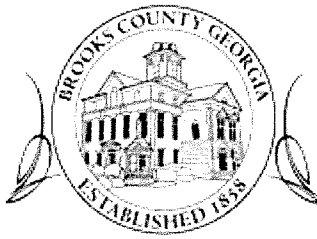


**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor  
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125  
Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)  
Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

### Brooks County Board of Assessors Regular Scheduled Meeting

Date: July 9, 2025

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

##### Regular Meeting

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
  - 1) Regular meeting held June 4, 2025
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
  - 2) *none*
- V. Staff Reports and Recommendations
  - 3) Homestead exemptions
  - 4) Agricultural covenants
  - 5) Errors/adjustments
  - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
  - 7) GAP Group Inc & WinGAP user agreement
  - 8) Intent to Breach-Monica Griffin (May 2025)
- VII. New Business
  - 9) Submission of Exempt property digest (approved April; 2025)
  - 10) Appeals: Active, BOE no change & 30-day notices
  - 11) Certification and submission of AY2025 real and personal property digest
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

**Disclaimer:** This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Board of Tax Assessors. This document does not claim to be complete, and it is subject to change at any time.

**Prepared by:** Wayne Waldron

***Brooks County Board of Tax Assessors***  
***Meeting Minutes***

July 9, 2025

**Scheduled Monthly Meeting**

**I. Call to Order**

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:20 p.m. on July 9, 2025 with all members present. Wayne Waldron, Chief Appraiser, and Mica Jarvis, Secretary, were also in attendance. Mr. DeShazor led the invocation.

**II. Approval of Minutes from Previous Meetings**

- 1) Assessors reviewed minutes from the regular meeting held on June 4, 2025. After review, Mr. DeShazor made a motion to approve the minutes as printed. Mr. Bentley seconded the motion. All members in favor. Motion carried.

**III. Approval of Proposed Agenda**

Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Bentley made a motion to approve the proposed agenda as printed. Mr. DeShazor seconded the motion. All members in favor. Motion carried.

**IV. Appearances/Taxpayer Requests**

- 2) None

**V. Staff Reports and Recommendations**

- 3) Assessors reviewed homestead exemption applications. After review, the homestead exemption applications were approved as attached.

Letters informing property owners of the decisions will be mailed on July 10, 2025.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on July 9, 2025 at 5:20 p.m. Signed Chair/Vice-Chair and Secretary. Date: 8/13/25





**VIII. Assessors Comments**

Mr. Manning discussed potential action for possible non-compliant activities on properties with conservation use assessment covenants.

**IX. Executive Session**

**X. Adjournment**

There being no further business, the meeting was adjourned at 6:25 p.m.

The Board of Assessors' next scheduled meeting is scheduled for August 13, 2025.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on July 9, 2025 at 5:20 p.m. Signed Chair/Vice-Chair and Secretary. Date: 8/13/25

*Raph Manning*

*Alcajano*

## Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountygga.gov

Brewer Bentley Melvin DeShazor Ralph Manning

**Meeting Date: Wednesday, July 9, 2025**

The staff of the Brooks County Board of Assessors have received and reviewed applications for homestead exemption on the following properties and propose acceptance of the exemptions as listed.

Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
004 0001D 93	06/29/25	GLOVER, BYRON E & NANCY H	S1	S1	UNINCORPORATED
008 00071 11502	05/09/25	BOLES, WILLIAM F JR	S4	S1	UNINCORPORATED
047 00222 11661	06/16/25	BROWN, RHONDA R	S1	S0	UNINCORPORATED
074 0035 2203	06/17/25	BAGNALL, KEVIN	S1	S0	UNINCORPORATED
079 001232 10045	07/03/25	THOMAS, CHRISTOPHER A & CECILLA L	S1	S0	UNINCORPORATED
104 000312B 10510	06/06/25	SHIERLING, STEVEN MARTIN	S1	S0	UNINCORPORATED
118 0010 3610	06/18/25	GUESS, W RONALD	S4	S1	UNINCORPORATED
128 0001 3863	06/04/25	PIFER, DALE	S1	S0	UNINCORPORATED
139 0065 4183	04/09/25	FONTAINE, DAVID W	SC	S0	FIRE DISTRICT
139 0068 4186	04/09/25	HARRELL, CARLTON K	S1	S0	FIRE DISTRICT
139AC 0004 8558	04/25/25	CARROLL, DAVID	S1	S0	FIRE DISTRICT
J1 0098 4834	04/01/25	SCHULTZ, ZACHARY PAUL & SKYE	S1	S0	FIRE DISTRICT
J2 0046 4927	06/26/25	NEWSOME, EDDIE CLAYTON	S4	S1	FIRE DISTRICT
Q13 0212 5625	06/09/25	PROCTOR, DOROTHY & TREY MAYNE PROCTOR	S5	S1	QUITMAN
Q13 0241 5653	06/24/25	WADE, ANDREW	S1	S0	QUITMAN
Q14 0203 5891	06/30/25	GASKINS, BETTY J (DONNIE L GASKINS SR-APPLICANT)	S1	S0	QUITMAN
Q18 0035 6515	05/16/25	DEMOTT, PAMELA STEEL	SC	S0	QUITMAN

# Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley      Melvin DeShazor      Ralph Manning

**Meeting Date:** **Wednesday, July 9, 2025**

Pursuant to the requirements set forth in O.C.G.A. §48-5-7.4 and O.C.G.A. §48-5-7.7. The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend the actions listed.

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
128	006 0008	POPE, EDWIN	CUVA 2021	2	10.50	APPROVE
		SUBSEQUENTLY ACQUIRED-ADD TO 006 0008				
449	019 0047	THOMPSON, BAYLY & KAMIE	CUVA 2025	2	3.83	DENY
		RECOMMEND DENIAL- NO QUALIFYING USE				
450	019 0048	THOMPSON, R ANDREW	CUVA 2025	2	158.30	APPROVE
		NEW CUVA- DIXIE ROAD				
590	022 0027	THOMAS, WILLIE MACK JR	CUVA 2025	2	93.50	APPROVE
		NEW CUVA- DRY LAKE ROAD				
591	022 0028	THOMAS, WILLIE MACK JR	CUVA 2025	2	132.00	APPROVE
		NEW CUVA- SON WRIGHT ROAD				
8398	022 00292	THOMAS, WILLIE MACK JR	CUVA 2025	2	21.30	APPROVE
		NEW CUVA- SON WRIGHT ROAD				
848	030 0024B	ROBINSON, BRIAN T	CUVA 2025	2	32.71	APPROVE
		NEW CUVA- TALLOKAS RD				
849	030 0024C	ROBINSON, BRIAN T	CUVA 2025	2	54.02	APPROVE
		NEW CUVA- TALLOKAS RD				
1335	039 0039A	GOLDEN, MINERVA H ETAL	CUVA 2025	2	14.34	APPROVE
		NEW CUVA- HICKORY HEAD ROAD				
1349	040 0005	SMITH, JODY S TRUST	FLPA 202-14-3	2	866.00	APPROVE
		NEW FLPA- HICKORY HEAD RD				
1632	052 0001A	CROFT, GREG	CUVA 2025	2	36.50	APPROVE
		NEW CUVA- BETHEL CHURCH ROAD				
11641	052 00041	PRICE, ROGER T	CUVA 2025	2	36.00	APPROVE
		NEW CUVA- KENNEDY HILL RD				
1656	052 0013	ROBINSON, WAVELL & BRIAN T	CUVA 2025	2	420.50	APPROVE
		NEW CUVA- TALLOKAS RD				
1658	052 0014	POULMAN, MIKE & THERESA KAY	CUVA 2025	2	5.00	APPROVE
		NEW CUVA- COFFEE RD				
11668	052 00141	PRICE, ROGER T	CUVA 2025	2	12.00	APPROVE
		NEW CUVA- COFFEE RD				
11363	055 00131	ROBINSON, BRIAN T	CUVA 2025	2	46.97	APPROVE
		NEW CUVA- PLEASANT HILL CHURCH RD				



# ACO Summary Batch

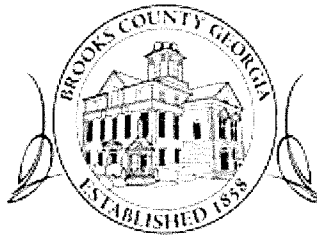
Batch			JUL 25						Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original	Revised
49962	0	Pers	2025	GONZALEZ, OMAR	JUL25	3408	047 0005	02	10,536	0
MOBILE HOME DESTROYED DURING HURRICAN HELENE. DELETE 2025 PREBILL.										
8764	0	Pers	2025	TILLMAN, MONAM	JUL25	3409	030 0012A	02	6,853	0
MH TORN DOWN EARLY 2025 NCV 1/1/25										
54121	0	Pers	2025	MITCHELL, NORA	JUL25	3410	045 0007B	02		19,540
CREATE 2025 PREBILL										
53752	0	Pers	2025	NEWKIRK, JAKEEMED	JUL25	3411	026 00191	02		10,700
MOBILE HOME MOVED HERE FROM THOMAS COUNTY. CREATE 2025 PREBILL.										
54124	0	Pers	2025	ANDERSON, DYLAN REED	JUL25	3412	058 0021	02		59,465
MOBILE MOVED IN FROM COLQUITT COUNTY. CREATE 2025 PREBILL.										
52918	0	Pers	2025	ELLIS, CHAD A & COURTNEY R	JUL25	3413	122 0020B	02		103,499
NEW MOBILE HOME FOR 2025. CREATE 2025 PREBILL.										
6 Records included in report									17,389	193,204

