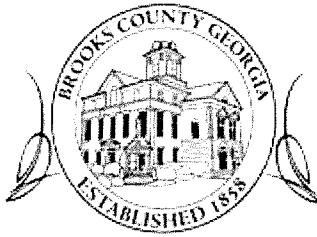


BOARD OF TAX ASSESSORS

Brewer Bentley
Melvin DeShazor
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125
Email: taxassessors@brookscountyga.gov
Website: 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: March 19, 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 January 15, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (10 Minutes)
 - 2) none
- V. Staff Reports and Recommendations
 - 3) Errors/adjustments
 - 4) Parcel combinations
 - 5) Homestead applications
 - 6) Agricultural covenants
 - 7) Freeport applications
 - 8) Chief Appraiser's report/comments
- VI. Unfinished Business
- VII. New Business
 - 9) Value changes proposed by DOR
 - a) Table of Owner Harvest Timber Value
 - b) Table of Conservation Use Land Values (proposed rule 560-11-6-.09)
 - c) Table of Forest Land Protection Act Land Use Values (proposed rule 560-11-11-.12)
 - 10) Pot of Gold Outreach Ministry, Inc.
 - 11) FY2025-2026 budget requests
- 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

March 19, 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 5:17 p.m. on March 19, 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

- 2) Assessors reviewed minutes from the regular meeting held on January 15, 2025. After review, Mr. DeShazor made a motion to approve the minutes with correction. Mr. Bentley seconded. All members in favor. Motion carried.

III. Approval of Proposed Agenda

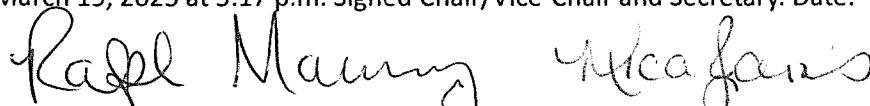
Assessors reviewed the proposed agenda for the current meeting. After review, Mr. DeShazor made a motion to approve the proposed agenda as printed. Mr. Bentley seconded. All members in favor. Motion carried.

IV. Appearances/Taxpayer Requests

V. Staff Reports and Recommendations

- 3) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 4) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.
- 5) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemption applications were approved as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on March 19, 2025 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/19/2025



- 6) Assessors reviewed agricultural covenant applications (see attached). After review, covenant applications were approved or denied as attached.
- 7) Assessors reviewed freeport exemption applications (see attached). After review, freeport exemption applications were approved as attached.
- 8) Chief Appraiser's Report/Comments (see attached)

VI. Unfinished Business

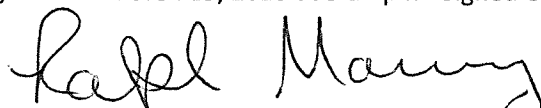
VII. New Business

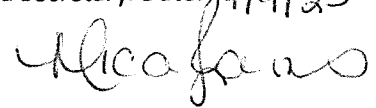
- 9) Assessors reviewed the following value changes provided by the Georgia Department of Revenue:
 - a) Assessors reviewed the updated Table of Owner Harvest Timber Values (see attached). After review, Mr. Bentley made a motion to adopt values as provided by the Georgia Department of Revenue. Mr. DeShazor seconded. All members in favor. Motion carried.
 - b) Assessors reviewed Table of Conservation Use Land Values as proposed in rule 560-11-6-.09 (see attached).
 - c) Assessors reviewed Table of Forest Land Protection Act Land Use Values as proposed in rule 560-11-11-.12 (see attached).

After review, Mr. Bentley made a motion to adopt proposed values as provided by the Georgia Department of Revenue. Mr. DeShazor seconded. All members in favor. Motion carried.

- 10) Assessors reviewed a request for tax exemption made by Pot of Gold Ministries (map/parcel Q14-226). Mr. Waldron explained that although Pot of Gold Ministries Inc. is a qualified 501(c)(3) public charity, the subject property is owned by Calvin and Ida M. Austin. To qualify for the tax exemption, the qualified entity must own the real property. After discussion, Assessors agreed that the property did not meet the requirements for exemption and that no change be made to taxable status. Mr. Waldron stated that owners will be notified of the decision in writing.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on March 19, 2025 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/9/25





11) Assessors reviewed FY2025-2026 budget requests (see attached). After review, Mr. Bentley made a motion to present the proposed budget as presented. Mr. DeShazor seconded. All members in favor. Motion carried.

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, the meeting was adjourned at 7:44 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on March 19, 2025 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary, Date: 4/9/2025

Karl Manning

Heafon's

ACO Summary Batch

Batch	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Assessment	
Owner Account Number									Original	Revised
53826	0	Pers	2025	HILL, CATHERINE	FEB25	3312	BY1 0052	02	0	10,703
20747	0	Pers	2025	ROBINSON, MACK E JR	FEB25	3313	021 0042	02	11,057	16,035
44505	0	Pers	2025	RADABAUGH, JEFFREY W &	FEB25	3314	139BB 0002	99	0	24,879
51404	0	Pers	2022	WILSON, J W III	FEB25	3315	134 0018	99	14,336	0
51404	0	Pers	2023	WILSON, J W III	FEB25	3316	134 0018	99	15,030	0
51404	0	Pers	2024	WILSON, J W III	FEB25	3317	134 0018	99	14,733	0
44475	0	Pers	2025	BRACKINS, SANDRA HERS &	FEB25	3318	088 0023	02	20,396	0
3654	304570	Pers	2024	HARRIS, DOUGLAS SCOTT &	FEB25	3323	121 0004	99	33,844	5,541
9714	932197	Pers	2024	STRICKLAND, JAMES H & JOAN H	FEB25	3324	117 00092	02	8,586	0
9714	932197	Pers	2023	STRICKLAND, JAMES H & JOAN H	FEB25	3325	117 00092	02	8,926	0
53845	0	Pers	2025	HODGE, WILLIAM J & DEBORAH	FEB25	3326	097 0013N	02	0	19,017
53844	0	Pers	2025	GLOSTER, MARILYNJ	FEB25	3327	041 00171	02	0	11,880
12190	932037	Pers	2024	YOUNG, CHARLES R SR &	FEB25	3328	139W 0008A	99	7,591	7,074
12190	932037	Pers	2023	YOUNG, CHARLES R SR &	FEB25	3329	139W 0008A	99	7,708	7,191
14 Records included in report									142,207	102,320

