BOARD OF TAX ASSESSORS

Brewer Bentley 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

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: December 11, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Regular Meeting

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
 - 1) Regular Meeting held November 13, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (10 Minutes)
 - 2) None
- V. Staff Reports and Recommendation
 - 3) Errors/adjustments
 - 4) Parcel combinations
 - 5) Personal property reporting forms
 - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
 - 7) Covenant Release O.C.G.A. 48-5-7.4 (q)(5)
- VII. New Business
 - 8) 2024 Notices of Assessment for Public Utilities
 - a) Adopt assessment ratio
 - b) Approve proposed values and mail date
 - 9) 2025 Pre-Bill Mobile Home Digest
 - 10) 2025 Meeting Schedule

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. Past agendas and meeting minutes are available online at: Tax Assessors Board Agenda and Minutes |

Brooks County Board of Commissioners (brookscountyga.gov)

Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors Meeting Minutes

December 11, 2024

Scheduled Monthly Meeting

I. Call to Order

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:32 p.m. on December 11, 2024 with all members present. Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary were also in attendance. Mr. DeShazior gave the invocation.

II. Approval of Minutes from Previous Meetings

Assessors reviewed minutes from the regular meeting held on November 13, 2024.
 After review, Mr. Manning made a motion to approve the minutes as printed. Mr.
 Bentley seconded. All members in favor. Motion carried.

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

2) None

V. Staff Reports and Recommendations

- Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 4) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 12/11/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/15/2025

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- Mr. Waldron informed the Board that approximately 275 personal property reporting forms are scheduled to be mailed in early January to account holders with a current value of \$18,000 or higher (see attached).
- 6) Chief Appraiser's Report/Comments (see attached)

VI. Unfinished Business

7) Assessors reviewed and approved covenant releases (see attached).

VII. New Business

Assessors reviewed 2024 public utility values and assessment notices provided by the Department of Revenue (see attached). After review, Mr. Bentley made a motion to finalize the county equalization ratio for public utility assessments at 40% based on the current equalized ratio determined by the Department of Audits and Accounts. Mr. Manning seconded. All members in favor. Motion carried.

Mr. Bentley made a motion to assess public utilities at the fair market value proposed by the Department of Revenue and mail notices on December 12, 2024. Mr. Manning seconded. All members in favor. Motion carried.

9) Assessors reviewed the proposed 2025 Prebill Mobile Home Digest consolidation and preliminary digest information (see attached). The digest, as presented, consists of 1627 prebill mobile homes valued at \$37,328,666. After review, Mr. Bentley made a motion to approve the 2025 Prebill Mobile Home Digest as presented. Mr. Manning seconded. All members in favor. Motion carried.

Mr. Waldron informed the Board that the digest will be presented to the Tax Commissioner on or before January 5, 2025.

10) The Board reviewed a preliminary meeting schedule for 2025 (see attached). After review, Assessors agreed to approve the meeting schedule as presented.

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 12/11/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary, Date: 1/15/2025

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X. Adjournment

There being no further business, Mr. Bentley made a motion to adjourn the meeting at 6:26 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 12/11/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 1/15/2025

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ACO Summary Batch

	Revised	0	0	6,800	0	7,120	13,920
Assessment	Ž	8,605	9,116	008'6	8,770	9,270	19
Ass	Original	8,6	9,1	8'6	8,7	9,2	45,561
	2	66	66	02	02	02	
	Property	3256 121 0003D	3257 121 0003D	3258 023 00122	3259 BN5 0024	3260 082 0010	
		121	121	8 023	9 BN5	00 082	
	ACOKEY	325	325	325	325	326	
	# O	DEC24	DEC24	DEC24	DEC24	DEC24	
	Owner Name	MARTIN, DARREN	MARTIN, DARREN	POPE, EDWIN & MELISSA POPE	OWENS, JAMESE	COOPER, EDWINL	Records included in report
DEC2	Dig Year	2024	2023	2024	2024	2025	5
	Account Type	Pers	Pers	Real	Pers	Pers	
	Account #	931677 Pers	931677 Pers	11378 Real	931800 Pers	131390 Pers	
Batch	Owner Account Number	49626	45690	41618	12946	2506	

13/11/2094 Date

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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, December 11, 2024

Parcel Combinations: AY2025

<u>Owner</u>	2025 PIN	Previous PINs/	<u>Total Acres</u>	Comments
SIMPSON, JANICE BLUE	146 0010	146 0010	14.99	DB 877-399
		146 0009	1.08	
			16.07	
DIXON, KENNETH M	092 00104	092 00104	13.6	PB E2022-46
		092 00105	6.27	LOT 3
			19.87	PER OWNER
MCFADDEN, IVY	Q28 0093B	Q28 0093B		NEW OWNER
		Q28 0093		PURCHASED HOME
				AND ADJOINING
			1.14	LOT

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

Brewer Bentley

Prepared 12/5/2024 Page 1/1

PP Forms Count (18000 Minimum

Brooks	014
Total Number of Accounts	1,273
Total Number of Aircraft Accounts	11
Total Number of Marine Accounts	772
Total Number of Freeport Accounts	6
Number of Taxable Business Accounts (C, I, or any MEFF)	233
Number of Taxable Aircraft Accounts	9
Number of Taxable Marine Accounts	34

BOARD OF TAX ASSESSORS

Ralph Manning Melvin DeShazior, Chairman Brewer Bentley



Phone: 229-263-7920 Fax: 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

12/11/24 Chief Appraiser report

Myself, Mica and Taylor along with Becky and Danielle from the Tax Commissioner's office attended a GAAO one-day training seminar on HB 581 (amendment 1) in Macon on December 2. The DOR and GAAO are actively working on the implementation of the new statewide floating homestead exemption. We have been assured that WinGAP will be ready to handle the changes. There will need to be communication between the Assessors office, the Tax Commissioner and the levying authorities to make sure notices are mailed in a timely manner.

Sendero Ranch Update

The appeal of the Sendero Ranch breach of covenant should be resolved soon. The attorneys have agreed to record a quit claim deed transferring the split portion of the FLPA tract back to the original covenant signer. Once we receive the deed from the Clerks office we will get a signed pt311-w form to withdraw the appeal and restore the covenant without penalty.

Public notice to run in Quitman Free Press in January. Draft attached.

I am still waiting for the signed appointment resolution from the Board of Commissioners regarding Brewer Bentley's appointment for 2025. Will need to be sworn in by the Clerk of Court before the January meeting.

