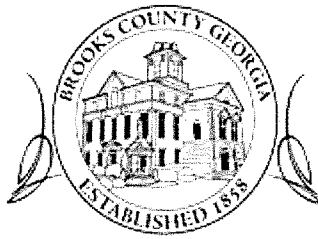


**BOARD OF TAX ASSESSORS**

Brewer Bentley  
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

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

Date: August 14, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

#### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Regular Meeting held July 10, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
  - 2)
- V. Staff Reports and Recommendation
  - 3) Errors/adjustments
  - 4) Covenant applications
  - 5) Parcel combinations
  - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
  - 7) Sendero Ranch LLC, Appeal 24CV00119
  - 8) Langdale Company-Lowndes County FLPA applications
  - 9) Appeals: Active, BOE no change & 30-day notices
- VII. New Business
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

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

**Prepared by:** Wayne Waldron

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

## ***Meeting Minutes***

August 14, 2024

### **Scheduled Monthly Meeting**

#### **I. Call to Order**

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:25 p.m. on August 14, 2024 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Taylor Hart, acting secretary. Mr. DeShazor led the Board in prayer.

#### **II. Approval of Minutes from Previous Meetings**

- 1) Assessors reviewed minutes from the regular meeting held on July 10, 2024. After review, Mr. Bentley made a motion to approve the minutes as printed. Mr. Manning seconded. All members in favor. Motion carried.

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

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

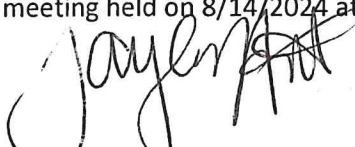
#### **IV. Appearances/Taxpayer Requests**

- 2) None

#### **V. Staff Reports and Recommendations**

- 3) Assessors reviewed errors/adjustments (see attached). After review, adjustments were approved as attached. <sup>errors/</sup>
- 4) Assessors reviewed covenant applications (see attached). After review, covenant applications were released, approved, or denied as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 8/14/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 9/11/2024



5) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.

6) Chief Appraiser's Report/Comments (see attached)

**VI. Unfinished Business**

7) Mr. Waldron updated the Board on the status of Sendero Ranch's appeal to the Superior Court.

8) Assessors reviewed applications for the Forest Land Protection Act. The parcels under review are located in Brooks County adjacent to portions of larger parcels in Lowndes County. Mr. Waldron has communicated with the Lowndes County Assessors' office regarding the applications. After review, Mr. Bentley made a motion to approve the applications as attached contingent upon the approval of the adjoining parcels in Lowndes County. Mr. Manning seconded. In discussion, Mr. Waldron informed the Board that he would forward copies of the decision to Lowndes County before their next meeting and intends to present the decision from the Lowndes County Assessors in the September meeting for the Board's review before recording the covenants. All members in favor. Motion carried.

9) Assessors reviewed the current status of appeals (see attached) and authorized Mr. Waldron to mail no-change letters and forward appeals to the Board of Equalization as needed.

**VII. New Business**

None

**VIII. Assessors Comments**

**IX. Executive Session**

**X. Adjournment**

There being no further business, Mr. Bentley made a motion to adjourn the meeting at 6:23 p.m. Mr. Manning seconded. All members in favor. Motion carried.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 8/14/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 9/11/2024

# ACO Summary Batch

Batch			aug2 4					Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original Revised
52497	1686	Real	2024	GOLDEN, STEPHANIE ANN &	AUG24	3205	053 0014	02	114,860 113,060
45853	11286	Real	2024	MAXWELL, ANN C ETAL	AUG24	3206	024 00191	02	218,200 215,300
48415	10440	Real	2024	MARKHAM, LARRY GRAY &	AUG24	3207	080 00221	02	46,900 46,900
612	615	Real	2024	POPE, EDWIN	AUG24	3208	023 0012A	02	3,162,070 2,812,270
612	9900	Real	2024	POPE, EDWIN	AUG24	3209	006 0016B	03	34,600 32,900
612	11380	Real	2024	POPE, EDWIN	AUG24	3210	023 00124	02	5,100 4,500
612	9901	Real	2024	POPE, EDWIN	AUG24	3211	006 0016A	02	325,950 312,250
612	11337	Real	2024	POPE, EDWIN	AUG24	3212	BK1 0039	03	88,100 63,300
41618	10579	Real	2024	POPE, EDWIN & MELISSA POPE	AUG24	3213	023 0012	02	1,473,200 1,436,700
41618	11378	Real	2024	POPE, EDWIN & MELISSA POPE	AUG24	3214	023 00122	02	7,000 16,800
52529	11379	Real	2024	POPE, MELISSAH	AUG24	3215	023 00123	02	481,400 481,100
4531	4543	Real	2024	ROGERS, RANDALL M & NELLIE C	AUG24	3216	BN2 0021	02	111,520 110,640
5856	5869	Real	2024	WHITFIELD, NANCY INEZ	AUG24	3218	Q14 0185	01	115,750 110,000
6507	6521	Real	2024	RAGAN, LINDAH	AUG24	3219	Q18 0041	01	197,590 195,840
9627	9653	Real	2024	HARRELL, FRED W & SHEILA	AUG24	3220	079 001238	02	299,000 291,100
11506	2385	Real	2024	CORBETT, W RAY & MARY B	AUG24	3221	078 0039	02	125,970 50,710

