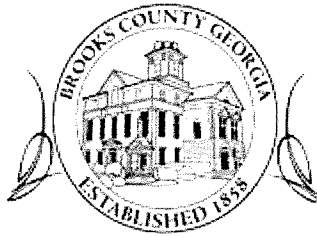


**BOARD OF TAX ASSESSORS**

**Brewer Bentley, Chairman**

**Melvin DeShazor**

**Ralph Manning**



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

**Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)**

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

**Wayne Waldron, Chief Appraiser**

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

610 South Highland Road, Quitman, GA 31643

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

Date: December 13, 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 November 8, 2023
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
  - 2) Prior year adjustments, Peeples – P2 0088
- V. Unfinished Business
  - 3) BOE decisions, 2023 appeals
- VI. New Business
  - 4) Errors/Adjustments
  - 5) Parcel Combinations
  - 6) 2024 Social Security Maximum for Homestead Exemptions
  - 7) 2024 Homestead Exemption pursuant to O.C.G.A. §48-5-48(b) and §48-5-52(a)
  - 8) Public Utilities
    - a. Equalized Ratio
    - b. County Final Assessments
    - c. Mailing of Notices, 12/14/2023
  - 9) Pre-Bill Mobile Home Digest
  - 10) 2024 Meeting Schedule
- VII. Chief Appraiser's Report/Comments
  - 11) Updates-Vehicle maintenance, CUVA breach letters, budget, multipurpose off highway vehicles
- 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*

12/13/2023

### **I. Call to order**

Mr. Bentley called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:16 p.m. on December 13, 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 Meeting**

- 1) Assessors reviewed minutes from the previous meeting held on November 8, 2023. Mr. DeShazor made a motion to approve the minutes as printed. Mr. Manning seconded. All members in favor. Motion carried.

### **III. Approval of Proposed Agenda**

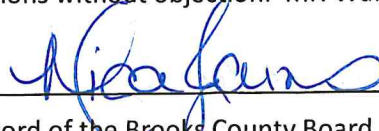
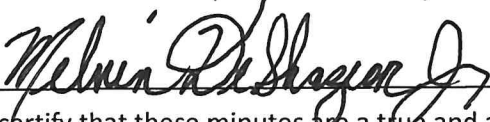
Assessors reviewed the proposed agenda for the current meeting. Mr. DeShazor made a motion to approve the proposed agenda. Mr. Manning seconded the motion. All members in favor. Motion carried.

### **IV. Appearances/Taxpayer Requests**

- 2) Assessors were presented with information obtained during a BOE appeal regarding the correction of the physical characteristics of a structure owned by Ms. Carma Peebles. Ms. Peebles' dwelling had been incorrectly valued as a site-built home instead of a manufactured home. Ms. Peebles provided the title information for the manufactured home, and the mistake has been corrected for 2023. Mr. Waldron requests that the value be adjusted for tax years 2020, 2021, and 2022 because of the clerical error made by the office. After review, Mr. Manning made a motion to approve the correction of records for tax years 2020, 2021, and 2022. Mr. DeShazor seconded. All members in favor. Motion carried.

### **V. Unfinished Business**

- 3) Assessors reviewed decisions made by the Board of Equalization during their appeal hearings held on November 29-30, 2023 (see attached). After review, the Assessors agreed to accept the Board of Equalization's decisions without objection. Mr. Waldron informed



I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/13/2023 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/10/2024

# *Brooks County Board of Tax Assessors*

## *Meeting Minutes*

12/13/2023

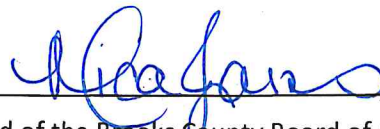
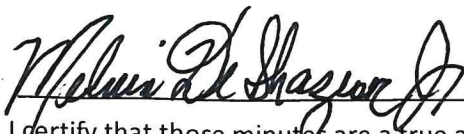
the Board that two of the appellants had voiced their intent to proceed to Superior Court. Both have been provided copies of the relevant code section.

