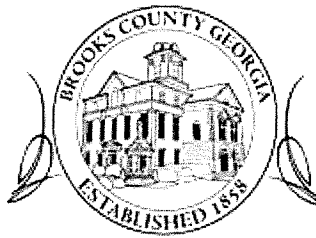


**BOARD OF TAX ASSESSORS**

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: March 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, February 8, 2023
  - 2) Executive Session, February 8, 2023
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
- V. Unfinished Business
  - 3) Anthony Mock Appeal
  - 4) Breach letters mailed 3/1/23
  - 5) Adoption of Commercial Appraisal Manual
- VI. New Business
  - 6) Parcel Combinations
  - 7) Applications for Homestead Exemption
  - 8) Errors/Adjustments
  - 9) Covenant Applications and Releases
  - 10) Freeport Applications
- VII. Chief Appraiser's Report/Comments
  - 11) Updates on staff, mobile home appeals, real and personal property returns, schedule changes and mailing of notices
  - 12) Review current sales
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

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



Prepared by: Wayne Waldron

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

March 8, 2023

**I. Call to Order**

Mr. Bentley called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on March 8, 2023 with all members 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 February 8, 2023. After review, Mr. Manning made a motion to approve minutes with corrections. Mr. DeShazor seconded. All members in favor. Motion carried.
- 2) Assessors reviewed minutes from the executive session held on February 8, 2023. After review, Mr. Manning made a motion to approve the minutes as printed. Mr. DeShazor seconded. All members in favor. Motion carried.

**III. Approval of Proposed Agenda**

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

**IV. Appearances/Taxpayer Requests**

None

**V. Unfinished Business**

- 3) Status of Anthony Mock Appeal  
Immediately following the Board of Commissioners' meeting held Monday, March 6, 2023 Mr. Mock spoke with the two members of the Board of Assessors (Mr. Bentley & Mr. Manning), the Chief Appraiser (Wayne Waldron), and the County Attorney (Jason Kemp), in the Courtroom and again outside the courthouse. Mr. Mock asserted that he

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 3/8/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/12/2023



had not been properly served and the county was out of time. Mr. Mock was told that the Board and counsel would investigate the matter.

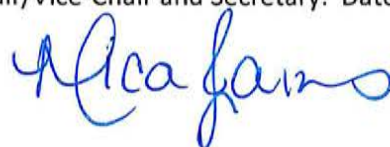
As a result of that discussion with Mr. Mock, the Assessors reviewed and discussed the statutory requirements of O.C.G.A. 48-5-311 (g) regarding filing documentation and serving the taxpayer with a copy of the petition to review filed with the Superior Court.

Regarding proper notification, Mr. Waldron presented the Board with a copy of the notice sent by the Clerk of Court (Belinda Wheeler) and email dated 2/16/23 containing the same notice and stating that Mr. Mock has been notified as well. An email from the county attorney (Jason Kemp) dated 3/6/23 referencing the discussion at the courthouse and including a copy of the notice provided by the Clerk. Mr. Waldron, after reviewing the code section on 3/7/23, requested a recorded copy of the Petition for Review to Superior Court. He then emailed a copy of the petition and two excerpts from the law book to Mr. Mock, according to the guidelines of O.C.G.A. 9-11-5. The same documentation was then sent via certified mail to Mr. Mock's home address (copies attached).

Regarding the timing, Mr. Mock paid the \$25 filing fee on 12/30/22. The Board of Assessors was notified via printed receipt on 1/6/23 that the fee had been paid and the CV number assigned. The petition for Review to Superior Court and all the supporting documentation was handed over to the Clerk of Superior Court on 1/31/2023, within 30 days after receiving notice of the filing fee being paid. On the same day, an email was received from the Clerk stating the appeal had already been filed, a case number assigned, and she was reading the manual to find out what all needed to be certified. It was not until 2/15/23 that the Clerk recorded the documents dated 1/31/23. The next day, 2/16/23, notice was sent to both parties by the Clerk. Due to the 2-week difference between receiving the files and certifying the files, the Assessors asked that Mr. Waldron contact the Clerk for some sort of statement or acknowledgement that she was in possession of the files prior to their certification.

- 4) Assessors reviewed a listing of property owners who were mailed Notice of Intent to Assess Penalty for Breach of Covenant 30-Day Cease and Desist letters by certified mail on March 1, 2023 (see attached). To date, all but two owners have resolved the breach issues or contacted the office.
- 5) Assessors discussed the need to adopt a Commercial Appraisal Manual (see attached), such as the one proposed by Mr. Waldron, and provided to the Board for review at the meeting held February 8, 2023. After discussion, Mr. DeShazor motioned to adopt the

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 3/8/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/12/2023





proposed Commercial Appraisal Manual. Mr. Manning seconded. All members in favor. Motion carried.

**VI. New Business**

- 6) 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.
- 7) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved or denied as attached.
- 8) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 9) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved as attached.
- 10) Assessors reviewed Application for Freeport Inventory Exemption submitted by Southern Carbide Specialist, Inc (Acct: P615575). After review, Mr. DeShazor made a motion to approve the exemption. Mr. Manning seconded. All members in favor. Motion carried.

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

- 11) Mr. Waldron provided the Board with an update on office staff, a renewal contract with Harris Print and Mail, real and personal property returns, schedule changes, and mailing of notices. To date, the office has received fewer than expected mobile home appeals, personal property returns, and covenant applications. Staff is still conducting field reviews of changes made during 2022, and monitoring current sales. Schedule or neighborhood adjustments are still being tested but are certainly needed to maintain a statistically accurate digest. The tentative date for mailing assessment notices is May 15th.
- 12) 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 3/8/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/12/2023





- 1) Mr. DeShazior made a motion to enter an executive session at 7:15 p.m. to discuss personnel matters. Mr. Manning seconded the motion. All members in favor. Motion carried.

Mr. Manning made a motion to adjourn the executive session at 7:49 p.m. Mr. DeShazior seconded the motion. All members in favor. Motion carried.

**X. Adjournment**

There being no further business, Mr. Manning made a motion to adjourn the meeting at 7:49 p.m. Mr. DeShazior seconded. All members in favor. Motion carried.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 3/8/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date:

*Nico Fano*

4/12/2023

**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, March 8, 2023**

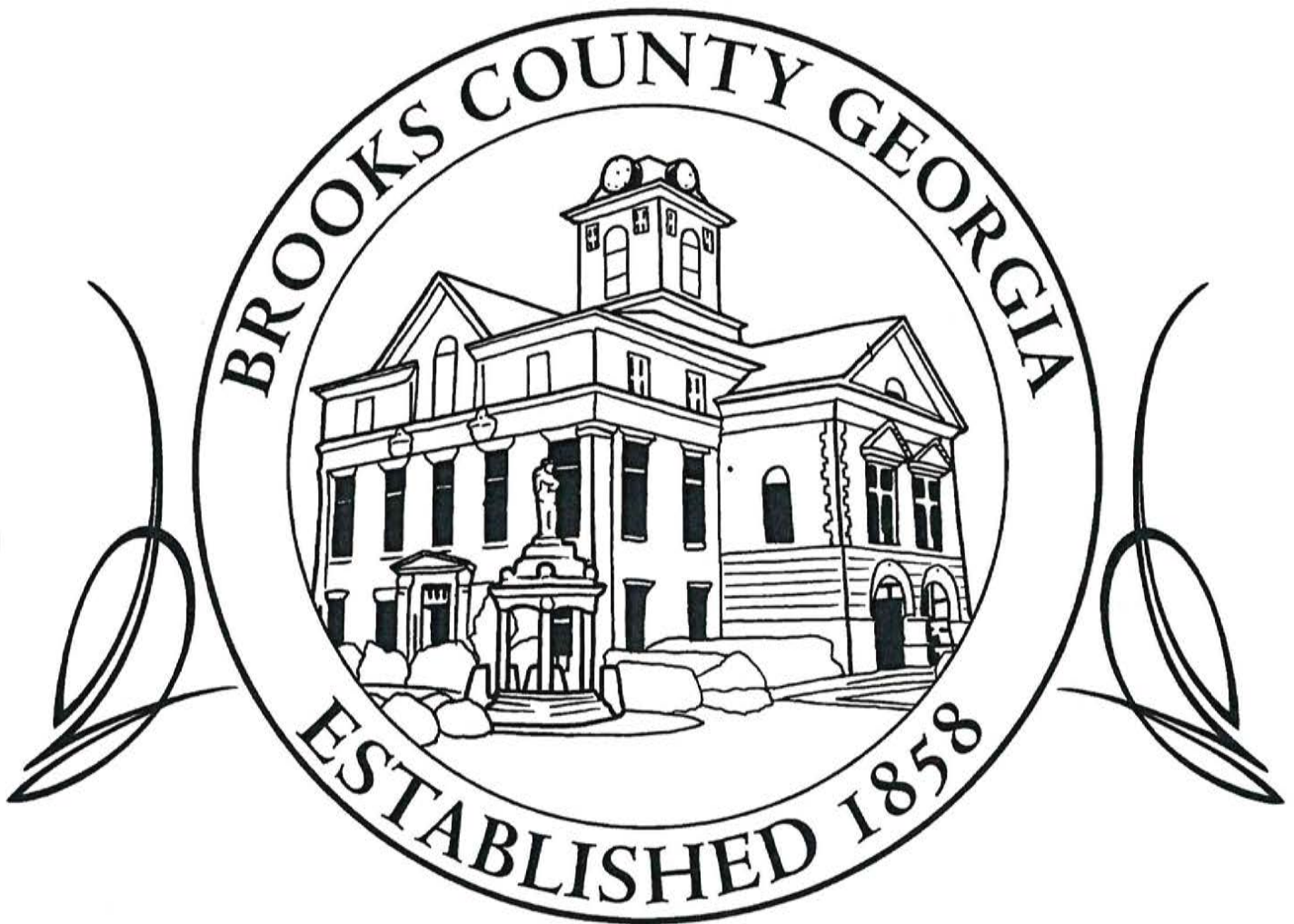
**Notice of Intent to Assess Penalty for Breach of Covenant  
30-Day Cease and Desist mailed via certified mail 3/1/2023**

Real Key	Parcel Number	Owner	Reason For Breach	Covenant / Year	Estimated Penalty
196	008 0013	CRANE FAMILY 2022 TRUST	ownership change - new owner has not continued	CUVA 2015	\$ 86,533.00
197	008 0013B	CRANE FAMILY 2022 TRUST	ownership change - new owner has not continued	CUVA 2015	\$ 86,482.00
610	023 0007	ELIZABETH PROPERTIES, LLC	ownership change - new owner has not continued	CUVA 2022	\$ 1,939.00
671	024 0024	DAILEY FAMILY REVOCABLE TRUST	ownership change - new owner has not continued	CUVA 2014	\$ 67,948.00
920	032 0011D	RICHARD & JUDITH CROSBY	ownership change - new owner has not continued	CUVA 2018	\$ 4,391.00
1175	037 0024G	THOMAS, LINDA, & JOHNNY GOSIER	ownership change - new owner has not continued	CUVA 2017	\$ 6,517.00
2217	074 0041	TERRA CHULA PROPERTY HOLDINGS, LLC	ownership change - new owner has not continued	FLPA 2009	\$ 144,591.00
2218 & 11704	074 0042 & 074 00422	TERRA CHULA PROPERTY HOLDINGS, LLC	ownership change - new owner has not continued	FLPA 2010	\$ 608,150.00
3136	097 0028	KERR, LINDA	ownership change - new owner has not continued	CUVA 2022	\$ 5,646.00
3366	110 0012	DAR-JA, LLC	ownership change - new owner has not continued	CUVA 2018	\$ 9,850.00
3646	120 0007	DAR-JA, LLC	ownership change - new owner has not continued	CUVA 2018	\$ 18,081.00
4393	147 0002	SENDERO RANCH, LLC	land split to new owner for residential use	FLPA 2022	\$ 12,145.00

**Total: \$ 1,052,273**

# Brooks County Board of Tax Assessors Commercial/Industrial Appraisal Guide

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## Disclaimer

The document template is intended for use by the Brooks County Board of Assessors staff as a non-residential field manual. Any use of this material is the responsibility of local assessor's office in compliance with the Official Code of Georgia Annotated and Rules and Regulations of the State of Georgia.

Adopted: 3/8/2023  
Rev. Date: 3/8/2023



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## **Introduction**

A property owners' impression of you will be the impression of the Board of Assessors and other county employees. No matter how large or small an issue is, one must realize that it is the property owners only issue and is always a huge a problem for them; therefore, we must strive to give the property owner all the time and respect they are entitled to. It is YOUR RESPONSIBILITY to make an impression that will bring credit to you and the other personnel you represent.

The following material has been designed to assist employees to identify properties and ensure all properties characteristics information is complete and accurate while conducting 3 year revolving field inspections. The material is to be used in conjunction with the Georgia Department of Revenue class material, Rules and Regulations, Official Code of Georgia Annotated and policy and procedures adopted by the Brooks County Board of Assessors.

## **Mission Statement**

We, the Brooks County Board of Assessors and Employees of the Board of 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 continuously improve the cooperation and communication throughout the department.
- To accept personal accountability for our actions. Our peers as well as the public will measure our benefit to the community by the results we achieve and by the way 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**

- 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.

## **Definitions**

### **Access**

The ease or difficulty of ingress (entering a property) and egress (leaving a property) from the major traffic arteries.

### **Accessory structure**

A structure that is detached from a principal structure (dwelling) on the same lot, customarily incidental and subordinate to the principal structure or use. Accessory structures most commonly include detached garages, utility sheds, barns detached decks and detached gazebos.

### **Ad Valorem**

Latin for "according to value"

A tax based on the assessed value of real estate or personal property. Ad valorem taxes can be property tax or even duty on imported items. Property ad valorem taxes are the major source of revenue for state and municipal governments.

