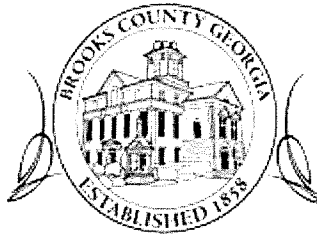


**BOARD OF TAX ASSESSORS**

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: September 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 August 14, 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) DOAA 2023 Preliminary ratio studies
  - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
  - 7) Sendero Ranch LLC, Appeal 24CV00119
  - 8) Langdale Company-Lowndes County FLPA applications
- VII. New Business
  - 9) New policy
  - 10) Fire District
- 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***

September 11, 2024

### **Scheduled Monthly Meeting**

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

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on August 14, 2024 with he and Brewer Bentley present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. Manning led the Board in prayer.

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

- 1) Assessors reviewed minutes from the regular meeting held on August 14, 2024. After review, Mr. Bentley made a motion to approve the minutes with corrections. 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. Bentley made a motion to approve the proposed agenda as printed. Mr. Manning seconded. All members in favor. Motion carried.


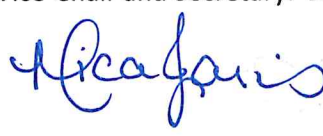
#### **IV. Appearances/Taxpayer Requests**

- 2) None

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

- 3) 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.
- 5) Assessors reviewed DOAA 2023 Preliminary ratio studies (see attached).

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 9/11/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 10/9/2024

- 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) The Board was informed that the Lowndes County Board of Tax Assessors has approved the Forest Land Protection Act covenants discussed and approved in the August 14, 2024 meeting. Approved applications will now be recorded at the Clerk of Superior Court's office.

**VII. New Business**

- 9) Assessors reviewed a proposed policy outlining procedures regarding the acceptance of covenant applications. After review, Mr. Bentley made a motion to adopt the proposed policy. Mr. Manning seconded. All members in favor. Motion carried.
- 10) Assessors discussed modifications to existing tax districts. After discussion, the Assessors agreed that the matter shall be tabled until the next meeting date.

**VIII. Assessors Comments**

**IX. Executive Session**

**X. Adjournment**

There being no further business, Mr. Bentley made a motion to adjourn the meeting at 6:44 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 9/11/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 10/9/2024



# ACO Summary Batch

Batch			SEP2 4						Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original	Revised
350	3936	Real	2024	LANGDALE COMPANY, THE	SEP24	3223	132 0001	02	48,600	86,700
350	3937	Real	2024	LANGDALE COMPANY, THE	SEP24	3224	132 0002	02	47,200	84,500
350	11143	Real	2024	LANGDALE COMPANY, THE	SEP24	3225	142 00041	02	24,200	0
350	4266	Real	2024	LANGDALE COMPANY, THE	SEP24	3226	142 0004	02	223,000	225,400
51967	12061	Real	2024	SWANN, WILLIAM ANTHONY	SEP24	3227	117 00112	02	470,400	470,400
20841	0	Pers	2024	SMOTHERS, TONY &	SEP24	3228	110 0011	02	15,202	0
41809	12250	Real	2024	ROWLAND, FRANZ M & KAREN B	SEP24	3229	021 0033B	02	0	5,100
4	4	Real	2024	MERCER, DEWEY S & RUTH ANN	SEP24	3230	001 0003	02	226,890	226,890
49743	349298	Pers	2024	GARNETT, JERRY MICHAEL &	SEP24	3231	124 0016S03	02	11,604	10,341
41141	933012	Pers	2024	HOMES OF PAVO, LLC	SEP24	3232	P2 00011	04	113,044	15,000
10 Records included in report									1,180,140	1,124,331

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, September 11, 2024

Parcel Combinations: AY2025

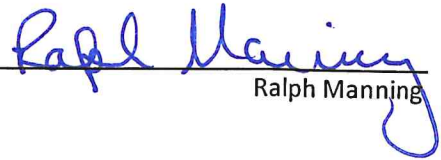
<u>Owner</u>	<u>2025 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Comments</u>
ECHOLS, BRUCE C & TERESA W	Q19 0141	Q19 0141	1.53	PB 11-202
		Q19 0141B	1.1	PURCHASED LOT
			2.63	BEHIND HOUSE

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





**2023 PRELIMINARY SALES RATIO STUDY • AUGUST 22, 2024**

# Brooks County

Georgia

Greg S. Griffin | State Auditor  
Lee Thomas | Sales Ratio Division Director



**DOAA**

Georgia Department  
of Audits & Accounts



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

270 Washington Street, S.W.  
Atlanta, Georgia 30334-8400

**GREG S. GRIFFIN**  
STATE AUDITOR  
(404) 656-2174

**LEE THOMAS**  
DIRECTOR  
(404) 656-0494

August 22, 2024

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2023 100% Preliminary State-wide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2023. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2023 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts  
Sales Ratio Division  
Lee Thomas, Director  
270 Washington Street, S.W.  
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of written request. Appeal requests should be submitted no later than **September 23, 2024** and must be submitted via trackable mail to the address above or via email to [sales\\_ratio\\_study@audits.ga.gov](mailto:sales_ratio_study@audits.ga.gov) and followed-up by a phone call to confirm receipt by our division. If you have any questions concerning your right for a hearing, please contact Lee Thomas, Director at (404)-656-0494.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

### 2023 PRELIMINARY SALES RATIO STUDY

014 - BROOKS COUNTY

#### COMPUTATION SHEET

#### 1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	74
EQUALIZED RATIO.....	38.55

#### 2. ADJUSTED 100% DIGEST COMPUTATIONS

PROPERTY CLASS		ASSESSMENT		RATIO		100% VALUE
REAL PROPERTY	=	374,599,546	÷	38.55 %	=	971,834,555
PERSONAL PROPERTY	=	81,706,970	÷	38.55 %	=	211,974,781
CURRENT USE PROPERTY	=	81,170,439	÷	40.00 %	=	202,926,098
MOTOR VEHICLES	=	6,740,260	÷	40.00 %	=	16,850,650
100% VALUE FOR LOCALLY ASSESSED PROPERTY .....						1,403,586,084

#### 3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY .....	1,403,586,084
PUBLIC UTILITY PROPERTY .....	127,594,685
TIMBER .....	6,700,664
QUALIFIED TIMBER PROPERTY .....	0
TOTAL 100% ADJUSTED COUNTY DIGEST .....	1,537,881,433





# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

### 2023 PRELIMINARY SALES RATIO STUDY

#### REVENUE STATISTICS REPORT

014-BROOKS COUNTY

#### 2023 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	58	37.08	40.25	38.55	38.11	14.81	104.17
AGRICULTURAL	74	37.24	40.12	38.55	38.00	14.17	104.16
COMMERCIAL	74	37.24	40.12	38.55	38.00	14.17	104.16
INDUSTRIAL	74	37.24	40.12	38.55	38.00	14.17	104.16

#### PROPERTY CLASS RATIO CALCULATION

CLASS	2023 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	245,541,027	38.55	M	637,014,266	27.83%
AGRICULTURAL	479,315,836	38.55	M	1,243,503,088	54.33%
COMMERCIAL	52,528,351	38.55	M	136,275,837	5.95%
INDUSTRIAL	53,820,479	38.55	M	139,628,042	6.10%
PUBLIC UTILITY	51,087,577	40.00		127,718,943	5.79%
QUALIFIED TIMBER	0	0.00		0	0.00%
<b>TOTAL</b>	<b>882,293,270</b>	<b>38.63</b>		<b>2,284,140,176</b>	<b>100.00%</b>



# DEPARTMENT OF AUDITS AND ACCOUNTS

## SALES RATIO DIVISION

2023 PRELIMINARY SALES RATIO STUDY

014-BROOKS COUNTY

### PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2023 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	231,279,179	38.55	M	600,014,336
AGRICULTURAL	479,315,836	38.55	M	1,243,503,088
COMMERCIAL	52,528,351	38.55	M	136,275,837
INDUSTRIAL	53,820,479	38.55	M	139,628,042
<b>TOTAL</b>	<b>816,943,845</b>	<b>38.55</b>		<b>2,119,421,303</b>