### **VI. New Business**

- 4) Assessors reviewed Appeals>Returns/Errors/Adjustments listing (see attached). After review, adjustments were approved as attached.
- 5) Assessors reviewed proposed parcel combinations (see attached). After review, parcel combinations were approved as attached.
- 6) Assessors reviewed the proposed 2024 Social Security homestead exemption maximum provided by the Department of Revenue (see attached). After review, Mr. Manning made a motion to adopt the proposed Social Security homestead exemption maximum. Mr. DeShazor seconded. All members in favor. Motion carried.
- 7) Assessors reviewed the proposed 2024 Veterans homestead exemption maximum provided by the Department of Revenue (see attached). After review, Mr. DeShazor made a motion to adopt the proposed Social Security homestead exemption maximum. Mr. Manning seconded. All members in favor. Motion carried.
- 8) Assessors reviewed 2023 public utility values and assessment notices as provided by the Department of Revenue (see attached). After review, Mr. DeShazor made a motion to finalize the county equalization ratio for public utility assessments at 40% based on the current equalized ratio determined by the Department of Audits and Accounts. Mr. Manning seconded. All members in favor. Motion carried.

Mr. DeShazor made a motion to assess public utilities at the fair market value proposed by the Department of Revenue. Mr. Manning seconded. All members in favor. Motion carried.

Mr. Manning made a motion to mail public utility notification of assessments on December 14, 2023. 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 Assessors meeting held on 12/13/2023 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/10/2024

# Brooks County Board of Tax Assessors

## Meeting Minutes

12/13/2023

- 9) Assessors reviewed the proposed 2024 Prebill Mobile Home Digest consolidation and preliminary digest information (see attached). After review, Mr. <sup>Manning</sup> Bentley made a motion to approve the 2024 Prebill Mobile Home Digest and submit it to the Tax Commissioner on or before January 5, 2024. Mr. DeShazor seconded. All members in favor. Motion carried.
- 10) Assessors reviewed and approved the proposed meeting schedule for 2024 (see attached).

### VII. Chief Appraiser's Report/Comments

- 11) Mr. Waldron informed the Board that covenant breach letters are prepared and ready to be mailed after the first of the year. Additional 'Intent to Terminate' letters have been mailed.

The Mobile Assessor contract signed at the previous meeting has been returned and work has begun. The staff is scheduled for in-person training January 16-18 in the office.

Assessors reviewed information from the Department of Revenue regarding multipurpose highway vehicles. The registration of these vehicles will be the responsibility of the Tax Commissioner's office and will not cause any changes in the personal property reporting.



Assessors reviewed the current fiscal year expenditures provided by the administration. Mr. Waldron noted several items that appear to be miscoded or inconsistent amounts. He will work with the accounts payable department to correct the issues.

Ms. Jarvis and Mr. Waldron were happy to inform the Board that it is no longer necessary to schedule maintenance on the Ford Ranger since the office now has a new Ram 1500. The decals have been ordered and will be applied soon. The Board requested that lettering identifying the office should be added as well as the county emblem.

Mr. Waldron informed the Board that the office renovations are complete and invited the Board to walk through after the meeting.

### VIII. Assessors Comments

### IX. Executive Session



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I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/13/2023 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/10/2024


**Brooks County Board of Tax Assessors**

**Meeting Minutes**

12/13/2023

**X. Adjournment**

There being no further business, Mr. Manning made a motion to adjourn the meeting at 6:33 p.m. Mr. DeShazor seconded. All members in favor. Motion carried.



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I certify that these minutes are a true and accurate record of the Brooks County Board of Assessors meeting held on 12/13/2023 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/10/2024

## BOARD OF EQUALIZATION 11/29/2023

APPEALKEY	OWNER	PARCEL NUMBER
2800	WRICE, OWEN	036 0006A
2802	WRICE, OWEN	Q19 113A
3015	HORTON, JOHN R & PAMELA	Q13 0029
2858	LANE, GREGORY B	128 0029
2796	BROCK, DOUGLAS	076 000718
2805	BARBER, ROSA S ETAL	002 0019
2806	FLOUNOY, VANESSA ETAL	P2 0005
2870	BARBER, ROSA L ETAL	026 0001J
2807	KIMBLE RENTALS LLC	Q20 0057
2809	KIMBLE RENTALS LLC	Q19 0005
2811	KIMBLE, KINCH H JR	051 0003D
3003	TAYLOR, DAVID	Q20 0149
2803	PEEPLES, CARMA J	P2 0088
2939	ROSE, ROBERT JAMES ETAL	036 0041A
2823	EPP, PAUL	J1 0122