New policy manual format. Will be emailed for review to approve at next meeting.

The Board of Commissioners have budgeted for, and approved, an across the board 4% COLA for all regular employees, beginning January 2, 2025.

Wayne Waldron Chief Appraiser

Public Notice

Property owners who have sustained damage to their properties from the recent storms are encouraged to report any existing damage to the Brooks County Tax Assessors' Office for proper assessment of the property as of January 1, 2025.

All returns must be in writing and received by April 1. Failure to report unrepaired damage may result in an inaccurate property assessment, potentially affecting your tax obligations. Please provide detailed information sufficient to ensure proper adjustments are made to your property's valuation

For further information, please contact the

Brooks County Tax Assessors' Office. 610 S Highland Rd Quitman, GA 31643 (229) 263-7920 taxassessors@brookscoutyga.gov www.qpublic.net/ga/brooks

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Brewer Bentley

Melvin DeShazior

Ralph Manning

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Wednesday, December 11, 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
572	022 0011	Weltzbarker, Doyle & Moody, Calvin	CUVA/2022	2	RELEASE
1356	040 0011	Southbrook Dairy, LLC	CUVA/2015	2	RELEASE
3275	107 0003	Brooksco Dairy, LLC	CUVA/2018	2	RELEASE
Total:	3				

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	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	3	0	0

Brewer Bentley

Melvin DeShazior

Ralph Manning

COVENANTS WERE REQUESTED TO BE REMOVED BY THE OWNER PURSUANT TO OCGA 48-5-7.4 (q)(3) & (5)

The following is a brief overview of the timeline and copies of the relevant statutes regarding the potential breach of conservation use covenant on three dairies in Brooks County.

Lease to non-qualifying entity was recorded 10/16/24

(4) No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment;

Owner was notified of intent to breach via certified mail 11/14/24, penalty amount based on 48-5-7.4(I)

(k.1) In the case of an alleged breach of the covenant, the owner shall be notified in writing by the board of tax assessors. The owner shall have a period of 30 days from the date of such notice to cease and desist the activity alleged in the notice to be in breach of the covenant or to remediate or correct the condition or conditions alleged in the notice to be in breach of the covenant. Following a physical inspection of property, the board of tax assessors shall notify the owner that such activity or activities have or have not properly ceased or that the condition or conditions have or have not been remediated or corrected. The owner shall be entitled to appeal the decision of the board of tax assessors and file an appeal disputing the findings of the board of tax assessors. Such appeal shall be conducted in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311. If the final determination on appeal to superior court is to reverse the decision of the board of tax assessors to enforce the breach of the covenant, the taxpayer shall recover costs of litigation and reasonable attorney's fees incurred in the action.

(I) A penalty shall be imposed under this subsection if during the period of the covenant entered into by a taxpayer the covenant is breached. The penalty shall be applicable to the entire tract which is the subject of the covenant and shall be twice the difference between the total amount of tax paid pursuant to current use assessment under this Code section and the total amount of taxes which would otherwise have been due under this chapter for each completed or partially completed year of the covenant period. No penalty shall be imposed until the appeal of the board of tax assessors' determination of breach is concluded. After the final determination on appeal, the taxpayer shall be afforded 60 days from issuance of the bill to make full payment. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

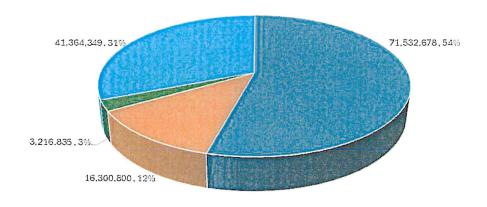
Tax Commissioner provided estimate of breach amount for 2024 pursuant to 48-5-7.4 (q)

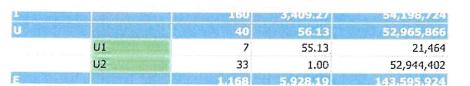
- (q) In the following cases, the penalty specified by subsection (l) of this Code section shall not apply and the penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for the year in which the covenant is breached, such penalty to bear interest at the rate specified in Code Section 48-2-40 from the date of the breach:
- (5) Any case in which a covenant is breached solely as a result of an owner that is a family owned farm entity as described in division (a)(1)(C)(iv) of this Code section electing to discontinue the property in its qualifying use on or after July 1, 2018, provided that the owner has renewed at least once, without an intervening lapse, the covenant for bona fide conservation use, has kept the property in a qualifying use under the renewal covenant for at least three years, and any current shareholder, member, or partner of such family owned farm entity has reached the age of 65 and such shareholder, member, or partner held some beneficial interest, directly or indirectly through a family owned farm entity, in the property continuously since the time the covenant immediately preceding the current renewal covenant was entered. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors.

Owner meets qualification for 48-5-7.4 (q)(5) and notified the Board in writing via signed release of covenant on 12/6/24 of intent to voluntarily withdraw from the covenant on each of the three parcels subject to the cease and desist from the Board of Assessors.

The recommendation of the Chief Appraiser is to accept the request of the owner to remove the parcels from the existing conservation use covenants pursuant to O.C.G.A. 48-5-7.4(q)(5) and provide the Tax Commissioner with notice of the removal.

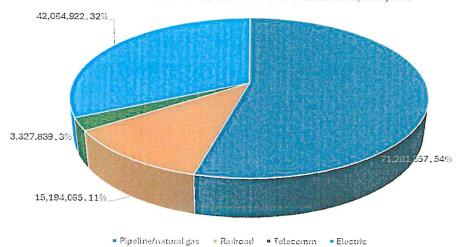
AY2024 PUBLIC UTILITIES: TOTAL VALUE 132,414,662





Pipeline/natural gas Railroad Telecomm Electric

AY2023 PUBLIC UTILITIES: TOTAL VALUE 131,868,683



		160	3,409.27	54,198,724
U		3:3	56.13	52,747,472
	U1	7	55.13	21,464
	U2	31	1.00	52,726,008
=		1,168	5,928.19	143,595,924
MV		6,665	0.00	6,813,500

