which results in additional internal work as well as appeals and audits. An overall summary of value practices was provided.
5. New Business
 - a. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
 - b. Review of Real and Personal Property Annual Notices of Assessment, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}

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- c. Review of 2024 Amended Notices, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
 - d. Review of Real Property Value Changes, Exhibit D
 - i. Approval of Denial, Exhibit D. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
 - e. Review of Tax Appeal Log, Exhibit E
 - i. There is no approval needed for Exhibit E.
6. Other Business
- a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that two appraiser positions were vacant. Residential – Counteroffer was made and was declined. Personal Property – 1 Position to be advertised. The ASA II position has been filled as of 5/13/24. Interviews are ongoing for the Program Analyst position.
 - 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 so as to be ready as soon as the project is funded.
 - iii. Mr. Ellis requested an update on a request made on May 1, 2024, for an Assessor pay study to be initiated by Law. Mr. Wood confirmed he would follow up on the matter. Mr. Cooper asked that an update be provided at the next meeting.
 - iv. Recording Secretary, Roderick, advised the Board of Assessors that the June 19, 2024 regular meeting needed to be rescheduled as it is a County holiday. Mr. Ellis made a motion to reschedule the June 19, 2024 meeting to Friday, June 21, 2024. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}
7. Adjournment
- {Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: Cooper-Yes; Ellis-Yes; Blan-Yes}