DeKalb County
GEORGIA

# BOARD OF ASSESSORS
# POLICY MANUAL

**DEKALB COUNTY**
**PROPERTY APPRAISAL DEPARTMENT**

*October 22, 2026*

Department Offices
325 Swanton Way
Decatur, Georgia 30030

CEAA
CERTIFICATE OF EXCELLENCE IN ASSESSMENT ADMINISTRATION

*Awarded the Certificate of Excellence in Assessment Administration by the International Association of Assessing Officers*

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## FORWARD

This Policy Manual was approved and adopted by the DeKalb County Board of Assessors October 22, 2026.

## INTRODUCTION

The purpose of the Policy Manual is to document and codify the policies of the Board of Assessors. The policies are in compliance with State, Federal and Local statutes and regulations governing fair ad valorem taxation administration. In addition, this compendium is intended to provide an authoritative reference for the Board and its staff, and for the public, to the extent required by law.

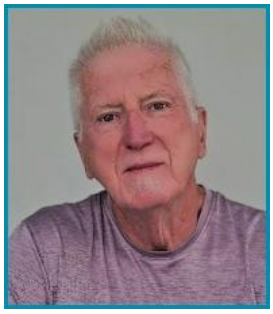
### BOARD OF ASSESSORS & LEADERSHIP

**Charlene Fang**
*Chair, 2026*

**Robert Burroughs**
*Vice-Chair, 2026*

**Kathleen Andres**
*Assessor*

**Genet Hopewell**
*Assessor*



**Joseph N. Kusmik**
*Assessor*

**Calvin C. Hicks, Jr.**
*Chief Appraiser / Board Secretary*

**Teresa H. Nealey**
*Recording Secretary*

The DeKalb County Board of Assessors and its staff is a political subdivision of the State of Georgia created by the legislature through enactment of the Official Code of Georgia (O.C.G.A.). Statutes which provide the framework for the creation and operation of Boards of Assessors are contained in Part 2 of Article 5 titled Uniform Property Tax Administration and Equalization. The pertinent statutes commence with 48-5-290 and end with 48-5-349.5. There are currently 48 applicable statutes.

The Department's primary responsibility is the development of an appraisal digest for use by taxing units in imposing ad valorem taxes on property in the County. The Department's mission statement is:

> *The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County and producing a timely, equitable and acceptable tax digest for DeKalb County that meets all state statutes and legal requirements of the Georgia Department of Revenue.*

The County bears all costs of Department operations.

## DEFINITIONS OF EMPOWERING AND GUIDING TERMS

We find that too often manuals of this nature utilize terms such as Bylaws, Rules, Regulations, Policies, Procedures and the like without first defining them clearly and understandably. Moreover, they are often used virtually interchangeably, causing confusion.

In an effort to avoid the confusion and misunderstandings which logically and inevitably follow from such loose practices, the Board of Assessors (BOA) has developed and hereby adopts the following essential terms—as hereinafter defined—for use both exclusively and consistently herein.

- GOVERNING GENERAL LAW - All relevant and pertinent statutes as enacted by the Georgia General Assembly, together with the relevant and pertinent decisions of the Georgia Appellate Courts.

Further included are the Ordinances and other enactments of the DeKalb County governing authority (and which are traditionally accorded the force and effect of law).

- BYLAWS - Substantive provisions promulgated and adopted by the BOA, acting within its lawful authority, which govern the organization's internal operations and affairs of the Board as well as the County Agency it oversees.

- POLICIES - The principles by which the BOA and its attendant County Agency are guided in the management and conduct of all authorized and lawful affairs. Such policies describe appropriate methods and causes of action adopted for expediency, facility, consistency and effectiveness of operations.

- PROCEDURES - An act or manner of proceeding in any Board-related action or process. Specific courses or modes of action as prescribed by the BOA or its employee delegates. Procedures spell out the "how" things are to be done in order to comply with governing policy provisions.

**Periodic Revision of these Policies and Bylaws**

It shall be the intent of the DeKalb County Board of Assessors that this is a living document, subject to constant revision and growth and it shall be formally revisited at least every year at the August meetings.

## REPEALER CLAUSE

All bylaws, policies, procedures, rules, regulations and other directives, guidelines, etc., previously adopted by the Board of Assessors are repealed and superseded hereby. Also repealed are all internal (i.e. departmentally adopted) operational policies, procedures, etc. which are in conflict with any provisions of the current Policy Manual as duly adopted by the Board of Assessors.

## BOARD OF ASSESSORS (BOA)

The BOA consists of five members appointed by the governing authority of DeKalb County. Members of the Board serve six-year terms unless appointed to fill a vacancy in which case the new member would serve the remainder of the unexpired term. Terms of office, vacancies and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291.

**New Member Orientation**

Assessors shall be eligible to vote in Board matters after taking the oath of office.

Orientation to the Department for newly appointed assessors shall be conducted within the Department by the chief appraiser or his designee within the first 30 days within such appointment.

The orientation will include an overview of the function and organization of the Department, its personnel and policies and the relationship to the Department and the rest of the County Government.

A copy of this Policy Manual shall be provided initially as a part of this training.

**Officers of the Board**

Pursuant to O.C.G.A. 48-5-298, the Board elects a chair and a secretary at its first meeting each calendar year. In addition, the Board will elect a vice-chair and may select from the appraisal staff a recording secretary. The secretary may delegate any clerical or administrative support function to the recording secretary.

The duties of the chair include:

- Presiding at Board meetings;
- Appointing committee members;
- Along with the board secretary, signing all legal instruments requiring Board signature;
- Speaking on behalf of the Board;
- Performing legal duties as required by statute and functions as designated by the Board.

The chair may vote on any motion.

The vice-chair's duties include:

- Presiding at meetings if the chair is absent;
- Along with the chair, signing all legal instruments requiring Board signature; and
- Performing legal duties as required by statute and functions and designated by the Board.

The board secretary's duties include:

- Performing legal duties as required by statute, and functions as designated by the Board.

If both the chair and vice-chair are absent from a meeting, the remaining members select a temporary presiding officer by majority vote. The senior board member presides for the purpose of opening the meeting and conducting the vote.

## MEETINGS

The Board normally meets in the Board room of the Department offices at 325 Swanton Way, Decatur, Georgia 30030. The Board may designate a different meeting place if needed provided proper notice is given to the public. Meetings start promptly at the scheduled hour or as soon afterward as a quorum is present.

A majority of the members (3) of the board constitute a quorum in which case a successful motion will require at least two (2) affirmative votes. A quorum may include the participation of members by teleconferencing. A successful motion will require three (3) affirmative votes from members when participation exceeds the quorum.

The Board holds a regular meeting on the dates as posted of each month beginning at 9:30 a.m. The chair may call special meetings or emergency meetings. 24 hours advance notice will be posted. The Board may vote to call special or emergency meetings during any meeting.

The board secretary prepares and posts meeting notices as required by law on behalf of the Board.

The Board conducts its meetings under the current Roberts Rules of Order unless otherwise directed by Board policy.

The Board may hold an executive session that excludes the public to the extent permitted by law.

The board secretary prepares the meeting notice and agenda on behalf of the Board.
The secretary normally mails or delivers an agenda packet which outlines the agenda and provides supporting documentation to each member at least forty-eight (48) hours prior to each meeting. The packet includes the minutes of the previous regular meeting.

The first order of business at a meeting is the approval of the agenda. The second is the approval of the minutes of the preceding meeting. The secretary signs the minutes when approved and keeps the official minutes of Board meetings.

### Compensation

Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.

### Authority of the Board

The Board of Assessors establishes general policies in keeping with the requirements of state law. The Board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the Board by any statement or action.

The Board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the Board and may not take any action which in any way usurps the

power and/or responsibilities of the Board of Assessors. The Board establishes committees by majority vote. The chair appoints committee members.

Members of the Board have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. They have no authority to direct personnel or act in place of department supervisors and the chain of command.

