

Brooks County Board of Tax Assessors
Meeting Minutes

June 9, 2021

I. Call to order

Dr. Golden called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on June 9, 2021 with assessors Dr. Gerald Golden and Mr. Ralph Manning present. Mr. DeShazor joined meeting via telephone call. Also in attendance were Wayne Waldron, Chief Appraiser & Mica Jarvis, Secretary. Dr. Golden led the board in prayer.

II. Approval of Minutes from Previous Meeting

1. Assessors reviewed minutes from meeting May 12, 2021. After review, Dr. Golden made a motion to approve as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

None

V. Unfinished Business

3. Assessors were informed that appeal submitted by Boulevard and Associates and Quitman II Solar LLC has been withdrawn (see attached). Mr. Waldron was informed by the Tax Commissioner that the penalty, less penalties and interest, has been paid.
4. Mr. Waldron updated the Board of the status of personal property appeal made by BrooksCo Dairy. Mr. Waldron stated that he had spoken with Belinda Wheeler, Clerk of Superior Court, who had informed him that she is in the process of setting up a hearing date with members of the Board of Equalization.

5. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.

VI. New Business

6. Assessors reviewed Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant letter mailed to both Dennis O. Irby and Gaven L. & Kimberly Jean Hall (see attached). The Halls, who purchased the property from Mr. Irby, will be using the property as an event venue, a use not allowed in the Conservation Use covenant. Mr. Waldron stated that the property will be visited, as required, before penalty information is turned over to the Tax Commissioner.
7. Assessors reviewed agricultural covenant applications (see attached). After review, covenant applications were approved as attached.
8. Assessors discussed and agreed to allow contract with Traylor Business Services, LLC. for personal property audits automatically renew for another 3 year term.

VII. Chief Appraiser's Report/Comments

9. Mr. Waldron informed the Board that Notifications of Assessments were mailed June 1, 2021. The last day to appeal is July 16, 2021. The mailing included 9657 real property notices, 557 personal property notices, and 167 FLPA notices.
10. Assessors reviewed current sales and timber harvesting listing.

VIII. Assessors Comments

IX. Adjournment

There being no further business, Dr. Golden adjourned meeting at 6:15 p.m.

Wayne Waldron

From: Buehner, John E. <john.buehner@troutman.com>
Sent: Wednesday, May 26, 2021 4:45 PM
To: Wayne Waldron
Cc: Leone, Griffin; Fritsch, Andrew; Reigner, Roger S.
Subject: Boulevard/Quitman II - Withdrawal of Appeal
Attachments: Boulevard Associates LLC Withdrawal of Appeal 5-26-2021.pdf

Wayne:

Attached is a copy of the letter withdrawing the appeal regarding the FLPA continuation.

John

John E. Buehner

Partner

troutman pepper

Direct: 404.885.3186 | Internal: 11-3186

john.buehner@troutman.com

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



troutman.com

John E. Buehner
john.buehner@troutman.com

May 26, 2021

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

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

**Withdrawal of Appeal Relating to Board's Notices of Intent to Assess Penalty for
Breach of Forest Land Protection Act Covenant dated February 16, 2021**

Dear Chairman Golden:

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

Pursuant to our letter to you dated March 29, 2021, Boulevard Associates, LLC and Quitman II Solar, LLC appealed the Board's decision in the above matter to the Brooks County Board of Equalization. By this letter, Boulevard Associates, LLC and Quitman II Solar, LLC hereby withdraws such appeal.

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

Sincerely yours,

John E. Buehner

John E. Buehner

Enclosures

cc: Mr. Wayne Waldron
Mr. Griffin Leone

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, June 9, 2021

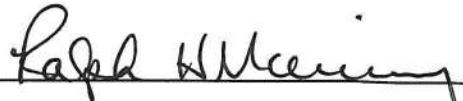
ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2518/M5329-2021-02	LEWIS, BENJAMIN C	\$ 2,200	\$ -	DELETE PREBILL MOBILE HOME ADDED TO REAL PROPERTY AS STORAGE
2519/M157-2021-99	JONES, L C	\$ 5,268	\$ 500	STORAGE VALUE
2520/M7380-2020-02	SPARKS, ADRIENNE DAWN	\$ -	\$ 17,789	MOVED TO COUNTY IN JUNE 2020

