

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
August 27, 2026**

A meeting of the DeKalb County Board of Assessors was held on Thursday, August 27, 2026. Present were the following:

**Charlene Fang, Assessor, Chair
Joseph Kusmik, MA, Assessor
Genet Hopewell, J.D., Assessor
Calvin C. Hicks, Chief Appraiser/BTA Secretary
Teresa Nealey, Recording Secretary
Donna Rosser, Assistant Chief Appraiser
Kahlese Harris, Appraiser Supervisor - Residential
Brentnol Baker, Deputy Chief Appraiser – Commercial
Vance Clements, Supervisor – Business Personal Property**

ABSENT

**Robert A. Burroughs, J.D., Assessor, Vice-Chair
Kathleen A. Andres, Assessor
Brian Jennings, Deputy Chief Appraiser – Residential**

CALL TO ORDER

The Chair declared a quorum and called the meeting to order at 9:30 a.m.

APPROVAL OF AGENDA

The Chair stated that the 8/27/26 Agenda had been received. The BOA Agenda Update showed parcel 18 154 10 004 pulled from batch 7. She called for a motion to approve, made by Genet Hopewell, seconded by Joe Kusmik. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair called for a motion to approve the Minutes of 8/6/26. Genet Hopewell made a motion for Approval of the Minutes of 8/6/26, seconded by Joe Kusmik. The motion carried unanimously.

CITIZEN TIME

No citizens requested time to address the Board.

The Chair welcomed Peggy Cifuentes who is our HR Generalist and Kaneica McNeil to the meeting. Ms. Cifuentes and Ms. McNeil introduced themselves to the Board. They thanked the Board for having them and the Chair thanked them for coming.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Chair called for a discussion of Staff Recommendations. The BOA Agenda Update showed Batch 7 parcel, 18 154 10 004 was pulled. After discussion, parcel 16 131 01 071 was pulled from batch 6 and there was a value change on parcel 18 344 01 013 on batch 19. The Chair called for a motion to approve batches 1 through 23 with the pulled parcels and value change noted above, made by Genet Hopewell, and seconded by Joe Kusmik. The motion carried unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached.

Mr. Hicks discussed with the Board the correspondence he sent them earlier this week regarding a request for a refund to be made to parcel 18 295 01 020. After discussion, he recommended denial of this request because the information received was not valid. The board discussed this in detail and the Chair called for a motion to decline to act upon the request that a change be made, made by Joe Kusmik and seconded by Genet Hopewell. The motion carried.

OTHER BUSINESS – POLICY MANUAL REVIEW

Calvin Hicks shared comments that he had to the Policy Manual. Donna Rosser and the Chair shared those same comments.

ADJOURNMENT

The Chair called for a motion to adjourn at 10:37 am, made by Genet Hopewell and seconded by Joe Kusmik. The motion carried.

This meeting was conducted in accordance with O.C.G.A. 50-14-(1-6).

Signed by:


Calvin C. Hicks, Jr.
Chief Appraiser/BTA Secretary

Date Approved: 9-10-26



Property Appraisal

Calvin C. Hicks, Jr., CAE, RES, GCA, GAAOF
Chief Appraiser

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Assessor

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BOARD OF ASSESSORS STATUS REPORT

Assistant Chief Appraiser
Donna Rosser

2026 Appeals – We received a total of 19,541 appeals this year. Next meeting, I promise to have some better stats for you.

Administrative/30 Day Notices – Shervonne is testing the modifications to our subsequent notice programs to reflect the 2026 legislative changes. Vance has been working on his version of these and may have an update.

Hearing Officer Appeals – Today is the 90th day by which we must respond to all Hearing Officer appeals. I believe we've done that thanks to the appraisers, support staff and to Shannon Woods & Stacey Snaggs of the Audit section.

Hearing Tracking Reports – We discovered a problem with our reports that produce letters for responding to appeals. Some were not producing a copy for the owner and/or agent. Tyler has resolved the issues or is very close on all issues. Two of the reports produce BOE letters & decisions which I was surprised to learn were not generating a copy for owner & agent.

iasWorld Upgrade/New Website Search: I confirmed the upgrade will be Tyler's cloud version and we're planning to go live with it in January. First, it will be installed and tested in one of our test environments near the end of this year. The upgraded website search will be part of this new cloud version.



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PERSONAL PROPERTY DIVISION VANCE CLEMENTS PERSONAL PROPERTY SUPERVISOR

Appraisers: Appraisers continue to answer questions by taxpayers/ reps concerning current and prior year values. Appraisers are also updating prior year values based on information from taxpayers.

Auditors: Larry and Joyce continue to set up on-site appointments and conduct audits.

Support Staff: Tracy Brawner continues to aid staff and answer questions from taxpayers/ reps concerning Personal Property. Tracy continues to sort our mail and stamp dates on returns as we receive them. Tracy also continues to scan Personal Property returns and other information into OnBase.



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RESIDENTIAL STATUS

BRIAN JENNINGS

Residential appraisers continue working their 2026 appeals while answering phone calls, conducting field inspections, and assisting tax payers. As of August 24th, residential had 17,214 total appeals, of which approximately 49% have been worked.

The 2026 BOE and Hearing Officer hearings continue to be scheduled and will commence Sept. 1, 2026. Supervisors and appraisers are working settlement conferences via zoom with the occasional in person hearings and working appeals.



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DeKalb Board of Assessors Summary Report:

Brentnol Baker

To date, Commercial Department has received 2,471 appeals for TY 2026, and are continuing reviews.

