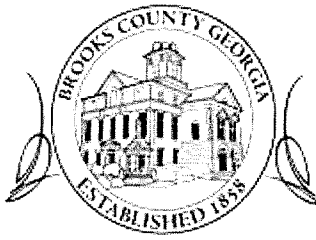


BOARD OF TAX ASSESSORS

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: February 8, 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 January 11, 2023
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
- V. Unfinished Business
 - 2) Anthony Mock Appeal
- VI. New Business
 - 3) Parcel Combinations
 - 4) Homestead Exemptions
 - 5) Errors/Adjustments
 - 6) Value changes, CUVA and FLPA
 - 7) Covenant Applications and Releases
 - 8) Review of Policy Manual & Commercial Appraisal Manual
- VII. Chief Appraiser's Report/Comments
 - 9) Staff update
 - 10) Review current sales
- VIII. Assessors Comments
- IX. Executive Session
 - 1) Compensation
- 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

February 8, 2023

I. Call to Order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:21 p.m. on February 8, 2023 with him and Mr. Ralph Manning present. Also in attendance were Wayne Waldron, Chief Appraiser, Mica Jarvis, Secretary, and Taylor Hart, Appraiser. 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 January 11, 2023. After review, Mr. Manning made a motion to approve the minutes with corrections. 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. Manning made a motion to approve the proposed agenda as printed. Mr. DeShazor seconded. All members in favor. Motion carried.

IV. Appearances/Taxpayer Requests

None

V. Unfinished Business

- 2) Mr. Waldron updated the Board on the status of the Anthony Mock appeal. During the update, Mr. Waldron explained that all paperwork including the original appeal, BOE decision, and appraisal documentation was turned over to the Clerk of Court during the first week of February. The next step is to serve Mr. Mock with the papers. Mr. Waldron will work with Belinda Wheeler, Clerk of Superior Court, to ensure that this is done properly.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 2/8/2022 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/8/2023

 Mica Jarvis

VI. New Business

- 3) Assessors reviewed parcel combination requests (see attached). The office staff has verified that all taxes have been paid for the affected parcels. After review, parcel combinations were approved as attached.
- 4) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved or denied as attached.
- 5) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 6) Assessors reviewed proposed value changes for CUVA and FLPA land values for the 2023 tax year as provided by the Department of Revenue (see attached). After review, Mr. Manning made a motion to adopt proposed value changes. Mr. DeShazior seconded. All members in favor. Motion carried.
- 7) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved as attached.
- 8) Assessors reviewed the proposed policy (8.6) regarding the valuation of commercial/industrial zoned/used properties (see attached). After review, Mr. Manning made a motion to approve the proposed policy. Mr. DeShazior seconded. All members in favor. Motion carried.

Assessors were presented with the proposed Commercial Appraisal Manual for review.

VII. Chief Appraiser's Report/Comments

- 9) Mr. Waldron provided the Board with an update on office staff and budget.
- 10) Assessors reviewed the current sales listing.

VIII. Assessors Comments

IX. Executive Session

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 2/8/2022 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/8/2023

The block contains two handwritten signatures in blue ink. The signature on the left is a stylized, cursive signature that appears to be 'B. J. S.'. The signature on the right is a more legible cursive signature that appears to be 'M. Cafano'.

- 1) Mr. Manning made a motion to enter an executive session at 6:29 p.m. to discuss personnel matters. Mr. DeShazior seconded the motion. All members in favor. Motion carried.

Mr. Manning made a motion to adjourn the executive session at 7:27 p.m. Mr. DeShazior seconded the motion. All members in favor. Motion carried.

X. Adjournment

There being no further business, Mr. DeShazior adjourned the meeting at 7:27 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 2/8/2022 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/8/2023

 Mica Jans

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, February 8, 2023

Parcel Combinations: AY2023

<u>Owner</u>	<u>2023 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
TURNER, GREGORY M & CHARLOTTE	109 00031	109 00031	6.47	NEW CUVA
		092 0006A	35	
			41.47	
BILLINGSLEY, JESSE & MARY	091 0037A	091 0037A	118.5	CUVA RENEWAL
		091 0037B	5	
			123.5	
DEWITT FAMILY LLLP	091 0039	091 0039	75.91	OWNER REQ NEW FLPA
		092 0004 (PORTION WEST OF HWY)	193.09	
			269	
DEWITT FAMILY LLLP	092 0005	092 0005	129.58	OWNER REQ NEW CUVA
		092 0004 (PORTION EAST OF HWY)	178.03	
			307.61	
DEWITT FAMILY LLLP	109 0001	109 0001	226	OWNER REQ NEW FLPA
		PORTIONS OF 110 00111 SOUTH OF MCRAE	4	
			230	
DEWITT FAMILY LLLP	086 0003	086 0003	91.7	OWNER REQ NEW CUVA
		086 0003B	61.3	
			153	

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

Brewer Bentley

Melvin DeShazor
Melvin DeShazor

Ralph Manning
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, February 8, 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)
140AA 0001	KNOLL, GENE JR	S0	D
020 0029	DIXON, LORENE B- LIFE ESTATE	SD	A
026 0001A	HIERS, GENE FRANKLIN JR	S4	A
039 00361	HENDLEY, ANGELA DIANE	S1	A
039 00362A	ACKERMAN, THOMAS E & LAURA	S1	A
041 0001A	TURNER, PATRICIEE	S1	A
113 0002	SANDERS, CHARLES R & DEBORAH	SC	A
MN1 0011	HALL, EUGENE ETAL	S4	A
Q19 0083	WESTMORELAND, MONTINE ETAL	S4	A
097 0014E	TAYLOR, MAXINE & CHARLES	SC	A
139R 0001	DOLEMAN, JONATHAN	S5	A
118 00013	SAYRE, BRIAN CRAIG & IVELESSE BARRIOS	S1	A
096 0001F1	SHULTZ, ROBERT & BRANDI	S1	A
079 001211	MARCUS, ZACHARY & TIFFANY	S1	A
084 00133	RUSS, MARK	S1	A
073 00161	HYSMITH, JIMMY	SC	A
134 001411	KOLBERG, PERRY T & KATHY S	SC	A
025 0011	COOPER, CARRIE LAURETTA	SD	A
094 00013	NUNNALLY, JUSTIN WINSHIP	S1	A
097 0028B3	ABREU, REBECCA & WILLIAMS, BENJAMIN	S1	A

Number of Applications Reviewed:	20
Total approved:	19
Total Denied:	1



Melvin DeShazor



Ralph Manning

Brewer Bentley

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

February 8, 2023

Meeting Date Wednesday, January 11, 2023

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year-Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2956/M7386-2023-2	ABREU, REBECCA	\$ 18,620	\$ -	2023 S1 HOMESTEAD
2958/P932908-2022-99	HENDON, RANDY W	\$ 38,880	\$ -	BOAT SOLD 4/9/2021, DELETE FOR 2022
2959/P933152-2023-2	BUTLER, RUSSELLQ	\$ 26,433	\$ 26,433	no aco taxable for 2022--BOAT SOLD 8/16/22, DELETE FOR 2023
2960/M256-2023-2	THORNTON, EDWIN & KELLY	\$ 4,335	\$ -	NO VALUE FOR 2023
2961/M7095-2023-2	TURNER, PATRICIEE E	\$ 7,645	\$ -	TRANSFER TO HOMESTEAD FOR 2023
2962/P931799-2022-2	WEST, H N III & ANGELA Y	\$ 26,988	\$ 157	ONE BOAT TRADED IN FOR ANOTHER LOCATED IN FL
2963/M4126-2023-2	SELESKA, ROBERT &	\$ -	\$ 14,976	CREATE 2023 PREBILL
2964/M7495-2023-2	ROTHROCK, BECKY	\$ -	\$ 40,570	NEW PREBILL PREVIOUSLY TIFT COUNTY

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

Brewer Bentley

Melvin DeShazor
Melvin DeShazor

Ralph Manning
Ralph Manning

Frank M. O'Connell
Interim Revenue Commissioner



Georgia Department of Revenue
1800 Century Boulevard, NE | Atlanta, Georgia 30345

NOTICE LGSD-2023-001

RE: Proposal to Amend Rules 560-11-6-.09 and 560-11-11-.12.

TO ALL INTERESTED PERSONS AND PARTIES:


In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it proposes to amend Rules 560-11-6-.09 and 560-11-11-.12.

Attached to this notice are an exact copy and synopsis of the proposed Rules. The proposed Rules are being amended under the authority of O.C.G.A. §§ 48-5-7.4 and 48-5-7.7.

The Department of Revenue will consider the proposed amendments of the above Rules at a remote regulation hearing held at 9:00 a.m. on Thursday, March 2, 2023 which can be accessed through the following link: <https://meet.goto.com/953275253> or via telephone at +1 (646) 749-3129 (local) and 1 877 3 09 2073 (toll-free) with the access code: 953-275-253. At the beginning of the hearing, attendees will be required to announce themselves and notify the Department if they plan to make oral comments during the hearing.