The chair normally appoints members of any standing committees as soon as possible after the selection of the chair each year. A member will serve until a successor is named. Except as provided in these guidelines, each committee establishes its own written operating procedures, subject to approval by the Board.

The statutory responsibilities of the Board of Assessors include:

1. *Establishment of an appraisal staff*

   The administrative offices of the Department are located at 325 Swanton Way, Decatur, Georgia 30030.

2. *Appointment of Chief Appraiser*

   The Board appoints a chief appraiser who serves at the pleasure of the Board. They evaluate the chief appraiser annually. The chief appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board, as mandated under State Statute, to hire, fire and negotiate a contract with the chief appraiser. This duty and responsibility falls on neither the Office of the CEO nor on the Board of Commissioners. (O.C.G.A. 48-5-264, 48-5-292; Chambers v. Fulford, 268 Ga. 892,892-893 (1998). Also, memo from Sam L. Brannen, Jr., Senior Assistant County Attorney to Chair James D. Vernor, Jan. 8, 2013.)

   The chief appraiser and Property Appraisal staff are subject to the DeKalb Code of Ethics as codified in Section 22A of the DeKalb County Organizational Act.

   In the event a vacancy occurs in the position of chief appraiser, the Board may designate one member of the appraisal staff as the interim chief appraiser.

3. *Approval of budget*

   Each year, the chief appraiser prepares a preliminary budget and delivers copies to each Board member with a request for their comments and recommendations.

4. *Relationship to BOE*

   The Board of Equalization and its various hearing panels are independent from the Appraisal Department and this independence requires the utmost respect by Appraisal Department personnel.

5. *Periodic Reappraisal*

The Appraisal Department regularly updates property values and characteristics as necessary and as available resources allow. The Department is responsible for establishing fair and equitable values annually in accordance with the Appraisal Procedures Manual. Department staff make recommendations to the Board as to the value and taxability of real and personal property as well as homestead exemptions. All recommendations are subject to Board approval.

6. *Other Board Duties*

In addition to performing specific statutory duties, the Board:

- Establishes committees as needed.
- Requires and evaluates reports from the chief appraiser on the operations and financial status of the Appraisal Department.
- Requires the development and adoption of Department policies for the sound management of Department funds.
- Assists in presenting the needs and progress of the Department to the public.
- Considers and acts on policies for the Department. Board members, the chief appraiser, and the general public may suggest policy changes to the Board. Any policy change proposed by the general public shall be submitted to the chief appraiser for his/her consideration and recommendation. It should be noted that the chief appraiser and the appraisal staff are encouraged to draft policy changes for BOA consideration in the interest of timely compliance with changes in the statutes governing ad valorem taxation administration.
- Approves or disapproves appraisal staff recommendations as to property value, taxability and exemptions.
- Performs other duties as required to govern the Department as permitted by law.

## PUBLIC ACCESS TO THE BOARD OF ASSESSORS

It is the policy of the Board of Assessors to provide the public with a reasonable opportunity to address the Board regarding policies and procedures of the Appraisal Department and on any issue under the Board's jurisdiction. Generally, the Board's statutory duties and jurisdiction concern:

- contracting for necessary services;
- hiring the chief appraiser and assigning responsibilities to the position;
- making general policy regarding the operation of the Appraisal Department

**Public Access and Information Pamphlet**

Pursuant to O.C.G.A. 48-5-306.1, the Tax Commissioner is charged with publishing a public information pamphlet which provides information about the appraising and taxing processes for the public. The Appraisal Department does not have a similar resource.

## CITIZEN TIME

The Board of Assessors recognizes its meetings are conducted in a public forum and as such from time to time there may be members of the public who desire to address the Board on various topics. The Citizen Time portion of the meeting is reserved exclusively for commentary from the public and not for immediate reply. The purpose of this time is to allow the public to voice concerns or opinions. Statements made during Citizen Time do not necessarily reflect the opinions of the Board and items being discussed should not be construed as decisions of the Board. No official action will be made during the time of public comments. The allotted time for public comment should be no more than 30 minutes. Abusive, profane or derogatory language will not be permitted. Any item requiring Board action must appear on the agenda.

## POLICIES CONCERNING TRAVEL BY BOARD MEMBERS

**Travel on Department Business**: The Property Appraisal Department (PAD) will reimburse expenses incurred by Board members for travel related to PAD business or to attend seminars, conferences or continuing education classes.

**Receipts Required for Reimbursement**: Receipts for hotel, airfare, registration fees or other PAD related business expenses must be provided for reimbursement.

Transportation Expenses:

(a) PAD will pay for round trip, coach class airfare for out of state business related travel.

(b) PAD will reimburse reasonable expenses for vehicle rental if needed for transportation at the destination of the trip.

(c) PAD will reimburse expenses for taxis or other reasonable ground transportation.

(d) PAD will pay for airport and other required parking for business related travel.

(e) Personal vehicles may be used for out-of-town travel. PAD will pay a mileage reimbursement in an amount established each year by the Department which is usually the rate allowable by the IRS for expense deductions for income tax purposes. In the case of car failure, PAD will reimburse expenses of towing the vehicle to a repair shop. The cost of repairs will not be reimbursed.

Accommodations Expenses:

(a) PAD will pay for one room at a hotel, motel or other lodging facility.

(b) PAD will pay the cost of parking a personal or rental vehicle at a hotel, motel, or other lodging facility.

Meal Expenses:

(a) PAD will reimburse meals according to the annual schedule of per diem rates for Georgia while Board members are on business related travel.

Incidental Expenses:

(a) PAD will pay for business related publications or other media purchased by Board members at seminars, conferences, or training sessions.

(b) PAD will not reimburse non-business-related purchases incurred while traveling.

Proof of attendance is required for reimbursement (hotel itinerary).

## DEPARTMENT ADMINISTRATION

Property Appraisal consists of four sections: residential, commercial, personal property and administration that handle the appraisal and administrative work of the Department. The chief appraiser is the chief administrator of the Department. He/she is appointed by the Board of Assessors and is directly accountable to the Board in the discharge of his/her duties and responsibilities. All other Department personnel are employed by the County and are accountable to the chief appraiser who may delegate authority to them. Under supervision of the chief appraiser, the recording secretary functions as the primary support for the Board.

### Duties and Responsibilities

The chief appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the property tax codes, and other applicable laws and rules. The chief appraiser's responsibilities include many statutory duties related to the development of the appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the chief appraiser as needed for conduct of Board duties and implementation of Board policy.

The Board has assigned the following general duties to the chief appraiser:

- Establish a comprehensive program for conduct of all appraisal activities.
- Keep the Board informed on the progress of appraisal activities.
- Develop and implement sound administrative procedures for conduct of all Department functions.
- Develop and implement an effective financial management system.
- Provide reports to the Board to allow evaluation of the Department's fiscal affairs.
- Develop and implement an effective internal budget development system.
- Prepare a proposed budget for each year.
- Serve as the Department's spokesperson in providing information to news media, taxing units, and the general public.
- Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.
- In conjunction with Department counsel, provide recommendations for Board action on litigation.
- Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.

- Employ and compensate professional, clerical and other personnel as provided by the budget.

- Report to the Board each year concerning the accuracy of Department appraisals and contractor performance.

- Discharge other duties as provided by the Board and/or by law.

**POLICY GOVERNING DEPARTMENT MANAGEMENT OF CERTAIN PROCEEDINGS IN TAX APPEAL CASES**

Due to the General Assembly's unprecedented inclusion of monetary sanctions as against individual officials and employees of The Board of Assessors for failure to timely comply with the requirements of 48-5-311(h), the Board has deemed it appropriate to promulgate and adopt the following protective policy:

The chief appraiser shall develop, implement and maintain continuing oversight of an internal system for the expeditious and efficient handling of all requests received by the Department pursuant to the statutory provisions above referenced.

