

BOARD OF TAX ASSESSORS

Gerald Golden
Melvin DeShazor, Chairman
Ralph Manning

Wayne Waldron, Chief Appraiser



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Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: December 8, 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 November 10, 2021
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
 - 2) Brooks County Development Authority, Stephanie Mata
- V. Unfinished Business
 - 3) Board of Equalization Decisions
 - 4) Updates to 2022 Policy Manual
 - 5) Traylor Business Services, renewal contract
- VI. New Business
 - 6) Pre-bill Mobile Home Digest
 - 7) Parcel Combinations
 - 8) Homestead Exemptions
 - 9) Errors/Adjustments
 - 10) Covenant Applications and Releases
 - 11) Personal Property Reporting Forms and Freeport Applications
 - 12) 2022 Meeting Schedule
- VII. Chief Appraiser's Report/Comments
 - 13) Staff update
 - 14) Review current sales and timber harvesting
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

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



Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors

Meeting Minutes

12/8/2021

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 November 10, 2021 with members Melvin DeShazior and Ralph Manning present. Also in attendance were Wayne Waldron, Chief Appraiser; Mica Jarvis, Secretary; and Taylor Hart, Appraiser. Mr. DeShazior led the board in prayer.

II. Approval of Minutes from Previous Meeting

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

III. Approval of Proposed Agenda


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

IV. Appearances/Taxpayer Requests

2. Stephanie Williams, formerly Stephanie Mata, director of the Brooks County Development Authority met with the Assessors regarding the recently adopted Solar Ordinance for Brooks County, as well as the possibility of tax incentives for new solar farms. Mrs. Williams provided a possible inducement schedule for the assessors to review and comment on. Assessors provided feedback and agreed to discuss further at the January meeting. Assessors and Mrs. Williams both expressed a desire to be proactive and to work together for the best interest of the county.

V. Unfinished Business

3. Assessors were updated on the recent BOE hearing, scheduled December 2, 2021. Several appeals were not resolved/heard at the hearing and will be rescheduled by the appeal administrator. Assessors reviewed BOE decisions and adjustments (see


I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/12/2022

Brooks County Board of Tax Assessors

Meeting Minutes

12/8/2021

attached). After review, Assessors approved continuing the appeal process with the remaining appeals to the Board of Equalization.

4. Assessors reviewed updates made to the policy manual made throughout 2021, as well as a new policy regarding the use of county vehicle (see attachment). Mr. Manning made a motion to adopt changes to the policy manual for the 2022 calendar year. Mr. DeShazior seconded the motion. All members in support. Motion carried.
5. Assessors were presented with the renewal contract with Traylor Business Services. The contract has already been signed by Traylor and the chairman of the Board of Assessors. The county attorney has recommended, to the chairman of the Board of Commissioners', that prior to signing, the other parties agree to changing the effective date of the contract from May 3, 2021 to May 8, 2021. Mr. Manning made a motion to table, Mr. DeShazior seconded the motion. All members in support. Motion carried.

VI. New Business

6. Assessors reviewed proposed 2022 Prebill Mobile Home Digest consolidation information (see attached). After review, Mr. Manning made a motion to approve 2022 Prebill Mobile Home Digest and submit to Tax Commissioner on or before January 5, 2022. Mr. DeShazior seconded. All members in favor. Motion carried.
7. Assessors reviewed parcel combination requests (see attached). After review, combinations were approved as attached.
8. Assessors reviewed homestead exemption applications (see attached). After review, applications were approved as attached.
9. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
10. Assessors reviewed covenant applications and releases (see attached). After review, applications and releases were approved as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/12/2022

Brooks County Board of Tax Assessors

Meeting Minutes

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11. Assessors were presented with renewal agreement from Harris printing for 2022 personal property reporting forms. The rate has increased to \$0.70 per notice. Commercial, Marine and Aircraft reporting forms will be mailed around January 1, 2022 by Harris printing. Freeport applications will be mailed, by the office staff, the first week of January, 2022.
12. Assessors reviewed proposed 2022 meeting schedule for the Board of Assessors (see attached). After review, assessors agreed to continue meeting on the second Wednesday of each month at 5:15 p.m. in the Commissioners' meeting room.

