

**Gwinnett County Board of Assessors
Wednesday, February 21, 2024 – 9:00am**

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

Present: Mark Cooper, Norman Ellis, Burt Manning, Johnny Blan

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order/Welcome
2. Approval of Agenda
{Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
3. Approval of Minutes: February 7, 2024
{Action: Approved; Motion: Ellis; Second: Manning; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Oliver presented the Policy for Ownership Records (Deeds for Joint Survivorship) to the Board. This policy was last approved on 8/5/2020 and was recorded in the minutes. Chief Appraiser, Stewart Oliver, wanted the Board to review the policy after some individual customer complaints. The discussion included the policy itself, as well as opportunities to assist property owners who approach the Recorder's Court when researching ownership history. The Board put forth that the policy to not change ownership records absent a legally recorded ownership instrument (deed) remained in the best interest of all parties. Furthermore, the Board put forth a request that a form be created to provide property owners with information that aids them in researching ownership history with the Recorder's Court, as well as providing customers with information on the State's deed fraud alert system. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}. Mr. Wood briefed the Board on the Wipotech appeal, and that the information needed had not been forthcoming. It may require a subpoena to be issued. The Board approved for subpoena if needed. {Action: Approved; Motion: Manning; Second: Ellis; 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}.
 - b. Value Update: Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 0.01% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,828 of the 14,834 total appeals that are now closed. Regarding 2023 digest year appeals, 21,157 of the 21,530 total appeals are now closed. This is 0.36% 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: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - b. Review of Personal Property, Audit Results, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - c. Review of Motor Vehicle, TAVT Changes, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}

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- d. Review of Motor Vehicle, Late Appeals, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - e. Review of CUVA Exemptions, Breaches, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - f. Review of No Changes Forwarded to the Board of Equalization, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - g. Review of Accepted Settlement Hearing Resolutions, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - h. Review of Parcels to be Certified to Superior Court, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}
 - i. Review of Tax Appeal Log, Exhibit I
 - i. No action needed for Exhibit I.
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. The 2024 Annual Notice of Assessments will on the April 3rd agenda.
7. Adjournment
- {Action: Approved; Motion: Manning; Second: Ellis; Vote: 4-0: Blan-Yes; Manning-Yes; Cooper-Yes; Ellis-Yes}