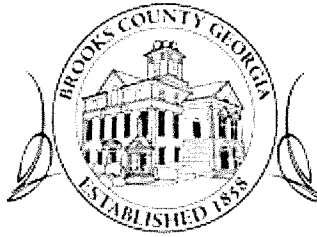


BOARD OF TAX ASSESSORS

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: April 10, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Continuation of Settlement Conference 5:00p.m.

- 2023 Appeal #2788, Regarding Breach of FLPA Covenant on Parcel 147 0002

Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
 - 1) Regular Meeting held March 13, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 2) South Georgia Studios LLC, Parcel 075 00542
 - 3) David Dawson, Resurrecting Power Full Church
- V. Staff Reports and Recommendation
 - 4) Applications for Freeport Exemption
 - 5) Errors/adjustments
 - 6) Parcel Combinations
 - 7) Homestead Exemptions
 - 8) CUVA & FLPA applications/releases
- VI. Unfinished Business
 - 9) Penalties for breach of Conservation Use Covenants
- VII. New Business
 - 10) Prebill mobile home appeals
- VIII. Chief Appraiser's Report/Comments
- IX. Assessors Comments
- X. Executive Session
- XI. 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

April 10, 2024

Settlement Conference

At 5:05 p.m. The Brooks County Board of Assessors reconvened the settlement conference regarding the Sendero Ranch, LLC appeal to Superior Court. The meeting had previously been tabled on March 13, 2024. The conference was adjourned at 5:15 p.m. with no agreement being reached among the parties.

Scheduled Monthly Meeting

I. Call to Order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on April 10, 2024 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazor led the Board in prayer.

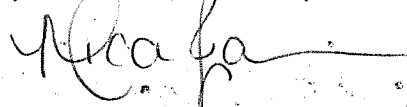
II. Approval of Minutes from Previous Meetings

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

III. Approval of Proposed Agenda

Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Bentley made a motion to approve the proposed agenda as printed. 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 4/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 5/8/2024



IV. Appearances/Taxpayer Requests

- 2) Gary Korngold with South Georgia Studios LLC (unable to attend) requested a reduction in property value on undeveloped and restricted land located in the Industrial Park. The Board advised Mr. Waldron to obtain more details and necessary financial information to justify considering the revaluation.
- 3) David Dawson requested PIN P2 0028 be reclassified as exempt for the 2023 tax year. *(not present)*

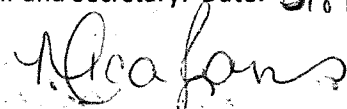
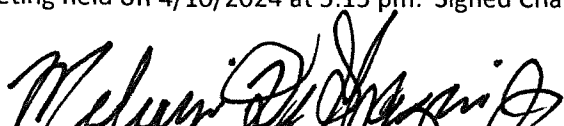
V. Staff Reports and Recommendations

- 4) Assessors reviewed freeport exemption applications (see attached). After review, applications were approved as attached.
- 5) Assessors reviewed errors/adjustments (see attached). After review, adjustments were approved as attached.
- 6) Assessors reviewed parcel combination requests (see attached) After review, parcel combinations were approved as attached.
- 7) Assessors reviewed homestead exemption applications (see attached) After review, parcel combinations were approved or denied as attached.
- 8) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved or denied as attached.

VI. Unfinished Business

- 9) Assessors were presented with a list of properties (see attached) that have been properly notified by a notice of intent to assess the penalty for breach of a conservation use covenant. The owners of the listed parcels had failed to respond within the 30-day time frame allowed by law. After review, the covenants were declared in breach and are to be submitted to the Tax Commissioner for collection, as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 4/10/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 5/8/24



VII. New Business

- 10) Mr. Waldron presented the Board with a listing of prebill mobile home appeals (see attached) and their current status.

VIII. Chief Appraiser's Report/Comments

See attached report.

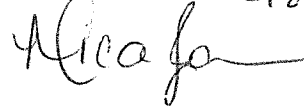
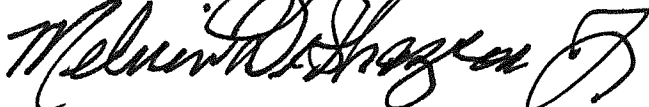
IX. Assessors Comments

X. Executive Session

XI. Adjournment

There being no further business, Mr. Manning made a motion to adjourn the meeting at 6:23 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 4/16/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 5/8/2024



Brooks County Board of Tax Assessors
Meeting Minutes

March 13, 2024

Settlement Conference
Sendero Ranch LLC appeal of BOE decision to Superior Court

In the Commissioners' meeting room located at 610 South Highland Road in Quitman GA, at 5:15 p.m. on March 13, 2024, the Chairman of the Brooks County Board of Tax Assessors, Melvin DeShazor, called to order the settlement conference between the Board of Tax Assessors and Sendero Ranch LLC. All members of the Board of Assessors were present along with James Warren, sole member of Sendero Ranch LLC, his attorney, Zachary R. Cowart, Wayne Waldron, Chief Appraiser, and Mica Jarvis, Secretary.

Mr. Waldron stated the purpose and procedures of the settlement conference, pursuant to O.C.G.A § 48-5-311 (g) in response to the timely filed written request and petition for appeal from Mr. Cowart on behalf of Mr. Warren.

