

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
May 26, 2017**

A meeting of the DeKalb County Board of Assessors was held on Thursday, May 26, 2017. Present were the following:

**Vivian R. Ingersoll, Chair
James Vernor, PhD, MAI, Vice-Chair
Robert A. Burroughs, Assessor
Charlene Fang, Assessor
John W. Lawson, 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
Allen Alford, Supervisor – Business Personal Property
Teresa H. Nealey, Recording Secretary**

Visitors

**John Horn – Financial Management Analyst, Budget Dept.
T. J. Sigler – Sr. Budget & Fiscal Policy Analyst, Budget Dept.**

CALL TO ORDER

The Chair called the meeting to order at 9:32 a.m.

APPROVAL OF AGENDA

The Chair called for a motion to approve the 5/26/17 Agenda, made by Jim Vernor and seconded by Robert Burroughs. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair asked for any corrections or additions to the Minutes of 5/4/17, hearing none she declared the Minutes approved.

CITIZEN TIME

No citizens requested time to address the Board.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS

The Chair called for a motion to approve batches 1 through 17 of this agenda, made by John Lawson, seconded by Jim Vernor. After discussion, parcel 18 003 04 030 was pulled from batch 5.

Calvin Hicks stated that an error had been made in the order of the Agenda. The approval of the 2017 values should precede the approval of staff recommendations: Since they are corrections to those values. The Chair suggested that the agenda be amended to reflect this change and called for a motion to that effect, made by John Lawson and seconded by Jim Vernor. The motion passed unanimously.

APPROVAL OF 2017 REAL ESTATE VALUES

The Chair called for a motion to approve the 2017 Real Estate Values as presented, made by John Lawson, seconded by Jim Vernor. (It should be noted that the Board received the proposed values and eleven diagnostic reports listed below for their review electronically on 5/22/17)

2016 to 2017 Digest Comparison Report

DeKalb County, GA Market Modeling and Valuation Tax Year 2017

2017 Standards for Acceptable Values Memo

2017 Commercial Beginning Sales Ratio Report

2017 Commercial Final Sales Ratio Report

2017 FMV 2017 vs 2016

Full Consolidation Reports

2017 Value Change Spreadsheet

Homestead Consolidation Report

2017 Residential Beginning Sales Ratio

2017 Residential Ending Sales Ratio

The Chief Appraiser Calvin Hicks reviewed the digest and diagnostic reports in detail and answered questions. Hearing no further questions or concerns, the Chair called for a vote. The motion to approve the digest and the reports passed unanimously.

APPROVAL OF 2017 COMMERCIAL 48-5-299c LISTING

Calvin Hicks gave an overview of this report to the Board. This is a Commercial listing of parcels where a field review was completed and 299c values were removed due to market forces. The inspection sheets were provided to the Board for review at their places.

Mr. Hicks asked that an agenda item be added to the next agenda to address these 299c inspection sheets. This will allow the Board time to review the 299c inspection sheets and to address any questions or concerns about various parcels.

The Chair called for a motion to approve the 2017 Commercial 48-5-299c listing as presented. After discussion, John Lawson made a motion to approve the document as presented and to give permission to send notices, seconded by Jim Vernor. The motion carried unanimously.

Brian Jennings presented the Residential H-6 report proposing changes to 299c prior appeals to include inspection sheets. The Board will receive these documents electronically prior to the next meeting for review.

BOARD DISCUSSION AND ACTION ON STAFF RECOMMENDATIONS CONT'D)

After continuing the discussion of the batches through batch 17, the Chair called for a vote which passed unanimously.

APPROVAL OF 2017 FULTON COUNTY/DEKALB COUNTY STATISTICS

The Chief Appraiser Calvin Hicks reported that there had been extensive discussions with Fulton County staff of the ratios of the city of Atlanta in Fulton and the City of Atlanta in DeKalb; and that the current median ratio for the City of Atlanta in both counties is 98.00. Mr. Hicks recommended that the Board adopt the resolution declaring that the City of Atlanta values are equalized as required by state statute. The Chair called for a motion to adopt the resolution to that affect made by Robert Burroughs and seconded by John Lawson. The motion passed unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISERS' REPORT

Calvin Hicks did not present a written report. He commended staff for their diligence and stated that they have worked very hard on the 2017 values.

John Lawson made a motion to thank the staff for all that they have done on behalf of the Board, seconded by Jim Vernor. The motion passed unanimously.

OTHER BUSINESS

The Board discussed the meeting schedule and decided to cancel the meeting for June 1st. The next meeting will be on June 15th.

The Chair discussed highlights from the recent CAVEAT Conference and commended Vice-Chair Jim Vernor for his excellent presentation on "Intangibles and Real Estate Tax Appraisals; They Shouldn't Be". Also the Chair asked that the Board review the Policy Manual for discussion at future meetings.

EXECUTIVE SESSION

No session today.

ADJOURNMENT

The Chair called for any further business to come before the Board, hearing none she called for a motion to adjourn made by Robert Burroughs, seconded by Jim Vernor. The meeting was adjourned at 11:39 a.m.

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: 6-15-17