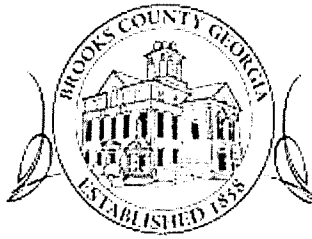


BOARD OF TAX ASSESSORS

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

Regular Scheduled Meeting of the Brooks County Board of Assessors

Date: March 13, 2024

Time: 5:15 p.m.

Location: Brooks County Commissioners Meeting Room

Agenda

Settlement Conference 5:00p.m.

- 2023 Appeal #2788, Regarding Breach of FLPA Covenant on Parcel 147 0002

Regular Meeting

- I. Call to Order/Prayer
- II. Approval of Minutes from Previous Meetings
 - 1) Regular Meeting held February 7, 2024
 - a. Executive Session held January 10, 2024
- III. Approval of Proposed Agenda
- IV. Appearances / Requests (*10 Minutes*)
 - 2) Samuel Ryles Jr. – Homestead exemption 3622 Beaty Rd
 - 3) Anthony Brown – All Kids Excel Inc.
- V. Unfinished Business
 - 4) Errors/adjustments
 - 5) Parcel Combinations
 - 6) Notices of Intent to Breach Covenant
 - 7) Covenant applications/releases
- VI. New Business
 - 8) 2024 CUVA and FLPA land values
 - 9) Exempt properties
 - 10) Applications for freeport inventory exemption
 - 11) Homestead exemptions
 - 12) GAP Group User Agreement
- VII. Chief Appraiser's Report/Comments
 - 13) GAAO district meeting, WinGAP annual business meeting, CAVEAT, GMASS, Budget
- 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 13, 2024

Settlement Conference

Assessors held a settlement conference with Mr. James Warren, representing Sendero Ranch LLC, regarding his appeal to Superior Court. The conference ended with both parties agreeing to table the matter until the April 10, 2024 meeting.

Scheduled Monthly Meeting

I. Call to Order

Mr. DeShazor called to order the regular meeting of the Brooks County Board of Tax Assessors at 6:10 p.m. on March 13, 2024 with all members present. Also in attendance were Wayne Waldron, Chief Appraiser and Mica Jarvis, Secretary. Mr. DeShazor led the Board in prayer.

II. Approval of Minutes from Previous Meetings

- 1) Assessors reviewed minutes from the executive session held on January 10, 2024 and the regular meeting held on February 7, 2024. After review, Mr. Manning made a motion to approve the minutes as printed. Mr. Bentley seconded. All members in favor. Motion carried.

III. Approval of Proposed Agenda

Assessors reviewed the proposed agenda for the current meeting. After review, Mr. Bentley made a motion to approve the proposed agenda as printed. Mr. Manning seconded. 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 on ~~1/10/2024~~ at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: ~~4/10/2024~~

3/13/2024



IV. Appearances/Taxpayer Requests

- 2) Assessors reviewed and discussed the homestead exemption application (map/parcel 025 0002B) submitted by Samuel Ryles Jr.
- 3) Assessors reviewed and discussed the request for tax exemption (map/parcel 022 0025A) submitted by All Kids Excel Inc.

V. Unfinished Business

- 4) Assessors reviewed errors/adjustments (see attached). After review, adjustments were approved as attached.
- 5) Assessors reviewed parcel combination requests (see attached) After review, parcel combinations were approved as attached.
- 6) Mr. Waldron informed the Board that 30-Day Intent to Breach letters were mailed on March 5, 2024 to the current and previous owners of properties in which a covenant breach has occurred (see attached). Some owners have already remedied the breach or have contacted the office regarding the letter.
- 7) Assessors reviewed covenant applications and releases (see attached). After review, covenant applications and releases were approved or denied as attached.

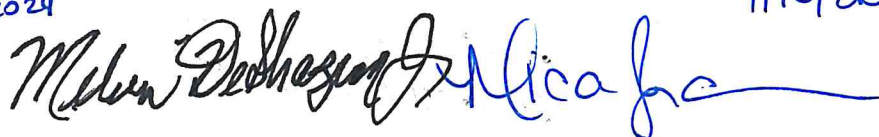
VI. New Business

-
- 8) Assessors reviewed proposed value changes for CUVA land values for the 2024 tax year as provided by the Department of Revenue (see attached). After review, Mr. Bentley made a motion to adopt the proposed value changes. Mr. Manning seconded. All members in favor. Motion carried.

Assessors reviewed proposed value changes for FLPA land values for the 2024 tax year as provided by the Department of Revenue (see attached). After review, Mr. Bentley made a motion to adopt the proposed value changes. Mr. Manning seconded. All members in favor. Motion carried.

- 9) Mr. Manning made a motion to deny the tax exemption request submitted by All Kids Excel, Inc. (map/parcel 022 0025A). Mr. Bentley seconded the motion. During

I certify that these minutes are a true and accurate record of the Brooks County Board of Tax Assessors meeting held on ~~1/10/2024~~ 3/13/2024 at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: 4/10/2024



discussion, the Board noted that there was no apparent use that would allow for the tax exemption of the property. All members in favor. Motion carried.

Mr. Manning made a motion to grant tax exemption status to map/parcel P2 0028, currently being used for the religious services held by Resurrecting Power Full Gospel Church Inc. Mr. Bentley seconded. All members in favor. Motion carried.

- 10) Assessors reviewed Freeport Inventory Exemption application (see attached). After review, Mr. DeShazor made a motion to approve the exemption. Mr. Manning seconded. All members in favor. Motion carried.
- 11) Assessors reviewed homestead exemption applications (see attached). After review, homestead exemption applications were approved as attached.
- 12) Assessors adopted WinGAP User Agreement requested by GAP Group, Inc.

VII. Chief Appraiser's Report/Comments

- 13) Mr. Waldon reported that he and Mica Jarvis attended the GAAO district meeting in Tifton, Georgia, and virtually attended the WinGAP annual business meeting.

Assessors were informed that the registration for CAVEAT has been completed with all board members and Mr. Waldron scheduled to attend.

Assessors were informed that GMASS would not be able to complete data collection for this budget year.

