

# Gwinnett County Board of Assessors Wednesday, October 16, 2024 – 9:00am

Gwinnett Justice and Administration Center - First Floor 75 Langley Drive, Lawrenceville, Georgia 30046 Present: Sharyl White, Mark Cooper, Norman Ellis, Sonia Kim Others Present: Stewart Oliver, Ginger Roderick

- 1. Call to Order/Welcome Chairwoman White called the meeting to order.
- 2. Approval of Agenda

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

3. Approval of Minutes: October 2, 2024

{Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-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 through 2024 digest year appeals. Currently, 1 of 14,834 appeals remain in dispute. Regarding the 2023 digest year appeals, 21,434 of the 21,484 total appeals are now closed. This leaves 0.09% of the 2023 digest value under appeal (not including public utility values). As for 2024 appeals, 6,795 out of 18,681 appeals are now closed. Mr. Alcock presented a residential sales summary analysis.

## 5. New Business

- a. Review of Personal Property, Value Changes, Exhibit A
  - i. Approval of Exhibit A. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- b. Review of Personal Property, Audit Results, Exhibit B
  - Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- c. Review of Personal Property, Refund Requests, Exhibit C
  - i. Approval of Exhibit C. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- d. Review of Personal Property Annual Notices of Assessment, Exhibit D
  - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- e. Review of No Changes Forwarded to the Board of Equalization, Exhibit E/E1
  - i. Approval of Exhibit E/E1. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- f. Review of Denials Forwarded to the Board of Equalization, Exhibit F
  - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}

# **Gwinnett County Board of Assessors Official Minutes**

# Wednesday, October 16, 2024 - 9:00am Page 2

- g. Review of Real Property Amended Notices, Exhibit G
  - i. Approval of Exhibit G. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- h. Review of Real and Personal Property Value Changes, Exhibit H/H1
  - i. Approval of Exhibit H/H1. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- Review of Accepted Settlement Hearing Resolutions, Exhibit I
  - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- j. Review of Parcels to be Certified to Superior Court, Exhibit J
  - i. Approval of Exhibit J. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}
- k. Review of Tax Appeal Log, Exhibit K
  - i. There is no approval needed for Exhibit K.
- I. Review of Exemption Questionnaire Denials, Exhibit L
  - i. Approval of Exhibit L. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: White-Yes; Cooper-Yes; Ellis-Yes}

#### 6. Other Business

- a. Administrative and Policy Updates
  - i. Mr. Oliver informed the Board that one Personal Property vacancy was advertised, and the interviewing and selection process is underway. One Taxpayer Services position is vacant with a plan to post the position after 1/1/2025. Two temporary service personnel were on-boarded 10/7 to maintain service levels and to screen for potential long-term employment candidates.
  - 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. The procurement process is underway. The project to migrate the current CAMA environment to a Cloud system (T-0732) is funded for 2024 and was rewarded to Aumentum Technologies on 10/15/2024. The RFP for the CAMA Replacement project (T-0666) will be issued when the project is funded, which is expected to occur for 2026.

### 1. 2023 Tri-Annual Review

i. Mr. Oliver presented the 2023 Tri-Annual report to the Board for review. Mr. Ellis made a motion to request that this report be shared with Finance. Mr. Cooper seconded the motion.

#### b. Comments:

i. Three individuals attended the meeting in person to represent Personal Property accounts B201615745 and B362698. No action was taken.

## 7. Adjournment

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