MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
October 22, 2026

A meeting of the DeKalb County Board of Assessors was held on Thursday, October 22, 2026. Present were the following:

Charlene Fang, Assessor, Chair
Robert A. Burroughs, J.D., Assessor, Vice-Chair
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
Vance Clements, Supervisor – Business Personal Property
Brian Jennings, Deputy Chief Appraiser - Residential
Brentnol Baker, Deputy Chief Appraiser – Commercial

ABSENT **Joseph Kusmik, MA, Assessor**

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 10/22/26 Agenda had been received. Calvin Hicks requested an Executive Session and the Chair stated that it would be added to the Agenda after Other Business. The Chair called for a motion to approve the amended agenda, made by Robert Burroughs, seconded by Kathleen Andres. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair called for a motion to approve the Minutes of 9/24/26. Robert Burroughs made a motion for Approval of the Minutes of 9/24/26, 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 for batches 1 through 20. After discussion, Brian Jennings noted there was a problem with the page numbers on batch 5. He also noted two value corrections on this batch for parcels, 16 255 05 028 and 15 242 01 116. Also, on batch 12, Mr. Jennings requested that HMSTD be removed from the heading. The Chair called for a motion to approve batches 1 through 20, made by Robert Burroughs who noted the above corrections, and seconded by Kathleen Andres. The motion carried unanimously.

STAFF REPORTS

See attached.

Brentnol Baker will be retiring on the last day of this month, and this is his last board meeting. He extended his heartfelt thanks and gratitude to all here. He said that he appreciates everything!

CHIEF APPRAISER'S REPORT

See attached.

OTHER BUSINESS – POLICY MANUAL ADOPTION

After discussion, the Chair called for a motion to adopt the Policy Manual, made by Robert Burroughs and seconded by Genet Hopewell. The motion passed unanimously.

EXECUTIVE SESSION

At 10:20 a.m., the Chair called for a motion to adjourn into Executive Session to discuss legal matters, made by Robert Burroughs and seconded by Genet Hopewell. The motion carried. Following the discussion, at 10:33 a.m., the Chair called for a motion to adjourn back into General Session – Robert Burroughs made a motion to adjourn out of Executive Session into General Session, seconded by Kathleen Andres. The motion carried unanimously.

The Board reconvened to the General session, and Robert Burroughs reported that no action was taken.

This session was conducted in accordance with O.C.G.A. 50-14-4 (The Open Meetings Act.)

ADJOURNMENT

The Chair called for a motion to adjourn at 10:34 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:** 11-5-26

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

DeKalb County
GEORGIA

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

Administrative/30 Day Notices – Finally, I can report the subsequent notices (for real property) have been updated to include the 2026 legislative changes and are working properly.

180 Additional Day Letters – Tomorrow we'll be mailing over 11,000 letters informing filers we have an additional 180 days to respond to their appeals. We're granted the additional time because more than 3% of our parcels were appealed for 2026. I'll be adding a statement to that effect to our website as required by law.

Outsourcing Letter Printing/Mailing – We're working with a local printing company to outsource our mailings due to ongoing problems with our Pitney Bowes machine that folds and stuffs envelopes. We expect to at least break even on cost or possibly a cost savings by outsourcing the work.

iasWorld Upgrade – As I've already reported, we plan to upgrade to the latest iasWorld version, 2026.1 in January. It will be put in the DEV environment before the end of the year with the usual testing to follow prior to moving it to production. This is a standard, non-cloud version. Per IT, in the next few weeks, we'll learn when Tyler can get us scheduled for moving to the cloud version which they say will take 3-6 months. Forsyth County is the only county currently moving to the cloud version and they plan to go live with it at the end of this month.

BRM Team – The new IT Business Relationship Management Team I reported on last meeting is either on hold or cancelled. Monday, we received an email from them saying they were no longer our strategic partner and to carry on as usual.