VII. Chief Appraiser's Report/Comments

13. Mr. Waldron presented the board members with a needs analysis for minimum staffing levels and required appraiser certification for all staff (attached). The analysis also includes the beginning of an in-house training program currently being developed by Mr. Waldron and Ms. Jarvis.

After discussion regarding the importance of at least appraiser I certification for all employees, it was agreed that all staff need to be made aware of the change and a policy needs to be in place regarding a time frame for successful completion of the appraiser exam as well as a course of action for retaking the exam if scoring under 70 on the first attempt. Mr. Waldron stated he will work on writing something for the next meeting.

Employee evaluations have been completed using the new (not yet released) county employee evaluation form. The board was also asked to complete an evaluation for Mr. Waldron, form to be provided in next meeting packet.

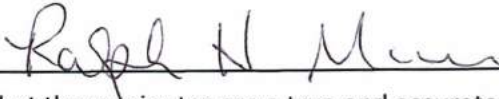
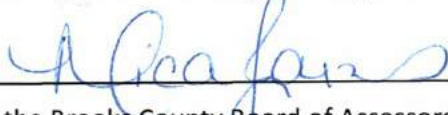
14. Assessors reviewed current sales and timber harvesting listing.

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, Mr. DeShazor adjourned meeting at 7:15 p.m.



I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/12/2022

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

Meeting Date: Wednesday, December 08, 2021

Board of Equalization Decisions

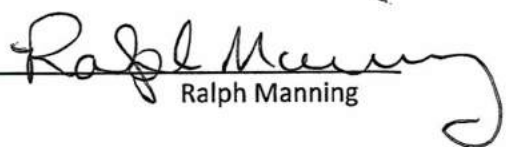
Appeal Number	Appeal Type - Tax District	Property ID Number	Digest Year	Grounds For Appeal	BOE DECISION
2591	REAL-02	11816	2021	VALUE	*NO CHANGE
2592	REAL-01	6269	2021	VALUE	RESCHEDULE
2594	REAL-01	7379	2021	VALUE	RESCHEDULE
2603	REAL-02	9868	2021	VALUE	\$ 14,400
2608	REAL-02	2439	2021	VALUE	NO CHANGE
2609	REAL-02	2441	2021	VALUE	NO CHANGE
2610	REAL-99	4239	2021	VALUE/UNIFORMITY	*NO CHANGE
2612	REAL-99	4248	2021	TAXABILITY	SCHEDULE REVIEW
2613	REAL-02	6413	2021	VALUE	RESCHEDULE
2614	REAL-99	6413	2021	TAXABILITY	SCHEDULE REVIEW
2615	REAL-02	6413	2021	VALUE	RESCHEDULE
2616	REAL-99	4249	2021	VALUE/UNIFORMITY	\$ 30,200
2618	REAL-02	15994	2021	VALUE	RESCHEDULE
2619	REAL-02	11812	2021	VALUE	*NO CHANGE
2621	REAL-02	11961	2021	VALUE/UNIFORMITY	*NO CHANGE
2622	REAL-01	10647	2021	VALUE	\$ 55,080
2623	REAL-01	7394	2021	VALUE	RESCHEDULE
2631	REAL-99	3997	2021	CUVA DENIAL	SCHEDULE REVIEW

* Denotes No Show

the above listed appeals be directed to the Brooks County Board of Equalization.

Dr. Gerald Golden


Melvin DeShazor


Ralph Manning



POLICY MANUAL FOR THE BROOKS COUNTY BOARD OF TAX ASSESSORS

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)
9. Personal Property: 9.1 Discovery; 9.2 Appraisal Guides; 9.3 Reviews; 9.4 Uniformity; 9.5 CIP Risk Factor ; 9.6 Freeport Applications; 9.7 Freeport rates and deadlines; 9.8 Audit selection; 9.9 Non compliant adjustments; 9.10 Resolution to administer refunds (pg 15-17)
10. Mobile Homes: 10.1 Valuation Guides and Reappraisal; 10.2 New Accounts; 10.3 Decal Inspection; 10.4 Change of Digest (pg 18)
11. Timber: 11.1 Permits, Notification and Reporting, 11.2 Value Extraction--sales (pg 19)
12. Social Media: (pg 20-21)
13. Pandemic Response: (pg 22)
14. County Vehicle: (pg 23)

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.

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.

*denotes additional procedures

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 1st, 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 1st 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 1st 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 1st 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.

