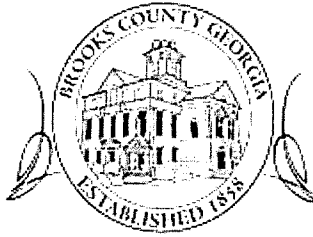


**BOARD OF TAX ASSESSORS**

Brewer Bentley  
Melvin DeShazor  
Ralph Manning



(P): 229-263-7920 (F): 229-263-5125  
Email: [taxassessors@brookscountyga.gov](mailto:taxassessors@brookscountyga.gov)  
Website: [www.qpublic.net/ga/brooks](http://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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### Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: February 7, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

#### Agenda

##### Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
  - 1) Settlement Conference held January 10, 2024
  - 2) Regular meeting held January 10, 2024
    - a. Executive Session held January 10, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests
  - 3) Stephanie Williams-Brooks County Development Authority
  - 4) Sara Roberts-S5 Exemption, PIN 092 001113
- V. Unfinished Business
  - 5) 2023 Outstanding Appeals
- VI. New Business
  - 6) Errors/adjustments
  - 7) Parcel combinations
  - 8) Covenant applications and releases
  - 9) Homestead exemptions
  - 10) Policy updates/revisions
- VII. Chief Appraiser's Report/Comments
  - 11) Digest review, updates-Mobile Assessor, GMASS, computer replacement
- 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 7, 2024

**I. Call to Order**

Mr. DeShazior called to order the regular meeting of the Brooks County Board of Tax Assessors at 5:21 p.m. on February 7, 2024, with himself and Mr. Ralph Manning present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazior led the Board in prayer.

**II. Approval of Minutes from Previous Meetings**

- 1) Assessors reviewed minutes from the settlement conference held on January 10, 2024.
- 2) Assessors reviewed minutes from the regularly scheduled meeting held on January 10, 2024. Members agreed that minutes from the executive session held on January 10, 2024, should be tabled until the next meeting where all who were in attendance can review and approve.

After review, Mr. Manning made a motion to approve the minutes from both the settlement conference and regular meeting as printed. Mr. DeShazior seconded. 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. All members in favor. Motion carried.

**IV. Appearances/Taxpayer Requests**

- 3) Stephanie Williams, Executive Director of Economic Development for Brooks County Development Authority, presented to the Board a revised policy regarding abatements for companies interested in bringing solar facilities into Brooks County. After review, the Board agreed to support the revised policy but stated that it would be preferable to have no abatement available for these types of developments.

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 2/7/2024 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/13/2024

*Mica Jarvis*

- 4) Mr. Waldron presented the following situation and request on behalf of Sara Roberts.

Ms. Sarah Roberts lives in a mobile home located at 5235 Adel Hwy, Quitman. Her mother, Marilyn Minor, lives in a mobile home on the same 9.11-acre parcel. In May of 2021, Marilyn Minor transferred the real property to her children and retained a life estate for herself. In November of 2021, Sarah Roberts applied for and was granted an S5 homestead exemption for disabled veterans beginning in tax year 2022. In September of 2022, the owners of the property deeded their interest back to Marilyn Minor. Since Sarah Roberts no longer owned an interest in the real property her homestead exemption was removed for the 2023 tax year and the mobile home was added to the prebill digest. To qualify for the larger homestead exemption Marilyn Minor deeded a one-half interest in the real property to Sarah Roberts. The deed bestowing the ownership interest to Sarah Roberts is dated and recorded on January 8, 2024.

When Sarah Roberts applied for homestead exemption on January 18, 2024, she was informed that to receive homestead exemption she must own and occupy the home as her primary residence on January 1 of the year the exemption is sought.

Sarah Roberts has requested that the Board of Assessors approve the S5 homestead exemption for the tax year 2024. She has lived on the property for years and is currently an owner of the property.

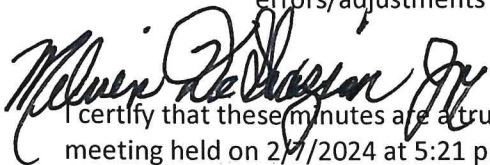
The Board members present agreed with the staff explanation that ownership as of January 1 is required. The application will be held for review for tax year 2025.