A Commany Batch

		ENGINEERING A							inemesessk	กไรกโร
Account Type		Ven Ten	Owner Name	## 	AGOIKEY		Property	(A)	Original	Ravisad
455 Real		2024	2024 UTILITY - CSX TRANSPORTATION INC	PU24	3261 019	019	0054RR	02	480	480
1498 Real	1	2024	UTILITY - CSX TRANSPORTATION INC	PU24	3262	047	00168	05	400	400
2195 Real	i	2024	2024 UTILITY - COLQUITT EMC	PU24	3263	074	0030	0.5	14,632,688	15,352,927
4402 Real	, 1	2024	2024 UTILITY - NORFOLK SOUTHERN RAILWAY CO	PU24	3264	K1	0001RR	03	4,440	4,440
Real		2024	HUTILITY - CSX TRANSPORTATION INC	PU24	3265	8	0013	02	2,400	2,400
Real		2024	UTILITY - WINDSTREAM GEORGIA	PU24	3266	MNS	9500	05	283,463	266,585
5208 Real		2024	UTILITY - NORFOLK SOUTHERN RAILWAY CO	PU24	3267	P2	0001RR	40	7,500	7,500
5942 Real	l	2024	UTILITY - WINDSTREAM GEORGIA	PU24	3268	Q14	0250	01	652'606	855,593
Real		2024	2024 UTILITY - CSX TRANSPORTATION INC	PU24	3269	014	0399	01	1,620	1,620
Real		2024	UTILITY - NORFOLK SOUTHERN RAILWAY CO	PU24	3270	005	0001RR	02	36,820	36,820
8374 Real		2024	2024 UTILITY - GEORGIA POWER COMPANY	PU24	3271	g B	0001	01	546,363	605'68
8375 Real		2024	2024 UTILITY - GEORGIA POWER COMPANY	PU24	3272	g.	0002	07	14,633,217	12,939,913
8376 Real		2024	2024 UTILITY - GEORGIA POWER COMPANY	PU24	3273	G.	0003	03	279,677	297,002
Real		2024	2024 UTILITY - GEORGIA POWER COMPANY	PU24	3274	<u>&</u>	0004	40	320,737	343,369
8378 Real		2024	2024 UTILITY - GEORGIA POWER COMPANY	PU24	3275	ස	0005	05	819,001	885,973
8380 Real		2024	UTILITY - GEORGIA TRANSMISSION CORP	PU24	3276	පි	0002	02	8,274,956	8,352,767
8382 Real		2024	UTILITY - BELLSOUTH TELLCOMMUNICATIONS	PU24	3277	SB	0001	01	7,184	5,430
8383 Real		2024	UTILITY - BELLSOUTH TELLCOMMUNICATIONS	PU24	3278	SB	0002	02	279,787	342,449
8472 Real		2024	UTILITY - WINDSTREAM GEORGIA	PU24	3279 ALT	ALT	0003	63	194,996	183,385

