

Gwinnett County Board of Assessors**Wednesday, July 1, 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: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
3. Approval of Minutes: June 17, 2026
{Action: Approved; Motion: White; Second: Rumbaugh; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
4. Old Business
 - a. Legal Opinion: Mr. Wood shared with the Board that he is proceeding with the subpoenaed matter that was discussed at the last meeting.

 - 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: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - b. Review of Real and Personal Property Annual Notices of Assessment, Exhibit B
 - i. Approval of Exhibit B. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - c. Review of No Changes Forwarded to the Board of Equalization, 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}
 - d. Review of No Changes Forwarded to Hearing Officer, Exhibit D
 - i. Approval of Exhibit D. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}

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- e. Review of Amended Notices, 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 Amended Notices to Hearing Officer, 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 New Value Settlements, 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 New Value Settlements to Hearing Officer, Exhibit H
 - i. Approval of Exhibit H. {Action: Approved; Motion: White; Second: Ellis; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - i. Review of Arbitration, Accepted Appraisal, Exhibit I
 - i. Approval of Exhibit I. {Action: Approved; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - j. Review of Conservation Use Application and Breaches, Exhibit J
 - i. Approval of Exhibit J. {Action: Approval of Staff Recommendation; Motion: Ellis; Second: White; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - k. Review of Language to Resolve an Appeal Absent a Value Reduction, Exhibit K
 - i. No vote is needed for Exhibit K.
 - l. Review of Homestead Exemptions, Audit Findings, Exhibit L
 - i. Approval of Exhibit L. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - m. Review of Tax Digest Adjustments, Exhibit M
 - i. Approval of Exhibit M. {Action: Approved; Motion: Ellis; Second: Kim; Vote: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}
 - 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: 5-0: Cooper-Yes; White-Yes; Ellis-Yes; Kim-Yes; Rumbaugh-Yes}