

Brooks County Board of Tax Assessors

Meeting Minutes

January 9, 2018

1. Call to order

Mr. Stalvey called to order the regular meeting of the Brooks County Board of Tax Assessors at 9:00 a.m. on January 9, 2018 with Mr. Stalvey and Dr. Golden present. Also in attendance were Wayne Waldron, Chief Appraiser & Mica Jarvis, Secretary. Mr. Stalvey led the board in prayer.

- a) Dr. Golden made a motion that Dan Graham be appointed as Chairman of the Board for 2018. Mr. Stalvey seconded the motion. All members in favor. Motion carried.

Dr. Golden made a motion that John Stalvey be appointed as Vice-Chairman of the Board for 2018 year. Mr. Stalvey seconded the motion. All members in favor. Motion carried.

- b) Dr. Golden made a motion that Mica Jarvis be appointed as Secretary to the Board for the 2018. Mr. Stalvey seconded. All members in favor. Motion carried.

2. Approval of Minutes from Previous Meetings

- a) Assessors reviewed minutes from meeting held December 12, 2017. After review, Dr. Golden made a motion to approve minutes as printed. Mr. Stalvey seconded. All members in favor. Motion carried.

3. Approval of Proposed Agenda

Assessors reviewed proposed agenda for current meeting. After review, Dr. Golden made a motion to approve proposed agenda with amendment. Mr. Stalvey seconded. All members in favor. Motion carried.

4. Appearances

- a) Assessors reviewed request made by Allen Hart (not present). Mr. Hart deeded acreage to his son and was requesting that the property be split for the 2018 tax year. After review, assessors denied request to split property for the 2018 year because the property was not transferred until after the January 1st date of valuation set by Georgia law.

5. New Business

- a) Assessors reviewed letter from Tax Commissioner delegating the authority and responsibility to receive 2018 Real & Personal Tax Returns and applications for Homestead Exemptions to the Board of Assessors. After review, Dr. Golden made a motion to accept delegation. Mr. Stalvey seconded. All members in favor. Motion carried.
- b) Assessors reviewed ACO (E&R/NOD) listing. After review, adjustments were approved as attached.
- c) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.
- d) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemption applications were approved or denied as attached.
- e) Assessors reviewed covenant applications and releases (see attached). After review, applications and releases were approved as attached.
- f) Assessors reviewed the 2018 Prebill Digest. After review, Dr. Golden made a motion to approve values and submit Prebill Consolidation to Tax Commissioner. Mr. Stalvey seconded. All members in favor. Motion carried.

6. Unfinished Business

- a) Assessors were informed that a No Agreement Reached at Settlement Conference letter (see attached) will be mailed to DK Trust and their attorney, Gerald Spencer.
- b) Assessors reviewed auditor's note on property tax abatements.

7. Chief Appraiser's Report/Comments

- a) Assessors were informed that personal property returns were mailed January 3, 2018.
- b) Assessors were updated on the status of breach penalties.
- c) Assessors were informed of staff progress.
- d) Assessors reviewed sales ratio studies (see attached).

8. Assessors Comments

9. Adjournment

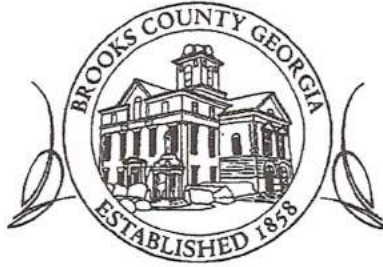
There being no further business, Mr. Stalvey adjourned meeting at 10:35 a.m.

Becky Rothrock

610 South Highland Rd

229-263-4586

brothrock@brookscountytax.com



Tax Commissioner

Quitman, GA 31643

229-263-9020 FAX

www.brookscountytax.com

December 19, 2017

Brooks County Tax Assessor's Office
610 South Highland Rd
Quitman, GA 31643

To Whom It May Concern:

I, Becky P Rothrock, Brooks County Tax Commissioner delegate to the Board of Assessors the authority and responsibility to receive 2018 Real & Personal Tax Returns and Applications for Homestead Exemptions.

Sincerely,

A handwritten signature in black ink that reads "Becky P Rothrock". The signature is written in a cursive, flowing style.

Becky P Rothrock, BCTC

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643 Tel. (229)263-7920 assessors@brookscountytax.com

Daniel Graham, Chairman Gerald Golden, Assessor John Salvey, Assessor

Meeting Date: Tuesday, January 09, 2018

ACO (E&R/NOD)

Acct. Number or Map/Parcel	Owner	Original FMV	Adjusted FMV	Reason for ACO
121 0008c - 4603	STEPHANIE DOWNS	\$ 4,489	\$ 4,489	MOVED TO LOWNDES COUNTY IN 2016, 2017 PREBILL DELETED
127 000123A-1126	MICHAEL & DEBRA RANDALL	\$ -	\$ 39,440	EXEMPT TO TAXABLE - IMPROPER OWNERSHIP, NOT USED FOR EXEMPT PURPOSES