The specifics of such system shall be promulgated in written form and submitted to the Board for review and approval. Such system shall include a requirement that the chief appraiser (or his designee) be immediately notified and informed by involved staff upon their receipt of requests of the variety herein addressed.

Express Purpose of Policy

It is the Board's intent in adopting this Policy to provide not only for efficiency of Department operations but also to protect all concerned Department personnel against the prospect of being financially penalized for failure to meet the time requirements of this unique inclusion in the statutes governing value appeals.

## REAL ESTATE APPRAISAL PROCESS

Georgia Law requires that all real estate and tangible personal property be appraised annually at its fair market value.

The DeKalb County Property Appraisal Department utilizes a computer assisted mass appraisal (CAMA) system to store data and calculate real estate, marine, aircraft and business personal property values for assessment purposes. The system is capable of processing market, cost and income data and producing appraised values from one or more of the three approaches.

It all starts with data. Using a "computer assisted mass appraisal" (CAMA) system, we store data about each digest property, such as:

- Zoning information
- Existing use of your property or limits to its use
- Existing covenants, conservation use easements, or any restrictions in your deed dedicating the property to a particular use
- Sales Data: deed date, sale price, type of sale, instrument type, etc. We also consider bank sales, other financial institution owned sales, or distressed sales which may have taken place in your area
- Building permit data: date issued, amount, type of work, and the date the certificate of occupancy was issued
- Mapping data, such as dimension changes, new subdivisions, etc.
- Building characteristics: an appraiser has visited your property to measure and draw a sketch of your building, determining such features as square footage, fireplaces, heating and a/c, number of bathrooms, detached buildings, pools, etc., and to review your land characteristics
- And any other existing factors we deem pertinent in arriving at your fair market value
- Street level and aerial photos

Everything in property tax hinges on the date January 1. Whatever the ownership, use, and condition of the property are on January 1 of each year is how it is appraised for that tax year. We are gathering all of the above data all year long. Any changes to any of this data which happen during the calendar year will become effective January 1 of the next calendar year.

Example 1: Mary Smith owns a property and sells it to Jane Doe on February 1, 2025. Mary Smith is the owner of record January 1, 2025 but Jane Doe will be the owner of record January 1, 2026.

Example 2: John Smith's house burns to the ground and is demolished on December 1, 2025. Effective January 1, 2026, his property will be appraised as land only. The reverse is also true: if the property was a vacant lot on January 1, 2025 but a house is built later in the year, the property will be assessed for land and building effective January 1, 2026.

Georgia law requires that we appraise your property at its fair market value. There are three approaches to value: Cost, Market (Sales Comparison), and Income. The approach selected will depend on resources available to gather and analyze data.

The **cost approach to value:** We compile all of the data we have collected on your property and using our CAMA system, calculate a replacement cost (new) for each major structure. We subtract any accrued depreciation, add miscellaneous improvements (pools, detached out buildings, etc.), and add your land value to arrive at an appraised value. After updating all changes to our existing data, we conduct sales ratio studies. In this process, we compare recent sales prices to our values. Adjustments are made (up or down) to ensure value estimates are within acceptable value ranges as determined from market activity. The adjustments are made at the neighborhood level employing neighborhood modifiers.

**Strength** – Most of the data necessary to generate values can be obtained.

**Weakness** – Calculating the level of depreciation is subjective, creating a margin for error.

The **market (sales comparison) approach to value**: Value is estimated by comparing the subject property with similar properties that have recently sold. Adjustments are made to the comparables based on differences between them and the property being appraised. The market approach is the primary approach we use to value residential property in DeKalb.

**Strength** – The concept is easily understood and reliable where sufficient market activity exists. It reflects the actions of buyers and sellers in the marketplace.

**Weakness** – There must be sufficient, recent market activity of similar parcels. Adjustments, if not supported by paired sales analysis are subjective. Typically, to employ the market approach in mass appraisal requires the use of multiple regression analysis to identify and adjust for value contributing variables.

The **income approach to value:** Value is estimated based on the income stream of an income producing property to develop an opinion of value. Typical income and expense data is analyzed to arrive at net income which is used in various techniques to develop an opinion of value.

**Strength** - Market data is accessible for many types of income producing properties. Market participants typically place more credence on this approach.

**Weakness –** The results are questionable if the current use of the property does not represent the highest and best use. There must be active markets (rental and sales) for the subject property.

After we have recorded all changes to existing data, completed our sales ratio studies, and reviewed all Real Estate Property Tax Returns received, the appraisal staff will present to the Board of Assessors (BOA) our current year proposed values. Once the BOA approves the values, we produce our Annual Assessment Notices and mail them to the property owners. This process usually takes place the last week in May of each year. When you receive your Annual Assessment Notice you will have 45 days from the date the Notice was mailed (date printed on the Notice) to file an appeal.

**Please contact the Property Appraisal Department if you believe property characteristics for the subject property are incorrect.**

**Chief Appraiser: cchicks@dekalbcountyga.gov**

**Assistant Chief Appraiser: dlrosser@dekalbcountyga.gov**

**Residential Chief: bjjennings@dekalbcountyga.gov**

**Commercial Chief: bobaker@dekalbcountyga.gov**

**Residential Help Desk: 404 371 2471**

**Commercial Help Desk: 404 371 2485**

## BUSINESS PERSONAL PROPERTY APPRAISAL PROCESS

Georgia statutes and regulations require that all aircraft, boats, and tangible business personal property be reported annually. It is the responsibility of the Business Personal Property Division to discover, list and value all personal property in DeKalb County for property tax purposes. Business personal property used or located in DeKalb County should be reported on a "PT50P Business Personal Property Tax Return", Aircraft utilize a "PT50A form", Marine Equipment utilize a "PT50M" and Freeport Exemption utilize a "PT50PF form". Forms can be found on our website: Personal Property Forms.

If in the prior year the tangible personal property of a taxpayer was exempt pursuant to (O.C.G.A. 48-5-42.1) from all ad valorem taxation due to the actual fair market value not exceeding $20,000 and there are no additions for the current year a return pursuant to O.C.G.A. 48-5-20 is deemed to have occurred and a new filing is not required.

Even if an owner fails to file a Business Asset Return, by law, the County must value the assets for its tax digest. Failure to file timely (postmarked by the USPS by midnight April 1) may subject the owner to penalties, loss of depreciation and exemption, where applicable.

When entering estimated personal property values to the system from the yearly fall canvasing of the county, staff is to include the estimated 10% unreturned property assessment in accordance with Georgia Code 48-5-299. However, if the taxpayer makes a valid return by the time provided by law, the 10% unreturned property assessment will be removed.

**Definition and Rules**--Business personal property consists of items used in the normal course of business that are movable and are not permanently affixed to the real estate. Intangible assets are not taxed. Examples of intangible assets are: licenses, patents, wills and copyrights. Examples of business personal property are:

. Furniture & Fixtures

. Machinery & Equipment

. Computer Equipment

. Inventory

Everything in property tax hinges on the date of January 1. The ownership, use and condition of the property on January 1 of each year, determine how it is appraised for that tax year. Any changes in ownership or to the property or assets that take place during the calendar year will become effective January 1 of the next calendar year.

Example: John Smith, the owner of Smith Advertising on January 1, 2025, sells the business to Jane Doe on March 1, 2025. John Smith is the owner of record on January 1, 2025, but Jane Doe will become the owner of record on January 1, 2026.

According to Georgia Law, taxes follow the assets. When a business sells, a new owner may become responsible for delinquent taxes from a prior year, if the previous owner(s) is unknown. Thus, a potential buyer should research the history of ownership of the personal property assets, if possible, before finalizing the sale.

**Methodology--**Georgia law requires that all property be appraised at its fair market value. There are three approaches to value: Cost, Market (Sales Comparison) and Income.

