

**Gwinnett County Board of Assessors
Wednesday, March 6, 2024 – 9:00am**

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

**Present: Sharyl White, Mark Cooper, Norman Ellis, Burt Manning, Johnny
Blan via Telepresence; 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: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
3. Approval of Minutes: February 21, 2024
{Action: Approved as corrected; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
4. Old Business
 - a. Legal Opinion: The Board reaffirmed that at the previous meeting, they had agreed to maintain the existing policy of requiring a recorded deed for the change of ownership records. Additionally, it was confirmed that a new process was enacted to provide owners with specific property and deed record information that will assist them in searching for recent deed activity in the Recorder's Court. There was also a discussion of whether Mr. Wood had acted on the authority to subpoena records to resolve an outstanding personal property matter. Mr. Wood advised the Board that the property owner was made aware of the Board of Assessors' subpoena power, but he has not acted upon that authority at this time. A meeting would take place with the property owner and is expected to produce documents responsive to the Board's needs.
 - 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, 21,248 of the 21,530 total appeals are now closed. This is 0.24% of the digest (not including public utility values). Mr. Alcock presented the Commercial Market update.
5. New Business
 - a. Review of Personal Property, Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - b. Review of Motor Vehicle, TAVT Changes, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - c. Review of CUVA Exemptions, Breaches, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - d. Review of Accepted Settlement Hearing Resolutions, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}

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- e. Review of Parcels to be Certified to Superior Court, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - f. Review of Exemption Questionnaires, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - g. Review of Homestead Exemptions, Audit Findings, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - h. Review of Tax Digest Adjustments, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-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 one appraisal position and one administrative position were filled as of 3/4/2024. One appraisal position is in the process of being filled, as well as another administrative position.
 - 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: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}