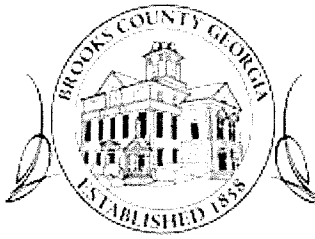


BOARD OF TAX ASSESSORS

Brewer Bentley
Melvin DeShazor
Ralph Manning



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

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: June 12, 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 May 8, 2024
 - 2) Special Called Meeting held May 13, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 3) Melanie Bishop
- V. Staff Reports and Recommendation
 - 4) Errors/adjustments
 - 5) CUVA & FLPA applications/releases
 - 6) Chief Appraiser's Report/Comments
- VI. Unfinished Business
 - 7) Sendero Ranch LLC, Appeal 24CV00119
 - 8) South Georgia Studios, LLC
- VII. New Business
 - 9) Appeals, 30-day notices
 - 10) Policy updates
- 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

June 12, 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 5:15 p.m. on June 12, 2024 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

- 1) Assessors reviewed minutes from the regular meeting held on May 8, 2024.
- 2) Assessors reviewed minutes from the special called meeting held on May 13, 2024.

After review, Mr. Bentley made a motion to approve the minutes from May 8, 2024 and May 13, 2024 meetings 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 with amendments. Mr. Bentley seconded. All members in favor. Motion carried.

IV. Appearances/Taxpayer Requests

- 3) Melanie Bishop (Account 2583) provided a written request for a refund due to the removal of homestead exemption in 2012. After review, the Assessors agreed that no change should be made to Ms. Bishop's homestead exemption status for current or previous tax years.

V. Staff Reports and Recommendations

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 6/12/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 7/10/2024

- 4) Assessors reviewed errors/adjustments (see attached). After review, adjustments were approved as attached.
- 5) Assessors reviewed covenant applications (see attached). After review, covenant applications 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 Superior Court.
- 8) Assessors reviewed the written request submitted by Gary Korngold, representing South Georgia Studios, for a reassessment of property in their possession (map/parcel 075 00542). After review, the Board agreed that they are required to value property at its fair market value and do not have the ability to defer taxes or value property at anything other than fair market value.

VII. New Business

- 9) Assessors reviewed listings of active appeals (see attached). After review, the Assessors approved value changes and the mailing of 30-day notices as attached.

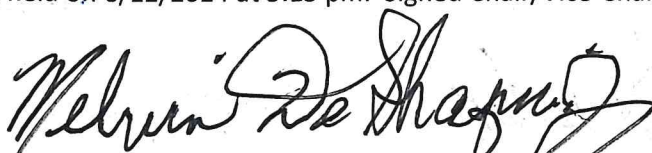

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, Mr. Manning made a motion to adjourn the meeting at 6:31 p.m. Mr. Bentley 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 6/12/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 7/10/2024

ACO Summary Batch

Batch	JUN24	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
52477		933463	Pers	2020	ASTRO EXTERMINATING SERVICES, INC	JUN24	3190	146 00116	99	0	44,106
REPORTED IN LOWNDES COUNTY SHOULD HAVE BEEN BROOKS C9 IS 10% PENALTY											
52477		933463	Pers	2021	ASTRO EXTERMINATING SERVICES, INC	JUN24	3191	146 00116	99	0	155,940
REPORTED IN LOWNDES COUNTY SHOULD HAVE BEEN BROOKS C9 IS 10% PENALTY											
52477		933463	Pers	2022	ASTRO EXTERMINATING SERVICES, INC	JUN24	3192	146 00116	99	0	147,001
REPORTED IN LOWNDES COUNTY SHOULD HAVE BEEN BROOKS C9 IS 10% PENALTY											
42883		0	Pers	2023	HALL, JOHN H & JENNIFER L	JUN24	3193	112 0004G	02	69,570	0
MH MOVED TO COFFEE COUNTY AUGUST 2022, DELETE 2023 PREBILL.											
42883		0	Pers	2024	HALL, JOHN H & JENNIFER L	JUN24	3194	112 0004G	02	72,838	0
MH MOVED TO COFFEE COUNTY AUGUST 2022, DELETE 2024 PREBILL.											
45660		932120	Pers	2023	WEST, GARRETT M	JUN24	3195	134 00131	99	23,326	0
HAS NOT OWNED LANDAU SINCE AROUND 2009, SEA HUT LOCATED IN LOWNDES COUNTY SINCE 2022. DELETE 2023 TAX BILL.											
										165,734	347,047

6 Records included in report


Chairman, County Board of Assessors


Date

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, June 12, 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.

