

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

April 14, 2021

**I. Call to order**

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on April 14, 2021 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser; Mica Jarvis, Secretary; & Taylor Hart. Mr. DeShazior led the board in prayer.

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

1. Assessors reviewed minutes from meeting held March 10, 2021. After review, Dr. Golden made a motion to approve as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

**III. Approval of Proposed Agenda**

2. Assessors reviewed proposed agenda for current meeting. After review, Dr. Golden made a motion to approve proposed agenda as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

**IV. Appearances/Taxpayer Requests**

None

**V. New Business**

3. Assessors reviewed parcel combinations (see attached). After review, combinations were approved as attached.
4. Assessors reviewed freeport exemption applications (see attached). After review, freeport exemption applications were approved as attached.
5. Assessors reviewed homestead exemption applications (see attached). After review, applications were approved or denied as attached.

6. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
7. Assessors reviewed covenant applications (see attached). After review, applications and releases were approved or denied as attached.
8. Assessors were made aware that owners of property in the name of JacksonBrown LLC (map/parcel 036 0086) had failed to continue an agricultural covenant that was in effect on a property purchased by the owners in 2020. Mr. Waldron stated that a letter informing the new owner(s) of the breach was mailed September 17, 2020 and a certified letter was mailed February 26, 2021. Both letters informed the owner(s) that a penalty will be incurred if the covenant is not continued by April 1, 2021. Mr. Brown contacted Mr. Waldron regarding the matter on April 9, 2021. After discussion, Dr. Golden made a motion to declare the covenant breached and turn assessment penalty over to the Tax Commissioner. Mr. Manning seconded. All members in support. Motion carried.

Assessors were informed A & J Investment Properties LLC (map/parcel 108 0010) had made an application to continue an existing covenant on property that was purchased in 2021. A certified letter mailed was returned by the post office undelivered, but office staff was able to locate owners through property owned in Lowndes County. Owners made timely application but the office staff feels more time is need to ascertain if income qualifications are met. After review, Dr. Golden made a motion to table matter until required information is obtained. Mr. Manning seconded. All members in support. Motion carried.

Assessors were presented with written request (see attached) made by Dennis Irby for removal of a conservation covenant on a 10.78 acre property (map/parcel 146 0013) on Valdosta Highway. After review, Mr. Manning made a motion approve Mr. Irby's request, declare the covenant breached, and turn assessment penalty over to Tax Commissioner. Dr. Golden seconded. All members in favor. Motion carried.

## **VI. Unfinished Business**

9. Assessors reviewed listing of homestead exemptions that were removed for the 2021 tax year (see attached).
10. Assessors were informed that letter has been received by attorney representing Quitman II Solar informing the Board that owners have elected to continue their appeal to the Board of Equalization (see attached).

**VII. Chief Appraiser's Report/Comments**

11. Mr. Waldron informed the Board of an upcoming Town-Hall Session in which the Board of Assessors is included in list of panel speakers.
12. Mr. Waldron informed the Assessors that he had met with Jessica McKinney, County Administrator, regarding the FY 2021-2022 budget.

**VIII. Assessors Comments**

**IX. Adjournment**

There being no further business, Mr. DeShazor adjourned meeting at 7:30 p.m.





## Brooks County Board of Tax Assessors

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

Dr Gerald Golden    Melvin DeShazor    Ralph Manning

**Meeting Date: Wednesday, April 14, 2021**

**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	2021 Exemption	Approve (A) Deny (D)
002 0016	ARRINGTON, QUINTON A & ELIZABETH S	S4	A
012 0021	MCLEOD, JERRY	S0	D
019 00271	HACKETT, RICHARD L & LINDA G	S4	A
038 0003C	RICH, MEGAN E & NATHAN A	S1	A
038 00295	BRADSHAW, MATTHEW CRAIG & FRANCIS A	S1	A
039 00365	BARRETT, GARY	S4	A
047 0010A	DAVIS, DEBRA ELAINE	S4	A
049 00131	JOHNSON, HENRY	S1	A
065 00223	OVERY, BROCK ANDREW & CARILEE LYNN	S1	A
066 00121	RUDISILL, LINDA JANE	S4	A
066 0013B	GUFFORD, WILLIAM	SC	A
073 000127B	DANFORTH, WILLIAM ROBERT & TINA MARIE	S5	A
075 0019B	FOUNTAIN, TAMECIA	S1	A
075 0045	COOPER, JAMES H & ROBIN T	S0	D
079 0019	KNOWLES, DONNA &	S0	D
081 0019	BRAMBLETT, ELEANOR-LIFE ESTATE	S0	D
083 0027	DISTEFANO, DONALD G & HELEN A	S4	A
087 00081	BURTON, BRIAN LEWIS	S1	A
090 0027A	BURRIS, DERRIK AUSTIN	S1	A
091 0010A	MCCALL, WALTER E & ERNESTINE S	SC	A
108 0006	ROGERS, DORIS MICHELLE	S1	A
110 00123	SCHICK, JOHN & JULIE	S0	D
114 0014	STEVENS, DAVID	S1	A
121 002112	SARRICA, BEVERLY & FANNING, JAMES M	S1	A
122 00233	BLACK, DANIEL RAY & KIMBERLY RENEE	S1	A
124 0016H	WALLER, MARLIN BRUCE	S0	D
139 0008A	HORNE, PRISCILLA	S4	A
139GB 0017	HORVATH, LINDA & BOETTGER, TAMMY L	S0	D
139I 0015	BRIDGES, DAVID	S4	A
140 0003B	PARISH, JAMES M & JOYCE L	S4	A
146 0037	BLACK, JULIA TILLMAN	S1	A
BY1 0006	CLEMENTS, GEORGIA	S1	A
MN5 0119	MERRICK, KYLE	S0	D
Q10 0007	HALL, JAMES MAXCY II	S1	A
Q12 0005	HAYES, DONALD & TENNYSON. KATHY	S4	A



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### Reason for Denial of Homestead Exemption

