

Who are the Board of Assessors?

It is the responsibility of the Board of Assessors to discover, list, value, and maintain county-wide uniformity of property within the confines of Brooks County insuring that the State laws and regulations are adhered to.

Per Georgia law (GA. Code 48-5-290), each County Board of Tax Assessors shall consist of not less than three or more than five members to be appointed by the County Governing Authority. The Brooks County Board of Tax Assessors currently consists of three members, each serving three -year, non-concurrent terms.

Each member of the Board of Assessors must:

Take an oath of office to perform faithfully and impartially the duties imposed upon law

Take the oath required of all public officers as provided in Code Section 45-3-1 (Ga. L. 1913, p. 123 4; Code 1933)

Be 21 years of age (48-5-291(1))

Become a resident of Brooks County within six months after taking the oath of office (48-5-291(2))

Have a high school diploma or its equivalent (48-5-291(3))

Successfully complete 40 hours of approved appraisal courses within 180 days of appointment (48-5-291(4))

Obtain and maintain a certificate issued by the Revenue Commissioner (48-5-291(5))

Successfully complete an additional 40-hours of approved appraisal courses every two years of tenure (48-5-291(6))

- Property Return-Real Property

Filing of these returns are optional and can be accepted between January 1 and April 1 of each year.

Applications for homestead exemption and agricultural covenants must also be submitted by April 1 to be applied to the current tax year.

- Property Return-Personal Property

Filing of these returns are required and must be submitted by April 1 of each year to avoid a penalty.

Applications for business inventory freeport exemption must be filed by April 1 of each tax year in order to receive the full exemption.

- Annual Notice of Assessments Issued

Notification of Assessments are mailed every spring by USPS for both Real and Personal Properties.

- Real and Personal Property Appeal

Taxpayers have 45 days from the date printed on the Notice of Assessment to file an appeal with the Board of Assessors.

- Appraiser Field Visits

Appraisers routinely visit thousands of Brooks County properties each year for verification of existing or new construction data, obtain exterior measurements, and property photos.

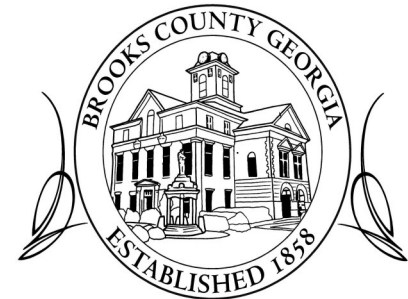
- Timber Harvesting Permits & Reports

Timber Harvesting Permits are required for harvesting. Timber reports are to be made as required by state law.

Brooks County Board of Assessors

THE ROLE OF THE ASSESSORS' OFFICE

An abbreviated guide to the property appraisal process.



Brooks County Board of Assessors
610 South Highland Road
Quitman, GA 31643

Office hours: M-F 8:00a.m. - 5:00 p.m.

Email: assessors@brookscountytax.com

Phone: (229) 263-7920

Fax: (229) 263-5125

General Property Tax Information

The Assessors' office appraises the fair market value of all real and personal property as of January 1 of each year. In Georgia, property tax is based on its assessed value, which is by law 40% of the fair market value.

What kind of property is assessed?

Real property, personal property, manufactured homes and motor vehicles are all taxable in the state of Georgia and their valuation is solely the responsibility of the Board of Assessors.

Real Property consists of residential, commercial industrial and agricultural real estate and any permanently-affixed improvements.

Personal property consists of furniture, fixtures, machinery, equipment, inventory or any other personal property used in business as well as aircraft and boats/motors owned by any individual or corporation.

How is real property assessed?

The Board of Assessors' appraisal staff determine property value based on recent sales and market conditions. Assessors utilizes three traditional approaches to value, the cost approach, the market or sales comparison approach, and the income approach. Each has its advantages and disadvantages and some are better suited to particular types of property. Because the Board of Assessors have value and uniformity standards and because they are required to appraise thousands of parcels, appraisers will generally use a hybrid combination of the cost and market approach to value most properties.

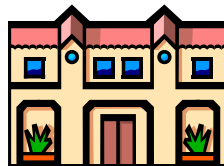
Some factors that can impact an assessment are: building size and style, basements, decks, patios, garages, number of bathrooms, fireplaces, sheds, exterior cover, and roofing material. The quality of construction, observed condition and age of structures is considered and affects the value. The Board of Assessors' appraisal staff rely on exterior measurements and other available information when calculating the size and characteristics of the improvements.

Whether valuing new construction or recording changes to a property, accurate and timely data collection is an essential part of an accurate assessment. The appraisal staff makes regular onsite visits to all properties in the county. In addition to the required visits, the appraisal staff may physically inspect properties at the owners request, when building permits are issued, as a result of an application for specialized assessment or a transfer in ownership.

Notification of Assessment

Each spring a Notice of Current Assessment is issued to all property owners. If there is a disagreement with the appraisal, an appeal may be made. Appeals must be in writing and filed within 45 days of the date on the Notice of Current Assessment.

The Board of Assessors does not have any involvement with the computation of your tax bill. Increase of estimated tax is not a valid reason for an appeal of an assessment.



Where do I go with questions about my assessment?

The Board of Assessors' office is continually communicating with the public, answering questions and responding to concerns raised by taxpayers and other community members. Anyone can examine assessment records of any property at any time. **It is up to property owners to monitor their own assessments.**

Taxpayers who feel they are not being assessed fairly should meet with a member of the Assessors' office staff who can explain how the assessment was determined and the methodology behind the valuation.

Property records are available online at www.qpublic.net/ga/brooks. On this site, the public can search assessment records and make comparisons of properties with other like properties.



What else does the Board of Assessors' do?

The employees of the Board of Assessors answer questions and assist the public with a wide range of topics. In addition to valuation of property they are tasked with many other responsibilities. They accept property tax returns, process appeals of assessment, maintaining records of property ownership, tax maps and parcel boundaries, they accept and either grant or deny applications for homestead exemptions, agricultural covenants, and freeport inventory, timber harvesting permits, timber reports and value extraction, and maintain the exempt property digest.

Information including the meeting schedule and past minutes of board meetings is posted on the Brooks County website at

www.brookscountyga.us/assessor.html

Also, since the responsibilities of the Assessors' office is mandated or regulated by the State, the Georgia Department of Revenue website <https://dor.georgia.gov/> can be a valuable source of information.