Brooks County Board of Tax Assessors Meeting Minutes

September 13, 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 September 13, 2023 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazior led the Board in prayer.

II. Approval of Minutes from Previous Meetings

Assessors reviewed minutes from the regularly scheduled meeting held on August 9,
 2023. After review, Mr. Manning made a motion to approve the minutes as printed. Mr.
 DeShazior seconded. All members in favor. Motion carried.

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

None

V. Unfinished Business

Mr. Waldron provided the Board with a listing of the remaining active appeals (see attached). All appeals have either been turned over or are scheduled to be turned over to the Board of Equalization. Approximately half of the total appeal hearings were scheduled to be heard on August 30, 2023, and will be rescheduled due to Hurricane Idalia.

VI. New Business

4) Mr. Waldron informed the Board that the office has completed the year-end cleanup and has rolled over to the 2024 appraisal year. Mr. Waldron requested that the Board

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I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 9/13/2023 at 5:15 p.m. Signed Chair/Vice-Chair and Secretary. Date: 10/11/2023

approve the current depreciation year update so that the actual age of structures will be calculated for valuation purposes. Assessors reviewed the updated base depreciation year (see attached). After review, Mr. DeShazior made a motion to update the base depreciation year to 2023 for all residential, agricultural, and commercial improvements, and accessories. Mr. Manning seconded. All members in favor. Motion carried.

- Assessors reviewed parcel combination requests (see attached). The office staff has verified that all taxes for the affected parcels have been paid. After review, parcel combinations were approved as attached.
- 6) Assessors reviewed Appeals/Returns/Errors/Adjustments (see attached). After review, adjustments were approved as attached.
- 7) Assessors reviewed and discussed the proposed policy regarding ownership requirements in the conservation use covenant (see attached). After discussion, Mr. Manning made a motion to adopt the policy as presented effective immediately. Mr. DeShazior seconded. All members in favor. Motion carried.
- 8) Assessors reviewed an owner-requested covenant release (see attached). After review, the covenant release was approved as attached.

VII. Chief Appraiser's Report/Comments

9) Mr. Waldron updated the Board on the recent Commissioners' meeting. The Board of Commissioners reviewed the memo provided by Mr. Waldron (approved at the August BOTA meeting) stating the upcoming expiration of Mr. Manning's term, his willingness and eligibility to serve an additional term if reappointed, and the importance of having that position filled. The Commissioners discussed a recently enacted policy/precedent that they advertise for upcoming Board appointments. The Board asked Mr. Waldron to coordinate with Patricia Williams, County Clerk, to develop a notice of the upcoming appointment to run in the Quitman Free Press before filling the position. Ms. Williams has sent the notice to the Quitman Free Press to run for the next two weeks.

The 2023 Real and Personal Property Tax Digest was submitted to the State and has been approved. The Tax Commissioner has received the collection order to begin collecting taxes (see attached). Mr. Waldron has been working with Mrs. Rothrock, Tax Commissioner, to ensure all temporary bills for active appeals and other adjustments have been corrected before mailing the tax bills. Mr. Waldron presented the Board with copies of two additional reports that were completed as part of the digest submission

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package (see attached), as well as a report showing the change in the digest over the past few years (see attached)

During a meeting held on August 31, 2023, the Board of Commissioners approved the FY2023-2024 budget for the county. The \$315,042 requested to operate the Assessors' office from July 1, 2023 through June 30, 2024 was approved. Mr. Waldron informed the Board that he has contacted Rusty Scoven with GMASS and Billy Burle with Data Cloud Solutions to aquire Mobile Assessor©. Despite the delay in funding, the previous quote is still valid and Mr. Waldron expects to have a contract for review at the next meeting.

