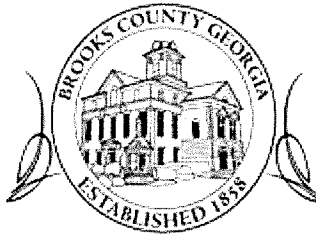


BOARD OF TAX ASSESSORS

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

Brooks County Board of Assessors First Regular Scheduled Meeting of 2025

Date: January 15, 2025

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Special Organizational Session

1. Call to Order
 - a. Election of Chairperson
 - b. Appointment of Vice Chairperson
 - c. Appointment of Secretary
2. Adjourn

Regular Meeting

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
 - 1) Regular meeting held December 11, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (10 Minutes)
 - 2) Tax Commissioner: Designation to receive returns and homestead applications
- V. Staff Reports and Recommendations
 - 3) Errors/adjustments
 - 4) Parcel combinations
 - 5) Homestead applications
 - 6) Agricultural covenants
 - 7) Chief Appraiser's report/comments
- VI. Unfinished Business
- VII. New Business
 - 8) Social security maximum for homestead exemptions
 - 9) Maximum amount of Veterans exemption
 - 10) Preliminary ratio analysis (2024 sales)
 - 11) Revised policy manual and appraisal manuals
- VIII. Assessors Comments
- IX. Executive Session
- X. Adjournment

Disclaimer: This agenda has been prepared to provide information regarding an upcoming meeting of the Brooks County Board of Tax Assessors. This document does not claim to be complete, and it is subject to change at any time.

Prepared by: Wayne Waldron

Brooks County Board of Tax Assessors
Meeting Minutes

January 15, 2025

Special Organizational Session

At 5:08 p.m. on January 15, 2025, Mr. DeShazior called to order a special organizational session of the Brooks County Board of Assessors to appoint a Secretary, Chair, and Vice Chair. In addition to Mr. DeShazior, also in attendance were Wayne Waldron, Mica Jarvis, Brewer Bentley, & Ralph Manning. Mr. Waldron informed the Board that all members were in good standing and possess current certificates from the Department of Revenue. He then requested a nomination to serve as Chairman of the Board of Assessors for 2025.

- a) Mr. DeShazior nominated Mr. Ralph Manning as Chairman of the Board for the year 2025. All members voted in favor of the nomination.
- b) Mr. Manning called for a nomination for Vice-Chair. Mr. DeShazior nominated Brewer Bentley to serve as Vice-Chair of the Board of Assessors for the year 2025. All members voted in favor of the nomination.
- c) With the consent of all members, Mr. Manning appointed Mica Jarvis as Secretary for the year 2025.

There being no further business, the session was adjourned at 5:09 p.m.

Scheduled Monthly Meeting

I. Call to Order

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:26 p.m. on January 15, 2025 with all members present. Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary were also in attendance. Mr. DeShazior led the invocation.

II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the regular meeting held on December 11, 2024. After review, Mr. Bentley made a motion to approve the minutes as printed. Mr. DeShazior 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 January 15, 2025 at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/19/25

Ralph Manning

Mica Jarvis

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

- 2) Mr. Waldron presented the Board with a letter from Becky Rothrock, Tax Commissioner, designating the Tax Assessors' Office to receive returns and homestead exemption applications (see attached).

V. Staff Reports and Recommendations

- 3) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 4) Assessors reviewed parcel combination requests (see attached). After review, parcel combinations were approved as attached.
- 5) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemption applications were approved or denied as attached.
- 6) Assessors reviewed agricultural covenant release requests (see attached). After review, covenant release requests were approved as attached.
- 7) Chief Appraiser's Report/Comments (see attached)

VI. Unfinished Business

VII. New Business

- 8) Assessors reviewed the proposed 2024 Social Security homestead exemption maximum provided by the Department of Revenue (see attached). After review, Mr. DeShazor made a motion to adopt the proposed Social Security homestead exemption maximum. Mr. Bentley seconded. All members in favor. Motion carried.
- 9) Assessors reviewed the proposed 2024 Veterans homestead exemption maximum provided by the Department of Revenue (see attached). After review, Mr. Bentley made a motion to adopt the proposed Social Security homestead exemption maximum. Mr. DeShazor 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 January 15, 2025 at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/19/25





10) Assessors reviewed and discussed preliminary ratio studies (see attached).

11) Assessors reviewed the revised policy and procedures manual. After review, the following motions were made:

Mr. Bentley made a motion to adopt the commercial and industrial appraisal guide. Mr. DeShazor seconded. All members in favor. Motion carried.

Mr. Bentley made a motion to adopt the residential appraisal guide. Mr. DeShazor seconded. All members in favor. Motion carried.

^{Bentley}
Mr. Bentley made a motion to adopt the policy and procedures manual. Mr. DeShazor seconded. All members in favor. Motion carried.

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, Mr. Bentley made a motion to adjourn the meeting at 7:35 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on January 15, 2025 at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/19/25

Ralph Mann

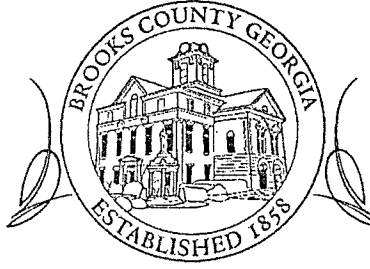
Nica Jones

Becky Rothrock

610 South Highland Rd

229-263-4586

brothrock@brookscountytax.com



Tax Commissioner

Quitman, GA 31643

229-263-9020 FAX

www.brookscountytax.com

December 10, 2024

Brooks County Board of Tax Assessors
c/o Wayne Waldron
610 S Highland Rd
Quitman, Georgia 31643

Re: Designation pursuant to O.C.G.A. §48-5-103(5)

Dear Board of Tax Assessors:

In my official capacity as Tax Commissioner of Brooks County, Georgia, and in my discretion, pursuant to O.C.G.A. §48-5-103(5), I hereby designate to the Board of Assessors of Brooks County, the authority and responsibility to receive tax returns as provided in O.C.G.A. §48-5-103(4) and to receive applications for homestead exemptions from ad valorem taxes.

Yours very truly,

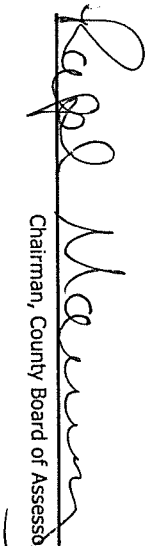
A handwritten signature in black ink that reads "Becky Rothrock". The signature is written in a cursive, flowing style with a large, prominent "B" and "R".

Becky P Rothrock
Brooks County Tax Commissioner

[illegible]

47245	931904	Pers	2020	COMCAST OF THE SOUTH	JAN25	3251		02		443,182	509,266
PERSONAL PROPERTY AUDIT 2020-2022 NO 10% PENALTY											
47245	931904	Pers	2021	COMCAST OF THE SOUTH	JAN25	3252		02		404,286	490,988
PERSONAL PROPERTY AUDIT 2020-2022 NO 10% PENALTY											
47245	931904	Pers	2022	COMCAST OF THE SOUTH	JAN25	3253		02		430,523	492,827
PERSONAL PROPERTY AUDIT 2020-2022 NO 10% PENALTY											
3009	3275	Real	2024	BROOKSCO DAIRY, LLC	JAN25	3302	107	0003	02	6,758,100	6,758,100
REMOVE FROM CIVA FOR 2024, NO CIVA EXEMPTION FOR 2024											
49498	1356	Real	2024	SOUTHBROOK DAIRY, LLC	JAN25	3303	040	0011	02	12,423,500	12,423,500
REMOVE FROM CIVA FOR 2024 NO CIVA EXEMPTION FOR 2024											
45329	572	Real	2024	WELTZBARKER, DOYLE &	JAN25	3304	022	0011	02	3,146,100	3,146,100
REMOVE FROM CIVA FOR 2024 NO CIVA EXEMPTION FOR 2024											
41893	931778	Pers	2024	WATERGATE PROPERTIES, LLC	JAN25	3305	074	0044	02	15,197	0
PER OWNER M2 MARKING BOUGHT PROPERTY 4/20/23 AND DISPOSED OF ALL MACHINERY/EQUIPMENT. DELETE 2024 TAX BILL.											
52080	933377	Pers	2024	RHODES, JEREMY P	JAN25	3306			02	7,706	0
PER OWNER BOAT MOVED TO LOWMEDES COUNTY IN 2021, DNR REGISTRATION REFLECTS AS SUCH. DELETE 2024 TAX BILL.											
12225	931623	Pers	2024	SUNDAY, JASON D	JAN25	3307	139DA	0008	99	20,722	19,426
BOAT MOVED OUT OF COUNTY AFTER 2023, DELETE FOR 2024.											
9018	9041	Real	2025	UTILITY - NORFOLK SOUTHERN RAILWAY CO	JAN25	3308	NSC	0002	02	834,203	828,058
2024 REVISED ASSESSMENT DUE TO ORIGINAL DOR VALUE BEING IN ERROR.											