BOARD OF EQUALIZATION 11/30/2023

APPEALKEY	OWNER	PARCEL NUMBER
	2916 HORTON, JAMES A ETAL	Q20 0079
	2929 PRICE, KENNETH	020 0004
	2930 PRICE, KENNETH	050 0016A
	2948 PRICE, KENNETH	114 00234
	2953 HAMPTON, MASSEY ETAL	121 0001C
	2819 SELF, SHEILA KAREN	Q12 0045
	2912 DESHAZIOR, ZURICH & LINDA	021 0010A
	2866 RIGDON, JULIAN O ETAL	134 00142
	2954 BROOKSCO INVESTMENTS	146 0011A
	2893 BARTON, JOHN M & ELAINE E	066 00119
	2900 DEVANE, MARK & JANET	Q27 00781
	2911 HILL, WILLIAM	049 002713
	2850 BELL, SANDRA D	Q13 0080
	2820 MARTIN, GEORGIA	066 0030
	2968 TISON, JOSHUA	BN2 0020A
	2799 LUONG, NHUT	077 0011B
	2826 DAVIS, MARY I ETAL	Q20 0188
	2840 LAFAYETTE & BARNES	Q21 0121
	2844 ANGOVE, MICHAEL J	139I 0003
	2846 DAVIS, SCOTTIE & AMY	024 00201
	2847 GRANT, SARAH LEE HEIRS	Q13 0097
	2853 DUNSCOMBE, M P	104 00034C
	2859 COKER, TRACI & ANSLEY	135 0003B
	2867 DAY, ELAINE	139W 0001B
	2872 TROUTMAN, NAAMAH M	134 0001
	2886 ROBERTS, RICHARD D ETAL	J1 0008
	2887 SCHRECK, DEBRA	134 0018H
	2888 SCHRECK, STEVEN S	T5 0010
	2889 SCHRECK, STEVEN S	122 0005
	2890 A-FRAME CONSTRUCTION	134 0012B
	2891 SCHRECK, STEVEN S	134 0018A
	2897 IVEY, MARY ANN	124 0016J
	2903 BLANKUMSEE, LAWTON ETAL	Q21 0083
	2904 BLANKUMSEE, LAWTON ETAL	Q27 0104A
	2913 EDWARDS, DOUGLAS SHANE	113 00182
	2918 LEWIS, ANNA LYNN	BY1 0054
	2919 CLANTON, DANIEL F	PP ACCT 932587
	2935 SIMPSON, WOODROW R JR ETAL	BY1 0064
	2946 LAWSON, H IRVIN II	111 0004
	2955 LUKE, COLIN B & ANGELA D	139 0024
	2958 GIDDENS, J C SR	T11 0050A
	2962 MCCULLER, JAMES & DELORES	034 00201
	2965 THOMPCKINS, CHARLENE	129 0007
	2966 THOMPCKINS, CHARLENE	129 0071

2970 WILLIAMS, C RICHARD TRUST	139 0016
2971 VICKERS, RICKY D & BETHANIE T	020 00217
2972 GRUNO, WILLIAM C & ASHLEE	079 001239
2973 SHEFFIELD, CHARLES E & CINDY S	J1 0101
2977 MARTIN, SAME FARMS LLC	Q20 0213
2981 TOLER, MATTHEW T	091 00111
2984 CLARK, NICHOLAS & HALEY L	Q12 0048
2990 FAUCETTE, TERRY F & CINDY	139QB 0007
2996 OWENS, CAROL W	134 0008
3001 SHY, STEVEN	P2 0012A



### Active Appeal List

LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
CABRAL	2023	J1 0056	BOE No Change	R	2860
HARRISON	2023	031 00181	30 Day	R	2814
MCCARTHY	2023	146 00011	BOE No Change	R	2960
SENDERO RANCH, LLC	2023	147 0002	BOE Final	R	2788
SIMPSON	2023	025 0017A	BOE Final	R	2824
THOMAS	2023	Q9 0017	BOE No Change	R	2873
THOMAS	2023	106 0004	BOE No Change	R	2875
THOMAS	2023	106 0002	BOE No Change	R	2876