#### V. Unfinished Business

- 5) Mr. Waldron updated the Board on the status of outstanding appeals. Following the settlement conference, Mr. Ricky Tobe Simpson did not file the required documents with the Clerk of Superior Court to continue his appeal. The appeal is now considered resolved. Due to a filing error made by the Board of Equalization, Sendero Ranch was not notified of the appeal decision made by the Board of Equalization until January 31, 2024. The owner has 30 days from the notice date to file an appeal to Superior Court.

#### VI. New Business

- 6) 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 2/7/2024 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/13/2024



- 7) Assessors reviewed parcel combinations (see attached). After review, parcel combinations were approved as attached.
- 8) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved as attached.
- 9) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemptions were approved as attached.
- 10) Assessors reviewed proposed policy revisions (see attached). After review, Mr. Manning made a motion to approve policy revisions. Mr. DeShazor seconded. All members in favor. Motion carried.

**VII. Chief Appraiser's Report/Comments**

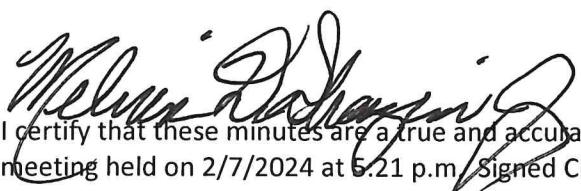
- 11) None

**VIII. Assessors Comments**

**IX. Executive Session**

**X. Adjournment**

There being no further business, Mr. DeShazor adjourned the meeting at 7:16 p.m.

  
I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on 2/7/2024 at 5:21 p.m. Signed Chair/Vice-Chair and Secretary. Date: 3/13/2024



# ACO Summary Batch

Batch	FEB2 4	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised
45574		36020	Pers	2024	BECTION, RANDYK	FEB24	3175 142	00112	02	7,536	0
BOATS ARE LOCATED IN FL											
52948		0	Pers	2024	ANSBAUGH, WILLIAM JEROME &	FEB24	3176 011	00044	02	127,442	0
DELETE 2024 PREBILL. MH HOMESTEADED.											
21669		0	Pers	2020	SOUTHERN STATES CO-OP	FEB24	3177 030	00161	02	13,797	0
MOBILE HOME MOVED OUT OF COUNTY IN 2017. DELETE 2020 PREBILL											
21669		0	Pers	2021	SOUTHERN STATES CO-OP	FEB24	3178 030	00161	02	14,370	0
MOBILE HOME MOVED OUT OF COUNTY IN 2017. DELETE 2021 PREBILL											
21669		0	Pers	2022	SOUTHERN STATES CO-OP	FEB24	3179 030	00161	02	15,490	0
MOBILE HOME MOVED OUT OF COUNTY IN 2017. DELETE 2022 PREBILL											
21669		0	Pers	2023	SOUTHERN STATES CO-OP	FEB24	3180 030	00161	02	16,660	0
MOBILE HOME MOVED OUT OF COUNTY IN 2017. DELETE 2023 PREBILL											
21669		0	Pers	2024	SOUTHERN STATES CO-OP	FEB24	3181 030	00161	02	17,478	0
MOBILE HOME MOVED OUT OF COUNTY IN 2017. DELETE 2024 PREBILL											
42248		0	Pers	2024	TRIPLE H MOBILE HOME SALES	FEB24	3182 036	00634	02	23,573	25,760
YEAR MODEL CORRECTED. ADJUST 2024 PREBILL.											
50780		0	Pers	2024	DAVIS, CURTISS	FEB24	3183 032	0011F	02	33,450	32,570
ADJUST 2024 PREBILL. YEAR MODEL CORRECTED.											
45720		932232	Pers	2023	JONES, ERICSOND	FEB24	3185 053	0002D	02	10,424	0
BOAT SOLD 2021, DELETE 2023 BILL											

52963	0	Pers	2024	ASBELL, LEMUEL THOMAS	FEB24	3186	079	0004A	02	7,359	0
HOMESTEAD FOR 2024											
8052	0	Pers	2024	SUTTON, GLEN & VICKIE	FEB24	3187	T12	0020	99	12,560	10,903
ADJUST VALUE. MH INFO UPDATED											
52837	0	Pers	2024	BRYANT, EVELYN ETAL	FEB24	3188	036	00491	02	21,771	0
HOMESTEAD FOR 2024											
0	0	Pers	2024	WHEELER, JONATHAN BROOKS II	FEB24	3189	102	00102	02	96,935	0
HAS OUTSTANDING 2023 MH TAXES, MH TO BE HOMESTEADED FOR 2024											
43428	0	Pers	2024	JONES, RICHARD E ESTATE &	FEB24	3190	048	00021	02	46,459	0
TRANSFER TO HOMESTEAD FOR 2024											
51304	0	Pers	2024	FULTON, JOHN LEE &	FEB24	3191	Q14	0040	01	36,574	0
HOMESTEAD FOR 2024											
										501,878	69,233