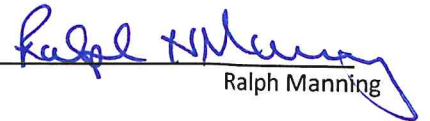
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
2399	079 0004	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
2403	079 0007	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
2412	079 0012B	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
10075	079 0020	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
2454	080 0025	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
3046	094 0027	BENTLEY, HENRY EARL III	CUVA/2024	2	APPROVE
3133	097 0025	THOMAS, SUSIE T HEIRS	CUVA/2024	2	APPROVE
960	034 0005	GOODSON, ROY D & RUTH S	CUVA/2024	2	APPROVE
2000	067 0001	THORNHILL, TIMOTHY D & SANDRA LEA	CUVA/2024	2	APPROVE
Total:	9				

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:	9	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	0	0	0


Brewer Bentley


Melvin DeShazor


Ralph Manning

30-Day Notice of Assessment and CUVA approval letter to be mailed 6/13/2024

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

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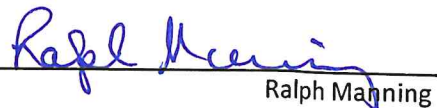
Covenant Number	Parcel Number	Owner	Covenant / Year	Tax District	FLPA ACRES	Action Taken
2024-14-139	034 0013	PRICE, HERBERT R	2024	2	212.49	APPROVE
2024-14-140	026 0020	ENGLISH FARMS, LLC	2024	2	1,170.00	APPROVE
Total:	2				1,382.49	

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

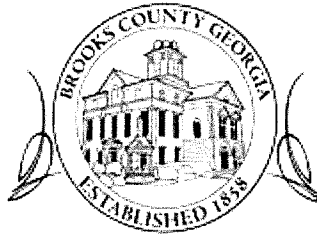

Brewer Bentley


Melvin DeShazor


Ralph Manning

30-Day Notice of Assessment, FLPA Notice of Assessment and FLPA approval letter to be mailed 6/13/2024

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



Phone: 229-263-7920
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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

6/12/2024

Chief Appraiser report

Budget

The County is still behind in the budget process, but we have been working closely with the interim administration to acquire necessary funding.

Notices of Assessment

Real and personal notices were mailed 5/24/2024. The last day to appeal is 07/08/2024. FLPA annual notices, FLPA approval letters and Conservation Use approval letters were all mailed. Relatively low response/appeals, about 20 as of 6/11/24.

Breach of Covenant

Blackwater Development 30-day cease and desist letter mailed certified ⁵6/24/24. Signed for delivery on 06/03/2024. If ownership is not corrected a 45-day notice of assessment will be mailed before 7/1, last day to have deed recorded and application completed is 7/3/2024.

Commercial activities on conservation use properties, particularly peach sheds, after correspondence with DOR, there may be bigger issues than the ones already discussed. However, the recommendation from the DOR representative is that since the activities were occurring prior to approval the BOA should not breach but should have any potential commercial use site cut out prior to renewal.

CAVEAT & other training

CAVEAT materials and presentations are on the GA DOR website. CAVEAT hours will take up to 30 days to show on the portal.

Waiting for Course III for Taylor. So far, there are no Personal Property courses posted to the portal. It will not be an issue getting hours, will wait for desired course before registering for something else.

Other

GMASS have been in contact still waiting, will likely be after YEC

I was asked if I would be interested in participating in a Performance Review Board. If selected, will potentially have to take off the last week of July.

