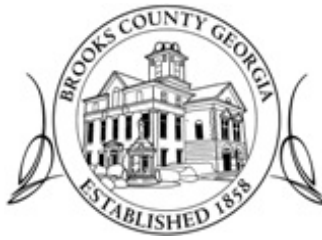


BOARD OF TAX ASSESSORS

Brewer Bentley, Chairman

Melvin DeShazor

Ralph Manning



(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: August 9, 2023

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 July 19, 2023
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
 - 2) none
- V. Unfinished Business
 - 3) BOE updates
 - 4) Pending and Active Appeals
- VI. New Business
 - 5) Homestead Exemptions
 - 6) Parcel Combinations
 - 7) Errors/Adjustments
 - 8) Conservation Use Covenants
 - 9) Policy updates
- VII. Chief Appraiser's Report/Comments
 - 10) Digest submission & Budget updates, 2024-2026 Board appointment, legislative update
 - 11) Recent Sales
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

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



Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors

Meeting Minutes

August 9, 2023

I. Call to Order

Mr. Bentley called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on August 9, 2023 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazor led the Board in prayer.

II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the regularly scheduled meeting held on July 19, 2023. After review, Mr. Manning made a motion to approve the minutes as printed. Mr. DeShazor seconded. All members in favor. Motion carried.

III. Approval of Proposed Agenda

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

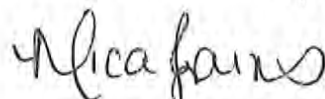
IV. Appearances/Taxpayer Requests

- 2) None

V. Unfinished Business

- 3) Mr. Waldron informed the Board that Belinda Wheeler, Clerk of Court, has scheduled Board of Equalization hearings for August 30, 2023, and a listing of appeals to be heard was provided for review (see attached).
- 4) Assessors reviewed a listing of appeals in which value changes have been made and 30-day Notification of Assessments are scheduled to be mailed on August 10, 2023 (see attached). After review, value changes were approved as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 8/9/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 9/13/2023



Assessors reviewed a listing of appeals in which no value changes have been made and staff recommends forwarding to the Board of Equalization (see attached). After review, the Assessors approved forwarding of appeals to the Board of Equalization.

VI. New Business

- 5) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemption applications were approved as attached.
- 6) Parcel combinations- None
- 7) Assessors reviewed Appeals>Returns/Errors/Adjustments (see attached). After review, adjustments were approved as attached.
- 8) Assessors reviewed covenant application (see attached). After review, covenant application was approved as attached.
- 9) Assessors reviewed the updated policy manual as presented at a previous meeting. A copy of the manual is included in the meeting binders to make it more accessible for reference and revisions as needed. Mr. Manning made a motion to adopt the revised policy manual as printed. Mr. DeShazor seconded. All members in favor. Motion carried.

VII. Chief Appraiser's Report/Comments

- 10) Assessors were provided an updated report of the Digest totals from the Tax Commissioner's office. The previous report contained an error in the unincorporated pre-bill digest (attached). The Assessor portion of the Digest submission process is complete. The Tax Commissioner plans to submit the completed 2023 Tax Digest to the Department of Revenue on September 1.

All parcels under appeal have been reviewed. The staff will be focused on Board of Equalization hearing preparations and other in-office responsibilities for the next few weeks. The County Commission has still not adopted a budget for the current fiscal year, so no progress has been made with Mobile Assessor or GMASS. The funding uncertainty may become a timeline issue.

Mr. Manning's term on the Board will expire at the end of December. Mr. Waldron presented a draft letter prepared to present to the Board of Commissioners informing of his eligibility and willingness to serve another term if re-appointed.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 8/9/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 9/13/2023

Assessors discussed legislative changes, recent court cases, and the upcoming Homeowner Tax Relief Grant.

Mr. Waldron presented the 2022 Sales Ratio Study for Brooks County and the 2022 State-wide equalized adjusted property tax digest report from the Department of Audits and Accounts. The reports were received just a few hours before the meeting and were also sent to the Board of Commissioners and the School Board. The Assessors reviewed and discussed the results of the study. The overall ratio for Brooks County is 38.26 with a total 100% adjusted county digest of just over \$1.4 billion. The previous ratio was 40.22 with an adjusted digest of just over \$1.2 billion. The current results are within the acceptable range for all statistical measures, although slightly lower than the in-house analysis. The results remain in line with expectations based on the continued increase in the real estate market. The state-wide results seem to be indicative of volatile real estate market conditions over the past couple of years. The state-wide ratios range from 26.83 to 43.07 with a mean and median below 36.

- 11) Assessors reviewed the current sales listing.

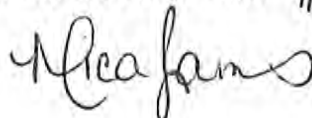
VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, Mr. Manning made a motion to adjourn the meeting at 7:01 p.m. Mr. DeShazor seconded. All members in favor. Motion carried.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 8/9/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 9/13/2023



TO: Brooks County Board of Equalization Members & Brooks County Board of Assessors

FROM: Brooks County Superior Court

DATE: July 29, 2023

SUBJECT: Schedule of Hearings Set for BOE

LOCATION: 610 S. HIGHLAND RD

TIME: 09:00 A.M

The **BOE** will hold hearings on **Wednesday, August 30, 2023**. The hearings will be held at the **Brooks County Commissioners Meeting Room, located at 610 S. Highland Road**. The hearings are scheduled to begin promptly at **09:00AM**. We do ask that you report **@ 08:30 AM** so that you may take care of any matters you feel may arise prior to the hearing. Thank You All so much for your continued service to the Brooks County Board of Equalization.

If you have any questions, please feel free to call me @ 229-263-4747

Kindest Regards,

Belinda Wheeler

Pursuant to O.C.G.A 50-14-1 ALL BOE hearings are open to the public.

This Hearing shall be held in accordance with O.C.G.A 48-5-11 and Rules of Department of Revenue, Property Tax Unit, Chapter 560-11-2 Substantive Regulations

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 9, 2023

BOE HEARINGS SCHEDULED FOR AUGUST 30, 2023

APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE-IN DISPUTE	APPEAL DATE
2796-R11025-076 000718	BROCK, DOUGLAS	145,600	188,800	-	43,200	5/23/2023
2816-R7228-Q21 0046	DEMPS, BERTHA	27,900	37,400	20,000	17,400	5/25/2023
2823-R4858- J1 0122	EPP, PAUL	267,410	328,760	290,000	37,490	5/25/2023
2836-R5725-Q14 0059	WARREN-SPRAY PROPERTIES LLC	30,180	39,500	30,000	9,500	5/30/2023
2847-R5493-Q13 0097	GRANT, SARAH LEE HEIRS	52,380	67,670	52,380	15,290	5/31/2023
2850-R5476-Q13 0080	BELL, SANDRA	27,400	36,100	27,400	8,700	5/31/2023
2873-R7937-Q9 0017	THOMAS, FRANK L & DELORIS A	131,000	175,800	-	44,800	6/7/2023
2884-R4242-140 0003	DENNIS, SAM	221,300	231,700	-	10,400	6/13/2023
2802-R6653-Q19 0113A	WRICE, OWEN	6,600	6,800	-	200	5/23/2023
2807-R6853-Q20 0057	KIMBLE RENTALS LLC	53,000	68,500	53,000	15,500	5/23/2023
2826-R6995-Q20 0188	DAVIS, MARY IRENE & BROWN, COREY LAMAR	42,370	58,270	42,000	16,270	5/26/2023
2897-R10226-124 0016J	IVEY, MARY ANN	40,100	57,300	-	17,200	6/10/2023
2859-R3993-135 0003B	COKER, TRACI & ANSLEY	806,100	844,500	260,000	584,500	6/6/2023
2800-R1034-036 0006A	WRICE, OWEN	86,400	90,700	-	4,300	5/23/2023
2803-R5312-P2 0088	PEEPLES, CARMA	51,700	68,400	50,000	18,400	5/23/2023
2806-R5212-P2 0005	FLOUNOY, VANESSA & SMART, KIMBERLY	50,280	66,270	55,000	11,270	5/24/2023
2811-R9402-051 0003D	KIMBLE, KINCH H JR	153,320	190,720	165,000	25,720	5/23/2023
2821-R5360-Q10 0007	HALL, JAMES MAXCY II	225,000	287,300	-	62,300	5/25/2023

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APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	APPEAL DATE
2835-R6234- Q15 0092	WARREN-SPRAY PROPERTIES LLC	28,400	35,800	25,000	10,800	5/30/2023
2837-R6233- Q15 0091	WARREN-SPRAY PROPERTIES LLC	21500	28800	21500	7300	5/30/2023
2853-R10518- 104 00034C	DUNSCOMBE, M P	183,200	222,700	185,000	37,700	6/2/2023
2858-R3899- 128 0029	LANE, GREGORY BRYAN	60470	69370	60470	8900	6/6/2023
2860-R4792- J1 0056	CABRAL, JOSEPH	159,300	191,700	125,000	66,700	6/6/2023
2875-R3258- 106 0004	THOMAS, FRANK L ESTATE	275,000	288,800	-	13,800	6/7/2023
2876-R3252- 106 0002	THOMAS, FRANK L ESTATE	26,500	27,800	-	1,300	6/7/2023
2886-R4745- J1 0008	ROBERTS, RICHARD DALE & CHARLOTTE B	162,250	195,410	-	33,160	6/9/2023
2887-R8361- 134 0018H	SCHRECK, DEBRA	32,050	33,450	-	1,400	6/8/2023
2888-R8150-T5 0010	SCHRECK, STEVEN	12,600	13,200	-	600	6/8/2023
2891-R3967- 134 0018A	SCHRECK, STEVEN	10,050	10,440	-	390	6/8/2023
2903-R7270- Q21 0083	BLANKUMSEE, LAWTON & AQILA	59,800	79,400	54,800	24,600	6/16/2023
2904-R8313- Q27 0104A	BLANKUMSEE, LAWTON & AQILA	73,900	98,100	70,900	27,200	6/16/2023
2918-R4655- BY1 0054	LEWIS, ANNA LYNN	311,700	307,500	-	4,200	6/16/2023
2934-R6426- Q17 0094	HOOKER, RUBY LEE	4,300	4,400	-	100	6/27/2023
2935-R4666- BY1 0064	SIMPSON, WOODROW R JR & CATHERINE P	197,770	185,220	125,000	60,220	6/27/2023
2939-R1080- 036 0041A	ROSE, ROBERT JAMES ETAL	33,180	10,400	-	22,780	6/27/2023
2958-R9745- T11 0050A	GIDDENS, J C SR	160,400	178,600	135,810	42,790	6/29/2023
2962-R8955- 034 00201	MCCULLER, JAMES & DELORES	185,300	227,600	152,000	75,600	6/30/2023
2965-R3910- 129 0007	THOMPSON, CHARLENE	44,250	60,719	34,250	26,469	6/30/2023

