

**Gwinnett County Board of Assessors
Wednesday, April 17, 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
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: April 3, 2024
{Action: Approved; Motion: Blan; 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 14,831 of the 14,834 total appeals that are now closed. Regarding 2023 digest year appeals, 21,399 of the 21,530 total appeals are now closed. This is 0.21% 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: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - b. Review of Personal Property, Refund Requests, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - c. Review of Real Property Annual Notices of Assessment, 2024, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Manning; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
 - d. Review of CUVA Exemptions, Breaches, Exhibit D
 - i. Approval of Denial, Exhibit D. {Action: Approved; Motion: Cooper; Second: Manning; 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

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- 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 approval needed for Exhibit G.

6. Other Business

- a. Administrative and Policy Updates

- i. Mr. Oliver informed the Board that three appraiser vacancies have been filled as of 4/15. Interviews have been conducted for the ASA II position and now awaiting final decisions. One Program Analyst position and one Personal Property position to be posted.
 - 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. A Board of Assessors discussion regarding the OPA was held. Mr. Cooper requested a summary of progress made on all OPA findings and recommendations to be reported at a later time. A specific discussion regarding the OPA recommendation "The County should also consider different reporting structures for the Tax Assessors' Office, moving the Office out of the Department of Financial Services." The Board expressed their intention to raise this matter with their respective appointing officials.

7. Adjournment

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