

**Gwinnett County Board of Assessors
Wednesday, February 7, 2024 – 9:00am**

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

Present: Sharyl White, Mark Cooper, Johnny Blan via telepresence, 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: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
3. Approval of Minutes: January 17, 2024
{Action: Approved; Motion: Manning; Second: Cooper; 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 14,826 of the 14,834 total appeals that are now closed. Regarding 2023 digest year appeals, 20,988 of the 21,530 total appeals are now closed. This is 0.46% 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: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - b. Review of Personal Property, Audit Results, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - c. Review of Motor Vehicle, TAVT Changes, Exhibit C
 - i. Motion to table 3 items from Exhibit C. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - ii. Approval of Exhibit C as Amended. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - d. Review of CUVA Exemptions, Breaches, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - e. Review of No Changes Forwarded to the Board of Equalization, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}

Gwinnett County Board of Assessors Official Minutes

Wednesday, February 7, 2024 – 9:00am

Page 2

- f. Review of Denials Forwarded to the Board of Equalization, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - g. Review of Accepted Settlement Hearing Resolutions, 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 Parcels to be Certified to Superior Court, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - i. Review of Exemption Questionnaires, 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 Homestead Exemptions, Audit Findings, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - k. Review of Tax Digest Adjustments, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - l. Review of Tax Appeal Log, Exhibit L
 - i. No action needed for Exhibit L.
 - m. Review of Discussion R6102 504, Exhibit M
 - i. Approval of Exhibit M to be Certified to the Board of Equalization {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}
 - n. Review of 2022 Ad Valorem Tax Digest, Confirmation
 - i. No action is needed for Exhibit N.
6. Other Business
- a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that both appraisal and administrative position vacancies are in the process of being filled. The two administrative positions will be posted at the end of February.
 - 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.
 - iii. Mr. Oliver presented legislation that is being discussed and voted on at the Capitol.
 - iv. A member of the public attended in person and asked a question about increased tax bills.
7. Adjournment
- {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes; White-Yes}