

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

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: November 10, 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 October 13, 2021
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
 - 2) none
- V. Unfinished Business
 - 3) Board of Equalization decisions, upcoming hearings
 - 4) Update on schedule changes, preliminary ratio studies
- VI. New Business
 - 5) Parcel Combinations
 - 6) Homestead Exemptions
 - 7) Errors/Adjustments
 - 8) NADA Schedule Changes
- VII. Chief Appraiser's Report/Comments
 - 9) Staff update
 - 10) 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

11/10/2021

I. Call to order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on November 10, 2021 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazor led the board in prayer.

II. Approval of Minutes from Previous Meeting

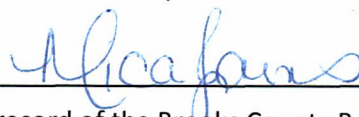
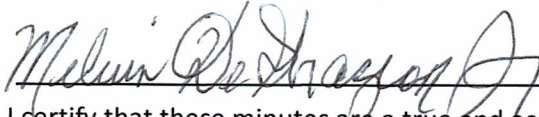
1. Assessors reviewed minutes from meeting held October 13, 2021. After review, Dr. Golden made a motion to approve as printed. Mr. Manning seconded the motion. All members in support. Motion carried.

III. Approval of Proposed Agenda

Assessors reviewed proposed agenda for current meeting. Mr. Waldron requested that an amendment be made to add Ms. Marable to the appearances line item of the agenda. After review, Dr. Golden made a motion to approve proposed agenda with amendment. Mr. Manning seconded the motion. All members in support. Motion carried.

IV. Appearances/Taxpayer Requests

2. Ms. Mary Marable met with the Board of Assessors requesting approval of the Standard Elderly General Homestead Exemption (S4) for the 2021 tax year. Ms. Marable stated that she completed the homestead exemption application in April, within the acceptable time frame for the application to be applied for the 2021 tax year because of an extension of the deadline. Mr. Waldron explained that no such extension was granted for the 2021 tax year and the deadline for homestead exemption applications to be approved for any tax year is April 1st. Mr. Waldron provided to the Assessors Ms. Marable's homestead exemption application, a real property appeal, and sign in sheet, all which reflect a date of July 15, 2021. Ms. Marable stated that while she did sign all of these forms, the dates were entered by someone other than herself. Since all documentation reflects a date of July 15, 2021 and Ms. Marable was not able to furnish any information showing another date, the assessors agreed that no decision can be made regarding the matter. Ms. Marable then requested information regarding the



I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 11/10/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date:

12/3/2021

Brooks County Board of Tax Assessors

Meeting Minutes

11/10/2021

methods in which properties are valued. Mr. Waldron recommended she come to the office to meet with him to discuss valuation methods.

V. Unfinished Business

3. Assessors reviewed Board of Equalization decision, upcoming Board of Equalization hearings, and appeal withdrawal.
4. Assessors were updated on tentative schedule changes and reviewed preliminary sales ratio studies (see attached).

VI. New Business

5. Assessors reviewed parcel combination requests (see attached). After review, combinations were approved as attached.
6. Assessors reviewed homestead exemption applications (see attached). After review, applications were approved as attached.
7. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
8. Assessors were informed that new NADA manufactured home pricing schedules have been provided for the 2022 tax year. The new schedules reflect an increase in market value for some make and models of manufactured homes. Dr. Golden made a motion to approve updated NADA manufactured home pricing schedules. Mr. Manning seconded. All members in favor. Motion approved.

VII. Chief Appraiser's Report/Comments

9. Mr. Waldron informed the Board that Taylor Hart will be returning to resume her position as property appraiser.


I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 11/10/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 12/3/2021

Brooks County Board of Tax Assessors

Meeting Minutes

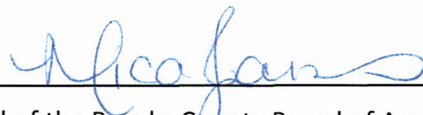
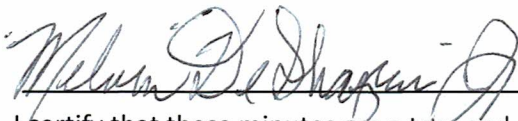
11/10/2021

10. Assessors reviewed current sales and timber harvesting listing.

VIII. Assessors Comments

IX. 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 11/10/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date:

12/8/2021

WingAP Neighborhood Analysis

DESCRIPTION	NEIGH	MED	LCI	UCI	AGG	LCI	UCI	COD	PRD	SAMPLES	MIN SAMP	NH ADJ	NH PARCEL COUNT
EAST	00001	0.3464	0.3282	0.3705	0.3372	0.3162	0.3582	0.1497	1.0667	50	2	1.15	1145
QUITMAN	00010	0.3813	0.3501	0.4000	0.3551	0.3172	0.3930	0.2439	1.1473	45	6	NA	2276
NORTH WEST	00015	0.3829	0.3426	0.4456	0.4016	0.3511	0.4521	0.2300	0.9801	21	5	NA	1252
SOUTH EAST	00016	0.3650	0.2539	0.4103	0.3041	0.2654	0.3428	0.1528	1.1329	14	2	NA	684
WEST	00023	0.3597	0.2838	0.4008	0.3182	0.2840	0.3524	0.1924	1.1050	24	2	NA	1395
SOUTH WEST	00029	0.3120	0.0000	0.0000	0.2806	0.2399	0.3213	0.1516	1.1629	9	1	NA	591
NORTH EAST	00035	0.3640	0.3397	0.3813	0.3254	0.3035	0.3473	0.1505	1.0953	50	2	1.10	2431
QUITMAN HISTORIC / DOWNTOWN	00070	0.3628	0.2524	0.4610	0.3475	0.2917	0.4033	0.2244	1.0547	13	4	NA	247

AY 2022

WingAP Neighborhood Analysis

DESCRIPTION	NEIGH	MED	LCI	UCI	AGG	LCI	UCI	COD	PRD	SAMPLES	MIN SAMP	NH ADJ	NH PARCEL COUNT
EAST	00001	0.4003	0.3881	0.4213	0.3883	0.3684	0.4082	0.1329	1.0358	50	1	1.00	1145
QUITMAN	00010	0.4165	0.3821	0.4280	0.3839	0.3500	0.4178	0.1982	1.1099	43	4	NA	2279
NORTH WEST	00015	0.4039	0.3232	0.4920	0.4438	0.3928	0.4948	0.2247	0.9081	21	5	NA	1251
SOUTH EAST	00016	0.3998	0.2978	0.4585	0.3487	0.3083	0.3891	0.1566	1.1038	14	2	NA	685
WEST	00023	0.3946	0.3092	0.4407	0.3556	0.3163	0.3949	0.1950	1.0979	24	3	1.01	1396
SOUTH WEST	00029	0.3560	0.0000	0.0000	0.3210	0.2795	0.3625	0.1457	1.1159	9	1	NA	591
NORTH EAST	00035	0.3904	0.3641	0.3991	0.3510	0.3282	0.3738	0.1449	1.0664	50	2	1.02	2432
QUITMAN HISTORIC / DOWNTOWN	00070	0.4061	0.2804	0.5088	0.3866	0.3257	0.4475	0.2179	1.0533	13	4	NA	247

Test - 2022

	LCI	Actual	UCI
Median	0.3536	0.3625	0.3753
Aggregate	0.3252	0.3376	0.3500
COD	0.1909		
PRD	1.0966		
Number of Samples	231		
Lowest Ratio	0.1285		
Highest Ratio	0.6840	View Array	
Min Sample Size	3		
Standard Deviation	0.0962		

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	LCI	Actual	UCI
Median	0.3899	0.3968	0.4056
Aggregate	0.3638	0.3760	0.3882
COD	0.1747		
PRD	1.0593		
Number of Samples	229		
Lowest Ratio	0.1238		
Highest Ratio	0.6727	View Array	
Min Sample Size	3		
Standard Deviation	0.0943		

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	LCI	Actual	UCI
Median	0.2634	0.3648	0.4000
Aggregate	0.2905	0.3250	0.3595
COD	0.1862		
PRD	1.0714		
Number of Samples	24		
Lowest Ratio	0.2056		
Highest Ratio	0.5526	View Array	
Min Sample Size	2		
Standard Deviation	0.0861		

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	LCI	Actual	UCI
Median	0.3092	0.4133	0.4549
Aggregate	0.3300	0.3698	0.4096
COD	0.1895		
PRD	1.0765		
Number of Samples	24		
Lowest Ratio	0.2413		
Highest Ratio	0.6484	View Array	
Min Sample Size	3		
Standard Deviation	0.0995		

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	LCI	Actual	UCI
Median	0.2702	0.3753	0.4221
Aggregate	0.2986	0.3451	0.3916
COD	0.1525		
PRD	1.0351		
Number of Samples	11		
Lowest Ratio	0.2192		
Highest Ratio	0.4764	View Array	
Min Sample Size	2		
Standard Deviation	0.0787		

