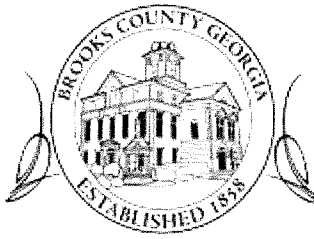


**BOARD OF TAX ASSESSORS**

**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

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### **Special Called Meeting of the Brooks County Board of Assessors**

Date: May 16, 2024

Time: 8:30 a.m.

Location: Brooks County Board of Assessors Office

#### Agenda

##### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Proposed Agenda
- III. Staff Reports and Recommendation
  - 1) 2024 Final ratio analysis
  - 2) Prior, current, and proposed consolidation reports
- IV. New Business
  - 3) Mailing of annual notice of assessments
- V. Assessors Comments
- VI. 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 16, 2024

**Special Called Meeting**

**I. Call to Order**

Mr. DeShazor called to order the special called meeting of the Brooks County Board of Tax Assessors at 8:40 a.m. on May 16, 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 Proposed Agenda**

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

**III. Staff Reports and Recommendations**

- 1) Assessors reviewed the 2024 final ratio analysis (see attached).
- 2) Assessors reviewed previous, current, and proposed consolidation reports (see attached).

**IV. New Business**

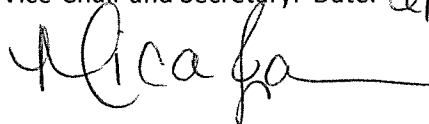
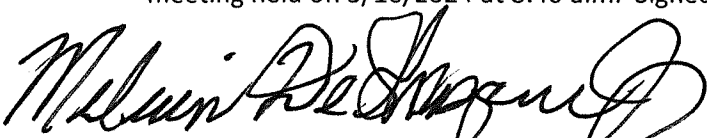
- 3) Mr. Bentley made a motion to approve value schedule changes as presented and authorize the mailing of Notification of Assessments on March 24, 2024. Mr. Manning seconded. All members in favor. Motion carried.

**V. Assessors Comments**

**VI. Adjournment**

There being no further business, Mr. Manning made a motion to adjourn the meeting at 9:24 a.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 5/16/2024 at 8:40 a.m. Signed Chair/Vice-Chair and Secretary. Date: 6/12/2024



MAY 16, 2024

BEFORE CHANGES (2023 VALUES)			
	RES- ALL	RES - IMP	RES - VAC
MEDIAN	0.3760	0.3781	0.3723
AGGREGATE	0.3425	0.3437	0.3198
COD	0.1962	0.1785	0.2546
PRD	1.0823	1.0899	1.1173
NUMBER OF SAMPLES	127	98	29
LOWEST RATIO	0.1040	0.1780	0.1040
HIGHEST RATIO	0.6464	0.6464	0.5840
MIN SAMPLE SIZE	3	3	6
STANDARD DEVIATION	0.0985	0.0891	0.1267

PROPOSED VALUES FOR 2024			
	RES- ALL	RES - IMP	RES - VAC
MEDIAN	0.3935	0.3877	0.4032
AGGREGATE	0.3636	0.3647	0.3439
COD	0.1867	0.1761	0.2200
PRD	1.0869	1.1017	1.0869
NUMBER OF SAMPLES	127	97	30
LOWEST RATIO	0.1040	0.2062	0.1040
HIGHEST RATIO	0.6760	0.6760	0.5600
MIN SAMPLE SIZE	3	3	5
STANDARD DEVIATION	0.0990	0.0925	0.1232

MAY 16, 2024

	AGR - ALL	AGR - IMP	AGR - VAC
MEDIAN	0.3438	0.3104	0.3864
AGGREGATE	0.3406	0.3289	0.353
COD	0.2098	0.2252	0.1742
PRD	1.0153	0.9571	1.0139
NUMBER OF SAMPLES	25	7	18
LOWEST RATIO	0.1707	0.1707	0.1954
HIGHEST RATIO	0.4693	0.4408	0.4693
MIN SAMPLE SIZE	2	3	2
STANDARD DEVIATION	0.0858	0.0939	0.0871

PROPOSED VALUES FOR 2024				1/1/23- 1/1/25
	AGR - ALL	AGR - IMP	AGR - VAC	AG LM
MEDIAN	0.3984	0.3376	0.432	0.3966
AGGREGATE	0.3923	0.3762	0.4098	0.3955
COD	0.2063	0.2368	0.1785	0.1595
PRD	0.9997	0.9545	0.9905	1.02
NUMBER OF SAMPLES	24	7	17	21
LOWEST RATIO	0.1941	0.1941	0.2366	0.2541
HIGHEST RATIO	0.5189	0.4962	0.5189	0.5189
MIN SAMPLE SIZE	3	4	3	2
STANDARD DEVIATION	0.0967	0.1088	0.0958	0.0754

MAY 16, 2024

BEFORE CHANGES (2023 VALUES)			
	COM - ALL	COM - IMP	COM - VAC
MEDIAN	0.3718	0.3628	0.3824
AGGREGATE	0.2881	0.2782	0.3938
COD	0.2236	0.2602	0.0411
PRD	1.2048	1.2265	0.9711
NUMBER OF SAMPLES	14	12	2
LOWEST RATIO	0.1189	0.1189	0.3667
HIGHEST RATIO	0.6182	0.6182	0.3981
MIN SAMPLE SIZE	5	6	0
STANDARD DEVIATION	0.124	0.1327	0