51934	0	Pers	2025	SIRMANS, CURTIS E & CORLISS E	JAN25	3309	049	00027	02	0	43,189
HOMESTEAD REMOVED. TRANSFER TO PREBILL.											
53820	0	Pers	2025	LEHMAN, BARBARAA	JAN25	3310	134	000141	02	0	33,808
HOMESTEAD REMOVED. TRANSFER TO PREBILL.											
12 Records Included In report										24,483,519	24,745,262



Chairman, County Board of Assessors

1-15-05

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, January 15, 2025

Parcel Combinations: AY2025

<u>Owner</u>	<u>2025 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Comments</u>
BEASLEY, DANIEL L & AMELIA M	Q21 0145	Q21 0145 Q21 0144	0.33	PER PLAT E2024-64
LOPEZ, MARGARITA	Q21 0146	Q21 0146 Q21 0147	0.2	PER PLAT E2024-64
BOYD,PATRICIA ANN	001 0004B	001 0004B 001 00043	37.77 2 39.77	RESIDENTIAL SPLIT RETURNED TO CUVA
SMITH FAMILY LIVING TRUST	121 0018	121 0018 121 00181	105 3 108	DEED CORRECTED RE-COMBINED
TILLMAN, LISA B	P2 0045	P2 0045 P2 0045A	105X151 130X151	PER DEED
WHITE, CAROLYN C	039 0004	039 0004 039 0005	84 1.3 85.3	PT50-R
WHITE, CAROLYN C	018 0020	018 0020 018 0028A	38.2 100.15 138.35	PT50-R
STALVEY, GLENN & DEBBIE	117 0002	117 0002 117 00021	26.25 9.33 35.58	PT50-R

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, January 15, 2025

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.

Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
020 0013 / 0472	5/30/2024	GAINES, TAMEKA	S1	S0	UNINCORPORATE D
026 0010 / 0746	5/30/2024	HENDERSON, HAYNE L ESTATE	S1	S0	UNINCORPORATED
038 0003A / 1218	1/3/2025	MEDINA, BETTY	SC	S0	UNINCORPORATED
039 0020 / 1298	5/7/2024	CAMPAGNA, HARRISON MIXSON	SC	S0	UNINCORPORATED
039 0038 / 1333	11/25/2024	MAXWELL, JAMES HENRY	S5	SC	UNINCORPORATED
047 0025 / 1507	1/6/2025	HOLLEY, MADISON	S0	S0	UNINCORPORATED
060 0002 / 1795	9/17/2024	MANNING, WENDELL P JR & SKYLETT M	S1	S0	UNINCORPORATED
065 0027 / 1935	10/23/2024	DECKER, HEATHER KAYE	S1	S0	UNINCORPORATED
084 0013 / 2583	8/7/2024	BISHOP, MELANIE	SC	S0	UNINCORPORATED
091 0018A / 2869	11/7/2024	HARDEE, ABBI LANE	S1	S4	UNINCORPORATED
117 0009A / 3580	10/24/2024	MULLINAX, RANDY & JEANNE E	SC	S0	UNINCORPORATED
122 00199 / 3735	9/20/2024	LOERA, AMY	S1	S0	UNINCORPORATED
123 0005 / 3767	2/15/2024	TAFS, KATHY KEEBLE & TRENT RICHARD	S1	S0	UNINCORPORATED
134 0016 / 3965	11/15/2024	COHEN, MELINDA S ETAL	S1	S0	UNINCORPORATED
134 0018B / 3968	8/14/2024	PARKS, DALE WESLEY & TONYA KAY	S1	S0	UNINCORPORATED
135 0044 / 4060	2/16/2024	COLLINS, LARPHEFELA & EDICE ELAINE	S1	SC	UNINCORPORATED
135 0044A / 4061	6/25/2024	HOLCOMB, JACQUELINE	SC	S0	UNINCORPORATED

Brooks County Board of Tax Assessors

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Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
139 0066 / 4184	7/24/2024	ROSE, EMILY HORNE	S1	S0	UNINCORPORATED
140 0008 / 4250	10/18/2024	NICHOLS, JO-ANNE	S1	S0	UNINCORPORATED
D2 0012 / 4704	10/21/2024	FRIEL, HAYLEE	S1	S4	UNINCORPORATED
D2 0027A / 4723	10/22/2024	MILLER, DONALD W & BARBARA J	SC	S0	UNINCORPORATED
J1 0065 / 4801	2/9/2024	MURPHY, JACQUELINE RENEE	S1	S0	UNINCORPORATED
J1 0068 / 4804	2/23/2024	FEISS, MATTHEW A & COLE A	S1	S0	UNINCORPORATED
P2 0005 / 5212	1/2/2025	FLOUNOY, DANIEL	S5	S1	PAVO
P2 0062 / 5286	4/9/2024	BURCH, KEITH B II & JEAN M WILDER	S1	S0	PAVO
Q10 0005S01 / 5358	1/7/1993	HARDING, SUSAN	S1	S1	QUITMAN
Q13 0072 / 5469	6/20/2024	WISENBAKER, FREDERICK	S1	S0	QUITMAN
Q14 0115 / 5787	6/12/2024	JOHNSON, CHRISTINE	S1	S0	QUITMAN
Q14 0144 / 5821	8/7/2024	CHRISTIAN, GARY J	S1	S0	QUITMAN
Q18 0012 / 6487	5/13/2024	MARK, SHIRLEY	SC	S0	UNINCORPORATED
Q19 0039 / 6571	11/27/2024	STILLER, MICHAEL A & CYNTHIA R	SC	S0	QUITMAN
Q22 0034 / 7440	2/9/2024	ULRICH, ANNA & WILSON	S1	S0	QUITMAN
Q27 0074 / 7587	12/31/2024	DEVANE, JENNIFER ELAINE	S1	S0	QUITMAN
Q27 0131 / 7656	12/9/2024	JONES, MARY LOUISE	S1	S0	QUITMAN
Q28 01192 / 7810	10/15/2024	MILEY, JAMES & BETTY	SD	S0	UNINCORPORATED
T5 0018 / 8158	11/4/2024	ROZIER, CALVIN	S1	S0	UNINCORPORATED
102 0005A / 8314	5/6/2024	OWENS, SHARON	SC	S1	UNINCORPORATED
108 0021P / 8320	10/24/2024	AUSTIN, WILLIAM	S1	S0	UNINCORPORATED

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Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
112 0004G / 8331	6/26/2024	HALL, JOHN H & JENNIFER L	S1	S0	UNINCORPORATED
139BB 0002 / 8621	4/25/2024	RADABAUGH, JEFFREY W & JERRI KAY M	S1	S0	UNINCORPORATED
139CF 0012 / 8662	10/29/2024	BOUIE, BRIAN K SR	S1	S0	UNINCORPORATED
146HC 0005 / 8666	11/12/2024	HOLLIMAN FAMILY REVOCABLE LIVING TRUST	S1	S0	UNINCORPORATED
109 0001A / 8903	5/24/2024	MASON, SCOTT ALAN JR & KATHERINE L	S1	S0	UNINCORPORATED
092 001113 / 9018	1/18/2024	ROBERTS, SARAH	S5	S0	UNINCORPORATED
118 000110 / 9455	12/18/2024	BRAZILL, BRIAN & SHARON	SD	S1	UNINCORPORATED
078 00021 / 10017	1/7/2025	WALLACE, PHILLIP P	SD	S0	UNINCORPORATED
079 00127 / 10029	4/24/2024	ROBINSON, JOHN M JR & AMANDA JO	S1	S0	UNINCORPORATED
079 001231 / 10044	7/16/2024	COPE, WILBUR & LISA	S5	S0	UNINCORPORATED
135 00201 / 10223	8/2/2024	DEAN, SAMANTHA M & DOYLE GARY	S1	S0	UNINCORPORATED
T11 00471 / 10255	1/1/2025	JOHNSON, SANDRA	S1	S0	UNINCORPORATED
117 0009G / 10528	10/18/2024	POWELL, JOHN S & KIMBERLY D	S1	S0	UNINCORPORATED
077 00081 / 10977	8/12/2024	TONNE, BRADLY & GENNY	S1	S0	UNINCORPORATED
093 00422 / 11171	6/11/2024	WALLACE, JIMMY & SONDRAL	S1	S0	UNINCORPORATED
094 00218 / 11246	11/12/2024	MONDS, DAVID	S5	S0	UNINCORPORATED
110 00051 / 11862	1/1/2025	PONDER, RHODIE	S1	S0	UNINCORPORATED
038 00151 / 12083	11/8/2024	ARNOLD, SUMMER V & JARVIS	S1	S0	UNINCORPORATED
142 00012 / 12084	11/15/2024	ROZIER, BRANDON T & BLAYNE T	S1	S0	UNINCORPORATED
091 00361 / 12128	1/29/2024	GAY, ROGER E & CHANDRA D	S1	S0	UNINCORPORATED
060 00191 / 12152	11/6/2024	SAPP, FRANKLIN ROSS	S1	S0	UNINCORPORATED

