



Gwinnett County Board of Assessors

Wednesday, January 7, 2026 – 9:00am

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

Present: Sharyl White, Mark Cooper, Norman Ellis, Sonia Kim

Others Present: Stewart Oliver, Ginger Roderick, Nathan Wood

1. Call to Order – Chairwoman White called the meeting to order.
2. Roberts Rules of Order – Chairwoman White asked for the election of the 2026 Board of Assessors Officers under Roberts Rules of Order.
 - a. Mr. Ellis made the motion to appoint Mark Cooper as Chairman. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

Mr. Ellis made the motion to appoint Sharyl White as Vice-Chairwoman. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

Mr. Ellis made the motion to appoint Stewart Oliver as Executive Secretary. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

Mr. Ellis made the motion to appoint Ginger Roderick as Recording Secretary. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

Mr. Ellis made the motion to appoint Stewart Oliver as Chief Appraiser. {Action: Approved; Motion: Cooper; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

- b. Calendar year 2026 Board of Assessors Meeting Dates {Action: Approval with Date Changes for April Meetings; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
3. Approval of Agenda
{Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
4. Approval of Minutes: December 22, 2025
{Action: Approved as Amended; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
5. Old Business
 - a. Legal Opinion: Mr. Wood discussed characteristics that define Purely Public Charity for non-profit exemption purposes.

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- b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2024. There are 51 appeals open across all past years, from 2023 to 2024. For 2025, 19,677 out of 23,727 appeals have been resolved.
- 6. Other Business
 - a. Administrative Update
 - i. Mr. Oliver informed the Board on vacant positions, ongoing projects, and the administrative work completed to date to ensure digest compliance for 2026.
 - b. Comments: No comments at this time.
- 7. New Business
 - a. Review of Personal Property, Digest Corrections, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - b. Review of CUVA Exemptions, Releases, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - c. Review of No Changes Forwarded to the Board of Equalization, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - d. Review of Denials Forwarded to the Board of Equalization, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - e. Review of Real and Personal Property Value Changes, Exhibit E/E1
 - i. Approval of Exhibit E/E1. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - f. Review of Accepted Settlement Hearing Resolutions, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Kim; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - g. Review of Parcels to be Certified to Superior Court, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - h. Review of Real Property Annual Notices of Assessment, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

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- i. Review of Exemption Questionnaires, Exhibit I
 - i. Approval of Exhibit I. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- j. Review of Homestead Exemptions, Audit Findings, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- k. Review of Tax Digest Adjustments, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- l. Review of Tax Appeal Log, Exhibit L
 - i. There is no vote needed for Exhibit L.
- m. Review of R7193 552, 2024 Oversight and Correction of Exempt Property Matter, Exhibit M
 - i. Approval of Exhibit M. {Action: Approval to Send Letter as Written; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- n. Review of Denial of 2025 Appeal, R7066 021, Exhibit N
 - i. Approval of Exhibit N. {Action: Approval to Send Letter as Written; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

8. Adjournment
{Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}