

Gwinnett County Board of Assessors**Wednesday, April 8, 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, Nathan Wood**

1. Call to Order – Chairman Cooper called the meeting to order.
2. Approval of Agenda
{Action: Approved; Motion: White; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
3. Approval of Minutes: March 18, 2026
{Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
4. Old Business
Legal Opinion: Mr. Wood informed the Board of four commercial property Superior Court cases for digest year 2025 and made the recommendation to move forward with next steps in the appeal process.
{Action: Approval to proceed with recommendation; Motion: Cooper; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 1. Mr. Wood briefly discussed the Rowen Foundation Redevelopment project.
 2. Assessment Errors Resulting in Undue Refunds: The Board discussed the fact that a system error led to multiple tax refunds being erroneously issued by the Tax Commissioner’s Office. Chief Appraiser Oliver described actions taken to resolve the matter, including filing a ticket with our software vendor and directly contacting each person in receipt of an erroneous refund check.
 - a. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2025. Chief Appraiser Oliver delivered a report transmitting all value recommendations for real property for the 2026 digest. A discussion was held regarding this analysis. The official vote on these matters was held for the new business agenda item H.

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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: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - b. Review of Motor Vehicle, TAVT Changes, 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 Motor Vehicle, Forwarded to the Board of Equalization, 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 Motor Vehicle, Denial Appeals, 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 Real Property Value Changes, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - f. Review of Accepted Settlement Hearing Resolutions, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-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: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - h. Review of 2026 Real Property Annual Notice of Assessment Values, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 1. 2026 Field Visit Affidavits
 - ii. Approval of Exhibit H1. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - i. Review of Estimated Rollback Rates, Exhibit I
 - i. There is no vote needed for Exhibit I.

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- j. Review of Ownership and Taxability, R6216 066, Digest Year 2026, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - k. Review of Rowen Foundation Redevelopment, Exhibit K
 - i. There is no vote needed for Exhibit K
 - l. Review of Exemption Questionnaires, Exhibit L
 - i. Approval of Exhibit L. {Action: Approval of Staff Recommendation; Motion: White; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - m. Review of Homestead Exemptions, Audit Findings, Exhibit M
 - i. Approval of Exhibit M. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - n. Review of Tax Digest Adjustments, Exhibit N
 - i. Approval of Exhibit N. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - o. Review of Tax Appeal Log, Exhibit O
 - i. There is no vote needed for Exhibit O.
7. Adjournment
{Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}