

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: September 8, 2021

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
 - 1) Regular meeting held August 11, 2021
- III. Approval of Proposed Agenda
- IV. Appearances
 - 2) None
- V. Unfinished Business
 - 3) Christian Radio Fellowship, Inc
- VI. New Business
 - 4) Parcel Combinations
 - 5) Covenant letters mailed
 - 6) Covenant Applications
 - 7) Appeals
 - 8) Errors/Adjustments
 - 9) Upcoming training and term expiration
- VII. Chief Appraiser's Report/Comments
 - 10) Staff update, budget, status of 2021 digest, county website, building permits
 - 11) 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

9/8/2021

I. Call to order

Dr. Golden called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:25 p.m. on August 11, 2021 with he and assessor Ralph Manning present. 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 held August 11, 2021. After review, Mr. Manning 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. 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

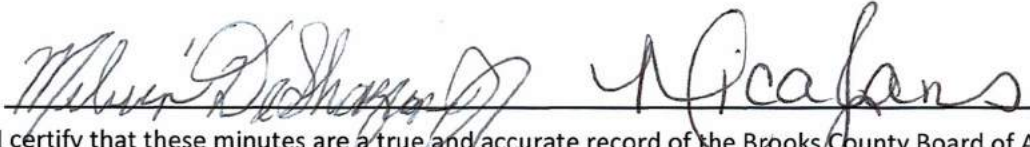
2. No appearances scheduled

V. Unfinished Business

3. Assessors discussed taxability of map/parcels 140 0006 and 140 0007 owned by Christian Radio Fellowship, Inc. After discussion, members agreed to make no changes and forward appeal to the Board of Equalization.

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 9/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date:

10/13/2021

Brooks County Board of Tax Assessors

Meeting Minutes

9/8/2021

5. Assessors were informed that approximately 50 letters were mailed to property owners regarding potential breach of their Conservation Use Assessment covenant (see attached). Owners have until April 1, 2022 to continue covenants or resolve issues prior to determination of a breach of covenant.
6. Assessors reviewed covenant applications (see attached). After review, applications were approved or denied as attached.
7. Assessors reviewed active appeal listing (see attached). Mr. Waldron presented appeals to be turned over to the appeal administrator (Clerk of Superior Court) on September 9, 2021 to be forwarded to the Board of Equalization.
8. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
9. Assessors discussed upcoming training for Mr. Manning and Mr. DeShazor and Dr. Golden's upcoming term expiration.

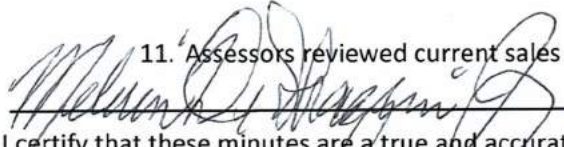
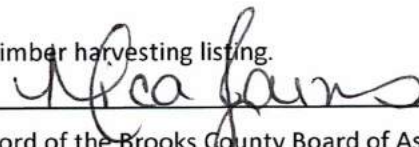
VII. Chief Appraiser's Report/Comments

10. Mr. Waldron gave a staff, budget, and AY2021 digest status update including approved millage rates for all jurisdictions and the likelihood that the Tax Commissioner will have mailed tax bills before the next regular meeting of the Board.

Assessors were informed that the county's website is now back up and running and Mr. Waldron is working with the administration to update the information and functionality regarding the Assessors' office.

Assessors were informed of issues and concerns regarding accuracy and completeness of building permits and possible negative effects for the Assessors' office, staff productivity and assessment accuracy. Assessors were informed that the staff have communicated the issues with those issuing permits and later with the county administrator. Another meeting with the administration and a county commissioner has been tentatively planned.

11. Assessors reviewed current sales and timber harvesting listing.



I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 9/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 10/13/2021

Brooks County Board of Tax Assessors

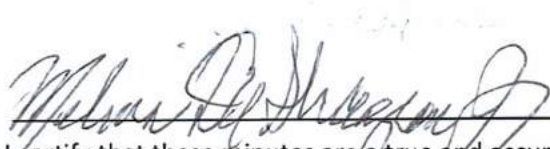
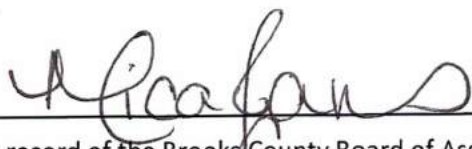
Meeting Minutes

9/8/2021

VIII. Assessors Comments

IX. Adjournment

There being no further business, Dr. Golden adjourned meeting at 6:40 p.m.