The Board was presented with an email from Tracy Thomas at Gap Group regarding the potential failure of WinGap due to Microsoft discontinuing the use of the version of the SQL server that the office is currently using. Mr. Waldron contacted the County's IT vendor, VC3, and is copying Kim Daniels, County Procurement Officer, regarding how to avoid this potential problem. Mr. Waldron is hopeful that the existing server will not need to be replaced in this budget year. The existing operating system (Windows Server 2008 R2), although very old and outdated, should be capable of operating with the newer SQL 2022 which will be needed to replace the soon-to-be-discontinued SQL 2012 that is currently in use. The cost is still uncertain but if it is only a software update it can likely be absorbed in the current budget.

Mr. Waldron reminded the Board that he and Mica Jarvis will be attending training for three days during the first week of October.

- Assessors reviewed the current sales listing.
- VIII. Assessors Comments
 - IX. Executive Session
 - X. Adjournment

There being no further business, Mr. DeShazior made a motion to adjourn the meeting at 6:44 p.m. Mr. Manning seconded. All members in favor. Motion carried.

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LASTNAME A TOTAL OF THE STATE O	APPEAL YR	PARCEL NO / PP ACC	CT STATUS	APPEAL TYPE	APPEALKEY
A-FRAME CONSTRUCTION LLC	2023	134 0012B	BOE No Change	: R	2890
ANGOVE	2023	1391 0003	BOE No Change	R	2844
BARBER	2023	026 0001J	BOE No Change	R	2870
BARBER	2023	002 0019	BOE	R	2805
BARTON	2023	066 00119	BOE No Change	R	2893
BELL	2023	Q13 0080	BOE No Change	R	2850
BLANKUMSEE	2023	Q21 0083	BOE No Change	R	2903
BLANKUMSEE	2023	Q27 0104A	BOE	R	2904
BRANCO FARMS, LLC	2023	050 0005	BOE No Change	R	3004
BRANCO FARMS, LLC	2023	050 00051	BOE No Change	R	3005
BRANCO FARMS, LLC	2023	050 0005A	BOE No Change	R	3006
BRANCO FARMS, LLC	2023	050 0016	BOE No Change	R	3007
BRANCO FARMS, LLC	2023	051 0005	BOE No Change	R	3008
BRANCO FARMS, LLC	2023	051 0009A	BOE No Change	R	3009
BRANCO FARMS, LLC	2023	051 0010	BOE No Change	R	3010
BRANCO FARMS, LLC	2023	051 0012	BOE No Change	R	3011
BRANCO FARMS, LLC	2023	051 0012B	BOE No Change		3012
BRANCO FARMS, LLC	2023	063 0002	BOE No Change		3013
BROCK	2023	076 000718	BOE No Change		2796
BROOKSCO INVESTMENTS, LLC	2023	146 0011A	BOE No Change		2954
CABRAL	2023	J1 0056	BOE No Change		2860
CLANTON	2023		932587 BOE No Change		2919
CLARK	2023	Q12 0048	BOE No Change		2984
COKER	2023	135 0003B	BOE No Change		2859
	2023	Q20 0188	BOE No Change		2826
	2023	024 00201	BOE No Change		2846
)AY	2023	139W 0001B	BOE No Change		2867
DENNIS	2023	140 0003	BOE No Change		2884
DENNIS	2023	140 0002	BOE	R	2885
PESHAZIOR	2023	021 0010A	BOE No Change		2003
PEVANE	2023	Q14 0024A	BOE No Change		
EVANE	2023	Q28 0093B			2901
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	2023	023 0006	BOE	R	2895
UNSCOMBE	2023	104 00034C	BOE No Change		2853
DWARDS	2023	113 00182	BOE No Change		2913
PP	2023	J1 0122	BOE No Change		2823
AUCETTE		139QB 0007	BOE No Change		2990
LOUNOY		P2 0005	BOE No Change		2806
IDDENS		T11 0050A	BOE No Change		2958
RANT		Q13 0097	BOE No Change		2847
RUNO	Section 1	079 001239	BOE No Change		2972
ALL *		Q10 0007	BOE No Change	R	2821
AMPTON	2023	121 0001C	BOE No Change	R	2953
ARRISON	2023	031 00181	BOE No Change	R	2814

