

## GWINNETT COUNTY DEPARTMENT OF FINANCIAL SERVICES BOARD OF ASSESSORS' OFFICE

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GWINNETT COUNTY BOARD OF ASSESSORS June 21, 2023

The regularly scheduled meeting of the Gwinnett County Board of Assessors took place Wednesday, June 21, 2023, at 9:00 am. Those in attendance were Norman Ellis, Chairman; Sharyl White, Vice-Chairwoman; Johnny Blan, Assessor; Burt Manning, Assessor; Mark Cooper, Assessor; Stewart Oliver, Chief Appraiser and Ginger Roderick, Recording Secretary.

Chairman Ellis called the meeting to order and asked for approval of the agenda. Mr. Cooper made the motion to approve the agenda. Vice-Chairwoman White seconded and so carried unanimously.

The Board reviewed the minutes of the June 7, 2023, regular meeting. Chairman Ellis asked if there were any corrections or additions to be made. Vice-Chairwoman White made the motion to approve the minutes. Mr. Cooper seconded, and so carried unanimously.

Next under Old Business was Legal Opinion. Mr. Wood shared with the Board that several appeals have been settled and are moving closer to closing out the Hearing Officer appeals for 2022.

Next under Old Business was Value Update. Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.61% of the gross digest (not including public utility values) remains in dispute. There are 14,634 of the 14,831 total appeals that are now closed. Additionally, there was a discussion of the total number of appeals filed to date for 2023. Mr. Oliver shared the Property Tax Digest and Millage Rate presentation with the Board that was presented on 6/20/23 to the Board of Commissioners.

Next under New Business was Review of Personal Property, Value Changes, Exhibit A. Mr. Manning made the motion to approve Exhibit A. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was the Review of Motor Vehicle TAVT, Changes, Exhibit B. Mr. Blan made the motion to approve Exhibit B. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Personal Property, Freeport Denials, Exhibit C. Mr. Cooper made the motion to approve Exhibit C. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Applications 2023, Exhibit D. Vice-Chairwoman White made the motion to approve Exhibit D. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Annual Notices of Assessment, 2023, Exhibit E. Mr. Manning made the motion to approve Exhibit E. Mr. Cooper seconded, and so carried unanimously.

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Next under New Business was Review of 2023 Amended Notices, Exhibit F. Mr. Manning made the motion to approve Exhibit F. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to the Hearing Officer, Exhibit G. Vice-Chairwoman White made the motion to approve Exhibit G. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Forwarded to the Board of Equalization, Exhibit H. Mr. Cooper made the motion to approve Exhibit H. Mr. Blan seconded, and so carried unanimously.

Next under New Business was Review of Denials Forwarded to Board of Equalization, Exhibit I. Vice-Chairwoman White made the motion to approve Exhibit I. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Real and Personal Property Changes, Exhibit J. Vice-Chairwoman White made the motion to approve Exhibit J. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Accepted Settlement Hearing Resolutions, 2022, Exhibit K. Mr. Cooper made the motion to approve Exhibit K. Mr. Manning seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, 2022, Exhibit L. Mr. Manning made the motion to approve Exhibit L. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Tax Appeal Log, Exhibit M. There is no action needed for Exhibit M.

Under Other Business, Chairman Ellis asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that there are four vacant appraiser positions. Interviews are ongoing. We have received applications from multiple qualified individuals. We expect to fill 3 of the positions soon. 2023 Appeals with Incomplete Filing Information: During online filing, an estimated 1,300 appeals were incomplete. To date, there have been eleven cases where the owner confirmed their intent to appeal. All incomplete filings will be inactive until such time as any of these parties advise otherwise, or until 6/23/23. Mr. Oliver informed the Board that the July 19<sup>th</sup> meeting date would need to be changed to Friday, July 14<sup>th</sup>, this is to forward the digest information to Tax Commissioners Office. Mr. Manning made the motion for a date change. Mr. Cooper seconded, and so carried unanimously.

Chairman Ellis asked if there was any other business to be discussed. There being none, Vice-Chairwoman White made the motion to adjourn. Mr. Cooper seconded and so carried unanimously.