

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: October 13, 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 September 8, 2021
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
 - 2)
- V. Unfinished Business
 - 3) Board Appointment
- VI. New Business
 - 4) Parcel Combinations
 - 5) Homestead Exemptions
 - 6) Covenant Expirations and Applications
 - 7) Appeals
 - 8) Errors/Adjustments
 - 9) Public Utilities
 - a. Equalized Ratio
 - b. Notices of Assessment
 - 10) ABOS Schedule Changes
 - 11) NADA Schedule Changes
- VII. Chief Appraiser's Report/Comments
 - 12) Staff update, budget, county website, building permits
 - 13) Review current sales and timber harvesting
- VIII. Assessors Comments
- IX. Adjournment

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



Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors

Meeting Minutes

10/14/2021-

10/13/2021 mfg

I. Call to order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:12 p.m. on ~~August 11, 2021~~ ^{October 13, 2021 mfg} with he and assessor Dr. Gerald Golden present. Also in attendance were Wayne Waldron, Chief Appraiser; Mica Jarvis, Secretary; and Taylor Hart, property appraiser. Mr. DeShazor led the board in prayer.

II. Approval of Minutes from Previous Meeting

1. Assessors reviewed minutes from meeting held September 8, 2021. After review, Mr. DeShazor made a motion to approve as printed. Dr. Golden seconded the motion. All members in support. Motion carried.

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

2. No appearances scheduled

V. Unfinished Business

3. Mr. Waldron informed the Assessors that Dr. Golden has been reappointed to the Board of Assessors for another 3 year term. The reappointment, which was made by the Board of Commissioners in their October meeting, will begin January 1, 2022.

VI. New Business

4. Assessors reviewed parcel combination requests (see attached). After review, combinations were approved as attached.


I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 10/14/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 11/10/2021
10/13/2021
mfg

Brooks County Board of Tax Assessors

Meeting Minutes

10/14/2021

10/13/2021 mg

Mr. Waldron informed the Board that the County website has been updated and the files including meeting minutes have been provided to the administration to be uploaded. There have been no budget issues or concerns. The office is still receiving monthly building permits to be reviewed and field checked.

Mr. Waldron informed the Board that Taylor Hart has accepted an appraiser position with a neighboring county and will be leaving before their next meeting. The members congratulated her and wished her well. Assessors and staff discussed similarities and differences of job responsibilities and pay of the same position in different sized counties. Assessors expressed concern regarding starting pay and the county's ability to keep quality employees. They were informed that this is a county problem and not departmental. The wage and salary study performed by the administration and recently adopted by the commissioners is an attempt to remedy the situation. Mr. Waldron will be working with HR and the administration to fill the opening as soon as possible. Assessors were provided with a copy of the appraiser tech job description and draft position announcement.

13. Assessors reviewed current sales and timber harvesting listing.

VIII. Assessors Comments

IX. Adjournment

There being no further business, Mr. DeShazor adjourned meeting at 6:18 p.m.




I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on ~~10/14/2021~~ 10/13/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 11/10/2021
mg

Brooks County Board of Tax Assessors

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

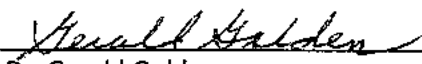
Dr Gerald Golden Melvin DeShazor Ralph Manning


Meeting Date: **Wednesday, October 13, 2021**

Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
HARRELL, CARLTON K	135 0005A	135 0005A	2.22	PB E2021-27
		135 0005D	4	
			6.22	
PRICE FAMILY FARMS II LLLP	077 00111	077 00111	105	PER OWNER NEW CUVA
		06 00061	134.29	
			239.29	
BROOKS COUNTY	Q9 0001	Q9 0001	31.1	
		Q8 00082	1.69	
			32.79	
LUSK, ROBERT C & JO-AN E	104 00054	104 00054	7.81	DB 827-842
		104 0005	10.66	
		104 00053	1.39	
			19.86	
BOB & CHELLE LLC	135 0005CC	135 0005CC	4	
		135 0005E	2.73	
			6.73	
HADLEY, JANESTA	Q7 0060	Q7 0059	0.14	PER DEEED
		Q7 0060	0.14	
			0.28	