Chairman, County Board of Assessors

Date

3/19/25

ACO Summary Batch

Batch			mar2 5						Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACCKEY	Property	TD	Original	Revised
9018	8371	Reel	2024	UTILITY - NORFOLK SOUTHERN RAILWAY CO	MAR25	3270	002 0001RR	02	36,820	36,820
52692	0	Pers	2023	LUNA, ERIK ANDRES LUNA	MAR25	3330	030 00151	02	10,280	0
52692	0	Pers	2024	LUNA, ERIK ANDRES LUNA	MAR25	3331	030 00151	02	9,664	0
52692	0	Pers	2025	LUNA, ERIK ANDRES LUNA	MAR25	3332	030 00151	02	9,597	0
53406	0	Pers	2025	DEAN, GLENDA ANN	MAR25	3333	018 0054	04	9,915	0
46060	0	Pers	2025	BARBER, JONATHAN K &	MAR25	3334	074 00221	02	0	33,248
20890	0	Pers	2025	THOMAS, GAIL	MAR25	3335	073 000122B	02	10,715	8,984
50419	0	Pers	2025	WILLIAMS, ALICE CAROL	MAR25	3336	108 00163	02	61,622	0
53209	0	Pers	2025	RIZER, CRAIG B & CARLA G	MAR25	3337	121 00132	02	87,688	0
44486	0	Pers	2024	NEWSOME, TAMMIE	MAR25	3338	P2 0061	04	20,329	0
44486	0	Pers	2025	NEWSOME, TAMMIE	MAR25	3339	P2 0061	04	20,729	0
42140	0	Pers	2025	GREEN HILL DAIRY LLC	MAR25	3340	064 0010	02	20,822	0
53209	0	Pers	2024	RIZER, CRAIG B & CARLA G	MAR25	3341	121 00132	02	88,625	0
45559	0	Pers	2025	JOHNSON, RETAL	MAR25	3342	122 00322	02	17,803	0
45559	0	Pers	2024	JOHNSON, RETAL	MAR25	3343	122 00322	02	16,951	0
53534	0	Pers	2025	L5R, LLC	MAR25	3344	034 0001	02	27,076	0
53502	0	Pers	2025	COPPS, HENRY BLAIR	MAR25	3345	012 00022	02	20,713	0
53623	0	Pers	2025	PINEDA, HOPE ARCADIA	MAR25	3346	MN5 0038	05	9,400	0
20168	0	Pers	2025	MOBLEY, WILBERT, SR	MAR25	3347	046 00215	02	23,903	0

53875	0	Pers	2025	ALEXANDER, TELIA	MAR25	3348	Q19	0049	01	0	11,067
52518	0	Pers	2025	CHANCE, SERRENA ANN	MAR25	3349	123	0001	02	12,796	0
45750	932280	Pers	2023	NORRIS, DARRELL A	MAR25	3350	079	0011	02	9,615	0
45750	932280	Pers	2024	NORRIS, DARRELL A	MAR25	3351	079	0011	02	9,310	0
51619	0	Pers	2025	JONES, DOROTHY MAE	MAR25	3352	019	0051	02	3,300	0
53594	0	Pers	2025	BELMONT RETRIEVERS LLC	MAR25	3353	031	00196	02	51,634	0
52572	215350	Pers	2024	SOUTHERN QUALITY PROPANE INC	MAR25	3354	Q20	0331	01	147,746	151,652
51968	0	Pers	2025	KNIGHT, MATTHEWC	MAR25	3355	053	0016	02	29,303	0
0	0	Pers	2025	CLEMENTS, ALEXIS	MAR25	3356	113	00131	02	49,244	0
46025	0	Pers	2025	TUCKER, JUDY	MAR25	3357	092	001112	02	20,535	0
20190	0	Pers	2025	TURNER, HELEND	MAR25	3358	025	0005	02	7,099	0
53911	0	Pers	2025	BECTION, ANDREW	MAR25	3359	097	0013B	02	0	71,986
52797	0	Pers	2025	WILLS, RYAN JORDAN	MAR25	3360	080	00141	02	0	12,993
714	0	Pers	2025	QUICK, DEBORAHK	MAR25	3361	025	0016A	02	12,100	5,100
45703	0	Pers	2025	SMITH, BRYANW	MAR25	3362	MN2	00642	05	22,221	0
51681	8081	Real	2024	HILL OXFORD TWO, LLC	MAR25	3363	T15	0002	99	233,720	224,120
35 Records included in report										1,111,275	555,970

Chairman, County Board of Assessors

Date

3/19/25

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, March 19, 2025

Parcel Combinations: AY2025

<u>Owner</u>	<u>2025 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Tax</u>	<u>Comments</u>
				<u>District</u>	
MEAD, KAREN C	081 0014B	081 0014B	90	02	PT50R
		081 0014C	34.51	02	PB 15-153 TR 2
			124.51		
HANNA, NAJA J	111 00142	111 00142	44.48	02	PT50R
		111 00143	4.59	02	
			49.07		
HIERS, TIMOTHY F	090 0034A	090 0034A	116.5	02	PT50R
		090 0013	17.22	02	
			133.72		
MOODY, DENNIS	088 0042	088 0042	179	02	PT50R
		113 00173	22.11	02	
			201.11		
CHANCE, SERRENA ANN	123 0001	123 0001	131.37	02	PT50R
		108 0016	120	02	ALSO SPLIT 3.3 AC
		123 000511	5.1	02	PER PB E2025-12
			256.47		
THOMAS, JONES O	022 00291	022 00291	20.3	02	PT50R
		022 00299	1	02	
		022 0029C	1.23	02	
			22.53		
WHEELER, JOSEPH E JR	143 0013A	146 0013A	2	02	PT50R
		146 0013B	12	02	
			14		
CONDOM-CESTINO, LUIS & MARIA	099 0011	099 0011	126.79	02	PT50R
		099 0011A	102.6	02	
			229.39		
NIEWOEHNER, DANIEL & PATTI	020 00032	020 00032	165	02	PT50R
		020 0003	8	02	
			173		

We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.


