

BOARD OF TAX ASSESSORS

Gerald Golden

Melvin DeShazor

Ralph Manning, Chairman



(P): 229-263-7920 (F): 229-263-5125

Email: taxassessors@brookscountyga.gov

Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: March 9, 2022

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 February 16, 2022
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
- V. Unfinished Business
 - 2) Parcel Combinations
 - 3) Errors/Adjustments
 - 4) Update on County Timber Ordinance, O.C.G.A. 12-6-24 and Solar Ordinance
- VI. New Business
 - 5) Freeport Exemption
 - 6) Homestead Exemptions
 - 7) Policy Manual updates, meeting with DOR Compliance Specialist, Jeanie Brown
 - 8) Intent to Breach Conservation Use Covenants
 - 9) Covenant Applications and Releases
- VII. Chief Appraiser's Report/Comments
 - 10) Staff update, budget, 2020 Digest Review Narrative
 - 11) Review current sales and timber harvesting
- VIII. Assessors Comments
- IX. Executive Session
 - 1) None
- X. Adjournment

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



Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors

Meeting Minutes

3/9/2022

I. Call to order

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:30 p.m. on March 9, 2022 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser; Mica Jarvis, Secretary; and Mr. Brewer P. Bentley. Mr. DeShazor led the board in prayer.

II. Approval of Minutes from Previous Meeting

1. Assessors reviewed minutes from meeting held February 16, 2022. After review, Dr. Golden made a motion to approve as printed. Mr. DeShazor seconded the motion. All members in support. Motion carried.

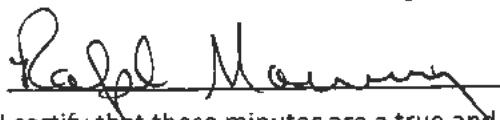
III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

V. Unfinished Business

2. Assessors reviewed parcel combination requests (see attached). After review, combinations were approved as attached.
3. Assessors reviewed Appeals>Returns/Errors/Adjustment listing (see attached). After review, adjustments were approved as attached.
4. Assessors were made aware that the County Board of Commissioners have not yet approved proposed changes to the Timber Ordinance and were informed of the new Solar Ordinance approved by the Board of Commissioners at their March 7, 2022 meeting.



I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 3/9/2022 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: April 13, 2022

Brooks County Board of Tax Assessors

Meeting Minutes

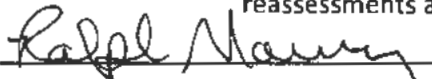
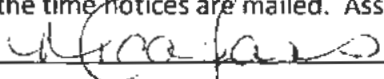
3/9/2022

VI. New Business

5. Assessors reviewed Freeport exemption application (see attached). After review, exemption was approved as attached.
6. Assessors reviewed homestead exemption applications (see attached). After review, applications were approved or denied as attached.
7. Mr. Waldron informed the Assessors of meeting with DOR Compliance Specialist, Jeanie Brown. Policies were reviewed during that meeting and some suggestions were made. Assessors reviewed proposed policy manual updates (see attached). After review, Dr. Golden made a motion to approved and adopt proposed policy changes. Mr. DeShazor seconded. All members in support. Motion carried.
8. Mr. Waldron informed Assessors that Notice of Intent to Assess Penalty for Breach of a Conservation Covenant letters were mailed March 1, 2022 via certified mail (see attached).
9. Assessors reviewed covenant applications and releases (see attached). After review, applications and releases were approved or denied as attached.

VII. Chief Appraiser's Report/Comments

10. Mr. Waldron discussed the current advertising for the vacated appraiser position. The Assessors reviewed the current budget year expenditures. Mr. Waldron updated the Board regarding the Community Economic Development meeting that was held on March 4th and attended by Mr. Waldron, Mr. Manning, and Mr. Bentley. Assessors were informed that the Ford Escape Hybrid is at Langdale Ford with electrical/power generating issues, staff is currently using Ford Ranger and assuming that the cost to repair the Escape may be more than the value of the vehicle. Staff is still in the process of finishing field work and hope to have revaluation/schedule changes for the Board to review at the April meeting. Mr. Waldron and Ms. Jarvis discussed plans to hold public meetings regarding reassessments and appeals around the time notices are mailed. Assessors were

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Brooks County Board of Tax Assessors

Meeting Minutes

3/9/2022

presented the AY2020 Digest review narrative, discussed the review process and probable upcoming additions to the policy manual based on the findings.

11. Assessors reviewed current sales and timber harvesting listing.

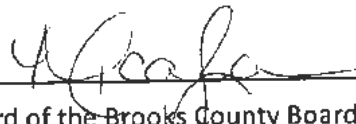
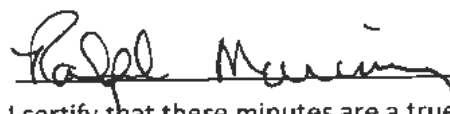
VIII. Assessors Comments

Dr. Golden announced that he was officially resigning his position on the Board of Assessors at the end of this meeting and welcomed newly appointed assessor Brewer Bentley to the Board. Dr. Golden also thanked the office staff for the job they perform and stated that he enjoyed his time serving on the Board.

