

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

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**Unofficial Minutes** 

GWINNETT COUNTY BOARD OF ASSESSORS August 16, 2023

The regular meeting of the Gwinnett County Board of Assessors took place Wednesday, August 16, 2023, at 9:00 am. Those in attendance were Norman Ellis, Chairman; Sharyl White, Vice-Chairwoman; Johnny Blan, Assessor via telepresence; Mark Cooper, Assessor; Nathan Wood, County Attorney, 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 August 2, 2023, regular meeting. Chairman Ellis asked if there were any corrections or additions to be made. Mr. Cooper made the motion to approve the minutes. Vice-Chairwoman White seconded, and so carried unanimously.

Next under Old Business was Legal Opinion. There were no matters to discuss at this time.

Next under Old Business was Value Update. Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.17% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,750 of the 14,833 total appeals that are now closed. Regarding 2023 digest year appeals, 8,081 of the 21,484 total appeals are now closed. This is 3.43% of the digest (not including public utility values).

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

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

Next under New Business was Review of Motor Vehicle TAVT, Changes, 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 Real Property Annual Notices of Assessment, 2023, Exhibit D. Mr. Manning made the motion to approve, Exhibit D. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of CUVA Exemption, Breaches, 2023, Exhibit E. Mr. Manning made the motion to approve Exhibit E. Mr. Cooper seconded, and so carried unanimously.

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

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

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

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

Next under New Business was Review of Accepted Settlement Hearing Resolutions, 2023, Exhibit J. Mr. Cooper made the motion to approve Exhibit J. Vice-Chairwoman White seconded, and so carried unanimously.

Next under New Business was Review of Real Property Parcels Forwarded to Superior Court, Exhibit K. Mr. Manning made the motion to approve Exhibit K. Mr. Cooper seconded, and so carried unanimously.

Next under New Business was Review of Exemption Questionnaires, Exhibit L. Mr. Manning made the motion to approve staff recommendations, 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.

Next under New Business was Review of DOAA Audit Results, 2022, Exhibit N. Mr. Oliver presented the DOAA Audit findings for 2022 and recommended an Appeal to be filed. Mr. Manning made the motion to approve the staff recommendation to appeal the audit results. Vice-Chairwoman White seconded, and so carried unanimously.

Under Other Business, Chairman Ellis asked if there were any Administrative and Policy updates. Mr. Oliver informed the Board that there are two vacant appraiser positions (Personal Property & Comm). Interviews are ongoing. Budget requests have been made for 3 appraisers, a program analyst, and an administrative support associate. Property Deed Transfer Solution and Taxpayer Interactive Website Portal for Tax Assessor was approved by the Governance committees and moving forward for capital budget discussions. CAMA Consulting with Guidehouse: is ongoing. The project has had some delays due to the depth and technical nature of both the Tax Assessor and Tax Commissioner work processes. The project is 63% complete.

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