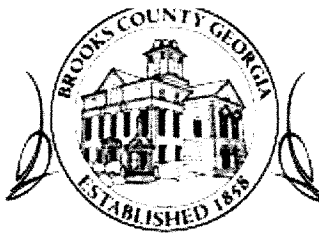


**BOARD OF TAX ASSESSORS**

**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

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### **Brooks County Board of Assessors Regular Scheduled Meeting**

Date: February 11, 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 January 14, 2026
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
  - 2) *none*
- 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) Inflationary index rate for floating homestead exemption (2.7%)
- VII. New Business
  - 10) Commercial improvements base schedule update
  - 11) Policy manual annual review
- 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***

February 11, 2026

**Scheduled Monthly Meeting**

**I. Call to Order**

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:17 p.m. on February 11, 2026 with he and Mr. Ralph Manning 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 January 14, 2026. After reviewing, Mr. Manning made a motion to approve the minutes as printed. Mr. DeShazior 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. Manning made a motion to approve the proposed agenda as printed. Mr. DeShazior seconded the motion. All members in favor. Motion carried.

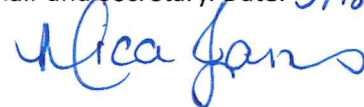
**IV. Appearances/Taxpayer Requests**

- 2) None

**V. Staff Reports and Recommendations**

- 3) Assessors reviewed errors/adjustments (see attached 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.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held February 11, 2026 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/18/26



- 6) Assessors reviewed agricultural covenant applications (see attached document). After review, covenant applications were approved as attached.
- 7) Assessors reviewed freeport application (see attached document). After review, freeport application was approved as attached.
- 8) Chief Appraiser's Report/Comments (see attached document)

**VI. Unfinished Business**

- 9) The Board reviewed the inflationary index rate for the floating homestead exemption (2.7%) as provided by the Department of Revenue. After review, the Board agreed to adopt the inflationary index rate as provided.

**VII. New Business**

- 10) Commercial improvements base schedule update- Mr. Manning made a motion to table until the March 18, 2026 meeting. Mr. DeShazor seconded the motion. All members in favor. Motion carried.
- 11) Policy manual annual review- Mr. Manning made a motion to table until the March 18, 2026 meeting. Mr. DeShazor 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 5:33 p.m.

The next meeting is scheduled for March 18, 2026.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held February 11, 2026 at 5:17 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/18/26

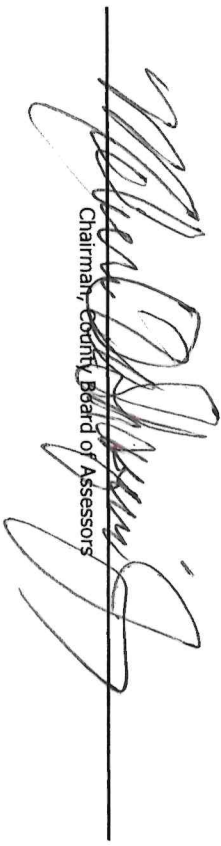


# ACO Summary Batch

Batch	Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
	54448	0	Pers	2026	ROBERTS, KRISTEN NICOLE	FEB26	3570	097 0030	02	0	44,226
CREATE 2026 PREBILL											
	20289	0	Pers	2026	BARROW, WINTON	FEB26	3571	027 00131	02	21,702	0
MH HOMESTEADED, DELETE 2026 PREBILL.											
	53988	0	Pers	2026	MARBROOKS PROPERTIES LLC	FEB26	3572	MN4 0029	05	52,508	0
MH PERMANENTLY AFFIXED, DELETE 2026 PREBILL											
	3253	0	Pers	2026	EDWARDS, JOHN	FEB26	3573	106 0005	02	0	13,120
HOMESTEAD REMOVED. CREATE 2026 PREBILL.											
	53718	931796	Pers	2025	SHEA, ANTHONYG	FEB26	3574	128 0019A	02	22,648	0
BUSINESS SOLD 2023. DELETE 2025 BILL.											
	49644	0	Pers	2026	HOWARD, DESTANIE	FEB26	3575	036 00061	02	12,841	0
MH MOVED OUT OF COUNTY, DELETE 2026 PREBILL.											
	49644	0	Pers	2026	HOWARD, DESTANIE	FEB26	3576	036 00061	02	0	80,454
NEW MH. CREATE 2026 PREBILL.											
	53937	0	Pers	2026	BAILEY, TERRY LAMAR JR	FEB26	3577	097 0013F	02	8,520	0
MOVED OUT OF COUNTY FOR 2026											
	21620	932180	Pers	2024	TTSON, JOSHUAJ	FEB26	3578	BN2 0020	02	18,203	2,758
2/2/26-2024 PTISON <i>Not Approved</i>											
DUSKY MARINE BOAT LOCATED IN APPALACHICOLA-FL											
	49447	0	Pers	2026	PARROTT, VAN KEITH	FEB26	3579	P2 00011	04	16,771	16,771
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.											