# 2023 Preliminary Sales Ratio Study

## 014 - BROOKS COUNTY

Page 1 of 3

Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00219	BARWICK BAPTIST CHURCH INC ALONSO-AMBRIZ MARIA	303 MASSEY ST BK2 0039	06/06/23 0.52	857 69	RES IMP	\$ 121,095	\$ 45,280	37.39
00573	BCT GIN CO INC	GA 122 HWY 031 00182	9.61		IND IMP	\$ 79,680	\$ 31,320	39.31
00572	BEATTY MICHAEL S/CYNTHIA L MANNING	846 GILMER CIR 007 0013A	1.00		RES IMP	\$ 175,427	\$ 52,344	29.84
00023	YATES F/K/A SANDY RENTZ SANDY BENDER STEVEN ANTHONY/BENDER MARTHA	77 MAIN ST ST MN5 0081	01/30/23 0.50	851 694	RES IMP	\$ 162,297	\$ 65,096	40.11
00578	BLANTON GREG	120 PINEDALE CIR 140AC 0018	0.50		RES IMP	\$ 123,463	\$ 41,688	33.77
00182	LEAKE ROBERTA BOWMAN DALE MITCHELL/MEDINA BRITTANI	505 LEE ST ST Q14 0232	05/04/23 0.24	855 435	RES IMP	\$ 92,120	\$ 27,272	29.60
00274	ABERDEEN ACRES LLC BRANDSTETTER MATTHEW/BRANDSTETTER	401 CULPEPPER ST Q20 0143	07/07/23 0.13	858 200	RES IMP	\$ 98,813	\$ 29,680	30.04
00142	BOYD ALLEN BRI COOKIE CREATIONS BAKERY LLC	113 E SCREVEN ST Q20 03411	04/07/23 0.05	854 399	COM IMP	\$ 85,000	\$ 33,280	39.15
00581	BROOKS COUNTY FARM BUREAU INC	2453 DUNN RD Q18 0047	0.83		COM IMP	\$ 328,684	\$ 145,280	44.20
00583	BTW FUNERAL SERVICES LLC	1108 SCREVEN E ST Q21 0143	0.52		COM IMP	\$ 365,897	\$ 125,440	34.28
00568	BURTON JOHN SCOTT	CARTERS MILL RD 084 00024	47.92		AGR VAC	\$ 261,858	\$ 99,440	37.97
00584	BUTLER JOHN WESLEY JR/BEVERLY ROGERS	601 SCREVEN E ST Q21 0190A	0.39		COM IMP	\$ 138,662	\$ 44,960	32.42
00231	PARRISH KAHDEJA BUTLER MONTRESSOR/BUTLER YVONNE	125 TRAILWOOD RD RD T15 00071	06/01/23 0.75	856 530	RES IMP	\$ 214,952	\$ 109,440	50.91
00478	HUNTER RANDY S CALVIN STEPHANIE DANIELLA	2484 YATES RD 113 0009J	11/17/23 3.00	861 369	RES IMP	\$ 224,576	\$ 84,028	37.42
00110	BEECHER JARED CL ARRENDALE INVESTMENTS LLC	13121 ADEL HWY 112 00022	03/17/23 2.00	853 303	RES IMP	\$ 76,610	\$ 35,140	45.87
00065	SMITH SHANNON LEA CLANTON JARED DILLON/CLANTON TIFFANY	86 E GOLDEN AVE P2 0105~LTS 1-3	02/23/23 0.69	852 319	RES IMP	\$ 33,467	\$ 15,492	46.29
00002	COWART III JESSIE CHARLES CRAVEN MICHELLE	456 JAMAR TR TRL J1 0033, J1 0034~LTS 14, 15, BLOCK	01/09/23 0.00	851 279	RES VAC	\$ 29,864	\$ 10,080	33.75
00440	BLANKUMSEE JANICE R DAVIS JOSHUA	300 WATERSIDE DR 076 000717~LT 17	10/20/23 0.48	860 756	RES IMP	\$ 269,042	\$ 104,560	38.86
00585	DAWSON RANDALL/ERSELAR	702 OGLESBY AVE Q28 0099U	0.14		RES IMP	\$ 108,066	\$ 34,880	32.28
00455	CLARK II JOHN JAMES DELISLE JOSEPH E/DELISLE CONNIE J	CLOWER RD 091 00117~7	11/07/23 2.84	861 142	RES IMP	\$ 31,441	\$ 10,000	31.81
00421	LOOXAHOMA LLC DG QUITMAN GA BLUE ZONE CAPITAL	1301 SCREVEN ST ST Q19 0200	10/13/23 0.89	860 688	COM IMP	\$ 450,000	\$ 165,440	36.76
00104	DEAN KENNETH OTIS DIAMOND TIMBERLANDS LLC	STANFIELD DR~528~13 030 0013D~TRACTS 1, 2	03/17/23 15.00	853 284	RES IMP	\$ 43,093	\$ 17,120	39.73
00224	WILLS N/K/A CHRISTA HEANEY CHRISTA DIMITT STERLING	6850 TROUPEVILLE RD 134 00144~LT 4	06/05/23 1.20	857 113	RES IMP	\$ 282,853	\$ 109,520	38.72
00406	DITMAN AND JAMIE DITMAN DAVID DUGANS ALEXIS	48 GREENRIDGE ST 140AB 0002~LTS 2, 3	09/27/23	860 244	RES IMP	\$ 115,881	\$ 57,192	49.35
00377	AMANZE MARIE FELICIANO JORGE G	30 LAUREL OAK LN DR 139K 0011~LT 11	07/24/23 0.50	859 1328	RES IMP	\$ 191,608	\$ 66,280	34.59
00055	HITE CHRISTOPHER GEORGE CAROL ALDRICH	616 COURT Q20 0094	02/17/23 0.43	852 103	RES IMP	\$ 366,016	\$ 99,792	27.26
00576	GRAY DWAYNE/VALERIE S	253 HILLTOP CIR 139J 0007	0.47		RES IMP	\$ 183,931	\$ 68,200	37.08
00006	BENTLEY ELISE & CHARLES DOUTHIT HARDING SUSAN	STANLEY RD HWY~51~15 068 00193	01/10/23 11.37	851 322	RES IMP	\$ 31,539	\$ 17,560	55.66
00586	HIERS WANDALL E/TERRY	107 PINE FOREST DR T11 0061	0.45		RES IMP	\$ 156,971	\$ 60,232	38.37