IX. Executive Session

X. Adjournment

There being no further business, Dr. Golden made a motion to adjourn meeting at 7:00 p.m. Mr. DeShazor seconded. All members in support. Motion carried.



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Dr Gerald Golden Melvin DeShazor Ralph Manning

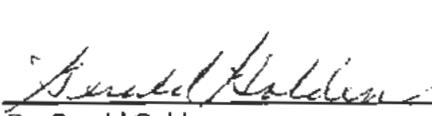
Meeting Date:

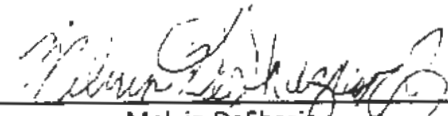
Wednesday, March 09, 2022


Parcel Combinations: AY2022

<u>Owner</u>	<u>2022 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
BUTLER, RUSS	038 0013	038 0013	5.3	PER OWNER
		038 0010B	0.5	
			5.8	
DELFINO, RAY & DEBRA	038 0007	038 0007	82.51	
		038 00017A	25.9	
			108.41	

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

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Meeting Date Wednesday, March 09, 2022

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2022-2	BOUTWELL, LANDREY	\$106,829	\$0	PREBILL
2664/M3436- 2022-2	WHITMER, ROBERT C	\$23,534	\$0	MOBILE HOME RELOCATED TO LANIER COUNTY IN NOVEMBER 2021
2022-99	BOLLINGER, MARY C & LES	\$31,391	\$0	MOBILE HOME RELOCATED TO LANIER COUNTY IN NOVEMBER 2021
2667/R1445- 2019-2	FOY, SAMUEL JACK	\$167,600	\$167,600	CONSERVATION USE APPLIED
2668/R1445- 2020-2	FOY, SAMUEL JACK	\$187,200	\$187,200	CONSERVATION USE APPLIED
2669/R1445- 2021-2	FOY, SAMUEL JACK	\$185,300	\$185,300	CONSERVATION USE APPLIED
2670/M7396- 2022-2	PITTMAN, RAQUEL	\$24,588	\$0	MOBILE HOME CREATED IN ERROR
2671/M4066- 2022-2	ROWAN, DOSHE WILLA	\$13,618	\$0	MOBILE HOME TORN DOWN 11/11/2021 DELETE PREBILL
2672/M1178- 2019-2	GOLDEN, ARLIS R ESTATE &	\$13,453	\$0	PREBILL.
2673/M1178- 2020-2	GOLDEN, ARLIS R ESTATE &	\$24,012	\$0	MOBILE HOME NV. DELETE 2020 PREBILL.
2021-2	GOLDEN, ARLIS R ESTATE &	\$22,838	\$0	PREBILL.
2675/M1178- 2022-2	GOLDEN, ARLIS R ESTATE &	\$25,094	\$0	MOBILE HOME NV. DELETE 2022 PREBILL.
2022-2	MURDOCK, MINNIE LOUM	\$0	\$14,611	PREBILL
2677/M1229- 2022-2	HAGEE, MATTHEW G &	\$0	\$26,203	HOMESTEAD REMOVED, CREATE 2022 PREBILL
2678/M3806- 2022-2	THOMPSON, CHARLENE	\$0	\$16,610	HOMESTEAD REMOVED CREATE 2022 PREBILL
2679/M6888- 2022-2	AGUIRRE-GONZALES, GRACE E & JOSE	\$0	\$60,564	HOMESTEAD REMOVED CREATE 2022 PREBILL
2680/M1946- 2022-2	COLLINS, BART ANTHONY	\$0	\$28,504	HOMESTEAD REMOVED CREATE 2022 PREBILL
2681/M6253- 2022-2	SMITHEY, DONNA &	\$ -	\$ 25,953	HOMESTEAD REMOVED CREATE 2022 PREBILL
2682/M598- 2022-99	HINES, WILLIAM MORRIS II	\$ 9,093	\$ 3,064	IN PROCESS OF REMODELING