21362	0 Pers	2026 MCGEE, ROBERT	FEB26	3580	P2	00011	04	14,423	14,423
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.									
46518	0 Pers	2026 MASSENGILL, MARY RAMOS	FEB26	3581	P2	00011	04	18,169	18,169
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.									
41925	0 Pers	2026 PARROTT, JONATHAN	FEB26	3582	P2	00011	04	9,100	9,100
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.									
41925	0 Pers	2026 PARROTT, JONATHAN	FEB26	3583	P2	00011	04	11,355	11,355
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.									
41925	0 Pers	2026 PARROTT, JONATHAN	FEB26	3584	P2	00011	04	7,300	7,300
CORRECTED TAX DISTRICT. PER DR. PARROTT, MOBILE HOME HAS BEEN SOLD AND MOVED OUT IN DECEMBER 2025 AND MOVED TO HOMES OF PAVO LOT.									
								213,540	217,676

15 Records included in report

  
 Chairman, County Board of Assessors

2/11/26  
 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, February 11, 2026**

Parcel Combinations: AY2026

<u>Owner</u>	<u>2026 PIN</u>	<u>Previous PINs/</u>	<u>Total Acres</u>	<u>Tax</u> <u>District</u>	<u>Comments</u>
HICKS, DARRELL	037 0021	037 0021	29.22	02	CORRECTING
		037 00211	0.5	02	ERROR
			<b>29.72</b>		
WELTZBARKER, DOYLE (ESTATE) CALVIN MOODY	094 0004	094 0004	12.19	02	NEW CUVA
		094 0005C	9.78	02	
			<b>21.97</b>		
BROOKSCO DAIRY, LLC	107 0003	107 0003	746.21	02	PER OWNER
		094 0005B	0.94	02	
			<b>747.15</b>		
WELTZBARKER, DOYLE (ESTATE) CALVIN MOODY	094 00211	094 00211	45.71	02	PER OWNER
		094 00212	137.44	02	
			<b>183.15</b>		

**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

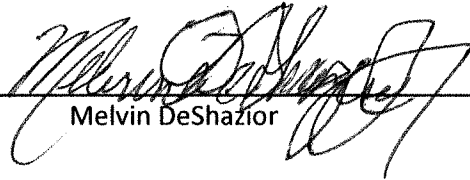


**Brooks County Board of Tax Assessors**

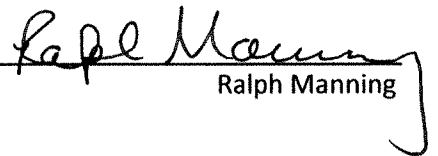
610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 taxassessors@brookscountyga.gov

Parcel Number / Account Number	Application Date	Owner	2026 Homestead	2025 Homestead	Tax District
			SD / SE	0	0
			TOTAL:	14	14