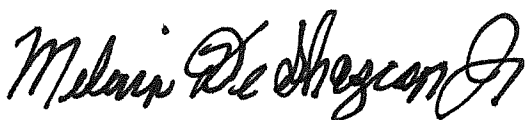
On November 30, 2023, the Brooks County Board of Equalization heard appeal #2788 by appellant James Warren as Sendero Ranch LLC. Having heard all evidence presented and reviewed all information submitted the Board of Equalization did uphold the determination of the Board of Assessors that regarding parcel number 147 0002, a breach of FLPA covenant number 2022-14-2 did occur and the penalty should be assessed as directed by law.

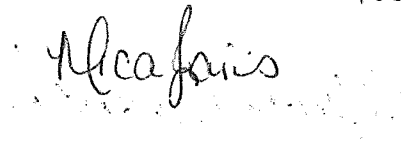
After discussion, neither side was able to offer a suitable solution to rectify the breach or a means of adjusting the penalty.

Mr. Cowart suggested postponing the conclusion of the settlement conference to allow him time to speak with the Board of Assessors' legal counsel to see if a viable arrangement can be made.

At 6:05 p.m. the Board agreed to continue the settlement conference until their next regularly scheduled meeting on April 10, 2024.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 03/13/2024 and 04/10/2024 Signed Chair/Vice-Chair and Secretary. Date: 5/3/2024





Brooks County Board of Tax Assessors
Meeting Minutes

April 10, 2024

Settlement Conference tabled on March 13, 2024
Sendero Ranch LLC appeal of BOE decision to Superior Court

In the Commissioners' meeting room located at 610 South Highland Road in Quitman GA, at 5:05 p.m. on April 10, 2024, the Chairman of the Brooks County Board of Tax Assessors, Melvin DeShazor, called to order the settlement conference between the Board of Tax Assessors and Sendero Ranch LLC. All members of the Board of Assessors were present along with Wayne Waldron, Chief Appraiser, and Mica Jarvis, Secretary.

Mr. Waldron informed the Board of Assessors that he has not heard back from the attorney representing Mr. Warren regarding a possible agreement. Mr. Waldron provided an email sent to Mr. Warren pertaining to the upcoming settlement conference. (see attached).

Mr. Manning made a motion to end the settlement conference with no agreement being reached between the parties. Mr. Bentley seconded all members in favor. Motion carried.

Mr. Waldron agreed to notify Mr. Warren and Mr. Cowart of the decision and their 20-day timeline to pay the filing fee to continue to Superior Court.

There being no further business, the settlement conference was adjourned at 5:15 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 03/13/2024 and 04/10/2024 Signed Chair/Vice-Chair and Secretary. Date: 5/8/2024

Melvin DeShazor

Mica Jarvis

Wayne Waldron

From: Wayne Waldron
Sent: Monday, April 8, 2024 8:45 AM
To: 'james@jwutilities.com'
Subject: settlement conference
Attachments: agenda_04102024.doc

I have you on the agenda for Wednesday afternoon to continue the settlement conference. I have not heard back from either attorney.

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
www.qpublic.net/ga/brooks

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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, Chairman Ralph Manning, Assessor

Meeting Date: Wednesday, April 10, 2024

Freeport Exemption

Based on the returns and additional information submitted the Brooks County Board of Tax Assessors has considered such information and made the following determinations.

Level	Tax District	Owner	Date Filed	Total Value	% Exempt	Total Exemption	Approve Deny (A/D)
1	02	LANGBOARD, INC	3/11/2024	3,564,185	100.00%	3,564,185	A
1	01	H & H PAVING, LLC	3/29/2024	213,825	100.00%	213,825	A
1	02	ELEC-TEC, INC	4/1/2024	314,488	100.00%	314,488	A
1	01	GREENPOINT AG HOLDINGS, LLC	3/27/2024	784,555	100.00%	784,555	A

Totals: Level 1 Value: \$ 4,877,053 Exemption: \$ 4,877,053
Level 2

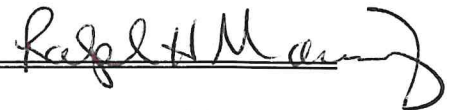
We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the exemptions as presented.



Brewer Bentley



Melvin DeShazor



Ralph Manning

ACO Summary Batch

Batch	Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Assessment		
										Original	Revised	
				APR24								
	3009	0	Pers	2024	BROOKSCO DAIRY, LLC	APR24	3159	076 00064	02		20,693	0
NO VALUE FOR 2024												
	3009	0	Pers	2023	BROOKSCO DAIRY, LLC	APR24	3160	076 00064	02		24,416	7,700
POOR CONDITION												
	9863	0	Pers	2024	KING, PAULINE	APR24	3161	068 0004	02		7,420	0
MH SHOULD HAVE BEEN NO VALUED PRIOR TO 2020. DELETE PREBILL 2020-2024. SEE IMAGES.												
	20256	0	Pers	2024	JAMISON, JANICE	APR24	3162	018 0054	02		11,497	0
DELETE 2024 PREBILL. MH MOVED OR DEMOLISHED.												
	1313	0	Pers	2024	SPENCER, SHARON	APR24	3167	039 0028A	02		11,459	0
DELETE 2024 PREBILL. MH HAS NO VALUE.												
	49039	0	Pers	2024	CLARK, JOHN SCOTT JR &	APR24	3169	110 00129	02		77,193	0
MOBILE HOME RELOCATED TO LOWMEDES COUNTY. DELETE 2024 PREBILL												
	43553	0	Pers	2024	STONE, JULIANNE	APR24	3170	BK1 0037	03		1,132	0
MOBILE HOME TORN DOWN, REPLACED WITH CAMPER												
	21451	0	Pers	2024	MOBLEY, RALPH JR & MILDRED	APR24	3171	046 00212	02		8,000	0
MH TORN DOWN IN 2023												
	46555	0	Pers	2024	BRUNSON, LINDAJ	APR24	3174	Q28 0104	02		16,369	0