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2683/M5479-2022-99	HINES, WILLIAM MORRIS II	\$ 19,929	\$ 16,342	FAIR CONDITION
2684/M5378-2022-2	SMITH, CHARLESC	\$ 20,833	\$ -	MOBILE HOME MOVED OUT OF COUNTY JULY 2021
2685/M7005-2022-2	NAYLOR, JOHN H JR	\$ -	\$ 45,325	HOMESTEAD REMOVED. CREATE 2022 PREBILL.
2686/M4720-2022-2	HADLEY, ABRAHAM & LEAH	\$ 9,512	\$ -	MOBILE HOME SOLD AND MOVED OUT OF COUNTY. DELETE 2022 PREBILL.
2687/M4720-2021-2	HADLEY, ABRAHAM & LEAH	\$ 8,540	\$ 8,540	MH MOVED OUT OF COUNTY. DELETE 2021 PREBILL.
2688/M3099-2022-1	HALLMAN, ROSA LEE & TAMMY T REYNOLDS	\$ 14,808		MOVED TO 404 E GORDON ST IN QUITMAN FOR 2022
2690/M7253-2022-99	DIFAZIO, PATRICIA	\$ 26,461	\$ -	MOBILE HOME MOVED TO IRWIN COUNTY SEPTEMBER 2021, DELETE 2022 PREBILL
2691/P932981-2021-2	HACKETT, RICHARDL	\$ 32,355	\$ 30,990	corrected model
2692/P932180-2021-2	TISON, JOSHUAJ	\$ 27,064	\$ 1,711	SOLD SEASWIRL, DUSKY MARINE IN FL
2693/P931825-2021-2	NUNNALLY, DAVID W & DA	\$ 34,614	\$ 5,846	CORRECTED LOCATION/OWNERSHIP
2694/M669-2022-4	STEWART, RENADA ANNE	\$ 3,879	\$ -	MOBILE HOME HOMESTEADED, DELETE 2022 PREBILL
2695/M7419-2022-99	KENDALL, PHYLISS	\$ -	\$ 57,477	NEW MH. CREATE 2022 PREBILL.
2697/M1352-2022-99	LONG, DOTTIE GILL	\$ 1,500	\$ -	MH DESTROYED. DELETE 2022 PREBILL.
2698/M7420-2022-99	MASON, SCOTT ENTERPRIS	\$ -	\$ 25,471	CREATE 2022 PREBILL
2699/M7005-2700/M3977-2022-2	NAYLOR, JOHN H JR HAYNES, EDDIE JAMES &	\$ 45,325 \$ 21,340	\$ - \$ -	MH HOMESTEADED, DELETE 2022 MH HOMESTEADED, DELETE 2022 PREBILL
2701/M1320-2022-2	HAYNES, EDDIE JAMES &	\$ 16,748	\$ 16,748	HOMESTEAD REMOVED, CREATE 2022 PREBILL

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

Meeting Date: Wednesday, March 09, 2022

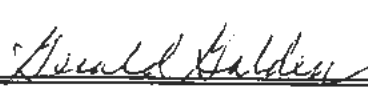
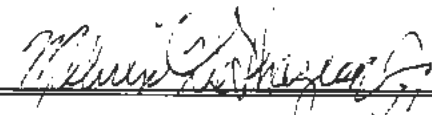
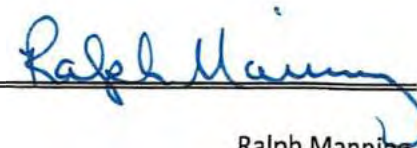
Freeport Exemption

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

Type	Tax District	Owner	Date Filed	Total Value	% Exempt	Total Exemption	Approve Deny (A/D)
1	1	SOUTHEASTERN CARBIDE SPECIALIST, INC	1/27/2022	407,564	100.00%	407,564	A
					%		

Totals: Level 1 Value: \$ 407,564 Exemption: \$ 407,564
Level 2

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

  
Dr. Gerald Golden Melvin DeShazor Ralph Manning

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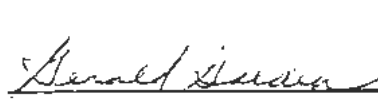
Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

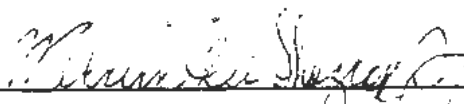
Parcel Number	Owner	2022 Exemption	Approve (A) Deny (D)
038 0010	NAYLOR, JOHN H JR	S1	A
046 0019A	HAYNES, EDDIE JAMES &	S1	A
078 0042	BEASLEY, MARIANNE GREEN &	S1	A
093 0001	RICKLIN, BERNARD L ETAL	S4	A
124 0003	MOCK, RICHARD	S1	A
129 00072	THOMPSON, CHARLENE	S1	A
135 0031	HARPER, KIMBERLY	S1	A
P2 0103	STEWART, RANADA ANNE	S1	A
T11 0060	MASON, KATHRYN B &	S3	A
T11 0082	LUCAS, MARKESIA &	S1	A
124 00052	WHITMER, ROBERT &	S1	A
114 0035A	MESSINA, LEWIS	S4	A
121 002112	LITTLE, RANDALL G &	S1	A
121 002143	DENSON, WILLIE	S1	A
038 00221	SIMPSON, BRANDON KEITH &	S1	A
058 00201	GRIFFIN, JOSHUA L III	S1	A
139H 0012	WASHINGTON, DONNELLA & DAVID	S3	A
112 00023	BROOKSHIRE, ROSCOE ALAN &	S1	A
090 00411	JACKSON, ANDREW & DELORIS	SD	A
093 004215	CODY, GARY	S4	A
Q20 0254	PITTMAN, JAMES W & GRACE	S4	D

