

Gwinnett County Board of Assessors**Wednesday, March 4, 2026 – 9:00am**

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

Present: 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 as Amended; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
3. Approval of Minutes: February 18, 2026
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: 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, 22,818 out of 23,738 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: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
 - b. Review of Personal Property, Refund Request, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
 - c. Review of Personal Property, Audit Forwarded to the Board of Equalization, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
 - d. Review of Personal Property, Annual Notices of Assessment, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}

Gwinnett County Board of Assessors Official Minutes

Wednesday, March 4, 2026 – 9:00am

Page 2

- e. Review of Motor Vehicle, TAVT Changes, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- f. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: 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: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- h. Review of Real and Personal Property Value Changes, Exhibit H/H1
 - i. Approval of Exhibit H/H1. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- i. Review of Accepted Settlement Hearing Resolutions, Exhibit I/I1
 - i. Approval of Exhibit I/I1. {Action: Approve as Amended and Table Items 157-272; Motion: Ellis; Second: Cooper; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- j. Review of Parcels to be Certified to Superior Court, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- k. Review of Homestead Exemptions, Audit Findings, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- l. Review of Tax Digest Adjustments, Exhibit L
 - i. Approval of Exhibit L. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- m. Review of 2024 Digest Letter, Exhibit M
 - i. There is no vote needed for Exhibit M.
- n. Review of Suwanee Estimated Rollback Rate, Exhibit N
 - i. There is no vote needed for Exhibit N.
- o. Review of R6244 038A, Recommendation to Approve Brownfield Preferential Assessment, Exhibit O
 - i. Approval of Exhibit O. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- p. Review of Tax Appeal Log, Exhibit P
 - i. There is no vote needed for Exhibit P.

Gwinnett County Board of Assessors Official Minutes

Wednesday, March 4, 2026 – 9:00am

Page 3

- q. Review of Recommendation to Rename Assessors' Office Board Room to the Johnny Blan Conference Room
 - i. Approval of Exhibit Q. {Action: Approval of Staff Recommendation; Motion: Cooper; Second: Ellis; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}
- 7. Adjournment
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 3-0: Cooper-Yes; Ellis-Yes; Kim-Yes}