MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
September 24, 2026

A meeting of the DeKalb County Board of Assessors was held on Thursday, September 24, 2026. Present were the following:

Charlene Fang, Assessor, Chair
Robert A. Burroughs, J.D., Assessor, Vice-Chair
Joseph Kusmik, MA, Assessor
Genet Hopewell, J.D., Assessor
Kathleen A. Andres, Assessor
Calvin C. Hicks, Chief Appraiser/BTA Secretary
Teresa Nealey, Recording Secretary
Donna Rosser, Assistant Chief Appraiser
Cedrick Smith, Supervisor - Residential
Vance Clements, Supervisor – Business Personal Property
Brentnol Baker, Deputy Chief Appraiser – Commercial

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 9/24/26 Agenda had been received. She called for a motion to approve, made by Robert Burroughs, seconded by Joe Kusmik. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair called for a motion to approve the Minutes of 9/10/26. Robert Burroughs made a motion for Approval of the Minutes of 9/10/26, seconded by Genet Hopewell. The motion carried unanimously.

CITIZEN TIME

No citizens requested time to address the Board.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Chair called for a discussion of Staff Recommendations. After discussion, the Chair called for a motion to approve batches 1 through 24, made by Robert Burroughs who noted the above updates, and seconded by Genet Hopewell and Joe Kusmik. The motion carried unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached.

Calvin Hicks discussed with the Board a change in the next Board meeting scheduled for October 8th. Per Calvin's recommendation, the Board decided to cancel the meeting for October 8th due to the IAAO Annual Conference in Canada. Thursday, October 22, 2026, will be the only board meeting in the month of October. The Chair called for a motion, made by Robert Burroughs, and seconded by Kathleen Andres. The motion carried.

Per Calvin Hicks' recommendation, the board requested that he seek funding for an in-house IT liaison person for the department.

OTHER BUSINESS – POLICY MANUAL REVIEW

The Board requested more time for review.

ADJOURNMENT

The Chair called for a motion to adjourn at 10:46 am, made by Robert Burroughs and seconded by Kathleen Andres. The motion carried.

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

Signed by: _____ **Date Approved:** 10-22-26

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

DeKalb County
GEORGIA

Property Appraisal
Calvin C. Hicks, Jr., CAE, RES, GCA, GAAOF
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BOARD OF ASSESSORS STATUS REPORT
Assistant Chief Appraiser
Donna Rosser

Administrative/30 Day Notices – The 2026 legislative changes have taken many weeks to incorporate into these subsequent notices. Vance has been working on the PP notices for weeks, while the Audit team has been testing the RE notices. The RE notices were tested, determined to be working properly in the test environment and moved to iasWorld production this week. However, Audit reports that there are still problems generating the notices. **This is still not resolved, and I will be following up with Tyler today.**

Hearing Tracking Reports – No update. The issues that prevented our reports from generating letters for the property owner and agent have been resolved, with the exception of two BOE reports. Reports that generate hearing notifications and BOE decisions are still not fixed. Tyler has identified SmartFile as the culprit. It is inserting unnecessary data into one of the fields, which is causing the problem.

HREQ Letters – Last week we mailed 2,800 Request for Documents letters for all commercial hearing officer appeals. This letter requests documents to be presented at the hearing (specifically income & expense or operating statements) which is allowed under 48-5-311. Failure to provide the documents is ground for such evidence to be excluded from the hearing.

BRM Team – Last week Calvin, Brian, Brent and I met (virtually) with a new IT Business Relationship Management Team who wanted to know more about our department in order to align our business needs with IT solutions. They requested I complete a form describing our processes and needs which I have done. We'll be having another meeting (in person) at the end of October to further discuss what they can do for us. Two needs I mentioned is the need for our own IT professional working within our department and funding for an AI application to complement our current appraisal methods.

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PERSONAL PROPERTY DIVISION
VANCE CLEMENTS
PERSONAL PROPERTY SUPERVISOR

Appraisers: Appraisers have begun their yearly canvassing of the county checking for new businesses and closures. 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

CEDRICK SMITH

The appraisers continue working their 2026 appeals while answering phone calls, conducting BOE hearings, field inspections, settlement conferences, and assisting tax payers. As of September 23rd, residential had 17,273 total appeals, of which approximately 70% have been worked.

Supervisors are handling settlement conferences, mediations, and court cases, in addition to reviewing appeals.