012 0021	MCLEOD, JERRY	S0	D
No building on property, application via fax, mailed explanation letter.			
075 0045	COOPER, JAMES H & ROBIN T	S0	D
Did not qualify on 01/01/2021. Purchased 01/08/2021 approve for 2022.			
079 0019	KNOWLES, DONNA &	S0	D
Owner has homestead in Columbus, GA same address as drivers license. Forward to BOE.			
081 0019	BRAMBLETT, ELEANOR-LIFE ESTATE,	S0	D
Mobile home not titled to applicant.			
110 00123	SCHICK, JOHN & JULIE	S0	D
Mobile home not titled to applicant.			
124 0016H	WALLER, MARLIN BRUCE	S0	D
Owner has homestead in Lowndes County, same address as drivers license.			
139GB 0017	HORVATH, LINDA &	S0	D
Mobile home not titled to applicant.			
MN5 0119	MERRICK, KYLE	S0	D
Homestead exemption and mailing addresss in South Carolina.			



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### ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2466-P16980-2016-1	HARVEY'S AUTO PARTS	115,000	124,126	TBS AUDIT
2467-P16980-2017-1	HARVEY'S AUTO PARTS	115,000	247,919	TBS AUDIT
2468-P16980-2018-1	HARVEY'S AUTO PARTS	115,000	206,984	TBS AUDIT
2469-M3571-2021-2	DANFORTH, TINA MARIE	16,900	0	MH HOMESTEADED REMOVE PREBILL 2021
2470-M1287-2021-99	DIXON, CAROLYNP	17,669	0	HOMESTEAD FOR 2021
2471-M5251-2021-2	STRICKLAND, WILLIAM HEIRS	0	4,833	HOMESTEAD REMOVED. CREATE 2021 PREBILL.
2472-M4595-2021-2	PRICE, ROBERT	5,004	0	MH TORN DOWN REPLACED WITH ANOTHER MH
2473-M4780-2021-5	CANNON, EDNA LAVERNE	0	16,625	HOMESTEAD REMOVED, ADD TO 2021 PRE BIL DIGEST
2474-M3587-2021-99	SCHWEITZER, DONNAD	0	16,464	HOMESTEAD EXEMPTION REMOVED. CREATE 2021 PREBILL.
2475-M7364-2021-2	JOHNSON, HENRY DYSON III	89,944	0	MH HOMESTEADED. DELETE 2021 PREBILL
2476-M165-2021-2	FOUNTAIN, TAMECIAM	16,600	0	MOBILE HOMESTEADED, REMOVE PREBILL
2477-M3094-2019-4	HORTON, JOHN R &	3,279	0	MH MOVED OUT OF COUNTY IN 2018. DELETE 2019 PREBILL.
2478-M3094-2020-4	HORTON, JOHN R &	6,059	0	MOBILE HOME MOVED OUT OF COUNTY IN 2018. DELETE 2020 PREBILL
2479-M3094-2021-4	HORTON, JOHN R &	5,710	0	MOBILE HOME MOVED OUT OF COUNTY IN 2018. DELETE 2021 PREBILL

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ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2480-M2112- 2021-4	WADE, VERNON T & JERALD	20,648	0	MH DEMOLISHED. DELETE 2021 PREBILL
2481-P932432- 2018-99	TROUPEVILLE WRECKER SER	67,593	61,856	TBS AUDIT
2482-P932432- 2019-99	TROUPEVILLE WRECKER SER	49,645	59,578	TBS AUDIT
2483-P932432- 2020-99	TROUPEVILLE WRECKER SER	40,632	49,324	TBS AUDIT
2484-P22485- 2017-1	AMERIS BANK	77,933	81,791	TBS AUDIT
2485-P22485- 2018-1	AMERIS BANK	71,959	73,679	TBS AUDIT
2486-P22485- 2019-1	AMERIS BANK	87,804	89,804	TBS AUDIT
2487-P352200- 2017-2	IVES, CHARLES DOUGLAS JR	88,461	597,159	TBS AUDIT
2488-P352200- 2018-2	IVES, CHARLES DOUGLAS JR	84,765	524,172	TBS AUDIT
2489-P352200- 2019-2	IVES, CHARLES DOUGLAS JR	84,765	516,487	TBS AUDIT
2490-M3431- 2021-2	BURRIS, DERRIK AUSTIN	12,151	0	PMBH HOMESTEADED REMOVE 2021 PERBILL
2491-P705000- 2017-1	WEST END MILLING CO INC	232,544	348,712	TBS AUDIT
2492-P705000- 2018-1	WEST END MILLING CO INC	229,839	330,430	TBS AUDIT
2493-M5260- 2021-2	LSP PROPERTIES LLC	20,565	0	MH REMOVED MARCH 2020 PER LAND OWNER. DELETE 2021 PREBILL 2021.
2494-P705000- 2019-1	WEST END MILLING CO INC	162,382	252,866	TBS AUDIT
2495-M1906- 2021-2	ROGERS, DORIS MICHELLE	12,319	0	PBMH HOMESTEADED. REMOVE FROM 2021 PREBILL

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2496-M7192- 2021-2	ENGLISH, CAROLYN EUNICE	33,565	0	PBMH HOMESTEADED DELETE 2021 PREBILL
2497-M7357- 2021-1	NEWSOME, JAMES	12,100	0	PBMH HOMESTEADED REMOVE 2021 PREBILL

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

*Gerald Golden*  
Dr. Gerald Golden

*Melvin DeShazior Jr*  
Melvin DeShazior

*Ralph Manning*  
Ralph Manning

## Brooks County Board of Tax Assessors

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Dr Gerald Golden, Assessor    Melvin DeShazor, Chairman    Ralph Manning, Assessor

