

BOARD OF TAX ASSESSORS

Brewer Bentley
Melvin DeShazor
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125
Email: taxassessors@brookscountyga.gov
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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: October 8, 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 August 13, 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: Active, BOE no change & 30-day notices
- VII. New Business
 - 8) Office hours
- 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

October 8, 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 5:17 p.m. on October 8, 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 August 13, 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. DeShazor made a motion to approve the proposed agenda as printed. Mr. Bentley seconded the motion. All members in favor. Motion carried.

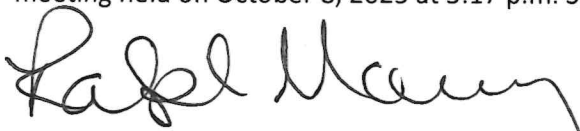
IV. Appearances/Taxpayer Requests

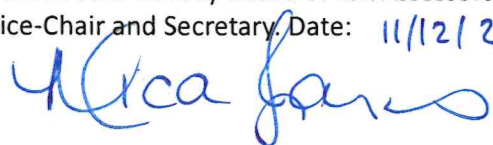
- 2) None

V. Staff Reports and Recommendations

- 3) Assessors reviewed homestead exemption applications (see attached). After review, the homestead exemption applications were approved as attached.
- 4) Assessors reviewed agricultural covenant applications (see attached). After review, covenant applications were approved as attached.
- 5) Assessors reviewed errors/adjustments (see attached). After review, errors/adjustments were approved as attached.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on October 8, 2025 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 11/12/25





6) Chief Appraiser's Report/Comments (see attached)

VI. Unfinished Business

7) Assessors reviewed lists of active, BOE- no change, and 30-day notices (see attached).

VII. New Business

8) Assessors were made aware that all other offices in the Administrative Building are now closing at 4:30 p.m. This change leaves only the Assessors office open until 5:00 p.m. After discussion, it was decided that in the best interest of office security for the staff, opening hours to the public will now be 8:00 a.m. to 4:30 p.m. Staff will continue to work in office until 5:00 p.m.

VIII. Assessors Comments

IX. Executive Session

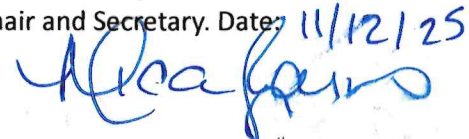
X. Adjournment

There being no further business, the meeting was adjourned at 5:47 p.m.

The next meeting is scheduled for November 12, 2025.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on October 8, 2025 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 11/12/25





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, October 8, 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.

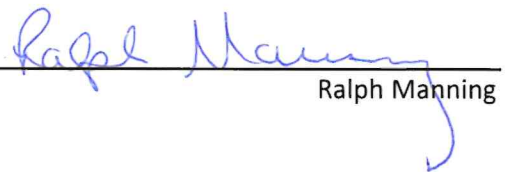
Parcel Number / Account Number	Application Date	Owner	2025 Homestead	2024 Homestead	Tax District
039 00091 8961	07/28/25	HUFFMASTER, TERRIE D & MICHAEL E	S1	S0	UNINCORPORATED
139 0074 4192	08/21/25	LYNCH, CLIFFORD S & MARGARET D	SD	S4	FIRE DISTRICT
MN2 0009 4961	09/08/25	MILLER, WILLIE J	SD	S1	MORVEN
Q20 0038 6833	09/09/25	WARE, DONNIE L & MARTHA L	SD	S4	QUITMAN
Total:	4				

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	0	1
S1 / SC	1	1
S3	0	0
S4	0	2
S5 / SS	0	0
SD / SE	3	0
TOTAL:	4	4


Brewer Bentley


Melvin DeShazor


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Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, October 8, 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
3869	128 0004B	CARROLL, WALTER M & BRENDA G NEW CUVA- GARRETT ROAD	CUVA 2025	2	27.15	APPROVE
11099	121 00032	CARTER, JOSHUA C NEW CUVA- VALDOSTA HWY	CUVA 2025	99	18.03	APPROVE
2108	072 0009	CLARK FAMILY FARM IRREVOCABLE TRUST NEW CUVA- BLAIR RD	CUVA 2025	2	230.34	APPROVE
Total:	3				275.52	

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:	3	0	0
Total Denied:	0	0	0
Total Other:	0	0	0
Total Reviewed:	3	0	0


