



Gwinnett County Board of Assessors

Monday, May 11, 2026 – 9:00am

Gwinnett Justice and Administration Center - First Floor

75 Langley Drive, Lawrenceville, Georgia 30046

Present: Mark Cooper, Sharyl White, Norman Ellis, 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: White; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
3. Approval of Minutes: April 20, 2026
{Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-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 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.
6. New Business
 - a. Review of Personal Property, Digest Corrections, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - b. Review of Motor Vehicle, TAVT Changes, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - c. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - d. Review of CUVA Applications, Exhibit D
 - i. Approval of Exhibit D. {Action: Approval of Staff Recommendation; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}

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- e. Review of Real Property New Value Settlement, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - f. Review of Accepted Settlement Hearing Resolutions, Exhibit F/F1
 - i. Approval of Exhibit F/F1. {Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - g. Review of Parcels to be Certified to Superior Court, Exhibit G/G1
 - i. Approval of Exhibit G/G1. {Action: Approved; Motion: White; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - h. Review of Exemption Questionnaires, Exhibit H
 - i. Approval of Exhibit H. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - i. Review of Homestead Exemptions, Audit Findings, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - j. Review of Tax Digest Adjustments, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - k. Review of Additional and Revised Real Property Annual Notices of Assessment Values, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - l. Review of Tax Appeal Log, Exhibit L
 - i. There is no vote needed for Exhibit L.
 - m. Review of Recommendation to Issue Real Property Values and Notices, 2026, Exhibit M
 - i. Approval of Exhibit M. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
7. Adjournment
{Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}