

Brooks County Board of Tax Assessors

Meeting Minutes

February 10, 2021

1. Call to order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:17 p.m. on February 10, 2021 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Taylor Hart. Mr. DeShazor led the board in prayer.

2. Approval of Minutes from Previous Meetings

- a) Assessors reviewed minutes from meeting held January 13, 2021. After review, Dr. Golden made a motion to approve as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

3. Approval of Proposed Agenda

- a) 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.

4. Appearances/Taxpayer Requests

- a) Assessors were presented an email from Mr. James Bass regarding a factual error on the assessment of his home located at 192 Knotty Pine Dr. Assessment records have always had the home incorrectly listed as two bathrooms when there is only one. Corrections have been made in office and added to ACO list for approval. No action taken by Board at this time.

5. New Business

- a) Assessors reviewed proposed 2021 Conservation Use and Forest Land Conservation Use values (see attached). Mr. Waldron informed the Board that the values are the expected 3% increase from the previous year values. Also, the values will not be officially adopted by the DOR until March 4, 2021. After review, Mr. Manning made a motion to adopt the 2021 Conservation Use and Forest Land Conservation Use values pending State approval. Dr. Golden seconded. All members in favor. Motion carried.

- b) Assessors were presented with a list of all current tax abatements and P.I.L.O.T. programs (see attached). Assessors were informed that the only active abatement with a change in the percentage of assessment was for the real property owned by Elec-Tec Inc. The taxable leasehold interest in the property is scheduled to increase from 60% to 70% for 2021. After review Mr. Manning made a motion to update the percentage of taxable leasehold interests per the development Authority agreements. Dr. Golden seconded the motion. All members in support. Motion carried.
- c) Assessors reviewed parcel combinations (see attached). After review, combinations were approved as attached.
- d) Assessors reviewed homestead exemption applications (see attached). After review, applications were approved as attached.
- e) Assessors reviewed covenant applications (see attached). After review, applications were approved as attached.
- f) Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.

6. Unfinished Business

- a) Quitman II Solar, Inc.- Previously tabled discussion regarding potential cure of FLPA breach and assessment of penalty of breach. Assessors were provided with memoranda from attorneys representing the company and the county. Mr. John Buehner representing the land owner summarized the information presented and answered questions from the assessors. After discussion, Mr. Deshazior asked for a motion that the breach is alleviated or not. Mr. Manning made a motion that property is in breach, the actions taken by the company have not corrected the allegations in the intent to breach letter. Dr. Golden seconded. All members in support. Motion Carried.

Mr. Waldron informed board that he would prepare required notification of decision and right to appeal, and have it reviewed by the county attorney to send to all affected parties as soon as possible, hopefully by the end of the week.

Mr. Buehner and Mr. Waldron discussed the likelihood of going to the BOE as the next step in the appeal, with an option to Superior Court afterwards.

7. Chief Appraiser's Report/Comments

- a) Mr. Waldron noted that the meeting packets included the Brooks County Development Authority newsletter provided by Mrs. Mata.
- b) Also, in the packets is the previously approved, Brooks County Board of Tax Assessors Policy Manual. It is the board's policy to review policies annually, recommendations for changes, and approval, will be part of the March meeting.
- c) Assessors were presented with Georgia Department of Public Health guidelines regarding employees returning to work after Covid-19 exposure, quarantine, or positive test. Dr. Golden questioned some of the county precautions and pandemic preparations and expressed concern over some protocols.
- d) According to the recent county commissioner's meeting, all budget line items have been updated to the current year budget. However, the printout in the packet dated 01/27/2021 is current expenditures versus previous budgeted amounts.
- e) Mr. Waldron updated assessors on staff progress and expressed concern over the apparent slow rate of applications for expiring covenants.
- f) Mr. Waldron discussed changes in procedure for recording approved covenants. Clerk of Court is now requiring e-filing of applications, we are close to working out the issues with payment.

8. Assessors Comments

Mr. Manning inquired about upcoming training opportunities.

9. Adjournment

There being no further business, Mr. DeShazor adjourned meeting at 6:35 p.m.

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

Website: www.qpublic.net/ga/brooks

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

4. Appearances

- a) (email provided) James L. Bass owner of 192 Knotty Pine Drive discovered a mistake in our records and has provided a written request to correct the mistake for the previous three digest years and reimburse him for overpaid taxes.

The error is a factual error, since prior to 2010 our records have indicated his home as having two bathrooms were it actually only has one. The error was corrected in the current digest year as soon as it was brought to our attention. Since the change is in the tax payers favor he has requested the correction be made as far back as possible. I have created ACO's for the 2020, 2019 and 2018 digest year and added them to section 5e for approval.

No motion is required.

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



assessors@brookscountytax.com

From: lance bass <bassjlb75@gmail.com>
Sent: Monday, February 1, 2021 1:47 PM
To: assessors@brookscountytax.com

Hi this is James Bass. I just spoke to Wade on the phone about having Two bathrooms assist at my property where there's only been one for at least the last 13 years I would like this changed And a refund issued for the years in which I Overpaid.

192 Knotty Pine Drive

Valdosta Georgia 31602

2294151184 is my cell# Feel free to contact me if you have any questions

139DA 0008

2021 Brooks County Board of Assessors

Acct # 8721
w.waldron

Owner Information		General Property Information		Values	
BASS JAMES L	SITUS	192 KNOTTY PINE DR	GMD	1650	Imp Val
192 KNOTTY PINE DR	LEGAL	COUNTRY WEST SEC III PHASE I LOT 8 BLK A	LL	105	Acc Val
VALDOSTA, GA 31602	Tax District	FIRE DISTRICT	LD	12	Land Val
	Total Acres	0.50	Return Value	0	Total Value
	Zoning	R-1	Acc/Des	0 - .000000	2020 : 90,500
	Unit		Neighborhood	Transitional - .00	2019 : 78,550
Topography - .00	Corner - .00	View - .00	Water - .00	Other - 1.00	2017 : 70,050
					EAST - .95

SALES INFORMATION

Grantee	Grantor	Date	Deed Book	Plat Book	Saleprice	CS	Mkt Value	Reason
BASS, JAMES L	SUNDAY, JASON D	09/08/2008	577 262		107,000	R1		0 FM
SUNDAY, JASON D	CITIFINANCIAL SERVICES, INC	06/23/2005	482 188		69,000	R1		0 NM
CITIFINANCIAL SERVICES, INC	STEPHENSON, FRED & WANDA	05/19/2005	479 017			R1		0 FC

LAND INFORMATION

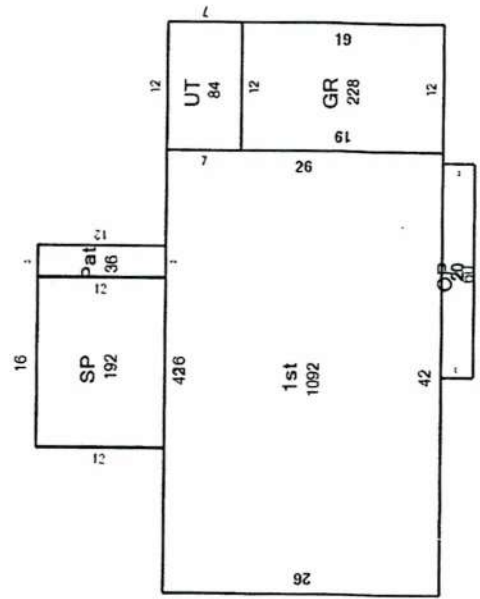
CS	Code / Description	Method	Units	Depth	From Front	Depth Table	Depth Factor	Unit Value	Adj Unit	Adj Value
R3	131 S/D 25000 AC	Acre	0.50	0	0	0		25,000.00	25,000.00	1.00
										12,500