Brewer Bentley


Melvin DeShazor


Ralph Manning

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, March 19, 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
021 0034 543	02/26/25	ADKINS, CHARLES W	S4	S0	UNINCORPORATED
T15 0014 8096	01/10/25	ASBELL, LENNY RAY & DELAINA	S5	S1	UNINCORPORATED
T15 0029 8112	10/23/24	BELLAMY, LAURA	S4	S0	UNINCORPORATED
MN5 0105 5180	11/15/24	BRACKINS JACKIE R	S4	S1	MORVEN
027 00026 12165	03/03/25	BRIDWELL, KIMBERLY D	S1	S0	UNINCORPORATED
139I 0014 10358	01/31/25	BROWN, PRINCE M & ESTHER T	S1	S0	UNINCORPORATED
Q19 0038 6570	09/17/24	CLARK, NICHOLAS R & HALEY L	S4	S1	QUITMAN
088 0023 2702	01/28/25	COBB, GREGORY	S4	S4	UNINCORPORATED
139 0040 4159	02/28/25	COOK, THOMAS A III ETAL	S1	S0	UNINCORPORATED
134 0018D 3970	07/11/24	COPELAND, LAURA T	S4	S0	UNINCORPORATED
Q13 0203 5616	11/05/24	COWART, MARTHA	S4	S1	QUITMAN
Q17 0041 6376	02/11/25	CURRUTH, JAMES & MOLLIE	SC	S0	UNINCORPORATED
019 0021 420	03/10/25	DASHER, JOYCE A	S3	S1	UNINCORPORATED
002 0012A 23	01/10/25	DAWSON, CHARLIE L & SHIRLEY J	S1	S0	UNINCORPORATED
135 0013 4021	01/31/25	DELL, SUELLEN	S4	S0	UNINCORPORATED
075 0014 2250	11/12/24	DENNARD, ALICE	S4	S0	UNINCORPORATED
002 00243 48	12/19/24	DICK, JUDY ELAINE	S4	S1	UNINCORPORATED

Brooks County Board of Tax Assessors

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

Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
Q12 0048 8292	01/17/25	EXUM, JAMES GREGORY	S1	S0	QUITMAN
076 000723 11030	03/07/25	FRAZIER, NEKITIA L	S1	S0	QUITMAN
114 00031 11828	01/24/25	GANDRUP, ERIC JR & MARIA R	S1	S0	UNINCORPORATED
BK2 0032 4480	01/17/25	GHENT, SHARON	S1	S0	BARWICK
Q14 0061 5729	02/06/25	GLOVER, JOHN	S4	S1	QUITMAN
097 0014E 8470	09/09/24	GOLDBERG, DARIN J & ELIZABETH	S1	SC	UNINCORPORATED
139FB 0004 8873	02/06/25	GOLDEN, GERALD	S4	SC	UNINCORPORATED
110 00095 9060	01/15/25	GOSIER, JAMES EDWARD & TIFFANY	S1	SC	UNINCORPORATED
108 0011C 3306	03/05/25	GRIFFIN, MARY E & DAVID A	S1	S1	UNINCORPORATED
091 0020 2871	02/13/25	GRISSON, HENRY JR	S1	S0	UNINCORPORATED
114 00182 11975	03/13/25	HAND, TREVOR D & KATHERINE W	S1	S0	UNINCORPORATED
032 0014A 924	01/07/25	HATCHER, JOHN	S1	S0	UNINCORPORATED
Q13 0036 5431	10/16/24	HUISENGA, DAN S & BRENDA S	SC	S0	QUITMAN
035 00174 12182	02/25/25	LINKENHOGGER, LOGAN P	S1	S0	UNINCORPORATED
Q13 0037 5432	01/31/25	MANNING, BOBBY EARL SR	SC	SC	QUITMAN
098 000415 9492	01/09/25	MAPLE, BRIAN	S3	S1	UNINCORPORATED
Q21 0079 7267	10/16/24	MCCALL, GEORGE	S4	S1	QUITMAN
113 00112 12102	01/14/25	MCCUE, AMANDA & BERT	S1	S0	UNINCORPORATED
146 0038 4353	01/29/25	MCGHEE, HUGH SR	S4	S1	UNINCORPORATED
139I 0013 10370	02/09/24	MCJIMSEY, JENNIFER & ROY D CULLUM	S4	S4	UNINCORPORATED
Q14 0133D 5809	02/08/89	MCLEOD, SHELLEY E & DARRIN K	S4	S1	QUITMAN

Brooks County Board of Tax Assessors

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

Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
MN4 0031 5065	01/24/25	MILLER, DEBORAH	S3	S1	MORVEN
Q14 0299 5994	10/29/24	MILLER, RONALD ANDREW	S4	S1	QUITMAN
046 00215 12244	02/20/25	MOBLEY, WILBERT SR	S4	S0	UNINCORPORATED
Q14 0333 6030	10/07/24	MOORE, LINDA & JOHNNIE	S4	S0	QUITMAN
079 00041 12197	10/29/24	MULLANEY, KRISTINA KAY	S4	S0	UNINCORPORATED
Q12 0035 8278	03/10/25	MUNTZ, LINDA S & DANIEL W	S1	S1	QUITMAN
Q20 0189 6996	10/18/24	NELSON, CAROLYN M & ALLEN	S4	S1	QUITMAN
114 0031J 3544	02/25/25	NETHERTON, CARA GULLEY	S1	S1	UNINCORPORATED
Q25 0006 7469	01/25/25	OSLANCE, VICTORIA L	S3	S1	QUITMAN
046 0015 1454	01/13/25	PARKER, JOHNNY F & WARNELL	S4	S1	UNINCORPORATED
Q10 0004 5354	01/13/25	PATTERSON, MICHAEL GORDON	S3	S1	QUITMAN
108 00163 9886	01/01/25	PATTERSON, SHAWNE M & JEFFREY	S1	S0	UNINCORPORATED
J1 0078 4814	11/06/24	PHILLIPS, NEAL LEE JR	S1	S0	UNINCORPORATED
113 00131 12246	03/06/25	RAINES, ROBERT L & ALEXSIS P	S1	S0	UNINCORPORATED
MN5 0090 5165	03/11/25	RANDALL, THOMAS W & CYNTHIA W	S5	S1	MORVEN
098 00045 11915	02/25/25	ROBINSON, MICHAEL L	S1	S0	UNINCORPORATED
074 00437 9682	03/05/25	SCHMITT, MARCIA L	S1	S0	UNINCORPORATED
Q28 0099Q 7780	01/15/25	SHELTON, MICHAEL LEE & BRENDA	S1	S0	QUITMAN
020 0021 485	02/12/25	SHERLEY, TOM & CAROL A	S1	S0	UNINCORPORATED
032 0008 913	02/14/25	TENERY, TERESA GANAS	S4	S1	UNINCORPORATED
Q28 0099A 7774	11/12/24	THOMAS, CHRISTY STOKES	S4	S1	QUITMAN

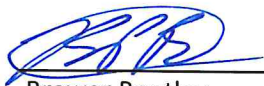
Brooks County Board of Tax Assessors

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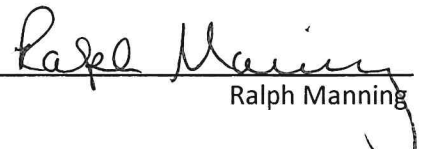
Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
091 0004 2853	02/07/25	THOMAS, GODFREY	S4	S0	UNINCORPORATED
BK2 0069 4520	01/14/25	THOMAS, TONY D & MARY ANGELA	S1	S0	UNINCORPORATED
037 0014 1166	10/16/24	TILLMAN, JAMES G	S4	S4	UNINCORPORATED
079 001235 10048	03/07/25	TYSON, MICHAEL N & DEANNE N	S1	S0	UNINCORPORATED
058 0005 1743	10/11/24	VIRGIL, MAUDIE	S4	S1	UNINCORPORATED
038 0038 1272	01/08/25	WHITE, BRENDA JEAN B	S1	S0	UNINCORPORATED
Q15 0094 6236	10/17/24	WILLIAMS, PRIDE & CAROL E	S4	S0	QUITMAN
080 00141 10061	03/10/25	WILLS, RYAN JORDAN	S1	S0	UNINCORPORATED
Total:	67				

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and approve the exemptions as presented.