PBMH NO VALUE

9 Records Included in report

178,179

7,700


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, April 10, 2024

Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
JIMMY CHAPPELL INC	122 0001	122 0001 109 0009	279 96 375	
MITCHELL, C L	053 0011	053 0011 053 0009B	374.12 32.50 5 375.92 37.50	
PATRICK, KERRY A	092 0007	092 0007 092 00103	85 13.5 98.5	PT50R
MAG FARMS LLC	078 0017B	078 0017B 078 0017D	374.12 1.8 375.92	
MAG FARMS LLC	062 0002	062 0002 062 0001 063 0003 063 0004 063 0005	1885 92 209 44.23 67.22 2297.45	
PRICE FAMILY FARMS I LLLP	076 0001	076 0001 076 0002	107.52 271.85 379.37	
COPELAND, LONNIE JOE JR	030 0009	030 0009 030 0008 030 0007S01	110 27 30.4 167.4	
THE LANGDALE COMPANY	134 0025	134 0025 134 00212 140 0005(PORTION)	52 72.03 663.97 788	PT50R
THE LANGDALE COMPANY	117 00014	117 0014 117 0012B 117 00123A	323 8.23 7.35 338.58	PT50R
THE LANGDALE COMPANY	071 0005	071 0005 099 0010	663 80 743	PT50R
MILL CREEK HOLDINGS, LLP	054 0001	054 0001 030 0029	3824.81 200 PT50R	

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

<i>CONTINUED</i>		055 0011A	119.92	
MILL CREEK HOLDINGS, LLP		055 0012	64	
		055 0013B	30.2	
		055 0013C	106.5	
		059 0001	130.5	
			4475.93	
THE LANGDALE COMPANY	119 0004	119 0004	131	
		119 0003 (PORTION)	440	PT50R
			571	
FIFT LAND & CATTLE COMPANY LLC	135 00022	135 00022	147.11	
		135 00023	100	PT50R
(200 AC IN TD 99		135 00024	50	
97.11 AC PIN 135FDS00022 IN TD 98)			297.11	
HARRELL, JACK E JR	Q20 0248	Q20 0248	90X130 & 80X105	
		Q20 0250	80X105	
			0.66 AC	
GUYTON, JEFFREY ALLEN	T5 0019	T5 0019	1.01	LOT 6 & 7
		T5 0020	0.67	BLOCK A
RIVER BEND PLANTATION INC	128 0006	128 0006	2374.31	
		130 0005	99.69	PT50R
		130 0004	416.54	
		130 00011	54.44	
		130 0001	53.23	
		129 0007B	5.8	
			3004.01	
RIVER BEND PLANTATION INC	142 0006C	142 0006C	327.83	
		142 0006D	97.16	PT50R
			424.99	

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

Brooks County Board of Tax Assessors

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

Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
4805	J1 0069	MAKUCH, PHILLIP	S5	S0	99
5750	Q14 0081	MAXWELL, ANTHONY	S1	S0	1
12105	147 00021	MCCARTHY, JEFFERY V & MARY S	S1	S0	99
5408	Q13 0018A	MCCORMICK, SONDRRA	S1	S0	1
5410	Q13 0020	MCCUTCHEON, DIANA JEAN	S1	S0	1
9002	084 00061	MEEKS, MALGRUM DERRY & ROBIN NICOLE	S1	S0	2
8872	139FB 0003	MUNTZ, KRISTEN	S1	S0	99
8016	T11 0055	PAGE, STEPHEN RICHARD II & STEPHANIE K	S1	S0	99
5282	P2 0058	PARRAMORE, CONNIE RENEE BURNETTE,	S1	S0	4
5300	P2 0077	PAVEK, JOHN DANIEL JR	S1	S0	4
487	020 0022A	POLK, ROBERT & LINDA	S1	S4	2
5170	MN5 0095	REYNOLDS, SHANDA & RONALD HURT	S1	S4	5
3409	112 0002	RIZER, DAVID	SC	S4	2
5385	Q12 0027	ROBERTS, MACIE	S1	S0	1
10155	117 00096	SCOTT, PAMELA	SC	S0	2
1054	036 0023	SCOTT, VIRGIL	S0	S0	2
12017	020 00312	SCRUGGS, GORDON	S4	S0	2
2057	068 0026A	SINGLEY, JOSEPH K & CANDACE J	S4	S1	2
9195	142 00112	STUART, BARBARA K &	S1	S1	2
4583	BN5 0021	TERRY, RENEE & WENDELL	S1	S0	2
4717	D2 0023	THOMPSON, ROY A & GLORIA V	S4	S4	2
9811	139H 0042	TIMMONS, CHRISTINA	S1	S0	99
10360	139I 0016	TOWNSEND, TRAVIS & LAKEYA TOWNSEND	S5	S1	99
1122	036 0070	TURNER, DELORES G ETAL	S4	S1	2
7269	Q21 0082	WALKER, JOYCE	S4	S1	1
5004	MN2 0045	WALLS, JAMES H & EDDIE MAE	S5	S1	5
3012	094 0005A	WEBB, FRAN JOHNSON & EMORY B	S1	S0	2
10246	099 00141	WHITE, BRIAN	S1	S0	2
1279	039 0004	WHITE, CARL W & CAROLYN C	SC	SC	2
8533	139FE 0006	WILLIAMS, CYNTHIA	S4	S1	99
1859	064 0002A	WILSON, DONNA	S5	S1	2
6093	Q14 0394	WRIGHT, QUANTE	S1	S0	1
Total:	68				

