

Gwinnett County Board of Assessors**Wednesday, August 7, 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: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
3. Approval of Minutes: July 15, 2024
{Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan- Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood stated that the first 2024 Superior Court case was filed and then withdrawn.
 - 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, 21,457 of the 21,530 total appeals are now closed. This leaves 0.11% of the 2023 digest value under appeal (not including public utility values). As for 2024 appeals, 879 out of 18,224 appeals are now closed.
 - c. Discussion
 - i. R1004B048 – The property owner attended the Board of Assessors’ meeting remotely and requested an extension of appeal rights. The Board of Assessors instructed the Chief Appraiser to have the property reviewed for data accuracy and report back. {Action: Denied; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - ii. R5040A003 – The property owner attended the Board of Assessors’ meeting in person and requested an extension of appeal rights. The Board of Assessors instructed the Chief Appraiser to have the property reviewed for data accuracy and report back. {Action: Denied; Motion: Ellis; Second: Blan; Vote: 3-1: White-Yes; Cooper-Abstained; Ellis-Yes; Blan-Yes}
5. New Business
 - a. Review of Personal Property Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Blan; Second: Ellis; 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 Personal Property, Late Appeals, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

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- d. Review of Motor Vehicle, TAVT Changes, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- e. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- f. Review of Motor Vehicle, Appeal Denials, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- g. Review of CUVA Exemptions, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- h. Review of Personal Property Annual Notices of Assessment, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- i. Review of No Changes Forwarded to the Board of Equalization, Exhibit I/I1
 - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- j. Review of Denials Forwarded to the Board of Equalization, Exhibit J/J1
 - 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 Amended Notices, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- l. Review of Real and Personal Property Value Changes, Exhibit L/L1/L2
 - i. Approval of Exhibit L. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- m. Review of Accepted Settlement Hearing Resolutions, Exhibit M
 - i. Approval of Exhibit M. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- n. Review of Exemption Questionnaires, 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: Cooper; Second: Blan; 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: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
- q. Review of Tax Appeal Log, Exhibit Q

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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.
- iii. Mr. Oliver shared an update on training succession plans and budget.

7. Adjournment

{Action: Approved; Motion: Ellis; Second: Blan; Vote: 3-0: White-Yes; Ellis-Yes; Blan-Yes}