9458 8475 Real 2024 UTILITY - COLQUITT EMC PU24 3281 EMC 60001 01 9458 9476 Real 2024 UTILITY - COLQUITT EMC PU24 3282 EMC 00003 03 9018 96478 8477 Real 2024 UTILITY - COLQUITT EMC PU24 3283 EMC 0002 02 7 9073 9096 Real 2024 UTILITY - GRADY EMC PU24 3284 MSC 0002 02 7 42412 9233 Real 2024 UTILITY - GRADY EMC PU24 3286 ALT 0009 02 5,2 4511 9231 Real 2024 UTILITY - GRADY EMC PU24 3286 GENC 0000 02 1,6 451 9251 Real 2024 UTILITY - GRADA PU24 3286 GENC 0009 02 5,2 41945 10785 Real 2024 UTILITY - GRADA PU24 3286 GENC 0009 02 1,1 41945 10786 Real 2024 UTILITY - GENGGIA & PU24 3289 GENC 0009 02 3,4 41945 10786 Real	42412		8473 Real	2024	2024 UTILITY - WINDSTREAM GEORGIA	PU24	3280 ALT	ALT	0004	90	15,526	14,601
9476 Real 2024 UTILITY - COLQUITT EMC PU24 3282 EMC 6003 615	8458			2024	UTILITY - COLQUITT EMC	PU24	3281		0001	10	25,213	26,380
9041 Real 2024 UTILITY - COLQUITT EMC PU24 3281 EMC 6005 62	8458			2024	итілту - соголтт емс	PU24	3282	EMC	0003	03	2,374	2,484
9041 Real 2024 UTILITY - NORFOLK PU24 3286 NSC 0000 02 1, SOUTHERN RAILWAY CO PU24 3286 GEMC 0002 02 1, GEORGIA CONTILITY - GRADY EMC PU24 3286 GEMC 0000 02 1, GEORGIA NATURAL GAS COMPANY PU24 3287 SG 0009 02 5, NATURAL GAS COMPANY PU24 3287 SG 0009 02 5, NATURAL GAS COMPANY PU24 3289 CSX 0001 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 1, TANSPORTATION INC PU24 3289 CSX 0001 01 1, TANSPORTATION INC PU24 3289 CSY 0001 0	8458		' Real	2024	ИТІГТУ - СОГОЛІТТ ЕМС	PU24	3283	EMC	0002	05	5,043	5,277
9036 Real 2024 UTILITY - GRADY EMC 9U24 3286 GEMC 0002 02 1, GEORGIA 9233 Real 2024 UTILITY - WINDSTREAM 9U24 3286 ALT 0009 02 1, GEORGIA 9235 Real 2024 UTILITY - SOUTHERN PU24 3288 CSX 0009 02 9, MATURAL GAS COMPANY PU24 3288 CSX 0009 02 9, TRANSPORTATION INC 9255 Real 2024 UTILITY - GEORGIA & 9U24 3289 CSX 0001 01 1, TANSPORTATION INC 10786 Real 2024 UTILITY - GEORGIA & 9U24 3291 GF 0005 05 1, GEORGIA RALIWAY LLC 10786 Real 2024 UTILITY - GEORGIA & 9U24 3292 GF 0009 02 3, GEORGIA RALIWAY LLC 11803 Real 2024 UTILITY - GEORGIA & 9U24 3292 GF 0009 02 3, GEORGIA RALIWAY LLC 11804 Real 2024 UTILITY - GEORGIA & 9U24 3292 GF 0009 02 3, GEORGIA RALIWAY LLC 11804 Real 2024 UTILITY - GEORGIA & 9U24 3293 GF 0001 01 01 01 01 01 01 01 01 01 01 01 0	9018		. Real	2024	UTILITY - NORFOLK SOUTHERN RAILWAY CO	PU24	3284	NSC	0002	02	799,665	834,203
9235 Real 2024 UTILITY - WINDSTREAM PU24 3286 ALT 0009 02 GEORGIA 9235 Real 2024 UTILITY - SOUTHERN 9251 Real 2024 UTILITY - CSX ITRANSPORTATION INC 10786 Real 2024 UTILITY - CENGGIA & PU24 3289 CSX 0009 02 ITRANSPORTATION INC 10786 Real 2024 UTILITY - CEORGIA & PU24 3290 GF 0005 05 ILORIDA RALLWAY LLC 11803 Real 2024 UTILITY - CEORGIA & PU24 3291 GF 0009 02 ILORIDA RALLWAY LLC 11803 Real 2024 UTILITY - CEORGIA & PU24 3291 GF 0009 02 ILORIDA RALLWAY LLC 11804 Real 2024 UTILITY - CEORGIA & PU24 3292 GF 0009 02 ILORIDA RALLWAY LLC 11805 Real 2024 UTILITY - SABAL TRAIL 11806 Real 2024 UTILITY - SABAL TRAIL 11807 Real 2024 UTILITY - SABAL TRAIL 11808 Real 2024 UTILITY - SABAL TRAIL 11809 Real 2024 UTILITY - SABAL TRAIL 11806 Real 2024 UTILITY - MUNICIPAL 11807 Real 2024 UTILITY - MUNICIPAL 11806 Real 2024 UTILITY - MUNICIPAL 11807 Real 2024 UTILITY - MUNICIPAL 11808 Real 2024 UTILITY - MUNICIPAL 11808 Real 2024 UTILITY - MUNICIPAL 11809 Real 2024 UTILITY - MUNICIPAL 11806 Real 2024 UTILITY - MUNICIPAL 11807 Real 2024 UTILITY - MUNICIPAL 11806 Real 2024 UTILITY - MUNICIPAL 112055 Real 2024 UTILITY - CENTRIC AUTH OF GA 112057 Real 2024 UTILITY - CENTRIC AUTH OF GA 112057 Real 2024 UTILITY - CENTRIC AUTH OF GA 2025 GR	9073	9606	Real	2024	UTILITY - GRADY EMC	PU24	3285	GEMC	•	02	259,415	518,754
9251 Real 2024 UTILITY - SOUTHERN PU24 3288 GSX 0009 02 9251 Real 2024 UTILITY - CSX PUZ4 3288 GSX 0009 02 10785 Real 2024 UTILITY - CSX PUZ4 3289 GSX 0001 01 10786 Real 2024 UTILITY - GEORGIA & PU24 3290 GF 0005 05 10787 Real 2024 UTILITY - GEORGIA & PU24 3290 GF 0009 02 10787 Real 2024 UTILITY - GEORGIA & PU24 3291 GF 0009 02 11804 Real 2024 UTILITY - GEORGIA & PU24 3292 GF 0009 02 11805 Real 2024 UTILITY - GEORGIA & PU24 3293 GF 0009 02 11806 Real 2024 UTILITY - SABAL TRAIL PU24 3293 GF 0009 02 11807 Real 2024 UTILITY - SABAL TRAIL PU24 3293 GF 0009 02 11807 Real 2024 UTILITY - MUNICIPAL PU24 3295 GF 0009 02 11808 Real 2024 UTILITY - MUNICIPAL PU24 3295 WW 0001 01 12054 Real 2024 UTILITY - MUNICIPAL PU24 3295 WW 0001 02 12055 Real 2024 UTILITY - MUNICIPAL PU24 3296 MEAG 0002 02 12056 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0002 02 12057 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0002 02 12058 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0001 01 12057 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0001 01 12058 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0001 01 12057 Real 2024 UTILITY - GEORGIA REAL PU24 3299 GFT 0001 01 1206MUNICATIONS SERVICES PU24 3299 GFT 0001 01 12067 Real 2024 UTILITY - GEORGIA REAL PU24 3299 GFT 0001 01 12067 Real 2024 UTILITY - MUNICIPAL PU24 3299 GFT 0001 01	42412	9233		2024	UTILITY - WINDSTREAM GEORGIA	PU24	3286	ALT	6000	02	1,618,137	1,521,786
