

**BOARD OF TAX ASSESSORS**

Gerald Golden  
Melvin DeShazor  
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125  
Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)  
Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

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### Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: January 12, 2022

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

### Agenda

#### Special Organizational Session

1. Call to Order
  - a) Election of chairperson and vice chair
  - b) Appointment of Secretary
2. Adjourn

#### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Regular meeting held December 8, 2021
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
  - 2) None
- V. Unfinished Business
  - 3) Pre-bill Mobile Home Digest
  - 4) Personal Property Reporting Forms and Freeport Applications
  - 5) Development Authority
- VI. New Business
  - 6) Designation to receive returns and homestead applications
  - 7) Parcel Combinations
  - 8) Homestead Exemptions
  - 9) Errors/Adjustments
  - 10) Covenant Applications and Releases
- VII. Chief Appraiser's Report/Comments
  - 11) Staff needs analysis/update
  - 12) Report on current values and preliminary ratio studies
  - 13) Review current sales and timber harvesting

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

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VIII. Assessors Comments

IX. Executive Session

1) Personnel

X. Adjournment

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Prepared by: Wayne Waldron

**Brooks County Board of Tax Assessors**  
**Meeting Minutes**

January 12, 2022

**Special Organizational Session**

At 5:21 p.m. on January 12, 2022, Mr. Wayne Waldron called to order a special organizational session of the Brooks County Board of Assessors for the purpose of appointing a secretary, Chair and Vice Chair of the Board. In attendance were Wayne Waldron, Mica Jarvis, Taylor Hart, Gerald Golden, Ralph Manning & Melvin DeShazior.

- a) Mr. DeShazior made motion to appoint Mr. Ralph Manning as Chairman and Mr. DeShazior as Vice-Chairman of the Board of Assessors for the 2022 year. Dr. Golden seconded. All members in favor. Motion carried.
- b) Mr. Manning made a motion to appoint Mica Jarvis as secretary for the 2022 year. Dr. Golden seconded. All members in favor. Motion carried. There being no further business the meeting was adjourned at 5:24 p.m.

**Scheduled Monthly Meeting**

**1. Call to order**

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:24 p.m. on January 12, 2022 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser; Mica Jarvis, secretary; and Taylor Hart, appraiser. Mr. DeShazior led the board in prayer.

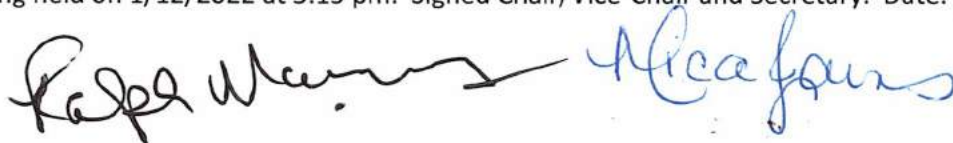
**2. Approval of Minutes from Previous Meetings**

- 1) Assessors reviewed minutes from meeting held December 8, 2021. After review, Mr. DeShazior made a motion to approve minutes as printed. Dr. Golden seconded. All members in favor. Motion carried.

**3. Approval of Proposed Agenda**

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

I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 1/12/2022 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/16/2022



#### 4. Appearances/Taxpayer Requests

- 2) None

#### 5. Unfinished Business

- 3) The Board reviewed updated Pre-Bill mobile home consolidation report (see attached) as submitted to the Tax Commissioner. Mr. Waldron informed the Board that the Pre-Bill mobile home digest, approved at December 8, 2021 meeting, has been submitted to the Tax Commissioner and the consolidation reports were in balance.
- 4) Assessors were informed that 532 personal property reporting forms were mailed January 4, 2022 by Harris Printing. Seven freeport exemption applications were mailed by office staff on January 3, 2022 (see attached).
- 5) The Board and Mrs. Williams (Development Authority) continued discussion of incentive policies for potential solar farms in the county, tabled from previous meeting. The Assessors and Mrs. Williams agree to continue open dialogue and cooperation between the two boards. The goal being, to present a united front on incentive plans that will be uniform and equitable and based on multiple aspects of the proposed investment including the projects overall economic impact on the county.

#### 6. New Business

- 6) Assessors accepted letter (see attached) from Becky Rothrock, Tax Commissioner, delegating authority to receive Real and Personal property returns and applications for homestead exemptions to the Board of Assessors.
- 7) Assessors reviewed parcel combination requests (see attached), staff has verified that all taxes were paid on affected parcels. After review, parcel combinations were approved as attached.
- 8) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved or denied as attached.
- 9) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments 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 1/12/2022 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/16/2022

Ralph Manning

Nica Jones

- 10) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved as attached.
- 11) Assessors reviewed a list of parcels with expiring or expired covenants (see attached).

#### **7. Chief Appraiser's Report/Comments**

- 12) Assessors were informed of Samantha Baker's resignation effective January 3, 2022. The current staff level of three appraisers and no support staff is below what is needed according to the minimum staffing needs analysis presented last month. Staff proposed office hour modifications to allow more time in the field, as well as loosening of policy related to performing field work in pairs. Recommendations included limiting office hours to Monday, Wednesday and Friday and reserving Tuesday and Thursday for field work. Assessors opposed closing the office to the public and instructed staff to develop alternative solutions.
- 13) Assessors reviewed report compiled by Mr. Waldron (see attached) containing information regarding the need for inflationary adjustments to current values based on preliminary sales ratio studies. Assessors agreed for Mr. Waldron to provide the report to members or the county administration, commissioners and school board for informational purposes.
- 14) Assessors reviewed current sales and timber harvesting.

#### **8. Assessors Comments**

#### **9. Executive Session**

- 1) none

#### **10. Adjournment**

There being no further business, Mr. Manning adjourned meeting at 7:48 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 1/12/2022 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 2/16/2022

Ralph Manning      Alicia Jones

# MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		94	47,100	1,993,134	2,040,234
	Taxable	94	47,100	1,993,134	2,040,234
02		984	1,470,901	19,120,583	20,591,484
	Taxable	981	1,463,401	19,077,868	20,541,269
	Exempt	3	7,500	42,715	50,215
03		12	9,990	312,666	322,656
	Taxable	12	9,990	312,666	322,656
04		41	22,862	578,253	601,115
	Taxable	41	22,862	578,253	601,115
05		72	39,860	929,324	969,184
	Taxable	72	39,860	929,324	969,184
99		411	375,350	6,447,943	6,823,293
	Taxable	411	375,350	6,447,943	6,823,293
		1614	<< GRAND TOTALS >>		31,347,966

1/12/2022 8:14:21 AM

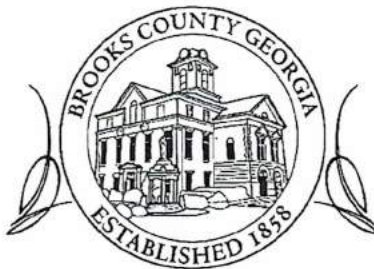
WINGAPSRVR\Administrator

**Becky Rothrock**

610 South Highland Rd

229-263-4586

[brothrock@brookscountytax.com](mailto:brothrock@brookscountytax.com)



**Tax Commissioner**

Quitman, GA 31643

229-263-9020 FAX

[www.brookscountytax.com](http://www.brookscountytax.com)

January 3, 2022

Brooks County Tax Assessor's Office  
610 South Highland Rd  
Quitman, GA 31643

To Whom It May Concern:

I, Becky P Rothrock, Brooks County Tax Commissioner delegates to the Board of Assessors the authority and responsibility to receive 2022 Real & Personal Tax Returns and Applications for Homestead Exemptions.

Sincerely,

A handwritten signature in black ink that reads "Becky P Rothrock". The signature is written in a cursive, flowing style.

Becky P Rothrock,  
Brooks County Tax Commissioner

**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, January 12, 2022

Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
SPENCER, TIMOTHY D & CONSTANCE C	J1 0011	J1 0011 122 0005A	3.09	PER OWNER
BULLARD, WILLIAM I	MN2 0062	MN2 0062 MN2 0059	100X150 100X150 BACKLOT	DB 834-240

**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

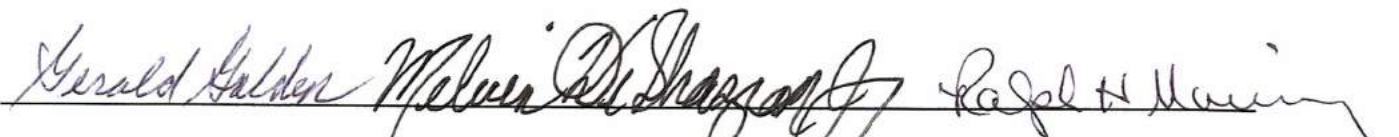
Dr Gerald Golden    Melvin DeShazor    Ralph Manning

**Meeting Date: Wednesday, January 12, 2022**

**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)
026 0021	HASKINS, LISA LYNN WALKER &	S1	A
037 0040A	LANE, JAMES RICHARD JR ETAL,	S1	A
077 0009	DIX, NINA	S4	A
090 0011A	BRUE, JEFFERY W &	S5	A
098 0011	HADLEY, ALEXANDER	S0	D
108 0007	BOYD, SARAH	S4	A
113 0013	DANDY ACRES LLLP,	SD	A
MN2 0050	EDWARDS, HENRY HEIRS &	S1	A
MN4 0011	SIMMONS, CONLEY LEE JR HEIRS	SC	A
MN5 0076	WILLIAMS, CHARLES E &	SC	A
Q10 0004	MILLER, MARCELLE	S4	A
Q14 0085	MASEMORE, JOHN	S4	A
Q20 0091	MAXWELL, HEATHER	S1	A
T15 0030	YENSER, SHIRLEY J	S4	A
130 0003A	SELF, JAMES	S4	A
006 0006A	CLAYTON, JERRY L & GRACE B	SC	A
139FC 0005	GRIM, DAVID	S4	A
139AA 0014A	HAMPTON, STEPHANIE	S1	A
114 00246	LANE, WILLIE C JR	S3	A
036 00491	BRYANT, WILLIE MAE	SC	A
123 00096	OLIVER, MARY JO	S4	A
021 0035	BISHOP, ROBERT CLAUDE &	S1	A
030 0011	GREEN, GLEN DAVID JR &	S1	A

Number of Applications Reviewed:      23  
 Total approved:                              22  
 Total Denied:                                 0

  
 \_\_\_\_\_  
 Dr. Gerald Golden                              Melvin DeShazor                              Ralph Manning

## Brooks County Board of Tax Assessors


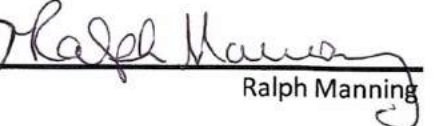
610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