ACCESSORY IMPROVEMENTS - 139DA 0008

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	1.00	0.00	1.00	1.00	1.00	1.00	False
R9	*FIRE PROTECTION (HOMESTEAD)	0	0	0	2014	0.00	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	False
R9	*SOLID WASTE FEE	0	0	0	2007				1.00	1.00	1.00	1.00	1.00	1.00	False
R1	RC3 PRE-FAB METAL CARPORT - LC	0	0	0	2012	1.00	0.79	0.00	1.00	1.00	1.00	1.00	1.00	1,000	True

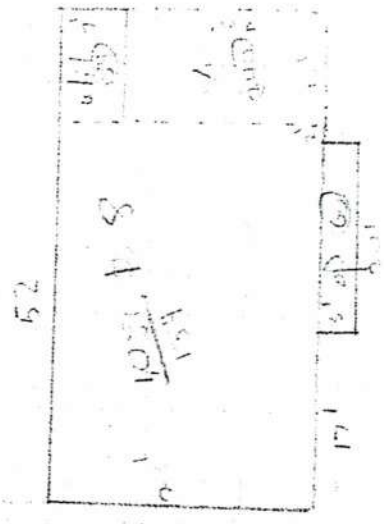
RES IMP - 139DA 0008 192 KNOTTY PINE DR						
Impr Key	1911	Roof Shape	Gable	Basement / Attic	Descriptive	Phy Depr
Class / Strat	R1	Floor Construction	Reinf Conc Slab	Bsmnt Coverage	None	Phy OVR
Occupancy / Style	One Family	Floor Finish	Carpet/Tile	Bsmnt Finish	None	Func Obsol
Rooms	0	Interior Wall	Sheetrock			1.00
Bedrooms	0	Interior Ceiling	Sheetrock	Attic	No Attic	1.00
Heated Area	1,092	Heat	Central Heat/AC	Grade	1.00	Neigh Adj
Story Height	1.0 Story	Plumbing:Std Comp	1	Year Built	1989	CD
Foundation	Slab	Plumbing: Extra Fix	0	Eff Year Built	0	FMV
Exterior Wall	Masonry (brick)	Full Baths	1	Condition	Average	MAV
Roofing	Enamel Metal	Half Baths	0	RCN	105,241	OVR FMV
						0

Sketch Legend		Other Features	
Code	Type	Area	
1st	1 Story	1092	
OP	Open Porch	60	
GR	Garage	228	
UT	Utility	84	
SP	Screen Porch	192	
Pat	Patio	36	



139 D-A-8

-- SKETCH --



192
5800 KNOTTY PINE DR.

TYPE & E	FLOORS			NOTES
	B	1	2	
1-FAMILY DWELLING				
2-FAMILY DWELLING				
UNIT APARTMENT				
FARM				
	CEMENT			
	PIKE			
	HARDWOOD			
	TILE			
	CARPET			

FOUNDATION	INTERIOR FINISH	COMPUTATIONS	
		UNIT	AMOUNT
CONCRETE	SHEET ROCK	10	
CONCRETE BLOCK	PLASTER		
BRICK	PIKE	1021.128 S.F.	1021
STONE	PANEL		
PIERS	UNFINISHED		
	HEATING		11
	PLUMBING		13
	FIREPLACE		5
	BASEMENT		
	ATTIC		
	4'x4'	4	
	13'	13	
	5'	5	

ROOFING	PORCHES & ADDITIONS	TOTAL	G.F. = 100%	O.F. = %	L.F. = %	T.R.V.	CONSTRUCTION										
							NO.	BUILDING TYPE	FLOOR	ROOF	WALLS	HEAT	ELEC.	PL.BG.	UNIT COST		
ASPHALT SHINGLES	4-FIX. BATH	11					1	100%	15	15							
METAL	3-FIX. BATH																
ASBESTOS SHINGLES	2-FIX. BATH																
ROLL ROOFING																	
T & G																	
	NO PLUMBING																
	OTHER FEATURES																
	NO BEDROOMS																
	FIREPLACE																
	ATTIC																
	SIZE & DESCRIPTION																

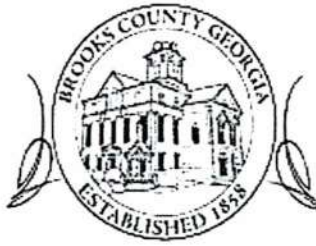
ACCESSORY BUILDINGS	NO.	TYPE	WIDTH	DEPTH	AREAS	FLOOR	ROOF	WALLS	HEAT	ELEC.	PL.BG.	UNIT COST	REVIEWER	
													DATE REVIEWED	OFFICE

TOTAL VALUE ALL IMPROVEMENTS

BOARD OF TAX ASSESSORS

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5. New Business

a) Conservation Use and Forest Land Conservation Use values.

The state provides the conservation use and forest land conservation use values every year as part of a rules and regulations change. They are almost always 3% more than the previous year value (3% is largest increase allowed by law). We are required to use the values for covenant properties, since it does constitute a value change, the assessors must approve the new values.

After review, the proposed values are 3% above last year for our CUVA.

Recommend motion to accept proposed conservation use and forest land conservation use values pending final approval by the GA department of revenue.

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





David Curry
Commissioner

State of Georgia
Department of Revenue
Legal Affairs & Tax Policy
1800 Century Blvd., N.E., Suite 15107
Atlanta, Georgia 30345
(404) 417-6649

Frank M. O'Connell
Director

Notice LGSD 2021-001

RE: Proposed Amended Rules of the Department of Revenue, Local Government Services Division, Chapters 560-11-6 and 560-11-11:

TO ALL INTERESTED PERSONS AND PARTIES:

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend the following Rules:

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

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

Attached to this notice are an exact copy and synopsis of the amended Rule(s). The proposed Rule(s) are being amended under the authority of O.C.G.A. § 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

The Department of Revenue will consider the amendment of the above Rule(s) at a remote regulation hearing held at 10:00am EST on March 4, 2021, which can be accessed through the following link: <https://global.gotomeeting.com/join/672561069> or via telephone at +1 (571) 317-3129 (local) and 1-877-309-2073 (toll-free) with the access code: 672-561-069. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all written comments regarding the above-referenced Rule(s) from interested persons and parties no later than 10:00am EST on March 4, 2021. Although the Department prefers to receive regulation comments electronically, the Department will also accept comments via mail and facsimile. Electronic comments must be sent to regcomments@dor.ga.gov. Written comments must be sent to: Georgia Department of Revenue, Attn: LGSD 2021-001, 1800 Century Blvd. NE, Suite 15300, Atlanta, GA 30345. Facsimile comments must be sent to (770) 342-3157. **Please reference "LGSD 2021-001" on all comments.**

Dated: 2/1/2021

David M. Curry
Commissioner
Georgia Department of Revenue

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

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

560-11-6-.09

- This rule is being amended to reflect the new 2021 Conservation Use Land Values.

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-11
FOREST LAND PROTECTION**

560-11-11-.12

- This rule is being amended to reflect the new 2021 Forest Land Protection Act Values.