The Department must receive all comments regarding the above-referenced Rules from interested persons and parties no later than 9 a.m. on Thursday, March 2, 2023. Electronic comments must be sent to reg.comments@dor.ga.gov. Facsimile comments must be sent to (770) 342-3157. **Please reference "LGSD-2023-001" on all comments.**

Dated: January 26, 2023


Frank M. O'Connell
Interim Revenue Commissioner

SYNOPSIS

GEORGIA DEPARTMENT OF REVENUE LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11 SUBSTANTIVE RULES AND REGULATIONS

560-11-6-.09. Table of Conservation Use Land Values

560-11-11-.12. Table of Forest Land Protection Act Land Use Values

The purpose of Rule 560-11-6-.09 is to provide a table of values used to calculate the land use values of property in conservation easements. The purpose of Rule 560-11-11-.12 is to provide a table of values used to calculate the land use values of property in forest land protection easements.

As part of an annual update process, the Local Government Services Division of the Department of Revenue has calculated updated land use values for conservation and forest land protection act easements. These updates are necessary to allow county governments to prepare their tax digests.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

1 **TABLE OF CONTENTS**

2 Rule 560-11-6-.09 Table of Conservation Use Land Values

3

4 **Rule 560-11-6-.09 Table of Conservation Use Land Values**

5 (1) For the purpose of prescribing the ~~2022-2023~~ current use values for conservation use land,
6 the state shall be divided into the following nine Conservation Use Valuation Areas
7 (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values
8 shall be applied to each acre of qualified land within the CUVA for each soil productivity
9 classification for timber land (W1 through W9) and agricultural land (A1 through A9):

10 (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray,
11 Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 957, W2 859,~~
12 ~~W3 780, W4 715, W5 656, W6 607, W7 569, W8 522, W9 476, A1 1,739, A2~~
13 ~~1,644, A3 1,524, A4 1,397, A5 1,259, A6 1,126, A7 1,001, A8 878, A9 751~~ W1
14 985, W2 884, W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490, A1
15 1,791, A2 1,693, A3 1,569, A4 1,438, A5 1,296, A6 1,159, A7 1,031, A8 904, A9
16 773;

17 (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin,
18 Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens,
19 Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,296, W2 1,174,~~
20 ~~W3 1,058, W4 958, W5 882, W6 829, W7 781, W8 717, W9 650, A1 1,905, A2~~
21 ~~1,699, A3 1,511, A4 1,334, A5 1,195, A6 1,068, A7 957, A8 868, A9 781~~ W1
22 1,334, W2 1,209, W3 1,089, W4 986, W5 908, W6 853, W7 804, W8 738, W9 669,
23 A1 1,962, A2 1,749, A3 1,556, A4 1,374, A5 1,230, A6 1,100, A7 985, A8 894, A9
24 804;

25 (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison,
26 Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1 1,271, W2~~
27 ~~1,106, W3 998, W4 958, W5 882, W6 807, W7 679, W8 552, W9 462, A1 1,450,~~
28 ~~A2 1,319, A3 1,180, A4 1,045, A5 911, A6 822, A7 675, A8 564, A9 476~~ W1
29 1,309, W2 1,139, W3 1,027, W4 986, W5 908, W6 831, W7 699, W8 568, W9 475,
30 A1 1,493, A2 1,358, A3 1,215, A4 1,076, A5 938, A6 846, A7 695, A8 580, A9
31 490;

32 (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette,
33 Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee,
34 Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values:
35 ~~W1 935, W2 837, W3 759, W4 696, W5 605, W6 564, W7 490, W8 424, W9 344,~~

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- 36 A1 1,188, A2 1,065, A3 975, A4 871, A5 765, A6 634, A7 550, A8 426, A9 305
37 W1 963, W2 862, W3 781, W4 716, W5 623, W6 580, W7 504, W8 436, W9 354,
38 A1 1,223, A2 1,096, A3 1,004, A4 897, A5 787, A6 653, A7 566, A8 438, A9 314;
- 39 (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene,
40 Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery,
41 Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs,
42 Washington, Wheeler, and Wilkinson. Table of per acre values: W1 796, W2 737,
43 W3 677, W4 620, W5 559, W6 503, W7 440, W8 381, W9 316, A1 880, A2 766,
44 A3 712, A4 650, A5 580, A6 493, A7 404, A8 319, A9 232 W1 819, W2 759, W3
45 697, W4 638, W5 575, W6 518, W7 453, W8 392, W9 325, A1 906, A2 788, A3
46 733, A4 669, A5 597, A6 507, A7 416, A8 328, A9 238;
- 47 (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel,
48 Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of
49 per acre values: W1 787, W2 723, W3 660, W4 601, W5 536, W6 475, W7 412,
50 W8 347, W9 283, A1 999, A2 876, A3 803, A4 737, A5 650, A6 541, A7 440, A8
51 337, A9 236 W1 810, W2 744, W3 679, W4 619, W5 552, W6 489, W7 424, W8
52 357, W9 291, A1 1,028, A2 902, A3 827, A4 759, A5 669, A6 557, A7 453, A8
53 347, A9 243;
- 54 (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee,
55 Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas,
56 and Webster. Table of per acre values: W1 843, W2 767, W3 699, W4 627, W5
57 553, W6 483, W7 412, W8 337, W9 266, A1 1,161, A2 1,052, A3 935, A4 813, A5
58 697, A6 584, A7 451, A8 341, A9 230 W1 868, W2 790, W3 719, W4 645, W5
59 569, W6 497, W7 424, W8 347, W9 273, A1 1,195, A2 1,083, A3 963, A4 837, A5
60 717, A6 601, A7 464, A8 351, A9 236;
- 61 (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt,
62 Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift,
63 Turner, Wilcox, and Worth. Table of per acre values: W1 917, W2 831, W3 744,
64 W4 660, W5 573, W6 490, W7 403, W8 319, W9 259, A1 1,174, A2 1,109, A3
65 1,001, A4 893, A5 784, A6 677, A7 522, A8 424, A9 312 W1 944, W2 855, W3
66 766, W4 679, W5 590, W6 504, W7 415, W8 328, W9 266, A1 1,209, A2 1,142,
67 A3 1,031, A4 919, A5 807, A6 697, A7 537, A8 436, A9 321;
- 68 (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton,
69 Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware,
70 and Wayne. Table of per acre values: W1 929, W2 837, W3 759, W4 675, W5 586,
71 W6 505, W7 419, W8 334, W9 259, A1 1,087, A2 1,047, A3 940, A4 837, A5 733,

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

72 A6 627, A7 522, A8 416, A9 312, W1 956, W2 862, W3 781, W4 695, W5 603, W6
73 520, W7 431, W8 344, W9 266, A1 1,119, A2 1,078, A3 968, A4 862, A5 754, A6
74 645, A7 537, A8 428, A9 321.

75

76 Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

77

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

1 **TABLE OF CONTENTS**

2 Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

3

4 **Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values**

5 (1) For the purpose of prescribing the 2022-2023 current use values for conservation use land,
6 the state shall be divided into the following nine Forest Land Protection Act Valuation
7 Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre
8 land values shall be applied to each acre of qualified land within the FLPAVA for each soil
9 productivity classification for timber land (W1 through W9):

10 (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray,
11 Paulding, Polk, Walker, and Whitfield. Table of per acre values: ~~W1 957, W2 859,~~
12 ~~W3 780, W4 715, W5 656, W6 607, W7 569, W8 522, W9 476~~ W1 985, W2 884,
13 W3 803, W4 736, W5 675, W6 625, W7 586, W8 537, W9 490;

14 (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin,
15 Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens,
16 Towns, Union, Walton, and White. Table of per acre values: ~~W1 1,296, W2 1,174,~~
17 ~~W3 1,058, W4 958, W5 882, W6 829, W7 781, W8 717, W9 650~~ W1 1,334, W2
18 1,209, W3 1,089, W4 986, W5 908, W6 853, W7 804, W8 738, W9 669;

19 (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln,
20 Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: ~~W1~~
21 ~~1,271, W2 1,106, W3 998, W4 958, W5 882, W6 807, W7 679, W8 552, W9 462~~
22 W1 1,309, W2 1,139, W3 1,027, W4 986, W5 908, W6 831, W7 699, W8 568, W9
23 475;

24 (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette,
25 Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee,
26 Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values:
27 ~~W1 935, W2 837, W3 759, W4 696, W5 605, W6 564, W7 490, W8 424, W9 344~~
28 W1 963, W2 862, W3 781, W4 716, W5 623, W6 580, W7 504, W8 436, W9 354;

