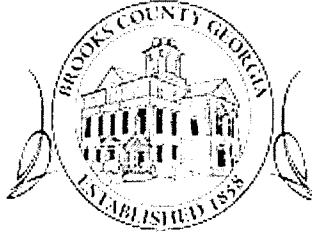


**BOARD OF TAX ASSESSORS**

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: May 8, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

##### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Regular Meeting held April 10, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (10 Minutes)
  - 2) *Stephanie Williams, Brooks Co. Economic Development*
- V. Staff Reports and Recommendation
  - 3) P.I.L.O.T./ Abatement percentage change
  - 4) Errors/adjustments
  - 5) Parcel Combinations
  - 6) Homestead Exemptions
  - 7) CUVA & FLPA applications/releases
  - 8) Chief Appraiser's Report/Comments
- VI. Unfinished Business
  - 9) Sendero Ranch LLC, Appeal 24CV00119
- VII. New Business
  - 10) Special called meeting for ratio studies and mailing NOA
- 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**

May 8, 2024

**Scheduled Monthly Meeting**

**I. Call to Order**

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on May 8, 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. Manning made a motion to approve the minutes with correction. Mr. Bentley seconded. All members in favor. Motion carried.

Assessors reviewed minutes from the settlement conference held with Sendero Ranch, LLC on March 13, 2024 and April 10, 2024. After review, Mr. Manning made a motion to approve the minutes as printed. Mr. Bentley seconded. All members in favor. Motion carried.

**III. Approval of Proposed Agenda**

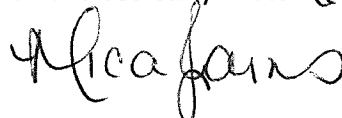
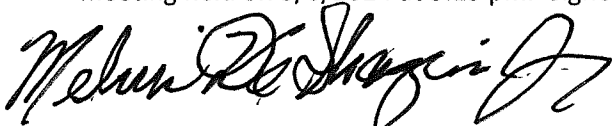
Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Bentley made a motion to approve the proposed agenda with amendments. Mr. Manning seconded. All members in favor. Motion carried.

**IV. Appearances/Taxpayer Requests**

- 2) Stephanie Williams, Brooks County Economic Development, spoke with the Board regarding current and anticipated projects within the Brooks County Industrial Park.

**V. Staff Reports and Recommendations**

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 5/8/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 6/12/2024



- 3) Assessors reviewed updated P.I.L.O.T/abatement percentage changes (see attached). After review, Mr. Bentley made a motion to approve percentage changes based on existing agreements. Mr. Manning seconded. All members in favor. Motion carried.
- 4) Assessors reviewed errors/adjustments (see attached). After review, adjustments were approved as attached.
- 5) Assessors reviewed parcel combination requests (see attached) After review, parcel combinations were approved as attached.
- 6) Assessors reviewed homestead exemption applications (see attached) After review, parcel combinations were approved as attached.
- 7) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved or denied as attached.

**VI. Unfinished Business**

- 8) Mr. Waldron informed the Board that Sendero Ranch, LLC has filed a Petition to Review with Superior Court. All necessary documentation has been turned over to Luke Mitchell, counsel for the Board of Assessors.

**VII. New Business**

- 9) Assessors agreed to schedule a called meeting to be held Thursday, May 16, 2024 at 8:30 a.m. to discuss ratio studies and the mailing of Notifications of Assessments. The meeting will be held in the Board of Assessors office.

**VIII. Chief Appraiser's Report/Comments**

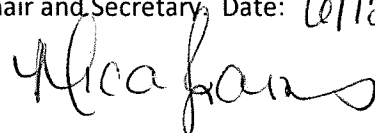
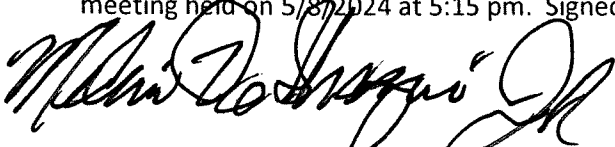
See attached report.

**IX. Assessors Comments**

**X. Executive Session**

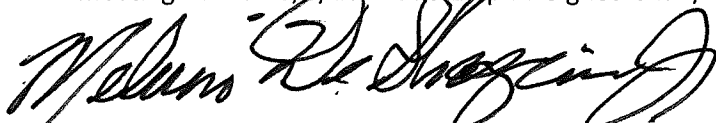
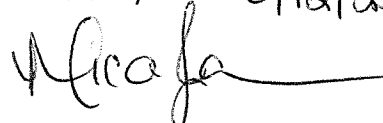
**XI. Adjournment**

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 5/8/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 6/12/2024



There being no further business, Mr. Manning made a motion to adjourn the meeting at 6:40 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 5/8/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 6/12/2024

Handwritten signature of Melvin R. Manning in black ink.Handwritten signature of Alicia in black ink.