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2966-R3911- 129 00071	THOMPkins, CHARLENE	21,800	129,650	94,650	35,000	6/30/2023
2970-R4136- 139 0016	WILLIAMS, C RICHARD TRUST	441,260	495,980	385,360	110,620	6/30/2023
2971-R10726- 020 00217	VICKERS, RICKY D & BETHANIE T	356,930	444,400	355,000	89,400	6/30/2023
2972-R9654- 079 001239	GRUNO, WILLIAM CARL & ASHLEE	224,400	261,700	236,600	25,100	6/30/2023
2973-R4837- J1 0101	SHEFFIELD, CHARLES E JR & CINDY S	184,410	223,090	185,000	38,090	6/30/2023
2981-R9695- 091 00111	TOLER, MATTHEW	175,100	203,700	-	28,600	7/3/2023
3003-R6949- Q20 0149	TAYLOR, DAVID	78,500	110,100	85,000	25,100	6/30/2023
3004-R1597- 050 0005	BRANCO FARMS, LLC	5,354,890	5,354,891	-	-	7/3/2023
3005-R10700- 050 00051	BRANCO FARMS, LLC	3,615,500	3,615,500	-	-	7/3/2023
3006-R1598- 050 0005A	BRANCO FARMS, LLC	280,300	280,300	-	-	7/3/2023
3007-R8442- 050 0016	BRANCO FARMS, LLC	292,100	292,100	-	-	7/3/2023
3008-R1620- 051 0005	BRANCO FARMS, LLC	1,721,600	1,721,600	-	-	7/3/2023
3009-R8212- 051 0009A	BRANCO FARMS, LLC	939,000	939,000	-	-	7/3/2023
3010-R1624- 051 0010	BRANCO FARMS, LLC	109,130	109,130	-	-	7/3/2023
3011-R1625- 051 0012	BRANCO FARMS, LLC	126,300	126,300	-	-	7/3/2023
3012-R9537- 051 0012B	BRANCO FARMS, LLC	2,200	2,200	-	-	7/3/2023
3013-R9434- 063 0002	BRANCO FARMS, LLC	494,900	494,900	-	-	7/3/2023
2870-R8193- 026 0001J	BARBER, ROSA L & FLOUNOY, VANESSA	52,788	55,121	32,743	22,378	6/8/2023
2788-R4393- 147 0002	SENDERO RANCH, LLC	-	-	-	-	3/28/2023
2805-R36 - 002 0019	BARBER, ROSA L & FLOUNOY, VANESSA	19,640	25,540	5,000	2,150	5/24/2023

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Brewer Bentley Melvin DeShazor Ralph Manning

APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	APPEAL DATE
2885-R4241- 140 0002	DENNIS, SAM	349,400	400,400	250,000	148,900	6/13/2023

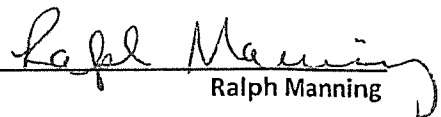
Totals:		19,300,108	20,399,501	3,663,863	1,933,787	
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Notices to be Mailed: 59
 Oldest Appeal: 3/28/2023 5/23/2023
 Days Remaining: 46 102

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


Brewer Bentley


Melvin DeShazor


Ralph Manning

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 9, 2023

30-DAY NOTICES TO BE MAILED THURSDAY, AUGUST 10, 2023
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APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	30-DAY NOTICE VALUE	VALUE IN DISPUTE
2797-R6953- Q20 0152A	LUONG, NHUT & JANICE	85,800	117,500	80,000	99,700	19,700
2798-R7282- Q21 0089	LUONG, NHUT & JANICE	52,590	50,890	-	47,890	4,700
2825-R4488- BK2 0038	SMITH, EDWARD R JR & JANICE POTTS	149,170	188,270	160,000	174,960	14,960
2830-R6605- Q19 0068	SFH2 LLC	69,850	90,150	65,000	86,880	21,880
2833-R4029- 135 0020	SFH2 LLC	119,000	157,600	120,000	126,400	6,400
2839-R7319- Q21 0121EX	LAFAYETTE & BARNES LLC	66,300	88,300	66,300	74,900	8,600
2843-R4217- 139 0099	COOK, JOHN	363,500	403,100	363,500	401,100	37,600
2848-R1248- 038 0020A	TURNER, JAMES H ETAL	81,670	102,570	81,670	100,370	18,700
2849-R9335- 114 00246	LANE, WILLIE C JR	384,300	412,100	325,000	395,000	70,000
2851-R11906- 078 00023	BEATY, NANCY LEANN	92,220	100,320	74,700	95,600	20,900
2857-R9700- 134 00019	CHRISTAIN, CHARLOTTE	187,700	211,700	180,000	200,800	20,800
2864-R1218- 038 0003A	MEDINA, BETTY	103,720	127,220	-	123,710	19,990
2868-R443 - 019 0042	ROBINSON, WILLIAM T & CONNIE L	160,500	206,200	-	173,400	12,900
2869-R2222- 074 0043C	WILSON, PEGGY	176,320	221,900	175,000	213,410	38,410
2871-R4472- BK2 0025	MILLER, PAM ETAL	82,810	100,900	62,500	83,900	21,400
2881-R9919- 019 00511	BOZEMAN, DAVID	168,180	205,980	160,000	182,700	22,700
2883-R3755- 122 0033	COURSON, LLOYD L & RACHEL M	159,300	170,700	70,000	66,700	3,300
2895-R609 - 023 0006	DREW, SELVYN	104,430	131,200	104,430	130,650	26,220

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APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	30-DAY NOTICE VALUE	VALUE IN DISPUTE
2905-R6795- Q20 0003B	BLANKUMSEE, LAWTON G SR & ROWENA	107,200	145,400	-	124,300	17,100
2906-R11208- 134 00051	FEINBERG, PHILLIP	987,100	1,068,100	855,700	964,200	108,500
2909-R11379- 023 00123	POPE, MELISSA	377,220	484,720	377,220	448,400	71,180
2914-R6811- Q20 0017	HORTON, JAMES A & HOLLAND, JAMES D	211,540	229,340	150,000	186,540	36,540
2915-R6863- Q20 0067	HORTON, JAMES	198,700	147,800	100,000	145,500	45,500
2917-R8974- 054 0007	MANLEY, SUE	172,010	224,410	-	189,570	17,560
2921-R11628- 060 00132	SUMMERLIN, SOLOMON A JR & KAREN S	253,000	328,800	253,000	328,800	75,800
2922-R8837- 110 0009E	FAIRCLOTH, FRANK B & CARROLL, ARLENE	154,830	166,120	-	153,030	1,800
2924-R10027- 079 00124	EUSTACE, ADELINE Z & WILLIAM B	197,200	227,200	200,000	209,600	9,600
2928-R11773- 020 00041	PRICE, KENNETH E JR & DEBORAH C	175,100	212,300	200,000	211,600	11,600
2929-R462 - 020 0004	PRICE, KENNETH	50,000	88,920	50,000	86,100	36,100
2938-R1807- 060 0013	KELLY, KAREN	173,710	213,170	173,710	136,670	37,040
2941-R7075- Q20 0262	ODUM, BINNY J & BETTY SUE	51,000	69,800	55,000	57,000	2,000
2942-R6596- Q19 0063	ODUM, BINNY J & BETTY SUE	56,100	73,500	58,000	67,400	9,400
2944-R7613- Q27 0094	ODUM, BINNY J & BETTY SUE	95,800	126,000	90,000	99,200	9,200
2949-R9591- 123 00061	MCGEE, NANCY	291,840	318,440	295,000	310,740	15,740
2956-R8057- T12 0012	CALHOUN, CAROL ANN & TAYLOR, WAYNE E	28,063	28,906	20,000	23,998	3,998
2957-R2844- 090 0047	JACKSON, KENNETH	139,600	151,900	131,900	146,000	14,100
2959-R3586- 117 00125	HAIRE, THOMAS	88,280	100,527	40,000	87,487	47,487
2961-R4561- BN5 0002	MULLINAX, JOE & GLENDA TRUST	105,900	124,500	100,000	69,060	30,940

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2963-R11808-074 00121	HYLTON, JASON L & KRISTI B	300,400	389,400	275,000	354,300	79,300
2967-R6548-Q19 0018	THOMPSON, CHARLENE	36,260	47,960	35,000	42,760	7,760
2969-R11658-BN2 0020A	TISON, JOSHUA	70,547	72,937	68,000	71,227	3,227
2975-R8034-T11 0072	GRAHAM, CLEVELAND & OCIE L	260,400	302,200	253,000	268,070	15,070
2976-R10095-090 00125	STRIPLING, DEWAYNE JR & MELISSA LYNN	203,600	215,700	165,000	205,880	40,880
2978-R6187-Q15 0040	SAM MARTIN FARMS LLC	39,680	54,480	39,680	48,280	8,600
2980-R8181-006 0015A	MARTIN, MARY ALEXANDRA	361,200	465,300	361,200	438,600	77,400
2985-R6765-Q19 0216	WICKER, DOLLIE W & ROY C	265,500	293,300	195,000	274,000	79,000
2988-R9492-098 000415	PATTERSON, MICHAEL GORDON	243,360	299,660	200,000	259,670	59,670
2991-R10728-037 00402	SIMPSON, JOSH D & MELISSA ANN	349,500	430,600	349,500	406,800	57,300
2992-R5754-Q14 0085	MASEMORE, JOHN	25,000	51,600	40,000	39,500	500
2993-R1197-037 0040500	HENSON, MELISSA ANN	105,700	133,500	105,700	124,700	19,000
2994-R11819-018 00532	ASHLEY, EDDIE JR & CASSANDRA	195,900	252,400	225,000	241,000	16,000
2995-R3227-104 0001A	DEWEY, HENRY MICHAEL	156,017	178,445	140,000	175,895	35,895
2997-R3973-134 0020	OWENS, CAROL E & NOEL, SARAH W	338,972	354,662	328,000	336,102	8,102
2998-R10258-134 00201	OWENS, CAROL	147,750	154,810	142,700	153,430	10,730
2999-R2767-090 0001B	SAPP, WANDA	77,810	83,610	77,810	83,500	5,690
3002-R6022-Q14 0325	LANE, BRIAN	18,700	24,700	-	21,600	2,900
2810-R6549-Q19 0019	KIMBLE RENTALS LLC	38,560	51,860	45,000	38,510	6,490