Brewer Bentley


Melvin DeShazor


Ralph Manning

ACO Summary Batch

Batch			oct25				Assessment			
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original	Revised
54074	933615	Pers	2025	TNP AVIATION LLC	OCT25	3476		02	1,700,000	1,375,000
PLANE RETURNED LATE, C9 IS PENALTY AMOUNT										
4949	4961	Real	2025	MILLER, WILLIEJ	OCT25	3477	MN2 0009	05	118,400	118,400
APPLIED FOR VETERANS (SD) EXEMPTION FOR 2025 NOA 10/8/25										
54230	0	Pers	2025	STRICKLAND, CHAD THERON	OCT25	3479	031 00082	02	0	20,028
H DISCOVERED, CREATE 2025 PREBILL										
54230	0	Pers	2024	STRICKLAND, CHAD THERON	OCT25	3480	031 00082	02	0	19,484
H DISCOVERED, CREATE 2024 PREBILL										
54230	0	Pers	2023	STRICKLAND, CHAD THERON	OCT25	3481	031 00082	02	0	20,016
H DISCOVERED, CREATE 2023 PREBILL										
53128	8307	Real	2025	KELLY, JUDITH LUANN	OCT25	3482	Q18 0051	01	202,290	192,190
HANGED CONDITION PER APPEAL/PICTURES RECEIVED										
41954	10837	Real	2025	MANN, SHARONB	OCT25	3483	008 0007	02	120,305	108,505
NCORRECT ACC/DES										
52071	933359	Pers	2025	LANGDALE, JAMES	OCT25	3484		99	47,159	0
DAT SOLD TO COOK COUNTY RESIDENT DECEMBER 2024. DELETE 2025 BILL.										
52780	8961	Real	2025	HUFFMASTER, TERRIE D &	OCT25	3485	039 00091	02	59,900	107,686

9 Records included in report

2,248,054

1,961,309

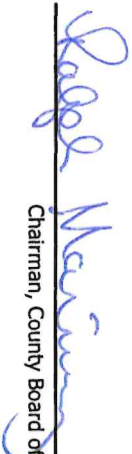
Chairman, County Board of Assessors

Date

ACO Summary Batch

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49955	6833	Real	2025	WARE, DONNIE LEWIS &	SEP25	3478	Q20	0038	01	169,350	169,350
APPLIED FOR VETERANS (SD) EXEMPTION FOR 2025 BOA 10/8/25 INCREASE EXEMPTION FROM S4 TO SD											
11 Records included in report										827,212	714,298



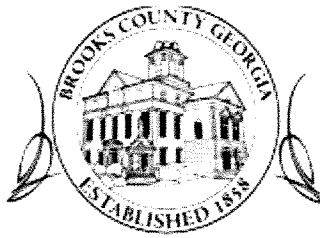
 10-8-25

 Date

Chairman, County Board of Assessors

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Ralph Manning
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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

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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. (same as prior months). According to the appeal administrator, the judge overseeing the Grand Jury was made aware of the IGA and did not feel it necessary to put it before the grand jury, so scheduling can continue.

The **Board of Commissioners**, as part of their meeting on 10/06/2025, reappointed Mr. DeShazor for a 3-year term January 1, 2026-December 31, 2028. During the same meeting, the Board voted to repeal the fire fee ordinance, effective 12/31/2025. We will remove all fire protection fees from WinGAP for AY2026.

The **State Revenue Commissioner** has approved the AY2025 digest and issued a collection order. Tax bills have been mailed.

Training update: Taylor has passed course II (personal property valuation) and is now officially our personal property appraiser. Mica and I both attended WinGAP conference in Savannah and have some changes to implement. I am considering taking IAAO course 400, offered online the first week of December, and two webinars, in October, regarding the changes to the IAAO ratio study standard.

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.

Once some of the confusion regarding tax bills slows down, we will get back to commercial properties and pre-bill mobile homes before starting 2026 new construction and other permits.

Before the next meeting we will mail the expiration letters for all expiring covenants. (5 FLPA(2011), 1 Pref(2016), 141 Cuva(2016). The termination letter (24) for any covenants terminated due to death of an owner in 2025. We will also mail a reminder for any potential breach of covenant due to ownership change(62).