**2024 PS IIVIA11E**  
 Jurisdiction  
 Board of Education  
 Millage  
 12.703

REAUKEY	OWNKEY	DIGCLASS	ABATEMENT	ABATE_EX	ABATE_EX_LAND	CURR_VAL	Company Name	Abated for Real Property
1962	50562 E		1	0	0.3	182,416	AG PRO RENTALS	926.89
9813	43144 E		0	0	0.75	-	ELEC-TEC INC	-
1417	43144 E		1	0	0.75	4,259,725	QUITMAN SOLAR LLC	21,644.51
11761	47907 I		1	1	0.75	1,088,590	ELEC-TEC INC	89.18
11883	43144 E		1	1	0.75	17,550	AVAGEN INC	29,854.08
11888	9588 E		1	1	0.75	5,875,400	QUITMAN SOLAR LLC	29,926.24
1600	43144 E		1	1	0.25	5,889,600	QUITMAN SOLAR LLC	45.35
12046	50478 I		1	1	0.25	1,963,200	QUITMAN II SOLAR LLC	-
11922	50478 I		1	1	0.75	8,925	QUITMAN II SOLAR LLC	-
11948	50813 I		1	1	0.25	1,428,775	QUITMAN II SOLAR LLC	-
11949	50814 C		1	1	0.7	420,754	AG PRO RENTALS	82,486.25

Appraised value of property  
 Taxable value (40% of appraised value) of property  
 Gross amount of property tax prior to abatement  
 Amount of School taxes abated for 2024  
 Percentage of School taxes abated for 2024

Real property \$ 21,134,735  
 Personal Property \$ 271,841,930  
 Total \$ 292,976,665  
 \$ 117,190,666  
 \$ 1,488,673  
 \$ 1,129,723  
 75.89%

perskey	parcel_no	curr_val	abatement	abate_ex	propclass	Company Name	Abated for Personal Property
933123	050 00087LH	33,901,647	1	0.25 I	QUITMAN SOLAR LLC	511,789.66	
933124	050 00087	100,722,203	1	0.75 E	QUITMAN SOLAR LLC	520,818.57	
933439	050 0008	31,840,048	1	0.25 I	QUITMAN II SOLAR LLC	14,628.28	
933440	050 0008	102,499,129	1	0.75 E	AVAGEN INC	-	
933438	075 00541	2,878,903	1	1 E	AVAGEN INC	-	
933116	075 00541	-	1	0 I	AVAGEN INC	-	

1,047,236.51

TYPE OF BUSINESS	Property Tax Abated
Equipment Rental	\$ 927
Solar Energy	1,084,314
Poultry breeder	44,482
Electronic manufacturing	-
	<u>\$ 1,129,723</u>

amnt collected  
 \$ 358,950

2024 ESIMVALE

Jurisdiction  
COUNTY  
Milage  
12.4747

REALKEY	OWNKEY	DIGCLASS	ABATEMENT	ABATE_EX	ABATE_EX_LAND	CURR_VAL	Company Name	Abated for Real Property
1962	50562 E		1	0.3	0.3	182,415	AG PRO RENTALS	910.23
3813	43144 E		0	0	0	-	ELEC-TEC INC	-
11417	43144 E		1	0.75	0.75	4,259,725	QUTTMAN SOLAR LLC	21,255.52
11761	47907 I		1	1	1	1,088,390	ELEC-TEC INC	87.57
11889	43144 E		1	0.75	0.75	17,550	QUTTMAN SOLAR LLC	29,317.54
11888	9588 E		1	1	1	5,875,400	AVIAGEN INC	29,388.40
1600	43144 E		1	0.75	0.75	5,889,600	QUTTMAN SOLAR LLC	44.53
12046	50478 I		1	0.25	0.25	1,963,200	QUTTMAN II SOLAR LLC	-
11922	43144 E		1	0.75	0.75	8,925	QUTTMAN II SOLAR LLC	-
11948	50813 I		1	0.25	0.25	1,428,775	QUTTMAN II SOLAR LLC	-
11949	50814 C		1	0.7	0.7	420,754	AG PRO RENTALS	81,003.80

Appraised value of property  
Taxable value (100% of appraised value) of property  
Gross amount of property tax prior to abatement  
Amount of County taxes abated for 2024  
Percentage of County taxes abated for 2024

Real property	Personal Property	Total	amnt collected
\$ 21,134,735	\$ 271,841,930	\$ 292,976,665	
\$ 8,453,894	\$ 108,736,772	\$ 117,190,666	
\$ 105,459,79	\$ 1,356,458,61	\$ 1,461,918	
\$ 81,004	\$ 1,028,415	\$ 1,109,419	
76.81%	75.82%	75.89%	\$ 352,499