Brooks County Board of Tax Assessors

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

Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
DENIED			Exemption	AY2024	AY2023
			S0	6	51
			S1	38	10
			S3	0	0
			SC	7	1
			S4	12	6
			S5	4	0
			SD	1	0
			SE	0	0
			SS	0	0
			TOTAL:	68	68

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

 Brewer Bentley	 Melvin DeShazor	 Ralph Manning
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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 DeShazor Ralph Manning

Meeting Date: **Wednesday, March 13, 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
158	007 0008	WEBB, JAMES OTIE	CUVA/2024	2	APPROVE
9902	007 00081	WEBB, JAMES	CUVA/2024	2	APPROVE
297	017 0007	JAMES ALBERT BRUCE TRUST	CUVA/2024	2	APPROVE
332	018 0008	JAMES ALBERT BRUCE TRUST	CUVA/2024	2	APPROVE
334	018 0010	BRUCE, EVA	CUVA/2024	2	APPROVE
8944	018 00401	LANE, CARLOS A, MARCELLUS & DELORISE	CUVA/2024	2	APPROVE
514	021 0008	PETREY, JAMES R JR	CUVA/2024	2	APPROVE
555	022 0001	JIMMY CHAPPELL INC	CUVA/2024	2	APPROVE
9124	022 0007B	GREEN, MATTHEW	CUVA/2024	2	APPROVE
570	022 0010C	WELTZBARKER, DOYLE & MOODY, CALVIN	CUVA/2024	2	APPROVE
9929	023 00071	WHEELER, KATHY BENTLEY	CUVA/2024	2	APPROVE
612	023 0009	FREEMAN, DRUCILLA	CUVA/2024	2	APPROVE
8948	023 00211	HASTINGS, PATRICIA DODD	CUVA/2024	2	APPROVE
741	026 0005	DUGGAN TIMBER LLC	CUVA/2024	2	APPROVE
829	030 0009	COPELAND, LONNIE JOE JR	CUVA/2024	2	APPROVE
870	031 0007	ROBINSON, BRIAN	CUVA/2024	2	APPROVE
963	034 0008	SMITH, STEVE & CATHY D	CUVA/2024	2	APPROVE
973	034 0015	S J & L TURNER FAMILY FARMS, LLLP	CUVA/2024	2	APPROVE
999	035 0009	PETREY, JAMES R JR	CUVA/2024	2	APPROVE
1019	035 0017	PETREY, ABIGAIL P	CUVA/2024	2	APPROVE
11578	035 0019	S J & L TURNER FAMILY FARMS, LLLP	CUVA/2024	2	APPROVE
1035	036 0006B	BROOKS, CHARLES	CUVA/2024	2	APPROVE
11303	036 00092	BROWN, PRINCE	CUVA/2024	2	APPROVE
11300	036 00094	BROWN, PRINCE & ESTHER	CUVA/2024	2	APPROVE
11305	036 00096	WHITFIELD, NADINE B & BERTRUM M	CUVA/2024	2	APPROVE
1072	036 0036	BROWN, ANNETTE & JOSEPH	CUVA/2024	2	APPROVE
1121	036 0069	ADAMS, SYLVIA M & MARABLE, LAWRENCE	CUVA/2024	2	APPROVE
1154	037 0007	GOSIER, LINDA	CUVA/2024	2	APPROVE
1260	038 0025	BRUCE, JAMES ALBERT TRUST	CUVA/2024	2	APPROVE
12208	039 00218	HESTER, PRESTON JR & VIRGINIA	CUVA/2019	2	APPROVE
1420	045 0004	DUKES FAMILY FARMS LLLP	CUVA/2024	2	APPROVE
11113	048 00021	JONES, RICHARD E ESTATE & ETHEL JONES	CUVA/2024	2	APPROVE
1537	048 0019	ADAMS, SYLVIA M & MARABLE, LAWRENCE	CUVA/2024	2	APPROVE
1550	049 0006	ADAMS, SYLVIA M & MARABLE, LAWRENCE	CUVA/2024	2	APPROVE
1595	050 0003	LASSETER, SHANNON DEAN TURNER	CUVA/2024	2	APPROVE
11577	050 00031	LASSETER, SHANNON DEAN TURNER	CUVA/2024	2	APPROVE
1665	053 0001	NICHOLS FAMILY PROPERTIES LLC	CUVA/2018	2	APPROVE
1682	053 0011	MITCHELL, C L JR	CUVA/2024	2	APPROVE
1683	053 0011A	MITCHELL, C L JR & GEORGE W	CUVA/2024	2	APPROVE
1708	055 0006	D E & G J PARKER REVOCABLE TRUST	CUVA/2024	2	APPROVE
1709	055 0007	THE FOUR V'S, INC	CUVA/2024	2	APPROVE
1755	058 0017	WILSON, JACK R & PATRICIA S	CUVA/2018	2	APPROVE
12168	058 00222	HTH OUTDOORS, LLC	CUVA/2018	2	APPROVE
1838	061 0015	FOY, WILLIAM REEVES & SUZANNE S	CUVA/2024	2	APPROVE
9649	064 00021	REAVES, JOAN	CUVA/2024	2	APPROVE
11285	064 00022	REAVES, HENRY L III	CUVA/2023	2	APPROVE
1859	064 0002A	WILSON, DONNA	CUVA/2024	2	APPROVE