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, October 13, 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	2022 Exemption
039 0036C	MEYER, MICHAEL D & TAMMY L	S3	S4
087 0011	BAKER, JAMES M & COLLEEN M	S3	S4
091 0018A	HARDEE, ABBI LANE & MARGARET D	S3	S4
114 0003	WILLIAMS, LARRY S	S3	S4
BN6 0004S00	HIGGS, DEBBY J	S3	S4
Q13 0105D	BROOKS, NAOMI	S3	S4
Q14 0133C	WEST, RUBY L	S3	S4
Q14 0150A	HUNTER, PEARLIE M	S3	S4
Q15 0042	TAPIA, DEMETRIA & EDUARDO	S3	S4
Q27 0141	DENSON, RAND HEIRS	S3	S4
Q14 0187A	ADAMS, BURMA J & ESSIE	S3	S4
121 002135	PINKARD, CHERYL T	S3	S4
008 0007	MANN, SHARON B	S3	S4

Number of Applications Reviewed: 13
Total approved: 0
Total Denied: 0

Gerald Golden

Melvin DeShazor

Dr. Gerald Golden

Melvin Deshazor

Ralph Manning

Brooks County Board of Tax Assessors

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

Meeting Date: Wednesday, October 13, 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
1633	052 0001B	BUTLER, H EUGENE	V:2022	APPROVE
1633	052 0001B	BUTLER, MODENE	V:2014	RELEASE
11572	021 00071	CRONIN, ROBERT S - TRUSTEE, ROBERT S CRONIN	V:2014	APPROVE
2067	069 0009	GEORGE, VAN M & CAROL ALDRICH	V:2022	APPROVE
663	024 0018	GUY, DEBRA LEE	V:2022	APPROVE
3740	122 0022	HAINEAULT, JACQUELINE W & JERRY	V:2021	APPROVE
2727	089 0002	HANCOCK, CARRIE GODWIN	V:2014	APPROVE
2409	079 0011A	KENNETH R MARSHALL REVOCABLE TRUST & LAVIE E MARSHALL REVOCABLE TRUST	V:2019	APPROVE
8181	006 0015A	MARTIN, MARY ALEXANDRA	V:2019	APPROVE
505	021 0005	PRICE, HERBERT	V:2022	APPROVE
12032	036 00461A	PRICE, NANCY	V:2019	APPROVE
10826	077 00042	PRICE, DAVID	V:2018	APPROVE
11262	077 00043	PRICE, DAVID	V:2018	APPROVE
1185	037 0030	PRICE FAMILY FARMS I, LLLP	V:2022	APPROVE
1551	049 0007	PRICE FAMILY FARMS I, LLLP	V:2022	APPROVE
571	022 0010D	PRICE FAMILY FARMS I, LLLP	V:2022	APPROVE
1895	065 0004	PRICE FAMILY FARMS I, LLLP	V:2022	APPROVE
11131	077 00111	PRICE FAMILY FARMS II LLLP	V:2022	APPROVE
8394	022 0002B	WEBB, JAMES OTIE	V:2018	APPROVE
525	021 0019	WEBB, JAMES OTIE	V:2018	APPROVE
140	006 0009	WEBB, JAMES OTIE	V:2018	APPROVE
141	006 0009A	WEBB, JAMES OTIE	V:2018	APPROVE
158	007 0008	WEBB, JAMES OTIE	V:2014	APPROVE
159	007 0009	WEBB, JAMES OTIE	V:2018	APPROVE
11356	097 00111	WRIGHT, JEFFREY D & APRIL A	V:2018	APPROVE
2503	082 0004	YEARBY, SIMON HEIRS C/O TAMARIA BARNES	V:2021	APPROVE

Number of Applications Reviewed:	26
Total approved:	25
Total Denied:	0
Total Released:	1