Meeting Date:    **Wednesday, April 14, 2021**

**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- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
11372	007 0006	BARWICK, RANDY & DARA	V:2021	APPROVE
1848	062 0001A	BIBIN, FRANK S & TERESA	V:2021	APPROVE
1806	060 0012	BURTON BROOKS ORCHARD CORP	V:2021	APPROVE
2573	084 0004	BURTON FAMILY FARMS LLP	V:2021	APPROVE
2738	089 0012	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
2755	089 0021	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
2760	089 0024A	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
3388	111 0005	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
3389	111 0005A	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
3446	112 0024	C & M LAND HOLDINGS, LLC	V:2014	APPROVE
3048	095 0001	COPE'S TIMBERLANDS LLC	V:2015	APPROVE
3049	095 0001A	COPE'S TIMBERLANDS LLC	V:2015	APPROVE
5355	Q10 0005	COPE'S TIMBERLANDS LLC	V:2015	APPROVE
5356	Q10 0005A	COPE'S TIMBERLANDS LLC	V:2015	APPROVE
11624	082 00054	DEWITT, JOHN BRANDON & LACEY D CARTER	V:2021	APPROVE
3563	117 0001	DEWITT, JOHN S CREDIT SHELTER TRUST	V:2021	APPROVE
559	022 0005	DODD-SQUIRES, DEBORAH & HASTINGS, PATRICIA & DODD, FRED T JR	V:2021	APPROVE
561	022 0007	DODD-SQUIRES, DEBORAH & HASTINGS, PATRICIA & DODD, FRED T JR	V:2021	APPROVE
9836	085 00031	EGGERS, THOMAS A & NANCY A	V:2021	APPROVE
584	022 0022	GARDNER, CAROL	V:2021	APPROVE
10104	091 0006B	GOLDEN, BEATRICE	V:2016	RELEASE
10104	091 0006B	GOLDEN, BEATRICE ESTATE	V:2021	APPROVE
1312	039 0026	GOSIER, THOMAS	V:2021	APPROVE
920	032 0011D	GREEN ESTATE, KATHY NANETTE	V:2018	APPROVE
895	031 0030A	HEAD, PATRICIA	V:2021	APPROVE
362	018 0029	HISCOCK, CAROLYN P	V:2014	RELEASE
367	018 0035	HISCOCK, CAROLYN P	V:2014	RELEASE
10918	079 00012	HOPSON, EDNA CARNELL	V:2021	APPROVE
656	024 0012	HOWARD, BARBARA	V:2021	APPROVE
1660	052 0015	KENNEDY, CATHY	V:2021	APPROVE
1661	052 0016	KENNEDY, CATHY	V:2021	APPROVE
1432	045 0008	LANE, WAYNE D & PATRICIA L	V:2021	APPROVE
1367	040 0014	LANE, WAYNE	V:2021	APPROVE
1369	040 0015	LANE, WAYNE D & PATRICIA L	V:2021	APPROVE
6334	Q17 0007	LANE, WAYNE	V:2019	APPROVE

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Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
6335	Q17 0008	LANE, WAYNE	V:2019	APPROVE
11890	046 00271	LANE, WAYNE & PATSY	V:2021	APPROVE
5	001 0004	MACHOVINA, SCOTT & LORI	V:2021	APPROVE
190	008 0007A	MANN, JAMES D JR & MICHAEL D	V:2021	APPROVE
8181	006 0015A	MARTIN, MARY ALEXANDRA	V:2019	APPROVE
5195	MN5 0119	MERRICK, KYLE	V:2021	APPROVE
11133	040 00241	MITCHELL, JIMMY RAY & FENDER, ROBERT R III	V:2015	RELEASE
2046	068 0017	PAULK, TRAVERS S & SALLY L	J:2021	APPROVE
990	035 0006A	PETREY, LOGAN LINDA	V:2021	APPROVE
997	035 0007D	PETREY, LOGAN	V:2012	APPROVE
1619	051 0004	PRICE, ROGER	V:2021	APPROVE
11270	051 00041	PRICE, HERBERT	V:2021	APPROVE
1834	061 0012	PRICE, ROGER T FAMILY TRUST,	V:2021	APPROVE
2521	082 0020	PRICE, ROGER T FAMILY TRUST,	V:2021	APPROVE
3395	111 0009A	PULIDO, PEGGI	V:2021	APPROVE
546	021 0037	ROWLAND, FRANZ M & KAREN B	V:2021	APPROVE
557	022 0003	ROWLAND, FRANZ M & KAREN B	V:2021	APPROVE
10356	021 00211	ROWLAND, FRANZ M & KAREN B	V:2021	APPROVE
9320	053 0007E	SANDS, ROY STAFFORD & LAURA M	R:	DENY
4320	146 0014	SCRUGGS, ASHLEY DANIELLE	V:2021	APPROVE
1395	041 0016	SOLBERG, PATRICIA	V:2021	APPROVE
3513	114 0014	STEVENS, DAVID	V:2015	APPROVE
707	025 0010	THRIFT, WILMER L & SYLVIA L	V:2021	APPROVE
11298	025 00091	THRIFT, WILMER L, SYLVIA L & LEE, RUSSELL H	V:2021	APPROVE
8394	022 0002B	WEBB, JACK & JIMMY	V:2018	APPROVE
525	021 0019	WEBB, JAMES O & JACK E	V:2018	APPROVE
11956	022 00191	WEBB, JAMES O & CLINT J	V:2019	APPROVE
140	006 0009	WEBB, JACK	V:2018	APPROVE
141	006 0009A	WEBB, JACK	V:2018	APPROVE
145	006 0014	WEBB, JAMES	V:2021	APPROVE
158	007 0008	WEBB, JACK	V:2014	APPROVE
159	007 0009	WEBB, JACK	V:2018	APPROVE
3611	118 0011	WILLIAMS, WESLEY	V:2021	APPROVE
10966	118 00171	WILLIAMS, WESLEY	V:2021	APPROVE
9953	032 0016B	YORK, EDDIE	V:2021	APPROVE

**Brooks County Board of Tax Assessors**

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Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
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Number of Applications Reviewed: 70  
Total approved: 65  
Total Denied: 1  
Total Released: 4

