

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: April 8, 2026

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 March 18, 2026
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 2) Maisy Capital, LLC
- V. Staff Reports and Recommendations
 - 3) Errors/adjustments
 - 4) Parcel combinations
 - 5) Homestead applications
 - 6) Agricultural covenants
 - 7) Freeport applications
 - 8) Chief Appraiser's report/comments
- VI. Unfinished Business
 - 9) None
- VII. New Business
 - 10) Intent to Breach – Conservation Use Covenants
- 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

April 8, 2026

Scheduled Monthly Meeting

I. Call to Order

Mr. Bentley called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:15 p.m. on April 8, 2026 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 March 18, 2026. After reviewing, Mr. Manning 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. Manning seconded the motion. All members in favor. Motion carried.

IV. Appearances/Taxpayer Requests

- 2) Baxter Ray came before the Board of Assessors on behalf of Harris English, owner and sole member of Maisy Capital, LLC. Mr. Ray requests the acceptance of a formal appeal regarding the following: 1) the determination that breach of conservation use assessment occurred on property owned by his client (map/parcel 053 0018); 2) removal of conservation use assessment from the property; 3) all breach of covenant penalty assessments for tax years 2018-2023; 4) notice of levy and sale dated February 4, 2026. Also submitted was a PT-283A to continue the 2018 conservation use covenant for the remainder of the covenant period.

After discussion, the Board agreed to postpone the matter until the next regularly scheduled meeting to be held on May 6, 2026, so that additional information regarding the matter can be obtained.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held ~~March 18, 2026~~ at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: ~~April 8, 2026~~ May 6, 2026



V. Staff Reports and Recommendations

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

VI. Unfinished Business

- 9) None

VII. New Business

- 10) Assessors reviewed a list of properties subject to a potential breach of covenant (see attached document). After review, the Board declared the parcels to be in breach of covenant and authorized the mailing of Notice of Intent to Assess Penalty for Breach of a Conservation Use Covenant letters as attached.

VIII. Assessors Comments

IX. Executive Session

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held ~~March 18, 2026~~ at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: ~~April 8, 2026~~ *May 6, 2026*



X. Adjournment

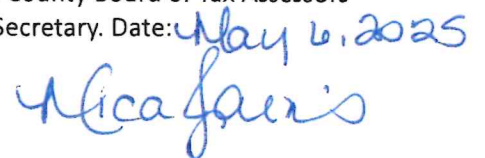
There being no further business, Mr. Manning made a motion to adjourn at 6:38 p.m. Mr. DeShazor seconded the motion. All members in favor. Motion carried.

The next meeting is scheduled for April 8, 2026.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held ~~March 18, 2026~~ at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: May 6, 2025



April 8, 2026



ACO Summary Batch

Batch	Account #	Account Type	APR2 6	Owner Name	C #	ACOKEY	Property	TD	Original	Revised	Assessment
49065	8196	Real	2023	BRYANT, DANNYC	APR26	3611	031 0029A	02	536,200	542,600	
BREAKDOWN ADJUSTMENT 3 AC USED FOR BARROW PIT											
49065	8196	Real	2024	BRYANT, DANNYC	APR26	3612	031 0029A	02	629,500	618,200	
BREAKDOWN ADJUSTMENT 3 AC USED FOR BARROW PIT											
49065	8196	Real	2025	BRYANT, DANNYC	APR26	3613	031 0029A	02	629,500	618,200	
BREAKDOWN ADJUSTMENT 3 AC USED FOR BARROW PIT											
54518	0	Pers	2026	GUYTON, JEFF	APR26	3596	BY1 0087	02	0	72,488	
NEW MH. CREATE 2026 TAX BILL.											
54273	0	Pers	2026	BIG POWER LLC	APR26	3602	046 00216	02	51,760	43,996	
ADJ COND PER APPEAL											
48427	0	Pers	2026	SHACKELFORD, CHRISTALONA	APR26	3604	122 00236	02	9,369	4,900	
DEPRECIATION ADJUSTED											
0	0	Pers	2026	MORRISON, J ALLEN	APR26	3605	081 0020	02	98,352	0	
MH HOMESTEADED. DELETE 2026 PREBILL.											
0	0	Pers	2026	LEWIS, ZELLA DELANE	APR26	3606	031 00086	02	20,164	0	
MH HOMESTEADED. DELETE 2026 PREBILL.											
47845	932642	Pers	2025	BURTON MILL SOLUTIONS	APR26	3607	Q15 0087	01	3,934,826	3,934,826	
AMENDED RETURN											
52180	0	Pers	2026	SUBLETT, FREDRICK JOHN	APR26	3608	128 00204	02	60,544	0	
DELETE 2026 PREBILL. MH MOVED TO THOMAS COUNTY.											

