

**Gwinnett County Board of Assessors
Wednesday, January 17, 2024 – 9:00am**

Gwinnett Justice and Administration Center - First Floor
75 Langley Drive, Lawrenceville, Georgia 30046

Present: Sharyl White, Mark Cooper, Johnny Blan, Norman Ellis, Burt Manning
Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order/Welcome
2. Approval of Agenda
{Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
3. Approval of Minutes: January 3, 2024
{Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-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 digest year appeals. As of now, 0.02% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,825 of the 14,832 total appeals that are now closed. Regarding 2023 digest year appeals, 20,639 of the 21,529 total appeals are now closed. This is 0.51% of the digest (not including public utility values).
5. New Business
 - a. Review of Personal Property, Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - b. Review of Personal Property, Refund Requests, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - c. Review of Motor Vehicle, TAVT Changes, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Blan; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - d. Review of Motor Vehicle, Late Appeals, Exhibit D
 - i. Approval of Exhibit D. {Action: Denied; Motion: Ellis; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - e. Review of CUVA Exemption, Breaches, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - f. Review of No Changes Forwarded to the Board of Equalization, 2022, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-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: Ellis; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - h. Review of Real and Personal Property Changes, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Cooper; Second: Blan; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - i. Review of Accepted Settlement Hearing Resolutions, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - j. Review of Parcels to be Certified to Superior Court, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - k. Review of Tax Appeal Log, Exhibit K
 - i. No action needed.
6. Other Business
- a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that there are three vacant appraiser positions extending from 2023 that are all in the process of being filled by selected candidates. Interviews for the Administrative Support Associate (ASA) position are in progress. ASA and Program Analyst positions created for 2024 are funded to begin in March. We expect to have an opportunity to hire an additional Personal Property appraiser by April 2024.
 - ii. Regarding projects, the Property Deed Transfer Solution and Taxpayer Interactive Website Portal for Tax Assessor were funded in the County's 2024 capital budget. Project planning will now begin. The CAMA Consulting project with Guidehouse has moved forward and the RFP language is being drafted. Because there has not yet been Capital project funding allocated to the project, the project will pause until we can take the project through governance in 2024. If funding is approved during 2024 for the 2025 budget year, the project will pick back up at that later time.
 - iii. The Assessors also discussed concerns over how the project for moving the CAMA infrastructure to a cloud solution was not funded. The discussion included an understanding that the project was supported by all stakeholders through the governance process, yet the funding was not approved. The Board expressed concerns that we will not have a new CAMA in place before existing servers are out of service, placing the County at risk in the future of not having a digest or a billing and collection system.
7. Adjournment
- {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}