# 2023 Preliminary Sales Ratio Study

014 - BROOKS COUNTY

Page 2 of 3

Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00392	SUMNER JOE E JADOO KARYN	16067 122 GA 117 00091-TRACTS 1, 2	09/14/23 3.54	859 1404	RES IMP	\$ 278,474	\$ 115,080	41.33
00242	MILES JOHN ANTHONY KESSEL STEPHEN MICHAEL JR	803 OLD MADISON RD Q15 0111-TRACTS A, B	06/09/23 1.70	857 227	RES IMP	\$ 163,830	\$ 60,480	36.92
00259	TEASIE3 LLC KINSEY SHARON	CLAY BANK DR, DAWN-36-15 104 00031C, 104 00032C-LTS 1, 2	06/22/23 3.40	857 478	RES VAC	\$ 30,696	\$ 13,120	42.74
00570	KUNTZ CO LLC	3086 STUDSTILL RD 122 0002B	200.00		AGR VAC	\$ 780,669	\$ 261,320	33.47
00574	LANE CARLOS A/TERESA W	1877 BADEN RD 073 000126	3.05		RES IMP	\$ 182,700	\$ 66,720	36.52
00571	LANGDALE TIMBER HOLDINGS LLC	TROUPEVILLE RD 134 0024	200.00		AGR VAC	\$ 780,669	\$ 220,480	28.24
00428	MOATES CHAINEY LAZARUS PROPERTY GROUP LLC	18238 VALDOSTA HWY HWY 140 00102-TRACT 5	10/08/23 0.97	860 466	RES IMP	\$ 216,665	\$ 117,920	54.43
00352	MERWIN RANDY LEDESMA PONCE EFREN	40 BLAINE CIR CIR-200-12 123 00094-LT 4	08/10/23 1.00	859 830	RES IMP	\$ 8,983	\$ 3,400	37.85
00041	KNOX KEVIN LONG DENTON LLC	202 W SCREVEN ST Q20 0333	02/08/23 0.06	851 1009	COM IMP	\$ 70,000	\$ 29,040	41.49
00016	DON BROTHERTON PROPERTIES LLC LOPEZ PASCUAL GOMEZ	1601 SCREVEN ST ST Q22 0035-LTS 81-84	01/12/23 0.23	851 402	RES IMP	\$ 58,633	\$ 27,800	47.41
00575	LOWERY KENNETH P	3434 DUNCAN RD 093 00393	5.00		RES IMP	\$ 178,454	\$ 79,580	44.59
00253	RICHARDS CHERYL A LSP PROPERTIES LLC	200 PINE ST Q27 0056-TRACTS 1-4	06/16/23 0.66	857 305	RES VAC	\$ 24,921	\$ 9,240	37.08
00113	BRINKLEY TASHA LUXAMA KATIA/JACQUES FRANEL	105 CHURCH ST D2 0008A	03/23/23 0.46	853 435	RES IMP	\$ 146,952	\$ 48,736	33.16
00111	JACOBS STEPHEN EUGENE MATHEWS CHARLIE FRANK/MATHEWS EDNA	5595 DIXIE BARWICK 022 0023-TRACT 2	03/21/23 4.16	853 409	RES IMP	\$ 81,206	\$ 30,468	37.52
00307	HILL MICHAEL C MCCORMICK LYNN	557 PARKVIEW CIR T11 0014	07/24/23 0.97	859 237	RES IMP	\$ 152,712	\$ 65,280	42.75
00359	HEALY CODY W MCCUTCHEON DIANA JEAN	802 WESTLAKE DR Q13 0020-TRACTS 1, 2	08/18/23 0.47	859 957	RES IMP	\$ 107,796	\$ 43,660	40.50
00012	WRIGHT JAMES WILBUR NILES SHATAKIA/HEAD MICHAEL	DRY LAKE RD-522 036 0034-TRACT 2A	01/13/23 4.26	851 436	RES VAC	\$ 21,354	\$ 12,240	57.32
00582	O'REILLY AUTOMOTIVE INC	1206 SCREVEN W ST Q19 0226	1.55		COM IMP	\$ 356,918	\$ 192,140	53.83
00118	LANE WAYNE D PADGETT CLINT/CHARRON KARMEN	1216 THOMPSON-67-14 017 0020C	03/24/23 35.84	853 498	AGR IMP	\$ 169,255	\$ 76,816	45.38
00298	TURNER TERESA A PARIZEK ALAN	10221 DIXIE RD RD 066 0029-TRACTS 1-4	07/17/23 3.07	858 450	RES IMP	\$ 188,644	\$ 76,144	40.36
00363	TAYLOR DAVID PARK TERRACE PROPERTIES LLC	408 LEE ST Q20 0146	08/16/23 0.25	859 864	RES IMP	\$ 35,932	\$ 14,000	38.96
00569	PATRICK KERRY A	CROSBYTOWN RD 122 00331	42.90		AGR VAC	\$ 234,426	\$ 82,680	35.27
00183	LOVING RONALD L CARRIE C POWELL KIMBERLY D/POWELL JOHN S	16306 GA HWY 122 117 0009G-LT 5	05/03/23 5.00	855 453	RES IMP	\$ 331,229	\$ 108,860	32.87
00248	WILKES MONTANA L PRIDGEN JACK	COURT ST Q14 0342-TRACT 2	06/15/23 0.24	857 398	RES VAC	\$ 2,720	\$ 1,280	47.05
00252	WILKES REBECCA L PRIDGEN JACK H	1303 COURT ST Q14 0331-TRACT 3	06/15/23 0.37	857 292	RES VAC	\$ 5,581	\$ 2,240	40.13
00580	PRIDGEN PROPERTIES LLC	SCREVEN W ST Q18 00322	0.41		COM IMP	\$ 105,965	\$ 40,280	38.01
00314	HUFFMASTER NOAH PURSELL JACOB/PURSELL ROGER	1584 GUESS RD RD 118 0008-TRACT 1	07/28/23 4.59	859 297	RES IMP	\$ 150,466	\$ 52,988	35.22
00028	BROOKS ROY REAMS SANDRIA/REAMS WILLIE	507 EASTLAKE DR DR Q13 0043-LTS 7, 13	01/30/23 1.03	851 708	RES IMP	\$ 236,068	\$ 77,496	32.83
00587	RITCHIE SAMANTHA	13 SUNSET RD T15 0031	1.28		RES IMP	\$ 165,707	\$ 76,312	46.05





# 2023 Preliminary Sales Ratio Study

## 014 - BROOKS COUNTY

Page 3 of 3

Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00109	TL CROSBY FAMILY FARMS LLC ROBINSON BRIAN T	TALLOAKS RD~483,484~13 029 0001A	03/17/23 45.75	853 301	AGR VAC	\$ 236,351	\$ 104,000	44.00
00322	HARRELL JR JACK E SCOTT ANTHONY JAMES	101 SECOND ST Q21 0138	07/31/23 0.17	859 392	RES IMP	\$ 61,085	\$ 32,720	53.57
00350	BADDER ANTHONY J SERRANO JOSE MIGUEL CRUZ/DURAND	203 GORDON ST Q20 0061	08/11/23 0.39	859 797	RES IMP	\$ 112,288	\$ 59,080	52.61
00188	EVANS BRANDON SMITH JUSTIN LEE/SHORT COURTNEY ANN	901 WESTLAKE DR DR Q13 0013	05/15/23 0.40	856 270	RES IMP	\$ 184,304	\$ 54,064	29.33
00577	STRACKBEIN GORDON T/ELIZABETH A	21 QUAIL DR 139QA 0001	0.71		RES IMP	\$ 196,540	\$ 73,800	37.55
00277	BECTION RANDY K STUART BARBARA	1166 ROCKY FORD RD RD 142 00112	07/07/23 5.01	858 164	RES IMP	\$ 309,915	\$ 105,632	34.08
00258	SFT FORESTLAND LLC THE LANGDALE COMPANY	13643 VALDOSTA~196~12 121 0005	06/13/23 200.00	858 30	AGR VAC	\$ 644,370	\$ 272,480	42.29
00476	GARCIA FELIPE MARTIN THOMAS BRYAN	1300 KNIGHTS FERRY RD~56~15 097 00142~TRACTS 10, 9, 7 AND 8	11/15/23 13.24	861 296	RES IMP	\$ 315,305	\$ 113,472	35.99
00431	BROWN PATRICIA D THOMPSON GLORIA V/THOMPSON ROY A	5198 DIXIE RD RD~526~12 D2 0023	10/13/23 2.50	860 546	RES IMP	\$ 88,932	\$ 45,620	51.30
00579	TURNER DONALD D/JINSHENG LI	175 RAMBLIN RD J1 0066	0.50		RES IMP	\$ 230,788	\$ 97,040	42.05
00063	HAVLIK LEON VELASQUEZ TONY	GIRARD ST ST Q21 0051	02/01/23 0.23	852 322	RES VAC	\$ 3,439	\$ 1,360	39.55
00158	DEAN RICKEY WAYNE VICENTE ARACELI M/VICENTE ALBERTO Y	1905 PONDER ROAD 110 00096~TRACT 6	04/20/23 4.30	855 131	RES VAC	\$ 25,806	\$ 11,440	44.33
00213	SWIMER A/K/A SWYMER GREENE F JULIE VINSON CHELSEA	240 MASSEY ST ST BK2 0043~PORT LT 4	05/30/23 0.43	856 447	RES IMP	\$ 68,686	\$ 30,444	44.33
00081	CAIN JUSTIN V WEEKS JOYCE	2958 ALDERMAN RD RD 058 0021A	03/02/23 1.00	852 469	RES IMP	\$ 12,076	\$ 3,960	32.79
00020	CONNOLLY MATTHEW WHITE AUSTIN JACOB/WHITE HARLIE MARIE	6131 MADISON HWY HWY 104 00055~LT 3	01/11/23 2.00	851 516	RES IMP	\$ 282,395	\$ 81,040	28.70
00239	RICHARDSON JR BOBBY GENE WILLIAMS DAVID	1088 CATES RD RD T15 0020, T15 0021~TRACTS 1, 2	06/02/23 3.97	857 143	RES VAC	\$ 73,130	\$ 25,040	34.24

\* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.



**PRELIMINARY SALES RATIO STUDY • AUGUST 22, 2024**

## 2023 State-Wide Equalized 100% Adjusted Property Tax Digest Report

Greg S. Griffin | State Auditor  
Lee Thomas | Sales Ratio Division Director



**DOAA**

Georgia Department  
of Audits & Accounts

**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2023. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions. Upon finalization of the 100% State-wide Equalized Digest the final version of this report will be published on our website by November 15th. Said report can be found at <https://www.audits2.ga.gov/reports/search/?search=digest>.