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

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

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

(1) For the purpose of prescribing the ~~2020-2021~~ current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 903, W2 810, W3 736, W4 675, W5 619, W6 573, W7 537, W8 493, W9 450, A1 1,640, A2 1,551, A3 1,437, A4 1,318, A5 1,188, A6 1,063, A7 944, A8 829, A9 709~~ W1 930, W2 834, W3 758, W4 695, W5 637, W6 590, W7 553, W8 507, W9 463, A1 1,689, A2 1,597, A3 1,480, A4 1,357, A5 1,223, A6 1,094, A7 972, A8 853, A9 730;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,223, W2 1,107, W3 999, W4 904, W5 833, W6 782, W7 737, W8 677, W9 614, A1 1,797, A2 1,602, A3 1,425, A4 1,259, A5 1,128, A6 1,007, A7 903, A8 819, A9 737~~ W1 1,259, W2 1,140, W3 1,028, W4 931, W5 857, W6 805, W7 759, W8 697, W9 632, A1 1,850, A2 1,650, A3 1,467, A4 1,296, A5 1,161, A6 1,037, A7 930, A8 843, A9 759;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,199, W2 1,043, W3 941, W4 904, W5 833, W6 762, W7 641, W8 521, W9 436, A1 1,367, A2 1,244, A3 1,113, A4 986, A5 860, A6 776, A7 637, A8 533, A9 450~~ W1 1,234, W2 1,074, W3 969, W4 931, W5 857, W6 784, W7 660, W8 536, W9 449, A1 1,408, A2 1,281, A3 1,146, A4 1,015, A5 885, A6 799, A7 656, A8 548, A9 463;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 882, W2 790, W3 716, W4 657, W5 571, W6 533, W7 463, W8 400, W9 325, A1 1,121, A2 1,004, A3 920, A4 822, A5 722, A6 599, A7 519, A8 402, A9 289~~ W1 908, W2 813, W3 737, W4 676, W5 588, W6 548, W7 476, W8 412, W9 334, A1 1,154, A2 1,034, A3 947, A4 846, A5 743, A6 616, A7 534, A8 414, A9 297;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale,

Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 751, W2 696, W3 639, W4 585, W5 528, W6 475, W7 416, W8 360, W9 299, A1 831, A2 723, A3 672, A4 614, A5 548, A6 466, A7 382, A8 301, A9 220~~ W1 773, W2 716, W3 658, W4 602, W5 543, W6 489, W7 428, W8 370, W9 307, A1 855, A2 744, A3 692, A4 632, A5 564, A6 479, A7 393, A8 310, A9 226;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: ~~W1 743, W2 682, W3 623, W4 567, W5 506, W6 449, W7 389, W8 328, W9 267, A1 942, A2 827, A3 758, A4 696, A5 614, A6 511, A7 416, A8 319, A9 224~~ W1 765, W2 702, W3 641, W4 584, W5 521, W6 462, W7 400, W8 337, W9 275, A1 970, A2 851, A3 780, A4 716, A5 632, A6 526, A7 428, A8 328, A9 230;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: ~~W1 796, W2 724, W3 660, W4 592, W5 522, W6 456, W7 389, W8 319, W9 252, A1 1,096, A2 993, A3 882, A4 767, A5 658, A6 551, A7 426, A8 323, A9 218~~ W1 819, W2 745, W3 679, W4 609, W5 537, W6 469, W7 400, W8 328, W9 259, A1 1,128, A2 1,022, A3 908, A4 790, A5 677, A6 567, A7 438, A8 332, A9 224;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 866, W2 784, W3 702, W4 623, W5 541, W6 463, W7 381, W8 301, W9 245, A1 1,107, A2 1,046, A3 944, A4 842, A5 740, A6 639, A7 493, A8 400, A9 295~~ W1 891, W2 807, W3 723, W4 641, W5 557, W6 476, W7 392, W8 310, W9 252, A1 1,140, A2 1,077, A3 972, A4 867, A5 762, A6 658, A7 507, A8 412, A9 303;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: ~~W1 876, W2 790, W3 716, W4 637, W5 553, W6 477, W7 396, W8 316, W9 245, A1 1,026, A2 988, A3 887, A4 790, A5 692, A6 592, A7 493, A8 393, A9 295~~ W1 902, W2 813, W3 737, W4 656, W5 569, W6 491, W7 407, W8 325, W9 252, A1 1,056, A2 1,017, A3 913, A4 813, A5 712, A6 609, A7 507, A8 404, A9 303.

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

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-11
FOREST LAND PROTECTION**

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

(1) For the purpose of prescribing the ~~2020~~ 2021 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 903, W2 810, W3 736, W4 675, W5 619, W6 573, W7 537, W8 493, W9 450~~ W1 930, W2 834, W3 758, W4 695, W5 637, W6 590, W7 553, W8 507, W9 463;

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,223, W2 1,107, W3 999, W4 904, W5 833, W6 782, W7 737, W8 677, W9 614~~ W1 1,259, W2 1,140, W3 1,028, W4 931, W5 857, W6 805, W7 759, W8 697, W9 632;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,199, W2 1,043, W3 941, W4 904, W5 833, W6 762, W7 641, W8 521, W9 436~~ W1 1,234, W2 1,074, W3 969, W4 931, W5 857, W6 784, W7 660, W8 536, W9 449;

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: ~~W1 882, W2 790, W3 716, W4 657, W5 571, W6 533, W7 463, W8 400, W9 325~~ W1 908, W2 813, W3 737, W4 676, W5 588, W6 548, W7 476, W8 412, W9 334;

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 751, W2 696, W3 639, W4 585, W5 528, W6 475, W7 416, W8 360, W9 299~~ W1 773, W2 716, W3 658, W4 602, W5 543, W6 489, W7 428, W8 370, W9 307;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: ~~W1 743, W2 682, W3 623, W4 567, W5 506, W6 449, W7 389, W8 328, W9 267~~ W1 765, W2 702, W3 641, W4 584, W5 521, W6 462, W7 400, W8 337, W9 275;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: ~~W1 796, W2 724, W3 660, W4 592, W5 522, W6 456, W7 389, W8 319, W9 252~~ W1 819, W2 745, W3 679, W4 609, W5 537, W6 469, W7 400, W8 328, W9 259;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 866, W2 784, W3 702, W4 623, W5 541, W6 463, W7 381, W8 301, W9 245~~ W1 891, W2 807, W3 723, W4 641, W5 557, W6 476, W7 392, W8 310, W9 252;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: ~~W1 876, W2 790, W3 716, W4 637, W5 553, W6 477, W7 396, W8 316, W9 245~~ W1 902, W2 813, W3 737, W4 656, W5 569, W6 491, W7 407, W8 325, W9 252.

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

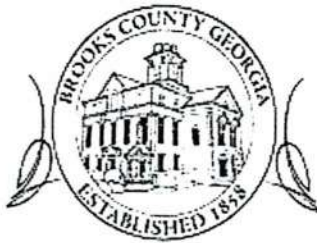
BOARD OF TAX ASSESSORS

Gerald Golden

Melvin DeShazor, Chairman

Ralph Manning

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: assessors@brookscountytax.com

Website: www.qpublic.net/ga/brooks

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

5. New Business

b) Abatement schedules

The attached spreadsheet shows all active abatements, percentages are per development authority agreements.

The only abatement percentage that changed from the previous digest year was for Elec-Tec, it moved from abating 40% of the taxes to 30%.

The sheet only reflects the amount removed from the digest for the 2021 tax year.

It is not a complete representation of the value added to the digest in other accounts.

Aviagen has roughly \$6 million in personal property that was intended to be abated but was not transferred to the development authority so it has remained 100% taxable.

All personal property values are depreciated from previous digest and will be updated after PT50-P is returned.

Since abatements are value changes they should be approved by the board of assessors.

Recommend motion to approve abatement percentages as presented.

