

**BOARD OF TAX ASSESSORS**

Gerald Golden  
Melvin DeShazor, Chairman  
Ralph Manning

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [assessors@brookscountytax.com](mailto:assessors@brookscountytax.com)

Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

### Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: August 11, 2021

Time: 5:15 p.m.

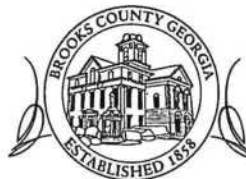
Location: Brooks County Commissioners Meeting Room

### Agenda

#### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Regular meeting held July 14, 2021
  - 2) Special called meeting held July 20, 2021
- III. Approval of Proposed Agenda
- IV. Appearances
  - 3) Colbert Sturgeon PIN 135 0003F, Conservation Use
  - 4) Christian Radio Fellowship, Inc
- V. Unfinished Business
  - 5) BrooksCo Dairy, BOE hearing, rescheduled
- VI. New Business
  - 6) Parcel Combinations
  - 7) Covenant Applications
  - 8) Homestead application, Moates (S5)
  - 9) Appeals>Returns/Errors/Adjustments
  - 10) Proposed revision to policy manual
  - 11) DOAA Sales Ratio Study
  - 12) Current Ratios
  - 13) Traylor Business Services, renewal contract
- VII. Chief Appraiser's Report/Comments
  - 14) Staff update, budget, status of 2021 digest, AY2022, 2020 Digest review
  - 15) Review current sales and timber harvesting
- VIII. Assessors Comments
- IX. 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**

8/11/2021

### **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 August 11, 2021 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser & Mica Jarvis, Secretary. Mr. DeShazior led the board in prayer.

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

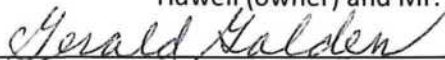
1. Assessors reviewed minutes from meeting held July 14, 2021. After review, Mr. Manning made a motion to approve as printed. Dr. Golden seconded the motion. All members in support. Motion carried.
2. Assessors reviewed minutes from meeting held July 20, 2021. After review, Dr. Golden made a motion to approve as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

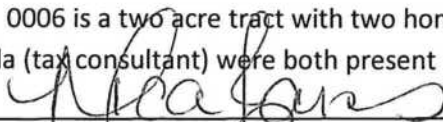
### **III. Approval of Proposed Agenda**

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**

3. Assessors were presented with request made by Colbert Sturgeon for approval of a Conservation Use Assessment renewal application (map/parcel 135 0003F). Mr. Sturgeon did not submit an application nor make contact with the office before last day of the 2021 appeal period, July 16, 2021. Mr. Sturgeon was advised of his right to appeal covenant denial to the Board of Equalization, he expressed his desire to do so.
4. Mr. Waldron discussed taxability of two parcels of property owned by Christian Radio Fellowship, Inc. The parcels are currently taxable, and adjoin exempt property of the same owner. The owners had previously been denied exempt status on the property due to the use at the time. The owner appealed the 2021 assessed value of the property and upon field inspection it was determined by the appraisers that the parcels may qualify as exempt. Parcel 140 0007 is 29.18 acres used as a walking trail, and is essentially a public park. Parcel 140 0006 is a two acre tract with two homes. Mr. Bill Tidwell (owner) and Mr. Craig Cardella (tax consultant) were both present at the





I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 8/11/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 8/11/2021



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

## ***Meeting Minutes***

8/11/2021


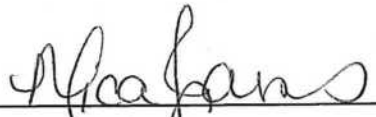
meeting and provided information regarding the use and ownership of the properties. After discussion Dr. Golden made a motion to table the issue until the next meeting for the purpose of obtaining additional documentation. Mr. Manning seconded the motion. All members in support. Motion carried.

### **V. Unfinished Business**

5. Mr. Waldron informed the Board that the Board of Equalization hearing regarding the personal property appeal made by BrooksCo Dairy has been postponed. Records have been requested by and provided to Hunter New, attorney for BrooksCo Dairy.

### **VI. New Business**

6. Assessors reviewed parcel combination requests (see attached). After review, combinations were approved as attached.
7. Assessors reviewed covenant applications (see attached). After review, applications were approved or denied as attached.
8. Assessors reviewed homestead exemption application (see attached). After review, application was approved as attached.
9. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
10. Assessors reviewed proposed revisions to office policy manual (see attached).
11. Assessors reviewed Department of Audits and Accounts sales ratio study (see attached).
12. Assessors reviewed current sales ratios (see attached). Mr. Waldron informed the Board that value changes for tax year 2022 are anticipated.
13. Mr. DeShazor signed previously approved renewal contract with Traylor Business Services.

I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 8/11/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 9/8/2021

# **Brooks County Board of Tax Assessors**

## **Meeting Minutes**

8/11/2021

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

14. Mr. Waldron gave a staff and budget update.

Mica Jarvis & Taylor Hart have completed training in appeals procedures.

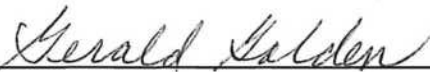
The 2020 digest review has been completed with the Department of Revenue.

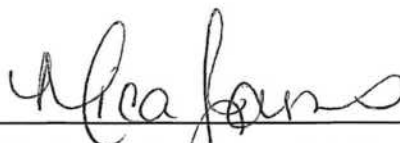
15. Assessors reviewed current sales and timber harvesting listing.

### **VIII. Assessors Comments**

### **IX. Adjournment**

There being no further business, Mr. DeShazior adjourned meeting at 7:45 p.m.





I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 8/11/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 9/8/2021

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### 4) Christian Radio Fellowship

During field check for appeal, it was discovered that the property may be exempt as purely public charity.

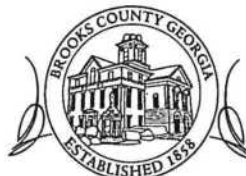
§ 48-5-299(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law

- the owner must be an institution devoted entirely to charitable pursuits;
- the charitable pursuits of the owner must be for the benefit of the public; and
- the use of the property must be exclusively devoted to those charitable pursuits.

O.C.G.A. 48-5-41(d)(2), a building which is owned by a charitable institution that is otherwise qualified as a purely public charity and that is exempt from taxation under Section 501(c)(3) of the federal Internal Revenue Code and which building is used by such charitable institution exclusively for the charitable purposes of such charitable institution, and not more than 15 acres of land on which such building is located, may be used for the purpose of securing income so long as such income is used exclusively for the operation of that charitable institution.

**Recommend motion declaring parcels are exempt as purely public charity, authorize removal of value from the 2021 taxable digest.**

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Prepared by: Wayne Waldron

140 0007

2022 Brooks County Board of Assessors

Acct # 4249  
w.waldron

Owner Information		General Property Information		Values	
CHRISTIAN RADIO FELLOWSHIP INC	SITUS	0 NOBLE OAKS DR		Imp Val	0
215 WAFT HILL LANE	LEGAL	& LL 106 PB 21-229 & PB 9-22		Acc Val	81,800
VALDOSTA, GA 31602	Tax District	FIRE DISTRICT	GMD 1650	Land Val	81,800
	Total Acres	29.18	LL 105	Total Value	2020 : 94,500
	Zoning	R-1	LD 12	2019 : 85,900	2018 : 80,800
	Unit		Return Value 0		

Size and Shape - 1.00 Corner - 1.00 View - 1.00 Water - 1.00 Transitional - 1.00 Neighborhood - 1.00 Other - 1.00 EAST - 1.05  
 2015: ACREAGE ADJUSTED PER PB 21-229, ADDED NOBLE OAKS LOTS TO THIS PARCEL (140NA 0001-5; 140NB 0001-3; 140NB 0005-7)

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
CHRISTIAN RADIO FELLOWSHIP INC	BIG VALUE LLC	10/17/2014	727 008	21 229	160,000	A4		0 MP
BIG VALUE LLC	CORTESE, BARBARA TIDWELL	07/18/2013	693 250	9 22				0 MP
GEORGIA DEPARTMENT OF	CORTESE, BARBARA TIDWELL	05/28/2013	690 016					0 R3

LAND INFORMATION

CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
A5	Woodland		3	12.80	32,384
A5	Ponds		2	1.00	4,500
A5	Woodland		7	15.38	32,144

ACCESSORY IMPROVEMENTS - 140 0007

CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
A9	*FIRE PROTECTION	0	0	0	0	2014		0.00	1.00	0.00	1.00	1.00	1.00	1.00	False

140 0006

2022 Brooks County Board of Assessors

Acct # 4248  
w.waldron

Owner Information		General Property Information		Values	
CHRISTIAN RADIO FELLOWSHIP INC	SITUS	300	WAFT HILL LN	Imp Val	203,700
215 WAFT HILL LANE	LEGAL	PB 12-149		Acc Val	8,820
VALDOSTA, GA 31602	Tax District	FIRE DISTRICT	GMD 1650	Land Val	11,300
	Total Acres	2.00	LL 106	Total Value	223,820
	Zoning	AG	LD 12	2021 : 223,820	
	Unit		Return Value 0	2019 : 199,420	
				2020 : 222,020	
				2018 : 198,920	

Topography - .00	Corner - .00	View - .00	Water - .00	Transitional - .00	Neighborhood - .00	Access - 1.00	EAST - 1.05
2014: SPLIT 9.52 ACRES TO PARCEL 140 00062; 2010 SPLIT 0.23 ACRES TO 140 00061							

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
GEORGIA DEPARTMENT OF	WAFT FM RADIO STATION	05/06/2013	687 080			0 C4		0 RW
CHRISTIAN RADIO FELLOWSHIP INC		01/23/1989	148 321			20,000 C1		0 OS
CHRISTIAN RADIO FELLOWSHIP INC		114 398	12 149			0 C1		0 OS

LAND INFORMATION

CS	Land Use	Productivity	ACRES	Unit Value	UnAdj Value
R4	Small Parcels	1	2.00	1	10,800