9252 Real 2024 UTILITY - CSX PU24 3288 CSX 0009 02 TRANSPORTATION INC PU24 3289 CSX 0001 01 PU24 3289 CF 0005 05 PU24 3289 CF 0005 05 PU24 3289 CF 0001 01 PU24 3289 CF 0009 02 PU24 3289 CF 0002 02 PU24 SEP COMMUNICATIONS SERVICES PU24 3289 CF 0002 02 PU24 3289 CF 0002 02 PU24 SEP COMMUNICATIONS PU24 3289 CF 0002 02 PU24 PU24 SEP COMMUNICATIONS PU24 SEP COMMUNI	9211	6235		2024		PU24	3287	SG	6000	02	5,265,258	5,186,956
10785 Real 2024 UTILITY - CSX FORGIA & PU24 3299 CSX 0001 01	453	1526		2024		PU24	3288	CSX	6000	02	9,327,685	10,367,799
10786 Real 2024 UTILITY - GEORGIA & PU24 3291 GF 0005 05 10 10786 Real 2024 UTILITY - GEORGIA & PU24 3291 GF 0001 01 2 10787 Real 2024 UTILITY - GEORGIA & PU24 3292 GF 0009 02 3,4 11804 Real 2024 UTILITY - GEORGIA & PU24 3292 GF 0009 02 3,4 11804 Real 2024 UTILITY - SABAL TRAIL PU24 3293 ST 0001 01 66,0 66,0 11861 Real 2024 UTILITY - AT&T PU24 3294 SB 00011 01 66,0 66,0 11861 Real 2024 UTILITY - MCIMETRO ACCESS PU24 3295 WW 0001 02 2,2 12054 Real 2024 UTILITY - MUNICIPAL PU24 3295 WW 0002 02 2,2 12055 Real 2024 UTILITY - MUNICIPAL PU24 3295 WW 0002 02 2,2 12055 Real 2024 UTILITY - CENTURYLINK PU24 3299 CL 0002 02 2,2 12057 Real 2024 UTILITY - CENTURYLINK PU24 3299 CL 0002 02 2,2 12057 Real 2024 UTILITY - CENTURYLINK PU24 3299 CBTS 0001 01 2,2	453	2526	Real	2024	UTILITY - CSX TRANSPORTATION INC	PU24	3289	CSX	0001	01	1,182,616	1,314,487
10786 Real 2024 UTILITY - GEORGIA & PU24 3291 GF 0001 01 22 10787 Real 2024 UTILITY - GEORGIA & PU24 3292 GF 0009 02 3,4 2024 UTILITY - SABAL TRAIL PU24 3293 ST 0001 02 66,0 66,0 2024 UTILITY - AT&T PU24 3294 SB 00011 01 66,0 66,0 2024 UTILITY - AT&T PU24 3294 SB 00011 01 66,0 66,0 2024 UTILITY - MUNICIPAL PU24 3295 WW 0001 02 2,2 2024 UTILITY - MUNICIPAL PU24 3296 MEAG 0002 02 2,2 2024 UTILITY - MUNICIPAL PU24 3298 CL 0002 02 2,2 2024 UTILITY - CBNTURYLINK PU24 3298 CL 0002 02 2,2 2024 UTILITY - CBNTURYLINK PU24 3299 CH 0002 02 2,2 2024 UTILITY - CBNTURYLINK PU24 3299 CH 0002 02 2,2	41945	10785	Real	2024		PU24	3290	GF.	0005	05	193,585	188,545
10787 Real 2024 UTILTY - GEORGIA & PU24 3292 GF 0009 02 3,4 11803 Real 2024 UTILTY - SABAL TRAIL PU24 3293 ST 0001 02 66,0 11804 Real 2024 UTILTY - AT&T PU24 3294 SB 00011 01 66,0 11861 Real 2024 UTILTY - AT&T PU24 3295 VW 0001 02 02 11995 Real 2024 UTILTY - MUNICIPAL PGA PU24 3296 MEAG 0002 02 2,2 12054 Real 2024 UTILTY-MUNICATIONS SERVICES PU24 3296 MEAG 0002 02 2,2 12055 Real 2024 UTILTY-CENTURYLINK PU24 3298 CL 0002 02 02 12056 Real 2024 UTILTY-CENTURYLINK PU24 3298 CL 0002 02 02 12057 Real 2024 UTILTY-CENTURYLINK PU24 3299 CBT 0002 <td>41945</td> <td>10786</td> <td></td> <td>2024</td> <td></td> <td>PU24</td> <td>3291</td> <td>GF</td> <td>0001</td> <td>01</td> <td>232,306</td> <td>226,252</td>	41945	10786		2024		PU24	3291	GF	0001	01	232,306	226,252
11803 Real 2024 UTILITY - SABAL TRAIL PU24 3293 ST 0001 02 66,00	41945	10787		2024		PU24	3292	F.	6000	02	3,404,548	3,315,854
11861 Real 2024 UTILITY - AT&T PU24 BU24 3294 SB 00011 01 PU24 CORPORATION 02 PU24 3295 VW 0001 02 PU24 DU24 3296 MEAG 0002 02 CA 11995 Real 2024 UTILITY - MUNICIPAL PU24 3296 MEAG 0002 02 2,2 12054 Real 2024 UTILITY - MUNICIPAL PU24 3297 VW 0002 02 02 12055 Real 2024 UTILITY - CENTURYLINK PU24 3298 CL 0002 02 02 12265 Real 2024 UTILITY - CENTURYLINK PU24 3298 CL 0002 02 02 12266 Real 2024 UTILITY - CENTURYLINK PU24 3298 CL 0002 02 02 12267 Real 2024 UTILITY - CENTURYLINK PU24 3299 CBTS 0001 01 02	49384	11803	Real	2024	UTILITY - SABAL TRAIL TRANSMISSION, LLC	PU24	3293	ST	0001	02	66,016,599	66,345,722
11861 Real 2024 UTILITY- MCIMETRO ACCESS PU24 3295 VW 0001 0.2	49385	11804	Real	2024		PU24	3294	SB	00011	10	301	101
1995 Real 2024 UTILITY - MUNICIPAL PU24 3296 MEAG 0002 02 2,2 ELECTRIC AUTH OF GA 2024 UTILITY-MCI COMMUNICATIONS SERVICES LOGORIA LOG	50046	11861		2024	UTILITY- MCIMETRO ACCESS TRANSMISSION	PU24	3295	}	0001	05	2,265	2,292
12054 Real 2024 UTILITY-MCI COMMUNICATIONS SERVICES COMMUNICATIONS SERVICES INC COMMUNICATIONS LLC COMMUNICATIONS LLC COMMUNICATIONS LLC SOLUTIONS CONTRACTOR SERVICES SOLUTIONS LLC SOLUTIONS CONTRACTOR SERVICES SOLUTIONS SERVICES SERVICES SOLUTIONS SERVICES SERV	51189	11995		2024		PU24	3296	MEAG		05	2,266,238	2,217,236
12055 Real 2024 UTILITY-CENTURYLINK PU24 3298 CL 0002 02 COMMUNICATIONS LLC 3299 CBTS 0001 01 12267 Real 2024 UTILITY - CBTS TECHNOLOGY PU24 3299 CBTS 0001 01	51879	12054		2024		PU24	3297	M/	0002	05	174	216
12267 Real 2024 UTILITY - CBTS TECHNOLOGY PU24 3299 CBTS 0001 SOLUTIONS LLC	51880	12055	Real	2024	UTILITY-CENTURYLINK COMMUNICATIONS LLC	PU24	3298	C C	0002	70	16,247	24,105
	53722	12267		2024	UTILITY - CBTS TECHNOLOGY SOLUTIONS LLC	PU24	3299	CBTS		01	0	292