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

  
Dr. Gerald Golden

  
Melvin DeShazor

  
Ralph Manning

**Dennis O. Irby**  
**135 Southlake Drive**  
**Moultrie, GA 31768**  
**229-561-7691**

March 24, 2021

Brooks County Tax Assessors  
610 S. Highland Road  
Quitman, GA 31643  
Attention: M. Jarvis

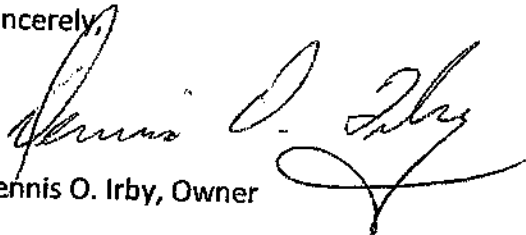
Re: Release from Conservation Easement

Dear Ms. Jarvis

I am requesting that my 10.78-acre property (Parcel Number 1460013) be released from Conservation Use Covenant placed on it on 5/26/17, effective March 24, 2021.

Thank you for your assistance in this matter. If you have any questions, please contact me at (229) 561-7691.

Sincerely,

A handwritten signature in black ink, appearing to read "Dennis O. Irby". The signature is fluid and cursive, with a large, stylized initial "D".

Dennis O. Irby, Owner

## Parcels / Owner Homestead Exemption Removed

REALKEY    PARCEL\_NO            CURRENT OWNER

1	44	002 0023	TURNER, HERMAN
2	146	006 0015	MARTIN, SAMUEL ZACK JR
3	159	007 0009	WEBB, JACK E
4	249	011 0012	TANNER, MARK
5	367	018 0035	HISCOCK, CAROLYN P ESTATE
6	11485	019 00011	NAESTVOLD, JAMIE & SHERI SHIPLEY
7	462	020 0004	PRICE, KENNETH E
8	661	024 0016	CRAWFORD, JASON W & TRACIE J GUY
9	11062	025 00031	WHITFIELD, CAROLYN T
10	709	025 0012	FEDERAL NATIONAL MORTGAGE ASSOCIATION
11	775	027 0002B	MANLEY, HARRIET M
12	10806	031 00195	ROBINSON, ZANE
13	9437	034 00063	KOSICK, TRACY M & LAVONNE M WANDERS
14	8955	034 00201	DUCK, BRIAN K & ANGELA M
15	1054	036 0023	SCOTT, VIRGIL
16	1207	037 0047B	DESANTIAGO, MARTHA S
17	10992	038 0006H	NICHOLS, DONNA LYNN
18	1265	038 0030	SIMPSON, WILLIAM JAY & EDWINA
19	1283	039 0008	JONES, LORAIN B
20	1459	046 0017	RENFROE, CHARLES RAMSEY
21	1467	046 0019F	MAXWELL, ALVERLETTA R & WILLIE L
22	1739	058 0001B	LODEN, PENNY LAURA CARDIN & LAURA ELAINE CARDIN
23	1781	059 0003	LABOVE, ROSALYN
24	1795	060 0002	MANNING, WENDALL PAUL JR & SKYLETT MICHELE
25	1928	065 0020	THATCHER, KENNETH E II & LAURA J
26	1939	066 0001A	WARREN, VERNON W
27	2106	072 0007	HUNTER, TIMOTHY JEROME
28	2135	073 0007	HAMLIN, WILLARD WARREN
29	8452	074 0040D	MB SOLUTIONS LLC
30	11012	076 00075	DAVIS, DOROTHY
31	10067	079 0019	KNOWLES, DONNA & TRISTIN OSBORNE
32	2474	081 0005	COOPER, OWEN H
33	2545	083 0017	DAUGHERTY, CLAY
34	9002	084 00061	MEEKS, ROBIN NICOLE
35	2634	087 0020	JONES, ROBERT DARREN & LIZZIE LEIGHS LLC
36	2646	087 0031	HEAD, MARY HEIRS
37	2770	090 0003	SIMMONS, ANNIE MACK
38	10752	090 001216	PEACE, EDNA LAVERNE
39	2831	090 0039	BROOKS, VICTORIA & EVERLINA THOMAS
40	2862	091 0013	WALLACE, JACQUELINE M
41	8465	092 0005B	KING, HATTIE MAE
42	11196	092 00063	TRIPLE H PROPERTIES OF SOUTH GEORGIA LLC,



## Parcels / Owner Homestead Exemption Removed

	REALKEY	PARCEL_NO	CURRENT OWNER
43	2977	093 0025	WELTZBARKER, DOYLE & MOODY, CALVIN
44	10779	093 003116	DONAHUE, ROBERT B & MAILIN C
45	3089	097 0007	WORN, JEFFREY J & JINNIN P JR
46	3153	098 0008A	WHAY, GABRIELLE
47	3489	113 0018D	ROUNTREE, THOMAS R
48	3504	114 0006	SIDLER, DEBRA HERRING & GREGOR
49	3574	117 0007	KING, SIDNEY MARIE & ANGIE MARIE LHERAULT
50	10277	117 00073	SHORE, HOLLY L PIZZILLO
51	9491	118 0008A	ARRENDALE, CHAD L & DIANNE
52	3671	121 0008B	CHESTER, DANIELLE & TRACY BLANTON
53	3804	124 0003A	PAIGE, JERRY & SANDRA
54	9833	128 00193	TYLER, JEANIE SHEA
55	3912	129 00072	THOMPSON, DORRIS J
56	4186	139 0068	HARRELL, CARLTON K
57	4201	139 0083	WRIGHT, CARLOS R
58	4214	139 0096	WRIGHT, DENICE & LEWIS
59	8610	139AA 0011	FILLER, EILEEN & KEVIN P MCGOVERN
60	8697	139DC 0005	HOMETOWN ESTATES LLC
61	8715	139FC 0005	SECRETARY OF HOUSING AND URBAN DEV
62	8881	139GB 0016	BEASLEY RENTAL PROPERTIES LLC
63	10313	139J 0016	REWIS, MEGAN ASHLEY & RACHEL MARIE REWIS
64	9547	139MC 0003	SCHWEITZER, DONNA D
65	8604	139QB 0009	ALEXANDER, JONATHAN & BRENDA
66	4322	146 0016	SIMPSON, JIM RAY
67	4340	146 0030C	ALLRED, SHERRY A & ANGELA J RHEAULT
68	4479	BK2 0031	HUNTER, HARRY HANSEN & GLENDA JOYCE HUNTER
69	4598	BY1 0003	SIMPSON, VALERIE N
70	4619	BY1 0024	SKINNER, DEREK ALAN & MICHELLE ANN
71	4719	D2 0025	CHAMBERS, ASHLEY B
72	4898	J2 0016	URIETA, ABEL
73	4914	J2 0033	BURRIS, SANDRA YVONNE
74	8900	MN1 0012A	DANIELS, LOUISE M
75	4995	MN2 0036	JACKSON, JOHNNY B
76	4997	MN2 0038	JENKINS, MARY
77	9037	MN2 0052A	EDWARDS, SOLOMON SR & LINDA M
78	5307	P2 0083	NIX, RICHARD
79	8282	Q12 0039	WILSON, HAZEL S
80	8289	Q12 0046	STEARMAN, LAURA E HAWKINS & JAMES LEE JR
81	5400	Q13 0011	PARRISH, LINDA E & KRISTIE L CALHOUN
82	5408	Q13 0018A	BRYANT, PATRICIA
83	5412	Q13 0022	MATHIS, DAVID EDWIN
84	5765	Q14 0096	DOTSON, GLADYS