PROPOSED VALUES FOR 2024			
	COM - ALL	COM - IMP	COM - VAC
MEDIAN	0.3788	0.3769	0.3941
AGGREGATE	0.2919	0.2827	0.397
COD	0.1745	0.1957	0.0103
PRD	1.162	1.1701	0.9927
NUMBER OF SAMPLES	15	13	2
LOWEST RATIO	0.1189	0.1189	0.39
HIGHEST RATIO	0.4585	0.4585	0.3981
MIN SAMPLE SIZE	4	4	0
STANDARD DEVIATION	0.1043	0.1116	0

MAY 16, 2024

BEFORE CHANGES (2023 VALUES)			
	CIA - ALL	CIA - IMP	CIA - VAC
MEDIAN	0.3667	0.3385	0.3856
AGGREGATE	0.331	0.3144	0.3546
COD	0.2091	0.2597	0.1611
PRD	1.0462	1.0541	1.0164
NUMBER OF SAMPLES	39	19	20
LOWEST RATIO	0.1189	0.1189	0.1954
HIGHEST RATIO	0.6182	0.6182	0.4693
MIN SAMPLE SIZE	3	5	2
STANDARD DEVIATION	0.1006	0.1166	0.0823

PROPOSED VALUES FOR 2024			
	CIA - ALL	CIA - IMP	CIA - VAC
MEDIAN	0.39	0.3628	0.4002
AGGREGATE	0.3729	0.3483	0.4093
COD	0.1977	0.2147	0.1782
PRD	0.9973	0.9782	0.9888
NUMBER OF SAMPLES	39	20	19
LOWEST RATIO	0.1189	0.1189	0.2366
HIGHEST RATIO	0.5189	0.4962	0.5189
MIN SAMPLE SIZE	3	4	2
STANDARD DEVIATION	0.1002	0.1034	0.0869

MAY 16, 2024

BEFORE CHANGES (2023 VALUES)			
	RACI - ALL	RACI - IMP	RACI - VAC
MEDIAN	0.3734	0.3737	0.3489
AGGREGATE	0.3381	0.3356	0.3488
COD	0.1996	0.1916	0.2184
PRD	1.0793	1.0954	1.0278
NUMBER OF SAMPLES	166	117	49
LOWEST RATIO	0.104	0.1189	0.104
HIGHEST RATIO	0.6464	0.6464	0.584
MIN SAMPLE SIZE	3	3	4
STANDARD DEVIATION	0.099	0.095	0.1089

PROPOSED VALUES FOR 2024			
	RACI - ALL	RACI - IMP	RACI - VAC
MEDIAN	0.3908	0.3842	0.4024
AGGREGATE	0.3672	0.3601	0.398
COD	0.1902	0.1828	0.2038
PRD	1.0613	1.0866	0.9691
NUMBER OF SAMPLES	166	117	49
LOWEST RATIO	0.104	0.1189	0.104
HIGHEST RATIO	0.676	0.676	0.56
MIN SAMPLE SIZE	3	3	4
STANDARD DEVIATION	0.0991	0.0957	0.1094

MAY 16, 2024

06/01/2023-05/01/2024					
	RES-ALL	RES AG -AL	RES VAC UR	RES-AG - R	COM - ALL
MEDIAN	0.3877	0.3583	0.4089	0.3935	0.3334
AGGREGATE	0.3632	0.3538	0.3543	0.3755	0.2632
COD	0.195	0.2181	0.1463	0.1919	0.2626
PRD	1.0854	1.0415	1.1403	1.0075	1.1664
NUMBER OF SAMPLES	143	67	22	27	18
LOWEST RATIO	0.1388	0.1388	0.2424	0.1388	0.1189
HIGHEST RATIO	0.676	0.6384	0.6667	0.5189	0.4585
MIN SAMPLE SIZE	4	3	3	3	4
STANDARD DEVIATION	0.1025	0.1019	0.0955	0.0979	0.1066



DIGEST CHANGES (40% ASSESSED VALUES)

DIGEST CLASS	2024 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$248,196,632	\$3,225,313	6%
AGRICULTURAL	\$530,596,095	\$9,815,740	9%
COMMERCIAL	\$28,957,017	\$210,612	-45%
INDUSTRIAL	\$16,686,516	\$38,720	-69%
OVERALL CHANGE	\$824,436,260	\$13,290,384	-1%

DIGEST CLASS	2023 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$230,763,981	\$2,236,739	16%
AGRICULTURAL	\$479,340,534	\$2,625,400	6%
COMMERCIAL	\$52,542,055	\$124,168	11%
INDUSTRIAL	\$53,820,479	\$5,160	-3%
OVERALL CHANGE	\$816,467,049	\$4,991,467	8%

DIGEST CLASS	2022 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$197,580,625	\$1,549,618	14%
AGRICULTURAL	\$447,874,100	\$884,908	17%
COMMERCIAL	\$47,387,297	\$128,360	8%
INDUSTRIAL	\$55,248,790		38%
OVERALL CHANGE	\$748,090,812	\$2,562,886	17%

DIGEST CLASS	2021 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$171,878,156	\$832,848	0%
AGRICULTURAL	\$381,317,003	\$1,225,312	0%
COMMERCIAL	\$43,810,294	\$110,420	15%
INDUSTRIAL	\$40,154,515	\$348,400	-15%
OVERALL CHANGE	\$637,159,968	\$2,516,980	0% (NEXTERA)