*Paul Manning*  
Chairman, County Board of Assessors

7/9/25  
Date

**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor  
Brewer Bentley



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Wayne Waldron, Chief Appraiser

## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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Chief Appraiser report

Submitted by Wayne Waldron

Board of Equalization, the IGA has been signed by both Brooks and Thomas County. We should be starting hearings soon, 2024 appeals. (same as prior months)

GMASS is wrapping up the first round of field visits, 1941 parcels. Have received several calls verifying their identity, only couple of complaints, none credible.

The 2024-2025 fiscal year ended on June 30<sup>th</sup>. The new FY budget was approved by the Commissioners, no change to our requests.

We have submitted the last invoices from the prior fiscal year and our final expenditures are about \$2000 under budget.

Notices were mailed 6/13/2025 initially lots of calls, very few appeals. Copies of notices are on Qpublic. Currently showing 5 previous years will likely change that next year to the current and 3 prior.

Taylor is registered to take Course III in Savannah next week.

We will continue to operate in AY2025 and future year until the appeal period ends. I plan to rollover to 2026 prior to the next meeting. Will also post the returned mail list at the Courthouse prior to the next meeting.

Wednesday, July 9, 2025



## GAP Group, Inc & WinGap User Agreement

This agreement signed on this day of July 9 2025 defines the relationship, responsibilities, obligations, and liabilities of GAP Group Inc. (the service provider), and its intended user, Brooks County Board of Tax Assessors, as it relates to WinGap, a CAMA system designed to function exclusively in the State of Georgia.

### **GAP Group Inc. shall be responsible for the following:**

- Continued development and enhancement of WinGap so that it fulfills the needs of the local Tax Assessors Offices who are the typical users of WinGap.
- Development and enhancements shall be conducted so that they are beneficial to the users of WinGap as a whole.
- Maintain costs for such development and enhancements at a rate that is reasonable for all users.
- Entering into contracts as needed with parties that can facilitate the development, enhancement, and support of WinGap.
- Developing a cost structure that allows for custom programming outside the needs of the general user base.
- Conduct an annual business meeting as defined by the service providers bylaws.
- Develop and conduct training seminars on an as-needed basis.
- Provide remote support (OLS) conducted by WinGap Technical agents.

### **The responsibilities of the user shall be as follows:**

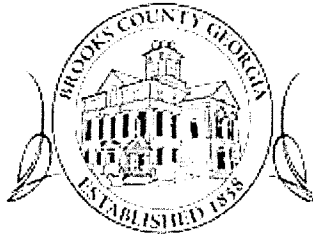
- Pay annual dues as approved by users at the Annual Business Meeting
- Provide information regarding issues concerning WinGap operations.
- Maintain knowledge level of WinGap operations through attendance of WinGap training at seminars and regional courses.

**GAP Group Inc. shall hold no responsibility or liability for any data produced in part or entirely by WinGap which has been shared with any party outside of its intended users.**



**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor  
Brewer Bentley



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Wayne Waldron, Chief Appraiser

## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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Re: Parcel number 084 0006

Parcel is 33.39 acres located at 3644 Burton Rd. The property has been in conservation use since 2020. Original covenant was started by Joshua L Griffin III in 2020 and continued by Monica L Griffin in 2021. A building permit for a workshop was issued in May of 2024.

Upon field review, caused by the building permit, it was discovered that at least 2 businesses are being operated on the property in violation of the conservation use covenant.

An existing pole barn is being used by Triple G Taxidermy LLC as an office and shop. The new workshop that was permitted appears to contain commercial grade cold storage and refrigeration and according to the signs at the driveway and at Burton and 122, is the location for Backroads Deer Processing.

The county does not have an application for business license for either business or the property owner, and Backroads Deer Processing is not registered to do business with the GA Secretary of State. Both businesses are on Facebook with the deer processing created in September on 2024.

Chief Appraiser recommended starting the breach process by sending 30-day cease and desist letter.

BOTA agreed 5/14/2025. Letter was mailed via certified mail on 5/16/2025

Property owner did contact the office upon receiving the notice, violation was explained, no action was taken.

June 17, property owner was mailed an assessment notice with CUVA removed.