	0 332,758	,683 132,414,662			
		131,868,683			
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	2024 UTILITY - GEORGIA TRANSMISSION CORP	40 Records included in report		Whasten (oard of Assessork
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_	.2268 Real		,) <u>]</u>	Chairman, Co
	12268		1		Chain
	8364		`		

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 MAILSTOP LA000105013TS115
CENTURYLINK COMMUNICATIONS
LLC FKA QCCLLC
100 CENTURYLINK DR
MONROE LA 71203-2041

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: 40.00

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	6,190	24,105	9,642	9,642
Company Total	0	6,190	24,105	9,642	9,642

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

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Melvin DeShazior
(Print Name) Chairman,

Page: 1

December 12, 2024

County Board of Tax Assessed

County Board of Tax Assessor

Date of Notice

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024

PROPERTY TAX COMPLIANCE AT&T COMMUNICATIONS 1010 PINE ST SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	69	101	40	40
Company Total	0	69	101	40	40

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazior

(Print Name) Chairman,

December 12, 2024

Date of Notice

(yignature) Chairman,

ounty Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 ATT PROPERTY TAX GROUP
BELLSOUTH TELLCOMMUNICATIONS,
LLC
1010 PINE ST

SAINT LOUIS MO 63101-2015

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	4,344	5,430	2,172	2,172
COUNTY UNINCORPORATED	0	273,969	342,449	136,980	136,980
Company Total	0	278,313	347,879	139,152	139,152

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Melvin DeShazior

(Print Name) Chairman,
County Board of Tax Assessors

(Signature) Chairman,
County Board of Tax Assessors

December 12, 2024

Date of Notice

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2024
Prepared on: 20-Nov-2024

CBTS TECHNOLOGY SOLUTIONS LLC 221 E 4TH ST CINCINNATI OH 45202-2613

Department of Revenue Proposed County Equalization Ratio: County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	292	292	117	117
Company Total	0	292	292	117	117

***** NOTICE TO THE TAXPAYER *****

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The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

In addition to the taxes, a penalty of 10% will also be assessed due to your return not having been filed on time.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeShazior

(Print Name) Chairman,
County Board of Tax Decestor

Signature) Chairman,
County Board of Tax Assessor

December 12, 2024

Date of Notice

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2024
Prepared on: 20-Nov-2024

COLQUITT EMC PO BOX 3608 MOULTRIE GA 31776-3608

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	0	2,484	2,484	994	994
MORVEN	0	5,277	5,277	2,111	2,111
QUITMAN	0	26,380	26,380	10,552	10,552
COUNTY UNINCORPORATED	0	15,352,927	15,352,927	6,141,171	6,141,171
Company Total	0	15,387,068	15,387,068	6,154,827	6,154,827

***** NOTICE TO THE TAXPAYER *****

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If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeShazior

(Print Name) Chairma

December 12, 2024

Date of Notice

Signature) Chairman,

County Board of Tax Assess

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 CSX TRANSPORTATION INC 500 WATER ST # C910 JACKSONVILLE FL 32202-4423

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	1,078,602	1,314,487	525,795	525,795
COUNTY UNINCORPORATED	0	8,507,297	10,367,799	4,147,120	4,147,120
Company Total	0	9,585,899	11,682,286	4,672,914	4,672,914

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazior

December 12, 2024

(Print Name) Chairman

Signature) Chairman,

County Board of Tax Assessors

Date of Notice

(Signature) Chairman, County Board of Tax Assessor CHANGE OF ASSESSMENT NOTICE Public Utility Non-operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 CSX TRANSPORTATION INC 500 WATER ST # C910 JACKSONVILLE FL 32202-4423

Department of Revenue Proposed County Equalization Ratio: County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN							
	0	.27 AC BET WASHINGTO & LEE STS TRI PCL ADJ S		1,620	1,620	648	648
District Total				1,620	1,620	648	648
COUNTY UNINCOR	PORATED						
	0	3 AC @ DIXIE DEPOT LOT N/S OF R/W IN LL 510,		2,400	2,400	960	960
	0	1 AC @ DIXIE SEC LOT N/S OF R/W LL481,12TH		400	400	160	160
	0	3.2 AC @ DIXIE LOT N/S OF R/W IN LL 464, 13T		480	480	192	192
District Total				3,280	3,280	1,312	1,312
Company Total				4,900	4,900	1,960	1,960

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your non-operating property as returned by you to the Georgia Department of Revenue. They also show the value of your non-operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your non-operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeShazior	December 12, 2024
(Print Name) Chairman, County Board of Tax Assessors	Date of Notice

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2024
Prepared on: 20-Nov-2024

GEORGIA & FLORIDA RAILWAY LLC 252 CLAYTON ST FL 4 DENVER CO 80206-4814

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

County Board of Tax Assessors

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
MORVEN	0	56,292	188,545	75,418	75,418
QUITMAN	0	67,550	226,252	90,501	90,501
COUNTY UNINCORPORATED	0	989,983	3,315,854	1,326,342	1,326,342
Company Total	0	1,113,825	3,730,651	1,492,260	1,492,260

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazior

(Print Name) Chairman,
County Board of Tax Assassors

Date of Notice

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 TAX DEPT BIN 10120 GEORGIA POWER COMPANY 241 RALPH MCGILL BLVD NE ATLANTA GA 30308-3374

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	12,207	297,002	297,002	118,801	118,801
MORVEN	36,417	885,973	885,973	354,389	354,389
PAVO	14,113	343,369	343,369	137,348	137,348
QUITMAN	3,660	89,509	89,509	35,804	35,804
COUNTY UNINCORPORATED	531,760	12,939,913	12,939,913	5,175,965	5,175,965
Company Total	598,157	14,555,766	14,555,766	5,822,306	5,822,306

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Melvin DeShazior

(Print Name) Chainnan,
County Board of Tax Assessor

(Signature) Chairman; County Board of Tax Assessors December 12, 2024

Date of Notice

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 GEORGIA TRANSMISSION CORP 2100 E EXCHANGE PL TUCKER GA 30084-5342

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
QUITMAN	0	332,758	332,758	133,103	133,103
COUNTY UNINCORPORATED	0	8,352,767	8,352,767	3,341,107	3,341,107
Company Total	0	8,685,525	8,685,525	3,474,210	3,474,210

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Melvin DeShazior

(Print Name) Chairman,

December 12, 2024

Date of Notice

Signature) Chairman,

ounty Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 GRADY EMC PO BOX 270 CAIRO GA 39828-0270

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	518,754	518,754	207,502	207,502
Company Total	0	518,754	518,754	207,502	207,502

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Melvin DeShazior

December 12, 2024

(Print Name) Chairman, County Board of Tax Asses Date of Notice

(Signature) Chairman, County Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2024
Prepared on: 20-Nov-2024

MUNICIPAL ELECTRIC AUTH OF GA 1470 RIVEREDGE PKWY ATLANTA GA 30328-4640

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

Signature) Chairman, County Board of Tax Assessors

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	2,217,236	2,217,236	886,894	886,894
Company Total	0	2,217,236	2,217,236	886,894	886,894

***** NOTICE TO THE TAXPAYER *****

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The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

In addition to the taxes, a penalty of 10% will also be assessed due to your return not having been filed on time.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (229) 263-7920.

