



Gwinnett County Board of Assessors

Wednesday, June 17, 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: June 3, 2026
{Action: Approved; Motion: Rumbaugh; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood discussed an appeal for townhome rentals that broke 299c status and suggested sending subpoena documents in order to send a corrected notice for 2026. {Action: Mr. Ellis made the motion to move forward with Mr. Wood's suggestion; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}

 - b. Value Update: Mr. Oliver informed the Board regarding the status of open appeals from digest years 2023 through 2026.
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 Personal Property, Freeport Denials, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - c. Review of Motor Vehicle, TAVT Changes, Exhibit C
 - i. Approval of Exhibit C. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}

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- d. Review of Motor Vehicle, Denial Appeals, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - e. Review of Motor Vehicle Forwarded to the Board of Equalization, Exhibit E
 - i. Approval of Exhibit E. {Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - f. Review of Real and Personal Property Annual Notices of Assessment, 2026, Exhibit F
 - i. Approval of Exhibit F. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - g. Review of No Changes Forwarded to the Board of Equalization, 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 Amended Notices, 2026, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: Ellis; Second: Rumbaugh; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - i. Review of New Value Settlements, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - j. Review of Accepted Settlement Hearing Resolutions, 2025, Exhibit J
 - i. Approval of Exhibit J. {Action: Approved; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - k. Review of Arbitration, Accepted Appraisal, Exhibit K
 - i. Approval of Exhibit K. {Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - l. Review of Conservation Use Releases, Exhibit L
 - i. Approval of Exhibit L. {Action: Approval of Staff Recommendation; Motion: White; Second: Ellis; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}
 - m. Review of Responding to 2026 Appeals Sent by Email, Exhibit M
 - i. No vote is needed for Exhibit M.
 - n. Review of Tax Appeal Log, Exhibit N
 - i. No vote is needed for Exhibit N.
7. Adjournment
{Action: Approved; Motion: Ellis; Second: White; Vote: 4-0: Cooper-Yes; White-Yes; Ellis-Yes; Rumbaugh-Yes}