



GWINNETT COUNTY BOARD OF ASSESSORS
CHIEF APPRAISER, STEWART OLIVER
REAL PROPERTY DIVISION
75 Langley Drive
Lawrenceville, GA 30046-6935
770.822.7200

MERMAID BORROWER LLC
 401 CONGRESS AVE FL 33
 AUSTIN, TX 78701-3792

LAST KNOWN ADDRESS OF JANUARY 1ST OWNER

2026 Notice of Assessment

Date Notice Mailed:

5/15/2026

Appeal Deadline:

6/29/2026

Appeals, homestead applications, or other specialized assessment applications must be filed within 45 days from the Date Notice Mailed

*****You are required by law to notify Tax Commissioner, Denise Mitchell if you become ineligible for any homestead exemption listed in this notice and subject to penalties for failing to do so.*****

RIGHTS TO APPEAL AND APPLY FOR HOMESTEAD EXEMPTION

You have the right to appeal the property values provided in this notice. You may also apply for homestead exemptions if your property was owned and occupied as your family's primary residence and homestead as of January 1 of 2026. If you wish to appeal your 2026 property value or apply for homestead exemptions, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal or apply for homestead exemption by this date, your right to do so for this year will be lost.

For further information on filing appeals, visit or contact the Assessors' Office at Gwinnett-Assessor.com, by calling 770.822.7200 and requesting the Residential Property, Commercial Property, or Personal Property Division, or emailing PropertyServices@GwinnettCounty.com. For further information on applying for homestead exemptions, or reporting your ineligibility for a homestead exemption, visit or contact the Gwinnett County Tax Commissioner's Office at GwinnettTaxCommissioner.com, by calling 770.822.8800, or emailing Tax@GwinnettCounty.com. Both the Assessors' Office and Tax Commissioner are located at 75 Langley Drive, Lawrenceville, GA.

Board of Equalization: Appealing value, uniformity, exemptions, or taxability.

Nonbinding Arbitration: Appealing value only. Requires a certified appraisal.

Hearing Officer: Appealing value or uniformity. For a parcel of non-homestead real property with a fair market value of more than \$500,000; one or more accounts of wireless personal property with an aggregate fair market value of more than \$500,000; or one or more accounts of personal property other than wireless property with an aggregate fair market value of more than \$200,000.

Superior Court: Requires a written agreement with the county board of tax assessors.

To file an appeal with the Gwinnett County Board of Tax Assessors or for more information regarding reasons for any assessment change or the appeals process, contact Keith Everett (Residential) and Kelly Parrish (Commercial) at 770.822.7200 or Trinidad Desamour (Personal Property) at 770.822.7220. All documents and records used to determine the 2026 Value are available upon request from the Gwinnett County Board of Tax Assessors and must be provided within 10 business days of such request.

Account Number	Property Identification Number	Total Acreage	Tax District
605506	R6024 124	0.6	COUNTY Unincorporated
Property Description	L4 BA WESTHEIMER S/D		
Physical Property Address	5151 SALEM DR, STONE MOUNTAIN 30087		
	2025 Value	2026 Value	2026 Other Value *
100% Fair Market Value	282,400	274,800	0

Please note: Tax rates for counties, school districts, and cities will be established by each local government later this year. If a local government intends to increase revenue on existing properties, they must advertise and hold three public meetings to do so.

* 2026 Other Value reflects the fair market value of any preferential assessment for properties or any portion of properties meeting certain requirements.

TAXABLE ASSESSED VALUE CHANGES SINCE 2025

Adjusted for Market Conditions

2026 EXEMPTIONS, CREDITS, AND PREFERENTIAL ASSESSMENTS **

\$0.00

Estimated Tax Savings

** The estimated tax savings under the 2026 Exemptions, Credits, and Preferential Assessments is determined by totaling the dollar value of any exemptions, credits, or preferential assessments applied to your property for 2026 using the 2025 millage rates for taxing authorities and types. All 2026 exemptions, credits, or preferential assessments listed include all taxing authorities, and such estimate may not reflect the total savings provided on the 2026 tax bill.



This notice requires no action if you agree with it. If you disagree with the value on the notice, or applied for a homestead exemption or special assessment and believe you were improperly denied you may file an appeal by the deadline shown in the top-right corner of this notice. There is no cost to file an appeal directly with the Gwinnett County Assessors' Office, and you may do so in person, online, or by mail. Each year, property owners are solicited by companies that charge a fee to appeal the Annual Notice of Assessment. These companies have no affiliation with the County. Contact us directly if you are unsure how to file an appeal at no cost. Filing online at www.Gwinnett-Assessor.com is the best way to ensure we receive your appeal before the deadline. Scan the QR code for additional information.