

Gwinnett County Board of Assessors**Wednesday, June 3, 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, Nathan Wood

1. Call to Order – Chairman Cooper called the meeting to order.
2. Approval of Agenda
{Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
3. Approval of Minutes: May 22, 2026
{Action: Approved; Motion: White; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood discussed four Superior Court appeals that are ongoing related to a claim the Board of Assessors elected to not hold a settlement conferences in addition to the one attended by the petitioner. One of four was resolved in the favor of the Board of Assessors. The County will appeal the three unfavorable opinions.

 - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2026. During this discussion, the Board described the public feedback received regarding the newly designed annual notice of assessment. The Board directed the Chief Appraiser to seek a solution for providing property owners with an estimate of taxes. The estimate should be an online solution instead of a printed additional page on annual notices of assessment.
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 Motor Vehicle, TAVT Changes, Exhibit A
 - i. Approval of Exhibit A. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - b. Review of Real Property Annual Notices of Assessment, 2026, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}

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- c. Review of Accepted Settlement Hearing Resolutions, Exhibit C/C1
 - i. Approval of Exhibit C/C1. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
- d. Review of Exemption Denial Appeal, R5124 038, Exhibit D
 - i. Approval of Exhibit D. {Action: Approval of Staff Recommendation to Forward to the Board of Equalization; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
- e. Review of Exemption Questionnaires, Exhibit E
 - i. Approval of Exhibit E. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
- f. Homestead Exemptions, Audit Findings, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
- g. Review of Tax Digest Adjustments, Exhibit G
 - i. Approval of Exhibit G. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
- h. Review of Tax Appeal Log, Exhibit H
 - i. No vote is needed for Exhibit H.
- 7. Adjournment
{Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}