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



Ay2021 Tax Abatement Summary

	PIN	Abated Years	Ay2020 Abated %	Current Abated %	Taxable %	Market Value	Assessment	Value Not on Digest
Elec-Tec	124 0012BLH	2015-2023						
Real Property			40%	30%	70%	948,590	379,436	113,831
Aviagen, Inc	075 00541	2018-2031						
Real property			100%	100%	0%	4,666,600	1,866,640	1,866,640
Personal Property			100%	100%	0%	0	0	0
Quitman Solar, LLC	050 00087LH	2020-2039						
Real property			75%	75%	25%	4,614,800	1,845,920	1,384,440
Personal Property			75%	75%	25%	154,158,636	61,663,454	46,247,591

Total: 164,388,626 65,755,450 49,612,502

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, February 10, 2021

Parcel Combinations: AY2021

<u>Owner</u>	<u>2021 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
LAMON, WILLIAM S & DONNA B	021 0016	021 0016 021 0017	1 1.48 <input type="text" value="2.48"/>	PER DEED DB 820-1393
MOBLEY, REGINALD & SHARON PB E2020-56	046 00211	046 00211	<input type="text" value="3.64"/>	2.64 ACRES ADDED FROM 046 00212
			<input type="text"/>	
			<input type="text"/>	

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, February 10, 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)
Q20 0221	BEADLE, DANIEL CLIFFORD ETAL	S1	A
066 0027	BELL, LILLIS HEIRS	S4	A
139I 0013	BELLAMY, LAURA A & TIMOTHY R	S4	A
068 0019	BENTLEY, ELISE	SC	A
146 0046B	BOYD, RODNEY	S4	A
146HA 0002	CRISS, ELIZABETH	S1	A
Q20 0051	DOTSON, GLADYS	S4	A
046 0005	ELSBERRY, BETTY H & DEWEY N	S4	A
Q27 0083	ELSBERRY, KENNETH P & PATRICIA	S4	A
T11 0005	FINDLEY, JEROME	S4	A
022 0022	GARDNER, CAROL	S4	A
139DC 0001	GEORGE, LESLIE D	S4	A
Q21 0020A	GOLDEN, SHIRLEY	S4	A
Q14 0084	GOLDEN, WILLIE J & RITA	S4	A
035 0004A	GOSIER, GLEN BENARD SR	S1	A
128 00212	GRAY, RONDA EVETT	S1	A
110 0011A	GRIFFIN, DENA JEAN	S4	A
MN5 0083	GUESS, DONALD & ANNETTE	S4	A
021 0016	LAMON, WILLIAM S JR	S1	A
134 0018E	LARSON, DONALD	S4	A
086 0004	LEWIS, JANICE	S4	A
Q15 0143	MCCOGGLE, WILMA	S4	A
090 00128	MOORE, LESLIE C & CORAL A	S4	A
079 00128	MURCHISON, BETTY	S4	A
046 0019D	NEWKIRK, WINDELL SR	SC	A
074 0001	ROBERTS, BLAKE	S1	A
036 0073	SANDERS, OLLIE	S4	A
061 0007C	SANDERS, SHERRY	S4	A
Q14 0429	SHELTON, JACQUELYN HOLLIS	S4	A
Q12 0020	SIMPSON, EDWINA	S1	A
135 0072	SJOGREN, JEAN-CLAUDE	S1	A
BK2 0038	SMITH, EDWARD R JR	S4	A
Q14 0357	SPENCER, LARRY DONNELL	S1	A
Q14 0008	STILL, WILEY III	S1	A

Brooks County Board of Tax Assessors

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Dr Gerald Golden Melvin DeShazor Ralph Manning

Q17 0087	STOKES-WILLIAMS, ANNIE	S4	A
139 00145	STRAND, PETER D & RHONDA E	S4	A
031 000816	TAYLOR, LYNDA	S4	A
075 00111	WILLIAMS, JAMES	S1	A
088 0008	WILLIAMS, JOHN A JR ETAL	S4	A
003 0027	WILLIAMS, LARRY	S4	A
092 001114	WOODELL, CHRISTY	S1	A

Number of Applications Reviewed: 41
Total approved: 41
Total Denied: 0

Gerald Golden *Melvin DeShazor* *Ralph Manning*

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 DeShazor, Chairman Ralph Manning, Assessor

Meeting Date: **Wednesday, February 10, 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	Approve (A) Deny (D) Release (R)
12000	113 00172	ARRENDALE, CHAD LYNN & DIANNE M	CUVA/2015	A
2048	068 0019	BENTLEY, ELISE & CHARLES DOUTHIT	CUVA/2020	A
10596	038 00295	BRADSHAW, MATTHEW CRAIG & FRANCIS A	CUVA/2021	A
3607	118 0007	BRANNEN, WILLIAM M & ROSEMARY L	CUVA/2021	A
2560	083 0028	BURTON, CLIFFORD HAROLD AS TRUSTEE	CUVA/2021	A
2629	087 0019	BURTON, CLIFFORD HAROLD AS TRUSTEE	CUVA/2021	A
1192	037 0037	BUTLER, CLAUDE R SR & PATRICIA W	CUVA/2021	A
1096	036 0050	GOSIER, THOMAS & LINDA	CUVA/2021	A
1155	037 0008	GOSIER, LINDA SIREATHA	CUVA/2021	A
3443	112 0022	HOOSER, DUSTIN G & JEFFREY K	CUVA/2021	A
3444	112 0022A	HOOSER, DUSTIN G & JEFFREY K	CUVA/2021	A
9081	128 00192	KELLER, TIMOTHY OWEN	CUVA/2021	A
11648	099 00111	MCCRARY, PENNY FLETCHER	CUVA/2016	A
12001	113 00173	MOODY, DENNIS-LIFE TENANT	CUVA/2015	A
11999	113 00171	MOODY, DENNIS-LIFE TENANT	CUVA/2015	A
11481	075 00141	MORGAN, RONNIE C & ANN MARIE REVOCABLE,	CUVA/2013	A
3283	107 0009	PATRICK, KERRY	CUVA/2021	A
615	023 0012A	POPE, EDWIN	CUVA/2021	A
9900	006 0016B	POPE, EDWIN	CUVA/2021	A
9901	006 0016A	POPE, EDWIN	CUVA/2011	A
10579	023 0012	POPE, EDWIN & MELISSA POPE	CUVA/2021	A
2099	072 0001	PRICE, NANCY	CUVA/2020	A
2687	088 0009S00	PRICE, DAVID B & ROBIN A SUMNER	CUVA/2021	A
3564	117 0001A	PRINE, JULIE	CUVA/2021	A
1858	064 0002	REAVES, HENRY L III	CUVA/2021	A
2155	074 0001	ROBERTS, BLAKE	CUVA/2021	A

Brooks County Board of Tax Assessors


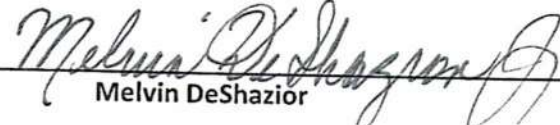
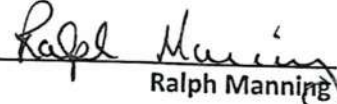
610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	Approve (A) Deny (D) Release (R)
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3453	113 0004	ROGERS, DAVID NORMAN ETAL	CUVA/2021	A
3549	114 0036	ROGERS, MARK SIMPSON	CUVA/2021	A
3306	108 0011C	SEWARD, STEVEN P & KAREN L	CUVA/2016	A
1257	038 0023A	SIMPSON, JOSH DANIEL & BRANDON KEITH	CUVA/2021	A
351	018 0023A	SIMPSON, JOSH DANIEL & BRANDON KEITH	CUVA/2021	A
11963	018 00231	SIMPSON, JOSH DANIEL & BRANDON KEITH	CUVA/2021	A
3130	097 0022	TOBE, LAWRENCE D AS TRUSTEE	CUVA/2021	A

Number of Applications Reviewed:	33
Total approved:	33
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
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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, February 10, 2021