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 1st 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 1st 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 2nd, 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 2nd and April 30th will be 66.67%, those applications received between May 1st and May 31st will be 58.33%, those received on June 1st will be 50%. Any application for Freeport Exemption returned to the Assessors' Office after June 1st 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

Center for Disease Control www.cdc.gov

County Vehicle

14.1 (12/8/21)

1. Traffic laws shall be obeyed at all times while in county vehicle.
2. Use of county vehicle shall be for official use only.
3. Vehicle shall only be operated by authorized licensed drivers.
4. No unauthorized, or non-county employee, passengers.
5. Any accidents that occur must be reported immediately and the driver will be subject to drug screen.
6. Vehicle shall be regularly maintained in safe working order.
7. Service records or other repair documentation shall be properly maintained for easy inspection or review.
8. Fuel shall be obtained from the county pumps except for travel outside the county when additional fuel is required.
9. When out of town or overnight travel is required for work purposes, if practical and possible, the county vehicle shall be the first choice for transportation.
10. County vehicle is property of the county and is subject to all policy and procedures of the county.
11. Unless prior authorization is obtained, vehicle and keys, shall remain in the Assessors' office when not in use.

A & M PLANTATION, LLC 2704 N OAK ST BLDG F VALDOSTA GA 31602	Account Number 2002 28x58 FLEETWOOD / HICKORY HILL MH Value Add-on Value Total Value	4033 27,280 6,460 33,740	Tax Dist Serial Num PIN Title Number	02 GAFL135A18557H H12 064 0011C 772386020669061
ABBOTT MIKE 15679 HWY 122 BARNEY GA 31625	Account Number 1992 14x66 FLEETWOOD / WESTON MH Value Add-on Value Total Value	4069 11,933 3,240 15,173	Tax Dist Serial Num PIN Title Number	02 GAFLM75A14418 WE 114 0040
ABREU REBECCA 6085 OLD MADISON RD QUITMAN GA 31643	Account Number 2001 16x70 FLEETWOOD / FLEETWOOD MH Value Add-on Value Total Value	7386 19,178 0 19,178	Tax Dist Serial Num PIN Title Number	02 097 0028B3
ACEVEDO SABRINA 745 BLUE SPRINGS LN QUITMAN GA 31643	Account Number 1985 14x70 FLEETWOOD / FLEETWOOD MH Value Add-on Value Total Value	4914 5,061 800 5,861	Tax Dist Serial Num PIN Title Number	02 124 0004
ADAMS GIBSON C & JULIE M C/O ZACK CLARK 4630 HWY 84 DIXIE GA 31629	Account Number 1997 16x66 FLEETWOOD / WESTON MH Value Add-on Value Total Value	2736 15,158 0 15,158	Tax Dist Serial Num PIN Title Number	02 GAFLV75A29639 WT1 038 0006E 32850796
ADAMS JACK GLEN 710 OLD PAVO RD PAVO GA 31778	Account Number 1977 12x60 FLEETWOOD / FLEETWOOD MH Value Add-on Value Total Value	6265 3,469 0 3,469	Tax Dist Serial Num PIN Title Number	02 031 0023
ADAMS JAMES W T SR 4194 GROOVERVILLE RD QUITMAN GA 31643	Account Number 1996 16x80 FLEETWOOD / WESTON MH Value Add-on Value Total Value	4005 16,971 0 16,971	Tax Dist Serial Num PIN Title Number	02 GAFLT75A54201 WE12 039 00211 778394180171061
ADAMS LINDA C/O DAVID PRICE 14317 ADEL HWY BARNEY GA 31625	Account Number 1979 14x70 FRANKLIN HOMES / ROCKWOOD MH Value Add-on Value Total Value	4741 2,600 0 2,600	Tax Dist Serial Num PIN Title Number	02 ALFRA3191001A 088 0016
ADAMS RAQUEL & MARCUS WILLIAMS 81 TRAIL OF HAWKS	Account Number 1996 28x40 DESTINY / DESTINY (SGL/MULTI) MH Value Add-on Value	2389 16,575 2,870	Tax Dist Serial Num PIN	02 O-48852AB Q19 0054