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	LCI	Actual	UCI
Median	0.3018	0.4293	0.4920
Aggregate	0.3407	0.3942	0.4477
COD	0.1516		
PRD	1.0332		
Number of Samples	11		
Lowest Ratio	0.2567		
Highest Ratio	0.5566	View Array	
Min Sample Size	3		
Standard Deviation	0.0905		

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	LCI	Actual	UCI
Median	0.3378	0.3558	0.3771
Aggregate	0.3078	0.3293	0.3508
COD	0.1836		
PRD	1.1054		
Number of Samples	72		
Lowest Ratio	0.1285		
Highest Ratio	0.6805	View Array	
Min Sample Size	3		
Standard Deviation	0.0932		

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	LCI	Actual	UCI
Median	0.3593	0.3794	0.4074
Aggregate	0.3353	0.3559	0.3765
COD	0.1756		
PRD	1.0736		
Number of Samples	71		
Lowest Ratio	0.1238		
Highest Ratio	0.6240	View Array	
Min Sample Size	3		
Standard Deviation	0.0887		

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	LCI	Actual	UCI
Median	0.3248	0.3610	0.4008
Aggregate	0.3011	0.3480	0.3949
COD	0.2281		
PRD	1.1043		
Number of Samples	28		
Lowest Ratio	0.1285		
Highest Ratio	0.7600		
Min Sample Size	6		
Standard Deviation	0.1266		

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	LCI	Actual	UCI
Median	0.3231	0.3786	0.4080
Aggregate	0.3050	0.3513	0.3976
COD	0.2251		
PRD	1.1102		
Number of Samples	28		
Lowest Ratio	0.1238		
Highest Ratio	0.7600		
Min Sample Size	5		
Standard Deviation	0.1249		

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	LCI	Actual	UCI
Median	0.3234	0.3532	0.3735
Aggregate	0.2986	0.3245	0.3504
COD	0.1686		
PRD	1.0897		
Number of Samples	42		
Lowest Ratio	0.2078		
Highest Ratio	0.6805	View Array	
Min Sample Size	2		
Standard Deviation	0.0856		

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	LCI	Actual	UCI
Median	0.3461	0.3794	0.4129
Aggregate	0.3302	0.3525	0.3748
COD	0.1548		
PRD	1.0763		
Number of Samples	41		
Lowest Ratio	0.2247		
Highest Ratio	0.5481	View Array	
Min Sample Size	2		
Standard Deviation	0.0729		

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	LCI	Actual	UCI
Median	0.3501	0.3627	0.3829
Aggregate	0.3292	0.3472	0.3652
COD	0.1996		
PRD	1.0919		
Number of Samples	124		
Lowest Ratio	0.1768		
Highest Ratio	0.6840		
Min Sample Size	4		
Standard Deviation	0.1024		

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	LCI	Actual	UCI
Median	0.3932	0.3968	0.4165
Aggregate	0.3711	0.3883	0.4055
COD	0.1725		
PRD	1.0476		
Number of Samples	123		
Lowest Ratio	0.1588		
Highest Ratio	0.6727		
Min Sample Size	3		
Standard Deviation	0.0975		

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	LCI	Actual	UCI
Median	0.3600	0.3968	0.4160
Aggregate	0.3735	0.3998	0.4261
COD	0.0877		
PRD	1.0038		
Number of Samples	16		
Lowest Ratio	0.3477		
Highest Ratio	0.5700	View Array	
Min Sample Size	1		
Standard Deviation	0.0536		

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	LCI	Actual	UCI
Median	0.3600	0.3947	0.3968
Aggregate	0.3562	0.3846	0.4130
COD	0.0819		
PRD	1.0198		
Number of Samples	16		
Lowest Ratio	0.2933		
Highest Ratio	0.5700	View Array	
Min Sample Size	1		
Standard Deviation	0.0580		

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	LCI	Actual	UCI
Median	0.3432	0.3616	0.3813
Aggregate	0.3153	0.3477	0.3801
COD	0.2772		
PRD	1.1421		
Number of Samples	111		
Lowest Ratio	0.0911		
Highest Ratio	1.4084		
Min Sample Size	11		
Standard Deviation	0.1741		

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	LCI	Actual	UCI
Median	0.3940	0.4061	0.4235
Aggregate	0.3649	0.3926	0.4203
COD	0.2322		
PRD	1.1024		
Number of Samples	111		
Lowest Ratio	0.1588		
Highest Ratio	1.0393		
Min Sample Size	8		
Standard Deviation	0.1487		