29 (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene,
30 Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery,
31 Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs,
32 Washington, Wheeler, and Wilkinson. Table of per acre values: ~~W1 796, W2 737,~~
33 ~~W3 677, W4 620, W5 559, W6 503, W7 440, W8 381, W9 316~~ W1 819, W2 759,
34 W3 697, W4 638, W5 575, W6 518, W7 453, W8 392, W9 325;

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- 35 (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel,
36 Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of
37 per acre values: ~~W1 787, W2 723, W3 660, W4 601, W5 536, W6 475, W7 412,~~
38 ~~W8 347, W9 283~~ W1 810, W2 744, W3 679, W4 619, W5 552, W6 489, W7 424,
39 W8 357, W9 291;
- 40 (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady,
41 Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell,
42 Thomas, and Webster. Table of per acre values: ~~W1 843, W2 767, W3 699, W4~~
43 ~~627, W5 553, W6 483, W7 412, W8 337, W9 266~~ W1 868, W2 790, W3 719, W4
44 645, W5 569, W6 497, W7 424, W8 347, W9 273;
- 45 (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee,
46 Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair,
47 Tift, Turner, Wilcox, and Worth. Table of per acre values: ~~W1 917, W2 831, W3~~
48 ~~744, W4 660, W5 573, W6 490, W7 403, W8 319, W9 259~~ W1 944, W2 855, W3
49 766, W4 679, W5 590, W6 504, W7 415, W8 328, W9 266;
- 50 (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton,
51 Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware,
52 and Wayne. Table of per acre values: ~~W1 929, W2 837, W3 759, W4 675, W5 586,~~
53 ~~W6 505, W7 419, W8 334, W9 259~~ W1 956, W2 862, W3 781, W4 695, W5 603,
54 W6 520, W7 431, W8 344, W9 266.

55
56 Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.
57



Productivity Rating

1993 style

Agricultural
Timberland

	1	2	3	4	5	6	7	8	9
Agricultural	1209	1142	1031	919	807	697	537	436	321
Timberland	944	855	756	679	590	504	415	328	266



Help


Cancel

Apply

OK



	Productivity Rating								
	1	2	3	4	5	6	7	8	9
FLPA Woodland	944	855	766	679	590	504	415	328	266



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, February 8, 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- Covenant Number	Owner	Covenant / Year	ACTION TAKEN
2893	091 0037A	BILLINGSLEY MARY D & JESSE R	CUVA 2023	APPROVE
2895	091 0038	BILLINGSLEY MARY D & JESSE R	CUVA 2023	APPROVE
10798	093 003117	COON CREEK FARMS LLC	CUVA 2016	APPROVE
14	002 0005	COOPER CARROLL	CUVA 2023	APPROVE
15	002 0005A	COOPER CARROLL	CUVA 2023	APPROVE
22	002 0012	COOPER CARROLL	CUVA 2023	APPROVE
27	002 0013S00	COOPER CARROLL	CUVA 2023	APPROVE
3705	122 0008	CROSBY, PHYLLIS L	CUVA 2023	APPROVE
1728	056 0004	DAMPIER LELAND R JR & LINDA DAMPIER COZART	CUVA 2023	APPROVE
1527	048 0012	DESHAZIOR MELVIN R JR & SAMUEL D	CUVA 2023	APPROVE
9444	097 0011A	DREW CRAIG	CUVA 2023	APPROVE
10619	093 00317	EDMONDSON STEVE	CUVA 2023	APPROVE
9114	093 00111	EDMONDSON STEVE	CUVA 2023	APPROVE
2035	068 0009	J & M SMITH OF LAKELAND LTD PARTNERSHIP	CUVA 2023	APPROVE
2062	069 0004	J & M SMITH OF LAKELAND LTD PARTNERSHIP	CUVA 2023	APPROVE
582	022 0020	JUBERT ROGER LOUIS & COLETTE ANN JUBERT, TRUSTEES	CUVA 2023	APPROVE
12079	135 00101	LAHOOD ELAINE	CUVA 2019	APPROVE
9922	021 0015	LAMON EDDIE LEE	CUVA 2023	APPROVE
801	028 0004B	LIPSEY, JOHNNY & DONNA LIVING TRUST	CUVA 2022	APPROVE
562	022 0007A	MATT GREEN FARMS LLC & ROGER T PRICE	CUVA 2023	APPROVE
8	001 0006	NORMAN FRANK J & KAREN B	CUVA 2023	APPROVE
1842	061 0016	PRICE ROGER	CUVA 2023	APPROVE
545	021 0036	RAPER EVA GAIL & BILLINGSLEY, JUDITH C	CUVA 2023	APPROVE
547	021 0038	RAPER EVA GAIL & BILLINGSLEY, JUDITH C	CUVA 2023	APPROVE
11914	079 00132	SPENCER, WILLIAM DUSTIN & AMY MICHELE	CUVA 2023	APPROVE
11958	039 00281	SPRAY PROPERTIES LAND & TIMBER LLC	CUVA 2023	APPROVE
1926	065 0019	THATCHER KENNETH E II & LAURA J THATCHER	CUVA 2015	APPROVE
1931	065 0022	THATCHER KENNETH E II	CUVA 2023	APPROVE
11752	109 00031	TURNER GREGORY M & CHARLOTTE	CUVA 2023	APPROVE
2926	092 0012A	WADE JERALD L & VERONA L	CUVA 2023	APPROVE
9428	118 00016	WILLIAMS CHRISTOPHER K & CARY L	CUVA 2021	APPROVE
9430	118 00018	WILLIAMS CHRISTOPHER K & CARY L	CUVA 2021	APPROVE
9721	051 00162	YORK, THOMAS EDDIE	CUVA 2023	APPROVE
126	005 0006A	HATHAWAY, JAMES G & KAY	CUVA 2015	RELEASE
726	025 0021	SMITH, SHANNON LEA ETAL	CUVA 2019	RELEASE
902	032 0001	SMITH, SHANNON LEA ETAL	CUVA 2019	RELEASE
1224	038 0006B	NEW, WALTER H & PRICE, HERBERT T	CUVA 2014	RELEASE
1477	046 0027A	CULPEPPER, JOHN E	CUVA 2020	RELEASE

Brooks County Board of Tax Assessors

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

Real Key	Parcel Number-Covenant Number	Owner	Covenant / Year	ACTION TAKEN
1599	050 0007	NEW, WALTER H	CUVA 2014	RELEASE
1602	050 0009	D & B J FLETCHER PROPERTIES LLLP	CUVA 2022	RELEASE
1799	060 0006	PRICE, ROGER T	CUVA 2017	RELEASE
2067	069 0009	GEORGE, VAN & CAROL ALDRICH	CUVA 2022	RELEASE
2884	091 0030	NEW, WALTER	CUVA 2014	RELEASE
3312	108 0016	DICKEY, ANNETTE	CUVA 2016	RELEASE
3319	108 0019	ELLENBERG, GLADYS	CUVA 2018	RELEASE
4018	135 0011	MEDDERS, MONTYNE M	CUVA 2014	RELEASE
8464	090 0005A	EDMONDSON, ROBERT L & EDNA H	CUVA 2015	RELEASE
9142	059 0009A	CHAPPELL, RICHARD STUART	CUVA 2014	RELEASE
9954	034 0003B	PRICE, ROGER T	CUVA 2014	RELEASE
9954	034 0003B	CHAPPELL, RICHARD STUART	CUVA 2014	RELEASE
11235	084 00052	PRICE, ROGER T	CUVA 2020	RELEASE