Recommend declaring the property in breach of covenant with penalty and forwarding it to the Tax Commissioner for collection.

# AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
COOK	2025	139 0040	ACTIVE	R
ROBINSON	2025	029 0001A	ACTIVE	R
ROSE	2025	018 0037	ACTIVE	R
STRICKLAND	2025	076 000722	ACTIVE	R
WADE	2025	Q13 0241	ACTIVE	R

# AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
COWART	2025	093 001112	BOE	R
CROSBY	2025	032 0011D	30 DAY	R
DJ JAZZY REAL ESTATE INVESTMENTS LLC	2025	Q27 0118	30 DAY	R
HINES	2025	3140	BOE	M
HINES	2025	3153	BOE	M
HINES PROPERTIES LLC	2025	3142	BOE	M
LITTLE	2025	3154	BOE	M
SPRAY	2025	Q15 0154A	BOE NO CHANGE	R
SPRAY	2025	BN5 0022	BOE NO CHANGE	R
TEASIE3, LLC	2025	104 00037A	BOE	R
TEASIE3, LLC	2025	104 00038A	BOE	R
TEASIE3, LLC	2025	104 00039A	BOE	R
TEASIE3, LLC	2025	104 000310A	BOE	R
TEASIE3, LLC	2025	104 000311A	BOE	R
TEASIE3, LLC	2025	104 00031B	BOE	R
TEASIE3, LLC	2025	104 00036B	BOE	R
TEASIE3, LLC	2025	104 00037C2	BOE	R
TEASIE3, LLC	2025	104 00038C2	BOE	R
TEASIE3, LLC	2025	104 00039C2	BOE	R
TEASIE3, LLC	2025	104 00035	BOE	R
TEASIE3, LLC	2025	104 00031A	BOE	R
TEASIE3, LLC	2025	104 00032A	BOE	R
TEASIE3, LLC	2025	104 00033A	BOE	R
TEASIE3, LLC	2025	104 00034A	BOE	R
TEASIE3, LLC	2025	104 00036A	BOE	R
THOMAS	2025	Q13 0081	BOE NO CHANGE	R

	2025		2024
RESIDENTIAL	255,571,692		249,404,065
AGRICULTURAL	121,901,221		117,274,025
PREFERENTIAL	5,017,812		4,728,684
CONSERVATION	298,197,068		301,767,814
FOREST LAND	117,519,840		115,994,720
F	117,519,840		96,456,549
COMMERCIAL	49,463,625		49,760,160
INDUSTRIAL	53,412,757		54,015,724
UTILITY	52,958,700		52,747,472
EXEMPT	147,738,197		143,434,780
MOTOR VEHICLE	5,823,540		6,813,500
MOBILE HOME	14,900,607		14,715,649
TIMBER	4,343,234		5,756,480
HDE	-		-
	1,244,368,133		1,212,869,622
GROSS TAXABLE	979,110,096		972,978,293

COUNTY NET TAXABLE	625,036,163		616,632,774
SCHOOL NET TAXABLE	620,761,898		612,316,196

Brooks County Notice of Assessment Certification Statement for Tax Year 2025

Number of Real Property Notices

9546

Number of Personal Property Notices

269

Mailing Date of Real Property Notices

6/13/2025

Mailing Date of Personal Property Notices

6/13/2025

Chairperson, Board of Tax Assessors

Date

7/9/2025



**Brooks County Pending Appeals - Other Than Public Utilities For Tax Year 2025**

This form is to be completed listing those appeals, other than public utility appeals, pending at the time of digest submission.