9/13/2023 9:46:14 AM Page: 2

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TROUTMAN 2023 134 0001 BOE No Change R 2872	TOLER			BOE No Change R 298				
VICKERS 2023 020 00217 BOE No Change R 2971	TROUTMAN	2023	134 0001	BOE No Change R 287				
	VICKERS	2023	020 00217	BOE No Change R 297				

Active Appeal List						
WARREN-SPRAY PROPERTIES LLC	2023	Q15 0092	BOE No Change R	2835		
WARREN-SPRAY PROPERTIES LLC	2023	Q14 0059	BOE No Change R	2836		
WARREN-SPRAY PROPERTIES LLC	2023	Q15 0091	BOE No Change R	2837		
WILLIAMS	2023	139 0016	BOE No Change R	2970		
WRICE	2023	036 0006A	BOE No Change R	2800		
WRICE	2023	Q19 0113A	BOE No Change R	2802		

APPEALTYPE	Count	VID100
P	1	10,671
R	97	3,999,378

ñ	Close						Help
		☐ PT61s as PDF ☐ Agent Default = Multiyear ☑ Rag Vacant Sales	ABOS Yr. 2023 - 1684 NADA Yr. 2023	〈 〈	ABOS Default Retail Land Influences Compound		
	The second	☐ AutoClose 60 mins ✓ ✓ Force Assessment Reasons ☐ Clear HSBASE on Transfer	Do not include .RDL in name				RPGI - Custom Report 1 RPGI - Custom Report 2 RPGI - Custom Report 3
		✓ Resize Photos Sum Bsmt to Screen Show v1 Sketch Checkbox PT61 Efficiency Mode	Permit Staging Year 2024 CSV Timeout 10		\\\wingapsrvr\wingap\wingapsq\\RS\	\\wingapsnr\w	COC Deed Path (Char100) COC Plat Path (Char100) Rapid Sketch Path
		NOA Direct to PDF Push Tech Push Tech - Appeals Sketch Com Ex Features Enable Abatement Calcs Enable INEDIT feature ABOS as Default	2024 16.01 40.00 04/01/2024 inectory AY2024 AY2023	Appraisal Year Rural Acre Break PU Eq Ratio % Return Deadline Default Startup Directory Guest Startup Directory	WINGAPSRVR\SQLEXPRESS \\wingapsrvr\wingap\wingapsql\pt61\ \\wingapsrvr\wingap\wingapsql\pictures\ \\wingapsrvr\wingap\wingapsql\sketch\ \\wingapsrvr\wingap\wingapsql\sketch\ \\wingapsrvr\wingap\wingapsql\sketch\ \\wingapsrvr\wingap\wingapsql\sketch\	WINGAPSRVR \\wingapsrvr\w \\wingapsrvr\w \\wingapsrvr\w \\wingapsrvr\w \\wingapsrvr\w	SQL Server Name Server PT61 Path Server Photo Path Sketch Export Path Server Sketch Export Path Server Share Path
		COA Auto-Rag Hide Comments Bsmt: Use Max/Min Area Attic: Use Max/Min Area Int Label in Base Heat Show State Tax Levy Bsmt 100% in Heated	OZ XXXX-XXX-XXXX-XXX Lendor Occupancy Fireplace / Misc HEATED	abel label		Depreciation Years Residential 2023 Commercial 2023 MFG Housing 2023 Accessory 2023	Point/Base Costs Residential 1.25 Commercial 110.00 Commercial Base 1.40 Accessory 10.00
		Auto-Reasons (Real) Auto-Reasons (Pers) PT50R = LIVE DATA	a.gov	taxassessors@brookscountyga.gov qpublic.schneidercorp.com	Email: taxassess Web: qpublic.s	(229)263-7920 (229)263-5125	Phone / Ext: (229)2(Fax: (229)2(
	vendor-aumentum	Lock System Rnd Area Mult to 6 dec.		31643-	GA	an	City / State / Zip Quitman
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(d) (Will)	ks 014		✓ Truncate Values	☐ Use MH N/H adj	
Address 610	610 S Highland Road		☐ Disable Logins ☐ bBrowser Cost Form	☐ Vendor-GATCS ☐ Vendor-Aumentum	
City / State / Zip Quitman	man GA 31643-		Rnd Area Mult to 6 dec.		
Phone / Ext: (229)	(229)263-7920 Email: taxassessors@brookscountyga.gov	ountyga.gov	Auto-Reasons (Real)		
Fax: (229)	(229)263-5125 Web: apublic.schneidercorp.com	com	Auto-Reasons (Pers)		
se Costs	Depreciation Y	0Z	COA Auto-Flag		
Commercial 110.00	5 Residential 2022 Parcel Number Template Commercial 2022 Customize Lender Label	XXXX-XXX-XXXX	Bsmt: Use Max/Min Area		
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Γ		bel HEATED	Show State Tax Levy Bent 100% in Heated		
SQL Server Name	WINGAPSRVR\SQLEXPRESS Appraisal Year	Year 2023	☐ NOA Direct to PDF ☐ Push Tech		
Server Photo Path Sketch Export Path	\\wingapsrvr\wingap\wingapsql\pictures\ PU Eq Ratio % PU wingapsrvr\wingap\wingapsql\sketch\ Retum Deadline	adine 04/01/2023			
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RPGI - Custom Report 2			✓ Force Assessment Reasons Clear HSBASE on Transfer		
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H ₂	Land Influences Compound ~	NADA Yr. 2023	✓ Rag Vacant Sales		
4000					