ACCESSORY IMPROVEMENTS - 140 0006

CS	Descrip	Dim1	Dim2	Units	Year	Grade	Depr	Ovr D	Pcom	Func	Econ	Neigh	IDnits	Value	Photo ?
R9	*FIRE PROTECTION	0	0	0	2014	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00		False
R9	*FIRE PROTECTION (NON HS HOME)	0	0	0	2014	0.00	0.00	1.00	1.00	0.00	0.00	1.00	2.00		False
R1	*Site Improvement C Grade	1	1	1	2007	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	7000	False
R1	*SOLID WASTE FEE	0	0	0	2007	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00		False
R1	AP6 SHED WD 4 SIDES OPEN	12	38	456	1900	0.80	0.50	0.20	1.00	1.00	1.00	1.00	1.00	260	True
R1	LT1 LEAN TO	10	24	240	2007	0.60	0.64	0.30	1.00	1.00	1.00	1.00	1.00	160	True
R1	RS1 FRAME UTIL	24	28	672	2007	0.70	0.64	0.30	1.00	1.00	1.00	1.00	1.00	1100	True
R1	RS1 FRAME UTIL	8	12	96	2007	0.80	0.64	0.50	1.00	1.00	1.00	1.00	1.00	300	True

PERM NUM	PERM TYPE	PERM AMNT	WORKCOST	DATE ISSUE	DATE COMPL	YEAR	CODE	COMMENTS
21359	COMPLETED	15,900	0	04/21/2010		2011	C	
2010	COMPLETED	0	0	06/17/2009			C	
100157	COMPLETED	35,000	0	02/08/2008			C	

140 0006

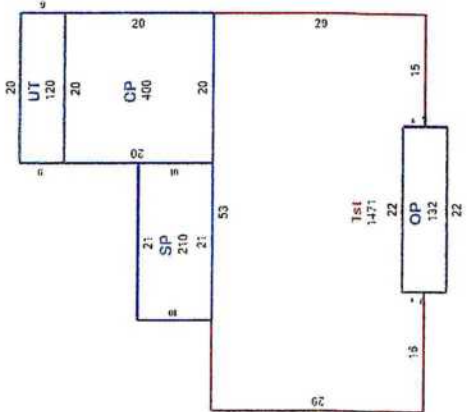
Review: 3/7/2011 by WAYNE WALDRON/MICA JARVIS

RES IMP - 140 0006   300 WAFT HILL LN	
Impr Key	4715
Class / Strat	R1
Occupancy / Style	One Family
Rooms	0
Bedrooms	0
Heated Area	1,471
Story Height	1.0 Story
Foundation	Slab
Exterior Wall	Vinyl Siding
Roofing	Enamel Metal
Roof Shape	Gable
Floor Construction	Reinf Conc Slab
Floor Finish	Carpet/Tile
Interior Wall	Sheetrock/Panel
Interior Ceiling	Sheetrock
Heat	Central Heat/AC
Plumbing:Std Comp	1
Plumbing: Extra Fix	4
Full Baths	2
Half Baths	0
Basement / Attic	
Bsmnt Coverage	None
Bsmnt Finish	None
Attic	No Attic
Grade	1.00
Year Built	1995
Eff Year Built	0
Condition	Average
RCN	130,201
Phy Depr	0.66
Phy OVR	0.00
Func Obsol	1.00
Econ Obsol	1.00
% Complete	1.00
Neigh Adj	1.15
CD	1.00
FMV	98,800
MAV	0
OVR FMV	0



**Other Features**

Code	Type	Area
1st	1 Story	1471
OP	Open Porch	132
CP	Carport	400
UT	Utility	120
SP	Screen Porch	210



140 0006

Review: 3/7/2011 by WAYNE WALDRON/MICA JARVIS

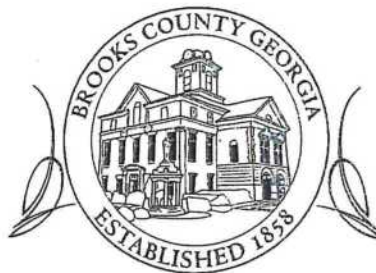




Source: Esri, Maxar, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community

The Brooks County Board of Assessors make every effort to produce the most accurate information possible. No warranties, expressed or implied are provided for the data herein, its use or interpretation.

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(229) 263 - 7920



1 inch = 300 feet  
Date Printed: 8/3/2021



WAFB Radio's album

### Come Aside

Come Aside is an arm of Christian Radio Fellowship, which includes WAFB Radio. It's 29 acres behind the radio station (215 WAFB Hill Lane, Valdosta). We have big plans for this ministry! Right now, Come Aside consists of a public walking trail. It's a one mile loop, open sunrise to sunset. We're working on the prayer garden right now and have added fish to the pond. In the future, we plan to build a multi-purpose building to be used for Bible studies, Love Packages, events and more!

October 9, 2019

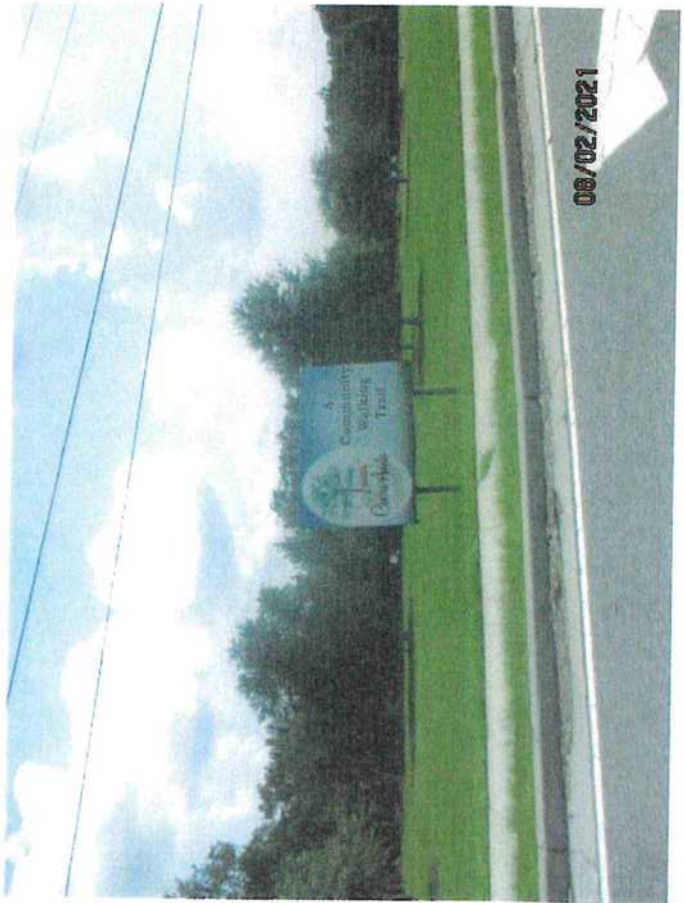
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12 Comments 2 Shares

Like Comment Share



08/02/2021



08/02/2021



08/02/2021



*Offering Hope When You Need It Most*

To Whom It May Concern,

WAFT 101.1, a non-profit 501(c)3 organization, has been operating since 1971 (see attached IRS determination letter). It has always been our desire to use whatever resources we have available to serve our community. We do that primarily through the 24 hour broadcasting of religious talk and music, as well as providing an outlet for civic and religious organizations to promote their entities.

In 2014, we acquired the adjacent property from a relative, with the intent to make it part of the ministry. We have developed a safe and attractive walking trail for the community to "Come Aside" and get away from the noise and enjoy nature. It consists of a 1 mile loop that originally was used for 3 years as an off-road 5k. We have since added feeders to attract wildlife and had a 1 acre pond dug. The pond is not only attractive, but will serve as an irrigation source as we continue to build out infrastructure for the plants we are continually adding.

We provide unrestricted access during daylight hours and provide clear signage for parking and walking. For safety reasons, we don't allow motorized vehicles on the trail; foot and bike traffic only. We also have 3 trail cameras, and are adding more.

We put over \$30,000 annually in the upkeep of the property without charging the public for access. Any future income derived from the property would go to offset our costs.

Both WAFT and the trail are overseen by a board of directors.

In His Service,

A handwritten signature in black ink that reads "Bill Tidwell".

Bill Tidwell  
President

Address any reply to: P. O. Box 737, Atlanta, Georgia 30301

Department of the Treasury



District Director  
Internal Revenue Service

Date: NOV 19 1971 In reply refer to: 411-12:CA

▷ Christian Radio Fellowship, Inc.  
P. O. Box 338  
Valdosta, Georgia 31601

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in section 509(a)(2). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 509(a)(2). If you establish this fact with the Service, you will be classified as a section 509(a)(2) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 509(a)(2) thereafter. If, however, you do not meet the requirements of section 509(a)(2) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of section 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

## 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, August 11, 2021**

### Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
KEEL, COLON J JR & BETTY JO	059 0002	059 0002	22	
		059 00021	5	
			27	
ODUM, BINNY J & BETTY SUE	Q14 0387	Q14 0387	ADD 73X110	
		Q14 0386	LOT NEXT TO HOUSE	
			[ ]	
BAILEY, RAYMOND & MARY ANN	122 00193	122 00193	5	PER OWNER
		122 00192	5	TR 3&4
			10	OAKBROOK
			[ ]	

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

  
 Dr. Gerald Golden

  
 Melvin DeShazor

  
 Ralph Manning

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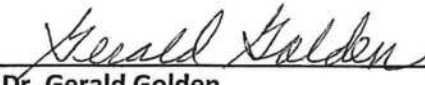

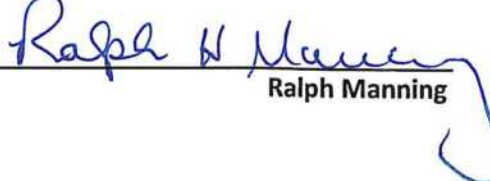
**Meeting Date:    Wednesday, August 11, 2021**

**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
3123	097 0016	NEWELL, MARY L & CLARENCE J	V-2021	APPROVE
11121	135 00032	CHANCY, JONATHAN WAYNE & CASSIE LEIGH	V-2021	APPROVE
2827	090 0034A	HIERS, TIMOTHY F	V-2015	APPROVE
3997	135 0003F	Sturgeon, Colbert	V-2021	Deny

Number of Applications Reviewed:	3
Total approved:	3
Total Denied:	0
Total Released:	0

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

 Dr. Gerald Golden	 Melvin DeShazior	 Ralph Manning
----------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------

Brooks County Board of Tax Assessors

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Dr Gerald Golden Melvin DeShazior Ralph Manning

Meeting Date: Wednesday, August 11, 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)
140 00102	MOATES, CHAINEY	S5	A

Number of Applications Reviewed: 1  
Total approved: 1  
Total Denied: 0

*Gerald Golden* *Melvin DeShazior* *Ralph Manning*  
\_\_\_\_\_  
Dr. Gerald Golden Melvin Deshazior Ralph Manning