Brooks County Board of Tax Assessors

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

Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
1924	065 0018	REAVES, HENRY L III	CUVA/2024	2	APPROVE
1971	066 0011	WILENIUS, ROBERT & FRANCINE	CUVA/2024	2	APPROVE
10003	066 0011A	WILENIUS, ROBERT & FRANCINE	CUVA/2024	2	APPROVE
11748	068 00151	GODWIN, R E & PATRICIA	CUVA/2024	2	APPROVE
2119	073 000121	ENGLAND, AUSTIN & RAQUEL AQUE	CUVA/2024	2	APPROVE
11565	073 0005A	ADKINS, SHARON ESTATE	CUVA/2024	2	APPROVE
11566	073 0005B	BENTON, MARY HAMLIN LIVING TRUST	CUVA/2024	2	APPROVE
2305	076 0003	EXUM, JAMES G & LINDA	CUVA/2024	2	APPROVE
2354	078 0009B	SWANN, KYLE T & SARAH J	CUVA/2024	2	APPROVE
2362	078 0015D	SLOAN, CYNTHIA LEWIS	CUVA/2024	2	APPROVE
2448	080 0021	T L CROSBY FAMILY FARMS LLC	CUVA/2024	2	APPROVE
10078	081 00043	COOPER, OWEN	CUVA/2024	2	APPROVE
8252	081 0005A	COOPER, OWEN	CUVA/2024	2	APPROVE
2488	081 0016	MORRISON, HOWELL A & HOWELL J	CUVA/2024	2	APPROVE
2492	081 0020	MORRISON, J ALLEN	CUVA/2024	2	APPROVE
2508	082 0008	GRAHAM, M H FAMILY LLC	CUVA/2020	2	APPROVE
2853	091 0004	GOLDEN, GERALD C & ESTATE OF BARBARA	CUVA/2024	2	APPROVE
2854	091 0005	JACKSON, OGLESBY L & SARAH	CUVA/2024	2	APPROVE
9656	091 0006A	GOLDEN, GERALD C & ESTATE OF BARBARA	CUVA/2024	2	APPROVE
10105	091 0006C	GOLDEN, GERALD C JR ETAL	CUVA/2024	2	APPROVE
2917	092 0006D	HALL, CALEB	CUVA/2024	2	APPROVE
3095	097 0009	HARDING, SUSAN	CUVA/2024	2	APPROVE
3103	097 0013A	HARDING, SUSAN	CUVA/2024	2	APPROVE
3114	097 0013P	DECARLO, TERRI	CUVA/2024	2	APPROVE
3127	097 0019	HARDING, SUSAN	CUVA/2024	2	APPROVE
3150	098 0006	KIMBROUGH, JOHN J & DIEDRA M	CUVA/2021	2	APPROVE
9316	098 000613	KIMBROUGH, JOHN J & DIEDRA M	CUVA/2021	2	APPROVE
3169	099 0006	ALLEN, WALTER H & BARBARA W	CUVA/2024	2	APPROVE
3171	099 0007	QUITMAN-256 LLC	CUVA/2024	2	APPROVE
3184	102 0001	MILTON, ALTON EUGENE SR	CUVA/2024	2	APPROVE
3185	102 0002	MILTON, ALTON	CUVA/2024	2	APPROVE
3191	102 0008	CONDOM-CESTINO, LUIS A & MARIA	CUVA/2024	2	APPROVE
3195	102 0012	RADFORD FAMILY FARM LLC	CUVA/2024	2	APPROVE
3199	102 0014	RADFORD FAMILY FARM LLC	CUVA/2024	2	APPROVE
3288	107 0012	CARLTON, TERRI LYNN & STEVENS, JOSEPH G	CUVA/2024	2	APPROVE
3291	108 0003	DELOACH, FRED III ETAL	CUVA/2024	2	APPROVE
3292	108 0004	COODY, RONALD HERMAN	CUVA/2024	2	APPROVE
3295	108 0004C	WHITESSELL, JAMES & TALLULAH	CUVA/2024	2	APPROVE
12097	108 00165	HEALEY, HANNAH WILLIS & CODY W	CUVA/2023	2	APPROVE
3319	108 0019	ESTATE OF GLADYS ELLENBERG	CUVA/2024	2	APPROVE
3320	108 0020	LODGE, LARRY	CUVA/2024	2	APPROVE
3345	109 0007	LODGE, LARRY	CUVA/2024	2	APPROVE
3368	110 0013	EXUM, JAMES CHRISTOPHER	CUVA/2024	2	APPROVE
3432	112 0016	MARTIN, PHILLIP ANDREW	CUVA/2024	5	APPROVE
3433	112 0016A	MARTIN, PHILLIP ANDREW	CUVA/2024	2	APPROVE
3491	113 0020	MARTIN, PHILLIP ANDREW	CUVA/2024	2	APPROVE
3679	121 0012	BILL & MYRA MASHBURN TRUST	CUVA/2021	99	APPROVE
3683	121 0013	RIZER, STACEY A ETAL	CUVA/2017	2	APPROVE
12177	121 00132	GARNER, KEVIN & EVELYN	CUVA/2017	2	APPROVE
3688	121 0018	SMITH, JERRY E & ELIZABETH A	CUVA/2024	2	APPROVE
3965	134 0016	STUBBS, H E HEIRS	CUVA/2018	99	RELEASE
10248	134 00182	WILSON, J W JR	CUVA/2015	99	APPROVE
3975	134 00211	COOPER, SAMUEL E JR	CUVA/2024	99	APPROVE
3989	135 0003	LODGE, LARRY	CUVA/2024	99	APPROVE