**Cost approach to value--** This approach uses the year and cost of acquisition of the assets; the current age; the useful life of the asset class; and the appropriate depreciation method to determine the value. The cost approach is most frequently used to value business personal property because accurate data for this approach is most readily available. However, all three approaches will be considered.

**Market Approach to value-** This method compares the subject assets to the same or similar assets used in businesses that are comparable in purpose, size and location.

**Income Approach to value-** This method analyses typical income and expense data of an income producing business asset to develop an opinion of value.

## Freeport Exemption

*Level 1 Freeport*

The governing authority of any county or municipality may elect, with the approval of the voters, to exempt the following types of tangible personal property:

- Inventory of goods in the process of being manufactured or produced including raw materials and partly finished goods;
- Inventory of finished goods manufactured or produced within this State held by the manufacturer or producer for a period not to exceed 12 months;
- Inventory of finished goods on January 1 that are stored in a warehouse, dock, or wharf which are destined for shipment outside this State for a period not to exceed 12 months;
- Stock in trade of a fulfillment center which on January 1 are stored in the fulfillment center.

(All of DeKalb County and the cities of Doraville and Stone Mountain have enacted this exemption.)

> ***Exception***: *Level 1, Stock in trade of a fulfillment center which on January 1 are stored in the fulfillment center has not been enacted by DeKalb County or any of its municipalities.*

The percentage of exemption can be set at 20, 40, 60, 80 or 100 percent of the inventory value. Over sixty percent of Georgia counties and cities have adopted the Freeport Exemption at some level.

Application for freeport exemption should be made with the Board of Tax Assessor's within the same time period that returns are due in the county. Applications filed after that time can receive a partial exemption for that year up to June 1.

*Level 2 Freeport*

The governing authority of any county or municipality may elect, with the approval of the voters, to exempt goods, wares, and merchandise of every character and kind constituting a business's inventory which would not otherwise qualify for a level 1 freeport exemption.

The percentage of exemption can be set at 20, 40, 60, 80 or 100 percent of the inventory value.

Application for freeport exemption should be made with the Board of Tax Assessor's within the same time period that returns are due in the county. Applications filed after that time can receive a partial exemption for that year up to June 1.

(O.C.G.A. 48-5-48.1, O.C.G.A. 48-5-48.2, O.C.G.A. 48-5-48.5, O.C.G.A. 48-5-48.6)

(Only the City of Clarkston has enacted this exemption.)

## MOTOR VEHICLE APPRAISAL PROCESS

**1. How is a motor vehicle appraised for tax purposes in Georgia?**

For most vehicles, the values are set out in a manual prepared by the Commissioner of the Georgia Department of Revenue. County appraisal staff are required to use those values. The values shown in the motor vehicle valuation manual are values determined by the Revenue Commissioner using an average of fair market value and wholesale value. These values were prepared for taxation purposes and should not be used in appraising a vehicle for sale or purchase. The values are arrived at by using a variety of market guides that are available to the public. Many times, the vehicle identification number is identical for the same make and model even though the vehicles are different.

**2. What legal authority guides the process?**

O.C.G.A. § 48-5C-1, pursuant to amendments recently signed into law in House Bill 266, provides for the following valuation process and definition of "Fair Market Value":

- For new motor vehicles: Use the greater of the retail selling price (or in the case of a lease, the agreed upon value) or the value listed in the Department of Revenue assessment manual. The higher number used should be reduced by the trade-in value, as well as any rebate or cash discounts provided by the selling dealer at the time of the sale. Retail selling price (or in the case of a lease, the agreed upon value) includes charges for delivery, freight, document fees, and other such fees and is meant to mirror the taxable base that was formerly used for sales tax.

- For used motor vehicles: No significant change has been made to the law; therefore, the Fair Market Value is the value listed in the Department of Revenue assessment manual minus trade in for dealer sales. If not listed in the assessment manual, the assessor will use the greater of the value from the bill of sale or the "clean retail" value from the National Automobile Dealers Association guide, January 1 edition, minus trade-in value for dealer sales.

- Both new and used car dealer sales receive a reduction for trade-in value.

## Personal Property Division

## Audit Selection Criteria

The Personal Property Division currently has two auditors. Each auditor will choose from a pool of 3,800-4,000 accounts. Each account identified for audit will have a fair market value of $100,000 or more.

The remaining 11,000-12,000 accounts with a fair market value less than $100,000 will be divided up amongst the remaining staff appraisers for review.

**Audit Format:**

Each auditor will randomly choose a number of accounts. Each account is reviewed to ensure it has not been the subject of an audit within the last three years. Auditors will set up appointments for the next several months. Each account will be audited for the three years preceding the current tax year. The first step is an introductory letter to the taxpayer or agent apprising them of the pending audit, documents needed and scheduling a time for the field visit.

The audit will consist of a site visit to meet with the owner or representative, inspect records, analysis of records, and determination of findings. If the records and books are located out of state, we generally request documents be sent by mail or electronically. Should the need arise for an auditor to travel out of state to conduct a review plans are made accordingly. If travel restrictions are in place, assistance from an outside auditing agency may be necessary. A recommendation is then made to the Board for final action. Notice of the audit findings is then provided to the owner for acceptance or appeal.

The staff appraisers follow the same procedures as the auditors when conducting their reviews.

## GUIDELINES FOR PROPERTY APPRAISAL STAFF CONDUCT

Definitions – The words and terms defined in this section shall have the meanings ascribed unless the context clearly indicates another meaning.

Department's Premises means the building and grounds located at:

325 Swanton Way
Decatur, GA 30030

The chief appraiser has the authority to set reasonable standards for Department employee dress and conduct extending to demonstrations and expression of public opinions; display of signs and placards; distribution of printed material, and solicitations of any kind.

**Conflict of Interest Procedures**

The Board and the appraisal staff shall comply with the DeKalb County Code of Ethics and IAAO and GAAO Code of Ethics.

Pursuant to Chapter 20 Section 20.20.1 of the Code of DeKalb County, Board members and all appraisers (including Chief, Assistant Chief, and Deputies) shall comply with the Financial Disclosure requirements annually.

Pursuant to O.C.G.A. 48-5-292(c), no member of the Board shall be eligible to hold any county property appraisal staff position during the time such person holds office as a member of the Board.

Furthermore, no member of the Board may solicit or make application to hold such a position or the position of chief appraiser while serving as a member of the Board. Only upon resigning may a Board member pursue employment as a member of the appraisal staff or the chief appraiser.

## DEPARTMENT APPLICATION OF ETHICS CODE TO EMPLOYEES

Memo from Chief Appraiser Hicks to all Department staff:

March 9, 2012

The CEO has requested that each employee be reminded of the importance of ethics in our daily activities. The following excerpt is from the DeKalb County Code of Ethics.

It is essential to the proper administration and operation of the DeKalb County government that the members of its governing authority be, and give the appearance of being, independent and impartial; that public office not be used for private gain; and that there be public confidence in the integrity of the DeKalb County governing authority. The attainment of one (1) or more of these ends is impaired whenever there exists in fact, or appears to exist, a conflict between the private interests and public responsibilities of members of the DeKalb County governing authority.

Note: The code was later modified to apply to appointive officials and employees of DeKalb County.

The Code of Ethics goes on to outline a long list of infractions which will get you suspended and/or terminated.

I have a simple test to guide you in your daily activities as you represent the DeKalb County Board of Assessors, Property Appraisal Department.

> **Engage in no activity that you would be hesitant to do with media cameras present and recording.**

If you follow this guide I am reasonably sure that you will not violate the DeKalb County Code of Ethics. Please govern yourself by the Code of Ethics.

# EMPLOYEE ATTIRE

**Employee Attire and Hygiene**

Property Appraisal considers it very important that employees be well-groomed, neat, and dressed appropriately for their respective job functions. While the chief appraiser and members of the Board of Assessors trust each employee's common sense and good judgment, a dress code must be followed which is appropriate to the work environment. Property Appraisal has adopted a business casual dress code but emphasizes that some positions of employment may call for more professional level attire. Appropriate dress and hygiene are important in promoting a positive image to our customers, both internal and external.

