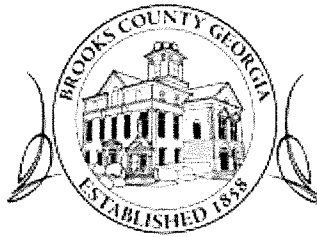


BOARD OF TAX ASSESSORS

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 Regular Scheduled Meeting

Date: May 14, 2025

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Regular Meeting

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
 - 1) Regular meeting held April 9, 2025
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 2) *none*
- V. Staff Reports and Recommendations
 - 3) Errors/adjustments
 - 4) Agricultural covenants
 - 5) Freeport applications
 - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
 - 7) Appeal: Denial of Conservation use assessment
 - a) Q15 0154A
 - b) BN5 0022
- VII. New Business
 - 8) Potential breach of covenant
 - 9) Final in-house ratio analysis (*2024 sales*)
 - 10) State wide floating homestead flags, policy
 - 11) Approve consolidated values from Tax Commissioner
 - a) Motor vehicle
 - b) Manufactured homes
 - c) Timber
 - 12) Schedule called meeting for NOA mailing
- 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

May 14, 2025

Scheduled Monthly Meeting

I. Call to Order

Mr. Manning called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:21 p.m. on May 14, 2025 with all members present. Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary were also in attendance. Mr. DeShazor led the invocation.

II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the regular meeting held on April 9, 2025. After review, Mr. Bentley made a motion to approve the minutes as printed. Mr. DeShazor seconded the motion. All members in favor. Motion carried.

III. Approval of Proposed Agenda

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

IV. Appearances/Taxpayer Requests

- 2) None

V. Staff Reports and Recommendations

- 3) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 4) Assessors reviewed agricultural covenant applications and release requests (see attached). After review, covenant applications and release requests were approved or denied as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on May 14, 2025 at 5:19 p.m. Signed Chair/Vice-Chair and Secretary. Date: 6/4/25

Ralph Manning

Mica Jarvis

- 5) Assessors reviewed freeport exemption applications (see attached). After review, the freeport exemption applications were approved as attached.
- 6) Chief Appraiser's Report/Comments (see attached)

VI. Unfinished Business

- 7) Assessors reviewed appeals made by Michael Spray for denial of agricultural exemption on the following properties (see attached):
 - a) Q15 00154A
 - b) BN5 0022

After review, the Assessors agreed that appeals shall be forwarded to the Board of Equalization.

VII. New Business

- 8) Assessors reviewed a potential breach of covenant (see attached) on property currently owned by Monica Griffin (map/parcel 084 0006). After review, the Board agreed that an Intent to Breach letter should be mailed to the owner.
- 9) Assessors reviewed the final in-house ratio analysis (see attached).
- 10) Assessors reviewed a proposed policy regarding state-wide floating homestead exemption (see attached). After review, Mr. DeShazor made a motion to approve the proposed policy. Mr. Bentley seconded the motion. All members in favor. Motion carried.
- 11) Assessors reviewed consolidated values supplied by the Tax Commissioner for the following:
 - a) Motor Vehicles
 - b) Manufactured Homes
 - c) Timber

After review, Mr. Bentley made a motion to approve consolidated values as supplied by the Tax Commissioner. Mr. DeShazor seconded the motion. 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 May 14, 2025 at 5:19 p.m. Signed Chair/Vice-Chair and Secretary. Date: 6/4/25

Ralph Manning

Michaela Faus

12) Assessors agreed to reschedule the regular meeting scheduled for June 11, 2025 to June 4, 2025 at 5:15 p.m.