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
001	APPLING	36.31	3,442,986,970
002	ATKINSON	31.51	612,084,442
003	BACON	40.67	921,613,090
004	BAKER	38.40	372,684,981
005	BALDWIN	34.16	4,434,589,598
006	BANKS	38.88	2,627,933,466
007	BARROW	38.10	12,143,912,855
008	BARTOW	37.80	14,772,486,605
009	BEN HILL	38.45	1,361,723,990
010	BERRIEN	27.25	1,474,453,222
011	BIBB	38.89	15,732,236,617
012	BLECKLEY	39.99	927,891,198
013	BRANTLEY	31.92	1,338,945,337
014	BROOKS	38.55	1,537,881,433
015	BRYAN	37.33	7,545,510,302
016	BULLOCH	34.18	9,238,782,484
017	BURKE	40.03	19,610,326,207
018	BUTTS	40.47	2,990,841,526



**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> \$ <u>DIGEST</u>
019	CALHOUN	39.35	382,784,734
020	CAMDEN	38.91	6,483,094,956
021	CANDLER	39.05	913,154,592
022	CARROLL	39.11	11,667,786,634
023	CATOOSA	33.36	8,173,397,621
024	CHARLTON	38.09	1,109,183,406
025	CHATHAM	37.09	69,091,326,323
026	CHATTAHOOCHEE	37.13	189,406,707
027	CHATTOOGA	38.94	1,806,001,623
028	CHEROKEE	38.74	54,337,595,490
029	CLARKE	38.94	19,296,827,312
030	CLAY	37.70	316,059,940
031	CLAYTON	38.75	33,644,880,483
032	CLINCH	28.37	897,245,438
033	COBB	38.32	136,993,033,404
034	COFFEE	31.72	3,570,132,179
035	COLQUITT	37.37	3,449,940,842
036	COLUMBIA	39.02	22,687,445,107
037	COOK	29.48	1,780,138,901
038	COWETA	37.60	26,913,976,504
039	CRAWFORD	37.45	999,280,169
040	CRISP	37.11	2,394,462,003
041	DADE	37.28	2,112,671,949
042	DAWSON	40.01	7,416,939,816
043	DECATUR	38.45	3,041,360,740
044	DEKALB	38.01	118,243,273,889
045	DODGE	36.64	1,351,696,764
046	DOOLY	38.09	1,110,124,939
047	DOUGHERTY	34.29	6,621,014,167
048	DOUGLAS	38.00	23,005,132,809



**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<b><u>CODE</u></b>	<b><u>SCHOOL DISTRICT</u></b>	<b><u>EQUALIZED</u></b> <b><u>RATIO</u></b>	<b><u>ADJUSTED 100%</u></b> \$ <b><u>DIGEST</u></b>
049	EARLY	38.17	1,551,272,373
050	ECHOLS	29.68	358,665,768
051	EFFINGHAM	36.87	9,948,341,980
052	ELBERT	40.32	2,235,017,027
053	EMANUEL	35.00	1,890,815,908
054	EVANS	28.56	950,472,499
055	FANNIN	36.42	8,507,234,603
056	FAYETTE	38.39	25,511,414,133
057	FLOYD	39.85	7,733,183,187
058	FORSYTH	39.34	63,264,285,725
059	FRANKLIN	36.63	3,045,467,018
060	FULTON	36.12	161,187,969,631
061	GILMER	39.09	7,635,720,036
062	GLASCOCK	39.91	275,584,742
063	GLYNN	38.12	22,751,869,089
064	GORDON	36.06	4,089,407,197
065	GRADY	27.71	2,216,051,534
066	GREENE	39.11	9,071,123,409
067	GWINNETT	38.89	161,933,884,975
068	HABERSHAM	37.14	5,663,768,366
069	HALL	38.45	29,113,508,261
070	HANCOCK	32.98	1,139,628,897
071	HARALSON	36.90	2,234,163,084
072	HARRIS	39.17	4,647,952,521
073	HART	38.30	4,296,526,078
074	HEARD	39.00	1,099,532,172
075	HENRY	39.03	41,134,918,137
076	HOUSTON	35.34	16,837,006,485
077	IRWIN	28.84	809,472,592
078	JACKSON	39.44	11,189,539,217

**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED</u> <u>RATIO</u>	<u>ADJUSTED 100%</u> \$ <u>DIGEST</u>
079	JASPER	39.50	2,008,768,880
080	JEFF DAVIS	30.69	1,359,453,064
081	JEFFERSON	29.24	1,898,312,548
082	JENKINS	38.33	819,655,525
083	JOHNSON	37.71	506,971,325
084	JONES	31.26	2,590,630,450
085	LAMAR	37.16	2,213,838,237
086	LANIER	30.74	647,765,118
087	LAURENS	32.40	3,224,467,266
088	LEE	32.18	3,746,114,962
089	LIBERTY	37.43	6,412,441,348
090	LINCOLN	36.13	1,046,664,719
091	LONG	30.42	1,420,841,645
092	LOWNDES	38.04	6,347,343,683
093	LUMPKIN	38.08	4,525,795,674
094	MACON	40.55	1,181,668,468
095	MADISON	38.81	3,251,033,349
096	MARION	36.05	585,963,394
097	MCDUFFIE	39.12	2,208,419,721
098	MCINTOSH	39.99	1,862,267,562
099	MERIWETHER	38.24	1,988,946,515
100	MILLER	35.79	675,344,260
101	MITCHELL	39.45	1,792,084,146
102	MONROE	39.00	4,251,730,417
103	MONTGOMERY	29.07	672,781,103
104	MORGAN	33.15	4,227,922,596
105	MURRAY	39.29	4,063,148,196
106	MUSCOGEE	39.01	19,982,833,107
107	NEWTON	38.91	14,974,835,967
108	OCONEE	39.54	8,675,366,546

**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<b><u>CODE</u></b>	<b><u>SCHOOL DISTRICT</u></b>	<b><u>EQUALIZED RATIO</u></b>	<b><u>ADJUSTED 100% \$ DIGEST</u></b>
109	OGLETHORPE	34.39	1,946,106,347
110	PAULDING	39.83	24,083,927,613
111	PEACH	38.88	2,764,225,322
112	PICKENS	38.92	5,484,426,421
113	PIERCE	38.61	1,990,945,396
114	PIKE	38.08	2,484,787,850
115	POLK	31.76	4,468,988,240
116	PULASKI	31.21	866,679,329
117	PUTNAM	39.02	6,539,608,116
118	QUITMAN	39.45	233,181,519
119	RABUN	35.68	6,164,002,811
120	RANDOLPH	39.17	616,708,158
121	RICHMOND	38.68	22,526,274,644
122	ROCKDALE	38.33	13,100,230,154
123	SCHLEY	38.57	401,059,493
124	SCREVEN	36.64	1,340,740,999
125	SEMINOLE	33.78	1,051,301,945
126	SPALDING	38.95	7,493,758,681
127	STEPHENS	28.17	3,223,566,401
128	STEWART	39.72	507,310,140
129	SUMTER	32.59	2,342,857,136
130	TALBOT	38.43	704,244,033
131	TALIAFERRO	35.20	201,478,969
132	TATTNALL	36.52	1,552,795,115
133	TAYLOR	33.46	833,307,354
134	TELFAIR	34.62	883,989,244
135	TERRELL	37.32	880,289,863
136	THOMAS	39.10	3,000,330,281
137	TIFT	31.19	4,684,233,407
138	TOOMBS	38.01	1,637,160,387

**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<b><u>CODE</u></b>	<b><u>SCHOOL DISTRICT</u></b>	<b><u>EQUALIZED</u></b> <b><u>RATIO</u></b>	<b><u>ADJUSTED 100%</u></b> \$ <b><u>DIGEST</u></b>
139	TOWNS	36.79	3,682,684,203
140	TREUTLEN	37.27	376,368,756
141	TROUP	38.94	9,958,249,888
142	TURNER	34.58	689,748,059
143	TWIGGS	32.69	1,040,277,083
144	UNION	40.35	6,594,593,415
145	UPSON	38.03	2,612,779,100
146	WALKER	38.41	6,398,737,646
147	WALTON	39.95	13,486,786,129
148	WARE	36.38	2,916,719,204
149	WARREN	34.35	570,715,846
150	WASHINGTON	33.63	2,204,954,780
151	WAYNE	34.70	2,896,765,357
152	WEBSTER	35.33	276,279,846
153	WHEELER	38.26	428,686,594
154	WHITE	36.43	4,288,752,782
155	WHITFIELD	30.97	8,635,668,574
156	WILCOX	32.85	624,284,815
157	WILKES	32.07	1,274,303,350
158	WILKINSON	31.84	1,314,264,543
159	WORTH	30.88	1,773,258,087