Total approved: 33
 Total Denied: 0
 Total Released: 18

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

Brewer Bentley



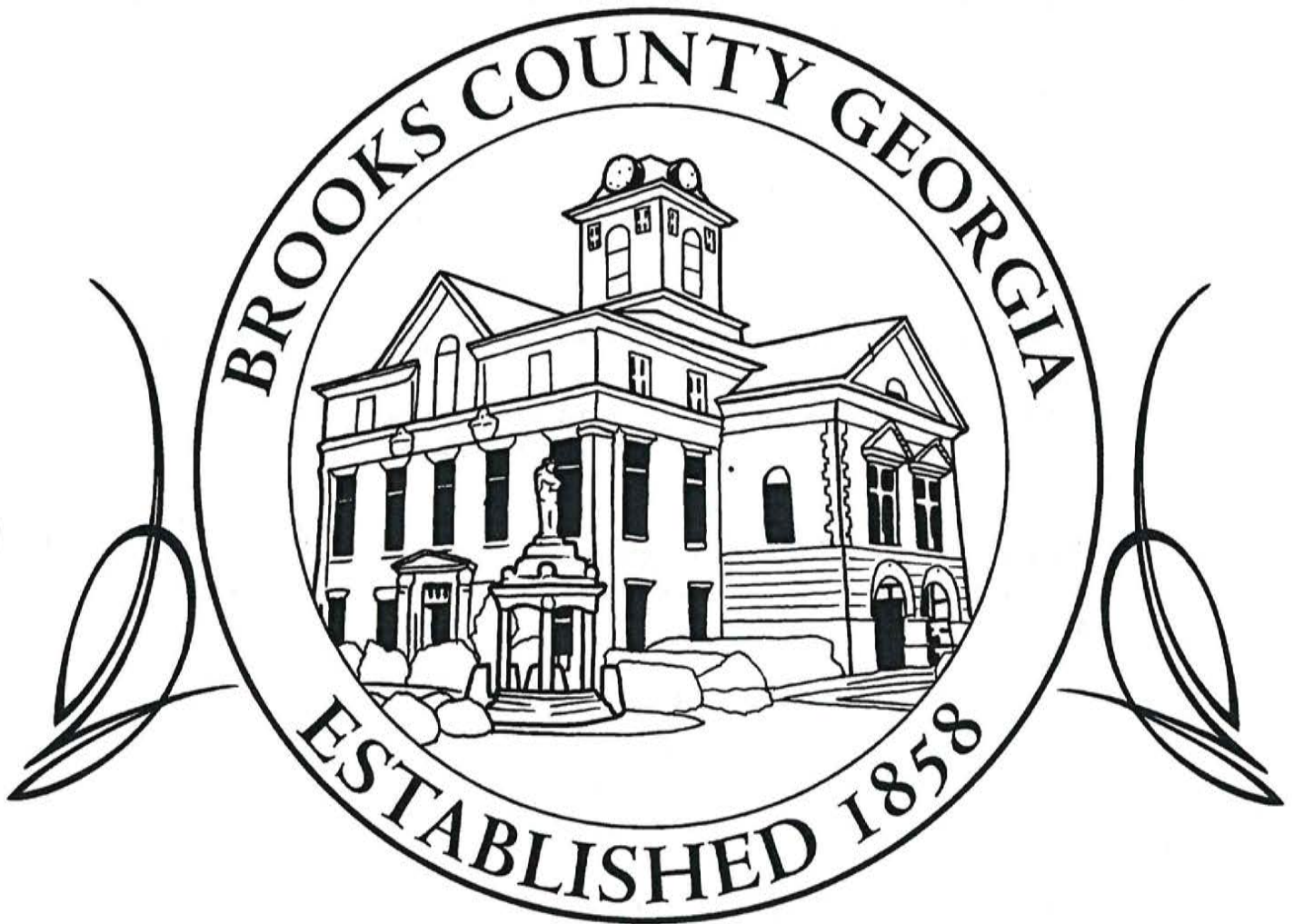
Melvin DeShazor

Ralph Manning

8.6 (Adopted 02/08/2023) It is the policy of the Brooks County Board of Tax Assessors that the following guidelines will be used for the valuation of commercial/industrial zoned/used properties:

- Commercial/Industrial zoned land, unimproved, shall be valued according to the existing use of the property.
- Commercial/industrial zoned land transitioning into commercial/industrial use shall be valued as commercial/industrial market land with an appropriate absorption adjustment.
- Commercial/industrial zoned land, improved, shall be valued as commercial/industrial market land value plus improvement and accessory value.
- Commercial/industrial zoned land with residential/agricultural improvements shall be valued according to the existing use of the property.
- Residential/agricultural zoned land primarily used as commercial/industrial shall be valued according to the existing use of the property.

Brooks County Board of Tax Assessors Policy Manual 2023



Disclaimer

The document is intended for use by the Brooks County Board of Tax Assessors and staff. Any use of this material is the responsibility of local Assessors' office in compliance with the Official Code of Georgia Annotated, the Rules and Regulations of the State of Georgia and the Georgia Department of Revenue, and Brooks County.

Rev. Date: **February 8, 2023**

Introduction

The Brooks County Board of Tax Assessors is comprised of three members appointed by the governing authority for three-year non-concurrent terms. Each member of the Board of Tax Assessors must meet the requirements of O.C.G.A. § 48-5-291 and take an oath of office to perform faithfully and impartially the duties imposed upon by law.

The following material is designed to assist the Board and staff to accurately, consistently and impartially administer the responsibilities they have sworn to undertake.

Mission Statement

We, the Brooks County Board of Tax Assessors and Employees of the Board of Tax Assessors, are fully committed to serving the citizens of Brooks County by providing understandable, fair, and equitable property valuations to be used as the basis for funding public services.

Guiding Principles

- To provide high quality, effective, responsive and courteous services to our customers.
- To operate as a team to support each other in a harmonious work environment and strive to improve the cooperation and communication throughout the department continuously.
- To accept personal accountability for our actions. Our peers and the public will measure our benefit to the community by the results we achieve and how we work together to reach them.
- Our organization is strengthened by sharing and promoting human values, including:

Trust
Integrity
Accountability

Respect
Fairness
Courtesy

Honesty
Individuality
Cooperation

Goals

- To investigate diligently and to inquire into the property owned in the County to ascertain what real and personal property is subject to taxation in the County and to require the proper return of the property for taxation.
- Maintain sufficient staff to produce a fair, cost-effective, accurate, and timely assessment roll in accordance with Georgia Law.
- Provide high-quality service to our property owners and other government agencies.
- Create and maintain a positive workplace promoting cooperation, initiative, human diversity, open communication, and professionalism.
- Provide training, technology, and other resources necessary to enable employees to achieve excellence.

POLICY MANUAL FOR THE BROOKS COUNTY BOARD OF TAX ASSESSORS

1. General: 1.0 Personnel Policy Manual and APM; 1.1 Meeting records; 1.2 Officer Selection; 1.3 Regular & Called Meetings; 1.4 Policy Review; 1.5 Job Descriptions; 1.6 Authorized Signatures; 1.7 Time Sensitive Material; 1.8 Copy, Print, Data Fees; 1.9 Retention of Records; 1.10 Abatements; 1.11 Untimely, incomplete or incorrect applications; 1.12 Notary Public; 1.13 CAMA system; 1.14 Proof of delivery
2. Returns and Appeals: 2.0 Processing & tracking; 2.1 Electronic Submission of Returns and Appeals; 2.2 Account Corrections Orders and errors; 2.3 Incomplete Appeals; 2.4 Affidavit of Title Facts; 2.5 Motor Vehicles; 2.6 Functional Location of Personal Property; 2.7 Written notice of rejection; 2.8 BOE independence
3. Property Visits: 3.1 Teams of Two, County Vehicle, Identification; 3.2 Owner contact; 3.3 gated properties; 3.4 Reasonable Notice; 3.5 Periodic Inspections; 3.6 Permits; 3.7 CIP; 3.8 NCV; 3.9 Code Enforcement (pg 6-8)
4. Sales: 4.1 Date of transfer 4.2 Sales Letter/Questionnaire; 4.3 Identification, Transfer; 4.4 Qualifications and Adjustments
5. Mapping: 5.0 Minimum standards; 5.1 Land Split, Line adjustments; 5.2 Time to request adjustments; 5.3 Fire District Parcel Numbers; 5.4 Parcel Splits/Combinations
6. Homestead Exemptions: 6.0 Authorization to receive; 6.1 Forms; 6.2 witnesses; 6.3 received late; 6.4 Drivers License; 6.5 Type of Exemption Applied for; 6.6 Increasing Exemption; 6.7 Veterans Exemption; 6.8 Removal Letters; 6.9 Review by Chief Appraiser
7. Covenants: 7.1 Inspections; 7.2 Renewal Letters; 7.3 Acreage Exclusions; 7.4 Authorization and Multiple Owners; 7.5 Transfers and Splits; 7.6 Death of an Owner; 7.7 Medically Demonstrable Illness; 7.8 Release of Covenants; 7.9 Newly Acquired Property Added to a Covenant; 7.10 Time frame for covenant applications
8. Land Adjustments: 8.1 Conservation Easement; 8.2 Utility Easement; 8.3 Digest Corrections/Changes; 8.4 Absorption Rates; 8.5 Site Improvements; 8.6 Zoning; 8.7 Override acreage
9. Personal Property: 9.0 Composite factors; 9.1 Discovery; 9.2 Appraisal Guides; 9.3 Reviews; 9.4 Uniformity; 9.5 CIP Risk Factor; 9.6 Freeport Applications; 9.7 Freeport rates and deadlines; 9.8 Audit selection; 9.9 Non-compliant adjustments; 9.10 Resolution to administer refunds
10. Mobile Homes: 10.1 Valuation Guides and Reappraisal; 10.2 New Accounts; 10.3 Decal Inspection; 10.4 Change of Digest
11. Timber: 11.1 Permits, Notification and Reporting, 11.2 Value Extraction--sales
12. Social Media: 13. Pandemic Response: 14. County Vehicle: 15. Exempt Property: 15.1 Exempt Digest; 15.2 Returns; 15.3 Change of status; 15.4 Review

General

Pursuant to O.C.G.A. § 48-5-294, 48-5-295, 48-5-298, 48-5-299, 48-5-300 & Georgia Department of Revenue Rules and Regulations 50-14-1

1.0 *(Revised 02/23)* It is the policy of the Brooks County Board of Tax Assessors that all board and staff members adhere to the current Personnel Policy and Procedure Manual for Brooks County, as well as the Department of Revenue Appraisal Procedures Manual, IAAO standards, and all state and local laws pertaining to property valuation, open meetings and open records. The Board shall adopt and maintain a current Policy Manual for the efficient and compliant operation of the Tax Assessors Office.