VIII. Assessors Comments

IX. Executive Session

X. Adjournment

There being no further business, Mr. Manning made a motion to adjourn the meeting at 7:34 p.m. Mr. Bentley seconded. 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 on ~~1/10/2024~~ ^{3/13/2024} at 5:15 pm. Signed Chair/Vice-Chair and Secretary. Date: ~~4/10/2024~~



ACO Summary Batch

Batch	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised	Assessment
			MAR24								
			4								
Owner Account Number	Account #	Account Type	Dig Year	Owner Name	C #	ACOKEY	Property	TD	Original	Revised	Assessment
51686	0	Pers	2024	LINGAR, CAROL	MAR24	3192 018	0046	02	45,824		0
MH HOMESTEADED, DELETE 2024 PREBILL											
52913	0	Pers	2024	ANSLEY, RICHARD SCOTT	MAR24	3193 021	0022	02	25,319		0
MH HOMESTEADED, DELETE 2024 PREBILL											
47225	932692	Pers	2024	TAPIA, RAMIRO ALBARAN	MAR24	3194 Q14	0085	01	8,239		0
BOAT SOLD JUNE 2021, DELETE 2023 BILL											
47225	932692	Pers	2024	TAPIA, RAMIRO ALBARAN	MAR24	3194 Q14	0085	01	8,239		0
BOAT SOLD JUNE 2021, DELETE 2022 BILL											
3729	0	Pers	2024	OWENS, PAULAJ	MAR24	3196 122	0020B	02	25,820		0
DELETE 2024 PREBILL. MH MOVED TO LANIER COUNTY IN 2023.											
53129	0	Pers	2024	THOMPSON, DEANNA MATHIS	MAR24	3197 024	0010	02	28,143		0
DELETE 2024 PREBILL. MOBILE HOME MOVED TO TURNER COUNTY IN 2023.											
50713	0	Pers	2022	SLONE, ANNIE LEE &	MAR24	3198 Q19	0146	01	53,219		0
DELETE 2022 PREBILL. MH MOVED TO COFFEE COUNTY IN 2021.											
50713	0	Pers	2023	SLONE, ANNIE LEE &	MAR24	3199 Q19	0146	01	50,541		0
DELETE 2023 PREBILL. MH MOVED TO COFFEE COUNTY IN 2021.											
50713	0	Pers	2024	SLONE, ANNIE LEE &	MAR24	3200 Q19	0146	01	48,283		0
DELETE 2024 PREBILL. MH MOVED TO COFFEE COUNTY IN 2024.											
11857	0	Pers	2024	PEAK, LEWIS JR	MAR24	3201 Q17	0039	02	10,262		0

10 Records included in report

303,889

0


Chairman, County Board of Assessors

3-13-2024
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, March 13, 2024

Parcel Combinations: AY2024

<u>Owner</u>	<u>2024 PIN</u>	<u>Previous PINs</u>	<u>Total Acres</u>	<u>Reason</u>
BATTIS, JERRY & GERALDINE	052 0005	052 0005	8.4	PER OWNER
		052 006A	23.21	CUVA
			31.61	
WILLIAMS, FRANKLIN DAVID		139 0016	12.35	NEW OWNER
		PORTION OF 140 00052A	3.8	
			16.15	
RESURRECTING POWER FULL GOSPEL CHURCH INC	P2 0029 (AY2025)	P2 0029	100X100	2024 EXEMPT COMBINE FOR 2025
		P2 0028	57X100	
			157X100	
DIXON, KENNETH MARVIN	092 00104	092 00104	2.6	PER OWNER
		PORTION OF 092 00105	11	FOR 2025
			13.6	
JOHNNIE MAE MARABLE TRUST	036 0049	036 0049	84	PER OWNER
		036 0049A	85	
			196.2	
JOHNNIE MAE MARABLE TRUST	036 0062	036 0062	100.32	PER OWNER
		036 0059	52	
		049 0032	77	
			229.32	
HARDY, WILLIAM DANIEL SR	P2 0110B	P2 0110B		LOT 3-5 BL 3 BRADSHAW
		P2 0110C		
		P2 0110D		
			0.38	
HAGAN FARMS & CATTLE LLC	047 0019	047 0019	401.5	CUVA RENEWAL
		047 0020	24	
			425.5	

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

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
Brewer Bentley

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: taxassessors@brookscountyga.gov

Website: www.qpublic.net/ga/brooks

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

C3 Properties, LLC
1017 Rowland Rd
Boston, GA 31626

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
021 00352 & 021 00353	12030 - 12192	33.57	UNINCORPORATED	2022	2024	03/05/2024	\$3,860.74
Reason for Breach:		Land split in 2023 – covenant not continued on new parcel					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors’ office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

cc: Franz & Karen Rowland

asps
4/5/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	021 00352 & 021 0		TOTAL ACRES	33.57
TAX DISTRICT	UNINCORPORATED		CCY	2022
Realkey	12030 -12192	Covenant Recorded Book-page	856-021	LAND SPLIT OWNER CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953	87,966	1,967.13	
2023	25.4777	92,905	1,893.60	
TOTAL		180,871	\$ 3,860.74	

Average Annual Savings: \$ 965.18
 Years in Covenant 2

Change of Ownership Resulting in Breach of Covenant

Previous Owner	FRANZ & KAREN ROWLAND
Current Owner	C3 PROPERTIES LLC
Date Recorded	11/30/2023
Deed Book	861
Deed Page	567

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

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

Franz & Karen Rowland
3955 Salem Rd
Boston, GA 31626

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
021 00352 & 021 00353	12030 - 12192	33.57	UNINCORPORATED	2022	2024	03/05/2024	\$3,860.74
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Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

cc: C3 Properties LLC

USPS
4/15/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		021 00352 & 021 C	TOTAL ACRES	33.57
TAX DISTRICT		UNINCORPORATED	CCY	2022
Realkey	12030 -12192	Covenant Recorded Book-page	856-021	LAND SPLIT OWNER CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953	87,966	1,967.13	
2023	25.4777	92,905	1,893.60	
TOTAL		180,871	\$ 3,860.74	

Average Annual Savings: \$ 965.18
Years in Covenant 2

Change of Ownership Resulting in Breach of Covenant

Previous Owner	FRANZ & KAREN ROWLAND
Current Owner	C3 PROPERTIES LLC
Date Recorded	11/30/2023
Deed Book	861
Deed Page	567

<p>As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.</p>
--

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

Harriet Manley
3011 Ione Church Rd
Pavo, GA 31778

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
027 0002B	775	10.5	UNINCORPORATED	2015	2024	03/05/2024	\$8,756.68
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors' office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

Cc: Daniel Parish

USPS
4/5/24

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		027 0002B	TOTAL ACRES	10.5
TAX DISTRICT		UNINCORPORATED	CCY	2015
Realkey	775	Covenant Recorded Book-page	825-640	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051	46,102	1,034.57	
2016	28.997	45,846	1,063.52	
2017	29.206	45,854	1,071.37	
2018	28.712	45,596	1,047.32	
2019	28.353	41,428	939.69	
2020	27.772	41,152	914.30	
2021	28.438	39,866	906.97	
2022	27.953	40,571	907.26	
2023	25.4777	42,767	871.68	
TOTAL		389,182	\$ 8,756.68	

