

Gwinnett County Board of Assessors**Wednesday, March 18, 2026 – 9:00am**

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

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

Others Present: Stewart Oliver, Ginger Roderick

1. Call to Order – Chairman Cooper called the meeting to order.
2. Approval of Agenda
{Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
3. Approval of Minutes: March 4, 2026
{Action: Approved as Amended to List Items 157-272 Tabled from Exhibit I; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
4. Old Business
 - a. Legal Opinion: None at this time.
 - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2024. There are 31 appeals open across all past years, from 2023 to 2024. For 2025, 23,184 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.
 - c. Tabled Item: Review of Accepted Settlement Hearing Resolution Items from March 4, 2026 {Action: Motion to Approve Pending Items 157-272 from Exhibit I; Motion: Kim; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
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. Mr. Oliver added that the Assessors' Office is still on track to present notices to the Board on April 8th, 2026.
{Action: Motion to direct Mr. Oliver to do outreach prior to publication and distribution of assessment notices for 2026; Motion: Cooper; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
{Action: Motion to accept the total estimated tax savings due to exemptions be limited to the County schools and cities that we bill and collect for; Motion: White; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}

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6. New Business

- a. Review of Personal Property, Digest Corrections, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- b. Review of Personal Property, Audit Results, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- c. Review of Personal Property, Annual Notices of Assessment, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- d. Review of Personal Property, Audit New Value Settlement, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- e. Review of CUVA Exemptions, Releases, Exhibit E
 - i. Approval of Exhibit E. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- f. Review of Denials Forwarded to the Board of Equalization, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- g. Review of Accepted Settlement Hearing Resolutions, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: Cooper; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- h. Review of Parcels to be Certified to Superior Court, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- i. Review of Exemption Questionnaires, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- j. Review of Duluth Estimated Rollback Rate, Exhibit J
 - i. There is no vote needed for Exhibit J.
- k. Review of Recommendation to Exempt R6305 009 and R6305 011, Exhibit K
 - i. Approval of Exhibit K. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}

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- I. Review of 2026 Commercial Land Schedules, Update, Exhibit L
 - i. Approval of Exhibit L. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - m. Review of Tax Appeal Log, Exhibit M
 - i. There is no vote needed for Exhibit M.
- 7. Adjournment
{Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}