Melvin DeShazior

(Print Name) Chairman,
County Bond of Tax Assessors

Date of Notice

CHANGE OF ASSESSMENT NOTICE **Public Utility Operating Properties** Tax Year 2024 Prepared on: 20-Nov-2024

TAXATION BOX 209 NORFOLK SOUTHERN RAILWAY COMPANY 650 W PEACHTREE ST NW ATLANTA GA 30308-1925

Department of Revenue Proposed County Equalization Ratio: County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	0	0	0	0	
PAVO	0	0	0	0	
COUNTY UNINCORPORATED	0	782,727	834,203	333,681	333,681
Company Total	0	782,727	834,203	333,681	333,681

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Melvin DeShazior

December 12, 2024

County Board of Tax As

(Print Name) Chairman,

gnature) Chairman.

County Board of Tax Assessor

Date of Notice

CHANGE OF ASSESSMENT NOTICE Public Utility Non-operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
650 W PEACHTREE ST NW
ATLANTA GA 30308-1925

Department of Revenue Proposed County Equalization Ratio: County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	DOR ID#	Description	Stratum	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessmen
BARWICK							
	0	I.73A STRIP R/W MP 7.81-MP 8.38, 25 AVG X 30		780	780	312	312
	0	2.68A STRIP R/W MP 8.38 TO 8.82, AVG 50X2334		1,210	1,210	484	484
	0	2.94A R/W MP 8.82 TO MP 9.31 AVG 50X2560-LL		1,320	1,320	528	528
	0	0.50A STRIP R/W, 40X500 LESS 40X50 ST AREA E		230	230	92	92
	0	0.82A, 85X420, AVG BOR MT R/W ON E, MP 8.53,		370	370	148	148
	0	0.53A PAR 85X300 FT. BORDERING MP R/W ON E,		530	530	212	212
District Total				4,440	4,440	1,776	1,776
PAVO							
	0	N/A		820	820	328	328
	0	3.06A STRIP R/W, MP 12.49-MP 13.00 AVG 50X26		1,380	1,380	552	552
	0	ABANDONED R/W .98MI M/T @5,400 .81MI S/T @20		5,300	5,300	2,120	2,120
District Total	**************************************	Harten des Anna de Caración de		7,500	7,500	3,000	3,000
COUNTY UNINCORP	ORATED						7
	0	11.89A STRIP R/W MP 9.31-MP 11.27, AVG 50X10		5,350	5,350	2,140	2,140
	0	14.23A STRIP R/W MP 11.27-MP 12.44, AVG 100X		6,400	6,400	2,560	2,560
	0	ABANDONED R/W 2.33MI M/T @5,400		12,580	12,580	5,032	5,032
	0	N/A		4,800	4,800	1,920	1,920
	0	2.27A STRIP R/W MP 7.06-MP 7.81 AVG 25X3951,		1,020	1,020	408	408
	0	N/A		470	470	188	188
	0	0.31A STRIP R/W MP 12.44-MP 12.49, AVG. 50X2		150	150	60	60
	0	N/A		2,400	2,400	960	960
	0	N/A		1,850	1,850	740	740
	0	N/A		1,800	1,800	720	720
District Total				36,820	36,820	14,728	14,728
Company Total				48,760	48,760	19,504	19,504

***** NOTICE TO THE TAXPAYER *****

The above figures show the value of your non-operating property as returned by you to the Georgia Department of Revenue. They also show the value of your non-operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your non-operating property based on the final equalization ratio as determined by the county board of tax assessors.

CHANGE OF ASSESSMENT NOTICE Public Utility Non-operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY
COMPANY
650 W PEACHTREE ST NW
ATLANTA GA 30308-1925

Department of Revenue Proposed County Equalization Ratio: 40.00 County Board of Assessors Finalized County Equalization Ratio: 40.00

Page: 2

District	DOR ID#	Description	S4 4	C	DOR	DOR	G-: 4
District	DORIDA	Description	Stratum	Company			County
				Returned	Proposed	Proposed	Final
				FMV	FMV	Assessment	Assessment

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

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Melvin DeShazior

December 12, 2024

Date of Notice

County Board of Tax As

(Print Name) Chairman,

(Signature) Chairman, County Board of Tax Assesso(s

CHANGE OF ASSESSMENT NOTICE **Public Utility Operating Properties** Tax Year 2024 Prepared on: 20-Nov-2024

CO DUFF AND PHELPS SABAL TRAIL TRANSMISSION LLC PO BOX 2629 ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio: County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	59,306,486	66,345,722	26,538,289	26,538,289
Company Total	0	59,306,486	66,345,722	26,538,289	26,538,289

***** NOTICE TO THE TAXPAYER *****

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Melvin DeShazior

December 12, 2024

(Print Name) Chairman Date of Notice

County Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024

AD VALOREM DEPT SOUTHERN NATURAL GAS COMPANY AND AFFILIATES PO BOX 4372 HOUSTON TX 77210-4372

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	5,186,956	5,186,956	2,074,782	2,074,782
Company Total	0	5,186,956	5,186,956	2,074,782	2,074,782

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Melvin DeShazior

December 12, 2024

(Print Name) Chairman County Board of Tax

Date of Notice

gnature) Chairman,

Jounty Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 PROPERTY TAX DEPT
MCIMETRO ACCESS TRANSMISSION
SERVICES CORP
PO BOX 2749
ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio:
County Board of Assessors Finalized County Equalization Ratio:

40.00 40.00

Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	2,292	2,292	917	917
Company Total	0	2,292	2,292	917	917

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Melvin DeShazior

December 12, 2024

(Print Name) Chairman, County Board of Tax Asses Date of Notice

(Signature) Chairman, County Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2024 Prepared on: 20-Nov-2024 MCI COMMUNICATIONS SERVICES INC PO BOX 2749 ADDISON TX 75001-2749

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
COUNTY UNINCORPORATED	0	216	216	86	86
Company Total	0	216	216	86	86

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Melvin DeShazior

(Print Name) Chairman

December 12, 2024

Date of Notice

Signature) Chairman, (ounty-Board of Tax Assessors

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2024
Prepared on: 20-Nov-2024

CO DUFF PHELPS LLC WINDSTREAM GEORGIA COMMUNICATIONS CORPORATION PO BOX 2629 ADDISON TX 75001-2629

Department of Revenue Proposed County Equalization Ratio:

40.00 40.00

County Board of Assessors Finalized County Equalization Ratio: Page: 1

District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
BARWICK	9,808	136,429	183,385	73,354	73,354
MORVEN	14,259	198,325	266,585	106,634	160,634
PAVO	781	10,862	14,601	5,840	5,840
QUITMAN	45,762	636,516	855,593	342,237	342,237
COUNTY UNINCORPORATED	81,393	1,132,128	1,521,786	608,714	608,714
Company Total	152,003	2,114,260	2,841,950	1,136,780	1,136,780