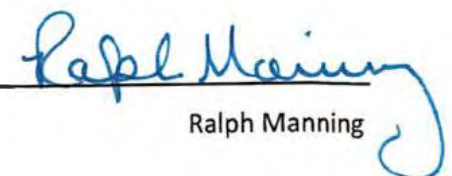
Number of Applications Reviewed: 21

Total approved: 20

Total Denied: 1


Dr. Gerald Golden


Melvin DeShazor


Ralph Manning



POLICY MANUAL FOR THE BROOKS COUNTY BOARD OF TAX ASSESSORS

1. General: 1.1 Personnel Policy Manual and APM; 1.2 Officer Selection; 1.3 Regular & Called Meetings; 1.4 Policy Review; 1.5 Job Descriptions; 1.6 Authorized Signatures; 1.7 Time Sensitive Material; 1.8 Copy, Print, Data Fees; 1.9 Retention of Records; 1.10 Abatements; 1.11 Untimely, incomplete or incorrect applications (pg 2-4)
2. Returns and Appeals: 2.1 Electronic Submission of Returns and Appeals; 2.2 Account Corrections Orders and errors; 2.3 Incomplete Appeals; 2.4 Affidavit of Title Facts; 2.5 Motor Vehicles; 2.6 Functional Location of Personal Property (pg 5)
3. Property Visits: 3.1 Teams of Two, County Vehicle, Identification; 3.2 Owner contact; 3.3 gated properties; 3.4 Reasonable Notice; 3.5 Periodic Inspections; 3.6 Permits; 3.7 CIP; 3.8 NCV (pg 6-8)
4. Sales: 4.1 Date of transfer 4.2 Sales Letter/Questionnaire; 4.3 Identification, Transfer; 4.4 Qualifications and Adjustments (pg 9)
5. Mapping: 5.1 Land Split, Line adjustments; 5.2 Time to request adjustments; 5.3 Fire District Parcel Numbers; 5.4 Parcel Splits/Combinations (pg 10)
6. Homestead Exemptions: 6.1 Forms; 6.2 witnesses; 6.3 received late; 6.4 Drivers License; 6.5 Type of Exemption Applied for; 6.6 Increasing Exemption; 6.7 Veterans Exemption; 6.8 Removal Letters; 6.9 Review by Chief Appraiser (pg 11-12)
7. Covenants: 7.1 Inspections; 7.2 Renewal Letters; 7.3 Acreage Exclusions; 7.4 Authorization and Multiple Owners; 7.5 Transfers and Splits; 7.6 Death of an Owner; 7.7 Medically Demonstrable Illness; 7.8 Release of Covenants; 7.9 Newly Acquired Property Added to a Covenant; 7.10 Time frame for covenant applications (pg 13-14)
8. Land Adjustments: 8.1 Conservation Easement; 8.2 Utility Easement; 8.3 Digest Corrections/Changes; 8.4 Absorption Rates; 8.5 Site Improvements (pg 15-16)
9. Personal Property: 9.1 Discovery; 9.2 Appraisal Guides; 9.3 Reviews; 9.4 Uniformity; 9.5 CIP Risk Factor ; 9.6 Freeport Applications; 9.7 Freeport rates and deadlines; 9.8 Audit selection; 9.9 Non compliant adjustments; 9.10 Resolution to administer refunds (pg 17-19)
10. Mobile Homes: 10.1 Valuation Guides and Reappraisal; 10.2 New Accounts; 10.3 Decal Inspection; 10.4 Change of Digest (pg 20)
11. Timber: 11.1 Permits, Notification and Reporting, 11.2 Value Extraction--sales (pg 21)
12. Social Media: (pg 22-23)
13. Pandemic Response: (pg 24)
14. County Vehicle: (pg 25)

Property Visits*

3.1 (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that every effort possible shall be made for field inspections to be done in teams of two. Furthermore, when representing the Board of Tax Assessors in the field, appraisers shall drive a clearly marked county vehicle and possess identification or other material which is sufficient to permit the occupant to readily ascertain that such persons are representatives of the Brooks County Board of Tax Assessors'.

3.2 (*Adopted 8/15/18*) It is the policy of the Brooks County Board of Tax Assessors that appraisal staff attempt to explain to the owner/occupant the reason and scope of visit upon entering the property. A business card or other printed material should be left at residences where no one is home during the inspection.