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, the meeting was adjourned at 6:37 p.m.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on May 14, 2025 at 5:19 p.m. Signed Chair/Vice-Chair and Secretary. Date: 6/4/25

Ralph Murray

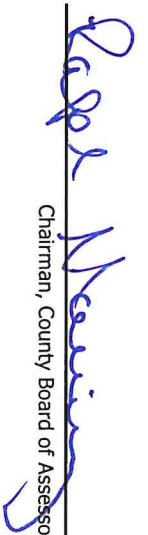
Mica Jones

ACO Summary Batch

[illegible]

12408	0	Pers	2025	HINES, WILLIAM MORRIS	MAY25	3382	146	0046	99		14,203	12,578
CONDITION												
12408	0	Pers	2025	HINES, WILLIAM MORRIS	MAY25	3383	146	0046	99		25,180	21,495
CONDITION												
12408	0	Pers	2025	HINES, WILLIAM MORRIS	MAY25	3384	MN5	00292	05		21,007	15,335
CONDITION												
50433	0	Pers	2025	GAINES, RONNIE & LISA	MAY25	3395	117	001210	02		0	7,998
HH MOVED INTO COUNTY IN 2024, CREATE 2025 PREBILL.												
1944	0	Pers	2025	HEAD, CURTIS	MAY25	3396	076	0004	02		0	5,100
HOMESTEAD MOVED TO NEWLY CONSTRUCTED HOUSE. CREATE 2025 PREBILL.												
51250	933158	Pers	2024	CONE, NORMAN JRE	MAY25	3397			04		12,939	0
PER 2025 RETURN BOAT SOLD OUT OF COUNTY												
51250	933158	Pers	2023	CONE, NORMAN JRE	MAY25	3398			04		14,341	0
PER 2025 RETURN BOAT SOLD OUT OF COUNTY												
51250	933158	Pers	2022	CONE, NORMAN JRE	MAY25	3399			04		9,844	0
PER 2025 RETURN BOAT SOLD OUT OF COUNTY												
51763	0	Pers	2024	TOUCHTON, ZACHARY ALAN &	MAY25	3400	117	00121	02		3,890	0
MOBILE HOME DEMOLISHED IN 2023. DELETE 2024 PREBILL.												
51763	0	Pers	2025	TOUCHTON, ZACHARY ALAN &	MAY25	3401	117	00121	02		3,961	0
MOBILE HOME DEMOLISHED IN 2023. DELETE 2025 PREBILL.												
41231	0	Pers	2024	MOORE, GINGER	MAY25	3402	108	0021K	02		49,632	0
MOBILE HOME MOVED TO LOWMEDES COUNTY, DELETE 2024 PREBILL.												
41231	0	Pers	2025	MOORE, GINGER	MAY25	3403	108	0021K	02		50,502	0
MOBILE HOME MOVED TO LOWMEDES COUNTY, DELETE 2025 PREBILL.												
9902	0	Pers	2025	DUKES, MICHAELH	MAY25	3404	BN2	0032	02		0	39,162
MOBILE HOME WAS NOT TRANSFERRED TO PREBILL IN ERROR WHEN HOMESTEAD WAS PREVIOUSLY REMOVED. CREATE 2025 PREBILL.												

43709	0	Pers	2023	ADAMS, LINDA	MAY25	3405	088	0016	02	2,600	0
PER OWNER, MOBILE HOME WAS DEMOLISHED DEC 2022. DELETE 2023 PREBILL											
53911	0	Pers	2025	BECTON, ANDREW	MAY25	3406	097	0013B	02	71,986	0
MOBILE HOME NOT DELIVERED UNTIL AFTER JANUARY 1. DELETE 2025 PREBILL.											
25 Records included in report										432,183	219,185



Chairman, County Board of Assessors

5/14/25

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 14, 2025**

Pursuant to the requirements set forth in O.C.G.A. §48-5-7.4 and O.C.G.A. §48-5-7.7. The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend the actions listed.