Brooks County Board of Tax Assessors

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

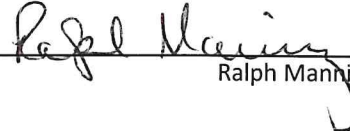
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
11337	BK1 0039	POPE, EDWIN	CUVA/2024	3	APPROVE
11433	BK1 00391	WEBB, JAMES & MELANIE	CUVA/2024	3	APPROVE
4508	BK2 0058	JIMMY CHAPPELL INC	CUVA/2024	2	APPROVE
4509	BK2 0058A	JIMMY CHAPPELL INC	CUVA/2024	3	APPROVE
10382	Q10 0005S00	HARDING, SUSAN	CUVA/2024	2	APPROVE
Total:	106				

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:	105	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	1	0	0


Brewer Bentley


Melvin Deshazor


Ralph Manning

Brooks County Board of Tax Assessors

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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, April 10, 2024
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The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.
--

Covenant Number	Parcel Number	Owner	Covenant / Year	Tax District	FLPA ACRES	Action Taken
2024-14-9	062 0002	MAG FARMS LLC	FLPA/2024	2	2,297.45	APPROVE
	078 0017B				375.92	
2024-14-10	098 0001	CONCORDE REALTY, LLC	FLPA/2024	2	953.42	APPROVE
2024-14-11	074 0041	TERRA CHULA PROPERTIES HOLDINGS LLC	FLPA/2024	2	227.78	APPROVE
2024-14-12	076 0001	PRICE FAMILY FARMS I LLLP	FLPA/2024	2	379.37	APPROVE
2024-14-13	125 0001	THE LANGDALE COMPANY	FLPA/2024	2	559.00	APPROVE
2024-14-14	117 0014	THE LANGDALE COMPANY	FLPA/2024	2	338.58	APPROVE
2014-14-3	121 0005	THE LANGDALE COMPANY	FLPA/2014	99	200.00	APPROVE
	121 FSDS0005			98	67.38	
2024-14-15	124 0016B	THE LANGDALE COMPANY	FLPA/2024	2	257.80	APPROVE
2024-14-16	124 0015	THE LANGDALE COMPANY	FLPA/2024	2	239.00	APPROVE
2024-14-17	118 0016	THE LANGDALE COMPANY	FLPA/2024	2	491.00	APPROVE
2024-14-18	078 0008	THE LANGDALE COMPANY	FLPA/2024	2	236.00	APPROVE
2024-14-19	098 0005	THE LANGDALE COMPANY	FLPA/2024	2	330.00	APPROVE
2024-14-20	092 0012	THE LANGDALE COMPANY	FLPA/2024	2	280.75	APPROVE
2024-14-21	071 0005	THE LANGDALE COMPANY	FLPA/2024	2	743.00	APPROVE
2024-14-22	092 0012E	THE LANGDALE COMPANY	FLPA/2024	2	115.00	APPROVE
	092 0001			2	478.00	
2024-14-23	103 0005	THE LANGDALE COMPANY	FLPA/2024	2	282.07	APPROVE
	098 0010A			2	180.00	
2024-14-24	073 0014	THE LANGDALE COMPANY	FLPA/2024	2	864.00	APPROVE
	073 0009			2	163.00	
2024-14-25	119 0006	LANGDALE WOODLANDS, LLC	FLPA/2024	2	943.00	APPROVE
2024-14-26	119 0003	THE LANGDALE COMPANY	FLPA/2024	2	1,028.00	APPROVE
2024-14-27	119 0004	THE LANGDALE COMPANY	FLPA/2024	2	571.00	APPROVE
2024-14-28	119 0005	THE LANGDALE COMPANY	FLPA/2024	2	552.00	APPROVE
2024-14-29	106 0007	THE LANGDALE COMPANY	FLPA/2024	2	491.00	APPROVE
2024-14-30	134 0025	THE LANGDALE COMPANY	FLPA/2024	99	200.00	APPROVE
	134 FSD0025	THE LANGDALE COMPANY		98	588.00	
2024-14-31	140 00053	THE LANGDALE COMPANY	FLPA/2024	99	200.00	APPROVE
	140 FDS 00053			98	143.00	
	140 OFD 00053			2	1,070.00	
2024-14-32	140 0005	THE LANGDALE COMPANY	FLPA/2024	99	200.00	APPROVE
	140 FDS 0005			98	160.00	
	140 OFD 0005			2	300.00	
2024-14-33	140 00054	THE LANGDALE COMPANY	FLPA/2024	2	957.00	APPROVE DENY
2024-14-34	140 00051	THE LANGDALE COMPANY	FLPA/2024	99	200.00	APPROVE
	140 FDS 00051			98	247.45	
2024-14-35	077 0011	PRICE FAMILY FARMS II, LLLP	FLPA/2024	2	718.91	APPROVE

