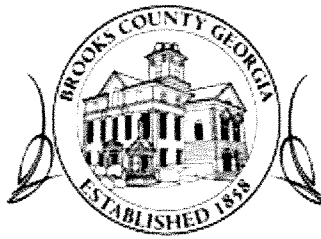


**BOARD OF TAX ASSESSORS**

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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### Brooks County Board of Assessors Regular Scheduled Meeting

Date: November 12, 2025

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

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#### **Regular Meeting**

- I. Call to Order/Invocation
- II. Approval of Minutes from Previous Meetings
  - 1) Regular meeting held October 8, 2025
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
  - 2)
- V. Staff Reports and Recommendations
  - 3) Homestead exemptions
  - 4) Agricultural covenants
  - 5) Errors/adjustments
  - 6) Chief Appraiser's report/comments
- VI. Unfinished Business
  - 7) Appeals
- VII. New Business
  - 8) NADA schedule change
  - 9) ABOS schedule change
- 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***

November 12, 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 5:28 p.m. on November 12, 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 October 8, 2025. After review, Mr. DeShazor made a motion to approve the minutes as printed. Mr. Bentley 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) Homestead Exemption Applications- None
- 4) Agricultural Covenants- None
- 5) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.
- 6) Chief Appraiser's Report/Comments (see attached)

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held November 12, 2025 at 5:28 p.m. Signed Chair/Vice-Chair and Secretary. Date: 11/10/25

*Kelley Manning*

*Mica Jarvis*

**VI. Unfinished Business**

- 7) Assessors were informed that Board of Equalization hearing dates have been scheduled and appeals have started being heard.

**VII. New Business**

- 8) Assessors were informed that new NADA manufactured home pricing schedules have been provided for the 2026 tax year (see attached). Mr. Bentley made a motion to adopt the updated NADA manufactured home pricing schedules. Mr. DeShazor seconded the motion. All members in favor. Motion carried.
- 9) Assessors were informed that new ABOS boat and motor pricing schedules have been provided for the 2026 tax year (see attached). Mr. DeShazor made a motion to adopt the updated ABOS boat and motor pricing schedules. Mr. Bentley seconded the motion. All members in favor. Motion carried.

**VIII. Assessors Comments**

**IX. Executive Session**

**X. Adjournment**

There being no further business, the meeting was adjourned at 5:50 p.m.

The next meeting is scheduled for December 10, 2025.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held November 12, 2025 at 5:28 p.m. Signed Chair/Vice-Chair and Secretary. Date: 12/10/25





# ACO Summary Batch

Batch	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
			NOV25							
			5							
46476	4192	Real	2025	LYNGH, CLIFFORD S &	NOV25	3486	139 0074	99	433,640	433,640
APPLY SD EXEMPTION FOR 2025 APPLIED 08/21/25										
49781	933026	Pers	2024	SOUTHEAST MILK, INC	NOV25	3487		01	19,846	0
PER ALBERT ANTOINE (AGENT), ALL PERSONAL PROPERTY WAS TRANSFERRED TO FLORIDA LOCATIONS PRIOR TO 2024. DELETE 2024 BILL.										
45329	572	Real	2025	WELTZBARKER, DOYLE &	NOV25	3488	022 0011	02	3,939,400	3,427,100
CORRECTED SIZE (FACTUAL ERROR ON NEW CONSTRUCTION) OWNER APPEAL VALUE ADJUSTED COST TABLES-OWNER ASSERTION MATCHED M&S										
49498	1356	Real	2025	SOUTHBROOK DAIRY, LLC	NOV25	3489	040 0011	02	12,402,100	10,650,300
size and cost of new barn corrected per owner (factual error on new construction)										
367	369	Real	2024	ROSE, EDIE & ALLEN HEIRS	NOV25	3490	018 0037	02	57,200	28,500
LAND ADJUSTMENT TOPO APPEAL RESOLVED										
54309	0	Pers	2025	PETTY, RAY T & MARJORIE	NOV25	3491	Q21 0112	01	0	9,648
MOBILE HOME DISCOVERED. CREATE 2025 PREBILL.										
54309	0	Pers	2024	PETTY, RAY T & MARJORIE	NOV25	3492	Q21 0112	01	0	9,480
MOBILE HOME DISCOVERED. CREATE 2024 PREBILL.										
10227	807	Real	2025	ROBINSON, BRIANT	NOV25	3494	029 0001A	02	300,800	272,800
2025 LAND CHARACTERISTICS CORRECTED, ADJUST 2025 BILL.										
									17,152,986	14,831,468