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
96	004 0004	BRYAN, MARVIN A	CUVA 2025	4	97.42	APPROVE
		NEW CUVA- FARM AVE				
636	024 0001	MCHUGH, JOSEPH & KRISTAN A ELSEY	PREF 2020	2	51.00	APPROVE
		PREF CONTINUATION- NESBITT RD				
11286	024 00191	GREEN, MATTHEW J	CUVA 2022	2	70.10	APPROVE
		CUVA CONTINUATION- HOWARD RD				
12150	025 00162	NYGARD, SHANNON G- TRUSTEE	PREF 2025	2	5.00	APPROVE
		CUVA CONTINUATION- TILLMAN RD				
723	025 0018	MCHUGH, JOSEPH & KRISTAN A ELSEY	CUVA 2025	2	54.30	APPROVE
		CUVA RENEWAL- TILLMAN RD				
778	027 0004	CROSBY, T L FAMILY FARMS LLC	CUVA 2025	2	296.20	APPROVE
		CUVA RENEWAL- MAGNOLIA CHURCH				
822	030 0005	BROOKSCO DAIRY LLC	CUVA 2019	2	176.00	DENY
		CUVA CONTINUATION- PLEASEANT HILL CHURCH				
854	030 0027A	HART, SCOTT	CUVA 2019	2	90.60	APPROVE
		CUVA CONTINUATION- BRANCH RD				
896	031 0030B	SZOKE FAMILY REVOCABLE TRUST	CUVA 2025	2	109.58	APPROVE
		CUVA RENEWAL- HWY 122				
897	031 0030C	MURRAY, NICK	CUVA 2019	2	13.98	APPROVE
		CUVA CONTINUATION- TALLOKAS RD				
903	032 0002	VINSON, KENT ERIK & JENNIFER C	CUVA 2025	2	48.30	APPROVE
		CUVA RENEWAL- HODGES RD				
905	032 0003	AVELAR, ANDRES E	CUVA 2016	2	129.61	APPROVE
		CUVA CONTINUATION- BRYANT RD				
912	032 0007	MURPHY, JULIE B ETAL	CUVA 2025	2	224.40	APPROVE
		CUVA RENEWAL- HODGES RD				
913	032 0008	DICK, RAYMOND W ESTATE & JULIE G	CUVA 2025	2	48.00	APPROVE
		CUVA RENEWAL- ADAMS RD				
1155	037 0008	RUSTY BUCKET FARMS LLC	CUVA 2021	2	51.00	APPROVE
		CUVA CONTINUATION- COLEMAN RD				
11126	038 00382	PHILLIPS, NEAL LEE JR	CUVA 2025	2	18.00	APPROVE
		NEW CUVA- HICKORY HEAD RD				

Brooks County Board of Tax Assessors

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

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
1356	040 0011	SOUTHBROOK DAIRY LLC	CUVA 2025	2	1,567.86	APPROVE
		NEW CUVA- THOMPSON RD				
8962	041 0001C	RHYNES, GEORGE & FLORENCE MITCHELL	CUVA 2025	2	17.60	APPROVE
		CUVA RENEWAL- MINNOW FARM RD				
1382	041 0003	RHYNES, CHARLES & GEORGE	CUVA 2025	2	7.20	APPROVE
		CUVA RENEWAL- MINNOW FARM RD				
12014	041 00262	JVR LAND LLC	CUVA 2025	2	303.43	APPROVE
		NEW CUVA- RAMSEY RD				
9648	044 0005	STONE, STEVEN W	FLPA 2016-14-3	2	765.00	APPROVE
		FLPA CONTINUATION- RAMSEY RD				
1422	045 0004501	DUKES FAMILY FARMS LLLP	CUVA 2024	2	5.01	APPROVE
		SUBSEQUENTLY AQUIRED- ADD TO 045 0005				
12059	052 00013	CHITLIN SWITCH HOLDINGS LLC	CUVA 2025	2	111.00	APPROVE
		CUVA RENEWAL- BETHEL CHURCH RD				
1703	055 0001	WEEKS, FRANCES H & EUGENE	CUVA 2025	2	60.37	RELEASE
		CUVA RELEASE- PLEASANT HILL CHURCH				
1703	055 0001	WEEKS, FRANCES H	CUVA 2025	2	59.37	APPROVE
		NEW CUVA- PLEASANT HILL CHURCH				
1759	058 0020	FORTE, CHARLES D & CAROL	CUVA 2025	2	104.40	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
1785	059 0004	ROGERS, DAVID NORMAL ETAL	CUVA 2025	2	84.50	APPROVE
		CUVA RENEWAL- HIERS RD				
12258	059 00081	HIERS, TIMOTHY F	CUVA 2021	2	108.70	APPROVE
		CUVA CONTINUATION- HIERS RD				
1791	059 0010	RHYM, WILMINGTON HEIRS	CUVA 2025	2	187.80	APPROVE
		CUVA RENEWAL- HIERS RD				
1936	065 0028	SPIVEY, RONALD P ETAL	CUVA 2025	2	6.89	DENY
		DENIAL- NO QUALIFYING USE				
2039	068 0010	COBB, VIRGINIA D & GEORGE	CUVA 2025	2	60.93	APPROVE
		CUVA RENEWAL- GREENVILLE HWY				
11565	073 0005A	HARRELL, EDITH SEABOLT	CUVA 2024	2	63.15	APPROVE
		CUVA CONTINUATION- HAMLIN RD				
2354	078 0009B	SIMMONS, CODY B ETAL	CUVA 2024	2	48.66	APPROVE
		CUVA CONTINUATION- JACKSON RD				
2401	079 0005	R & A LAND COMPANY LLC	CUVA 2017	2	158.00	APPROVE
		CUVA CONTINUATION- RHYM RD				
9659	080 0014A	WILLS, RYAN JORDAN	CUVA 2025	2	27.38	APPROVE
		NEW CUVA- COFFEE RD				
2483	081 0013	KENNEDY, CATHY A	CUVA 2025	2	159.00	APPROVE
		CUVA RENEWAL- CONALLY ROAD				