> Employees are expected to dress professionally and appropriately for the work environment at all times.
>
> Employees are expected to dress in attire that is clean, pressed, and in good repair.
>
> Daily personal hygiene is essential for all employees.

If clothing fails to meet this code, as determined by the chief appraiser, deputy chief and immediate supervisor the employee will be asked not to wear the inappropriate item to work again. If the problem persists, the employee may be sent home to change clothes and will receive a disciplinary action (verbal warning) for the first offense. Progressive disciplinary action will be applied if dress code violations continue.

This policy applies to all employees.

Policy Adopted: March 21, 2013

## A Business Casual Dress Code

By Susan M. Heathfield, About.com Guide

Here's a sample dress code for a business casual work environment.

Your Company's objective in establishing a business casual dress code, is to allow our employees to work comfortably in the workplace. Yet, we still need our employees to project a professional image for our customers, potential employees, and community visitors. Business casual dress is the standard for this dress code.

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions, and sports contests may not be appropriate for a professional appearance at work.

Clothing that reveals too much cleavage, your back, your chest, your feet, your stomach or your underwear is not appropriate for a place of business, even in a business casual setting.

Even in a business casual work environment, clothing should be pressed and never wrinkled. Torn, dirty, or frayed clothing is unacceptable. All seams must be finished. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Clothing that has the company logo is encouraged. Sports team, university, and fashion brand names on clothing are generally acceptable.

Certain days can be declared dress down days, generally Fridays. On these days, jeans and other more casual clothing, although never clothing potentially offensive to others, are allowed.

**Guide to Business Casual Dressing for Work**

This is a general overview of appropriate business casual attire. Items that are not appropriate for the office are listed, too. Neither list is all-inclusive and both are open to change. The lists tell you what is generally acceptable as business casual attire and what is generally not acceptable as business casual attire.

No dress code can cover all contingencies, so employees must exert a certain amount of judgment in their choice of clothing to wear to work. If you experience uncertainty about acceptable, professional business casual attire for work, please ask your supervisor.

**Slacks, Pants, and Suit Pants**

Slacks that are similar to Dockers and other makers of cotton or synthetic material pants, wool pants, flannel pants, dressy capris, and nice-looking dress synthetic pants are acceptable. Inappropriate slacks

or pants include jeans, sweatpants, exercise pants, Bermuda shorts, short shorts, shorts, bib overalls, leggings, and any spandex or other form-fitting pants such as people wear for biking.

**Skirts, Dresses, and Skirted Suits**

Casual dresses and skirts, and skirts that are split at or below the knee are acceptable. Dress and skirt length should be at a length at which you can sit comfortably in public. Short, tight skirts that ride halfway up the thigh are inappropriate for work. Mini-skirts, skorts, sun dresses, beach dresses, and spaghetti-strap dresses are inappropriate for the office.

**Shirts, Tops, Blouses, and Jackets**

Casual shirts, dress shirts, sweaters, tops, golf-type shirts, and turtlenecks are acceptable attire for work. Most suit jackets or sport jackets are also acceptable attire for the office, if they violate none of the listed guidelines. Inappropriate attire for work includes tank tops; midriff tops; shirts with potentially offensive words, terms, logos, pictures, cartoons, or slogans; halter-tops; tops with bare shoulders; sweatshirts, and t-shirts unless worn under another blouse, shirt, jacket, or dress.

**Shoes and Footwear**

Conservative athletic or walking shoes, loafers, clogs, sneakers, boots, flats, dress heels, and leather deck-type shoes are acceptable for work. Wearing no stockings is acceptable in warm weather. Flashy athletic shoes, thongs, flip-flops, slippers, and any shoe with an open toe are not acceptable in the office. Closed toe and closed heel shoes are required in the manufacturing operation area.

**Jewelry, Makeup, Perfume, and Cologne**

Should be in good taste, with limited visible body piercing. Remember, that some employees are allergic to the chemicals in perfumes and make-up, so wear these substances with restraint.

**Hats and Head Covering**

Hats are not appropriate in the office. Head Covers that are required for religious purposes or to honor cultural tradition are allowed.

**Disclaimer:** This sample dress code is provided for guidance only.

## TRAINING AGREEMENT

A Training Agreement was approved by the Board of Assessors effective November 5, 2015. This requires employees who receive certain kinds of training be required to reimburse the department if they leave within a certain time period. This excludes local government training.

DeKalb County
GEORGIA

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

**DeKalb County**
**Board of Assessors**

TRAINING AGREEMENT

COURSE: _____

LOCATION: _____

TOTAL COST: _____

If approved to attend the training mentioned above, I agree to maintain employment with DeKalb County Property Appraisal for at least two years following the completion of the program. If I voluntarily separate, I must reimburse DeKalb County Government in accordance with the following fee schedule.

| Months | Percentage | Actual $ Amount |
|---|---|---|
| 0-6 Months | 75% | |
| 7-12 months | 50% | |
| 13-24 months | 25% | |

If voluntary separation from DeKalb County Property Appraisal occurs within any of the specified timeframes noted above, I hereby authorize the County to deduct reimbursement fees from my final paycheck from the County for failure to meet the training requirements.

_____ Employee

_____ Immediate Supervisor

_____ Chief Appraiser

_____ Training Coordinator

2018 Recipient (Recertified in 2024) of the International Association of Assessing Officers Certificate of Excellence in Assessment Administration
325 Swanton Way| Decatur, GA 30030 | Phone: 404-371-0841 Fax: 404-371-2791
http://www.dekalbcountyga.gov/property-appraisal/welcome

**Property Appraisal**
**Calvin C. Hicks, Jr., CAE, GCA**
**Chief Appraiser**

**Board of Assessors**
**John W. Lawson**
**Chair**

**James D. Vernor, PhD., MAI**
**Vice-Chair**

**Robert A. Burroughs**
**Assessor**

**Charlene Fang**
**Assessor**

**Vivian R. Ingersoll**
**Assessor**

March 22, 2018

**Request for Policy**

Pertinent Statute OCGA 48-5-311(h)

***(h) Recording of interviews or hearings.***

- **(1)** In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to:
  - **(A)** Have an interview with an officer or employee who is authorized to discuss tax assessments of the board of tax assessors relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, and the taxpayer may record the interview at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer or employee of the board of tax assessors may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview; and
  - **(B)** Record, at the taxpayer's expense and with equipment provided by the taxpayer, all proceedings before the board of equalization or any hearing officer.
- **(2)** The interview referenced in subparagraph (A) of paragraph (1) of this subsection shall be granted to the taxpayer within 30 calendar days from the postmark date of the taxpayer's written request for the interview, and the interview shall be conducted in the office of the board of assessors. The time and date for the interview, within such 30 calendar day period, shall be mutually agreed upon between the taxpayer and the taxing authority. The taxing authority may extend the time period for the interview an additional 30 days upon written notification to the taxpayer.
- **(3)** The superior courts of this state shall have jurisdiction to enforce the provisions of this subsection directly and without the issue being first brought to any administrative procedure or hearing. The taxpayer shall be awarded damages in the amount of $100.00 per occurrence where the taxpayer requested the interview, in compliance with this subsection, and the board of assessors failed to timely comply; and the taxpayer shall be entitled to recover reasonable attorney's fees and expenses of litigation incurred in any action brought to compel such interview.

While the statute defines when an interview is to be granted it is silent on how long the interview should last. Staff is requesting the adoption of a policy which addresses the time to be allotted.

Staff propose that the correspondence notifying the taxpayer of the day, date and time of the interview also reference the allotted time for the interview. The allotted time proposed will vary based on the complexity of the property in question.

The proposed verbiage:

Staff proposes the interview be held on Day, Date and Time with an allotted time of _____minutes for the meeting. Are these acceptable to the taxpayer: ___yes ____no.