Brooks County Board of Tax Assessors

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Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
078 00031 / 12209	6/26/2024	EDMONDSON, COLEMAN	S1	S0	UNINCORPORATED
Total:	60				

DENIED

1

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	AY2025	AY2024
S0	1	52
S1 / SC	51	6
S3	0	0
S4	0	2
S5 / SS	5	0
SD / SE	3	0
TOTAL:	60	60


Brewer Bentley


Melvin DeShazor


Ralph Manning

2025 Homestead Exemption Removals

	REALKEY	PARCEL NUMBER	OWNER RECEIVING HOMESTEAD EXEMPTION IN 2024	TAX DISTRICT
1	7779	Q28 0099P	ANDERSON, DARREN	QUITMAN
2	11114	007 00181	HIGHSMITH, DAVID R	UNINCORPORATED
3	819	030 0002B	NAYFLISH, YEVA	UNINCORPORATED
4	11225	049 00027	SIRMANS, CURTIS E	UNINCORPORATED
5	11009	076 00072	FREEMAN, MAURICE SR	QUITMAN
6	11165	127 00121	JORDAN, WILLIAM R	UNINCORPORATED
7	12111	134 000141	LEHMAN, BARBARA & TIM	UNINCORPORATED
8	4020	135 0012	BLAND, WILLIAM M	UNINCORPORATED
9	4030	135 0020A	O'HAIRE, ELAINE	UNINCORPORATED
10	4652	BY1 0052	HILL, HOWARD & CATHERINE	UNINCORPORATED

Owners were notified of address change and possible removal of homestead exemption
via USPS 12/05/2024

Brooks County Board of Tax Assessors

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Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: **Wednesday, January 15, 2025**

The penalty imposed by subsection (g) of this Code section shall not apply in any case where a covenant is breached solely as the result of: O.C.G.A. §48-5-7.4(j)(3) The death of an owner who was a party to the covenant. OCGA 48-5-7.4-(Q)(3): Owner elcting to discontinue provide that certain requirements are met.

Deed book - Page Number	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Action Taken
837-139	134 0019	Lindsay, Hubert R	CUVA 2022	99	175.14	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
815-400	037 0021	Hicks, Ira Jr & Annie S	CUVA 2020	2	29.72	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
776-009	022 0027	Thomas, Willie Mack Jr	CUVA 2017	2	93.50	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
776-013	022 00292	Thomas, Willie Mack Jr	CUVA 2017	2	21.30	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
870-190	039 0004	White, Carl W & Carolyn C	CUVA 2024	2	84.00	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
867-163	018 0028A	White, Carl W & Carolyn C	CUVA 2024	2	100.15	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
867-161	018 0020	White, Carl W & Carolyn C	CUVA 2024	2	38.20	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
865-277	039 0046	White, Carl W & Carolyn C	CUVA 2024	2	176.50	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
785-685	010 0005	Watkins, Howell L II	CUVA 2018	2	178.00	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
815-416	130 0002	Kellett, Samuel B	CUVA 2020	2	241.48	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
815-398	130 0003	Kellett, Samuel B	CUVA 2020	2	106.50	Terminate Covenant
		O.C.G.A. §48-5-7.4(j)(3)Death of Owner				
787-181	088 0023	Hiers, Tim	CUVA 2018	2	52.79	Breach Single Year Savings
		O.C.G.A. §48-5-7.4(Q)(3) Owner election, requirements met				
Total:	12				946.13	

Based on the 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	0	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	12	0	0

Brooks County Board of Tax Assessors

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

Deed book Page Number	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Action Taken
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Brewer Bentley

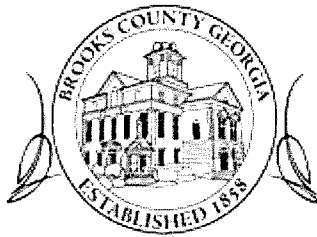

Melvin DeShazor Jr.


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

Website: www.qpublic.net/ga/brooks

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

01/15/2025

Chief Appraiser report

The State has issued a Certificate of Appointment for meeting the statutory requirements necessary to be on the Board of Assessors to Brewer Bentley. Certificates are posted in the front office.

Personal Property reporting forms and freeport applications have been mailed.

The 2025 prebill mobile home digest was submitted to the Tax Commissioner on January 2, 2025

Public notice regarding storm damage has been sent to the Free Press to run once a month in January, February and March.

The narrative from the 2023 Digest Review was emailed to each of you last week. It does not contain anything unexpected. A couple of policies have been updated as a result of the findings, the changes are attached and have been added to the policy manual for approval.

- We now have a standardized method to collect documentation for parcels under 10 acres seeking Conservation Use, subject to BOTA approval.
- Requested and received a resolution from the Board of Commissioners to formally allow the Chief Appraiser, Tax Commissioner and Board of Assessors to administer refunds on their behalf. Adopted at their January meeting, attached.

GMASS has been given 1900 parcels and are preparing to start work. I have the list of appraisers and vehicle info to forward to the County Admin, City officials, 911 and the Sheriff's office.

Wayne Waldron
Chief Appraiser



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: December 11, 2024

Re: 2025 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2025 is \$96,432 which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2025.

<https://www.ssa.gov/news/press/factsheets/colafacts2025.pdf>

If you have any questions regarding this matter, please do not hesitate to contact our office.



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors
From: Jonathan K. Ussery, Director *JKU*
Date: December 30, 2024
Re: 2025 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$121,812** and such amount may be claimed for tax year 2025 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.

Before

40%

Date submitted:					1/15/2025
Class	Sale Count	Median	Aggregate	COD	PRD
RES	155	0.392	0.3604	0.1636	1.0771
AGR	29	0.3857	0.3646	0.2236	1.0908
COM	15	0.3207	0.2248	0.2953	1.2714
IND				.	
Overall	199	0.3857	0.3337	0.1831	1.1444
Range of sale dates:					1/1/2024-12/31/2024
County Wide-FM-LM from WINGAPSql Reports Analysis					

After

40%

Date submitted:					
Class	Sale Count	Median	Aggregate	COD	PRD
RES					
AGR					
COM					
IND					
Overall					
Range of sale dates:					1/1/2024-12/31/2024
County Wide-Arms Length Transactions					

Before

40%

Date submitted: 1/15/2025					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban	80	0.3921	0.3732	0.1329	1.0322
Rural	37	0.3565	0.3389	0.1669	1.0785
Overall	117	0.3798	0.3609	0.1506	1.0502
Range of sale dates: 1/1/2024-12/31/2024					
Residential Fair Market					

After

40%

Date submitted:					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban					
Rural					
Overall					
Range of sale dates: 1/1/2024-12/31/2024					
Residential Fair Market					

Before

40%

Date submitted: 1/15/2025					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban	26	0.4187	0.4232	0.1362	1.0470
Rural	12	0.3272	0.3063	0.2966	1.1753
Overall	38	0.4187	0.3495	0.1849	1.1926
Range of sale dates: 1/1/2024-12/31/2024					
Residential Land Market					

After

40%

Date submitted:					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban					
Rural					
Overall					
Range of sale dates: 1/1/2024-12/31/2024					
Residential Land Market					

Before

40%

Date submitted:					1/15/2025
Class	Sale Count	Median	Aggregate	COD	PRD
Improved	6	0.3554	0.3288	0.2210	1.1204
Vacant	23	0.4046	0.3737	0.2131	1.0848
Overall	29	0.3857	0.3646	0.2236	1.0908
Range of sale dates:					1/1/2024-12/31/2024
County Wide Agricultural					

After

40%

Date submitted:					
Class	Sale Count	Median	Aggregate	COD	PRD
Improved					
Vacant					
Overall					
Range of sale dates:					1/1/2024-12/31/2024
County Wide Agricultural					

Before

40%

Date submitted:					1/15/2025
Class	Sale Count	Median	Aggregate	COD	PRD
Quitman	10	0.1962	0.1803	0.4204	1.3433
non-Quitman	5	0.3715	0.3524	0.0591	1.0585
Overall	15	0.3207	0.2248	0.2953	1.2714
Range of sale dates:					1/1/2024-12/31/2024
Commercial Arms Length Transactions					