Brooks County Board of Tax Assessors

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

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
2507	082 0007	MCCALL, HOMER HEIRS	CUVA 2025	2	68.00	APPROVE
		CUVA RENEWAL- MOULTRIE HWY				
2518	082 0017	GREATER MT ZION BAPTIZE HOLINESS CHURCH	CUVA 2025	2	136.00	DENY
		DENIAL- NO QUALIFYING USE				
2543	083 0014A	FOWLER, G SCOTT	CUVA 2025	2	61.14	APPROVE
		NEW CUVA- HWY 122				
11324	084 00024	BURTON, JOHN SCOTT	CUVA 2025	2	47.92	APPROVE
		CUVA RENEWAL- CARTERS MILL RD				
11523	084 00062	FOWLER, G SCOTT	CUVA 2025	2	36.35	APPROVE
		NEW CUVA- BURTON RD				
11236	084 00084	FOWLER, SCOTT	CUVA 2025	2	12.12	APPROVE
		NEW CUVA- GRIFFIN RD				
2577	084 0008A	FOWLER, G SCOTT	CUVA 2025	2	76.79	APPROVE
		NEW CUVA- BURTON RD				
12271	084 00093	WHITAKER, JOHN CHARLES	CUVA 2020	2	46.68	APPROVE
		CUVA CONTINUATION- GRIFFIN RD				
10608	084 00133	RUSS, MARK F	CUVA 2025	2	11.00	APPROVE
		CUVA RENEWAL- CARTERS MILL RD				
2595	085 0004	CROFT, DAVID JR	CUVA 2025	2	18.08	APPROVE
		NEW CUVA- HEMPSTEAD CHURCH RD				
2667	087 0047	STROUD, R B HEIRS	CUVA 2025	2	122.50	APPROVE
		CUVA RENEWAL- YATES RD				
12248	088 00234	HIERS, TOMMY LAMAR SR & TERESA E	CUVA 2025	2	16.99	APPROVE
		NEW CUVA- WILLIAMS RD				
2827	090 0034A	HIERS, TIMOTHY F	PREF 2025	2	133.72	APPROVE
		NEW PREFERENTIAL- SCRUGGS RD				
2832	090 0040	HIERS, TIMOTHY F	PREF 2025	2	114.00	APPROVE
		NEW PREFERENTIAL- JACKSON RD				
2846	090 0048A	HAMM, JONATHAN	CUVA 2025	2	21.00	APPROVE
		NEW CUVA- BELCHER RD				
2858	091 0010	MCCALL, WENTLY HEIRS	CUVA 2025	2	84.00	APPROVE
		CUVA RENEWAL- CLOWER RD				
2861	091 0012	MCCALL, EUNICE ESTATE	CUVA 2025	2	40.00	APPROVE
		CUVA RENEWAL- CLOWER RD				
2863	091 0014	HOLSENDOLPH, ETHEL R HEIRS	CUVA 2025	2	39.00	APPROVE
		NEW CUVA- CLOWER RD				
9031	094 00011	MENACE ENTERPRISES LLC	CUVA 2018	2	304.30	APPROVE
		CUVA CONTINUATION- ADEL HWY				
3030	094 0018	DEVANE, POLLY P	CUVA 2025	2	15.67	APPROVE
		CUVA RENEWAL- DEVANE ROAD				