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

Daniel Graham  Dr. Gerald Golden  John Stalvey

Brooks County Tax Assessors Office

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Daniel Graham, Chairman Dr. Gerald Golden, Assessor John Stalvey, Assessor

Meeting Date: **Tuesday, January 09, 2018**

Parcel Combinations: 2018

<u>Owner</u>	<u>2018 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Survey(s)</u>
COCHRAN, BONNIE D	038 0023A	038 0023	1.36	PER OWNER
		038 0023A	39.86	
			<u>41.22</u>	
MT HOPE BAPTIST CHURCH	Q20 0314	Q20 0314		PER OWNER
		Q20 0317		
		Q20 0318		
		Q20 0319	<u>2.09</u>	
KINGAL MANAGEMENT LLC	Q27 0129	Q27 0129		NEW OWNER
		Q27 01291		
		Q27 0133		
PRESSLEY, REBECCA	003 00182	003 00182	1	NEW OWNER
		003 00184	0.8	
			<u>1.8</u>	
DELLENOY CHURCH TRUSTEES C/O DILLINOY CME CHURCH	MN4 0003	MN4 0003	0.42	EXEMPT
		MN4 0002IO	1.01*	
			<u>1.43</u>	
JONES, JEFFREY	020 00224	020 00224	18.5	PER OWNER
		020 00228	6.5	
			<u>25</u>	
KRONTS, TONYA	019 0022	019 0022	2	PER OWNER
		019 00551	1.03	
			<u>3.03</u>	
CAHILL, RUTH JOANN	128 00303	128 00303	1	PB 18-141
		128 00304	1	
			<u>2</u>	

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

Daniel Graham Dr. Gerald Golden John Stalvey

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 : (229) 263-7920 : assessors@brookscountytax.com
 Daniel Graham, Chairman Dr. Gerald Golden, Assessor John Stalvey, Assessor

Meeting Date: Tuesday, January 09, 2018

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


Parcel Number	Owner	2018 Exemption	Approve (A) Deny (D)
019 0022	KRONTZ, TONYA	S1	A
024 0015	BEATY, BEVERLY	S4	A
030 0013A	DEAN, LOIS	S4	A
049 0023	DEMPS, ERMA JEAN HEIRS (MICHAEL GOSIER)	S1	A
065 0014S00	COOPER, WILLIS	S4	A
084 0015	GOOLSBY, BRANDON THOMAS	S1	A
089 0017A	RANDALL, GARY	S3	A
D2 0002	ROGERS, E LESTER	S4	A
J1 0101	SHEFFIELD, CHARLES E JR & CINDY S	S1	A
J2 0033	BURRIS, SANDRA YVONNE	S4	A
P2 0012A	SHY, STEVEN	S1	A
Q13 0034	COY, MACHELE R & RICHARD A	S1	A
Q13 0074	CARTER, AMBER	S1	A
Q14 0238	WHITE, FREDDIE	S1	A
Q18 0048	POWELL, WENDELL & LIZA	SD	A
Q19 0179	BUTLER, STELLA	S4	A
Q20 0145	WILLIFORD, WILLIAM M & MACIE L	S4	A
139FC 0004	ALEXANDER, JOSHUA CHASE	S1	A
139BB 0006	DINES, CHARLES	S1	A
139QA 0003	MILLER, SANDRA J & JOHN A	S1	A
109 0001A	PRUETTE, JERI VINSON	S4	A
046 0016F	MCCONNELL, AMANDA CLAIR	S1	A
003 0018B	RICE, THOMAS E III & STEPHANIE L	S1	A
096 0001F3	MORGAN, RUSSELL & PATRICIA	SD	A
077 00081	MCCULLER, JAMES & DELORIS	S4	A
060 00085	LOUVIERE, AARON & APRIL	S1	A
021 00371	FOSHEE, KATHY J & MARK T	S1	A
031 0020C	MATHIS, JARED TYLER	S1	A
128 00121	BRADY, ALFORD TIMOTHY & ANNETTE	S1	A

Number of Applications Reviewed: 29
 Total approved: 29
 Total Denied: 0

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

Daniel Graham


 Dr. Gerald Golden


 John Stalvey

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643 Tel. (229)263-7920 Email: assessors@brookscountytax.com