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2410-P933115-2020-2	THRIFT LAND CLEARING LLC	\$ 69,600	\$ 69,600	CORRECT TAX DISTRICT FROM 4 TO 2
2411-P515675-2017-1	RINKU SERVICES INC	\$154,627	\$ 156,742	tbs audit
2412-P515675-2018-1	RINKU SERVICES INC	\$144,055	\$ 146,766	AUDIT
2413-P515675-2019-1	RINKU SERVICES INC	\$165,944	\$ 169,264	TBS AUDIT
2414-P4366-2021-2	COURSON, LLOYDL	\$ 10,235	\$ 11,065	PORCH ENCLOSED
2415-P932763-2020-2	THOMAS, WESLEY IIIC	\$ 14,663	\$ -	duplicate, acct 933106
2416-R9019-2021-2	WOODELL, CHRISTYB	\$ 40,850	\$ 1,850	PBMH HOMESTEADED. REMOVE FROM PREBILL
2417-R9324-2020-2	MCCRANIE, VON S & MARGARET Y	\$517,590	\$ 492,390	SQUARE FOOTAGE CORRECTION
2418-R9324-2019-2	MCCRANIE, VON S & MARGARET Y	\$429,120	\$ 407,120	SQUARE FOOTAGE ADJUSTMENT
2419-R9324-2018-2	MCCRANIE, VON S & MARGARET Y	\$417,470	\$ 394,770	SQUARE FOOTAGE ADJUSTMENT
2420-R11761-2020-2	ELEC-TEC INC	\$569,154	\$ 948,590	employee deficient year, bill for difference between abatement and non abated amount due
2421-P4096-2021-2	COWART, J C	\$ 15,710	\$ -	MOBILE HOME PERMANENTLY AFFIXED. DELETE 2021 PREBILL.
2422-P7368-2021-99	WILSON, J W III	\$ -	\$ 12,967	CREATE 2021 PREBILL
2423-P6306-2021-2	MEEKS, HAROLD R & ELLA A	\$ -	\$ 33,662	HOMESTEAD EXEMPTION REMOVED PER OWNER REQUEST, CREATE 2021 PREBILL.

Brooks County Board of Tax Assessors

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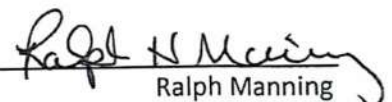
Dr Gerald Golden, Assessor Melvin DeShazor, Chairman Ralph Manning, Assessor

ACO/ACCT Number - Digest Year-Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2424-P172600-2017-1	CUNNINGHAM, R L & SONS INC	\$727,234	\$ 783,204	tbs audit
2425-P172600-2018-1	CUNNINGHAM, R L & SONS INC	\$897,094	\$ 908,398	tbs audit
2426-P172600-2019-1	CUNNINGHAM, R L & SONS INC	\$1,985,663	\$1,995,558	tbs audit
2427-P2427-2021-2	SPELL, SAM L SR &	\$ -	\$ 6,089	CREATE 2021 PREBILL. PREVIOUSLY NV MH NOW BEING OCCUPIED PER OWNER.
2428-R11939-2021-2	WILLIAMS, JAMES D	\$ 26,540	\$ 3,800	PBMH HOMESTEADED REMOVE PREBILL HS DECAL#000012
2429-P2835-2021-2	LING, RONALD S & GRACE	\$ 13,365	\$ 3,900	CHANGED CONDITION FOR AY2021 PB DIGEST
2430-P7337-2021-2	NEWKIRK, WINDELL & RUBY C	\$ 76,404	\$ -	MOBILE HOME HOMESTEADED. DELETE 2021 PREBILL.
2431-R8721-2020-99	BASS, JAMES L	\$ 90,500	\$ 88,300	correct number of bathrooms
2432-R8721-2019-99	BASS, JAMES L	\$ 78,550	\$ 76,450	correct number of bathrooms
2433-R8721-2018-99	BASS, JAMES L	\$ 78,550	\$ 76,450	correct number of bathrooms

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

Brief overview of Quitman II Solar breach situation

Quitman Solar II property was subject to a FLPA covenant when acquired by Boulevard & Associates in 2018.

The acquiring owner did not continue prior to April 1 of the year following the transfer.

The covenant was removed for the 2019 tax year due to the breach.

Notices were mailed no appeals were made.

During 2019 the property was transferred again to the current owner, Quitman II Solar.

The penalty was calculated and billed by the Tax Commissioner.

The penalty was not paid.

It was discovered that the company had not received a required notice.

The penalty was removed from the digest so we could make proper notification.

The company was notified that a breach had occurred, the notice listed three reasons for the breach.

“Ownership change, property purchased for non-qualifying purpose, owner failed to make application for continuation of forest land conservation covenant”

The notice provided 30 days to remediate the breach.

Within the 30-day time frame, the owners provided applications from both companies (Boulevard and Quitman Solar) in an attempt to correct the breach.

It is up to the assessors to decide if these applications correct the alleged breach.

The opinion from the county attorney states that Boulevards failure to apply caused a breach, and Boulevard is unable to cure the breach given that the opportunity to file has lapsed, and it is no longer the owner of the parcel. The registered owner is not able to cure the breach since a breach results in termination of the covenant and all qualifications must be met again.

Legal counsel has not found any authority that would grant the assessors the ability to negotiate a lesser penalty or accept an application after the deadline. Counsel recommends termination of covenant and assessing penalty.

Chief appraiser agrees with the recommendation from the County attorney.

Property owner attorney asserts that they should be allowed to apply during the 30 day period.

Recommended motion:

The breach alleged in the notice has not been corrected and the owner should be notified of their right to appeal.

Wayne Waldron

From: Jason Kemp <jason@burchettkemp.com>
Sent: Tuesday, February 2, 2021 11:39 AM
To: Wayne Waldron
Cc: J.D. Burchett Law
Subject: Re: Quitman II solar

Good morning, Wayne.

James and I have reviewed the materials provided by counsel for Quitman Solar/Boulevard Associates LLC. While we understand Troutman Pepper's legal analysis, we have not seen anything with authority that states that the threshold requirement of obtaining FLPA status—submitting a timely application—is a breach that can be remediated or cured. Our legal analysis has not changed in light of the materials provided by Troutman Pepper. Because of that, we find that the **best decision** that honors the text of the statute is to assess the penalty and request that Quitman Solar II submit a new FLPA application. We say "best decision" because we cannot state with 100% certainty whether a court of law would accept our position as most consistent with the law (although we believe it is). There simply is not a case that has been litigated on this matter that would show us how the courts construe this issue. From our perspective, this leaves the Board with the following options:

1: Terminate the FLPA Covenant for failure to timely apply for continuation and assess fines (our recommendation). This may lead to litigation on the matter in which case it will be a case of first impression in Georgia. This means we cannot be sure how the courts will decide this dispute.

2: Allow the parties to apply for continuation then waive the penalties. The argument for this is laid out in Troutman Pepper's memorandum. I believe Troutman Pepper provided a good faith legal argument for its client, and the Board may choose to accept its analysis over ours. It appears that the authorities in Morgan County may allow this practice based on the brochure provide by Troutman Pepper. Your Board may want to contact the Morgan County Tax Assessor to see if they have actually permitted this. As stated above, this is frontier territory. We provided our good faith advice to you, but the Board can choose to ignore it. We don't know if this decision would likely result in litigation, but recent participation at the Brooks County Board meetings suggests that it may by those in opposition to NextEra's presence in the County.

3: There may be hybrid options. For example, you may choose to mitigate the fine and request a new application for FLPA status.

Again, we cannot confidently say that this decision would stand. Of course there may be other remedies, but these are the possible decisions we see.

We wish we could authoritatively tell your Board what it **must** or **must not** do in this situation, but this is a novel issue. Feel free to call me if you have any questions, and we will be glad to review anything else you want us to prior to your Board's decision.

Very best regards,

Jason Kemp
Attorney

TO: Jason Kemp, Esq.
James Burchett, Esq.