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Meeting Date: Wednesday, August 11, 2021

### ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2534/P932837-2018-5	COCA COLA BOTTLING CO UNITED EAST LLC	\$17,322	\$20,557	PERSONAL PROPERTY AUDIT REVIEW 45DAYS ENDS 9/9/2021
2535/P932837-2019-5	COCA COLA BOTTLING CO UNITED EAST LLC	\$4,981	\$8,365	PERSONAL PROPERTY AUDIT REVIEW 45DAYS ENDS 9/9/2021
2536/P932837-2020-5	COCA COLA BOTTLING CO UNITED EAST LLC	\$0	\$4,481	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2537/P932838-2018-1	COCA COLA BOTTLING CO UNITED EAST LLC	\$64,339	\$79,355	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2538/P932838-2019-1	COCA COLA BOTTLING CO UNITED EAST LLC	\$27,642	\$41,133	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2539/P932838-2020-1	COCA COLA BOTTLING CO UNITED EAST LLC	\$6,818	\$30,703	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2540/P932836-2018-2	COCA COLA BOTTLING CO UNITED EAST LLC	\$9,944	\$12,272	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2541/P932836-2019-2	COCA COLA BOTTLING CO UNITED EAST LLC	\$53,026	\$68,742	PERSONAL PROPERTY AUDIT C9 10% PENALTY ON INV 45 DAY ENDS 9/9/2021
2542/P932836-2020-2	COCA COLA BOTTLING CO UNITED EAST LLC	\$0	\$89,212	PERSONAL PROPERTY AUDIT REVIEW 45DAYS ENDS 9/9/2021
2544/R1962-2021-2	BROOKS COUNTY DEVELOPMENT AUTHORITY	\$554,520	\$377,212	P.I.L.O.T. PERCENTAGE CHANGED 60/40 FOR 2021 PER AGREEMENT
2545/R11949-2021-2	BROOKS COUNTY DEVELOPMENT AUTHORITY	\$628,020	\$251,808	60 % P.I.L.O.T. PER AGREEMENT
2546/P401150-2021-2	LANGBOARD, INC	\$18,755,626	\$17,976,775	PERSONAL PROPERTY CORRECTIONS
2547/R1465-2021-2	NEWKIRK, WINDELL SR	\$83,804	\$7,400	PBMH BILL ALREADY PAID,
2548/R11121-2021-99	CHANCY, JONATHAN WAYNE & CASSIE LEIGH	\$256,840	\$256,740	NEW CUVA, FOR 2021
2549/R3123-2021-2	NEWELL, MARY L & CLARENCE	\$190,020	\$190,020	NEW CUVA FOR 2021

Brooks County Board of Tax Assessors

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

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

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

  
Dr. Gerald Golden Melvin DeShazor Ralph Manning



# POLICY MANUAL FOR THE BROOKS COUNTY BOARD OF TAX ASSESSORS

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1. General: 1.1 Personnel Policy Manual and APM; 1.2 Officer Selection; 1.3 Regular & Called Meetings; 1.4 Policy Review; 1.5 Job Descriptions; 1.6 Authorized Signatures; 1.7 Time Sensitive Material; 1.8 Copy, Print, Data Fees; 1.9 Retention of Records; 1.10 Abatements; 1.11 Untimely, incomplete or incorrect applications (pg 2-4)

2. Returns and Appeals: 2.1 Electronic Submission of Returns and Appeals; 2.2 Account Corrections Orders and errors; 2.3 Incomplete Appeals; 2.4 Affidavit of Title Facts; 2.5 Motor Vehicles; 2.6 Functional Location of Personal Property (pg 5)

3. Property Visits: 3.1 Teams of Two, County Vehicle, Identification; 3.2 Owner contact; 3.3 gated properties; 3.4 Reasonable Notice; 3.5 Periodic Inspections; 3.6 Permits (pg 6)

4. Sales: 4.1 Date of transfer 4.2 Sales Letter/Questionnaire; 4.3 Identification, Transfer; 4.4 Qualifications and Adjustments (pg 7)

5. Mapping: 5.1 Land Split, Line adjustments; 5.2 Parcel Combinations; 5.3 Fire District Parcel Numbers (pg 8)

6. Homestead Exemptions: 6.1 Forms; 6.2 witnesses; 6.3 received late; 6.4 Drivers License; 6.5 Type of Exemption Applied for; 6.6 Increasing Exemption; 6.7 Veterans Exemption; 6.8 Removal Letters; 6.9 Review by Chief Appraiser (pg 9-10)

7. Covenants: 7.1 Inspections; 7.2 Renewal Letters; 7.3 Acreage Exclusions; 7.4 Authorization and Multiple Owners; 7.5 (blank); 7.6-7.5 Transfers and Splits; 7.7-7.6 Death of an Owner; 7.8-7.7 Medically Demonstrable Illness; 7.9-7.8 Release of Covenants; 7.10-7.9 Newly Acquired Property Added to a Covenant (pg 11-12)

8. Land Adjustments: 8.1 Conservation Easement; 8.2 Utility Easement; 8.3 Digest Corrections/Changes; 8.4 Absorption Rates; 8.5 Site Improvements (pg 13-14)

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12. Social Media: (pg 20-21)

13. Pandemic Response: (pg 22)

### General

**1.1** *(Revised 08/2019)* It is the policy of the Brooks County Board of Assessors that all board and staff members adhere to the current Personnel Policy and Procedure Manual for Brooks County, as well as the Department of Revenue Appraisal Procedures Manual, IAAO standards, and all state and local laws pertaining to property valuation, open meetings and open records.

**1.2** *(Revised 2/11/2020)* It is the policy of the Brooks County Board of Assessors that a Chairman and Vice Chairman shall be elected at the first meeting of each calendar year. The Brooks County Board of Assessors shall appoint a Secretary to the Board at the first meeting of each calendar year. The Secretary to the Board shall be a member of the Appraisal Staff and shall not be the Chief Appraiser.

**1.3** *(Revised 8/11/2021)* It is the policy of the Brooks County Board of Assessors that the regularly scheduled monthly meeting will be held on the second Wednesday of each month at 5:15 p.m. in the Commissioners' meeting room. All meetings are open to the public except when in executive session. Members of the public wishing to address the Board may do so at the discretion of the Chairman for a period of time as allowed by the chairman, after providing a signature, address or client name as applicable. The location, time, and date for regular and called meetings will be posted in the Board of Tax Assessors' office, ~~on the bulletin board outside the County Commissioners' office,~~ the official county website and Assessors' social media platform(s). Public requests to be added to the meeting Agenda shall be received by the end of business on the Friday prior to the meeting. Informational packets for the next meeting will be available to Board members and for public inspection Monday morning prior to the meeting.

**1.4** *(Adopted 10/13/2009)* It is the policy of the Brooks County Board of Tax Assessors that all previously approved policies shall be reviewed by the Board of Assessors on an annual basis.

**1.5** *(Adopted 01/08/2013)* It is the policy of the Brooks County Board of Tax Assessors to maintain up to date job descriptions for all staff.

**1.6** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors that instances in which a signature is required for a Board decision, any member is authorized to

sign on behalf of the Board of Assessors unless the duty is specifically reserved for the Chairman of the Board.

**1.7 (Revised 12/12/2017)** It is the policy of the Brooks County Tax Assessors that all dated or time sensitive material, including electronic transmitted material, be received before the end of the business day on the last date, or postmarked on or before the last date of receipt, metered mail dates will only be accepted if counter stamped by the Post Office. When the deadline falls on a Saturday, Sunday or public and legal holiday the material shall be due on the next business day as provided by OCGA 1-3-1. Neither the Board of Assessors nor the office staff shall be responsible for mail or electronic transmissions sent to an incorrect mailing address, a non-valid office email address, or incorrect fax number.

**1.8 (Revised 3/10/21)** It is the policy of the Brooks County Tax Assessors to charge nominal fees for copies, printouts and other data in order to recoup associated costs while staying within state guidelines. The following rates shall apply: photocopies and computer printouts, maximum charge \$0.10 per page (no charge to property owners for their own property): aerial photos printed from qPublic \$0.50 per page: letter sized portions of maps from arc view with aerial photography or shading for soils, productivity etc. \$1.00 for 8.5" x 11" and \$3.00 for 11" x 17": 24" x 24" prints with lines only, including DOT maps: \$5.00: 24" x 24" aerial or shaded prints \$10.00: prices for prints of other sizes shall be adjusted accordingly: digest data, base rate \$25.00 no additional charge if via e-mail, \$25.00 additional for data on cd, additional \$0.10 per page for hard copies. Digest and GIS data may also be handled through Georgia GIS Clearinghouse and qPublic.

**1.9 (Revised 8/14/18)** It is the policy of the Brooks County Board of Tax Assessors in accordance with the provisions of Code section 50-18-99 to use the records retention schedule of the Georgia Secretary of State, State Records Management Program for each of the series of documents maintained in the office.

**Vital Records to be maintained permanently for administrative and historical purposes:**

Aerial Photography; Board of Equalization Appeals; Minutes of Board of Assessors and Equalization Meetings; Real Property Record Cards; Tax Maps Files

**Application for exemption:** 1 year after expiration

**Assessment Appeals Case files:** 3 years after closed

**Assessment Notices:** 3 years

**Boat Registrations:** 3 years

**Building Permits:** 5 years

**FAA Aircraft listings:** 3 years

Homestead Exemptions: 3 years after expiration

Not on Digest Records: 15 years

Personal Property Appraisals: 2 years after superseded

Personal Property Record Cards: 7 years after property is sold or destroyed

Personal Property Returns: 7 years

Real Property Returns: 7 years

Sales Ratio Studies: 10 years

Tax Assessment Errors & Adjustments: 7 years

Tax Digests: 14 years

Timber Reports: 7 years

### **1.10 (revised 03/10/2021) Abatements**

The Brooks County Board of Assessors, being the only entity with the authority to grant county, school and municipal property tax exemptions, within the county jurisdictional limits, will consider ad valorem property tax abatements to encourage new and expanding industries to invest in Brooks County.

While the anticipated outcome of any abatement is a temporary reduction in property taxes, each project is unique and any potential abatement will be negotiated on its own merit with transparency and accountability under the following guidelines.