Collectively, my team has more than 5,000 appeals, including 638 appeals within an area currently without an assigned appraiser. As of September 21st, we have completed 76% of the appeals.

Production as of Tue, Sep 21 @700AM

	TOTAL #FILED	AF (PEND)	A2	A4	HO	LA/ CAN	Completed Prior Week	BE/ BEA	WD/WDR PUL/AVR	C	Completed TOTAL	%A2	%A4	%Complete
Terrel	638	394	167	67	3	7	-1	-	-	-	244	71%	29%	38%
Brian	668	106	526	32	0	4	14	-	-	-	562	94%	6%	84%
Brittney	564	113	397	45	2	7	19	-	-	-	451	90%	10%	80%
Donald Walter Marion Williams II	987	0	806	155	5	21	79	-	-	-	987	84%	16%	100%
Eddie	844	353	448	31	0	12	26	-	-	-	491	94%	6%	58%
Hai	948	135	617	176	5	15	95	-	-	-	813	78%	22%	86%
Jamar	502	122	292	75	6	7	34	-	-	-	380	80%	20%	76%
Total	5,151	1,223	3,253	581	21	73	266	-	-	-	3,928	85%	15%	76%

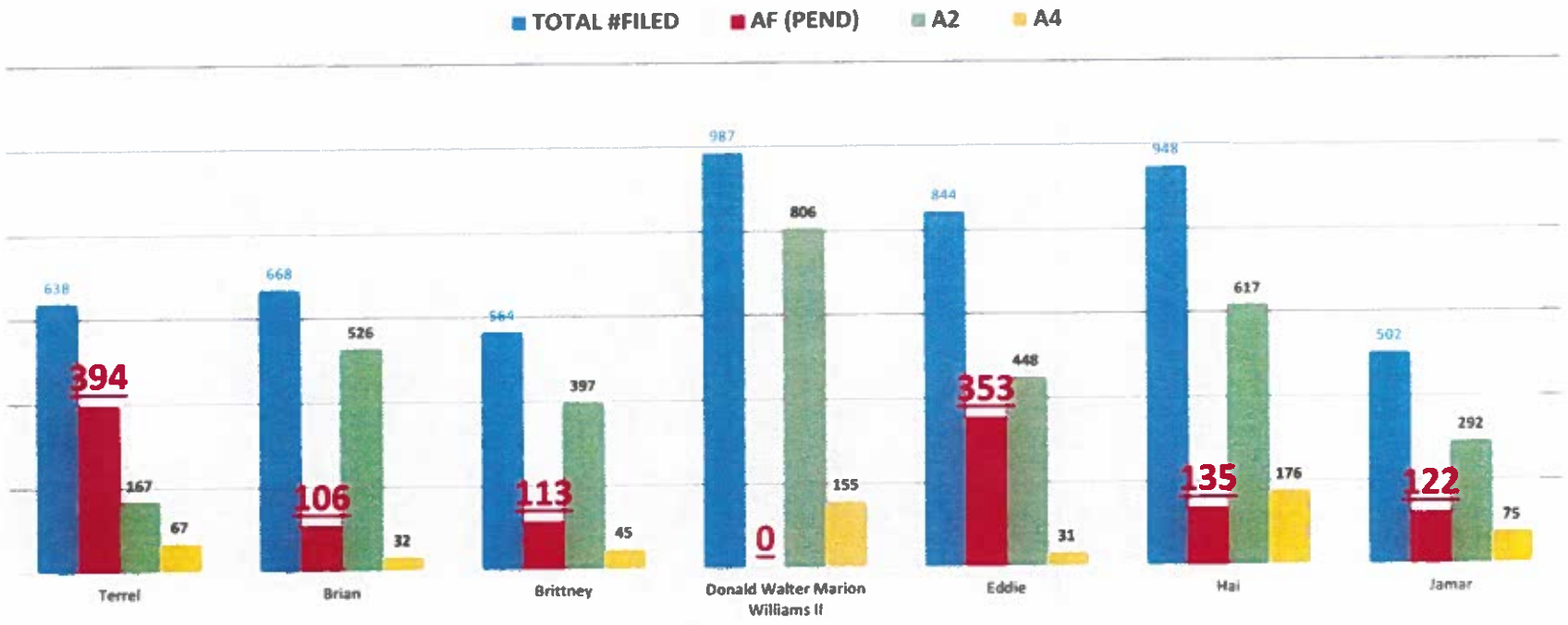
A2 - Certify to BOE
A4 - Appeal Value Changes
AF - Appeal Filed (PEND)
BE - BOE
WD - Appeal Withdrawn
WDR - Appeal Withdrawn Res
A4D - Value rejected by taxpayer;
A2H - Certify to BOE - homestead
AVS - agreement to value
HO - Hearing Officer
SC - Superior Court
C - Certified from BTA
AR - Arbitration
LA - Late Appeal
BEA - BOE heard
PUL - Pulled from agenda
AVR - Agreem't to value
CAN - Appeal canceled