Date(s) Change of Assessment Notices Mailed >>>>>

6/13/2025

Appeal Year	Taxpayer Name	Property Type	Parcel ID No. / Personal Acct #	Realkey	Tax Year Of Appeal	40% Assessment By Tax Assessors	40% Taxpayer's Return Value	40% Value In Dispute
2023	CABRAL JOSEPH P	Real	J1 0056	4792	2023	78,640	50,000	28,640
	MCCARTHY JEFFERY V JR &	Real	146 00011	11998	2023	101,400	72,000	29,400
	SENDERO RANCH, LLC	Real	147 0002	4393	2023	293,760	0	293,760
	THOMAS FRANK L & DELORES A	Real	Q9 0017	7937	2023	70,320	52,400	17,920
	THOMAS FRANK L ESTATE	Real	106 0002	3252	2023	11,120	10,600	520
	THOMAS FRANK L ESTATE	Real	106 0004	3258	2023	115,520	110,000	5,520
		COUNT	6		Year Totals	670,760	295,000	375,760
	ALDERMAN MISTY D & MARK	Pers	933287	0	2024	12,834	7,656	5,178
	BARBER ROSA L &	Real	026 0001J	8193	2024	22,048	20,000	2,048
	BARBER ROSA STEWART &	Real	002 0019	36	2024	2,860	1,200	1,660
2024	BARRS, LOIS SIMS- LIFE ESTATE	Real	Q27 0052	7563	2024	27,960	20,000	7,960
	BENTLEY EVELYN KATHLEEN POPE	Real	023 0004A	605	2024	581,380	556,000	25,380
	BISHOP MELANIE	Real	084 0013	2583	2024	65,200	63,280	1,920
	BODINE SUSAN P & HARLIE	Real	075 0037L	8995	2024	256,156	235,564	20,592
	BOZEMAN DAVID	Real	019 00511	9919	2024	84,560	64,000	20,560
	BRYANT DANNY C	Real	031 0029A	8196	2024	251,800	130,350	121,450
	BRYANT DANNY C	Real	031 00311	11777	2024	36,880	17,000	19,880
	CLEVELAND BRADLEY WAYNE &	Real	BK1 0035	4438	2024	27,340	22,580	4,760
	COWART CHARLES	Real	093 001112	9868	2024	15,412	12,800	2,612
	DENNIS SAM D	Real	140 0003	4242	2024	77,840	77,840	0
	FOOD LION LLC	Real	Q19 0201	6746	2024	1,134,840	883,760	251,080
	GAINES TAMEKA	Real	020 0013	472	2024	19,240	16,000	3,240
	GIDDENS J C SR	Real	T11 0050A	9745	2024	73,360	71,440	1,920
	HAIRE THOMAS	Real	117 00125	3586	2024	33,286	0	33,286
	HALL JOHN H & JENNIFER L	Real	112 0004G	8331	2024	235,624	155,446	80,178
	HENDRICKSON CHARLES & MARSHA D	Real	BY1 0001	4596	2024	38,767	34,828	3,939
	HOWARD CHARLES H JR & PEGGY	Real	050 0002	1594	2024	54,020	30,000	24,020
	JONES ROSA A	Real	Q21 0138C	7339	2024	38,200	30,000	8,200
	LITTLE EDDIE	MH	092 00061	0	2024	12,200	5,600	6,600
	LITTLE LARRY E	Real	049 0017S00	1568	2024	37,680	30,000	7,680

2025	STRICKLAND GEORGE & MELINDA	Real	076 000722	11029	2025	83,532	76,000	7,532
	TEASIE3, LLC	Real	104 000310A	10455	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 000311A	10456	2025	6,000	5,720	280
	TEASIE3, LLC	Real	104 00031A	10446	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00031B	10459	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00032A	10447	2025	6,000	4,840	1,160
	TEASIE3, LLC	Real	104 00033A	10448	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00034A	10449	2025	6,000	4,840	1,160
	TEASIE3, LLC	Real	104 00035	11155	2025	5,560	3,200	2,360
	TEASIE3, LLC	Real	104 00036A	10451	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00036B	10464	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00037A	10452	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00037C2	10894	2025	6,000	5,600	400
	TEASIE3, LLC	Real	104 00038A	10453	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00038C2	10895	2025	6,000	3,200	2,800
	TEASIE3, LLC	Real	104 00039A	10454	2025	6,000	3,200	2,800
	THOMAS PHYLISS J & WILLIE	Real	104 00039C2	10896	2025	6,000	3,200	2,800
	WADE ANDREW	Real	Q13 0081	5477	2025	26,560	14,000	12,560
		Real	Q13 0241	5653	2025	51,180	48,400	2,780

Brooks County Inflationary Growth By Tax District For Tax Year 2025

Tax District #	DESCRIP	Parcels in Tax District with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	Quilman	237	3,880,152	1,552,061	239,370
02	Unincorporated	711	2,971,795	1,188,718	368,122
03	Barwick	68	265,548	106,220	29,159
04	Pavo	57	151,286	60,514	39,503
05	Morven	102	216,783	86,713	41,255
99	Fire District	384	3,560,647	1,424,258	340,845
Total		1,559	11,046,211	4,418,484	1,058,254