Per BOE supervisor, Geisha Walters, we have 30 BOE hearings scheduled for September, 2025 and 163 Hearing Officer hearings scheduled October 2nd thru October 9th, 2026,

Appraisers continue to attend Settlement Conferences and Mediations. They are also preparing for several upcoming court cases. During the last three weeks, we've had 10 Settlement conferences and 3 Mediations.

The appeal workshop planned and conducted by Jeff Cohen and Brianna Alexander, on August 12, was very informative and quite a learning experience for all. Thanks to Calvin, Charlene, Genet and Kathleen, for taking the time to attend.

Last Thursday August 20, 2026, a short training session was held by Geoffrey Johnson for all appraisers assigned to apartments.

Respectfully Submitted,



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ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of August 24th, 2026, there were 19,906 appeals filed for 2026, consisting of 17,214 residential appeals (86% of the total number of appeals), 2,471 commercial/industrial appeals (12% of the total number of appeals), 221 personal property appeals (1% of the total number of appeals). 1,337 residential appeals (8%) are resolved; 112 commercial appeals (5%) are resolved; 1 personal property appeal (100%) is resolved. Seven percent of the total appeals are resolved. Please review the attached 2026 spreadsheet.

DIGEST LUNCHEON

The Digest has been submitted and approved for collection. Tax bill have been prepared and mailed. By all accounts a successful year for the Board of Assessors and Property Appraisal. Regarding all things controlled by this department, the Reappraisal Calendar was spot on.

Now, time for the Digest Luncheon. A survey of staff inquired as to a preferred meal selection with the following food to be considered:

Asian
Mexican
Italian
Barbeque

An Italian meal garnered the most votes from staff. The Board of Assessors second meeting date in September, is proposed for the luncheon, contingent upon the Board of Assessors. Along with board members and staff, stakeholders who have provided valuable assistance in compiling the digest are invited to attend.

STONE MOUNTAIN TAD (TAX ALLOCATION DISTRICT)

Recently the Mayor (Mayor Linder's term commenced January, 2026) of Stone Mountain requested information on the Stone Mountain TAD. I have provided a copy of the City of Stone Mountain's TAD Resolution, a list of parcels contained in the district, the aggregate value of the

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parcels when the district as certified by the Department of Revenue in 2008, and annual certifications of the TAD presented as part of the digest submission. There is some discussion as to whether the TAD should exist given the lack of development activity. Although the TAD has existed since its inception in 2008, the first year in which values exceeded base values was 2021.

2026 APPEAL STATISTICS as of 08/24/2026

DIVISION	B-AF	B-A2/A2P/N2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	9224	3338	890	55	234	3168	2	90	208	5	0	17214
Commercial	846	2	1	0	11	368	0	1143	100	0	0	2471
Personal	220	0	1	0	0	0	0	0	0	0	0	221
TOTAL KEYED	0	3340	892	55	245	3536	2	1233	0	5	0	19906

RESOLVED APPEALS as of 08/24/2026

DIVISION	Total	A4/Value Changes	CD/WD/ATV	BEA	No Shows	Total Resolved	Balance
Residential	17214	890	442	5	0	1337	12877
Commercial	2471	1	111	0	0	112	2359
Personal	221	1	0	0	0	1	220
TOTAL	19906	892	553	5	0	1450	18456

Late Appeals 45

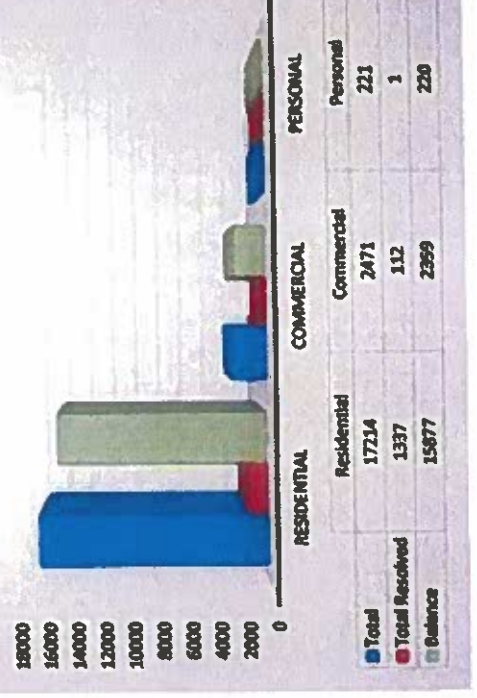
SUPERIOR COURT APPEALS AS OF 08/24/2026

DIVISION	2020 Pending	2020 Resolved	2021 Pending	2021 Resolved	2022 Pending	2022 Resolved	2023 Pending	2023 Resolved	2024 Pending	2024 Resolved	2025 Pending	2025 Resolved
Residential	4	222	6	258	3	263	19	405	23	309	38	418
Commercial	2	282	5	162	3	172	15	271	55	331	168	155
Personal	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL by Year	6	504	11	420	6	435	34	676	78	640	206	573
		510		431		441		710		718		779

Resolved Appeals

ACR
ATV
BEA
B-AF
B-A2
B-A4
B-A4R
B-W/D
BOE
ARB
HO
SC
CD
NS

Admin change rejected by Taxpayer
Written Agreement to Value signed by Taxpayer
Heard by BOE
Appeal at BTA Level - ALL appeals are first to the BTA
Appeal will be certified to BOE on next agenda
Value changed from Appeal
Value change rejected by taxpayer
Appeal is withdrawn
BOE appeal pending
Arbitration appeal pending
Hearing Officer appeal pending
Superior Court appeal pending
Appeal is cancelled
No Shows



Percentages