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



Dr. Gerald Golden



Ralph Manning

Melvin DeShazor

Brooks County Tax Assessor's Office

610 S Highland Road,
Quitman, GA 31643
Phone: 2292637920

Digest Yr:	2021				
Mailing Date:	5/21/2021	Account Number:	11600	Homestead	\$0
Tax District:	FIRE DISTRICT	Parcel Number:	146 00121	Acres	31.20
Parcel Number	146 00121	Estimated Penalty	\$12,800.00		
Property	TRT B PB 21-200	Beginning Covenant Year	2014		

**Notice of Intent to Assess Penalty for Breach
of a Conservation Use Covenant**

Property use changed to a non qualifying use. Change of ownership.

IRBY DENNIS O
135 SOUTHLAKE DR
MOULTRIE, GA 31768
May 21, 2021

Dear Property Owner:

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or a transfer that has occurred to a potential non-qualified owner. Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred. Please contact or visit our office as soon as possible in order to allow the Tax Assessors' office to make all possible effort to avoid any incorrect determinations of potential breaches to your tax covenant. This is your official notice that 30 days from the date of this letter, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at Phone: (229)263-7920.

Sincerely,



Brooks County Board of Assessors

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant

CONSERVATION USE COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	146 00121		TOTAL ACRES	31.2
TAX DISTRICT	FIRE DISTRICT		CCY	2014
Realkey	11600	Cuva Recording Book-page	720	197
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2011	26.553		-	
2012	27.558		-	
2013	28.138		-	
2014	29.06	81,490	1,894.48	
2015	28.051	81,258	1,823.49	
2016	28.997	81,026	1,879.61	
2017	29.206	80,770	1,887.17	
2018	28.712	80,514	1,849.37	
2019	28.353	75,558	1,713.84	
2020	27.772	80,085	1,779.30	
TOTAL		560,701	\$ 12,827.27	

Average Annual Savings: \$ 916.23

Change of Ownership Resulting in Breach of Covenant

Previous Owner	Dennis Irby
Current Owner	Gaven & Kimberly Hall
Date	4/8/2021
Deed Book	823
Deed Page	1047

Brooks County Tax Assessor's Office

610 S Highland Road,
Quitman, GA 31643
Phone: 2292637920

Digest Yr:	2022				
Mailing Date:	5/21/2021	Account Number:	11600	Homestead	\$0
Tax District:	FIRE DISTRICT	Parcel Number:	146 00121	Acres	31.20
Parcel Number	146 00121	Estimated Penalty	\$12,800.00		
Property	TRT B PB 21-200	Beginning Covenant Year	2014		

Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant

Property use changed to a non-qualifying use. Change of ownership.

HALL GAVEN L &
KIMBERLY JEAN HALL
2215 RIVERSIDE DR

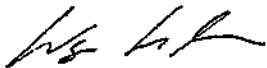
ALDOSTA, GA 31602

May 21, 2021

Dear Property Owner:

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or a transfer that has occurred to a potential non-qualified owner. Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred. Please contact or visit our office as soon as possible in order to allow the Tax Assessors' office to make all possible effort to avoid any incorrect determinations of potential breaches to your tax covenant. This is your official notice that 30 days from the date of this letter, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at Phone: (229)263-7920.

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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 DeShazior, Chairman Ralph Manning, Assessor

Meeting Date: Wednesday, June 9, 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
9952	032 00041	EDMONDSON, ROBERT L JR & LYNN H	V-2019	APPROVE
11285	064 00022	REAVES PROPERTIES INC	V-2021	APPROVE
9225	028 00051	ROBINSON, BERNICE ESTATE	V-2021	APPROVE
9226	030 0034	ROBINSON, BERNICE ESTATE	V-2021	APPROVE
11284	029 00052	ROBINSON, EVELYN D	V-2013	APPROVE
11240	029 00111	ROBINSON, EVELYN D	V-2021	APPROVE

Number of Applications Reviewed: 5
Total approved: 5
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