Exemption	AY2025	AY2024
S0	0	36
S1 / SC	32	28
S3	5	0
S4	28	3
S5 / SS	2	0
SD / SE	0	0
TOTAL:	67	67


Brewer Bentley


Melvin DeShazor


Ralph Manning

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, March 19, 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
10142	001 00075	NORMAN, FRANK J & KAREN B	CUVA 2025	2	64.03	APPROVE
		CUVA RENEWAL- JP ROGERS RD				
111	004 0013	GREENE, MICHAEL B	CUVA 2025	2	82.25	APPROVE
		CUVA RENEWAL- COUNTY LINE RD				
125	005 0006	RIVERS, PAUL W JR	CUVA 2025	2	9.37	DENY
		NO APPARENT AG USE				
186	008 0005C	GOINS, WILLIAM WESLEY III	CUVA 2025	2	25.00	APPROVE
		NEW CUVA BOLES RD				
192	008 0009	HIGHSMITH, EDITH G	CUVA 2025	2	53.00	APPROVE
		CUVA RENEWAL-3 HOMESITES				
12063	010 00071	SIMPSON, JOSH D & BRANDON K	CUVA 2025	2	59.94	APPROVE
		DIXIE RD & FERRIS NO FRONTAGE				
271	012 0015	HAWKINS, CAROLYN F	CUVA 2025	2	23.00	APPROVE
		PLANTED PINES				
347	018 0020	WHITE, CAROLYN C & CARL ESTATE	CUVA 2025	2	138.35	APPROVE
		CO RD 78 PARCELS COMBINED				
441	019 0041C	MOODY FAMILY REVOCABLE TRUST	CUVA 2025	2	25.86	APPROVE
		DIXIE RD / FERRIS RD				
9919	019 00511	BOZEMAN, DAVID	CUVA 2025	2	9.00	APPROVE
		RENEWAL 9AC AND HOME-PECANS				
575	022 0014	TERLEP, MARILYN G & TERRY L	CUVA 2025	2	22.40	APPROVE
		RENEWAL- 2 HOMES				
11465	022 00141	WEBB, CLINT J	CUVA 2025	2	59.88	APPROVE
		RENEWAL- DUKES LANE				
576	022 00015	SPENCER, THEODORE	CUVA 2025	2	80.00	APPROVE
		RENEWAL- DIXIE BARWICK ROAD				
8779	022 00296	THOMAS, NIKKI BERNE	CUVA 2025	2	20.80	APPROVE
		RENEWAL - SON WRIGHT RD				
630	023 0021	DODD, FRED T JR & SQUIRES, DEBORAH D	CUVA 2025	2	76.00	APPROVE
		RENEWAL - ALL ROW CROPS				
8949	023 00212	DODD, FRED T JR & SQUIRES, DEBORAH D	CUVA 2025	2	24.00	APPROVE
		RENEWAL-PECANS-HOMESITE				
8399	023 0022A	DODD, FRED T JR & SQUIRES, DEBORAH D	CUVA 2025	2	60.70	APPROVE
		RENEW-PECANS, POND HOUSE, TIMBER				

Brooks County Board of Tax Assessors

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

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
11360	025 00092	GRASSLAND FARMS LLC RENEW-PECANS, POND HOUSE, TIMBER	PREF 2025	2	5.70	APPROVE
739	026 0003	CROFT, BRIAN K NEW CUVA- SHELLEY RD	CUVA 2025	2	171.72	APPROVE
790	027 0015	THM FARMS LLC CONTINUATION- HERNDON RD	CUVA 2025	2	84.90	APPROVE
836	030 0014	KEEL, COLON J JR & BETTY JO RENEW TALLOKAS/DEAN, 2 HOMES	CUVA 2025	2	57.11	APPROVE
8194	030 0014B	KEEL, COLON J JR & BETTY JO RENEWAL TALLOKAS RD, VACANT	CUVA 2025	2	39.89	APPROVE
862	031 0001	HORNSBY, A G & KATHLEEN TRUST NEW POLE BARN	CUVA 2025	2	56.79	APPROVE
11818	031 00196	JACKSON, THOMAS L & MARIE P OLD PAVO MH REMOVED	CUVA 2018	2	35.65	APPROVE
894	031 0029	EDWARDS, MICHAEL L & RICHARD K RENEWAL, VACANT 122	CUVA 2025	2	495.69	APPROVE
9215	034 00061	LEANING PINE FARM FLP RENEW PINES FLP DOC PROVIDED	CUVA 2025	2	84.00	APPROVE
1151	037 0005	MARABLE, LILLIE P ACROSS FROM SIMMON HILL CH	CUVA 2025	2	21.59	APPROVE
1172	037 0020	SPENCER, RACHEL HEIRS RENEWAL ALL TIMBER	CUVA 2025	2	25.00	APPROVE
1174	037 0022	SPENCER, WILLIAM E HEIRS RENEWAL 50% TIMBER 50% ROW CROP	CUVA 2025	2	25.00	APPROVE
1279	039 0004	WHITE, CAROLYN C & CARL ESTATE ADDED ADJ TRACT TO HOME PLACE	CUVA 2025	2	83.30	APPROVE
1342	039 0046	WHITE, CAROLYN C & CARL ESTATE 70AC WOODED, GROOVER PLACE	CUVA 2025	2	176.50	APPROVE
9971	041 0026	HICKORY HEAD HOLDINGS LLC RENEWAL FLPA 2025-14-1	FLPA 2025-14-1	2	225.19	APPROVE
11953	041 00261	HICKORY HEAD FARM LLC MINNOW FARM RD	CUVA 2025	2	33.45	APPROVE
11872	043 00032	HICKORY HEAD HOLDINGS LLC FLPA CONTINUATION 2017-14-6	FLPA 2017-14-6	2	746.41	APPROVE
1419	045 0003	MARTHA ANN BENTLEY TRUST 2024 CONTINUED OFF HICKORY HEAD	CUVA 2024	2	170.00	APPROVE
1521	048 0007	MARTHA ANN BENTLEY TRUST 2024 CONTINUED DRY LAKE PECANS	CUVA 2024	2	57.00	APPROVE
1562	049 0013A	JOHNSON, TWANNA HOMESITE ALL ROW CROPS	CUVA 2025	2	20.71	APPROVE
11276	055 00011	POHLMAN, MARTY P & RODNEY L RENEW PLANTED PINES FARM BLDGS	CUVA 2025	2	8.30	APPROVE
1711	055 0008A	EDWARDS, MICHAEL L ETAL RENEW VACANT PLEASANT HILL CH	CUVA 2025	2	257.40	APPROVE