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com Brewer Bentley Melvin DeShazior Ralph Manning

Meeting Date: Wednesday, September 13, 2023

Parcel Combinations: AY2024

<u>Owner</u>	2024 PIN	Prev	rious PINs	Total Acres	Reason
NETTLES VAVE					
NETTLES, KAY F	090 0020		00000	1	NEW OWNER
			0020D	5.85	PB E2023-14
		090	0020 (PORTION)	3.87 10.72	PB 18-232
PURVIS, MICHELLE	Q13 015	0			NEW OWNER
PORVIS, MICHELLE	Q13 013		01574	210X210	
		QIS	0157A	210X177	DB 859-458
MARVET CONSTRUCTION, INC	142 0010)		32.62	NEW OWNER
		142	00101	1	PB 15-156
				33.62	
KINSEY, SHARON	104 0003	31C	Pickel As Northwest	1.34	NEW OWNER
		104	00032C	2.06	LOTS 1 &2
		1000-10		3.4	BLOCK C
WILLIAMS, DAVID	T15 0020)		2.5	
		T15	0021	1.47	NEW OWNER
				3.97	DB 857-143
THOMAS, WESLEY III	091 0021	R		1.5	NEW OWNER
		091	0021A	4.5	DB 855-001
				6	
H & C THOMAS FARMS LLC	017 0012	!		180.84	
		017	0021	25.21	CUVA 2014
		017	00131	8.18	SUBS ACQ
		017	00133	8.18	
				222.41	
GREENE, JOHN W & CAROLYN T	080 0015			27.92	<u> </u>
		080	00152	5.43	CUVA 2014
The second secon				33.35	SUBS ACQ
HARDING, SUSAN M	097 0019			23.04	
			00191	2	CUVA 2014
		097	00192	7.96	SUBS ACQ
			1 11. T.	33	

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

Brewer Bentley

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 DeShazior Ralph Manning

Meeting Date:

Wednesday, September 13, 2023

ACO (E&R/NOD)

ACO/ACCT Number - Digest Year- Tax District	Owner	Original FMV	F	inal FMV	Reason for ACO
3066/R5773-	ARNOLD, GERALDINE				
2023-1	HEIRS	\$ 84,200	\$	84,200	VETERANS EXEMPTION GRANTED
3067/R4003-					
2023-99	AKINS, JOHN BROOKS JR	\$ 309,200	\$	309,200	VETERANS EXEMPTION GRANTEDS5
3068/P716600	WILLIAMS TIRE				ADJ VALUES - PERSONAL PROPERTY
-2020-1	COMPANY	\$ 17,034	\$	29,026	AUDIT C9 10% PENALTY
3069/P716600	WILLIAMS TIRE				ADJ VALUES - PERSONAL PROPERTY
-2021-1	COMPANY	\$ 17,068	\$	33,998	AUDIT C9 10% PENALTY
3070/P716600	WILLIAMS TIRE				ADJ VALUE - PERSONAL PROPERTY
2022-1	COMPANY	\$ 19,064	\$	54,445	AUDIT C9 10% PENALTY