After

40%

Date submitted:					
Class	Sale Count	Median	Aggregate	COD	PRD
Quitman					
non-Quitman					
Overall					
Range of sale dates:					1/1/2024-12/31/2024
Commercial Arms Length Transactions					

40%

Date submitted:		1/15/2025									
		Residential / Agricultural					Commercial				
Neighborhood	Sale Count	Median	Aggregate	COD	PRD	Sale Count	Median	Aggregate	COD	PRD	
East	59	0.3990	0.3731	0.1473	1.0935	1		0.3207	0.0000	1.0000	
Quitman	38	0.3966	0.3797	0.1886	1.0495	6	0.1854	0.1648	0.3653	1.3386	
North West	14	0.3348	0.3262	0.2391	0.9831						
South East	14	0.3572	0.3490	0.1608	1.0415						
West	11	0.3755	0.3463	0.2153	1.0959	3	0.3715	0.3782	0.0306	1.0116	
South West	7	0.4039	0.3749	0.1544	1.1110						
North East	34	0.3687	0.3590	0.1668	1.0763	1	0.3963	0.3963	0.0000	1.0000	
Quitman-Historic	5	0.3936	0.3851	0.0333	1.0018	4	0.2807	0.2387	0.3727	1.1504	
Range of sale dates:		1/1/2024-12/31/2024									
Fair Market / Land Market by Neighborhood											

40%

Date submitted:											
		Residential / Agricultural					Commercial				
Neighborhood	Sale Count	Median	Aggregate	COD	PRD	Sale Count	Median	Aggregate	COD	PRD	
East											
Quitman											
North West											
South East											
West											
South West											
North East											
Quitman-Historic											
Range of sale dates:							1/1/2024-12/31/2024				

ALL SALES 2025

PARCEL NO				GRANTOR	SALEDATE	SALEPRICE	ACRES	RATIO (100%)
SC	SS	RSN	NBHD	GRANTEE	DEEDPAGE	ASMT VAL		
Q18	0052			LOWE, JANICE F	12/31/2024	150,000	0.52	1.2102
R	1	FM	00010	HOLT, SCARLETT & SAMUEL	879 251	181,530		
P2	0076A			CLANTON REAL ESTATE	12/31/2024	85,000	9.28	0.6212
R	4	LM	00015	DEAN, RICKEY W & JAMES K VICKERS	879 275	52,800		
139DC	0007			WRIGHT, ERNEST T ESTATE	12/30/2024	195,000	0.98	0.7862
R	1	FM	00001	ROBINSON, AUSTIN	879 179	153,300		
087	0028			STANFIELD, VICKIE ESTATE	12/30/2024	50,000	3.20	2.64
R	1	FM	00035	BENNETTS HOME IMPROVEMENT LLC	879 226	132,000		
037	0008			GOSIER, LINDA SIREATHA	12/30/2024	150,000	51.00	1.376
V	5	LM	00023	RUSTY BUCKET FARMS LLC	879 234	206,400		
Q19	00617			RURAL HOUSING SERVICE	12/27/2024	93,200	0.21	0.9055
R	1	BK	00010	GOLDEN, TEMIKIA	879 154	84,400		
139W	0008A			YOUNG, CHARLES R SR & PHYLLIS B	12/23/2024	280,000	1.57	0.7015
R	1	FM	00001	BAILEY, BRYAN K & REENA M	879 062	196,390		
061	0008			PRICE, ROGER T	12/23/2024	140,000	7.41	0.3422
A	4	LM	00015	SQUIRE SAWMILL AND TIMBER	879 084	47,900		
079	0005			SAPP, MARCUS	12/23/2024	870,500	158.00	0.9008
V	5	LM	00035	R & A LAND COMPANY LLC	879 095	784,000		
BK2	0016			HILL, GLENDA F	12/23/2024	180,000	0.42	0.6427
R	1	FM	00023	ROSENCRANTZ, SIERRA K & ALEC C	879 106	115,700		
Q20	0145			PRUITT, DENISE & WILLIAM WILLIFORD	12/20/2024	100,000	0.25	0.6872
R	1	FM	00010	BROWN, MELISSA	879 057	68,720		
121	0007			RUSSELL, JAMES W	12/19/2024	405,000	9.55	0.555
R	1	FM	00035	ANDERSON, FREDERICK P & JENNIFER	879 016	224,770		
Q21	01461			LOPEZ, MARGARITA	12/18/2024	15,000	0.20	2.6132
R	1	FM	00010	ZARCA, GERMAN	879 001	39,200		
Q13	0038			WILSON, SUZANNE C	12/13/2024	130,000	0.34	0.7255
R	1	FM	00010	WEAVER, THOMAS II	878 491	94,300		
046	00271			LANE, WAYNE & PATSY	12/13/2024	107,500	20.93	1.2735
V	5	LM	00029	LEVERETT, JOSEPH L	878 476	136,900		
Q19	0201S01			SVCN 4 LLC	12/13/2024	435,000	0.93	0.692
C	1	FM	00010	WAFFLE HOUSE INC	878 482	300,970		
J1	0024			COWART, CHARLES	12/13/2024	15,000	0.00	1.4
R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	878 507	21,000		
J1	0027			COWART, CHARLES	12/13/2024	15,000	0.00	1.0468
R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	878 507	15,700		
146	0011B			TASULIS, HELEN I	12/12/2024	1,050,000	1.56	0.8018
C	1	FM	00001	BELLE'S PROPERTIES LLC	878 440	841,900		
024	0013A			BOYKIN, POLLYANNA MARIE	12/11/2024	450,000	100.00	0.5322
A	5	LM	00015	LOMADAW LLC & MAY FAMILY	878 344	239,500		
084	00093			MURRAY, STEPHANIE G	12/11/2024	140,100	46.68	1.6972
V	5	LM	00035	WHITAKER, JOHN CHARLES	878 340	237,800		
Q21	0130			FOUR GIRLS & A FARM LLC	12/05/2024	8,250	1.48	1.212
R	1	FM	00010	SPRAY PROPERTIES LLC	878 196	10,000		

Q14	0210				FOUR GIRLS & A FARM LLC	12/05/2024	156,750	0.15	1.1737
R	1	FM	00010		SPRAY PROPERTIES LLC	878 196	184,000		
139	00143				WALL, MATTHEW RUSS & APRIL	12/03/2024	234,900	0.99	0.9345
R	1	FM	00001		ZUMWALT, JEREMY	878 033	219,490		
BY1	0013				SMITH, MARIAN A	12/03/2024	39,500	0.81	2.5418
R	1	FM	00035		CERCY, DOUGLAS H & JAMES M	878 165	100,400		
BN2	0012				JOHNSON, BRYAN B	11/27/2024	210,000	2.00	0.7042
R	1	FM	00016		ARROWOOD, CHARLES E	878 001	147,900		
139H	0001				ENCORE DEVELOPMENTS, LLC	11/27/2024	18,000	1.51	0.8722
R	3	LM	00001		AVELLANEDA, JOEL	878 024	15,700		
026	00191				GLOVER, MARTHA R	11/22/2024	75,000	6.25	0.7948
R	4	LM	00015		NEWKIRK, JAKEEME D	877 503	59,600		
Q28	0093B				DEVANE, JENIFER ELAINE	11/22/2024	125,000	1.14	0.6872
R	1	FM	00010		MCFADDEN, IVY	877 491	85,900		
117	0009F				SCOUT LAND GROUP, LLC	11/21/2024	65,000	5.00	0.8045
R	4	LM	00035		ZAPATA, HECTOR & GILBERTO H	877 473	52,300		
088	0021				WALKER, PHYLLIS	11/21/2024	75,000	1.10	0.9135
R	1	FM	00035		LANE, GEORGE R & DERRY BENNETT	877 478	68,520		
006	0008A				MCCLUNG, MARGARET V AKA	11/21/2024	26,100	6.50	1.659
R	4	LM	00023		JONES, WALTER THOMAS JR	877 479	43,300		
J1	0035				COWART, JESSIE CHARLES III	11/20/2024	14,000	0.00	1.1215
R	3	LM	00001		HENDERSON, PALMER	877 468	15,700		
073	00056				BROMLEY, SALLY K	11/20/2024	70,000	5.00	1.0098
R	1	FM	00029		CARREON, GUSTAVO	877 442	70,680		
123	000511				PRICE, WARD FAMILY TRUST	11/13/2024	245,000	5.10	0.7318
R	1	FM	00035		CHANCE, EDGAR ALLEN & SERRENA	877 257	179,260		
Q22	0038				HIGGS, JAMES R	11/11/2024	80,000	4.94	1.19
R	1	FM	00010		BLACKWATER DEVELOPMENT LLC	877 218	95,200		
Q14	0257				THREE D ENTERPRISE BROOKS	11/01/2024	18,000	0.22	0.9772
C	3	FM	00010		ROSALES, GABRIEL DEL ANGEL	877 054	17,590		
093	003120				LEVERETT, JOSEPH LEE	10/31/2024	305,000	6.86	0.1222
R	4	LM	00035		CARROLL, TIMOTHY & CRISTINA	876 534	37,300		
Q13	0001				PARKER, DOROTHY JOYCE TRUST	10/30/2024	176,500	0.42	0.5978
R	1	FM	00010		COOPER, AARON	876 501	105,500		
Q21	0123				JSD INVESTMENTS LLC	10/25/2024	110,000	0.70	0.8938
R	1	FM	00010		TOVAR, RAUL B & MARGARITA A CRUZ	876 326	98,300		
Q21	0140				PABALAY HOLDING LLC	10/25/2024	170,000	0.36	0.7422
R	1	FM	00010		MEJIA, DINORA	876 330	126,200		
074	0047C				AGUIRRE-GONZALES, GRACE E & JOSE	10/25/2024	10,000	1.00	1.22
R	4	FM	00029		MASON, DYLAN J	876 366	12,200		
J1	0051				YOUNG, BRYCE J & KAYCEE T MERCER	10/23/2024	235,000	0.00	0.9805
R	1	FM	00001		RYE, MARISSA & MATTHEW HORNE	876 287	230,400		
J1	0084				GRAHAM, JUSTIN G & ERIN A	10/23/2024	378,800	0.00	0.5955
R	1	FM	00001		CANO, JORDAN	876 307	225,600		
085	0003B				SENTZ, LENORA H	10/21/2024	95,000	17.00	1.4492
A	5	FM	00035		HEMPSTEAD HAVEN LLC	876 135	137,690		
J1	0063				COWART & SON DEVELOPMENT CO	10/21/2024	15,000	0.00	1.0468
R	3	LM	00001		BRISTA REAL ESTATE INVESTMENTS	876 161	15,700		