Average Annual Savings: \$ 547.29
 Years in Covenant 8

Change of Ownership Resulting in Breach of Covenant

Previous Owner	HARRIET M MANLEY
Current Owner	DANIEL A PARISH
Date Recorded	10/30/2023
Deed Book	860
Deed Page	995

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BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
Brewer Bentley



Phone: 229-263-7920

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Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Daniel A Parish
2936 Ione Church Rd
Pavo, GA 31778

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
027 0002B	775	10.5	UNINCORPORATED	2015	2024	03/05/2024	\$8,756.68
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Harriet Manley

USPS
4/5/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	027 0002B	TOTAL ACRES	10.5	
TAX DISTRICT	UNINCORPORATED	CCY	2015	
Realkey	775	Covenant Recorded Book-page	825-640	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051	46,102	1,034.57	
2016	28.997	45,846	1,063.52	
2017	29.206	45,854	1,071.37	
2018	28.712	45,596	1,047.32	
2019	28.353	41,428	939.69	
2020	27.772	41,152	914.30	
2021	28.438	39,866	906.97	
2022	27.953	40,571	907.26	
2023	25.4777	42,767	871.68	
TOTAL		389,182	\$ 8,756.68	

Average Annual Savings: \$ 547.29
Years in Covenant 8

Change of Ownership Resulting in Breach of Covenant

Previous Owner	HARRIET M MANLEY
Current Owner	DANIEL A PARISH
Date Recorded	10/30/2023
Deed Book	860
Deed Page	995

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
Brewer Bentley



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Fax: 229-263-5125

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Website: www.qpublic.net/ga/brooks

Wayne Waldron, Chief Appraiser

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Brian T Robinson
6827 Tallokas Rd
Moultrie, GA 31788

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF A CONSERVATION USE COVENANT

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
029 0001A	807	45.75	UNINCORPORATED	2023	2024	03/05/2024	\$4,071.74
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

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This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

Cc: T. L. Crosby Family Farms LLC

USPS
4/15/24

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	029 0001A	TOTAL ACRES	45.75	
TAX DISTRICT	UNINCORPORATED	CCY	2023	
Realkey	807	Covenant Recorded Book-page	854-103	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953		-	
2023	25.4777	199,770	4,071.74	
TOTAL		199,770	\$ 4,071.74	

Average Annual Savings: \$ 2,035.87
Years in Covenant 1

Change of Ownership Resulting in Breach of Covenant

Previous Owner	T L CROSBY FAMILY FARMS LLC
Current Owner	BRIAN T ROBINSON
Date Recorded	3/17/2023
Deed Book	853
Deed Page	301

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

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

T L Crosby Family Farms LLC
12491 Tallokas Rd
Pavo, GA 31778

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
029 0001A	807	45.75	UNINCORPORATED	2023	2024	03/05/2024	\$4,071.74
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

According to Title 48-5-7.4 (k.1) This notice serves to advise the property owner to cease and desist any activity or to remediate any action that may not be a qualifying use or transfer to a potential non-qualified owner.

Due to recent activity regarding your property currently under the conservation use tax covenant, the Tax Assessors office has reason to believe a potential breach of covenant may have occurred.

Please contact or visit the Board of Tax Assessors' office as soon as possible in order to allow us to make all effort to avoid incorrect determinations of potential breaches to your tax covenant.

This is your official notice that 30 days from the date of this letter, unless a valid application is filed by the current qualified owner, the Board of Tax Assessors will issue the Tax Commissioner an assessment of a breach on this account. If you have any questions or if we can be of further help, please call (229) 263-7920.

Brooks County Board of Tax Assessors

Cc: Brian Robinson

USPS 4/5/24
[Handwritten signature]

March 5, 2024

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

Richard R Crosby
798 English Rd
Pavo, GA 31778

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
032 0011	916	34.5	UNINCORPORATED	2018	2024	03/05/2024	\$8,177.62
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

USPS 4/5/24
[Signature]

Cc: Helen Crosby

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		032 0011	TOTAL ACRES	34.5
TAX DISTRICT		UNINCORPORATED	CCY	2018
Realkey	916	Covenant Recorded Book-page	785-215	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712	54,345	1,248.28	
2019	28.353	49,173	1,115.36	
2020	27.772	54,203	1,204.26	
2021	28.438	53,497	1,217.08	
2022	27.953	79,370	1,774.90	
2023	25.4777	79,370	1,617.73	
TOTAL		369,958	\$ 8,177.62	

Average Annual Savings: \$ 681.47
Years in Covenant 6

Change of Ownership Resulting in Breach of Covenant

Previous Owner	HELEN CROSBY
Current Owner	RICHARD R CROSBY
Date Recorded	3/7/2023
Deed Book	853
Deed Page	40

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

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

Libor & Rachael Zavalsky
8201 SW 27TH Ave
Ocala, FL 34476

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
040 00241	11133	27.2	UNINCORPORATED	2022	2024	03/05/2024	\$1,575.69
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: *LaHood Properties LLC*
Robin & Leanna Pledger

Ceribeth
4/15/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		040 00241	TOTAL ACRES	27.2
TAX DISTRICT		UNINCORPORATED	CCY	2022
Realkey	11133	Covenant Recorded Book-page	842-049	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953	35,935	803.59	
2023	25.4777	37,881	772.10	
TOTAL		73,816	\$ 1,575.69	

Average Annual Savings: \$ 393.92
 Years in Covenant 2

Change of Ownership Resulting in Breach of Covenant

Previous Owner	LAHOOD PROPERTIES LLC & ROBIN & LEANNA PLEDGER	
Current Owner	LIBOR & ASHLEY ZAVALSKY	
Date Recorded	7/31/2023	10/13/2022
Deed Book	859	849
Deed Page	412	535

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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

LaHood Properties LLC
318 Eager Rd
Valdosta, GA 31602

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF A CONSERVATION USE COVENANT

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
040 00241	11133	27.2	UNINCORPORATED	2022	2024	03/05/2024	\$1,575.69
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/03/2024							

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Brooks County Board of Tax Assessors

Cc: Libor & Rachael Zavalsky
Robin & Leanna Pledger

USPS
4/15/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	040 00241	TOTAL ACRES	27.2	
TAX DISTRICT	UNINCORPORATED	CCY	2022	
Realkey	11133	Covenant Recorded Book-page	842-049	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953	35,935	803.59	
2023	25.4777	37,881	772.10	
TOTAL		73,816	\$ 1,575.69	