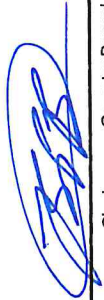
APPEALTYPE	Count	VID100
R	8	221,160

# ACO Summary Batch

Batch	Owner Account Number	Account #	Account Type	BOE2 3 Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
	5411	5424	Real	2023	HORTON, JOHN R & PAMELA	BOE23	3104	Q13 0029	01	52,000	42,000
	50434	5212	Real	2023	FLOUNOY, VANESSA &	BOE23	3105	P2 0005	04	66,270	64,470
	47705	6853	Real	2023	KIMBLE RENTALS LLC	BOE23	3106	Q20 0057	01	68,500	52,900
	50552	6949	Real	2023	TAYLOR, DAVID	BOE23	3107	Q20 0149	01	110,100	83,100
	50985	4242	Real	2023	DENNIS, SAMD	BOE23	3108	140 0003	99	231,700	194,600
	47611	5312	Real	2023	PEEPLIS, CARMUJ	BOE23	3109	P2 0088	04	67,290	30,158
	50985	4241	Real	2023	DENNIS, SAMD	BOE23	3110	140 0002	99	356,600	336,100
	44558	6875	Real	2023	HORTON, JAMES A &	BOE23	3111	Q20 0079	01	181,010	99,310
	460	462	Real	2023	PRICE, KENNETHIE	BOE23	3112	020 0004	02	86,100	84,700
	50682	4541	Real	2023	TISON, JOSHUA JELKS &	BOE23	3113	BN2 0020	02	66,300	60,500
	47806	11658	Real	2023	TISON, JOSHUAJ	BOE23	3114	BN2 0020A	02	71,227	69,427
	8501	8519	Real	2023	HAMPTON, MASSEY & JILL H	BOE23	3115	121 0001C	02	216,150	201,650
	49437	10997	Real	2023	BROOKSCO INVESTMENTS, LLC	BOE23	3116	146 0011A	99	895,100	860,100
	11158	10308	Real	2023	DEVANE, MARK & JANET B	BOE23	3117	Q27 00781	01	298,000	298,000
	41196	5476	Real	2023	BELL, SANDRAD	BOE23	3118	Q13 0080	01	36,100	33,300
	51605	1994	Real	2023	MARTIN, GEORGIA	BOE23	3119	066 0030	02	52,700	36,700

11348	9529	Real	2023	HARRISON, DENNISL	BOE23	3123	031	00181	02	117,490	110,560
										2,972,637	2,657,575

*17 Records included in report*



Chairman, County Board of Assessors

12/13/2023

Date

# ACO Summary Batch

Batch	Account #	Account Type	23DEC C	Dig Year	Owner Name	C #	AGOKEY	Property	TD	Assessment	
Owner Account Number										Original	Revised
47735	7189	Real	2023	2023	MERRILL, KEITH	23DEC	3094	Q21 0012	01	13,800	3,400
50248	933151	Pers	2022	2022	BEECHER, HERSHEL	23DEC	3095	Q20 0321	01	10,794	0
50248	933151	Pers	2023	2023	BEECHER, HERSHEL	23DEC	3096	Q20 0321	01	18,539	0
44350	931880	Pers	2023	2023	FAIRCLOTH, RAYMONDL	23DEC	3097	018 0026A	02	11,901	0
40905	800365	Pers	2023	2023	HODGE, WILLIAM	23DEC	3098	097 0013N	02	8,052	2,979
41740	5683	Real	2023	2023	DEVANE, JANETB	23DEC	3099	Q14 0024A	01	45,400	25,000
46492	7768	Real	2023	2023	DEVANE, JENNIFER ELAINE	23DEC	3100	Q28 0093B	01	40,600	25,000
48861	932867	Pers	2023	2023	TAYLOR, LARRYJ	23DEC	3101		99	8,585	0
51059	5361	Real	2023	2023	HALL, JAMES MAXCY II	23DEC	3102	Q10 0007A	02	33,600	33,600
51059	5360	Real	2023	2023	HALL, JAMES MAXCY II	23DEC	3103	Q10 0007	01	287,300	276,800
										478,571	366,779

10 Records included in report



Chairman, County Board of Assessors

12/13/2023

Date

ACO (E&R / NOD)