Brooks County Board of Tax Assessors

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
1713	055 0009A	EDWARDS, MICHAEL LUTHER ETAL	CUVA 2025	2	115.00	APPROVE
		RENEWAL ALL OPEN				
1717	055 0013	GAY, FRANCES B	CUVA 2025	2	19.00	APPROVE
		RENEW, BLDGS REMOVED				
9142	059 0009A	WHEELER, M ALAN	FLPA 2023-14-1	2	103.06	APPROVE
		FLPA CONTINUATION CLEAR CUT				
1796	060 0003	HIERS, KEVIN R & JENNIFER M	CUVA 2025	2	66.05	APPROVE
		PARCELS COMBINED, HOMESITE				
12242	061 00071	SAPP, FRANKLIN R JR & BOBETTE	CUVA 2020	2	39.82	APPROVE
		NEW PARCEL, SPLIT CONTINUED				
11876	061 00161	K & P TIMBER LLC	CUVA 2025	2	30.00	APPROVE
		NEW CUVA- COFFEE RD				
1863	064 0010	GRASSLAND FARMS LLC	CUVA 2025	2	303.24	APPROVE
		LAND & MH SPLIT HOUSE AND DAIRY				
12251	064 0011F	FIRST BUCK FARMS LLC	FLPA 2024-14-7	2	525.90	APPROVE
		CONTINUATION- BARWICK RD				
1881	064 0016	MCDONALD FARMS, LLC	CUVA 2025	2	117.00	APPROVE
		NEW CUVA- BARWICK RD				
11678	064 00162	MCDONALD FARMS, LLC	CUVA 2025	2	116.44	APPROVE
		NEW CUVA- BARWICK RD				
11413	065 00052	MCDONALD FARMS, LLC	CUVA 2025	2	227.10	APPROVE
		NEW CUVA BARWICK RD				
1907	065 0008	RED IRON FARMS LLC	CUVA 2019	2	1.17	APPROVE
		SUBS ACQUIRED 33.79 AC PIN 65-8D				
10901	065 00223	OVERY, BROCK ANDREW & CARRILEE L	CUVA 2025	2	15.87	APPROVE
		RENEW PECANS PASTURE HOMESITE				
2044	068 0015	CYPRESS GROVE III, LLC	CUVA 2024	2	25.17	APPROVE
		CONTINUATION, WITH HOMESITE				
2064	069 0007	CYPRESS GROVE III, LLC	CUVA 2024	2	753.20	APPROVE
		CONTINUATION, TWO HOMESITES				
2188	074 0024	SPILLER, DORMA RUTH ETAL	CUVA 2016	2	44.50	APPROVE
		CONTINUATION- JOHNSON SHORT RD				
11334	074 0046	FAUCETTE, WILLIAM K & KAREN P	CUVA 2025	2	9.50	APPROVE
		CUVA RENEWAL- HAMLIN RD				
11631	080 00021	SAPP, FRANKLIN JR	CUVA 2025	2	31.56	APPROVE
		CUVA RENEWAL DUCKWORTH RD				
2429	080 0008	SAPP, FRANKLIN JR	CUVA 2025	2	31.52	APPROVE
		ADJ PER PLAT DUCKWORTH RD				
2484	081 0014	COOPER, JEFFREY M	CUVA 2025	2	123.51	APPROVE
		RENWAL LESS 1 AC SPLIT				
2486	081 0014B	MEAD, KAREN C	CUVA 2025	2	124.51	APPROVE
		PARCELS COMBINED				
12235	082 00101	HIERS, TIMOTHY F	CUVA 2025	2	142.00	APPROVE
		MOULTRIE HWY ODD SHAPE				

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
11945	087 00251	FOLSOM, STAN FIELD BY HOUSE MOODY & 122	CUVA 2025	2	12.75	APPROVE
2655	087 0039	FOLSOM, ROLAND STAN S SIDE OF 122 E OF 76	CUVA 2025	2	53.91	APPROVE
12265	088 00232A	HIERS, TIMOTHY M; KATIE L & DONOVAN M FIELD SURROUNDING HOUSE	CUVA 2025	2	9.52	APPROVE
2748	089 0020	GARDNER, GLENN H RENEW PECANS POND TIMBER HOME	CUVA 2025	2	126.50	APPROVE
10105	081 0006C	GOLDEN, GERALD PECANS	CUVA 2024	2	10.03	APPROVE
2828	090 0035	CULPEPPER, BRANDON S & BRIDGETTE L CUVA RENEWAL- ADEL HWY	CUVA 2025	2	5.48	APPROVE
9862	090 00351	YORK, EDDIE CONTINUATION- JONES CREEK RD	CUVA 2025	2	81.47	APPROVE
11057	090 00412	HIERS, TIMOTHY F CUVA RENEWAL- CLOWER RD	CUVA 2025	2	173.60	APPROVE
2871	091 0020	EXUM, JAMES GREGORY PECANS AND HOUSE CONTINUED	CUVA 2024	2	11.00	APPROVE
2874	091 0022	BILLINGSLEY, MARY D & JESSE R TIMBER 76 @ JONES CREEK	CUVA 2025	2	75.32	APPROVE
2890	091 0035	HIERS, TIMOTHY F RENEWAL ROLLING HILLS & JACKSON	CUVA 2025	2	25.02	APPROVE
11196	092 00063	HALL, DANNY & DANY C SUBS ACQUIRED ADD TO 92-8-2	CUVA 2018	2	8.02	APPROVE
2952	093 0006	HALL, DANNY & DANNY C PECANS PASTURE HOUSE	CUVA 2025	2	145.06	APPROVE
2978	093 0026	SWANN, KYLE & SARAH WOODS MT CARMEL CH RD	CUVA 2022	2	120.41	APPROVE
8825	094 0004E	CASEY, DAVE I & CALLIE L CONTINUATION- TROUPEVILLE RD	CUVA 2018	2	10.00	APPROVE
3045	094 0026	BENTLEY, HENRY EARL III HWY 76 & N HIGHLAND	CUVA 2025	2	69.84	APPROVE
3048	095 0001	COPE'S TIMBERLAND, LLC MULTIPLE PIN 5355-5356-3048-3049	CUVA 2025	1 & 2	389.73	APPROVE
3100	097 0012	WILLIAMSON, BARBARA S ETAL CONTINUATION- OLD MADISON RD	CUVA 2019	2	9.71	APPROVE
3177	099 0014	KEENE, DOUGLAS EUGENE RENEWAL RADFORD RD	CUVA 2025	2	39.04	APPROVE
3233	104 0005A	TAYLOR, SHAMANE- CONSERVATOR NEW CUVA- SMITH RD	CUVA 2025	2	21.94	APPROVE
8512	107 0001D	COON CREEK FARMS LLC RENEWAL- TROUPEVILLE RD	CUVA 2025	2	141.27	APPROVE
3287	107 0011	PATRICK, MICHAEL LESLIE CONTINUATION HWY 84	CUVA 2023	2	91.60	APPROVE
3319	108 0019	LODGE, JUSTIN THOMAS CONTINUATION TROUPEVILLE RD	CUVA 2024	2	27.08	APPROVE