Average Annual Savings: \$ 393.92
 Years in Covenant 2

Change of Ownership Resulting in Breach of Covenant

Previous Owner	LAHOOD PROPERTIES LLC & ROBIN & LEANNA PLEDGER		
Current Owner	LIBOR & ASHLEY ZAVALSKY		
Date Recorded	7/31/2023	10/13/2022	
Deed Book	859	849	
Deed Page	412	535	

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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

Robin & Leanne Pledger
1089 Reedy Creek Rd
Quitman, GA 31643

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF A CONSERVATION USE COVENANT

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
040 00241	11133	27.2	UNINCORPORATED	2022	2024	03/05/2024	\$1,575.69
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Libor & Rachael Zavalsky
LaHood Properties LLC

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March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		040 00241	TOTAL ACRES	27.2
TAX DISTRICT		UNINCORPORATED	CCY	2022
Realkey	11133	Covenant Recorded Book-page	842-049	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953	35,935	803.59	
2023	25.4777	37,881	772.10	
TOTAL		73,816	\$ 1,575.69	

Average Annual Savings: \$ 393.92
 Years in Covenant 2

Change of Ownership Resulting in Breach of Covenant

Previous Owner	LAHOOD PROPERTIES LLC & ROBIN & LEANNA PLEDGER	
Current Owner	LIBOR & ASHLEY ZAVALSKY	
Date Recorded	7/31/2023	10/13/2022
Deed Book	859	849
Deed Page	412	535

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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

Maisy Capital LLC
103 Bellerive
Saint Simons Island, GA 31522

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
053 0018	1691	108	UNINCORPORATED	2018	2024	03/05/2024	\$24,422.16
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

*Certified
mail
4/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		053 0018	TOTAL ACRES	108
TAX DISTRICT		UNINCORPORATED	CCY	2018
Realkey	1691	Covenant Recorded Book-page	787-143	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712	165,691	3,805.86	
2019	28.353	162,871	3,694.31	
2020	27.772	164,353	3,651.53	
2021	28.438	162,871	3,705.38	
2022	27.953	218,035	4,875.79	
2023	25.4777	230,069	4,689.30	
TOTAL		1,103,890	\$ 24,422.16	

Average Annual Savings: \$ 2,035.18
 Years in Covenant 6

Change of Ownership Resulting in Breach of Covenant

Previous Owner	HARRIS ENGLISH
Current Owner	MAISY CAPITAL LLC
Date Recorded	6/8/2023
Deed Book	857
Deed Page	182

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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

Blackwater Development, LLC
PO Box 3471
Valdosta, GA 31604

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
073 0010A	2139	18.59	UNINCORPORATED	2018	2024	03/05/2024	\$6,889.72
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

*Certified
mail
4/15/24
S*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		073 0010A	TOTAL ACRES	18.59
TAX DISTRICT		UNINCORPORATED	CCY	2018
Realkey	2139	Covenant Recorded Book-page	788-657	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712	52,236	1,199.84	
2019	28.353	45,200	1,025.24	
2020	27.772	47,053	1,045.40	
2021	28.438	46,297	1,053.28	
2022	27.953	58,539	1,309.07	
2023	25.4777	61,666	1,256.89	
TOTAL		310,991	\$ 6,889.72	

Average Annual Savings: \$ 574.14
 Years in Covenant 6

Change of Ownership Resulting in Breach of Covenant

Previous Owner	REBECCA LEE LEWIS WILKES
Current Owner	BLACKWATER DEVELOPMENT LLC
Date Recorded	6/23/2023
Deed Book	857
Deed Page	440

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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

Thomas & Nancy Eggers
3930 Burton Rd
Barney, GA 31625

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
085 0031	9836	16.24	UNINCORPORATED	2021	2024	03/05/2024	\$7,057.31
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Alan & Leigh Dukes
Pilar & Hernandez Smith

USPS
4/5/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	085 0031		TOTAL ACRES	16.24
TAX DISTRICT	UNINCORPORATED		CCY	2021
Realkey	9836	Covenant Recorded Book-page	824-035	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438	98,110	2,232.04	
2022	27.953	110,090	2,461.88	
2023	25.4777	115,954	2,363.39	
TOTAL		324,154	\$ 7,057.31	

Average Annual Savings: \$ 1,176.22
 Years in Covenant 3

Change of Ownership Resulting in Breach of Covenant

Previous Owner	THOMAS & NANCY EGGERS ALSO ALAN & LEIGH DUKES	
Current Owner	PILAR & HERNANDEZ SMITH	
Date Recorded	6/8/2023	11/16/2023
Deed Book	8575	857
Deed Page	184	184

As of March 5, 2024 the Brooks County Assessors' Office has declared the existing covenant to be in breach due to a change of ownership. In order to avoid the penalty the new owner must cure the alleged breach by completing an application to continue the covenant with the Brooks County Board of Assessors'. Application must be made by April 4, 2023 or the breach and penalty will be turned over to the Tax Collector.

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

Alan & Leigh Dukes
325 Henry Folsom Rd
Adel, GA 31620

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
085 0031	9836	16.24	UNINCORPORATED	2021	2024	03/05/2024	\$7,057.31
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Thomas & Nancy Eggers
Pilar & Hernandez Smith

USPS
4/5/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION					
PARCEL NUMBER		085 0031	TOTAL ACRES		16.24
TAX DISTRICT		UNINCORPORATED		CCY	2021
Realkey	9836	Covenant Recorded Book-page		824-035	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION		PENALTY	
2014	28.06			-	
2015	28.051			-	
2016	28.997			-	
2017	29.206			-	
2018	28.712			-	
2019	28.353			-	
2020	27.772			-	
2021	28.438	98,110		2,232.04	
2022	27.953	110,090		2,461.88	
2023	25.4777	115,954		2,363.39	
TOTAL		324,154		\$ 7,057.31	

Average Annual Savings: \$ 1,176.22

Years in Covenant 3

Change of Ownership Resulting in Breach of Covenant

Previous Owner	THOMAS & NANCY EGGERS ALSO ALAN & LEIGH DUKES	
Current Owner	PILAR & HERNANDEZ SMITH	
Date Recorded	6/8/2023	11/16/2023
Deed Book	8575	857
Deed Page	184	184

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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

R. Stuart Chappell
2500 Cooper Rd
Morven, GA 31638

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
113 0016	3480	69.82	UNINCORPORATED	2023	2024	03/05/2024	\$2,941.15
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