Perskey	parcel_no	curr_val	abatement	abate_ex	propclass	Company Name	Abated for Personal Property
933123	050 00087UH	33,901,647	1	0.25 I		QUTTMAN SOLAR LLC	502,591.71
933124	050 00087	100,722,203	1	0.75 E		QUTTMAN SOLAR LLC	511,458.35
933439	050 0008	31,840,048	1	0.25 I		QUTTMAN II SOLAR LLC	14,365.98
933440	050 0008	102,499,129	1	0.75 E		AVIAGEN INC	1,028,415.44
933438	075 00541	2,878,903	1	1 E		AVIAGEN INC	-
933116	075 00541	-	1	0 I		AVIAGEN INC	-

TYPE OF BUSINESS	Property Tax Abated
Equipment Rental	\$ 910
Solar Energy	1,064,826
Poultry breeder	43,683
Electronic manufacturing	-
	<u>\$ 1,109,419</u>

# ACO Summary Batch

Batch			MAY2 4										Assessment	
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original	Revised				
53378	0	Pers	2024	GILMER VENTURES LLC	MAY24	3163 007	00103	02	22,488	18,692				
8386	0	Pers	2024	WELDON, LULA MAET	MAY24	3164 030	0013B	02	15,129	5,500				
46053	0	Pers	2024	LANE, CARLOSA	MAY24	3165 018	00401	02	10,048	3,500				
53302	0	Pers	2024	MEYER, MICHAEL DALE &	MAY24	3166 039	0036C	02	31,342	9,200				
52484	0	Pers	2024	PAYNE, JOSH TRAVIS	MAY24	3168 031	00023	02	14,288	6,800				
44310	0	Pers	2024	SCOTT, TAMMYW	MAY24	3172 139AC	0004	99	18,422	15,396				
50834	0	Pers	2024	MCLEOD, JAMES ALBERT	MAY24	3173 118	0009	02	14,700	4,800				
47138	0	Pers	2024	MORGAN, MARYL	MAY24	3175 102	0001	02	22,225	0				
5021	0	Pers	2024	SIMMONS, CHARLESW	MAY24	3176 MN4	0004	05	6,360	1,100				
44129	5249	Real	2023	DAWSON, DAVIDC	MAY24	3177 P2	0028	04	79,000	79,000				
44177	931803	Pers	2023	SAPP, DANIEL JUSTIN	MAY24	3178 078	00011	02	8,494	3,874				
21628	0	Pers	2024	BOND PLB & SUP INC RANCH	MAY24	3179 017	0016	02	20,465	4,105				
49945	0	Pers	2024	MOORE, JOHNNY ROGER &	MAY24	3180 Q18	0013	02	4,767	0				
53235	0	Pers	2024	COFFEE, JERRY & SABRENA W	MAY24	3181 088	0009	02	31,833	0				
21008	0	Pers	2024	DASHER, THOMAS JAMES	MAY24	3182 052	0001A	02	2,947	0				
14386	0	Pers	2024	HANSON TRUST UTD 09-10-03 FBO	MAY24	3183 BY1	0007A	02	34,105	22,718				
20828	0	Pers	2024	WILLIAMS, MORRIS	MAY24	3184 019	0038	02	2,696	0				
40753	674350	Pers	2024	TURNER, WALLACE JR	MAY24	3185 012	0005A	02	6,732	0				
48607	0	Pers	2024	STRICKLAND, DANNY	MAY24	3186 027	00026	02	18,429	0				

53406	0 Pers	2024	DEAN, GLENDA ANN	MAY24	3187	018	0054	04	0	10,214
47334	0 Pers	2024	REYNOLDS, STEFANIE C	MAY24	3188	MN2	0027	05	6,624	0
1719	0 Pers	2024	BENNETT, GRADY & BRENDA	MAY24	3189	056	0002	02	22,000	22,000
<i>22 Records included in report</i>									393,094	206,899

*William St. Mary*  
 Chairman, County Board of Assessors

5-8-2024  
 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, May 8, 2024

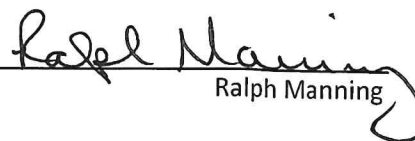
Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
GHT PAVO INVESTMENTS, LLC  PIN 003 0015A = 10.20 AC IN TD 04	003 0015	003 0015	268.65	PB 21-320
		003 00131	138.10	PT50R
		003 0015B	1.00	
		026 00021	17.40	
		026 0015A	52.05	
			477.20	
SUMMIT PROPERTIES LLC	118 0001	118 0001	26.20	
		118 00016	1.00	CUVA ADJOINING
		118 00018	1.00	SUBS ACQ
			28.20	
CADY, ROGER (FOR 2025)	140 00104	140 00104	0.98	TR 3-4
		140 00105	0.86	PB 9-89
			1.84	
PIZZARO, IDA (FOR 2025)	Q17 0073A	Q17 0073A	100X100	
		Q17 0073B	100X80	DB 867-789
			100X180	