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

Brewer Bentley

Melvin DeShazior

BOARD OF TAX ASSESSORS

Brewer Bentley, Chairman Melvin DeShazior Ralph Manning



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

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

7.11 (September 2023) It is the policy of the Brooks County Board of Tax Assessors that the ownership of a property as recorded by a vesting deed is used to determine the ownership requirements for the covenant sought. In situations where the code refers to an owner of the property subject to the covenant, that owner is understood to be an individual who has a beneficial interest in the property not necessarily the owner of record.

The following situations being examples where decisions are rendered as if the property were under individual ownership.

A property subject to a covenant owned by an irrevocable living trust shall have the covenant terminated upon the death of the beneficiary of the trust. The same will hold true for members or stakeholders of other types of qualifying ownerships.

A family farm entity is a lifeless entity without relatives. If the entity owns property subject to a Conservation Use covenant, the entity may transfer property for single family residential purpose, without breach, to a family member of one or more of the members of the family farm entity.

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

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov Brewer Bentley Melvin DeShazior Ralph Manning

Meeting Date: Wednesday, September 13, 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
-2 90	017_0002	CLEMENTS, PAUL STANFORD JR	CUVA 2016	BREACH
3746	122 0025	KNIGHT, MARK	CUVA 2023	RELEASE

Total Breached:

10

Total Approved:

0

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

Mulicip Michael Station

Ralph Manning

DIGEST CHANGES (40% ASSESSED VALUES)

DIGEST CLASS	2023 DIGEST						
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE				
RESIDENTIAL	\$230,763,981	\$2,236,739	16%				
AGRICULTURAL	\$479,340,534	\$2,625,400	6%				
COMMERCIAL	\$52,542,055	\$124,168	11%				
INDUSTRIAL	\$53,820,479	\$5,160	-3%				
OVERALL CHANGE	\$816,467,049	\$4,991,467	8%				

DIGEST CLASS		2022 DIGEST	
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$197,580,625	\$1,549,618	14%
AGRICULTURAL	\$447,874,100	\$884,908	17%
COMMERCIAL	\$47,387,297	\$128,360	8%
INDUSTRIAL	\$55,248,790		38%
OVERALL CHANGE	\$748,090,812	\$2,562,886	17%

DIGEST CLASS	2021 DIGEST						
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE				
RESIDENTIAL	\$171,878,156	\$832,848	0%				
AGRICULTURAL	\$381,317,003	\$1,225,312	0%				
COMMERCIAL	\$43,810,294	\$110,420	15%				
INDUSTRIAL	\$40,154,515	\$348,400	-15%				
OVERALL CHANGE	\$637,159,968	\$2,516,980	0%				

DIGEST CLASS	2020 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$170,563,362	\$948,376	8%
AGRICULTURAL	\$381,444,447	\$709,404	10%
COMMERCIAL	\$38,155,703	\$363,254	0%
INDUSTRIAL	\$47,005,821	>1990 N.S. 10 Sept 70	139%
OVERALL CHANGE	\$637,169,333	\$2,021,034	13%

(NEXTERA)

DIGEST CLASS	2019 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	
RESIDENTIAL	\$157,153,929	\$1,112,184	
AGRICULTURAL	\$344,842,494	\$678,436	
COMMERCIAL	\$37,953,206	\$81,440	
INDUSTRIAL	\$19,661,869		
OVERALL CHANGE	\$559,611,498	\$1,872,060	