3.3 (*Adopted 01/08/2013*) It is the policy of the Brooks County Board of Tax Assessors to contact property owners to arrange for access to parcels which are gated or normally inaccessible.

3.4 (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors, pursuant to GA law to provide reasonable notice to the owner and occupant of property. Notices regarding visits shall be posted in the permitting office as well as the Assessors' office, and on the county website. In addition, periodic advertisements will be placed in the Quitman Free Press and other local or regional papers as deemed necessary.

3.5* (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that the inspection staff follow approved procedures in order to provide for periodic field inspections to identify properties and ensure that property characteristics information is complete and accurate.

3.6 (*Adopted 07/14/2009*) It is the policy of the Brooks County Board of Assessors that all permits provided by the zoning and inspections office be reviewed for potential field inspections.

3.7 (*Adopted 03/09/2022*) It is the policy of the Brooks County Board of Assessors that all improvements are valued as of January 1 of each year. Any construction in progress, in addition to a .75 market risk factor for CIP shall be assigned a percentage of completion factor. Percentage of completion shall be estimated as of January 1 and shall be determined using the

*denotes additional procedures

best information available, the schedule shown below shall be used to estimate the percentage and cumulative percentage of completed components.



Georgia Department of Revenue, Cost Approach to Value Revised 8-17-2019

Property Appraisal and Assessment Administration³

For partially completed structures, an accurate estimate of the degree of completion is made and noted on the property record card.

Item	Percent of total	Cumulative percent	Cumulative percent complete
Excavation	2	2	
Forms set	2	4	
Foundation and/or blocks	8	12	
Basement floor	2.5	14.5	
Joists set	2	16.5	
Subfloor	2	18.5	
Framed	7	25.5	
Sheathed	5	30.5	
Roof shingled	4	34.5	
Windows set	4	38.5	
Siding on	5	43.5	
Heating installed	6	49.5	
Plumbing roughed in	6	55.5	
Wiring roughed in	3	58.5	
Insulated	2.5	61	
Walls roughed in	2	63	
Walls finished	5	68	
Interior trim & cabinets	6	74	
Door hung	2	76	
Wiring finished	3	79	
Plumbing fixtures in	3	82	
Floors finished	5	87	
Finished hardware	1	88	
Interior decorating	4	92	
Outside painting	3	95	
Water and sewer connected	2	97	
Exterior concrete work	3	100	
Total percent complete			

³ International Association of Assessing Officers, 1990, Chicago

3.8 (Adopted 03/09/2022) It is the policy of the Brooks County Board of Assessors that in order for a residence or commercial improvement to be considered to have no value, a physical inspection of the interior and exterior must be conducted by the appraisal staff.

Mapping*

5.1* (Revised 12/12/2017) It is the policy of the Brooks County Board of Tax Assessors that approved procedures will be followed regarding land splits, parcel combinations, and other property line adjustments.

5.2 (Revised 04/09/2013) It is the policy of the Brooks County Board of Tax Assessors that all owners who wish to request parcel splits or combinations shall do so in writing. Requests received after April 1st, or the applicable appeal period, will be applied to the upcoming tax digest.

5.3 (Revised 12/12/2017) It is the policy of the Brooks County Board of Tax Assessors that parcels which are partially or completely within the Briggs Fire District be mapped as a single parcel, and identified according to approved parcel numbering procedures.

5.4 (adopted 3/09/2022) It is the policy of the Brooks County Board of Tax Assessors regarding parcel combinations and splits that all property splits or acreage adjustments should be identified during the deed identification process. All splits must be from a plat done by a registered surveyor, a clearly defined valid legal description, by natural boundaries or recognized right of ways. Parcel combinations will follow the same procedures as parcel splits with the following additional requirements.

- All parcels involved must be adjoining.

- All parcels involved must have the same ownership.

- All parcels involved must be in the same tax district.

- All parcels involved must have the same zoning.

- All parcels involved must have the same digest classification, unless the combination creates a large tract (A) from smaller tracts (R).

- Parcels receiving specialized assessment may not be combined unless allowed under the covenant.

All parcel combinations shall be reviewed and either approved or denied by the Board of Assessors and current and previous parcel numbers shall be provided to the Tax Commissioner to ensure proper billing.

Covenants*

7.1 *(Adopted 07/14/2009)* It is the policy of the Brooks County Tax Assessors that all new covenant applications or continuation of agricultural covenants, and potential breaches will be physically inspected by the appraisal staff for current use and characteristics and the land coverage and productivity will be verified before a recommendation for approval, denial or breach is made to the board of Assessors. Additionally, each parcel receiving an agricultural covenant will be inspected at least every three years for continued qualifying use.

7.2 *(Adopted 01/08/2013)* It is the policy of the Brooks County Board of Tax Assessors to notify property owners or impending expiration of a covenant, by first class mail, at least 60 days prior to the expiration of any Conservation, Preferential or Forest Land agricultural covenant.