## Parcels / Owner Homestead Exemption Removed

REALKEY    PARCEL\_NO    CURRENT OWNER

85	5831	Q14 0152	PETERSON, ORA HEIRS
86	5969	Q14 0277	GOLDEN, RALPH SR
87	6186	Q15 0039	KING, ARWIN D
88	6297	Q15 0147	BUTTS, FLORENCE L
89	6343	Q17 0014B	SEAY, RUBY L ETAL
90	6876	Q20 0080	LAURSEN, OLE
91	6894	Q20 0098	WILLIAMS, JUDITH M
92	7010	Q20 0203	MOSLEY, MARY ELLEN
93	7379	Q21 0177	JONES, AUGUSTUS B III
94	7512	Q27 0006	JKC PROPERTY INVESTMENTS LLC
95	7811	Q28 01193	JACKSON, ALICE K
96	7965	T11 0004	MCFARLAND, BRIA GANEA
97	7975	T11 0014	HILL, MICHAEL C
98	8007	T11 0046	WRIGHT, HOLLI & RYAN FERGUSON
99	8011	T11 0050	SEAGO, WILLIAM MICHAEL & BARBARA HUGHES
100	8128	T18 0008	CARLTON, FLOYD & LUCILE
101	8130	T18 0010	CARRATT, VICKIE ANN

Troutman Pepper Hamilton Sanders LLP  
600 Peachtree Street NE, Suite 3000  
Atlanta, GA 30308-2216



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John E. Buehner  
john.buehner@troutman.com

March 29, 2021

Dr. Gerald Golden  
Chairman  
Brooks County Board of Tax Assessors  
610 South Highland Road  
Quitman, Georgia 31643

**Re: Boulevard Associates, LLC and Quitman II Solar, LLC  
Parcel No. 035-0016, FLPA Covenant 2009-14-8  
Parcel No. 050-008, FLPA Covenant 2009-14-11  
Parcel No. 034-0020A, FLPA Covenant 2009-14-10**

Dear Chairman Golden:

As you recall, this Firm represents Boulevard Associates, LLC and Quitman II Solar, LLC in connection with the proposed continuation of the above referenced FLPA covenants, and this letter is delivered on behalf of and at the direction of our clients.

We are in receipt of the Board's Notices of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant with respect to the above-referenced property dated February 16, 2021, copies of which are attached. Among other issues, the Board's decision fails to properly give effect to the notice and cure period required by O.C.G.A. § 48-5-7.7(f). Accordingly, on behalf of Boulevard Associates, LLC and Quitman II Solar, LLC, and in accordance with O.C.G.A. §§ 48-5-7.4(j)(i) and 48-5-311(e), we hereby appeal the Board's decision to the Brooks County Board of Equalization, and a summary of the background and a more detailed description of the bases of this appeal are set forth in the attached "Appeal to the Board of Equalization". By this letter, we also request a list of witnesses, documents, and other written evidence to be presented by the Board at the hearing.

If you have any questions, please contact the undersigned at 404-885-3186.

Sincerely yours,

*John E. Buehner*

John E. Buehner

Enclosures

**BOARD OF TAX ASSESSORS**

Gerald Golden  
Melvin DeShazor  
Ralph Manning



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

Boulevard Associates LLC  
700 Universe Blvd  
North Palm Beach, FL 33408

**OFFICIAL TAX MATTER**  
**02/16/2021**

Re: Notice of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant

Hodges Rd – PIN 050 0008 – FLPA Covenant 2009-14-8

Barwick Rd – PIN 035 0016 – FLPA Covenant 2009-14-10

Hodges Rd – PIN 034 0020A – FLPA Covenant 2009-14-11

The Brooks County Board of Tax Assessors has reviewed the correspondence and other information regarding the potential breach of covenants listed above.

**After consideration and inspection, the Board finds the activities that caused the breach have not been remediated.**

Specifically, Boulevard Associates LLC did not make an application for continuation prior to April 1 of 2019 as required by statute. Boulevard Associates LLC is no longer a qualified owner of the property and therefore is not eligible to apply for or receive the benefit of a covenant. By not having a valid covenant remain in effect the property ceases to maintain its eligibility for the covenant and thus there is no covenant for Quitman II Solar LLC to continue.

It has been determined that each of the above listed covenants have been breached. The Board of Assessors will issue an assessment of penalty to the Tax Commissioner for each of the covenants. The estimated amounts of penalty for breach of covenant are the same as stated in the Notice of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant dated October 22, 2020 (calculation worksheet included).