DIGEST CLASS	2020 DIGEST		
	GROSS DIGEST	NEW CONSTRUCTION	MARKET CHANGE
RESIDENTIAL	\$170,563,362	\$948,376	8%
AGRICULTURAL	\$381,444,447	\$709,404	10%
COMMERCIAL	\$38,155,703	\$363,254	0%
INDUSTRIAL	\$47,005,821		139%
OVERALL CHANGE	\$637,169,333	\$2,021,034	13%

DIGEST CLASS	2019 DIGEST	
	GROSS DIGEST	NEW CONSTRUCTION
RESIDENTIAL	\$157,153,929	\$1,112,184
AGRICULTURAL	\$344,842,494	\$678,436
COMMERCIAL	\$37,953,206	\$81,440
INDUSTRIAL	\$19,661,869	
OVERALL CHANGE	\$559,611,498	\$1,872,060

Consolidation ALL TAX DISTRICTS

Personal Property not included

	2023	2024 BEFORE	2024 AFTER	
RESIDENTIAL ( R )	229,636,574	231,853,466	248,232,432	8.10%
AGRICULTURAL (A,P,V,J)	478,916,105	479,864,394	551,843,275	15.23%
COMMERCIAL (C, I)	41,062,861	40,161,639	45,643,533	11.16%
TOTAL	749,617,563	751,879,499	845,719,240	12.82%
		0.30%	12.82%	

EXEMPTIONS

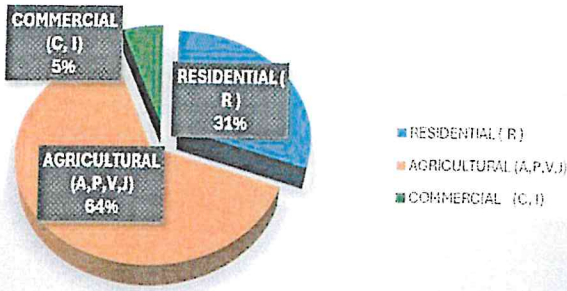
S1	3,817,862	3,831,864	3,820,000	0.06%
S3	32,000	26,000	26,000	-18.75%
S4	2,844,000	2,839,200	2,839,480	-0.16%
S5	4,195,240	5,137,313	5,379,723	28.23%
SA	1,025,583	1,003,683	1,163,673	13.46%
SC	344,000	348,000	348,000	1.16%
SD	2,441,668	29,959,692	3,181,161	30.29%
SE	248,664	152,544	165,224	-33.56%
SJ	81,253,031	79,241,426	94,266,090	16.02%
SS	185,541	223,427	229,709	23.80%
SV	211,880,306	203,501,264	245,774,820	16.00%
TOTAL	308,267,895	326,264,413	357,193,880	15.87%

NET REAL 441,349,668 425,615,086 488,525,360 10.69%

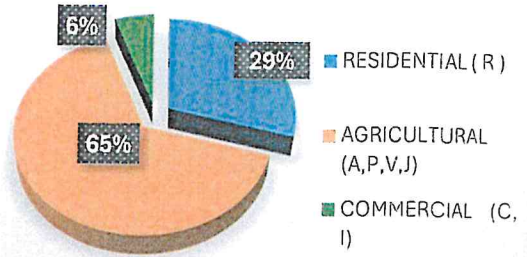
EXEMPTIONS		2023	2024
HOMESTEAD		14,108,975	15,989,297
SUBTOTAL BY TYPE	AG COVENANT	294,158,920	341,204,583
		308,267,895	357,193,880

NET DIGEST BY CLASS		2023	2024
RESIDENTIAL		215,527,599	232,243,135
AGRICULTURAL		184,757,185	210,638,692
COMMERCIAL		41,062,861	45,643,533
		441,347,645	488,525,360

