MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
November 5, 2026

A meeting of the DeKalb County Board of Assessors was held on Thursday, November 5, 2026. Present were the following:

Charlene Fang, Assessor, Chair
Robert A. Burroughs, J.D., Assessor, Vice-Chair
Genet Hopewell, J.D., Assessor
Joseph Kusmik, MA, 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
Kahlese Harris, Supervisor - Residential
Geoffrey Johnson, Supervisor - Commercial

ABSENT **Brian Jennings, Deputy Chief Appraiser - Residential**

CALL TO ORDER

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

APPROVAL OF AGENDA

The Chair stated that the 11/5/26 Agenda had been received. The Chair called for a motion to approve the agenda, 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 10/22/26. Robert Burroughs made a motion for Approval of the Minutes of 10/22/26, seconded by Kathleen Andres. 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 23. After discussion, Vance Clements corrected the header on Batch 9 to be today's date; 11/5/26. He also clarified on batch 5 regarding aircrafts. The BOA Agenda Update showed parcel 15 094 04 001 pulled from batch 14. The Chair called for a motion to approve batches 1 through 23, made by Robert Burroughs who noted the above corrections, and seconded by Genet Hopewell. The motion carried unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached.

Calvin Hicks reviewed with the Board the following issues that he had previously sent emails on:

1. **Stonecrest Development Authority**
2. **Property on Covington Highway**
3. **McClendon Water Transmission Main**
4. **Stone Mountain Project**

ADJOURNMENT

The Chair called for a motion to adjourn at 11:09 am, made by Robert Burroughs and seconded by Genet Hopewell. The motion carried.

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

Signed by: _____ **Date Approved:** 11-19-26

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

DeKalb County
GEORGIA

Property Appraisal
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Chief Appraiser

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BOARD OF ASSESSORS STATUS REPORT
Assistant Chief Appraiser
Donna Rosser

iasWorld Upgrade – Tyler's latest release (2026.1) was installed in the DEV environment last week and we've started doing some testing. We have until December 2 to do a complete testing. If all goes well, production will be upgraded in January.

Rollup to 2027 – Shervonne, Vance, IT and TC staff performed the rollup to tax year 2027 in iasWorld this past Sunday. This opens tax year 2027 for work such as map changes and entering new construction for next year.

Online Property Search – We've been having problems with Tyler's online property search and seriously need an upgrade. This product is very old and outdated. They do have a modernized solution that seems tied to their Tyler cloud version but I can't seem to get a straight answer out of them about whether it's available to us now (pre-cloud conversion). I have a high priority ticket in to try and get some answers. If it isn't available without the cloud, we may decide to go back to qPublic.

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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

KAHLESE HARRIS

The appraisers continue working their 2026 appeals while answering phone calls, conducting BOE hearings, field inspections, settlement conferences, and assisting taxpayers. As of November 2nd, residential had 17,253 total appeals, of which approximately 94% have been worked.

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

After the 2027 roll up over the weekend, residential has pulled in all 2026 sales into the current year allowing appraisers to begin their sales review in addition to their previously mentioned task.

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DeKalb BOA Summary Report
Commercial Division
By: Geoff Johnson

1. Commercial Appraisal Staff activities:
    a. Commercial Staff is recovering from their heavy schedule of hearings in October.
        i. 858 Hearing Officer (HO) hearings were scheduled (accounting for approx. 61% of our total HO appeals (1,415) filed for TY 2026 **(In 1 Month)**
        ii. I reached out to the Board of Equalization to discuss scheduling considerations

2. Defending the County's values at Superior Court level:
    a. *Pursuit of the appropriate resolution*
        i. Often the Assessor's office is presented with resistance from our legal representation when faced with defending our values
        ii. Walmart TY 2025 SC appeals (10 properties in DeKalb)
            i. My request was to be represented by outside counsel for a more thorough representation and less pressure to just *settle at any value*
            ii. Leveraging our position with the taxpayer's representation, the County was able to settle the 10 cases at valuations approx. 25% (average) above the prior year's values
                i. Resulting in a gain of over $2 million additional tax revenue from prior year * (OVER 3-4 YRS)
            iii. In comparison to other metro area county's, DeKalb's Walmart/Sam's valuations are approx. 46% (average) higher (more accurately reflecting market)