BROOKS COUNTY

Account #	7189	Map ID	Q21 0012	ACO #	3094
Digest	2023			Real Property	
MERRILL, KEITH				Tax District	01
104 PLANTERS ROW				CO_ID_NUM	
TIFTON, GA 31793					

Owner #	47735	Legal Desc	731-052
Situs:	613 N JEFFERSON ST	Control No	23DEC
		MH Serial #	

Original			Final		Adjustment	
Code	100%	40%	100%	40%	100%	40%
R3	3,400	1,360	3,400	1,360	0	0
R1	10,400	4,160	0	0	(10,400)	(4,160)
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0

GROSS	13,800	5,520	3,400	1,360	(10,400)	(4,160)
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Reason STRUCTURE TORN DOWN PRIOR TO 1/1/23

Other

BOA Date BOA Acceptance Yes Appraiser TWW

Signed: \_\_\_\_\_  
Chief Appraiser

Signed: \_\_\_\_\_  
Chairman, BOA

\_\_\_\_\_  
Tax Commissioner, Clerk

\_\_\_\_\_  
Date

\_\_\_\_\_  
Bill Number

**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, December 13, 2023**

**Parcel Combinations: AY2024**

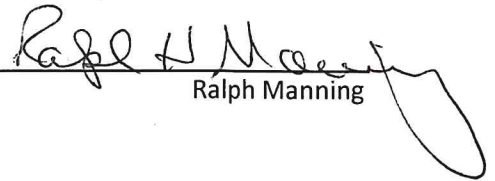
Owner                                      2024 PIN                                      Previous PINs                                      Total Acres                                      Reason

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
DIXSON, ELVIS & WANDA	P2 0116	P2 0116	0.33	
		P2 0113A	0.5	
			<input type="text" value="0.83"/>	
			<input type="text"/>	
			<input type="text"/>	

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

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

## Wayne Waldron

---

**From:** Colson, Kenny <kenny.colson@dor.ga.gov>  
**Sent:** Tuesday, November 28, 2023 8:48 PM  
**To:** TC; BOA  
**Subject:** 2024 Homestead Maximum for Homestead Exemptions  
**Attachments:** 2024 Final Homestead Maximum for Homestead Exemptions.pdf

To: Tax Commissioners

Board of Tax Assessors

**From:** Jonathan K. Ussery, Director *JKU*  
**Date:** November 28, 2023  
**Re:** 2024 Social Security Maximum for Homestead Exemptions

---

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2024 is **\$91,728** which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2024.

<https://www.ssa.gov/news/press/factsheets/colafacts2024.pdf>

If you have any questions regarding this matter, please do not hesitate to contact our office.

### Kenny Colson

#### Sr. Manager II, Revenue | Local Government Services Division

Georgia Department of Revenue

4125 Welcome All Rd. SW, Suite 701 | Atlanta, GA 30349

Phone: 404-724-7046 | Cell: 678-201-8427 | Fax: 404-724-7011

[dor.georgia.gov/local-government-services](http://dor.georgia.gov/local-government-services)

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Georgia Department of Revenue  
Local Government Services Division  
Memorandum

---

To: Tax Commissioners  
Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: November 29, 2023

Re: 2024 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

---

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$117,014** and such amount may be claimed for tax year 2024 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.