Brooks County Board of Tax Assessors

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

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
3092	097 0008	PRICE, BETTY D	CUVA 2025	2	50.62	APPROVE
		CUVA RENEWAL- MADISON HWY				
10132	097 00082	DUKES, JERRI	CUVA 2025	2	84.41	APPROVE
		CUVA RENEWAL- OLD MADISON RD				
9312	098 000610	CARNEY, RAMONA J & ALAYNA K	CUVA 2024	2	16.51	APPROVE
		CUVA CONTINUATION- ST PHLLIPS CHURCH				
3155	098 0010	CHAMBERS, HAROLD E	CUVA 2025	2	159.50	APPROVE
		CUVA RENEWAL- UNION CHURCH RD				
3173	099 0008	WEST, GARY N & JANE H	CUVA 2025	2	150.03	APPROVE
		CUVA RENEWAL- WHEELER RD				
3174	099 0009	WEST, GARY N & JANE H	CUVA 2024	2	117.00	APPROVE
		CUVA CONTINUATION- UNION CHURCH				
3176	099 0011	CONDOM-CESTINO, LUIS A & MARIA	CUVA 2025	2	229.39	APPROVE
		CUVA RENEWAL- UNION CHURCH RD				
11491	102 00071	SELPH, CAROL C	CUVA 2025	2	10.01	APPROVE
		CUVA RENEWAL- MILTON RD				
3213	103 0004	ALLEN, LESIA C & FRED S	CUVA 2025	2	429.00	APPROVE
		CUVA RENEWAL- MADISON HWY				
3238	104 0009	SPRAY PROPERTIES LAND & TIMBER	CUVA 2025	2	61.48	APPROVE
		CUVA RENEWAL- SMITH RD				
3275	107 0003	BROOKSCO DAIRY LLC	CUVA 2025	2	746.21	APPROVE
		NEW CUVA- MONUMENT CHURCH RD				
3306	108 0011C	GRIFFIN, MARY E & DAVID A	CUVA 2016	2	44.00	APPROVE
		CUVA CONTINUATION- REEDY CREEK RD				
9056	108 00211	BROOKSCO DAIRY LLC	CUVA 2025	2	121.66	APPROVE
		NEW CUVA- TROUPEVILLE RD				
3445	112 0023	SAPP, ALVIN JERRY	CUVA 2025	2	104.90	APPROVE
		CUVA RENEWAL- LAWSON POND RD				
3450	113 0002B	HILL, LEO & KATHRYN ANITA	CUVA 2025	2	12.70	APPROVE
		NEW CUVA- YATES ROAD				
3483	113 0017	ARRENDALE, DIANE & DENNIS MOODY	CUVA 2025	2	26.20	APPROVE
		CUVA RENEWAL- ADEL HWY				
11999	113 00171	MOODY, DENNIS- LIFE TENANT	CUVA 2025	2	33.64	APPROVE
		NEW CUVA- ADEL HWY				
3513	114 0014	STEVENS, DAVID N & DARLENE- TRUSTEES	CUVA 2025	2	16.19	APPROVE
		CUVA RENEWAL- RYALL RD				
11579	115 00081	LUCK, STEPHANIE A	CUVA 2025	2	77.50	APPROVE
		CUVA RENEWAL- ADEL HWY				
3597	117 0013	HARDMAN, CATHRYN M	CUVA 2025	2	102.00	APPROVE
		CUVA RENEWAL- ELLIOTT LANE				