TAX YEAR 2025 · APPEAL SETTLEMENT REPORT

DeKalb County Walmart Appeals

10 Walmart & Sam's Club properties · 1,652,330 sq. ft. · Prepared November 3, 2026

Settled at $189,068,813 · $114.43/sq. ft. · 33% above Cobb, Fulton & Gwinnett

DeKalb County
GEORGIA
Property Appraisal & Assessment

+$37.5M
Value increase over Prior Year values (+24.7%)

+39.8%
County-appealed group: settlement over hearing-officer values

$683,474
Added tax revenue per year vs. Prior Year values

$2,050,422
Added tax revenue over three years

Overall Value Increase: Prior Year Values to Settlement

Total value rose $37,471,154 (+24.7%), from $151,597,659 to **$189,068,813,** or $91.75 to **$114.43/sq. ft.** The settlement is 12.4% below the TY 2025 notice total of $215.9M.



Group	Props.	Sq. ft.	Prior Year value	$/sq. ft.	TY 2025 settlement	$/sq. ft.	Increase	%
County-appealed	5	898,222	$72,000,000	$80.16	$96,109,754	$107.00	+$24,109,754	+33.5%
Walmart-appealed	5	754,108	$79,597,659	$105.55	$92,959,059	$123.27	+$13,361,400	+16.8%
All 10 properties	**10**	**1,652,330**	**$151,597,659**	**$91.75**	**$189,068,813**	**$114.43**	**+$37,471,154**	**+24.7%**

Properties Reduced by the Hearing Officer and Appealed by the County

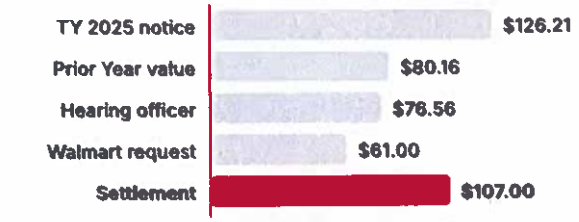
5 Walmart stores · 898,222 sq. ft. Cut by the hearing officer, appealed by the County to Superior Court, and settled at the County's $107/sq. ft. offer.

+39.8% vs. hearing officer

+33.5% vs. Prior Year values

+$27.3M value recovered

VALUE PER SQ. FT.



Settlement vs.	Value	Change	Tax / yr
Prior Year value	$72.0M	+33.5%	+$439,762
Hearing officer	$68.8M	+39.8%	+$498,768
TY 2025 notice	$113.4M	-15.2%	-$314,803
Walmart request	$54.8M	+75.4%	+$753,644

Properties Appealed by Walmart – Compared with Prior Year Values

3 Walmart, 2 Sam's Club · 754,108 sq. ft. The hearing officer largely kept the notice values; Walmart appealed. Two settled at their Prior Year values.

+16.8% vs. Prior Year values

+$17.72 per sq. ft. gain

+$13.4M value added

VALUE PER SQ. FT.



Settlement vs.	Value	Change	Tax / yr
Prior Year value	$79.6M	+16.8%	+$243,712
Hearing officer	$98.0M	-5.2%	-$92,266
TY 2025 notice	$102.5M	-9.3%	-$174,758
Walmart request	$46.0M	+102.1%	+$856,523

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ITEMS FOR BOARD DISCUSSION COMPILED BY CHIEF APPRAISER

APPEAL STATS

As of November 2, 2026, there were **19,955** appeals filed for 2026, consisting of **17,253** 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). 3,700** residential appeals **(21%)** are resolved; **867** commercial appeals **(35%)** are resolved; **55** personal property appeals **(24%) are** resolved. **Twenty-three percent** of the total appeals are resolved. You may review the attached 2026 spreadsheet for additional information.

GAAO FALL BUSINESS MEETING & CONFERENCE

The conference, held at Brasstown Valley Resort October 26-28, 2026, was well attended. GAAO announced its intentions to have more training sessions held in conjunction with GAAO functions. The Department of Revenue held three classes (Exempt Properties, Course VI, and Personal Property Review) concurrent with the Fall Business Meeting and Conference. Dr. Tutterow's presentation was the highlight of the meeting. On Monday, November 2nd, I forwarded to board members and senior staff an attachment containing the presentations.