7.3 *(Adopted 09/18/2012, Revised 05/14/2013, 8/11/2021)* It is the policy of the Brooks County Board of Tax Assessors that one acre per residence (county minimum buildable lot size) shall be excluded from agricultural covenants when applicable by law as underlying property. In the event that no plat or legal description delineating the underlying property is provided by the property owner, the property owner and this Board may evidence by signing, a GIS parcel map of the area with a scale circle drawn over the home site(s), a mutually agreed upon boundary description as provided by Rules and Regs 560-11-6-.03

7.4 *(Revised 8/14/18)* It is the policy of the Brooks County Board of Tax Assessors that all covenant applications involving multiple owners or heirs, written authorization shall be requested from each person having a stake in the property. In the case of voluntary removal from an agricultural covenant the release shall have the same written authorization criteria as the original application.

7.5 *(Revised 3/09/22)* It is the policy of the Brooks County Board of Tax Assessors that upon the transfer of all or part of a property in a protective covenant the grantor and grantee will be notified in writing of the estimated penalty and of the requirement of the new owner to apply for continuation between January 1st and April 1st of the following year in order to avoid a breach and subsequent penalties. If the property owners have not completed the continuation process by March 1, the staff shall send a 30 day intent to breach and assess penalty letter via first class and certified mail. In the event the new owner does not apply for continuation prior to the deadline, the Assessors shall consider this as evidence that the covenant has been breached due to change of ownership and failure to continue. The breach will result in the property being removed from the covenant, and the current assessment will be at fair market value.

7.6 (Revised 03/09/2022) It is the policy of the Brooks County Board of Tax Assessors that in the event of the death of an owner who was a party to an agricultural covenant, the heirs or estate shall be notified in writing of the Board's intent to terminate the covenant without penalty for the upcoming tax year. The covenant will be removed as of January 1 of the year following the death of the owner. The original application will be released after the taxes have been paid and a copy of the release sent to the current owner of the property. The estate or new owners must meet all eligibility and application requirements to receive the covenant for the next year.

7.7 (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that any property owner wishing to withdraw from an agricultural covenant due to a medically demonstrable illness shall be required to provide written documentation from a licensed physician stating the owner is medically incapable of continuing the property in its current use.

7.8 (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that prior to releasing an agricultural covenant the appraisal staff shall verify all taxes and or penalties have been paid on the property. In the case of a property which has switched from one agricultural covenant to a new one, the old covenant will be released after final assessment.

7.9 (Adopted 01/08/2013) It is the policy of the Brooks County Tax Assessors that when an owner elects to add newly acquired property to an existing covenant, as provided by law, the newly acquired parcel shall not be added to the existing parcel prior to expiration of the covenant and an application shall be made for the additional acreage only, and shall reference the existing original covenant by parcel number.

7.10 (Adopted 03/09/2022) It is the policy of the Brooks County Board of Tax Assessors that applications for agricultural covenants or other specialized assessments will only be accepted during the time frame allowed by law.

New Agricultural Covenants: January 1 – April 1 of the year the exemption is sought.

Renewal Covenants: January 1 – April 1 of the 9th year after the covenant began or January 1- April 1 of the first year of the renewal covenant

Continuation of existing covenant due to change of ownership: January 1 – April 1 of the year after the change of ownership.

New Covenant of parcel which is subject to reassessment by the Board of Tax Assessors may file a covenant application in conjunction with or in lieu of an appeal of the reassessment.

BOARD OF TAX ASSESSORS

Ralph Manning, Chairman

Melvin DeShazor

Dr. Gerald Golden

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

Conservation Use Intent to Breach

Initial report had 42 parcels with possible intent to breach letters.

Called everyone we could find a number for.

Mailed 13 certified letters.

Currently have 16 parcels that have not continued, 5 of the 16 have contacted us and say they will be in before April 1.

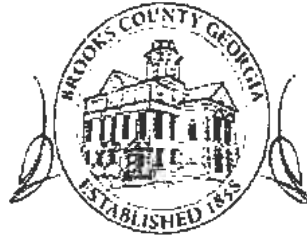
Still have 2 owners to contact.

025	00091	391	ADAMS RD
077	0004	0	FODIE RD
084	0003	0	BURTON RD
084	00033	4655	BURTON RD
094	0010	0	TROUPEVILLE RD
094	00101	0	TROUPEVILLE RD
097	0020A	154	PINE BRANCH LN
103	0009	0	MADISON HWY
108	0011ZZ	1089	REEDY CREEK RD
113	00172	0	ADEL HWY
113	00174	0	ADEL HWY
117	0006	0	BLEASE RD
134	00181	6694	TROUPEVILLE RD
135	00291	0	ELLENBERG RD
143	0006	720	ROCKY FORD RD
146	0016	330	DUGONG LN

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Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Yesi C Castillo
4200 Dasher Rd
Lake Park, GA 31636

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
134 00181	10271	47.37	02	2013	2022	03/01/2022	\$16,692.66

According to Title 48-5-7.4 (k.1) This notice is being sent advising the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or a transfer that has occurred to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit our office as soon as possible in order to allow the Tax Assessors' office to make all possible effort to avoid any incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call us at (229) 263-7920.