51657	4184	Real	2024	ROSE, EMILY HORNE	AUG24	3222	139	0066	99	407,200	407,200
<i>17 Records included in report</i>											
										7,214,410	6,700,570

Chairman, County Board of Assessors

Date

8/14/24

**Brooks County Board of Tax Assessors**

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

Brewer Bentley Melvin DeShazor Ralph Manning

**Meeting Date: Wednesday, August 14, 2024**

The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.

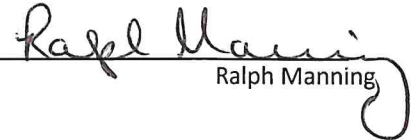
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
9923	021 00331	ROWLAND, FRANZ & KAREN	CUVA/2024	2	RELEASE
9923	021 00331	ROWLAND, FRANZ & KAREN	CUVA/2024	2	APPROVE
97	004 0004 & 4A	BRYAN, MARVIN A	CUVA/2024	2 & 4	RELEASE
97	004 0004A	BRYAN, MARVIN A	CUVA/2024	2	APPROVE
1137	036 0085	OLIPHANT, JACQUELYN A CURRY	CUVA/2024	2	DENY
1066	036 0032	OLIPHANT, JACQUELYN A CURRY	CUVA/2024	2	DENY
1081	036 0042	OLIPHANT, JACQUELYN A CURRY	CUVA/2024	2	DENY
Total:	7				

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	2	0	0
Total Denied:	3	0	0
Total Breached:	0	0	0
Total Released:	2	0	0

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

Rowland released covenant from earlier this year and re-applied with corrected acreage per survey.  
Bryan released covenant from earlier this year and re-applied for unincorporated portion  
Oliphant applications received by mail signed and notarized on last day to file, postmarked after deadline

## Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, August 14, 2024

### Parcel Combinations: AY2025

<u>Owner</u>	<u>2025 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
BYRNE, THOMAS E III & ANN S & ROBERT S	Q14 0076	Q14 0075	208X243	PER DB 871-137
		Q14 0076	105X243	
			313X243	
HIERS, KEVIN R & JENNIFER M	060 0003	060 0003	62.70	PB E2024-43
		PORTION OF PIN	4.35	TR 1 & 2
		060 0003B	67.05	
F & W LEGACY, LLC	022 0029	022 0029	147.77	DB 870-373
		022 00298	10.00	
			157.77	
THE LANGDALE COMPANY	042 0004	042 0004	80.00	FLPA FOR 2024
		042 00041	10.00	
			90	

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

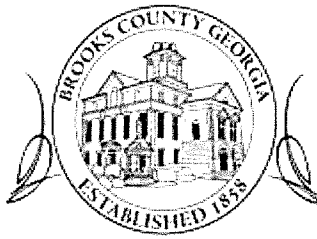
  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley



Phone: 229-263-7920

Fax: 229-263-5125

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

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

Wayne Waldron, Chief Appraiser

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

610 South Highland Road, Quitman, GA 31643

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8/14/2024

Chief Appraiser report

### **Budget**

The Interim County Administrator has presented the FY2024-2025 budget for Brooks County to the Board of Commissioners. It is available on the county website for public inspection and should be approved at their September meeting. I do not anticipate any adjustments to the Assessors budget prior to approval.

### **New Equipment**

Replaced the outdated computer server in the office with a new server, paid out of FY2023-2024 budget. Also upgraded from free 2012 SQL Express to the 2022 Standard SQL Server. Delivered 6/25/24 still waiting on VC3 for installation.

### **Training**

I received 20 training hours for my participation in the performance review board 07/29/24-08/02/24. I now have a much greater appreciation for our office staff.