**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

Brewer Bentley    Melvin DeShazor    Ralph Manning

**Meeting Date:** **Wednesday, May 8, 2024**

The staff of the Brooks County Board of Assessors have received and reviewed applications for homestead exemption on the following properties and propose acceptance of the exemptions as listed.

Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
6881	Q20 0085	BARRON, DARRELL	S5	S0	01
3217	103 0008	KING, JUSTIN RYAN & JERIKA J	S1	S0	02
<b>Total:</b>	<b>2</b>				

DENIED

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.

Exemption	AY2024	AY2023
S0	1	2
S1	0	0
S3	0	0
SC	0	0
S4	0	0
S5	1	0
SD	0	0
SE	0	0
SS	0	0
<b>TOTAL:</b>	<b>2</b>	<b>2</b>

  
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

Brewer Bentley    Melvin DeShazor    Ralph Manning

**Meeting Date:** **Wednesday, May 8, 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
52	002 0028	STEGALL, JOSEPH I & GLENDA K	CUVA/2024	2	APPROVE
68	003 0015	GHT PAVO INVESTMENTS, LLC	CUVA/2024	2	APPROVE
69	003 0015A	GHT PAVO INVESTMENTS, LLC	CUVA/2024	4	APPROVE
11547	004 00041	BRYAN, MARVIN A & KAREN S	CUVA/2024	4	APPROVE
246	011 0009A	PLYMALE FAMILY FARM, LLC	CUVA/2024	2	APPROVE
445	019 0044	WILKINSON, CARLTON W	CUVA/2024	2	APPROVE
9920	020 00031	SIMPSON, WILLIAM JAY	CUVA/2024	2	APPROVE
528	021 0022	ANSLEY, RICHARD SCOTT	CUVA/2024	2	APPROVE
12192	021 00353	C3 PROPERTIES, LLC	CUVA/2022	2	APPROVE
8397	022 00291	THOMAS, JONES O	CUVA/2015	2	APPROVE
9613	024 0010A	HIERS, BILLY J	CUVA/2024	2	APPROVE
736	026 0001F	BRASINGTON, GLEN R & MARTHA M	CUVA/2024	2	APPROVE
740	026 0004	ALDRIDGE, DALE E & SONYA M	CUVA/2024	2	APPROVE
775	027 0002B	PARRISH, DANIEL A	CUVA/2015	2	APPROVE
9265	027 0006A	GHT INVESTMENTS, LLC	CUVA/2024	2	APPROVE
807	029 0001A	ROBINSON, BRIAN T	CUVA/2023	2	APPROVE
916	032 0011	CROSBY, RICHARD R	CUVA/2018	2	APPROVE
948	033 0007	POWELL, DONALD E	CUVA/2024	2	APPROVE
976	034 0019	S J & L TURNER FAMILY FARMS, LLLP	CUVA/2024	2	APPROVE
11847	035 00172	HORNE, JEREMY & HASAN, SEAN M	CUVA/2024	2	APPROVE
1028	036 0003	SOWELL, ABIGAIL P	CUVA/2024	2	APPROVE
1087	036 0047B	PLEASANT, HENRY D	CUVA/2024	2	APPROVE
1112	036 0062	ADAMS, SYLVIA M & LAWRENCE E MARABLE SR-TRUSTEES	CUVA/2024	2	APPROVE
1161	037 0010	ADAMS, SYLVIA M & LAWRENCE E MARABLE SR-TRUSTEES	CUVA/2024	2	APPROVE
1169	037 0017	PLEASANT, HENRY	CUVA/2024	2	APPROVE
1205	037 0047	BREIDT, BARBARA S FAMILY TRUST ETAL	CUVA/2024	2	APPROVE
1217	038 0003	WILLENIUS, ROBERT & SARAH	CUVA/	2	DENY
1279	039 0004	WHITE, CARL W & CAROLYN C	CUVA/2024	2	APPROVE
11133	040 00241	ZAVALSKY, LIBOR & RACHAEL ASHLEY ZAVALSKY	CUVA/2022	2	APPROVE
1531	048 0015	HCWJR, LLC	CUVA/2024	2	APPROVE
1599	050 0007	NEW, WALTER H SR ESTATE	CUVA/2024	2	APPROVE
8215	053 0016A	MITCHELL, C L III	CUVA/2024	2	APPROVE
9750	056 0008A	HIERS, RODNEY	CUVA/2019	2	APPROVE
10283	058 00201	GRIFFIN, JOSHUA L III & JANET L GRIFFIN	CUVA/2022	2	APPROVE
11224	059 00011	BURTON, JOHN SCOTT	CUVA/2024	2	APPROVE
1780	059 0002	KEEL, COLON J JR & BETTY JO	CUVA/2024	2	APPROVE
1790	059 0009	MARTIN, ANDREW P	CUVA/2024	2	APPROVE
1804	060 0010	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
1817	061 0001	MITCHELL, TOMMIE W & C L	CUVA/2024	2	APPROVE
1818	061 0001B	MITCHELL, C L	CUVA/2024	2	APPROVE
2018	067 0016A	DODD LAND, LLC	CUVA/2024	2	APPROVE
2063	069 0005	INGRAM, DEBRA KAY WORTMAN 2008 IRREVOCABLE TRUST	CUVA/2024	2	APPROVE
2134	073 0006	CHITTY, SHARON ESTATE	CUVA/2024	2	APPROVE
2139	073 0010A	BLACKWATER DEVELOPMENT LLC	CUVA/	2	DENY