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PERSONAL PROPERTY DIVISION
VANCE CLEMENTS
PERSONAL PROPERTY SUPERVISOR

Appraisers: Appraisers continue 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.

Robertina (Tina) Russell from the audit section continues to scan documents for us in Personal Property.

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RESIDENTIAL STATUS

BRIAN JENNINGS

The appraisers continue working their 2026 appeals. We have 17,310 residential appeals and the appraisers have worked 15045 or 87%. They are trying to work as many as possible before we rollup to tax year 2027. After the rollup, any characteristic changes must be keyed in both 2026 and 2027.

BOE took the month of October off to allow for Hearing Officer appeals to be heard. BOE will resume hearings beginning November 2nd. This was good for residential appraisers as they could concentrate on working many of their appeals. We have 7 appraisers that have completed all their appeals.

The supers and appraisers continue to hear settlement conferences and mediation. With the retirement of Tony Johnson, I conducted 23 settlement conferences over the past 3 weeks.

Tyler was able to set up a report, CA501 Permit Loader, that will allow us to download all permits at one time. Denitrice and I have been testing the past couple weeks with all positive results. Tyler has been given the go ahead to move it to production. A big shout out to Geoffrey for getting IT involved and starting the ball rolling.

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DeKalb Board of Assessors Summary Report:

Brentnol Baker

Commercial appraisers are diligently working on appeals for TY 2026. They continue to attend their Settlement Conferences and Mediations. They are also preparing for several upcoming court cases.

As this is officially my last board meeting, I would like to again take this opportunity to extend my gratitude to all of you for the support received during my tenure here.

Respectfully Submitted,

DeKalb County
GEORGIA

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ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of October 21, 2026, there were **19,916** 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), 231 personal property appeals (1% of the total number of appeals).** **3,544** residential appeals **(21%)** are resolved; **610** commercial appeals **(25%)** are resolved; **15** personal property appeal **(6%) are** resolved. **Twenty-one percent** of the total appeals are resolved. Please review the attached 2026 spreadsheet.

IAAO 2026 CONFERENCE

Five Board members and seven staff members attended the 2026 conference. The conference offered a robust number of concurrent sessions (119) to inform and invigorate attendees. I attended thirteen of the sessions.

DeKalb County

2026 APPEAL STATISTICS as of 10/21/2026

DIVISION	B-AF	B-A2/A2P/H2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	2312	3272	1478	49	432	8000	3	14	453	1181	20	17214
Commercial	722	80	1	0	64	48	0	979	167	378	32	2471
Personal	106	3	15	0	107	0	0	0	0	0	0	231
TOTAL KEYED	0	3355	1494	49	603	8048	3	993	0	1559	52	19916

RESOLVED APPEALS as of 10/21/2026

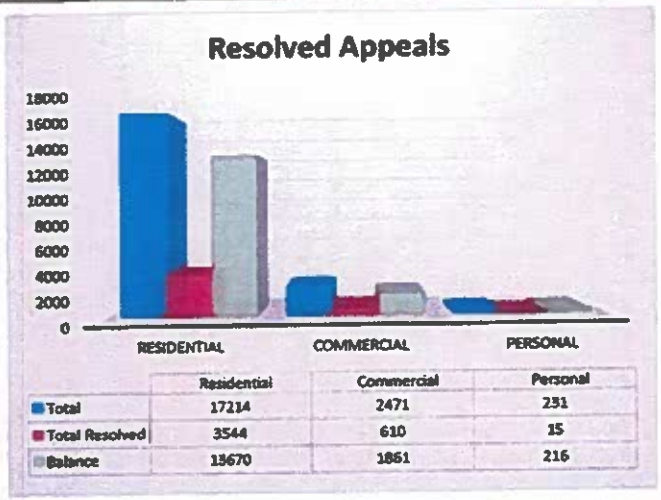
DIVISION	Total	A4/Value Changes	CD/WD/ ATV	BEA	No Shows	Total Resolved	Balance
Residential	17214	1478	885	1181	0	3544	13670
Commercial	2471	1	231	378	0	610	1861
Personal	231	15	0	0	0	15	216
	19916	1494	1116	1559	0	4169	15747