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

**Meeting Date**     Wednesday, December 08, 2021

### ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2021-02 2620/M6346-	ELDRIDGE, DANIEL G	8,470	403	FATHER/SON, 2 JON BOATS HERE REST IN FL
2020-02 2621/M6346-	WILKES, BECKY	6,578	0	MOBILE HOME MOVED OUT OF COUNTY IN 2019
2019-02 2622/P931720-	WILKES, BECKY	6,240	0	2019
2021-02 2623/R11937-	BEATTY, NANCY L	156,710	166,610	PARCELS COMBINED FOR 2021 DELETE 007 00134
2021-02 2624/P931720-	BEATTY, NANCY L	\$10,800	\$0	2021 PARCEL COMBINATION ADD TO PARCEL 007 00131
2021-02 2625/P93161	COSTANZO, GEORGE P & MONAGLENN	\$40,984	\$28,638	2014 tracker traded in for new boat
5-2021-02 2626/P93322	TYLER, TONY D	\$2,648	\$0	boat sold in 2019
4-2021-02 2627/P932584-	TYLER, TONY D	\$22,560	\$0	boat located in fl
2021-02 2628/P333550-	TYLER, TONY DALE	21,207	0	echols county sold in 2019
2021-02 2629/P932055-	HOLWELL, WALTER B & KIM	7,832	0	BOAT IN FLA IN 2020
2021-02 2630/R6174-	BISSETT, GLENNA	8,132	0	PER PHONE CALL WITH OWNER BOATS SOLD IN DEC 2020 TO SOMEONE IN FLA
2021-01 2631/R4499-	A-J COMPANY, INC	6,700	5,200	REMOVE BUILDING VALUE
2019-03 2020-03	BASS, J A & IDUMAE	\$33,880	\$4,300	HOME REMOVED IN 2018
2020-03 2633/R4499-	BASS, J A & IDUMAE	\$35,680	\$4,200	HOME REMOVED IN 2018
2021-03	BASS, J A & IDUMAE	\$67,760	\$35,980	HOME REMOVED IN 2018

  
Dr. Gerald Golden
  
Melvin DeShazor
  
Ralph Manning

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Dr Gerald Golden, Assessor Melvin DeShazior, Assessor Ralph Manning, Assessor

Meeting Date: **Wednesday, January 12, 2022**

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
610	023 0007	G TALLEY FARMS LLC	CUVA/2022	APPROVE
639	024 0002C	BOOKER, W PAUL	CUVA/2013	RELEASE
884	031 0021	KENNEDY, JOHN L III & KELLIE D	CUVA/2022	APPROVE
989	035 0006	PETREY, LOGAN LINDA	CUVA/2022	APPROVE
12014	041 00262	JVR LAND, LLC	CUVA/2015	APPROVE
1562	049 0013A	PHILLIPS, ESTHER J	CUVA/2022	APPROVE
1658	052 0014	POHLMAN, MIKE & THERESA KAY	CUVA/2015	APPROVE
1764	058 0025	GAY, BILLIE C	CUVA/2014	RELEASE
2099	072 0001	RLB3 HOLDINGS, LLC	CUVA/2020	APPROVE
2692	088 0015	STRICKLAND, JAMES M & PEGGY	CUVA/2022	APPROVE
3337	109 0003	VINING, MARGIE G	CUVA/2022	APPROVE
11752	109 00031	TURNER, GREGORY M & CHARLOTTE	CUVA/2013	APPROVE
3518	114 0018	WALKER, MARTY F & OLIVIA D	CUVA/2022	APPROVE
3972	134 0019	LINDSAY, HUBERT R	CUVA/2022	APPROVE
3972	134 0019	LINDSAY, HUBERT R & JEAN	CUVA/2014	RELEASE

Number of Applications Reviewed: 15  
 Total approved: 12  
 Total Denied: 0  
 Total Released: 3

We the undersigned members of the Brooks County Board of Tax Assessors do hereby adopt the above listed determinations.

*Gerald Golden* *Melvin DeShazior* *Ralph Manning*  
 Dr. Gerald Golden Melvin DeShazior Ralph Manning

## Expiring or Expired Covenants

PARCEL NO	COVBEGIN	COVTYPE	EXPIRE YEAR
009 0005	2012	CUV	<b>2021</b>
009 0009	2012	CUV	<b>2021</b>
009 0011	2012	CUV	<b>2021</b>
009 0013	2012	CUV	<b>2021</b>
009 0016	2012	CUV	<b>2021</b>
009 0017	2012	CUV	<b>2021</b>
009 0022	2012	CUV	<b>2021</b>
020 0017	2012	CUV	<b>2021</b>
020 0026	2012	CUV	<b>2021</b>
021 0007	2012	CUV	<b>2021</b>
022 0011	2012	CUV	<b>2021</b>
022 0031	2012	CUV	<b>2021</b>
027 0001	2012	CUV	<b>2021</b>
027 0002A07	2012	CUV	<b>2021</b>
027 0002A12	2012	CUV	<b>2021</b>
028 0004B	2012	CUV	<b>2021</b>
029 0002	2012	CUV	<b>2021</b>
029 0003	2012	CUV	<b>2021</b>
029 0004	2012	CUV	<b>2021</b>
029 0006	2012	CUV	<b>2021</b>
030 0024D	2012	CUV	<b>2021</b>
030 0035	2012	CUV	<b>2021</b>
031 0022	2012	CUV	<b>2021</b>
032 0014	2012	CUV	<b>2021</b>
032 0020	2012	CUV	<b>2021</b>
032 0020B	2012	CUV	<b>2021</b>
032 0023	2012	CUV	<b>2021</b>
035 0008	2012	CUV	<b>2021</b>
037 0026	2012	CUV	<b>2021</b>
038 0007	2012	CUV	<b>2021</b>
041 0019	2012	CUV	<b>2021</b>
045 0005	2012	CUV	<b>2021</b>
046 0009	2012	CUV	<b>2021</b>
048 0013	2012	CUV	<b>2021</b>
048 0018	2012	CUV	<b>2021</b>
052 0006	2012	CUV	<b>2021</b>
052 0007	2012	CUV	<b>2021</b>

Digest Year : 2022

PARCEL NO	COVBEGIN	COVTYPE	EXPIRE YEAR
061 0010	2012	CUV	<b>2021</b>
061 0011A	2012	CUV	<b>2021</b>
065 0003	2012	CUV	<b>2021</b>
065 0008C	2012	CUV	<b>2021</b>
065 0012	2012	CUV	<b>2021</b>
066 0007D	2012	CUV	<b>2021</b>
066 0018A	2012	CUV	<b>2021</b>
066 0020	2012	CUV	<b>2021</b>
067 0006A	2012	CUV	<b>2021</b>
067 0013	2012	CUV	<b>2021</b>
070 0005	2012	CUV	<b>2021</b>
078 0002	2012	CUV	<b>2021</b>
079 0010	2012	CUV	<b>2021</b>
080 0031	2012	CUV	<b>2021</b>
081 0003A	2012	CUV	<b>2021</b>
083 0004A	2012	CUV	<b>2021</b>
083 0007	2012	CUV	<b>2021</b>
084 0016	2012	CUV	<b>2021</b>
085 0003A	2012	CUV	<b>2021</b>
087 0004	2012	CUV	<b>2021</b>
088 0001	2012	CUV	<b>2021</b>
091 0031A	2012	CUV	<b>2021</b>
092 0013	2012	CUV	<b>2021</b>
094 0022	2012	CUV	<b>2021</b>
102 0005	2012	CUV	<b>2021</b>
103 0007	2012	CUV	<b>2021</b>
104 0004	2012	CUV	<b>2021</b>
107 0002	2012	CUV	<b>2021</b>
107 0006A	2012	CUV	<b>2021</b>
107 0007	2012	CUV	<b>2021</b>
108 0005	2012	CUV	<b>2021</b>
108 0010	2012	CUV	<b>2021</b>
115 0007	2012	CUV	<b>2021</b>
121 0008C	2012	CUV	<b>2021</b>
122 0023A	2012	CUV	<b>2021</b>
123 0001	2012	CUV	<b>2021</b>
123 0017	2012	CUV	<b>2021</b>
134 0004	2012	CUV	<b>2021</b>
Q25 0014	2012	CUV	<b>2021</b>

<b>PARCEL NO</b>	<b>COVBEGIN</b>	<b>COVTYPE</b>	<b>EXPIRE YEAR</b>
039 0001C	2012	CUV	<i><b>2021</b></i>
044 0004	2012	CUV	<i><b>2021</b></i>
030 0033	2012	CUV	<i><b>2021</b></i>
094 00212	2012	CUV	<i><b>2021</b></i>
098 000414	2012	CUV	<i><b>2021</b></i>
034 0003C	2012	CUV	<i><b>2021</b></i>
074 00201	2012	CUV	<i><b>2021</b></i>
046 00163	2012	CUV	<i><b>2021</b></i>
027 00061	2012	CUV	<i><b>2021</b></i>
017 00201	2012	CUV	<i><b>2021</b></i>
036 00031	2012	CUV	<i><b>2021</b></i>
079 00013	2012	CUV	<i><b>2021</b></i>
037 00409	2012	CUV	<i><b>2021</b></i>
024 00191	2012	CUV	<i><b>2021</b></i>
092 00131	2012	CUV	<i><b>2021</b></i>
122 002314	2012	CUV	<i><b>2021</b></i>
122 00331	2012	CUV	<i><b>2021</b></i>
036 00051	2012	CUV	<i><b>2021</b></i>
045 0006	2012	CUV	<i><b>2021</b></i>
045 00051	2012	CUV	<i><b>2021</b></i>
043 00011	2012	CUV	<i><b>2021</b></i>
043 00012	2012	CUV	<i><b>2021</b></i>
070 00051	2012	CUV	<i><b>2021</b></i>
046 00091	2012	CUV	<i><b>2021</b></i>
043 00015	2012	CUV	<i><b>2021</b></i>

**BOARD OF TAX ASSESSORS**

**Gerald Golden, Chairman**

**Melvin DeShazor**

**Ralph Manning**

**Wayne Waldron, Chief Appraiser**



**Phone: 229-263-7920**

**Fax: 229-263-5125**

**Email: [assessors@brookscountytax.com](mailto:assessors@brookscountytax.com)**

**Website: [www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)**

## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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### **Minimum staffing and need assessment**

The Brooks County Tax Assessors' office has conducted a needs analysis to determine appropriate staffing and delegation of responsibility. This analysis consisted of an organizational analysis, a person analysis, and a task analysis to determine goals and steps needed to accomplish or improve work flow and meet mandated deadlines. The following information summarizes the findings of this analysis.

The object of mass appraisal is to produce equitable valuations at low cost. The success of the assessors' office to provide accurate valuations and reliable information is contingent on having a well trained staff comprising of personnel skilled in general administration, appraisal, mapping, data processing and clerical functions.

To provide the most effective and efficient service to taxpayers and other customers, a goal to ensure all employees possess the necessary knowledge to assist customers in a variety of tasks, including property inquiries, related to ownership, valuation, sales history or other appraisal related items, as well as the proper completion of various applications and other requests, was set through an organizational analysis. With guidance from the Georgia Department of Revenue (DOR) the Georgia Association of Assessing Officials (GAAO) and the International Association of Assessing Officials (IAAO) standards it has been determined that all employees of the Board of Assessors should possess or be actively pursuing appraiser certification.

An employee without appraiser certification runs the risk of inadvertently misrepresenting data or analysis. Appraisal related information provided by a person not certified to act as an appraiser can be misconstrued by the public and reflect negatively on both the office and the county as a whole. There are just over 10,000 parcels of real property in Brooks County making it a class III county with a Constitutional minimum staffing size of at least one appraiser III and at least one Appraiser I. One full time appraiser to 2,500 parcels is typical. Although this proportion varies greatly, the work load of smaller counties averages about 1,500 to 1,700 per appraiser and larger jurisdictions about 3,000 to 3,500 parcels per appraiser. Maintaining four full time employees with minimum certification will provide adequate staffing to produce the quality of work necessary to achieve statutory requirements and meet organizational and service-oriented goals.