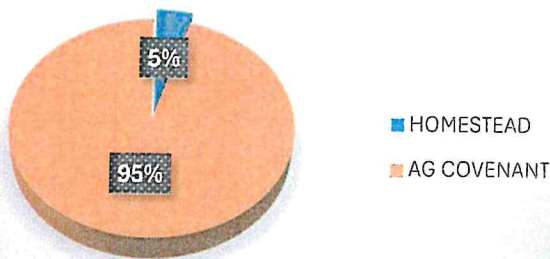
2023 ALL TAX DISTRICTS REAL PROPERTY GROSS DIGEST



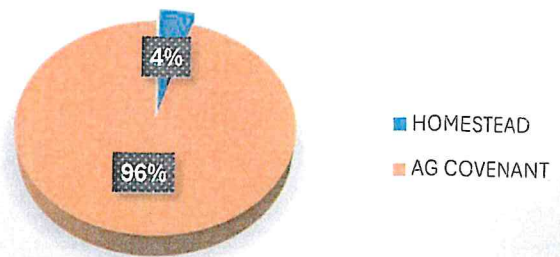
2024 ALL TAX DISTRICTS REAL PROPERTY GROSS DIGEST



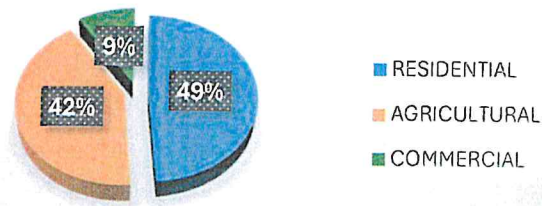
2023 EXEMPTIONS BY TYPE



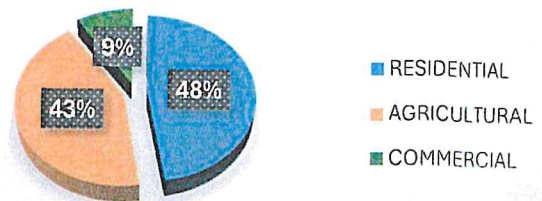
2024 EXEMPTIONS BY TYPE



2023 NET DIGEST BY CLASS



2024 NET DIGEST BY CLASS



GROSS TOTALS	2023	2024 BEFORE	2024 AFTER	EXEMPTIONS	2023	2024
	RESIDENTIAL (R)	229,636,574	231,853,466		248,232,432	HOMESTEAD
AGRICULTURAL (A,P,V,J)	478,916,105	479,864,394	551,843,275	AG COVENANT	294,158,920	341,204,583
COMMERCIAL (C,I)	41,062,861	40,161,639	45,643,533	TOTAL	308,267,895	357,193,880
TOTAL	749,617,563	751,879,499	845,719,240			

NET DIGEST BY CLASS

	2023	2024
RESIDENTIAL	215,527,599	232,243,135
AGRICULTURAL	184,757,185	210,638,692
COMMERCIAL	41,062,861	45,643,533
TOTAL	441,347,645	488,525,360

# Consolidation : all

2024 DIGEST

## Consolidation Values

	Code	Count	Acres	40% Value
<b>R</b>		<b>22,527</b>	<b>13,638.33</b>	<b>249,666,501</b>
	R1	15,206	0.00	198,826,348
	R3	3,410	2,054.35	15,620,475
	R4	3,159	11,567.73	33,749,809
	R5	1	16.25	35,800
	RA	4	0.00	61,100
	RB	746	0.00	1,372,649
	RF	1	0.00	320
<b>A</b>		<b>7,512</b>	<b>28,221.28</b>	<b>126,285,561</b>
	A1	5,241	0.00	73,283,397
	A4	230	848.39	1,838,480
	A5	1,012	27,372.89	46,261,006
	A6	992	0.00	4,430,468
	AA	5	0.00	403,040
	AB	28	0.00	67,951
	AF	2	0.00	807
	AI	2	0.00	412
<b>P</b>		<b>31</b>	<b>2,403.39</b>	<b>4,802,644</b>
	P4	4	38.50	68,760
	P5	9	2,364.89	4,475,560
	P6	18	0.00	258,324
<b>V</b>		<b>2,606</b>	<b>168,363.51</b>	<b>304,848,975</b>
	V4	294	2,711.69	5,414,888
	V5	1,553	165,651.82	295,159,952
	V6	759	0.00	4,274,135
<b>J</b>		<b>153</b>	<b>92,061.83</b>	<b>116,378,305</b>
	J4	2	8.64	12,440
	J5	151	92,053.19	116,365,865
<b>F</b>		<b>153</b>	<b>92,061.83</b>	<b>95,131,125</b>
	F4	2	8.64	10,320
	F5	151	92,053.19	95,120,805
<b>C</b>		<b>2,063</b>	<b>1,006.71</b>	<b>49,198,146</b>
	C1	1,029	0.00	21,512,595
	C3	331	169.64	3,216,547
	C4	68	334.92	2,297,915
	C5	10	502.15	1,929,960
	CA	2	0.00	67,920

STATE TAX	SN	55	2,683,754
taxtype	excode	Count	Exempt Amount
11		808	3,343,019
			986,358,069
			Net Digest

## Consolidation Exemptions

			Gross Taxable: Acres / Value >>		
			309,160		898,466,712
					Total Real Property
					63,531,604
					Total Personal Property
			44,704	315,089.54	1,230,361,871
			0	0.00	0
			0	0.00	0
			100	0.00	6,700,664
			100	0.00	6,700,664
			1,666	0.00	14,261,848
			1,666	0.00	14,261,848
			6,525	0.00	6,740,260
			6,525	0.00	6,740,260
			1	0.00	1,358,957
			2	0.00	4,886,874
			80	193.26	13,193,692
			12	2.32	1,208,336
			69	152.64	449,568
			92	193.37	2,131,736
			417	286.93	12,329,538
			469	5,039.38	104,658,677
			27	61.19	5,312,280
			1,169	5,929.09	145,529,658
			31	1.00	52,726,008
			7	55.13	21,464
			38	56.13	52,747,472
			2	0.00	1,573,406
			6	0.00	1,232,063
			11	0.00	38,578,727
			11	3,293.60	8,814,400
			16	114.67	591,920
			1	1.00	6,000
			114	0.00	7,274,196
			161	3,409.27	58,070,712
			4	0.00	1,964,499
			149	0.00	7,940,148
			462	0.00	10,259,117
			8	0.00	9,445