*usps
4/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	113 0016		TOTAL ACRES	69.82
TAX DISTRICT	UNINCORPORATED		CCY	2023
Realkey	3480	Covenant Recorded Book-page	856-111	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438		-	
2022	27.953		-	
2023	25.4777	144,300	2,941.15	
TOTAL		144,300	\$ 2,941.15	

Average Annual Savings: \$ 1,470.57
 Years in Covenant 1

Change of Ownership Resulting in Breach of Covenant

Previous Owner	ESTATE OF CHARLIE RICHARD DELL
Current Owner	R STUART CHAPPELL
Date Recorded	3/27/2023
Deed Book	854
Deed Page	16

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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

Christopher & Cary Williams
1504 Old Coffee Rd
Barney, GA 31625

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
118 0001	3600-9428-9430	28.2	UNINCORPORATED	2021	2024	03/05/2024	\$4,100.12
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: *Summit Properties LLC*

*USPS
4/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	118 0001		TOTAL ACRES	28.2
TAX DISTRICT	UNINCORPORATED		CCY	2021
Realkey	3600-9428-94	Covenant Recorded Book-page	823-1121	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438	49,798	1,132.92	
2022	27.953	67,602	1,511.74	
2023	25.4777	71,408	1,455.45	
TOTAL		188,808	\$ 4,100.12	

Average Annual Savings: \$ 683.35
 Years in Covenant 3

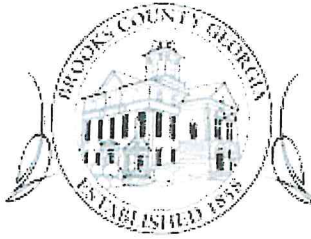
Change of Ownership Resulting in Breach of Covenant

Previous Owner	CHRISTOPHER K & CARY L WILLIAMS
Current Owner	SUMMIT PROPERTIES LLC
Date Recorded	3/24/2023
Deed Book	853
Deed Page	489

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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

Summit Properties LLC
1205 Baytree Rd #8
Valdosta, GA 31602

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
118 0001	3600- 9428- 9430	28.2	UNINCORPORATED	2021	2024	03/05/2024	\$4,100.12
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: Christopher & Cary Williams

*Certified
mail
4/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		118 0001	TOTAL ACRES	28.2
TAX DISTRICT		UNINCORPORATED	CCY	2021
Realkey	3600-9428-94	Covenant Recorded Book-page	823-1121	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206		-	
2018	28.712		-	
2019	28.353		-	
2020	27.772		-	
2021	28.438	49,798	1,132.92	
2022	27.953	67,602	1,511.74	
2023	25.4777	71,408	1,455.45	
TOTAL		188,808	\$ 4,100.12	

Average Annual Savings: \$ 683.35

Years in Covenant 3

Change of Ownership Resulting in Breach of Covenant

Previous Owner	CHRISTOPHER K & CARY L WILLIAMS
Current Owner	SUMMIT PROPERTIES LLC
Date Recorded	3/24/2023
Deed Book	853
Deed Page	489

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BOARD OF TAX ASSESSORS

Ralph Manning
Melvin DeShazor
Brewer Bentley

Wayne Waldron, Chief Appraiser



Phone: 229-263-7920

Fax: 229-263-5125

Email: taxassessors@brookscountyga.gov

Website: www.qpublic.net/ga/brooks

Brooks County Board of Tax Assessors

610 South Highland Road, Quitman, GA 31643

Stacey A Rizer
2246 Rizer Rd
Quitman, GA 31643

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
121 0013	3683	62	UNINCORPORATED	2017	2024	03/05/2024	\$25,662.12
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

*Certified
mail
4/5/24
[Signature]*

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		121 0013	TOTAL ACRES	62
TAX DISTRICT		UNINCORPORATED	CCY	2017
Realkey	3683	Covenant Recorded Book-page	778-322	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	28.06		-	
2015	28.051		-	
2016	28.997		-	
2017	29.206	135,716	3,170.98	
2018	28.712	134,378	3,086.61	
2019	28.353	131,788	2,989.27	
2020	27.772	168,358	3,740.51	
2021	28.438	166,877	3,796.52	
2022	27.953	202,352	4,525.08	
2023	25.4777	213,577	4,353.16	
TOTAL		1,153,046	\$ 25,662.12	

Average Annual Savings: \$ 1,833.01
 Years in Covenant 7

Change of Ownership Resulting in Breach of Covenant

Previous Owner	CRAIG & STACEY RIZER
Current Owner	STACEY, MICHELE & DALTON RIZER
Date Recorded	8/17/2023
Deed Book	859
Deed Page	880

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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

SFT Forestland LLC
C/o Forest Investment Assoc
PO Box 1288
Mobile, AL 36633

**NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF
A FOREST LAND CONSERVATION USE COVENANT**

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
2014-14-3	3662 & 3695	267.38	FIRE DISTRICT	2014	2024	03/05/2024	\$121,458.64
Reason for Breach:		Ownership change in 2023 – covenant not continued by current owner					
Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

WSP
4/5/24
[Signature]

Cc: The Langdale Complany

March 5, 2024

Brooks County Board of Tax Assessors
 Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER		2014-14-3	TOTAL ACRES	267.38
TAX DISTRICT		FIRE DISTRICT	FLCY	2014
Realkey	3662 & 3695	Covenant Recorded Book-page	750-200	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	29.06	484,382	11,260.91	
2015	28.051	477,135	10,707.29	
2016	28.997	474,864	11,015.71	
2017	29.206	467,788	10,929.77	
2018	28.712	465,315	10,688.10	
2019	28.353	494,327	11,212.52	
2020	27.772	585,993	13,019.36	
2021	28.438	580,641	13,209.82	
2022	27.953	670,192	14,987.10	
2023	25.4777	707,877	14,428.06	
TOTAL		5,408,514	\$ 121,458.64	

Average Annual Savings: \$ 6,072.93
 Years in Covenant 10

Change of Ownership Resulting in Breach of Covenant

Previous Owner	SFT FORESTLAND LLC
Current Owner	THE LANGDALE COMPANY
Date Recorded	6/28/2023
Deed Book	858
Deed Page	30

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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

The Langdale Company
PO Box 1048
Valdosta, GA 31603

NOTICE OF INTENT TO ASSESS PENALTY FOR BREACH OF A FOREST LAND CONSERVATION USE COVENANT

Parcel Number	Account Number	Acres	Tax District	Original Covenant Year	Current Digest Year	Date of Notice	Estimated Penalty
2014-14-3	3662 & 3695	267.38	FIRE DISTRICT	2014	2024	03/05/2024	\$121,458.64
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Application must be received by 04/05/2024							