### **Appraiser**

A member of the county appraisal staff, who serves the Board of Assessors and whose position was created pursuant to Part 1 Article 5 of Chapter 5 Title 48 of the Official Code of Georgia Annotated. This term does not limit its meaning to a single appraiser and may mean one or more members of the county appraisal staff.

### **Assessed Value**

40% of the Fair Market Value used as the base amount calculated against the millage rate.

### **Assessment Date**

Code section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year. The appraisal staff shall base their decisions regarding the taxability, tax situs, uniform assessment, and valuation of personal property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared. When personal property is transferred to a new owner or converted to a new use, the circumstances of such property on January 1 shall nevertheless be considered as controlling.

### **Board of Equalization (BOE)**

Members of the Grand Jury appointed to hear tax appeals and declare a Fair Market value for a given tax year.

### **Bona Fide Sale**

A transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale or sale at public auction.

### **Building perimeter**

The outside boundary of the gross area of the building and encompasses all elements of a building, including balconies, porches and decks. It is drawn at the exterior edge of these elements.

### **Common Area**

Common area is defined as the area of the building that provides services, support and horizontal circulation to building occupants.

### **Depreciation**

The loss of value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three categories, physical deterioration, functional obsolescence, and economic obsolescence.



depreciation may be further characterized as curable or incurable depending upon the difficulty or practicality of restoring the lost value through repair or maintenance.

**Drip Line**

That line on or beyond the outside surface of the exterior enclosure of a building lying within the same vertical plane as the outside edge of an overhang or perimeter portion of the building roof system.

**Drip Line Area (DLA)**

The total of all the horizontal floor areas (as viewed on a floor plan) of all floors of a building contained within their drip lines.

**Easement**

An interest in real property that conveys use, but not ownership. Typically, referred to as ingress/egress easements; allowing to cross over another's land for purposes on entry or exit.

**Economic Life**

The period during which property may reasonably be expected to perform the function for which it was designed or intended.

**Economic obsolescence**

A form of depreciation that measures a loss of value from negative influence external to the real or personal property. It results when the desirability or useful life of real or personal property is impaired due to forces such as changes in optimum use, legislative enactment that restricts or impairs productivity, and changes in supply and demand relationships. Economic obsolescence is normally incurable.

**Effective age**

The age of an improvement to property as compared with other property performing like functions. It is the actual age, less the age that has been taken off by face-lifting, structural reconstruction, removal of functional inadequacies, modernization of equipment and similar repairs and overhauls. It is an age that reflects a true remaining life for the property, considering the typical life expectancy of buildings or equipment of its class and usage.

**Exterior Gross Area (EGA)**

The total of all the horizontal floor areas of all floors of a building contained within their measure lines, including basements, mechanical floors, balconies, mezzanines.

**Extra Features**

Extra features are items that are attached to or are part of a Commercial Improvement but are not considered in the base cost of the improvement. For example, a canopy, sprinkler system, overhead door or loading dock would all be considered extra features.

**Façade**

It is purely a design feature usually on the front of a building given special architectural treatment and has no structural importance to the building.

**Fair Market Value**

The amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data is available, shall be considered in determining the fair market value if income-producing property, and, if actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination.

Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year. With the respect to the valuation of equipment, machinery, and fixtures when no ready market exists for

the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation of obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayers for the purpose of discovering such information.

The assessor shall apply the following criteria in determining the fair market value of real property.

- Existing zoning of property.
- Existing use of property, including any restrictions or limitations on the use of the property resulting from state or federal law or rules or regulations adopted pursuant to the authority of state or federal law.
- Existing covenants or restrictions in deed dedicating the property to a particular use.
- Bank sales, other financial institution owned sales, or distressed sales or any combination thereof, of comparable real property.
- Decreased value of the property based on limitations and restrictions resulting from the property being in a conservation easement.
- Rent limitations, higher operating costs resulting from regulatory requirements imposed on the property, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits with respect to real property which are claimed and granted pursuant to Section 42 of the Internal Revenue Code of 1986 as amended, or Chapter 7 of this title or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that properties described in this division shall not be considered comparable real property for the assessment or appeal of assessment of properties not covered by this division.
- In establishing the value of any property subject to rent restrictions under the sales comparison approach, any income tax credits that are attributable to a property may be considered in determining the fair market value of the property, provided that the tax assessor uses comparable sales of property which, at the time of the comparable sales, had unused income tax credits that were transferred in an arm's length bona fide sale.
- In establishing the value of any property subject to rent restrictions under the income approach, any income tax credits that are attributable to property may be considered in determining the fair market value of the property, provided that such income tax credits generate actual income to the record holder of title to the property.
- Any other existing factors provided by law or by rule and regulation of the commissioner deemed pertinent in arriving at fair market value.
- In determining the fair market value of real property, the assessor shall not include the value of any intangible assets used by a business, wherever located, including patents, trademarks, trade names, customer agreements, and merchandising agreements.

### **Final assessment**

The final assessed value that is determined for the property for the applicable tax year after the following events have occurred: the time period for filing appeals has expired and any appeals that have been filed have been resolved; the authorities authorized to levy taxes on property in the county have approved the final tax levy; the Revenue Commissioner has authorized that the digest may be used as the basis for collecting taxes; the tax commissioner has mailed the final tax bills based on the authorized digest; and in the case of personal property, the appraisal staff has completed its audit of the personal property pursuant to Rule 560-11-10-.08(4)(d) within the seven year statute of limitations.

### **Functional obsolescence**

Form of depreciation that measures a loss of value from a design deficiency or appearance in the market of a more innovative design. Some functional obsolescence may be curable and some functional obsolescence may be incurable.

### **Large acreage tract**

Rural land tract that is greater in acreage than the small acreage break point.

### **Load bearing**

A wall that helps support the weight above it including a second story, roof, plus static loads imposed by furniture, equipment, machinery and partitions designed for occupancy.

### **Loading Dock**

An area usually at the side of the building where goods are loaded onto and unloaded from vehicles. It is usually a platform but can be fully enclosed.

### **Manufactured home**

Structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 or more square feet and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing, heating, air-conditioning and electrical systems contained therein; except that such term shall include any structure which meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the secretary of housing and urban development and complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 U.S.C Section 5401, et seq.

### **Mass appraisal**

The process of valuing a universe of properties as of a given date using standard methodology, employing common data and allowing for statistical testing.

### **Mezzanine**

An intermediate or partial floor between two main floors of a building, it often projects in the form of a balcony, corridor or similar feature. It is a lesser area of the main floor.

### **Mobile home**

Structure, transportable in one or more sections, which, in the traveling mode, is eight body feet or more in width or 40 body feet or more in length or, when erected on site, is 320 or more square feet and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing, heating, air-conditioning and electrical systems contained therein and manufactured prior to June 15, 1976.

### **Net Leasable Area**

The actual square unit of a building that may be leased or rented to tenants, the area upon which the lease or rental payments are computed. It usually excludes common areas, elevator shafts, stairways and space devoted to cooling, heating or other equipment. Also known as Rentable Area.

### **Paired sales analysis**

Comparing of the sale prices of similar properties, some with and some without a particular characteristic, in order to determine what portion of the difference in sales price might be attributable to such characteristic.

### **Personal Property**

Tangible personal property that may be seen, weighed, measured, felt, or touched or which is in any other manner perceptible to the senses. Personal property shall include trade fixtures. For the purposes of this Rule, personal property shall not include the capital stock of corporations; money, notes, bonds, accounts, or other credits, secured or unsecured; patent rights, copyrights, franchises, and any other classes and kinds of property defined by law as intangible personal property.

### **Ready market**



A market, possibly goal, where exchanges of machinery, equipment, personal fixtures and trade fixtures occur with such regularity and under such conditions as to provide a reliable measure of fair market value. Five conditions that may indicate a ready market are: the items of personal property being sold within the market are reasonable substitutes for each other; there are an adequate number of buyers and sellers of the personal property in the market, no one of whom can measurably affect price; there is an absence of artificial restraints and unusual incentives in the market the item of personal property is reasonably free to be moved where it will receive the greatest return and buyers are reasonably free to buy where the price is lowest; and buyers and sellers are knowledgeable and informed about market conditions.

### **Real estate**

Physical parcel of land, improvements to the land, improvements attached to the land, real fixtures and appurtenances such as easements.

### **Real fixtures**

Personal property that has been installed or attached to land or a building or group of buildings and is intended to remain permanently in its place. A consideration for whether personal property is a real fixture is whether its removal would cause significant damage to such property or to the real property to which it is attached. The term real fixtures shall not include trade fixtures. Real fixtures are classified as real property. Examples of real fixtures are plumbing, heating and cooling, and lighting fixtures.

### **Real property**

The bundle of rights, interests, and benefits connected with the ownership of real estate. Real property does not include the intangible benefits associated with the ownership of real estate, such as the goodwill of a going business concern.

### **Replacement cost**

Cost required to construct a similar structure with like utility as the subject property using modern design, materials, and workmanship. Replacement cost for personal property means the current cost of a similar new item having the nearest equivalent utility as the subject property.

### **Reproduction cost**

Cost required to construct an identical or exact replica structure of the subject property. Reproduction cost for personal property means the current cost of duplicating an identical new item.

### **Residual value**

Value of personal property that is at the end of its normally expected economic life but still in use.

### **Rural land**

Land that normally lies outside corporate limits, planned subdivisions, commercial sites and industrial sites.

### **Small acreage break point**

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

### **Small acreage tract**

Rural land tract that is equal to or smaller in acres than the small acreage break point.

### **Tax situs**

Location of personal property for ad valorem tax purposes.

**Transitional real property**

Real property that is undergoing a change in use, such as residential, agricultural, commercial or industrial and has not been firmly established in its new use. Change in use may be evidence by recent zoning changes, purchase by a known developer, affidavits of intent, or close proximity to property exposed to these market factors.

**Trend**

Observable tendency of behavior such as stable economic direction over extended periods despite temporary fluctuations.

**Yard Items**

Detached items from primary structure added to land to enhance usability and desirability of the property. Items commonly found are parking lots, walkways, fencing, fuel canopies, and utility buildings.

## Property Classifications

**A Agriculture**

Classifies all real and personal property utilized as a farm unit.

**B Brownfield property**

Classifies all land and improvements receiving preferential assessments under 48-5-7.6 due to its release of hazardous waste and substances into the environment.

**C Commercial**

Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either wholesale or retail level. Also includes multi-family units having four or more units.

**F Forest land fair market value**

The value of forest land determined in accordance with Article VII, Section I Paragraph III(f) of the Constitution.

**H Historic**

Classifies all land and improvements receiving preferential assessments under 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.

**I Industrial**

Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.

**J Forest land conservation use**

Classifies all land receiving current use assessment under 48-5-7.7 due to its good faith production of timber.

**P Preferential**

Classifies all land receiving current use assessment under 48-5-7.1 due to its devotion of bona fide agriculture purposes.

**R Residential**

Classifies all land utilized, or developed to be utilized as a single-family home site. The residential improvements and other non-residential home site improvements thereon. Duplexes and triplexes shall also be considered single-family residential improvements. Personal property owned by individuals, which has not

acquired a business situs elsewhere and is not otherwise utilized for agriculture, commercial, or industrial purposes.

**T Residential transitional**

Classifies all land and improvements receiving current use assessment under 48-5-7.4 due to its proximity or location in a transitional area.

**U Utility**

Classifies the property of companies that are required to file an ad valorem tax return with the State Revenue Commissioner, includes all real and personal property of railroad companies, railroad equipment car companies, public utility companies, and the flight equipment of airline companies.

**V Conservation Use**

Classifies all land receiving current use assessment under 48-5-7.4 due to its good faith production of agriculture or timber.

**W Environmentally Sensitive**

Classifies all land receiving current use assessment under 48-5-7.4 due to its certification as an environmentally sensitive property by the Georgia Department of Natural resources.

## **Strata for Real Property**

**1 Improvements**

Includes all in-ground and aboveground improvements that have been made to the land including leasehold improvements and excluding all production and storage improvements utilized in the farm unit.

**2 Operating Utility**

Includes all real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business.

**3 Lots**

Includes all land where the market indicates the site is sold on a front foot or buildable bases.

**4 Small Tracts**

Includes all land that is described and appraised in terms of small acreage between .01 and 16.00 acres.

**5 Large Tracts**

Includes all lands that are normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, and open lands, greater than or equal to 16.01 acres in size.

**6 Production/Storage/Auxiliary**

Improvements utilized by a farm unit for the storage or processing of agriculture products.

**9 Other Real**

Includes leasehold interest, mineral rights, and all property not otherwise defined.

## **Exempt Property Codes**

- E0 Non-profit home for the aged
- E1 Public Property
- E2 Places of religious worship and no rental income
- E3 Property used for charitable purposes
- E4 Places of religious burial
- E5 Charity hospital
- E6 Educational institutions
- E7 Air and water pollution equipment
- E8 Farm products in hand of producer
- E9 Other

### **Commercial Property Codes**

- C1 Improvements
- C2 Operating Utility
- C3 Land only – lots
- C4 Land only – small tract
- C5 Land only – large tract
- C6 Production/Storage Buildings
- C7 Timber
- C9 Other

### **Industrial Property Codes**

- I1 Improvements
- I2 Operating Utility
- I3 Land only – lots
- I4 Land only – small tract
- I5 Land only – large tract
- I6 Product/Storage Buildings
- I7 Timber
- I9 Other

The property class/strata classification is based on the zoning of property by the County and City jurisdictions.

## **ZONING**

Zoning is a legal mechanism for local governments to regulate the use of privately-owned real property by specific application of police power to prevent conflicting land uses and promote orderly development.

A zoning ordinance is a statute enacted by a legislative body, under the police power of government, to regulate and control the use of real estate for health, morals, safety, and general welfare of the public.