**BOARD OF TAX ASSESSORS**

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Melvin DeShazor

Ralph Manning

Wayne Waldron, Chief Appraiser



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## **Brooks County Board of Tax Assessors**

610 South Highland Road, Quitman, GA 31643

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In order to be designated Appraiser I, lowest of IV levels, the candidate must complete 80 hours of DOR approved training courses and pass the state wide appraiser examination. Because training and certification is done at the state level it generally requires significant travel related expenses. The requirement for all staff to be certified Appraiser I or higher within the first 18 months of employment will result in higher initial cost to train as well as the continued cost to maintain certification with continuing education credit hours through DOR approved sources. Cost estimates associated with increased training will need to be addressed for the upcoming fiscal years.

Training from DOR approved sources will assist in developing the knowledge and building skills necessary to perform the job and meet objectives. DOR training is insufficient to prepare employees for the day to day operations, office practices, policies and procedures and expertise needed in the local market to be a productive employee. Significant in-house training and supervision is essential. In-house training will take place on-site during working hours and will be developed and administered by senior office staff. Because training will be held on site under the leadership of supervisors, budgetary needs will remain at a minimum.

Training needs are continuously assessed and training objectives, materials and methodologies evolve to meet general and specific needs. The in-house training will consist of both formal and informal sessions. Formal training sessions will be structured and documented with clear objectives and consequences for the trainee. All training materials will be compiled to create a training manual with the goal of being complete and up to date. Prior to establishment of the training manual, training will be prioritized to address relevant issues or shortfalls in employee performance. In-formal training will be performed on an as needed basis.

Providing incorrect and inadequate information has been deemed an area of concern. In order to avoid unnecessary confusion and dissemination of incorrect information, it has been determined that extensive training will be required of all front-line employees. Current employees appear to have the required readiness level to receive this training, the aptitude and readiness of future employees will be judged prior to employment.

A task analysis has identified the knowledge, skills, and behaviors needed to complete the required tasks. Employees will be expected to obtain the knowledge to provide and complete the required documentation. Employees must exhibit proactive behaviors to help best determine the needs of customers. Good interpersonal skills are required in order to communicate well with taxpayers and other customers. Moderate reading and math skill levels are also required.

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Through this analysis, five training objectives have been established:

1. Identify various properties from information given.
2. Understand and explain various details on property record cards.
3. Be able to explain and accurately complete homestead exemption application for various levels of exemption.
4. Be able to explain and accurately complete various agricultural covenant applications.
5. Be able to explain and accurately complete real and personal property returns and appeals.

Each employee must be able to provide customers with accurate information and perform duties effectively. By ensuring that all employees who have direct contact with the public are trained to provide this information, customers will receive the most accurate information in-office or while appraisers are performing their duties in the field. All employees will be given ample time to master the objectives. Failure to apply the skills taught, once mastery has been exhibited, will result in disciplinary action.

### **Job classifications**

#### *Chief Appraiser/Appraiser IV*

Primary responsibilities are in office. Responsible for work assignment, goals and quality control. Major focus on market analysis and assessment schedules.

#### *Deputy Chief/Appraiser III*

Operates in supervisory role as lead appraiser with significant in office responsibilities.

#### *Field Appraiser/Appraiser I*

Primary responsibilities in field. Residential, agricultural, commercial and mobile home appraisals.

#### *Appraiser Tech*

Supports field appraiser and handles front office responsibilities, works toward appraiser certification.

### **Current staffing**

1 Chief Appraiser (Appraiser IV)

1 Appraiser II (working toward appraiser III performing responsibilities of Deputy Chief Appraiser)

1 Appraiser I

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1 Appraiser tech, working toward Appraiser I certification

### Prerequisites for Appraiser Examinations

#### Appraiser I

- Course I: Certification for Assessors
- Course IA: Assessment Fundamentals for Appraisers

#### Appraiser II

- Must have successfully completed Appraiser I Exam with a grade of 80 or above
- One of the following courses:
  - Course III: Valuation of Personal Property
  - Course IVA: Valuation of Urban Land
  - Course IVB: Valuation of Rural Land
  - Course V: Cost Approach to Value

#### Appraiser III

- Must have successfully completed Appraiser II Exam with a grade of 80 or above
- Course II: Income Approach to Value
- Another one of the following Courses:
  - Course III: Valuation of Personal Property
  - Course IVA: Valuation of Urban Land
  - Course IVB: Valuation of Rural Land
  - Course V: Cost Approach to Value

#### Appraiser IV

- Must have successfully completed Appraiser III Exam with a grade of 80 or above
- Course VI: Appraiser Management Development
- One elective course - any 40-hour course not already taken to meet prerequisites

### Outline of office tasks and responsibilities (expected of all employees)

1. Response to owner/customer inquiries
  - a. Professional

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## Brooks County Board of Tax Assessors

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- b. Quick
  - c. Accurate
  - d. Verifiable
  - e. Clearly communicated to avoid misunderstanding
2. Common Inquiries/services offered
- a. Records Search
    - i. Ownership
    - ii. Sales history
    - iii. Restrictive covenants
    - iv. Deed references
    - v. Plats
    - vi. Tax maps
    - vii. Current and historic values
  - b. Applications/forms
    - i. Property returns
      - 1. Real Property
      - 2. Personal Property
    - ii. Property appeals (real and personal)
      - 1. Time for making appeals
      - 2. Grounds for appeal
      - 3. Appeal pathway
    - iii. Homestead application
      - 1. Available exemptions
      - 2. Qualifications
        - a. Ownership
        - b. Residency
        - c. Age
        - d. Income
        - e. Other
    - iv. Land Use exemptions
      - 1. Available programs
        - a. Conservation Use Covenant
        - b. Forest Land Protection Act
        - c. Preferential Agricultural Assessment

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- d. Qualified Timberland Property
  - 2. Ownership Qualifications
  - 3. Land Use qualifications
  - 4. Min/max allowable acreage
  - 5. Time frame for application
  - 6. Duration of covenant/exemption
  - 7. Breach and penalty for breach
- v. Timber
  - 1. Timber permitting
  - 2. Timber reporting
  - 3. Consolidation

### Tasks specific to mass appraisal of real property

- 1. Collecting & maintaining property data
  - a. Improvement data, land data, location data
  - b. Data collection procedures
  - c. Accuracy of data
  - d. Quality control
- 2. Data entry
  - a. Inspection data
  - b. Sales data
  - c. Sales qualification
  - d. Ownership data
  - e. Exemptions
  - f. Income and expense
  - g. Cost and depreciation
- 3. Valuation
  - a. Property Type
    - i. Residential
      - 1. Single family
      - 2. Multi family
    - ii. Commercial/Industrial
    - iii. Manufactured Housing
    - iv. Personal Property
    - v. Special Purpose

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- b. Land Valuation
  - i. Urban land
  - ii. Rural Land
  - iii. Agricultural Land
  - iv. Timber extraction
- c. Valuation models
  - i. Cost approach
  - ii. Income approach
  - iii. Market approach
- d. Sales Ratio analysis
  - i. Level of Assessment
    - 1. Median Ratio
    - 2. Aggregate Ratio
  - ii. Uniformity
    - 1. Coefficient of Dispersion
  - iii. Bias
    - 1. Price Related Differential
  - iv. Neighborhood/class/strata analysis
- e. Documentation
  - i. Retention of records
  - ii. Property visits
  - iii. Communications with tax payers
- f. Value Defense
  - i. Documentation
  - ii. Justify value change to BOTA
  - iii. Explain/defend value to owner/interested party
  - iv. Defend BOTA value to BOE, arbitrator, hearing officer or in Superior Court

## Brooks County Board of Tax Assessors Job Description

**Title:** Staff Appraiser

**Department:** Tax Assessor, Brooks County

### **PURPOSE OF CLASSIFICATION:**

The purpose of this classification is to appraise real and personal property to determine appropriate values for tax assessment purposes.

### **JOB SUMMARY:**

The following duties are normal for this position. The omission of specific statements of the duties does not exclude them from the classification if the work is similar, related, or a logical assignment for this classification. Other duties may be required and assigned.

Interprets and applies state and local laws pertaining to property appraisal and assessment.

Conducts field reviews of all types of real property; locates and identifies real property, referring to various maps, property indexes, directories and other documents; measures property size, shape, and square footage; calculates inaccessible areas of structures; collects and records data relating to number of rooms, type of construction, age, building materials, terrain, appearance, property, improvements, or other conditions effecting values; identifies various types of construction; sketches structures; checks building or timber permits; classifies each property and determines extent to which it is taxable; makes calculations and applies data to property appraisals, Measures and collects data pertaining to mobile home appraisals; verifies ownership of mobile homes, inspects mobile homes for proper display of decal.

Reviews various records and documentation in association with determining appraised values; collects, verifies, and applies data relative to land/property valuations, such as zoning, selling/asking prices, ownership, income, or building costs; researches public records of sales, leases, assessments, and other transactions; identifies other factors impacting value of existing properties, such as remodeling, new features, depreciation, changes in classification, zoning changes, or external forces such as noise, traffic, pollution, or other factors; takes such factors into consideration in determining appraised values; verifies comparable sales related to properties and makes appropriate adjustments.

Calculates fair market values and assessment values of real and personal property; maintains equalization of comparative properties.

Evaluates land for specialized assessment and makes recommendations for acceptance/rejection.

Provides information and assistance to property owners, builders, surveyors, realtors, or other individuals regarding appraisal data, appraised values, property lines, ownership records, appeal rights, and related information; explains assessment laws to taxpayers; responds to questions, complaints, and correspondence from the public; resolves issues involving angry/irate taxpayers; provides information, researches problems, and initiates problem resolution.

Defends appraised values and valuation methods during appeals; conducts informal appeals to confirm validity of calculations and uniformity of property information; conducts re-appraisals and adjusts appraised values as appropriate; defends appraised values during Board of Equalization hearings as needed; maintains appropriate documentation and information to defend appraisals.

Conducts research of various sources; researches legal records such as deeds, deeds of trust, leases, assessments, or other records; researches returned mail to identify status of taxpayers.

Reviews/interprets property record cards; compares data on cards with actual property in field; identifies discrepancies and makes corrections.

Prepares or completes various forms, reports, correspondence, property record cards, sales reports, improvement reports, appeal reviews, sketches/diagrams, or other documents.

Receives various forms, reports, correspondence, building permits, property record cards, improvement reports, tax bills, real and personal property tax return forms, assessment notices, property listings, sales reports, deeds, valuation guides, building cost manuals, appraisal guides, tax law books, map books, topographical maps, flood plain maps, zoning maps, aerial photographs, blueprints, architectural drawings, plats, manuals, directories, reference materials, or other documentation; reviews, completes, processes, forwards or retains as appropriate.

Operates a computer to enter, retrieve, review or modify data; verifies accuracy of entered data and makes corrections; utilizes word processing, database, e-mail, Internet, or other software programs.

Operates/utilizes a variety of equipment or tools associated with work activities, which may include a motor vehicle, blueprint/map copier, plotter, copy machine, fax machine, calculator, camera, engineering scale, measuring instruments, or telephone.

Maintains file system of appraisal documentation and other departmental records.

Communicates with supervisor, employees, other departments, Board of Equalization, Board of Assessors, property owners, taxpayers, realtors, attorneys, surveyors, tax consultants, the public, state agencies, outside agencies, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.

Maintains a comprehensive, current knowledge and awareness of applicable laws and regulations; reads professional literature; maintains professional affiliations; attends workshops and training sessions as appropriate.

### **ADDITIONAL FUNCTIONS**

Performs general/clerical tasks, which may include answering telephone calls, assisting customers at front counter, making copies, sending/receiving faxes, filing documentation, or processing incoming/outgoing mail.

Assists taxpayers in filing for homestead exemption, agricultural or other tax covenants.

Provide assistance to Chief Appraiser, other employees or departments as needed.

Performs other related duties as required.

