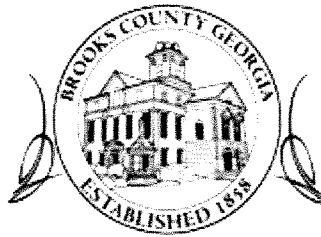


BOARD OF TAX ASSESSORS

**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: March 18, 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 February 11, 2026
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 2) All Kids Excel, Inc
Sendero Ranch, 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) Commercial improvements base schedule update
 - 10) Policy manual annual review
- VI. New Business
 - 11) CUVA values
 - 12) FLPA values
- 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

March 18, 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 5:26 p.m. on March 18, 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 February 11, 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) Assessors heard from Charnissa Spencer-Brown requesting a tax exemption for a property owned by All Kids Excel, Inc (map/parcel 022 0025A). Mrs. Spencer-Brown has completed an application for tax exemption (see attached) and informed the Board that her organization is a nonprofit organization with 501(c)(3) status. The property is used exclusively for exempt purposes such as providing services including basic life skills and financial literacy courses to children with behavioral issues and disabilities. After review, Mr. DeShazor made a motion to approve the tax exemption request. Mr. Manning seconded the motion. All members in favor. Motion carried.

The Board was updated on the status of Sendero Ranch's breach of covenant appeal. The penalty has been paid, and the appeal has been resolved.

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: 4/18/26



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) Freeport Applications- none
- 8) Chief Appraiser's Report/Comments (see attached document)

VI. Unfinished Business

- 9) The Board reviewed the proposed updated commercial improvement base schedule (see attached document). After review, Mr. Manning made a motion to approve the proposed updated commercial improvement base schedule. Mr. DeShazor seconded the motion. All members in favor. Motion carried.
- 10) Assessors performed their annual policy manual review. After reviewing, Mr. DeShazor made a motion to approve the policy manual for year 2026. Mr. DeShazor seconded the motion. All members in favor. Motion carried.

VII. New Business

- 11) Assessors reviewed the Table of Conservation Use Land Values as proposed in rule 560-11-6-.09 (see attached). After review, Mr. Manning made a motion to adopt the proposed values as provided by the Georgia Department of Revenue. Mr. DeShazor seconded the motion. All members in favor. Motion carried.
- 12) Assessors reviewed the Table of Forest Land Protection Act Land Use Values as proposed in rule 560-11-11-.12 (see attached). After review, Mr. Manning made a motion to adopt the proposed values as provided by the Georgia Department of Revenue. 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 March 18, 2026 at 5:26 p.m. Signed Chair/Vice-Chair and Secretary. Date: 4/8/26



VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, the meeting was adjourned at 6:24 p.m.

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: 4/8/26



BOARD OF TAX ASSESSORS

**Brewer Bentley
Melvin DeShazor
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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Exempt Property Application

PLEASE CIRCLE THE CORRECT RESPONSE TO THE FOLLOWING QUESTIONS:

YES NO N/A Is the Property open to the general public?

YES NO N/A Is the use of the property restricted, limited, subject to approval or reserved for use by any person, group, or organization?

If yes, please explain on a separate sheet of paper.

YES NO N/A Are the premises used for private, social, or fraternal meetings?

YES NO N/A Are the property uses controlled by any individual or organization other than the owner of record?

YES NO N/A Is the property owner exempt from Federal/State Income Tax? If yes, documentation must be attached (ex: Internal Revenue Code, Section 501(c)(3))

YES NO N/A Has the Federal or State Income Tax Exemption status ever been revoked or suspended?

YES NO N/A Does the corporation have stockholders?

YES NO N/A List sources of income received along with an approximate percentage breakdown for each source; i.e. contributions 50%, dues 20%, etc.

100% Fundraising

YES NO N/A Is there any reversionary benefit to anyone upon the sale of the property or change in use of the property? If yes, please explain: no

YES NO N/A Where services are rendered by the owner, i.e. a hospital, home for the aged, etc., are the services available to the whole public without regard to the ability to pay by the person requesting the services?

I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.

Cherry D 2/28/2026 229/300/2880
Signature Date Phone Number

GEORGIA LAW PROVIDES THAT ALL PROPERTY IS TAXABLE UNLESS SPECIFICALLY EXEMPTED BY LAW UNDER GEORGIA CODE 48-5-41, A COPY OF WHICH IS ATTACHED FOR YOUR CONVIENCE. AFTER CAREFULLY READING THE LAW, PLEASE CIRCLE ALL THAT APPLY TO THE ABOVE-LISTED PROEPRTY:

Public Property

Government Owned

Property which is held by a Georgia nonprofit corporation whose income is exempt from federal income tax and held exclusively for the benefit of a county, municipality, or school district

Place of burial

Place of religious worship

Single-family residence where no income is derived from its use

Institution of purely public charity

Non-profit hospital

College, incorporated academy, or other seminary of learning

Air or water pollution facilities certified by the Department of Natural Resources