City of Quitman Land Development Code

Dimensional Requirements

Zoning District		Maximum Density (units per acre)	Minimum Lot Size (sf) (a)	Minimum Lot Width (ft)	Minimum Floor Area per Dwelling Unit (sf)	Minimum Road Frontage (ft)	Minimum Yard				Maximum Height (ft)	Maximum Impervious Lot Coverage (%)(!)
							Front	Rear	Side	Side @ corner		
S-F	Residential, Sinele Family	4	10,000	80	800	60	30	20(b)	10	25	35	40
M-F (Residential Multi)	Single Family incl. Manufactured Homes	6	7,000/unit	70/ unit	800	30	25	15(b)	8	20	35	30
	Two-Family(Duplex)	5	8,000 (4,000/unit)	90 (45/unit)	600	60	25	15(b)	8	20	35	40
	Multi-Family	14	3,000/unit	30/unit	600	60	25	15(b)	8	20	35	50
R-P	Residential Professional	SeeM-F	See M-F	See M-F	See M-F	60	25	15	8	20	35	50
CBD	Central Business District		10,000 (d)	0 (e)		0(e)	0 (e)	0(e)(f)	20(e)		50(c)(e)	75
C-G	Commercial - General		10,000 (d)	70		60	25	20	10	20	50 (c)(e)	50
L-1	Light-Industrial		20,000 (d)	100		60	25	20	15	20	50 (c)	50
H-I	Heavy-Industrial		20,000 (d)	100		60	25	20	15	20	50 (c)	50
PD	Planned Development	Please refer to Section 4-8 and as approved by City Council as part of the Planned Development Ordinance for a specific project.										

- (a) If not served by public sewer, but by private on-site septic minimum lot size shall be ½ acre per or 21,780 sq.ft per unit per Department of Health. If served by on-site sewer and on-site well, minimum lot size shall be one acre or 43,560 square feet per unit per Department of Health.
- (b) For enclosed small garden sheds, greenhouses, children playhouses and gazebos, this dimension may be reduced to five (5) feet.
- (c) Above 35 feet-with Fire Department Approval Only
- (d) With water and sewer service only.
- (e) Any application for a permit within the Central Business District shall be determined in accordance with the harmony of adjacent properties, subject to approval from the City Council.
- (f) Where fire proof walls are used, no side yard is required.
- (g) Maximum area of the property to be covered by buildings, paved parking or water.

Adopted July 3, 2012

COUNTY ZONING DISTRICTS

4-1 Establishment of Districts. In order that the purposes of this ordinance as defined in Section 1

may be accomplished, there are hereby established within Brooks County, Georgia, Zoning districts identified as follows:

- 4-1.1 A-G Agricultural Use:** The purpose of this district is to permit agricultural uses, to encourage the maintenance of the rural countryside, to preserve forests and other undeveloped lands away from areas of population growth, and to allow residents to retain their traditional ways of life. The preferred land use in the district is agricultural, either active in the form of crops, or passive in the form of forest management or pasturelands. The A-G district should be utilized as a land use designation where a more intensive use of the land is unlikely to occur in the near future. The requirements of the district are designed to encourage the maintenance of Brook's County's rural character until more intensive development is mandated by growth demands.
- 4-1.2 R-R Rural Residential:** The purpose of this district shall be to allow for residential development on lots of less than 5 acres in appropriate areas designated in the Comprehensive Plan in unincorporated Brooks County. With Health Department approval, such districts may use individual water supply and sewerage disposal systems. All small lot development will be encouraged to locate in the county's identified Neighborhood Activity Center and the Urban Activity Centers.
- 4-1.3 R-1 Single-Family Residential:** The purpose of this district is to provide single family residential areas with minimum lot sizes of one acre, said areas being protected from the depreciating effects of small lot development and excessive density and from the encroachment of these uses which are incompatible to a desirable residential environment. With Health Department approval, such districts may use individual water supply and sewerage disposal systems. *(mobile homes not allowed)*
- 4-1.4 R-22 Single Family Residential:** The purpose of this district is to provide for single- family residential areas with minimum lot size of 22,000 square feet, said areas being protected from the effects of higher density development and the encroachment of those uses, which are incompatible to a low density residential development. Developments in this district must be served by either public water or public sewer or a community water or community sewage disposal system.
- 4-1.5 DR-22-M Residential:** The purpose of this district is to create an area that, in addition to conventional one and two family dwellings, allows manufactured homes as a matter of right in a conventional subdivision. Lots in this district must have a minimum lot size of 22,000 square feet for single family uses or manufactured homes and 30,000 square feet for duplex uses with either a public water or public sewer or a community water or sewage disposal system. When proposed without a public or community water or sewer system, lot sizes must meet requirements of the Brooks County Health Department.
- 4-1.6 DR-20-M Residential:** The purpose of this district is to create an area that, in addition to conventional one and two family dwellings, allows manufactured homes as a matter of right in a conventional subdivision. Lots in this district must have a minimum lot size of 20,000 square feet for single family uses or manufactured homes and 30,000 square feet for duplex uses with both a public water and public sewer system.
- 4-1.7 M-R Multiple Residential.** The purpose of this district is to provide for the orderly development of higher density residential areas with a maximum density of 12 units per



acre. Any developments in this district shall be served by either a public water and sewer system or a community water and sewer system. To be considered for this zoning district, property must directly abut a major thoroughfare roadway as designated on the Official Road Classification Map of Brooks County and must have a gross minimum lot size of (5) acres.

- 4-1.7 M-H-P Manufactured Housing Park:** The purpose of this district is to provide for the development of property that is appropriately located and planned for manufactured housing park use. Property developed in this district is to remain in single ownership, for rental or leasing purposes only. To be considered for this zoning classification, a site plan meeting the requirements of this ordinance must be submitted with any rezoning petition. Manufactured housing parks shall be developed only in strict accordance with the Manufacturing Housing Park provisions of this ordinance. In order to be considered for this zoning classification, any property must directly abut a major thoroughfare roadway as designated on the Official Road Classification Map of Brooks County and must have a gross minimum lot size of three (3) acres.
- 4-1.8 B-R Business Retail.** The purpose of this district is to provide for and protect areas that can accommodate a variety of sales and services that are commonly needed by the rural community and which will not create undesirable traffic congestion. In order to be considered for this zoning classification, any property must directly abut a collector or thoroughfare roadway as designated on the Official Road Classification Map of Brooks County.
- 4-1.9 C-H Highway Commercial:** The purpose of this district is to provide for and encourage the proper grouping and development of high traffic-oriented uses which include a wide variety of sales and services that will best accommodate the needs of the county and the traveling public in order to reduce highway congestion, traffic hazards or blight. To be considered for this district, property must be located on a major thoroughfare roadway as designated on the Official Road Classification Map of Brooks County.
- 4-1.10 WLI Wholesale-Light Industrial:** The purpose of this district shall be to provide and protect areas for those wholesale and light industrial uses, which do not create excessive noise, odor, smoke, dust, and which do not possess other objectionable characteristics, which might be detrimental to surrounding neighborhoods, or to the other uses permitted in the district.
- 4-1.11 H-1 Heavy Industrial:** The purpose of this district shall be to provide and protect areas for those industrial uses, which cannot comply with the regulations of the WLI District.
- 4-1.12 C-A Adult Commercial:** The purpose of this district shall be to provide a reasonable location within the community for the development of adult-oriented businesses including adult entertainment establishments.

**Brooks County Zoning Land Use Charts included as Appendix A**

# Land

## NON-RESIDENTIAL LAND CLASSIFICATION

(.01 – 16 ACRES)

### CLASS/STRATA

C or I (3) valued by front foot, lot or unit buildable, land only

C or I (4) small tract land only

C or I (5) large tract land only

## LAND VALUATION METHODS

### Front Foot

The front foot method is useful in the valuation of commercial property where the amount of frontage a property enjoys is important because of the exposure it gives for display area. It may also prove useful in the valuation of industrial property that fronts on a railroad siding in light of the requirements of the industrial firm.

### Square Foot

The square foot unit of comparison is used for irregularly shaped parcels and where frontage is not a dominant factor in the valuation process. It is used for sites that sell for an average price per square foot of land area. This method can be used to value residential, commercial, and small industrial sites.

### Acre

Acres may be calculated by dividing square footage by 43,560 and are used in the valuation of large industrial sites, shopping centers, and rural and farm properties. There may be a breakdown between acres that front on a public thoroughfare and rear acres. In many circumstances, front acres are more valuable.

### Site or Lot

The site, or lot, unit of comparison is when the market does not indicate a significant difference in lot value even when there is a difference in lot size. This method is becoming more prevalent and is found in residential subdivisions such as cluster developments and planned unit developments. It may also be used in valuing industrial sites located in industrial parks.

### Units Buildable

This unit of comparison is used when the market indicates that a site is sold on a unit basis, such as an apartment property where the unit of comparison is selling price per buildable apartment or a parking garage site where the unit of comparison is selling price per car. The units buildable may be either a theoretical or an actual number of units. The probability number of units to be built may be different from the theoretical number permitted by zoning ordinances. Consideration should be given to market demand, setback limitations, topography, height limitations, and other limiting factors.

## VALUATION OF LAND

The Board of Assessors adopted a policy on February 8, 2023 on Valuation of Commercial/Industrial Land. The following guidelines will be used for the valuation of all 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 at commercial/industrial market land value with an adjustment for absorption.
- Commercial/Industrial zoned land improved shall be valued at commercial/industrial market land value plus improvement value accounting for grading, storm water sewage, commercial/industrial buildings, and accessories.

- Commercial/Industrial zoned land with residential house claiming homestead exemption shall be valued according to the existing use of the property.
- Commercial/Industrial zoned land with residential house not claiming homestead exemption shall be valued according to the use of the property.
- Residential zoned land used primarily as commercial/industrial shall be valued according to the use of the property.

## **FIELD REVIEW**

### **Field Inspection**

Accuracy during the field inspection is of utmost importance. Information gathered on site will be used to calculate fair market value from which a tax bill will be generated. If information is incorrectly obtained in the field, the appraisal will be inaccurate, leading to an incorrect tax bill.

### **Identification**

Always attempt to notify the occupant you are on their property, who you are, who you represent, and what purpose you are there. Kindness will go a long way with the property owner. Example “Good morning, my name is ‘\_\_\_\_\_’ and I work for the Board of Assessors. I need to get some information about the property, and I will need to take a few measurements on the outside of the structure as well as take a picture of the structure, so I may be here a few minutes. Do you have any questions for me?” This a good time to get information concerning the interior of the structure.

### **Helpful hints**

- Get as much information as you can concerning the characteristics of the structure.
- Give the occupant a business card.
- If you do not have an answer to one of their questions, get their phone number and follow-up with an answer.
- Simply state that you are there to gather information (NOT COMPLETE AN APPRAISAL)
- As always, be respectful of the owners’ property, watch for shrubbery, flowerbeds, newly sown lawns, etc.

If the occupant denies access to the property, DO NOT argue, thank them for their time, and leave immediately. Note the issue on the property record card with the date, time, and reason for being denied access, flag the property to have a letter sent by a supervisor and turn all related paperwork over to your immediate supervisor.

### **Interior Inspections**

Interior inspections can be conducted on buildings under construction and in buildings where public access is allowed, such as restaurants, convenience stores, grocery stores, etc.

### **Inspecting New Construction**

This standard describes the procedures to be followed in measuring and calculating the gross building area of the building. The purpose of this standard is to describe the method of measurement to obtain accurate and reproducible measurements of square footage. Gross building area is defined as the total area of a building. It is calculated by measuring the outside walls of the structure.

### **Recommended tools for the job are as follows:**

- 100 ft. fiberglass tape measure
- Digital measuring device approved by BOA
- 30 ft. standard tape measure
- Rolling wheel (for measuring long distances)

- Clipboard
- Pencils or pens
- Information cards
- Grid paper used to sketch the structure
- Comfortable shoes to walk in (waterproof shoes work the best)

**When measuring new construction, the appraiser must:**

- Take all outside wall measurements.
- Transfer those measurements into a sketch to be entered into the CAMA system to scale.
- Determine where to allocate square footage.
- Distinguish finished and unfinished area from the finished area of the building.
- Determine the average height of the building.
- The appraiser should then fill out the commercial/industrial appraisal field/data entry information on the reverse of the grid paper.

**Helpful hints**

- Use a pencil and carry spares
- Draw a neat sketch in the center of the page with the front of the structure facing the bottom of the page.
- The prime consideration is the basic shape of the main structure. Measure the basic part of the structure, laying it out as accurately as possible. Add all dimensions up/down, left/right to ensure closure and add the extra features such as porches, canopies, and extensions to the main structure. Once you have the basic structure correct, you can simply add additions.
- When measuring buildings, be careful of the non-structural protrusions such as columns, decorative projections, and other non-structural elements that protrude beyond the primary structure. When this occurs, the protrusion is ignored and the primary building is measured as if the protrusion does not exist.
- Measure all sides of the structures other than square or rectangles to ensure all sides balance correctly.
- List all dimensions on the sketch.
- Show all breaks in story height or change in construction. Each unit must be drawn with enclosed lines and have sufficient measurements for computation of area. Always double-check the listing and dimensions of upper levels.
- Indicate on sketch if a dimension had to be estimated due to a fence or other structure preventing access.
- Before leaving the subject property, take a long look at the structure and compare it to your sketch to check for any omissions.
- Make sure to take pictures of the structure before you leave the property, typically front and rear pictures but having extra pictures is better than not having enough.
- Check to ensure additional improvements were added to the record (fencing, paving, sheds, etc.).
- Check to ensure the front side of the "field card" is complete listing the address and all related field information.
- Check and double the check data. Incomplete information leads to errors in assessment, pictures help verify the collected data.

Appraiser should note any accessory improvements on the property. An accessory improvement is any item that is separate from the primary structure. Such items range from:

- Garage (measured by square foot)
- Utility buildings (measured by square foot)
- Fencing (measured by linear foot, making note of height and features)

- Paving (measure by square foot)
- Shelter (measured by square foot)
- Fuel Canopy (measured by square foot)

## **CALCULATION OF SQUARE FOOTAGE**

### *Above-and Below-Grade Finished Areas*

The above-grade finished square footage of a structure is the sum of finished areas on levels that are entirely above grade. The below-grade finished square footage of a structure is the sum of finished areas on levels that are wholly or partly below grade.