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazior Ralph Manning

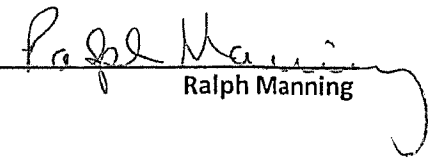
APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	30-DAY NOTICE VALUE	VALUE IN DISPUTE
2899-R6555- Q19 0025	MCCRAY, HOLLY	47,200	60,900	47,200	58,500	11,300
Totals:		9,803,609	11,534,477	8,330,420	10,465,589	1,535,159

Notices to be Mailed: 58
Asserted Value: 8,330,420
30_Day Notice Value: 10,465,589
Value in Dispute: 1,535,159

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


Brewer Bentley


Melvin DeShazior


Ralph Manning

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 9, 2023

BOE NO CHANGE NOTICES TO BE MAILED THURSDAY, AUGUST 10, 2023

APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	APPEAL DATE
2799-R8458- 077 0011B	LUONG, NHUT	143,160	175,930	-	32,770	5/23/2023
2809-R6535- Q19 0005	KIMBLE RENTALS LLC	28,500	34,700	28,000	6,700	5/23/2023
2814-R9529- 031 00181	HARRISON, DENNIS	96,600	117,490	100,000	17,490	5/25/2023
2819-R8288- Q12 0045	SELF, SHEILA KAREN	126,300	164,600	-	38,300	5/25/2023
2820-R1994- 066 0030	MARTIN, GEORGIA	42,500	52,800	30,000	22,800	5/25/2023
2824-R719 - 025 0017A	SIMPSON, RICKY TOBE	81,490	99,390	-	17,900	5/26/2023
2840-R7318- Q21 0121	LAFAYETTE & BARNES LLC	94,900	129,100	70,000	59,100	5/30/2023
2844-R9840- 139I 0003	ANGOVE, TERESA F & MICHAEL	243,800	262,000	243,800	18,200	5/30/2023
2846-R9941- 024 00201	DAVIS, SCOTTIE A & AMY B	131,700	168,600	138,680	29,920	5/31/2023
2866-R9085- 134 00142	RIGDON, JULIAN O & SARAH V	263,750	294,150	-	30,400	6/7/2023
2867-R4224- 139W 0001B	DAY, ELAINE	238,050	263,820	168,000	95,820	6/8/2023
2872-R9693- 134 0001	TROUTMAN, NAAMAH	262,600	291,600	262,600	29,000	6/9/2023
2889-R3702- 122 0005	SCHRECK, STEVEN	64,680	66,780	-	2,100	6/8/2023
2890-R3960- 134 0012B	A-FRAME CONSTRUCTION LLC	61,640	68,910	-	7,270	6/8/2023
2893-R9245- 066 00119	BARTON, JOHN M & ELAINE E	167,300	207,200	-	39,900	6/26/2023
2900-R10308- Q27 00781	DEVANE, MARK & JANET B	286,100	298,000	185,000	113,000	6/16/2023
2901-R5683- Q14 0024A	DEVANE, JANET	35,100	45,400	25,000	20,400	6/16/2023
2902-R7768- Q28 0093B	DEVANE, JENNIFER ELAINE	36,600	40,600	25,000	15,600	6/16/2023

Brooks County Board of Tax Assessors

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APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	APPEAL DATE
2911-R9986-049 002713	HILL, WILLIAM	51,350	64,330	54,000	10,330	6/22/2023
2912-R517 - 021 0010A	DESHAZIOR, ZURICH & LINDA	302820	383320	300000	83320	6/22/2023
2913-R9066-113 00182	EDWARDS, DOUGLAS SHANE	162,500	176,200	135,000	41,200	6/22/2023
2919-P932587-134 0010	CLANTON, DANIEL	5,000	15,671	5,000	10,671	6/23/2023
2930-R9313-050 0016A	PRICE, KENNETH E JR	131,600	165,300	140,000	25,300	6/26/2023
2945-R6062-Q14 0365	ODUM, BENNY JAMES & BETTY	91,700	120,070	95,000	25,070	6/27/2023
2946-R3385-111 0004	LAWSON, H IRVIN II	180,200	192,500	125,000	67,500	6/27/2023
2948-R11753-114 00234	PRICE, DAVID WILLIAM & ALISON WALKER	248,700	271,400	215,000	56,400	6/28/2023
2953-R8519-121 0001C	HAMPTON, MASSEY & JILL H	197,250	216,150	180,000	36,150	6/28/2023
2954-R10997-146 0011A	BROOKSCO INVESTMENTS, LLC	860,100	895,100	860,100	35,000	6/28/2023
2955-R4143-139 0024	LUKE, COLIN B & ANGELA D	294,370	334,670	-	40,300	6/28/2023
2960-R11998-146 00011	MCCARTHY, JEFFERY V JR & MAGAN R	180,000	253,500	180,000	73,500	6/29/2023
2968-R4541-BN2 0020	TISON, JOSHUA JELKS & HEATHER NICOLE	58,700	66,300	58,700	7,600	6/30/2023
2977-R7020-Q20 0213	SAM MARTIN FARMS, LLC	35,400	47,200	35,400	11,800	7/3/2023
2984-R8292-Q12 0048	CLARK, NICHOLAS R & HALEY L	177,200	226,400	177,200	49,200	7/3/2023
2990-R8598-139QB 0007	FAUCETTE, TERRY F & CINDY	262,660	285,860	250,000	35,860	7/3/2023
2996-R3952-134 0008	OWENS, CAROL	75,370	85,740	75,370	10,370	7/3/2023
3001-R5221-P2 0012A	SHY, STEVEN	43,420	58,820	32,820	26,000	7/3/2023
2916-R6875-Q20 0079	HORTON, JAMES A & HOLLAND, JAMES D	175,000	181,010	75,000	106,010	6/17/2023

Brooks County Board of Tax Assessors

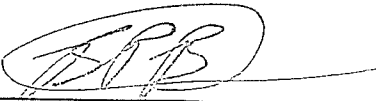
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Brewer Bentley Melvin DeShazor Ralph Manning

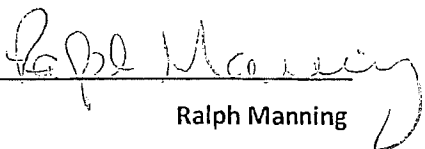
APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	APPEAL DATE
Totals:		5,938,110	6,820,611	4,269,670	1,348,251	

Notices to be Mailed: 37
Oldest Appeal: 5/23/2023
Days Remaining: 102

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


Brewer Bentley


Melvin DeShazor


Ralph Manning

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 9, 2023

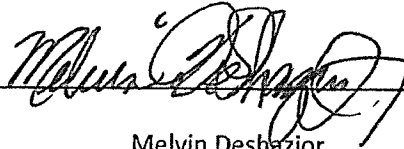
Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

Parcel Number	Owner	2023 Exemption	Approve (A) Deny (D)
135 0005B	AKINS, JOHN BROOKS JR	S5	A
Q14 0104	ARNOLD, GERALDINE HEIRS (DARRELL ARNOLD)	S5	A

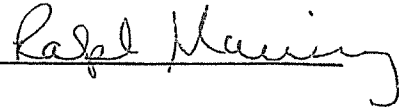
Number of Applications Reviewed: 2
Total approved: 0
Total Denied: 0



Brewer Bentley



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Brooks County Board of Tax Assessors

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Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 9, 2023

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	Final FMV	Reason for ACO
3042/R12017-2023-2	SCRUGGS, GORDON	\$ 393,380	\$ 393,380	NEW CUVA FOR 2023
3043/R146-2023-2	MARTIN, SAMUEL ZACK JR	\$ 320,900	\$ 320,900	NEW CUVA FOR 2023
3044/R3746-2023-99	KNIGHT, MARK	\$ 185,480	\$ 185,480	NEW CUVA FOR 2023
3045/R6245-2023-1	JOHNSON, DOUGLAS F & COPELAND, BRETT	\$ 502,900	\$ 502,900	NEW CUVA FOR 2023
3046/R401-2023-2	HIERS ORCHARDS LLC	\$ 317,000	\$ 317,000	NEW CUVA FOR 2023
3047/R4273-2019-2	BECTON, RANDY K & GINA M	\$ 85,190	\$ 85,190	2023 CUVA BREACH
3048/R4273-2020-2	BECTON, RANDY K & GINA M	\$ 88,360	\$ 88,360	2023 CUVA BREACH
3049/R4273-2021-2	BECTON, RANDY K & GINA M	\$ 86,920	\$ 86,920	2023 CUVA BREACH
3050/R4273-2022-2	BECTON, RANDY K & GINA M	\$ 111,790	\$ 111,790	2023 CUVA BREACH
3051/R11180-2023-2	NEVLOUS, NEAL IV	\$ 516,900	\$ 479,400	LOTS SPLIT PER OWNER
3052/R12155-2023-2	NEVLOUS, NEAL IV	\$ -	\$ 25,000	LOTS SPLIT PER OWNER--NEW PARCEL
3053/R12156-2023-2	NEVLOUS, NEAL IV	\$ -	\$ 20,000	LOTS SPLIT PER OWNER--NEW PARCEL
3054/R610-2023-2	ELIZABETH PROPERTIES LLC	\$ 106,300	\$ 106,300	COVENANT BREACHED IN 2022 REMOVED FOR 2023
3055/R610-2022-2	GTALLEY FARMS LLC	\$ 109,100	\$ 109,100	COVENANT BREACH FOR 2022
3056/M2189 0-2021-99	COPPAGE, ETHERIDGE G	\$ 27,457	\$ -	MOBILE HOME MOVED TO LOWNDES COUNTY IN 2020. DELETE 2021 PREBILL.
3057/M2189 0-2022-99	COPPAGE, ETHERIDGE G	\$ 30,200	\$ -	MOBILE HOME MOVED TO LOWNDES COUNTY IN 2020. DELETE 2022 PREBILL.
3058/M2189 0-2023-99	COPPAGE, ETHERIDGE G	\$ 31,652	\$ -	MOBILE HOME MOVED TO LOWNDES COUNTY IN 2020. DELETE 2023 PREBILL.
3059/P93307 9-2023-99	FELLOWSHIP SENIOR LIVING, INC.	\$ 65,996	\$ 82,867	TBS AUDIT

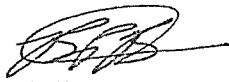

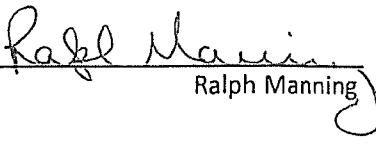
Brooks County Board of Tax Assessors

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Brewer Bentley Melvin DeShazor Ralph Manning