If no, what day, date, time and allotted minutes are proposed? _____.

## LETTER OF AUTHORIZATION (Superseded)

In filling property returns, a letter of authorization (LOA) from tax consultants is required. This is a policy of the Board of Assessors designed to keep to a minimum having to receive duplicate returns filed by different tax consultants.

A LOA from practicing attorneys is not required. In prior years when an attorney filed a return, the attorney's bar number was placed on the form. This practice should be continued and practice is not expected to infuriate any attorneys.

The only time a written authorization relating to an attorney is required is (OCGA 48-5-311(o)) when the taxpayer desires all notices regarding appeal hearing times, dates, certifications or official actions be instead provided to the attorney.

## REVISION OF BOARD POLICY RELATED TO LETTER OF AUTHORIZATION (REVISED MAY 16, 2013)

In filing property returns and appeals, a letter of authorization (LOA) from the owner shall be required of tax consultants. The LOA shall set forth a scope of authority being granted which at a minimum should address:

- Effective date of the LOA;
- Subject parcel's address and parcel identification number;
- Applicable year(s) the LOA is to be in effect;
- Address to which hearing notices (if any) should be mailed;
- Signature of owner and
- Extent and limitations of powers (authority).

This is a policy of the Board of Assessors designed to keep to a minimum having to receive duplicate returns and appeals filed by different tax consultants.

A LOA from an attorney licensed to practice in Georgia is not required. However, the attorney's notice of representation should include his/her bar number.

The only time a written authorization relating to an attorney is required is (OCGA 48-5-311(o)) when the taxpayer desires all notices regarding appeal hearing times, dates, certifications or official actions be instead provided to the attorney.

## SINGLE APPEAL POLICY

Each appeal filed by a tax representative or agent of the property owner must be received as a single appeal filed on a single appeal form or a single correspondence. Multiple appeals filed in a single correspondence will not be processed. If, after the correspondence is stamped with the date received, a copy is requested, the filer must provide a copy of the correspondence to be stamped or there will be a copy charge of twenty-five cents per sheet.

## EXEMPT PROPERTIES

It is the department's goal to grant all exemptions that are deserved under the State statutes (including Georgia Code 48-5-41) wherever taxpayers and properties quality for those exemptions. We also want to assure that taxpayers continue to be qualified for those exemptions over time. Guarding the integrity and equity of the exemptions process is important and should be cost effective. Toward that end, the Board will take the following actions:

1. When an exempt parcel is the subject of a deed or other conveyance, we will ask the new title holders to submit evidence of eligibility as to ownership, type of use, and any other characteristics: this includes sales, foreclosures, deeds in lieu of foreclosure etc.

2. Pictometry will be employed to assure continuing existence of exempted structures;

3. When appraisers are in proximity of exempted property they may make a site visit to assure continued use of the structure and if convenient they may visit the user-owners for further verification.

4. Periodically we may check corporate records via the internet or send out questionnaires to owners of record to determine continued qualification.

5. Conduct annual audits of exempt properties that transferred ownership or requested land splits/combinations/zoning changes within the current year.

6. Reinforce training to staff to identify vacant/closed church buildings or office buildings while in the field.

7. Utilize GAMLS, FMLS, CoStar or other services to identify church properties listed for sale or for lease.

8. Non-public property owners of parcels listed as exempt shall be sent a request to update their Exemption Application at least once every five years commencing with the 2011 digest year.

<u>Applications for Exemptions</u>

Applications for exemptions should be received between January 1 and April 1 of the first year for which exemption is sought. While application(s) for prior years will not be accepted, the Board acknowledges that an individual has the right to request a refund of taxes by virtue of O.C.G.A.48-5-380.

**SAMPLE LETTER AND FORM FOR PERIODIC VERIFICATION OF EXEMPT STATUS**

DATE

NAME
ADDRESS
CITY, STATE & ZIP CODE

RE: Parcel ID: _____ Location _____

**PLEASE RETURN THIS FORM WITHIN TWO WEEKS FROM DATE MAILED**

Dear Sir/Madam:

The DeKalb County Board of Assessors is conducting a periodic review of all property that was exempt from property tax on January 1 of this year to determine if its current ownership and use qualify for continued exemption. This review is to fulfill a duty placed on the Board by Georgia law, OCGA 48-5-299.

Our records indicate that on January 1, you owned the property described in the enclosure(s) and that it was exempt. If you believe that the use of the property as of January 1, still qualifies for exemption, please complete the enclosed questionnaire(s) for each parcel and return it to the above address by MONTH DATE, YEAR. If you no longer own the property or are no longer using it for an exempt purpose, please indicate on the questionnaire that the property has been sold or experienced a use change.

If the information you provide makes it clear that the continued exemption is justified, the Board will continue the exemption and so notify you. If you do not return the questionnaire the exemption may be removed. If it is not clear that continued exemption is justified, you may be asked to provide additional information and/or meet with the Chief Appraiser and/or the Board of Assessors.

If you have any questions, please call Geoffrey Johnson, 404-371-2716, gqjohnson@dekalbcountyga.gov and he will be glad to assist you. Thank you for your cooperation in this important matter.

Respectfully submitted,

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

## DeKalb County Board of Assessors

325 Swanton Way • Decatur, GA 30030 • 404-371-0841

# REAL ESTATE EXEMPT STATUS UPDATE FORM

Date:

*Please complete and return for continued exemption.*

### CONTACT INFORMATION

Name of Entity:

Mailing Address:

Property Address:

Parcel ID # (PIN):

Contact Person: Email:

Telephone:

### CURRENT QUALIFYING USE FOR EXEMPTION (check one)

- ☐ **E0 Non-profit home for aged or mentally handicapped**
- ☐ **E1 Public property**
- ☐ **E2 Places of religious worship**
- ☐ **E2 No-rent residences owned by religious group**
- ☐ **E3 Purely public charities**
- ☐ **E4 Places of religious burial**
- ☐ **E5 Non-profit hospitals**
- ☐ **E6 Educational institution**
- ☐ **E9 Other**

### CURRENT USE OF THE PROPERTY

Describe how the property is currently used:

### COMMENTS

**Charitable Institutions (E3) — Qualification Criteria**

In determining whether property qualifies for exemption as an institution of "purely public charity," three factors must be considered and must coexist: (1) the owner must be an institution devoted entirely to charitable pursuits; (2) the charitable pursuits of the owner must be for the benefit of the public; and (3) the use of the property must be exclusively devoted to those charitable pursuits. York Rite Bodies v. Board of Equalization, 261 Ga. 558, 408 S.E.2d 699 (1991).

**Questions? Call 404-371-0841**

DeKalb County Board of Assessors • Return completed form for continued exemption status

## BOA POLICIES REGARDING SPECIALIZED ASSESSMENTS (ENACTED SEPTEMBER 19, 2013)

***Specialized Assessments – In certain instances, Georgia law provides for assessments of properties where the fractional assessment is less than forty percent of fair market value. It is the intent of the Board to follow relevant statues, rules and/or regulations in the administration of all specialized assessments authorized by law.***

**BROWNFIELD PROPERTY**

Our Brownfield Tax Abatement Application is attached. No other policy is required at this time.

**PREFERENTIAL ASSESSMENT FOR AGRICULTURAL PROPERTY**

In the last 30 plus years we have had only one Preferential exemption. It is the expert opinion of staff that DeKalb County property owners benefit more from the Conservation Use (CUVA) exemption, and why we do not foresee new applications for this exemption. However, to address the requirements of the statute, it provides that the exemption

a. **"Excludes all residences, residential storage buildings on the property and land under and around residences (typically one acre per residence)"** It is our practice to require a map change to split out the residence and one acre as a separate Residential parcel, and apply the special exemption to the remaining property which qualified

b. **"Limited to 2000 acres"** We have no privately owned properties in DeKalb which total 2000 acres. DOR tracks the total acres of each covenant owner as each county submits their Digest. Part of the Digest Submission requirement is to provide information on new applicants, including owner's name and how many acres are now in the covenant.

c. **"Owner may designate acreage to be excluded from covenant at time of application"** This is acceptable to us, and we would make a map change to split out the portion not to be included, just as we would when we exclude the residence and one acre.