### *Areas Not Considered Finished*

Finished areas that are not connected to the building, unfinished areas, and other areas that do not fulfill the requirements of finished square footage prescribed above cannot be included in the Statement of Finished Square Footage, but may be listed separately if calculated by methods described in this standard. Any calculation and statement of unfinished square footage must distinguish between above-grade areas and below-grade areas.

### *Calculation Methods*

Calculation of square footage made by using exterior dimensions but without an inspection of the interior space is allowed but must be stated when reporting the result of the calculation. Circumstances can exist when direct measurement of a structure is not possible. Access to the interior may not be available and the nature of the terrain, structure, or other obstacles may preclude direct physical measurement of the exterior in the time available.

### *Ceiling Height Requirements*

To be considered as habitable spaces, common areas and corridors shall have a ceiling height of not less than 7 feet 6 inches, bathrooms, kitchens, storage rooms and laundry rooms shall have a ceiling height not less than 7 feet. Areas with ceilings lower than 5 feet are allowed but do not count toward the habitable total room area.

### *Finished Square Footage*

The finished square footage of each level is the sum of finished areas on that level measured at floor level to the exterior finished surface of the outside walls.

### *Finished Areas Connected to the Building*

Finished areas that are connected to the main body of the building by other finished areas such as hallways or stairways are included in the finished square footage of the floor that is at the same level. Finished areas that are not connected to the building in such a manner cannot be included in the finished square footage of any level.

### *Finished areas Adjacent to Unfinished Areas*

Where finished and unfinished areas are adjacent on the same level, the finished square footage is calculated by measuring to the exterior edge or unfinished surface of any interior partition between the areas.

### *Garages, Unfinished Areas, and Protrusions*

Garages and unfinished areas cannot be included in the calculation of finished square footage. Columns, decorative projections and other finished areas that protrude beyond the exterior finished surface and do not have floor on the same level cannot be included in the calculation of finished area.

### *Openings to the Floor Below*

Openings to the floor below cannot be included in the square footage calculation; however, the area of both stair treads and landings proceeding to the floor below is included in the finished area of the floor from which the stairs descend, not exceed the area of the opening in the floor.

### Rounding

The finished square footage of a building is to be reported to the nearest whole square foot for above-grade finished square footage and for below-grade finished square footage.

## **Trouble Spots**

### **Significance of Small Mistakes**

Some of the measuring situations mentioned here may result in an appraiser being off on a measurement by only a few inches. While this does not seem like much, a building sketch might be comprised of dozens of small line segments, and those one- or two-inch mistakes add up if they are all in one direction. In addition, the gross area of a building is comprised of area calculations in which width measurements are multiplied by depth measurements, multiplying the effect of any mistakes. Whenever possible compare measurements and calculated square footage to building plans

### **Pulling your Tape Tightly**

Fiberglass measuring tapes are probably the most common measuring tool in an appraiser's arsenal. Fiberglass models are preferable to steel tape models because they are less apt to scratch something when pulled around the building. Fiberglass has a tendency to stretch more easily than steel tape. Two people can get a different measurement depending on how tightly they pull the tape.

The stretch is usually less than an inch but that can be a critical amount for an appraiser who rounds his or her measurements to the nearest six-inch interval. Does one of your sketches have measurements that are consistently shorter than the measurements of another appraiser? It could simply be a difference in how tightly one appraiser is pulling his or her tape.

### **Rolling Wheel**

Some appraiser's measure using a rolling wheel. These are commonly available with either small or large wheel diameters. A smaller-wheeled model is better for measuring the exterior of a building because it can be rolled in closer to an inside corner. Some of the larger-wheeled models have a 12-inch diameter wheel and can be rolled only within six or seven inches of an inside corner. A larger-wheeled model is more useful for taking long-distance site measurements over rough terrain, where the smaller wheel is apt to slip as it is rolling. When measuring a wall with an inside corner, the appraiser needs some sort of reference point on the wheel itself to know when one revolution has been completed. The appraiser needs to carefully line up the reference line over the corner of the building and make sure he or she considers where the reference mark ends after the wheel has traveled the length of the wall. This will allow the appraiser to measure the final distance between the reference mark and the inside corner. Overall, rolling wheel measuring tools are among the least accurate devices available because the diameter of the wheel reduces the ability to measure into tight corners. Another error made with rolling wheels is when an appraiser rolls the device along the sloping surface of the ground rather than against the house. In this instance, the appraiser actually is measuring the slope line of the ground, which will be a longer distance compared with the actual width of the building.

Some characteristics of a building can cause measuring problems. Appraisers are taught to measure the outside dimensions of a building – that is where the term “gross” comes from in gross building area. The exterior dimensions assist the appraiser in developing the cost approach. Problems start to occur when the outside walls of a building has face brick installed on only the lower portion of the wall. One appraiser may include the face brick when measuring while another may not. Unfortunately, there are no standards indicating the correct way to measure a wall with differing thickness.



If you compare two sketches and see that one appraiser has a wall length that is three to four inches longer than the other appraiser, look at the photo of the building - if you see a wall partially covered in face brick, then you will know the source of the difference between the two sketches. Decorative stonework creates the same type of problem since large stones have differing thicknesses that can easily cause two appraisers to be off from each other by four to six inches on one wall. One of the best solutions to the differing thickness problem is for the appraiser to keep track of who has been accounting for differing thicknesses and change measuring methods on opposing walls so that the overall thickness of a particular wall segment represents an average thickness.

Lap siding can create another type of measuring problem. Lap siding is the horizontal siding on a building where each subsequent board partially overlaps the one below it. If you look head-on at the corners of a building with lap siding, they usually are tapered-that is, the top edge of one piece of siding is narrower than its bottom edge. Two appraisers measuring the same end of lap siding can obtain different measurements depending on where they attach their tape measures. It is usually a good idea to attach the tape measure to the middle section of the siding to obtain an overall average reading.

The corners of a building present another problem. Vinyl or aluminum siding have corner pieces installed at every corner of the building; wood siding also can have similar corner pieces installed. Those corner pieces usually add an inch or two to the length of the corresponding all section. Some appraisers will include the thickness of the corner pieces while others will ignore it. Sometimes those corner pieces will be installed rather loosely-it is imperative the appraiser pull the tape measure especially tight so the corner piece is pulled tightly against the building. Look carefully at the building photos to see if there are corner pieces installed or if the corners of the building just have butt joints.

### **Inspecting Existing Properties (Revaluation)**

Once the subject property has been researched and located, the first step of appraising is to obtain dimensions of the building and any other improvements located on the property. Additional site improvements (paving, sheds, and garages) should be added with appropriate construction code, dimensions, age, and general condition. Also, check for the existing use of the property; if a property had been previously used as a warehouse and is now an auto service center the appropriate cost code would need to be changed on the field card. When valuing existing properties, it is important to make sure everything is correct before you leave the property.

### **Helpful Hints**

- Make sure you have verified the dimensions on the structure and noted any changes.
- Make sure you take an updated picture of the structures on the property.
- Indicate on sketch if a dimension had to be estimated due to a fence or other structure preventing access.
- Check to ensure additional improvements were added to the record. (Fencing, paving, sheds, etc.)
- Before leaving the subject property, take a long look at the structure and compare it to your sketch to check for any omissions.
- Make sure you have accounted for all buildings located on the property and they are properly listed on the record card.
- Check and double-check data. Incomplete information leads to errors in assessment

**Field Sheet – Front**

Inspection date	Parcel ID. (Account)
Owner	Location address
Appraiser	Mailing address
Structure Code	Occupancy
Cost Code	Structure Type
Actual Year Built	Foundation
Wall Height	Exterior Walls
Roof Type	Roof Cover
Interior Wall Finish	Floor Finish
Heating	Cooling
Plumbing	Land Data
Utilities	Accessory Information

Permit no.

WinGAP - Commercial Improvements - [User ID = w.waldron] : TES T AY2023

Improv No: 0 Section No: 0

Parcel No.: TES-T - -

Class: Improvement

Strat: Improvement

Used As:

Built As:

Const Type:

Life Exp: 0 LE

Wall Hght: 0

Year Built: 2022

Eff YR Built:

Area: 0

Perimeter: 0

Story Height:

Common Wall: 0

Section Area: 0

Total Bldg Area: 0

Structure Details

Extra Features

Sketch

Photo

New Section

Schedules

**Value Adjustments**

Grade: 0

Phy Dep: 0.00

Phy Dep Ovr: 0.00

Econ Obsl: 1.00

Func Obsl: 1.00

Other Fact: 1.00

Complete: 1.00

Neighborhood: 1.00

# of Units: 0

Local Homestead:

**Value Information**

MAV  Ovr

Structure: 0

Extra Features: 0

Identical Units: 1

Section: 0

Override: 0

Imp Value: 0

Ovr Rsn:

Ovr Date: / /

Last Calc: 0

Pricing

**Plumbing (Descriptive Only)**

One Fixture: 0 Bath/Kitchen: 0

Two Fixture: 0 1.5 Bath/Kitchen: 0

Three Fixture: 0 2 Bath/Kitchen: 0

**Comments**

House No: 0 Ext: Dir: Unit: Street Name: Type: Quad: Appraiser:

Edit History Cancel New Delete Apply OK

WinGAP - Commercial Improvement Details - [User ID = w.waldron] : TES T AY2023

Structural Info 1			Structural Info 2			Structural Info 3		
Description	%	QC	Description	%	QC	Description	%	QC
Foundation	0			0			0	
Wall Frame	0			0			0	
Ext Wall	0			0			0	
Roof Frame	0			0			0	
Roof Cover	0			0			0	
Floor Const	0			0			0	
Floor Finish	0			0			0	
Int Finish	0			0			0	
Ceiling Fin	0			0			0	
Wiring	0			0			0	
Heat / Air	0			0			0	
Lighting	0			0			0	

Cancel Apply OK

## **BUILDING CONSTRUCTION**

### **Type of Construction**

#### **Heavy Structural Steel**

These building types have fireproofed structural steel frames that support all floor and roof loads. They are reinforced with concrete or masonry. Walls, floors, and roofs are built of noncombustible materials.

#### **Reinforced Concrete**

These building types have fireproofed, reinforced concrete frames and concrete or masonry floors and roofs. The reinforced concrete frames support all floor and roof loads. Wall, floors, and roofs are built of noncombustible materials.

#### **Masonry or Concrete**

These buildings types have exterior walls of noncombustible materials such as masonry or concrete that may be load bearing or non-load bearing. Interior partitions and roof structures are built of combustible materials. Floors may be concrete or wood frame.

#### **Wood**

These buildings types generally have wood frame exterior walls, floors, and roof structures. They may have a concrete floor on grade and other materials, but are considered combustible construction.

#### **Prefabricated Structural Steel**

These building types have frames, roofs, and walls of incombustible metal. This includes pre-engineered metal buildings.

### **Building Types**

Building Types categorize commercial improvements based on similarities in Construction Type and other components, such as Area/Perimeter and wall height. A building type is a homogeneous group of commercial buildings that will have the same pricing/adjustments for these additional items. The commercial buildings in these types do not have to be of the same use as long as the costs for commercial structural elements, such as heating and air conditioning, are similar. The cost for the commercial structural elements may vary between different types of buildings. Below is a list of building type categorization:

- Apartments, Hotels, Clubhouses
- Multiple Family, Motels
- Stores and Standard Commercial
- Garages, Industrials
- Offices, Medical and Public Buildings
- Churches, Theaters
- Schools

### **Use Types (Built As/Used As Codes)**

Within each Building Type, subtypes should be defined based on the use for which the structure was designed. These subtypes are usually referred to as Built As or Used As codes. In addition, the Built As code refers to the original use of the structure and is used for determining an improvement's life expectancy and in calculating the depreciation of the improvement. The Used As code would define the current use of the building. Generally, this is where the base cost for the structure keyed in the CAMA system.

## Wall Height

When measuring the wall height of a commercial building, it is best to go to the rear of the building. The front of the building in many instances has a façade and by measuring the wall height in front can lead to the wrong wall height, because you are including the façade. It is very important not to include the facade in the wall height because it will lead to the wrong multiplier being applied to the building. In a building with multiple stories you would get the average story height of one floor. In a building that may have a multiple wall heights, but with the same use type throughout the building, the appraiser should take the weighted average of the wall height. Formula example: 1000 square foot building 600 sq. ft. with a 16 ft. wall height and 400 sq. ft. with an 12 ft. wall height,  $(600/1000 = .60 \times 16 \text{ ft.} = 9.6) + (400/1000 = .40 \times 12 \text{ ft.} = 4.8)$ ,  $9.6 + 4.8 = 14.4 \text{ ft.}$  or 14 feet weighted average wall height. The wall height allows for adjustments based on the height of the walls of a commercial building. The multipliers are distinguished by the building type. Below is a list of how to measure the wall height.

- Use a Laser Distance Measuring tool that calculates the third side of a triangle.
- Use a Laser Distance Measuring tool from the ground level to the top of the building, normally this can be obtained when the building has gutters.
- By counting the number of brick or concrete block in masonry buildings and multiplying by the actual measurement of one of the brick or concrete blocks.

## BUILDING GRADE

The appraiser must assign a quality of construction "Grade" to the building. The buildings must be compared for quality within the occupancy listed. The grade is based on the overall quality of construction of the building represented in a numerical multiplier. Below is a list of the grade range typically associated with the building:

Excellent	160 <sub>±</sub>
Good	120 <sub>±</sub>
Average	100 <sub>±</sub>
Low	80 <sub>±</sub>

### **Excellent Quality**

The excellent quality building is normally prestige buildings. The building will have expensive finishes and fixtures. The excellent quality building will normally have more ornamentation, special design and top quality materials.

### **Good Quality**

Buildings designed for good appearance, comfort and convenience, as well as an element of prestige. The ornamentation is usually of higher quality. The amenities of better lighting and mechanical work are primary items in the cost.