1.1 *(adopted 2/8/23)* The secretary to the Brooks County Board of Tax Assessors shall maintain a permanent record available for public inspection of all meeting agendas, minutes, and other information relevant to the decision making of the Board of Tax Assessors.

1.2 *(Revised 2/11/2020)* It is the policy of the Brooks County Board of Tax Assessors that a Chairman and Vice Chairman shall be elected at the first meeting of each calendar year. The Brooks County Board of Tax Assessors shall appoint a Secretary to the Board at the first meeting of each calendar year. The Secretary to the Board shall be a member of the Appraisal Staff and shall not be the Chief Appraiser.

1.3 *(Revised 2/8/23)* It is the policy of the Brooks County Board of Tax Assessors that the regularly scheduled monthly meeting will be held on the second Wednesday of each month at 5:15 p.m. in the Commissioners' meeting room. All meetings are open to the public except when in executive session. Members of the public wishing to address the Board may do so at the discretion of the Chairman for a period of time as allowed by the chairman, after providing a signature, address or client name as applicable. The meeting agenda including the location, time, and date for regular and called meetings will be posted in the Board of Tax Assessors' office, on the official county website and Assessors' social media platform(s) as far in advance as reasonably possible. Public requests to be added to the meeting Agenda shall be received by the end of business on the Friday prior to the meeting. Informational packets for the next meeting will be available to Board members and for public inspection Monday morning prior to the meeting.

1.4 *(Revised 2/8/23)* It is the policy of the Brooks County Board of Tax Assessors to maintain a current copy of the Official Code of Georgia Annotated title 48 and a current copy of the

Georgia Department of Revenue Rules and Regulations in the office at all times. The Policy Manual of the Board of Tax Assessors shall be reviewed on an annual basis.

1.5 (Revised 09/14/2022) It is the policy of the Brooks County Board of Tax Assessors to maintain up to date job descriptions for all members and staff. Positions with descriptions to include, Assessor, Secretary to the Board of Tax Assessors, Chief Appraiser, all staff positions.

1.6 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors that instances in which a signature is required for a Board decision, any member is authorized to sign on behalf of the Board of Tax Assessors unless the duty is specifically reserved for the Chairman of the Board.

1.7 (Revised 12/12/2017) It is the policy of the Brooks County Tax Assessors that all dated or time sensitive material, including electronic transmitted material, be received before the end of the business day on the last date, or postmarked on or before the last date of receipt, metered mail dates will only be accepted if counter stamped by the Post Office. When the deadline falls on a Saturday, Sunday or public and legal holiday the material shall be due on the next business day as provided by OCGA 1-3-1. Neither the Board of Tax Assessors nor the office staff shall be responsible for mail or electronic transmissions sent to an incorrect mailing address, a non-valid office email address, or incorrect fax number.

1.8 (Revised 3/10/21) It is the policy of the Brooks County Tax Assessors to charge nominal fees for copies, printouts and other data in order to recoup associated costs while staying within state guidelines. The following rates shall apply: photocopies and computer printouts, maximum charge \$0.10 per page (no charge to property owners for their own property): aerial photos printed from qPublic \$0.50 per page: letter sized portions of maps from arc view with aerial photography or shading for soils, productivity etc. \$1.00 for 8.5" x 11" and \$3.00 for 11" x 17": 24" x 24" prints with lines only, including DOT maps: \$5.00: 24" x 24" aerial or shaded prints \$10.00: prices for prints of other sizes shall be adjusted accordingly: digest data, base rate \$25.00 no additional charge if via e-mail, \$25.00 additional for data on cd, additional \$0.10 per page for hard copies. Digest and GIS data may also be handled through Georgia GIS Clearinghouse and qPublic.

1.9 (Revised 8/14/18) It is the policy of the Brooks County Board of Tax Assessors in accordance with the provisions of Code section 50-18-99 to use the records retention schedule of the Georgia Secretary of State, State Records Management Program for each of the series of documents maintained in the office.

Vital Records to be maintained permanently for administrative and historical purposes:

Aerial Photography; Board of Equalization Appeals; Minutes of Board of Tax Assessors and Equalization Meetings; Real Property Record Cards; Tax Maps Files

Application for exemption: 1 year after expiration

Assessment Appeals Case files: 3 years after closed

Assessment Notices: 3 years

Boat Registrations: 3 years

Building Permits: 5 years

FAA Aircraft listings: 3 years

Homestead Exemptions: 3 years after expiration

Not on Digest Records: 15 years

Personal Property Appraisals: 2 years after superseded

Personal Property Record Cards: 7 years after property is sold or destroyed

Personal Property Returns: 7 years

Real Property Returns: 7 years

Sales Ratio Studies: 10 years

Tax Assessment Errors & Adjustments: 7 years

Tax Digests: 14 years

Timber Reports: 7 years

1.10 (revised 2/8/23) Abatements

The Brooks County Board of Tax Assessors, being the only entity with the authority to grant county, school and municipal property tax exemptions, within the county jurisdictional limits, will consider ad valorem property tax abatements to encourage new and expanding industries to invest in Brooks County.

While the anticipated outcome of any abatement is a temporary reduction in property taxes, each project is unique and any potential abatement will be negotiated on its own merit with transparency and accountability under the following guidelines.

- All agreements for property tax abatements must not violate the requirement for uniform taxation or the Gratuities Clause of the Georgia Constitution.
- Abatements will only be granted for new or expanding businesses and will not be applied retroactively for construction already in progress or completed
- Abatements must apply to a specific project.
- Abatements must be for specified time period with specific start and end date.
- Agreement must specifically apply to real property, personal property or both.
- Continued receipt of tax reduction is contingent on requirements set forth in the final executed agreement including but not limited to minimum employment and investment projections.

- The Board of Tax Assessors must decide on an abatement schedule as part of a lawfully held meeting. The results of which will be recorded in the meeting minutes as part of the public record.
- A copy of each P.I.L.O.T. or other abatement plan, within the county, after approval by the Development Authority, shall be acquired by the appraisal staff, in order to assure that the exemptions and taxation is administered correctly.

1.11 (*Adopted 8/11/2021*) It is the policy of the Brooks County Board of Tax Assessors that neither the staff or the Board will deny the right of property owners to return property, file an appeal, apply for homestead, covenants or other exemptions. Any application, appeal or other document filed after the stated deadline, incomplete or with other errors or omissions shall be forwarded to the appropriate appeal board/pathway or, if applicable, be denied by the Board of Tax Assessors. Upon denial, the owner shall be properly notified of their right to appeal.

1.12 (*Revised 9/14/2022*) It is the policy of the Brooks County Board of Tax Assessors that Notary Public services provided by staff during office hours or on county property shall be for County business only and performed without fee.

1.13 (*Adopted 2/8/2023*) It is the policy of the Brooks County Board of Tax Assessors to ensure a proper CAMA system is maintained in the office for the purpose of, but not limited to, maintaining current records on property characteristics and ownership for all classes of properties. Staff shall be responsible for conducting and verifying regular scheduled backups of data.

1.14 (*Adopted 2/8/2023*) It is the policy of the Brooks County Board of Tax Assessors to obtain signed and dated acknowledgement of receipt of time sensitive material including but not limited to transmission of the real and personal digest, exempt properties digest and prebill mobile home digest to the Tax Commissioner, appeals forwarded to the Board of Equalization, returned notices posted by the Probate Judge.

Returns and Appeals*

Pursuant to O.C.G.A. 48-5-311 & 48-5-10 & Georgia Department of Revenue Rules and Regulations 560-11-10.09

2.0 (Adopted 2/8/2023) It shall be the policy of the Brooks County Board of Tax Assessors to maintain a systematic method to electronically process and track appeals through the WinGAP CAMA system.

2.1 (Revised 12/12/2017) It shall be the policy of the Brooks County Board of Tax Assessors that real and personal property returns and appeal of assessment notices may be submitted by electronic transmission via email or fax.

2.2 (Revised 8/11/2021) It is the policy of the Brooks County Board of Tax Assessors that account corrections to previous tax digest(s), whether real, personal or pre-bill, shall be reviewed and signed by the Board of Tax Assessors as part of a lawfully held meeting. Afterwards, the list will be turned over to the Tax Commissioner for billing. Except for corrections made at the conclusion of an appeal or audit, all other corrections to previous digests shall be limited to a maximum of three years and will be limited to cases in which the error was factual in nature and a result of clerical or procedural mistake caused by the appraisal staff. Refunds of taxes paid must be approved by the County Board of Commissioners unless the responsibility has been appropriately delegated.