49065	8196	Real	2022	BRYANT, DANNYC	APR26	3609	031	0029A	02	525,800	516,800
BREAKDOWN ADJUSTMENT 3 AC USED FOR BARROW PIT											
53564	0	Pers	2026	WILLIAMS, TAMMY MICHELLE	APR26	3610	Q14	03711	01	12,871	0
MH HOMESTEADED. DELETE 2026 PREBILL.											
49736	0	Pers	2026	BOWMAN, ROBERT KYLE	APR26	3614	128	0027	02	27,466	0
DELETE 2026 PREBILL. TRANSFERRED TO HOMESTEAD.											
54564	0	Pers	2026	REYNOLDS, STEFANIEC	APR26	3615	MN2	0027	05	0	8,203
CREATE 2026 PREBILL. MH PREVIOUSLY NO VALUED- WAS PBMH ACCT: 3898											
20112	0	Pers	2026	SAPP, EDWARD EARL	APR26	3569	097	0030	02	2,597	5,390
QC ORRECTED											
										6,538,949	6,365,603

15 Records included in report



Chairman, County Board of Assessors

4/8/2026

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, April 8, 2026

Parcel Combinations: AY2026

<u>Owner</u>	<u>2026 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Tax</u>	<u>Comments</u>
				<u>District</u>	
DUKES, MICHAEL	BN2 0036	BN2 0036	20.98	02	OWNER REQUEST
		BN2 0033	7.77	02	NEW CUVA
			28.75		

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

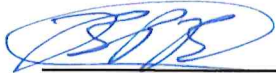
Brooks County Board of Tax Assessors

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Parcel Number / Account Number	Application Date	Owner	2026 Homestead	2025 Homestead	Tax District
Q25 0011 7477	03/31/26	THIGPEN, ALLEN M & WILLIAM J	SC	S1	UNINCORPORATED
J1 0013 4749	03/25/26	WILLIAMS, KIMBERLY & MARCUSS	S1	S0	FIRE DISTRICT
139GB 0007 8674	03/27/26	WILLIAMS, LETICIA K & THOMAS L	S1	S0	FIRE DISTRICT
Q14 03711 10595	03/30/26	WILLIAMS, TAMMY MICHELLE	S1	S0	QUITMAN
056 0006 1730	03/30/06	WHITTLE, RONNIE & CHRISTINE	S4	S1	UNINCORPORATED
Total:	22				

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	15
S1 / SC	15	6
S3	0	0
S4	6	1
S5 / SS	1	0
SD / SE	0	0
TOTAL:	22	22