### **Average Quality**

These buildings are generally designed for maximum economic potential without some of the prestige amenities of higher-quality construction. They are of good standard code construction with simple ornamentation and finishes.

### **Low Quality**

These buildings are generally constructed to minimum code requirements often with little regard for architectural appearance or other amenities. They are built with minimum investment and little if any ornamentation is used. The interior partitioning and finish is minimal and/or of low quality.

## Depreciation

Depreciation is a loss in value due to any cause or combination of causes. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three general categories.

### Physical depreciation

Loss in value due to the wearing out of the improvement through the combination of wear and tear of use, the effects of the aging process and physical decay, action of natural elements, structural defects.

#### Possible examples

Roof leaks, plumbing fixtures, heating systems, siding damage due to lack of maintenance.

### Functional depreciation

Loss in value due to lack of utility or desirability of part or all of the property and it is caused by some kind of design deficiency. If a commercial building is no longer able to function in the way that it was originally intended.

#### Possible examples

A three story building that does not have an elevator, not enough parking, and physical layout of building, inadequate plumbing, and inadequate lighting.

### External depreciation

Also known as locational or economical obsolescence is loss in value due to a cause outside the property and independent of the subject property. It is almost always outside of owner's control.

#### Possible examples

Adverse zoning changes, undesirable neighborhood, traffic congestion, proximity to a nuisance.

## **BUILDING USE TYPES**

Airport – Hanger	Auto – Self Serve Car Wash	Education – Field House	Entertainment – Country Club	Government – Convenient Center	Lodging – Motel	Religious – Crematory
Airport – Terminal	Auto – Service Center	Education – Gymnasium	Entertainment – Fitness Center	Government – Courthouse	Medical – Dental	Restaurant – Dining
Apartment – Assisted	Auto – Truck Stop	Education – High School	Entertainment – Ice Rink	Government – Fire Station	Medical – Hospital	Restaurant – Fast Food
Apartment – High Rise	Bank – Branch	Education – Lecture Hall	Entertainment – Museum	Government – Jail	Medical – Nursing Home	Retail – Laundromat
Apartment – Market	Bank – Central Office	Education – Library	Entertainment – Recreation Center	Government – Library	Medical – Office	Retail – Retail Store
Apartment – Restricted	Education – Administrative	Education – Middle School	Entertainment – Roller Rink	Government – Police Station	Medical – Outpatient	Warehouse – Manufacturing
Apartment – Senior	Education – Classroom	Entertainment – Auditorium	Entertainment – Theater	Religious – Fellowship Hall	Medical – Veterinary	Warehouse – Mini
Auto – Automatic Car Wash	Education – Daycare	Entertainment – Bar/Tavern	Entertainment – Visitors Center	Restaurant – Cafeteria	Office – Condo	
Auto – Dealership	Education – Dormitory	Entertainment – Bowling Center	Government – Administration	Government – Post Office	Office – High Rise	
Auto – Parking Deck	Education – Elementary School	Entertainment – Convention Center	Government – City Hall	Lodging – Hotel	Religious – Church	



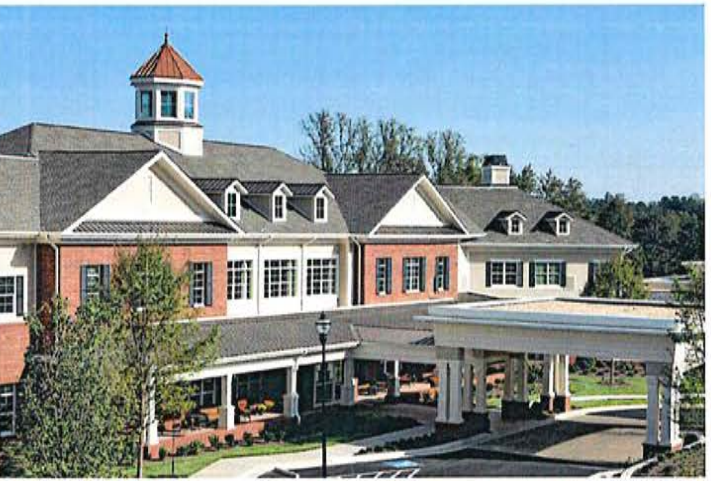
Airport - Hanger  
Designed for aircraft storage and repair.





**Apartment – Elderly Assisted**

Housing and limited care that is designed for senior citizens who need some assistance with day-to-day activities but are not sufficiently incapacitated to require care in a nursing home and that usually includes private quarters, meals, personal assistance, housekeeping aid, monitoring of medications, and nurses' visits.





Apartment – Residents

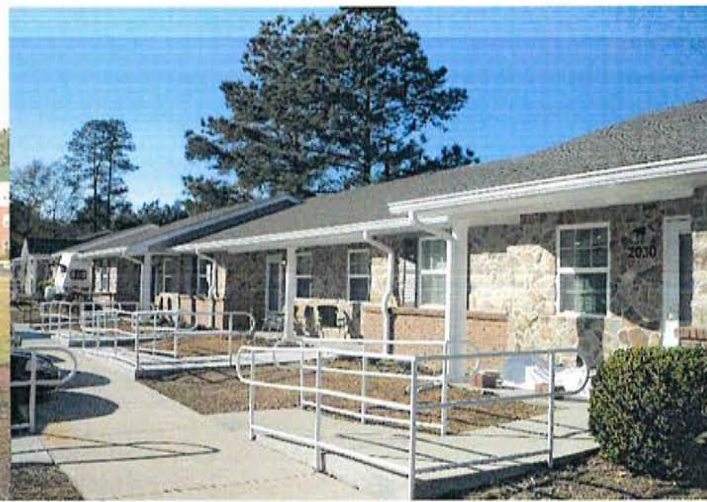
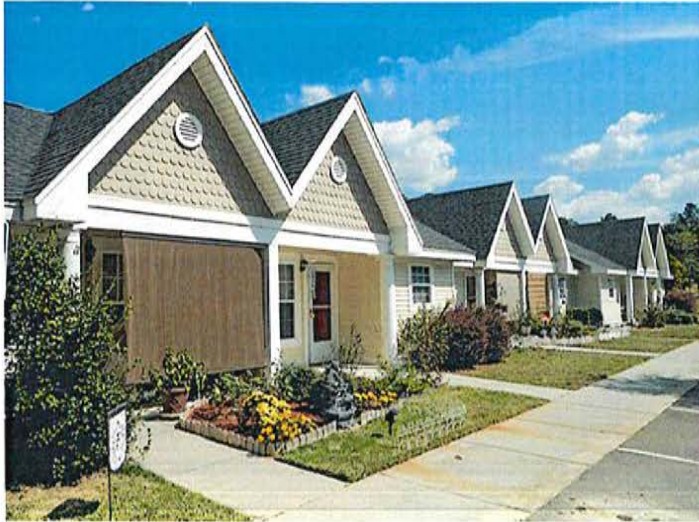
Multi-family complex consisting of up to seven stories not participating in Federal or State rent assistance program.





Apartment – Senior Citizen

Multi-family complex consisting of up to seven stories with age restrictions.





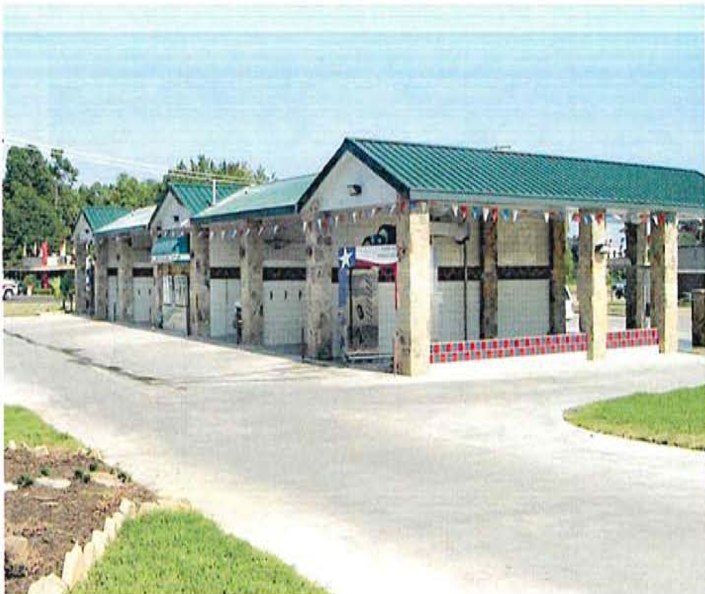
**Car Wash—Drive Thru**

Full service or tunnel building including, not limited to finished office/sales area, restroom, and basic equipment room.





Car Wash – Self Service  
Small coin operated self-serve car wash.





Automotive Dealership/Showroom

Designed with ample showroom, office area and primarily used for auto sales.





Auto – Service Center

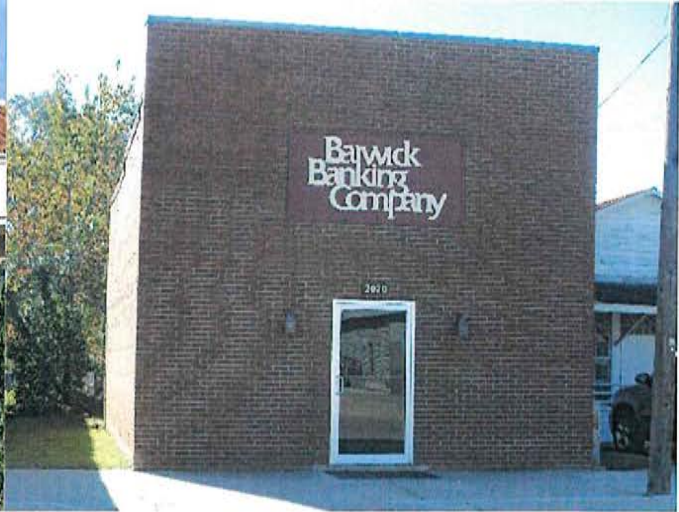
Designed for parts sale and service, small showroom, storage, and repair space.





Bank – Branch

Small low-rise facility with service counter, minimum offices, and drive-thru.





Education-Classroom

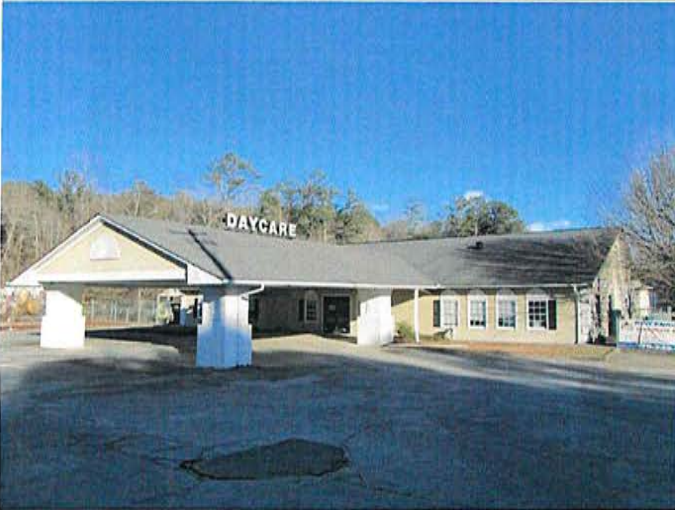
Facility constructed primarily for student education in a classroom setting typically outside of public school.





## Education – Daycare

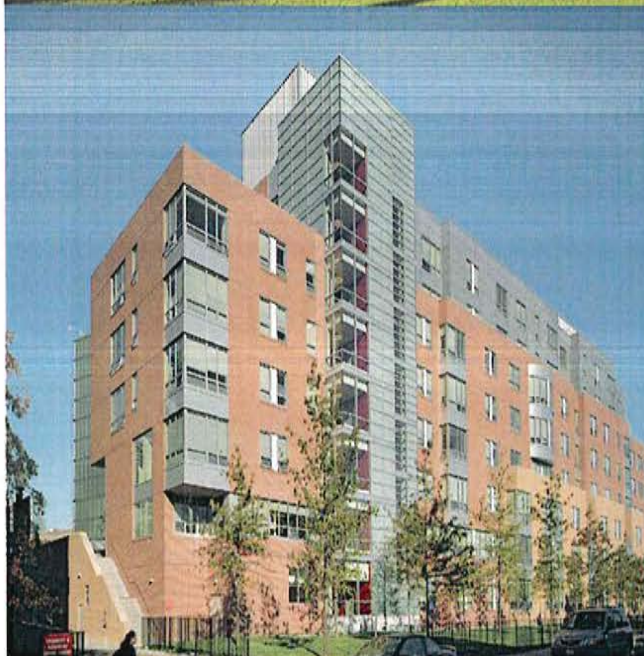
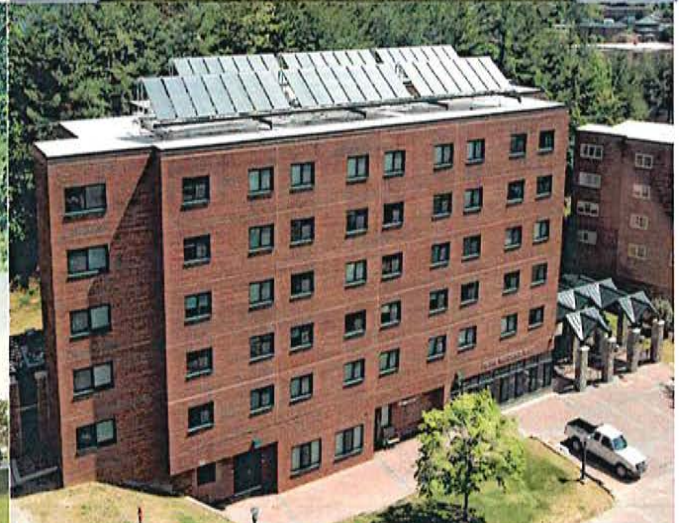
Business specializing in the needs of infants, toddlers, preschool children, and schoolchildren outside of school hours by persons other than their parents.





