

336 Hill Street  
Athens, Georgia 30601  
gpwlawfirm.com

**GRAY PANNELL & WOODWARD**  
Attorneys at Law LLP

February 1, 2023

Pine Gate Renewables, LLC  
130 Roberts Street  
Asheville, NC 28801  
Attn: Andrew Varrow

**Re: Brooks County, Georgia – Project Morven (Tax Parcel No.’s 111 0005; 118 0015; 111 0062; 111 00061; 112 0024; 112 0023; 111 0063 and 111 0064)**

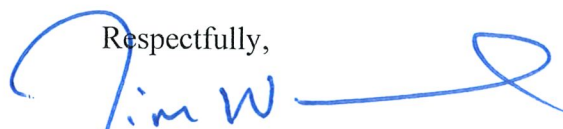
Dear Andrew:

Based on the attached property tax bills and/or assessments, the 2022 *ad valorem* property taxes paid by current owners of tax parcels 111 0005; 118 0015; 111 0062; 111 00061; 112 0024; 112 0023; 111 0063 and 111 0064 equaled **\$17,502.36**. Assuming the assessed values and millage rates stay the same, this would equal approximately **\$175,024** over the next ten years.

With a new capital investment of equipment in the amount of \$65,075,192 (and assuming (a) a depreciation on personal property on the basis of the Group II conversion factors (assets that have a typical economic life between 8 and 12 years), (b) no exemptions for real property and (c) the same millage rates), the *ad valorem* taxes for these tax parcels without a tax incentive would equal approximately **\$3,253,310** over the next ten years.

With a new capital investment of equipment in the amount of \$65,075,192 (and assuming (a) a depreciation on personal property on the basis of the Group II conversion factors (assets that have a typical economic life between 8 and 12 years), (b) no exemptions for real property and (c) the same millage rates), the *ad valorem* taxes for these tax parcels with a tax incentive (based on the tax savings schedule provided by the Authority) would equal **\$2,618,555** over the next ten years. This represents a savings of approximately \$634,754.83. The Authority’s fees would equal approximately \$462,152 and the estimated other closing costs would equal approximately \$125,895. The estimated net savings to the company with a tax incentive would be approximately **\$46,708**.

Respectfully,



Jim Woodward

# 2022 Property Tax Statement

Becky P Rothrock  
 BROOKS COUNTY TAX COMMISSIONER  
 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com

C & M LAND HOLDINGS, LLC  
 P.O. BOX 207  
 MORVEN, GA 31638

## RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-11332	11/15/2022	\$0.00	\$1796.93	\$0.00	Paid 11/14/2022

Map: 112 24

Printed: 02/01/2023

Location: LAWSON POND RD

PAY ONLINE - [www.brookscountypay.com](http://www.brookscountypay.com)  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

Additional 3% fee on ALL credit/debit card payments.

PAY by the DUE DATE to avoid interest and penalty. If paying after due date, call for an amount due.

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**Tax Payer:** C & M LAND HOLDINGS, LLC  
**Map Code:** 112 24 Real  
**Description:** 91-199 TYLER PLACE  
**Location:** LAWSON POND RD  
**Bill No:** 2022-11332  
**District:** 002

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions	
0.00	515,300.00	210.0000	\$515,300.00	11/15/2022			SV	
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O	\$515,300	\$206,120	\$143,266	\$62,854	17.965900	\$1,129.23	\$0.00	\$1,129.23
FIRE PROTECTION	\$515,300	\$0	\$0	\$0	0.000000	\$40.00	\$0.00	\$40.00
INDUSTRIAL AUTHORITY	\$515,300	\$206,120	\$143,266	\$62,854	0.300000	\$18.86	\$0.00	\$18.86
INSURANCE ROLLBACK	\$515,300	\$206,120	\$143,266	\$62,854	-1.954800	\$0.00	-\$122.87	-\$122.87
SALES ROLLBACK	\$515,300	\$206,120	\$143,266	\$62,854	-1.858600	\$0.00	-\$116.82	-\$116.82
SCHOOL M&O	\$515,300	\$206,120	\$143,266	\$62,854	13.500000	\$848.53	\$0.00	\$848.53
STATE TAX	\$515,300	\$206,120	\$143,266	\$62,854	0.000000	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>					<b>27.952500</b>	<b>\$2,036.62</b>	<b>-\$239.69</b>	<b>\$1,796.93</b>