- All agreements for property tax abatements must not violate the requirement for uniform taxation or the Gratuities Clause of the Georgia Constitution.
- Abatements will only be granted for new or expanding businesses and will not be applied retroactively for construction already in progress or completed
- Abatements must apply to a specific project.
- Abatements must be for specified time period with specific start and end date.
- Agreement must specifically apply to real property, personal property or both.
- Continued receipt of tax reduction is contingent on requirements set forth in the final executed agreement including but not limited to minimum employment and investment projections.
- The Board of Assessors must decide on an abatement schedule as part of a lawfully held meeting. The results of which will be recorded in the meeting minutes as part of the public record.

**1.11 (Adopted 8/11/2021) It is the policy of the Brooks County Board of Tax Assessors that neither the staff or the Board will deny the right of property owners to return property, file an appeal, apply for homestead, covenants or other exemptions. Any application, appeal or other document filed after the stated deadline, incomplete or with other errors or omissions shall be**

forwarded to the appropriate appeal board/pathway or, if applicable, be denied by the Board of Assessors. Upon denial, the owner shall be properly notified of their right to appeal.

## Returns and Appeals\*

**2.1** *(Revised 12/12/2017)* It shall be the policy of the Brooks County Board of Tax Assessors that real and personal property returns and appeal of assessment notices may be submitted by electronic transmission via email or fax.

**2.2** *(Revised 8/11/2021)* It is the policy of the Brooks County Board of Tax Assessors that account corrections to previous tax digest(s), whether real, personal or pre-bill, shall be signed ~~by the Chief Appraiser and turned over to the Tax Commissioner for billing.~~ reviewed and signed by the Board of Assessors as part of a lawfully held meeting. Afterwards, the list will be turned over to the Tax Commissioner for billing. Except for corrections made at the conclusion of an appeal or audit, all other corrections to previous digests shall be limited to a maximum of three years and will be limited to cases in which the error was factual in nature and a result of clerical or procedural mistake caused by the appraisal staff. Refunds of taxes paid must be approved by the County Board of Commissioners unless the responsibility has been appropriately delegated.

**2.3** *(Adopted 05/08/2012)* It is the policy of the Brooks County Board of Tax Assessors that if a tax payer upon making a written appeal fails to specify the grounds for appeal or the pathway of the appeal then such appeal shall not be deemed invalid, but will default to the Board of Equalization with appeal to the Superior Court for any / all grounds.

**2.4** *(Adopted 04/09/2013)* It is the policy of the Brooks County Tax Assessors that upon receipt of a signed and notarized affidavit stating current name, former or alternate name, and previous recorded deed reference, the affidavit shall be used to combine adjoining parcels or as proof of name change or incorrect spelling on deed for taxing and notification purposes only. Such affidavit shall be scanned and attached to the affected accounts and the original shall be filed and maintained in the Assessors' office.

**2.5** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors that motor vehicle appeals be handled in the same manner as other appeals. The appraisal staff shall acquire any information necessary to ascertain a correct estimate of value for the vehicle. This information may include but not be limited to make, model, age, mileage, sales history, and observed condition including current photographs.

**2.6** *(10/14/14)* It is the policy of the Brooks County Board of Tax Assessors to attempt to obtain documentation verifying the functional location of marine personal property registered in Brooks County and located elsewhere. The appraisal staff shall perform an onsite inspection of an owner's real property located in Brooks County for personal property previously returned in Brooks County and currently returned as functionally located in another county or state.

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\*denotes additional procedures



## Property Visits\*

**3.1** (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that every effort possible shall be made for field inspections to be done in teams of two. Furthermore, when representing the Board of Tax Assessors in the field, appraisers shall drive a clearly marked county vehicle and possess identification or other material which is sufficient to permit the occupant to readily ascertain that such persons are representatives of the Brooks County Board of Tax Assessors'.

**3.2** (*Adopted 8/15/18*) It is the policy of the Brooks County Board of Tax Assessors that appraisal staff attempt to explain to the owner/occupant the reason and scope of visit upon entering the property. A business card or other printed material should be left at residences where no one is home during the inspection.

**3.3** (*Adopted 01/08/2013*) It is the policy of the Brooks County Board of Tax Assessors to contact property owners to arrange for access to parcels which are gated or normally inaccessible.

**3.4** (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors, pursuant to GA law to provide reasonable notice to the owner and occupant of property. Notices regarding visits shall be posted in the permitting office as well as the Assessors' office, and on the county website. In addition, periodic advertisements will be placed in the Quitman Free Press and other local or regional papers as deemed necessary.

**3.5\*** (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that the inspection staff follow approved procedures in order to provide for periodic field inspections to identify properties and ensure that property characteristics information is complete and accurate.

**3.6** (*Adopted 07/14/2009*) It is the policy of the Brooks County Board of Assessors that all permits provided by the zoning and inspections office be reviewed for potential field inspections.

## Sales\*

**4.1** (01/27/15) It is the policy of the Brooks County Board of Tax Assessors that a property transfer shall be deemed to have occurred in the current digest year if the deed is dated on or before January 1 of that year and recorded prior to the end of the return period.

**4.2** (*Adopted 06/09/2009*) It is the policy of the Brooks County Board of Tax Assessors, to send a sales letter /questionnaire to the grantee of all sales occurring in Brooks County which had consideration according to the recorded PT-61. The purpose of the letter will be to help determine if the sale is an arms-length bona fide sale, as well as to determine the value of any standing timber, unusual financing or personal property included in the transaction.

**4.3\*** (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that approved procedures will be followed regarding the identification, qualification, and transfer of real property sales.

**4.4\*** (*08/2019*) It is the policy of the Brooks County Board of Assessors that all sales shall be qualified or disqualified as Arms length transactions representative of fair market value and coded appropriately. Qualified sales will be used for in house ratio studies and to determine valuation tables and schedules. Appropriate adjustments to the sales price shall be made and verified for timber or personal property included in the sale, as well as financing considerations and time adjustments to the correct date of valuation.

### Mapping\*

**5.1\*** *(Revised 12/12/2017)* It is the policy of the Brooks County Board of Tax Assessors that approved procedures will be followed regarding land splits, parcel combinations, and other property line adjustments.

**5.2** *(Revised 04/09/2013)* It is the policy of the Brooks County Board of Tax Assessors that all owners who wish to request parcel splits or combinations shall do so in writing. Requests received after April 1<sup>st</sup>, or the applicable appeal period, will be applied to the upcoming tax digest.

**5.3** *(Revised 12/12/2017)* It is the policy of the Brooks County Board of Tax Assessors that parcels which are partially or completely within the Briggs Fire District be mapped as a single parcel, and identified according to approved parcel numbering procedures.

## Homestead Exemptions\*

**6.1\*** (Adopted 07/14/2009) It is the policy of the Brooks County Board of Tax Assessors to utilize the homestead application provided by the Georgia Department of Revenue Local Government Services for all property owners applying for homestead exemption.

**6.2\*** (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that applications for Homestead Exemption will be considered incomplete if the applicants' signature is not witnessed by a staff member or other eligible receiver.

**6.3\*** (Revised 12/12/2017) It is the policy of the Brooks County Board of Tax Assessors that Homestead exemption applications received after April 1<sup>st</sup> of any calendar year will be applied to the next digest year, unless an exception is allowed under current law.

**6.4\*** (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that Georgia Drivers License will satisfy proof of residency and age for all homestead applications.

**6.5\*** (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that homestead applications shall be granted for the largest exemption which the owner qualifies for at the time of application.

**6.6\*** (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that a property owner who has previously been granted a homestead exemption and will qualify for a larger exemption due to age shall be given the larger exemption without having to make a new application as long as the information needed for the larger exemption was provided on the initial application. Failure of the owner to notify the Tax Assessors' Office of any change in age, income, disability rating, etc which may entitle them to a larger exemption may result in loss of exemption for those years which the office was unaware of the changes.

**6.7** (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors that the staff shall encourage any Disabled Veteran or surviving spouse to apply for and provide documentation for the Veterans Homestead exemption in order for the eligibility to be determined, regardless of possible denial. In addition, if a property owner is currently receiving a homestead exemption and provides documentation of eligibility for any of the Veterans exemption, then that exemption will be granted for the current tax year up to final approval of the digest, or the following year if the documentation was received after the digest has been finalized.

**6.8** (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that property which transfers from joint to single ownership and the new owner did not sign the homestead application or in the case of a homestead being removed due to the death of an

owner, a letter will be mailed to the new owner reminding them to apply for homestead exemption prior to April 1<sup>st</sup> of the following year.

**6.9** (*Adopted 10/13/2009*) It is the policy of the Brooks County Board of Tax Assessors that all applications for homestead exemption shall be reviewed by the Chief Appraiser prior to submittal to the Assessors for approval or denial.

## Covenants\*

**7.1** *(Adopted 07/14/2009)* It is the policy of the Brooks County Tax Assessors that all new covenant applications or continuation of agricultural covenants, and potential breaches will be physically inspected by the appraisal staff for current use and characteristics and the land coverage and productivity will be verified before a recommendation for approval, denial or breach is made to the board of Assessors. Additionally, each parcel receiving an agricultural covenant will be inspected at least every three years for continued qualifying use.

**7.2** *(Adopted 01/08/2013)* It is the policy of the Brooks County Board of Tax Assessors to notify property owners or impending expiration of a covenant, by first class mail, at least 60 days prior to the expiration of any Conservation, Preferential or Forest Land agricultural covenant.

**7.3** *(Adopted 09/18/2012, Revised 05/14/2013, 8/11/2021)* It is the policy of the Brooks County Board of Tax Assessors that one acre per residence (county minimum buildable lot size) shall be excluded from agricultural covenants when applicable by law as underlying property. In the event that no plat or legal description delineating the underlying property is provided by the property owner, the property owner and this Board may evidence by signing, a GIS parcel map of the area with a scale circle drawn over the home site(s), a mutually agreed upon boundary description as provided by Rules and Regs 560-11-6-.03

**7.4** *(Revised 8/14/18)* It is the policy of the Brooks County Board of Tax Assessors that all covenant applications involving multiple owners or heirs, written authorization shall be requested from each person having a stake in the property. In the case of voluntary removal from an agricultural covenant the release shall have the same written authorization criteria as the original application.

~~**7.5** *(Removed 12/12/2017)*~~

**7.5** *(Adopted 10/11/11)* It is the policy of the Brooks County Board of Tax Assessors that upon the transfer of all or part of a property in a protective covenant the grantor and grantee will be notified in writing of the estimated penalty and of the requirement of the new owner to apply for continuation any time up to and including April 1<sup>st</sup> of the following year in order to avoid a breach and subsequent penalties. If the property owners have not completed the continuation process by March 1, the staff shall send a 30 day intent to breach and assess penalty letter via certified mail. In the event the new owner does not apply for continuation prior to the deadline, the Assessors shall consider this as evidence that the covenant has been breached due to change of ownership and failure to continue. The breach will result in the property being removed from the covenant, and the current assessment will be at fair market value.