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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
822	030 0005	PLEASANT HILL FARM	CUVA 2019	2	176.00	RELEASE
		CUVA RELEASE- PLEASANT HILL CHURCH RD				
822	030 0005	TAYLOR TRUST FARMS LLC	CUVA 2019	2	176.00	RELEASE
		CUVA RELEASE- PLEASANT HILL CHURCH RD				
864	031 0003	ROBINSON, BRIAN T	CUVA 2026	2	133.84	APPROVE
		CUVA RENEWAL- ETHERIDGE RD				
867	031 0004	MISKELL, TERESA CAMPBELL	CUVA 2026	2	112.00	APPROVE
		CUVA RENEWAL- TALLOKAS RD				
977	034 0020	MESSER, SAMUEL L & SHEILA A	CUVA 2026	2	164.50	APPROVE
		CUVA RENEWAL- BARWICK RD				
1185	037 0030	PRICE FAMILY FARMS I LLLP	CUVA 2026	2	169.76	APPROVE
		NEW CUVA- US HWY 84				
1224	038 0006B	HUNTER FARMS INVESTMENTS LLC	CUVA 2023	2	40.00	APPROVE
		CUVA CONTINUATION- US HWY 84				
1599	050 0007	HUNTER FARMS INVESTMENTS LLC	CUVA 2024	2	682.05	APPROVE
		CUVA CONTINUATION- TALLOKAS RD				
1681	053 0010A	MITCHELL, GEORGE W	CUVA 2026	2	141.48	APPROVE
		NEW CUVA- KENNEDY HILL RD				
11675	059 00051	SAPP, JAMES CLENTON JR	CUVA 2026	2	40.89	APPROVE
		CUVA RENEWAL- HIERS RD				
11676	059 00052	SAPP, JAMES CLENTON JR	CUVA 2026	2	11.00	APPROVE
		CUVA RENEWAL- HIERS RD				
1823	061 0006	ROBINSON, DOUGLAS WAVELL	CUVA 2026	2	126.43	APPROVE
		CUVA RENEWAL- MOULTRIE HWY				
1884	064 0018	JONES, NICHOLAS ADAMS	CUVA 2019	2	345.71	APPROVE
		CUVA CONTINUATION- BARWICK RD				
2000	067 0001	ABDONEY, MARK MD ETAL	CUVA 2024	2	523.26	APPROVE
		CUVA CONTINUATION- GROOVERVILLE RD				
2039	068 0010	DUKES FAMILY FARMS LLLP	CUVA 2025	2	60.93	APPROVE
		CUVA CONTINUATION- GREENVILLE HWY				
2167	074 0009	HUFFMASTER FARM LLC	CUVA 2026	2	47.00	APPROVE
		CUVA RENEWAL- GREENVILLE HWY				
2267	075 0030	CARNEY, DUSTIN LEE	CUVA 2026	2	33.75	APPROVE
		NEW CUVA- CARNEY ROAD				
10350	075 0056	SPRAY, MICHAEL J & TEVA L	CUVA 2026	2	4.97	APPROVE
		CUVA RENEWAL- KINGFISHER LN				

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
11712	075 0056A	SPRAY, MICHAEL J & TEVA L	CUVA 2026	2	62.75	APPROVE
		CUVA RENEWAL- KINGFISHER LN				
2353	078 0009A	EXUM, JAMES C	CUVA 2026	2	71.27	APPROVE
		CUVA RENEWAL- SPAIN RD				
2356	078 0012	EXUM, CHRIS	CUVA 2026	2	141.00	APPROVE
		CUVA RENEWAL- MOULTRIE HWY				
11453	079 00101	BENTLEY, HENRY EARL III	CUVA 2022	2	4.28	APPROVE
		SUBSEQUENTLY ACQUIRED- ROLLING HILLS ROAD				
11657	079 00111	BENTLEY, HENRY EARL III	CUVA 2026	2	184.16	APPROVE
		CUVA RENEWAL- ROLLING HILLS RD				
10439	080 00222	T L CROSBY FAMILY FARMS LLC	CUVA 2026	2	56.95	APPROVE
		CUVA RENEWAL- COFFEE RD				
2468	081 0001B	T L CROSBY FAMILY FARMS LLC	CUVA 2026	2	176.00	APPROVE
		CUVA RENEWAL- COOPER ROAD				
2475	081 0006	T L CROSBY FAMILY FARMS LLC	CUVA 2026	2	43.00	APPROVE
		CUVA RENEWAL- COOPER ROAD				
10745	084 00134	TUCKER, CRATE POWELL II & ANGLEA L	CUVA 2026	2	47.15	APPROVE
		NEW CUVA- CARTERS MILL RD				
2600	086 0003A	DEWITT FAMILY LLLP	PREF 2026	2	246.00	APPROVE
		NEW PREFERENTIAL- BURTON RD				
2607	087 0001	DEWITT, JOHN BRANDON	CUVA 2026	2	73.26	APPROVE
		CUVA RENEWAL- BURTON ROAD				
2633	087 0019E	DEWITT, JOHN B & LACEY E CARTER	CUVA 2018	2	181.44	APPROVE
		CUVA CONTINUATION- BURTON RD				
2884	091 0030	HUNTER FARMS INVESTMENTS LLC	CUVA 2024	2	711.00	APPROVE
		CUVA CONTINUATION- HENDRY LANE				
3016	094 0009	DODD LAND LLC	CUVA 2020	2	51.45	APPROVE
		CUVA CONTINUATION- TROUPEVILLE RD				
3101	097 0012A	JONES, SANFORD L JR FAMILY TRUST	CUVA 2026	2	23.00	APPROVE
		NEW CUVA- OLD MADISON RD				
3216	103 0007	JONES, SANFORD L JR FAMILY TRUST	CUVA 2026	2	219.00	APPROVE
		NEW CUVA- OLD MADISON RD				
3230	104 0004	JONES, SANFORD L JR FAMILY TRUST	CUVA 2026	2	73.00	APPROVE
		NEW CUVA- SMITH ROAD				
3339	109 0004	DODD LAND LLC	CUVA 2026	2	455.00	APPROVE
		CUVA RENEWAL- TOM LODGE RD				