The qualified owner is entitled to appeal the findings of the board of tax assessors. Such appeal shall be conducted in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311. You have the right to appeal to either the County Board of Equalization or to Arbitration. If you wish to file an appeal, you must do so in writing no later than 45 days from the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors at the address and phone number listed above. Your staff contacts are WAYNE WALDRON and MICA JARVIS.

February 17, 2021

**BOARD OF TAX ASSESSORS**

Gerald Golden  
Melvin DeShazor  
Ralph Manning

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

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## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Quitman II Solar, LLC  
700 Universe Blvd  
North Palm Beach, FL 33408

**OFFICIAL TAX MATTER**  
**02/16/2021**

Re: Notice of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant

Hodges Rd – PIN 050 0008 – FLPA Covenant 2009-14-8

Barwick Rd – PIN 035 0016 – FLPA Covenant 2009-14-10

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**After consideration and inspection, the Board finds the activities that caused the breach have not been remediated.**

Specifically, Boulevard Associates LLC did not make an application for continuation prior to April 1 of 2019 as required by statute. Boulevard Associates LLC is no longer a qualified owner of the property and therefore is not eligible to apply for or receive the benefit of a covenant. By not having a valid covenant remain in effect the property ceases to maintain its eligibility for the covenant and thus there is no covenant for Quitman II Solar LLC to continue.

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February 17, 2021

FOREST LAND PROTECTION ACT COVENANT BREACH CALCULATIONS									
COVENANT NUMBER	2009-14-11	TOTAL ACRES	852.57						
PARCEL NUMBER	035 0016	BREACH ACRES	852.57						
TAX DISTRICT	2								
DIG_YR	MILL RATE	VALUE	EXEMPTION	FLFMV	PENALTY	GRANT REIMBURSEMENT ADJ	ACRES ON DIGEST		
2009	23.601	416,569	1,905,631	2,208,930	35,979.84	16,666.80	870.00		
2010	25.472	416,569	1,905,631	2,208,930	38,832.19	17,988.08	870.00		
2011	25.553	416,569	1,905,631	2,208,930	38,955.67	18,045.28	870.00		
2012	26.558	429,066	1,796,434	2,208,930	38,167.76	18,624.23	870.00		
2013	27.138	441,937	1,783,563	2,396,689	38,721.87	20,900.94	870.00		
2014	28.06	463,579	1,560,521	2,600,408	35,030.58	23,624.01	870.00		
2015	28.051	468,867	1,528,833	2,649,816	34,308.24	24,093.00	852.57		
2016	28.997	483,725	1,514,975	2,689,563	35,143.78	25,201.30	852.57		
2017	29.206	497,614	1,501,086	2,724,527	35,072.57	25,625.45	852.57		
2018	28.712	511,952	1,486,748	2,792,640	34,150.01	25,800.35	852.57		
TOTAL			16,889,053	24,689,369	\$ 364,362.49	\$ 216,569.43			

PENALTY AMOUNTS ARE ESTIMATED AND SUBJECT TO CHANGE

FOREST LAND PROTECTION ACT COVENANT BREACH CALCULATIONS									
COVENANT NUMBER	2009-14-10	TOTAL ACRES	206.34						
PARCEL NUMBER	034 0010A	BREACH ACRES	206.34						
TAX DISTRICT	2								
DIG_YR	MILL RATE	VALUE	EXEMPTION	FLFMV	PENALTY	GRANT REIMBURSEMENT ADJ	ACRES ON DIGEST		
2009	23.601	80,168	483,932	564,100	9,137.02	4,499.98	206.34		
2010	25.472	80,168	483,932	564,100	9,861.37	4,856.73	206.34		
2011	25.553	80,168	483,932	564,100	9,892.73	4,872.17	206.34		
2012	26.558	82,573	448,627	564,100	9,531.71	5,038.63	206.34		
2013	27.138	85,050	446,150	612,049	9,686.09	5,634.87	206.34		
2014	28.06	87,601	443,599	664,073	9,957.91	6,373.27	206.34		
2015	28.051	90,229	440,971	676,690	9,895.74	6,481.62	206.34		
2016	28.997	92,935	438,253	686,840	10,166.70	6,785.26	206.34		
2017	29.206	95,723	435,477	695,769	10,174.83	6,904.83	206.34		
2018	28.712	98,594	432,606	713,163	9,995.79	6,952.33	206.34		
TOTAL			4,537,491	6,304,984	\$ 98,240.90	\$ 58,399.68			

PENALTY AMOUNTS ARE ESTIMATED AND SUBJECT TO CHANGE

FOREST LAND PROTECTION ACT GOVERNANT BREACH CALCULATIONS																	
COVENANT NUMBER	2009-14-8	TOTAL ACRES	901.30	BREACH ACRES	621.23	COVENANT NUMBER	2009-14-8	TOTAL ACRES	901.30	BREACH ACRES	621.23						
PARCEL NUMBER	050 0008					PARCEL NUMBER	050 0008										
TAX DISTRICT	2					TAX DISTRICT	2										
DIG_YR	MILL RATE	VALUE	EXEMPTION	FL FMV	PENALTY	GRANT ADJ	REIMBURSEMENT ADJ	ACRES ON DIGEST	DIG_YR	MILL RATE	VALUE	EXEMPTION	FL FMV	PENALTY	GRANT ADJ	REIMBURSEMENT ADJ	ACRES ON DIGEST
2009	28.601	440,429	1,865,671	2,426,300	24,279.43	13,728.02	13,728.02	901.30	2009	28.601	440,429	1,865,671	2,426,300	24,279.43	13,728.02	13,728.02	901.30
2010	25.472	440,429	1,865,671	2,426,300	26,204.21	13,727.05	13,727.05	901.30	2010	25.472	440,429	1,865,671	2,426,300	26,204.21	13,727.05	13,727.05	901.30
2011	25.553	440,429	1,865,671	2,426,300	26,287.54	13,720.73	13,720.73	901.30	2011	25.553	440,429	1,865,671	2,426,300	26,287.54	13,720.73	13,720.73	901.30
2012	26.558								2012	26.558							
2013	27.139								2013	27.139							
2014	28.06								2014	28.06							
2015	28.051								2015	28.051							
2016	28.997								2016	28.997							
2017	29.206								2017	29.206							
2018	28.712								2018	28.712							
TOTAL			5,597,013	7,278,900	76,771.29	40,245.78			TOTAL			5,597,013	7,278,900	76,771.29	40,245.78		