Education – Dormitory

Building primarily providing sleeping and residential quarters for large number of students.





Education – Elementary School  
School for the first four to six grades and usually including kindergarten.





Education – Fieldhouse

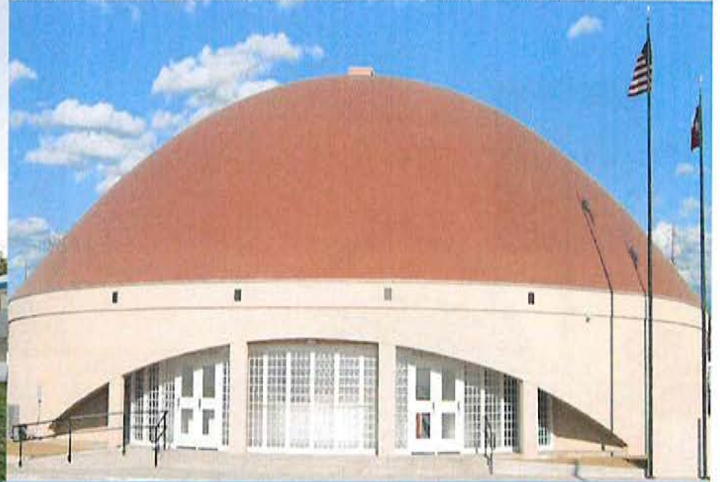
Building usually adjacent to an athletic field and equipped with changing rooms, lockers, showers, etc. for those using the athletic facility.





Education – Gymnasium

Large room used for various indoor sports (such as basketball or boxing) and usually equipped with gymnastic apparatus.





Education – High School

School that typically comprises of grade 9 through 12, attended after primary school or middle school.





## Education – Lecture Hall

Large room used for instruction, typically at a college or university. Unlike traditional classrooms with a capacity from one to four dozen, the capacity of lecture halls is typically measured in the hundreds.





Education – Library

Building or room containing collections of books, periodicals, and sometimes films and recorded music for people to read, borrow, or refer to.





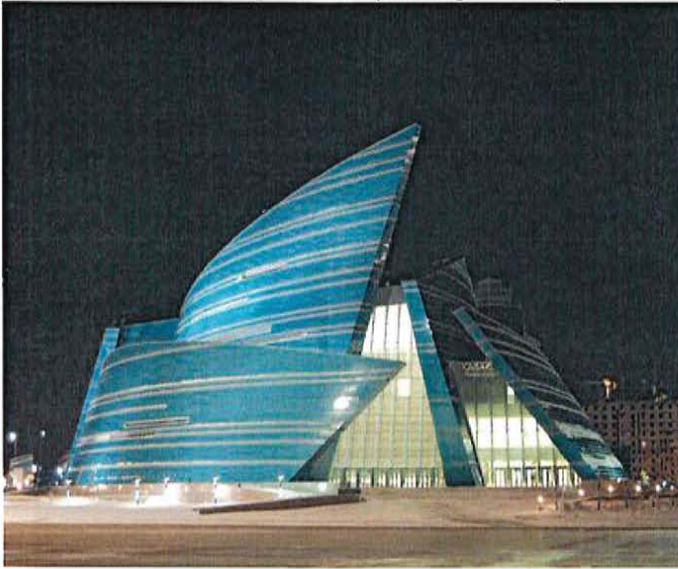
Education – Middle School

School intermediate between an elementary school and a high school, typically for children in the sixth, seventh, and eighth grades.





Entertainment – Auditorium  
Room, hall, or building used for public gatherings.





Bar / Tavern

Establishment for the sale of beer and other drinks to be consumed on the premises, sometimes also serving food.





**Bowling Alley**

Building or enclosed area containing a number of lanes or alleys.



**Country Club**

Clubhouse private or open to public typically offering a variety of recreational sports facilities.





Entertainment – Fitness Center

Facility for exercising and improving physical health, also known as health club, fitness club, or gym.



Entertainment – Museum

Place where works of art, scientific specimens, or other objects of permanent value are kept and displayed.

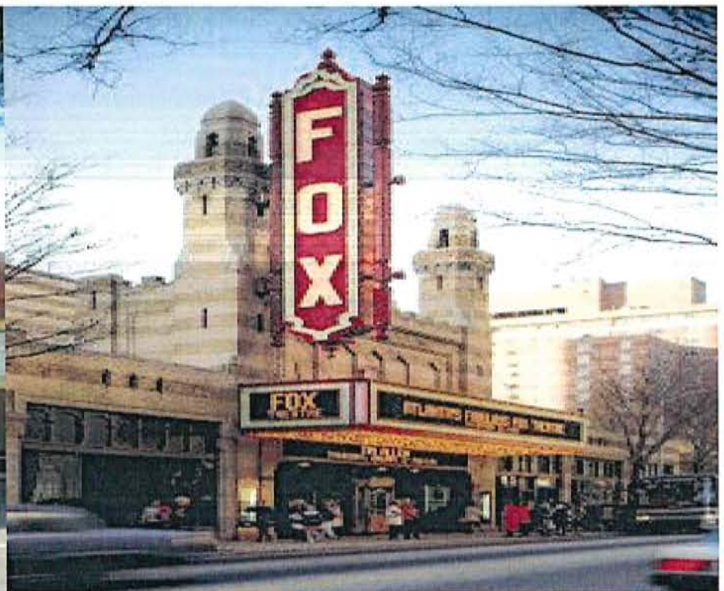




Community Recreation Center  
Large municipal multisport complex.



Theater -- Cinema  
Building where plays are performed or movies are shown.



**Broadcast Facility**

Structure built primarily for the purpose of broadcasting AM, FM or television signals.



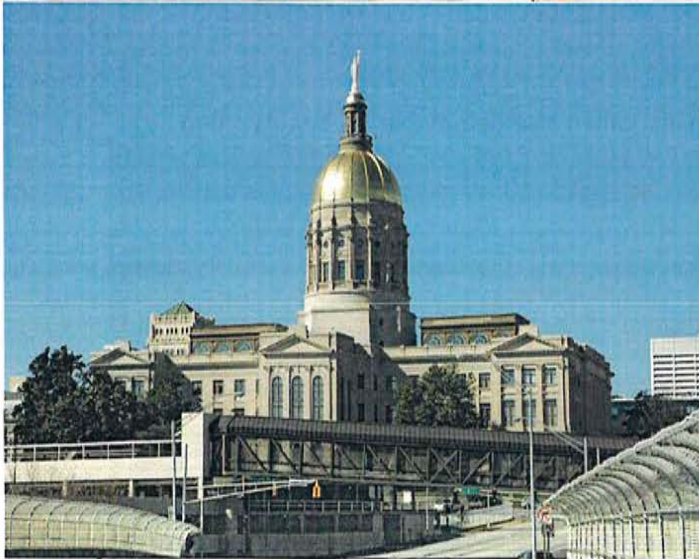
**Barber / Beauty Shop**

A place of business for the care of customers' hair, skin, and nails. called also beauty parlor, beauty salon.



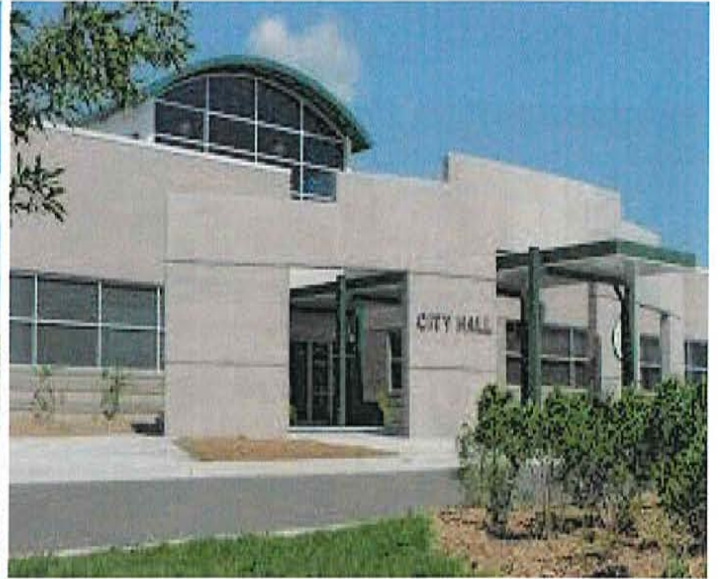


Government – Administration  
Building containing administrative offices.





Government – City Hall  
Administration building of a municipal government.





Government – Courthouse

Building in which a judicial court is held, may also contain administrative offices.





Fire Station

Facility where fire engines and other equipment of a fire department are housed.





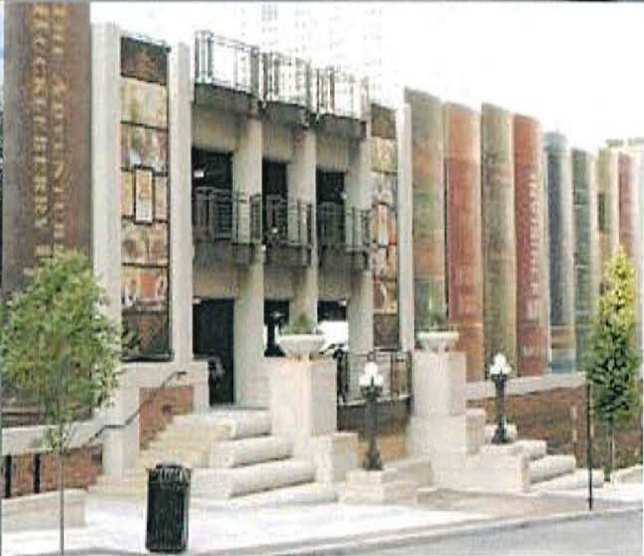
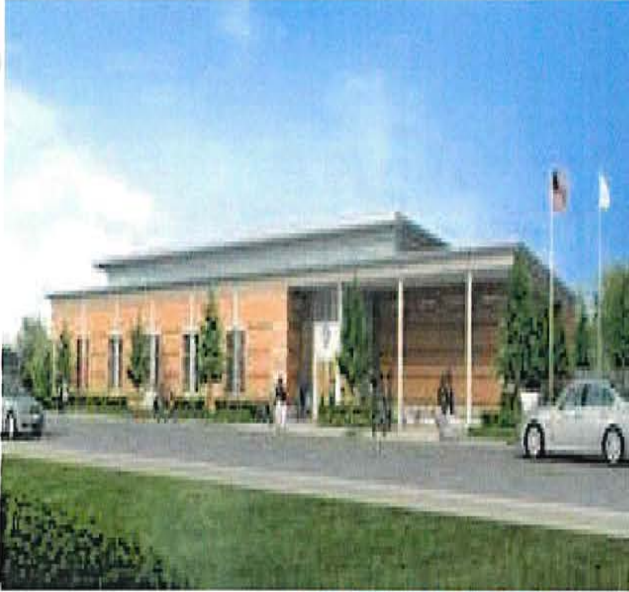
Government – Jail

Building for the confinement of people accused or convicted of a crime.



**Library**

Building containing collections of books and periodicals for people to read, borrow, or refer to.



**Government – Police Station**

Office or headquarters of a local police force.

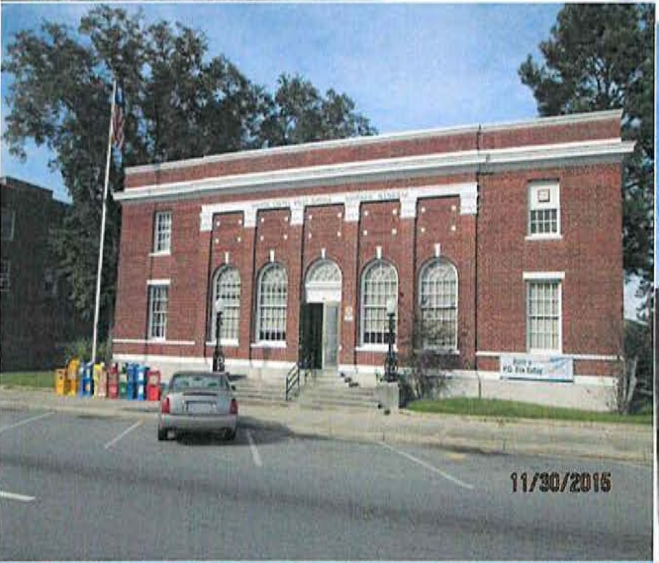






Post Office

Building where mail for a local area is sent and received.





## Lodging – Motel

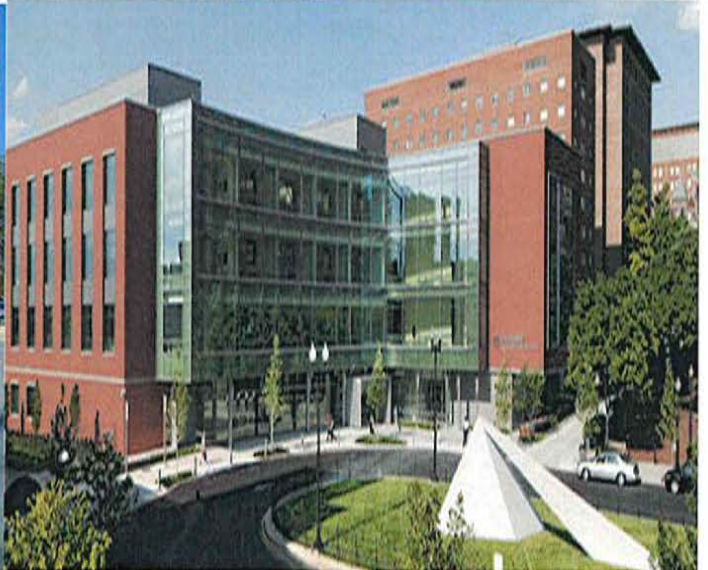
Lodging for short and long period, three or fewer stories with connecting rooms accessed from exterior. Typical examples: Econo Lodge, Motel 6, Super 8.



## Medical – Dental

Building for single dentist's office or a collection of such offices. It may include full dental care or simple oral hygiene and dental triage.







