

Gwinnett County Board of Assessors**Monday, April 20, 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: Motion to Amend Agenda to Add Item b. Assessment Notice Discussion under Other Business, and Review of Board of Assessors Meeting Date Changes, Exhibit H; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
3. Approval of Minutes: April 8, 2026
{Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood informed the board of additional information regarding four commercial property Superior Court cases previously discussed at the last Board of Assessors meeting held on April 8th, 2026.
 - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2025.
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. Assessment Notice Discussion
 - i. Chairman Cooper made a motion to grant authorization for Mr. Oliver to issue notices to the benefit of the Board of Assessors. Mr. Ellis seconded.
6. New Business
 - a. Review of CUVA Exemptions, Releases, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - b. Review of Accepted Settlement Hearing Resolutions, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: White; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - c. Review of Parcels to be Certified to Superior Court, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}

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- d. Review of Exemption Questionnaires, Exhibit D
 - i. Approval of Exhibit D. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- e. Review of Principal Property Taxpayers, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- f. Review of Tax Appeal Log, Exhibit F
 - i. There is no vote needed for Exhibit E.
- g. Review of Additional and Revised Real Property Annual Notices of Assessment, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- h. Review of Board of Assessors Meeting Date Changes, Exhibit H
 - i. Approval of Exhibit H. {Action: Approval to move the May 6th meeting to May 11th, and the May 20th meeting to May 22nd; Motion: Ellis; Second: Rumbaugh; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
- 7. Adjournment
{Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}