Property that is owned by an historical fraternal benefit association and

which is used exclusively for charitable, fraternal, and benevolent purposes

Other _____

PLEASE CIRCLE ANY OF THE FOLLOWING THAT DESCRIBE THE USE OF THIS PROPERTY:

Vacant Land

Land used for parking

Single Family Residence

Parsonage (Not Rented)

Government-Owned Buildings

Recreation Facilities

Public Library

Cemetery

Public School

Private School – Open to Public

Classrooms

Club House

Meeting Hall

Housing Owned by Fraternity

Dormitories

Non-Profit Home for Aged

Held for future development

Property held for investment purposes

We are a 501 3(c) in Georgia that provides basic life skills, financial literacy to children with behavioral issues & disabilities. Utilizes hands on experience with all children.

PLEASE CIRCLE THE CORRECT RESPONSE TO THE FOLLOWING QUESTIONS:

YES NO N/A Is the Property open to the general public?

YES NO N/A Is the use of the property restricted, limited, subject to approval or reserved for use by any person, group, or organization?

ACO Summary Batch

Batch	Account #	Account Type	Dig Year	Owner Name	C #	ACOCKEY	Property	TD	Original	Revised	Assessment
	0	0 Pers	2026	SUTTON, JOHN ETAL	MAR26	3585 061	00152	02	8,648		0
MH HOMESTEADED, DELETE 2026 PREBILL.											
	51817	0 Pers	2026	WILSON, COREY NEIL &	MAR26	3586 090	0017	02	29,783		0
DELETE 2026 PREBILL. MH MOVED TO COOK COUNTY IN 2024.											
	51817	0 Pers	2025	WILSON, COREY NEIL &	MAR26	3587 090	0017	02	30,496		0
DELETE 2025 PREBILL. MH MOVED TO COOK COUNTY IN 2024.											
	54506	0 Pers	2026	HOMES OF PAVO LLC	MAR26	3588 084	0008B	02	0		10,771
CREATE 2026 PREBILL.											
	54100	0 Pers	2026	SMITH, BRITNEY NICHOLE &	MAR26	3589 BNS	0005	02	145,569		0
MH HOMESTEADED, DELETE 2026 PREBILL.											
	54382	0 Pers	2026	LEGGETT, JAKE E &	MAR26	3590 146T	0003E	99	87,400		0
MH HOMESTEADED, DELETE 2026 PREBILL.											
	47360	932734 Pers	2024	SUTTON, MATTHEWL	MAR26	3591		02	8,133		0
BOATS SOLD PRIOR TO 2024 (2021-2023), DELETE 2024 TAX BILL.											
	47360	0 Pers	2026	SUTTON, MATTHEWL	MAR26	3592 055	0008	02	22,819		0
MH HOMESTEADED, DELETE 2026 PREBILL.											
	20354	0 Pers	2026	WOLF, ROBERT & BETTY J	MAR26	3593 002	00225	02	25,728		0
DELETE 2026 PREBILL. MH HOMESTEADED.											
	48072	0 Pers	2026	GAY, WANDAR	MAR26	3594 139AB	0006	99	16,204		500
DEPRECIATION											

44831	0	Pers	2026	BARRETT, GARYW	MAR26	3595 039 00365	02	6,407	0
MH HOMESTEADED, DELETE 2026 PREBILL									
50941	4393	Real	2023	SENDERO RANCH, LLC	MAR26	3597 147 0002	98	900,142	898,726
2022 FLPA BREACHED-PENALTY PAID REMOVED FROM FLPA FOR 2023-NEW 2023 FLPA TO RESOLVE 2023 APPEAL									
50941	4393	Real	2024	SENDERO RANCH, LLC	MAR26	3598 147 0002	98	809,800	809,800
2022 FLPA BREACHED-PENALTY PAID REMOVED FROM FLPA FOR 2023-NEW 2023 FLPA TO RESOLVE 2023 APPEAL									
50941	4393	Real	2025	SENDERO RANCH, LLC	MAR26	3599 147 0002	99	809,800	809,800
2022 FLPA BREACHED-PENALTY PAID REMOVED FROM FLPA FOR 2023-NEW 2023 FLPA TO RESOLVE 2023 APPEAL									
12319	0	Pers	2026	KING, ALICEM	MAR26	3601 139MC 0002	99	0	24,779
2026 HOMESTEAD REMOVED AND MH TRANSFER TO PREBILL ALICE KING DECEASED (COUPLE OF YEARS PER SON)									
51260	0	Pers	2026	THOMAS, CLIFF	MAR26	3603 020 0013	02	3,400	3,400
ADJUSTED VALUE ON MH.									
								2,904,329	2,557,776

