

Gwinnett County Board of Assessors**Wednesday, February 18, 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, Denise Rumbaugh

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: February 4, 2026
{Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood provided an update on open tax appeals.
 - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2024. There are 57 appeals open across all past years, from 2023 to 2024. For 2025, 21,891 out of 23,737 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.
6. New Business
 - a. Review of Personal Property, Digest Corrections, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
 - b. Review of Personal Property, Audit Results, 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 Motor Vehicle, TAVT Changes, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

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- d. Review of Motor Vehicle, 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 Motor Vehicle, Denied Appeals, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- f. Review of No Changes Forward to the Board of Equalization, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- g. Review of Denials Forwarded to the Board of Equalization, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: White; Vote: 3-1: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Abstained}
- h. Review of Real Property, Amended Notices, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Kim; 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: Kim; 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: Ellis; Second: Kim; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- k. Review of Parcels 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 J. {Action: Approval of Staff Recommendation; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- m. Review of Utility Annual Notice of Assessment Correction, 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 2026 Commercial Land Values, Exhibit N
 - i. Approval of Exhibit N. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}
- o. Review of Updated CUVA Values for 2026, Exhibit O
 - i. Approval of Exhibit O. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: White-Yes; Cooper-Yes; Ellis-Yes; Kim-Yes}

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- p. Review of Tax Appeal Log, Exhibit P
 - i. There is no vote needed for Exhibit P.

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