Brooks County Board of Tax Assessors

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


Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
3620	118 0017	WILLIAMS, SANDRA	CUVA 2025	2	13.07	APPROVE
		CUVA RENEWAL- GUESS RD				
3713	122 0016	CROSBY, CAREY J JR	CUVA 2025	2	47.87	APPROVE
		NEW CUVA- STUDSTILL RD				
9081	128 00192	SARROWS LODGE LLC	CUVA 2021	2	58.96	DENY
		DENIED- NON-QUALIFYING OWNERSHIP				
10263	128 00202	SUBLETT FAMILY LANDS LLC	CUVA 2024	2	14.82	APPROVE
		CUVA CONTINUATION- MADISON HWY				
3904	129 0001	FURNEY, JUNE C & DONNA C WHITNEY	CUVA 2025	2	112.40	APPROVE
		CUVA RENEWAL- BEULAH CHURCH RD				
3966	134 0018	WILSON, JW JR	CUVA 2025	99	60.21	APPROVE
		CUVA RENEWAL- TROUPEVILLE RD				
3972	134 0019	BASILE, SUSAN L & FRANK C	CUVA 2025	99	171.14	APPROVE
		NEW CUVA- BLAINE CIRCLE				
4284	143 0007	SULLIVAN, WILLIAM LUTHER ESTATE	CUVA 2025	2	913.00	APPROVE
		NEW CUVA- ROCKY FORD RD				
10378	143 0013	RIVER BEND PLANTATION INC	FLPA 2015-14-6	2	72.71	APPROVE
		SUBSEQUENTLY AQUIRED- ROCKY FORD				
4352	146 0036	TILLMAN, EMERY L & JAMES G	CUVA 2025	99	28.00	APPROVE
		NEW CUVA- TROUPEVILLE RD				
Total:	86				10,880.13	

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:	75	2	4
Total Denied:	4	0	0
Total Other:	1	0	0
Total Reviewed:	80	2	4


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 14, 2025

Freeport Exemption

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

Level	Tax District	Owner	Date Filed	Total Value	% Exempt	Total Exemption	Approve Deny (A/D)
1	1	GREENPOINT AG HOLDINGS, LLC	3/5/2025	508,742	100.00%	508,742	A
1	2	CHICKASHA OF GEORGIA LLC/BCT GIN	3/26/2005	2,289,705	100.00%	2,289,705	A

Value: \$ 2,798,447 Exemption: \$ 2,798,447

We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the



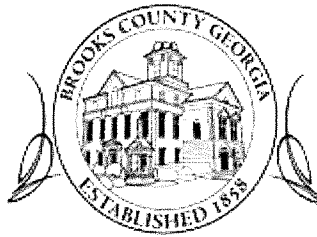
Brewer Bentley

Melvin DeShazor

Ralph Manning

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor, Chairman
Brewer Bentley



Phone: 229-263-7920

Fax: 229-263-5125

Email: taxassessors@brookscountyga.gov

Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Chief Appraiser report

Submitted by Wayne Waldron

Board of Equalization, the IGA has been signed by both Brooks and Thomas County. We should be starting hearings soon, 2024 appeals.

Budget process is moving forward on schedule with no major changes as of yet.

I reached out to the County, School Board and municipalities regarding the certified estimated rollback rate (ERR). Per the new homestead legislation, they are required to provide their ERR at least 15 days prior to mailing notices. Our anticipated mail date for notices remains June 13. The deadline for ERR is May 30. So far Pavo has decided to not provide the ERR and Barwick has set it the same as 2024 millage rate. The County and School Board have not certified but they intend to set the ERR the same as 2024 mill rate. I have spoken with Quitman, Morven and the development authority but do not anticipate a certified ERR prior to the end of the month.

With the exception of a hand full of gated properties, we will be ready to send notices of assessment by June 13. The printer requires the notices 5-7 days before mailing, approx June 6. We will need to finish field work and personal property updates as well as all data edits and hold another Board meeting to approve the notices and ratio studies. Meeting will need to be after ERR deadline, May 30 and before June 6. I recommend rescheduling the regular June meeting from June 11 to June 4.

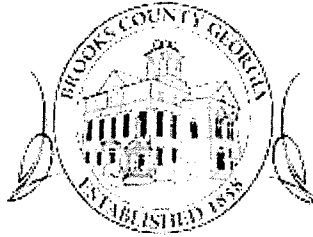
CAVEAT is next week. Check in to hotel Monday May 19, check out Thursday May 22. Conference is Tuesday, Wednesday and half day Thursday. Travel packets should be available Friday afternoon or Monday morning.

Wednesday, May 14, 2025

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

Re: Parcel number BN5 0022, recently denied conservation use assessment.