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\*denotes additional procedures

**7.6 (Revised 09/25/13)** It is the policy of the Brooks County Board of Tax Assessors that in the event of the death of an owner who was a party to an agricultural covenant, the heirs or estate shall be notified in writing of the Board's intent to terminate the covenant without penalty provided that the heirs do not file an application to continue prior to April 1<sup>st</sup> of the following year. If the heirs or estate fail to apply for continuation prior to the deadline then the covenant shall be terminated and the property will not receive the benefit of the covenant until a new application is completed and approved. If prior to January 1<sup>st</sup> of the year following the death of an owner the estate has been transferred to another owner, via new deed(s) or survivorship, then the covenant will be removed for the next tax year, the application released after the taxes have been paid and a copy of the release sent to the current owner of the property. The new owners will then be able to apply for a new agricultural covenant.

**7.7 (Adopted 01/08/2013)** It is the policy of the Brooks County Board of Tax Assessors that any property owner wishing to withdraw from an agricultural covenant due to a medically demonstrable illness shall be required to provide written documentation from a licensed physician stating the owner is medically incapable of continuing the property in its current use.

**7.8 (Adopted 01/08/2013)** It is the policy of the Brooks County Board of Tax Assessors that prior to releasing an agricultural covenant the appraisal staff shall verify all taxes and or penalties have been paid on the property. In the case of a property which has switched from one agricultural covenant to a new one, the old covenant will be released after final assessment.

**7.9 (Adopted 01/08/2013)** It is the policy of the Brooks County Tax Assessors that when an owner elects to add newly acquired property to an existing covenant, as provided by law, the newly acquired parcel shall not be added to the existing parcel prior to expiration of the covenant and an application shall be made for the additional acreage only, and shall reference the existing original covenant by parcel number.

## Land Adjustments

**8.1** (*Adopted 07/14/2009, Revised 8/11/2021*) It is the policy of the Brooks County Board of Tax Assessors that property which has been entered into a Restrictive Covenant or Conservation Easement will be subject to an appropriate reduction in market value due to the limitations and restrictions of the easement, regardless of the owner notifying the Assessors' office. ~~This policy is intended to override a previously adopted policy in order to be compliant with Senate Bill 55 which went into effect January 1, 2009.~~

**8.2** (*Revised 12/12/2017*) It is the policy of the Brooks County Tax Assessors that appropriate reduction in land value be allowed for properties that are encumbered by a utility or other easement.

**8.3** (*Revised 08/14/2018*) It is the policy of the Brooks County Board of Tax Assessors that it shall be the responsibility of the person(s) disputing any ownership, property line, acreage etc. to provide sufficient documentation to change any information which has already appeared on the official tax digest or tax maps.

**8.4** (*Revised 08/11/2009*) The Brooks County Board of Tax Assessors in accordance with the Georgia Department of Revenue's appraisal procedures manual is offering an absorption rate to any developer who has lots available for sale. A development shall be defined as the subdivision of a parcel into multiple parcels by a recorded plat duly approved by the appropriate governing authority. Each lot in a development or a phase of a development in Brooks County will be notified of the Board's policy and shall be eligible to apply for an absorption rate. The absorption rate acknowledges the cost of developing a parcel of land and the maturing investment. In order to be considered for the absorption rate the developer must make the request in writing filed with the Tax Assessors office no later than April 1st of a tax year following the plats approval, the developer must also provide costs and a profit and loss statement. If approved by the Board of Tax Assessors the absorption rate will allow for a 50% reduction in land value for the first year, 35% for the second year and 20% for the third year. Under no circumstances will the absorption rate remain in effect for more than three digest years, and any sale of a portion of the development shall negate the discount for that portion.

**8.5** (*Revised 08/14/2018*) It is the policy of the Brooks County Board of Tax Assessors that the value of site improvements be based on the grade of the home in the following manner.

Site improvement A grade – grade 1.31 to 9.99

Site improvement B grade – grade 1.16 to 1.30

Site improvement C grade – grade 1.00 to 1.15



Site improvement D grade – grade .80 to .99

Site improvement E grade – grade 0 to .79

Site improvement mobile home

Site improvement shall be defined as “Alterations to the land that enhances the utility of any structure placed on the site.” Common site improvements include drainage, sewage and other utilities, walks and drives, fencing and other depreciable landscaping.

All parcels where site improvements exist shall be valued as accessory improvements unless the land is valued on urban land schedules in which case the site improvement is already included in the value of the lot. *Variations from the schedule should be well documented and justified by the appraiser.*

## Personal Property

**9.1** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors that for the purpose of determining unreturned personal property the appraisal staff shall obtain annual lists of Business license applications for the incorporated and unincorporated areas of the county, Department of Natural Resources boat registration, and Federal Aviation Administration Aircraft Listings.

**9.2** *(Revised 08/14/2018)* It is the policy of the Brooks County Board of Tax Assessors that in order to assist in the appraisal of boats and aircraft the appraisers shall maintain and utilize published winter versions of the ABOS boat guide and the Aircraft Blue Book. When appropriate the retail value shall be used for new and existing boats, boat motors, and aircraft. Additional value adjustments should be made based on the best information available, marine and aircraft values shall be exempt from the audit select process.

**9.3** *(Revised 08/14/2018)* It is the policy of the Brooks County Board of Tax Assessors that an in office review of all business personal property returns shall be completed annually. In addition to the annual review, those accounts which are automatically returned, unreturned new accounts, accounts with excessive decreases, disposal that are not detailed, and those accounts with other unresolved discrepancies may be selected for audit at the discretion of the personal property or chief appraiser.

**9.4** *(Revised 8/14/18)* It is the policy of the Brooks County Board of Tax Assessors that similar personal property accounts shall be periodically compared to determine uniformity of value and to identify outliers which may be added to the accounts selected for audit.

**9.5** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors to use a uniform market risk factor of .75 for all construction in progress personal property.

**9.6** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors to send via standard first class mail, on or about January 2<sup>nd</sup>, Freeport Applications to all companies who received Freeport Exemption the prior year.

**9.7** *(Revised 8/13/2019)* It is the policy of the Brooks County Board of Tax Assessors that the Exemption rate for Freeport applications received prior to April 1 will be 100%(per county ordinance date 8/06/1985 &8/9/1986). Applications received between April 2<sup>nd</sup> and April 30<sup>th</sup> will be 66.67%, those applications received between May 1<sup>st</sup> and May 31<sup>st</sup> will be 58.33%, those received on June 1<sup>st</sup> will be 50%. Any application for Freeport Exemption returned to the Assessors' Office after June 1<sup>st</sup> will not be eligible for the exemption for that tax year. All applications for Freeport exemption must be approved or denied and signed by the members of the Board of Assessors during the course of a meeting.

**9.8 (Adopted 07/23/2018)** It is the policy of the Brooks County Board of Assessors that consistent with Georgia law all personal property accounts in Brooks County shall be audited over the course of a three year period. The criteria for account selection will be fair, unbiased, random and consistent with the requirements of O.C.G.A. 48-5-299 the process will occur as follows:

*Audit Selection Criterion for Personal Property Accounts*

- All accounts will be ranked according to their Fair Market Value to include seven classes
  - Class 1 Under \$7,501 (Exempt)
  - Class 2 \$7,501 and less than \$25,000
  - Class 3 \$25,000 and less than \$50,000
  - Class 4 \$50,000 and less than \$250,000
  - Class 5 \$250,000 and less than \$1,000,000
  - Class 6 \$1,000,000 and less than \$5,000,000
  - Class 7 above \$5,000,000
- One third of each category shall be audited each year of the three year program.
- The first account and every third account thereafter will be selected for review until the number of audits has been performed for each year of the program.
- Class 1 accounts will be exempt from the selection process, but will be reviewed at least once every three years.
- The list from which selections are made shall be made available for inspection upon request.
- Additional audits outside the scope of this process shall be presented to the Board of Assessors for approval to review.

This policy along with other related policies shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances.

**9.9(8/2019)** Upon completion of an audit, after the necessary appeal time and final determination of value by the Board of Assessors, any determination found to be non compliant with regards to the digest value of any of the years under review shall be handled in the same manner as ACO's. The necessary information will be turned over to the Tax Commissioner in writing, signed and dated by the Chief Appraiser, to be billed or refunded as needed. It will be the responsibility of the Tax Commissioner to properly notify affected municipalities of the appropriate changes.

**9.10(8/2019)** On an annual basis, the chief appraiser or designee shall request a resolution from the County Commissioners regarding the administration of refunds due to taxpayers as a result of personal property audits of the last three digest years. The request to be substantially as follows:

*In order to efficiently manage the refunds and collection of taxes resulting from personal property audit or review, and to avoid the requirement to add interest to*

*refunds not timely paid, the Board of Assessors is requesting the following resolution be approved:*

*A resolution pursuant to O.C.G.A 48-5-380 whereby the County Governing Authority delegates unto the Board of Assessors the administrative duty of approving and issuing to the Tax Commissioner documentation necessary to refund taxpayers money. To the extent that refunds will only be for taxes paid on personal property by owners who are subject to a scheduled audit or review of personal property and whereas upon completion and proper notification a final determination of value by the Board of Tax Assessors results in a reassessment of property from the 2016, 2017 or 2018 digest and an undisputed overpayment of taxes. Additionally the Board of Assessors will on at least a quarterly basis make reports to the Board of Commissioners regarding refunded amounts.*

## Mobile/Manufactured Homes

**10.1** *(Revised 08/14/2018)* It is the policy of the Brooks County Board of Tax Assessors that mobile/manufactured home values shall be updated annually on the tax digest according to the most recent N.A.D.A. manufactured housing appraisal guide. Homes of which the necessary information is not available to value with the N.A.D.A. guide will be valued using the in house schedules which shall be annually reviewed for adjustment.

**10.2** *(Reviewed 02/14/2012)* It is the policy of the Brooks County Board of Tax Assessors that all new or relocated mobile/manufactured homes within the county shall not be added to the prebill digest until a property visit has been completed. After visiting the property, the mobile home value shall be determined and the value and building permit shall be given to the appropriate person in the Tax Commissioner's Office.