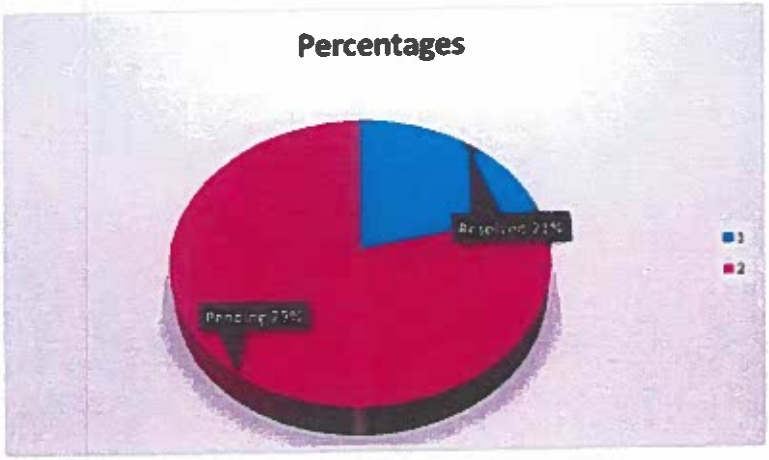
Late Appeals 46

SUPERIOR COURT APPEALS AS OF 10/21/2026

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	16	408	15	317	30	426	20	0
Commercial	2	282	5	162	3	172	13	273	46	340	148	175	32	0
Personal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	504	9	422	5	436	29	681	61	657	178	601	52	0
Total by Year		510		431		441		710		718		779		52

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

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October 15, 2026

VIA U.S. MAIL AND EMAIL
The Honorable Nicole M. Golden, Esq.
DeKalb County Tax Commissioner's Office
ATTN: Property Tax Division, Disbursements
P.O. Box 100004
Decatur, GA 30031-7004
proptax@dekalbcountyga.gov

RE: Stone Mountain Tax Allocation District Number One
Collection and Distribution to the City of Stone Mountain

Dear Tax Commissioner Golden,

Please allow this correspondence to serve as the City of Stone Mountain's formal request for all disbursements due to the City of Stone Mountain, Georgia regarding the Stone Mountain Redevelopment Area and Tax Allocation District Number One created in 2008 by City Resolution 2008-28. Based on information provided by the County, the City was owed distributions beginning in 2021, but the City received a distribution only in 2025.

The annual certifications provided by the DeKalb County Property Appraisal Office identify a tax allocation increment base of $9,649,960. Using that base, the certified annual taxable values, and the City's applicable millage rates, the City's calculations show amounts owed to the City as follows:

Tax Year 2021:	$4,919;
Tax Year 2022:	$19,059;
Tax Year 2023:	$52,867;
Tax Year 2024:	$134,976;
Tax Year 2025:	$166,162.

Total Amount Owed for Tax Years 2021-2025: $377,983.

The Tax Commissioner's disbursement reports show $97,812.55 has been distributed to the City to date. Therefore, according to the City's calculations, the total outstanding amount owed to the City at this time is **$280,170.45**. Please arrange for payment of this amount within 14 days. If the County's records show a different amount was disbursed to the City or that the City is owed a different amount, the City respectfully requests a year-by-year reconciliation report to support any differential claimed.

If you have any questions or concerns, please do not hesitate to contact me. We look forward to timely receipt of the monies owed to the City.

Respectfully,

Angela C. Couch

Angela C. Couch
City Attorney

/acc

Copies to:
Jelani Linder, Mayor (via email only)
Miglena Dimov, City Manager (via email only)
Michelle Uran, Finance Director (via email only)