16 Records included in report

  
 Chairman, County Board of Assessors

2/7/2024  
 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 7, 2024

Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
WORTMAN, HENRY C & SANDRA J	069 0002	069 0002	46	PER OWNER
		069 0003	125	CUVA
			171	
WORTMAN, HENRY C & SANDRA J	067 0010	067 0010	264	PER OWNER
		067 0009	12.9	CUVA
		067 0011	130	
			406.9	
WHITE, SHIRLEY & W. RODNEY	T11 0019	T11 0019	1.04	PER OWNER
		T11 0028	0.73	
			1.77	
PRICE, DAVID	088 0016	088 0016	92.5	PER OWNER
		088 0019	154.37	CUVA
		088 0009A	35	
		088 00181	11.64	
			293.51	
PRICE, DAVID	089 0006	089 0006	102.04	PER OWNER
		088 0040	19.9	CUVA
			121.94	
PRICE, DAVID	113 0009B	113 0009B	114.69	PER OWNER
		113 0006C	5	CUVA
		113 00092	19.3	
			138.99	
ARYA 4939 LLC	MN5 0116	MN5 0116	0.82	
		MN5 01151	0.33	DEED 863-079
			1.15	
JLH LAND COMPANY	096 0015	096 0015	665.27	PER OWNER
		096 0011	10.49	PT50R
			675.76	
DIXON, REGINA	036 00131	036 00131	0.25	
		036 00132	0.25	PER OWNER
			0.5	
FOUR OAKS PLANTATION LLC	016 0004	016 0004	3515.75	PER OWNER
		013 0001	687	FLPA
		014 0001	82.36	
		016 00045	965.2	
		016 00046	390.58	
		04 00025	13.85	
			5654.74	

**Brooks County Board of Tax Assessors**

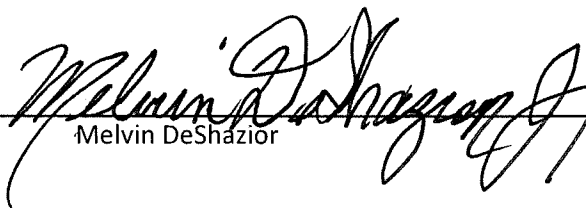
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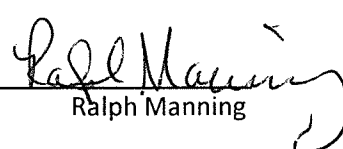
Brewer Bentley Melvin DeShazior Ralph Manning

AIKENS, LAGRANDE J & HOLLIS, BERTHA T	Q13 0141	Q13 0141	40X100	
		Q13 0140	40X100	PER OWNER
		Q13 0142	40X100	
				0.28

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

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

Brewer Bentley    Melvin DeShazor    Ralph Manning

<b>Meeting Date:</b>	<b>Wednesday, February 7, 2024</b>
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The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.
--

Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
11845	035 00171	ADVANTA IRA SERVICES, LLC FBO BRUCE G HO	CUVA/2024	2	APPROVE
674	024 0027	BEATY, JOHN	CUVA/2024	2	APPROVE
96	004 0004	BRYAN, MARVIN	CUVA/2014	4	APPROVE
97	004 0004A	BRYAN, MARVIN	CUVA/2014	2	APPROVE
3220	103 0009B	C W DREW INVESTMENTS LLC	CUVA/2024	2	APPROVE
9312	098 000610	CARNEY, RAMONA	CUVA/2024	2	APPROVE
9484	017 0020C	CHARRON, KARMEN & CLINT PADGETT	CUVA/2019	2	APPROVE
2134	073 0006	CHITTY, SHARON	CUVA/2016	2	RELEASE
2484	081 0014	COOPER, JEFFREY	CUVA/2015	2	APPROVE
258	012 0003	COPPS, ROBERT PAUL & SHELIA	CUVA/2016	2	APPROVE
324	018 0001	COPPS, ROBERT PAUL & SHELIA	CUVA/2024	2	APPROVE
364	018 0031	DAVIS, RICKY	CUVA/2024	2	APPROVE
2438	080 00151	DRAKE, IRMA	CUVA/2024	2	APPROVE
446	019 0045	DUKE, VICKI	CUVA/2024	2	APPROVE
914	032 0008A	EDMONDSON, ROBBIE & LYNN	CUVA/2024	2	APPROVE
1502	047 0021	EMERSON LAND II LLC	CUVA/2024	2	APPROVE
11560	047 00211	EMERSON LAND LLC	CUVA/2024	2	APPROVE
2237	075 0006	EXUM, JAMES CHRISTOPHER	CUVA/2024	2	APPROVE
1937	065 0029	EXUM, JAMES CHRISTOPHER	CUVA/2024	2	APPROVE
2462	080 0028C	EXUM, JAMES CHRISTOPHER	CUVA/2024	2	APPROVE
1448	046 0010	FOY, SAMMY JACK	CUVA/2024	2	APPROVE
1220	038 0004	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
1190	037 0036	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
1193	037 0038	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
1216	038 0002	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
529	021 0023	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
444	019 0043	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
1539	048 0022	HAGAN FARMS & CATTLE, LLC	CUVA/2024	2	APPROVE
1219	038 0003B	HAGAN, JOHN E JR & LARI S	CUVA/2024	2	APPROVE
2499	081 0027	HIERS, TIMOTHY	CUVA/2024	2	APPROVE
2890	091 0035	HIERS, TIMOTHY	CUVA/2015	2	APPROVE
12029	035 00173	HORNE, BRUCE GILBERT ETAL	CUVA/2024	2	APPROVE
9762	031 00021	HORNSBY, ARTHUR G & KATHLEEN B REVOCAB	CUVA/2024	2	APPROVE
2451	080 0023	JACKSON, KENNETH	CUVA/2024	2	APPROVE
3177	099 0014	KEENE, DOUGLAS EUGENE	CUVA/2015	2	APPROVE
9950	027 00052	L & C CATTLE FARM, LLC	CUVA/2017	2	APPROVE
10582	039 00093	LANE, WAYNE D & PATRICIA L	CUVA/2024	2	APPROVE
12182	035 00174	LINKENHOGER, LOGAN PETREY & MIKAEL JOE	CUVA/2024	2	APPROVE
12160	024 00091	LITTLE, ZACHARY & JOANA	CUVA/2022	2	APPROVE
765	027 0002	MANLEY, HARRIET M	CUVA/2015	2	RELEASE
765	027 0002	MANLEY, JAMES CHRISTOPHER & VONDA M JC	CUVA/2024	2	APPROVE
2008	067 0007	MARGETSON, GLORIA & KAREN VIRGINIA MILL	CUVA/2024	2	APPROVE
10430	118 00082	MCTIER, JOHN T	CUVA/2016	2	RELEASE
3209	103 0001	NOLAND, ARTHUR	CUVA/2024	2	APPROVE
9765	001 0001	NORMAN, FRANK J & KAREN B	CUVA/2024	2	APPROVE
12150	025 00162	NYGARD, SHANNON	PREF/2020	2	APPROVE
8198	032 0012A	OWENS, WENDY YORK	CUVA/2024	2	APPROVE