3060/P93307 9-2022-99	FELLOWSHIP SENIOR LIVING, INC.	\$ 72,286	\$ 90,671	TBS AUDIT
3061/P93307 9-2021-99	FELLOWSHIP SENIOR LIVING, INC.	\$ 66,179	\$ 85,074	TBS AUDIT
3063/R12158	SPENCER, DONALD S &	\$ -	\$ 12,500	NEW PARCEL SPLIT FROM 079 001228
3064/R12159- 2023-2	SPENCER, DONALD S & MARY M	\$ -	\$ 12,500	NEW PARCEL SPLIT FROM PARCEL 079 001228
3065/R10041- 2023-2	SPENCER, DONALD S & MARY M	\$ 64,400	\$ 12,500	LAND SPLIT FOR 2023-SPLIT LOTS 29 & 30

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

Brewer Bentley Melvin DeShazor Ralph Manning

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Brewer Bentley Melvin DeShazor Ralph Manning


Meeting Date: Wednesday, August 9, 2023


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

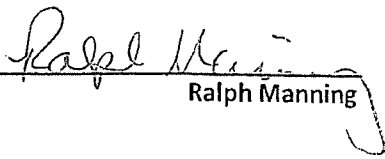
Real Key	Parcel Number	Owner	Covenant / Year	ACTION TAKEN
10258	134 00201	OWENS, CAROL W	CUVA 2023	APPROVE

Total Breached: 0
Total Approved: 1
Total Denied: 0
Total Released: 0

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


Brewer Bentley


Melvin DeShazor


Ralph Manning

2023

2022

		2023		2022					
Code	Description	Count	Value	Count	Value	Count	Value	Count	Value
01	Quilman	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	759	730,430	845	757,170	-86	(26,740)	0	
	Mfg Home (40%)	99	862,797	94	816,094	5	46,703	0	
TOTAL	1,636,752 Timber (100%)	44	43,525	0	0	44	43,525	0	63,488
02	Unincorporated	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	4492	4,729,420	4775	5,081,220	-283	(351,800)	0	
	Mfg Home (40%)	1015	9,412,223	981	8,216,507	34	1,195,716	0	
TOTAL	20,480,257 Timber (100%)	96	6,338,614	85	4,494,650	11	1,843,964	0	2,687,880
03	Barwick	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	51	47,620	51	48,290	0	(670)	0	
	Mfg Home (40%)	11	86,377	12	129,062	-1	(42,685)	0	
TOTAL	133,997 Timber (100%)	0	0	0	0	0	0	0	(43,355)
04	Pavo	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	60	96,400	50	65,240	10	31,160	0	
	Mfg Home (40%)	41	245,799	41	240,446	0	5,353	0	
TOTAL	342,199 Timber (100%)	0	0	0	0	0	0	0	36,513
05	Morven	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	126	94,130	130	97,000	-4	(2,870)	0	
	Mfg Home (40%)	73	414,055	72	387,674	1	26,381	0	
TOTAL	508,185 Timber (100%)	0	0	0	0	0	0	0	23,511
98	Fire District Exclusion	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	0	0	0	0	0	0	0	0
	Mfg Home (40%)	0	0	0	0	0	0	0	0
TOTAL	0 Timber (100%)	0	0	0	0	0	0	0	0
99	FIRE DISTRICT	0	0	0	0	0	0	0	0
Inc/Uninc	Motor Vehicle (40%)	1037	1,042,260	1132	1,080,150	-95	(37,890)	0	
	Mfg Home (40%)	427	3,240,597	411	2,729,317	16	511,280	0	
TOTAL	4,644,907 Timber (100%)	4	362,050	6	359,196	-2	2,854	0	476,244
OVERALL	Motor Vehicle (40%)	6,525	6,740,260	6,983	7,129,070	(458)	(388,810)	0	3,244,281
	Mfg Home (40%)	1,666	14,261,848	1,611	12,519,100	55	1,742,748	0	-5%
INCORPORATED	27,746,297 Timber (100%)	144	6,744,189	91	4,853,846	53	1,890,343	0	14%
	Motor Vehicle (40%)	996	968,580	1,076	967,700	(80)	880	0	39%
	Mfg Home (40%)	224	1,609,028	219	1,573,276	5	35,752	0	0%
	2,621,133 Timber (100%)	44	43,525	0	0	44	43,525	0	2%
UNINCORPORATED	Motor Vehicle (40%)	5,529	5,771,680	5,907	6,161,370	(378)	(389,690)	0	-6%
	Mfg Home (40%)	1,442	12,652,820	1,392	10,945,824	50	1,706,996	0	16%
	25,125,164 Timber (100%)	100	6,700,664	91	4,853,846	9	1,846,818	0	38%

2023

2022

Code	Description	Category	2023 Count	2023 Value	2022 Count	2022 Value	2023 Change	2022 Change	2023 %	2022 %
01	Quilman	Heavy Equip (40%)	0	0	0	0	0	0	0	0
		Motor Vehicle (40%)	759	730,430	845	757,170	-86	(26,740)		
		Mfg Home (40%)	99	862,797	94	816,094	5	46,703		
	TOTAL	1,636,752 Timber (100%)	44	43,525	0	0	44	43,525		
02	Unincorporated	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	4492	4,729,420	4775	5,081,220	-283	(351,800)		
		Mfg Home (40%)	1015	14,261,310	981	8,216,507	34	6,044,803		
	TOTAL	25,329,344 Timber (100%)	96	6,338,614	85	4,494,650	11	1,843,964		
03	Barwick	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	51	47,620	51	48,290	0	(670)		
		Mfg Home (40%)	11	86,377	12	129,062	-1	(42,685)		
	TOTAL	133,997 Timber (100%)	0	0	0	0	0	0		
04	Pavo	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	60	96,400	50	65,240	10	31,160		
		Mfg Home (40%)	41	245,799	41	240,446	0	5,353		
	TOTAL	342,199 Timber (100%)	0	0	0	0	0	0		
05	Morven	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	126	94,130	130	97,000	-4	(2,870)		
		Mfg Home (40%)	73	414,055	72	387,674	1	26,381		
	TOTAL	508,185 Timber (100%)	0	0	0	0	0	0		
98	Fire District Exclusion	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	0	0	0	0	0	0		
		Mfg Home (40%)	0	0	0	0	0	0		
	TOTAL	0 Timber (100%)	0	0	0	0	0	0		
99	FIRE DISTRICT	Heavy Equip (40%)	0	0	0	0	0	0		
		Motor Vehicle (40%)	1037	1,042,260	1132	1,080,150	-95	(37,890)		
		Mfg Home (40%)	427	3,240,597	411	2,729,317	16	511,280		
	TOTAL	4,644,907 Timber (100%)	4	362,050	6	359,196	-2	2,854		
				32,595,384		24,502,016		33%		8,093,368
OVERALL		Motor Vehicle (40%)	6,525	6,740,260	6,983	7,129,070	(458)	(388,810)		-5%
		Mfg Home (40%)	1,666	19,110,935	1,611	12,519,100	55	6,591,835		53%
		Timber (100%)	144	6,744,189	91	4,853,846	53	1,890,343		39%
INCORPORATED		Motor Vehicle (40%)	996	968,580	1,076	967,700	(80)	880		0%
		Mfg Home (40%)	224	1,609,028	219	1,573,276	5	35,752		2%
		Timber (100%)	44	43,525	0	0	44	43,525		
UNINCORPORATED		Motor Vehicle (40%)	5,529	5,771,680	5,907	6,161,370	(378)	(389,690)		-6%
		Mfg Home (40%)	1,442	17,501,907	1,392	10,945,824	50	6,556,083		60%
		Timber (100%)	100	6,700,664	91	4,853,846	9	1,846,818		38%

For Districts

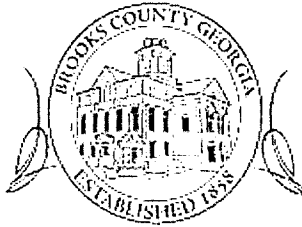
CODE	DESCRIPTION	QTY	UNIT VALUE	REPORT TYPE	REPORT CO	REPORT (G)
01	Quitman					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	759		730,430	Finished Goods	1.00
	Mfg Home (40%)	99		862,797	Out of State	1.00
	Timber (100%)	0		0		1.00
02	Unincorporated					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	4492		4,729,420	Finished Goods	1.00
	Mfg Home (40%)	1015		9,412,223	Out of State	1.00
	Timber (100%)	96		6,338,614		1.00
03	Barwick					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	51		47,620	Finished Goods	1.00
	Mfg Home (40%)	11		86,377	Out of State	1.00
	Timber (100%)	0		0		1.00
04	Pavo					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	60		96,400	Finished Goods	1.00
	Mfg Home (40%)	41		245,799	Out of State	1.00
	Timber (100%)	0		0		1.00
05	Morven					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	126		94,130	Finished Goods	1.00
	Mfg Home (40%)	73		414,055	Out of State	1.00
	Timber (100%)	0		0		1.00
98	Fire District Exclusion					
	Heavy Equip (40%)	0		0	Raw Material	1.00
	Motor Vehicle (40%)	0		0	Finished Goods	1.00
	Mfg Home (40%)	0		0	Out of State	1.00
	Timber (100%)	0		0		1.00

99	FIRE DISTRICT	Heavy Equip (40%)	0	0	Raw Material	1.00	1.00
		Motor Vehicle (40%)	1037	1,042,260	Finished Goods	1.00	1.00
		Mfg Home (40%)	427	3,240,597	Out of State	1.00	1.00
		Timber (100%)	4	362,050			

Year	Category	Sub-Category	Quantity	Value	Value	Value
2023	REAL ESTATE	002 -COUNTY	1 MOTOR VEHICLES	4492	0	4729420
2023	REAL ESTATE	002 -COUNTY	2 MOBILE HOMES	1015	0	9412223
2023	REAL ESTATE	002 -COUNTY	3 TIMBER	96	14079	6338614
2023	REAL ESTATE	003 -BARWICK	1 MOTOR VEHICLES	51	0	47620
2023	REAL ESTATE	003 -BARWICK	2 MOBILE HOMES	11	0	86377
2023	REAL ESTATE	004 -PAVO	1 MOTOR VEHICLES	60	0	96400
2023	REAL ESTATE	004 -PAVO	2 MOBILE HOMES	41	0	245799
2023	REAL ESTATE	005 -MORVEN	1 MOTOR VEHICLES	126	0	94130
2023	REAL ESTATE	005 -MORVEN	2 MOBILE HOMES	73	0	414055
2023	REAL ESTATE	099 -FIRE DISTRICT	3 TIMBER	4	260	362050
2023	REAL ESTATE	099 -FIRE DISTRICT	1 MOTOR VEHICLES	1037	0	1042260
2023	REAL ESTATE	099 -FIRE DISTRICT	2 MOBILE HOMES	427	0	3240597
2023	REAL ESTATE	001 -QUITTMAN	1 MOTOR VEHICLES	759	0	730430
2023	REAL ESTATE	001 -QUITTMAN	2 MOBILE HOMES	99	0	862797

BOARD OF TAX ASSESSORS

Brewer Bentley, Chairman
Melvin DeShazor
Ralph Manning



(P) 229-263-7920 (F) 229-263-5125
taxassessors@brookscountyga.gov
www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

September 5, 2023

Re: Appointment to the Board of Tax Assessors

Brooks County Board of Commissioners

The Brooks County Board of Tax Assessors' is comprised of three members appointed by the County Governing Authority for three-year terms. On 12/31/2023, Mr. Ralph Manning's term will expire. Please accept this memo as a reminder that in order to comply with state statutes and continue the important work performed by the board, the position should be filled prior to January 1, 2023.