### **BOE**

The appeal administrator has the two alternate members of the BOE scheduled for training in September, the two regular members are up to date with training. They are still short one regular and one alternate member. The plan is to hear appeals in October, well before the 180-day deadline (November 20<sup>th</sup>). We discussed looking into a way to notify all parties of the decision when it is rendered as opposed to via certified mail.

### **Commissioner update**

Melanie Bishop appeared before the Board of Commissioners 8/7/24 requesting a refund for overpayment of taxes due to improper removal of homestead exemption. The county attorney reviewed her claim and came to the same decision as the Board of Assessors.

Wayne Waldron  
Chief Appraiser

# Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning


Meeting Date: Wednesday, August 14, 2024

The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.

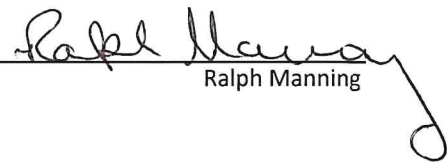
Covenant Number	Parcel Number	Owner	Covenant / Year	Tax District	FLPA ACRES	Action Taken
2024-14-39	132 0001	The Langdale Company, Inc	2024	2	24.00	*Approve
	132 0002	(842.5 ac in Lowndes County pin 41-2C)	2024	2	26.00	
2024-14-41	142 0004	The Langdale Company, Inc	2024	2	90.00	*Approve
		(1088 ac in Lowndes County pin 41-2)				
Total:	2				140.00	

Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	0	2	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	0	0	0

  
Brewer Bentley

  
Melvin DeShazor

  
Ralph Manning

\*Approval contingent upon Lowndes County Board of Assessors approval of adjoining land located in Lowndes County.

# PT306C Status

LASTNAME	PARCEL NO	REALKEY	PERSKEY	APLSTAT	306C DATE	DAYS PASSED	DAY REMAINING
WHITFIELD IRREVOCABLE TRUST	018 0016A	343	0 B		2024-07-11	Notice Sent	0
	093 001112	9868	0 B		2024-07-11	Notice Sent	0
POPE	023 00123	11379	0 2		2024-07-16	28	2
POPE	006 0016A	9901	0 2		2024-07-16	28	2
POPE	006 0016B	9900	0 2		2024-07-16	28	2
POPE	023 0012	10579	0 2		2024-07-16	28	2
POPE	023 00124	11380	0 2		2024-07-16	28	2
POPE	023 0012A	615	0 2		2024-07-16	28	2
POPE	BK1 0039	11337	0 2		2024-07-16	28	2
WHITFIELD IRREVOCABLE TRUST	Q14 0184	5868	0 2		2024-07-17	27	3
WHITFIELD	Q14 0185	5869	0 B		2024-07-17	Notice Sent	0
RAGAN	Q18 0041	6521	0 2		2024-07-17	27	3
ROGERS	BN2 0021	4543	0 2		2024-07-17	27	3
HARRELL	079 001238	9653	0 2		2024-07-18	26	4
CORBETT	078 0039	2385	0 2		2024-07-19	25	5
GOSS	018 0015A	340	0 2		2024-08-13	0	30
SWANN	117 00112	12061	0 2		2024-08-13	0	30
LANGDALE COMPANY, THE	142 0004	4266	0 2		2024-09-12	-30	60
LANGDALE COMPANY, THE	132 0002	3937	0 2		2024-09-12	-30	60
LANGDALE COMPANY, THE	132 0001	3936	0 2		2024-09-12	-30	60

Parcels listed have had a 30 day notice of assessment mailed (306C) and this report shows the number of days since the mailing of said notice to allow TAO to track when/if the appeal has been resolved due to no further action by the property owner.