### **PERFORMANCE APTITUDES**

Data Utilization: Requires the ability to review, classify, categorize, prioritize, and/or analyze data. Includes exercising discretion in determining data classification, and in referencing such analysis to established standards for the purpose of recognizing actual or probable interactive effects and relationships.



**Verbal Aptitude:** Requires the ability to utilize a wide variety of reference, descriptive, and/or advisory data and information.

**Mathematical Aptitude:** Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations involving basic algebraic principles and formulas, and basic geometric principles and calculations.

**Functional Reasoning:** Requires the ability to apply principles of rational systems; to interpret instructions furnished in written, oral, diagrammatic, or schedule form; and to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

**Situational Reasoning:** Requires the ability to exercise judgment, decisiveness and creativity in situations involving evaluation of information against measurable or verifiable criteria.

**GUIDELINES:** Guidelines include county policies and procedures, the Appraisal Procedures Manual, Georgia Department of Revenue Rules and Regulations, and the Official Code of Georgia Annotated, Uniform Standards of Professional Appraisal Practices; these guidelines require judgment, selection, and interpretation in application. This position develops department guidelines.

**COMPLEXITY:** The work consists of varied appraisal duties. The volume of work contributes to the complexity of the position. The amount of supervision required and level of responsibility in performing the job duties increases consistent with the Georgia Department of Revenue appraiser classification held.

**SCOPE AND EFFECT:** The purpose of this position is to make accurate appraisals of property within Brooks County in order to generate an accurate tax digest.

**PERSONAL CONTACTS:** Contacts are typically with members of the general public, other county employees, and representatives from other organizations.

**PURPOSE OF CONTACTS:** Contacts are typically to gather, give or exchange information; resolve problems; provide services; or justify, defend, negotiate, or settle matters.

**WORK ENVIRONMENT:** The work is typically performed in an office and outdoors. Tasks require the ability to exert moderate, though not constant physical effort, typically involving some combination of walking, climbing and balancing, stooping, kneeling, crouching, and crawling, and which may involve some lifting, carrying, pushing and or pulling of objects and materials of moderate weight. The employee may be exposed to adverse environmental conditions such as dust, dirt, pollen, odors, animal bites/attacks, machinery with moving parts, temperature extremes, and occasional inclement weather.

### **MINIMUM QUALIFICATIONS**

High school diploma or GED; supplemented by college level course work or vocational training in real property appraisal and property assessment; supplemented by two (2) years previous experience and/or training involving real property appraisal, property assessment, construction cost estimation, and personal computer operations, or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Must possess and maintain valid State of Georgia Appraiser I, II, or III certification. Must possess and maintain a valid Georgia driver's license.

## INTRODUCTION

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The Brooks County Assessor's Office has prepared this 2022 Assessment Report of Brooks County. This report includes specific information regarding the need for increases to the 2022 assessments as well as general information about the assessment process.

The specific requirements for the assessment of property are established in the Official Code of Georgia Annotated and through the Rules and Regulations of the Georgia Department of Revenue. The law requires that all real property be valued at "Fair Market Value", which is defined as the market value as of the January 1<sup>st</sup> assessment date. The law further requires that the level of assessment shall be 40% of the fair market value.

State statute also requires the Assessors' Office send annual notification of assessment to all property owners. The notice is a State prescribed format and includes an estimate of taxes using the current value and previous millage along with a reason for any change in value. Property owners have 45 days from the date of the notice to appeal the decisions made by the Board of Assessors.

The sales statistics presented in this report (Number of Sales, Mean and Median sale price, actual and adjusted Sales prices) are based on data collected from qualified sales that occurred between January 1<sup>st</sup> and December 31<sup>st</sup>, 2021. The report is intended to show the need for revaluation of different classes of property. Specific changes have not been proposed, finalized or approved and the owners have not been notified. This report is for comparison and informational purposes only and should not be used for forecasting, budgeting or any other unintended purpose.

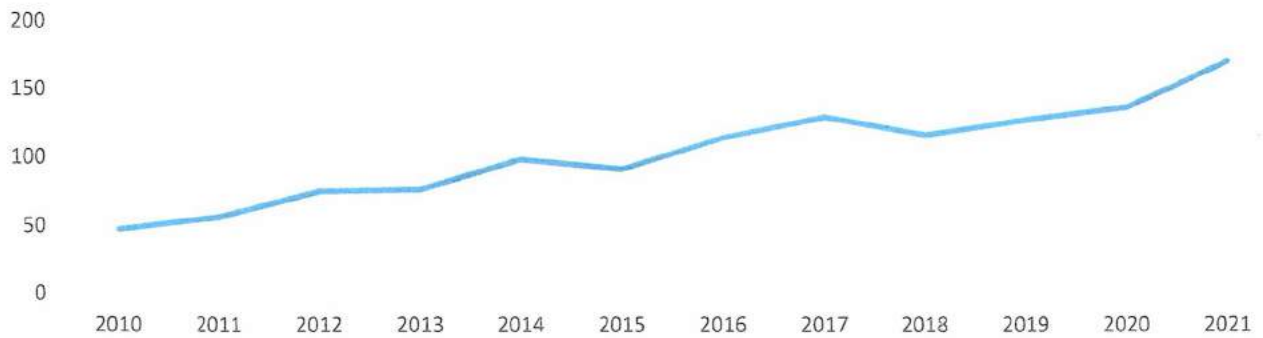
## REAL ESTATE MARKET

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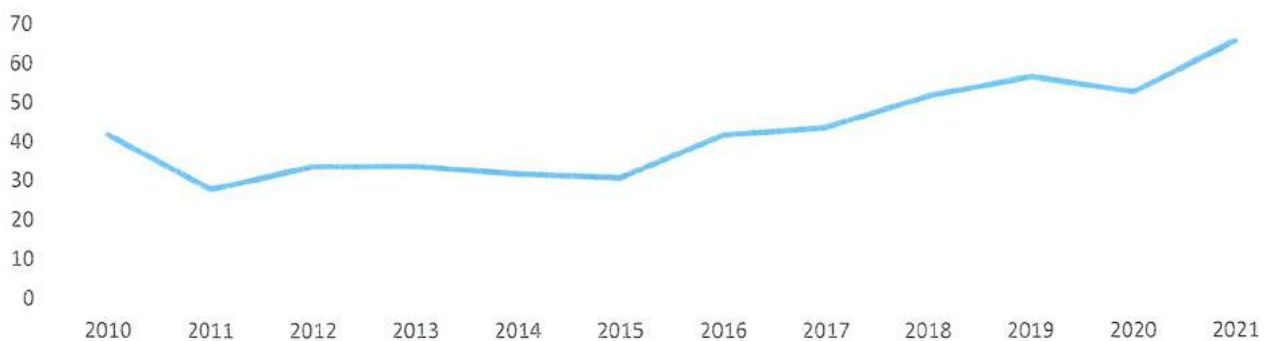
National or regional real estate trends are not indicators for the local real estate market. However, some key causes of national trends may also influence the local market. Record low interest rates over the past couple of years, historically low foreclosure rates, nationally the highest number of home sales in 15 years, a substantial increase in the cost of building materials, supply chain delays and pandemic related labor and new home construction shortages are all indicators of higher demand and lower supply in the housing market which inevitably leads to higher prices

Comparing fair market and land market transactions in Brooks County from 2010 through 2021, the highest volume of sales, the highest average sales price and the highest median sales price all occur in 2021.

Number of Fair Market Sales per Year



Number of Land Market Sales per Year



## Sale Price of Fair Market Sales



## MASS APPRAISAL

Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing. The Assessors' office relies on valuation equations, tables and schedules developed locally through mathematical analysis of market data, published cost and valuation data. The assessment of an individual property is not based solely on the sales price, but on statistically verified consistent application of correct, complete and up to date valuation schedules and models(*IAAO Standard on Mass Appraisal-2017*).

Appraisers are historians and measure the market, based on sales which have occurred previous to the assessment date. Appraisers do not create the value or predict what the market will do; rather, the appraiser's job is to follow the patterns set by the real estate market. The sales that occurred between January 1, 2021 and December 31, 2021 are used to establish the 2022 assessed values. The Fair Market Value which is placed on real and personal property each January is the assessment that is used for the entire tax year. Values may have decreased or increased by the time the taxpayers receive their tax statements in the fall.

## SALES ANALYSIS

The assessment function is governed by Georgia State statute. The starting point of the assessment of real property is Fair Market Value. Market value is the price a property would bring if it were offered for sale in the open market for a reasonable length of time and purchased by a willing buyer from a willing seller, both parties being prudent and having reasonable knowledge of the property and neither being under undue pressure to complete the transaction. (O.C.G.A. 48-5-2)

Information on the sales of real estate is of paramount importance to the appraisers in a market-based property tax system. The sales that occur within this January 1<sup>st</sup> to December 31<sup>st</sup> time period, each year, are closely scrutinized by the Assessor's Office. Evidence suggesting a forced sale, sale of additional personal property, merchantable timber, a sale to

a relative, or anything other than an arm's-length transaction requires the sales to be discarded from the sales study or adjusted to reflect the actual market value of only the taxable real estate. This is important, because the real estate sales information constitutes the database for the statistical comparisons necessary to make the property assessment.

## SALES RATIO STUDIES

The appraisal staff shall conduct sales ratio studies to periodically measure the quality of their appraisals relative to the market. Such studies should be designed to measure whether appraisals meet the overall legal standards provided in Rule 560-11-2-.56 and provide more precise analysis of the quality of appraisals within and between market strata used by the appraisal staff to compare properties. When sales ratio studies reveal excessive inequities within a strata, the appraisal staff should consider reappraising the properties in the strata. When such studies reveal excessive inequities between strata, and there is acceptable uniformity within the strata, the appraisal staff should consider trending to correct this uniformity problem. *(GA Rules & Regs 560-11-10-.09(B)(5))*

The Assessor's Office is charged with setting assessed values for tax purposes at 40% of the actual market value. Several statistical methods are used to determine the accuracy, the level of assessment, the progressive or regressive bias among and between classes of properties, and the level of uniformity of assessments.