The property owner has recently appealed the BOTA decision to deny conservation use assessment on parcel BN5 0022. The parcel is 9 acres located at 6239 Old Madison Rd. Two mobile homes are on the property and the underlying land was excluded from the application. The remaining land has no apparent agricultural use and no additional documentation was provided with the application as requested.

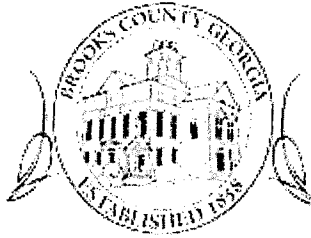
After receiving the denial letter, the owner appealed the decision and provided what he deems 'evidence of qualifying use'. Photographs of hay being bailed on the property.

Recommend forwarding the appeal to the Board of Equalization. Agricultural use on this property is ancillary and incidental not the primary use of the property.

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

Re: Parcel number Q15 0154A, recently denied conservation use assessment.

The property owner has recently appealed the BOTA decision to deny conservation use assessment on parcel Q15 0154A. The parcel is 5 acres located in the city of Quitman, east of the 1000 & 1100 block of South Girard St. The land is not zoned for agricultural use, none of the adjoining owners are receiving a covenant and no additional documentation was provided with the application as requested.

After receiving the denial letter, the owner appealed the decision stating the "property is close to our farm."

Recommend forwarding the appeal to the Board of Equalization.

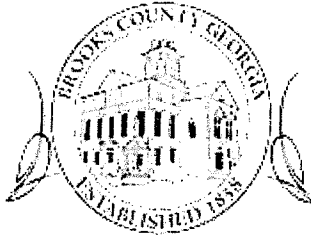
BOARD OF TAX ASSESSORS

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

Re: Parcel number 084 0006

Parcel is 33.39 acres located at 3644 Burton Rd. The property has been in conservation use since 2020. Original covenant was started by Joshua L Griffin III in 2020 and continued by Monica L Griffin in 2021. A building permit for a workshop was issued in May of 2024.

Upon field review, caused by the building permit, it was discovered that at least 2 businesses are being operated on the property in violation of the conservation use covenant.

An existing pole barn is being used by Triple G Taxidermy, LLC as an office and shop.

The new workshop that was permitted appears to contain commercial grade cold storage and refrigeration and according to the signs at the driveway and at Burton and 122, is the location for Backroads Deer Processing.

The county does not have an application for business license for either business or the property owner, and the Backroads deer processing is not registered with the GA Secretary of State.

Both businesses are on facebook with the deer processing created in September of 2024.

Recommendation is to start the breach process by sending a 30 day cease and desist letter.

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:					5/14/2025
Class	Sale Count	Median	Aggregate	COD	PRD
RES	154	0.392	0.3635	0.1595	1.0823
AGR	26	0.4051	0.3966	0.1628	1.0643
COM	15	0.3207	0.2248	0.2953	1.2714
IND					
Overall	195	0.3918	0.3407	0.1701	1.1415
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: 5/14/2025					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban	81	0.3922	0.3759	0.1326	1.0407
Rural	37	0.3565	0.3390	0.1622	1.0646
Overall	118	0.3832	0.3626	0.1475	1.0527
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: 5/14/2025					
Class	Sale Count	Median	Aggregate	COD	PRD
Urban	27	0.4178	0.4269	0.1398	1.0443
Rural	9	0.3325	0.3523	0.2739	1.1039
Overall	36	0.4187	0.3872	0.1727	1.1147
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:					5/14/2025	
Class	Sale Count	Median	Aggregate	COD	PRD	
Improved	6	0.3823	0.3581	0.2022	1.1070	
Vacant	20	0.4162	0.4088	0.1445	1.0516	
Overall	26	0.4051	0.3966	0.1628	1.0643	
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:					5/14/2025
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					

