

Gwinnett County Board of Assessors**Wednesday, October 2, 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, Sonia Kim

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order/Welcome – Chairwoman White called the meeting to order. The board welcomed Sonia Kim, the newest Board of Assessors member, representing District 1.
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: September 18, 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 explained Robert’s Rule of Order to our newest board member, Sonia Kim.
 - b. Value Update: Mr. Oliver informed the Board regarding the current state of 2022 through 2024 digest year appeals. Currently, 1 of 14,834 appeals remain in dispute. Regarding the 2023 digest year appeals, 21,432 of the 21,484 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, 5,806 out of 18,678 appeals are now closed. A discussion was held regarding annual and seasonal shifts in both commercial and residential real estate sales.
5. New Business
 - a. Review of Personal Property, Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - b. Review of Personal Property, Audit Results, 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: Blan; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - d. Review of Mobile Home, Late Appeal Denials, Exhibit D
 - i. Approval of Exhibit D. {Action: Approval of Recommendation; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - e. Review of Personal Property Annual Notices of Assessment, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - f. Review of No Changes Forwarded to the Board of Equalization, Exhibit F/F1
 - i. Approval of Exhibit F/F1. {Action: Approved with Exception of Item 2; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}

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- g. Review of Denials Forwarded to the Board of Equalization, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - h. Review of Personal Property Amended Notices, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - i. Review of Real and Personal Property Value Changes, Exhibit I/I1/I2
 - i. Approval of Exhibit I/I1. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - j. Review of Accepted Settlement Hearing Resolutions, Exhibit J
 - i. Approval of Exhibit J/J1/J2. {Action: Approved; Motion: Ellis; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - k. Review of Parcels to be Certified to Superior Court, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - l. Review of Homestead Exemptions, Audit Findings, Exhibit L
 - 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 Tax Digest Adjustments, Exhibit M
 - i. Approval of Exhibit M. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}
 - n. Review of Tax Appeal Log, Exhibit N
 - i. There is no approval needed for Exhibit N.
6. Other Business
- a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that one Personal Property position is vacant was posted on 9/20/24. Candidates will be reviewed in the near future. One Taxpayer Services position is vacant with a plan to post the position after 1/1/2025.
 - 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: None at this time
7. Adjournment
- {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Blan-Yes}