2023 COUNTY TAX OFFICIALS CERTIFICATION	COUNTY NAME: Brooks	E: Brooks					Ologo diplicate additions	
	IJ.	Board of Tax Assessors	<i>^</i>				ODBALL AND INCIDENCE OF THE STREET OF THE ST	al sileets as fleeded
Chairman:		Brewer Bentley				Count	PATRICK FOLSOM	ers
County Office Mailing Address - Line 1:		610 S Highland Rd				-	DO BOY 373	
County Office Mailing Address - Line 2:							F.O. BOX 2/2	
County Office Bhong Nimber		Quitman, GA 31643				وا	ITMAN GA 31643	
FAX Number:		(229) 263-7920					(229)263-5561	
Email Address for Official Communications:	+200000	(229) 263-5125					(229)263-9345	
Eliman Address for Official Confiningitions:	laxassess	taxassessors@brookscountyga.gov	<u>lyga.gov</u>			<u>jmckinn</u>	mckinney@brookscountyga.gov	gov
BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM	OF COMPLETION OF	FORM In the s	paces below, plea	se complet	e the requested	informatio	In the spaces below, please complete the requested information for each product of the possession	
ASSESSORS. If a vacancy exists, mark in the name section "VACANT" and provide the anticipated date an appointment is expected to be made to fill the vacancy	ACANT" and provide the	e anticipated date an a	ppointment is exp	ected to be	made to fill the	vacancy	ויסו פמכון ווופוווספו טו עופ	BOARD OF
NAME		ORIGINAL DATE	TERM LENGTH	IGTH	EXPIRATION DATE	DATE	Signature of person completing form	ompleting form
Chairman: Brewer Bentley		2/7/2022	3, 4, 3 OX 6	TEARS	OF CORRENT TERM			
Member: Melvin DeShazior		1/6/2020		3 C	12/31/2024		Name: 1/6\4/100 00	Mole Con
Member: Ralph Manning		1/6/2020		a c	12/3/1/2025		\.	J.
Member:					6202116121		oignature:	
Member:							DATE: ざん	29/23
Certification of 2022 Parcel Count:	Total Taxable Real	9655						
7	Total Exempt Real	392						
SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM In the spaces below, please complete currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled possible.	OF FORM de the anticipated date	In the spaces below, the vacancy is expecte	please complete I	the request	ed information fo	reach SU	In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is	If a position is
NAME		POSITION HELD	DATE		BRIEF DESCR	В	BRIEF DESCRIPTION	
							OF DO HES	
ADDDAIGAL GTATE AS OF TATE OF COMME								
THE PROPERTY AS OF DATE OF COMPLETION OF FORM	In the spaces	In the spaces below, please complete the requested	e the requested ir	formation f	or each APPRAI	SER on st	information for each APPRAISER on staff. If a position is currently vacant	v vacant
mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed	date the vacancy is ex	pected to be filled. Ple	ase duplicate add	itional shee	ts as needed.		a position to cancel	ily vacalit,
NAME		APPRAISER LEVEL	1 7 T	HIGHEST		(GCA	SUPERVISORY	NUMBER
Chief Appraiser: Wayne Waldron		IV .,,,	20	BS	EMPLOYED	CAE)	DUTIES?	SUPERVISED
Appraiser: Mica Jarvis			E O			У		
Appraiser: Taylor Hart			LO U		Sep-02	У		
Appraiser:			0		Feb-19			
Appraiser:								
Appraiser:						-		
Appraiser:								
Appraiser:						-		
Appraiser:								
Appraiser:								

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR TAX YEAR 2023

The Board of Tax Assessors does here by certify the following information in accordance with
O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within
the County of <u>Brooks</u> .
Name of Tax Allocation District:
1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)
i. () County taxes
ii. () County school system
iii. () Municipal taxes for the
iv. () Independent school system taxes for City of
2. Tax Allocation Increment Base Year
3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner:
4. Date of validation of tax allocation bond by Clerk of Superior Court: 11/12
5. Total 2023 Assessed Taxable Value for Tax Allocation District:
Authorized Signature
Authorized Signature
Chief Approxie
8/29/23 Date
Date