16 Records included in report



Chairman, County Board of Assessors

3/18/26

Date

Brooks County Board of Tax Assessors

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

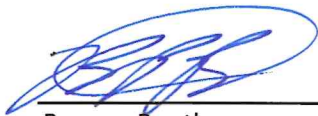
Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date: Wednesday, March 18, 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>	
WHEELER, JOE B JR	102 0010A	102 0010A	2.75	02	OWNER REQUEST
		102 00104	2.77	02	NEW CUVA
		102 00107	7.64	02	
			13.16		
CANOPY HILL FARM, LLC	017 0003	017 003	64.79	02	OWNER REQUEST
		017 00021	56.77	02	NEW CUVA
			121.56		

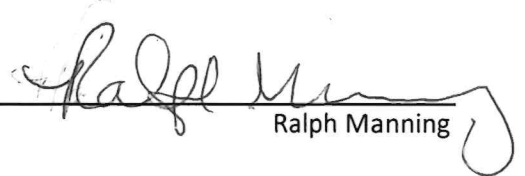
We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the above listed actions.



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

Brewer Bentley Melvin DeShazor Ralph Manning

Meeting Date:	Wednesday, March 18, 2026
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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	2026 Homestead	2025 Homestead	Tax District
039 00365 11318	03/03/26	BARRETT, GARY W	S4	S0	UNINCORPORATED
140AC 0005 10425	02/24/26	DAIGLE, JOSEPH R & CINDY L	S4	S0	FIRE DISTRICT
Q17 0096A 6429	03/10/26	GRAHAM, JANET P	S4	S1	UNINCORPORATED
083 00071 12347	03/09/26	GRIFFIN, JOSHUA L III & JANET L	S1	S0	UNINCORPORATED
026 0019C 12283	03/02/26	HALL, NANCY & GARY	S1	S0	UNINCORPORATED
T15 0005 8086	02/13/26	HUGHES, JAMES C & MELISSA D	SD	S1	FIRE DISTRICT
146T 0003E 4372	02/26/26	LEGGETT, JAKE E & DAHLIA L	S1	S0	FIRE DISTRICT
031 00084 8411	03/03/26	MEDLIN, MARY M	S3	S1	UNINCORPORATED
J1 0024 4760	02/11/26	MILLER, DWAYNE	S1	S0	FIRE DISTRICT
117 001211 9399	03/04/26	PIEPER, MICHAEL K & BRENDA F	SD	S1	UNINCORPORATED
T11 0052 8013	03/11/26	RODRIGUEZ-SOBRADO, JOSE M	S1	S0	FIRE DISTRICT
135 0033 4049	02/26/26	ROGERS, LANNY WARD	SD	S4	FIRE DISTRICT
139AC 0005 8559	03/03/26	SETTLES, KENNETH JAMES	S1	S0	FIRE DISTRICT
BN5 0005 4563	02/19/26	SMITH, BRITNEY N & CURTIS LEE	S1	S0	UNINCORPORATED
061 00152 8976	02/11/26	SUTTON, JOHN ETAL APPLICANT: DARRELL SUTTON	S1	S4	UNINCORPORATED
055 0008 1710	02/27/26	SUTTON, MATTHEW LEIGHTON	S1	S0	UNINCORPORATED
121 0010 3677	02/19/26	TENERY, RODNEY G JR & STEPHANIE M	S1	S0	FIRE DISTRICT

Brooks County Board of Tax Assessors

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Parcel Number / Account Number	Application Date	Owner	2026 Homestead	2025 Homestead	Tax District
Q20 0117 6917	02/12/26	TIERNEY, SHERRY L LIVING TRUST	S5	S0	QUITMAN
J1 0091 4827	02/20/26	WILES, GRANT AUSTIN	S1	S0	FIRE DISTRICT
002 00225 43	02/27/26	WOLF, ROBERT	S1	S0	UNINCORPORATED
Total:	20				

Exemption	AY2025	AY2024
S0	0	14
S1 / SC	12	4
S3	1	0
S4	3	2
S5 / SS	1	0
SD / SE	3	0
TOTAL:	20	20

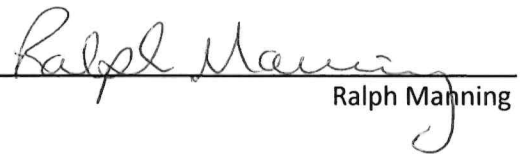
Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and approve the exemptions as presented.