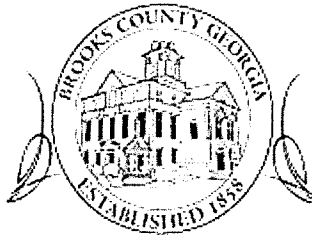


**2023 PRELIMINARY SALES RATIO STUDY**  
**STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT**  
**August 22, 2024**

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>EQUALIZED RATIO</u>	<u>ADJUSTED 100% \$ DIGEST</u>
200	ATLANTA (DEKALB)	38.01	9,095,107,456
201	ATLANTA (FULTON)	36.12	119,177,254,377
202	BREMEN (CARROLL)	39.11	105,348,064
203	BREMEN (HARALSON)	36.90	954,130,526
204	BUFORD (GWINNETT)	38.89	6,189,990,568
205	BUFORD - HALL	38.45	2,092,113,004
206	CALHOUN	36.06	4,018,941,028
207	CARROLLTON	39.11	4,043,757,267
208	CARTERSVILLE	37.80	5,288,512,180
209	CHICKAMAUGA	38.41	468,144,942
210	COMMERCE	39.44	1,688,636,065
211	DALTON	77.42	6,277,276,226
212	DECATUR	47.52	6,604,400,058
213	DUBLIN	32.40	2,239,631,403
214	GAINESVILLE	96.13	9,487,320,120
215	JEFFERSON	39.44	4,151,226,200
216	MARIETTA	38.32	13,368,478,919
217	PELHAM	39.45	164,763,272
218	ROME	39.85	4,524,330,863
219	SOCIAL CIRCLE (NEWTON)	38.91	6,389,027
220	SOCIAL CIRCLE (WALTON)	39.95	888,655,184
221	THOMASVILLE	39.10	2,474,507,134
222	TRION	38.94	209,329,204
223	VALDOSTA	38.04	5,676,192,091
224	VIDALIA (MONTGOMERY)	29.07	43,773,781
225	VIDALIA (TOOMBS)	38.01	1,355,560,761
<b>SUB-TOTAL-CITIES</b>			<b>\$ 210,593,769,720</b>
<b>SUB-TOTAL-COUNTIES</b>			<b>1,588,626,853,624</b>
<b>100% STATE DIGEST</b>			<b>\$ 1,799,220,623,344</b>

**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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9/11/2024

Chief Appraiser report

### Budget/County Admin Update

The County budget has been approved. The new county finance director started last week. The new administrator will start at the end of the month. Mr. Bentley's term is expiring at the end of the year, I have presented a memo to the County Commissioners regarding his willingness and eligibility to serve another term if reappointed. (attached)

### DOAA 2023 Preliminary Sales Ratio Study

DOAA equalized ratio for 2023 is 38.55. The result is in line with our expectations as presented in the May 2024 special called meeting.

### BOE-Appeals

BOE and BOE no change letters were mailed to owners of unresolved appeals on 8/15/2024. Mrs. Oliphant has filed an appeal for denial of covenant. Her case will also be forwarded to the BOE. The Appeal Administrator has been provided with a preliminary list of appeals to get the paperwork started prior to officially handing them over.

### New Equipment

New server was installed, data migration was completed. Everything is up and running correctly, with no assistance from VC3.

### Training

Mica and I are scheduled to attend the annual WinGAP conference in Savannah the first week of October. (20 hours of continuing education). There are no personal property classes scheduled.

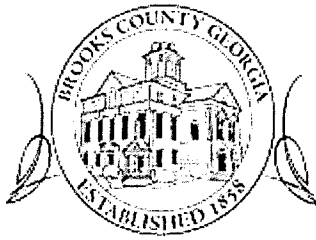
### Office Updates

Our 3-year digest review with Department of Revenue is complete for 2023. I will request a copy of the report once it is finalized. We have completed year end cleanup and officially rolled over to appraisal year 2025. We have started preparing the 2025 mobile home digest. GMASS update.

Wayne Waldron  
Chief Appraiser

**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor  
Ralph Manning



(P) 229-263-7920 (F) 229-263-5125  
[taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)  
[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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August 16, 2024

Re: Appointment to the Board of Tax Assessors

Brooks County Board of Commissioners

The Brooks County Board of Tax Assessors' is comprised of three members appointed by the County Governing Authority for three-year terms. On 12/31/2024, Mr. Brewer Bentley's term will expire. Please accept this memo as a reminder that to comply with state statutes and continue the important work performed by the board, the position should be filled prior to January 1, 2025.

Mr. Bentley has been actively serving as a board member in good standing since February 2022 when he was appointed to fill a vacated position. He is willing and eligible to accept another three-year term if appointed by the Board of Commissioners'.

Thank you

A handwritten signature in black ink, appearing to read "Wayne Waldron", with a long, sweeping horizontal line extending to the right.

Wayne Waldron

Chief Appraiser  
Brooks County Board of Assessors Office  
610 South Highland Road  
Quitman, GA 31643  
phone: (229) 263-7920  
fax: (229) 263-5125  
[wwaldron@brookscountyga.gov](mailto:wwaldron@brookscountyga.gov)  
[www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)

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

**Title:** Tax Assessor

**Department:** Tax Assessor, Brooks County

**Job Summary:** The Brooks County Board of Tax Assessors consists of three members, appointed by the county governing authority, for a term of three years. The following examples of duties are illustrative of the required duties. No attempt is made to be exhaustive in this listing. The actual qualifications, requirements, oath of office, education, compensation, training and responsibilities of Board members, from the creation and purpose of the Board to the structure and substance of meetings is governed by statute, specifically §O.C.G.A. 48-5-290 through 48-5-299 and other relevant statutes, rules and regulations.

### **It is the duty of the Brooks County Board of Tax Assessors to:**

- Investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation
- Value Property - Assure that all personal property and all real property have been returned for taxation at the proper valuation
- Examine Returns - Examine the returns of real and personal property to determine if property has been omitted from the return or the valuation returned represents the fair market value of the property
- Correct Returns - Correct returns and assess the property at fair market value
- Send Notice - Give annual written notice of assessment to the taxpayer
- Receive property tax returns (as appointed by the Tax Commissioner)
- Receive homestead exemption applications (as appointed by the Tax Commissioner)
- Receive and grant or deny exemptions
- Employ appraisal staff as required by law subject to county personnel policy
- Assign work in terms of department goals and objectives
- Adhere to the assessment standards and techniques as required by law, by the commissioner, and the State Board of Equalization

### **Each member of the Board shall**

- Successfully complete at least forty hours of approved appraisal courses within first 180 days of appointment and an additional forty hours during each two years of tenure
- Attend scheduled meetings
- Maintain a current knowledge and awareness of applicable laws and regulations
- Interpret and apply state and local laws pertaining to property appraisal and assessment
- Obtain and maintain certificate issued by State Revenue Commissioner

### **Guidelines**

- County and department policy and procedures, Appraisal Procedures Manual, Georgia Department of Revenue Rules and Regulations, Official Code of Georgia Annotated. These guidelines require judgment selection and interpretation in application.

### **Minimum Qualifications**

- High School Diploma or equivalent
- Be at least 21 years of age
- Resident of County within 6 months of taking oath of office
- Successful completion of Assessor training course as provided by State Revenue Commissioner



**7.11 (Adopted 09/11/2024)** It is the policy of the Brooks County Board of Tax Assessors that applications for agricultural covenants or other specialized assessments must be complete and include all necessary documentation and recording fees to be accepted as filed with the Board of Tax Assessors.

Applicants shall use the proper promulgated form for the exemption sought.

All portions of the application must be completed and properly signed and notarized.