STAFF

As the Appraisal Manager over the Commercial and Personal Property Sections, Brentnol Baker's last day of employment with DeKalb County was October 30th, Geoffrey Johnson is the candidate of choice to advance to the position of Appraisal Manager.

Albert T. Johnson, was selected as the candidate of choice to fill the Residential Supervisor vacancy created by resignation of Tony Johnson.

Both names have been provided to HR and Budget, we are awaiting the approval of the recommended salaries for the positions.

DeKalb County

2026 APPEAL STATISTICS as of 11/02/2026

DIVISION	B-AF	B-A2/A2P/H2	B-A4	B-A4R/ACR	ATV	BOE	ARB	HO	CD/WD	BEA	SC	TOTAL
Residential	1335	2408	1606	68	454	9680	1	13	467	1173	48	17253
Commercial	705	43	1	0	71	100	0	703	184	611	53	2471
Personal	41	3	55	0	132	0	0	0	0	0	0	231
TOTAL KEYED	0	2454	1662	68	657	9780	1	716	0	1784	101	19955

RESOLVED APPEALS as of 11/02/2026

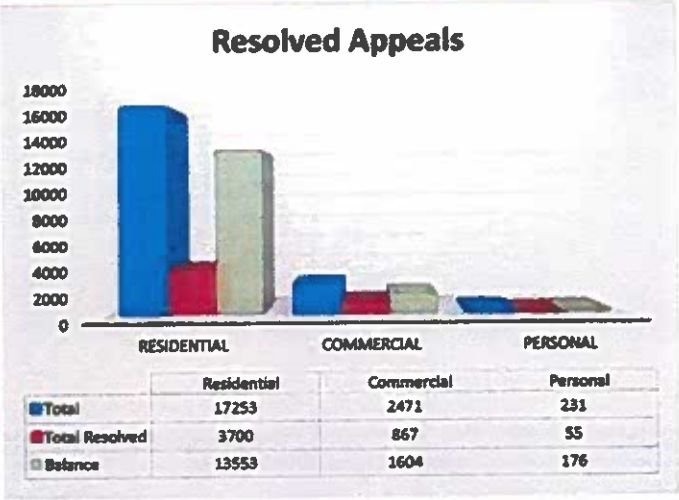
DIVISION	Total	A4/Value Changes	CD/WD/ ATV	BEA	No Shows	Total Resolved	Balance
Residential	17253	1606	921	1173	0	3700	[illegible]
Commercial	2471	1	255	611	0	867	[illegible]
Personal	231	55	0	0	0	55	[illegible]
	19955	1662	1176	1784	0	4622	[illegible]

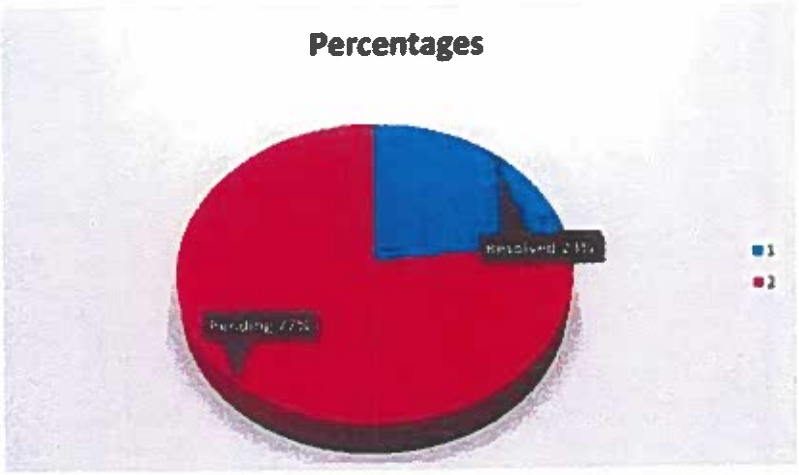
Late Appeals 46

SUPERIOR COURT APPEALS AS OF 11/02/2026

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	14	318	29	427	48	92
Commercial	2	282	5	162	3	172	13	273	45	341	137	186	53	4
Personal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	504	9	422	5	436	29	681	59	659	166	613	101	96
Total by Year		510		431		441		710		718		779		197

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