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	LCI	Actual	UCI
Median	0.2634	0.3321	0.3904
Aggregate	0.2836	0.3148	0.3460
COD	0.2057		
PRD	1.0591		
Number of Samples	27		
Lowest Ratio	0.2056		
Highest Ratio	0.5526		
Min Sample Size	2		
Standard Deviation	0.0827		

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Report Title 01/01/21- FM LM LARGE TRACT AG

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	LCI	Actual	UCI
Median	0.3018	0.3850	0.4298
Aggregate	0.3210	0.3567	0.3924
COD	0.1953		
PRD	1.0656		
Number of Samples	27		
Lowest Ratio	0.2413		
Highest Ratio	0.6484		
Min Sample Size	3		
Standard Deviation	0.0947		

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Report Title 01/01/21- FM LM LARGE TRACT AG

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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 Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, November 10, 2021

Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
BROOKSCO DAIRY LLC	107 0001	107 0001	4.6	PB 11-102
		107 0001C	4.95	
			9.55	
THREE D FARMS LLC	097 0014D	097 0014D	69.63	CUVA RENEWAL
		097 00141	1	
			70.63	
			[]	
			[]	
			[]	
			[]	

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

[Faint, illegible handwriting]

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, November 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)
012 00052	JONES, ANGELA	S1	A
018 0013	SIMPSON, EMORY ALLEN	S1	A
031 0020D	MATHIS, JARED & KARLIE BOZEMAN MATHIS	S1	A
049 00278	WRIGHT, TIFFANY	S1	A
072 0007	HUNTER, TIMOTHY JEROME	S1	A
090 001214	PORTER, COY HOWARD & VICKIE LYNN	S1	A
090 0039	BROOKS, VICTORIA & EVERLINA THOMAS	S1	A
097 00281	ALLEN, DAWN	S1	A
098 00067	LUTHER, CALE WILLIAM	S5	A
102 00033	TYLER, TONY DALE & TINA MCNAIR TYLER	S1	A
108 0011ZZ	PLEDGER, ROBIN T JR & LEANNA	S1	A
124 00071	DIXON, CHANNING L & LOLA V SLYDELL	S1	A
135 00032	CHANCY, JONATHAN WAYNE & CASSIE LEIGH	S1	A
135 0038	LOCKLEAR, RONNIE	S5	A
139H 0015	SIPPLIN, MARY LOUISE	S1	A
139QA 0011	KOVACH, LAWRENCE JAMES & KATHY D	S4	A
146HC 0001	BRADY, ANDREW	S1	A
Q12 0046	STEARMAN, LAURA E HAWKINS & JAMES LEE JR	S1	A
Q13 0022	WILLIAMS, DOUG & PAMELA	S1	A
Q14 0166	SHACKELFORD, BRIANNA	S1	A
Q17 0047	MOBLEY, ETHEL	S4	A
Q19 0190	ARNOLD, ERIC B & SAMANTHA M BAKER	S1	A
Q20 0080	LAURSEN, OLE	S1	A
Q20 0092	EVANS, ROSA	S1	A
Q20 0123	WARD, CHRISTOPHER T & MARIE D	S1	A
Q27 0061D	REYNOLDS, TAMMY	S1	A
Q27 0137	ALEXANDER, BEATRICE L & EDDIE D MOODY	S1	A
T5 0023	SPARKS, JAMES LEWIS & GLADYS D SPARKS	SD	A

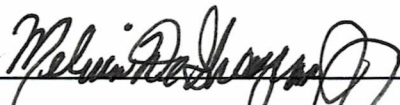
Number of Applications Reviewed: 21

Total approved: 21

Total Denied: 0



Dr. Gerald Golden



Melvin DeShazor



Ralph Manning

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Brooks County Board of Tax Assessors

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

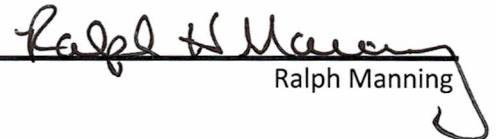
Meeting Date Wednesday, November 10, 2021

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
P932347- 2021-02	BROOKSCO DAIRY, LLC	4,829,015		BOE 10/20/2021
2607-R8714- 2021-99	GINN, DAVID D	139,900	127,600	ACREAGE ADJUSTMENTS
2608- P933204- 2021-02	THATCHER, KENNETH E II	56,212	0	BOAT LOCATED IN MEXICO BEACH
2609-R5423- 2021-01	BROWN, WYLENE	130,750	91,710	DEPRECIATION ADJUSTED, CHARACTERISTICS CORRECTED


Dr. Gerald Golden


Melvin DeShazor


Ralph Manning