**Brooks County Board of Tax Assessors**

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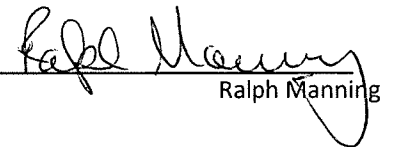
Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
10076	081 00041	HELPS, JULIA ANN	CUVA/2024	2	APPROVE
1033	036 0006	PRICE, JUSTIN DAVID	CUVA/2024	2	APPROVE
1304	039 0021E	RESPESS, JAMES L III	CUVA/2024	2	APPROVE
263	012 0008	RESPESS, JAMES L III	CUVA/2024	2	APPROVE
222	010 0002A	REST AWHILE FARMS LLC	CUVA/2024	2	APPROVE
11482	021 00332	ROWLAND, ADAM	CUVA/2024	2	APPROVE
541	021 0033A	ROWLAND, FRANZ ADAM & JULIE R	CUVA/2024	2	APPROVE
9193	142 0001B	ROZIER, DAVID L & CAROLE A	CUVA/2023	2	APPROVE
12186	142 0001D	ROZIER, DUSTIN L & IVIE S	CUVA/2023	2	APPROVE
8797	065 0025H	SPENCER, JOHNNY L & JOYCE ANN PEAK	CUVA/2024	2	APPROVE
8790	065 0025A	SPENCER, JOHNNY L SR & HELEN SPENCER EST	CUVA/2024	2	APPROVE
518	021 0012	SPENCER, MICHAEL	CUVA/2024	2	APPROVE
3240	104 0010	SPRAY PROPERTIES LAND & TIMBER, INVESTM	CUVA/2024	2	APPROVE
10268	025 00161	THOMAS, M KEMMERLY & KARLA GAYLE HART	CUVA/2024	2	APPROVE
3130	097 0022	TOBE, JOHN DAVID	CUVA/2024	2	APPROVE
798	028 0003	WALTERS LAND HOLDINGS LLC	CUVA/2018	2	APPROVE
10375	143 0003A	WEBB, COYE JR & SHANNON B	CUVA/2024	2	APPROVE
3174	099 0009	WEST, GARY N	CUVA/2024	2	APPROVE
1342	039 0046	WHITE, CARL W & CAROLYN C	CUVA/2024	2	APPROVE
3148	098 0004	WILSON, JAMES A & BARBARA E	CUVA/2024	2	APPROVE
1504	047 0022A	WORTMAN, CLINT LLC	CUVA/2024	2	APPROVE
479	020 0016	WORTMAN, CLINT LLC	CUVA/2024	2	APPROVE
333	018 0009	WORTMAN, CLINT LLC	CUVA/2024	2	APPROVE
2003	067 0003	WORTMAN, CLINT LLC	CUVA/2024	2	APPROVE
10556	068 00191	WORTMAN, CLINT LLC	CUVA/2024	2	APPROVE
2242	075 0010	WORTMAN, H CLINTON JR 2012 IRREVOCABLE	CUVA/2024	2	APPROVE
1980	066 0018	WORTMAN, H CLINTON JR 2012 IRREVOCABLE	CUVA/2024	2	APPROVE
1519	048 0005	WORTMAN, H CLINTON JR 2012 IRREVOCABLE	CUVA/2024	2	APPROVE
1529	048 0014	WORTMAN, H CLINTON JR 2012 IRREVOCABLE	CUVA/2024	2	APPROVE
1449	046 0011	WORTMAN, H CLINTON JR, AS CUSTODIAN &	CUVA/2024	2	APPROVE
2011	067 0010	WORTMAN, HENRY C & SANDRA J	CUVA/2024	2	APPROVE
2060	069 0002	WORTMAN, HENRY C & SANDRA J	CUVA/2024	2	APPROVE
2001	067 0002	WORTMAN, SANDRA ETAL	CUVA/2024	2	APPROVE
2002	067 0002A	WORTMAN, SANDRA ETAL	CUVA/2024	2	APPROVE
1987	066 0023	WORTMAN, SANDRA J & DEBRA KAY WORTMA	CUVA/2024	2	APPROVE
921	032 0012	YORK, THOMAS EDDIE	CUVA/2024	2	APPROVE
927	032 0017	YORK, THOMAS EDDIE	CUVA/2024	2	APPROVE
904	032 0002A	YORK, THOMAS EDDIE	CUVA/2024	2	APPROVE
1636	052 0003	YORK, THOMAS EDDIE	CUVA/2024	2	APPROVE
9287	090 0001E	YORK, THOMAS EDDIE	CUVA/2024	2	APPROVE
<b>Total:</b>	<b>87</b>				

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

	CUVA	FLPA	Pref
Total Approved:	83	0	1
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	3	0	0

Brewer Bentley

  
Melvin DeShazio

  
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 7, 2024**

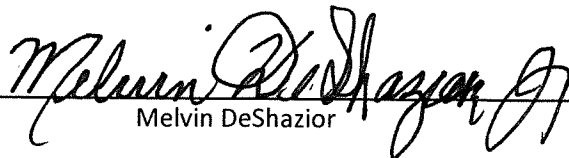
The staff of the Brooks County Board of Assessors have received and reviewed applications for agricultural covenants on the following properties and recommend acceptance as listed.