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Brooks County Board of Tax Assessors

Cc: SFT Forestland LLC

USPS
4/15/24
[Signature]

March 5, 2024

Brooks County Board of Tax Assessors
Notice of Intent to Assess Penalty for Breach of a CUVA/FLPA Covenant

COVENANT ESTIMATE OF BREACH CALCULATION				
PARCEL NUMBER	2014-14-3		TOTAL ACRES	267.38
TAX DISTRICT	FIRE DISTRICT		FLCY	2014
Realkey	3662 & 3695	Covenant Recorded Book-page	750-200	OWNERSHIP CHANGE
DIG_YR	MILL RATE	EXEMPTION	PENALTY	
2014	29.06	484,382	11,260.91	
2015	28.051	477,135	10,707.29	
2016	28.997	474,864	11,015.71	
2017	29.206	467,788	10,929.77	
2018	28.712	465,315	10,688.10	
2019	28.353	494,327	11,212.52	
2020	27.772	585,993	13,019.36	
2021	28.438	580,641	13,209.82	
2022	27.953	670,192	14,987.10	
2023	25.4777	707,877	14,428.06	
TOTAL		5,408,514	\$ 121,458.64	

Average Annual Savings: \$ 6,072.93
Years in Covenant 10

Change of Ownership Resulting in Breach of Covenant

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Current Owner	THE LANGDALE COMPANY
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Deed Book	858
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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 13, 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.

Account Number	Parcel Number	Owner	Covenant / Year	Tax District	Action Taken
34	002 0018	LANIER, HOMER A III & DEBRA LANIER GUY	CUVA 2018	2	APPROVE
10734	009 00101	HALLMAN, ELEANOR	CUVA 2024	2	APPROVE
210	009 0012	HALLMAN FARM, LLC	CUVA 2024	2	APPROVE
288	017 0001	H & C THOMAS FARM LLC	CUVA 2024	2	APPROVE
304	017 0012	H & C THOMAS FARM LLC	CUVA 2024	2	APPROVE
321	017 0024	LONG, BILL & MARIA FARM, INC	CUVA 2024	2	APPROVE
347	018 0020	WHITE, CARL W & CAROLYN C	CUVA 2024	2	APPROVE
357	018 0028A	WHITE, CARL W & CAROLYN C	CUVA 2024	2	APPROVE
413	019 0014	OAK POINT LABS LLC	CUVA 2024	2	APPROVE
11379	023 00123	POPE, MELISSA	CUVA 2024	2	APPROVE
12176	024 00092	LITTLE, BRETT	CUVA 2022	2	APPROVE
12088	024 00152	GREEN, MATTHEW	CUVA 2024	2	APPROVE
671	024 0024	DAILEY FAMILY REVOCABLE TRUST	CUVA 2024	2	APPROVE
8191	025 0012A	GRASSLAND FARMS, LLC	CUVA 2024	2	APPROVE
726	025 0021	SMITH, SHANNON LEA & G MARVIN BAKER	CUVA 2024	2	APPROVE
746	026 0010	HENDERSON, HAYNE L ESTATE	CUVA 2024	2	APPROVE
9392	026 0022	L & C CATTLE FARM, LLC	CUVA 2016	2	APPROVE
796	028 0001	ROBINSON, BRIAN	CUVA 2024	2	APPROVE
10801	031 00192	DEWITT, ROBERT L & MELINDA W DEWITT	CUVA 2024	2	APPROVE
902	032 0001	SMITH, SHANNON LEA & G MARVIN BAKER	CUVA 2024	2	APPROVE
919	032 0011C	WEST, H N III & ANGELA Y	CUVA 2024	2	APPROVE
949	033 0008	DOWDY, RANDALL	CUVA 2024	2	APPROVE
1093	036 0049	ULYSSES & JOHNNIE MAE MARABLE FARM	CUVA 2024	2	APPROVE
1289	039 0014	JOHNSON, JOHN	CUVA 2024	2	APPROVE
11464	039 0021F	JOHNSON, JOHN	CUVA 2024	2	APPROVE
1319	039 0030A	JOHNSON, JOHN FRANKLIN	CUVA 2024	2	APPROVE
1372	040 0019	SOUTHBROOK DAIRY, LLC	CUVA 2015	2	APPROVE
1419	045 0003	BENTLEY, MARTHA	CUVA 2024	2	APPROVE
1438	046 0001A	JOHNSON, JOHNNY	CUVA 2024	2	APPROVE
1500	047 0019	HAGAN FARMS & CATTLE, LLC	CUVA 2024	2	APPROVE
1514	047 0030	FISH, JOHN W & LINDA C & FISH LIVING	CUVA 2024	2	APPROVE
1521	048 0007	BENTLEY, MARTHA	CUVA 2024	2	APPROVE
1638	052 0005	BATTS, JERRY L & GERALDINE	CUVA 2024	2	APPROVE
1722	056 0002	BENNETT, GRADY & BRENDA	CUVA 2020	2	RELEASE
1861	064 0003	DAWSON, DAVID WAYNE & LAURIE S	CUVA 2024	2	APPROVE
1867	064 0009	JONES, FRED CALVIN & FRED BENJAMIN	CUVA 2015	2	APPROVE
11450	065 00291	RED IRON FARMS LLC	CUVA 2019	2	APPROVE
2044	068 0015	ANDREWS, BRENDA JOHNSON	CUVA 2024	2	APPROVE
12109	068 00193	HARDING, SUSAN	CUVA 2024	2	APPROVE
2064	069 0007	BLAIR, W O II	CUVA 2024	2	APPROVE
2067	069 0009	J & M SMITH OF LAKELAND LTD	CUVA 2023	2	APPROVE
2128	073 0001A	FOLSOM, GERALDINE	CUVA 2024	2	APPROVE
11568	073 00054	LEDESMA, SANTIAGO & LISA	CUVA 2024	2	APPROVE
2430	080 0009	FLETCHER, BILLIE JO- TRUSTEE	CUVA 2024	2	APPROVE
2486	081 0014B	MEAD, KAREN	CUVA 2015	2	APPROVE
12173	081 0014C	MEAD, KAREN	CUVA 2015	2	APPROVE
2693	088 0016	PRICE, DAVID	CUVA 2024	2	APPROVE