Brooks County Board of Assessors

March 1, 2022

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

CONSERVATION USE COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	134 00181	TOTAL ACRES	47.37	
TAX DISTRICT	UNINCORPORATED	CCY	2013	
Realkey	10271	Cuva Recording Book-page	688	230
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2013	27.138	83,062	1,803.31	
2014	28.06	82,584	1,853.85	
2015	28.051	82,104	1,842.48	
2016	28.997	81,591	1,892.72	
2017	29.206	81,066	1,894.09	
2018	28.712	80,541	1,849.99	
2019	28.353	76,583	1,737.09	
2020	27.772	85,224	1,893.47	
2021	28.438	84,643	1,925.66	
2022	0		-	
TOTAL		737,398	\$ 16,692.66	

Average Annual Savings: \$ 1,043.29

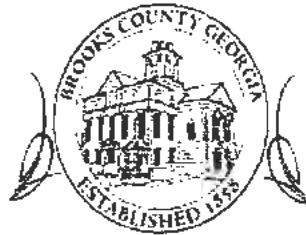
Change of Ownership Resulting in Breach of Covenant

Previous Owner	GRADY, THELBERT DEINIS
Current Owner	CASTILLO, YESI C
Date	6/8/2021
Deed Book	825
Deed Page	257

BOARD OF TAX ASSESSORS

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Melvin DeShazor
Dr. Gerald Golden

Wayne Waldron, Chief Appraiser



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Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Thelbert Dennis Grady
6994 Troupeville Rd
Quitman, GA 31643

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
134 00181	10271	47.37	02	2013	2022	03/01/2022	\$16,692.66

Sample

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Brooks County Board of Assessors

March 1, 2022

Brooks County Board of Tax Assessors
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Brooks County Board of Tax Assessors

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

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

Meeting Date: Wednesday, March 09, 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
9123	010 0004B	HIERS ORCHARDS LLC	CUVA 2014	APPROVE
12063	010 00071	SIMPSON, JOSH DANIEL & SIMPSON, BRANDON KEITH	CUVA 2015	APPROVE
401	019 0001	HIERS ORCHARDS LLC	CUVA 2013	APPROVE
408	019 0010	HIERS ORCHARDS LLC	CUVA 2013	APPROVE
415	019 0016	HIERS ORCHARDS LLC	CUVA 2014	APPROVE
416	019 0016A	HIERS ORCHARDS LLC	CUVA 2013	APPROVE
417	019 0016B	HIERS ORCHARDS LLC	CUVA 2014	APPROVE
426	019 0027	HIERS ORCHARDS LLC	CUVA 2013	APPROVE
439	019 0041	HIERS ORCHARDS LLC	CUVA 2014	APPROVE
448	019 0046A	HIERS ORCHARDS LLC	CUVA 2019	APPROVE
10849	019 00513	HIERS ORCHARDS LLC	CUVA 2015	APPROVE
732	026 0001B	HUTCHINSON, THOMAS EDWARD SR REMAINDERMAN	CUVA 2020	APPROVE
764	027 0001	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
766	027 0002A	WALTERS LAND HOLDINGS LLC	CUVA 2016	APPROVE
769	027 0002A07	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
802	028 0005	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
9225	028 00051	ROBINSON, EVELYN	CUVA 2021	APPROVE
806	029 0001	ROBINSON, WAVELL D & EVELYN	CUVA 2022	APPROVE
808	029 0002	ROBINSON, WAVELL & DARLENE B	CUVA 2022	APPROVE
809	029 0003	ROBINSON, WAVELL & DARLENE B	CUVA 2022	APPROVE
810	029 0004	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
812	029 0006	ROBINSON, WAVELL D & EVELYN	CUVA 2013	APPROVE
850	030 0024D	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
9226	030 0034	ROBINSON, EVELYN	CUVA 2021	APPROVE
860	030 0035	ROBINSON, DOUGLAS WAVELL	CUVA 2022	APPROVE
923	032 0014	YORK, THOMAS EDDIE	CUVA 2022	APPROVE
930	032 0020	YORK, THOMAS EDDIE	CUVA 2022	APPROVE
9703	034 0003C	PRICE, HOLLIE M TRUST I ROGER PRICE, TRUSTEE	CUVA 2022	APPROVE
10727	037 00401	W 84 US LAND 2 LLC	CUVA 2022	APPROVE
11723	037 004010	W 84 US LAND 1 LLC	CUVA 2019	APPROVE
10986	037 00409	SIMPSON, MELISSA ANN	CUVA 2022	APPROVE
1228	038 0007	DELFINO, RAYMOND I & DEBRA K	CUVA 2022	APPROVE