**10.3** *(Revised 08/11/2021)* ~~It is the policy of the Brooks County Board of Assessors to maintain procedures to enable the annual inspection of mobile homes for proper display of decal and reporting of violations, pursuant to State Law and County Ordinance.~~ Per County Commission resolution 7/12/2021 Brooks County will no longer require decals to be issued as proof of taxes paid for mobile/manufactured homes.

**10.4** *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors that any time prior to final approval of the digest, a mobile/manufactured home which is included in the real property digest, due to homestead exemption or other reasons, may be transferred to the pre bill digest at the request of the Tax Commissioner.

## Timber\*

**11.1** *(Reviewed 02/14/2012)* It is the policy of the Brooks County Board of Tax Assessors that timber harvesting notices shall be available from the Assessors' office at no charge. Notices will comply with the Brooks County Timber Harvesting Notification Ordinance and will require sufficient information to ascertain all required information included but not limited to sale type, acreage, date of harvest, contact information for property owner, timber buyer and harvester, tract location, points of ingress and egress.

A copy of the notice will be given to the person(s) obtaining the notice; the original will be filed in the Assessors' office available to the Brooks County Road Department, County Commissioners Office and the public. If someone other than the property owner is acquiring the notification of timber harvest, a copy along with a letter explaining the taxability of timber and the return process will be mailed to the property owner.

If timber harvesting is reported or discovered on a property where no notice has been obtained then the owner will be notified, by mail or other means, of Brooks County's requirement to obtain a notice of timber harvesting activity as well as the procedures for reporting timber harvesting activities.

In the event that form PT283-T is not received or is incomplete the staff will attempt to contact the property owner or other relevant parties in an effort to obtain the proper reporting forms.

**11.2** *(08/13/2019)* The Board of Assessors shall contract with a registered forester or other qualified company or individual to determine an approximate value of timber included in specific sales for the purpose of extracting timber value from the sales price. The process for selecting parcels for contracted review shall take into account the validity of the sale, the influence of the timber on the sales price, the acreage, type and density of timber and the availability of other reliable estimates of timber value. Estimates shall be as of the appropriate date of valuation, shall be provided in writing in a professional form which contains sufficient information to readily ascertain the person responsible for developing the estimates of value.

## Social Media

**12. (Approved 11/14/2017)** The following is the Brooks County Board of Assessors policy regarding the creation, maintenance and use of social media for the Brooks County Board of Assessors' office.

**Purpose:** Utilize social media as secondary outlet to the official County and department websites as a means to build trust, positive public perception and communicate accurate and reliable information regarding the operation and goals of the Assessors' office through open and transparent dialogue with the people directly impacted by our work. Our objective is to develop a solid social media strategy that will allow our department to connect with the community in an easy, time and cost effective manner that most people can access.

**Policy:** The Brooks County Board of Tax Assessors' decision to embrace social media is a risk-based business decision supported by a strong case that considers the department's mission and goals, audience, legal risks, technical capabilities and potential benefits

The chief appraiser or designee shall have the responsibility of establishing and terminating social media accounts.

All official social media accounts shall be created with office email addresses.

The chief appraiser or designee shall have the responsibility of developing, implementing and maintaining the department's social media strategy and policies as well as enforcement of those policies.

The chief appraiser or designee shall be responsible for content accuracy and corrections

Guidelines for employee use of department's social media:

- Be honest and transparent
- Post only within one's area of expertise
- Post only useful information
- Keep it professional – avoid confrontation
- Be accurate
- Correct errors, if modifying an earlier post, identify the change
- Be responsive to citizens concerns

Staff members are prohibited from posting:

- Information about actual or potential claims and litigation involving the County or other Government entity
- Intellectual property of others, without written consent
- Photographs of employees or members of the public, without written consent

- Defamatory material
- Any personal, sensitive or confidential information about anyone
- Obscene, pornographic or other offensive/illegal materials or links
- Racist, sexist, and other disparaging language about a group of people
- Sexual comments about or directed to anyone
- Political campaign materials or comments
- Threatening or harassing comments
- Other information that is not public in nature

**Post A Comment -Use Policy** (to be available on social media platform site if public posting is allowed)

This site provides an opportunity for sharing and discussing information about Brooks County Board of Tax Assessors' programs and activities. The comments and opinions expressed by users are theirs alone and do not reflect the opinions of the Brooks County Board of Tax Assessors' or its employees. All public comments are reviewed before posting. They are screened in accordance with the use policy.

Comments will not be edited by the Brooks County Board of Tax Assessors' or its staff. Only comments that comply with this use policy will be approved for posting. The use of vulgar, offensive, threatening or harassing language is prohibited.

Public comments should be limited to comments related to the posted topic. The site is not the proper place to express opinions or beliefs not directly related to that topic.

The site is not open to comments promoting or opposing any person campaigning for election to a political office or promoting or opposing any ballot proposition. The site is not open to the promotion or advertisement of a business or commercial transaction.

This site use policy is subject to amendment or modification at any time to ensure its continued use is consistent with its intended purpose as a limited forum.



## Pandemic Response\*

**13.1 (3/10/2021)** In order to provide a safe and healthy workplace, the office and meetings of the Board of Assessors will adhere to the recommendations of public health experts with regards to Covid-19 and other infectious diseases.

The staff shall observe healthy practices that reduce the risk of contracting or transmitting contagions/infection; including but not limited to wearing facemasks, social distancing, surface sanitization, hand and respiratory hygiene and cough etiquette.

Employees who are experiencing contagious symptoms should not report to work.

Employees who have been exposed to, or diagnosed with, an infectious/contagious condition will not be allowed to work until it is safe to do so.

Best practices and specific procedures related to Covid-19 preparedness, response and control plans shall be up to date and adhered to.

Resources:

Georgia Department of Health [www.dph.georgia.gov](http://www.dph.georgia.gov)

Center for Disease Control [www.cdc.gov](http://www.cdc.gov)

**BOARD OF TAX ASSESSORS**

Gerald Golden  
Melvin DeShazor, Chairman  
Ralph Manning

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [assessors@brookscountytax.com](mailto:assessors@brookscountytax.com)

Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

### 11) DOAA Sales Ratio Study

Overall level of assessment is 38.52 (equalized median ratio) slightly up from 38.09 in 2019.

Acceptable range for Median 38-44

Acceptable COD is under 15 for residential and under 20 for other classes

Acceptable PRD is between 95 and 110

Real Property Digest increased by 22M between 2019 & 2020 (value changes) would need another 27M increase in Real property to equal the adjusted 100% digest value.

2020 was a tough year state-wide.

### STATISTICAL COMPARISON OF 2019 & 2020 DOAA STATE-WIDE EQUALIZED RATIOS

2019		2020
38.72	AVERAGE	38.23
38.53	MEDIAN	38.38
34.09	MINIMUM	34
41.01	MAXIMUM	41.36
0.0204	COD	0.0300
1.07	ST DEV	1.48
20>40	COUNT>RATIO	14>40
17<38	COUNT>RATIO	57<38
38.09	BROOKS	38.52

	2019	2020
MIN	34.09	34
Q1	38.12	37.31
Q2	38.53	38.38
Q3	39.43	39.2
MAX	41.01	41.36
	38.09	38.52

**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



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

### 2019 SALES RATIO STUDY

014 - BROOKS COUNTY

COMPUTATION SHEET

#### 1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	84
OVERALL RATIO.....	38.09

#### 2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>	$\div$	<u>RATIO</u>	=	<u>100% VALUE</u>
REAL PROPERTY	=	<u>260,391,885</u>	$\div$	<u>38.09 %</u>	=	<u>683,672,729</u>
PERSONAL PROPERTY	=	<u>39,277,163</u>	$\div$	<u>38.09 %</u>	=	<u>103,124,278</u>
CURRENT USE	=	<u>71,790,134</u>	$\div$	<u>40.00 %</u>	=	<u>179,475,335</u>
MOTOR VEHICLES	=	<u>9,976,030</u>	$\div$	<u>40.00 %</u>	=	<u>24,940,075</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY .....						<u>991,212,417</u>

#### 3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY .....	<u>991,212,417</u>
PUBLIC UTILITY PROPERTY.....	<u>126,976,690</u>
TIMBER .....	<u>4,940,416</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>1,123,129,523</u>

# Last Year

COUNTY: BROOKS

S A L E S   R A T I O   S T U D Y

2   0   2   0



## DEPARTMENT OF AUDITS AND ACCOUNTS

### SALES RATIO DIVISION

270 Washington Street, S.W., Room 1 - 156  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

**LEE THOMAS**  
DIRECTOR  
(404) 656-0494

August 4, 2021

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2020 100% Statewide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2020. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2020 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts  
Sales Ratio Division  
Lee Thomas, Director  
270 Washington Street, S.W.  
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of request. If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



**DEPARTMENT OF AUDITS AND ACCOUNTS**  
**SALES RATIO DIVISION**  
**2020 SALES RATIO STUDY**

014 - BROOKS COUNTY

COMPUTATION SHEET

**1. STUDY DATA**

NUMBER OF SAMPLES IN STUDY..... 42  
 OVERALL RATIO..... 38.52

**2. ADJUSTED 100% DIGEST COMPUTATIONS**

<u>PROPERTY CLASS</u>	<u>ASSESSMENT</u>	<u>RATIO</u>	<u>100% VALUE</u>
REAL PROPERTY	= 282,633,912	÷ 38.52 %	= 733,698,593
PERSONAL PROPERTY	= 64,801,519	÷ 38.52 %	= 168,220,377
CURRENT USE PROPERTY	= 74,362,900	÷ 40.00 %	= 185,907,250
MOTOR VEHICLES	= 8,814,160	÷ 40.00 %	= 22,035,400
100% VALUE FOR LOCALLY ASSESSED PROPERTY .....			<u>1,109,861,620</u>

**3. 100% VALUE COMPUTATIONS**

LOCALLY ASSESSED PROPERTY ..... 1,109,861,620



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

2020 SALES RATIO STUDY

### REVENUE STATISTICS REPORT

014-BROOKS COUNTY

#### 2020 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	27	33.41	42.80	39.63	38.25	14.61	99.11
AGRICULTURAL	42	34.03	40.85	38.11	37.04	15.77	101.07
COMMERCIAL	42	34.03	40.85	38.11	37.04	15.77	101.07
INDUSTRIAL	42	34.03	40.85	38.11	37.04	15.77	101.07