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 13, 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
2024-14-5	077 0007	RIEDELSE FOREST, LTD	FLPA/2024	2	1,712.92	APPROVE
2024-14-6	134 0024	LANGDALE TIMBER HOLDINGS, LLC	FLPA/2024	99	200.00	APPROVE
	134FDS0024		FLPA/2024	98	206.78	
2024-14-7	064 0011C	A & M PLANTATION, LLC	FLPA/2024	2	664.21	APPROVE
2024-14-8	010 0009	M & F PROPERTIES, LLC	FLPA/2024	2	853.00	APPROVE
Total:	4				3,636.91	

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	4	0
Total Denied:	0	0	0
Total Breached:	0	0	0
Total Released:	0	0	0


Brewer Bentley


Melvin DeShazor


Ralph Manning

**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 2024 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 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504, A1 1,844, A2 1,743, A3 1,616, A4 1,481, A5 1,334, A6 1,193, A7 1,061, A8 931, A9 796;
 - (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 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689, A1 2,020, A2 1,801, A3 1,602, A4 1,415, A5 1,266, A6 1,133, A7 1,014, A8 920, A9 828;
 - (c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489, A1 1,537, A2 1,398, A3 1,251, A4 1,108, A5 966, A6 871, A7 715, A8 597, A9 504;
 - (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 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364, A1 1,259, A2 1,128, A3 1,034, A4 923, A5 810, A6 672, A7 582, A8 451, A9 323;
 - (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 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334, A1 933, A2 811, A3 754, A4 689, A5 614, A6 522, A7 428, A8 337, A9 245;

**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 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299, A1 1,058, A2 929, A3 851, A4 781, A5 689, A6 573, A7 466, A8 357, A9 250;
- (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 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281, A1 1,230, A2 1,115, A3 991, A4 862, A5 738, A6 619, A7 477, A8 361, A9 243;
- (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 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273, A1 1,245, A2 1,176, A3 1,061, A4 946, A5 831, A6 717, A7 553, A8 449, A9 330;
- (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 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273, A1 1,152, A2 1,110, A3 997, A4 887, A5 776, A6 664, A7 553, A8 440, A9 330.

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

		Productivity Rating								
1993 style		1	2	3	4	5	6	7	8	9
Agricultural	1245	1176	1061	946	831	717	553	449	330	
Timberland	972	880	788	699	607	519	427	337	273	
Help										OK
										Apply
										Cancel

WingAP - Conservation Use Land - [UserID = wwaldron] AY2024

?

**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 2024 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 1,014, W2 910, W3 827, W4 758, W5 695, W6 643, W7 603, W8 553, W9 504;
 - (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 1,374, W2 1,245, W3 1,121, W4 1,015, W5 935, W6 878, W7 828, W8 760, W9 689;
 - (c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1,348, W2 1,173, W3 1,057, W4 1,015, W5 935, W6 855, W7 719, W8 585, W9 489;
 - (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 991, W2 887, W3 804, W4 737, W5 641, W6 597, W7 519, W8 449, W9 364;
 - (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 843, W2 781, W3 717, W4 657, W5 592, W6 533, W7 466, W8 403, W9 334;
 - (f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 834, W2 766, W3 699, W4 637, W5 568, W6 503, W7 436, W8 367, W9 299;


**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 894, W2 813, W3 740, W4 664, W5 586, W6 511, W7 436, W8 357, W9 281;
- (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 972, W2 880, W3 788, W4 699, W5 607, W6 519, W7 427, W8 337, W9 273;
- (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 984, W2 887, W3 804, W4 715, W5 621, W6 535, W7 443, W8 354, W9 273.

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

WinGAP - FLPA Conservation Use Land Schedule - [User ID = wwaldron] AY2024									
	Productivity Rating								
	1	2	3	4	5	6	7	8	9
FLPA Woodland	972	880	788	699	607	519	427	337	273
 Help					Cancel	Apply	OK		

Brooks County Board of Tax Assessors

610 South Highland Road Quitman, GA 31643 Tel. (229) 263-7920 assessors@brookscountytax.com

Brewer Bentley, Assessor Melvin DeShazor, Chairman Ralph Manning, Assessor

Meeting Date: Wednesday, March 13, 2024

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	02	CHICKASHA OF GA	3/6/2024	3,598,381	100.00%	3,598,381	A
1	01	SOUTHERN CARBIDE SPECIALIST, INC.	3/7/2024	369,329	100.00%	369,329	A

Totals: Level 1 Value: \$ 3,967,710 Exemption: \$ 3,967,710
Level 2

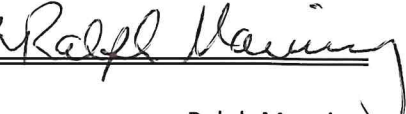
We the undersigned members of the Brooks County Board of Tax Assessors do hereby approve the exemptions as presented.



Brewer Bentley



Melvin DeShazor



Ralph Manning

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 13, 2024
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<p>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.</p>
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Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
262	012 0007	ESCOTO, JOSE SALVADOR & TERESA ORTIZ	S4	S0	2
694	025 0002S00	LAMONS, DOROTHY JEAN	S4	S1	2
819	030 0002B	NAYFLISH, YEVA	S1	S0	2
1215	038 0001B	WATERS, CAROLYN	SC	S0	2
1451	046 0013	BURDICK, AMBER	S5	S0	2
1727	056 0003D	DORTCH, FAYE & GARY SR	S4	S0	2
2729	089 0004	HANCOCK, CARRIE	S4	SC	2
2789	090 0016	SEACORD, DARLEEN FLORENCE	S1	S0	2
2831	090 0039	BROOKS, VICTORIA & EVERLINA THOMAS	S3	S1	2
3285	107 0009B	LOYD, GARY E & MARY E	SC	S0	2
3287	107 0011	PATRICK, MICHAEL LESLIE	S1	S0	2
3416	112 0006	HALL, JAMES	S1	S0	2
3470	113 0010	WARREN, JACK R & CHERYL LYNN	S1	S0	2
3665	121 0007A	PEACOCK, MARYBETH	SC	S0	99
3759	122 0035	MARTIN, CHARLES M & BONNIE J	S1	S0	2
3763	123 0001	CHANCE, EDGAR ALLEN & SERRENA ANN	S1	S0	2
3791	123 0014	BURNS, DALE	S4	S0	2
3995	135 0003D	BLANTON, LYNN	S4	S1	99
4433	BK1 0030	MONTESANO, JASON	S1	S0	3
4488	BK2 0038	SMITH, EDWARD R JR & JANICE POTTS	SD	S4	3
4808	J1 0072	TAYLOR, TURNER MITCHEL & SHELBY MOSLEY	S1	S0	99
4929	J2 0047A	SCHMIDT, JACOB LAWRENCE & CODI WALACH	S1	SE	99
5008	MN2 0049	SMALLWOOD, BARBARA	S4	S1	5
5323	P2 0097	WILLYARD, ARANA M & CLINTON	S1	S0	4
5846	Q14 0166	GIORDANI, WESLEY & ANGELINA	S1	S1	1
5847	Q14 0167	PITTS, JAMES R & HELEN M	SD	S1	1
5864	Q14 0180	BALLARD, KERRY	S1	S0	1
6257	Q15 0111	KESSEL, STEPHEN MICHAEL JR & RAINEE DAWN	S1	S0	1
6580	Q19 0048	GOINS, ANDREW & ANNIE	SD	S1	1
6668	Q19 0127	LINDER, WILLIE & DEBRA	SD	S4	1
6696	Q19 0154	JOHNSON, GWENDOLYN	S3	S0	1
6864	Q20 0068	BROWN, LINDA	S3	S0	1
6887	Q20 0091	HEROLD, JOHN P & JEANETTE NELSON	S1	S1	1
7010	Q20 0203	MOSLEY, MARY ELLEN	S4	S0	1
7212	Q21 0030	WILLIAMS, FREDDIE JAMES & JOHNSON, ELLA	S4	S0	1
7238	Q21 0056	BROWN, TERRY L.E. PEGGY LEE SCRUGGS	S4	S1	1