FROM: John Buehner

DATE: January 28, 2021

RE: Quitman II Solar – Brooks County FLPA Covenants (Notice and Cure Rights)

Background

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

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

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

The parties agreed to defer the Board's consideration of the Applications for Continuation until the Board's meeting scheduled for January 13, 2021. At the meeting of the Board on January 13, 2021, the Board was reluctant to grant the Applications for Continuation due to the opinion of the Board's legal counsel that the FLPA did not authorize the Board to accept an Application to Continuation later than the last date for filing tax returns in the year following the year in which the change of ownership occurred (*i.e.*, April 1, 2019 with respect to Boulevard and April 1, 2020 with respect to Quitman). After hearing a conflicting opinion from

counsel to Boulevard and Quitman at the meeting, the Board voted to table its decision until the February meeting of the Board to give the two counsel and the Board additional time to review and analyze the applicable statutes, regulations and relevant court decisions.

Statutory and Regulatory Interpretation

As referenced above, O.C.G.A. § 48-5-7.7 provides the statutory framework for Georgia FLPA conservation use covenants and their maintenance.¹ Once established, an FLPA covenant remains in place until a breach occurs and such breach is not cured within the statutory cure period, at which point the board of tax assessors is authorized to terminate the covenant. The statute provides several opportunities for property owners to "breach" the covenant. One way to breach the covenant is to transfer the property to a new owner and fail to file an application for continuation of the FLPA covenant prior to the last date to file tax returns in the year following the year of the transfer. See O.C.G.A. § 48-5-7.7(j)(1). Failure to apply for a continuation of the FLPA covenant following such a transfer constitutes a breach, as stated in the Notices sent to Boulevard and Quitman, as well as in the email opinion sent by the Board's Counsel on January 12, 2021. However, upon the occurrence of any breach, the statute is clear that the breaching owner is entitled to a cure period of 30 days following written notice by the appropriate tax assessment board. O.C.G.A. § 48-5-7.7(l) states that "[i]n the case of an alleged breach of the [FLPA] covenant, the qualified owner *shall* be notified in writing by the board of tax assessors. The qualified owner *shall* have a period of 30 days" from the date of such notice to cease and desist the activity alleged in the notice to be in breach of the covenant or *correct the condition or conditions* alleged in the notice to be in breach of the covenant (*emphasis added*). See O.C.G.A. § 48-5-7.7(l).

The allegedly breaching owner's right to cure is absolute under the statute; there are no restrictions or limitations placed on this right in the text of the statute, and no potential methods of breach are expressly or impliedly carved out from the §7.7(l) notice and cure period. In further support of this approach, Rule 560-11-11-.07 of the FLPA regulations require that the notice of breach specify an explanation of the breach and "[w]hether the remedy is remediation or cease and desist of the breach" and the "date by which the remedy must be completed" See Ga. Comp. R. & Reg. § 560-11-11-.07(2). The Regulation does not even contemplate that a breach could not be cured (only that it can be cured either by "remediation" or by ceasing the breach). Nowhere else in the Regulation does it mention that there are different rules for particular breaches, or that certain breaches are not subject to the notice and cure remedy. In stark contrast, Subsection 7.7(p) of the statute does carve out specific types of breaches from imposition of penalties, and Subsection 7.7(q) of the statute does carve out specific actions that do not result in a breach. This provides evidence as to the drafters' approach to carveouts -- separate enumerated sections expressly listing the carved-out activities. Nowhere in the entire statute, nor the drafters' notes to the statute, does the legislature carve out any type of breach from the notice-and-cure requirement of §7.7(l). It must then be assumed, following classic tenets of statutory construction, that there *are no carveouts* to the notice-and-cure requirement of §7.7(l), and Rule 11-11-.07 of the Regulations supports that interpretation.

¹ The FLPA was passed in 2008 as an expansion of the 1991 Conservation Use Valuation Act to allow owners of large tracts of timberland to receive similar beneficial tax treatment. Although the FLPA is a separate statute, the statutory language is substantially the same, including the provisions requiring subsequent transferees to apply for a continuation of the covenant and the notice of breach requirements.

In a prior discussion between the counsels, Mr. Burchett suggested that the inclusion of language in Section 48-5-7.7(l) of the statute that, after the allegedly breaching owner has notified the board that they have remediated the alleged breach, the board is obligated to conduct a physical inspection of the property, provides evidence that only breaches that would require a physical inspection to confirm that the breach has been remedied are susceptible to cure. As discussed above, nothing in the statute expressly prohibits any breach from being subject to the 30-day notice and cure period, and the language requiring inspection may very well have been included to be sure that the Board would conduct a new inspection of the property for breaches requiring a cessation in use to cure such breach, as distinguished from relying on a prior inspection, or may have been included simply to require the Board to confirm, prior to confirming that the cure of any other breach has been completed, that the property otherwise continues comply with the use covenants under the statute. In the same discussion, Mr. Burchett also pointed out that the first sentence of §7.7(j)(1) includes an exception to the tax filing deadline for making an original application for an FLPA covenant, which suggests that the second sentence – relating to the filing of the application for continuation – was not subject to any exceptions or extensions. Upon a more detailed review, it appears that the legislature intended to provide for a new extended deadline for a taxpayer who chose to appeal the tax assessment for that year (likely because the taxpayer based its decision not to file an application on the prior year's assessment) and allowed the filing of an original FLPA covenant application to occur anytime during the pendency of the appeal. A similar exception would not be necessary for a covenant that was already in place, nor would an express exception be required given the all-encompassing cure right described in §7.7(l) applying to any conditions alleged in a notice of breach (which would include the failure to timely file the application for continuance).

As noted above, the basic process established by O.C.G.A. § 48-5-7.7 plays out in a linear manner. Following the occurrence of a breach, the board of tax assessors *must*, per §7.7(l), notify the allegedly breaching owner in writing of the alleged acts or conditions that breach the covenant. Upon delivery of the written notice, the allegedly breaching owner shall have 30 days to cure the alleged breach, or allow the cure period to expire and accept the termination of the covenant and imposition of a penalty. If the owner attempts to remediate the breach within the 30 days, then the board must physically inspect the property following the attempted cure, and then notify the owner if the remediation was effective to cure the breach. If the board claims that the attempted cure was not effective, and the breaching owner fails to appeal the board's decision as contemplated by the statute, only then is the board entitled to terminate the covenant and impose penalties for the unremedied breach.²

² As an alternative approach not previously presented, the Regulation for "Notice of Breach" states that the required notice of breach "shall be sent within 30 days from the day that the breach is reported to or discovered by the Local Board of Tax Assessors." See Ga. Comp. R. & Reg. § 560-11-11-.07(1). Based on the Brooks County tax commissioner's delivery of its Notices of Intent to Levy dated June 15, 2020, it seems clear that the Board first discovered the alleged breaches by Boulevard and Quitman in 2019 or early 2020 – long before its delivery of the Notices in October 2020. Accordingly, the Notices provided to Boulevard and Quitman were not timely and do not satisfy the requirements of the Regulation. In the absence of notice of breach given in accordance with the FLPA and the associated Regulation, it is arguable that the 30-day cure period will not commence to run and the Board will be prohibited from assessing a penalty (see discussion below of Morgan County v. Ward). It is important to note that although the statute provides a 30-day cure period for the allegedly breaching landowner, neither the

The above process and timeline is also described in a brochure created by the Morgan County Board of Tax Assessors to provide information to landowners with respect to the FLPA and the CUVA, which follows the same statutory framework as the FLPA and should provide guidance to the Board in this matter. The brochure dedicates a specific question to a fact pattern very similar to the present matter, and states that, when a new owner fails to file for a continuation prior to the date deadline for filing tax returns for the following year (exactly what happened here), that failure may be taken by the board as evidence that a breach of the covenant has occurred, and the board of assessors shall send to both the transferor and the transferee a notice of the board's intent to assess a penalty for breach of the covenant.³ In such scenario, it is not even contemplated that the notice would be sent prior to the deadline, and the brochure goes on to state that the notice shall state that the new owner of the property must apply for the continuation of the covenant within 30 days after the notice. While we appreciate that a Morgan County brochure is not binding precedent on the Brooks County Board, it is important to see how other counties are addressing a taxpayer's failure to timely file an Application to Continue. It is also worth noting that such procedure is being followed in the county which has historically been in the top three counties in the state (by amount) for requesting assistance grants from the Department of Revenue to recoup lost tax revenue for properties enrolled in the FLPA program; this ranking would be likely to result in greater scrutiny by the Department of Revenue of Morgan County's FLPA program, including its written procedures for implementation and administration.