#### PROPERTY CLASS RATIO CALCULATION

CLASS	2020 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	181,614,481	39.63	M	458,330,197	26.04%
AGRICULTURAL	381,682,702	38.11	M	1,001,528,230	54.73%
COMMERCIAL	37,787,575	38.11	M	99,153,886	5.42%
INDUSTRIAL	48,602,139	38.11	M	127,531,098	6.97%
PUBLIC UTILITY	47,729,254	40.00		119,323,135	6.84%
QUALIFIED TIMBER	0	0.00		0	0.00%
<b>TOTAL</b>	<b>697,416,151</b>	<b>38.62</b>		<b>1,805,866,546</b>	<b>100.00%</b>



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

2020 SALES RATIO STUDY

014-BROOKS COUNTY

### PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

<b>CLASS</b>	<b>2020 ASSESSMENT</b>	<b>RATIO</b>	<b>M/A</b>	<b>PROJECTED DIGEST</b>
RESIDENTIAL	170,770,662	39.63	M	430,964,264
AGRICULTURAL	381,682,702	38.11	M	1,001,528,230
COMMERCIAL	37,787,575	38.11	M	99,153,886
INDUSTRIAL	48,602,139	38.11	M	127,531,098
<b>TOTAL</b>	<b>638,843,078</b>	<b>38.50</b>		<b>1,659,177,478</b>





# 2020 Sales Ratio Study

014 - BROOKS COUNTY

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00148	ROBINSON DONNIE FERRELL NAYFLISH YEVA	636 GARDNER-484-13 030 0002B	04/14/20 1.85	814 455	RES IMP	\$ 11,298	\$ 4,880	43.19
00085	THE KINJAC CORPORATION A FLORIDA REALTY INCOME PROPERTIES 29 LLC	1304 SCREVEN-12 Q19 0227	02/14/20 1.27	813 117	COM IMP	\$ 937,500	\$ 259,960	27.73
00004	HICKS JAMES A REDSHAW FAITH/REDSHAW JOSEPH	HICKORY HEAD-1-15 039 0036D	01/03/20 3.95	811 13	RES IMP	\$ 137,845	\$ 59,004	42.80
00604	SAPP BRENDA M	3369 ADEL HWY 093 00314	5.37		RES IMP	\$ 152,840	\$ 61,040	39.94
00611	SMALLWOOD FRANK L	131 BRICE AVE MN2 0049	0.43		RES IMP	\$ 67,059	\$ 27,188	40.54
00033	BROOKSIDE CHOICE PROPERTIES LLC SPOONER JASON	176 WEST DR-105-12 139 0047	01/31/20 1.03	812 149	RES IMP	\$ 122,892	\$ 62,600	50.94
00160	SWAIN GENEVA P STEVENS WILL B	40 RAYS CIR-105-12 139R 0006	04/27/20 0.75	815 145	RES IMP	\$ 111,172	\$ 51,188	46.04
00610	STOKES SUSAN L	141 MAIN ST BK1 0020	0.49		RES IMP	\$ 84,480	\$ 26,708	31.61
00609	TASULIS HELEN I	19540 VALDOSTA HWY 146 0011B	1.56		COM IMP	\$ 563,095	\$ 258,960	45.99
00107	RICHARD L WATSON DOROTHY M WATSON VELASQUEZ EDILSON/CASIANO ORTIZ ANNET	202 JOHNSON W-12 Q14 0140	03/11/20 0.22	813 454	COM IMP	\$ 60,000	\$ 21,400	35.67
00619	WILD-MAGGINNIS ANGELA-TRUSTEE	1202 COURT N ST Q27 0069	1.84		RES IMP	\$ 208,964	\$ 84,152	40.27
00605	WILLIAMS WESLEY R	15750 GA 122 HWY 114 0032	6.70		RES IMP	\$ 202,389	\$ 76,320	37.71
00168	GREENE JR JAMES WRIGHT CARLOS R	21 BROOKVIEW DR-105-12TH 139 0083-26/D	04/21/20 1.18	815 60	RES IMP	\$ 135,951	\$ 53,964	39.69

\* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

**LEE THOMAS**  
DIRECTOR  
(404) 656-0494

August 4, 2021

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2020. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

**2020 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
 August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	38.02	\$	2,913,546,752
002	ATKINSON	37.44		430,372,557
003	BACON	38.21		663,215,224
004	BAKER	39.12		347,411,302
005	BALDWIN	35.74		3,403,769,635
006	BANKS	38.82		1,648,645,178
007	BARROW	37.24		7,430,286,997
008	BARTOW	37.12		9,443,196,552
009	BEN HILL	39.73		1,014,576,958
010	BERRIEN	36.21		1,005,601,513
011	BIBB	39.32		11,952,423,524
012	BLECKLEY	40.80		706,154,471
013	BRANTLEY	35.21		885,540,929
014	BROOKS	38.52		1,231,212,520
015	BRYAN	39.57		4,573,994,878
016	BULLOCH	38.12		5,826,484,744
017	BURKE	40.70		13,953,145,407
018	BUTTS	39.30		1,998,651,984
019	CALHOUN	39.20		325,208,316
020	CAMDEN	37.08		4,443,574,480
021	CANDLER	40.89		709,540,116
022	CARROLL	39.03		7,096,034,633
023	CATOOSA	35.73		5,578,997,389
024	CHARLTON	35.09		849,934,853
025	CHATHAM	37.05		50,931,319,750
026	CHATTAHOOCHEE	38.01		160,158,621
027	CHATTOOGA	36.84		1,182,924,429
028	CHEROKEE	38.02		33,315,107,588
029	CLARKE	38.97		12,796,831,179
030	CLAY	40.33		274,135,994
031	CLAYTON	38.45		22,803,970,443
032	CLINCH	35.19		671,492,496
033	COBB	38.63		99,044,172,666
034	COFFEE	37.49		2,537,820,234
035	COLQUITT	36.29		3,054,121,173
036	COLUMBIA	39.77		15,882,954,208
037	COOK	35.79		1,183,987,932
038	COWETA	38.38		17,518,491,450
039	CRAWFORD	36.88		793,501,645
040	CRISP	39.58		1,817,804,438

**2020 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
 August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	39.04	\$	1,369,622,987
042	DAWSON	39.19		4,495,902,565
043	DECATUR	37.09		2,542,682,723
044	DEKALB	38.07		82,205,439,148
045	DODGE	38.38		1,132,819,847
046	DOOLY	35.01		892,749,838
047	DOUGHERTY	40.70		5,365,639,313
048	DOUGLAS	38.72		15,108,209,943
049	EARLY	40.93		1,286,534,491
050	ECHOLS	36.42		290,460,085
051	EFFINGHAM	38.72		5,622,119,915
052	ELBERT	39.70		1,526,713,465
053	EMANUEL	38.38		1,314,500,368
054	EVANS	37.71		652,896,907
055	FANNIN	36.54		4,898,591,480
056	FAYETTE	39.06		17,860,376,543
057	FLOYD	38.90		5,375,916,729
058	FORSYTH	39.36		39,495,010,872
059	FRANKLIN	38.25		2,104,893,791
060	FULTON	37.42		111,557,899,584
061	GILMER	38.82		4,152,298,439
062	GLASCOCK	38.36		236,812,095
063	GLYNN	37.45		16,061,446,178
064	GORDON	38.59		2,802,554,065
065	GRADY	39.02		1,539,934,693
066	GREENE	37.45		4,782,854,719
067	GWINNETT	38.49		109,387,531,954
068	HABERSHAM	36.28		3,826,442,474
069	HALL	38.53		17,858,600,721
070	HANCOCK	39.45		933,323,296
071	HARALSON	39.03		1,554,206,129
072	HARRIS	40.63		3,570,528,589
073	HART	36.48		3,062,180,686
074	HEARD	40.88		1,076,473,955
075	HENRY	39.21		25,877,616,493
076	HOUSTON	35.15		12,322,580,514
077	IRWIN	36.45		631,683,472
078	JACKSON	38.38		6,239,819,766
079	JASPER	39.23		1,287,939,265
080	JEFF DAVIS	38.91		948,630,524

**2020 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
 August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	39.68	\$	1,236,661,737
082	JENKINS	40.82		646,189,571
083	JOHNSON	39.85		405,937,831
084	JONES	39.36		1,879,415,107
085	LAMAR	38.94		1,395,482,776
086	LANIER	39.69		453,981,423
087	LAURENS	37.78		2,331,622,926
088	LEE	34.53		2,807,496,871
089	LIBERTY	38.07		4,236,430,558
090	LINCOLN	38.86		707,158,761
091	LONG	38.30		852,960,717
092	LOWNDES	38.26		4,567,559,052
093	LUMPKIN	39.95		2,990,280,246
094	MACON	35.27		1,057,649,740
095	MADISON	38.07		2,232,587,771
096	MARION	41.12		493,731,915
097	MCDUFFIE	37.76		1,682,943,717
098	MCINTOSH	39.36		1,309,691,975
099	MERIWETHER	39.52		1,565,490,777
100	MILLER	37.08		545,169,050
101	MITCHELL	39.14		1,472,566,134
102	MONROE	39.65		3,994,543,116
103	MONTGOMERY	36.83		469,939,722
104	MORGAN	40.39		2,629,952,513
105	MURRAY	37.15		2,926,366,081
106	MUSCOGEE	37.13		16,381,547,483
107	NEWTON	38.13		9,037,248,259
108	OCONEE	38.55		6,227,445,544
109	OGLETHORPE	38.99		1,166,133,340
110	PAULDING	39.60		14,149,218,395
111	PEACH	35.39		2,188,080,312
112	PICKENS	39.73		3,972,781,071
113	PIERCE	38.08		1,354,744,001
114	PIKE	38.77		1,537,107,960
115	POLK	38.11		3,095,211,567
116	PULASKI	37.29		649,788,559
117	PUTNAM	40.65		3,770,342,826
118	QUITMAN	37.60		201,596,697
119	RABUN	38.03		4,595,665,190
120	RANDOLPH	38.89		500,747,730