Brooks County Board of Tax Assessors

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Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
7487	Q26 0003	BRUNNER, DAVID MICHAEL	S1	S0	1
7798	Q28 0110C	FULTON, BESSIE L & JOHNNY O BONEY	S4	S1	1
8008	T11 0047	SEIVERD, JOHN H & HAZEL M	S4	SC	99
8151	T5 0011	SIMPSON, JOAN	S4	S4	99
8193	026 0001J	BARBER, ROSA L	S4	SC	2
8298	Q14 0057B	WILLIAMS, HENRY L JR	S1	S0	1
8332	112 0004H	GUESS, BONITA FAYE	S4	S1	2
8619	146HA 0006	HANCOCK, MICHAEL S & TAMMY M	S4	S1	99
8635	139CF 0004	GIGLIO, SARAH L & JOHN JORDAN	S1	S0	99
8645	139R 0018	SINGLETON, ARTIS J & COLISSIA SNULL	S5	S1	99
8664	139FA 0006	TYLER, KRISTY A & BOBBY H	S1	S0	99
8735	146HC 0001	BRADY, ANDREW	S5	S1	99
8825	094 0004E	CASEY, DAVE	S1	S0	2
8883	139QA 0003	MILLER, SANDRA J & JOHN A	S4	S1	99
8904	128 00191	TAYLOR, DUSTIN F & TRACY L	S1	S0	2
9085	134 00142	RIGDON, JULIAN O & SARAH V	S4	S1	99
9228	073 00152	LEON, MAGGIE	S1	S4	2
9245	066 00119	BARTON, JOHN M & ELAINE E	S4	S1	2
9275	073 00154	SAGER, VICTORIA L & MICHAEL	S1	S0	2
9343	114 00334	HOWELL, JERRY R & PHYLLIS K	S1	S1	2
9352	124 00053	ANDERSON, ASHLEY LASHUN	S1	S0	2
9365	135 0020E	MICHAEL, TERRY	S3	S1	99
9437	034 00063	KOSICK, TRACY M & LAVONNE M WANDERS	S1	S0	2
9529	031 00181	HARRISON, DENNIS	S4	S1	2
9654	079 001239	GRUNO, WILLIAM CARL & ASHLEE	S1	S0	2
9697	090 0044B	JACKSON, SIMMIE F JR	SD	S1	2
9798	117 0009C	MIDDLEBROOKS, KISHA & JOHNNY	S5	S1	2
10010	074 0043E	REDDING, THOMAS ALLEN & MARTHA SUE	SC	S0	2
10025	079 00122	ROGERS, ROBERT A & STEPHANIE ANN	S1	S0	2
10198	121 002143	DENSON, WILLIE	S4	S1	2
10313	139J 0016	CHERUBIN, CLAUDE JUNIOR	S5	S0	99
10478	139I 0009	MEINKEN, KELLY	S1	S0	99
10561	113 00111	PEARSON, DOUGLAS E JR	S1	S0	2
10595	Q14 03711	HARRIS, JULIA L HEIRS	S1	S0	1
10631	T15 00071	BUTLER, MONTRESSOR & YVONNE	S1	S0	99
10702	139 00148	VICENTE, MARTA & ANIBAL CALEL	S1	S0	99
10711	020 00212	WALL, JOSH R & CHARITY M	S1	S0	2
10714	020 00215	SIMPSON, CANDACE LYNN & CLAYTON DUSTIN	S1	S0	2
10926	D2 00011	WILBANKS, LORA BUSH	S1	S0	2
11187	093 004217	BROWN, NANCY ANN	S4	S0	2
11225	049 00027	SIRMANS, CURTIS E & CORLISS E	SD	S0	2
11278	110 00092	REYNOLDS, TONYA LYNN & APRIL LOUISE TROV	S1	S0	2
11445	104 00055	WHITE, AUSTIN JACOB & HARLIE MARIE WHITE	S1	S0	2
11485	019 00011	NAESTVOLD, JAMIE & SHERI SHIPLEY	S1	S0	2

Brooks County Board of Tax Assessors

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

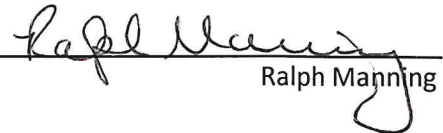
Account Number	Parcel Number	Owner	2024 Exemption	2023 Exemption	Tax District
11819	018 00532	ASHLEY, EDDIE JR & CASSANDRA MARIA FOWL	S1	S0	2
11946	087 00341	FOLSOM, ROLAND BLAKE & SARAH ANN	S1	S1	2
12108	124 00011	LOVETT, TIMOTHY DIXON & STEPHANIE ANNE	S1	S0	2
12111	134 000141	LEHMAN, BARBARA A & TIMOTHY ALLEN	S4	S0	99
12118	031 00024	HENDRICKSON, JEANNA & JOSH T PAYNE	S1	S0	2
12134	007 00102	KARVASALE, MARK J & KATHRIN	S1	S0	2
Total:	86				

Exemption	AY2024	AY2023
S0	0	54
S1	44	24
S3	4	0
SC	4	3
S4	23	4
S5	5	0
SD	6	0
SE	0	1
SS	0	0
TOTAL:	86	86

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 DeShazor


Ralph Manning