Covenant Number	Parcel Number	Owner	Covenant / Year	Tax District	FLPA ACRES	Action Taken
2024-14-1	127 0007A	BRADYWOOD PLANTATION LLC	FLPA/2024	2	167.00	APPROVE
	127 0009		FLPA/2024	2	216.00	
2024-14-2	071 0001	BLAIR, WYNETTE ETAL	FLPA/2024	2	436.00	APPROVE
2024-14-3	046 0018	LANGDALE CAPITAL ASSETS, INC	FLPA/2024	2	161.00	APPROVE
	045 0002		FLPA/2024	2	362.00	
	068 0001		FLPA/2024	2	510.00	
	104 00021		FLPA/2024	2	1,134.29	
	140 00052		FLPA/2024	99	200.00	
	140FDS00052		FLPA/2024	98	1,504.00	
2024-14-4	074 0044	M2 MARKETING SOLUTIONS	FLPA/2024	2	210.00	APPROVE
2009-14-39	140 00052A	JLH LAND COMPANY	FLPA/2024	99	200.00	APPROVE
	096 0015			2	675.76	
	104 0002			2	3,617.51	
	140 0011			99	194.23	
	140FDS00052A			98	431.97	
2009-14-42	106 0004	FOUR OAKS PLANTATION, LLC	FLPA/2024	2	5,654.74	APPROVE
	016 00043		FLPA/2024	2	320.57	
2010-14-4	074 00441	M2 MARKETING SOLUTIONS	FLPLA/2010	2	33.80	APPROVE
2013-14-1	106 00051	MORTON BRAY LAND, LLC	FLPA/2013	2	264.96	APPROVE
	095 00031			2	3,202.95	
2009-14-24	077 0001	GRAND BAY COMPANY	FLPA/2024	2	743.00	APPROVE
Total:	9				20,239.78	

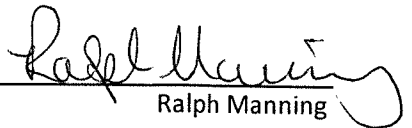
Based on the applications and additional information submitted, the Brooks County Board of Tax Assessors has considered such information and implement the actions as presented.

	CUVA	FLPA	Pref
Total Approved:	0	9	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	0	0	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 7, 2024**

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.

Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
541	021 0033A	ROWLAND, FRANZ ADAM & JULIE R	S1	S0	02
653	024 0009	LITTLE, FELTON DAVID	S4	S0	02
2008	067 0007	MARGETSON, GLORIA & KAREN VIRGINIA MILL	S4	S4	02
2400	079 0004A	ASBELL, LEMUEL THOMAS	S4	S1	02
3744	122 0023B	THANH AN KHUU, KHUONG	S1	S0	02
4811	J1 0075	SANCHEZ, CASSANDRA & JULIE K	S5	S0	99
4888	J2 0006	WALL, DEBORAH ANN ETAL	S1	S0	99
4906	J2 0025	LEWIS, MAX E II & JOANN O	S1	S0	99
4926	J2 0045	NEWSOME, DAVID LEON	S4	S1	99
5167	MN5 0092	JONES, LEROY & LINDA F	S1	S0	05
6675	Q19 0134	SLOAN, RONEY HEIRS & EDDIE LOU HEIRS	S1	S0	01
6833	Q20 0038	WARE, DONNIE LEWIS & MARTHA LEE	S4	S0	01
6934	Q20 0134	BRANDSTETTER, ALEXA LYNN & DERIAN BROW	S1	S0	01
8336	113 0009J	CALVIN, STEPHANIE DANIELLA	S1	S1	02
9436	036 00491	BRYANT, VIVIAN J ETAL	SC	S0	02
9949	027 00022	MOORE, ROBERT	SD	S4	02
10184	121 002119	JONES, CAROLYN	S1	S0	02
10658	093 00026	MCLAUGHLIN, RICHARD F TRUST	SC	S0	02
10950	079 0001	WILLAFORD, JAMES DEWAYNE & KATHY SUE	SC	S0	02
10964	011 00044	ANSBAUGH, WILLIAM JEROME & JULIE M	S1	S0	02
11113	048 00021	JONES, RICHARD E ESTATE & ETHEL L JONES	S1	S4	02
11188	093 004218	ARNOLD, TERRIN DEWAYNE	S1	S0	02
11990	102 00102	WHEELER, BROOKS	S1	S0	02
12061	117 00112	SWANN, WILLIAM ANTHONY	S1	S0	02
<b>Total:</b>	<b>24</b>				

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.