PENALTY AMOUNTS ARE ESTIMATED AND SUBJECT TO CHANGE

FOREST LAND PROTECTION ACT GOVERNANT BREACH CALCULATIONS			
COVENANT NUMBER	2009-14-8	TOTAL ACRES	621.23
PARCEL NUMBER	050 0008	BREACH ACRES	621.23
TAX DISTRICT	2		

FOREST LAND PROTECTION ACT GOVERNANT BREACH CALCULATIONS			
COVENANT NUMBER	2009-14-8	TOTAL ACRES	621.23
PARCEL NUMBER	050 0008	BREACH ACRES	621.23
TAX DISTRICT	2		

DIG_YR	MILL RATE	VALUE	EXEMPTION	FL FMV	PENALTY	GRANT ADJ	REIMBURSEMENT ADJ	ACRES ON DIGEST
2009								
2010								
2011								
2012	26.558	342,911	1,014,589	1,672,540	21,556.36	13,913.04		621.30
2013	27.139	352,745	1,004,755	1,814,706	21,813.63	15,631.63		621.30
2014	28.06	363,817	955,533	1,814,706	21,449.80	16,045.92		621.30
2015	28.051	346,817	845,084	1,849,185	18,564.36	16,604.31		592.30
2016	28.997	357,070	834,830	1,876,923	19,366.05	17,364.04		592.30
2017	29.206	367,325	824,575	1,901,323	19,266.02	17,651.97		592.30
2018	28.712	377,253	813,947	1,948,856	18,696.04	17,770.88		592.30
TOTAL			6,293,313	12,878,239	141,112.28	114,982.00		

SUMMARY			
COVENANT NUMBER	2009-14-8	TOTAL ACRES	621.23
PARCEL NUMBER	050 0008	BREACH ACRES	621.23
TAX DISTRICT	2		
2009-14-11	\$	364,362.49	364,362.49
2009-14-10	\$	98,240.90	98,240.90
TOTAL	\$	779,658.06	630,445.56

PENALTY AMOUNTS ARE ESTIMATED AND SUBJECT TO CHANGE

PENALTY AMOUNTS ARE ESTIMATED AND SUBJECT TO CHANGE

## APPEAL TO THE BOARD OF EQUALIZATION

In the Matter of the Application for Continuance of Forest Land Conservation Use Property Cure of Breach Pertaining to Notices of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant dated October 22, 2020 and Related Notices of Intent to Assess Penalty for Breach of Forest Land Protection Act Covenant dated February 16, 2021 Boulevard Associates LLC and Quitman II Solar, LLC

Hodges Road – 050 0008 (FLPA Covenant – 2009-14-8)

Hodges Road – 035-0016 (FLPA Covenant – 2009-14-11)

Barwick Road – 034-0020A (FLPA Covenant – 2009-14-10)

This Appeal is filed pursuant to Section 48-5-7.7(j)(i) of the Georgia Forest Land Protection Act of 2008 (O.C.G.A. § 48-5-7.7 et seq), which authorizes appeals in the same manner that other tax appeals are made pursuant to O.C.G.A. Section 48-5-311.

### Background

On July 26, 2018, Boulevard Associates LLC ("Boulevard") purchased certain land in Brooks County from the Larry Booth DGT Family Trust ("Booth"), including parcel numbers 035-0016, 050-008 and 034-020A (the "FLPA Parcels"). Each of the FLPA Parcels have been encumbered by a Georgia Forest Land Protection Act ("FLPA") conservation use covenant since 2009. Boulevard failed to file an application for continuation of the covenants for the FLPA Parcels prior to April 1, 2019, in violation of O.C.G.A. § 48-5-7.7(j)(1). On May 6, 2019, Boulevard transferred the FLPA Parcels to the current owner, Quitman II Solar, LLC ("Quitman"), an affiliate of Boulevard. Quitman failed to file an application for continuation of the covenants prior to April 1, 2020.

The Brooks County Board of Tax Assessors (the "Board") sent to Boulevard and Quitman the statutorily mandated Notices of Intent to Assess Penalty for Breach (each, a "Notice") dated October 22, 2020 for each of the three FLPA Parcels. Boulevard and Quitman received the notices by U.S. Mail on November 2, 2020. Each Notice stated a breach year of 2018 and the reason for breach as "[o]wnership change, property purchased for non-qualifying purpose, owner failed to make application for continuation of forest land conservation use assessment." The estimated aggregate penalties listed were \$780,600. The Notices reference the 30-day cure period following the notice as provided in O.C.G.A. § 48-5-7.7(l). Although the approved form of the notice of breach attached as Exhibit C to the FLPA regulations includes a provision where the tax assessor's board would specify the remedy to cure the specified breach, the Board's Notices did not include that information.

Pursuant to letters dated November 19, 2020 and November 20, 2020 (the "Response Letters") Boulevard and Quitman delivered, within the 30-day cure period established by the Notices, Applications for the Continuation of the Covenants, as required by §7.7(j)(1). As noted in the Response Letter, neither Boulevard nor Quitman at any time used the FLPA Parcels for a non-qualified use following their acquisition of the FLPA Parcels.



The parties agreed to defer the Board's consideration of the Applications for Continuation until the Board's meeting scheduled for January 13, 2021, the Board voted to table its decision until the February meeting of the Board. At the meeting of the Board on February 10, 2021, the Board voted to deny the Applications for Continuation. Pursuant to notices dated February 17, 2021, the Board notified Quitman and Boulevard that the Application had been denied and determined that the conditions giving rise to the breach had not been remediated because (i) Boulevard did not make an application for continuation prior to April 1, 2019, (ii) Boulevard is no longer the owner of the property and is not eligible to apply for or receive benefit of a covenant, and (iii) because the property did not have a valid remain in effect, there was no covenant to Quitman to continue.