2.3 (Adopted 05/08/2012) It is the policy of the Brooks County Board of Tax Assessors that if a tax payer upon making a written appeal fails to specify the grounds for appeal or the pathway of the appeal then such appeal shall not be deemed invalid, but will default to the Board of Equalization with appeal to the Superior Court for any / all grounds.

2.4 (Adopted 04/09/2013) It is the policy of the Brooks County Tax Assessors that upon receipt of a signed and notarized affidavit stating current name, former or alternate name, and previous recorded deed reference, the affidavit shall be used to combine adjoining parcels or as proof of name change or incorrect spelling on deed for taxing and notification purposes only. Such affidavit shall be scanned and attached to the affected accounts and the original shall be filed and maintained in the Assessors' office.

2.5 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors that motor vehicle appeals be handled in the same manner as other appeals. The appraisal staff shall acquire any information necessary to ascertain a correct estimate of value for the vehicle. This information may include but not be limited to make, model, age, mileage, sales history, and observed condition including current photographs.

2.6 (10/14/14) It is the policy of the Brooks County Board of Tax Assessors to attempt to obtain documentation verifying the functional location of marine personal property registered in Brooks County and located elsewhere. The appraisal staff shall perform an onsite inspection of

an owner's real property located in Brooks County for personal property previously returned in Brooks County and currently returned as functionally located in another county or state.

2.7 (Adopted 2/8/2023) It shall be the policy of the Brooks County Board of Tax Assessors to send written notice to the taxpayer stating grounds for rejection of appeals.

2.8 (Adopted 2/8/2023) The Board of Equalization is independent of the Assessors office, they are appointed by the grand jury and under the supervision of the Clerk of Superior Court. They are responsible for development of their own policies and procedures.

Property Visits*

3.1 (*Revised 9/14/22*) It is the policy of the Brooks County Board of Tax Assessors that every effort possible shall be made for field inspections to be done in teams of two. Furthermore, when representing the Board of Tax Assessors in the field, staff shall wear appropriate attire including shirt with County logo and office name, drive a clearly marked county vehicle, and possess identification or other material which is sufficient to permit the occupant to readily ascertain that such persons are representatives of the Brooks County Board of Tax Assessors'.

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

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

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

3.5* (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that the inspection staff follow approved procedures in order to provide for periodic field inspections to

identify properties and ensure that property characteristics information is complete and accurate.

3.6 (Revised 02/08/2023) It is the policy of the Brooks County Board of Tax Assessors that all permits provided by the zoning and inspections office be reviewed for potential field inspections. No appraisal shall be based solely on declarations of proposed construction cost made by the person obtaining a permit.

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



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

Property Appraisal and Assessment Administration³

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

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

³denotes additional procedures

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

3.9 (*Adopted 9/14/2022*) It is the policy of the Brooks County Board of Tax Assessors that the decision to report possible zoning or county code violations discovered during field work shall be left to the discretion of the appraiser.

Sales*

4.1 (*01/27/15*) It is the policy of the Brooks County Board of Tax Assessors that a property transfer shall be deemed to have occurred in the current digest year if the deed is dated on or before January 1 of that year and recorded prior to the end of the return period.

4.2 (*Adopted 06/09/2009*) It is the policy of the Brooks County Board of Tax Assessors, to send a sales letter /questionnaire to the grantee of all sales occurring in Brooks County which had consideration according to the recorded PT-61. The purpose of the letter will be to help determine if the sale is an arms-length bona fide sale, as well as to determine the value of any standing timber, unusual financing or personal property included in the transaction.

4.3* (*Revised 12/12/2017*) It is the policy of the Brooks County Board of Tax Assessors that approved procedures will be followed regarding the identification, qualification, and transfer of real property sales.

4.4* (*08/2019*) It is the policy of the Brooks County Board of Tax Assessors that all sales shall be qualified or disqualified as Arms length transactions representative of fair market value and coded appropriately. Qualified sales will be used for in house ratio studies and to determine valuation tables and schedules. Appropriate adjustments to the sales price shall be made and verified for timber or personal property included in the sale, as well as financing considerations and time adjustments to the correct date of valuation.

Mapping*

5.0 (*Adopted 2/8/2023*) It is the policy of the Board of Tax Assessors that office staff will maintain cadastral tax maps to the minimum mapping standards outlined in Department of Revenue Rules and Regulation 560-10-.09.

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

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

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

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

All parcels involved must be adjoining.

All parcels involved must have the same ownership.

All parcels involved must be in the same tax district.

All parcels involved must have the same zoning.

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

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

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

Homestead Exemptions*

6.0 (*Adopted 02/08/2023*) It is the policy of the Board of Tax Assessors that the Tax Commissioner homestead authorization be acknowledged and included in the meeting minutes each January upon receipt.

6.1* (*Adopted 07/14/2009*) It is the policy of the Brooks County Board of Tax Assessors to utilize the homestead application provided by the Georgia Department of Revenue Local Government Services for all property owners applying for homestead exemption.

6.2* (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that applications for Homestead Exemption will be considered incomplete if the applicants' signature is not witnessed by a staff member or other eligible receiver.

6.3* (Revised 12/12/2017) It is the policy of the Brooks County Board of Tax Assessors that Homestead exemption applications received after April 1st of any calendar year will be applied to the next digest year, unless an exception is allowed under current law.

6.4* (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that Georgia Drivers License will satisfy proof of residency and age for all homestead applications.

6.5* (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that homestead applications shall be granted for the largest exemption which the owner qualifies for at the time of application.

6.6* (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that a property owner who has previously been granted a homestead exemption and will qualify for a larger exemption due to age shall be given the larger exemption without having to make a new application as long as the information needed for the larger exemption was provided on the initial application. Failure of the owner to notify the Tax Assessors' Office of any change in age, income, disability rating, etc which may entitle them to a larger exemption may result in loss of exemption for those years which the office was unaware of the changes.

6.7 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors that the staff shall encourage any Disabled Veteran or surviving spouse to apply for and provide documentation for the Veterans Homestead exemption in order for the eligibility to be determined, regardless of possible denial. In addition, if a property owner is currently receiving a homestead exemption and provides documentation of eligibility for any of the Veterans exemption, then that exemption will be granted for the current tax year up to final approval of the digest, or the following year if the documentation was received after the digest has been finalized.

6.8 (Adopted 01/08/2013) It is the policy of the Brooks County Board of Tax Assessors that property which transfers from joint to single ownership and the new owner did not sign the homestead application or in the case of a homestead being removed due to the death of an owner, a letter will be mailed to the new owner reminding them to apply for homestead exemption prior to April 1st of the following year.

6.9 (Revised 02/08/2023) It is the policy of the Brooks County Board of Tax Assessors that all applications for homestead exemption shall be reviewed by the Chief Appraiser prior to submittal to the Assessors for approval or denial. The minutes of the Board of Tax Assessors shall reflect that all exemptions are approved or denied by the Board.

Covenants*

7.1 (*Revised 02/08/2023*) It is the policy of the Brooks County Tax Assessors that all new covenant applications or continuation of agricultural covenants, and potential breaches will be physically inspected by the appraisal staff for current use and characteristics and the land coverage and productivity will be verified before a recommendation for approval, denial or breach is made to the Board of Tax Assessors. The minutes of the Board of Tax Assessors shall reflect that all covenants are approved or denied by the Board. Additionally, each parcel receiving an agricultural covenant will be inspected at least every three years for continued qualifying use.

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

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

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

7.5 (*Revised 3/09/2022*) It is the policy of the Brooks County Board of Tax Assessors that upon the transfer of all or part of a property in a protective covenant the grantor and grantee will be notified in writing of the estimated penalty and of the requirement of the new owner to apply for continuation between January 1st and April 1st of the following year in order to avoid a breach and subsequent penalties. If the property owners have not completed the continuation process by March 1, the staff shall send a 30 day intent to breach and assess penalty letter via first class and certified mail. In the event the new owner does not apply for continuation prior to the deadline, the Assessors shall consider this as evidence that the covenant has been breached due to change of ownership and failure to continue. The breach will result in the

property being removed from the covenant, and the current assessment will be at fair market value.

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

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

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

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

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

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

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

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

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

Land Adjustments

8.1 *(Revised 8/11/2021)* It is the policy of the Brooks County Board of Tax Assessors that property which has been entered into a Restrictive Covenant or Conservation Easement will be subject to an appropriate reduction in market value due to the limitations and restrictions of the easement, regardless of the owner notifying the Assessors' office.