Taxpayers have a right to file a tax return for the current value on real and personal property. The Board of Assessors will receive returns for the taxable year on Jan. 1 through April 1. All Homestead Exemptions must be filed during the same period in the Tax Assessor's office. Homeowners age 65 or older may qualify for an extra homestead exemption. Please call the Tax Assessor's office for additional information at 229-263-7920.

<b>Current Due</b>	\$1,796.93
<b>Penalty</b>	\$0.00
<b>Interest</b>	\$0.00
<b>Other Fees</b>	\$0.00
<b>Previous Payments</b>	\$1,796.93
<b>Back Taxes</b>	\$0.00
<b>Total Due</b>	<b>\$0.00</b>
<b>Paid Date</b>	11/14/2022

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 P.O. BOX 207  
 MORVEN, GA 31638

## RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-11330	11/15/2022	\$0.00	\$4199.36	\$0.00	Paid 11/14/2022

Map: 111 5


Printed: 02/01/2023

Location: 692 LAWSON POND RD

PAY ONLINE - www.brookscountypay.com  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

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Becky P Rothrock BROOKS COUNTY TAX COMMISSIONER 610 South Highland Road Quitman, GA 31643 brothrock@brookscountytax.com				<b>Tax Payer:</b> C & M LAND HOLDINGS, LLC <b>Map Code:</b> 111 5 Real <b>Description:</b> & LL 238 148-258 TYLER <b>Location:</b> 692 LAWSON POND RD <b>Bill No:</b> 2022-11330 <b>District:</b> 002					
Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions		
157,250.00	991,500.00	192.9800	\$1,148,750.00	11/15/2022			SV		
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax	
COUNTY M&O	\$1,148,750	\$459,500	\$323,077	\$136,423	17.966000	\$2,450.96	\$0.00	\$2,450.96	
FIRE PROTECTION	\$1,148,750	\$0	\$0	\$0	0.000000	\$170.00	\$0.00	\$170.00	
INDUSTRIAL AUTHORITY	\$1,148,750	\$459,500	\$323,077	\$136,423	0.300000	\$40.93	\$0.00	\$40.93	
INSURANCE ROLLBACK	\$1,148,750	\$459,500	\$323,077	\$136,423	-1.955000	\$0.00	-\$266.68	-\$266.68	
SALES ROLLBACK	\$1,148,750	\$459,500	\$323,077	\$136,423	-1.859000	\$0.00	-\$253.56	-\$253.56	
SCHOOL M&O	\$1,148,750	\$459,500	\$323,077	\$136,423	13.500000	\$1,841.71	\$0.00	\$1,841.71	
SOLID WASTE	\$1,148,750	\$0	\$0	\$0	0.000000	\$216.00	\$0.00	\$216.00	
STATE TAX	\$1,148,750	\$459,500	\$323,077	\$136,423	0.000000	\$0.00	\$0.00	\$0.00	
<b>TOTALS</b>					<b>27.952000</b>	<b>\$4,719.60</b>	<b>-\$520.24</b>	<b>\$4,199.36</b>	
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					<b>Penalty</b>	\$0.00			
					<b>Interest</b>	\$0.00			
					<b>Other Fees</b>	\$0.00			
					<b>Previous Payments</b>	\$4,199.36			
					<b>Back Taxes</b>	\$0.00			
					<b>Total Due</b>	<b>\$0.00</b>			
					<b>Paid Date</b>	11/14/2022			

# 2022 Property Tax Statement

Becky P Rothrock  
 BROOKS COUNTY TAX COMMISSIONER  
 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com