 
I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 9/8/2021 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date:

10/13/2021

Brooks County Board of Tax Assessors

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

Dr Gerald Golden Melvin DeShazior Ralph Manning

Meeting Date: Wednesday, September 8, 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	139 0068	139 0068 139 0069	2.1	PER OWNER

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


 Dr. Gerald Golden


 Melvin DeShazior


 Ralph Manning

Letters Mailed: Potential breach of covenant

parcel_no	lastname	address2	reminder mailed
006 0001	DAVISON	799 DRY LAKE RD	8/20/2021
006 0001A	DAVISON	799 DRY LAKE RD	8/20/2021
006 0009	WEBB	6464 DIXIE BARWICK RD	8/20/2021
006 0009A	WEBB	6464 DIXIE BARWICK RD	8/20/2021
007 0008	WEBB	6464 DIXIE BARWICK RD	8/20/2021
007 0009	WEBB	6464 DIXIE BARWICK RD	8/20/2021
018 00231	FERRIS LAND 2 LLC	730 DIXIE BARWICK RD	9/7/2021
018 0023A	FERRIS LAND 1 LLC	730 DIXIE BARWICK RD	9/7/2021
019 0014	OAK POINT LABS LLC	2484 US HWY 84 W	8/20/2021
021 00071	CRONIN, ROBERT S - TRUSTEE	2169 EAGLES NEST RD	8/20/2021
021 0019	WEBB	6464 DIXIE BARWICK RD	8/20/2021
022 0002B	WEBB	6464 DIXIE BARWICK RD	8/20/2021
035 00173	HORNE	4820 DOVER ST NE	8/20/2021
036 00461A	PRICE	491 PAT'S LANE	9/7/2021
037 004010	W 84 US LAND 1 LLC	730 DIXIE BARWICK RD	9/7/2021
047 00211	EMERSON LAND LLC	730 DIXIE BARWICK RD	9/7/2021
052 0008	JONES	6131 MADISON HWY	8/20/2021
052 0014	LAMON	2724 BILL BROWN CV	9/7/2021
052 00142	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
058 00311	BEALE	290 ROCKHILL RD	9/7/2021
060 0008	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
072 0001	RLB3 HOLDINGS, LLC	868 WHIPPOORWILL TRAIL	9/7/2021
072 00011	WILLIAMS	3851 KINDERLOU FOREST	9/7/2021
077 0004	BRUCE	2460 GROOVERVILLE RD	8/20/2021
077 00042	PRICE	14317 ADEL HWY	9/7/2021
077 00043	PRICE	14317 ADEL HWY	9/7/2021
079 0011A	MARSHALL, KENNETH R REVOCABLE TRUST	1514 ROLLING HILLS RD	8/20/2021
082 00192	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
084 0003	MARTIN	5678 CYPRESS LAKE TRAILS	8/20/2021
084 00033	MCKINNON	2681 MADISON HWY	8/20/2021
087 0022A	GRIFFIN	12955 GA HWY 122	9/7/2021
088 0002	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
088 00431	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
088 00433	PRICE, ROGER T FAMILY TRUST	4958 COFFEE RD	9/7/2021
089 0002	HANCOCK	20 WONDERWOOD DRIVE	8/20/2021
092 0006D	HALL	1215 PEACOCK RD	8/20/2021
093 00392A	SAPP	3130 DUNCAN RD	8/20/2021
094 00012	LOAR	1677 ADEL HWY	9/7/2021
094 0010	CROFT	290 ROCKHILL ROAD	9/7/2021
094 00101	POWELL	P.O. BOX 55	8/20/2021
097 0020A	YEAGER	154 PINE BRANCH LANE	8/20/2021
103 0009	FERNSIDE PLANTATION OF BROOKS COUNTY	1414 OAKLAWN PL	8/20/2021
113 00172	ARRENDALE	1585 GUESS RD	9/7/2021
113 00174	ARRENDALE	1585 GUESS RD	9/7/2021
134 00181	CASTILLO	4200 DASHER RD	8/20/2021
135 0004	LAHOOD	15365 VALDOSTA HWY	9/7/2021