Mr. Manning has been actively serving as a board member in good standing since January 2019 when he was appointed to fill a vacated position. He is willing and eligible to accept another three-year term if appointed by the Board of Commissioners'.

Thank you

Wayne Waldron

Chief Appraiser
Brooks County Board of Assessors Office
610 South Highland Road
Quitman, GA 31643
phone: (229) 263-7920
fax: (229) 263-5125
wwaldron@brookscountyga.gov
www.qpublic.net/ga/brooks



2022 SALES RATIO STUDY · AUGUST 9, 2023

Brooks County

Georgia

Greg S. Griffin | State Auditor
Lee Thomas | Sales Ratio Division Director



DOAA
Georgia Department
of Audits & Accounts



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W.
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

LEE THOMAS
DIRECTOR
(404) 656-0494

August 9, 2023

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2022 100% Statewide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2022. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2022 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts
Sales Ratio Division
Lee Thomas, Director
270 Washington Street, S.W.
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of request. If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

014 - BROOKS COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	<u>110</u>
OVERALL RATIO.....	<u>38.26</u>

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>329,456,336</u>	÷	<u>38.26 %</u>	=	<u>861,035,558</u>
PERSONAL PROPERTY	=	<u>77,265,809</u>	÷	<u>38.26 %</u>	=	<u>201,934,526</u>
CURRENT USE PROPERTY	=	<u>79,187,603</u>	÷	<u>40.00 %</u>	=	<u>197,969,008</u>
MOTOR VEHICLES	=	<u>7,129,070</u>	÷	<u>40.00 %</u>	=	<u>17,822,675</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>1,278,761,767</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>1,278,761,767</u>
PUBLIC UTILITY PROPERTY	<u>130,942,935</u>
TIMBER	<u>4,853,846</u>
QUALIFIED TIMBER PROPERTY	<u>0</u>
TOTAL 100% ADJUSTED COUNTY DIGEST	<u>1,414,558,548</u>



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

014-BROOKS COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	87	33.49	37.13	35.07	35.18	14.24	103.11
AGRICULTURAL	12	35.40	47.31	40.60	38.88	15.73	104.54
COMMERCIAL	110	34.44	37.36	36.02	36.79	15.46	101.26
INDUSTRIAL	110	34.44	37.36	36.02	36.79	15.46	101.26

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	210,441,737	35.07	M	599,985,720	25.79%
AGRICULTURAL	448,074,230	40.60	M	1,103,582,086	54.91%
COMMERCIAL	48,037,962	36.02	M	133,359,735	5.89%
INDUSTRIAL	59,363,770	36.02	M	164,801,675	7.28%
PUBLIC UTILITY	50,072,989	40.00		125,182,473	6.14%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	815,990,688	38.37		2,126,911,689	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

014-BROOKS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2022 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	197,922,639	35.07	M	564,292,800
AGRICULTURAL	448,074,230	40.60	M	1,103,582,086
COMMERCIAL	48,037,962	36.02	M	133,359,735
INDUSTRIAL	59,363,770	36.02	M	164,801,675
TOTAL	753,398,601	38.32		1,966,036,296



2022 Sales Ratio Study

014 - BROOKS COUNTY

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00078	BH PROPERTIES LLC ABERDEEN ACRES LLC	423 CULPEPPER N-12 Q20 0151	03/01/22 0.20	840 349	RES IMP	\$ 55,729	\$ 19,240	34.52
00387	LANE WAYNE ACKERMAN THOMAS E/ACKERMAN LAURA	5680 GROOVERVILLE-529-12 Q39 00362A	08/31/22 2.00	848 305	RES IMP	\$ 158,499	\$ 47,960	30.26
00458	BLANTON TIM AVERETT EDDYE	804 SCREVEN E ST-12 Q21 0077	09/28/22 0.34	849 130	COM IMP	\$ 65,655	\$ 30,720	46.79
00127	JOHNSON-FREEMAN LATISHA B R PROPERTIES OF THOMASVILLE LLC A	305 GREENWOOD AVE-12 Q27 0113	03/25/22 0.26	843 99	RES IMP	\$ 26,458	\$ 9,280	35.07
00101	HUMPHREYS LARRY M BAMACA JUAN DE LEON/PEREZ FLORINDA E	87 MAIN ST-426-13 BK1 0017	03/03/22 0.24	842 98	COM IMP	\$ 39,846	\$ 19,200	48.19
00025	MULLIS EUGENE BEAUCHAMP LINDA	903 COURT S ST Q14 0192	01/25/22 0.33	838 224	RES IMP	\$ 54,026	\$ 18,440	34.13
00417	COX LAWRENCE T BECTON RANDY K/BECTON GINA M	34 TROUPEVILLE RD-305-12 094 0013	09/08/22 3.90	848 518	RES IMP	\$ 211,332	\$ 60,184	28.48
00611	BLAIR CHRIS	21 LAUREL OAK LN 139K 0001	0.51		RES IMP	\$ 152,375	\$ 59,880	39.30
00021	ROBIN EGGBLUE LLC BOWER MARY FRANCIS	200 GREENWOOD E AVE-12 Q27 0090	01/25/22 0.99	838 42	RES IMP	\$ 101,360	\$ 31,000	30.58
00248	CONNELL FKA JULIE C SMITH JULIE BRANDSTETTER ALEXA LYNN/BROWN DERIAN	202 N LEE ST. Q20 0134	05/26/22 0.19	845 789	RES IMP	\$ 132,855	\$ 41,240	31.04
00212	GUION KIMBERLY F BRANDSTETTER MATTHEW C/BRANDSTETTER	502 LEE N ST.-12 Q20 0152	05/13/22 0.34	845 365	RES IMP	\$ 81,204	\$ 31,568	38.87
00160	COWART CHARLES BRISTA REAL ESTATE AND INVESTMENTS LLC	438 RAMBLIN RD-199-12 J1 0141	04/07/22	844 288	RES VAC	\$ 11,704	\$ 5,040	43.06
00100	ROBINSON JR THOMAS ANDREW BRISTA REAL ESTATE AND INVESTMENTS LLC	JAMAR TRAIL-199-12 J1 0016	03/14/22	842 179	RES VAC	\$ 13,331	\$ 5,040	37.81
00293	COWDEN COLBY N BROCK DOUGLAS	302 WATERSIDE DR-350-12 076 000718	06/20/22 0.66	846 187	RES IMP	\$ 190,745	\$ 58,240	30.53
00409	JUNE JR STEPHEN J BURTON CLIFFORD HAROLD	HA HWY 122-366-12 083 0023	09/07/22 4.08	848 438	RES VAC	\$ 13,208	\$ 5,080	38.46
00615	BUTTS GLADYS WILLIAMS	1200 COURT S ST Q14 0358	0.22		RES IMP	\$ 80,342	\$ 24,920	31.02
00143	JKC PROPERTY INVESTMENTS LLC CARROLL JR WAYNE H	902 COURT N-12 Q27 0006	04/05/22 0.58	844 29	RES IMP	\$ 150,019	\$ 65,456	43.63
00618	CARROLL WAYNE H SR	210 OAK ST Q27 0040	0.20		RES IMP	\$ 58,860	\$ 17,600	29.90
00555	REWIS MEGAN ASHLEY CHERUBIN CLAUDE JUNIOR	212 HILLTOP CIR-105-12 139J 0016	12/07/22 0.46	850 608	RES IMP	\$ 193,633	\$ 61,460	31.74
00233	SMITH NATHAN E CHILDS JONATHAN RAYN	90 LAUREL OAK DR-105-12 139K 0007	05/31/22 0.49	845 652	RES IMP	\$ 168,296	\$ 58,520	34.77
00617	COLONY BANK QUITMAN FSB	602 SCREVEN E ST Q20 0253	1.01		COM IMP	\$ 791,988	\$ 319,240	40.31
00110	NEWELL SHANNON CONN BEVERLY/CONN SAMUEL S	785 REDWOOD LANE-379-12 079 001231	03/17/22 1.20	842 285	RES IMP	\$ 267,965	\$ 98,040	36.59
00623	COOPER DOUGLAS L	MOULTRIE HWY 059 00062	26.38		AGR VAC	\$ 69,456	\$ 32,960	47.45
00613	CORBELLE COMPANY LLC	434 SECOND ST MN5 0100	0.83		COM IMP	\$ 112,256	\$ 49,360	43.97
00461	DAK PROPERTIES LLC DEALER CABINETRY DEPOT LLC	1001 HOLLOWAY DR-12 Q21 0194	09/30/22 4.82	849 218	IND IMP	\$ 424,119	\$ 188,280	44.39
00088	LARRY BAKER AND DIANNE C BAKER DEAN RICKEY	10962 DRY LAKE RD-387-12 Q18 0015	03/08/22 3.05	841 203	RES IMP	\$ 23,666	\$ 7,532	31.83
00621	DODD LAND LLC	GREENVILLE HWY 068 0002	80.00		AGR VAC	\$ 276,408	\$ 150,240	54.35
00593	MCRAE BRUCE ALAN DON BROTHERTON PROPERTIES LLC	235 BROOKFIELD DR-105-12 139 0052	12/29/22 1.18	851 49	RES IMP	\$ 139,127	\$ 72,760	52.30
00231	MACHELE COY DONALSON KAHLAN CARTER	307 EASTLAKE DR-12 Q13 0034	06/02/22 0.48	845 702	RES IMP	\$ 167,149	\$ 47,956	28.69