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

Meeting Date: Wednesday, October 13, 2021

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year-Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2555/R2872-2021-2	MCCLELLAND, LINDAJ	63,814	20,650	transfer to prebill to have taxes paid. SW AND FIRE FEE STAY ON REAL
2556/M6271-2021-2	NESBITT, LINDA J &	0	43,164	MOVED TO DEALERSHIP, FIRE FEE ON REAL PROPERTY FOR 2021
2557/R9786-2021-2	CLOSSON, LUKE	192,340	178,680	DEPRECIATION ADJUSTED
2558/P93279 2-2018-1	AGRI-AFC LLC	480,885	476,415	TBS AUDIT
2559/P93279 2-2019-1	AGRI-AFC LLC	468,367	469,511	TBS AUDIT, C9 10% PENALTY
2560/P93279 2-2020-1	AGRI-AFC LLC	468,367	1,775,980	TBS AUDIT, C9 10% PENALTY
2561/R11804-2021-1	UTILITY - AT&T CORPORATION	535	514	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2562/R8382-2021-1	UTILITY - BELLSOUTH TELLCOMMUNICATIONS	12,444	9,285	2021 FINAL VALUE BY COUNT FOR PUBLIC UTILITY
2563/R8383-2021-2	UTILITY - BELLSOUTH TELLCOMMUNICATIONS	346,609	443,993	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2564/R2195-2021-2	UTILITY - COLQUITT EMC	13,460,266	13,486,124	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2565/R8475-2021-1	UTILITY - COLQUITT EMC	23,192	23,237	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2566/R8476-2021-3	UTILITY - COLQUITT EMC	2,184	2,188	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2567/R8477-2021-5	UTILITY - COLQUITT EMC	4,639	4,648	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2568/R9252-2021-1	UTILITY - CSX TRANSPORTATION INC	839,298	889,887	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY

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2588/R5127-2	UTILITY - WINDSTREAM GEORGIA	297,483	267,733	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2589/R5942-2	UTILITY - WINDSTREAM GEORGIA	954,757	859,280	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2590/R9096-2	UTILITY - GRADY ELECTRIC MEMBERSHIP CORP	206,302	252,130	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2591/R12054	UTILITY-MCI COMMUNICATIONS SERVICES INC	0	183	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2592/R12055	UTILITY-CENTURYLINK COMMUNICATIONS LLC	0	76,211	2021 FINAL VALUE BY COUNTY FOR PUBLIC UTILITY
2593/P12940	PEEK, MICHAEL	12,836	37,022	TBS AUDIT
2594/P12940	PEEK, MICHAEL	12,317	37,647	TBS AUDIT
2595/P12940	PEEK, MICHAEL	11,861	48,449	TBS AUDIT
2596/P932321	SAMSON MERGER SUB, LLC	1,281,710	1,394,921	TBS AUDIT
2597/P932321	SAMSON MERGER SUB, LLC	1,238,670	1,352,513	TBS AUDIT
2598/P932321	SAMSON MERGER SUB, LLC	975,104	1,339,640	TBS AUDIT
2599/P932560	H & H PAVING LLC	381,653	881,615	TBS AUDIT
2600/P932560	H & H PAVING LLC	971,096	1,167,209	TBS AUDIT
2601/P932560	H & H PAVING LLC	949,322	1,112,743	TBS AUDIT
2603/P486500	NEELY, WAYNE & LORENE	13,667	21,172	TBS AUDIT
2604/P486500	NEELY, WAYNE & LORENE	13,667	21,172	TBS AUDIT
2605/P486500	NEELY, WAYNE & LORENE	13,667	21,172	TBS AUDIT

AY 2021
AY 2022

UTILITY - AT&T CORPORATION
 UTILITY - BELLSOUTH TELLCOMMUNICATIONS
 UTILITY - COLQUITT EMC
 UTILITY - CSX TRANSPORTATION INC
 UTILITY - GEORGIA & FLORIDA RAILWAY LLC
 UTILITY - GEORGIA POWER COMPANY
 UTILITY - GEORGIA TRANSMISSION CORP
 UTILITY - GRADY ELECTRIC MEMBERSHIP CORP
 UTILITY - NORFOLK SOUTHERN RAILWAY CO
 UTILITY - SABAL TRAIL TRANSMISSION, LLC
 UTILITY - SOUTHERN NATURAL GAS COMPANY
 UTILITY - WINDSTREAM GEORGIA
 UTILITY-MCIMETRO ACCESS TRANSMISSION
 UTILITY - MUNICIPAL ELECTRIC AUTH OF GA
 UTILITY-CENTURYLINK COMMUNICATIONS LLC
 UTILITY-MCI COMMUNICATIONS SERVICES INC

514
 453,278
 13,516,197
 7,913,625
 2,829,311
 15,264,435
 6,266,313
 252,130
 1,367,574
 66,715,024
 5,267,216
 2,854,207
 1,461
 2,404,793
 76,211
183
125,182,472

0.00%
 0.36%
 10.80%
 6.32%
 2.26%
 12.19%
 5.01%
 0.20%
 1.09%
 53.29%
 4.21%
 2.28%
 0.00%
 1.92%
 0.06%
 0.00%