Brewer Bentley



Melvin DeShazior



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
1153	037 0006	GOSIER, JOHNNY & ENDIA	CUVA 2026	2	14.60	APPROVE
		CUVA RENEWAL- SIMMON HILL RD				
1157	037 0009C	GOSIER, THOMAS E ETAL	CUVA 2023	2	8.70	APPROVE
		CUVA CONTINUATION- WOOTEN LANE				
1173	037 0021	HICKS, DARRELL K	CUVA 2025	2	29.72	APPROVE
		CUVA CONTINUATION- SIMMON HILL RD				
1395	041 0016	TURBEVILLE, DEWEY W & ANDREA P	CUVA 2021	2	48.00	APPROVE
		CUVA CONTINUATION- MINNOW FARM RD				
1469	046 0020	DI JONNE PROPERTIES LLC	CUVA 2026	2	278.44	APPROVE
		CUVA RENEWAL- HICKORY HEAD RD				
11546	049 00029	GOSIER, THOMAS C & THOMAS E	CUVA 2026	2	17.52	APPROVE
		NEW CUVA- DRY LAKE RD				
8435	046 0029A	BRUCE, PATRICK E	CUVA 2020	2	71.50	RELEASE
		CUVA RELEASE- HICKORY HEAD RD				
1670	053 0004A	WILLIAMS, LELA	CUVA 2026	2	50.00	APPROVE
		NEW CUVA- TALLOKAS RD				
1730	056 0006	WHITTLE, RONNIE & CHRISTINE	CUVA 2026	2	99.00	APPROVE
		CUVA RENEWAL- WHITTLE LANE				
8443	058 0010A	CROFT, FREDDIE GARLAND	CUVA 2026	2	44.00	APPROVE
		CUVA RENEWAL- HEMPSTEAD CHURCH RD				
10751	059 00062	COOPER, DOUGLAS L	CUVA 2026	2	26.38	APPROVE
		CUVA RENEWAL- MOULTRIE HWY				
1839	061 0015A	COLE, LYMAN H & DONNA H	CUVA 2026	2	38.40	APPROVE
		CUVA RENEWAL- COFFEE RD				
1870	064 0011A	JONES, ROBBIE L	CUVA 2019	2	169.20	APPROVE
		CUVA CONTINUATION- BARWICK RD				
9629	066 00012	SPIRES, JAMES HOWARD & RUTH ANN SPIRES	CUVA 2018	2	13.25	APPROVE
		CUVA CONTINUATION- HWY 84				
2102	072 0004	FOLSOM, LINDA D	CUVA 2026	2	60.00	APPROVE
		CUVA RENEWAL- EMPRESS RD				
2103	072 0005	FOLSOM, LINDA D	CUVA 2026	2	357.46	APPROVE
		CUVA RENEWAL- EMPRESS RD				
2220	074 0043A	BAYMAN, KYNDAL	CUVA 2023	2	63.50	APPROVE
		CUVA CONTINUATION- EMPRESS RD				
11693	081 00222	BROWN, SUSAN DENISE	CUVA 2026	2	17.00	APPROVE
		CUVA RENEWAL- DUCKWORKTH RD				
2512	082 0013	MORRISON, RUFUS SR	CUVA 2026	2	102.10	APPROVE
		TESTAMENTARY TRUST NEW CUVA- MCDANIEL RD				

Brooks County Board of Tax Assessors

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
2533	083 0007	GRIFFIN, JOSHUA L III & JANET L	CUVA 2023	2	72.00	APPROVE
		CUVA CONTINUATION- TOUCHTON RD				
12347	083 00071	GRIFFIN, JOSHUA L III & JANET L	CUVA 2023	2	6.82	APPROVE
		CUVA CONTINUATION- TOUCHTON RD				
2688	088 0010	PRICE, DAVID B	CUVA 2026	2	43.71	APPROVE
		CUVA RENEWAL- ADEL HWY				
2870	091 0019	DEWITT FAMILY LLLP	CUVA 2026	2	80.00	APPROVE
		NEW CUVA- JONES CREEK RD				
2888	091 0033	HIERS, TIMOTHY F	CUVA 2026	2	75.00	APPROVE
		CUVA RENEWAL- JACKSON RD				
2910	092 0004B	DEWITT FAMILY LLLP	CUVA 2026	2	28.80	APPROVE
		NEW CUVA- ADEL WHY				
3099 11356	097 0011 097 00111	FLINT, CORINNE & DAVID	CUVA 2018	2	14.61	APPROVE
		CUVA CONTINUATION- MADISON HWY				
3190	102 0007	SELPH FAMILY TRUST	CUVA 2019	2	121.85	APPROVE
		CUVA CONTINUATION- MILTON RD				
11491	102 00071	SELPH FAMILY TRUST	CUVA 2025	2	10.01	APPROVE
		CUVA CONTINUATION- MILTON RD				
3250	106 0001	CROOKED CREEK PLANTATION LLC	CUVA 2026	2	229.86	APPROVE
		NEW CUVA- HWY 84				
3264	106 0008	CROOKED CREEK PLANTATION LLC	CUVA 2026	2	98.97	APPROVE
		NEW CUVA- CROOKED CREEK LANE				
12296	109 00081	BOOTH, KEVIN & BRANDI	CUVA 2024	2	10.00	APPROVE
		CUVA CONTINUATION- TOM LODGE RD				
10590	110 00111	DEWITT FAMILY LLLP	CUVA 2026	2	1,442.00	APPROVE
		CUVA RENEWAL- PAULINE CHURCH RD				
10591	110 00112	DEWITT FAMILY LLLP	PREF 2026	2	186.00	APPROVE
		NEW PREFERENTIAL- BCT GIN RD				
3372	110 0015	PARROTT, JONATHAN RUTLEDGE	CUVA 2026	2	104.14	APPROVE
		NEW CUVA- PAULINE CHURCH RD				
3403	111 0014	FNP FARMS LLC	CUVA 2026	2	149.64	APPROVE
		NEW CUVA- VALDOSTA HWY				
10966	118 00171	WILLIAMS, CASEY	CUVA 2021	2	3.93	APPROVE
		CUVA CONTINUATION- GUESS RD				
3639	120 0001B	OWENS, KATHERINE W	CUVA 2026	2	23.78	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
10968	121 0021C	OWENS, KATHERINE W	CUVA 2026	99	33.59	APPROVE
		CUVA RENEWAL- VALDOSTA HWY				
3737	122 0021	JONES, PAUL E	CUVA 2026	2	49.60	APPROVE
		CUVA RENEWAL- STUDSTILL RD				