*d.* **Breach of covenant for "medically demonstrable illness or disability"** There are homestead exemptions available to those who are totally and permanently disabled and meet certain income requirements.

We hereby adopt the same proof of disability as is required by the Tax Commissioner's office for granting the disability homestead exemptions, namely, a letter from the doctor or Social Security administration stating that the property owner is 100% totally and permanently disabled.

e. **Preferential property may be changed to CUVA, terminating the Preferential, and starting a new CUVA covenant period.** This happened during the institution of the CUVA exemption many years ago but is a non-issue now.

f. **Need for application for release of Preferential treatment with BTA (as with CUVA).** The filing of the original application with the Clerk of Superior Court alerts any persons conducting a title search on the property that a covenant exists. When a property ceases to be eligible for Preferential or CUVA a release is filed with the Clerk's office, even if the owner is not found.

**CONSERVATION USE VALUE ASSESSMENT (CUVA)**

A. **The BTA needs a keeper of the covenants.** At the present time this is Kahlese Harris. All applications come to her for processing. Shervonne Henderson assists in the administration of the properties on the Digest and in the system for Notice and billing purposes.

B. **Policy concerning minimum size of parcel requiring a survey.** The provision which allowed the BTA to do this has now been repealed in favor of item C below.

C. **Additional proof of bona fide CUVA use required for less than 10 acres.**

**In the case of properties totaling less than ten acres where the owner seeks to place the property in CUVA, the owner of said tract, lot, or parcel of land shall provide documentation sufficient in detail to convey to a laymen the qualifying use of the land.**

For ALL special assessment applications, our procedure is and has always been to include an on-site inspection of the property.

D. **In the case of suspicion of breach of covenant,** certain documents will be required to prove continued qualification. An on-site inspection is also required. The proof of continued qualification will be the same as the proof required in item C above, which granted the exemption in the first place.

E. **Need for application for release of CUVA treatment with BTA** The filing of the original application with the Clerk of Superior Court alerts any persons conducting a title search on the property that a covenant exists. When a property ceases to be eligible for CUVA a release is filed with the Clerk's office, even if the owner is not found.

## RESIDENTIAL TRANSITIONAL PROPERTY

DeKalb has never received an application for this exemption.

## FOREST LAND PROTECTION ACT

We have no properties which would qualify. There are no privately owned contiguous or single tracts of forest property in excess of 200 acres in DeKalb.

## REHABILITATED HISTORIC PROPERTY

We currently have properties in this designation. Most of the burden of proving eligibility for this program falls on the GA Dept. of Natural Resources. If DNR approves the property owner's PART A application, we place the property in the program. Receipt of PART B continues the preferential valuation for the full term. The rehabilitative work must increase the value of residential property by 50% and commercial property by 100%. Status in the program is fully transferable when sold.

## LANDMARK HISTORIC PROPERTY

We have no properties with this designation.

DeKalb County Board of Assessors

**BROWNFIELD TAX ABATEMENT APPLICATION**

(Georgia Code 48-5-7.6)

This form should be utilized for taxpayers interested in receiving tax savings for their efforts to purchase and clean up property with hazardous waste material as certified by the Environmental Protection Division of the Department of Natural Resources (EPD).

1. This form must be completed in its entirety. **PLEASE TYPE OR PRINT!**
2. Please attach a copy of your EPD certificate from which you are requesting hazardous waste corrective plan.
3. It is suggested that you keep a photocopy of each form submitted.

_____ _____

OWNER NAME PARCEL IDENTIFICATION NUMBER

_____

PROPERTY ADDRESS

_____

YEAR ACTION PLAN SUBMITTED TO EPD

_____

YEAR EPD CERTIFIED ACTION PLAN

_____ _____

CLEAN-UP COST (cost after 7/1/03) ACQUISITION COST

_____

PROPERTY USE AT TIME OF CERTIFICATION

_____

FUTURE PROPERTY USE

_____

HAZARDOUS WASTE SUBSTANCE REMOVED FROM PROPERTY

_____

APPLICANT SIGNATURE (Deadline Disclosure Acknowledgement)* DATE

- Deadline Disclosure acknowledgement signifies that you understand your responsibility to file a disclosure form each year recording the tax savings generated from this tax abatement.

## DISCOVERY OF UNRETURNED REAL PROPERTY

The Board of Assessors will continue to seek out all unreturned property. Discovery will be in compliance with case law[1] which prohibits the Board from mailing subsequent Assessment Notices absent a clerical error or some other lawful basis. If the discovery is made after an Assessment Notice has been mailed, the property will be added to the Digest the following year.

All unreturned real property may be reappraised in compliance with the statute of limitations; however, if taxes have been paid on the parcel in prior years OCGA 48-5-20 will control and an automatic return filed.

## CORRECTION OF MISTAKES IN DIGEST

The Board of Assessors shall address corrections of mistakes in the digest and the valuation of properties not in the digest pursuant to O.C.G.A. 48-5-303 AND O.C.G.A.48-5-305 as follows:

**48-5-303. Correction of mistakes in digest; notification of correction**

(a) The county board of tax assessors shall have authority to correct factual errors in the tax digest when discovered within three years and when such corrections are of benefit to the taxpayer. Such corrections, after approval of the county board of tax assessors, shall be communicated to the taxpayer and notice shall be provided to the tax commissioner.

(b) If a tax receiver or tax commissioner makes a mistake in the digest which is not corrected by the county board of tax assessors or county board of equalization, the commissioner, with the sanction of the Governor, shall correct the mistake by making the necessary entries in the digest furnished the commissioner. The commissioner shall notify the county governing authority and the tax collector of the county from which the digest comes of the mistake and correction.

**48-5-305. Valuation of property not in digest**

(a) The county board of tax assessors may provide, pursuant to rules or regulations promulgated by the board and consistent with this article, the manner of ascertaining the fair market value for taxation of any real or personal property not appearing in the digest of any year within the period of the statute of limitations.

(b) It is the purpose and intent of this Code section to confer upon the county board of tax assessors full power and authority necessary to have placed upon the digest an assessment of the fair market value of all property in the county of every character which is subject to taxation and for which either state or county taxes have not been paid in full.

(c) Nothing contained in this Code section shall apply to those persons who are required to make their returns to the commissioner.

[1] *Douglas County Board of Assessors v. Denyse et al.*, 314 Ga.App. 266, 723 S.E.2d 750, (2012)

## FULTON COUNTY AND DEKALB COUNTY RESOLUTION

For that part of the City of Atlanta located in DeKalb County, the BOA shall meet annually with the BOA of Fulton County to agree to the assessed values as recommended by the respective staffs and a joint vote will be held to commemorate that vote of approval with language such as the following:

**FULTON-DEKALB RESOLUTION**
**CITY OF ATLANTA VALUES**

**WHEREAS,** Georgia law O.C.G.A 48-5-299(d) directs the Boards of Assessors in Fulton County and DeKalb County to ensure property within the City of Atlanta is uniformly assessed by analyzing the assessment to sales ratio of properties that have recently sold; and

**WHEREAS,** the Boards of Assessors in Fulton County and DeKalb County have by memorandum declared to be in compliance whenever the median ratios of each county for the City of Atlanta vary no more than ten (10) percent; and

**WHEREAS,** the current variation between the counties is two (2) percent;

**NOW, THEREFORE BE IT RESOLVED,** that we hereby acknowledge that values established by the Fulton County Board of Assessors and DeKalb County Board of Assessors for the City of Atlanta are in compliance as measured by the median ratio for tax year 2022.