# ACO Summary Batch

Batch	Owner Account Number	Account #	Account Type	PU23 Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Assessment	
										Original	Revised
	49385	11804	Real	2023	UTILITY - AT&T CORPORATION	PU23	3120	SB 00011	01	542	301
	8366	8382	Real	2023	UTILITY - BELLSOUTH TELECOMMUNICATIONS	PU23	3121	SB 0001	01	7,919	7,184
	51880	12055	Real	2023	UTILITY-CENTURYLINK COMMUNICATIONS LLC	PU23	3122	CL 0002	02	41,819	16,247
	8366	8383	Real	2023	UTILITY - BELLSOUTH TELECOMMUNICATIONS	PU23	3124	SB 0002	02	373,122	279,787
	8458	2195	Real	2023	UTILITY - COLQUITT EMC	PU23	3125	074 0030	02	14,079,761	14,632,688
	8458	8475	Real	2023	UTILITY - COLQUITT EMC	PU23	3126	EMC 0001	01	24,260	25,213
	8458	8476	Real	2023	UTILITY - COLQUITT EMC	PU23	3127	EMC 0003	03	2,284	2,374
	8458	8477	Real	2023	UTILITY - COLQUITT EMC	PU23	3128	EMC 0005	05	4,853	5,043
	453	455	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3129	019 0054RR	02	480	480
	453	1498	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3130	047 0016B	02	400	400
	453	4737	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3131	D3 0013	02	2,400	2,400
	453	6098	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3132	Q14 0399	01	1,620	1,620
	453	9252	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3133	CSX 0001	01	1,011,734	1,182,616
	453	9251	Real	2023	UTILITY - CSX TRANSPORTATION INC	PU23	3134	CSX 0009	02	7,979,880	9,327,685
	41945	10785	Real	2023	UTILITY - GEORGIA & FLORIDA RAILWAY LLC	PU23	3135	GF 0005	05	194,659	193,585
	41945	10786	Real	2023	UTILITY - GEORGIA & FLORIDA RAILWAY LLC	PU23	3136	GF 0001	01	233,591	232,306
	41945	10787	Real	2023	UTILITY - GEORGIA & FLORIDA RAILWAY LLC	PU23	3137	GF 0009	02	3,423,386	3,404,548
	8360	8374	Real	2023	UTILITY - GEORGIA POWER COMPANY	PU23	3138	GP 0001	01	670,946	546,363
	8360	8375	Real	2023	UTILITY - GEORGIA POWER COMPANY	PU23	3139	GP 0002	02	13,507,234	14,633,217

8360	8376	Real	2023	UTILITY - GEORGIA POWER COMPANY	PU23	3140	GP	0003	03	265,104	279,677
8360	8377	Real	2023	UTILITY - GEORGIA POWER COMPANY	PU23	3141	GP	0004	04	300,464	320,737
8360	8378	Real	2023	UTILITY - GEORGIA POWER COMPANY	PU23	3142	GP	0005	05	745,979	819,001
8364	8380	Real	2023	UTILITY - GEORGIA TRANSMISSION CORP	PU23	3143	OP	0002	02	7,869,560	8,274,956
9073	9096	Real	2023	UTILITY - GRADY ELECTRIC MEMBERSHIP CORP	PU23	3144	GEMC	0002	02	258,427	259,415
51879	12054	Real	2023	UTILITY-MCI COMMUNICATIONS SERVICES INC	PU23	3145	VW	0002	02	177	174
50046	11861	Real	2023	UTILITY - MCI METRO ACCESS TRANSMISSION	PU23	3146	VW	0001	02	1,762	2,265
51189	11995	Real	2023	UTILITY - MUNICIPAL ELECTRIC AUTH OF GA	PU23	3147	MEAG	0002	02	2,352,306	2,266,238
49384	11803	Real	2023	UTILITY - SABAL TRAIL TRANSMISSION, LLC	PU23	3148	ST	0001	02	65,243,659	66,016,599
9211	9235	Real	2023	UTILITY - SOUTHERN NATURAL GAS COMPANY	PU23	3149	SG	0009	02	5,406,306	5,265,258
42412	5127	Real	2023	UTILITY - WINDSTREAM GEORGIA	PU23	3150	MNS	0056	05	285,834	283,463
42412	5942	Real	2023	UTILITY - WINDSTREAM GEORGIA	PU23	3151	Q14	0250	01	917,367	909,759
42412	9233	Real	2023	UTILITY - WINDSTREAM GEORGIA	PU23	3152	ALT	0009	02	1,631,669	1,618,137
42412	8473	Real	2023	UTILITY - WINDSTREAM GEORGIA	PU23	3153	ALT	0004	04	15,655	15,526
42412	8472	Real	2023	UTILITY - WINDSTREAM GEORGIA	PU23	3154	ALT	0003	03	196,627	194,996
9018	4402	Real	2023	UTILITY - NORFOLK SOUTHERN	PU23	3155	BK1	0001RR	03	4,440	4,440
9018	8371	Real	2023	UTILITY - NORFOLK SOUTHERN	PU23	3156	002	0001RR	02	36,820	36,820
9018	5208	Real	2023	UTILITY - NORFOLK SOUTHERN	PU23	3157	P2	0001RR	04	7,500	7,500