J1	0025				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0026				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0140				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0145				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0127				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0124				COWART, CHARLES	10/21/2024	15,000	0.00	1.0468
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	876 163	15,700		
J1	0091				BRISTA REAL ESTATE INVESTMENTS	10/18/2024	239,900	0.00	1.0138
	R	3	FM	00001	WILES, GRANT AUSTIN	876 101	243,200		
075	0037E				EASON, VICKI T & CHARLES E	10/17/2024	292,500	2.00	0.87
	R	1	FM	00029	DEHAAN, MARGERY & JEANNE	876 023	254,500		
078	0017A				SISK, JEFFREY CHARLES & WENDY L	10/17/2024	45,000	1.43	0.9222
	R	3	FM	00035	GODFREY, BARRY	876 074	41,500		
123	0014				BURNS, DALE GORDON ESTATE	10/17/2024	67,900	2.29	0.9815
	R	1	FM	00035	HOLLEY, BRIANNA	876 077	66,650		
108	00191				ELLENBERG, GLADYS E ESTATE	10/15/2024	137,500	27.08	1.2945
	V	5	LM	00035	LODGE, ROBERT AUSTIN	875 195	178,000		
108	0019				ELLENBERG, GLADYS E ESTATE	10/15/2024	137,500	27.08	1.1448
	V	5	LM	00035	LODGE, JUSTIN THOMAS	875 204	157,400		
T18	0009				NAHRWOLD, KEVIN G & CYNTHIA	10/15/2024	78,502	0.71	1.984
	R	1	BK	00001	10X PROPERTIES LLC	875 238	155,750		
J1	0092				BRISTA REAL ESTATE INVESTMENTS	10/15/2024	224,900	0.00	0.992
	R	3	FM	00001	CHADWICK, STEPHANIE	875 304	223,100		
114	0031J				SMITH, LUCIUS CARL III & MELISSA	10/14/2024	387,000	12.23	0.622
	R	1	FM	00035	NETHERTON, CARA GULLEY	875 322	240,740		
090	0003				SIMMONS, MICHAEL ETAL	10/14/2024	169,500	10.00	0.9688
	R	1	FM	00035	HIERS, TIMOTHY F	875 363	164,200		
139CF	0012				BARRAZA, FLAVIO & KERON	10/10/2024	490,000	1.92	1.0032
	R	1	FM	00001	BOUIE, BRIAN K SR	875 051	491,630		
BN5	0013				UNITED STATES OF AMERICA	10/10/2024	111,200	1.30	1.0118
	R	1	BK	00016	CABAN, NOBERTO	875 076	112,500		
Q18	0033				ROWLAND, F ADAM & JULIE R	10/10/2024	100,000	0.35	1.134
	R	1	FM	00010	MENDEZ, ARMANDO	875 101	113,400		
140AB	0002				DUGANS, ALEXIS	10/10/2024	178,000	0.00	0.8542
	R	1	FM	00001	TRUINI, ENRICO	875 128	152,060		
079	001248				OLDS, SHARON D	10/10/2024	36,900	1.67	0.8942
	R	3	LM	00035	DENSING, JAYM	875 155	33,000		
J1	0073				BRISTA REAL ESTATE INVESTMENTS	10/10/2024	233,200	0.00	0.9928
	R	1	FM	00001	RODRIGUEZ, LUIS	875 167	231,500		
T11	0059				MUNGELLO, LORI	09/25/2024	230,000	1.16	1.0265
	R	1	FM	00001	WATSON, NATHAN	874 178	236,100		
J1	0045				BLANTON, TOBY	09/20/2024	40,000	0.00	0.9175
	R	3	LM	00001	PAULK, JAMES M IV & ANA CARLA	874 121	36,700		

128	0005				ROBERTS, LINDA J	09/12/2024	266,200	5.00	0.7928
R	1	FM	00016		KLUTCH, EMILY RUTH & ROBERT	873 391	211,050		
079	001223				SPENCER, DOANLD S & MARY M	09/12/2024	20,000	2.00	1.925
R	3	LM	00035		PATEL, JITANDRA	873 409	38,500		
Q19	0032B				SCHMALZ, TIMOTHY P	09/10/2024	60,000	0.57	1.235
R	1	FM	00010		FOREMAN, REBECCA S	873 374	74,100		
020	0021				HINES, DAVELYNE LEEANN	09/09/2024	425,000	17.02	0.7425
A	1	FM	00023		MCCUE, AMANDA & BERT	873 366	315,600		
122	00199				RDP HOLDINGS LLC	09/04/2024	145,000	5.00	0.8658
R	1	FM	00035		LOERA, AMY C	873 282	125,550		
T11	0046				PENNYMAC LOAN SERVICES LLC	09/03/2024	194,000	2.33	1.054
R	1	BK	00001		JOHNSON, SANDRA	873 224	204,500		
J1	0017				BRISTA REAL ESTATE & INVESTMENTS	08/29/2024	239,900	0.00	1.022
R	3	FM	00001		DAVIS, JOHN W & DEBORAH L	873 185	245,200		
117	0009F				BOYKIN, LEROY	08/26/2024	42,000	5.00	1.2452
R	4	LM	00035		SCOUT LAND GROUP LLC	873 144	52,300		
059	00081				MANNING, WENDELL PAUL JR &	08/23/2024	543,500	108.70	0.7643
V	5	LM	00015		HIERS, TIMOTHY F	873 99	415,400		
046	0019F				MAXWELL, ALVERLETTA R	08/22/2024	46,000	6.30	1.1912
R	4	FM	00029		MAXWELL, JAMES HENRY	873 092	54,800		
124	00054				CARMICHAEL, JIM	08/19/2024	115,000	3.10	0.8158
R	1	FM	00016		MMCM INVESTMENTS LLC	873 011	93,800		
D2	0011				TAYLOR, VONCILLE D ESTATE	08/16/2024	100,000	0.75	0.98
R	1	FM	00023		JBA LAND HOLDINGS LLC	872 512	98,000		
MN5	0082				LONG DENTON LLC	08/13/2024	175,500	0.51	0.8515
R	1	FM	00035		DILL, KERMIT RONALD & BETTY	872 413	149,430		
128	0001				JONES, ANDREW LAMAR	08/13/2024	18,000	0.25	0.8945
R	1	FM	00016		PIFER, DALE	872 439	16,100		
139FB	0004				FRENCH, DIANA L	08/12/2024	130,000	0.44	0.9258
R	1	FM	00001		MCJIMSEY, JENNIFER & ROY D	872 341	120,340		
T11	0074				BONITAS HOMES LLC	08/09/2024	192,000	0.67	0.7917
R	1	FM	00001		LUGO, JULIO IRAC TUDA	872 334	152,000		
Q21	0128				ODUM BINNY J & BETTY SUE	08/09/2024	49,500	0.29	0.8405
R	1	FM	00010		HERNANDEZ, REY M	872 337	41,600		
Q13	0067				RICH, APRIL	08/07/2024	150,000	0.46	0.9
R	1	FM	00010		EVANS, JOHN W SR & CATHERINE	872 254	134,990		
139	0085				BACON, LINDA S TRUST	08/06/2024	482,900	3.23	0.7262
R	1	FM	00001		TORLINE, ELWOOD L & KIMBERLY ANN	872 197	350,680		
Q27	0027				PRIEST, BREANNA N & RICHARD B	08/06/2024	184,000	0.36	0.881
R	1	FM	00070		SHOOK, TORI	872 210	162,100		
Q13	0037				MURPHY, JIM A & PATRICIA A	08/06/2024	140,000	1.20	1.109
R	1	FM	00010		BROWN, PRINCE M & ESTHER T	872 226	155,270		
Q19	0200				DG QUITMAN GA BLUE ZONE	08/02/2024	795,000	0.89	0.4935
C	1	FM	00010		GO MOCS LLC	872 170	392,300		
Q27	0061B				MEDDERS, DEBBIE ETAL	08/01/2024	165,000	2.70	1.3875
R	1	FM	00010		HOUSTON, CALEB	872 100	228,940		
080	0028				PICKLES ANDERSON E & DEBORA F	08/01/2024	299,000	1.46	0.877
R	1	FM	00035		SAWDON, LAURA LEE & CAROLYN	872 138	262,200		