**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
10781	075 00101	INGRAM, DEBRA KAY WORTMAN TRUST	CUVA/2024	2	APPROVE
2339	078 0001	SYKES, JONATHAN W-TRUSTEE, ANDREW W & BEVERLY M SYKES IRREVOCABLE	CUVA/2024	2	APPROVE
2441	080 0015A	GREENE, JOHN W & CAROLYN T	CUVA/2024	2	APPROVE
2490	081 0018	MORRISON, HOWELL ANDERSON & HOWELL JASON MORRISON	CUVA/2024	2	APPROVE
2501	082 0002	WEBB, CLIFFORD H LIVING TRUST - STEPHEN LEE WEBB TRUSTEE	CUVA/2024	2	APPROVE
2518	082 0017	JONES, VERA M	CUVA/	2	RELEASE
2526	083 0002C	FOLSOM, GERALDINE G	CUVA/2024	2	APPROVE
2527	083 0003	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
9002	084 00061	MEEKS, MALGRUM DERRY & ROBIN NICOLE MEEKS	CUVA/	2	DENY
2598	086 0002	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
2608	087 0002	GUNTER, LINDA E	CUVA/2024	2	APPROVE
9855	087 00082	HOBBY, CHARLES F SR	CUVA/2024	2	APPROVE
2695	088 0017	LAWSON, SHIRLEY Y	CUVA/2024	2	APPROVE
2719	088 0038	CROUCH, CLYDE D ETAL	CUVA/2024	2	APPROVE
2720	088 0039	JONES, L FARMS, LLC	CUVA/2024	2	APPROVE
2738	089 0012	C & M LAND HOLDINGS, LLC	CUVA/2024	2	APPROVE
2755	089 0021	C & M LAND HOLDINGS, LLC	CUVA/2024	2	APPROVE
2760	089 0024A	C & M LAND HOLDINGS, LLC	CUVA/2024	5	APPROVE
2826	090 0033	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
2877	091 0024	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
2884	091 0030	NEW, WALTER H SR ESTATE	CUVA/2024	2	APPROVE
2920	092 0007	PATRICK, KERRY A	CUVA/2024	2	APPROVE
2929	092 0012D	BALLARD, DOYLE LEE	CUVA/2024	2	APPROVE
2961	093 0013	BATTS, AMOS C ETAL	CUVA/2024	2	APPROVE
9171	094 0004C1	O'NEAL, CHARLES E III & WENDI R	CUVA/	2	DENY
12162	094 0005B	BROOKSCO DAIRY, LLC	CUVA/2018	2	APPROVE
3014	094 0007	WELTZBARKER, DOYLE & MOODY, CALVIN	CUVA/2024	2	APPROVE
3051	095 0003	MORTON BRAY IMPROVEMENTS, LLC	CUVA/2024	2	APPROVE
3346	109 0008	BOOTH, LINDA	CUVA/2024	2	APPROVE
3357	110 0008	SIMPSON, WOODROW	CUVA/2024	2	APPROVE
3369	110 0013A	EXUM, LINDA B	CUVA/2024	2	APPROVE
3371	110 0014A	EXUM, LINDA B	CUVA/2024	2	APPROVE
3388	111 0005	C & M LAND HOLDINGS, LLC	CUVA/2024	2	APPROVE
3389	111 0005A	C & M LAND HOLDINGS, LLC	CUVA/2024	5	APPROVE
3409	112 0002	RIZER, DAVID F	CUVA/2024	2	APPROVE
3446	112 0024	C & M LAND HOLDINGS, LLC	CUVA/2024	2	APPROVE
3475	113 0013	DANDY ACRES, LLLP	CUVA/2024	2	APPROVE
10147	113 00183	STANFIELD, JOANN	CUVA/2024	2	APPROVE
10148	113 00184	KEY, JANICE	CUVA/2024	2	APPROVE
9327	113 00221	WILLIAMS, CHRISTOPHER K & CARY L	CUVA/2024	2	APPROVE
3505	114 0007	BENNETT, TANNER CARLTON	CUVA/2024	2	APPROVE
9665	114 0012A	BLACKMON, DANNY	CUVA/2024	2	APPROVE
3512	114 0013	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
3645	120 0006	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
3698	122 0001	CHAPPELL, JIMMY INC	CUVA/2024	2	APPROVE
3747	122 0026	MONK, RAYMOND L & DAYNA CHRISTINE	CUVA/2024	99	APPROVE
10263	128 00202	SUBLETT, JAMES T SR	CUVA/2024	2	APPROVE
12201	128 00204	SUBLETT, JAMES T SR	CUVA/2024	2	APPROVE
11638	128 00291	SUBLETT, JAMES T JR	CUVA/2024	2	APPROVE
3901	128 0029B	SUBLETT FAMILY LANDS LLC	CUVA/2024	2	APPROVE