ELECTRIC
 GAS/PIPELINE
 RAILROAD
 COMMUNICATION

37,703,868
 71,982,240
 12,110,510
 3,385,854
125,182,472

30.12%
 57.50%
 9.67%
 2.70%

AY 2020
 AY 2021

UTILITY - AT&T COMMUNICATIONS
 UTILITY - BELLSOUTH TELECOM INC
 UTILITY - COLQUITT EMC
 UTILITY - CSX TRANSPORTATION INC
 UTILITY - GEORGIA FLORIDA RAILWAY
 UTILITY - GEORGIA POWER COMPANY
 UTILITY - GEORGIA TRANSMISSION CORP
 UTILITY - SOWEGA POWER LLC
 UTILITY - NORFOLK SOUTHERN CORP
 UTILITY - SABAL TRAIL TRANSMISSION, LLC
 UTILITY - SOUTHERN NATURAL GAS COMPANY
 UTILITY - WINDSTREAM GEORGIA COMM LLC
 UTILITY-MCI METRO ACCESS TRANSMISSION
 UTILITY - MUNICIPAL ELECTRIC AUTH OF GA

535
 359,053
 13,490,281
 7,464,021
 2,657,562
 14,225,954
 6,327,559
 206,302
 1,324,022
 64,209,122
 4,956,951
 3,171,342
 813
 2,280,479
120,673,996

0.00%
 0.30%
 11.18%
 6.19%
 2.20%
 11.79%
 5.24%
 0.17%
 1.10%
 53.21%
 4.11%
 2.63%
 0.00%
 1.89%

ELECTRIC
 GAS/PIPELINE
 RAILROAD
 COMMUNICATION

36,530,575
 69,166,073
 11,445,605
 3,531,743
120,673,996

30.27%
 57.32%
 9.48%
 2.93%

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

MCI COMMUNICATIONS SERVICES
INC
PO BOX 2749
ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	145	183	73	<u>73</u>
Company Total	0	145	183	73	<u>73</u>

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeStazio
(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

MAILSTOP LA000105013TS115
CENTURYLINK COMMUNICATIONS
LLC FKA QCCLLC
100 CENTURYLINK DR
MONROE LA 71203-2041

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: _____

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	76,211	76,211	30,484	30484
Company Total	0	76,211	76,211	30,484	30484

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Melvin DeShazer
(Print Name) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

(Signature) Chairman,
County Board of Tax Assessors

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

GRADY ELECTRIC MEMBERSHIP
CORP.
PO BOX 270
CAIRO GA 39828-0270

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: _____

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	252,130	252,130	100,852	<u>100852</u>
Company Total	0	252,130	252,130	100,852	<u>100852</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazor

(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor

(Signature) Chairman,
County Board of Tax Assessors

10/14/2021

Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CO DUFF PHELPS LLC
WINDSTREAM GEORGIA
COMMUNICATIONS CORPORATION
PO BOX 2629
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	6,570	91,383	184,176	73,670	<u>73670</u>
MORVEN	9,551	132,842	267,733	107,093	<u>107093</u>
PAVO	524	7,276	14,664	5,866	<u>5866</u>
QUITMAN	30,653	426,351	859,280	343,712	<u>343712</u>
COUNTY UNINCORPORATED	54,519	758,327	1,528,354	611,342	<u>611342</u>
Company Total	101,817	1,416,179	2,854,207	1,141,683	<u>1141683</u>

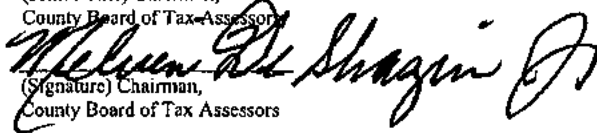
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Melvin DeShazer Jr
(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

AD VALOREM DEPT
SOUTHERN NATURAL GAS COMPANY
AND AFFILIATES
PO BOX 4372
HOUSTON TX 77210-4372

Department of Revenue Proposed County Equalization Ratio: 40.00

County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	5,267,216	5,267,216	2,106,886	<u>2106886</u>
Company Total	0	5,267,216	5,267,216	2,106,886	<u>2106886</u>

***** NOTICE TO THE TAXPAYER *****

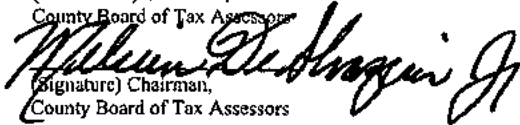
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Melvin Deshaizer