taxtype	excode	Count	Exempt Amount	Net Digest
STATE TAX	SP	753	659,265	
			3,343,019	
<b>12</b>		<b>5,813</b>	<b>361,424,443</b>	<b>628,276,645</b>
COUNTY M&O	S1	1,910	3,820,000	
COUNTY M&O	S3	13	26,000	
COUNTY M&O	S4	710	2,839,480	
COUNTY M&O	S5	75	5,379,723	
COUNTY M&O	SA	13	1,163,673	
COUNTY M&O	SC	174	348,000	
COUNTY M&O	SD	50	3,181,161	
COUNTY M&O	SE	3	165,224	
COUNTY M&O	SF	5	3,452,375	
COUNTY M&O	SJ	153	94,266,090	
COUNTY M&O	SP	855	778,188	
COUNTY M&O	SS	5	229,709	
COUNTY M&O	SV	1,847	245,774,820	
			361,424,443	
<b>14</b>		<b>5,813</b>	<b>365,741,021</b>	<b>623,960,067</b>
SCHOOL M&O	S1	1,910	3,820,000	
SCHOOL M&O	S3	13	128,512	
SCHOOL M&O	S4	710	7,053,546	
SCHOOL M&O	S5	75	5,379,723	
SCHOOL M&O	SA	13	1,163,673	
SCHOOL M&O	SC	174	348,000	
SCHOOL M&O	SD	50	3,181,161	
SCHOOL M&O	SE	3	165,224	
SCHOOL M&O	SF	5	3,452,375	
SCHOOL M&O	SJ	153	94,266,090	
SCHOOL M&O	SP	855	778,188	
SCHOOL M&O	SS	5	229,709	
SCHOOL M&O	SV	1,847	245,774,820	
			365,741,021	
<b>17</b>		<b>5,813</b>	<b>361,424,443</b>	<b>628,276,645</b>
INDUSTRIAL AUTHORITY	S1	1,910	3,820,000	
INDUSTRIAL AUTHORITY	S3	13	26,000	
INDUSTRIAL AUTHORITY	S4	710	2,839,480	
INDUSTRIAL AUTHORITY	S5	75	5,379,723	

INDUSTRIAL AUTHORITY	SA	13	1,163,673
INDUSTRIAL AUTHORITY	SC	174	348,000
INDUSTRIAL AUTHORITY	SD	50	3,181,161
INDUSTRIAL AUTHORITY	SE	3	165,224
INDUSTRIAL AUTHORITY	SF	5	3,452,375
INDUSTRIAL AUTHORITY	SJ	153	94,266,090
INDUSTRIAL AUTHORITY	SP	855	778,188
INDUSTRIAL AUTHORITY	SS	5	229,709
INDUSTRIAL AUTHORITY	SV	1,847	245,774,820
<hr/>			
INDUSTRIAL AUTHORITY	S1	396	792,000
FIRE DISTRICT	S3	2	4,000
FIRE DISTRICT	S4	116	464,000
FIRE DISTRICT	S5	23	1,939,941
FIRE DISTRICT	SC	35	70,000
FIRE DISTRICT	SD	10	789,480
FIRE DISTRICT	SE	1	65,036
FIRE DISTRICT	SJ	12	2,288,016
FIRE DISTRICT	SP	149	139,352
FIRE DISTRICT	SV	94	8,376,599
<hr/>			
21	203	2,071,283	987,629,805
QUITMAN CITY TAX	S5	14	752,020
QUITMAN CITY TAX	SA	1	70,520
QUITMAN CITY TAX	SD	7	286,770
QUITMAN CITY TAX	SE	1	18,028
QUITMAN CITY TAX	SF	2	461,554
QUITMAN CITY TAX	SP	169	143,776
QUITMAN CITY TAX	SS	1	117,014
QUITMAN CITY TAX	SV	8	221,601
<hr/>			
23	18	232,328	989,468,760
BARWICK CITY TAX	SD	1	80,704

taxtype	excode	Count	Exempt Amount	Net Digest
BARWICK CITY TAX	SP	11	11,955	
BARWICK CITY TAX	SV	6	139,669	
			232,328	
<b>24</b>		<b>30</b>	<b>626,384</b>	<b>989,074,704</b>
PAVO CITY TAX	S5	2	107,156	
PAVO CITY TAX	SD	1	45,024	
PAVO CITY TAX	SP	17	16,179	
PAVO CITY TAX	SV	10	458,025	
			626,384	
<b>25</b>		<b>47</b>	<b>1,113,330</b>	<b>988,587,758</b>
MORVEN CITY TAX	S5	2	105,156	
MORVEN CITY TAX	SP	27	24,913	
MORVEN CITY TAX	SV	18	983,261	
			1,113,330	
<b>1169</b>			<b>1,110,904,675</b>	



# Consolidation : all

2024 DIGEST

## Consolidation Values

	Code	Count	Acres	40% Value
<b>R</b>		<b>22,527</b>	<b>13,638.33</b>	<b>233,287,931</b>
	R1	15,205	0.00	185,008,898
	R3	3,410	2,054.35	15,540,555
	R4	3,159	11,567.73	31,273,973
	R5	1	16.25	30,040
	R6	1	0.00	396
	RA	4	0.00	61,100
	RB	746	0.00	1,372,649
	RF	1	0.00	320
<b>A</b>		<b>7,511</b>	<b>28,220.28</b>	<b>113,118,532</b>
	A1	5,239	0.00	66,883,812
	A4	229	847.39	1,668,960
	A5	1,012	27,372.89	39,660,526
	A6	992	0.00	4,430,024
	A9	2	0.00	3,000
	AA	5	0.00	403,040
	AB	28	0.00	67,951
	AF	2	0.00	807
	AI	2	0.00	412
<b>P</b>		<b>31</b>	<b>2,403.39</b>	<b>4,162,684</b>
	P4	4	38.50	61,280
	P5	9	2,364.89	3,843,080
	P6	18	0.00	258,324
<b>V</b>		<b>2,606</b>	<b>168,363.51</b>	<b>262,553,163</b>
	V4	294	2,711.69	4,883,276
	V5	1,553	165,651.82	253,395,752
	V6	759	0.00	4,274,135
<b>J</b>		<b>153</b>	<b>92,061.83</b>	<b>100,505,225</b>
	J4	2	8.64	10,840
	J5	151	92,053.19	100,494,385
<b>F</b>		<b>153</b>	<b>92,061.83</b>	<b>95,131,125</b>
	F4	2	8.64	10,320
	F5	151	92,053.19	95,120,805
<b>C</b>		<b>2,064</b>	<b>1,006.71</b>	<b>48,946,844</b>
	C1	1,029	0.00	21,411,931
	C3	331	169.64	3,200,571
	C4	68	334.92	2,234,395