HAEFELE JAPONICA DELL  
 C/O JAPONICA BRYANT  
 1081 LAWSON POND RD  
 MORVEN, GA 31638

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-13628	11/15/2022	\$401.40	\$0.00	\$498.01	<b>\$899.41</b>

Map: 111 6 4

Payment Good through: 02/15/2023  
 Printed: 02/01/2023

Location: LAWSON POND RD

PAY ONLINE - www.brookscountypay.com  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

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 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com



**Tax Payer:** HAEFELE JAPONICA DELL  
**Map Code:** 111 6 4 Real  
**Description:** PB 21-152 TR 4&5  
**Location:** LAWSON POND RD  
**Bill No:** 2022-13628  
**District:** 002

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions			
0.00	160,000.00	33.0900	\$160,000.00	11/15/2022		02/15/2023	SV			
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax		
COUNTY M&O	\$160,000	\$64,000	\$51,341	\$12,659	17.965900	\$227.43	\$0.00	\$227.43		
FIRE PROTECTION	\$160,000	\$0	\$0	\$0	0.000000	\$40.00	\$0.00	\$40.00		
INDUSTRIAL AUTHORITY	\$160,000	\$64,000	\$51,341	\$12,659	0.300000	\$3.80	\$0.00	\$3.80		
INSURANCE ROLLBACK	\$160,000	\$64,000	\$51,341	\$12,659	-1.954800	\$0.00	-\$24.75	-\$24.75		
SALES ROLLBACK	\$160,000	\$64,000	\$51,341	\$12,659	-1.858600	\$0.00	-\$23.53	-\$23.53		
SCHOOL M&O	\$160,000	\$64,000	\$51,341	\$12,659	13.500000	\$170.90	\$0.00	\$170.90		
STATE TAX	\$160,000	\$64,000	\$51,341	\$12,659	0.000000	\$0.00	\$0.00	\$0.00		
<b>TOTALS</b>						<b>27.952500</b>	<b>\$442.13</b>	<b>-\$48.28</b>	<b>\$393.85</b>	

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<b>Current Due</b>	\$393.85
<b>Penalty</b>	\$0.00
<b>Interest</b>	\$7.55
<b>Other Fees</b>	\$0.00
<b>Previous Payments</b>	\$0.00
<b>Back Taxes</b>	\$498.01
<b>Total Due</b>	<b>\$899.41</b>

# 2022 Property Tax Statement

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 610 South Highland Road  
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 brothrock@brookscountytax.com

HAEFELE JAPONICA DELL  
 C/O JAPONICA BRYANT  
 1081 LAWSON POND RD  
 MORVEN, GA 31638

## RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-13627	11/15/2022	\$462.66	\$0.00	\$571.30	<b>\$1,033.96</b>

Map: 111 6 3

Payment Good through: 02/15/2023  
 Printed: 02/01/2023

Location: LAWSON POND RD

PAY ONLINE - www.brookscountypay.com  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

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 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com



**Tax Payer:** HAEFELE JAPONICA DELL  
**Map Code:** 111 6 3 Real  
**Description:** PB 21-152 TR 3  
**Location:** LAWSON POND RD  
**Bill No:** 2022-13627  
**District:** 002

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions			
0.00	177,900.00	38.3600	\$177,900.00	11/15/2022		02/15/2023	SV			
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax		
COUNTY M&O	\$177,900	\$71,160	\$56,350	\$14,810	17.965900	\$266.07	\$0.00	\$266.07		
FIRE PROTECTION	\$177,900	\$0	\$0	\$0	0.000000	\$40.00	\$0.00	\$40.00		
INDUSTRIAL AUTHORITY	\$177,900	\$71,160	\$56,350	\$14,810	0.300000	\$4.44	\$0.00	\$4.44		
INSURANCE ROLLBACK	\$177,900	\$71,160	\$56,350	\$14,810	-1.954800	\$0.00	-\$28.95	-\$28.95		
SALES ROLLBACK	\$177,900	\$71,160	\$56,350	\$14,810	-1.858600	\$0.00	-\$27.53	-\$27.53		
SCHOOL M&O	\$177,900	\$71,160	\$56,350	\$14,810	13.500000	\$199.94	\$0.00	\$199.94		
STATE TAX	\$177,900	\$71,160	\$56,350	\$14,810	0.000000	\$0.00	\$0.00	\$0.00		
<b>TOTALS</b>						<b>27.952500</b>	<b>\$510.45</b>	<b>-\$56.48</b>	<b>\$453.97</b>	