Garage Enclosed	GE	Real	Real
Garage Partially Complete	GP	Real	Real
Homestead Exemption Denied	HD	Real	Real
Homestead Exemption Denied-Veterans	VD	Real	Real
Homestead Exemption Granted	HA	Real	Real
Homestead Exemption Granted-Veterans	VE	Real	Real
Homestead Exemption Increased	HE	Real	Real
Homestead Exemption Removed	HR	Real	Real
House Complete	HC	Real	Real
Improvement Discovered and Added to Parcel	SD	Real	Real
Improvement Location Corrected	IL	Real	Real
Improvement(s) Adjusted To Market Value, Inflation	II	Real	Inflationary
Improvement(s) Adjusted To Market Value, Real	IA	Real	Real
Land Adjusted to Market Value, Inflationary	LA	Real	Inflationary
LAND ADJUSTED TO MARKET VALUE, REAL	LM	Real	Real
Land Adjusted to Match Plat	LP	Real	Real
Land Breakdown Changed	LB	Real	Real
Land Characteristics Changed	LC	Real	Real
Land Split	LD	Real	Real
Manufactured Home Added to Parcel Value	MH	Real	Real
Manufactured Home Replaced with another Mobile Hom	MM	Real	Real
MANUFACTURED HOME TRANSFERRED TO PRE BILL	PB	Real	Real
Manufactured Home Value Adjusted	MD	Real	Inflationary
NEIGHBORHOOD VALUE ADJUSTMENT	NH	Real	Inflationary
New Accessory Improvement Added	NA	Real	Real
NEW ACCOUNT	NZ	Personal	Real
NEW AGRICULTURAL COVENANT	AC	Real	Real
NEW EQUIPMENT	NE	Personal	Real
New House	NE	Real	Real
New Parcel	NP	Real	Real
NEW ROOF	NR	Real	Real
New Storage Building(s)	NB	Real	Real
New Structure	NS	Real	Real
New Structure Partially Complete	SP	Real	Real
New Subdivision Lot	NL	Real	Real
NEWLY REGISTERED BOAT	AB	Personal	Real
No Change In Property Value Per Assessors	NC	Real	Real

Account #

Owner

Late Filing Freeport Accounts

Freeport Inventory (100%)

Application Date

FREXIMPTPCT



**FOREST LAND CONSERVATION USE ASSESSMENT LISTING  
FOR NEW AND EXISTING COVENANTS FOR TAX YEAR 2025  
COUNTY: Brooks**

Please complete this form showing a complete listing of all real estate parcels receiving conservation use assessment pursuant to the Forest Land Protection Act of 2008 (O.C.G.A. 48-5-7.7)

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO	TOT-ACRES	COV-ACRES	HS CODE	ORG YEAR	TAXPAYER NAME	2008 Land Assessment	Current FLPA Assessment	% Difference
002 0003	196.31	196.31	S0	2012	MOBLEY FARMS LLC	892,818	892,900	0.01 %
002 00062	7.69	7.69	S0	2012	MOBLEY FARMS LLC	25,200	25,200	0.00 %
004 0012	390.28	389.28	S0	2020	HIGHSMITH BECKSMITH HIGHSMITH	1,222,357	1,219,400	-0.24 %
010 0009	853.00	853.00	S0	2024	M & F PROPERTIES LLC	3,147,570	3,147,200	-0.01 %
011 0010	173.06	172.06	S0	2012	WINDY RIDGE FARMS, LLLP	665,589	661,800	-0.57 %
012 0009	175.00	175.00	S0	2012	WINDY RIDGE FARMS, LLLP	885,850	885,800	-0.01 %
012 0025	1146.30	1142.30	S0	2016	DIXIE, LLC	3,860,738	3,847,100	-0.35 %
014 0002	67.00	67.00	S0	2015	MERRILY LAND COMPANY, LLC	72,896	72,900	0.01 %
016 0004	5654.74	5654.74	S0	2024	FOUR OAKS LAND COMPANY, LLC	10,936,267	10,935,800	0.00 %
016 00042	680.53	680.53	S0	2011	FOUR OAKS LAND COMPANY, LLC	1,520,985	1,520,800	-0.01 %
016 00043	320.57	320.57	S0	2024	FOUR OAKS LAND COMPANY, LLC	1,083,206	1,083,100	-0.01 %
016 00044	663.50	663.50	S0	2015	FOUR OAKS LAND COMPANY, LLC	1,628,893	1,629,000	0.01 %
016 0004A	655.97	654.97	S0	2015	FOUR OAKS LAND COMPANY, LLC	2,111,567	2,108,300	-0.15 %
018 0025	123.00	123.00	S0	2019	LANGDALE COMPANY, THE	438,249	438,200	-0.01 %
021 0004A	102.27	102.27	S0	2024	PRICE FAMILY FARMS II LLLP	287,788	287,800	0.00 %
022 0008	1928.11	1927.11	S0	2011	L G LEE FARMS, LLLP	4,673,739	4,672,000	-0.04 %
023 0018	25.00	25.00	S0	2011	L G LEE FARMS, LLLP	72,000	72,000	0.00 %
026 0002	673.07	673.07	S0	2018	PANNON ENTERPRISES, LLC	2,162,574	2,162,500	0.00 %
026 0020	1170.00	1170.00	S0	2024	ENGLISH FARMS, LLC	5,724,810	5,724,500	-0.01 %