J1	0078				BRISTA REAL ESTATE INVESTMENTS	08/01/2024	239,900	0.00	1.0138
	R	3	FM	00001	PATTERSON, SHAWNE M & JEFFREY A	872 143	243,200		
018	0028B				COOK, JIM	07/30/2024	60,000	4.97	0.59
	R	4	LM	00023	WHITE, RICHARD & DIANE	871 635	35,400		
J1	0055				COWART, JESSIE CHARLES III	07/30/2024	14,000	0.00	1.1215
	R	3	LM	00001	BRISTA REAL ESTATE INVESTMENTS	871 644	15,700		
Q13	0036				LACEY, MARY C ESTATE	07/26/2024	200,000	0.78	0.82
	R	1	FM	00010	HUISENGA, DAN STEVEN & BRENDA	871 557	163,980		
093	003122				LEVERETT, JOSEPH LEE	07/22/2024	365,000	3.14	0.8082
	R	1	FM	00035	CARROLL, TIMOTHY & ROYAL,	871 479	295,010		
D2	0012				JACKSON, DEBRA KAY ETAL	07/19/2024	96,000	0.88	0.9585
	R	1	FM	00023	FRIEL, HAYLEE	871 448	92,020		
088	0026				LAMAS, WILFRIDO	07/17/2024	28,000	3.00	0.9892
	R	1	FM	00035	GONZALES, JOSE AGUIRRE	871 410	27,700		
J2	0032				BARNES, STEPHEN P	07/15/2024	160,000	0.00	1.2838
	R	1	FM	00001	TOUCHTON, ELIZABETH	871 354	205,400		
D2	0013				DARLINGTON, KAY G ESTATE	07/15/2024	5,000	0.68	0.998
	R	4	FM	00023	FLETCHER, JUSTIN M & SARAH A	871 384	4,990		
Q15	0052				WEST, BOBBY LEE JR	07/10/2024	40,000	0.25	1.0068
	R	1	FM	00010	VASQUEZ, GUILMER ADALBERTO	871 266	40,270		
Q12	0030				BUERSMEYER, THOMAS E & TRACEY L	07/10/2024	250,000	0.32	0.8932
	R	1	FM	00010	POWELL, JOHN S & KIMBERLY D	871 274	223,300		
Q15	0070				RSC PROPERTIES, LP	07/03/2024	350,000	0.51	0.4332
	C	1	FM	00010	ULTIMATE PROPERTIES LLC	871 186	151,600		
104	00033B				HAVLIK, LEON D	07/02/2024	15,500	1.01	0.787
	R	3	LM	00016	ADCO INVESTMENT OF VALDOSTA LLC	871 175	12,200		
T15	0014				COOK, THOMAS A III	07/01/2024	300,000	1.46	0.8555
	R	1	FM	00001	MAPLE, BRIAN P	871 115	256,670		
097	0014F				DIXON, BARBARA ANN	07/01/2024	579,900	5.05	0.8912
	R	1	FM	00016	BACON, LINDA S	871 139	516,800		
032	0003				ROCKY FORD TIMBERLAND, LLLP	06/21/2024	664,700	129.61	0.9012
	V	5	LM	00015	AVELAR, ANDRES E	870 804	599,000		
079	001231				CONN, SAMUEL S & BEVERLY JEAN	06/21/2024	300,000	2.39	1.012
	R	1	FM	00035	COPE, WILBUR & LISA	870 823	303,600		
Q15	0107				BRADLEY, NIKKI L	06/19/2024	220,000	2.00	1.1438
	R	1	FM	00010	SPRAY PROPERTIES LLC	870 742	251,600		
139	0018A				BRITTON PATRICK DAVID & AMY	06/18/2024	363,000	4.36	0.814
	R	1	FM	00001	GLADDEN, MICHAEL R & SHIRLEY A	870 720	295,500		
Q13	0184				JEFFERSON RODERICK L SR & ANITA Y	06/12/2024	2,000	0.25	1.1
	R	3	LM	00010	RICHARDSON, BOBBIE JEAN	870 638	2,200		
139DB	0004				BLANTON, GREG	06/11/2024	33,500	1.00	0.782
	R	3	LM	00001	ADCO INVESTMENT OF VALDOSTA LLC	870 607	26,200		
135	0044A				ELLENBERG, GLADIS E ESTATE	06/07/2024	214,900	0.67	0.973
	R	1	FM	00001	HOLCOMB, JACQUELINE	870 494	209,100		
104	00054				IAFANO, VINCENT & JESSICA	06/06/2024	450,000	19.86	0.5933
	A	1	FM	00016	WHITE, PRESTON & KEIRRIYAH REYN	870 455	266,940		
MN2	0015				JONES, LEON	06/05/2024	4,500	0.34	1
	R	3	LM	00035	MARSHALL L INGRAM PROPERTIES	870 442	4,500		