Brooks County Board of Tax Assessors

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Realkey	Parcel Number	Owner / Comment	Covenant / Year	Tax District	ACRES	Staff Recommend
12316	134 0003B	WELTZBARKER, DOYLE ESTATE	CUVA 2026	99	4.96	APPROVE
		NEW CUVA- ELLENBERG RD				
3945	134 0004A	CROOK, DAVID BRUCE & LINDA LEE	CUVA 2026	2	34.00	APPROVE
		CUVA RENEWAL- TROUPEVILLE RD				
4393	147 0002	SENDERO RANCH LLC	FLPA 2022-14-2	99	353.00	RELEASE
		FLPA RELEASE- VALDOTA HWY				
4393	147 0002	SENDERO RANCH LLC	FLPA 2203-14-5	99	351.48	APPROVE
		NEW FLPA- VALDOSTA HWY				
Total:	59				7,072.67	

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

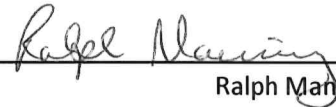
	CUVA	FLPA	Pref
Total Approved:	51	2	1
Total Denied:	0	0	0
Total Other:	3	2	0
Total Reviewed:	54	4	1



Brewer Bentley



Melvin DeShazor



Ralph Manning

BOARD OF TAX ASSESSORS

**Ralph Manning
Melvin DeShazor
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 March 18, 2026

Submitted by Wayne Waldron

We have mailed an additional 13 'potential breach letters' hopefully they will be resolved without having to mail certified letters next month.

Mica and I met with the County administrator, the Tax Commissioner and the Development Services team regarding best practices for permitting, zoning and code enforcement.

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 attended the annual WinGAP business meeting in Macon on March 4th.

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

We are currently working on the budget for the next fiscal year, no significant changes from the prior two years.

There are lots of property tax related discussions in the legislature this session. We are receiving weekly updates from GAAO and ACCG.