Brooks County Board of Tax Assessors

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Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
1237	038 0013	BUTLER, RUSSELL	CUVA 2018	APPROVE
1255	038 0022A	HIERS ORCHARDS LLC	CUVA 2014	APPROVE
1295	039 0019	BUTLER, RUSSELL	CUVA 2022	APPROVE
1495	047 0011	BROWN, JAMES T & CAROL A	CUVA 2022	APPROVE
11560	047 00211	EMERSON LAND LLC	CUVA 2014	APPROVE
8213	052 0014B	BUTLER, HENRY EUGENE	CUVA 2013	RELEASE
8213	052 0014B	PRICE, HERBERT R	CUVA 2013	RELEASE
8214	052 0014C	PRICE, ROGER T FAMILY TRUST H R PRICE, AS TRUST	CUVA 2014	RELEASE
1688	053 0016	KNIGHT, MATTHEW	CUVA 2017	APPROVE
1740	058 0003	ADAMS, JACK L JR	CUVA 2015	RELEASE
1802	060 0008	PRICE, ROGER T FAMILY TRUST H R PRICE, AS TRUST	CUVA 2019	APPROVE
1833	061 0011A	PRICE, HOLLIE M TRUST I ROGER PRICE, TRUSTEE	CUVA 2022	APPROVE
1894	065 0003	PRICE, HOLLIE M TRUST II ROGER T PRICE, TRUSTEE	CUVA 2022	APPROVE
1940	066 0001B	WILLIAMSON, BARBARA S & SCOTT D BASS-TRUSTEE	CUVA 2019	APPROVE
12044 & 12045	072 00011 & 072 00021	PAULK, TRAVERS S	FLPA 2021-14-2	APPROVE
2455	080 0026	HIERS, TIMOTHY	CUVA 2022	APPROVE
2456	080 0026A	BRYANT, WILLIE SAM	CUVA 2015	RELEASE
2471	081 0003A	COOPER, OWEN	CUVA 2022	APPROVE
10411	082 00192	YORK, MICHAEL	CUVA 2017	RELEASE
10411	082 00192	PRICE, ROGER T FAMILY TRUST H R PRICE, AS TRUST	FLPA 2022-14-3	APPROVE
2529	083 0004A	CROFT, GREG	CUVA 2022	APPROVE
2903	092 0002	MCCORD, A P JR ESTATE	CUVA 2022	APPROVE
2903	092 0002	MCCORD, A P JR	CUVA 2016	RELEASE
2903	092 0002	MCCORD, A P JR	CUVA 2016	RELEASE
2903	092 0002	MCCORD FARMS LLC	CUVA 2016	RELEASE
12057	092 00021	RQB FARMS, LLC	CUVA 2022	APPROVE
2951	093 0005S01	HALL, DANNY & DANNY C	CUVA 2018	APPROVE
3038	094 0022	YORK, SUSAN W & EDDIE	CUVA 2022	APPROVE
3061	096 0005	BARBER, JACQUELINE A & ALLEN	CUVA 2022	APPROVE
3121	097 0014D	THREE D FARMS LLC	CUVA 2022	APPROVE
3198	102 0013A	JONES, GARY N	CUVA 2022	APPROVE
3204	102 0018	JONES, GARY N	CUVA 2022	APPROVE
3215	103 0006	CROOK, BOBBIE	CUVA 2018	APPROVE
3216	103 0007	JONES, SANFORD L	CUVA 2022	APPROVE
3230	104 0004	JONES, SANFORD L	CUVA 2022	APPROVE
8512	107 0001D	BROOKSCO DAIRY, LLC	CUVA 2015	APPROVE
8512	107 0001D	COON CREEK FARMS LLC	CUVA 2015	APPROVE

Brooks County Board of Tax Assessors

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Real Key	Parcel Number- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
8325	112 0004A	PRICE, DAVID B ETAL	CUVA 2014	APPROVE
8525	128 0002B	JONES, GARY N	CUVA 2022	APPROVE
3997	135 0003F	STURGEON, COLBERT	CUVA 2022	APPROVE
4000	135 0004	LAHOOD GEORGE JOHN IV, JOHN III & MATHEW	CUVA 2020	APPROVE
11600	146 00121	IRBY, DENNIS	CUVA 2014	RELEASE

Number of Applications Reviewed:	74
Total approved:	64
Total Denied:	0
Total Released:	10

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

		
Dr. Gerald Golden	Melvin DeShazor	Ralph Manning