2022 Sales Ratio Study

014 - BROOKS COUNTY

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00206	BULLARD BRANNON T DOWDY MICASHIA L/DOWDY JR WINFRED E	186 BROOKVIEW DR 139CF 0005	05/05/22 1.00	844 993	RES IMP	\$ 192,580	\$ 66,152	34.35
00116	SAPP JAMES SIDNEY DUNSCOMBE M P	365 CLAY BANK DR-36-15 104 00034C	03/22/22 1.00	843 57	RES IMP	\$ 236,728	\$ 73,280	30.96
00479	SPENCER DONALD EXUM WILLIAM COLTON	MOULTRIE HWY-404-12 079 0012H	10/12/22 3.70	849 499	RES VAC	\$ 22,014	\$ 10,640	48.33
00512	WILLIAMSON WILBERT LEE JR FAUCETTE EARL J/FAUCETTE JULIE A	5589 DIXIE RD-526-12 038 0006A	11/03/22 19.80	850 15	AGR IMP	\$ 122,383	\$ 35,360	28.89
00444	HALLMAN JESSE T FORDE ROBERT	305 FORSYTH W-12 Q14 0434	09/26/22 0.11	849 60	RES IMP	\$ 57,236	\$ 19,280	33.69
00052	COUCH JAMES FOSTER DENNIS J	270 LITTLE CREEK RD-525-13 031 00193-TRACTS 1,2	02/10/22 18.44	839 212	AGR IMP	\$ 516,416	\$ 153,640	29.75
00011	LEHMAN LANCE W FUTCH JESSIE E	388 PINEDALE CIR-106-12 140AC 0005-LOT 5, BLOCK C, SHADY	01/14/22	837 18	RES IMP	\$ 153,663	\$ 55,200	35.92
00622	GANTT JULIA MAE M/AMOS/ DELLA M GANT	US HWY 84 & HAM CITY RD 020 0027	23.10		AGR VAC	\$ 58,595	\$ 24,640	42.05
00200	GRIFFIS LISA D GAY JR FRANCIS MARION	310 RIVER RUN RD-173-12 135 0003C	04/19/22 7.00	844 936	RES IMP	\$ 286,854	\$ 88,824	30.96
00268	BEVERLY BARBARA A GIBSON MICHAEL/GIBSON TAYLOR DANIELLE	535 PINEBROOK DR-105-12 139 0100	06/29/22 2.50	846 372	RES IMP	\$ 190,343	\$ 83,568	43.90
00304	MARTIN CHARLES M GIGLIO JOHN JORDAN/GIGLIO SARAH L	140 BROOKVIEW DR-105-12 139CF 0004	07/18/22 1.00	847 43	RES IMP	\$ 277,374	\$ 75,616	27.26
00486	LEY WILLIAM O GODBEHERE JOHN STEPHEN	BARWICK RD-386,387-12 076 000621-TRACT 21	10/13/22 10.80	849 596	AGR VAC	\$ 39,816	\$ 19,000	47.72
00369	BLACK LINDA DIANE GOLDEN STEPHANIE ANN/GOLDEN BRIAN D	1352 BETHEL CHURCH RD-467-12 053 0014	08/08/22 1.00	847 620	RES IMP	\$ 79,250	\$ 29,624	37.38
00606	GOSIER LINDA M	47 MARABLE LN 036 0076	1.00		RES IMP	\$ 77,295	\$ 27,160	35.14
00518	MURPHY ALLEGRA W GOSIER LINDA S/GOSIER THOMAS E	SIMMON HILL RD-513-12 036 0039A	11/15/22 13.00	850 163	RES VAC	\$ 64,280	\$ 23,640	36.78
00022	ROBINSON JR THOMAS ANDREW GRANT ERIC/GRANT SUSAN D	SUNFLOWER TRL-199-12 J1 0099	01/19/22	837 226	RES VAC	\$ 13,833	\$ 5,040	36.44
00614	GRIFFIN GENEVA A	113 MAGNOLIA DR Q12 0002	0.34		RES IMP	\$ 140,891	\$ 49,420	35.08
00320	SIMS SHANITA HALL JAMIRACLE B	203 WALKER S STREET-12 Q14 0111B	07/22/22 0.15	847 182	RES IMP	\$ 79,250	\$ 24,600	31.04
00034	CONE RUSTY LEE HARDAN FAKHER	301 BERTIE ST-426-13 BK2 0046	02/01/22 0.61	838 347	RES IMP	\$ 55,827	\$ 27,764	49.73
00575	MOXLEY ROBERT DAVID HASH HARLEY/HASH JESSICA	15 SHADY BROOK CIR-106-12 T11 0026A-LOT 3, BLOCK D, SHADY	12/16/22 0.45	850 930	RES IMP	\$ 134,724	\$ 53,880	39.99
00051	JOHNSON CHRISTINE HEANEY JR THADRICK	603 WASHINGTON S-12 Q14 0265	02/11/22 0.22	839 247	RES VAC	\$ 2,918	\$ 1,000	34.27
00090	WILLIAMS STANLEY E HENDLEY ANGELA DIANE	5584 GROOVERVILLE RD-529-12 039 00361	03/07/22 3.04	841 163	RES IMP	\$ 79,420	\$ 38,960	49.06
00612	HURST MICHAEL L/SHANNON D	11619 TROUPEVILLE RD 146 00114	1.87		COM IMP	\$ 513,426	\$ 249,636	48.62
00117	MURDOCK CYNTHIA JAGEL WILLIAM	505 COFFEE RD-519-13 033 0013S00	03/23/22 2.89	843 298	RES IMP	\$ 208,175	\$ 53,392	25.65
00401	VANN GLORIA M JAMES DYLAN MICHAEL/JAMES TOSHA	209 CAMELLIA-388-12 Q12 0044	08/31/22 0.34	848 374	RES IMP	\$ 191,960	\$ 63,040	32.84
00159	LIEBERENZ KEVIN R JOHNSON CHARLES T	307 BROOKFIELD DR-105-12 139 0050	04/08/22 1.57	844 126	RES IMP	\$ 233,814	\$ 91,060	38.95
00382	ROWAN BUIE J KILGORE JACKIE	444 ADAMS ST-13 P2 0117	08/23/22 0.62	848 131	RES IMP	\$ 70,444	\$ 16,920	24.02
00085	HENDRIX JOSEPH E KRUEGER KYLE	1002 MADISON N ST-12 Q27 0062	03/08/22 0.48	841 286	RES IMP	\$ 261,043	\$ 78,892	30.22
00520	PRICE JOSEPH M LCP CONSULTING LLC	803 LAFAYETTE W-12 Q19 0163	11/11/22 0.51	850 100	RES IMP	\$ 62,519	\$ 22,560	36.08



2022 Sales Ratio Study

014 - BROOKS COUNTY

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00531	KELLER BRENDA ANN MARTIN LILLIAN MICHELLE	128 HILLTOP CIR-105-12 139J .0021	11/16/22 0.82	850 270	RES IMP	\$ 131,995	\$ 61,360	46.49
00299	PARHAM PEGGY E MCCLENDON ROBERT TIMOTHY/PRUITT	627 BELCHER RD RD-361-12 080 0005C	07/20/22 12.45	847 76	AGR IMP	\$ 220,265	\$ 81,468	36.99
00311	NORMAN HAROLD MCCLUSKEY MARILYN MITCHELL/GOSIER	7 SIMMON HILL RD-523-12 036 0052	07/16/22 4.00	847 63	RES IMP	\$ 96,861	\$ 35,960	37.13
00095	J B HORTON ENTERPRISES INC MCELROY EDNA M/MCELROY JR FRANK H	108 LEE S-12 Q14 0445	03/11/22 0.30	842 91	COM IMP	\$ 96,816	\$ 25,760	26.61
00608	MCELROY FRANK H JR/EDNA M	1885 DUNN RD 066 001112	0.50		RES IMP	\$ 132,344	\$ 42,840	32.37
00310	WICKSTROM SARAH A MCKUHEN EDIN S	240 PINEDALE CIRCLE-105-12 140AC 0013	07/19/22	847 104	RES IMP	\$ 118,875	\$ 40,640	34.19
00069	GARLINGTON JUDY A MCQUEEN TIFFANY/MCQUEEN KEITH	520 PINE FOREST DR T11 0067	02/25/22 4.24	840 261	RES IMP	\$ 171,503	\$ 67,936	39.61
00341	SMITH AMANDA R MILLER VALARIE MICHELLE	198 PINEDALE CIR CIR-106-12 140AC 0015	08/02/22	847 486	RES IMP	\$ 105,666	\$ 47,532	44.98
00278	PPL INVESTMENTS LLC MMCM INVESTMENTS LLC	504 STEPHENS E-12 Q20 0257B	07/05/22 0.25	846 550	RES IMP	\$ 66,129	\$ 21,920	33.15
00511	STOKES REGINA MOORE KEAN	1407 JEFFERSON S STREET-12 Q9 0009	11/07/22 0.25	849 979	RES IMP	\$ 123,277	\$ 34,764	28.20
00007	GRAHAM STANLEY W MURRAY ALLISON B/MURRAY NICHOLAS A	4355 BARWICK RD-430-12 064 0020	01/18/22 6.64	837 151	RES IMP	\$ 289,200	\$ 75,360	26.06
00266	PARRISH JAMES MAURICE NATIONWIDE FIBERGLASS INC	282 PARKVIEW CIR-12 T11 0051	06/27/22 1.21	846 304	RES IMP	\$ 163,270	\$ 66,760	40.89
00070	311 EAST SCREVEN INC OLIVER WILLIAM	311 SCREVEN E-12 Q20 0351	02/22/22 0.09	840 230	COM IMP	\$ 174,704	\$ 80,240	45.93
00562	BROWN ANNETTE PAGE CARLA L	BURNS LN-523-13 036 0068	12/14/22 5.00	850 830	RES VAC	\$ 14,089	\$ 7,400	52.52
00610	PEARSON CHARLES L JR/KRISTA B	3530 OLD COFFEE RD 117 0012D	5.50		RES IMP	\$ 265,292	\$ 111,360	41.98
00026	TRIPLE H MOBILE HOME PARTS AND PITCHELL JOHN LAWRENCE	98 BOURQUINE RD-232-12 117 0007B	01/24/22 9.59	838 237	RES IMP	\$ 39,389	\$ 16,400	41.64
00607	QUITMAN IRRIGATION BUILDING LLC	8568 US 84 W HWY 066 0007E	3.47		COM IMP	\$ 426,281	\$ 145,520	34.14
00102	SAPP PATRICIA R G TREE SERVICE LLC	1004 SCREVEN E-349-12 Q21 0154	03/16/22 0.57	842 244	COM IMP	\$ 53,122	\$ 23,080	43.45
00487	REDDING THOMAS D REHBERG SARA M/REHBERG ROBBIE	216 PARKVIEW CIR-12 T11 0055	10/14/22 0.54	849 563	RES IMP	\$ 135,605	\$ 50,384	37.15
00358	CERCEY DOUGLAS H ROBINSON SHAWN CHRISTOPHER/ROBINSON	4892 VALDOSTA HWY HWY-327-12 088 00384	08/05/22 3.72	847 589	RES IMP	\$ 61,639	\$ 19,960	32.38
00545	WALKER JR VIRGIL A ROWLAND F ADAM/ROWLAND JULIE R	101 LAKE W DRIVE-388-12 Q18 0033	11/28/22 0.35	850 380	RES IMP	\$ 49,311	\$ 27,400	55.57
00211	MILNER KAY I RYDEN DAVID E/RYDEN JULIE L	277 TRAIL OF HAWK RD-199-12 J1 0053	05/13/22	845 89	RES IMP	\$ 247,262	\$ 92,160	37.27
00033	EVANS PATRICIA A SAYRE BRIAN CRAIG/SAYRE IVELISSE	OLD COFFEE RD-271-12 112 0004C-TRACT 3	01/28/22 25.42	838 292	AGR VAC	\$ 63,445	\$ 24,840	39.15
00457	FITCH CARL D SAYRE IVELISSE BARRIOS/SAYRE BRIAN	2128 OLD COFFEE RD-234-12 118 00013-LT 29 SEC 1 HUNTERS	09/29/22 16.05	849 154	AGR IMP	\$ 358,183	\$ 124,776	34.84
00493	SAILORS JEREMY M SCOTT PAMELA	1576 BLEASE RD-233-12 117 00096	10/19/22 1.13	849 654	RES IMP	\$ 140,888	\$ 52,600	37.33
00227	SUTTLES ANDREW WRIGHT SHERLEY WYNETTA/SHERLEY TIM	200 BLUEBERRY CIR-350-12 076 000711	05/27/22 0.95	845 597	RES IMP	\$ 167,076	\$ 59,720	35.74
00002	PAFFORD RAY LEHMAN SIMMONS LEXI/MASTERS AUSTIN WAYNE	2029 RYALL RD-275-12 114 00247	01/05/22 5.00	836 101	RES IMP	\$ 299,204	\$ 110,728	37.01
00006	VARNEDOE ROBERT G SINCLAIR BEAU DANIEL/SINCLAIR NICOLE	TOUCHTON RD-368-12 083 0007	01/10/22 79.48	836 156	AGR VAC	\$ 270,873	\$ 97,400	35.96
00559	BADDER ANTONY SMITH ROSCOE JR	304 WARREN S ST-12 Q14 0112	12/01/22 0.24	850 533	RES IMP	\$ 27,297	\$ 11,840	43.37