(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CO DUFF AND PHELPS
SABAL TRAIL TRANSMISSION LLC
PO BOX 2629
ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	62,511,020	66,715,024	26,686,010	<u>26686010</u>
Company Total	0	62,511,020	66,715,024	26,686,010	<u>26686010</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazor
(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	1,251,125	1,318,814	527,526	<u>527,526</u>
Company Total	0	1,251,125	1,318,814	527,526	<u>527,526</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazor

(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor Jr
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Non-operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK							
	0	0.50A STRIP R/W, 40X500 LESS 40X50 ST AREA E		230	230	92	<u>92</u>
	0	0.53A PAR 85X300 FT. BORDERING MP R/W ON E,		530	530	212	<u>212</u>
	0	0.82A, 85X420, AVG BOR MT R/W ON E, MP 8.53,		370	370	148	<u>148</u>
	0	1.73A STRIP R/W MP 7.81-MP 8.38, 25 AVG X 30		780	780	312	<u>312</u>
	0	2.68A STRIP R/W MP 8.38 TO 8.82, AVG 50X2334		1,210	1,210	484	<u>484</u>
	0	2.94A R/W MP 8.82 TO MP 9.31 AVG 50X2560-LL		1,320	1,320	528	<u>528</u>
District Total				4,440	4,440	1,776	<u>1776</u>
PAVO							
	0	3.06A STRIP R/W, MP 12.49-MP 13.00 AVG 50X26		1,380	1,380	552	<u>552</u>
	0	ABANDONED R/W .98MI M/T @5,400 .81MI S/T @20		5,300	5,300	2,120	<u>2120</u>
	0	N/A		820	820	328	<u>328</u>
District Total				7,500	7,500	3,000	<u>3000</u>
COUNTY UNINCORPORATED							
	0	0.31A STRIP R/W MP 12.44-MP 12.49, AVG. 50X2		150	150	60	<u>60</u>
	0	11.89A STRIP R/W MP 9.31-MP 11.27, AVG 50X10		5,350	5,350	2,140	<u>2140</u>
	0	14.23A STRIP R/W MP 11.27-MP 12.44, AVG 100X		6,400	6,400	2,560	<u>2560</u>
	0	2.27A STRIP R/W MP 7.06-MP 7.81 AVG 25X3951,		1,020	1,020	408	<u>408</u>
	0	ABANDONED R/W 2.33MI M/T @5,400		12,580	12,580	5,032	<u>5032</u>
	0	N/A		470	470	188	<u>188</u>
	0	N/A		1,800	1,800	720	<u>720</u>
	0	N/A		1,850	1,850	740	<u>740</u>
	0	N/A		2,400	2,400	960	<u>960</u>
	0	N/A		4,800	4,800	1,920	<u>1920</u>
District Total				36,820	36,820	14,728	<u>14728</u>
Company Total				48,760	48,760	19,504	<u>19504</u>

***** NOTICE TO THE TAXPAYER *****

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BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Non-operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 2

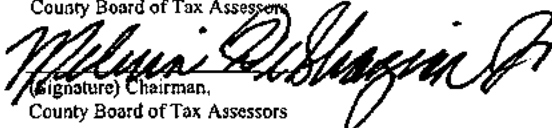
District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
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Melvin D. Shrazier
(Print Name) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice


(Signature) Chairman,
County Board of Tax Assessors

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

MUNICIPAL ELECTRIC AUTH OF GA
1470 RIVEREDGE PK WY
ATLANTA GA 30328-4640

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	2,404,793	2,404,793	961,917	<u>961,917</u>
Company Total	0	2,404,793	2,404,793	961,917	<u>961,917</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazor
(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

PROPERTY TAX DEPT
MCIMETRO ACCESS TRANSMISSION
SERVICES CORP
PO BOX 2749
ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	1,461	1,461	584	<u>584</u>
Company Total	0	1,461	1,461	584	<u>584</u>

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Melvin DeSmaior

(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeSmaior
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAX DEPT
GEORGIA TRANSMISSION CORP
2100 E EXCHANGE PL
TUCKER GA 30084-5342

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	6,266,313	6,266,313	2,506,525	<u>2506525</u>
Company Total	0	6,266,313	6,266,313	2,506,525	<u>2506525</u>

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Melvin DeShazor

(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021

Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

TAX DEPT BIN 10120
GEORGIA POWER COMPANY
241 RALPH MCGILL BLVD NE
ATLANTA GA 30308-3374

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	10,447	261,157	261,157	104,463	104463
MORVEN	29,039	725,978	725,978	290,391	290391
PAYO	11,455	286,368	286,368	114,547	114547
QUITMAN	26,919	672,997	672,997	269,199	269199
COUNTY UNINCORPORATED	532,717	13,317,935	13,317,935	5,327,174	5327174
Company Total	610,577	15,264,435	15,264,435	6,105,774	6105774