110	00096				VICENTE ALBERTO Y & ARACELI M	06/04/2024	32,000	4.30	0.9
R	4	LM	00035		VINCENTE, JACOBO & BLANCA ROSA V	870 395	28,800		
Q27	0114				CONNELL, JULIE	06/04/2024	47,600	0.31	1.1008
R	1	FM	00010		LONGHORN LAND DEVELOPERS LLC	870 401	52,400		
Q27	0117				CONNELL, JULIE	06/04/2024	61,400	0.16	1.1075
R	1	FM	00010		LONGHORN LAND DEVELOPERS LLC	870 401	68,000		
Q20	0047A				Q-TOWN RENTALS LLC	06/04/2024	59,000	0.31	1.1422
R	1	FM	00010		LONGHORN LAND DEVELOPERS LLC	870 403	67,400		
Q14	0024B				UNITED STATES OF AMERICA	06/04/2024	16,500	0.18	2.4668
R	1	BK	00010		HOLLIS, CHRIS	870 427	40,700		
J1	0067				B & B SPARKS INVESTMENTS LLC	06/03/2024	224,900	0.00	0.992
R	3	FM	00001		WHIDDON, AARON BRODIE	870 336	223,100		
097	0014E				TAYLOR, MAXINE & CHARLES	06/03/2024	325,000	4.72	0.7715
R	1	FM	00016		GOLDBERG, DARIN JAY & ELIZABETH	870 352	250,700		
Q20	0265				SCHMALZ, TIMOTHY	05/23/2024	65,000	0.14	1.1385
R	1	FM	00010		LOPEZ, JOSE	869 772	74,000		
Q20	0327				DAUGHTRY BARBARA	05/23/2024	189,000	0.28	0.9565
R	1	FM	00070		SIRMANS, CURTIS E SR	870 34	180,760		
097	0026				FARWELL, MARLENE ESTATE	05/21/2024	305,000	28.49	0.9642
A	1	FM	00016		HENDRIX, RAYMOND LEE JR	869 667	294,100		
J1	0076				B & B SPARKS INVESTMENTS LLC	05/20/2024	247,300	0.00	0.9795
R	3	FM	00001		PHIPPS, DYLAN J & LEAH E EDWARDS	869 0621	242,200		
102	0011				JBA LAND HOLDINGS LLC	05/17/2024	591,300	215.00	1.077
A	5	LM	00016		BRADY, A TIMOTHY	869 597	636,800		
082	00101				COOPER, EDWIN L	05/17/2024	710,000	142.00	0.9735
A	5	LM	00035		HIERS, TIMOTHY F	869 594	691,200		
Q21	0083B				US BANK TRUST NATIONAL	05/16/2024	59,900	0.24	1.3858
R	1	BK	00010		GOMEZ, PASCUAL & MARIA MENDEZ	869 565	83,000		
Q28	0099T				YAWN, AMY CHERISE	05/15/2024	115,000	0.16	0.8478
R	1	FM	00010		DIXON, TONY M	869 522	97,500		
Q27	0031				CORDER, WILLIE JARRELL & DEBRA	05/07/2024	159,000	0.40	0.6045
R	1	FM	00010		SUAREZ, LUIS M & DOLORES	869 408	96,100		
Q12	0035				SEAY, RUBY	05/03/2024	250,400	0.37	0.98
R	1	FM	00010		MUNTZ, LINDA STILES & DANIEL	869 346	245,400		
065	0025E				DEVANCE, JANICE ADAMS	05/02/2024	50,000	12.96	1.04
R	4	LM	00023		PEAK, JOHN & JOYCE	869 327	52,000		
Q20	0130				MCELROY, FRANK H JR & EDNA M	05/01/2024	500,000	0.10	0.3625
C	1	FM	00070		SGP RENTALS OF GA LLC	869 283	181,300		
Q26	0017				MCELROY, FRANK H JR	05/01/2024	250,000	1.01	0.9495
R	1	FM	00010		SGP RENTALS OF GA LLC	869 302	237,400		
Q19	0159				PARKER, DOROTHY JOYCE, AS	04/30/2024	94,900	0.25	0.8905
R	1	FM	00010		JONES, PATRICIA	869 206	84,500		
108	0011C				SEWARD, STEVEN P & KAREN L	04/30/2024	626,000	44.00	0.8382
V	1	FM	00035		GRIFFIN, MARY ELIZABETH & DAVID A	869 249	524,700		
030	0013D				DIAMOND TIMBERLANDS LLC	04/29/2024	130,000	15.00	0.347
R	4	LM	00015		MORA MORA, ROBERTO B	869 139	45,100		
J1	0077				BRISTA REAL ESTATE INVESTMENTS	04/26/2024	235,000	0.00	0.9805
R	3	FM	00001		BLANTON, CHARLES C	869 064	230,400		

098	00045				SECRETARY OF HOUSING & URBAN	04/26/2024	135,000	5.66	0.6992
	A	1	BK	00016	ROBINSON, MICHAEL L	869 088	94,390		
135	0024				GREENE, ADAM GABRIEL	04/26/2024	170,000	1.37	0.7188
	R	1	FM	00001	BRADY, SHELDONNE S	869 110	122,170		
027	0002A10				AAAH LLC	04/19/2024	99,000	21.21	0.9372
	A	5	LM	00015	C & E PROPERTIES OF GA LLC	868 201	92,800		
036	0086				JACKSON, TIRAN	04/18/2024	204,000	23.23	0.9388
	A	1	FM	00023	SPRAY PROPERTIES LLC	868 136	191,500		
Q18	0048				POWELL FAMILY LIVING TRUST U/A	04/18/2024	205,000	0.95	0.991
	R	1	FM	00010	GALVEZ, RUBELSY E CAMEL	868 160	203,180		
Q27	0020				FAUCETTE, JEFFREY M	04/17/2024	110,000	0.39	0.9845
	R	1	FM	00070	STALVEY, PATRICK H	868 117	108,300		
Q14	0116A				ROCKMORE CHRISTOPHER & LATRICE	04/16/2024	109,900	0.17	0.9918
	R	1	FM	00010	ROSS, TEMIEKE L	868 035	109,000		
Q14	0249				QUITMAN APPLIANCE SALES &	04/12/2024	30,000	0.19	2.8332
	C	1	FM	00010	MCELROY, FRANK H JR & EDNA M	868 012	85,000		
Q20	0331				SOUTHERN QUALITY PROPANE INC	04/12/2024	120,000	0.25	0.9158
	C	1	FM	00070	LONGHORN LAND DEVELOPERS LLC	868 014	109,900		
018	0027				COOK, BENJAMIN T III	04/12/2024	38,500	4.31	0.8312
	R	4	LM	00023	FAIRCLOTH, RAYMOND LESLIE	868 016	32,000		
024	00191				MAXWELL, ANN C ETAL	04/08/2024	210,300	70.10	1.0238
	V	5	LM	00015	GREEN, MATTHEW J	867 668	215,300		
Q21	0005				WILLIAMS, LASHANDA	04/05/2024	30,000	0.12	2.8532
	R	1	FM	00010	ADAMS, VANLEY	867 617	85,600		
061	00071				ROBINSON, SHERRY F/K/A SHERRY L	04/05/2024	174,100	39.82	1.3945
	V	5	LM	00015	SAPP, FRANKLIN ROOSEVELT JR &	86700603	242,800		
Q21	0186				TERAMORE DEVELOPMENT, LLC	04/04/2024	1,953,300	1.55	0.3245
	C	1	FM	00010	JLJ LLC	867 589	633,900		
Q27	0012				TAYLOR, FERRIS & MARY C	04/03/2024	180,000	0.22	0.984
	R	1	FM	00070	CARROLL, WAYNE H SR	867 557	177,100		
026	00101				HENDERSON, HAYNE L ESTATE	03/29/2024	333,400	45.12	0.8095
	A	5	LM	00015	REBEL RIDGE FARMS INC	867 420	269,900		
Q20	0248				HARRELL JACK E JR	03/29/2024	319,200	0.67	0.9805
	C	1	FM	00070	M & D PROSPERA HOMES REALTY, LLC	867 435	313,000		
135	0070				WOOD, DIANA L	03/28/2024	490,000	4.97	0.926
	R	1	FM	00001	BRYANT, JAMES ALLEN & TAYLOR	867 238	453,760		
T18	0005				COPERTINO, SCOTT	03/28/2024	129,000	0.84	1.2418
	R	1	FM	00001	RUDYARD PROPERTIES LLC	867 334	160,200		
078	0009B				SWANN, KYLE T & SARAH J	03/27/2024	170,000	48.66	1.0678
	V	5	LM	00035	SIMMONS, CODY B ETAL	867 190	181,500		
T11	00471				DAVIS, CHARLES LEO JR & LUCY M	03/26/2024	374,900	0.84	0.9902
	R	1	FM	00001	JOHNSON, SANDRA	867 138	371,200		
Q20	0007				SECRETARY OF VETERANS AFFAIRS	03/22/2024	65,000	0.24	1.0865
	R	1	BK	00070	A PLUS DIA MGMT LLC	867 073	70,620		
127	0002				ROBINSON, JOHN T & DEANA	03/21/2024	60,000	0.80	1.2455
	R	1	FM	00016	WILSON, JAMES RALPH II	867 022	74,730		
J1	0004				BLANTON, JAMIE ALISON	03/21/2024	11,250	0.00	1.3955
	R	3	LM	00001	BRISTA REAL ESTATE & INVESTMENTS	867 039	15,700		