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
3904	129 0001	FURNEY, JUNE C & WILLIAM A WHITNEY	CUVA 2026	2	112.40	APPROVE
		CUVA CONTINUATION- BEULAH CHURCH RD				
3973	134 0020	THE LANGDALE COMPANY	FLPA 2026-14-14	99	164.00	APPROVE
		NEW FLPA- RIVERSIDE DRIVE				
4558	BN2 0036	DUKES, MICHAEL H	CUVA 2026	2	27.75	APPROVE
		NEW CUVA- MADISON HWY				
Total:	54				8,138.71	

Based on the information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

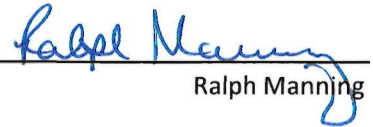
	CUVA	FLPA	Pref
Total Approved:	48	1	1
Total Denied:	0	0	0
Total Other:	4	0	0
Total Reviewed:	52	1	1



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Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: **Wednesday, April 8, 2026**

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	2	ELEC-TEC PROERTIES, LLC	3/31/2026	234,660	100.00%	234,660	A
1	2	LANGBOARD INC	3/24/2026	3,136,062	100.00%	3,163,062	A

Value: \$ 3,136,062 Exemption: \$ 3,163,062

We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the exemptions as presented.



Brewer Bentley

Melvin DeShazor

Ralph Manning

BOARD OF TAX ASSESSORS

**Ralph Manning
Melvin DeShazior
Brewer Bentley**



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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Chief Appraiser report April 8, 2026

Submitted by Wayne Waldron

Potential Breach of Covenants went from 60 in December to 13 in March to 2 on April 1.

We have online access to the permit applications, seems like it will be an improvement over the old way of receiving permits.

Assessors are registered for 30 hours of continuing education in Athens. Go up on April 19th (Sunday), class is Monday-Thursday. Return Friday morning.

As of last week we have received over 225 covenant applications. That is about 50 less than the same time last year. There are almost 30 that expired without being renewed. They will be released and mailed to the owner in the next couple of months.

The legislative session has ended, what exactly was passed and what will become law is still being sorted out. We are still receiving updates from GAAO and ACCG. Looks like changes to the assessment notices will take place this year.

Wednesday, April 8, 2026

Brooks County Board of Tax Assessors


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 Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, April 8, 2026

Notice of Intent to Breach Agricultural Covenant Mailing Date: December 11, 2025

Acct #	Parcel Number	Current Owner	Covenant	Covenant - Year	Acres	Tax District	Reason for Breach	Penalty Estimate
886	031 0022A	WINCHESTER, HOLLY K & CHARLES M JR	CUVA	2018	11.78	02	OWNERSHIP CHANGE	\$ 7,582
8982	065 0013A	THATCHER, KENNETH E & LAURA	CUVA	2019	76.76	02	OWNERSHIP CHANGE	\$ 37,479
3552	114 0039	GATES, PAUL W III	CUVA	2024	22.87	02	OWNERSHIP CHANGE	\$ 5,150
3992	135 0003AA	ELLENBERG, TRACIE BARNES	CUVA	2020	31.39	99	OWNERSHIP CHANGE	\$ 19,613
Total:	4							\$ 69,824

Based on the information submitted, the Brooks County Board of Tax Assessors has considered such information and declare the above listed parcels to be in breach of covenant pursuant to O.C.G.A. §48-5-7.4 and do hereby authorize the mailing of Notice of Intent to Assess Penalty for Breach of A Conservation Use Covenant to all applicable owners as required by statute.


 Brewer Bentley


 Melvin DeShazor


 Ralph Manning