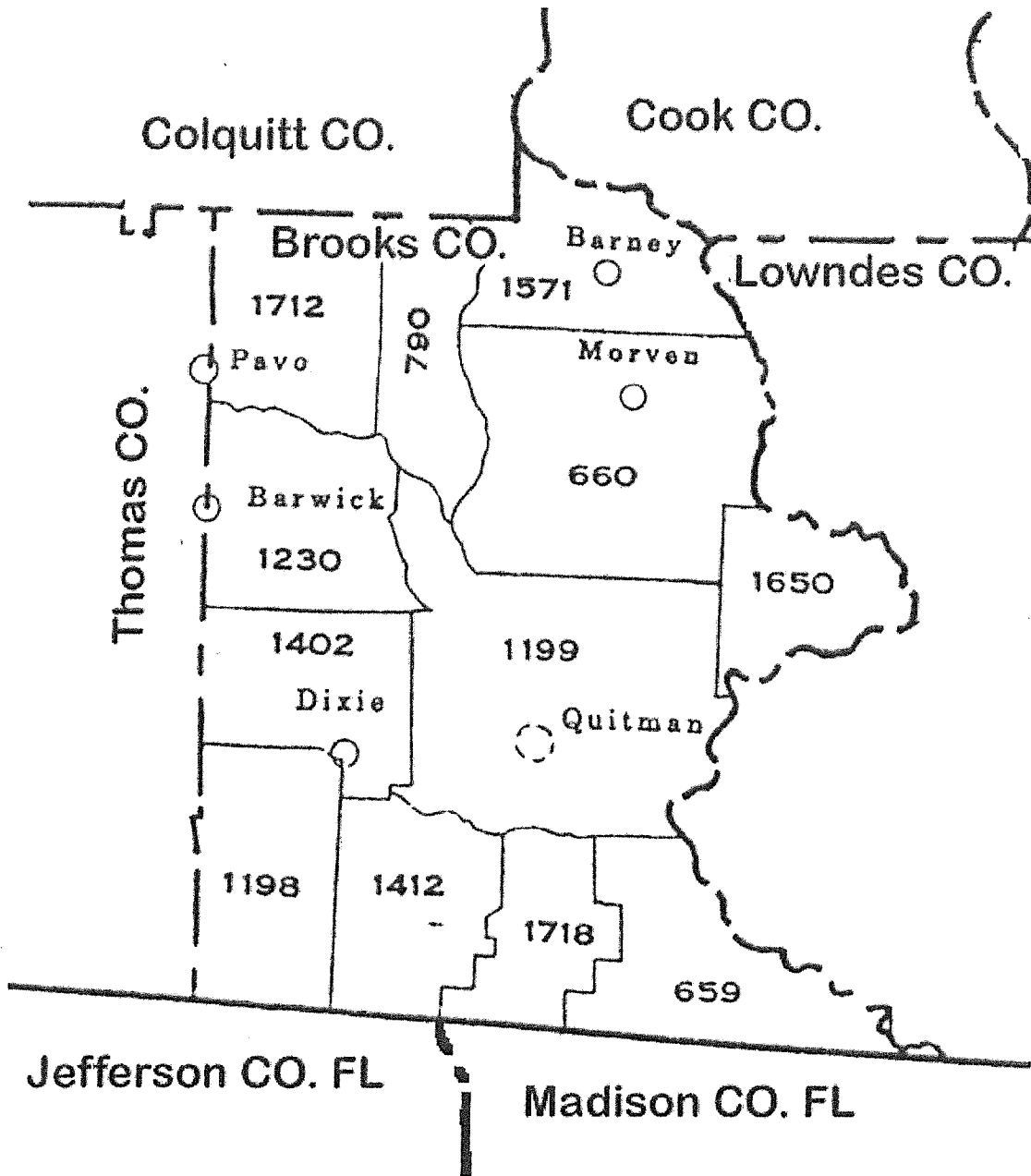
Proper recording fee must be submitted with the application.

In the case of Conservation Use

- Applicants must provide details of beneficial interest in other properties subject to the conservation use assessment.
- Applications for land totaling less than 10 acres, after the appropriate underlying property is excluded for residential use, shall include additional relevant records regarding proof of bona fide conservation use. Relevant records may include
  - Proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property;
  - Proof that such owner has incurred expenses for the qualifying use; or
  - Proof that such owner has generated income from the qualifying use.
- Documentation providing the beneficial interest of all individuals constituting an estate, the beneficiaries of a trust or the name and percent ownership of each individual member of a family owned farm entity.
- Proof that 80 percent or more of the gross income of a family farm entity was derived from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought.

In the case of FLPA

- Property not owned by and individual or individuals must submit proof that the entity is registered to do business with the Georgia Secretary of State or proof that it was created by a court.



BROOKS COUNTY — SPECIAL FIRE PROTECTION DISTRICTS.

No. 49 (House Bill No. 540).

AN ACT

To amend an Act authorizing the governing authority of Brooks County to establish special fire protection districts, approved April 11, 1979 (Ga. L. 1979, p. 4087), so as to limit the amount of property which shall be subject to the special tax; to repeal conflicting laws; and for other purposes.

Be it enacted by the General Assembly of Georgia:

Section 1. An Act authorizing the governing authority of Brooks County to establish special fire protection districts, approved April 11, 1979 (Ga. L. 1979, p. 4087), is amended by striking Section 1 of said Act in its entirety and substituting in lieu thereof a new Section 1 to read as follows:

"Section 1. (a) The governing authority of Brooks County is hereby authorized to establish special fire protection districts throughout the county and to levy, subject to subsection (b) of this section, upon the taxable property therein for the purpose of constructing, obtaining, and maintaining fire protection facilities therefor.

(b) In each special fire protection district, the number of acres of any taxpayer subject to the tax authorized by subsection (a) of this section shall be limited to 200 acres."

Section 2. All laws and parts of laws in conflict with this Act are repealed.

Notice of Intention to Introduce Local Legislation.

Notice is given that there will be introduced at the regular 1983 session of the General Assembly a bill amending an Act authorizing

the governing authority of Brooks County to establish special fire protection districts; and for other purposes, approved April 11, 1979 (Ga. L. 1979, p. 4087); and for other purposes.

This the 19 day of January, 1983.

Henry L. Reaves  
Representative,  
147th District

Georgia, Fulton County.

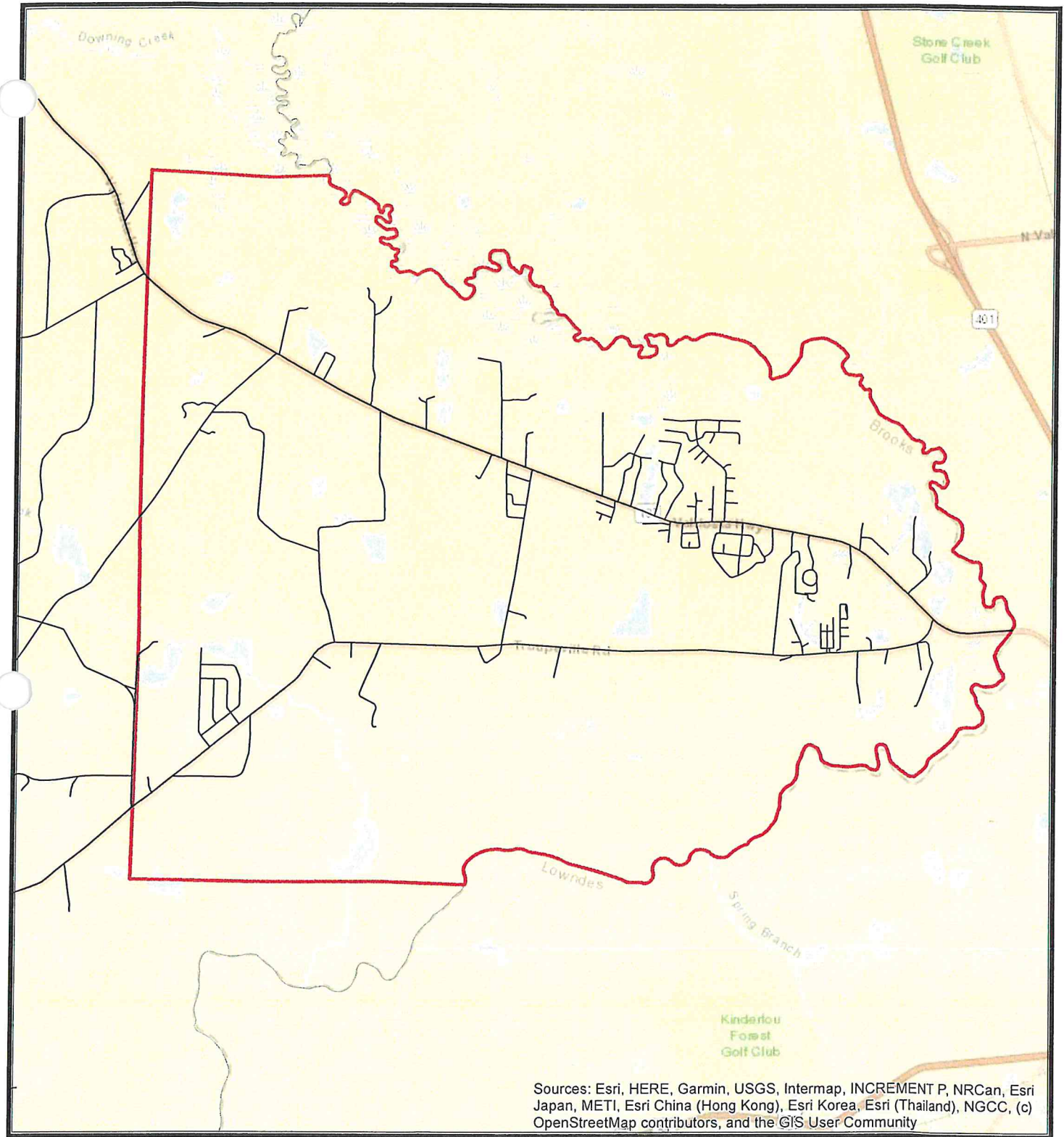
Personally appeared before me, the undersigned authority, duly authorized to administer oaths, Henry L. Reaves, who, on oath, deposes and says that he is Representative from the 147th District, and that the attached copy of Notice of Intention to Introduce Local Legislation was published in the Quitman Free Press which is the official organ of Brooks County, on the following dates: January 19, 26, and February 2, 1983.

