

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
July 23, 2021**

A meeting of the DeKalb County Board of Assessors was held on Friday, July 23, 2021 through Zoom Conferencing.

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

CALL TO ORDER

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

APPROVAL OF AGENDA

The Chair asked if there were any corrections or additions to the updated 7/23/21 Agenda; she added an executive session and noted two pulled parcels. She asked the recording secretary to state the pulled parcels. Parcel 18 142 01 110 was pulled from batch 2 and parcel 15 232 11 016 was pulled from batch 3. The Chair asked for a motion to approve, made by Jim Vernor, seconded by Robert Burroughs. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair asked if there were any updates to the Minutes of 7/8/21; hearing none she asked for a motion to approve, made by Jim Vernor and seconded by Robert Burroughs. The motion carried unanimously.

CITIZEN TIME

No citizens requested time to address the Board.

PRESENTATION OF 15 YEAR IAAO MEMBERSHIP CERTIFICATE AND PIN

The Chair recognized Charlene Fang's 15 year IAAO membership with her certificate and pin. She also recognized that Charlene Fang received the 1st Annual Community Service Award presented by Sheriff Melody Maddox on this past Friday evening at St. Philip Methodist Church. The Board congratulated Ms. Fang on her outstanding awards!

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Chair called for a motion to approve batches 1 through 28 of this Agenda. The Chair recognized Robert Burroughs who requested to make a substitute motion denying batch 8. Mr. Burroughs explained that the taxpayers should go through the normal process and not directly to Superior Court to allow the BOA to present its case. The Chair allowed the substitute motion, seconded by Jim Vernor. During the other discussion, of batch 10, item 4, Mr. Burroughs requested more information which resolved his concerns. The Chair called for any other concerns on any of the batches, hearing none she called the question. The substitute motion was passed unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached

OTHER BUSINESS

At Robert Burroughs' request, Calvin Hicks discussed the 2021 millage rates email he sent to the Board prior to this meeting. Mr. Burroughs stated that it appears there was an increase in the overall digest but the millage rate did not change. He was wondering why the millage rate did not decrease. Calvin Hicks stated that one of the documents called a PT 32.1 known as rollback calculation form that shows the rollback from 10.008 to 9.404. The Board of Commissioners had to vote on the millage rate which requires 3 hearings before adopting. Mr. Burroughs stated that value increase does not mean tax increase. Calvin Hicks made a follow up statement saying that it's extremely difficult to follow the process in DeKalb County because the PT 32.1 form shows the rollback from 10.008 to 9.464. However, two of the seven funds are calculated on the rollback, because only 2 of those funds are county wide. Mr. Hicks' stated that the millage rates sent to the Board shows the aggregate millage rate from last year to this year did not change. The Board of Commissioners lowered the millage rate on the two funds that require a rollback calculation and increased it on the other funds, so that the aggregate number did not change.

EXECUTIVE SESSION

At 10:10 a.m. the Chair called for a motion to adjourn into Executive Session to discuss potential litigation, made by Jim Vernor and seconded by Charlene Fang. The motion carried. Following extensive discussion at 11:09 a.m. the Chair called for a motion to adjourn back into the General Session – made by Jim Vernor and seconded by Charlene Fang.

The Chair reconvened to General session and reported no action taken in Executive Session.

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

ADJOURNMENT

There being no further business, at 11:09 a.m. the Chair declared the meeting adjourned.

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

Signed by:



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

Date Approved:

8-5-21