8.2 *(Revised 12/12/2017)* It is the policy of the Brooks County Tax Assessors that appropriate reduction in land value be allowed for properties that are encumbered by a utility or other easement.

8.3 *(Revised 08/14/2018)* It is the policy of the Brooks County Board of Tax Assessors that it shall be the responsibility of the person(s) disputing any ownership, property line, acreage etc. to provide sufficient documentation to change any information which has already appeared on the official tax digest or tax maps.

8.4 *(Revised 08/11/2009)* The Brooks County Board of Tax Assessors in accordance with the Georgia Department of Revenue's appraisal procedures manual is offering an absorption rate to any developer who has lots available for sale. A development shall be defined as the subdivision of a parcel into multiple parcels by a recorded plat duly approved by the appropriate governing authority. Each lot in a development or a phase of a development in Brooks County will be notified of the Board's policy and shall be eligible to apply for an absorption rate. The absorption rate acknowledges the cost of developing a parcel of land and the maturing investment. In order to be considered for the absorption rate the developer must make the request in writing filed with the Tax Assessors office no later than April 1st of a tax year following the plats approval, the developer must also provide costs and a profit and loss statement. If approved by the Board of Tax Assessors the absorption rate will allow for a 50% reduction in land value for the first year, 35% for the second year and 20% for the third year. Under no circumstances will the absorption rate remain in effect for more than three digest years, and any sale of a portion of the development shall negate the discount for that portion.

8.5 *(Revised 08/14/2018)* It is the policy of the Brooks County Board of Tax Assessors that the value of site improvements be based on the grade of the home in the following manner.

Site improvement A grade – grade 1.31 to 9.99

Site improvement B grade – grade 1.16 to 1.30

Site improvement C grade – grade 1.00 to 1.15

Site improvement D grade – grade .80 to .99

Site improvement E grade – grade 0 to .79

Site improvement mobile home

Site improvement shall be defined as "Alterations to the land that enhances the utility of any structure placed on the site." Common site improvements include drainage, sewage and other utilities, walks and drives, fencing and other depreciable landscaping.

All parcels where site improvements exist shall be valued as accessory improvements unless the land is valued on urban land schedules in which case the site improvement is already included in the value of the lot. *Variations from the schedule should be well documented and justified by the appraiser.*

8.6 (Adopted 02/08/2023) It is the policy of the Brooks County Board of Tax Assessors that the following guidelines will be used for the valuation of commercial/industrial zoned/used properties:

- Commercial/Industrial zoned land, unimproved, shall be valued according to the existing use of the property.
- Commercial/industrial zoned land transitioning into commercial/industrial use shall be valued as commercial/industrial market land with an appropriate absorption adjustment.
- Commercial/industrial zoned land, improved, shall be valued as commercial/industrial market land value plus improvement and accessory value.
- Commercial/industrial zoned land with residential/agricultural improvements shall be valued according to the existing use of the property.
- Residential/agricultural zoned land primarily used as commercial/industrial shall be valued according to the existing use of the property.

8.7 (Adopted 02/08/2023) It is the policy of the Board of Tax Assessors that parcels under the same ownership which would otherwise be combined except for differences in tax districts, covenants or other reasons shall be valued as one tract via override acreages.

Personal Property

9.0 (Adopted 02/08/2023) The county shall apply the **composite conversion factors** as provided by the Georgia Department of Revenue and provided in the Appraisers Procedures Manual

Group I composite conversion factors. The following composite conversion factors shall be applied to Group I assets to arrive at the basic cost approach value for years one through seven:

Y1-.87, Y2-.74, Y3-.58, Y4-.43, Y5-.32, Y6-.26, Y7-.21. Thereafter the residual composite conversion factor shall be .20.

Group II composite conversion factors. The following composite conversion factors shall be applied to Group II assets to arrive at the basic cost approach value for years one through eleven: Y1-.92, Y2-.85, Y3-.78, Y4-.70, Y5-.63, Y6-.54, Y7-.44, Y8-.34, Y9-.28, Y10-.25, Y11-.25. Thereafter the residual composite conversion factor shall be .20

Group III composite conversion factors. The following composite conversion factors shall be applied to Group III assets to arrive at the basic cost approach value for years one through sixteen: Y1-.95, Y2-.91, Y3-.87, Y4-.82, Y5-.79, Y6-.75, Y7-.70, Y8-.63, Y9-.57, Y10-.52, Y11-.47, Y12-.41, Y13-.35, Y14-.31, Y15-.29, Y16-.28. Thereafter the residual composite conversion factor shall be .20.

Group IV composite conversion factors. The following composite conversion factors shall be applied to Group IV assets to arrive at the basic cost approach value for years one through three: Y1-.67, Y2-.54, Y3-.31. Thereafter the residual composite conversion factor shall be .10.

The appraisal staff shall apply a salvage value to equipment when applicable. The salvage value should be ten percent of the original cost new. For equipment that is withdrawn from active use but is maintained as backup equipment, one half of the cost approach to value should be applied.

9.1 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors that for the purpose of determining unreturned personal property the appraisal staff shall obtain annual lists of Business license applications for the incorporated and unincorporated areas of the county, Department of Natural Resources boat registration, and Federal Aviation Administration Aircraft Listings.

9.2 (Revised 02/08/2023) It is the policy of the Brooks County Board of Tax Assessors that in order to assist in the appraisal of boats and aircraft the appraisers shall maintain and utilize published winter versions of the ABOS boat guide and the Aircraft Blue Book. When appropriate the retail value shall be used for new and existing boats, boat motors, and aircraft. Additional value adjustments should be made based on the best information available, marine and aircraft values shall be exempt from the audit select process. Approval of appraisal guides shall be recorded in the official meeting minutes of the Board

9.3 (Revised 08/14/2018) It is the policy of the Brooks County Board of Tax Assessors that an in-office review of all business personal property returns shall be completed annually. In addition to the annual review, those accounts which are automatically returned, unreturned new accounts, accounts with excessive decreases, disposal that are not detailed, and those accounts

with other unresolved discrepancies may be selected for audit at the discretion of the personal property or chief appraiser.

9.4 (Revised 8/14/18) It is the policy of the Brooks County Board of Tax Assessors that similar personal property accounts shall be periodically compared to determine uniformity of value and to identify outliers which may be added to the accounts selected for audit.

9.5 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors to use a uniform market risk factor of .75 for all construction in progress personal property.

9.6 (Adopted 08/13/2013) It is the policy of the Brooks County Board of Tax Assessors to send via standard first class mail, on or about January 2nd, Freeport Applications to all companies who received Freeport Exemption the prior year.

9.7 (Revised 8/13/2019) It is the policy of the Brooks County Board of Tax Assessors that the Exemption rate for Freeport applications received prior to April 1 will be 100%(per county ordinance date 8/06/1985 &8/9/1986). Applications received between April 2nd and April 30th will be 66.67%, those applications received between May 1st and May 31st will be 58.33%, those received on June 1st will be 50%. Any application for Freeport Exemption returned to the Assessors' Office after June 1st will not be eligible for the exemption for that tax year. All applications for Freeport exemption must be approved or denied and signed by the members of the Board of Tax Assessors during the course of a meeting.

9.8 (Adopted 07/23/2018) It is the policy of the Brooks County Board of Tax Assessors that consistent with Georgia law all personal property accounts in Brooks County shall be audited over the course of a three-year period. The criteria for account selection will be fair, unbiased, random and consistent with the requirements of O.C.G.A. 48-5-299 the process will occur as follows:

Audit Selection Criterion for Personal Property Accounts

- All accounts will be ranked according to their Fair Market Value to include seven classes
 - Class 1 Under \$7,501 (Exempt)
 - Class 2 \$7,501 and less than \$25,000
 - Class 3 \$25,000 and less than \$50,000
 - Class 4 \$50,000 and less than \$250,000
 - Class 5 \$250,000 and less than \$1,000,000
 - Class 6 \$1,000,000 and less than \$5,000,000
 - Class 7 above \$5,000,000
- One third of each category shall be audited each year of the three-year program.
- The first account and every third account thereafter will be selected for review until the number of audits has been performed for each year of the program.

- Class 1 accounts will be exempt from the selection process, but will be reviewed at least once every three years.
- The list from which selections are made shall be made available for inspection upon request.
- Additional audits outside the scope of this process shall be presented to the Board of Tax Assessors for approval to review.

This policy along with other related policies shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances.

9.9(8/2019) Upon completion of an audit, after the necessary appeal time and final determination of value by the Board of Tax Assessors, any determination found to be noncompliant with regards to the digest value of any of the years under review shall be handled in the same manner as ACO's. The necessary information will be turned over to the Tax Commissioner in writing, signed and dated by the Chief Appraiser, to be billed or refunded as needed. It will be the responsibility of the Tax Commissioner to properly notify affected municipalities of the appropriate changes.