064	0011C	138.31	138.31	SO	2024	POP'S DIRT, LLC	480,766	480,700	-0.01 %
064	0011F	526.90	526.90	SO	2024	FIRST BUCK FARMS, LLC	1,574,904	1,572,000	-0.18 %
068	0001	510.00	510.00	SO	2024	LANGDALE CAPITAL ASSETS, INC	1,437,690	1,437,500	-0.01 %
068	0017	677.11	675.11	SO	2021	PAULK TRAVERS S	2,180,294	2,173,600	-0.31 %
069	0011	442.40	440.40	SO	2015	EMPRESS OAKS, INC	1,089,189	1,084,200	-0.46 %
071	0001	436.00	436.00	SO	2024	BLAIR WYNETTE ETAL	1,589,656	1,589,500	-0.01 %
071	0002	1046.23	1043.23	SO	2022	MAYS ISLAND LAND HOLDINGS, LLC	2,898,057	2,889,800	-0.28 %
071	0005	743.00	743.00	SO	2024	LANGDALE COMPANY, THE	1,857,500	1,857,500	0.00 %
072	00011	47.35	47.35	SO	2021	PAULK TRAVERS S	205,310	205,300	0.00 %
072	00021	58.00	58.00	SO	2021	PAULK TRAVERS S	243,716	243,700	-0.01 %
072	0003	1080.50	1078.50	SO	2019	PETWAY FARMS, INC	3,180,992	3,175,400	-0.18 %
073	0009	163.00	163.00	SO	2024	LANGDALE COMPANY, THE	474,819	474,800	0.00 %
073	0014	864.00	864.00	SO	2024	LANGDALE COMPANY, THE	2,750,976	2,751,100	0.00 %
074	0041	227.78	227.78	SO	2024	TERRA CHULA PROPERTY HOLDINGS LLC	958,270	958,300	0.00 %
074	0042	756.86	752.86	SO	2025	TERRA CHULA PROPERTY HOLDINGS LLC	2,505,207	2,491,600	-0.54 %
074	00422	663.40	663.40	SO	2025	TERRA CHULA PROPERTY HOLDINGS LLC	2,389,567	2,389,400	-0.01 %
074	0044	211.00	210.00	SO	2024	M2 MARKETING SOLUTIONS LLC	827,753	823,900	-0.47 %
076	0001	379.37	379.37	SO	2024	PRICE FAMILY FARMS I, LLP	1,110,037	1,109,900	-0.01 %
077	0001	743.00	743.00	SO	2024	GRAND BAY COMPANY	2,429,610	2,429,900	0.01 %
077	0007	1712.92	1711.92	SO	2024	RIEDELSE FOREST, LTD	5,226,119	5,223,500	-0.05 %
077	0011	719.91	718.91	SO	2024	PRICE FAMILY FARMS II LLP	3,173,363	3,168,800	-0.14 %
078	0008	236.00	236.00	SO	2024	LANGDALE COMPANY, THE	847,712	847,600	-0.01 %
078	0017B	375.92	375.92	SO	2024	MAG FARMS, LLC	1,487,140	1,487,100	0.00 %
080	0004	275.00	275.00	SO	2016	JLH LAND COMPANY	896,500	896,400	-0.01 %
082	00192	262.03	262.03	SO	2022	PRICE, ROGER T FAMILY TRUST	1,125,681	1,125,700	0.00 %
084	00051	282.08	282.08	SO	2015	LITTLE RIVER BROTHERS LLC	809,288	809,200	-0.01 %
084	00052	136.97	135.97	SO	2023	PRICE ROGER T	508,296	504,600	-0.73 %
091	0039	269.00	268.00	SO	2023	DEWITT FAMILY LLP	1,163,156	1,158,700	-0.38 %
092	0001	478.00	478.00	SO	2024	LANGDALE COMPANY, THE	1,258,574	1,258,800	0.02 %
092	0012	280.75	279.75	SO	2024	LANGDALE COMPANY, THE	1,029,230	1,025,500	-0.36 %
092	0012E	115.00	115.00	SO	2024	LANGDALE COMPANY, THE	316,480	316,500	0.01 %
093	0030	353.51	352.51	SO	2015	COON CREEK, LLC	1,049,571	1,046,700	-0.27 %
094	0015	151.83	151.83	SO	2016	BROWNING CAPITAL MANAGEMENT, LLC	507,264	507,200	-0.01 %
094	0017	268.97	268.97	SO	2016	BROWNING CAPITAL MANAGEMENT, LLC	948,926	948,900	0.00 %
095	00031	3202.95	3202.95	SO	2013	MORTON BRAY LAND, LLC	10,098,901	10,099,700	0.01 %
096	0009	563.85	562.85	SO	2019	WORN JEFFREY J &	1,977,422	1,973,900	-0.18 %
096	0013	359.61	359.61	SO	2019	WORN JINNIN P	1,157,585	1,157,600	0.00 %