8 Records included in report

*Roger L. Harris*  
Chairman, County Board of Assessors

11/12/2025  
Date

**BOARD OF TAX ASSESSORS**

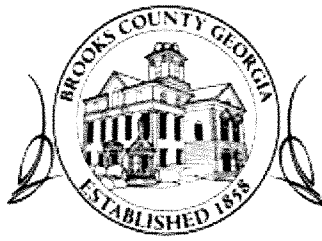
**Ralph Manning**

7920

**Melvin DeShazor**

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**Brewer Bentley**



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Wayne Waldron, Chief Appraiser

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

610 South Highland Road, Quitman, GA 31643

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Chief Appraiser report

Submitted by Wayne Waldron

### **Board of Equalization,**

20 Intent to Terminate letters mailed, covenants will be presented for release at December meeting. Holding off until later this month for the breach letters.

The new ABOS & NADA schedules have been loaded and reviewed. Mobile homes with overrides or NADA matches but not values as NADA have been inspected.

We are close to finishing what will amount to an in-house revaluation of **commercial property**. The cost schedules are mostly up to date, and less than 200 parcels remain to be inspected.

First meeting of the Regional BOE was today. Hearings are scheduled for the rest of this week and two days next week.

Wednesday, October 8, 2025

Item	2025 NADA Count/Pct	2026 NADA Count/Pct
Unique Mfg/Model/Width Combos	23,671	23,671
Value Differences (mfg/model/width)	23,671	23,671
Value Increases (mfg/model/width)	18,375	18,471
Value Decreases (mfg/model/width)	5,303	5,204
Average Pct Change	2.67	5.58
Average Pct Change (live date)	1.64	1.40
New Mfg	0	1
Removed Mfg	0	0
New Model	21	32
Removed Model	34	0

These statistics are based on a comparison of the value of NEW homes in the previous year's schedule to values of NEW homes in this year's schedule

Brooks County AY2026		2026 prior to update	2026 after NADA update	Diff	% Change
NADA count		2,364	2,380	16	0.68%
Total guidevalue		\$ 56,959,815	\$ 57,774,151	814,336	1.43%
Average guidevalue		\$ 24,095	\$ 24,275	180	0.75%
Median guidevalue		\$ 18,683	\$ 19,008	325	1.74%
Average Yr_built		1996	1996		
Median Yr_built		1996	1996		

	Count	Average	Median
No value change	9		
Value increase	1631	506	373
Value decrease	724	(422)	(417)
Absolute change	2355	480	383

2026	IO	OB	OM	PH	PW	SB	Trailers
Total Items	159,171	181,716	42,767	106,518	1,839	22,592	115,300
New Entries	989	3198	1626	6090	47	85	3370
Removed Entries	38	45	14	169	0	44	
Pct of Value Chg	-2.81	-4.06	-5.14	-5.81	-5.20	-1.90	
Value Decreases	157,215	176,650	37,331	99,364	1,783	22,425	
Value Increases	297	306	0	1,006	6	2	
Brand-Model Chg	76	62	8	169	0	0	

2025	IO	OB	OM	PH	PW	SB	Trailers
Total Items	158,220	178,563	41,155	100,429	1,741	22,551	111,930
New Entries	1448	3667	1147	5157	51	36	7027
Removed Entries	52	181	0	298	0	0	
Pct of Value Chg	-8.60	-7.17	-8.25	-9.50	-8.48	-2.54	
Value Decreases	154,927	174,305	36,612	93,531	1,732	22,486	
Value Increases	75	179	1	1,688	6	0	
Brand-Model Chg	363	156	90	0	0	0	

2024	IO	OB	OM	PH	PW	SB	Trailers
Total Items	156,824	175,077	40,008	95,570	1,741	22,515	104,911
New Entries	1831	8737	1179	5836	57	69	3609
Removed Entries	0	0	0	0	0	0	
Pct of Value Chg	-3.85	-5.50	-6.94	-8.48	-7.34	-2.54	
Value Decreases	154,002	159,898	35,161	89,450	1,678	22,245	
Value Increases	959	5,186	112	258	5	105	
Brand-Model Chg	2,454	0	0	0	0	0	

BROOKS COUNTY AY2026 before DNR import						
Marine Personal Property						
	Before reappraise		After reappraise		Difference	% Change
Taxable accounts	40		38		(2)	-5.0%
100% value all accounts	\$ 3,435,418		\$ 3,275,740		\$ (159,678)	-4.6%