

## Gwinnett County Board of Assessors Wednesday, March 20, 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
- Approval of Agenda as Amended {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- Approval of Minutes: March 6, 2024 {Action: Approved; Motion: Cooper; Second: Manning; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-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, 0.01% of the 2022 gross digest (not including public utility values) remains in dispute. There are 14,830 of the 14,834 total appeals that are now closed. Regarding 2023 digest year appeals, 21,339 of the 21,530 total appeals are now closed. This is 0.23% 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: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
  - b. Review of Personal Property, Audit Results, Exhibit B
    - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Cooper, Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
  - c. Review of Motor Vehicle, TAVT Changes, 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 CUVA Exemptions, Breaches, Exhibit D
    - i. Approval of Exhibit D. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
  - e. Review of Accepted Settlement Hearing Resolutions, 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 Parcels to be Certified to Superior Court, Exhibit F
    - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Manning; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
  - g. Review of Tax Appeal Log, Exhibit G
    - i. There is no action needed for Exhibit G.

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- 6. Other Business
  - a. Administrative and Policy Updates
    - i. Mr. Oliver informed the Board that 3 appraiser vacancies are in the process of being filled. An administrative position and a program analyst position were posted the week of March 18<sup>th</sup>.
    - 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.
  - b. Discussion of Operational Performance Assessment Observations and Recommendations regarding the delineation of roles and responsibilities between the Department of Finance and the Board of Tax Assessors (OPA Observations and Recommendations for Finance #4) and the process of Tax Assessors' Office becoming its own Department.
- 7. Adjournment

{Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}