YATES MARY JO	Account Number	532	Tax Dist	02
	1980 14x60 FLINTSTONE / ALL MODELS FOR A MANUFACTURER			
1237 OKAPILCO CHURCH RD	MH Value	5,893	Serial Num	FS61V142FB6500 GA
	Add-on Value	1,910	PIN	051 0001A
QUITMAN GA 31643	Total Value	7,803	Title Number	
YAWN DAWN	Account Number	4912	Tax Dist	02
	1982 24x40 SCOTT HOUSING SYSTEM / PLYWOOD PALACE (SGL/MULTI)			
5939 GROOVERVILLE RD	MH Value	7,620	Serial Num	2182AB
	Add-on Value	0	PIN	039 0008
QUITMAN GA 31643	Total Value	7,620	Title Number	
YEARBY APRIL M	Account Number	1519	Tax Dist	05
	1989 14x70 PEACH STATE HMS / PEACH STATE			
P.O. BOX 492	MH Value	7,611	Serial Num	PSHGS6451
	Add-on Value	0	PIN	MN4 0010
MORVEN GA 31638	Total Value	7,611	Title Number	
YEPEZ ENA E	Account Number	3181	Tax Dist	02
	1999 16x76 GENERAL MFG HMS INC / GENERAL			
288 LINDALE AVE	MH Value	12,054	Serial Num	GMHGA23498321 854
	Add-on Value	270	PIN	088 00387
MOULTRIE GA 31788	Total Value	12,324	Title Number	771633141211061
YOUMANS GEORGIA	Account Number	7353	Tax Dist	02
	2020 16x76 CLAYTON HOMES INC / ANNIVERSARY			
330 FOREST LANE	MH Value	62,429	Serial Num	WHC026098GA
	Add-on Value	0	PIN	BN5 0009
QUITMAN GA 31643	Total Value	62,429	Title Number	770043274861061
YOUMANS MICHAEL LESTER & ANGELA MILDRED	Account Number	2510	Tax Dist	02
	1997 28x60 GRAND MANOR INC / GRAND MANOR (SGL/MULTI)			
6518 OLD MADISON RD	MH Value	26,935	Serial Num	GAGMTD1994AB
	Add-on Value	5,000	PIN	BN5 0015
QUITMAN GA 31643	Total Value	31,935	Title Number	000000031367020
YOUNG CHARLES R	Account Number	912	Tax Dist	99
	1985 28x48 DESTINY / HYATT (T) (SGL/MULTI)			
435 PINEBROOK DR	MH Value	15,394	Serial Num	HH7232AB
	Add-on Value	11,050	PIN	146 0003A
VALDOSTA GA 31602	Total Value	26,444	Title Number	779591181160061
TOTALS >>>		31,248,070		

2022

MHPrebill Consolidation Report - 100% FMV A72022

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		94	47,100	1,993,134	2,040,234
	Taxable	94	47,100	1,993,134	2,040,234
02		982	1,455,391	18,984,070	20,439,461
	Taxable	979	1,447,891	18,941,355	20,389,246
	Exempt	3	7,500	42,715	50,215
03		12	9,990	312,666	322,656
	Taxable	12	9,990	312,666	322,656
04		41	22,862	578,253	601,115
	Taxable	41	22,862	578,253	601,115
05		73	39,860	952,547	992,407
	Taxable	73	39,860	952,547	992,407
99		412	375,090	6,477,107	6,852,197
	Taxable	412	375,090	6,477,107	6,852,197
		1614	<< GRAND TOTALS >>		31,248,070

Average Value = 19,360

MHPrebill Consolidation Report - 100% FMV AY2021

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		92	51,600	1,648,606	1,700,206
	Taxable	92	51,600	1,648,606	1,700,206
02		958	1,474,631	16,171,332	17,645,963
	Taxable	955	1,466,571	16,132,933	17,599,504
	Exempt	3	8,060	38,399	46,459
03		11	10,240	184,651	194,891
	Taxable	11	10,240	184,651	194,891
04		40	24,222	492,836	517,058
	Taxable	40	24,222	492,836	517,058
05		72	41,410	838,692	880,102
	Taxable	72			
99		410	378,460	5,598,427	5,976,887
	Taxable	410	378,460	5,598,427	5,976,887
		1583	<< GRAND TOTALS >>		26,915,107

