



## **Gwinnett County Board of Assessors**

**Wednesday, January 21, 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 – Chairman Cooper called the meeting to order.
2. Approval of Agenda  
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
3. Approval of Minutes: January 7, 2026  
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
4. Old Business
  - a. Legal Opinion: Mr. Wood discussed the board's adopted policy of no longer accepting appeals via email.
  - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2024. There are 48 appeals open across all past years, from 2023 to 2024. For 2025, 20,684 out of 23,727 appeals have been resolved. Real property values for 2026 are actively being calculated in preparation for the Board of Assessors review and action before assessment notices are issued. A discussion was held regarding this analysis.
5. 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.
6. New Business
  - a. Review of Personal Property, Digest Corrections, Exhibit A
    - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - b. Review of Personal Property, Refund Request, Exhibit B
    - i. Approval of Exhibit B. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - c. Review of Personal Property, Audit Results, Exhibit C
    - i. Approval of Exhibit C. {Action: Approved; Motion: White; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

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- d. Review of Personal Property, Annual Notices of Assessment, Exhibit D
    - i. Approval of Exhibit D. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - e. Review of Motor Vehicle, TAVT Changes, Exhibit E
    - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - f. Review of Motor Vehicle, Denied Appeals, Exhibit F
    - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - g. Review of CUVA Exemptions, Expiring Covenants, 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 Denials Forwarded to the Board of Equalization, Exhibit H
    - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - i. Review of Real and Personal Property Value Changes, Exhibit I/I1
    - i. Approval of Exhibit I/I1. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - j. Review of Accepted Settlement Hearing Resolutions, Exhibit J
    - i. Approval of Exhibit J. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - k. Review of Parcels to be Certified to Superior Court, Exhibit K
    - i. Approval of Exhibit K. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - l. Review of Exemption Questionnaires, Exhibit L
    - i. Approval of Exhibit L. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - m. Review of Public Utilities Assessments, Exhibit M
    - i. Approval of Exhibit M. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
  - n. Review of Tax Appeal Log, Exhibit N
    - i. There is no vote needed for Exhibit N.
7. Adjournment  
{Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}