9018	9041	Real	2023 UTILITY - NORFOLK SOUTHERN	PU23	3158	NSC 0002	02	618,388	799,665
<i>38 Records included in report</i>									
								127,718,934	131,868,683



Chairman, County Board of Assessors

12/13/2025

Date

# Consolidation : all

2024 DIGEST

## Consolidation Values

	Code	Count	Acres	40% Value
R		22,573	13,653.39	232,943,459
A		7,363	20,805.59	100,465,817
P		35	2,431.62	4,249,324
V		2,736	171,474.47	266,816,163
J		183	96,362.82	106,336,945
F		183	96,362.82	102,621,680
C		2,067	1,001.73	50,972,225
I		160	3,409.27	51,661,395
U		38	56.13	52,747,472
	U1	7	55.13	21,464
	U2	31	1.00	52,726,008
E		1,172	5,947.10	142,396,189
MV		6,525	0.00	6,740,260
MH		1,666	0.00	14,261,848
TIMBER		100	0.00	6,700,664
HDE		0	0.00	0
		<b>44,801</b>	<b>315,142.12</b>	<b>1,138,913,441</b>
<b>Gross Taxable: Acres / Value &gt;&gt;</b>			<b>309,195</b>	<b>893,895,572</b>
			<b>Total Real Property</b>	<b>802,162,681</b>
			<b>Total Personal Property</b>	<b>64,030,119</b>

## Consolidation Exemptions

taxtype	excode	Count	Exempt Amount	Net Digest
11		988	15,655,360	878,240,212
12		5,886	309,129,087	584,766,485
14		5,886	313,403,913	580,491,659
17		5,886	309,129,087	584,766,485
18		837	12,804,419	881,091,153
21		209	1,325,536	892,570,036
23		18	199,864	893,695,708
24		30	474,294	893,421,278
25		51	964,317	892,931,255
<b>1105</b>			<b>963,085,877</b>	

# Consolidation : all

2023 DIGEST

## Consolidation Values

	Code	Count	Acres	40% Value
R		22,514	13,574.11	230,578,357
A		7,364	19,698.39	99,953,784
P		34	2,431.62	4,258,300
V		2,775	172,668.11	268,739,906
J		183	96,363.82	106,355,105
F		183	96,363.82	99,296,280
C		2,073	1,006.49	52,524,504
I		162	3,409.27	53,820,479
U		38	56.13	51,087,577
	U1	3	55.13	15,536
	U2	31	1.00	51,066,113
	U3	3	0.00	5,736
	U4	1	0.00	192
E		1,172	5,930.71	146,836,520
MV		6,525	0.00	6,740,260
MH		1,666	0.00	14,261,848
TIMBER		100	0.00	6,700,664
HDE		0	0.00	0
		<b>44,789</b>	<b>315,138.65</b>	<b>1,141,153,584</b>
<b>Gross Taxable: Acres / Value &gt;&gt;</b>			<b>309,208</b>	<b>895,020,784</b>
		<b>Total Real Property</b>		<b>799,864,791</b>
		<b>Total Personal Property</b>		<b>67,453,221</b>

## Consolidation Exemptions

taxtype	excode	Count	Exempt Amount	Net Digest
11		995	15,674,725	879,346,059
12		5,935	316,255,019	578,765,765
14		5,935	320,574,011	574,446,773
17		5,935	316,255,019	578,765,765
18		845	12,966,984	882,053,800
21		205	1,404,930	893,615,854
23		17	127,396	894,893,388
24		30	475,582	894,545,202
25		50	964,343	894,056,441
<b>1146</b>			<b>984,698,009</b>	

# MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		97	78,107	2,058,136	2,136,243
	Taxable	97	78,107	2,058,136	2,136,243
02		1004	2,385,113	22,158,306	24,543,419
	Taxable	1001	2,374,200	22,104,252	24,478,452
	Exempt	3	10,913	54,054	64,967
03		12	14,264	318,673	332,937
	Taxable	12	14,264	318,673	332,937
04		40	80,424	572,427	652,851
	Taxable	40	80,424	572,427	652,851
05		74	64,327	1,039,062	1,103,389
	Taxable	74	64,327	1,039,062	1,103,389
99		419	587,475	7,526,632	8,114,107
	Taxable	419	587,475	7,526,632	8,114,107
		1646	<< GRAND TOTALS >>		36,882,946