Brooks County Board of Tax Assessors

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
12259	108 00191	LODGE, ROBERT AUSTIN	CUVA 2024	2	27.08	APPROVE
		CONTINUATION TROUPEVILLE RD				
3381	111 0001A	MURPHY, VAN F LIVING TRUST	CUVA 2025	2 & 5	27.03	APPROVE
11473	111 00011	NEW CUVA-ADEL HWY				
11724	111 0004A	MURPHY, VAN F LIVING TRUST	CUVA 2019	2 & 5	69.20	APPROVE
3386	111 0004D	CONTINUATION-LAWSON POND RD				
3392	111 0008	MURPHY, VAN F LIVING TRUST	CUVA 2025	2 & 5	162.66	APPROVE
3393	111 0008A	NEW CUVA-VALDOSTA HWY				
3452	113 0003	DEWITT, MABLE ELLEN	CUVA 2025	2	113.00	APPROVE
		RENEWAL RYALL RD				
3575	117 0008A	DEWITT, MABLE ELLEN	CUVA 2025	2	24.41	APPROVE
		RENEWAL PECANS HOMESTEAD				
12177	121 00132	ALLEN, TROY & ANA MARIE	CUVA 2017	2	30.94	APPROVE
		CONTINUATION- RIZER RD				
3684	121 0014	WILLIAMS, EVELYN CLAUDETTE	CUVA 2025	2	173.00	APPROVE
		CUVA RENEWAL-RIZER RD				
3688	121 0018	SMITH FAMILY LIVING TRUST	CUVA 2024	2	107.00	APPROVE
		CONTINUATION PAULINE CH RD				
3744	122 0023B	THANH, AN KHUU KHUONG	CUVA 2025	2	10.74	APPROVE
		NEW CUVA- OLIFF RD				
3767	123 0005	TAFS, KATHY KEEBLE & TRENT RICHARD	CUVA 2025	2	12.71	APPROVE
		NEW CUVA- OLIFF RD				
12201	128 00204	SUBLETT, FREDERICK JOHN & ANDREA	CUVA 2024	2	8.46	APPROVE
		CONTINUATION- MADISON HWY				
3928	130 0002	QTIP MARTIAL TRUST B LLC	CUVA 2025	2	241.48	APPROVE
		NEW CUVA- LEE RD				
3929	130 0003	QTIP MARTIAL TRUST B LLC	CUVA 2025	2	106.50	APPROVE
		NEW CUVA- COOEY RD				
3978	134 0023	COODY, CHARLES R	CUVA 2025	99	31.70	APPROVE
		CUVA RENEWAL- TROUPEVILLE RD				
4014	135 0009	COON CREEK FARMS LLC	CUVA 2025	99	42.75	APPROVE
		CUVA RENEWAL-VALDOSTA HWY				
4018	135 0011	MEMA'S'PLACE LLC	CUVA 2023	99	88.61	APPROVE
		VALDOSTA HWY, NEW OWNER				
4113	139 0001	CRAVEN, CRAIG	CUVA 2025	99	52.99	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
12081	139 0010B	CRUMLEY, HARRY A	CUVA 2025	99	20.40	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
4126	139 0011	JOHNSON, JON O	CUVA 2025	99	54.35	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
4127	139 0012	JOHNSON, JON O	CUVA 2025	99	56.60	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				

Brooks County Board of Tax Assessors

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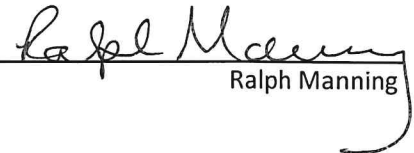
Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
4319	146 0013A	WHEELER, JOSEPH E JR	CUVA	99	13.00	APPROVE
		CONTINUATION-ADDED TO CUVA ON 146 0013A	2016			
Total:	106				9,666.63	

Based on the information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	100	4	1
Total Denied:	1	0	0
Total Other:	0	0	0
Total Reviewed:	101	4	1


Brewer Bentley


Melvin DeShazor


Ralph Manning

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, March 19, 2025

Freeport Exemption

Based on the returns and additional information submitted the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

Level	Tax District	Owner	Date Filed	Total Value	% Exempt	Total Exemption	Approve Deny (A/D)
1	01	SOUTHERN CARBIDE SPECIALIST, INC	2/13/2025	290,956	100.00%	290,956	A
1	02	LANGBOARD, INC	3/13/2025	4,127,352	100.00%	4,127,352	A

Totals: Level 1 Value: \$ 4,418,308 Exemption: \$ 4,418,308
Level 2

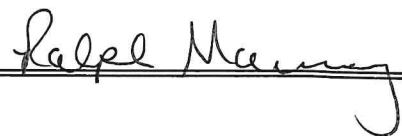
We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the exemptions as presented.



Brewer Bentley



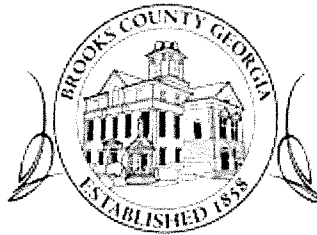
Melvin DeShazor



Ralph Manning

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor, Chairman
Brewer Bentley



Phone: 229-263-7920

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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Chief Appraiser report

Submitted by Wayne Waldron

The flash drive containing the minutes of the Board of Assessors meetings held prior to 2010 has malfunctioned. We have digital and hard copies of all minutes from 2010 forward. We currently do not have access to minutes prior to 2010 but will be maintaining the hard drive in case the data may become accessible in the future.

Board of Equalization, 3/3/25 the Brooks County Board of Commissioners signed an Intergovernmental Agreement with Thomas County to create a regional board of equalization. The IGA was presented to Thomas County on 3/11/25. My understanding is that it was approved pending attorney review.