Frank G'Connell

State Rebenue Commissioner

State of Georgia

Georgia Department of Revenue

Local Government Services Division
Aigest Section
4125 Welcome All Road SW
Atlanta GA 30349-1824
(404) 724-7000
September 8, 2023

Jonathan K. Ussery

Director

Ref#: 202325197660534

MS BECKY PETERS ROTHROCK BROOKS COUNTY TAX COMMISSIONER 610 S HIGHLAND RD QUITMAN GA 31643-2922

Dear Ms. Rothrock:

The 2023 County Ad Valorem Tax Digest, received by this Department as required by law, has been found to be in proper form and accompanied by all necessary documents, therefore, my Order authorizing the use of the Tax Digest for the collection of 2023 Ad Valorem taxes is enclosed.

On August 1, 2024, or within 30 days after the date the state auditor furnishes the ratios established pursuant to O.C.G.A. section 48-5-274(b)(8), whichever comes later, the overall average assessment ratio will be determined for your county. If this ratio deviates substantially from the proper assessment ratio, there shall be assessed against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy would have produced if the digest had been at the proper assessment ratio and the actual amount this digest produces for collection purposes.

Your Digest and Commission Voucher will soon be mailed to you by the Local Government Services Division.

Yours very truly,

Frank O'Connell

State Revenue Commissioner

Enc. Order Regarding 2023 County Tax Digest

Frank M. Rowel

Copy to

MR. BREWER P. BENTLEY, Chairman, Board of Tax Assessors MR. PATRICK FOLSOM, Chairman, Board of County Commissioners

TO:
TAX COMMISSIONER
CHAIRMAN, BOARD OF TAX ASSESSORS
CHAIRMAN, BOARD OF COUNTY COMMISSIONERS

ORDER REGARDING 2023 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the BROOKS County digest for 2023 was submitted by the Tax Commissioner of BROOKS County on September 8, 2023, and

WHEREAS the Commissioner has determined that the BROOKS County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

IT IS HEREBY ORDERED that the county digest of BROOKS County is hereby authorized to be used for the collection of 2023 taxes.

This the 8th day of September, 2023.

Frank M. Deoul

Frank O'Connell

Revenue Commissioner

assessors@brookscountytax.com

rom:

Tracy Thomas <atthomas@wingap.net>

sent:

Wednesday, September 6, 2023 9:31 AM

To:

'Tracy Thomas - .net'

Subject:

Microsoft TLS and SQL Server

Importance:

High

Be advised that you should reach out to your MIS/IT department or contractor regarding the impending end of old TLS protocols by Microsoft that will potentially spell failure in SQL Server for versions 2016 and older. Many of you will be impacted by this as you've continued to use versions of SQL Server far past the end-of-life dates published by Microsoft. Here is an article Nathan found that does a good job of explaining the situation. I am not here to cause panic but to alert you to contact your software experts on the county payroll to advise you.

https://www.csoonline.com/article/651079/expect-sql-server-failures-as-microsoft-disables-old-tls-in-windows.html

If you do not know what version of SQL Server you are using, open any blank query window in SSMS or SQLMaster and run this query: SELECT @@VERSION

If you don't have anyone on the payroll for this and you end up coming to me, I'm taking a blanket approach of "upgrade to SQL 2022"; so, you already know my answer. However, you can also be prepared to potentially have to upgrade your server hardware also because SQL 2022 isn't going to install on very old windows server operating systems. It's a bit of a catch-22, I'm afraid. I am not lobbying for you to have to upgrade because that's more work for me to assist with, or, do be server migrations.

I know a server guy, who I trust to provide quality and fair hardware quotes, if you need one. No, I don't get any kickback from recommending him.

The county finance folks are going to complain, but I bet they aren't still using 2008 cell phones. Maybe they'll realize they've just saved money between 2008 and 2023 and now it's time to upgrade.

Please **EMAIL** us if you have any questions: support @ wingap.net

Tracy Thomas atthomas@wingap.net

706-834-7924

Free Live Support: https://wingap.com/technical-support/