J1	0006				BLANTON, JAMIE ALLISON	03/21/2024	11,250	0.00	1.3955
	R	3	LM	00001	BRISTA REAL ESTATE & INVESTMENTS	867 039	15,700		
J1	0007				BLANTON, JAMIE ALLISON	03/21/2024	11,250	0.00	1.3955
	R	3	LM	00001	BRISTA REAL ESTATE & INVESTMENTS	867 039	15,700		
J1	0012				BLANTON, JAMIE ALLISON	03/21/2024	11,250	0.00	1.3955
	R	3	LM	00001	BRISTA REAL ESTATE & INVESTMENTS	867 039	15,700		
J1	0044				BLANTON, JAMIE ALLISON	03/21/2024	11,250	0.00	1.3955
	R	3	LM	00001	BRISTA REAL ESTATE & INVESTMENTS	867 139	15,700		
Q20	0345				MCELROY, FRANK & EDNA	03/20/2024	400,500	0.32	0.4875
	C	1	FM	00070	MCCOWAN, NAOMI	866 581	195,200		
139FC	0006				COLLINS, DENNIS B	03/19/2024	117,400	0.47	0.9285
	R	1	FM	00001	THOMAS, JARROD	866 551	109,000		
094	00025				TANNER, JUDSON W & CANDACE K	03/15/2024	389,600	73.25	1.0572
	V	5	LM	00035	T-NASH PROPERTIES LLC	866 457	411,900		
108	0016				DICKEY SHAWN LEE & SHARAN	03/14/2024	600,000	120.00	0.8002
	A	5	LM	00035	CHANCE, EDGAR ALLEN & SERRENA	866 434	480,100		
077	00081				JANNEY, DIANNE B	03/12/2024	340,000	1.00	0.8645
	R	1	FM	00015	TONNE, BRADLY & GENNY	866 374	293,900		
139FA	0001				UDAKAS & WONS CHICK SEXING	03/08/2024	70,000	0.40	1.4882
	R	1	FM	00001	DUREN, ANDREW P	866 300	104,170		
065	0021				HALLIDAY, TIFFANY RAYNA H &	03/08/2024	200,000	1.20	0.7215
	R	1	FM	00023	THATCHER, KENNETH E & LAURA J	866 304	144,300		
J1	0054				BRISTA REAL ESTATE INVESTMENTS	03/06/2024	224,900	0.00	0.992
	R	1	FM	00001	CONNOLLY, MARISSA RAE & COLIN	866 249	223,100		
094	0010				CROFT, GREG	03/01/2024	415,000	77.60	1.0115
	V	5	LM	00035	T-NASH PROPERTIES LLC	866 169	419,800		
BN5	0005				HIERS, DONALD VANCE SR	03/01/2024	20,000	2.69	1.18
	R	4	LM	00016	SMITH, BRITNEY BUCKMASTER	866 170	23,600		
140	0008				SOLOMON, SHANKIA NECHOLE	02/28/2024	190,000	1.39	1.0022
	R	1	FM	00001	NICHOLS, JO-ANNE	866 090	190,450		
066	0007E				QUITMAN IRRIGATION BUILDING LLC	02/28/2024	625,000	3.47	0.9288
	C	1	FM	00023	GQ 8568 LLC	866 105	580,400		
146	0030E				HALL, JIMMY D ESTATE	02/27/2024	250,000	1.70	0.6342
	R	1	FM	00001	EAMES, JULIE A & AARON C MCCOWAN	866 018	158,580		
004	00093				QUICK, MICHAEL W ESTATE	02/21/2024	292,000	2.99	0.9925
	R	1	FM	00015	HALL, LILES BRANNON & ALLISON	865 336	289,800		
097	0029				BASS, EDWARD A	02/16/2024	140,000	2.85	1.1072
	R	1	FM	00016	BASS, EDWARD A- LIFE ESTATE	865 049	155,000		
Q21	0148				GORMAN, ROBIN B	02/16/2024	42,000	0.52	1.6615
	R	1	FM	00010	HERNANDEZ, DIANA	865 066	69,780		
093	0006				NIEWOEHNER, DANIEL A & PATTI P	02/16/2024	674,500	145.06	0.77
	A	5	LM	00035	TRIPLE H PROPERTIES OF SOUTH	865 097	519,300		
066	00051				HIERS, DONALD VANCE SR	02/15/2024	200,000	4.02	1.013
	C	4	FM	00023	VELASQUEZ, EDILSON	864 649	202,600		
T11	0025S00				LIPSCOMB, HILDA ESTATE	02/14/2024	166,000	0.75	1.222
	R	1	FM	00001	WHITE, KELSEY L & DAVID H BRANER	864 565	202,850		
073	0005A				WILLIAMS, JULIE MELISSA ETAL	02/12/2024	354,700	68.15	0.938
	A	5	LM	00029	HARRELL, EDITH SEABOLT	864 492	332,700		

140AB 0011				FLEURIOT, GENNIFER	02/09/2024	155,000	0.00	0.858
R	1	FM	00001	CONTRERAS, TERESA & JOEY	864 353	133,000		
079 001229				SPENCER, DONALD S & MARY M	02/07/2024	12,500	1.19	1
R	3	LM	00035	EDWARDS, RONALD & TERESA	864 339	12,500		
092 00102				DIXON KARL & KIMBERLY	02/07/2024	215,000	2.04	0.9212
R	1	FM	00035	SMITH, JASON	864 322	198,090		
Q28 01192				FRAZIER, JEANETTE	02/02/2024	120,000	0.17	0.6682
R	1	FM	00010	MILEY, JAMES & BETTY	864 285	80,200		
036 0012				COBB GREGORY B SR & CLARA	01/31/2024	170,000	6.70	0.9278
C	1	FM	00023	WISDOM & ROYALTY LLC	864 125	157,710		
140AC 0007				KD COMPANIES LLC	01/31/2024	190,000	0.00	0.8758
R	1	FM	00001	WEAVER, DALTON COLE	864 152	166,400		
066 00115				FIELDS, ROY L	01/30/2024	247,000	0.50	0.8555
R	1	FM	00023	PATEL, RUTUL DINESHKUMAR	864 065	211,290		
121 00132				GARNER, KEVIN & EVELYN	01/30/2024	130,000	30.94	1.2215
V	5	LM	00035	ALLEN, TROY & ANA MARIE	864 60	158,800		
J1 0065				BRISTA REAL ESTATE & INVESTMENTS	01/29/2024	234,900	0.00	1.0702
R	1	FM	00001	MURPHY, JACQUELINE RENEE	864 012	251,400		
BN6 0004B				INTHACHAK, NEIL	01/26/2024	70,000	4.69	0.8972
R	4	FM	00016	BLACKBURN, JESSICA	863 666	62,800		
Q13 0145				JOHNS, KIMBERLY	01/26/2024	2,000	0.18	0.8
R	3	LM	00010	HAMILTON, ROBERT JR ETAL	863 668	1,600		
39 0102				MURPHY, MECHELLE	01/24/2024	324,000	5.00	0.9975
R	1	FM	00001	MILLER, LOGAN & HEATHER	863 607	323,200		
J1 0068				BRISTA REAL ESTATE INVESTMENTS	01/23/2024	224,900	0.00	1.0245
R	1	FM	00001	FIESS, MATTHEW AUSTIN & COLE	863 560	230,400		
029 0005				COUCH, JOSEPH	01/19/2024	250,000	6.56	0.8995
R	1	FM	00015	SUAREZ, MAILYN	863 453	224,900		
Q13 0141				AIKENS LAGRANDE J & BERTHA T	01/19/2024	1,500	0.28	1.2
R	3	LM	00010	HAMILTON, ROBERT JR & ANTHONY	863 451	1,800		
146 0044B				BOSTIC SELMON DEWADE	01/16/2024	43,500	0.91	1.5215
R	1	FM	00001	ZARCO, EDWIN	863 308	66,180		
Q27 0075				ENGLISH, CAROLYN E	01/12/2024	184,000	1.00	1.017
R	1	FM	00070	MOODY, CALVIN & DOYLE	863 198	187,120		
135 0044				PICKELS, HOWARD B	01/12/2024	218,000	0.95	0.8868
R	1	FM	00001	COLLINS, LARPEFELA	863 208	193,320		
123 0005				HARRELL TOMMY J & TRACI E	01/12/2024	315,000	13.71	0.7552
R	1	FM	00035	TAFS, KATHY KEEBLE & TRENT	863 252	237,930		
Q22 0034				HOOSER, JEFF	01/11/2024	162,900	0.71	0.8582
R	1	FM	00010	ULRICH, ANNA & WILSON	863 140	139,800		
Q19 0221A				PINE HILL ASSOCIATES	01/11/2024	1,475,000	0.53	0.389
C	1	FM	00010	PREP DOLLAR STORE-QUITMAN LLC	863 165	573,890		
MN5 0116				CROFT COUNTRY KITCHEN LLC	01/10/2024	175,000	1.15	0.9908
C	1	FM	00035	ARYA 4939, LLC	863 079	173,400		
017 0002				M & S EQUIPMENT LLC	01/09/2024	240,000	10.29	0.7855
R	1	FM	00029	JOHN, RYAN C & TAYLOR W	863 053	188,500		
Q19 0048A				WRICE OWEN	01/04/2024	5,000	0.66	1.24
R	3	LM	00010	DENNARD, DEBRA ANN	862 598	6,200		

	MED	AGG	COD	PRD	NUMBER OF SAMPLES
Measured	0.9785	0.8418	0.2342	1.1999	214
Lower Confidence Interval	0.9278	0.7903			
Upper Confidence Interval	0.9920	0.8933			

and s.saledate >= 2024-01-01 and s.saledate <= 2025-01-01 and s.REASON in (BK , FM , LM)

Level of Assessment Measured using the Median ratio unless the PRD falls outside the acceptable range of .95 to 1.10 inclusive, in which case, the Level of Assessment is measured using the Aggregate Ratio. The acceptable values for the COD are .15 or less for Residential Properties, and .20 or less of non-Residential properties.