

**MINUTES
DEKALB COUNTY BOARD OF ASSESSORS
September 11, 2025**

A meeting of the DeKalb County Board of Assessors was held on Thursday, September 11, 2025. Present were the following:

**Joseph Kusmik, MA, Chair
Charlene Fang, Vice-Chair
Robert A. Burroughs, J.D., Assessor
Genet Hopewell, J.D., 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
Teresa Nealey, Recording Secretary**

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 Agenda for 9/11/25 had been received. The Chair called for a motion to approve, made by Robert Burroughs and seconded by Genet Hopewell. The motion carried unanimously.

APPROVAL OF MINUTES

The Chair called for a motion to approve the Minutes of 8/28/25. Robert Burroughs made a motion for Approval, seconded by Genet Hopewell. 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 Staff Recommendations for batches 1 through 28. After the discussion, Robert Burroughs made the motion, which Genet Hopewell seconded. The motion carried unanimously.

STAFF REPORTS

See attached.

CHIEF APPRAISER'S REPORT

See attached.

Mr. Hicks mentioned two additional items with the Board: 1) he reminded them about an item that is continuing from 2019, where a group of taxpayers filed a refund request that occurred after a decision was received from the Court of Appeals that precluded that their definition of 299c and when we could make changes differed greatly from ours and,

2) next he discussed a change in the statute on transfer on death deeds. There was a change in the statute where a person could craft a deed, sign off on it, and convey their property to someone when they die. An attorney is asking, these transfer on death deeds as they are recorded, will DeKalb County automatically remove any exemptions that are on that property that were related to the grantor. Mr. Hicks believes that the Board needs to clarify, and he is asking for the opinion of the Board.

Does the placing of one of these transfer on death deeds require that the exemption be removed at the point that it is placed on record, or does that person continue to receive the homestead exemption until they expire? Mr. Hicks is asking for the Board to make a consensus on this matter. He is asking A., you should have a policy on this matter and B., you should have a policy in concert with the tax commissioner's office on this matter. After discussion, the Board requested that this item be added to the next Agenda to allow time for review.

Mr. Hicks also recommended changes to the Board Meeting Schedule and these were passed out to the members. After reviewing, Robert Burroughs moved that the updated schedule be adopted, seconded by Genet Hopewell. The motion carried.

OTHER BUSINESS

Donna Rosser completed the review of the Policy Manual with the Board. It will be updated and presented to the Board for review and adoption.

ADJOURNMENT

There being no further business, the Chair called for a motion to adjourn, made by Robert Burroughs, and seconded by Genet Hopewell at 10:40 am.

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: 10-9-25