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

Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
1765	058 0026	GAY, JAMES S ESTATE & LEFILS W	CUVA 2026	2	287.65	APPROVE
		NEW CUVA- MOULTRIE HWY				
1871	064 0011B	JONES, ROBBIE L	CUVA 2019	2	79.87	APPROVE
		CUVA CONTINUATION- BARWICK RD				
1907 8230	065 0008 065 0008D	JONES, ROBBIE L	CUVA 2019	2	33.79	APPROVE
		CUVA CONTINUATION- BARWICK RD				
11450	065 00291	JONES, ROBBIE L	CUVA 2019	2	33.61	APPROVE
		CUVA CONTINUATION- BARWICK RD				
2046 12044 12045	068 0017 072 00011 072 00021	PAULK, TRAVERS S- AS TRUSTEE	FLPA 2021-14-2	2	780.46	APPROVE
		FLPA CONTINUATION- SEA POND LN				
2188	074 0024	SPILLER, DORMA RUTH ETAL	CUVA 2026	2	44.50	APPROVE
		CUVA RENEWAL- JOHNSON SHORT RD				
2221	074 0043B	HINSON, BRYAN LANIER	CUVA 2019	2	19.00	APPROVE
		CUVA CONTINUATION- HAMLIN RD				
2226	074 0046A	MCRAE-FAUCETTE FARMS LLC	CUVA 2021	2	41.50	APPROVE
		CUVA CONTINUATION- HAMLIN RD				
2233	075 0001	MCELROY, FRANK H JR & EDNA M ESTATE	CUVA 2026	2	87.80	APPROVE
		CUVA RENEWAL- DUNN RD				
2239	075 0009	MCELROY, FRANK H JR & EDNA M ESTATE	CUVA 2026	2	17.86	APPROVE
		CUVA RENEWAL- DUNN RD				
9858	078 00141	TISON, DAVID-TYLER JELKS ETAL	CUVA 2026	2	26.62	APPROVE
		NEW CUVA- MOULTRIE HWY				
2414	079 0013	SPENCER, WILLIAM D & AMY M	CUVA 2026	2	155.55	APPROVE
		NEW CUVA- MOULTRIE HWY				
2506	082 0006	MORRISON, RUFUS SR TESTAMENTARY TRUST	CUVA 2026	2	60.00	APPROVE
		NEW CUVA- SALEM CHURCH RD				
2532	083 0006A	GAY, JAMES S ESTATE	CUVA 2026	2	103.77	APPROVE
		NEW CUVA- MCALLISTER ROAD				
2538	083 0010A	GAY, JAMES S ESTATE	CUVA 2026	2	244.00	APPROVE
		NEW CUVA- VALDOSTA HWY				
10536	093 00021	ROBINSON, WESLEY W	CUVA 2026	2	104.40	APPROVE
		CUVA RENEWAL- ADEL HWY				
11357	093 00091	HAYES, KENNETH JAMES & DIAN XU	CUVA 2017	2	96.74	APPROVE
		CUVA CONTINUATION- ADEL HWY				
2987	093 0031	COON CREEK FARMS LLC	CUVA 2026	2	74.37	APPROVE
		NEW CUVA- DUNCAN RD				
10758	093 00310	COON CREEK FARMS LLC	CUVA 2021	2	6.00	APPROVE
		SUBSEQUENTLY ACQUIRED-ADD TO 093 00311				

## 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
2997	093 0039	SAPP, MARTIN A & KAREN ANN	CUVA 2026	2	49.70	APPROVE
		NEW CUVA- DUNCAN RD				
3290	108 0002	BALLARD, DOYLE LEE	CUVA 2026	2	53.34	APPROVE
		CUVA RENEWAL- PEDRICK RD				
11855	108 00021	BALLARD, DOYLE LEE	CUVA 2026	2	53.34	APPROVE
		CUVA RENEWAL- PEDRICK RD				
3359	110 0010A	SMITH, GLADYS	CUVA 2026	2	27.32	APPROVE
		NEW CUVA- ADEL HWY				
10149	115 0008	SINCLAIR, BEAU DANIEL & NICOLE	CUVA 2026	2	239.50	APPROVE
		NEW CUVA- ADEL HWY				
11579	115 00081	SINCLAIR, BEAU DANIEL & NICOLE	CUVA 2025	2	77.50	APPROVE
		CUVA CONTINUATION- ADEL HWY				
3672	121 0008C	PATRICK, ANDREW KERRY	CUVA 2022	99	39.06	APPROVE
		CUVA CONTINUATION- STUDSTILL RD				
8868	134 0014D	MEARNS, CHRISTY C & SCOTT J	CUVA 2018	99	45.09	APPROVE
		CUVA CONTINUATION- TROUPEVILLE RD				
4040	135 0026	LANGDALE CAPITAL ASSETS INC	FLPA 2026-14-5	99	287.00	APPROVE
		FLPA RENEWAL- SYCAMORE HILL RD				
4043	135 0028	TAYLOR LANE FARMS LLC	CUVA 2026	99	266.30	APPROVE
		CUVA RENEWAL- ELLENBERG ROAD				
4310	146 0008B	OCKOLOCOOCHEE IRREVOCABLE TRUST	CUVA 2024	99	7.44	APPROVE
		SUBSEQUENTLY AC				
11573	146 00131	WHEELER, JOSEPH E JR	CUVA 2026	99	50.00	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
<b>Total:</b>	<b>47</b>				<b>6,713.90</b>	

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:	44	3	0
Total Denied:	0	0	0
Total Other:	0	0	0
Total Reviewed:	44	3	0