### **Appeal of Decision**

**The Board erred in its failure to accept the cure tendered within the 30-cure period, instead determining that the failure to file the Application for Continuation by the date for filing tax returns in the year following the date in which the transfer occurred.**

Although Boulevard failed to file its Application for Continuation by April 1, 2019 (which would be a breach of FLPA, O.C.G.A. § 48-5-7.7(l) states that "[i]n the case of an alleged breach of the [FLPA] covenant, the qualified owner *shall* be notified in writing by the board of tax assessors. The qualified owner *shall* have a period of 30 days" from the date of such notice to cease and desist the activity alleged in the notice to be in breach of the covenant or correct the condition or conditions alleged in the notice to be in breach of the covenant. See O.C.G.A. § 48-5-7.7(l). While it is true that under §7.7(j)(1), an owner is required to file prior to the tax assessment filing date, and a failure to do so is a breach as contemplated by §7.7, there is nothing in the statute that supports the idea of the (j)(1) filing date as an absolute deadline that would be exempt from the 30-day cure remedy in §7.7(l). Accordingly, the filing of the Applications for Continuation by Boulevard and Quitman were a timely correction of such condition, as they were filed within the statutory 30-day cure period.

**The Board erroneously concluded that Boulevard conveyance of the FLPA Parcels made Boulevard (and, by implication, Quitman) ineligible to continue the Covenants.**

In *Morgan County Board of Tax Assessors v. Ward*, the court of appeals acknowledged that the lack of ownership of the tract of land subject to an CUVA covenant did not relieve the board of tax assessors from giving notice of breach to the prior landowner and providing that landowner the opportunity to cure the breach or to cause the breach to be cured (see *Morgan County Bd. of Tax Assessors v. Ward*, 318 Ga. App. 186, 733 S.E.2d 470 (2012)). In the subject case, Boulevard not only filed the Application for Continuation with respect to its acquisition of FLPA Parcels from Booth, but also caused Quitman to file the Application for Continuation with respect to the transfer from Boulevard to Quitman, thus curing the breach specified in the Notices dated October 22, 2020.

**The Board erroneously concluded that Boulevard's failure to file its Application for Continuance by April 1, 2019 resulted in the automatic termination of the FLPA Covenants such that Quitman had no FLPA Covenants to continue.**

The Board's conclusion fails to give effect to the notice and cure period required by O.C.G.A. § 48-5-7.7(l). Once established, an FLPA covenant remains in place until a breach occurs and such breach is not cured within the statutory cure period, at which point the board of tax assessors is authorized to terminate the covenant. Because the notice of breach was not provided by the Board until October 2020 (assuming the effectiveness of such notice), the FLPA Covenants, although breached, remained in full force and effect at the time of the conveyance from Boulevard to Quitman and at the time that Quitman filed the Application for Continuation.

**The Board failed to timely notify Boulevard and Quitman of its breach and such notice failed to specify the remedies for the alleged breaches.**

The Regulation for "Notice of Breach" states that the required notice of breach "shall be sent within 30 days from the day that the breach is reported to or discovered by the Local Board of Tax Assessors." See Ga. Comp. R. & Reg. § 560-11-11-.07(1). Based on the Brooks County tax commissioner's delivery of its Notices of Intent to Levy dated June 15, 2020, it is clear that the Board first discovered the alleged breaches by Boulevard and Quitman in 2019 or early 2020 – months before its delivery of the Notices in October 2020. Accordingly, the Notices provided to Boulevard and Quitman were not timely and do not satisfy the requirements of the Regulation. In the absence of a valid notice of breach given in accordance with the FLPA and the associated Regulation, the 30-day cure period did not commence to run and the Board is prohibited from assessing a penalty (see Morgan County v. Ward). The FLPA statute provides a 30-day cure period for the allegedly breaching landowner, but neither the statute nor the regulation provide any cure period to the Board for failing to give the notice of breach within 30 days after the date the breach was reported or discovered. In addition, though the approved form of the notice of breach attached as Exhibit C to the FLPA regulations includes a provision where the tax assessor's board would specify the remedy to cure the specified breach, the Board's Notices did not include that information.

### **Conclusion and Request for Relief**

It is clear from an analysis of the facts above and an application of the FLPA statutory and regulatory framework discussed that Boulevard and Quitman were within their rights to cure their alleged breach, and in fact have already effectively cured the alleged breach. The initial breach of the Covenant occurred when the FLPA Parcels were transferred to Boulevard and Boulevard failed to submit an application to continue the covenant prior to April 1, 2019, as noted in the County Attorney's email. As such, the occurrence of an alleged breach put the burden on the Board to trigger the next statutory step: sending a "Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant" to both the prior owner and Boulevard. Under Ga. Comp. R. & Reg. § 560-11-11-.07(3), the Notice should have been sent within 30 days after discovery of the breach. Until that notice was properly sent, the 30-day cure period did not begin. Assuming for the purpose of this discussion that the delivery of the Notices dated October 22, 2020 were properly sent, Boulevard and the present owner, Quitman, had until December 2, 2020 (30 days after delivery on November 2, 2020) to cure the breach. Boulevard

and Quitman effected such cure within this 30-day period and sent written notice and Applications for Continuance to the Board pursuant to letters dated November 19, 2020 and November 20, 2020. Accordingly, the Board should have approved the Applications for Continuation and confirmed that the alleged breaches had been cured, and Boulevard and Quitman hereby request that the Board of Equalization overrule the decision of the Board of Tax Assessors, approve the Applications of Continuation, confirm that the alleged breaches have been cured, rescind the penalties imposed, reinstate the Covenants and recalculate the taxes assessed for tax years 2019 and 2020 based on the reinstatement of the Covenants.