**Brooks County Board of Tax Assessors**

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

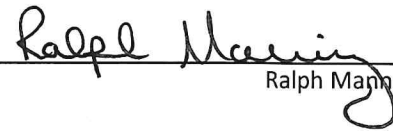
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
3920	129 0008	SUBLETT FAMILY LANDS LLC	CUVA/2024	2	APPROVE
3965	134 0016	COHEN, MELINDA S ETAL	CUVA/2024	99	APPROVE
10782	135 00022	FIFT LAND & CATTLE COMPANY LLC	CUVA/2024	99	APPROVE
4038	135 0025	NEAL, JACKIE E	CUVA/2024	99	APPROVE
10276	135 00291	NEAL, DAVID SCOTT	CUVA/2024	99	APPROVE
4045	135 0029A	NEAL, DAVID SCOTT & TIFFANY NICOLE	CUVA/2024	99	APPROVE
12220	135 FDS00022	FIFT LAND & CATTLE COMPANY LLC	CUVA/2024	99	APPROVE
4128	139 0013	SCRUGGS, ASHLEY	CUVA/2024	99	APPROVE
4274	142 0011	GRIFFIN, DON & MARY CAROL	CUVA/2024	2	APPROVE
4290	143 0012	BOOTH, ALBERT KOY III	CUVA/2024	2	APPROVE
9788	143 0012A	BOOTH, ALBERT KOY III & ANGELA CARDIN	CUVA/2024	2	APPROVE
11574	146 00134	OCKOLOCOOCHEE IRREVOCABLE TRUST	CUVA/2024	99	APPROVE
11575	146 00135	WHEELER, JOSEPH E JR	CUVA/2024	99	APPROVE
<b>Total:</b>	<b>107</b>				

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:	102	0	0
Total Denied:	4	0	0
Total Breached:	0	0	0
Total Released:	1	0	0

  
Brewer Bentley

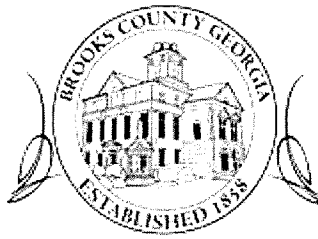
  
Melvin DeShazor

  
Ralph Manning

**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor, Chairman  
Brewer Bentley

Wayne Waldron, Chief Appraiser



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)

## Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

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5/8/2024

Chief Appraiser report

### Budget

The office budget request is complete. With the departure of the County Administrator it is unclear when the Commissioner's will be approving the FY2024-2025 budget for the county. I am requesting essentially the same funding as last year with the same 3.5% merit-based pay increases to be implemented in January if approved.

We are significantly under budget for the current year. Timing issues early in the fiscal year forced us to delay the GMASS data collection services that are in the current year budget, I have spoken with the County Clerk and Purchasing Officer and it is my intention to assume the money is still available and move forward with acquiring the services as soon as possible.

### Notices of Assessment

We intend to mail the notices before Memorial Day, either the Thursday or Friday (23<sup>rd</sup> or 24<sup>th</sup>) will make Monday 7/8/24 the end of the appeal period. In order to meet that deadline, we must have the notices approved and to the printer by next Friday.

