

**Gwinnett County Board of Assessors
Wednesday, May 1, 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: Manning; Second: Blan; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
3. Approval of Minutes: April 17, 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: A point of order was called during the meeting to recognize a question raised regarding the posting of the meeting notice on the County Website. After confirming that the Notice and meeting link were available, Senior Attorney Nathan Wood recommended the Board of Assessors ratify all matters that were voted on prior to the issue to ensure the votes were valid. Motion to Ratify the 5-1-24 Meeting {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes.} Mr. Wood shared that we would proceed as normal with the Pre-Superior Court Settlement Conference on 6/10/24 at 10:30AM for Ms. Jones property. A notification will be sent for the meeting and how to join.
Wipotec – A field visit was conducted, and new discovery resulted in variance increase. An appeal to Superior Court has been filed for 2023.
Concern for Notice of Assessment or filing Appeals disrupted by USPS: Coordination with Communications has been submitted to make a statement about the availability of notices and how to file appeal during upcoming Board of Commissioner meetings prior to 5/20/24.
 - b. Value Update: Mr. Oliver informed the Board regarding the current state of 2022 digest year appeals. As of now, 3 of 14,834 appeals remain in dispute. Regarding 2023 digest year appeals, 21,421 of the 21,530 total appeals are now closed. This is 0.20% of the digest (not including public utility values). As for 2024 appeals, 3 out of 2,607 appeals are now closed.

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5. New Business

- a. Review of Personal Property, Value Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Cooper; Second: Blan; 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: Blan; 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: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- d. Review of Motor Vehicle Forwarded to Board of Equalization, Exhibit D
 - i. Approval of Denial, Exhibit D. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- e. Review of Motor Vehicle, Appeal Denials, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- f. Review of CUVA Exemptions, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- g. Review of Real Property Annual Notices of Assessment, 2024, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- h. Review of Real Property Value Changes, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- i. Review of Parcels to be Certified to Superior Court, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- j. Review of Exemption Questionnaires, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- k. Review of Homestead Exemptions, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- l. Review of Tax Digest Adjustments, Exhibit L
 - i. Approval of Exhibit L. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}
- m. Review of Tax Appeal Log, Exhibit M
 - i. There is no approval needed for Exhibit M.

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- n. Review of Letter to Board of Assessors, R7053 109, Exhibit N
 - i. The Board of Assessors reviewed a letter from David Iwan of 1191 Braselton Highway, Lawrenceville, GA. The Board recognized that the annual notice of assessment had been issued according to statute. Chief appraiser, Oliver, recommended the deed and affidavit submitted from April 12, 2024, and recorded February 16, 2024 not be recognized as a change of ownership from IWAN DAVID to David Iwan as IWAN DAVID is the standard naming convention in our systems and nothing in statute compels the Board of Assessors to make this change. Regarding the affidavit referenced in and filed with the quit claim deed 61048-00490, it has no bearing on the Board of Assessors. There was no approval needed for Exhibit N.
- 6. Other Business
 - a. Administrative and Policy Updates
 - i. Mr. Oliver informed the Board that two appraiser positions were vacant. Residential – 1 position in offer extended and waiting final decision. Personal Property – 1 Position to be advertised. ASA II position – Offer extended and waiting final decision. Program Analyst position -Interviews to be scheduled.
 - 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. OPA – summary finding/recommendation provided to the BOA on 4/17/24. Regarding the recommendation on Assessors' Office delegation/reporting structure, need to review job class/specifications for improved analysis. Employee feedback drop boxes have been placed in our breakroom consistent with other offices and operations in the County.
 - iv. Discussion of conducting a pay study for Board of Assessor meetings
- 7. Adjournment
{Action: Approved; Motion: Manning; Second: Ellis; Vote: 5-0: White-Yes; Cooper-Yes; Ellis-Yes; Manning-Yes; Blan-Yes}