ASSESSMENT	Appraised Value * .40
RATIO	Assessment ÷ Sales Price (rounded to 4 decimals)
MEAN	Sum of ratios ( $\sum R$ ) ÷ Number of Ratios (N)
MEDIAN	Physical midpoint of an array of ratios
AGGREGATE RATIO	Sum of assessment ÷ sum of sales prices
DEVIATION	Absolute value of median ratio - ratio
MEAN DEVIATION	Sum of deviations ÷ number of ratios
COEFFICIENT OF DISPERSION	Mean deviation ÷ median ratio
PRICE RELATED DIFFERENTIAL	Mean ratio ÷ aggregate ratio

Acceptable ranges for sales ratios are as follows:

MEAN	.3600 - .4400
MEDIAN	.3600 - .4400
AGGREGATE RATIO	.3600 - .4400
COEFFICIENT OF DISPERSION	.15 For Residential .20 For all other digest classes
PRICE RELATED DIFFERENTIAL	.95 - 1.10

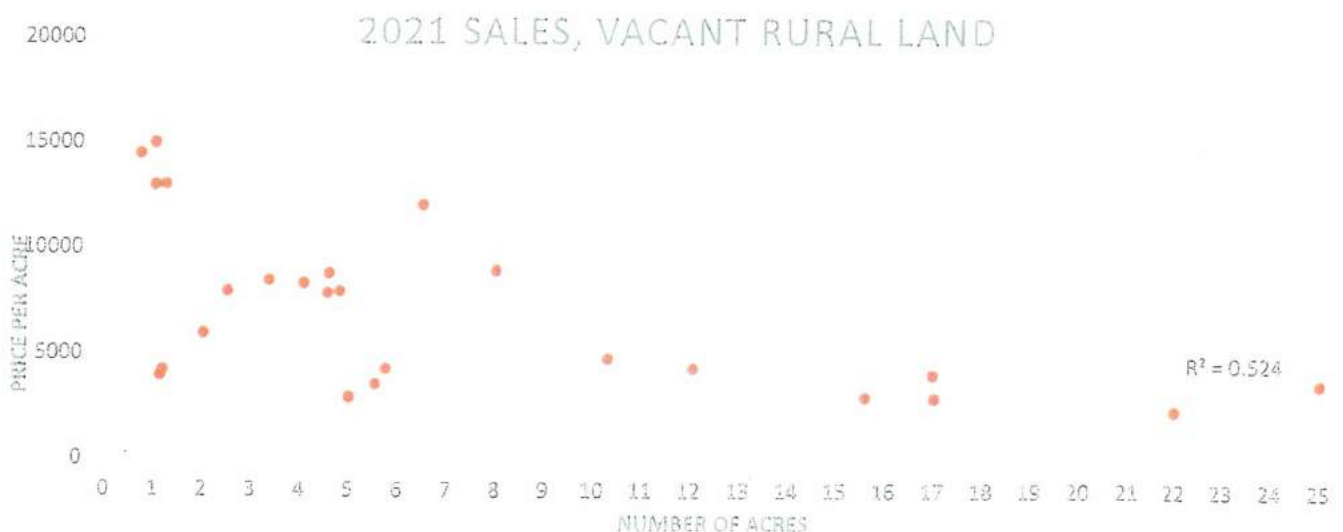
Every effort is made to ensure that each class of property within the county meet these targets as consistently as possible. In this way, we ensure an equitable distribution of the property tax burden for all Brooks County taxpayers. The Georgia Department of Audits and

Accounts performs independent appraisals of random properties and a review of all sales and assessment statistics annually. The results of the audit studies and statewide equalized ratios are published and provided to all levying authorities, each year.

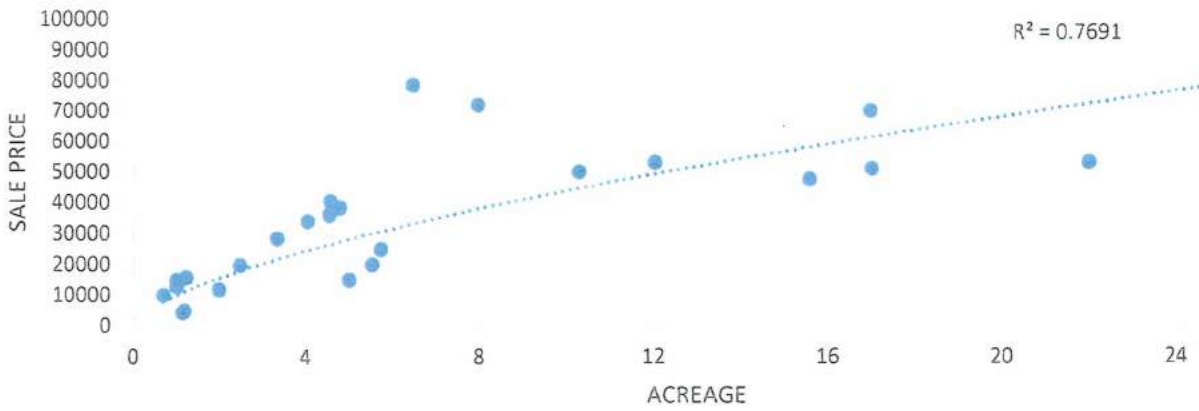
## SMALL ACRE BREAK POINT

"Small acreage break point" means the point, expressed as a number of acres, at which the slope of a trend line, drawn through the plotted qualified sales of rural land on a graph, reflects a distinct and pronounced change. Such graph uses the dollars per acre on the vertical axis and numbers of acres on the horizontal axis. The small acreage break point should show the point below which the market factors of accessibility and desirability of the land primarily influence value, and above which the productivity of the soil and suitability for timber growth primarily influence value." (APM 560-11-10-.02)

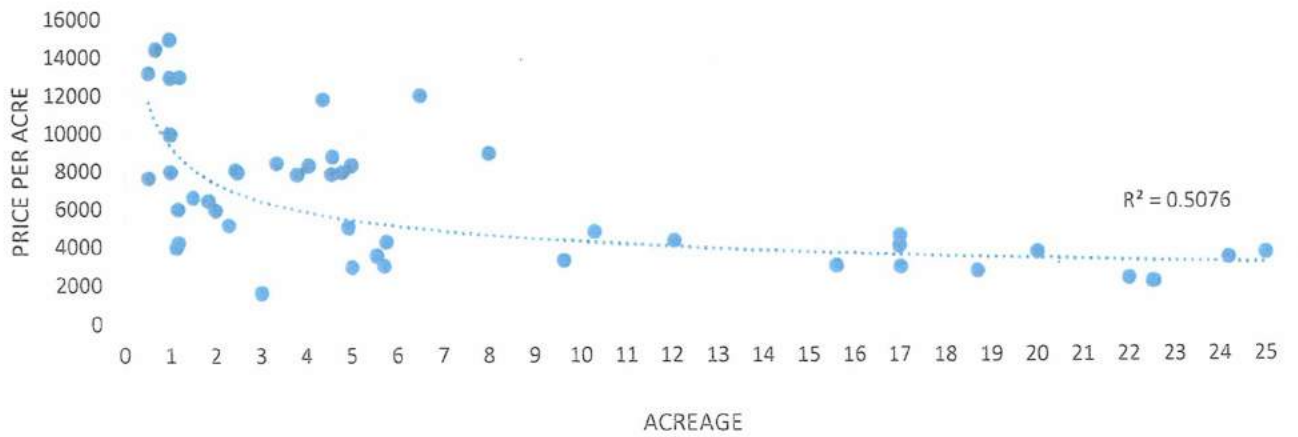
Currently the small acre break point in Brooks County is 16 acres. The graphs, below, represent qualified land market rural sales of vacant land up to 25 acres (maximum allowable small acre break point). One graph includes those sales which occurred in 2021 the other uses 2020 and 2021 sales. The graphical analysis does not show enough evidence to change the small acre break point at this time. An insufficient number of sales between 6 and 25 acres is the major impediment to pin pointing the required "distinct and pronounced change". Existing evidence does suggest that the breakpoint may likely be lower than 16 as supposed to higher, but no change is recommended for the 2022 tax digest.



### 2021 SALES, VACANT RURAL LAND



### 2020 & 2021 SALES, VACANT RURAL LAND



## RESIDENTIAL SALES STUDY

	LCI	Actual	UCI
Median	0.3768	0.3867	0.4000
Aggregate	0.3614	0.3784	0.3954
COD	0.1852		
PRD	1.0510		
Number of Samples	137		
Lowest Ratio	0.1285		
Highest Ratio	0.6911		
Min Sample Size	3		
Standard Deviation	0.1013		
100%			

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report  
 Print

User may edit interactively on the report

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Report Title: Res - All Exit

2020 Sales & 2021 Values 1

	LCI	Actual	UCI
Median	0.3378	0.3639	0.3630
Aggregate	0.3132	0.3267	0.3402
COD	0.1854		
PRD	1.0961		
Number of Samples	177		
Lowest Ratio	0.1404		
Highest Ratio	0.6940		
Min Sample Size	3		
Standard Deviation	0.0914		
100%			

**Print Options**  
 Summary  
 Details

**Print Order**  
 Detailed Report  
 Print

User may edit interactively on the report

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Report Title: Res - All Exit

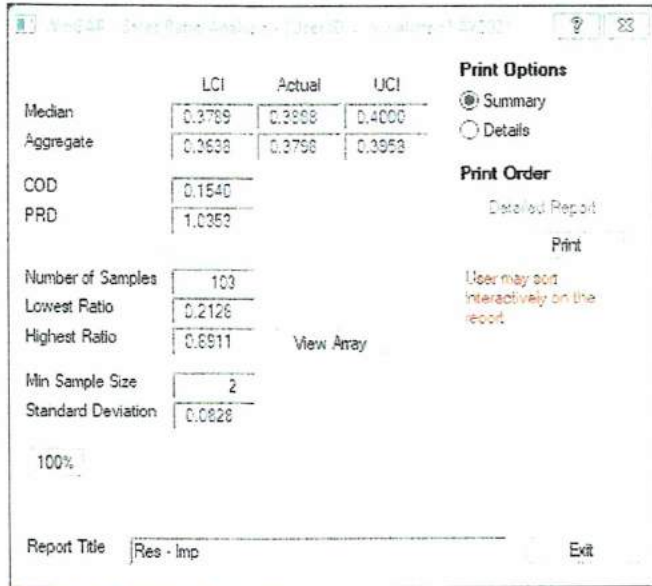
2021 Sales & 2021 Values 1

The sales ratio analysis above and on the left shows an analysis of all qualified residential sales occurring between January 1, 2020 and December 31, 2020 in Brooks County with the Assessors' valuations as of January 1, 2021. For the 2021 year the statistical analysis of all residential sales was within the state mandated parameters for level of assessment, and bias, and slightly above the maximum measurement for uniformity.

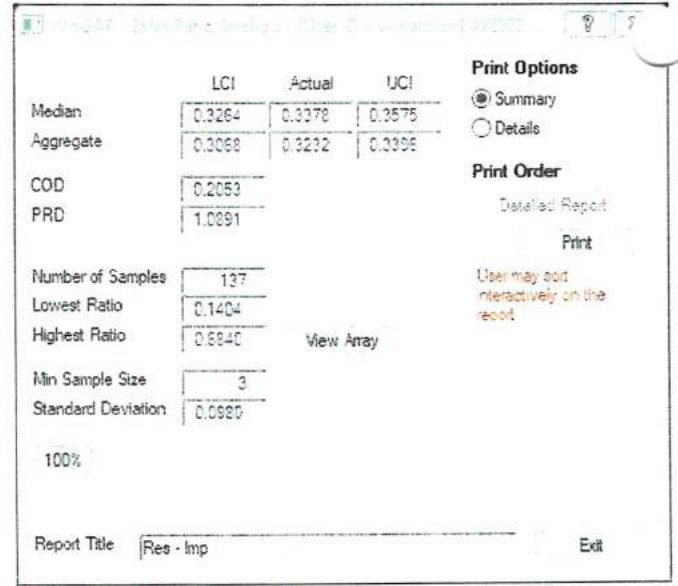
The sales ratio analysis above and on the right shows the qualified residential sales occurring between January 1, 2021 and December 31, 2021 in Brooks County with the valuations that were approved for January 1, 2021. Carrying the 2021 values forward to the 2022 tax year would cause the level of assessment (value) to be well below the state minimum, more progressive bias among residential properties, but still within the accepted parameters, and lack of uniformity analogous to the prior year.

The sales ratio analysis below, subdivides the qualified sales into residential sales with existing homes. Statistically, valuing homes for 2022 with the same schedules that were used for the 2021 valuations would result in a significantly low values, well outside the state parameters. The existing schedules would result in homes in Brooks County being valued at less than 85% of the market value. Uniformity would also rise outside the accepted range.