2021

Avg Value = \$17,000

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, December 08, 2021

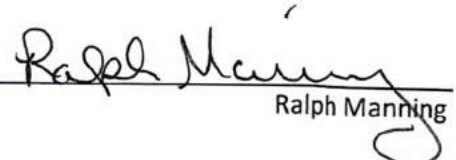
Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
BROWN, CEDRIC A & DENISE	097 001251	079 001251 079 001252	2.3	PB 9-62
MCCLLOUD, ALFONSO	MN2 0061	MN2 0061 MN2 0060	100X150 100X150 100X300	PER DEED 829-200
TURNER, GREG & CHARLOTTE	109 00031	109 00031 109 0010	5 1 6	PER OWNER
HIERS, TIMOTHY F	119 0001	119 0001 119 00011 119 0005	225.38 32.75 30.26 288.39	PER OWNER NEW FLPA

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

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, December 08, 2021**

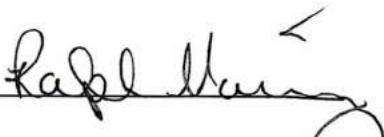
Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

Parcel Number	Owner	2021 Exemption	Approve (A) Deny (D)
018 0002	TUCKER, RODNEY DENNIS	SC	A
025 0014500	BRASINGTON, JAMES R JR	S1	A
026 0001	HIERS, JIM	S3	A
037 0027A	MARABLE, MARY	S4	A
060 0006A	HEAD, DORIS C ETAL	SC	A
065 0009	BRANCO, DAWN D & SCOTT	S1	A
081 0016	MORRISON, HOWELL A &	SC	A
087 0028	STANFIELD, VICKIE	S1	A
092 001113	MINOR, MARILYN- LIFE ESTATE,	S5	A
109 00031	TURNER, GREGORY M &	S1	A
114 00232	WALKER, JOHN RICHARD	S4	A
114 0033A	WALKER, TIFFANY KAY &	S1	A
117 0007A	BOURQUINE, EDNA FAYE	S4	A
117 00094	MCDONALD, THELMA	S3	A
121 0013	RIZER, STACEY A & CRAIG B	S1	A
122 0019	JOHNSON, CHASE M &	S1	A
123 000513	DAVIS, DANA A & DORA H	S1	A
128 00193	TYLER, JEANIE SHEA	S1	A
139 0022	CARLTON, DENNIS	S1	A
BY1 0055	SAPP, JERRY W JR & ANNA M	S1	A
MN2 0041	MILEY, JULIA LEE	S4	A
P2 0037	JONES, HERBERT TRAVIS &	S4	A
Q21 0111A	GRAY, JO ANN	S4	A

Number of Applications Reviewed: 23
 Total approved: 23
 Total Denied: 0

Dr. Gerald Golden


 Melvin DeShazor


 Ralph Manning

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 DeShazior, Chairman Ralph Manning, Assessor

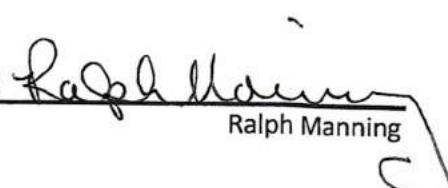
Meeting Date: Wednesday, December 08, 2021

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2610-R422-2021-02	KRONTZ, KENNETH M JR	29,400	20,700	PHYS & ECON OBSOL
2611-P932978-2020-02	EDENFIELD, EVA	18,930	0	BOAT SOLD IN 2019-LOCATED IN FL
2612-P93297-2020-02	EDENFIELD, EVA	18,930	0	BOAT SOLD IN 2019-LOCATED IN FL
2613-P66750-2018-02	DEEP SOUTH MACHINE AND WELDING INC	26,400	95,941	TBS AUDIT W/PENALTY
2614-P66750-2019-02	DEEP SOUTH MACHINE AND WELDING INC	\$26,400	\$113,647	TBS AUDIT W/PENALTY
2615-P66750-2020-02	DEEP SOUTH MACHINE AND WELDING INC	\$26,400	\$114,204	TBS AUDIT W/PENALTY
2616-R11410-2021-99	SCHRECK, STEVEN	\$60,500	\$30,200	BOE-UNIFORMITY
2617-R10647-2021-01	COOPER, EDWIN L & LARIE W	\$61,480	\$55,080	BOE-VALUE
2618-R9868-2021-02	COWART SC: O'LEARY	\$32,469	\$14,400	BOE-VALUE