Medical – Hospital

Institution where the sick are given medical or surgical care.





## Nursing Home

Building constructed for providing maintenance and personal or nursing care for persons (such as the aged or the chronically ill) who are unable to care for themselves.





Medical – Office

Designed for medical or dental services with examination and outpatient treatment.





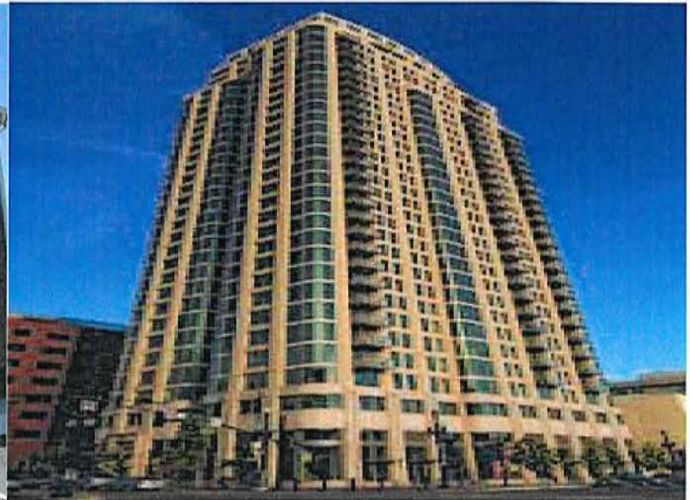
**Veterinary**

Building primarily designed for the medical care and treatment of animals.



**Office – Condo**

General office being transferred without land sharing common interest in public area.







**Office – General Office**

A structure used primarily for the conduct of business relating to administration, clerical services, consulting, and other client services not related to retail sales.

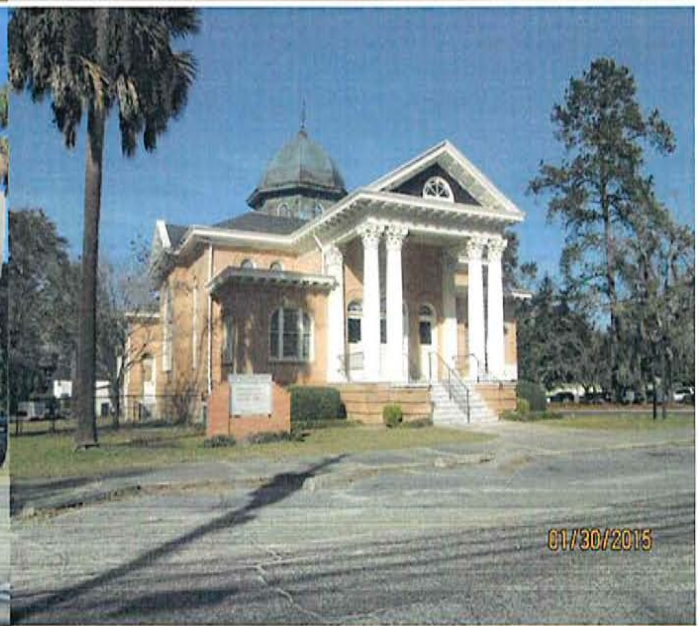
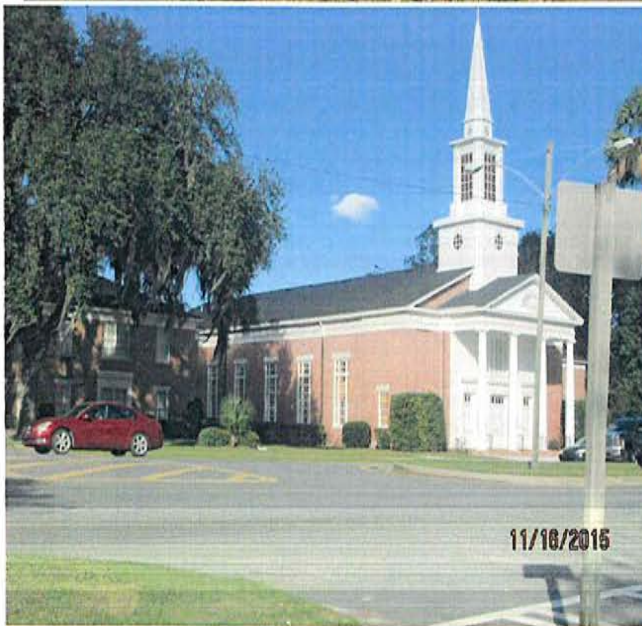






Church

A building used for public worship.





Fellowship Hall

A church building where certain activities in the church building are done, such as dinners, breakfasts, meetings, workshops, etc.





## Funeral Home

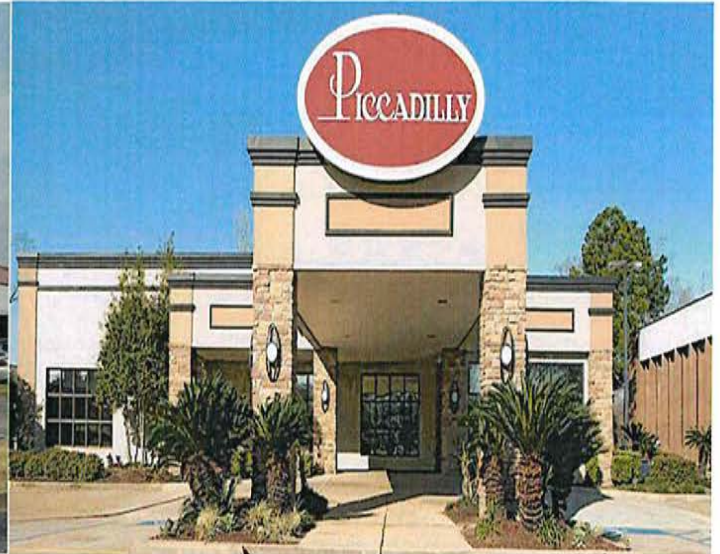
Establishment with facilities for the preparation of the dead for burial or cremation, for the viewing of the body, and for funerals – also called funeral parlor or mortuary.



## Restaurant – Cafeteria

Restaurant in which customers serve themselves or are served at a counter and take the food to tables to eat.





Restaurant – Dining  
Restaurant in which customers are served by servers.







Restaurant characterized both by its fast food cuisine and by minimal table service and has drive-thru service.



Restaurant – Modular



Restaurant constructed off-site and shipped wholly or in sections to site. Typically no seating and has drive-thru and walk-up service.



Convenience Store



Establishment offering for sale automotive fuels, pre-packaged food products, beverages, and household items.





Retail – Department Store

Two or more stories typically found in densely populated areas with multiple lines of merchandise for which they are divided into departments.





Retail – Discount Store

Large open shell with some partitioning for offices and storage.





Retail – Drug Store

Store that sells medicines, medical supplies, and various other products (such as newspapers, candy, and soap).





Laundry – coin operated

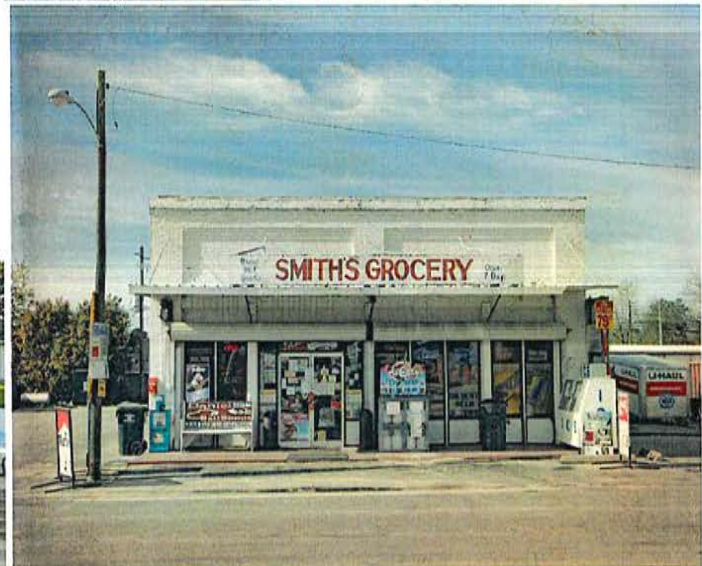
Establishment with coin-operated washing machines and dryers for public use and may or not be self-serve.





Retail – Market

Retail food store which often handle limited lines of other merchandise.





Retail – Mini Mart Convenience

Stand convenience store and fuel station that cater to transient traffic with self serve food and snack typically under 2,000 square feet.





### Retail – Neighborhood Shopping Center

Generally a straight line strip center with a grocery store anchor, sometimes a drugstore, and other small retailers. It caters to shoppers in the immediate neighborhood for convenience items, such as laundry, hair and nail care, video rental, tanning salons, mail and package stores, and gift items.





Retail – Retail Store

A place of business for retailing goods, mercantile establishment, outlet, sales outlet, country store, general store, and trading post – a retail store serving a sparsely populated region: usually stocked with a wide variety of merchandise.





## Retail – Strip Center

An attached row of stores or service outlets managed as a coherent retail entity without an anchor, with on-site parking usually located in front of the stores. It may be configured in a straight line or have an L or U shape. There are no enclosed walkways linking the stores. The tenants offer a narrow range of goods and services usually targeted to a local neighborhood.





Retail – Supermarket

Large form of the traditional grocery store, is a self-service shop offering a wide variety of food and household products, organized into aisles.





## Retail – Warehouse

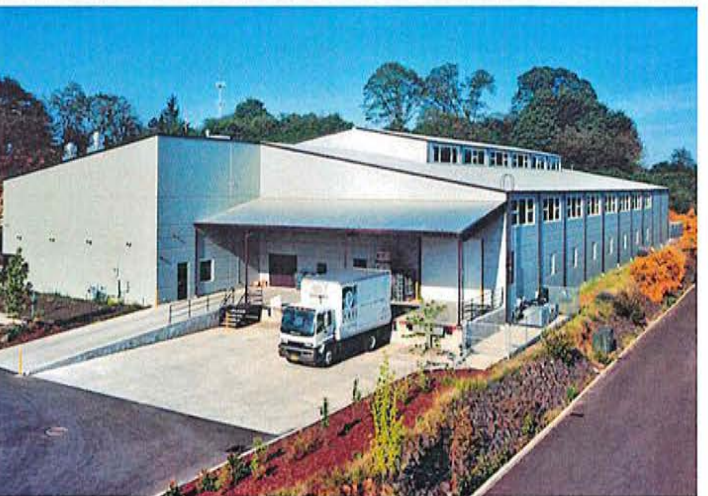
The retail warehouse class includes all non-food retail units without restriction to size. Generally, their construction shows a much greater visual similarity to warehousing than to that of standard shop units. Retail warehouses usually occupy a single floor, the majority of which is devoted to sales, with some ancillary storage and office use.





## Warehouse – Distribution

Specialized building, often with refrigeration or air conditioning, which is stocked with products (goods) to be redistributed to retailers, wholesalers, or directly to consumers.





Warehouse – Manufacturing  
Designed for manufacturing, 4% - 12% office space.





Warehouse – Mega  
Over 200,000 sf with only 1% - 5% built out.





Warehouse – Mini

Self-service storage with rooms, lockers, containers, and/or outdoor space rented to tenants, usually on a short-term basis often month to month.





Warehouse – Storage

3% - 15% office space, limited loading docks.





## Accessory Structure

A building or structure subordinate to the principal use or building on a lot or property and serving a purpose customarily incidental to the use of the principal building, provided any such structure or building is built with or after the construction of the principal building.

### Shed/Utility Building

Sheds include low-cost utility buildings generally found near industrial buildings and on farms and ranches. They are usually lighter than typical industrial or warehouse buildings. A general-purpose shell may be built with three sidewalls and to be used to store material. A shed is typically a simple, single-story structure that is used for storage or shelter. Sheds vary considerably in the complexity of their construction and their size, from small open-sided tin-roofed structures to large wood-framed sheds with shingled roofs, windows and electrical outlets. Utility buildings are multi-purpose structures generally equipped with minimal electrical and used for general storage of equipment.





## Shelter/Carport Structure

A shelter is typically used to shield, cover, or shade from the elements of weather. It provides cover and protection. It is typically constructed by wither metal or wood. In most cases, it is open on the sides, but it can be enclosed. It is typically used to store vehicles under to protect them from the elements.





## Garage

Freestanding structure for the primary purpose of automobile storage. Cost includes reinforced concrete slab, overhead door and ornamentation, exterior door, and electrical lighting with minimum receptacles.





## FUEL CANOPY

A structure covering the pump islands.