The 2023 tax digest has been reviewed and determined to be uniform and equitable, letter from the Revenue Commissioner is attached. (no deficiencies found in digest review)

There is quite a bit of legislation being proposed that will directly affect our office if it ever becomes law. (update attached)

I have been asked to participate in another PRB in April.

We have reached out to some vendors regarding possible services for the upcoming budget/fiscal year, are starting to discuss with other departments, the possibility of multi departmental contracts.

ESRI (mapping software) There will be a required change in the cost of our GIS software from ESRI, the current ArcGIS Desktop is being phased out for the cloud based ArcGIS Pro. The increase in cost is nominal and the newer version is an improvement.

Qpublic Looked into a package deal that will allow for up to two forms being completed online, along with other enhancements, primarily interested in having homestead exemption applications available, will reconsider next year.

True-roll Received a proposal for homestead verification services. Currently not cost effective.

Eagle-View Discussed the possibility of county wide (multi-office) pictometry services, to be requested through EMA.

GMASS I have the list of appraisers and vehicle info to forward to the County Admin, City officials, 911 and the Sheriff's office. Silas Hrobar and I have been working on finalizing the actual list of parcels they will be reviewing. I think we have come to an agreement.

Wednesday, March 19, 2025

Georgia Department of Revenue
Local Government Services Division

Table of Owner Harvest Timber Value
2025

Page 1

County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
APPLING	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
ATKINSON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BACON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BAKER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BALDWIN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BANKS	8.47	17.71	23.42	41.28	11.01	2.54	8.27	37.06	4.96
BARROW	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
BARTOW	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
BEN HILL	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BERRIEN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BIBB	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BLECKLEY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BRANTLEY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BROOKS	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BRYAN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BULLOCH	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BURKE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
BUTTS	13.58	21.58	27.88	43.64	17.66	4.08	8.67	35.32	5.20
CALHOUN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CAMDEN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CANDLER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CARROLL	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
CATOOSA	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
CHARLTON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CHATHAM	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CHATTAHOOCHEE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CHATTOOGA	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
CHEROKEE	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
CLARKE	8.60	17.81	23.53	41.34	11.18	2.58	8.28	37.02	4.97
CLAY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CLAYTON	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
CLINCH	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
COBB	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
COFFEE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
COLQUITT	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
COLUMBIA	14.22	22.06	28.44	43.93	18.49	4.27	8.72	35.10	5.23
COOK	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
COWETA	8.93	18.06	23.82	41.49	11.60	2.68	8.31	36.91	4.98
CRAWFORD	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
CRISP	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
DADE	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
DAWSON	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
DECATUR	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
DEKALB	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
DODGE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
DOOLY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
DOUGHERTY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
DOUGLAS	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
EARLY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
ECHOLS	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
EFFINGHAM	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
ELBERT	10.13	18.97	24.87	42.05	13.17	3.04	8.40	36.49	5.04
EMANUEL	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29

Georgia Department of Revenue
Local Government Services Division

Table of Owner Harvest Timber Value
2025

Page 3

County	Softwood Pulpwood	Softwood chip-n-saw	Softwood Sawtimber	Softwood Poles	Softwood Posts	Softwood Fuelchips	Hardwood Pulpwood	Hardwood Sawtimber	Hardwood Firewood
NEWTON	9.11	18.20	23.98	41.58	11.84	2.73	8.32	36.84	4.99
OCONEE	8.47	17.71	23.42	41.28	11.01	2.54	8.27	37.06	4.96
OGLETHORPE	10.02	18.89	24.77	42.00	13.03	3.01	8.39	36.53	5.03
PAULDING	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
PEACH	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
PICKENS	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
PIERCE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
PIKE	14.54	22.31	28.71	44.08	18.90	4.36	8.75	34.99	5.25
POLK	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
PULASKI	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
PUTNAM	14.86	22.55	28.99	44.23	19.32	4.46	8.77	34.88	5.26
QUITMAN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
RABUN	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
RANDOLPH	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
RICHMOND	14.54	22.31	28.71	44.08	18.90	4.36	8.75	34.99	5.25
ROCKDALE	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
SCHLEY	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
SCREVEN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
SEMINOLE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
SPALDING	10.02	18.89	24.77	42.00	13.03	3.01	8.39	36.53	5.03
STEPHENS	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
STEWART	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
SUMTER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TALBOT	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TALIAFERRO	14.22	22.06	28.44	43.93	18.49	4.27	8.72	35.10	5.23
TATTNALL	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TAYLOR	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TELFAIR	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TERRELL	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
THOMAS	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TIFT	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TOOMBS	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TOWNS	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
TREUTLEN	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TROUP	13.58	21.58	27.88	43.64	17.66	4.08	8.67	35.32	5.20
TURNER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
TWIGGS	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
UNION	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
UPSON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WALKER	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
WALTON	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
WARE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WARREN	14.86	22.55	28.99	44.23	19.32	4.46	8.77	34.88	5.26
WASHINGTON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WAYNE	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WEBSTER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WHEELER	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WHITE	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
WHITFIELD	7.83	17.23	22.86	40.99	10.18	2.35	8.22	37.28	4.93
WILCOX	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WILKES	13.58	21.58	27.88	43.64	17.66	4.08	8.67	35.32	5.20
WILKINSON	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29
WORTH	15.50	23.03	29.55	44.52	20.15	4.65	8.82	34.66	5.29

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
2595 Century Parkway NE | Atlanta, Georgia 30345

NOTICE LGSD-2025-002

RE: Proposal to Amend Rules 560-11-6-.09 and 560-11-11-.12.

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Rules 560-11-6-.09 and 560-11-11-.12.

Attached to this notice are an exact copy and synopsis of the proposed Rules. The proposed Rules are being amended under the authority of O.C.G.A. §§ 48-5-7.4 and 48-5-7.7.

The Department of Revenue will consider the proposed amendments of the above Rule at a remote regulation hearing held at 11:00 a.m. on Monday, March 10, 2025 which can be accessed through the following link: <https://meet.goto.com/627886357> or via telephone at +1 (646) 749-3129 (local) and 1 (877) 309-2073 (toll-free) with the access code: 627-886-357. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rule from interested persons and parties no later than 10:00 a.m. on Monday, March 10, 2025. Electronic comments must be sent to regcomments@dor.ga.gov. Please reference "LGSD-2025-002" on all comments.

Dated: 02/05/2025

A handwritten signature in black ink that reads "Frank M. O'Connell". The signature is written in a cursive style.

Frank M. O'Connell
State Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11 SUBSTANTIVE RULES AND REGULATIONS

560-11-6-.09. Table of Conservation Use Land Values

560-11-11-.12. Table of Forest Land Protection Act Land Use Values

The purpose of Rule 560-11-6-.09 is to provide a table of values used to calculate the land use values of property in conservation easements. The purpose of Rule 560-11-11-.12 is to provide a table of values used to calculate the land use values of property in forest land protection easements.