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	Melvin DeShazior	
((Print Name) Chairman, County Board of Pax Assersors	A
	Signature) Chairman, County Board of Tax Assessora	ref)

December 12, 2024

Date of Notice

MHPrebill Consolidation Report - 100% FMV

TAXDIST	EXEMPT	COUNT	ADDONVAL	VALUE	FMV
01		96	83,470	2,022,717	2,106,187
	Taxable	96	83,470	2,022,717	2,106,187
02		686	2,307,850	22,396,057	24,703,907
	Taxable	986	2,297,130	22,341,271	24,638,401
	Exempt	m	10,720	54,786	65,506
03		11	13,920	308,855	322,775
	Taxable	11	13,920	308,855	322,775
04		42	80,750	696'999	747,719
	Taxable	42	80,750	696'999	747,719
05		74	64,280	1,085,338	1,149,618
	Taxable	74	64,280	1,085,338	1,149,618
66		415	567,980	7,730,480	8,298,460
	Taxable	415	567,980	7,730,480	8,298,460
		1627	<< GRAND TOTALS >>	TALS >>	37.328.666

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A & M PLANTATION, LLC	Account Number	4033 Tax Dist	02
C/O FIRST BUCK FARMS	2002 28x58 FLEETWOO	D / HICKORY HILL	
1737 GORNTO RD	MH Value	29,470 Serial Num	GAFL135A18557H H12
	Add-on Value	8,700 PIN	064 0011F
VALDOSTA GA 31601	Total Value	38,170 Title Number	772386020669061
ABBOTT MIKE	Account Number	4069 Tax Dist	02
	1992 14x66 FLEETWOO	D / WESTON	
15679 HWY 122	MH Value	12,832 Serial Num	GAFLM75A14418 WE
	Add-on Value	4,170 PIN	114 0040
BARNEY GA 31625	Total Value	17,002 Title Number	
ACEVEDO SABRINA	Account Number	4914 Tax Dist	02
	1985 14x70 FLEETWOO	D / FLEETWOOD	
745 BLUE SPRINGS LN	MH Value	5,585 Serial Num	
	Add-on Value	1,200 PIN	124 0004
QUITMAN GA 31643	Total Value	6,785 Title Number	
ADAMS GIBSON C & JULIE M	Account Number	2736 Tax Dist	02
C/O ZACK CLARK	1997 16x66 FLEETWOOI	D / WESTON	
4630 HWY 84	MH Value	16,314 Serial Num	GAFLV75A29639 WT1
	Add-on Value	PIN	038 0006E
DIXIE GA 31629	Total Value	16,314 Title Number	32850796
ADAMS JACK GLEN	Account Number	6265 Tax Dist	02
	1977 12x60 FLEETWOOI	D / FLEETWOOD	
584 OLD PAVO RD	MH Value	3,888 Serial Num	
	Add-on Value	0 PIN	031 0023
PAVO GA 31778	Total Value	3,888 Title Number	
ADAMS JAMES W T SR	Account Number	4005 Tax Dist	02
	1996 16x80 FLEETWOOL	D / WESTON	
4194 GROOVERVILLE RD	MH Value	18,359 Serial Num	GAFLT75A54201 WE12
	Add-on Value	PIN	039 00211
QUITMAN GA 31643	Total Value	18,359 Title Number	778394180171061
ADAMS RAQUEL &	Account Number	2389 Tax Dist	02
MARCUS WILLIAMS	1996 28x40 DESTINY / D	ESTINY (SGL/MULTI)	
81 TRAIL OF HAWKS	MH Value	17,775 Serial Num	O-48852AB
	Add-on Value	4,300 PIN	Q19 0054
QUITMAN GA 31643	Total Value	22,075 Title Number	000000030194627 &
ADAMS STEVE	Account Number	2954 Tax Dist	99
	1998 14x70 DESTINY / O	MNI (SGL/MULTI)	
370 OAKRIDGE RD	MH Value	14,287 Serial Num	0-61107
	Add-on Value	6,590 PIN	146 0034
VALDOSTA GA 31602	Total Value	20,877 Title Number	
ADKINS HERMAN LEWIS JR	Account Number	694 Tax Dist	99
	1977 24x60 PEACH STAT	TE HMS / PEACH STATE	
4746 STUDSTILL RD	MH Value	9,363 Serial Num	9457AB
	Add-on Value	5,550 PIN	121 0007C
I		-,	

ZAVALSKY LIBOR & RACHAEL	Account Number	2210	Tax Dist	02
	1989 14x66 TOWNCRAF MANUFACTURER	T HOMES INC	/ ALL MODELS I	FOR A
8201 SW 27TH AVE	MH Value	3,533	Serial Num	4998884093
	Add-on Value	930	PIN	040 0024
OCALA FL 34476	Total Value	4,463	Title Number	770166260327061
ZAVALSKY LIBOR & RACHAEL	Account Number	5027	Tax Dist	02
	2001 16x76 SCHULT / CI	LASSIC		
8201 SW 27TH AVE	MH Value	15,611	Serial Num	H0GA20K02270
	Add-on Value	7,000	PIN	040 0024
OCALA FL 34476	Total Value	22,611	Title Number	770166259440061
ZAVALSKY LIBOR & RACHAEL	Account Number	5145	Tax Dist	02
	1972 14x46 CLAYTON H	OMES INC / AF	POLLO	
8201 SW 27TH AVE	MH Value	3,038	Serial Num	1510
	Add-on Value	1,000	PIN	040 0024
OCALA FL 34476	Total Value	4,038	Title Number	770166261863061
ZAVALSKY LIBOR & RACHAEL	Account Number	7155	Tax Dist	02
	1987 24x48 FLEETWOO	D / CHADWICK		
8201 SW 27TH AVE	MH Value	10,483	Serial Num	AFLC22ABH1105 12744
	Add-on Value	730	PIN	040 0024
OCALA FL 34476	Total Value	11,213	Title Number	770166259193061
TOTA	ALS >>>	37,328,666		

BOARD OF TAX ASSESSORS
Melvin DeShazior, Chairman
Brewer Bentley
Ralph Manning



Phone: 229-263-7920 Fax: 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

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

January 8, 2025 February 12, 2025

March 12, 2025

April 9, 2025

May 14, 2025

June 11, 2025

July 9, 2025

August 13, 2025

September 10, 2025

October 8, 2025

November 12, 2025

December 10, 2025

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

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

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