Brooks County Board of Tax Assessors

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

Covenant Number	Parcel Number	Owner	Covenant / Year	Tax District	FLPA ACRES	Action Taken
	021 0004A			2	102.27	
2024-14-36	054 0001	MILL CREEK HOLDINGS, LLP	FLPA/2024	2	4,473.93	APPROVE
2024-14-37	128 0006	RIVER BEND PLANTATION INC	FLPA/2024	2	2,995.01	APPROVE
	128 0006B			2	496.52	
	131 0006A			2	1,397.40	
	142 0006C			2	424.99	
Total:	30				28,518.00	

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

	CUVA	FLPA	Pref
Total Approved:	0	30 29	0
Total Denied:	0	0 1	0
Total Breached:	0	0	0
Total Released:	0	0	0


Brewer Bentley


Melvin Deshaizer


Ralph Manning

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, April 10, 2024**

**Notice of Intent to Breach Conservation Use Covenant
30-Day Cease and Desist mailed 3/5/2024**

Real Key	Parcel Number	Owner	Deed Book - Page	Covenant - Year	Acres	Est. Penalty	Tax District
3600	118 0001	SUMMITT PROPERTIES LLC	853-489	2021	26.20	\$ 4,100.12	02
9428	118 00016	(SUBSEQUENTLY ACQUIRED)			1.00		02
9430	118 00018	(SUBSEQUENTLY ACQUIRED)			1.00		02
1691	053 0018	MAISY CAPITAL LLC	857-182	2018	108.00	\$ 24,422.16	02
9836	085 00031	SMITH, PILAR & HERNANDEZ	861-292	2021	16.24	\$ 7,057.31	02

We the undersigned members of the Brooks County Board of Tax Assessors do hereby declare the above listed parcels in breach of Conservation Use Assessment covenants. Having declared the breach and assessed the necessary penalty we authorize submitting the assessments to the Brooks County Tax Commissioner for collection.

  
Brewer Bentley Melvin DeShazor Ralph Manning

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
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

Summit Properties LLC
1205 Baytree Rd #8
Valdosta, GA 31602

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
118 0001	3600-9428-9430	28.2	UNINCORPORATED	2021	2024	03/05/2024	\$4,100.12
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors’ office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

Cc: Christopher & Cary Williams

March 5, 2024

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
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

Christopher & Cary Williams
1504 Old Coffee Rd
Barney, GA 31625

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF A CONSERVATION USE COVENANT

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
118 0001	3600-9428-9430	28.2	UNINCORPORATED	2021	2024	03/05/2024	\$4,100.12
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Summit Properties LLC

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	085 0031		TOTAL ACRES	16.24
TAX DISTRICT	UNINCORPORATED		CCY	2021
Realkey	9836	Covenant Recorded Book-page	824-035	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438	98,110	2,232.04	
2022	27.953	110,090	2,461.88	
2023	25.4777	115,954	2,363.39	
TOTAL		324,154	\$ 7,057.31	

Average Annual Savings: \$ 1,176.22
 Years in Covenant 3

Change of Ownership Resulting in Breach of Covenant

Previous Owner	THOMAS & NANCY EGGERS ALSO ALAN & LEIGH DUKES	
Current Owner	PILAR & HERNANDEZ SMITH	
Date Recorded	6/8/2023	11/16/2023
Deed Book	8575	857
Deed Page	184	184

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
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

Maisy Capital LLC
103 Bellerive
Saint Simons Island, GA 31522

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
053 0018	1691	108	UNINCORPORATED	2018	2024	03/05/2024	\$24,422.16
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors' office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

*Certified
mail
3/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

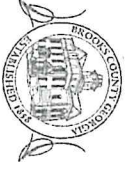
COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	053 0018	TOTAL ACRES	108	
TAX DISTRICT	UNINCORPORATED	CCY	2018	
Realkey	1691	Covenant Recorded Book-page	787-143	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712	165,691	3,805.86	
2019	28.353	162,871	3,694.31	
2020	27.772	164,353	3,651.53	
2021	28.438	162,871	3,705.38	
2022	27.953	218,035	4,875.79	
2023	25.4777	230,069	4,689.30	
TOTAL		1,103,890	\$ 24,422.16	

Average Annual Savings: \$ 2,035.18
 Years in Covenant 6

Change of Ownership Resulting in Breach of Covenant

Previous Owner	HARRIS ENGLISH
Current Owner	MAISY CAPITAL LLC
Date Recorded	6/8/2023
Deed Book	857
Deed Page	182

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.