40%

1/15/2025

1003

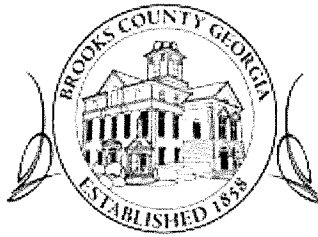
	Residential / Agricultural					Commercial				
Neighborhood	Sale Count	Median	Aggregate	COD	PRD	Sale Count	Median	Aggregate	COD	PRD
East	59	0.3990	0.3731	0.1473	1.0935	1		0.3207	0.0000	1.0000
Quitman	38	0.3966	0.3797	0.1886	1.0495	6	0.1854	0.1648	0.3653	1.3386
North West	14	0.3348	0.3262	0.2391	0.9831					
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:		5/14/2025									
		Residential / Agricultural					Commercial				
Neighborhood	Sale Count	Median	Aggregate	COD	PRD	Sale Count	Median	Aggregate	COD	PRD	
East	61	0.3971	0.3740	0.1447	1.0885	1	0.3207	0.3207		1.0000	
Quitman	39	0.3967	0.3837	0.1932	1.0631	6	0.1854	0.1648	0.3653	1.3386	
North West	12	0.3667	0.3657	0.1292	1.0066						
South East	14	0.3577	0.3449	0.1790	1.0768						
West	11	0.3422	0.3470	0.2227	1.0718	3	0.3715	0.3782	0.0306	1.0116	
South West	7	0.4039	0.3865	0.1131	1.0675						
North East	31	0.3921	0.3812	0.1531	1.0399	1	0.3963	0.3963		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									

BOARD OF TAX ASSESSORS

**Brewer Bentley
Melvin DeShazor
Ralph Manning**



Phone: 229-263-7920

Fax: 229-263-5125

Email: taxassessors@brookscountyga.gov

Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

It is the policy of the Brooks County Board of Tax Assessors that the Statewide Floating Homestead Exemption shall only apply to domiciles receiving the homestead exemption and the site improvement assigned to said domicile. In accordance with HB 581, this exemption shall also apply to up to 5 acres surrounding the homesteaded domicile unless the property is entered into an agricultural covenant. In this case, only the acreage excluded from receiving the benefit of a covenant will be subject to the exemption.

Wednesday, May 14, 2025

NON-TAVT MOTOR VEHICLES (COUNT)			
	2024	2025	Difference
Quitman	760	662	(98.00)
Unincorporated	4605	4181	(424.00)
Barwick	56	55	(1.00)
Pavo	63	59	(4.00)
Morven	124	103	(21.00)
Briggs	1057	964	(93.00)
TOTAL:	6665	6024	(641.00)

NON-TAVT MOTOR VEHICLES (VALUE)			
	2024	2025	Difference
Quitman	653,000	538,880	(114,120)
Unincorporated	4,792,650	3,962,220	(830,430)
Barwick	49,450	59,470	10,020
Pavo	87,490	64,720	(22,770)
Morven	124,100	112,300	(11,800)
Briggs	1,106,810	1,085,950	(20,860)
TOTAL:	6,813,500	5,823,540	(989,960)

PRE BILL MOBILE HOMES (COUNT)			
	2024	2025	Difference
Quitman	97	96	(1.00)
Unincorporated	1004	986	(18.00)
Barwick	12	11	(1.00)
Pavo	40	42	2.00
Morven	73	74	1.00
Briggs	421	416	(5.00)
TOTAL:	1647	1625	(22.00)

PRE BILL MOBILE HOMES (VALUE)			
	2024	2025	Difference
Quitman	853,807	843,211	(10,596)
Unincorporated	9,773,711	9,843,789	70,078
Barwick	133,175	129,110	(4,065)
Pavo	261,583	299,089	37,506
Morven	430,270	459,850	29,580
Briggs	3,263,103	3,325,558	62,455
TOTAL:	14,715,649	14,900,607	184,958

TIMBER SALES			
	2024	2025	Difference
Quitman	1	3	2.00
Unincorporated	96	78	(18.00)
Barwick			0.00
Pavo			0.00
Morven			0.00
Briggs	5	11	6.00
TOTAL:	102	92	(10.00)

VALUE OF TIMBER HARVESTED			
	2024	2025	Difference
Quitman	156,239	71,753	(84,486)
Unincorporated	5,306,843	3,433,236	(1,873,607)
Barwick			0
Pavo			0
Morven			0
Briggs	293,398	838,245	544,847
TOTAL:	5,756,480	4,343,234	(1,413,246)