

**MINUTES  
DEKALB COUNTY BOARD OF ASSESSORS  
January 26, 2023**

A meeting of the DeKalb County Board of Assessors was held on Thursday, January 26, 2023. Present were the following:

**Robert A. Burroughs, J.D., Chair  
James Vernor, PhD, MAI, Vice-Chair  
Joseph Kusmik, MA, Assessor  
Charlene Fang, Assessor  
Calvin C. Hicks, Chief Appraiser/BTA Secretary  
Donna Rosser, Assistant Chief Appraiser  
Vance Clements, Supervisor – Business Personal Property  
Brian Jennings, Deputy Chief Appraiser – Residential  
Brentnol Baker, Deputy Chief Appraiser – Commercial  
Gwenneth Willoughby, Tax Appraisal Clerk**

**ABSENT**

**Vivian R. Ingersoll, MA, Assessor  
Teresa H. Nealey, Recording Secretary**

**CALL TO ORDER**

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

**APPROVAL OF AGENDA**

The Chair stated that the Revised 1/26/23 Agenda had been received. He asked if there were any additional corrections or additions. The Chair added an Executive Session to the Agenda after Other Business and called for a motion for Approval of the Agenda of 1/26/23, made by Jim Vernor, seconded by Joe Kusmik. The motion carried unanimously.

**APPROVAL OF MINUTES**

The Chair called for a motion to approve the Minutes of 1/12/23. Jim Vernor made a motion for Approval of the Minutes of 1/12/23, seconded by Charlene Fang. The motion carried unanimously.

**CITIZEN TIME**

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

### **INTRODUCTION OF NEW EMPLOYEE**

The Chair recognized Sonya Pryor and Calvin Hicks introduced her to the Board and Ms. Pryor further introduced herself. She is a Tax Appraisal Clerk in the Audit Division. The Board welcomed her and thanked her for coming.

### **BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS**

The Chair called for a discussion of Staff Recommendations batches 1 through 37. The BOA Agenda Update showed Account #3138406 pulled from Batch 24 and Batch 25 pulled and moved to Other Business. After discussion, the Chair called for a motion to approve Staff Recommendations, made by Jim Vernor and seconded by Joe Kusmik. The motion carried unanimously.

### **ADOPTION OF 2023 REAPPRAISAL PLAN OF ACTION & 2023 PROJECTED DIGEST CALENDAR**

Donna Rosser reviewed these documents with the Board. After discussion, the Chair called for a motion to approve, made by Jim Vernor and seconded by Joe Kusmik. The motion carried unanimously.

### **STAFF REPORTS**

See attached.

### **CHIEF APPRAISER'S REPORT**

See attached.

### **OTHER BUSINESS**

Vance Clements discussed with the Board his request regarding the procedure for valuing cellular equipment to address economic obsolescence. After discussion, the Chair called for a motion, Jim Vernor made a motion to approve the request from Vance Clements as written in the document presented in this meeting entitled Request of Valuation Class Life Change for Telecommunications, Personal Property Division. The Chair further clarified this motion stating that the Personal Property Division request be allowed, starting with the 2023 tax year to use the Group 1 asset factors on Schedule A of the Business Personal Property returns, instead of Group 2, that is currently being used, seconded by Charlene Fang. The motion carried unanimously.

### **EXECUTIVE SESSION**

At 10:48 a.m., the Chair called for a motion to adjourn into Executive Session to discuss legal matters, after a 5-minute recess, made by Jim Vernor, seconded by Charlene Fang. The motion carried. Following a discussion at 11:10 a.m. the Chair called for a motion to adjourn back into General Session – Jim Vernor made a motion to adjourn out of Executive Session into General Session, seconded by Charlene Fang. The motion carried unanimously.

The Board reconvened to General session and the Chair reported that no action was taken.

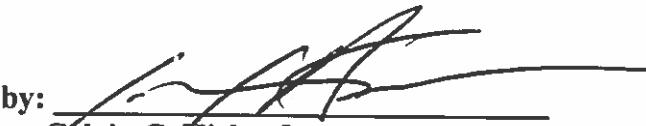
This session was conducted in accordance with O.C.G.A. 50-14-4 (The Open Meetings Act.)

**ADJOURNMENT**

There being no further business, the Chair called for a motion to adjourn, made by Jim Vernor, seconded by Charlene Fang. The meeting adjourned at 11:10a.m.

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

Signed by:

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

Date Approved: 2-9-23