Production as of Mon, Sep 14 @700AM

	TOTAL #FILED	AF (PEND)	A2	A4	HO	LA/ CAN	Completed Prior Week	BE/ BEA	WD/WDR PUL/AVR	C	Completed TOTAL	%A2	%A4	%Complete
Terrel	641	396	165	67	6	7	6	-	-	-	245	71%	29%	38%
Brian	669	121	513	30	0	5	25	-	-	-	548	94%	6%	82%
Brittney	564	132	385	38	2	7	32	-	-	-	432	91%	9%	77%
Donald Walter Marion Williams II	987	79	737	147	5	19	81	-	-	-	908	83%	17%	92%
Eddie	844	379	424	31	0	10	58	-	-	-	465	93%	7%	55%
Hai	948	230	538	160	5	15	59	-	-	-	718	77%	23%	76%
Jamar	502	156	262	71	6	7	32	-	-	-	346	79%	21%	69%
Total	5,156	1,493	3,024	544	24	70	293	-	-	-	3,662	85%	15%	71%

Appraiser	Pending Appeals	Estimated Work Days Remaining	Avg Parcels Per Day
Terrel	394	32	12
Brian	106	32	3
Brittany	113	32	4
Don	0	32	0
Eddie	353	32	11
Hai	135	32	4
Jamar	122	32	4

Estimated End Date *11/3/2026*



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DeKalb Board of Assessors Summary Report:

Brentnol Baker

Commercial Department has received 2,472 appeals for TY 2026. They are diligently being reviewed.

We have 265 Hearing Officer hearings scheduled October 2nd thru October 29th, 2026. We have also started BOE hearings this month (September).

Appraisers continue to attend Settlement Conferences and Mediations. They are also preparing for several upcoming court cases.

I have submitted my letter of intent to retire to our Chief Calvin Hicks. This will be effective October 30, 2026.

I would like to take this opportunity to extend my gratitude to all of you for the support received during my tenure here.

Respectfully Submitted,

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ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of September 22, 2026, there were **19,975** appeals filed for 2026, consisting of **17,273** residential appeals **(86% of the total number of appeals), 2,472** commercial/industrial appeals **(12% of the total number of appeals), 230 personal property appeals (1% of the total number of appeals). 2,603** residential appeals **(15%)** are resolved; **176** commercial appeals **(7%)** are resolved; **13** personal property appeal **(6%) are** resolved. **Fourteen percent** of the total appeals are resolved. Please review the attached 2026 spreadsheet.

DIGEST LUNCHEON

The Digest Luncheon is today, September 24th at 12:00 noon.

APPEAL DATA REQUESTED

Commissioner Robert Patrick has requested my appearance before the FAB Committee to provide information on property appeals. **I was informed the commissioner would like for me to share data on the number of property tax appeals over the past decade with a break-down of the general process, percentage of successes, a breakdown of the categories of those appealing their property taxes—primary residential homeowners, landlords/corporate investors, commercial, etc.., annual dollar value of successful appeals, what the office learns from successful appeals and any broader insights for the community.** My response, some of the requested data is not relevant but I would have the relevant data compiled and inform the COO when it was ready. I noted that the request would most likely require data on more than one hundred thousand parcels.

Update: The data has not yet been compiled. The data being requested is not typically compiled and its extraction is proving a challenge.

STAFF

Brentnol Baker has tendered his letter of retirement effective October 30, 2026. Brentnol, is the Deputy Chief Appraiser (Appraisal Manager) over the Commercial and Personal Property sections with twenty-one positions. Brentnol began his employment with DeKalb County on May 30, 2006. For twenty years he has served with distinction and is a credit to this department. Well Done!