Wednesday, October 8, 2025

AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
BELL	2025	Q20 0093	BOE NO CHANGE	R
BRANCO FARMS, LLC	2025	050 0005	ACTIVE	R
BRANDSTETTER	2025	Q20 0143	BOE NO CHANGE	R
COOK	2025	139 0040	BOE NO CHANGE	R
COWART	2025	093 001112	BOE	R
DENNIS	2025	140 0002	BOE NO CHANGE	R
DENNIS	2025	140 0003	BOE NO CHANGE	R
FORNES	2025	T12 0015	BOE NO CHANGE	R
GANDY	2025	BK2 0042	BOE NO CHANGE	R
HINES	2025	3140	BOE	M
HINES	2025	3153	BOE	M
HINES PROPERTIES LLC	2025	3142	BOE	M
KELLY	2025	Q18 0051	30 DAY	R
LITTLE	2025	3154	BOE	M
ROBINSON	2025	029 0001A	BOE NO CHANGE	R
SPRAY	2025	Q15 0154A	BOE NO CHANGE	R
SPRAY	2025	BN5 0022	BOE NO CHANGE	R
STRICKLAND	2025	076 000722	BOE NO CHANGE	R
TAFT METALS LLC	2025	Q20 0259	BOE NO CHANGE	R
THOMAS	2025	Q13 0081	BOE NO CHANGE	R
THOMPkins	2025	Q19 0018	BOE NO CHANGE	R
THOMPkins	2025	129 0007	BOE	R
THOMPkins	2025	129 00071	BOE	R
WADE	2025	Q13 0241	BOE NO CHANGE	R
WHITE	2025	T15 0032A	BOE NO CHANGE	R

AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
ALDERMAN	2024	933287	BOE NO CHANGE	P
BARBER	2024	002 0019	BOE NO CHANGE	R
BARBER	2024	026 0001J	BOE NO CHANGE	R
BARRS, LOIS SIMS- LIFE ESTATE	2024	Q27 0052	BOE NO CHANGE	R
BENTLEY	2024	023 0004A	BOE NO CHANGE	R
BISHOP	2024	084 0013	BOE NO CHANGE	R
BODINE	2024	075 0037L	BOE NO CHANGE	R
BOZEMAN	2024	019 00511	BOE NO CHANGE	R
BRYANT	2024	031 00311	BOE NO CHANGE	R
BRYANT	2024	031 0029A	BOE NO CHANGE	R
CLEVELAND	2024	BK1 0035	BOE NO CHANGE	R
COWART	2024	093 001112	BOE	R
DENNIS	2024	140 0003	BOE NO CHANGE	R
FOOD LION LLC	2024	Q19 0201	ACTIVE	R
GAINES	2024	020 0013	BOE NO CHANGE	R
GIDDENS	2024	T11 0050A	BOE NO CHANGE	R
HAIRE	2024	117 00125	BOE NO CHANGE	R
HALL	2024	112 0004G	BOE NO CHANGE	R
HENDRICKSON	2024	BY1 0001	BOE NO CHANGE	R
HOWARD	2024	050 0002	BOE NO CHANGE	R
JONES	2024	Q21 0138C	BOE NO CHANGE	R
LITTLE	2024	3020	BOE	M
LITTLE	2024	049 0017S00	BOE NO CHANGE	R
LYONS	2024	122 001912	BOE NO CHANGE	R
MCCARTHY	2024	146 00011	BOE NO CHANGE	R
MCCULLER	2024	034 00201	BOE NO CHANGE	R
MEDINA	2024	038 0003A	BOE NO CHANGE	R
PAOLETTI	2024	078 0042	BOE NO CHANGE	R
PATTERSON	2024	098 000415	BOE NO CHANGE	R
ROBINSON	2024	026 0019	BOE	R
ROSE	2024	018 0037	BOE NO CHANGE	R
ROTHROCK	2024	046 00032	BOE NO CHANGE	R
ROWE	2024	139 0088	BOE NO CHANGE	R
SAPP	2024	073 0002	BOE NO CHANGE	R
SOUTH GEORGIA STUDIOS, LLC	2024	075 00542	BOE NO CHANGE	R
SPENCER	2024	079 001223	BOE NO CHANGE	R
TURNER	2024	038 0020A	BOE NO CHANGE	R
UTILITY-CENTURYLINK COMMUNICATIONS LLC	2024	CL 0002	ACTIVE	R
WHITFIELD	2024	Q14 0185	BOE	R
WHITFIELD IRREVOCABLE TRUST	2024	018 0016A	BOE	R
WILLIAMS	2024	039 0032	BOE NO CHANGE	R
WILSON	2024	074 0043C	BOE NO CHANGE	R
WILSON	2024	022 0022B	BOE NO CHANGE	R
WILSON	2024	006 0016	BOE NO CHANGE	R

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
WILSON	2024	022 0022C	BOE NO CHANGE	R
WRIGHT	2024	049 00278	BOE NO CHANGE	R

AppealList

#Error

LASTNAME	APPEAL YR	PIN ACCT	APLSTAT	APPEAL TYPE
CABRAL	2023	J1 0056	BOE NO CHANGE	R
MCCARTHY	2023	146 00011	BOE NO CHANGE	R
THOMAS	2023	Q9 0017	BOE NO CHANGE	R
THOMAS	2023	106 0004	BOE NO CHANGE	R
THOMAS	2023	106 0002	BOE NO CHANGE	R