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, February 11, 2026**

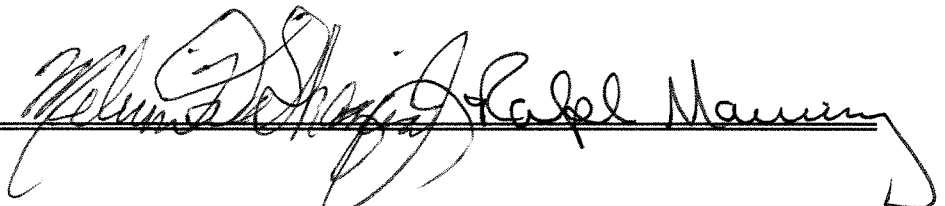
**Freeport Exemption**

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	1	SOUTHERN CARBIDE SPECIALIST, INC	2/9/2026	292,002	100.00%	292,002	A

Value: \$ 292,002 Exemption: \$ 292,002

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



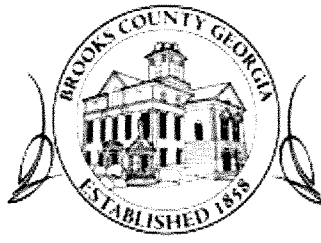
Brewer Bentley

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**BOARD OF TAX ASSESSORS**

Ralph Manning  
Melvin DeShazor  
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 February 11, 2026

Submitted by Wayne Waldron

2026 Prebill mobile home bills were mailed by the Tax Commissioner, first week of February.

2025 Public Utility notices were mailed 01/15/2026.

2026 FLPA and CUVA use values have been published by the DOR they will be official on March 13. We will have them for adoption at the next meeting.

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

Wayne & Mica will be attending the annual WinGAP business meeting in Macon on March 4<sup>th</sup>.

A list of recent sales is in the binders under tab number 26, for your review.

There are lots of property tax related discussions in the legislature this session. We are receiving weekly updates from GAAO and ACCG. There seems to be a push towards phasing out/eliminating taxes on homestead properties.

Wednesday, February 11, 2026



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**Georgia Department of Revenue  
Local Government Services Division  
Informational Bulletin 2025 - 01  
Overview of Floating Homestead Exemption and the Annual Inflationary Index Rate  
Issue Date: January 17, 2025**

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## NOTICE TO LOCAL PROPERTY TAX JURISDICTIONS

House Bill 581 (2024) authorized a statewide floating homestead exemption for all local governments (Floating Homestead Exemption). The Floating Homestead Exemption requires the Commissioner of the Georgia Department of Revenue to “promulgate a standardized method for determining annual inflationary index rates which reflect the effects of inflation and deflation on the cost of living for residents of this state for a given calendar year”. Each annual inflationary adjustment will be referred hereto in as the Inflation Index Rate.

On December 30, 2024, the Commissioner proposed Rule 560-11-2-.32, which provides the standardized method for determining annual inflationary index rates. The standardized method and the proposed inflationary index rate are for the purpose of the Floating Homestead Exemption will be the rate of change in the Consumer Price Index – All Urban Consumer (CPI-U): U.S. City Average as reported by the Bureau of Labor Statistics of the United States Department of Labor (Bureau) for the most recent calendar year.

A remote hearing will be held on January 31, 2025, at 10 a.m. concerning proposed Rule 560-11-2-.32. The Department of Revenue expects Rule 560-11-2-.32 to be promulgated in February, approximately three weeks after the hearing.

Additionally, and as set forth in House Bill 581, no Inflation Index Rate will be provided for the 2025 Digest Year. The first year an Inflation Index Rate will be published in accordance with the Floating Homestead Exemption law will be for the 2026 Digest Year following the Bureau of Labor Statistics’ January release of the inflation rate for the immediately preceding December of the prior calendar year.

Pursuant to House Bill 581, unless a governing authority of any county, consolidated government, municipality, or school district elects to opt-out of the homestead exemption, each resident of this state is granted an exemption on that person's homestead from ad valorem taxes in an amount equal to the amount by which the current year assessed value of that homestead exceeds its previous adjusted base year assessed value. For clarification purposes, the base year assessed value (which is used to establish the adjusted base year assessed value) for the 2025 Digest Year is the 2024 Digest Year assessed value for all eligible homesteads for the Floating Homestead Exemption. In effect, *the assessed value on a person's homestead will not change from 2024 to 2025*. The Inflation Index Rate shall not be used to establish the adjusted base year assessed value until 2026.

**FOR MORE INFORMATION**

**For more information** on this subject, contact the Georgia Local Government Services Division by phone at 404-724-7003 from 8:00 am to 4:30 pm ET, Monday through Friday, excluding holidays. For forms and other information, please visit our website at [www.dor.georgia.gov](http://www.dor.georgia.gov).