Wednesday, February 11, 2026

USED CODE	PC BASE	\$/SQFT	DESCRIPT	M/S CLASS	M/S BASE	\$/SQFT2	%CHANGE	COUNT1	COUNT2
1000	65.571429	\$ 91.80	ADMINISTRATION OFFICE BLDG	C-AVG	175	\$ 148.16	61%	2	2
1050	74.546154	\$ 104.36	APARTMENTS- ASSISTED LIVING	D-AVG	130	\$ 110.06	5%	3	3
1200	45.523077	\$ 63.73	APARTMENTS-RESIDENTS	D-AVG	104	\$ 88.05	38%	31	31
1300	46.6	\$ 65.24	APARTMENTS-SENIOR CITIZEN	D-AVG	114	\$ 96.51	48%	5	5
1400	53.953846	\$ 75.54	ARMORIES	C-AVG	131	\$ 110.90	47%	1	1
1550	68.638462	\$ 96.09	AUDITORIUM	C-AVG	181	\$ 153.23	59%	1	1
1650	43.207692	\$ 60.49	AUTOMOTIVE SERVICE CENTER	C-GOOD	131	\$ 110.90	83%	7	7
1700	92.069231	\$ 128.90	BANK-BRANCH	D-AVG	223	\$ 188.79	46%	9	9
1800	166.007692	\$ 232.41	BANK-MINI DIVE THRU	D-AVG	411	\$ 347.95	50%	2	2
1850	60.130769	\$ 84.18	BAR/TAVERN	S-LOW COST	101	\$ 89.70	7%	3	3
1900	40.476923	\$ 56.67	BARBER/BEAUTY SHOP	D-AVG	98	\$ 82.97	46%	3	2
2150	43.146154	\$ 60.40	BOWLING ALLEY	D-AVG	87	\$ 73.65	22%	0	
2200	76.8	\$ 107.52	BROADCAST FACILITY	S-LOW COST	133	\$ 118.12	10%	1	1
2300	52	\$ 72.80	CARWASH-DRIVE THRU	D-AVG	127	\$ 107.52	48%	2	2
2350	40.684615	\$ 56.96	CARWASH-SELF SERVICE	D-AVG	96.5	\$ 81.70	43%	1	1
2450	72.930769	\$ 102.10	CHURCH	AVG- C	190	\$ 160.85	58%	118	118
2600	64.438462	\$ 90.21	CLASSROOMS	D-AVG	132	\$ 111.75	24%	3	3
2800	53.107692	\$ 74.35	CLUBHOUSE	D-AVG	135	\$ 114.29	54%	6	7
2900	38.569231	\$ 54.00	COLD STORAGE FACILITY	C-AVG	94	\$ 79.58	47%	3	4
3050	68.152381	\$ 95.41	COMMUNITY REC CENTER	D-AVG	179	\$ 151.54	59%	1	1
3100	78.807692	\$ 110.33	COMPUTER DATA CENTER	C-AVG	192	\$ 162.55	47%	0	
3150	79.115385	\$ 110.76	RETAIL - MARKET	C-AVG	120	\$ 101.59	-8%	1	1
3200	65.869231	\$ 92.22	CONVENIENCE STORE	C-AVG	125	\$ 105.83	15%	19	19
3300	73.707692	\$ 103.19	COUNTRY CLUB					0	
3400	66.123077	\$ 92.57	DAY CARE CENTER	S-AVG	164	\$ 145.65	57%	2	2
3450	77.992308	\$ 109.19	DENTAL CLINIC	D-AVG	194	\$ 164.24	50%	1	1
3650	36.084615	\$ 50.52	DISCOUNT STORE	C-AVG	94	\$ 79.58	58%	4	5
3700	37.553846	\$ 52.58	DISCOUNT STORE-WAREHOUSE	C-AVG	73	\$ 61.80	18%	2	1
3800	60.323077	\$ 84.45	DORMITORIES	D-AVG	152	\$ 152.85	81%	1	1
3850	56.653846	\$ 79.32	DRUG STORE	C-AVG	146	\$ 123.60	56%	2	2
3900	56.707692	\$ 79.39	FELLOWSHIP HALL	C-AVG	148	\$ 125.30	58%	54	54
3950	52.361538	\$ 73.31	FIELDHOUSE	C-AVG	142	\$ 120.22	64%	1	1
4025		\$ -	FIRE STATION - VOLUNTEER	S-LOW COST	63.5	\$ 56.39			6

4050	68.530769	\$	95.94	FIRE STATION - STAFFED	S-AVG	144	\$	127.89	33%	9	3
4150	56.215385	\$	78.70	FITNESS CENTER	S-ACG	139	\$	123.45	57%	0	
4200	44.952381	\$	62.93	FLORIST SHOP	-	-	-	-		0	
4250	67.407692	\$	94.37	FRATERNAL BLDG	-	-	-	-		0	
4350	32.446154	\$	45.42	GARAGE-STORAGE	S-AVG	69.5	\$	61.72	36%	13	12
4400	65.638462	\$	91.89	GOVT-COMMUNITY BLDG	D-AVG	162	\$	137.15	49%	0	
4450	78.915385	\$	110.48	GOVERNMENT BLDG	C-AVG	206	\$	174.40	58%	3	3
4600	59.869231	\$	83.82	GUEST COTTAGES	D-AVG	144	\$	121.91	45%	2	2
4700	57.361538	\$	80.31	GYMNASIUMS	C-AVG	155	\$	131.22	63%	8	8
4900	24.515385	\$	34.32	HANGARS-STORAGE	S-AVG	53	\$	47.07	37%	11	11
4925	49.353846	\$	69.10	HATCHERY	C-AVG	101	\$	85.51	24%	1	1
5000	91.523077	\$	128.13	HOMES FOR ELDER	C-AVG	173	\$	146.46	14%	1	1
5050	115.161538	\$	161.23	HOSPITAL-GENERAL	D-AVG	289	\$	244.67	52%	1	1
5100	74.115385	\$	103.76	HOSPITAL-VET	D-AVG	186	\$	157.47	52%	1	1
5150	107.515385	\$	150.52	NURSING HOME	D-AVG	192	\$	162.55	8%	6	6
5350	29.6	\$	41.44	INDUSTRIAL-FLEX BLDG	C-AVG	72	\$	60.96	47%	0	
5400	41.607692	\$	58.25	INDUSTRIAL-ENG/RESEARCH BLDG	C-AVG	101	\$	85.51	47%	0	
5550	29.630769	\$	41.48	INDUSTRIAL-LIGHT MFG	C-AVG	72	\$	60.96	47%	18	18
5600	106.169231	\$	148.64	JAIL-CORRECTIONAL FACILITY	C-AVG	273	\$	231.12	55%	2	2
5650	74.069231	\$	103.70	JAIL-POLICE STATION	D-AVG	194	\$	164.24	58%	2	2
5700	51.123077	\$	71.57	KENNEL	D-AVG	125	\$	105.83	48%	3	4
5750	45.115385	\$	63.16	LAUNDRY / COIN OPERATED	D-AVG	109	\$	92.28	46%	0	
5800	58.238462	\$	81.53	LAUNDRY/DRY CLEANERS	S-AVG	103	\$	91.47	12%	2	2
6000	74.153846	\$	103.82	LIBRARY-PUBLIC	D-AVG	186	\$	185.15	78%	3	3
6050	58.684615	\$	82.16	LODGE	D-AVG	142	\$	120.22	46%	2	2
6250	46.676923	\$	65.35	SUPERMARKET - GROCERY STORE	C-AVG	121	\$	102.44	57%	7	7
6300	75.961538	\$	106.35	MEDICAL OFFICE BUILDING	D-AVG	189	\$	189.00	78%	8	8
6400	60.246154	\$	84.34	FUNERAL HOME	D-AVG	151	\$	127.84	52%	3	3
6450	61.284615	\$	85.80	MOTEL	D-AVG	125	\$	105.83	23%	2	2
6650	66.553846	\$	93.18	MULTIPURPOSE GOV'T BLDG	C-AVG	178	\$	150.69	62%	1	1
6700	77.584615	\$	108.62	MUSEUM	D-AVG	195	\$	165.09	52%	0	
6800	60.653846	\$	84.92	OFFICE BLDG	C-AVG	157	\$	132.92	57%	35	33
7000	-	\$	-	POST OFFICE - MAIN	C-GOOD	194	\$	164.24			1
7050	69.284615	\$	97.00	POST OFFICE - BRANCH	D-LOW COST	114	\$	96.51	-1%	6	4

