

**Gwinnett County Board of Assessors****Wednesday, July 3, 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; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
3. Approval of Minutes: June 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: Mr. Wood shared that we are still searching for new BOA member.
  - 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, 21,454 of the 21,530 total appeals are now closed. This leaves 0.12% of the 2023 digest value under appeal (not including public utility values). As for 2024 appeals, 455 out of 18,531 appeals are now closed.
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: Blan; 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: Blan; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
  - d. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit D
    - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
  - e. Review of CUVA Exemptions, 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 Real and Personal Property Annual Notices of Assessment, Exhibit F
    - i. Approval of Exhibit F. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

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- g. Review of 2024 Amended Notices, Exhibit G
  - i. Approval of Exhibit G {Action: Approved; Motion: Blan; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- h. Review of No Changes to Hearing Officer, Exhibit H
  - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- i. Review of No Changes Forwarded to the Board of Equalization, Exhibit I
  - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- j. Review of Denials Forwarded to the Board of Equalization, 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 Arbitration Appeals, Expired, Exhibit K
  - i. Approval of Exhibit K. {Action: Approved Staff Recommendation; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- l. Review of Real Property, Value Changes, Exhibit L/L1/L2
  - i. Approval of Exhibit L/L1/L2. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- m. Review of Accepted Settlement Hearing Resolutions, 2023, Exhibit M
  - i. Approval of Exhibit M. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- n. Review of Parcels to be Certified to Superior Court, 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 Homestead Exemptions, Audit Findings, Exhibit O
  - i. Approval of Exhibit O. {Action: Approved; Motion: Blan; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- p. Review of Tax Digest Adjustments, Exhibit P
  - i. Approval of Exhibit P. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- q. Review of Tax Appeal Log, Exhibit Q
  - i. There is no approval needed for Exhibit Q.
- r. Review of Appraisal Rejection, R6014 330, Exhibit R
  - i. Approval of Exhibit R. {Action: Approved Staff Recommendation; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

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## 6. Other Business

### a. Administrative and Policy Updates

- i. Mr. Oliver informed the Board that two appraiser positions were vacant.  
Residential – Still seeking a candidate to fill this position.  
Personal Property – Position pending.
- 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.
- iii. Recording Secretary, Roderick, advised the Board of Assessors that the July 17, 2024, regular meeting needed to be rescheduled as this interferes with the 2024 Digest Submission. Mr. Cooper made a motion to reschedule the July 17, 2024 meeting to Monday, July 15, 2024. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- iv. Board of Assessors Compensation – The Board of Assessors held a discussion about assessor compensation. This matter has been discussed in previous public meetings of the Board of Assessors. After discussion, Mr. Cooper made a motion to direct the Chief Appraiser to request Assessor pay be increased from \$300 per meeting and day of training to \$500 per meeting and day of training, starting in 2025. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

## 7. Adjournment

{Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}