Letters Mailed: Potential breach of covenant

143	0006	CARROLL	720 ROCKY FORD ROAD	8/20/2021
146	00121	HALL	2215 RIVERSIDE DR	5/21/2021
146	0014	JONES	470 LAZY RIVER DR	8/20/2021
146	0016	SIMPSON	7561 ENOCH LAKE CIRCLE	8/20/2021

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, September 8, 2021

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

Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
237	011 0003B	COPPS, W S & ESTATE OF DEANNA CAROL COPPS	V-2020	APPROVE
3705	122 0008	ESTATE OF DANNY R CROSBY	V-2018	APPROVE
3708	122 0010	ESTATE OF DANNY R CROSBY	V-2018	APPROVE
11639	122 0014	ESTATE OF DANNY R CROSBY	V-2018	APPROVE
1649	052 0008	JONES, COLLIER W	V-2014	APPROVE
12034	093 00392A	SAPP, MARTIN A & KAREN ANN	V-2016	APPROVE

Number of Applications Reviewed:	6
Total approved:	6
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.

Gerald Golden
Dr. Gerald Golden

Melvin DeShazior

Ralph H Manning
Ralph Manning

Active Appeal List						
--------------------	--	--	--	--	--	--

LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
ADVANCE STORES COMPANY INC	2021	196980	Active	P	2626
AGREE LIMITED PARTNERSHIP	2021	Q19 0202	Active	R	2625
BERRY	2020	MN5 0093	Superior Court	R	2514
BROOKSCO DAIRY, LLC	2016	932347	BOE	P	2606
BROOKSCO DAIRY, LLC	2017	932347	BOE	P	2605
BROOKSCO DAIRY, LLC	2018	932347	BOE	P	2598
BROOKSCO DAIRY, LLC	2021	932347	Active	P	2620
CHRISTIAN RADIO FELLOWSHIP INC	2021	140 0007	Active	R	2614
CHRISTIAN RADIO FELLOWSHIP INC	2021	140 0006	Active	R	2612
CLOSSON	2021	065 0010AA	Active	R	2599
COOK	2021	139W 0009B	BOE	R	2610
COOPER	2021	Q27 00961	BOE	R	2622
COWART	2021	093 001112	BOE	R	2603
DOLLAR TREE STORES INC. 7996	2021	933121	Active	P	2627
FAMILY DOLLAR STORES OF GEORGIA, LLC	2021	800865	Active	P	2628
GOSS	2021	018 0015B	30 Day	R	2602
GREENE	2021	080 00152	BOE	R	2608
GREENE	2021	080 0015A	BOE	R	2609
GRIFFIN	2021	Q14 0007	BOE	R	2617
GUFFORD	2021	066 0013B	BOE	R	2591
HAWKINS	2021	046 0007	30 Day	R	2600
HOLLAND	2021	124 0002	30 Day	R	2604
HOWARD	2021	050 0002	BOE	R	2618
KRONTZ	2021	019 0023	BOE	R	2601
LITTLE	2021	092 00061	BOE	M	2594
LITTLE	2021	Q15 0120A	BOE	R	2592
MARABLE	2021	037 0027A	BOE	R	2619
MITCHELL	2021	Q21 0190A	BOE	R	2623
MOSLEY	2021	Q17 0081	BOE	R	2613
MOSLEY	2021	Q17 0086	BOE	R	2615
PEAK	2021	011 00051	BOE	R	2621
SAMSON MERGER SUB, LLC	2021	932321	Active	P	2629
SCHRECK	2021	146 001110	BOE	R	2616
STURGEON	2021	135 0003F	BOE	R	2631
YEARBY	2021	082 0004	30 Day	R	2624