7150	6.930769	\$	9.70	PRE-FAB LOW COST BLDG	D-AVG	16	\$	13.55	40%	1	1
7250	12.830769	\$	17.96	QUONSET BLDG-METAL	D-AVG	31.75	\$	26.88	50%	0	
7350	67.084615	\$	93.92	RESTAURANT-DINING	D-AVG	165	\$	139.69	49%	3	3
7400	62.407692	\$	87.37	RESTAURANT-CAFETERIA	C-AVG	165	\$	139.69	60%	6	6
7450	143.784615	\$	201.30	RESTAURANT-FAST FOOD	C-GOOD	246	\$	208.26	3%	3	4
7500	71.4	\$	99.96	RESTAURANT-CAFÉ	S-LOW COST	101	\$	89.70	-10%	1	1
7600	61.046154	\$	85.46	RETAIL STORE	C-AVG	117	\$	99.05	16%	78	71
7650	25.907692	\$	36.27	ROADSIDE MARKET	C-AVG	53.5	\$	45.29	25%	6	6
7750	73.992308	\$	103.59	SCHOOL-ELEM	C-AVG	203	\$	171.86	66%	13	11
7800	72.969231	\$	102.16	SCHOOL-HIGH	C-AVG	200	\$	169.32	66%	10	10
7850	70.830769	\$	99.16	SCHOOL-MIDDLE	C-AVG	194	\$	164.24	66%	4	4
8000	78.314286	\$	109.64	SENIOR CENTER	D-AVG	200	\$	169.32	54%	1	1
8050	35.276923	\$	49.39	SERVICE REPAIR GARAGE	C-AVG	79.5	\$	67.30	36%	11	11
8100	48.284615	\$	67.60	SERV GARAG-MUNICIPAL	D-AVG	105	\$	88.89	32%	1	1
8150	14.438462	\$	20.21	SERVICE GARAGE SHED	D-POLE A	28.25	\$	23.92	18%	4	4
8200	64.476923	\$	90.27	SERVICE STATION W/ BAYS	D-AVG	145	\$	122.76	36%	8	8
8250	53.507692	\$	74.91	SHOPPING CENTER-COMMUNITY						0	
8350	56.846154	\$	79.58	SHOPPING CENTER-NEIGHBORHOOD	C-AVG	127	\$	107.52	35%	15	20
8400	59.360769	\$	83.06	SHOPPING-CENTER-REGIONAL						0	
8450	72.715385	\$	101.80	SHOWER ROOM BLDG	C-AVG	195	\$	165.09	62%	1	1
8500	57.784615	\$	80.90	AUTOMOTIVE DEALERSHIP/SHOWROOM	S-AVG	133	\$	118.12	46%	5	5
8600	42.676923	\$	59.75	SNACK BAR	C-LOW COST	74	\$	62.65	5%	3	3
8700	58.015385	\$	81.22	THEATER-CINEMA	C-AVG	152	\$	128.68	58%	1	1
8850	29	\$	40.60	WAREHOUSE-DIST CENTER	C-AVG	70.5	\$	59.69	47%	3	3
8900	36.884615	\$	51.64	WAREHOUSE-FOOD STORE						0	
9000	15.407692	\$	21.57	WAREHOUSE-MINI	S-LOW COST	35.5	\$	31.53	46%	31	31
9050	30.053846	\$	42.08	WAREHOUSE-SHOWROOMS	C-AVG	140	\$	118.52	182%	0	9
9100	24.984615	\$	34.98	WAREHOUSE-STORAGE	S-LOW COST	38.75	\$	34.41	-2%	48	45
9200	33.653846	\$	47.12	OFFICE LOW COST	S-LOW COST	94.5	\$	83.93	78%	27	24
9250	17.330769	\$	24.26	SHOP COMMERCIAL	C-AVG	32.25	\$	27.30	13%	33	35
9300	14.115385	\$	19.76	EQUIPMENT BLDG TOWER (181)	C-AVG	105	\$	88.89	350%	16	17
9350	22.8	\$	31.92	BUNKHOUSE-FARM LABOR HOUSING	D-AVG	50	\$	42.33	33%	1	1
9400	17.323077	\$	24.25	MATERIAL STORAGE BUILDING	S-AVG	33.75	\$	29.97	24%	6	9
9450	11.869231	\$	16.62	MATERIAL STORAGE SHED	S-AVG	22.1	\$	19.63	18%	3	8