As part of an annual update process, the Local Government Services Division of the Department of Revenue has calculated updated land use values for conservation and forest land protection act easements. These updates are necessary to allow county governments to prepare their tax digests.

RULES
OF
DEPARTMENT OF REVENUE

CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION

SUBJECT 560-11-6
CONSERVATION USE PROPERTY

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

(1) For the purpose of prescribing the ~~2024~~ 2025 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796; W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519, A1 1899, A2 1795, A3 1664, A4 1525, A5 1374, A6 1228, A7 1092, A8 958, A9 819;~~

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828; W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709, A1 2080, A2 1855, A3 1650, A4 1457, A5 1303, A6 1166, A7 1044, A8 947, A9 852;~~

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504; W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503, A1 1583, A2 1439, A3 1288, A4 1141, A5 994, A6 897, A7 736, A8 614, A9 519;~~

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- 36 W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374,
37 A1 1296, A2 1161, A3 1065, A4 950, A5 834, A6 692, A7 599, A8 464, A9 332;
- 38 (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene,
39 Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery,
40 Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs,
41 Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 843, W2 781,~~
42 ~~W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811,~~
43 ~~A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;~~ W1 868, W2 804, W3
44 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344, A1 960, A2 835, A3
45 776, A4 709, A5 632, A6 537, A7 440, A8 347, A9 252;
- 46 (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel,
47 Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of
48 per acre values: ~~W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436,~~
49 ~~W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466,~~
50 ~~A8 357, A9 250;~~ W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449,
51 W8 378, W9 307, A1 1089, A2 956, A3 876, A4 804, A5 709, A6 590, A7 479, A8
52 367, A9 257;
- 53 (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee,
54 Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas,
55 and Webster. Table of per acre values: ~~W1 894, W2 813, W3 740, W4 664, W5~~
56 ~~586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5~~
57 ~~738, A6 619, A7 477, A8 361, A9 243;~~ W1 920, W2 837, W3 762, W4 683, W5
58 603, W6 526, W7 449, W8 367, W9 289, A1 1266, A2 1148, A3 1020, A4 887, A5
59 760, A6 637, A7 491, A8 371, A9 250;
- 60 (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt,
61 Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift,
62 Turner, Wilcox, and Worth. Table of per acre values: ~~W1 972, W2 880, W3 788,~~
63 ~~W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3~~
64 ~~1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330;~~ W1 1001, W2 906, W3
65 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281, A1 1282, A2 1211, A3
66 1092, A4 974, A5 855, A6 738, A7 569, A8 462, A9 339;
- 67 (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton,
68 Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware,
69 and Wayne. Table of per acre values: ~~W1 984, W2 887, W3 804, W4 715, W5 621,~~
70 ~~W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776,~~
71 ~~A6 664, A7 553, A8 440, A9 330;~~ W1 1013, W2 913, W3 828, W4 736, W5 639,

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

72 W6 551, W7 456, W8 364, W9 281, A1 1186, A2 1143, A3 1026, A4 913, A5 799,
73 A6 683, A7 569, A8 453, A9 339.

74 Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.
75

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

TABLE OF CONTENTS

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the ~~2024~~2025 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504; W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519;~~

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689; W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709;~~

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489; W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503;~~

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364; W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374;~~

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334; W1 868, W2 804, W3 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344;~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: ~~W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299; W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449, W8 378, W9 307;~~
- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: ~~W1 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281; W1 920, W2 837, W3 762, W4 683, W5 603, W6 526, W7 449, W8 367, W9 289;~~
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273; W1 1001, W2 906, W3 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281;~~
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: ~~W1 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273; W1 1013, W2 913, W3 828, W4 736, W5 639, W6 551, W7 456, W8 364, W9 281.~~

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.

WinGAP - Conservation Use Land - [User ID = w.waldron] AY2025

1993 style

Agricultural

Timberland

	Productivity Rating								
	1	2	3	4	5	6	7	8	9
Agricultural	1282	1211	1092	974	855	738	569	462	339
Timberland	1001	906	811	719	625	534	439	347	281

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OK

WinGAP - FLPA Conservation Use Land Schedule - [User ID = w.waldron] AY2025

FLPA Woodland

	Productivity Rating								
	1	2	3	4	5	6	7	8	9
FLPA Woodland	1001	906	811	719	625	534	439	347	281

Help

Cancel

Apply

OK

PAYROLL SUBTOTAL		259,150	128,161	0.49	259,150.00	100%	0
521229	TAX DIGEST CONSULTANT	0	0.00				62000
521300	OTHER TECHNICAL	48,000	0.00		60,000.00		50
521310	DRUG TESTING	50	0.00				19705
521400	COMPUTER SOFTWARE & SUPPORT	19,000	3,960.00		3,960.00		1250
522220	REPAIR & MAINT (EQUIP/VEH)	1,500	422.73		800.00		
522280	COMPUTER MAINTENANCE & REPAIR	0					
523220	RENTAL (EQUIP/VEH)	10,400	1,521.37		2,608.08		2172
523201	TELEPHONE	2,400	1,626.33		2,787.99		2600
523202	CELL/MOB PHONES	500	549.10		941.31		948
523204	INTERNET SERVICE	1,300	619.27		1,061.61		1100
523300	ADVERTISING	200	0.00				300
523400	PRINTING & BINDING	8,000	591.16		7,791.16		6650
523500	TRAVEL (PER DIEM)						1539
523501	TRANSPORTATION (MILEAGE)	6,000	3,278.68		4,000.00		2512.7
523502	LODGING						5110
523600	DUES & FEES	1,200	1,170.00		1,170.00		945
523700	EDUCATION & TRAINING	2,500	3,125.00		3,125.00		2925
531102	OFFICE SUPPLIES	500	271.46		500.00		1300
531104	POSTAGE & FREIGHT	1,100	759.88		1,300.00		1180
531105	GENERAL SUPPLIES	2,000	167.50		167.50		760
531270	FUEL	800	165.48		500.00		1215
531400	BOOKS & PERIODICALS	1,215	1,149.80		1,149.50		350
531600	SMALL EQUIPMENT	1,500			1,500.00		
Total (without payroll)		108,165	19,378	0.18	93,362	86%	
Total (including salary)		367,315	147,539	0.40	352,512	96%	114,612
FY2024-2025		77,415	90,515				
OPERATIONAL CONTRACT							
OPERATION ADMIN		16,150	8,120				
OFFICE OPERATIONS		6,100	3,890				
EDUCATION & TRAINING		8,500	12,087				
		108,165	114,612				