/s/ Henry L. Reaves  
Representative,  
147th District

worn to and subscribed before me,  
this 9th day of February, 1983.

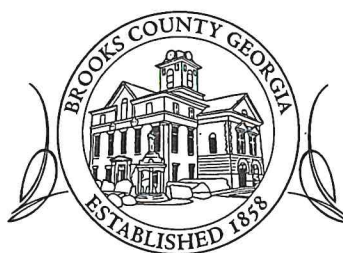
Cathy Ann Walls  
Notary Public, Georgia State at Large.  
My Commission Expires Jan. 4, 1985.  
(Seal).

Approved March 14, 1983.



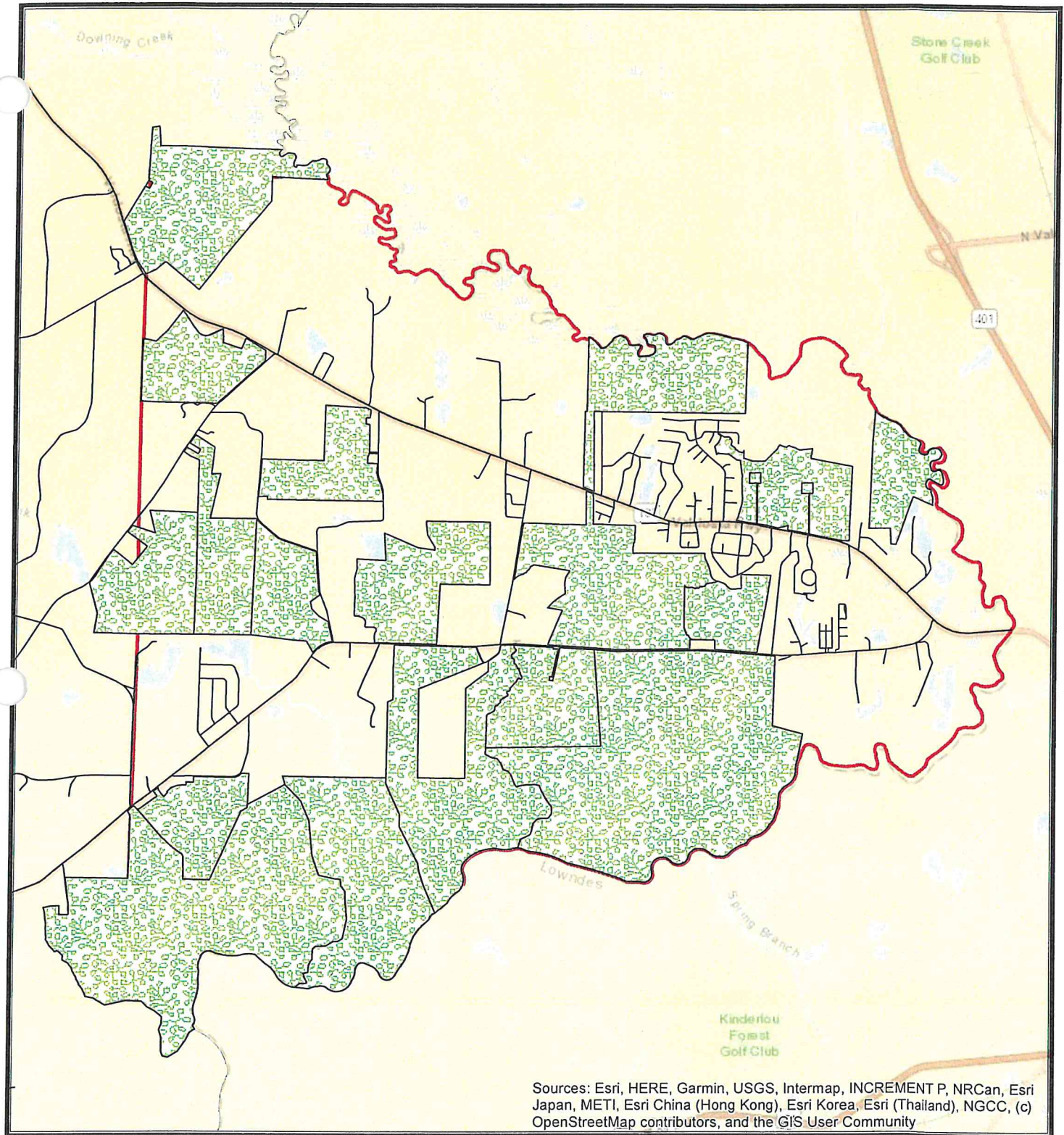
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[www.qpublic.net/ga/brooks](http://www.qpublic.net/ga/brooks)  
[assessors@brookscountytax.com](mailto:assessors@brookscountytax.com)  
 (229) 263 - 7920

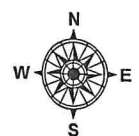
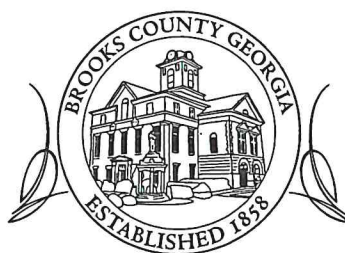