Brooks County Board of Tax Assessors

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

Brewer Bentley, Assessor Melvin DeShazor, Assessor Ralph Manning, Chairman

Meeting Date: Wednesday, June 12, 2024

2024 NON-PREBILL APPEALS

APPEAL NUMBER	PARCEL NUMBER	OWNER	CURRENT VALUE	OWNER VALUE	STATUS
3031	093 001112	COWART, CHARLES	44,550	32,000	ACTIVE
3032	038 0003A	MEDINA, BETTY	137,090	105,000	NO CHANGE
3033	050 0002	HOWARD, CHARLES H JR & PEGGY	135,050	75,000	NO CHANGE
3034	075 0037L	BODINE, SUSAN P & HARLIE	640,390	588,910	ACTIVE
3035	020 0013	GAINES, TAMEKA	48,100	40,000	NO CHANGE
3036	Q21 0118	MCCLELLAN, MARK	128,650	90,000	30-DAY
3037	Q27 0052	BARRS, LOIS SIMS	69,900	50,000	NO CHANGE
3038	039 0032	WILLIAMS, HENRY LEWIS	235,150	210,170	NO CHANGE
3039	041 0005	MITCHELL, WILLIE DREW	91,150	69,900	30-DAY
3040	073 0002	SAPP, J E	89,080	70,000	ACTIVE
3041	049 0017S00	LITTLE, LARRY	94,200	75,000	NO CHANGE
3042	023 0004A	BENTLEY, EVELYN KATHLEEN POPE	1,453,450	1,390,000	NO CHANGE
3043	079 001223	SPENCER, MARY M & DONALD S	38,500	20,000	NO CHANGE
3044	MN5 0101	F & L REAL ESTATE LLC, NULL	103,000	103,000	30-DAY
3045	122 001912	LYONS, LARRY THOMAS & JUDY	75,804	72,416	ACTIVE
3046	049 00278	WRIGHT, TIFFANY	253,080	180,000	NO CHANGE
3047	018 0037	ROSE, EDIE & ALLEN HEIRS	57,200	30,000	NO CHANGE
3048	BK1 0035	CLEVELAND, BRADLEY WAYNE	68,350	56,450	NO CHANGE
3049	BY1 0001	HENDRICKSON, CHARLES & MARSHA D	96,917	8,769	NO CHANGE
3050	T11 0050A	GIDDENS, J C SR	183,400	178,600	ACTIVE
3051	139 0088	ROWE, GARY C & VICKI R	285,180	250,000	ACTIVE

Current Value of Property: \$ 4,328,191

Total Value in Dispute: \$ 3,695,215

0.8537551

Total Number of Appeals 21

Board of Equalization-No Change 12

30-Day Notices 3

Active Appeals 6

Brooks County Board of Tax Assessors

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Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, June 12, 2024

NOTICES TO BE MAILED Thursday, June 13, 2024

APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	30-DAY NOTICE VALUE	VALUE IN DISPUTE
3039-R-1384-041 0005	MITCHELL, WILLIE DREW	91,700	92,400	69,900	91,150	21,250
3044-R-5176-MN5 0101	F & L REAL ESTATE LLC	347,000	389,500		103,000	
3044-R-5176-MN5 0101A	F & L REAL ESTATE LLC			347,000	288,800	2,300
0000-R-6532-Q19 0004	LITTLE, LARRY	24,000	26,300	5,000	10,000	5,000
3036-R-7314-Q21 0118	MCCLELLAN, MARK	149,520	161,920	90,000	128,650	38,650
Totals:		612,220	670,120	511,900	621,600	67,200

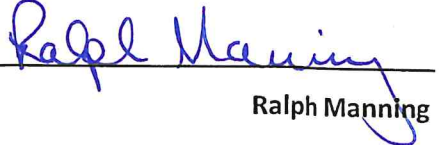
Notices to be Mailed:	4
Asserted Value:	511,900
30_Day Notice Value:	621,600
Value in Dispute:	67,200

APPEAL-CLASS KEY-PARCEL ID	OWNER	RETURN VALUE	2023 BOA VALUE	ASSERTED VALUE	45-DAY NOTICE VALUE	VALUE IN DISPUTE
P-932180	TISON, JOSHUA	0	0%	0	18,203	18,203