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Melvin DeShazor

(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

GEORGIA & FLORIDA RAILWAY LLC
252 CLAYTON ST FL 4
DENVER CO 80206-4814

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
MORVEN	0	53,596	142,992	57,197	57197
QUITMAN	0	64,315	171,590	68,636	68636
COUNTY UNINCORPORATED	0	942,568	2,514,729	1,005,892	1005892
Company Total	0	1,060,479	2,829,311	1,131,724	1131724

***** NOTICE TO THE TAXPAYER *****

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Melvin Desmazior
(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Non-operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CSX TRANSPORTATION INC
500 WATER ST # C910
JACKSONVILLE FL 32202-4423

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN							
	0	.27 AC BET WASHINGTO & LEE STS TRI PCL ADJ S/		1,620	1,620	648	<u>648</u>
District Total				1,620	1,620	648	<u>648</u>
COUNTY UNINCORPORATED							
	0	1 AC @ DIXIE SEC LOT N/S OF R/W LL481, 12TH D		400	400	160	<u>400</u>
	0	3 AC @ DIXIE DEPOT LOT N/S OF R/W IN LL 510,		2,400	2,400	960	<u>960</u>
	0	3.2 AC @ DIXIE LOT N/S OF R/W IN LL 464, 13TH		480	480	192	<u>192</u>
District Total				3,280	3,280	1,312	<u>1312</u>
Company Total				4,900	4,900	1,960	<u>1960</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin Desmarior
(Print Name) Chairman,
County Board of Tax Assessors

Melvin Desmarior
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

CSX TRANSPORTATION INC
500 WATER ST # C910
JACKSONVILLE FL 32202-4423

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	777,521	889,887	355,955	<u>355,955</u>
COUNTY UNINCORPORATED	0	6,132,569	7,018,838	2,807,535	<u>2,807,535</u>
Company Total	0	6,910,090	7,908,725	3,163,490	<u>3,163,490</u>

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazer

(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazer
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021

Date of Notice

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	0	2,188	2,188	875	<u>2188</u>
MORVEN	0	4,648	4,648	1,859	<u>1859</u>
QUITMAN	0	23,237	23,237	9,295	<u>9295</u>
COUNTY UNINCORPORATED	0	13,486,124	13,486,124	5,394,450	<u>5394450</u>
Company Total	0	13,516,197	13,516,197	5,406,479	<u>5406479</u>

***** NOTICE TO THE TAXPAYER *****

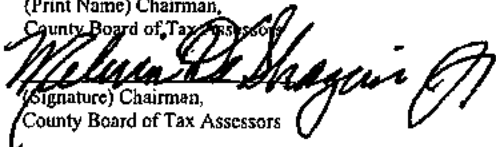
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Melvin DeShazor

(Print Name) Chairman,
County Board of Tax Assessors


(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

ATT PROPERTY TAX GROUP
BELLSOUTH TELLCOMMUNICATIONS,
LLC
1010 PINE ST
SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio: 40.00
County Board of Assessors Finalized County Equalization Ratio: 45.00

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	7,188	9,285	3,714	<u>3714</u>
COUNTY UNINCORPORATED	0	343,728	443,993	177,597	<u>177597</u>
Company Total	0	350,916	453,278	181,311	<u>181311</u>

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeShazor
(Print Name) Chairman,
County Board of Tax Assessors

Melvin DeShazor
(Signature) Chairman,
County Board of Tax Assessors

10/14/2021
Date of Notice

BROOKS COUNTY BOARD OF ASSESSORS
610 S HIGHLAND RD
QUITMAN GA 31643-2922

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2021
Prepared on: 20-Sep-2021

PROPERTY TAX COMPLIANCE
AT&T CORPORATION
1010 PINE ST
SAINT LOUIS MO 63101-2015

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District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	398	514	206	<u>206</u>
Company Total	0	398	514	206	<u>206</u>

***** NOTICE TO THE TAXPAYER *****

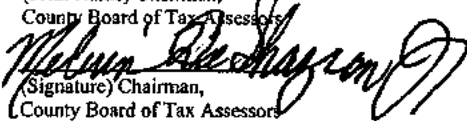
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County Board of Tax Assessors


(Signature) Chairman,
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