## BOE Status

LASTNAME	PARCEL NO	REALKEY	PERSKEY/APLSTAT	APP DATE	DAYS PASSED	DAY REMAINING
COWART	093 001112	9868	0 B	2024-05-29	Notice Sent	0
HOWARD	050 0002	1594	0 N	2024-05-30	75	105
GAINES	020 0013	472	0 N	2024-05-30	75	105
BODINE	075 0037L	8995	0 N	2024-05-31	74	106
HENDRICKSON	BY1 0001	4596	0 N	2024-06-03	Notice Sent	0
BARRS, LOIS SIMS- LIFE ESTATE	Q27 0052	7563	0 N	2024-06-03	71	109
SAPP	073 0002	2130	0 N	2024-06-05	69	111
GIDDENS	T11 0050A	9745	0 N	2024-06-05	69	111
BENTLEY	023 0004A	605	0 N	2024-06-06	68	112
SPENCER	079 001223	10040	0 N	2024-06-06	68	112
LYONS	122 001912	3721	0 N	2024-06-07	67	113
WRIGHT	049 00278	9674	0 N	2024-06-07	67	113
ROSE	018 0037	369	0 N	2024-06-07	67	113
CLEVELAND	BK1 0035	4438	0 N	2024-06-07	67	113
HARRELL	079 001238	9653	0 2	2024-06-10	Notice Sent	0
ROWE	139 0088	4206	0 N	2024-06-11	63	117
BARBER	002 0019	36	0 N	2024-06-11	63	117
BARBER	026 0001J	8193	0 N	2024-06-11	63	117
FLOUNOY	P2 0005	5212	0 N	2024-06-11	63	117
BISHOP	084 0013	2583	0 N	2024-06-17	57	123
PATTERSON	098 000415	9492	0 N	2024-06-17	57	123
JONES	Q21 0138C	7339	0 N	2024-06-17	57	123
ROBINSON	026 0019	758	0 B	2024-06-20	Notice Sent	0
HAIRE	117 00125	3586	0 N	2024-06-21	53	127
ROTHROCK	046 00032	9764	0 N	2024-06-25	49	131
MCCULLER	034 00201	8955	0 N	2024-06-28	46	134
TURNER	038 0020A	1248	0 N	2024-06-28	46	134
WILSON	074 0043C	2222	0 N	2024-06-28	46	134
BRYANT	031 00311	11777	0 N	2024-07-01	43	137

180 Days Permitted to Process Appeals.

BRYANT	031	0029A	8196	0 N	2024-07-01	43	137
GOSS	018	0015A	340	0 2	2024-07-02	Notice Sent	0
WILSON	022	0022B	9927	0 N	2024-07-02	42	138
WILSON	006	0016	147	0 N	2024-07-02	42	138
WILSON	022	0022C	12107	0 N	2024-07-02	42	138
POPE	023	00123	11379	0 2	2024-07-02	Notice Sent	0
POPE	006	0016A	9901	0 2	2024-07-02	Notice Sent	0
POPE	006	0016B	9900	0 2	2024-07-02	Notice Sent	0
POPE	023	0012	10579	0 2	2024-07-02	Notice Sent	0
POPE	023	00124	11380	0 2	2024-07-02	Notice Sent	0
POPE	023	0012A	615	0 2	2024-07-02	Notice Sent	0
POPE	BK1	0039	11337	0 2	2024-07-02	Notice Sent	0
PAOLETTI	078	0042	2388	0 N	2024-07-03	41	139
ALDERMAN	079	001213	0	933287 N	2024-07-05	39	141
WHITFIELD IRREVOCABLE TRUST	018	0016A	343	0 B	2024-07-05	Notice Sent	0
WHITFIELD IRREVOCABLE TRUST	Q14	0184	5868	0 2	2024-07-05	Notice Sent	0
WHITFIELD	Q14	0185	5869	0 B	2024-07-05	Notice Sent	0
RAGAN	Q18	0041	6521	0 2	2024-07-05	Notice Sent	0
HILL OXFORD TWO, LLC	T15	0002	8081	0 N	2024-07-05	39	141
DENNIS	140	0003	4242	0 N	2024-07-08	36	144
SWANN	117	00112	12061	0 2	2024-07-08	Notice Sent	0
ROGERS	BN2	0021	4543	0 2	2024-07-08	Notice Sent	0
MCCARTHY	146	00011	11998	0 N	2024-07-08	36	144
HALL	112	0004G	8331	0 N	2024-07-08	36	144
BOZEMAN	019	00511	9919	0 N	2024-07-08	36	144
CORBETT	078	0039	2385	0 2	2024-07-08	Notice Sent	0
LANGDALE COMPANY, THE	142	0004	4266	0 2	2024-07-26	Notice Sent	0
LANGDALE COMPANY, THE	132	0002	3937	0 2	2024-07-26	Notice Sent	0
LANGDALE COMPANY, THE	132	0001	3936	0 2	2024-07-26	Notice Sent	0

180 Days Permitted to Process Appeals.

# CHO Status

LASTNAME	PARCEL NO	REALKEY	PERSKEY	APLSTAT	APP DATE	DAYS PASSED	DAY REMAINING
FOOD LION LLC	Q19 0201	6746	0	A	2024-07-02	42	48