It is clear from an analysis of the facts above and an application of the statutory framework discussed that Boulevard and Quitman are still within their rights to cure their alleged breach, and in fact have already effectively cured the alleged breach. The initial breach of the Covenant occurred when the FLPA Parcels were transferred to Boulevard and Boulevard failed to submit an application to continue the covenant prior to April 1, 2019, as noted in the County Attorney's email. As such, the occurrence of an alleged breach put the burden on the Board to trigger the next statutory step: sending a "Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant" to both the prior owner and Boulevard. Under Ga. Comp. R. & Reg. § 560-11-11-.07(3), the Notice should have been sent within 30 days after discovery of the breach. Until that notice was properly sent, the 30-day cure period did not begin. Assuming for the purpose of this discussion that the delivery of the Notices dated October 22, 2020 were properly sent, Boulevard and the present owner had until December 2, 2020 (30 days after delivery on November 2, 2020) to cure the breach. Boulevard and current owner Quitman effected a cure within this 30-day period and sent written notice and Applications for Continuance to the Board pursuant to letters dated November 19, 2020 and November 20, 2020.

The County Attorney stated in his analysis that the attempt to cure by Quitman and Boulevard failed as a matter of law due to §48-5-7.7(j)(1), as §7.7(j)(1) establishes a filing

statute nor the regulation provide any cure period to the Board for failing to give the notice of breach within 30 days after the date the breach was reported or discovered. There are other irregularities in the form and content of the Notices which are beyond the scope of this discussion.

³ See "Answers to Frequently Asked Questions about Conservation Use Valuation and Preferential Agricultural Assessment," Morgan County Board of Tax Assessors, available at <https://www.morganga.org/DocumentCenter/View/1957/2018-Conservation-Use-Brochure>.

requirement with a hard deadline (in this instance, April 1, 2019). While it is true that under §7.7(j)(1), an owner is required to file prior to the tax assessment filing date, and a failure to do so is a breach as contemplated by §7.7, there is nothing in the statute that supports the idea of the (j)(1) filing date as an absolute deadline that would be exempt from the 30-day cure remedy in §7.7(l). Rather, the statute treats (j)(1) as simply another example of breach, along with other types of breach scattered throughout the statute, and thus subject to the notice requirement of §7.7(l). Under the statute, all breaches are equally subject to the notice requirement, and no breach subsection contains an internal reference to §7.7(l). If a violation of §7.7(j)(1) causes a breach that is not controlled by the remedy provided in §7.7(l), then it is the only breach in the entire statute that is treated differently. There is no statutory language that suggests failure to file under §7.7(j)(1) is a special breach, with a special remedy (or no remedy at all). A plain reading of the statute makes it clear that failure to file is simply another type of breach to be remedied by the notice-and-cure right in §7.7(l).

If, however, the Board were to adopt the argument that the filing requirement in §7.7(j)(1) is dominant over the 30-day notice and cure requirement of §7.7(l), then it renders the remedy provided by the legislature in this statute completely worthless with respect to the continuation requirement. If the deadline in (j)(1) really is an absolute deadline, then at no point would notice given after the deadline allow for a breaching owner to cure the breach. Notice would have to be given by the Board at least 30 days prior to the filing deadline to allow for the required cure period, which would be 30 days *before a breach even occurred*. If the Board is permitted (or is obligated) to send notice after the filing deadline, as it has done in this matter, and then reject a cure attempt by interpreting the missed deadline giving rise to the breach as a deadline not subject to extension, then there simply is no cure period for missing the deadline. Surely the drafters of this statute in the legislature did not intend to remove the remedial rights of owners suffering from one specific breach without drafting any statutory language, drafters' notes, or rules and regulations to state that such a surprising result will occur and then suffer the Regulations for the FLPA to require the notice of breach to specify *whether* (not *if*) the remedy is either (i) remediation or (ii) cease and desist of the breach, without providing an alternative or note that a particular breach is not subject to a remedy at all.

The County Attorney has also argued that Boulevard cannot cure the breach contained in the Notice because Boulevard is no longer the owner of the Parcel. For one, this would assume that the covenant has already been terminated and the entire cure and appeal period has ended. The statutory language above makes it clear that this is not the case. Boulevard is a prior owner and will have to pay a penalty if the breach is upheld and the Board's termination of the Covenant is allowed, as stated in §7.7(m)(1). Thus, as a potentially penalized party, Boulevard is the exact type of party for which the legislature created the cure right, and such right to cure is consistent with subsequent court decisions requiring such notices of breach to be delivered to prior landowners who may be personally liable for the breach of the covenants so that such previous owners have the opportunity to cure such breach, or cause such breach to be cured, before being penalized. There would be no purpose to providing a transferor with notice if they did not have the right to cure the breach. In addition, Boulevard and Quitman are affiliates with the same sole member, are disregarded for tax purposes, and as such are the same taxpayer under the law. As discussed in the Regulation's "Breach of Covenant" section discussed above, notice must be provided to the "taxpayer" *before the penalty is assessed*. See Ga. Comp. R. & Reg. § 560-11-6-.06(5). In this instance, for the purposes of payment and

assessment of taxes, Boulevard and Quitman are the same taxpayer, and should be treated as such under the current regulations.

The Ward Case

The above analysis is supported by the Court of Appeals of Georgia in *Morgan County Board of Tax Assessors v. Ward*.⁴ In *Ward*, an owner of property encumbered by a conservation use covenant sold a portion of it.⁵ The transferee failed to file a continuation of covenant, thus breaching the covenant on both his land and Ms. Ward's land. The Morgan County Board assessed a penalty against Ms. Ward without providing her the required notice and 30 days to cure. The Morgan County Board argued that, as Ms. Ward was not the owner of the offending portion of the property and could not cure the breach herself, she was not due notice. The court disagreed, stating that it did not matter if she was not the breaching owner or how practicable that it would be for Ms. Ward to effect a cure of the alleged breaches. In addition, the court took issue with the Morgan County Board's characterization of the breach as being incurable and, therefore, rendering the required delivery of the notice of breach as moot. It stands to reason that if the court had agreed that the failure to file the application for continuance prior to the tax deadline was not subject to cure, it would have – in the name of judicial efficiency – agreed that Ward's insistence on receiving such notice and an opportunity to cure as being moot. By requiring the delivery of the notice of breach to Ward, the court must have believed that Ward at least had a theoretical opportunity to cure all of the alleged breaches, including the failure to timely file the application for continuance.

⁴ *Morgan County Bd. of Tax Assessors v. Ward*, 318 Ga. App. 186, 733 S.E.2d 470 (2012).

⁵ Quitman acknowledges that *Ward* deals with O.C.G.A. § 48-5-7.4 (CUVA), which is a different statute than the FLPA. However, §7.4 (CUVA) is essentially the same statute as §7.7 (FLPA), with mostly the same language and structure, and especially in the requirements for filing continuances [§7.4(j)(1)] and the 30-day notice-and-cure period [§7.4(k.1)].



