# MINUTES DEKALB COUNTY BOARD OF ASSESSORS December 7, 2017

A meeting of the DeKalb County Board of Assessors was held on Thursday, December 7, 2017. Present were the following:

Vivian R. Ingersoll, Chair
James Vernor, PhD, MAI, Vice-Chair
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

Absent:

Robert A. Burroughs, Assessor

## **CALL TO ORDER**

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

#### APPROVAL OF AGENDA

The Chair asked for any changes or corrections to the 12/7/17 Agenda, hearing none, she declared the Agenda approved.

#### APPROVAL OF MINUTES

The Chair called for a motion to approve the 11/22/17 Minutes, made by John Lawson and seconded by Jim Vernor. 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 motion to approve batches 1 through 28 of this agenda made by John Lawson (It should be noted that the 12/7/17 BTA Update showed parcel 15 242 01 068 being pulled from batch 19), seconded by John Lawson. After discussion, the Chief Appraiser asked to defer batches 3, 13 & 14 for later in the meeting, the Chair called for a vote which passed unanimously.

The Chair called for a motion to approve batches 29 through 35 of this agenda made by Jim Vernor, seconded by John Lawson. After discussion, the motion carried unanimously.

Calvin Hicks discussed batches 3, 13 & 14 with the Board. These batches represent a Brownfield Property of land owned by a public entity; the City of Lithonia and therefore, exempt from property taxes and the improvements owned by the lessee. The statute states that the property owner should clean up the property. However, the lessee has undertaken this work and submitted the application. Mr. Hicks noted that he had requested and received an opinion from the Law Department and his recommendation is that the benefit of the Brownfield should go to the parcel number associated with the leasehold interest. The benefit should go to the lessee. Jim Vernor moved to approve based on the understanding of the structure as outlined by Calvin Hicks, seconded by John Lawson. The motion carried unanimously. Jim Vernor amended the prior motion to include batches 3, 13 & 14, seconded by John Lawson. The motion carried unanimously.

#### **APPROVAL OF 2018 MOBILE HOME VALUES**

Calvin Hicks and Allen Alford discussed this report with the Board. After discussion, the Chair called for a motion to approve the 2018 Mobile Home Values, made by John Lawson, seconded by Jim Vernor. The motion carried unanimously.

#### **STAFF REPORTS**

See attached.

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

See attached.

Calvin Hicks noted that several meetings back, with regard to Salem Baptist, there was an action of the Board that authorized granting a number of refunds on those parcels and also to merge those parcels into one parcel. Mr. Hicks recently received a response from GIS stating that they would like to offer an alternative; to combine the properties north of Snapfinger into one parcel, and the properties south of Snapfinger into another parcel. GIS stated that if this is approved by the Board, they would facilitate it. The Board expressed their approval and Calvin Hicks will relay this to the GIS department to proceed.

#### **OTHER BUSINESS**

The Chair thanked Jim Vernor and all involved in completing the update on the Policy Manual.

# **ADJOURNMENT**

The Chair called for any further business to come before the Board, hearing none she called for a motion to adjourn made by John Lawson, seconded by Jim Vernor and Charlene Fang. The meeting was adjourned at 10:55 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: 122147