131	0006A	1400.40	1397.40	SO	2024	RIVER BEND PLANTATION, INC	3,825,893	3,817,300	-0.22 %
132	0001	24.00	24.00	SO	2024	LANGDALE COMPANY, THE	38,112	38,100	-0.03 %
132	0002	26.00	26.00	SO	2024	LANGDALE COMPANY, THE	37,310	37,300	-0.03 %
134	0024	406.78	406.78	SO	2024	LANGDALE TIMBER HOLDINGS, LLC	1,253,289	1,253,300	0.00 %
134	0025	788.00	788.00	SO	2024	LANGDALE COMPANY, THE	2,157,544	2,157,500	0.00 %
135	0026	287.00	287.00	SO	2011	LANGDALE CAPITAL ASSETS, INC	1,008,805	1,008,900	0.01 %
140	0005	660.00	660.00	SO	2024	LANGDALE COMPANY, THE	1,394,580	1,394,300	-0.02 %
140	00051	447.45	447.45	SO	2024	LANGDALE COMPANY, THE	1,351,746	1,351,700	0.00 %
140	00052	1704.00	1704.00	SO	2024	LANGDALE CAPITAL ASSETS, INC	4,547,976	4,548,800	0.02 %
140	00052A	681.97	681.97	SO	2024	JLH LAND COMPANY	2,511,014	2,511,100	0.00 %
140	00053	1413.00	1413.00	SO	2024	LANGDALE COMPANY, THE	4,044,006	4,043,400	-0.01 %
140	00054	954.00	954.00	SO	2024	LANGDALE COMPANY, THE	3,117,672	3,118,000	0.01 %
140	0011	194.23	194.23	SO	2024	JLH LAND COMPANY	729,139	729,100	-0.01 %
142	0004	90.00	90.00	SO	2024	LANGDALE COMPANY, THE	225,360	225,400	0.02 %
142	0006	1087.21	1086.21	SO	2015	RIVER BEND PLANTATION, INC	3,159,432	3,156,600	-0.09 %
142	0006C	424.99	424.99	SO	2024	RIVER BEND PLANTATION, INC	1,099,449	1,099,300	-0.01 %
143	0013	72.71	72.71	SO	2015	RIVER BEND PLANTATION, INC	194,427	194,400	-0.01 %
146	0001	307.75	307.75	SO	2021	SENDERO RANCH, LLC	743,216	743,300	0.01 %
146	00012	5.00	4.00	SO	2021	SENDERO RANCH, LLC	12,875	10,300	-20.00 %
Q22	0003E	46.37	46.37	SO	2016	BROWNING CAPITAL MANAGEMENT, LLC	111,010	111,000	-0.01 %

Signature, Chairman Board of Tax Assessors

Date

7/9/2025

# APPEAL STATISTICS FOR PREVIOUS DIGEST YEARS' APPEALS

Pursuant to O.C.G.A. § 48-5-345, the digest submission process requires a reporting detailing statistics regarding the prior digest year's appeals. These statistics are required by law to include the:

The number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer, and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year

Previous Year Total Real Property Parcel Count	10,013
Previous Year Total Real Property Digest Value (100%)	2,348,494,339
Digest Statistics for digest year	2024

	Total Appeals	BOE Appeals	ARB Appeals	CHO Appeals	SC Appeals
Count	111	7	0	0	0
No Shows	0	0	0	0	0
Value	28,579,415	587,446			
% of Parcels	1.11 %	0.07 %	0.00 %	0.00 %	0.00 %
% of Real Digest Value	1.22 %	0.03 %	0.00 %	0.00 %	0.00 %

CONANIE  
Brooks

APPEAL STATUS CERTIFICATION

OCGA 48-5-311 states that in any county in which the number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county, the county board of tax assessors shall be granted an additional 180 day period to make its determination and notify the taxpayer.

We hereby certify that our level of appeals, at no point in time during the digest year, was equal to or greater than 3 percent and we therefore to not qualify for the additional 180 day period.

Robert Harris  
Chairman County Board of Assessors

7/19/2005  
Date