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Meeting Date: Wednesday, December 8, 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
1181	037 0027	MARABLE, ULYSSES JR	CUVA/2022	APPROVE
1371	040 0017	HICKORY HEAD FARMS LLC	CUVA 2022	APPROVE
1510	047 0028	KERR, THOMAS M	CUVA/2012	RELEASE
1510	047 0028	KERR, THOMAS M & WAYLON AUSTIN	CUVA/2012	RELEASE
1704	055 0001A	HUMPHREY, JOHN R	CUVA/2021	RELEASE
2509	082 0009	LANIER, MARY FRANCES	CUVA/2014	RELEASE
3100	097 0012	WILLIAMSON, BARBARA S & SCOTT D BASS-TRUSTEE	CUVA/2015	APPROVE
3136	097 0028	KERR, THOMAS M	CUVA/2012	RELEASE
3136	097 0028	KERR, THOMAS M & TYE WAYNE	CUVA/2012	RELEASE
3186	102 0003	C W DREW INVESTMENTS LLC	CUVA/2022	APPROVE
3627	119 0001	HIERS, TIMOTHY F	CUVA/2019	RELEASE
3627	119 0001	GRIFFIN, JOSHUA L III & MONICA GRIFFIN	CUVA/2019	RELEASE
3627	119 0001	HIERS, TIMOTHY F	FLPA-2022-14-1	APPROVE
3632	119 0005	HIERS, TIMOTHY F	CUVA/2021	RELEASE
3923	129 0011	SUBLETT FAMILY LANDS LLC	CUVA/2022	APPROVE
4289	143 0011	BASS, SCOTT D- TRUSTEE	CUVA/2016	APPROVE
8942	012 0007B	WEIDMAN, RANDALL & MENLOVELITA	CUVA/2019	APPROVE
9391	128 0026B	GOBLE, KEITH & TARA	CUVA/2022	APPROVE
9763	143 0008B	BASS, SCOTT D- TRUSTEE	CUVA/2019	APPROVE
10077	081 00042	LANIER, MARY FRANCES	CUVA/2014	RELEASE
11368	102 00021	QUITMAN-256 LLC	CUVA/2022	APPROVE
11669	113 00161	HIERS, TIMOTHY F	CUVA/2015	APPROVE
11728	097 00282	KERR, TYE	CUVA/2012	RELEASE
11728	097 00282	KERR, THOMAS M	CUVA/2012	RELEASE
11889	119 00011	HIERS, TIMOTHY F	PREF/2019	RELEASE
11889	119 00011	GRIFFIN, JOSHUA L III & MONICA GRIFFIN	PREF/2019	RELEASE
11909	102 00031	TYLER, TONY DALE	CUVA/2014	APPROVE

Number of Applications Reviewed:	27
Total approved:	13
Total Denied:	0
Total Released:	14

Brooks County Board of Tax Assessors

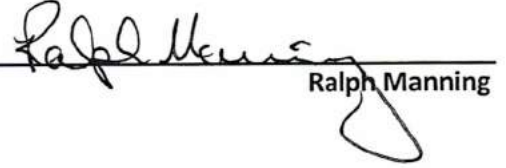
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Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
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We the undersigned members of the Brooks County Board of Tax Assessors do hereby adopt the above listed determinations.

Dr. Gerald Golden


Melvin DeShazior


Ralph Manning

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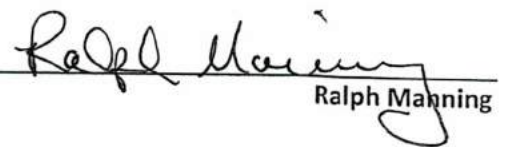
Real Key	Parcel Number-Covenant Number	Owner	Covenant / Year	ACTION TAKEN
63	003 0009	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
64	003 0010	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
65	003 0011	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
66	003 0013	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
87	003 0029	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
735	026 0001E	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
737	026 0002	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
9947	026 00161	VARNEDOE PROPERTIES LP	CUVA/2014	RELEASE
		ALL PARCELS COMBINED FOR 2018 PORTION OF FLPA 2018-14-2		

Number of Applications Reviewed:	8
Total approved:	0
Total Denied:	0
Total Released:	8

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

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