Active Appeal List

APPEALTYPE	Count	VID100
M	1	8,100
P	8	29,299,423
R	26	1,612,363

AppealList

9/7/2021

LASTNAME	ADDRESS	CITY STATE ZIP	APPEAL YR	PIN ACCT	APLSTA T	APPEAL TYPE	GROUND FOR APPEAL	VALUE IN DISPUTE
WINSTON C & BETTY J COOK	576 PINEBROOK DR	VALDOSTA, GA 31602	2021	139W 0009B	BOE	R	VALUE, UNIFORMITY	\$ 25,600
EDWIN L & LARIE W COOPER	13890 MOULTRIE HWY	BARNEY, GA 31625	2021	Q27 00961	BOE	R	VALUE	\$ 6,480
KRISTY O'LEARY	1130 FODIE RD	QUITTMAN, GA 31643	2021	093 001112	BOE	R	VALUE	\$ 6,463
JOHN W & CAROLYN T GREENE	6771 COFFEE RD	QUITTMAN, GA 31643	2021	080 00152	BOE	R	VALUE	\$ 4,600
JOHN W & CAROLYN T GREENE	6771 COFFEE RD	QUITTMAN, GA 31643	2021	080 0015A	BOE	R	VALUE	\$ 37,180
GENEVA D & STANLEY R GRIFFIN	P.O. BOX 5074	QUITTMAN, GA 31643	2021	Q14 0007	BOE	R	VALUE	\$ 8,780
WILLIAM S GUFFORD	8338 US HWY 84	QUITTMAN, GA 31643	2021	066 0013B	BOE	R	VALUE	\$ 34,500
CHARLES H & PEGGY HOWARD	P.O. BOX 678	QUITTMAN, GA 31643	2021	050 0002	BOE	R	VALUE	\$ 20,077
KENNETH MAYWOOD KRONITZ JR	1462 PIDCOCK RD	BOSTON, GA 31626	2021	019 0023	BOE	R	VALUE	\$ 18,200
EDDIE L LITTLE	P.O. BOX 184	QUITTMAN, GA 31643	2021	Q15 0120A	BOE	R	VALUE	\$ 15,620
EDDIE L LITTLE	P.O. BOX 184	QUITTMAN, GA 31643	2021	M-7379	BOE	M	VALUE	\$ 8,100
MARY H MARABLE	431 ROGERS LN	DIXIE, GA 31629	2021	037 0027A	BOE	R	VALUE, UNIFORMITY	\$ 62,800
BEVERLY ROGERS	P.O. BOX 163	QUITTMAN, GA 31643	2021	Q21 0190A	BOE	R	VALUE	\$ 34,800
WILLIE E MOSLEY	155 PERDUE RD	QUITTMAN, GA 31643	2021	Q17 0081	BOE	R	VALUE	\$ 1,900
WILLIE E & LILLIE RUTH MOSLEY	155 PERDUE RD	QUITTMAN, GA 31643	2021	Q17 0086	BOE	R	VALUE	\$ 14,000
EARNESTINE PEAK	1023 BEASLEY RD	DIXIE, GA 31629	2021	011 00051	BOE	R	VALUE	\$ 33,900
STEVEN SCHRECK	2606 THOMAS ST	VALDOSTA, GA 31601	2021	146 001110	BOE	R	VALUE, UNIFORMITY	\$ 11,700
COLBERT W STURGEON	P.O. BOX 5985	VALDOSTA, GA 31603	2021	135 0003F	BOE	R	COVENANT DENIED	\$ 56,000
CHRISTIAN RADIO FELLOWSHIP INC	215 WAFT HILL LN	VALDOSTA, GA 31602	2021	140 0006	BOE	R	VALUE, TAXABILITY	\$ 123,820
CHRISTIAN RADIO FELLOWSHIP INC	215 WAFT HILL LN	VALDOSTA, GA 31602	2021	140 0007	BOE	R	VALUE, TAXABILITY	\$ 31,800

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, September 8, 2021

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2550/R4186-2021-99	HARRELL, CARLTON K	\$170,720	\$178,820	PARCEL COMBINATION
2551/R4187-2021-99	HARRELL, CARLTON K	\$8,100	\$0	PARCEL COMBINATION
2552/M7348-2021-02	HUMPHREY, CEDRIC & JUDITH	\$17,138	\$0	DELETE 2021 PBMH. MH MOVED AND 2021 TAXES PAID IN MILLER COUNTY.
2553/P932511-2020-02	BEATTY, RANDALL A & NANCY	\$17,303	\$0	PAID IN GRADY COUNTY FOR 2020
2554/R2503-2021-02	YEARBY, SIMON HEIRS	\$860,360	\$843,560	DEPRECIATION ADJUSTED--SW ADJ BY ADMIN

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 DeShazior