Return to Work Guidance After COVID-19 Illness or Exposure for Persons Who Are Not Healthcare Personnel

December 4, 2020

If assessing a healthcare worker, please review DPH Healthcare Worker Return to Work Guidance <https://dph.georgia.gov/document/document/dph-return-work-guidance/download>

The following guidance should be used to make decisions about “return to work” for persons who are **not Healthcare Personnel**:

- with laboratory-confirmed COVID-19;
- who have suspected COVID-19 (e.g., developed symptoms of a respiratory infection [e.g., cough, shortness of breath, fever] but did not get tested for COVID-19 and have been exposed to a person with COVID-19 or live in an area with local or widespread transmission;
- who have been exposed to COVID-19*

Return to Work Strategy

DPH recommends a time-based return to work strategy that is determined based on a person’s health status. Decisions about “return to work” for persons with confirmed or suspected COVID-19 who are not healthcare personnel should be made in the context of local circumstances (community transmission, resource needs, etc.).

Symptomatic persons who are not healthcare personnel with confirmed or suspected COVID-19 can return to work after:

- At least 10 days[†] have passed since symptoms first appeared and
- At least 24 hours have passed since last fever without the use of fever-reducing medications and
- Symptoms (e.g., cough, shortness of breath) have improved

Asymptomatic persons who are not health care personnel with confirmed COVID-19 can return to work after:

- At least 10 days[†] have passed since the positive laboratory test and the person remains asymptomatic
- Note, if you later develop symptoms, you should follow the guidance for symptomatic persons above.

Asymptomatic persons who have a known exposure to a person with COVID-19 can return to work after:

- They have completed all requirements in the DPH guidance for persons exposed to COVID-19 found at <https://dph.georgia.gov/contact>

Asymptomatic persons who are not healthcare personnel, but who do work in critical infrastructure who have a known exposure to a person with COVID-19 can follow the CDC guidance for return to work:

- <https://www.cdc.gov/coronavirus/2019-ncov/community/critical-workers/implementing-safety-practices.html>

Both CDC and DPH **DO NOT** recommend using a test-based strategy for returning to work (2 negative tests at least 24 hours apart) after COVID-19 infection for non-healthcare personnel.[‡] CDC has reported prolonged PCR positive test results without evidence of infectiousness. In one study, individuals were reported to have positive COVID-19 tests for up to 12 weeks post initial positive.

More information about the science behind the symptom-based discontinuation of isolation and return to work can be found at: <https://www.cdc.gov/coronavirus/2019-ncov/community/strategy-discontinue-isolation.html>

Return to Work Practices and Work Restrictions

Persons who are not healthcare personnel who complete the above conditions and can return to work should:

- Wear a face covering if social distancing cannot be maintained in the workplace, per current CDC guidelines: <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover.html>. Note: A facemask, instead of a cloth face covering, should be used by healthcare providers only. Cloth face coverings are appropriate for persons who are not healthcare personnel and are recommended by CDC to help prevent asymptomatic spread of COVID-19 in settings where social distancing cannot be practiced.
- Adhere to hand hygiene, respiratory hygiene, and cough etiquette in CDC's interim infection control guidance (e.g., cover nose and mouth when coughing or sneezing, dispose of tissues in waste receptacles)
- Self-monitor for symptoms and seek re-evaluation from occupational health if respiratory symptoms recur or worsen.

CDC guidance for discontinuation of home isolation for persons with COVID-19 infection not in a healthcare setting can be used in conjunction with this guidance for returning to work and can be found at <https://www.cdc.gov/coronavirus/2019-ncov/hcp/disposition-in-home-patients.html>

* Please find criteria for being a close contact at <https://dph.georgia.gov/contact>

‡ A limited number of persons with severe illness (those admitted to a hospital and needed oxygen) or persons with a weakened immune system (immunocompromised) due to a health condition or medication may produce replication-competent virus beyond 10 days that may

warrant extending duration of isolation for up to 20 days after symptom onset. Consider consultation with a medical provider and/or infection control experts for these patients.

‡ Completing a test-based strategy is contingent upon the availability of ample testing supplies, laboratory capacity, and convenient access to testing and requires two samples taken at least 24 hours apart. If a facility requires the test-based strategy for return (**which is discouraged by DPH**), this should be done by a private physician through a commercial lab. The test-based strategy is not fulfilled by a single test, nor should it be used for screening of all persons returning to work.

TAX ASSESSOR BUDGET REPORT - EXPENDITURE

Fiscal Year Start Date: 07/01/2020
 Current Period End Date: 01/27/2021

Brooks County Ga
 FY 2020-2021
 Ideal Remaining Percent: 42 %

Account	Budgeted	Current	Year To Date	Encumbrance	Remaining Balance	PCT
Fund: 100 Brooks County - General Fund						
Department: 1550 Tax Assessor						
Modifier:						
100-1550-511100-000 Regular Employees	132,000.00	9,647.32	73,054.97	0.00	58,945.03	45
100-1550-511200-000 Temporary Employees	0.00	250.00	2,025.00	0.00	-2,025.00	0
100-1550-512110-000 Health Ins Admin -	37,861.71	3,131.64	22,247.59	0.00	15,614.12	41
100-1550-512200-000 Social Security	10,000.00	730.71	5,505.72	0.00	4,494.28	45
100-1550-512700-000 Workers Compensation	500.00	117.43	375.05	0.00	124.95	25
100-1550-521202-000 Attorney	0.00	0.00	100.00	0.00	-100.00	0
100-1550-521300-000 Other Technical	32,000.00	1,325.00	4,798.36	0.00	27,201.64	85
100-1550-521310-000 Drug Testing	50.00	0.00	0.00	0.00	50.00	100
100-1550-521400-000 Computer Software & Sup	42,000.00	0.00	8,096.00	0.00	33,904.00	81
100-1550-522220-000 Repair & Maint (Equip/Veh	500.00	0.00	794.94	0.00	-294.94	-59
100-1550-522280-000 Computer Maintenance &	550.00	0.00	973.75	0.00	-423.75	-77
100-1550-522320-000 Rental (Equip & Vehic)	0.00	0.00	980.00	0.00	-980.00	0
100-1550-523201-000 Telephone	1,500.00	155.11	924.12	0.00	575.88	38
100-1550-523204-000 Internet Service	250.00	26.67	126.67	0.00	123.33	49
100-1550-523300-000 Advertising	50.00	0.00	0.00	0.00	50.00	100
100-1550-523400-000 Printing & Binding	1,000.00	0.00	0.00	0.00	1,000.00	100
100-1550-523500-000 Travel	5,500.00	0.00	0.00	0.00	5,500.00	100
100-1550-523600-000 Dues & Fees	3,000.00	0.00	2,715.00	0.00	285.00	10
100-1550-523700-000 Education & Training	2,500.00	0.00	75.00	0.00	2,425.00	97
100-1550-531104-000 Postage & Freight	800.00	165.00	765.00	0.00	35.00	4
100-1550-531105-000 General Supplies	1,500.00	0.00	915.27	223.97	360.76	24
100-1550-531270-000 Gasoline/Diesel/Oil	250.00	0.00	0.00	0.00	250.00	100
100-1550-531400-000 Books & Periodicals	1,000.00	0.00	417.61	0.00	582.39	58
Subtotal	272,811.71	15,548.88	124,890.05	223.97	147,697.69	54
Tax Assessor Subtotal	272,811.71	15,548.88	124,890.05	223.97	147,697.69	54
Brooks County - General Fund Subtotal	272,811.71	15,548.88	124,890.05	223.97	147,697.69	54
Report Total Expenditure	\$272,811.71	\$15,548.88	\$124,890.05	\$223.97	\$147,697.69	54