9.10(8/2019) On an annual basis, the chief appraiser or designee shall request a resolution from the County Commissioners regarding the administration of refunds due to taxpayers as a result of personal property audits of the last three digest years. The request to be substantially as follows:

In order to efficiently manage the refunds and collection of taxes resulting from personal property audit or review, and to avoid the requirement to add interest to refunds not timely paid, the Board of Tax Assessors is requesting the following resolution be approved:

A resolution pursuant to O.C.G.A 48-5-380 whereby the County Governing Authority delegates unto the Board of Tax Assessors the administrative duty of approving and issuing to the Tax Commissioner documentation necessary to refund taxpayers money. To the extent that refunds will only be for taxes paid on personal property by owners who are subject to a scheduled audit or review of personal property and whereas upon completion and proper notification a final determination of value by the Board of Tax Assessors results in a reassessment of property from the 2016, 2017 or 2018 digest and an undisputed overpayment of taxes. Additionally the Board of Tax Assessors will on at least a quarterly basis make reports to the Board of Commissioners regarding refunded amounts.

Mobile/Manufactured Homes

10.0 *(Adopted 02/08/2023)* The Board of Tax Assessors shall approve and submit the mobile home digest to the Tax Commissioner on or no later than January 5th of each year. The Board of Tax Assessors should have the Tax commissioner sign a receipt of the mobile home digest as proof of timely submission.

10.1 *(Revised 02/08/2023)* It is the policy of the Brooks County Board of Tax Assessors that mobile/manufactured home values shall be updated annually on the tax digest according to the most recent N.A.D.A. manufactured housing appraisal guide. Homes of which the necessary information is not available to value with the N.A.D.A. guide will be valued using the in house schedules which shall be annually reviewed for adjustment. Approval of appraisal guides shall be recorded in the official meeting minutes of the Board.

10.2 *(Reviewed 02/14/2012)* It is the policy of the Brooks County Board of Tax Assessors that all new or relocated mobile/manufactured homes within the county shall not be added to the prebill digest until a property visit has been completed. After visiting the property, the mobile home value shall be determined and the value and building permit shall be given to the appropriate person in the Tax Commissioner's Office.

10.3 *(Revised 08/11/2021)* Per County Commission resolution 7/12/2021 Brooks County will no longer require decals to be issued as proof of taxes paid for mobile/manufactured homes.

10.4 *(Adopted 08/13/2013)* It is the policy of the Brooks County Board of Tax Assessors that any time prior to final approval of the digest, a mobile/manufactured home which is included in the real property digest, due to homestead exemption or other reasons, may be transferred to the pre bill digest at the request of the Tax Commissioner.

Timber*

11.1 *(Revised 02/08/23)* It is the policy of the Brooks County Board of Tax Assessors that notifications of timber harvest should be made through the Georgia forestry commission at www.gatrees.org.

In the event that form PT283-T is not received or is incomplete the staff will attempt to contact the property owner or other relevant parties in an effort to obtain the proper reporting forms.

11.2 (08/13/2019) The Board of Tax Assessors shall contract with a registered forester or other qualified company or individual to determine an approximate value of timber included in specific sales for the purpose of extracting timber value from the sales price. The process for selecting parcels for contracted review shall take into account the validity of the sale, the influence of the timber on the sales price, the acreage, type and density of timber and the availability of other reliable estimates of timber value. Estimates shall be as of the appropriate date of valuation, shall be provided in writing in a professional form which contains sufficient information to readily ascertain the person responsible for developing the estimates of value.

Social Media

12.0 (Approved 11/14/2017) The following is the Brooks County Board of Tax Assessors policy regarding the creation, maintenance and use of social media for the Brooks County Board of Tax Assessors' office.

Purpose: Utilize social media as secondary outlet to the official County and department websites as a means to build trust, positive public perception and communicate accurate and reliable information regarding the operation and goals of the Assessors' office through open and transparent dialogue with the people directly impacted by our work. Our objective is to develop a solid social media strategy that will allow our department to connect with the community in an easy, time and cost effective manner that most people can access.

Policy: The Brooks County Board of Tax Assessors' decision to embrace social media is a risk-based business decision supported by a strong case that considers the department's mission and goals, audience, legal risks, technical capabilities and potential benefits

The chief appraiser or designee shall have the responsibility of establishing and terminating social media accounts.

All official social media accounts shall be created with office email addresses.

The chief appraiser or designee shall have the responsibility of developing, implementing and maintaining the department's social media strategy and policies as well as enforcement of those policies.

The chief appraiser or designee shall be responsible for content accuracy and corrections

Guidelines for employee use of department's social media:

*denotes additional procedures

- Be honest and transparent
- Post only within one's area of expertise
- Post only useful information
- Keep it professional – avoid confrontation
- Be accurate
- Correct errors, if modifying an earlier post, identify the change
- Be responsive to citizens concerns

Staff members are prohibited from posting:

- Information about actual or potential claims and litigation involving the County or other Government entity
- Intellectual property of others, without written consent
- Photographs of employees or members of the public, without written consent
- Defamatory material
- Any personal, sensitive or confidential information about anyone
- Obscene, pornographic or other offensive/illegal materials or links
- Racist, sexist, and other disparaging language about a group of people
- Sexual comments about or directed to anyone
- Political campaign materials or comments
- Threatening or harassing comments
- Other information that is not public in nature

Post A Comment -Use Policy (to be available on social media platform site if public posting is allowed)

This site provides an opportunity for sharing and discussing information about Brooks County Board of Tax Assessors' programs and activities. The comments and opinions expressed by users are theirs alone and do not reflect the opinions of the Brooks County Board of Tax Assessors' or its employees. All public comments are reviewed before posting. They are screened in accordance with the use policy.

Comments will not be edited by the Brooks County Board of Tax Assessors' or its staff. Only comments that comply with this use policy will be approved for posting. The use of vulgar, offensive, threatening or harassing language is prohibited.

Public comments should be limited to comments related to the posted topic. The site is not the proper place to express opinions or beliefs not directly related to that topic.

The site is not open to comments promoting or opposing any person campaigning for election to a political office or promoting or opposing any ballot proposition. The site is not open to the promotion or advertisement of a business or commercial transaction.

This site use policy is subject to amendment or modification at any time to ensure its continued use is consistent with its intended purpose as a limited forum.

Pandemic Response*

13.0 (3/10/2021) In order to provide a safe and healthy workplace, the office and meetings of the Board of Tax Assessors will adhere to the recommendations of public health experts with regards to Covid-19 and other infectious diseases.

The staff shall observe healthy practices that reduce the risk of contracting or transmitting contagions/infection; including but not limited to wearing facemasks, social distancing, surface sanitization, hand and respiratory hygiene and cough etiquette.

Employees who are experiencing contagious symptoms should not report to work.

Employees who have been exposed to, or diagnosed with, an infectious/contagious condition will not be allowed to work until it is safe to do so.

Best practices and specific procedures related to Covid-19 preparedness, response and control plans shall be up to date and adhered to.

Resources:

Georgia Department of Health www.dph.georgia.gov

Center for Disease Control www.cdc.gov

County Vehicle

14.0 (12/8/2021)

1. Traffic laws shall be obeyed at all times while in county vehicle.
2. Use of county vehicle shall be for official use only.
3. Vehicle shall only be operated by authorized licensed drivers.

4. No unauthorized, or non-county employee, passengers.
5. Any accidents that occur must be reported immediately and the driver will be subject to drug screen.
6. Vehicle shall be regularly maintained in safe working order.
7. Service records or other repair documentation shall be properly maintained for easy inspection or review.
8. Fuel shall be obtained from the county pumps except for travel outside the county when additional fuel is required.
9. When out of town or overnight travel is required for work purposes, if practical and possible, the county vehicle shall be the first choice for transportation.
10. County vehicle is property of the county and is subject to all policy and procedures of the county.
11. Unless prior authorization is obtained, vehicle and keys, shall remain in the Assessors' office when not in use.

Exempt Property

15.1(adopted 02/08/2023) In accordance with O.C.G.A. § 48-5-264(a)(4), the appraisal staff shall prepare and submit appraisals on all tax-exempt property to the Board of Tax Assessors each year. Digest approval and authorization to submit to the Tax Commissioner shall be recorded in the meeting minutes.

15.2(adopted 02/08/2023) The Board of Tax Assessors shall receive returns for exempt status between January 1 and April of each year. The appraisal staff will review and verify the qualifications of the property for the exemption being requested and make recommendations to the Board of Tax Assessors. Exempt status is not contingent upon the proper return of the property.

15.3(adopted 02/08/2023) Changes in Exempt status shall be recorded in the meeting minutes of the Board of Tax Assessors.

15.4(adopted 02/08/2023) Exempt properties should be reviewed periodically to ensure qualifications are continuing to be met and the proper valuation of the property is maintained on the exempt digest.