Daniel Graham, Chairman Gerald Golden, Assessor John Salvey, Assessor

Meeting Date: Tuesday, January 09, 2018

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

Real Key	Parcel Number	Owner	Covenant / Year	Approve (A) Deny (D) Release (R)
627	023 0018	L G LEE FARMS, LLLP	FLPA 2011	A
906	032 0003A	YORK, EDDIE	CUVA 2014	R
906	032 0003A	YORK, EDDIE	FLPA 2018	A
916	032 0011	CROSBY, HELEN LANELLE	CUVA RENEWAL	A
1345	040 0001	JOHNSON, RAYMOND ESTATE	CUVA RENEWAL	A
11621	040 00021	JOHNSON, JOHNNY	CUVA 2018	A
1397	041 0018	RAMSEY, CHARLIE	CUVA RENEWAL	A
11787	043 00011	BOYD, JEANNIE	CUVA 2012	A
8963	044 0004	BOYD, JEANNIE S	CUVA 2012	A
1445	046 0008	FOY, SAMUEL JACK	CUVA 2018	A
1448	046 0010	FOY, MAGGIE & SAMMY JACK	CUVA RENWAL	A
1834	061 0012	ROGER T PRICE FAMILY TRUST	CUVA 2011	A
1876	064 0012A	JONES, ROBBIE ETAL	CUVA 2009	A
2073	069 00096	BISKUPIAK, ROBERT L JR & MICKEY L	CUVA 2013	A
2074	069 0010	BISKUPIAK, ROBERT L JR & MICKEY L	CUVA 2013	A
10946	074 00281	JOHNSON, JOHN FRANKLIN	CUVA RENEWAL	A
10946	074 00291	JOHNSON, RAYMOND ESTATE	CUVA RENEWAL	A
11262	077 00043	PRICE, ROGER T FAMILY TRUST	CUVA RENEWAL	A
11784	078 0022	BALLARD, COLEMAN LEE	CUVA 2018	A
10922	079 00017	WILLAFORD, LEIGHTON EUGENE & MARIA LIZA	CUVA 2011	A
2822	090 0032	JONES, JEAN Y & JAMES L	CUVA RENEWAL	A
10284	090 00352	YORK, EDDIE	CUVA 2010	A
2888	091 0033	HIERS, TIMOTHY F	CUVA 2016	A
3258	106 0004	THOMAS, FRANK	CUVA 2018	A
9507	122 00111	BURNHAM, W MICHAEL & DEBRA K	CUVA RENEWAL	A

Number of Applications Reviewed:	25
Total approved:	24
Total Denied:	0
Total Released:	1

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

Daniel Graham

Gerald Golden
Dr. Gerald Golden

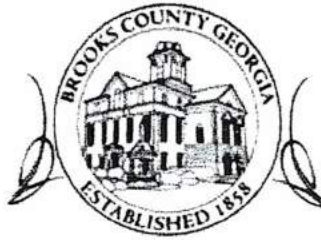
John R. Stalvey
John Stalvey

BOARD OF TAX ASSESSORS

Daniel Graham, Chairman

Gerald Golden

John Stalvey



Phone: 229-263-7920

Fax: 229-263-5125

Email: assessors@brookscountytax.com

Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

DK Trust
248 Navarro Dr
Seguin, TX 78155

LETTER OF NOTICE – NO SETTLEMENT REACHED AT SUPERIOR COURT SETTLEMENT CONFERENCE

Reference: 2017 Appeal # 2248, Parcel OGM 0031

The Brooks County Board of Assessors held the statutorily required conference with you on 12/6/2017. Unfortunately, a settlement was not reached at the conference..

As a result, the Board of Assessors of Brooks County hereby officially notifies you that your Superior Court filing fees of \$25 must be paid within 10 days.

Please contact Wayne Waldron by phone or email at (229) 263-7920 or assessors@brookscountytax.com with any questions.

Cc: C Gerald Spencer

Tuesday, January 09, 2018

2017 SALES RATIO STUDIES SUMMARIES

START SALE DATE: 1/1/2017
 END SALE DATE: 1/1/2018

ARMS LENGTH TRANSACTION
 (FAIR MARKET, LAND MARKET & BANK SALES)

Acceptable Ranges: Ratio .36-.42, COD .15 or less for residential .2 or less non residential, PRD .95 to 1.10, Level of assessment is measured using the Median ratio unless PRD is outside of acceptable range in such case aggregate ratio is used

COUNTY WIDE

	RESIDENTIAL	AGRICULTURAL	COMMERCIAL OR INDUSTRIAL
MEDIAN RATIO	0.3871	0.3756	0.3897
AGGREGATE RATIO	0.3657	0.3562	0.3459
COD	0.1782	0.1562	0.2777
PRD	1.0902	1.0328	1.1434
# OF SAMPLES	126	35	12
MAX RATIO	0.1286	0.2225	0.1957
MIN RATIO	0.688	0.5198	0.6505

RESIDENTIAL PROPERTIES BY TAX DISTRICT

	QUITMAN	BRIGGS FIRE DISTRICT	UNINCORPORATED
MEDIAN RATIO	0.3869	0.3621	0.3948
AGGREGATE RATIO	0.3795	0.3337	0.376
COD	0.1836	0.1284	0.1855
PRD	1.0451	1.0536	1.1093
# OF SAMPLES	31	25	66
MAX RATIO	0.1771	0.1286	0.219
MIN RATIO	0.6	0.4586	0.688

AGRICULTURAL PROPERTIES

	VACANT LAND MARKET		IMPROVED FAIR MARKET
MEDIAN RATIO	0.3976		0.3171
AGGREGATE RATIO	0.3771		0.3341
COD	0.1376		0.1495
PRD	1.0278		0.9725
# OF SAMPLES	24		11
MAX RATIO	0.2225		0.2305
MIN RATIO	0.5198		0.4124