# Consolidation Exemptions

Category	Item	Acres	Value	Gross Taxable: Acres / Value >				
I	CS	10	502.15	1,859,560				
	CA	2	0.00	67,920				
	CB	8	0.00	9,445				
	CF	463	0.00	10,258,434				
	CI	149	0.00	7,940,089				
	CP	4	0.00	1,964,499				
	I1	114	0.00	7,276,912				
	I3	1	1.00	6,000				
	I4	16	114.67	582,240				
	I5	11	3,293.60	3,590,030				
U	IF	11	0.00	38,578,727				
	II	6	0.00	1,232,063				
	IP	2	0.00	1,573,406				
	U1	7	55.13	21,464				
	U2	31	1.00	52,726,008				
	E	E0	27	61.19	5,267,600			
		E1	469	5,039.38	101,686,095			
		E2	417	286.93	12,228,261			
		E3	92	193.37	2,035,549			
		E4	69	152.64	402,184			
E5		12	2.32	1,205,456				
E6		80	193.26	13,120,452				
E7		2	0.00	4,886,874				
E8		1	0.00	1,358,957				
MV		MV	6,525	0.00	6,740,260			
	1	6,525	0.00	6,740,260				
	MH	MH	1,666	0.00	14,261,848			
		2	1,666	0.00	14,261,848			
		TIMBER	TIMBER	100	0.00	6,700,664		
			3	100	0.00	6,700,664		
			HDE	HDE	0	0.00	0	
				4	0	0.00	0	
				Total Real Property		44,704	315,088.54	1,133,186,554
				Total Personal Property		309,159		895,864,001
Total Real Property						804,630,367		
Total Personal Property						63,530,862		

taxtype	excode	Count	Exempt Amount	Net Digest
<b>11</b>		<b>809</b>	<b>3,345,754</b>	<b>892,518,247</b>

STATE TAX	SN	55	2,683,754
STATE TAX	SP	754	662,000
			3,345,754

<b>12</b>		<b>5,820</b>	<b>303,533,711</b>	<b>592,330,290</b>
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COUNTY M&O	S1	1,916	3,831,864
COUNTY M&O	S3	13	26,000
COUNTY M&O	S4	710	2,839,200
COUNTY M&O	S5	75	5,137,313
COUNTY M&O	SA	13	1,003,683
COUNTY M&O	SC	174	348,000
COUNTY M&O	SD	50	2,995,692
COUNTY M&O	SE	3	152,544
COUNTY M&O	SF	5	3,452,375
COUNTY M&O	SJ	153	79,241,426
COUNTY M&O	SP	856	780,923
COUNTY M&O	SS	5	223,427
COUNTY M&O	SV	1,847	203,501,264
			303,533,711

<b>14</b>		<b>5,820</b>	<b>307,836,237</b>	<b>588,027,764</b>
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SCHOOL M&O	S1	1,916	3,831,864
SCHOOL M&O	S3	13	126,512
SCHOOL M&O	S4	710	7,041,214
SCHOOL M&O	S5	75	5,137,313
SCHOOL M&O	SA	13	1,003,683
SCHOOL M&O	SC	174	348,000
SCHOOL M&O	SD	50	2,995,692
SCHOOL M&O	SE	3	152,544
SCHOOL M&O	SF	5	3,452,375
SCHOOL M&O	SJ	153	79,241,426
SCHOOL M&O	SP	856	780,923
SCHOOL M&O	SS	5	223,427
SCHOOL M&O	SV	1,847	203,501,264
			307,836,237

<b>17</b>		<b>5,820</b>	<b>303,533,711</b>	<b>592,330,290</b>
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INDUSTRIAL AUTHORITY	S1	1,916	3,831,864
INDUSTRIAL AUTHORITY	S3	13	26,000
INDUSTRIAL AUTHORITY	S4	710	2,839,200