Prior to approval we need to

- Wrap up the remaining field work
- Complete personal property returns
- Complete ratio analysis and schedule modifications
- Perform final data edits

Field work is mostly by appointment for gated properties we may hold a couple of parcels notices until after review. Personal property will be close, we will focus on completing the taxable accounts, with the understanding that accounts not reviewed before notices are mailed can still be audited for the prior three years. Ratio analysis, the work is done it is just a matter of running all the reports and uploading the data then verifying and reprinting. I anticipate spending an entire day running everything on the laptop before changing the live data. Once all changes are complete we can run final data edits and barring any unforeseen issues we should be ready to approve the notices for mailing by Wednesday the 15<sup>th</sup>, pending board approval.


### CAVEAT

Registration for CAVEAT is complete, we will have all tax-exempt forms and checks for lodging and meals before departure. The conference is Tues, Wed, Thur, May 21-23 at the Classic Center in Athens. A county vehicle is available for transportation.

**SUPERIOR COURT OF BROOKS COUNTY  
STATE OF GEORGIA**

**FILED IN OFFICE**  
CLERK OF SUPERIOR COURT  
BROOKS COUNTY, GEORGIA  
**24CV00119**

**APR 25, 2024 11:41 AM**

  
Belinda Wheeler, Clerk  
Brooks County, Georgia

CIVIL ACTION NUMBER 24CV00119  
Sendero Ranch, LLC

\_\_\_\_\_  
**PLAINTIFF**

**VS.**

Brooks County Board of Equalization

\_\_\_\_\_  
**DEFENDANT**

**SUMMONS**

TO: BROOKS COUNTY BOARD OF EQUALIZATION

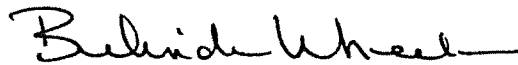
You are hereby summoned and required to file with the Clerk of said court and serve upon the Plaintiff's attorney, whose name and address is:

**ZACHARY COWART**  
**Zachary**  
**109 WEST ADAIR STREET**  
**VALDOSTA, Georgia 31603**

an answer to the complaint which is herewith served upon you, within 30 days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint.

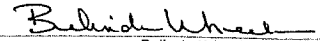
**This 25th day of April, 2024.**

Clerk of Superior Court



\_\_\_\_\_  
Belinda Wheeler, Clerk  
Brooks County, Georgia

APR 25, 2024 11:41 AM

  
Belinda Wheeler, Clerk  
Brooks County, Georgia

IN THE SUPERIOR COURT OF BROOKS COUNTY  
STATE OF GEORGIA

SENDERO RANCH, LLC	:	
	:	
Petitioner,	:	CIVIL ACTION
vs.	:	NO.
	:	
BROOKS COUNTY BOARD	:	
OF EQUALIZATION,	:	
	:	
Respondent.	:	

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**PETITION TO APPEAL DECISION OF THE**  
**BROOKS COUNTY BOARD OF EQUALIZATION**

COMES NOW, Sendero Ranch, LLC, Petitioner in the above-styled civil action (hereinafter "Petitioner") and files this, its Petition to Appeal the decision of the Brooks County Board of Equalization (hereinafter "BOE") pursuant to O.C.G.A. §48-5-311(g) showing this Honorable Court as follows:

1.

Petitioner is a Limited Liability Company authorized to conduct business in the State of Georgia with its principal place of business being in Brooks County, Georgia.

2.

The Petitioner owns real property located in Brooks County (Map/Parcel No 074 0036). Said real property is under a conservation easement recorded March 14, 2016, Deed Book 761, Page 286.

3.

The BOE issued a penalty on November 30, 2023 but did not mail notice to the Petitioner until February 1, 2024. The BOE's decision is being appealed because the penalty for a breach of conservation covenant is not correctly calculated.



4.

The Petitioner seeks review of the penalty issued by the BOE concerning this conservation easement.

**WHEREFORE**, Petitioner prays:

- (a) That the decision of the Brooks County Board of Equalization be reviewed;
- (b) That the Court enter an order reducing the amount of the penalty; and
- (c) For such other and further relief as the Court may deem equitable and just.

Respectfully submitted this 25 day of April, 2024.

COWART & PERRY, LLP



Zachary R. Cowart  
Georgia State Bar #191980

109 West Adair Street  
Post Office Box 5979  
Valdosta, GA 31603  
Phone: 229-249-8680

**IN THE SUPERIOR COURT OF BROOKS COUNTY  
STATE OF GEORGIA**

**SENDERO RANCH, LLC**

**Petitioner,**

**vs.**

**BROOKS COUNTY BOARD  
OF EQUALIZATION,**

**Respondent.**

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**CIVIL ACTION  
NO. 24CV00119**

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**ACKNOWLEDGMENT OF SERVICE**

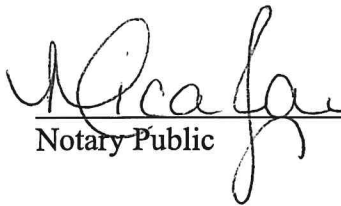
Due and legal service of the Complaint and Summons in the above and foregoing matter is hereby acknowledged on behalf of Brooks County Board of Equalization by the undersigned; all other service is waived regarding the Complaint in the above-styled matter.