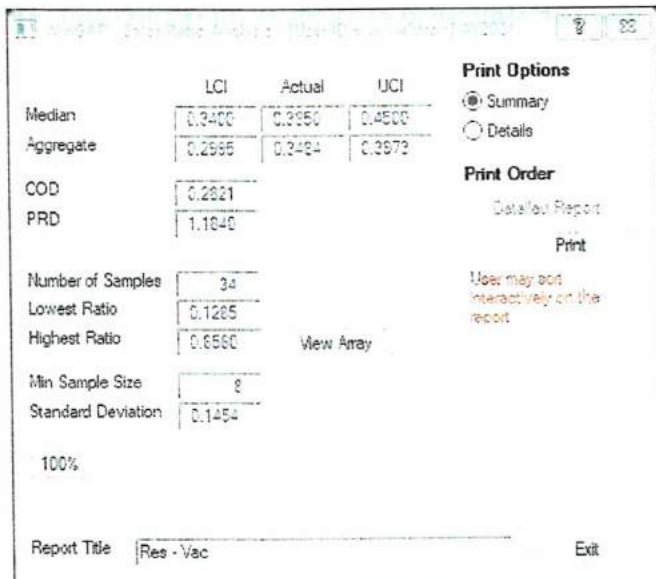


2020 Sales & 2021 Values 2

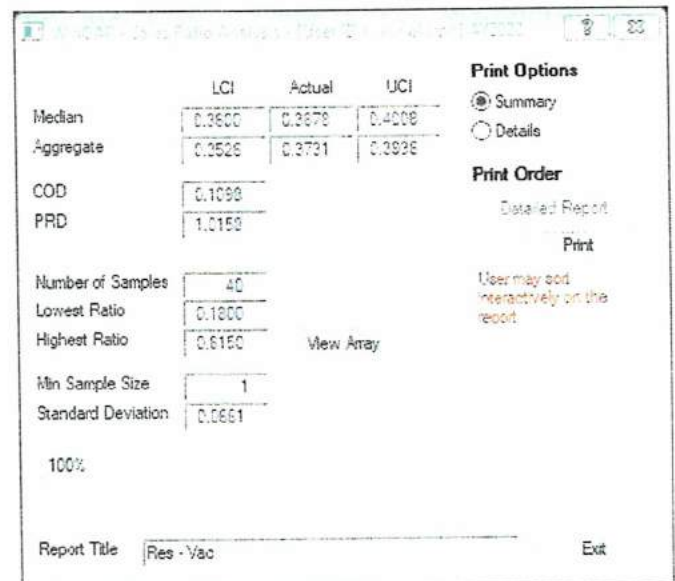


2021 Sales & 2021 Values 2

The analysis of vacant residential properties shown below, is an improvement over the vacant residential ratio results of 2021. The existing valuation of vacant residential land reflects a slight, statistically insignificant, improvement in the level of assessment. The statistical measures of uniformity and bias were previously well above acceptable are both now firmly within the expected range.



2020 Sales & 2021 Values 3



2021 Sales & 2021 Values 3

The results of the separate analysis of the vacant and improved residential sales leads to the conclusion that the residential improvement pricing models must be updated to properly value residential properties at fair market value as required by law. The elevated coefficient of dispersion, decrease in uniformity, suggest that the solution is a mixture of an across the board increase and neighborhood/location adjustments based on careful analysis of the market in different areas of the county.

## AGRICULTURAL LAND SALES STUDY

WinGAP - Sales Ratio Analysis - [User ID = wwwaldron] AY2021

	LCI	Actual	UCI
Median	0.3552	0.3704	0.4063
Aggregate	0.3480	0.3709	0.3938
COD	0.1250		
PRD	1.0237		

Summary  
 Details

**Print Order**  
 Detailed Report

Number of Samples: 31  
 Lowest Ratio: 0.2740  
 Highest Ratio: 0.5792

Min Sample Size: 1  
 Standard Deviation: 0.0549

100%

Report Title: Agr - All

User may edit interactively on the report

2020 Sales & 2021 Values4

WinGAP - Sales Ratio Analysis - [User ID = wwwaldron] AY2022

	LCI	Actual	UCI
Median	0.2539	0.3319	0.3753
Aggregate	0.2709	0.3012	0.3315
COD	0.2161		
PRD	1.0691		

Summary  
 Details

**Print Order**  
 Detailed Report

Number of Samples: 31  
 Lowest Ratio: 0.2012  
 Highest Ratio: 0.5526

Min Sample Size: 2  
 Standard Deviation: 0.0861

100%

Report Title: Agr - All

User may edit interactively on the report

2021 Sales & 2021 Values 4

The sales ratio analysis above and on the left shows an analysis of the qualified agricultural sales occurring between January 1, 2020 and December 31, 2020 in Brooks County with the Assessors' valuations as of January 1, 2021. For the 2021 year the statistical analysis of agricultural sales was within the state mandated parameters for level of assessment, uniformity and bias.

The sales ratio analysis above and on the right shows the qualified agricultural sales occurring between January 1, 2021 and December 31, 2021 in Brooks County with the valuations that were approved for January 1, 2021. Carrying the 2021 values forward to the 2022 tax year would cause the level of assessment (value) to be well below the state minimum, the current values also cause a statistical lack of uniformity among agricultural properties.

Similar results are shown below, where the sales are subdivided into vacant land sales and those which include some improvement value from a home or building in addition to the bare land. From the analysis of sales of vacant agricultural land (Agr-Vac) and sales of improved agricultural properties (Agr - Imp) the level of assessment and uniformity both fall outside of the accepted parameters if the 2021 values are not updated to match the market data.

	LCI	Actual	UCI
Median	0.3241	0.3696	0.4063
Aggregate	0.3234	0.3522	0.3810
COD	0.1274		
PRD	1.0534		
Number of Samples	22		
Lowest Ratio	0.2740		
Highest Ratio	0.5792		View Array
Min Sample Size	1		
Standard Deviation	0.0690		
100%			
Report Title	Agr - Vac		Exit

2020 Sales & 2021 Values 5

	LCI	Actual	UCI
Median	0.2453	0.3393	0.3968
Aggregate	0.2930	0.3254	0.3658
COD	0.2105		
PRD	1.0140		
Number of Samples	22		
Lowest Ratio	0.2187		
Highest Ratio	0.5526		View Array
Min Sample Size	2		
Standard Deviation	0.0871		
100%			
Report Title	Agr - Vac		Exit

2021 Sales & 2021 Values 5

	LCI	Actual	UCI
Median	0.0000	0.3961	0.0000
Aggregate	0.3767	0.4100	0.4413
COD	0.0948		
PRD	0.9780		
Number of Samples	9		
Lowest Ratio	0.3423		
Highest Ratio	0.4798		View Array
Min Sample Size	0		
Standard Deviation	0.0475		
100%			
Report Title	Agr - Imp		Exit

2020 Sales & 2021 Values 6

	LCI	Actual	UCI
Median	0.0000	0.2718	0.0000
Aggregate	0.2088	0.2623	0.3158
COD	0.2418		
PRD	1.1155		
Number of Samples	9		
Lowest Ratio	0.2012		
Highest Ratio	0.4003		View Array
Min Sample Size	2		
Standard Deviation	0.0815		
100%			
Report Title	Agr - Imp		Exit

2021 Sales & 2021 Values 6

In order to maintain statistical compliance with state standards it was necessary for the Board of Assessors to adopt new valuation schedules for agricultural land and improvements.

## COMMERCIAL AND INDUSTRIAL SALES STUDY

With the exception of 2019 and 2020, the commercial and industrial market in Brooks County has remained steady over the past 11 years, in terms of both number of transactions and average value. While the number of commercial and industrial sales in 2021 was not significantly higher than the average, there were more commercial and industrial transactions in 2021 than in 2019 and 2020 combined. Commercial and industrial sales tend to be in the incorporated areas of the county.

For 2021 there were 19 commercial transactions in the City of Quitman and only 8 in the unincorporated areas. The lack of sufficient sales and income data coupled with the wide

disparities in quality, class, construction and use make the appraisals of commercial and industrial properties typically less precise than residential or agricultural properties.

	LCI	Actual	UCI
Median	0.0000	0.3837	0.0000
Aggregate	0.3307	0.3745	0.4183

COD	0.0995
PRD	0.9602

Number of Samples	8
Lowest Ratio	0.2500
Highest Ratio	0.4153
Min Sample Size	1
Standard Deviation	0.0632

100%

Report Title: Com - All

2020 Sales & 2021 Values 7

	LCI	Actual	UCI
Median	0.2547	0.3612	0.4249
Aggregate	0.2012	0.2456	0.2900

COD	0.2288
PRD	1.4387

Number of Samples	19
Lowest Ratio	0.1735
Highest Ratio	0.5815
Min Sample Size	4
Standard Deviation	0.1076

100%

Report Title: Com - All

2021 Sales & 2021 Values 6

A cursory comparison of the ratio studies above shows a significant increase in sales volume, which typically equates to higher demand and leads to higher prices. The high level of uniformity in the study on the left is non-existent on the right, with the COD increasing from a very uniform 0.0995 to a highly non-uniform 0.2288. Similarly, the slight (within limits) progressivity expressed by the 0.9602 PRD converts to a highly regressive 1.4387 for the 2021 sales and 2020 values. The high level of bias necessitates the use of the aggregate ratio as the primary measure of central tendency. If no changes were made to commercial and industrial valuation models then there is a 95% confidence level that the median commercial property for 2022 would be valued at nearly 62% of market value as opposed to 96% in 2021.

Partitioning the sales analysis to include only those sales occurring within the City of Quitman (below), leads to a much clearer representation of the particular market. With the PRD and COD within acceptable levels and only a moderate decrease in the median ratio, the valuation of commercial and industrial properties in the City of Quitman can be kept in line through relatively minor modifications.

	LCI	Actual	UCI
Median	0.0000	0.3843	0.0000
Aggregate	0.0000	0.3807	0.0000
COD	0.0720		
PRD	0.9795		
Number of Samples	6		
Lowest Ratio	0.2916		
Highest Ratio	0.4152		
Min Sample Size	0		
Standard Deviation	0.0000		
100%			
Report Title	Com - All		Exit

2020 Sales & 2021 Values 8

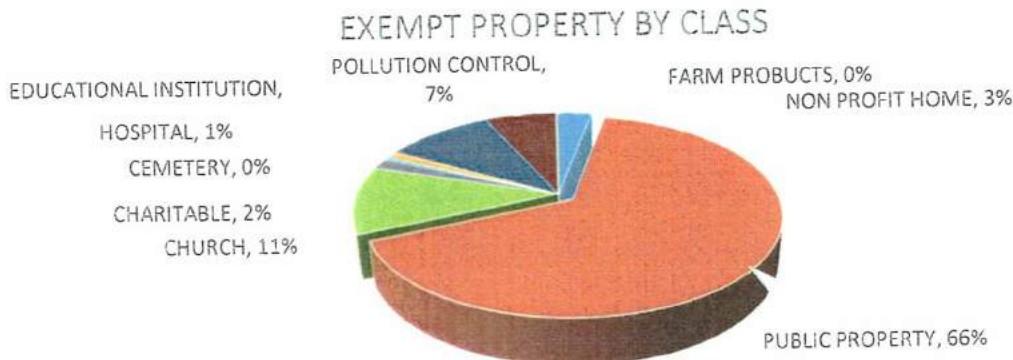
	LCI	Actual	UCI
Median	0.2547	0.3760	0.4249
Aggregate	0.3071	0.3507	0.3543
COD	0.1543		
PRD	1.0269		
Number of Samples	13		
Lowest Ratio	0.2240		
Highest Ratio	0.4899		
Min Sample Size	2		
Standard Deviation	0.0802		
100%			
Report Title	Com - All		Exit

2021 Sales & 2021 Values 7

The remaining commercial and industrial transactions outside the City of Quitman include a 32+/- acre tract with merchantable timber, a mobile home park with mobile homes included, a bank sale of a restaurant that has been vacant for over two years and four transactions with an aggregate sales price of under \$22,000 and a median selling price of \$3,450. The limited number of sales and lack of reliable and consistent data entail only moderate inflationary adjustments to the overall commercial and industrial valuation models.