taxtype	excode	Count	Exempt Amount	Net Digest
INDUSTRIAL AUTHORITY	S5	75	5,137,313	
INDUSTRIAL AUTHORITY	SA	13	1,003,683	
INDUSTRIAL AUTHORITY	SC	174	348,000	
INDUSTRIAL AUTHORITY	SD	50	2,995,692	
INDUSTRIAL AUTHORITY	SE	3	152,544	
INDUSTRIAL AUTHORITY	SF	5	3,452,375	
INDUSTRIAL AUTHORITY	SJ	153	79,241,426	
INDUSTRIAL AUTHORITY	SP	856	780,923	
INDUSTRIAL AUTHORITY	SS	5	223,427	
INDUSTRIAL AUTHORITY	SV	1,847	203,501,264	
				303,533,711
				<b>882,693,813</b>
FIRE DISTRICT	S1	397	794,000	
FIRE DISTRICT	S3	2	4,000	
FIRE DISTRICT	S4	116	464,000	
FIRE DISTRICT	S5	23	1,904,227	
FIRE DISTRICT	SC	35	70,000	
FIRE DISTRICT	SD	10	789,038	
FIRE DISTRICT	SE	1	64,236	
FIRE DISTRICT	SJ	12	1,897,776	
FIRE DISTRICT	SP	149	139,352	
FIRE DISTRICT	SV	94	7,043,559	
				13,170,188
				<b>893,927,475</b>
QUITMAN CITY TAX	S5	14	685,452	
QUITMAN CITY TAX	SA	1	61,080	
QUITMAN CITY TAX	SD	7	272,061	
QUITMAN CITY TAX	SE	1	16,668	
QUITMAN CITY TAX	SF	2	461,554	
QUITMAN CITY TAX	SP	169	143,776	
QUITMAN CITY TAX	SS	1	117,014	
QUITMAN CITY TAX	SV	8	178,921	
				1,936,526

taxtype	excode	Count	Exempt Amount	Net Digest
<b>23</b>		<b>18</b>	<b>198,728</b>	<b>895,665,273</b>
BARWICK CITY TAX	SD	1	72,784	
BARWICK CITY TAX	SP	11	11,955	
BARWICK CITY TAX	SV	6	113,989	
			198,728	
<b>24</b>		<b>30</b>	<b>530,384</b>	<b>895,333,617</b>
PAVO CITY TAX	S5	2	100,636	
PAVO CITY TAX	SD	1	42,664	
PAVO CITY TAX	SP	17	16,179	
PAVO CITY TAX	SV	10	370,905	
			530,384	
<b>25</b>		<b>47</b>	<b>939,198</b>	<b>894,924,803</b>
MORVEN CITY TAX	S5	2	97,676	
MORVEN CITY TAX	SP	27	24,913	
MORVEN CITY TAX	SV	18	816,609	
			939,198	
<b>1169</b>			<b>935,024,437</b>	

# Consolidation : all

2023 DIGEST

## Consolidation Values

	Code	Count	Acres	40% Value
<b>R</b>		<b>22,532</b>	<b>13,575.56</b>	<b>231,312,636</b>
	R1	15,150	0.00	183,314,828
	R3	3,422	2,053.62	15,349,730
	R4	3,142	11,521.04	30,968,936
	R5	1	0.90	3,080
	RA	4	0.00	59,100
	RB	811	0.00	1,615,423
	RF	1	0.00	320
	RI	1	0.00	1,219
<b>A</b>		<b>7,374</b>	<b>20,571.43</b>	<b>101,495,331</b>
	A1	5,204	0.00	65,148,390
	A4	222	791.94	1,592,396
	A5	985	19,779.49	29,964,612
	A6	924	0.00	4,306,842
	AA	5	0.00	403,040
	AB	30	0.00	78,728
	AF	2	0.00	911
	AI	2	0.00	412
<b>P</b>		<b>34</b>	<b>2,431.62</b>	<b>4,258,300</b>
	P4	4	35.73	57,240
	P5	10	2,395.89	3,921,920
	P6	20	0.00	279,140
<b>V</b>		<b>2,781</b>	<b>176,386.02</b>	<b>271,379,925</b>
	V4	309	2,766.64	4,976,462
	V5	1,596	173,619.38	261,844,450
	V6	876	0.00	4,559,013
<b>J</b>		<b>182</b>	<b>91,771.03</b>	<b>102,265,640</b>
	J4	6	48.07	49,680
	J5	176	91,722.96	102,215,960
<b>F</b>		<b>182</b>	<b>91,771.03</b>	<b>97,367,800</b>
	F4	6	48.07	47,320
	F5	176	91,722.96	97,320,480
<b>C</b>		<b>2,073</b>	<b>1,006.49</b>	<b>52,528,351</b>
	C1	1,035	0.00	22,345,921
	C3	332	167.63	3,087,144
	C4	67	336.71	2,240,683

CS	10	502.15	1,883,720		
CA	2	0.00	67,920		
CB	10	0.00	11,013		
CF	464	0.00	10,933,331		
CI	150	0.00	7,663,028		
CP	3	0.00	4,295,591		
I	162	3,409.27	53,820,479		
II	114	0.00	7,346,251		
I3	1	1.00	6,000		
I4	17	114.67	568,564		
I5	11	3,293.60	3,584,578		
IF	11	0.00	39,394,346		
II	6	0.00	1,038,500		
IP	2	0.00	1,882,240		
U	38	56.13	51,087,577		
U1	3	55.13	15,536		
U2	31	1.00	51,066,113		
U3	3	0.00	5,736		
U4	1	0.00	192		
E	1,172	5,930.71	146,836,524		
E0	27	61.19	5,636,400		
E1	475	5,039.46	105,128,979		
E2	417	286.76	12,463,187		
E3	90	195.74	2,001,950		
E4	68	151.98	400,744		
E5	12	2.32	1,214,136		
E6	81	193.26	13,303,732		
E7	1	0.00	5,208,005		
E8	1	0.00	1,479,391		
MV	6,983	0.00	7,129,070		
1	6,983	0.00	7,129,070		
MH	1,611	0.00	12,519,100		
2	1,611	0.00	12,519,100		
TIMBER	91	0.00	4,853,846		
3	91	0.00	4,853,846		
HDE	0	0.00	0		
4	0	0.00	0		
Gross Taxable: Acres / Value >>	45,215	315,138.26	1,136,854,579		
Total Real Property	309,208		892,650,255		
Total Personal Property			800,703,117		
			67,445,122		