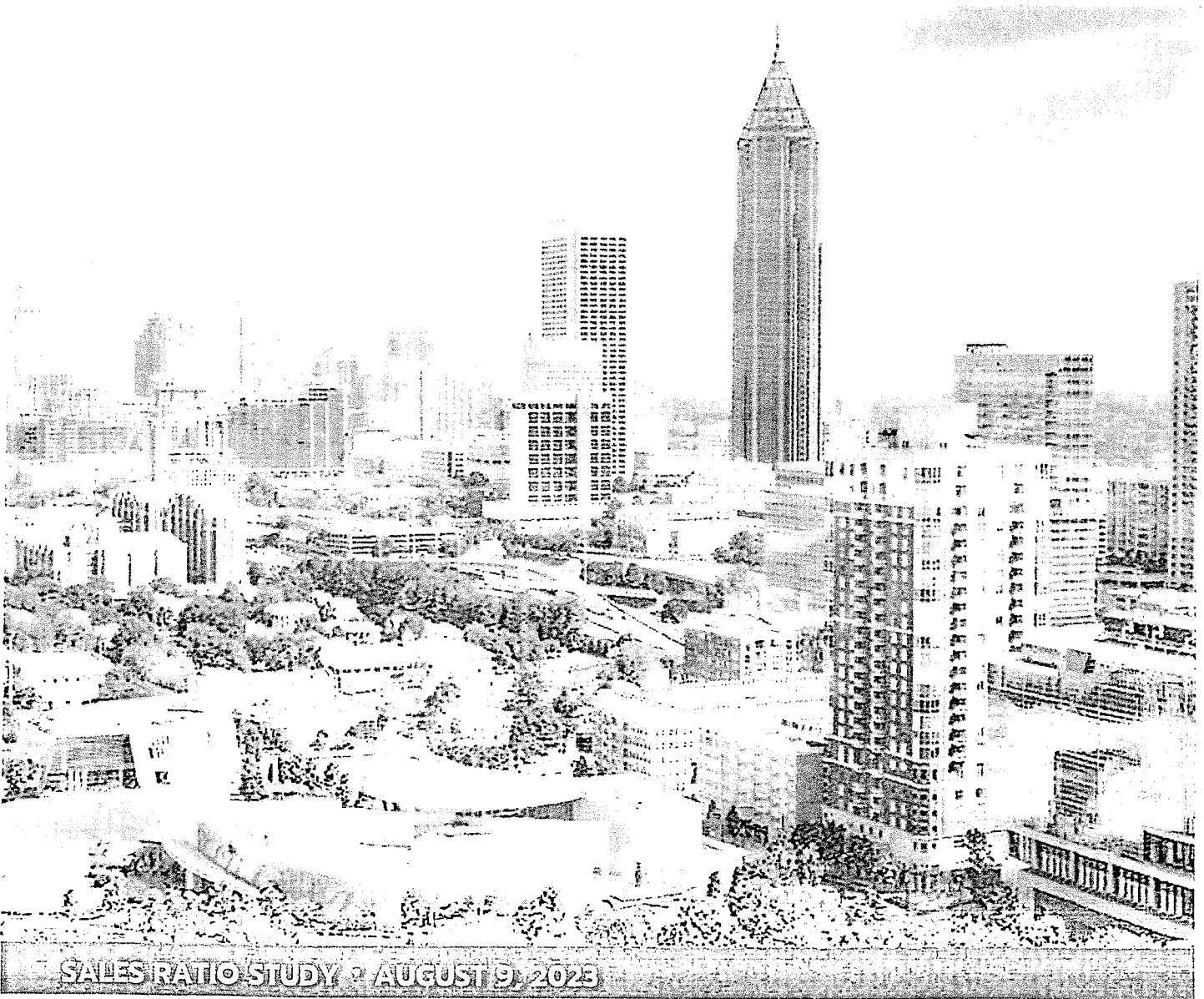


2022 Sales Ratio Study

014 - BROOKS COUNTY

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00273	WILLIAMS AND CAROL WILLIAMS PRIDE SMITH SANDRA L	3011 HAMLIN RD-52-15 073 00152	07/05/22 1.00	846 410	RES IMP	\$ 35,222	\$ 15,160	43.04
00123	LAMONTAGNE CHRISTOPHER B SMITHWICK SALLY JAYNE/CANNON DAVID	16247 GA HWY 122-233-12 117 00095	03/24/22 2.00	843 164	RES IMP	\$ 283,675	\$ 95,000	33.49
00620	SPENCER CLORILA HEIRS	SIMMON HILL RD 037 0016	75.10		AGR VAC	\$ 259,478	\$ 122,400	47.17
00471	DEVANE MARK T SPRAY PROPERTIES LLC	317 HIGHLAND N-349-12 Q21 0119A	10/04/22 0.67	849 334	COM IMP	\$ 187,615	\$ 61,760	32.92
00144	CARROLL JR WAYNE H TAYLOR FERRIS/TAYLOR MARY C	1000 COURT N-12 Q27 0012	04/05/22 0.22	844 16	RES IMP	\$ 192,212	\$ 52,200	27.16
00412	HIERS LANCE M THOMAS CHRISTY STOKES	210 WOODWARD CIR CIR-105-12 139I 0014	09/09/22 1.00	848 494	RES IMP	\$ 206,930	\$ 87,880	42.47
00202	SHIERLING KELLIE B THOMPSON CARMEISHA D/STILL DUANTA D	230 TRAIL OF HAWK RD-199-12 J1 0074	05/10/22	845 35	RES IMP	\$ 182,879	\$ 63,440	34.69
00027	SILAS BRITTANY THORTON CANDICE	697 REDWOOD LN-379-12 079 001227	01/28/22 1.18	838 206	RES IMP	\$ 292,661	\$ 98,000	33.49
00074	EXUM GENE TRIPLE H PROPERTIES OF SOUTH GEORGIA	9748 GREENVILLE HWY-12 075 0035	02/28/22 1.10	840 291	RES IMP	\$ 110,574	\$ 44,640	40.37
00178	LOVETT VICTORIA R VASQUEZ-CRUZ DAVID	41 TRAIL OF HAWK RD-199-12 J1 0064	04/20/22	844 550	RES IMP	\$ 180,895	\$ 68,600	37.92
00426	FORGIONE DAN VELAZQUEZ COSME/VALAZQUEZ TOMASA	404 JOHNSON E-12 Q15 0005	09/15/22 0.17	848 585	RES IMP	\$ 66,041	\$ 28,892	43.75
00535	WILLIAMS GEORGE WADE ANDREW	401 S LAUREL ST-12 Q13 0241	11/15/22 0.36	850 212	RES IMP	\$ 112,270	\$ 36,588	32.59
00408	HALL JEFFERY R WALTERS BRITTANY V	CANNON ROAD-435-13 002 0013A	08/31/22 55.30	848 356	AGR VAC	\$ 222,581	\$ 96,720	43.45
00042	HILLIS AERIAL N WALTON RIDGE A/SANFORD SHAQUORIA N	280 PINEDALE CIR-106-12 140AC 0011	01/27/22	839 83	RES IMP	\$ 134,440	\$ 45,228	33.64
00066	SWAIN VIVIAN ANNETTE WARREN JOHN	497 PINE FOREST DR-79-12 T11 0043	02/15/22 1.77	840 76	RES IMP	\$ 169,774	\$ 75,000	44.18
00541	MCDANIEL WILLIAM H WARREN-SPRAY PROPERTIES LLC	211 CULPEPPER N-12 Q20 0139	11/29/22 0.48	850 418	RES IMP	\$ 44,028	\$ 14,560	33.07
00540	MIDDLETON TERESA ROZIER WARREN-SPRAY PROPERTIES LLC	106 CLAY S-12 Q21 0192	11/29/22 0.29	850 416	RES IMP	\$ 123,277	\$ 36,056	29.25
00568	WILLIAMSON BARBARA S WHITE JIM	BLUE SPRINGS LN 124 00163	12/15/22 1.00	850 884	RES VAC	\$ 21,926	\$ 6,520	29.74
00388	SHIERLING STEVEN M WILBANKS LORA B	4951 DIXIE RD-510-13 D2 00011	08/30/22 2.00	848 243	RES IMP	\$ 76,168	\$ 25,360	33.29
00619	WILLIAMS ERVIN TONY/GAIL	108 SUNSET RD T15 0029A	0.70		RES IMP	\$ 118,558	\$ 52,420	44.21
00237	POORE CHANDLER ALAN WILLIAMS MARLON LEON/HALL JANET	401 WATERSIDE DR 076 00078	06/02/22 0.47	845 716	RES IMP	\$ 185,221	\$ 55,000	29.69
00064	ANDERSON LANDRY G WRIGHT III WAYMON	14 CANDLEGLOW TRL-60-12 146HA 0012	02/23/22 1.02	840 203	RES IMP	\$ 178,493	\$ 56,120	31.44
00187	PYLE GORDON L YOUNG DERRICK E	639 GIN ST-12 MN2 0030	04/27/22 0.34	844 767	RES IMP	\$ 101,532	\$ 32,792	32.30

* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.