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DOUGLAS GA 31533	Total Value	5,820	Title Number	772678020252036
SEAY ALIKA M	Account Number	5181	Tax Dist	02
2279 DEWBERRY RD	MH Value	16,171	Serial Num	PH2604GA4188AB
C/O KENNETH & LAURA THATCHER	MH Value	12,771	Serial Num	GAFL107A49303T
9160 DRY LAKE RD	Add-on Value	2,993	PIN	065 0019
QUITMAN GA 31643	Total Value	15,764	Title Number	773356602141406
SELPH BILLY WAYNE	Account Number	4089	Tax Dist	02
C/O AIMEE ALINE BASS CARROLL &	MH Value	7,632	Serial Num	THIGA14X564248
ASHLEY ROBERT BASS	MH Value	7,632	Serial Num	THIGA14X564248
3406 KILLMORE COURT	Add-on Value	15,727	PIN	143 0005
TALLAHASSEE FL 32309	Total Value	23,359	Title Number	774704030164011
SELPH PAULA J	Account Number	4493	Tax Dist	02
P.O. BOX 445	MH Value	14,451	Serial Num	GAFL407A52798T
2005 14X66 FLEETWOOD / TIMBERWOOD	MH Value	14,451	Serial Num	GAFL407A52798T
BARWICK GA 31720	Add-on Value	1,315	PIN	006 0007
QUITMAN GA 31643	Total Value	15,979	Title Number	15,979
SERRANO ROQUE & YADIRA	Account Number	4449	Tax Dist	99
34 FERN LEAF	MH Value	15,603	Serial Num	PH2124G86202AB
2000 28X52 PIONEER HOUSING SYSTEMS INC / PIONEER	MH Value	15,603	Serial Num	PH2124G86202AB
8808 TROUPVILLE RD	Add-on Value	2,239	PIN	139AB 0004
VALDOSTA GA 31602	Total Value	17,842	Title Number	17,842
SHACKELFORD CHRISTALON A	Account Number	4773	Tax Dist	02
654 OLIFF RD	MH Value	8,820	Serial Num	1988 14X56 HOMESTEAD HOMES INC / INNOVATOR (SGLMULTI)
QUITMAN GA 31643	Add-on Value	762	PIN	122 00236
9,582	Total Value	9,582	Title Number	772533061954061
SHERLEY TOM & CAROL A	Account Number	4455	Tax Dist	02

# MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		94	47,100	1,993,134	2,040,234
	Taxable	94	47,100	1,993,134	2,040,234
02		982	1,455,391	18,984,070	20,439,461
	Taxable	979	1,447,891	18,941,355	20,389,246
	Exempt	3	7,500	42,715	50,215
03		12	9,990	312,666	322,656
	Taxable	12	9,990	312,666	322,656
04		41	22,862	578,253	601,115
	Taxable	41	22,862	578,253	601,115
05		73	39,860	952,547	992,407
	Taxable	73	39,860	952,547	992,407
99		412	375,090	6,477,107	6,852,197
	Taxable	412	375,090	6,477,107	6,852,197
		1614			
			<< GRAND TOTALS >>		31,248,070

AY 2023  
 Prior Year  
 Prebill Digest

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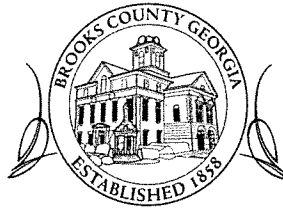
**BOARD OF TAX ASSESSORS**

Brewer Bentley, Chairman

Melvin DeShazor

Ralph Manning

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)

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

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

610 South Highland Road, Quitman, GA 31643

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The Brooks County Board of Tax Assessors will hold their regular meetings on the following days:

January 10, 2024

February 7, 2024

March 13, 2024

April 10, 2024

May 8, 2024

June 12, 2024

July 10, 2024

August 14, 2024

September 11, 2024

October 9, 2024

November 13, 2024

December 11, 2024

All meetings are scheduled to begin at 5:15 p.m. in the Brooks County Commissioners' meeting room.

Requests to be added to the agenda should be received by the Friday preceding the meeting.

For additional information, please contact our office at (229)263-7920.