# Consolidation Exemptions

	taxtype	excode	Count	Exempt Amount	Net Digest
	<b>11</b>		<b>976</b>	<b>15,362,414</b>	<b>877,287,841</b>
STATE TAX		SN	109	14,556,040	
STATE TAX		SP	867	806,374	
				15,362,414	
	<b>12</b>		<b>5,913</b>	<b>315,265,687</b>	<b>577,384,568</b>
COUNTY M&O		S1	1,909	3,817,862	
COUNTY M&O		S3	16	32,000	
COUNTY M&O		S4	711	2,844,000	
COUNTY M&O		S5	65	4,195,240	
COUNTY M&O		SA	14	1,025,583	
COUNTY M&O		SC	172	344,000	
COUNTY M&O		SD	40	2,441,668	
COUNTY M&O		SE	4	248,664	
COUNTY M&O		SF	5	6,177,831	
COUNTY M&O		SJ	182	81,253,031	
COUNTY M&O		SP	886	819,961	
COUNTY M&O		SS	4	185,541	
COUNTY M&O		SV	1,905	211,880,306	
				315,265,687	
	<b>14</b>		<b>5,913</b>	<b>319,572,984</b>	<b>573,077,271</b>
SCHOOL M&O		S1	1,909	3,817,862	
SCHOOL M&O		S3	16	154,684	
SCHOOL M&O		S4	711	7,028,613	
SCHOOL M&O		S5	65	4,195,240	
SCHOOL M&O		SA	14	1,025,583	
SCHOOL M&O		SC	172	344,000	
SCHOOL M&O		SD	40	2,441,668	
SCHOOL M&O		SE	4	248,664	
SCHOOL M&O		SF	5	6,177,831	
SCHOOL M&O		SJ	182	81,253,031	
SCHOOL M&O		SP	886	819,961	
SCHOOL M&O		SS	4	185,541	
SCHOOL M&O		SV	1,905	211,880,306	
				319,572,984	
	<b>17</b>		<b>5,913</b>	<b>315,265,687</b>	<b>577,384,568</b>
INDUSTRIAL AUTHORITY		S1	1,909	3,817,862	
INDUSTRIAL AUTHORITY		S3	16	32,000	



taxtype	excode	Count	Exempt Amount	Net Digest
INDUSTRIAL AUTHORITY	S4	711	2,844,000	
INDUSTRIAL AUTHORITY	S5	65	4,195,240	
INDUSTRIAL AUTHORITY	SA	14	1,025,583	
INDUSTRIAL AUTHORITY	SC	172	344,000	
INDUSTRIAL AUTHORITY	SD	40	2,441,668	
INDUSTRIAL AUTHORITY	SE	4	248,664	
INDUSTRIAL AUTHORITY	SF	5	6,177,831	
INDUSTRIAL AUTHORITY	SJ	182	81,253,031	
INDUSTRIAL AUTHORITY	SP	886	819,961	
INDUSTRIAL AUTHORITY	SS	4	185,541	
INDUSTRIAL AUTHORITY	SV	1,905	211,880,306	
				<b>315,265,687</b>
				<b>880,088,733</b>
FIRE DISTRICT	S1	398	796,000	
FIRE DISTRICT	S3	2	4,000	
FIRE DISTRICT	S4	112	448,000	
FIRE DISTRICT	S5	19	1,483,899	
FIRE DISTRICT	SC	35	70,000	
FIRE DISTRICT	SD	9	691,693	
FIRE DISTRICT	SE	2	160,316	
FIRE DISTRICT	SJ	12	1,774,121	
FIRE DISTRICT	SP	154	148,387	
FIRE DISTRICT	SV	93	6,985,106	
				<b>12,561,522</b>
				<b>891,307,427</b>
QUITMAN CITY TAX	S5	11	492,608	
QUITMAN CITY TAX	SA	1	61,080	
QUITMAN CITY TAX	SD	3	122,972	
QUITMAN CITY TAX	SE	1	16,668	
QUITMAN CITY TAX	SF	2	221,934	
QUITMAN CITY TAX	SP	177	165,572	
QUITMAN CITY TAX	SS	1	109,986	
				<b>1,342,828</b>
				<b>891,307,427</b>

taxtype	excode	Count	Exempt Amount	Net Digest
QUITMAN CITY TAX	SV	7	152,008	
			1,342,828	
<b>23</b>		<b>17</b>	<b>127,396</b>	<b>892,522,859</b>
BARWICK CITY TAX	SP	11	12,452	
BARWICK CITY TAX	SV	6	114,944	
			127,396	
<b>24</b>		<b>30</b>	<b>475,582</b>	<b>892,174,673</b>
PAVO CITY TAX	S5	2	101,296	
PAVO CITY TAX	SD	1	43,292	
PAVO CITY TAX	SP	18	18,424	
PAVO CITY TAX	SV	9	312,570	
			475,582	
<b>25</b>		<b>51</b>	<b>964,653</b>	<b>891,685,602</b>
MORVEN CITY TAX	S5	1	57,560	
MORVEN CITY TAX	SP	30	28,844	
MORVEN CITY TAX	SV	20	878,249	
			964,653	
<b>1146</b>			<b>980,938,753</b>	