## EXEMPT PROPERTIES

In addition to the prebill mobile home digest and the real and personal property digest, the Assessors are also required to submit a digest of all exempt properties. The lack of sales between exempt entities, the lack of income data for exempt entities and the specialized use of most exempt properties forces different methods for valuing some exempt properties. Most exempt properties however, fall under the same schedules as comparable taxable properties. As such any increases in the residential, agricultural or commercial schedules will result in a similar increase in the exempt property digest.



EXEMPT PROPERTY BY CLASS			
0	NON PROFIT HOME	\$ 8,021,200	3.25%
1	PUBLIC PROPERTY	\$ 162,737,509	65.84%
2	CHURCH	\$ 27,196,081	11.00%
3	CHARITABLE	\$ 4,414,120	1.79%
4	CEMETERY	\$ 907,800	0.37%
5	HOSPITAL	\$ 2,658,140	1.08%
6	EDUCATIONAL INSTITUTION	\$ 24,912,930	10.08%
7	POLLUTION CONTROL	\$ 16,271,205	6.58%
8	FARM PROBUCTS	\$ 46,990	0.02%
9	OTHER		
TOTAL		\$ 247,165,975	

## MANUFACTURED HOMES

Manufactured home taxation is somewhat different than real property taxation. Valuation of Manufactured homes is primarily reliant on the 4<sup>th</sup> quarter N.A.D.A. valuation schedules integrated into the assessors CAMA (Computer Assisted Mass Appraisal) system.

Manufactured homes that are not included as real property are assessed as of January 1 of each year and turned over to the Tax Commissioner, as the Pre-Bill digest, to be billed in January with the previous year's millage rate. The tax bill serves as the notification of assessment with the final date of appeal being April 1 of each year. The major difference between manufactured homes and real property is that pre-billed manufactured homes pay taxes in January for the coming year while real property pays in November for the past year.

For 2022, there are 1,614 prebill mobile homes and 882 non-prebilled mobile homes located in Brooks County. That is 13 homes more than the 2021 digests. Since the NADA valuation schedules reflect market data the values of mobile/manufactured homes may go up or down in any given year depending on market forces. An analysis of the value of the 2,394 homes that were present in both the 2021 and 2022 digests show that the total value of existing mobile homes in the county increased by 11.99% or \$5,236,654 from \$43,658,427 to \$48,922,081. The average value of a prebill mobile home increased from \$17,000 to \$19,360 from 2021 to 2022, a 13.88 % increase.

	AY2022	AY2021	Difference	% Increase
Market Value	48,922,081	43,685,427	5,236,654	11.99%
Count	2,394	2,394	Average \$ inc	\$2,187

## MARINE PERSONAL PROPERTY

Marine personal property is also valued using nationally published valuation guides, integrated into the CAMA system. In Georgia, personal watercraft and other marine personal property including all

boats and motors are considered taxable personal property when located in Brooks county for at least 185 days of the year. In September, 2021 we received the following from the ABOS valuation services.

Price Digests has important ABOS Marine database changes scheduled that affect all Price Digests Marine customers.

Due to the extraordinary conditions related to the global pandemic, and the recent completion of an in-depth analysis of marine values, we are providing a replacement September update reflecting higher boat values that more accurately reflect current market conditions. This update impacts more than 100,000 boat and trailer configurations.

The updated file will be provided to you no later than Friday, September 17th.

- o The new files include all September changes, including new updated values. If you have already imported the original September files, you will also need to import these replacement files to access the newly updated values and new boats added.
  - o If you have not yet imported the original September files, you can import only the replacement files being sent next week as they will include all September changes.
  - About 50% of boat makes and models will show increased pricing
  - Additional boat models will be added to the database
- As a key marine data provider, we feel it is important to accurately represent market conditions to aid our customers in making critical business decisions

Although the changes to the schedules caused about 50% of boat makes and models to increase from the previously released schedules, overall, in Brooks County, the 2022 valuation of boats and motors was still lower than the 2021 valuation.

## SUMMARY OF ANTICIPATED CHANGES

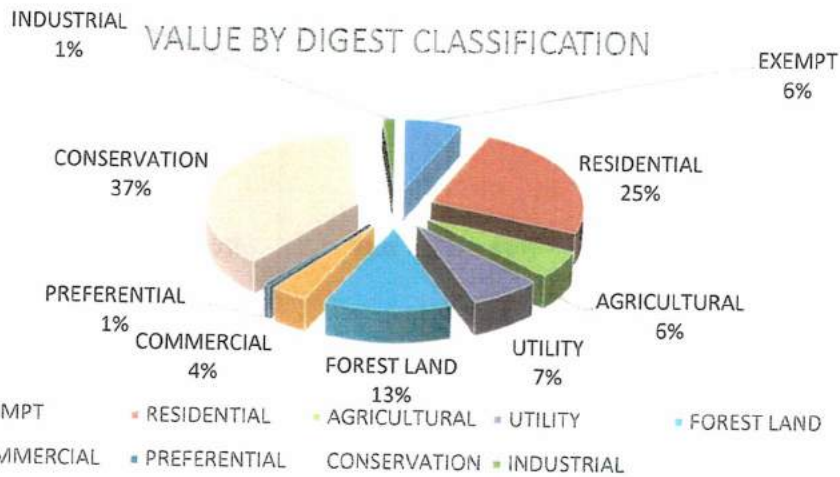
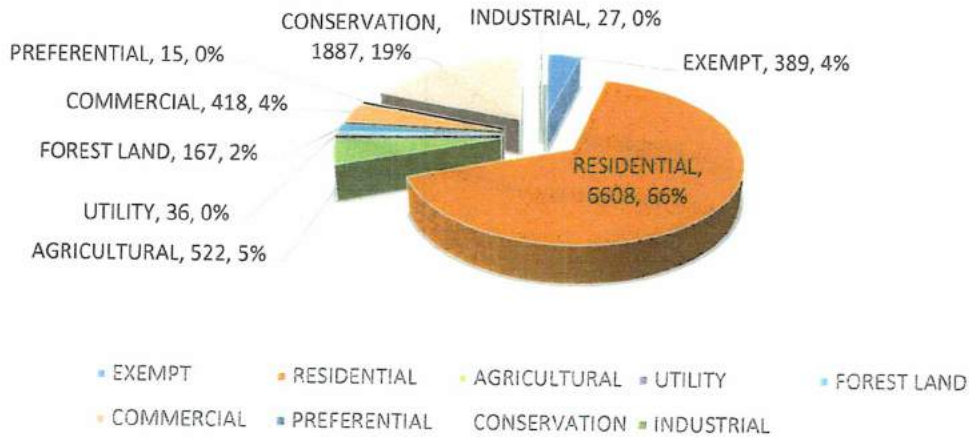
### **RESIDENTIAL**

All available data indicates an urgent need for a substantial inflationary adjustment to residential property values. The statistics verify that the value of existing residential properties is much higher as of January 1, 2022 than the same properties on January 1, 2021. It is imperative that a complete revaluation of residential properties be performed and implemented for 2022. The preliminary statistics indicate anywhere from a 12% to 20% overall increase in residential values. Due to market differences in differing areas of the county and other market driven factors, not all homes will see the same level of appreciation.

### **AGRICULTURAL**

Like residential properties, the need for a revaluation of agricultural properties is clear and necessary. Residential improvements on agricultural properties will receive the same appreciation as the improvements on residential properties. The agricultural large tract valuation models must be adjusted to match the current land market. Preliminary data indicates an increase of more than 20%. However, the preliminary data may not contain sufficient adjustments for the value of standing timber included in sales prices. Documented and observed increase in timber prices and harvesting is likely causing the value of vacant land to appear much higher than actual. A close examination of the influence of merchantable timber on agricultural sales and the subsequent extraction of that value will likely cause the overall increase in agricultural land to be more in line with the residential improvement increases.

## NUMBER OF PARCELS BY DIGEST CLASSIFICATION



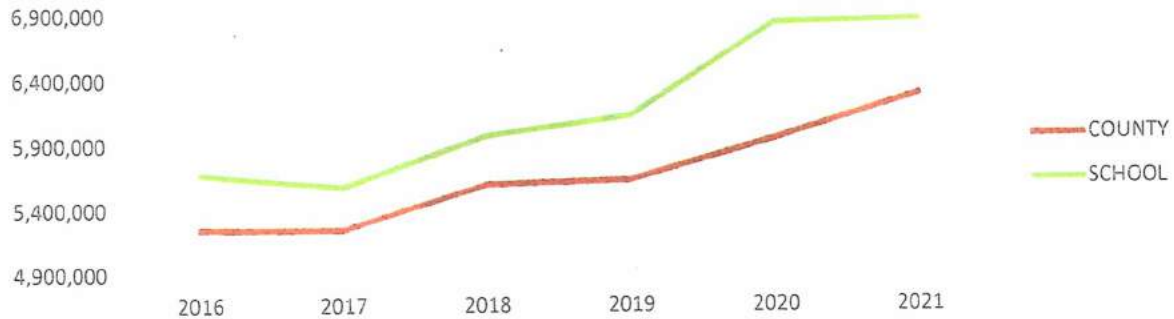
## PROPERTY TAX BASICS

The makeup of the property tax system is deceptively simple. It contains only three primary elements: budget, valuation and taxes. The amount of tax to be collected is calculated by dividing the budget by the taxable valuation (sum of the assessed values).

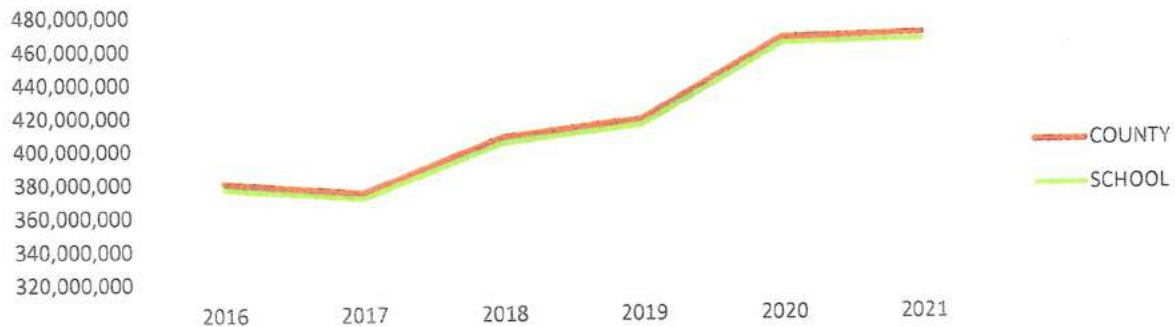
- **BUDGET**
  - Taxing authorities (school, city, county, etc.) approve budgets annually for the services they provide.
- **VALUATION**
  - Buyers and sellers in the market create value.
  - Assessors study market transaction and estimate value, then calculate the state required level of assessment (40%).
- **TAXATION**
  - Approved budgets are divided by the total taxable value and tax rates (mill levies) are set.



### NET TAXES LEVIED BY COUNTY & SCHOOL



### NET DIGEST, COUNTY & SCHOOL



### TAX BILL ESTIMATE

The fair market value times the 40% level of assessment times the mill rate (mills/1000) equals taxes. The amount of taxes varies based on the value of the property and the millage rate set by each levying authority. The tax district that the property is located in can have a substantial impact on the total taxes due.