**2020 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
 August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	37.26	\$	16,097,997,604
122	ROCKDALE	37.82		8,534,592,508
123	SCHLEY	37.44		315,204,840
124	SCREVEN	38.14		1,089,192,057
125	SEMINOLE	38.43		801,365,474
126	SPALDING	39.34		4,743,722,795
127	STEPHENS	37.16		2,027,056,528
128	STEWART	38.83		448,311,046
129	SUMTER	39.07		1,862,583,740
130	TALBOT	35.88		604,754,452
131	TALIAFERRO	41.36		160,506,431
132	TATTNALL	38.45		1,225,072,243
133	TAYLOR	39.21		633,929,043
134	TELFAIR	37.79		700,835,518
135	TERRELL	38.36		792,720,494
136	THOMAS	37.37		2,328,794,018
137	TIFT	34.85		3,561,188,240
138	TOOMBS	39.92		1,077,767,506
139	TOWNS	37.66		2,369,252,452
140	TREUTLEN	38.62		331,075,274
141	TROUP	39.07		6,903,209,734
142	TURNER	36.86		606,929,582
143	TWIGGS	37.56		810,426,386
144	UNION	37.33		3,601,403,531
145	UPSON	38.44		1,818,515,199
146	WALKER	34.00		4,099,305,492
147	WALTON	38.84		8,726,054,153
148	WARE	38.28		2,234,335,020
149	WARREN	39.12		483,356,897
150	WASHINGTON	40.55		1,732,833,914
151	WAYNE	37.31		2,130,025,337
152	WEBSTER	38.33		251,307,063
153	WHEELER	38.16		381,200,273
154	WHITE	36.50		2,802,747,891
155	WHITFIELD	37.53		5,599,987,966
156	WILCOX	37.29		451,024,380
157	WILKES	39.46		921,418,415
158	WILKINSON	38.18		977,553,853
159	WORTH	35.40		1,462,790,879

**2020 SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
 August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	38.07	\$	6,597,692,227
201	ATLANTA (FULTON)	37.42		91,352,760,382
202	BREMEN (CARROLL)	39.03		80,326,420
203	BREMEN (HARALSON)	39.03		647,040,640
204	BUFORD (GWINNETT)	38.49		4,199,658,802
205	BUFORD - HALL	38.53		1,019,033,882
206	CALHOUN	38.59		2,948,558,455
207	CARROLLTON	39.03		2,926,756,480
208	CARTERSVILLE	37.12		3,604,407,241
209	CHICKAMAUGA	34.00		371,830,062
210	COMMERCE	38.38		671,447,478
211	DALTON	93.82		4,225,990,374
212	DECATUR	47.59		4,944,694,974
213	DUBLIN	37.78		1,665,597,339
214	GAINESVILLE	96.33		6,309,940,309
215	JEFFERSON	38.38		2,397,785,805
216	MARIETTA	38.63		9,574,260,974
217	PELHAM	39.14		125,954,076
218	ROME	38.90		3,463,870,915
219	SOCIAL CIRCLE (NEWTON)	38.13		2,417,164
220	SOCIAL CIRCLE (WALTON)	38.84		668,676,148
221	THOMASVILLE	37.37		1,937,511,986
222	TRION	36.84		191,313,225
223	VALDOSTA	38.26		4,464,485,158
224	VIDALIA (MONTGOMERY)	36.83		30,024,915
225	VIDALIA (TOOMBS)	39.92		934,012,797
	<b>SUB-TOTAL-CITIES</b>		\$	<b>155,356,048,228</b>
	<b>SUB-TOTAL-COUNTIES</b>			<b>1,085,072,571,028</b>
	<b>100% STATE DIGEST</b>		\$	<b>1,240,428,619,256</b>

WinGAP - Sales Ratio Analysis - [User ID = wwaldron] AY2022 ? X

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

User may sort interactively on the report

	LCI	Actual	UCI
Median	0.2634	0.3225	0.3805
Aggregate	0.2653	0.2995	0.3337
COD	0.2135		
PRD	1.0918		

Number of Samples: 24  
 Lowest Ratio: 0.2106  
 Highest Ratio: 0.5526

Min Sample Size: 2  
 Standard Deviation: 0.0855

100%

Report Title: Agr - All

WinGAP - Sales Ratio Analysis - [User ID = wwaldron] AY2022 ? X

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

User may sort interactively on the report

	LCI	Actual	UCI
Median	0.3536	0.3716	0.3914
Aggregate	0.3302	0.3492	0.3682
COD	0.1971		
PRD	1.0716		

Number of Samples: 106  
 Lowest Ratio: 0.1400  
 Highest Ratio: 0.6840

Min Sample Size: 3  
 Standard Deviation: 0.1000

100%

Report Title: Res - All

WinGAP - Sales Ratio Analysis - [User ID = wwaldron] AY2022 ? X

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

User may sort interactively on the report

	LCI	Actual	UCI
Median	0.3426	0.3626	0.3844
Aggregate	0.2942	0.3108	0.3274
COD	0.2094		
PRD	1.1634		

Number of Samples: 142  
 Lowest Ratio: 0.1400  
 Highest Ratio: 0.6840

Min Sample Size: 3  
 Standard Deviation: 0.1007

100%

Report Title: RACI - All

WinGAP - Sales Ratio Analysis - [User ID = wwaldron] AY2022 ? X

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

User may sort interactively on the report

	LCI	Actual	UCI
Median	0.1877	0.3387	0.3966
Aggregate	0.1575	0.2236	0.2897
COD	0.2822		
PRD	1.4280		

Number of Samples: 12  
 Lowest Ratio: 0.1509  
 Highest Ratio: 0.4868

Min Sample Size: 5  
 Standard Deviation: 0.1168

100%

Report Title: Com - All



WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.3347	0.3574	0.3778
Aggregate	0.3040	0.3241	0.3442
COD	0.2104		
PRD	1.1142		

Number of Samples: 96  
 Lowest Ratio: 0.1491  
 Highest Ratio: 0.6840 [View Array](#)  
 Min Sample Size: 3  
 Standard Deviation: 0.1003

100%

Report Title:  [Exit](#)

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

[Print](#)

User may sort interactively on the report

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.3319	0.3825	0.3970
Aggregate	0.2503	0.2805	0.3107
COD	0.1986		
PRD	1.2930		

Number of Samples: 46  
 Lowest Ratio: 0.1400  
 Highest Ratio: 0.5943 [View Array](#)  
 Min Sample Size: 4  
 Standard Deviation: 0.1046

100%

Report Title:  [Exit](#)

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report

[Print](#)

User may sort interactively on the report

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.3600	0.3968	0.4160
Aggregate	0.3437	0.3841	0.4245

COD: 0.1677  
PRD: 1.0076

Number of Samples: 26  
Lowest Ratio: 0.1400  
Highest Ratio: 0.5943

Min Sample Size: 4  
Standard Deviation: 0.1050

100%

Report Title: Res - Vac

Print Options:  
 Summary  
 Details

Print Order:  
 Detailed Report

Print

User may sort interactively on the report

View Array

Exit

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.3355	0.3603	0.3865
Aggregate	0.3249	0.3466	0.3683

COD: 0.2025  
PRD: 1.0678

Number of Samples: 80  
Lowest Ratio: 0.1491  
Highest Ratio: 0.6840

Min Sample Size: 3  
Standard Deviation: 0.0992

100%

Report Title: Res - Imp

Print Options:  
 Summary  
 Details

Print Order:  
 Detailed Report

Print

User may sort interactively on the report

View Array

Exit

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.0000	0.3025	0.0000
Aggregate	0.2194	0.2736	0.3278

COD: 0.1939  
PRD: 1.0932

Number of Samples: 7  
Lowest Ratio: 0.2106  
Highest Ratio: 0.3992  
Min Sample Size: 2  
Standard Deviation: 0.0731

100%

View Array

Print Options:  
 Summary  
 Details

Print Order:  
 Detailed Report

Print

User may sort interactively on the report

Report Title: Agr - Imp

Exit

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.2522	0.3319	0.4000
Aggregate	0.2840	0.3267	0.3694

COD: 0.2149  
PRD: 1.0358

Number of Samples: 17  
Lowest Ratio: 0.2218  
Highest Ratio: 0.5526  
Min Sample Size: 3  
Standard Deviation: 0.0898

100%

View Array

Print Options:  
 Summary  
 Details

Print Order:  
 Detailed Report

Print

User may sort interactively on the report

Report Title: Agr - Vac

Exit

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.0000	0.3573	0.0000
Aggregate	0.2079	0.2870	0.3661

COD: 0.2687  
PRD: 1.1474

Number of Samples: 9  
Lowest Ratio: 0.1735  
Highest Ratio: 0.4868 View Array

Min Sample Size: 5  
Standard Deviation: 0.1211

100%

Report Title:  Exit

**Print Options**

Summary  
 Details

**Print Order**

Detailed Report

Print

User may sort interactively on the report

WinGAP - Sales Ratio Analysis - [User ID = w.waldron] AY2022 ? X

	LCI	Actual	UCI
Median	0.0000	0.3200	0.0000
Aggregate	0.0000	0.1880	0.0000

COD: 0.2557  
PRD: 1.5378

Number of Samples: 3  
Lowest Ratio: 0.1509  
Highest Ratio: 0.3964 View Array

Min Sample Size: 0  
Standard Deviation: 0.0000

100%

Report Title:  Exit

**Print Options**

Summary  
 Details

**Print Order**

Detailed Report

Print

User may sort interactively on the report

# WinGAP Neighborhood Analysis

DESCRIPTION	NEIGH	MED	LCI	UCI	AGG	LCI	UCI	COD	PRD	SAMPLES	MIN SAMP	NH ADJ
EAST	00001	0.3444	0.3003	0.3732	0.3287	0.3073	0.3501	0.1313	1.0563	27	1	1.16
QUITMAN	00010	0.3852	0.3320	0.4000	0.3503	0.3073	0.3933	0.2303	1.1208	30	5	NA
NORTH WEST	00015	0.3500	0.2314	0.4503	0.3591	0.2835	0.4347	0.3045	0.9847	12	6	NA
SOUTH EAST	00016	0.3182	0.0000	0.0000	0.2664	0.2096	0.3232	0.2175	1.2046	8	2	NA
WEST	00023	0.3331	0.2507	0.3992	0.3066	0.2584	0.3548	0.2221	1.1164	15	3	NA
SOUTH WEST	00029	0.3069	0.0000	0.0000	0.2719	0.0000	0.0000	0.3136	1.3207	5	0	NA
NORTH EAST	00035	0.3886	0.3572	0.4160	0.3649	0.3334	0.3964	0.1424	1.0521	29	2	1.03
QUITMAN N COURT / DOWNTOWN	00070	0.3663	0.0000	0.0000	0.3520	0.0000	0.0000	0.2315	1.0568	4	0	NA

LCI = Lower Confidence Interval (95%)  
 UCI = Upper Confidence Interval (95%)  
 Samples = Number of sales included in study  
 Min\_Samp = Calculated number of samples required to achieve statistically valid sample size

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