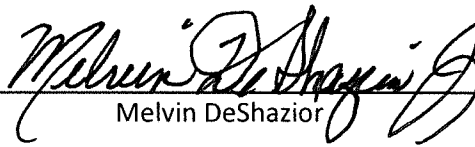
Exemption	AY2024	AY2023
S0	0	18
S1	14	3
S3	0	0
SC	3	0
S4	5	3
S5	1	0
SD	1	0
SE	0	0
SS	0	0
<b>TOTAL:</b>	<b>24</b>	<b>24</b>

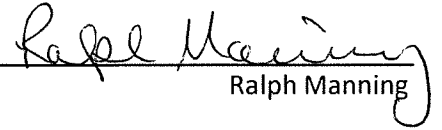
Brooks County Board of Tax Assessors

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Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
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Brewer Bentley

  
Melvin DeShazior

  
Ralph Manning

### 1.10 (revised ~~2/8/23~~ 02/2024) Abatements

The Brooks County Board of Assessors, being the only entity with the authority to grant county, school and municipal property tax exemptions, within the county jurisdictional limits, will consider ad valorem property tax abatements to encourage new and expanding industries to invest in Brooks County.

While the anticipated outcome of any abatement is a temporary reduction in property taxes, each project is unique, and any potential abatement will be negotiated on its own merit with transparency and accountability under the following guidelines.

- All agreements for property tax abatements must not violate the requirement for uniform taxation or the Gratuities Clause of the Georgia Constitution.
- Abatements will only be granted for new or expanding businesses and will not be applied retroactively for construction already in progress or completed.
- Abatements must apply to a specific project.
- Abatements must be for a specified period with a specific start and end date.
- The agreement must specifically apply to real property, personal property or both.
- Continued receipt of tax reduction is contingent on requirements set forth in the final executed agreement including but not limited to minimum employment and investment projections.
- The Board of Assessors must decide on an abatement schedule as part of a lawfully held meeting. The results of which will be recorded in the meeting minutes as part of the public record.
- A copy of each P.I.L.O.T. or other abatement plan, within the county, after approval by the Development Authority, shall be acquired by the appraisal staff, to assure that the exemptions and taxation are administered correctly.

Regarding economic incentive policies developed by the Brooks County Development Authority, any policies, principles or guidelines presented to the Board of Assessors by the Development Authority will be discussed in open session and the support or opposition of the Board of Assessors will be acknowledged as part of the minutes and attached to the current policy manual of the Board of Assessors.

**2.1** (Revised ~~12/12/2017~~ 2/7/24) It shall be the policy of the Brooks County Board of Tax Assessors that the appraisal staff shall review all real and personal property returns and appeal of assessment notices. Any return or appeal may be submitted in writing or by electronic transmission via email or fax.

**2.2** (Revised ~~8/11/2021~~ 2/7/2024) It is the policy of the Brooks County Board of Tax Assessors that account corrections orders to previous tax digest(s), whether real, personal or pre-bill,

shall be reviewed and signed ~~approved~~ **approved** by the Board of Assessors as part of a lawfully held meeting. ~~Afterwards~~ **After approval**, the ~~list~~ **property owner shall be notified of the corrections and the order will be turned over-submitted** to the Tax Commissioner for billing. Except for corrections made at the conclusion of an appeal or audit, all other corrections to previous digests shall be limited to a maximum of three years and will be limited to cases in which the error was factual in nature and a result of clerical or procedural mistake caused by the appraisal staff **and to the benefit of the property owner**. Refunds of taxes paid must be approved by the County Board of Commissioners unless the responsibility has been appropriately delegated.

**9.1** (~~Adopted 08/13/2013~~ **Revised 2/7/24**) It is the policy of the Brooks County Board of Tax Assessors that for the purpose of determining unreturned personal property the appraisal staff shall obtain annual lists of Business license applications for the incorporated and unincorporated areas of the county, Department of Natural Resources boat registration, and Federal Aviation Administration Aircraft Listings. **When unreturned property is assessed after the time for making returns has expired a penalty of 10% will be added to the value of the unreturned property for the year.**