Brooks County Board of Tax Assessors
 610 South Highland Road
 Quitman, GA 31643

CERTIFIED MAIL



320

7020 2450 0000 5254 1061

RDC 99



Retail

31522



Address Service Requested

Maisy Capital LLC
 103 Bellerive
 Saint Simons Island, GA 31522

NOTICE OF INTENT TO AS

31522

NAME 3/11/24
1ST NOTICE 3/11/24
2ND NOTICE 3/15/24
RETURN 3/25/24
OFFICIAL TAX

NIXIE 322 DE 1 0003/21/24
 RETURN TO SENDER
 UNCLAIMED
 UNABLE TO FORWARD
 BC: 31643292210 *0538-04193-07-02

R230 **\$8** MAR QUIT FCM U.S. POSTAGE PAID

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Maisy Capital LLC
 103 Bellerive
 Saint Simons Island, GA 31522



9590 9402 5027 9063 7510 65

2. Article Number (Transfer from service label)

PS Form 3811, July 2015 PSN 7530-02-000-9053

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

- Agent
- Addressee

B. Received by (Printed Name)

C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

3. Service Type
- Adult Signature
 - Adult Signature Restricted Delivery
 - Certified Mail®
 - Certified Mail Restricted Delivery
 - Collect on Delivery
 - Collect on Delivery Restricted Delivery
 - Insured Mail
 - Insured Mail Restricted Delivery (over \$500)
 - Priority Mail Express®
 - Registered Mail™
 - Registered Mail Restricted Delivery
 - Return Receipt for Merchandise
 - Signature Confirmation™
 - Signature Confirmation Restricted Delivery

Domestic Return Receipt

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
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

Alan & Leigh Dukes
325 Henry Folsom Rd
Adel, GA 31620

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
085 0031	9836	16.24	UNINCORPORATED	2021	2024	03/05/2024	\$7,057.31
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors' office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

*Cc: Thomas & Nancy Eggers
Pilar & Hernandez Smith*

March 5, 2024

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
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

Thomas & Nancy Eggers
3930 Burton Rd
Barney, GA 31625

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
085 0031	9836	16.24	UNINCORPORATED	2021	2024	03/05/2024	\$7,057.31
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors' office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

Cc: Alan & Leigh Dukes
Pilar & Hernandez Smith

USPS
4/5/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	085 0031		TOTAL ACRES	16.24
TAX DISTRICT	UNINCORPORATED		CCY	2021
Realkey	9836	Covenant Recorded Book-page	824-035	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438	98,110	2,232.04	
2022	27.953	110,090	2,461.88	
2023	25.4777	115,954	2,363.39	
TOTAL		324,154	\$ 7,057.31	

Average Annual Savings: \$ 1,176.22
Years in Covenant 3

Change of Ownership Resulting in Breach of Covenant

Previous Owner	THOMAS & NANCY EGGERS ALSO ALAN & LEIGH DUKES	
Current Owner	PILAR & HERNANDEZ SMITH	
Date Recorded	6/8/2023	11/16/2023
Deed Book	8575	857
Deed Page	184	184

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

Active Appeal List

LASTNAME	APPEAL YR	PARCEL NO / PP ACCT	STATUS	APPEAL TYPE	APPEALKEY
BROOKSCO DAIRY, LLC	2024	076 00064	30 Day	M	3030
CABRAL	2023	J1 0056	BOE No Change	R	2860
CONGER, GERALDINE S REVOCABLE TRUST	2024	007 00103	30 Day	M	3028
LANE	2024	018 00401	30 Day	M	3023
LITTLE	2024	092 00061	BOE	M	3020
MCCARTHY	2023	146 00011	BOE No Change	R	2960
MCLEOD	2024	118 0009	30 Day	M	3021
MEYER	2024	039 0036C	30 Day	M	3017
PAYNE	2024	031 00023	30 Day	M	3022
SCOTT	2024	139AC 0004	30 Day	M	3026
THOMAS	2023	Q9 0017	BOE No Change	R	2873
THOMAS	2023	106 0004	BOE No Change	R	2875
THOMAS	2023	106 0002	BOE No Change	R	2876
WELDON	2024	030 0013B	30 Day	M	3027

APPEALTYPE	Count	VID100
M	9	92,608
R	5	200,100

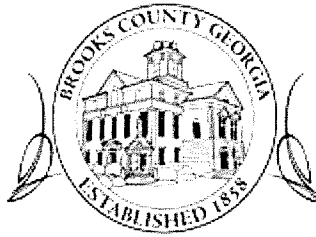
AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
BRUNSON	2024	3024	RESOLVED	M
LEGGETT	2024	3019	RESOLVED	M
SPENCER	2024	3029	RESOLVED	M
THOMPSON	2024	3018	RESOLVED	M

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Chief Appraiser Report 04/10/2024

The upcoming digest review has been postponed indefinitely.

We have made it through the return period, the deadline for 2024 homestead exemptions, prebill mobile home appeals and ag covenants has passed. The priority is completing field work and personal property returns in time to mail notices in late May.

We still have approximately 240 parcels that need to be inspected for 2024, just over 100 being for an ag covenant. We received over 450 covenant applications this year. Once all fieldwork is done, we will focus on data edits and value adjustments. I anticipate minor cost adjustments for residential improvements and some small tract land changes particularly around the small acre break point.

There was little change in the budget over the past month we are still in excellent shape. Except for the contract labor funds that will remain unspent for this fiscal year, but will be utilized for 2025, everything else is as expected and within budget. FY2024-2025 budget preparations should be starting soon. I plan to propose essentially what was approved last year.

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