Before

40%

Date submitted:					1/14/2026
Class	Sale Count	Median	Aggregate	COD	PRD
Quitman	12	0.3902	0.3716	0.1041	0.9911
non-Quitman	6	0.2981	0.1994	0.3200	1.4955
Overall	18	0.3584	0.2563	0.1875	1.3457
Range of sale dates:					1/1/2025-12/31/2025
Commercial Arms Length Transactions					

After

40%

Date submitted:					2/11/2026
Class	Sale Count	Median	Aggregate	COD	PRD
Quitman	13	0.4068	0.4079	0.0505	1.0351
non-Quitman	5	0.4010	0.3412	0.2161	1.2283
Overall	18	0.4055	0.3866	0.0977	1.0898
Range of sale dates:					1/1/2025-12/31/2025
Commercial Arms Length Transactions					

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

TABLE OF CONTENTS

Rule 560-11-6-.09 Table of Conservation Use Land Values

Rule 560-11-6-.09 Table of Conservation Use Land Values

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):
 - (a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534, A1 1955, A2 1,848, A3 1713, A4 1,570, A5 1,415, A6 1,264, A7 1,124, A8 986, A9 843;
 - (b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730, A1 2,142, A2 1,910, A3 1,699, A4 1,500, A5 1,342, A6 1,200, A7 1,075, A8 975, A9 877;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518, A1 1,630, A2 1,482, A3 1,326, A4 1,175, A5 1,023, A6 923, A7 758, A8 632, A9 534;
 - (d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385, A1 1,334, A2 1,195, A3 1,096, A4 978, A5 859, A6 712, A7 616, A8 477, A9 341;
 - (e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354, A1 988, A2 860, A3 799, A4 730, A5 650, A6 553, A7 453, A8 357, A9 259;

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-6
CONSERVATION USE PROPERTY**

- (f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316, A1 1,121, A2 984, A3 902, A4 828, A5 730, A6 607, A7 493, A8 378, A9 264;
- (g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 947, W2 862, W3 784, W4 703, W5 621, W6 541, W7 462, W8 378, W9 297, A1 1,303, A2 1,182, A3 1,050, A4 913, A5 782, A6 656, A7 505, A8 382, A9 257;
- (h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289, A1 1,320, A2 1,247, A3 1,124, A4 1,003, A5 880, A6 760, A7 586, A8 475, A9 349;
- (i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289, A1 1,221, A2 1,177, A3 1,056, A4 940, A5 822, A6 703, A7 586, A8 466, A9 349.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.4, 48-5-269.

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

TABLE OF CONTENTS

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

- (1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):
 - (a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534;
 - (b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1,457, W2 1,320, W3 1,188, W4 1,076, W5 991, W6 931, W7 877, W8 805, W9 730;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,429, W2 1,244, W3 1,120, W4 1,076, W5 991, W6 906, W7 762, W8 620, W9 518;
 - (d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1,050, W2 940, W3 852, W4 781, W5 679, W6 632, W7 550, W8 475, W9 385;
 - (e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 894, W2 828, W3 760, W4 696, W5 627, W6 564, W7 493, W8 427, W9 354;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 884, W2 811, W3 740, W4 675, W5 602, W6 533, W7 462, W8 389, W9 316;

**RULES
OF
DEPARTMENT OF REVENUE**

**CHAPTER 560-11
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-11
FOREST LAND PROTECTION**

- (g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 947, W2 862, W3 784, W4 703, W5 621, W6 541, W7 462, W8 378, W9 297;
- (h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1,031, W2 933, W3 835, W4 740, W5 643, W6 550, W7 452, W8 357, W9 289;
- (i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1,043, W2 940, W3 852, W4 758, W5 658, W6 567, W7 469, W8 374, W9 289.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-7.7, 48-5-269.