This \_\_\_\_ day of April, 2024.

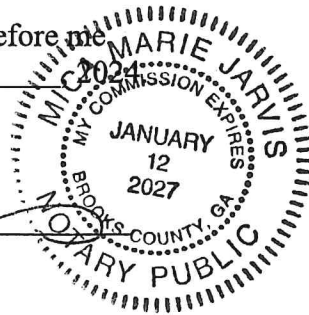


Wayne Waldron, Chief Appraiser

Sworn to and subscribed before me  
this 25<sup>th</sup> day of April 2024



Notary Public

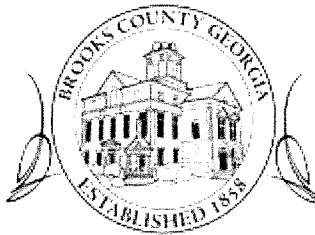


**BOARD OF TAX ASSESSORS**

**Brewer Bentley, Chairman**

**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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Appeal # 2788

Breach of Forest Land Protection Act covenant # 2022-014-2

In January of 2022 the owner of 353 acres in Brooks County applied for and was granted a forest land covenant. The Covenant was approved by the Board of Assessors on 4/13/22 and recorded in deed book 845 page 357 on 05/17/2022.

On 9/19/2022 the owner of the property deeded 1.52 acres as recorded in deed book 848 page 601. The transfer is to a family member to be used for residential purposes, specifically the father-in-law who has since built a house on the property, permit to build obtained 10/07/2022.

On 3/1/2023, the assessors' office notified the owners of the property that a potential breach had occurred and they had 30 days to cease and desist or remediate the issue.

Within the 30-day time frame the owner met with the Board of Assessors and filed an appeal to the Board of Equalization on 3/28/2023.

The board of equalization heard the appeal on 5/31/2023. The decision of the board was tabled to determine if they had the authority to alter the amount of penalty assessed or the ability to take into consideration other factors in determining if the transfer caused a breach of covenant.

On 6/2/2023 a legal opinion was provided by an attorney in Quitman. The BOE did not meet again on this matter until 11/30/2023. At that time, Mr. Warren appeared before the BOE both were presented with the legal opinion. The BOE made their decision, Mr. Warren stated he would continue to court.

On 12/13/23 in the regular meeting of the Board of Assessors they were informed that two appellants had voiced their desire to go to Superior Court and both have been provided a copy of the relevant code section. The 30-day window to appeal will end around the first of the year depending on when they were notified of the decision by the BOE.

1/10/24 Regular meeting of the Board of Assessors, the Board was informed that Mr. Warren had not filed an appeal within the allotted time, a motion was made to turn the penalty over to the tax commissioner for collection.

1/11/24 Mr. Warren called the office stating he had not received notice from the BOE. After speaking with the appeal administrator and secretary for the BOE it was discovered that they had made the decision during the hearing but since he was going to Court, they did not see the need to mail it.

**BOARD OF TAX ASSESSORS**

**Brewer Bentley, Chairman**

**Melvin DeShazor**

**Ralph Manning**



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**Wayne Waldron, Chief Appraiser**

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

610 South Highland Road, Quitman, GA 31643

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On or around 2/1/24 Mr. Warren was notified by the BOE of the decision, his legal representative filed an appeal dated 2/9/24 received via certified mail on 2/12/24

On 2/14/2024 The Brooks County Board of Assessors mailed a letter of notice regarding the superior court settlement conference to be held on March 13, 2024, to Mr. Warren and his legal counsel.

The settlement conference was convened at 5:15 on March 13, 2024, in the meeting room of the Brooks County Board of Commissioners. No settlement was reached but the parties agreed to continue the conference at the same time and place on April 10, 2024. To allow time for the attorneys to get together and try to work something out.

On April 10, 2024, at 5:15 The Board of Assessors re-convened the settlement conference. Having not heard from Mr. Warren or his attorney, the Board declared no settlement had been reached and authorized notification to be sent to the appellant.

On April 19, 2024, the Assessors' office received confirmation from the office of the Clerk of Superior Court that the filing fee had been received for Mr. Warren's appeal.

On April 25, Wayne Waldron, Chief Appraiser signed an acknowledgement of service relating to civil action no 24cv00119 as filed by Mr. Cowart on behalf of Sendero Ranch.

May 3, 2024, Wayne Waldron met with Luke Mitchell, who agreed to act as counsel on this matter. Copies of all documents have been delivered to counsel.