The current median ratio for that portion of the City of Atlanta in Fulton County is **.96.**

The current median ratio for that portion of the City of Atlanta in DeKalb County is **.98.**

This 26th day of May, 2022

Edward London, Chair
Fulton County Board of Assessors

This 20th day of May, 2022

Charlene Fang, Chair
DeKalb County Board of Assessors

Affirmed by:

S. DeWayne Pinkney, Secretary
Fulton County Board of Assessors

Calvin C. Hicks, Jr., Secretary
DeKalb County Board of Assessors

**MINUTES**
**DEKALB COUNTY BOARD OF ASSESSORS**
**May 20, 2022**

**A meeting of the DeKalb County Board of Assessors was held on Friday, May 20, 2022.**

**Charlene Fang, Chair**
**Robert A. Burroughs, J.D., Vice-Chair**
**James Vernor, PhD, MAI, Assessor**
**Vivian R. Ingersoll, MA, Assessor**
**Joseph Kusmik, Assessor**
**Calvin C. Hicks, Chief Appraiser/BTA Secretary**
**Donna Rosser, Assistant Chief Appraiser**
**Brian Jennings, Deputy Chief Appraiser – Residential**
**Brentnol Baker, Deputy Chief Appraiser – Commercial**
**Vance Clements, Supervisor – Business Personal Property**
**Teresa H. Nealey, Recording Secretary**

## CALL TO ORDER

**The Chair called the meeting to order at 9:30 a.m.**

## APPROVAL OF AGENDA

**The Chair stated that the 5/20/22 Agenda had been received and asked if there were any corrections or additions. Hearing none, the Chair called for a motion to approve. Jim Vernor made a motion for the Approval of the Agenda of 5/20/22, seconded by Robert Burroughs. The motion carried unanimously.**

## APPROVAL OF MINUTES

**The Chair called for a motion to approve the Minutes of 5/5/22. Jim Vernor made a motion for Approval of the Minutes of 5/5/22, seconded by Robert Burroughs. The motion carried unanimously.**

## CITIZEN TIME

**No citizens requested time to address the Board.**

**INTRODUCTION OF NEW EMPLOYEE**

**The Chair recognized Jawana Wallace and Calvin Hicks introduced her to the Board. Ms. Wallace greeted the Board and further introduced herself. She is the new Tax Appraisal Clerk. The Board welcomed her.**

**STAFF MEMBER HIGHLIGHT**

**The Chair recognized Sheree Greenidge' great compliment from Calvin Hicks and Brian Jennings at the last board meeting on the wonderful job she's doing navigating the Hanson application with staff. The Chair presented Ms. Greenidge with a beautiful green plant and a signed Thank You card and cheered her efforts regarding her work on this project. She stated that Ms. Greenidge is an asset to this department. Ms. Greenidge was thankful and stated that she has developed and will share with the Board a Hanson Power Point Presentation for this department. The Board thanked her for her efforts.**

**BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS**

**The Chair called for a discussion of batches 1 through 16 of this Agenda. After discussion, she called for a motion. Jim Vernor made a motion for Approval of Staff Recommendations for batches 1 through 16, seconded by Robert Burroughs and Vivian Ingersoll. The motion carried unanimously.**

**STAFF REPORTS**

**See attached.**

**In addition to Brentnol Baker's report, he thanked Donna Rosser for all her hard work.**

**CHIEF APPRAISER'S REPORT**

**See attached.**

**APPROVAL OF 2022 REAL ESTATE VALUES, RESIDENTIAL H6 AND COMMERCIAL 299c REPORTS AND THE DEKALB/FULTON COUNTY RESOLUTION**

**Board members received all of the above reports electronically prior to this meeting.**

**The following is a list of the reports that were included on the flash drives that were delivered to the Board:**

**2019 TO 2022 DIGEST COMPARISON**
**2022 BROWNFIELD SPECIAL ASSESSMENT**
**2022 CHANGE OF ASSESSMENT**
**2022 CITY OF ATLANTA FINAL SALES RATIO**
**2022 CITY OF ATLANTA SALES RATIO – FULTON**
**2022 COMMERCIAL BEGINNING SALES RATIO**
**2022 COMMERCIAL ENDING SALES RATIO 5-12-22**
**2022 CUVA AGENDA**
**2022 FULTON-DEKALB CITY OF ATLANTA RESOLUTION**
**2022 HISTORIC REHAB AGENDA**

**2022 RESIDENTIAL BEGINNING SALES RATIO**
**2022 RESIDENTIAL ENDING SALES RATIO**
**AA202 GROWTH AND REVAL PAGES**
**2022 VALUE CHANGE REPORT**
**CHANGE OF ASSESSMENT LIST TOTALS**
**CONSOLIDATION 051722**
**CUVA USAGE BELOW 10ac**
**MARKET MODEL VALUATION**
**NEW AND REVAL 05202022**
**PARAMETERS FOR ACCEPTABLE VALUES**
**REASON CODES USED TO DATE FOR 2022**
**SALES RATIO STATS BEGINNING AND ENDING**
**COMMERCIAL PROPERTY REVIEW FORMS**
**H6 RESIDENTIAL REPORTS**

**Calvin Hicks thoroughly reviewed each report with the Board. After this discussion, the Chair called for a motion to approve the 2022 Real Estate Values, H6 Residential and Commercial 299c Reports and the DeKalb/Fulton County Resolution. Vivian Ingersoll made a motion to approve all 2022 Real Estate Values Reports, seconded by Jim Vernor. The motion carried unanimously.**

**Robert Burroughs made a motion to approve the 2022 DeKalb/Fulton County Resolution, seconded by Jim Vernor. The motion carried unanimously.**

**Calvin Hicks stated that the 2022 Assessment Notices will be mailed on May 27, 2022.**

**The DeKalb/Fulton Resolution will be signed and forwarded to Fulton County for their signatures.**

**Calvin Hicks echoed the sentiments of Brentnol Baker thanking Donna Rosser for all her hard work. He also thanked everyone at the table and all staff.**

**OTHER BUSINESS**

**Sheree Greenidge returned to the meeting and distributed copies of her Hanson Power Point presentation. She will present this to staff next week.**

**ADJOURNMENT**

**There being no further business, the Chair called for a motion to adjourn, made by Robert Burroughs and seconded by Jim Vernor. The meeting ended at 10:52 a.m.**

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

**Signed by:** _____ **Date Approved:** 6-9-22
**Calvin C. Hicks, Jr.**
**Chief Appraiser/BTA Secretary**

## GREAB POLICY TOWARD NON-LICENSEES AS TAX REPRESENTATIVES

A letter from the Georgia Real Estate Commissioner on July 23, 2012 reported that a position was adopted by the Georgia Real Estate Appraisers Board (GREAB) regarding whether or not an individual without a Georgia appraiser classification can legally act under Georgia law as a real property tax advocate (i.e. a tax consultant, agent, or representative) for a taxpayer which representation includes giving an opinion of the fair market value of the real property under appeal, and the conclusion is that he or she may legally do so.

## POLICY FOR TRANSFER ON DEATH DEEDS

The Board's policy regarding exemptions when a Transfer on Death Deed is recorded is as follows.

The grantor of a Death Deed retains any exemptions in place, which shall only be removed upon death, change of primary residence, sale, or a removal request. Upon the original owner's death, the new owner can apply for their applicable exemption.

## APPENDIXES AND HYPERLINKS

**DeKalb County Code of Ethics**
https://www.dekalbcountyethics.org/code of ethics/

**IAAO Code of Ethics**
https://www.iaao.org/media/Governing_Docs/Code_of_Ethics.pdf

**Roberts Rules of Order**
http://www.robertsrules.org/

**Department of Revenue Appraisal Procedures Manual**
https://dor.georgia.gov/appraisal-procedure-manual

**DeKalb County Property Appraisal Department**
https://dekalbcountyga.gov/departments/property-appraisal