DeKalb County

2026 APPEAL STATISTICS as of 09/22/2026

DIVISION	B-AF	B-A2/A2P/H2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	5427	2277	1138	36	327	6842	2	67	358	780	19	17273
Commercial	818	20	1	0	33	320	0	1135	124	18	3	2472
Personal	214	3	13	0	0	0	0	0	0	0	0	230
TOTAL REVED	0	2300	1152	36	360	7162	2	1202	0	798	22	19975

RESOLVED APPEALS as of 09/22/2026

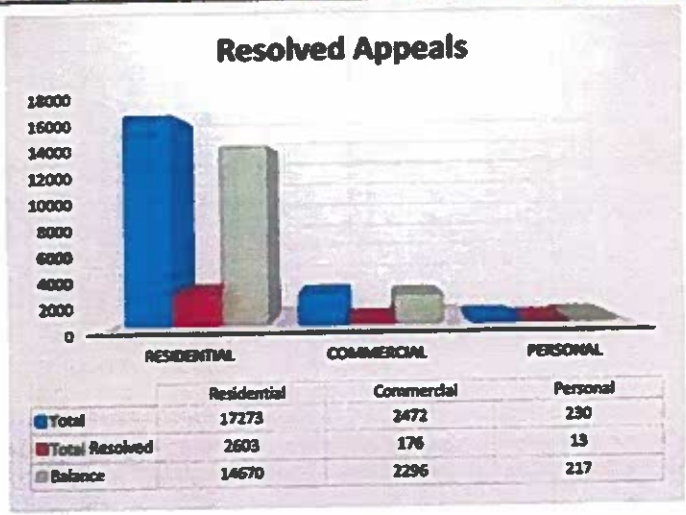
DIVISION	Total	A4/Value Changes	CD/WD/ ATV	BEA	No Shows	Total Resolved	
Residential	17273	1138	685	780	0	2603	[illegible]
Commercial	2472	1	157	18	0	176	[illegible]
Personal	230	13	0	0	0	13	[illegible]
	19975	1152	842	798	0	2792	[illegible]

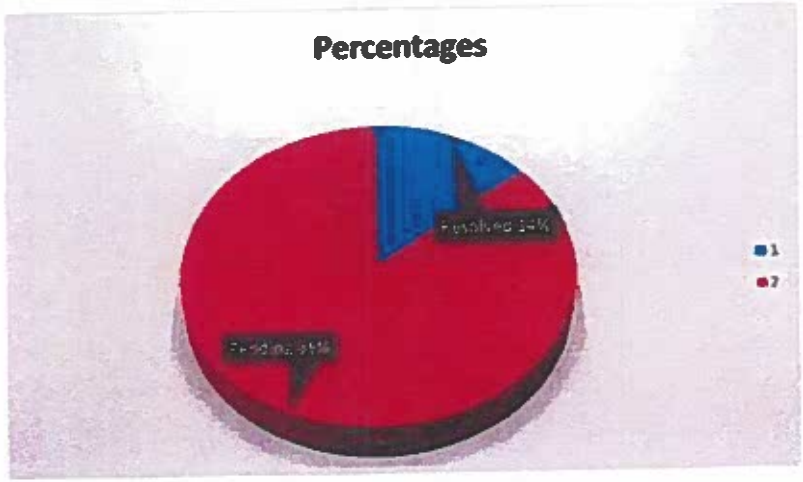
Late Appeals 46

SUPERIOR COURT APPEALS AS OF 09/22/2026

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	2026 Pending	2026 Resolved
Residential	4	222	4	260	2	264	18	406	17	314	31	425	19	0
Commercial	2	282	4	163	3	172	13	273	47	339	156	167	3	0
Personal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	504	8	423	5	436	31	679	64	653	187	592	22	0
Total by Year		510		431		441		710		717		779		22

ACR	Admin change rejected by Taxpayer
ATV	Written Agreement to Value signed by Taxpayer
BEA	Heard by BOE
B-AF	Appeal at BTA Level - ALL appeals are first to the BTA
B-A2	Appeal will be certified to BOE on next agenda
B-A4	Value changed from Appeal
B-A4R	Value change rejected by taxpayer
B-WD	Appeal is withdrawn
BOE	BOE appeal pending
ARB	Arbitration appeal pending
HO	Hearing Officer appeal pending
SC	Superior Court appeal pending
CD	Appeal is cancelled
NS	No Shows




Percentages
1
2