The average Fair Market Value of homesteaded residential property in Brooks County is \$150,000.

Levying Authority	Mills	Market Value	Assessment	Tax Dollars
State of Georgia	0	\$ 150,000	\$ 60,000	\$ -
Brooks County - unincorporated	13.127	\$ 150,000	\$ 60,000	\$ 787.62
Brooks County - incorporated	15.248	\$ 150,000	\$ 60,000	\$ 914.88
Board of Education	14.811	\$ 150,000	\$ 60,000	\$ 888.66
Development Authority	0.5	\$ 150,000	\$ 60,000	\$ 30.00
<b>Municipalities</b>				
Quitman	5.48	\$ 150,000	\$ 60,000	\$ 328.80
Morven	11.185	\$ 150,000	\$ 60,000	\$ 671.10
Barwick	11.745	\$ 150,000	\$ 60,000	\$ 704.70
Pavo	12.4	\$ 150,000	\$ 60,000	\$ 744.00

Estimate of taxes on market value of \$150,000

Location	Taxes	County	School	Dev Auth	City	
Unincorporated County	\$ 1,706.28	46.16%	52.08%	1.76%		100%
City of Quitman	\$ 2,162.34	42.31%	41.10%	1.39%	15.21%	100%
City of Morven	\$ 2,504.64	36.53%	35.48%	1.20%	26.79%	100%
City of Barwick	\$ 2,538.24	36.04%	35.01%	1.18%	27.76%	100%
City of Pavo	\$ 2,577.54	35.49%	34.48%	1.16%	28.86%	100%

In addition to the actual taxes, property owners may be subject to additional fees depending on the tax district. Currently, the county governing authority has determined that the unincorporated areas of the county are subject to fire protection and solid waste fees collected as part of the annual tax bill. The fee for solid waste collection service is \$192 per residence. The fire protection fee is also dependent on the number and type of structures on the property. A minimum amount of \$30 is added for each vacant parcel of land with an addition \$150 for commercial buildings, \$67.50 for homesteaded home and \$97.50 for each non-homesteaded home or prebill manufactured home.

## TAX EXEMPTIONS

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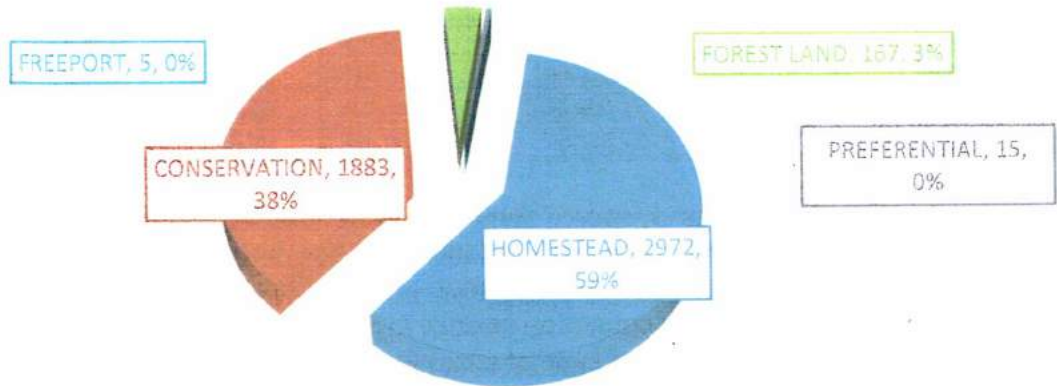
There are currently no local tax exemptions offered by the county. There are various state-wide homestead and agricultural exemptions, as well as an exemption on freeport inventory. Since taxation is the standard and exemption is the exception, it is necessary for anyone seeking an exemption to apply for it.

Homestead exemptions provide some savings for those who qualify, the larger savings going to those who meet the age and income requirements. Significant exemptions are available for veterans with a service connected 100% disability, exemption extends to surviving spouse and minor children. A similar exemption is available for the family of service members, fire fighters or police officers killed in the line of duty. There are three different ten-year restrictive covenants that provide tax benefits on land used for agricultural purposes.

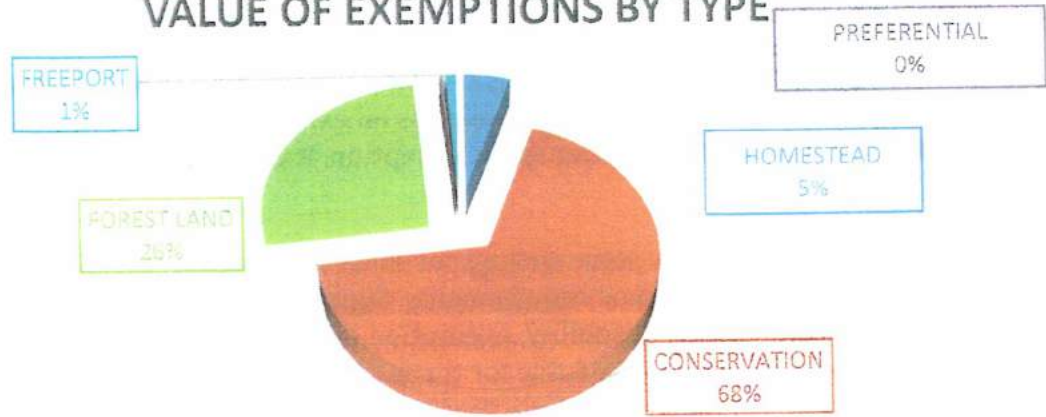
The most common exemption is the homestead exemption with nearly 3,000 county-wide. Although most prevalent, accounting for almost 60% of all exemptions, the homestead only accounts for about 5% of the actual value exempted from the digest. Whereas, Conservation Use and Forest Land Protection, two of the 10-year agricultural covenant, account for most of the remaining 40% of exemptions and almost 95% of the actual amount exempted from the digest.

Because the exemption amount of agricultural exemptions is based on the difference between the market value and a much lower use value set by the state, an increase in large tract land schedules will have a corresponding increase in the value exempted due to agricultural covenants. Also, an increase in land value will make the covenants more appealing due to the larger tax savings. This may lead to an increase in the number of agricultural covenants and an even further reduction to the net digest due to the exemptions.

## NUMBER OF EXEMPTIONS BY TYPE



## VALUE OF EXEMPTIONS BY TYPE



EXEMPTIONS BY TYPE			
TYPE	COUNT	VALUE	%
HOMESTEAD EXEMPTION (res)	2,972	\$ 11,687,964	4.86%
CONSERVATION USE (ag)	1,883	\$ 163,585,919	68.08%
FOREST LAND PROTECTION (ag)	167	\$ 61,306,118	25.51%
PREFERENTIAL ASSESSMENT (ag)	15	\$ 949,143	0.39%
FREEPORT INVENTORY (pers)	5	\$ 2,767,422	1.15%
TOTAL	5,042	\$ 240,296,566	

## ROLLBACK OF MILLAGE RATE

Revaluation of property does not correlate with increase in taxes. According to Georgia Department of Revenue Rules and Regulations 560-11-2-.58, the millage equivalent of the value added by reassessments of existing real property shall be deducted from the millage rate and any proposed rate above that rollback rate shall require advertising, public hearings and a press release to notify of property tax increase.

## FOR YOUR INFORMATION

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**The following is copied from the Georgia Department of Revenue Local Government Services Division Course 1 Certification for Assessors training manual, October 2019.**

*1 This chapter was reprinted from an article originally published in the March 1977 issue of the Georgia County Government Magazine entitled "A Hard Look At Ad Valorem Tax" by Morgan B. Gilreath. The article is reprinted with the permission of the Georgia County Government Magazine.*

The ad valorem property tax is probably the most widely discussed and misunderstood part of our local governmental system. The manner in which the tax is initially determined, the administration of the tax and how to register complaints effectively are areas vital to all property owners, but mysteries to many.

This article will attempt to define the ad valorem tax, discuss how the amount of tax is initially determined, how millage rates are determined, how the tax bill is calculated, discuss common areas of discontent and how each of these may be addressed by the taxpayer. The article relates primarily to the arena of the tax assessor but it also touches on other areas of local government that are part of the overall administration of ad valorem property tax.

The term "ad valorem" is defined by Webster as "in proportion to the value; a phrase applied to certain duties levied on imports according to their invoiced value".

Ad valorem is simply defined in *Real Estate Appraisal Terminology* as "according to value".

The ad valorem property tax is then, by definition, a tax according to the value of the property owned. It is a local tax levied by local authorities to pay for the operation of local government. It is, in fact, the largest source of revenue for funding local government and all their citizen services.

An assessor is, simply stated, a "valuator". The assessors' *function is to value property at its fair market value*. If assessors perform this task well, all taxpayers within their jurisdiction will pay their proportionate or fair share of the ad valorem tax burden.

Fair market value, as defined by Georgia law (O.C.G.A. 48-5-2), is "the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale." This definition is consistent with that used by realtors and appraisers elsewhere. A clearer, while still consistent, definition may be found in *Real Estate Appraisal Terminology*, Byrl N. Boyce (Ballinger Publishing Company, Cambridge, Mass., 1975): Market Value - The highest price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeable and assuming the price is not affected by undue stimulus".

The assessor is one of the four local government officials who are involved in administering property:

(1) *County commissioners* and school board members determine the amount of taxes to be paid each year. This is the county's budget or the amount of funds necessary to operate the county and school system for a given year. Millage rates are computed by the commissioners after adoption of the county

budget and after the school board submits its budget. The net assessment is the tax digest against which a millage rate is levied.

(2) The *assessors* estimate the value of all property within the county. Their total valuations multiplied by 40% (the amount prescribed uniformly for all Georgia) equals the *assessed valuation*. The net assessed value reflects all taxable property (real, personal, public utility, motor vehicle, etc.) less any applicable exemptions such as homestead or aged exemptions. Thus, the net assessed value is the basis against which taxes are levied by application of a millage rate.

(3) The *tax commissioner* compiles the tax roll or digest for each county based on the valuations derived by the assessors. The tax commissioner then multiplies each parcel of property's assessment by the millage rate to determine the amount of tax. The tax commissioner mails the tax bill to the property owner and collects the tax, assessing additional penalties for late payment.

Typically, property taxes are collected annually, but for the sake of improved cash flow, some county governments have instituted semi-annually payment of property taxes. A general state law allows the county board of commissioners to adopt semi-annual payments by resolution. They need not seek special legislation.

The county board of commissioners determines the county maintenance and operations budget. The school board meanwhile determines its own revenue needs and submits the amount to the county board of commissioners which is legally bound to raise sufficient revenue to cover the school budget.

Assessors, though valuation of property, determine how the tax will be distributed equitably among the taxpayers.

The tax commissioner (or in some counties, the "tax collector") does the actual billing and collecting of the property taxes.

This division of responsibility is important to stress to the citizen/taxpayer. Only county commissioners can determine how much tax revenue will be needed for the county, and thus how many mills to levy against the tax digest. Only the school board can determine the revenue needs of the schools and thus how much school tax will be levied.

Only the assessor can determine how the tax burden is to be divided among all taxpayers, that is, what each share of the tax will be.

Only the tax commission for each county can prepare the digest and then bill and collect for taxes.

Too often there is confusion in the public's mind about who is responsible for which tax. County commissioners are apt to be blamed when school taxes increase. Assessors may be unjustly blamed for higher taxes when in truth all they did were to apportion the tax burden, not determine its amount or the millage rate the commission would levy against those individual assessments.