2022 State-Wide Equalized 100% Adjusted

Property Tax Digest Report

Greg S. Griffin | State Auditor

Lee Thomas | Sales Ratio Division Director



DOAA

Georgia Department
of Audits & Accounts

2022 SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 9, 2023

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2022. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> \$ <u>DIGEST</u>
001	APPLING	33.61	3,224,244,349
002	ATKINSON	29.86	623,162,444
003	BACON	36.69	817,802,595
004	BAKER	38.26	351,220,111
005	BALDWIN	36.69	4,052,689,437
006	BANKS	35.04	2,413,806,071
007	BARROW	34.23	10,825,254,438
008	BARTOW	34.25	13,196,991,824
009	BEN HILL	38.23	1,219,305,198
010	BERRIEN	26.83	1,427,957,206
011	BIBB	39.14	13,537,244,757
012	BLECKLEY	41.05	823,012,508
013	BRANTLEY	33.27	1,134,197,759
014	BROOKS	38.26	1,414,558,548
015	BRYAN	33.89	6,570,193,372
016	BULLOCH	36.04	7,419,365,526
017	BURKE	38.02	18,062,048,362
018	BUTTS	37.61	2,600,175,951
019	CALHOUN	39.41	359,571,758
020	CAMDEN	36.60	6,018,384,647
021	CANDLER	37.30	835,461,027

2022 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
022	CARROLL	36.11	9,973,526,710
023	CATOOSA	28.76	7,912,819,875
024	CHARLTON	38.11	1,025,597,031
025	CHATHAM	35.91	62,384,395,556
026	CHATTAHOOCHEE	35.14	173,624,782
027	CHATTOOGA	29.04	1,775,681,198
028	CHEROKEE	35.30	48,969,301,423
029	CLARKE	38.04	16,724,474,684
030	CLAY	37.50	309,148,058
031	CLAYTON	33.87	31,676,962,981
032	CLINCH	31.86	754,778,100
033	COBB	36.01	126,324,384,277
034	COFFEE	31.63	3,182,548,830
035	COLQUITT	38.51	3,124,142,340
036	COLUMBIA	37.31	20,813,298,429
037	COOK	32.12	1,439,792,358
038	COWETA	35.46	24,205,693,799
039	CRAWFORD	36.48	899,157,751
040	CRISP	38.09	2,046,918,334
041	DADE	38.16	1,772,546,719
042	DAWSON	37.15	5,909,103,667
043	DECATUR	39.17	2,789,640,520
044	DEKALB	36.66	107,240,594,078
045	DODGE	36.38	1,252,455,708
046	DOOLY	38.37	985,044,153
047	DOUGHERTY	35.58	6,172,530,867
048	DOUGLAS	36.11	20,523,815,493
049	EARLY	39.23	1,392,593,125
050	ECHOLS	31.69	332,445,345
051	EFFINGHAM	35.18	8,389,694,342

2022 SALES RATIO STUDY

STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT

August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
052	ELBERT	35.07	1,951,739,411
053	EMANUEL	40.16	1,508,958,405
054	EVANS	34.91	722,686,834
055	FANNIN	39.70	7,526,869,068
056	FAYETTE	37.93	22,923,589,677
057	FLOYD	35.58	6,963,410,859
058	FORSYTH	35.02	57,075,062,703
059	FRANKLIN	32.44	2,966,234,843
060	FULTON	35.45	140,040,305,185
061	GILMER	38.04	6,296,060,919
062	GLASCOCK	35.28	286,639,746
063	GLYNN	34.66	21,148,013,300
064	GORDON	33.68	3,849,552,459
065	GRADY	32.46	1,896,166,414
066	GREENE	36.02	7,485,250,314
067	GWINNETT	37.41	148,859,589,075
068	HABERSHAM	35.36	5,023,135,716
069	HALL	35.48	30,004,464,647
070	HANCOCK	32.80	1,095,612,805
071	HARALSON	33.04	2,129,126,321
072	HARRIS	38.98	4,321,145,766
073	HART	34.32	4,153,768,462
074	HEARD	39.16	1,223,493,172
075	HENRY	36.49	35,961,097,872
076	HOUSTON	34.73	15,284,221,573
077	IRWIN	36.58	682,138,695
078	JACKSON	31.96	10,086,392,249
079	JASPER	37.34	1,772,909,307
080	JEFF DAVIS	36.80	1,160,479,054
081	JEFFERSON	31.74	1,653,565,506

2022 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL</u> <u>RATIO</u>	<u>\$</u>	<u>ADJUSTED 100%</u> <u>DIGEST</u>
082	JENKINS	33.91		760,056,790
083	JOHNSON	39.50		468,651,945
084	JONES	32.90		2,312,057,958
085	LAMAR	36.37		1,951,040,831
086	LANIER	34.45		565,268,228
087	LAURENS	34.01		2,996,140,166
088	LEE	35.50		3,324,680,814
089	LIBERTY	35.18		5,388,226,123
090	LINCOLN	35.50		1,002,653,347
091	LONG	34.03		1,194,257,648
092	LOWNDES	36.14		5,517,500,036
093	LUMPKIN	34.12		4,308,341,779
094	MACON	35.10		1,175,577,949
095	MADISON	33.01		3,184,628,147
096	MARION	40.27		519,006,309
097	MCDUFFIE	35.74		2,160,387,355
098	MCINTOSH	36.02		1,708,643,562
099	MERIWETHER	38.00		1,779,183,689
100	MILLER	35.65		573,327,472
101	MITCHELL	38.71		1,609,169,120
102	MONROE	40.31		3,946,913,169
103	MONTGOMERY	38.54		523,296,596
104	MORGAN	31.81		3,821,507,555
105	MURRAY	37.09		3,799,643,862
106	MUSCOGEE	34.27		19,312,785,770
107	NEWTON	36.77		12,774,325,937
108	OCONEE	37.29		7,902,254,042
109	OGLETHORPE	31.67		1,700,390,673
110	PAULDING	35.87		22,075,110,975
111	PEACH	37.88		2,490,409,439

2022 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL</u> <u>RATIO</u>	<u>\$</u>	<u>ADJUSTED 100%</u> <u>DIGEST</u>
112	PICKENS	38.96		4,813,017,319
113	PIERCE	31.47		1,789,361,401
114	PIKE	29.63		2,284,428,733
115	POLK	31.19		3,864,151,060
116	PULASKI	31.64		822,088,813
117	PUTNAM	39.02		5,270,453,966
118	QUITMAN	41.83		215,768,923
119	RABUN	36.42		5,684,729,906
120	RANDOLPH	42.24		578,890,010
121	RICHMOND	35.07		20,227,629,293
122	ROCKDALE	33.70		12,529,320,216
123	SCHLEY	43.07		354,646,545
124	SCREVEN	35.78		1,276,214,356
125	SEMINOLE	39.56		867,848,505
126	SPALDING	35.73		6,606,124,410
127	STEPHENS	30.51		2,647,487,954
128	STEWART	34.89		496,774,333
129	SUMTER	34.64		2,149,794,839
130	TALBOT	38.04		672,134,310
131	TALIAFERRO	38.88		184,862,247
132	TATTNALL	33.06		1,471,388,473
133	TAYLOR	37.27		711,413,566
134	TELFAIR	38.18		863,874,771
135	TERRELL	34.64		902,308,906
136	THOMAS	37.35		2,720,417,844
137	TIFT	30.00		4,382,385,960
138	TOOMBS	38.07		1,325,619,358
139	TOWNS	37.06		3,211,484,832
140	TREUTLEN	40.39		327,094,483
141	TROUP	38.92		8,463,658,251

2022 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
142	TURNER	31.88	699,315,356
143	TWIGGS	35.70	934,386,146
144	UNION	38.19	5,612,108,559
145	UPSON	33.88	2,386,599,578
146	WALKER	38.09	5,148,983,175
147	WALTON	38.33	11,969,321,962
148	WARE	38.24	2,687,148,509
149	WARREN	35.83	545,263,758
150	WASHINGTON	37.45	1,927,076,417
151	WAYNE	33.63	2,622,896,863
152	WEBSTER	36.26	267,801,993
153	WHEELER	34.08	422,531,420
154	WHITE	34.04	3,911,750,400
155	WHITFIELD	29.04	7,572,082,453
156	WILCOX	35.59	565,690,525
157	WILKES	33.63	1,159,095,212
158	WILKINSON	37.05	1,065,239,827
159	WORTH	32.68	1,613,641,652

2022 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 9, 2023

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> <u>DIGEST</u>
			\$
200	ATLANTA (DEKALB)	36.66	8,228,355,277
201	ATLANTA (FULTON)	35.45	110,251,977,445
202	BREMEN (CARROLL)	36.11	101,227,781
203	BREMEN (HARALSON)	33.04	856,191,302
204	BUFORD (GWINNETT)	37.41	5,407,861,540
205	BUFORD - HALL	35.48	1,681,197,633
206	CALHOUN	33.68	3,866,703,194
207	CARROLLTON	36.11	3,724,813,280
208	CARTERSVILLE	34.25	4,553,331,945
209	CHICKAMAUGA	38.09	401,629,574
210	COMMERCE	31.96	1,278,354,331
211	DALTON	72.61	5,521,399,779
212	DECATUR	45.83	5,983,614,435
213	DUBLIN	34.01	2,014,024,643
214	GAINESVILLE	88.70	3,323,622,582
215	JEFFERSON	31.96	3,599,679,673
216	MARIETTA	36.01	12,226,372,931
217	PELHAM	38.71	140,060,967
218	ROME	35.58	4,437,538,450
219	SOCIAL CIRCLE (NEWTON)	36.77	4,145,793
220	SOCIAL CIRCLE (WALTON)	38.33	787,252,490
221	THOMASVILLE	37.35	2,273,267,058
222	TRION	29.04	209,760,650
223	VALDOSTA	36.14	5,140,983,197
224	VIDALIA (MONTGOMERY)	38.54	32,805,223
225	VIDALIA (TOOMBS)	38.07	1,170,929,584
SUB-TOTAL-CITIES			\$ 187,217,100,757
SUB-TOTAL-COUNTIES			1,433,126,783,452
100% STATE DIGEST			\$ <u>1,620,343,884,209</u>