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


Brewer Bentley


Melvin DeShazor

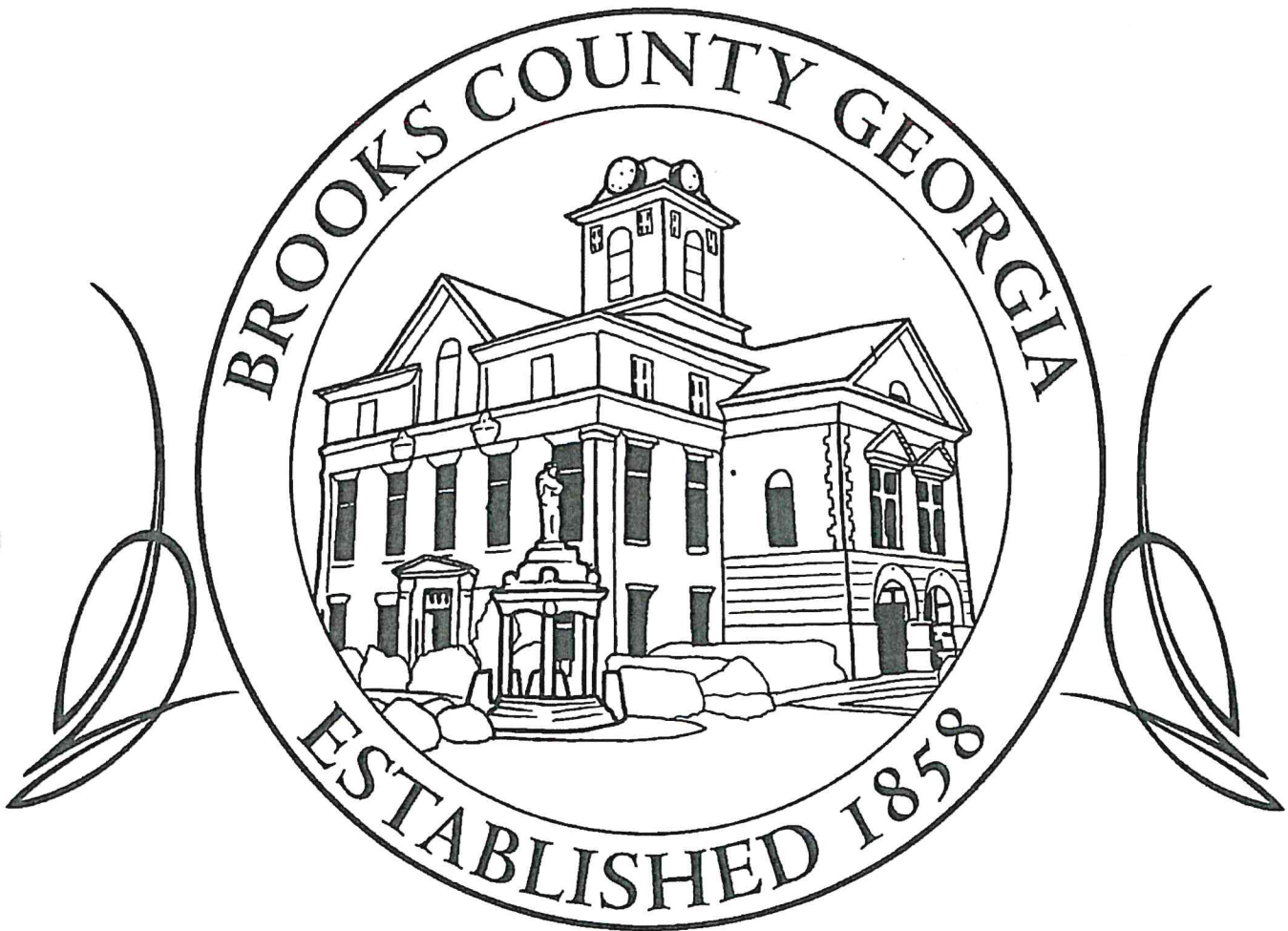

Ralph Manning

1.16 (Adopted 6/12/2024) It is the policy of the Brooks County Board of Tax Assessors to utilize a standard form to ascertain statutory eligibility for non-disclosure of certain information, including name and home address, published online by the Board or information generally available to the public.

At the discretion of the Board those not subject to the statutes may receive online non-disclosure by supplementing the request form with a written justification as to why their public information should be limited. If granted the disclosure may remain in effect for up to three years without the need to reapply.

16.0 (revised 6/12/2024) It is the Policy of the Brooks County Board of Assessors to implement procedures to assist in the process of identifying and maintaining records of non-value-based fees collected by the Tax Commissioner on behalf of the County Governing Authority. **Written documentation is required for changes.**

Brooks County Board of Tax Assessors Policy Manual 2024



Disclaimer

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

Rev. Date: **June 12, 2024**