**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, March 8, 2023

Parcel Combinations: AY2023

<u>Owner</u>	<u>2023 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
REAVES, FRANCES B ESTATE	064 00022	064 00022	16.5	COURT ORDER
		064 00024	1	
			17.5	
WADE, ANDREW	Q13 0241	Q13 0241	150x105	PER DEED
		Q13 0242	70x105	
THOMPkins, CHARLENE	129 00071	129 00071	5.75	PER OWNER
		129 00072	5.75	
			11.5	

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



## 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, March 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)
020 0022A	THORNE, JACQUELINE M TRUST	S4	APPROVE
022 0002	NORMAN, JAMES	SD	APPROVE
024 0016	CRAWFORD, JASON W & GUY, TRACIE	S1	APPROVE
048 0023	CRANE, JOE B II	S4	APPROVE
066 0006C	PEAK, JIMMIE LEE HEIRS	S4	APPROVE
090 0022A	LEWIS, GLENN W & YVONNE	S4	APPROVE
097 0028	KERR, LINDA, LIFE TENANT	S4	APPROVE
120 0003A	BARNES, STANLEY T & JUDY L	S4	APPROVE
121 0012C	JACKSON, PAMELA	S1	APPROVE
122 0015	MISTRETTA, SCOTT P- TRUSTEE	SC	APPROVE
122 0020A	JONES, WALTER KENNETH	S4	APPROVE
122 0024	GLENN, BLAKE A & ANNABELLE	S1	APPROVE
123 00055	WASHINGTON, HENRY L & BELINDA	S4	APPROVE
134 0010	CLANTON, DANNY	S4	APPROVE
139 0027	ROBERTS, CHARLES H JR & SHEILA	SC	APPROVE
146 0026	CREEL, NANCY DELOACH	S4	APPROVE
146 0030C	ALLRED, SHERRY	S1	APPROVE
BN5 0006	MITCHELL, BETTY JEAN HEIRS	S4	APPROVE
BN6 0004A	HERZOG, RUSSELL	S4	APPROVE
J1 0051	YOUNG, BRYCE JEROME & MERCER, KAYCEE T	S1	APPROVE
J2 0029	BRINKLEY, JOHN W & ROBIN B	S1	APPROVE
MN1 0006C	KEY, MARSHALL & MARY M	S4	APPROVE
P2 0116	DIXON, ELVIS & WANDA	S4	APPROVE
Q13 0095	COLEMAN, MABLE	S4	APPROVE
Q13 0096	DENNARD, JERRY & PORCHEA	S3	APPROVE
Q13 0105	RAY, SHIRLEY ANN HEIRS	S4	APPROVE
Q13 0189	MANNING, C B & WILLIE JAMES	S4	APPROVE
Q14 0003	PARSONS, MARIE	S4	APPROVE
Q14 0192	BEAUCHAMP, LINDA	S3	APPROVE
Q14 0434	FORDE, ROBERT	S4	APPROVE
Q15 0054	WALDRON, TOMMY W & BARBARA	S4	APPROVE
Q17 0051	NEWSOME, JIMMY SR & MARCUS	S4	APPROVE
Q17 0101A	SPENCER, KENNETH E SR & ALACIA	S5	APPROVE
Q19 0164	AKUOKO, VIVIAN, AS TRUSTEE	S4	APPROVE
Q20 0116	LEAKE, FRANK IRA	S4	APPROVE
Q20 0254	PITTMAN, JAMES W & GRACE	S4	APPROVE
Q27 0012	TAYLOR, FERRIS & MARY C	SC	APPROVE
T11 0026A	HASH, JESSICA & HARLEY	S1	APPROVE



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T11 0043	WARREN, JOHN	S4	APPROVE
T15 0009	WOOLFOLK, JANETTE & CHRISTOPHER SCOTT	S4	APPROVE
T18 0013	SMITH, JAMES ANDREW	S1	APPROVE
113 0015B	GRAHAM, LUGENE	S4	APPROVE
031 000810	SHAVER, NATHANIAL	S1	APPROVE
032 0024A	HILL, BRITTANY & BENJAMIN D DEIRS	S1	APPROVE
139CF 0005	DOWDY, WINFRED E JR & MICHASIA	S1	APPROVE
139DA 0003	O'NEAL, BARBARA	SC	DENY
018 00402	HEAD, BARBARA D & CALHOUN JESSICA	S3	APPROVE
034 00201	MCCULLER, JAMES & DELORES	S4	APPROVE
121 00091	SNOW, BRENDA	S4	APPROVE
073 00152	SMITH, SANDRA	S4	APPROVE
118 00015	ROUNDTREE, JOE N ETAL	S3	APPROVE
139J 0021	MARTIN, LILLIAN MICHELLE	S1	APPROVE
139E 0038	ST PIERRE, DAVID J & SANDI	SC	APPROVE
139E 0045	SPANGLER, CHARLES & JEANNE	S0	DENY
110 00121	HOLLIS, KEVIN E & TAMMY H	S1	APPROVE
090 001216	CANNON, TAMMY S & CLARK, MICHAEL M JR	S3	APPROVE
122 00238	SOMERS, JOHN	S4	APPROVE
120 0003C	ORTEGA, ROSE & JESSE	S4	APPROVE

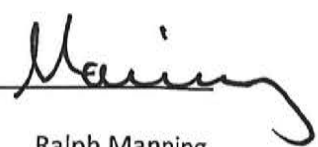
Number of Applications Reviewed:      58  
 Total approved:      56  
 Total Denied:      2



Brewer Bentley



Melvin DeShazor



Ralph Manning

## Brooks County Board of Tax Assessors

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

Brewer Bentley    Melvin DeShazor    Ralph Manning

Meeting Date: Wednesday, March 8, 2023

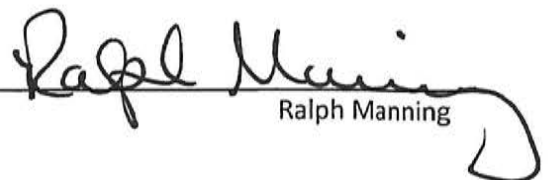
### ACO (E&R/NOD)

ACO/ACCT Number - Digest Year-Tax District	Owner	Original FMV	Final FMV	Reason for ACO
2965/M2174-2023-2	BRYANT, KARLEF	\$ 10,807	\$ -	MH TORN DOWN IN 2022, REPLACED WITH ANOTHER MOBILE HOME
2966/M7192-2023-2	SPENCER, KENNETHE	\$ 34,393	\$ -	2023 homestead add to real property
2967/M2669-2023-2	ROCHELEAU, JOHNM	\$ 14,300	\$ -	MOBILE HOME DEMOLISHED. DELETE 2023 PREBILL.
2968/M7130-2023-99	DOWDY, WINFRED JR	\$ 40,931	\$ -	MH MOVED TO TURNER COUNTY AUGUST 2022, DELETE FOR 2023
2970/M7477-2023-2	ORTIZ, ANTONIO SR &	\$ 88,408	\$ -	DELETE 2023 PREBILL
2973/M317-2023-2	HOLCOMB, DONNIE R & ANN M	\$ 18,009	\$ 17,360	boe 2022 <sup>299</sup> 219 c
2974/M3231-2023-99	CRAVEN, SEPHAS CRAIG	\$ 8,223	\$ 6,944	condition lowered per appeal
2975/M2312-2023-2	GODWIN, WILLIE MAE	\$ 8,777	\$ -	<sup>Demolished</sup> MH DEMOLISHED. DELETE 2023 PREBILL
2976/M1325-2023-2	WILLIAMS, YVONNEC	\$ 500	\$ -	MH TORN DOWN IN 2022
2977/M2949-2022-2	JOHNSON, RAYMOND JR	\$ 16,324	\$ -	MOBILE HOME DEMOLISHED IN 2021. DELETE 2022 PREBILL
2978/M5477-2023-2	RACKLEY, CHRISTOPHER	\$ 6,464	\$ -	MH DEMOLISHED IN 2022
2979/M5256-2023-99	ASHBERRY, LAVERNEP	\$ 15,914	\$ -	MH MOVED TO COLQUITT COUNTY JAN 2022, DELETE FOR 2023
2980/M382-2023-5	DYE, JOSEPH M & LILLIE B	\$ 10,398	\$ -	MH TORN DOWN IN 2022
2981/M3670-2023-99	SPANGLER, CHARLES & JEANNE	\$ -	\$ 34,555	CREATE 2023 PREBILL

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

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning



## Brooks County Board of Tax Assessors

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

Brewer Bentley      Melvin DeShazor      Ralph Manning

Meeting Date:      Wednesday, March 8, 2023

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

Real Key	Parcel Number	Owner	Covenant / Year	ACTION TAKEN
2185	074 0022	BARBER, JOSEPH ADAM	CUVA 2023	APPROVE
3062	096 0005A	BARBER, JOSEPH ADAM	CUVA 2023	APPROVE
646	024 0006	BEATY, KELLY & JOEL H	CUVA 2023	APPROVE
10266	024 00151	BEATY, KELLY W & JOEL H	CUVA 2023	APPROVE
9507	122 00111	BURNHAM, W MICHAEL II & STEPHANIE K	CUVA 2018	APPROVE
2761	089 0025	COSTANZO, GEORGE P & MONAGLENN	CUVA 2023	APPROVE
4245	140 0004	DAVIS, KIMBERLY TRACIANN ETAL	CUVA 2019	APPROVE
9001	084 00022	DEVANE GATES FARMS, LLC	CUVA 2018	APPROVE
11725	091 00391	DEWITT, JOHN BRANDON & MELISSA R DEWITT	CUVA 2013	APPROVE
12121	109 0001	DEWITT FAMILY LLLP	FLPA-2023-14-3	APPROVE
12123	110 00115	DEWITT FAMILY LLLP	CUVA 2023	APPROVE
3360	110 0011	DEWITT FAMILY LLLP	PREF 2023	APPROVE
2897	091 0038B	DEWITT FAMILY LLLP	CUVA 2023	APPROVE
2899	091 0039	DEWITT FAMILY LLLP	FLPA-2023-14-2	APPROVE
2911	092 0005	DEWITT FAMILY LLLP	CUVA 2023	APPROVE
2599	086 0003	DEWITT FAMILY LLLP	CUVA 2023	APPROVE
2946	093 0002	EDMONDSON, STEVE LIFE ESTATE-RUTH BRYANT	CUVA 2019	APPROVE
8464	090 0005A	EDMONDSON, ROBERT LEE JR & ALISA LYNN THOMAS	CUVA 2023	APPROVE
3647	120 0008	EXUM, JAMES C & MYRA A	CUVA 2023	APPROVE
9031	094 00011	FIRST BUCK FARMS LLC	CUVA 2018	APPROVE
10809	019 00321	HACKETT, RICHARD L & LINDA G	CUVA 2023	APPROVE
7467	Q25 0004C	HALL, DANNY & DANNY C	CUVA 2023	APPROVE
656	024 0012	HOWARD, LEE S ETAL	CUVA 2021	APPROVE
3604	118 0004	JLC469 LLC	CUVA 2023	APPROVE
885	031 0022	LIPSEY, JOHNNY & DONNA LIVING TRUST	CUVA 2022	APPROVE
1704	055 0001A	LONG CREEK FARMS LLC	CUVA 2023	APPROVE
3491	113 0020	MARTIN, PHILLIP ANDREW	CUVA 2014	APPROVE
3712	122 0015	MISTRETTA, SCOTT P- TRUSTEE SCOTT P MISTRETTA TRUST	CUVA 2020	APPROVE
9380	032 0022A	OWENS, WENDY YORK C/O EDDIE YORK	CUVA 2023	APPROVE
2152	073 0020	PARKER, RONNY L- LIFE ESTATE	CUVA 2017	APPROVE
3287	107 0011	PATRICK, MICHAEL LESLIE & STEVENS, JOSEPH G AS TRUST	CUVA 2023	APPROVE
11779	107 00121	PATRICK, KERRY	CUVA 2020	APPROVE
598	022 0033	PETREY, JAMES R JR	CUVA 2023	APPROVE
1799	060 0006	PRICE, ROGER	FLPA-2023-14-1	APPROVE
952	033 0011	PRICE, HERBERT	CUVA 2023	APPROVE
1602	050 0009	PRICE, ROGER	FLPA-2023-14-1	APPROVE
9142	059 0009A	PRICE, ROGER	FLPA-2023-14-1	APPROVE
11235	084 00052	PRICE, ROGER	FLPA-2023-14-1	APPROVE

## Brooks County Board of Tax Assessors

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

Real Key	Parcel Number	Owner	Covenant / Year	ACTION TAKEN
9954	034 0003B	PRICE, ROGER	FLPA-2023-14-1	APPROVE
11285	064 00022	REAVES PROPERTIES INC	CUVA 2021	RELEASE
11285	064 00022	REAVES, FRANCES B ESTATE	CUVA 2023	APPROVE
850	030 0024D	ROBINSON, BRIAN	CUVA 2022	APPROVE
299	017 0008	ROSE, CHARLIE	CUVA 2023	APPROVE
300	017 0009	ROSE, R B ETAL C/O CHARLIE ROSE	CUVA 2023	APPROVE
10293	039 00094	ROTHROCK, BECKY P & JEFFERY R	CUVA 2015	APPROVE
10608	084 00133	RUSS, MARK	CUVA 2015	APPROVE
11230	084 00021	RUSS, MARK	CUVA 2015	APPROVE
9179	118 00013	SAYRE, BRIAN CRAIG & IVELISSE BARRIOS SAYRE	CUVA 2023	APPROVE
8327	112 0004C	SAYRE, BRIAN CRAIG & IVELISSE BARRIOS SAYRE	CUVA 2023	APPROVE
2533	083 0007	SINCLAIR, BEAU DANIEL & NICOLE	CUVA 2023	APPROVE
3513	114 0014	STEVENS, DAVID N & L DARLENE- TRUSTEES DAVID & DAR	CUVA 2015	APPROVE
793	027 0018	T L CROSBY FAMILY FARMS LLC	CUVA 2013	APPROVE
807	029 0001A	T L CROSBY FAMILY FARMS LLC	CUVA 2023	APPROVE
12120	094 00025	TANNER, JUDSON WAYNE & CANDACE KEEL TANNER	CUVA 2020	APPROVE
449	019 0047	THOMPSON, BAYLY & KAMIE	CUVA 2015	APPROVE
959	034 0004	THOMPSON, WAYNE CALVIN JR	CUVA 2023	APPROVE
9858	078 00141	TISON, DAVID-TYLER JELKS & JANICE MCBEE	CUVA 2015	APPROVE
10021	078 00142	TISON, DAVID-TYLER JELKS & JANICE MCBEE	CUVA 2014	APPROVE
10897	078 00143	TISON, DAVID-TYLER JELKS & JANICE MCBEE	CUVA 2014	APPROVE
3102	097 0013	WARD, STEVEN & MARY D'AOUST WARD	CUVA 2023	APPROVE
1633	052 0001B	WILLIFORD, MARCY & BRANDIE MAYO	CUVA 2022	APPROVE
9927	022 0022B	WILSON, MICHAEL D & TILLITHA P WILSON	CUVA 2022	APPROVE
12107	022 0022C	WILSON, MICHAEL D & TILLITHA P WILSON	CUVA 2021	APPROVE

Total approved: 62  
 Total Denied: 0  
 Total Released: 1

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