1 inch = 5,280 feet  
 Date Printed: 8/30/2024





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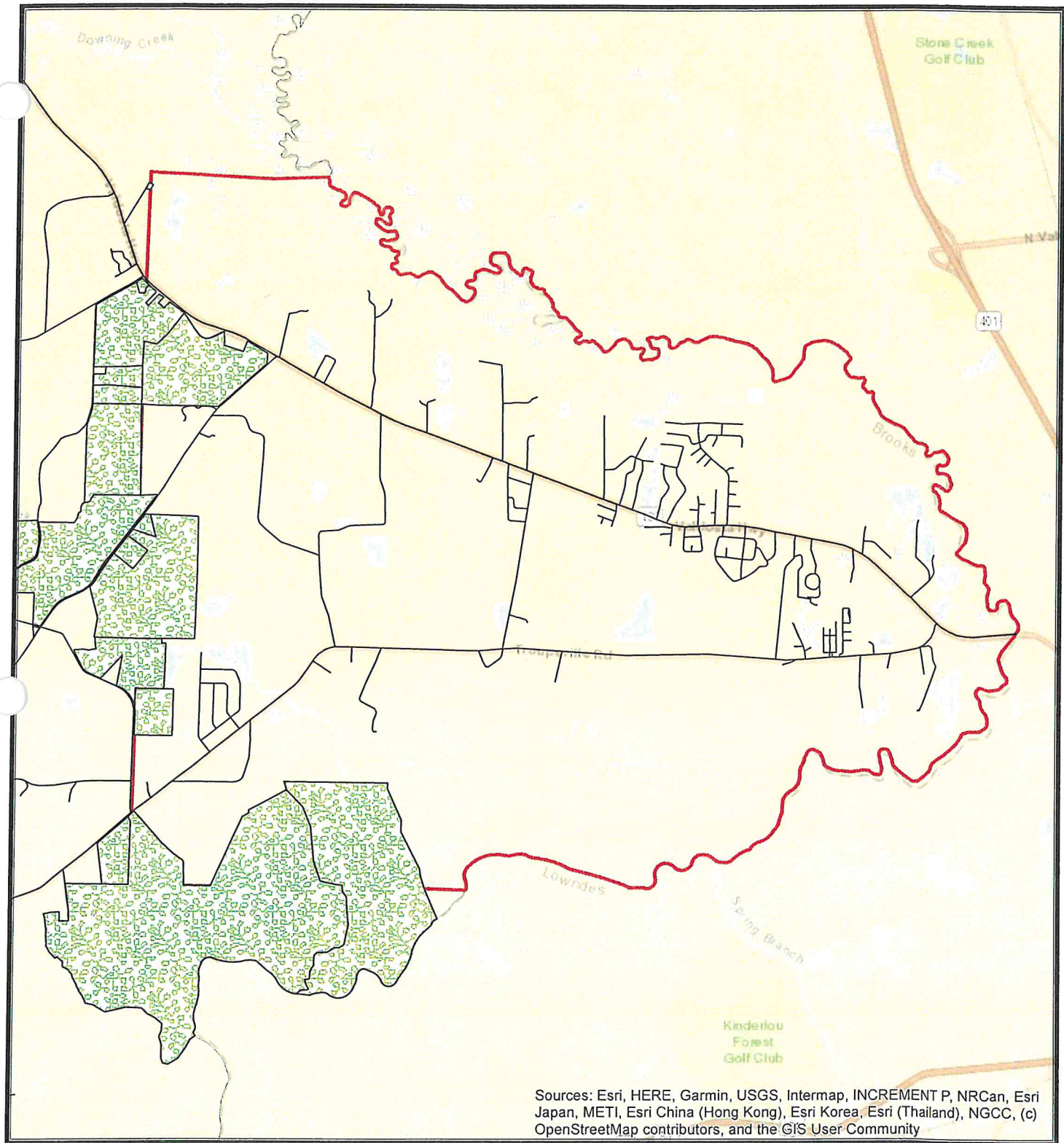


1 inch = 5,280 feet

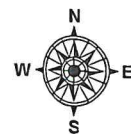
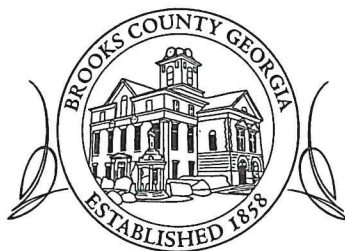
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RECID	Taxdistric	Descrip	Heavyequip	Motoveh	Mobilehome	Timber100	Inc_Uni
2 02		Unincorporated		4792650	9773711	5306843	U
3 03		Barwick		49450	133175		I
4 04		Pavo		87490	261583		I
5 05		Mowen		124100	430270		I
6 98		Fire District Exclusion					U
7 99		FIRE DISTRICT		1106810	3263103	293398	U

Tax District 99

Description **Briggs - Unincorporated**☐ Incorporated

Print Report

## Consolidation Values and Counts

## Freepport

	Counts	Values							
40% Heavy Equip	0	0	County Raw Material %	1.00	City Raw Material %	1.00			
40% Motor Veh	1,057	1,106,810	County Finished Goods %	1.00	City Finished Goods %	1.00			
40% Mobile Home	421	3,263,103	County Out of State %	1.00	City Out of State %	1.00			
100% Timber	5	293,398	Fulfillment Centers %	0.00	City Fulfillment %	0.00			
			Retail Level 2 %	0.00	City Retail 2 %	0.00			

Help

Cancel

New

Delete

Apply

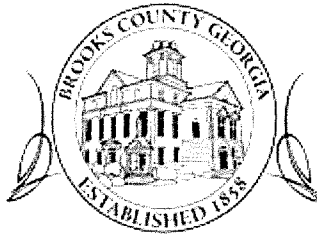
OK



OWNKEY	REALKEY	PARCEL_NO	TAXDISTRIC	OWNER
350	3695	121 FDS0005	98	LANGDALE COMPANY, THE
350	4260	140 FDS0005	98	LANGDALE COMPANY, THE
350	4261	140 OFD0005	2	LANGDALE COMPANY, THE
350	11138	140 FDS00051	98	LANGDALE COMPANY, THE
350	12214	134 FDS0025	98	LANGDALE COMPANY, THE
350	12216	140 FDS00053	98	LANGDALE COMPANY, THE
350	12217	140 OFD00053	2	LANGDALE COMPANY, THE
3671	3696	121 FDS0011	98	CHRISTIE, JENNETTA
8502	9522	121 OFD0021	2	OWENS, KATHERINE
9999	10209	122 OFD0002B	2	KUNTZ CO., LLC
9999	10210	122 FDS0002B	98	KUNTZ CO., LLC
12114	9524	120 OFD0009	2	RIVERBOTTOM FAMILY FARM, LLC
12114	3650	120 FDS0009	98	RIVERBOTTOM FAMILY FARM, LLC
44394	11252	140 FDS00052A	98	JLH LAND COMPANY
44395	4102	135 FDS0026	98	LANGDALE CAPITAL ASSETS, INC
44395	11140	140 FDS00052	98	LANGDALE CAPITAL ASSETS, INC
44396	3982	134 FDS0024	98	LANGDALE TIMBER HOLDINGS, LLC
46766	11355	123 FDS0011	98	BLAINE CIRCLE LLC
47948	3981	134 FDS0003	98	COON CREEK FARMS LLC
50124	4259	140 FDS0004	98	DAVIS, KIMBERLY TRACIANN ETAL
50941	4366	146 FDS0001	98	SENDERO RANCH, LLC
50941	4393	147 0002	98	SENDERO RANCH, LLC

**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor, Chairman  
Ralph Manning



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

Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

---

Blaine Circle, LLC  
6333 W McLaurin Dr  
Tampa, FL 33647

Re: Tax Parcels 123 0011 & 123FDS0011

The Brooks County Board of Tax Assessors is in the process of updating records regarding tax districts and parcel numbers. Records indicate you own a 242.99 acre tract split among two parcel numbers in two different tax districts.

The Board is proposing to combine the parcels into one tax district with one parcel number effective for tax year **2025**. Please note that this combination ***will have no effect on the total value of the property,*** or the tax rate being applied. This proposal only serves to simplify records, so the entire property is identified and billed as one parcel.

The 2024 tax bills that you receive in the next few weeks will have the two parcels and two districts. Next year, you will only receive one bill for the entire 242.99 acres with the parcel number 123 0011.

If you have any questions or concerns, you may contact our office.

Thank you,

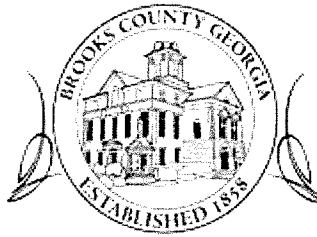
Wayne Waldron  
Chief Appraiser

**BOARD OF TAX ASSESSORS**

Brewer Bentley

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Ralph Manning



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Wayne Waldron, Chief Appraiser

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

---

Kuntz Co., LLC

3328 Studstill Rd

Quitman, GA 31643

Re: Tax Parcels 122 0002B, 122FDS0002B & 122OFD0002B

The Brooks County Board of Tax Assessors is in the process of updating records regarding tax districts and parcel numbers. Records indicate you own a 362.65 acre tract split among three parcel numbers in three different tax districts.

The Board is proposing to combine the parcels into one tax district with one parcel number effective for tax year **2025**. Please note that this combination ***will have no effect on the total value of the property***, or the tax rate being applied. This proposal only serves to simplify records, so the entire property is identified and billed as one parcel.

The 2024 tax bills that you receive in the next few weeks will have the three parcels and three districts. Next year, you will only receive one bill for the entire 362.65 acres with the parcel number 122 0002B.

If you have any questions or concerns, you may contact our office.

Thank you,

Wayne Waldron  
Chief Appraiser