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<b>Current Due</b>	\$453.97
<b>Penalty</b>	\$0.00
<b>Interest</b>	\$8.69
<b>Other Fees</b>	\$0.00
<b>Previous Payments</b>	\$0.00
<b>Back Taxes</b>	\$571.30
<b>Total Due</b>	<b>\$1,033.96</b>



# 2022 Property Tax Statement

Becky P Rothrock  
 BROOKS COUNTY TAX COMMISSIONER  
 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com

CHAPPELL RICHARD STUART  
 P.O. BOX 207  
 MORVEN, GA 316380207

## RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-11530	11/15/2022	\$0.00	\$1966.50	\$0.00	Paid 11/14/2022

Map: 111 6 1

Printed: 02/01/2023

Location: LAWSON POND RD

PAY ONLINE - [www.brookscountypay.com](http://www.brookscountypay.com)  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

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 BROOKS COUNTY TAX COMMISSIONER  
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 Quitman, GA 31643  
 brothrock@brookscountytax.com



**Tax Payer:** CHAPPELL RICHARD STUART  
**Map Code:** 111 6 1 Real  
**Description:** PB 21-152 TR 1  
**Location:** LAWSON POND RD  
**Bill No:** 2022-11530  
**District:** 002

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions		
0.00	172,300.00	38.3600	\$172,300.00	11/15/2022					
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax	
COUNTY M&O	\$172,300	\$68,920	\$0	\$68,920	17.965900	\$1,238.21	\$0.00	\$1,238.21	
FIRE PROTECTION	\$172,300	\$0	\$0	\$0	0.000000	\$40.00	\$0.00	\$40.00	
INDUSTRIAL AUTHORITY	\$172,300	\$68,920	\$0	\$68,920	0.300000	\$20.68	\$0.00	\$20.68	
INSURANCE ROLLBACK	\$172,300	\$68,920	\$0	\$68,920	-1.954800	\$0.00	-\$134.72	-\$134.72	
SALES ROLLBACK	\$172,300	\$68,920	\$0	\$68,920	-1.858600	\$0.00	-\$128.09	-\$128.09	
SCHOOL M&O	\$172,300	\$68,920	\$0	\$68,920	13.500000	\$930.42	\$0.00	\$930.42	
STATE TAX	\$172,300	\$68,920	\$0	\$68,920	0.000000	\$0.00	\$0.00	\$0.00	
<b>TOTALS</b>					<b>27.952500</b>	<b>\$2,229.31</b>	<b>-\$262.81</b>	<b>\$1,966.50</b>	

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<b>Current Due</b>	\$1,966.50
<b>Penalty</b>	\$0.00
<b>Interest</b>	\$0.00
<b>Other Fees</b>	\$0.00
<b>Previous Payments</b>	\$1,966.50
<b>Back Taxes</b>	\$0.00
<b>Total Due</b>	<b>\$0.00</b>
<b>Paid Date</b>	11/14/2022

# 2022 Property Tax Statement

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 BROOKS COUNTY TAX COMMISSIONER  
 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com

LAWSON HOWARD I  
 P.O. BOX 8  
 MORVEN, GA 316380008

## RETURN THIS PORTION WITH PAYMENT

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-15240	11/15/2022	\$0.00	\$5677.43	\$0.00	Paid 11/14/2022

Map: 118 15

Printed: 02/01/2023

Location: GUESS RD

PAY ONLINE - [www.brookscountypay.com](http://www.brookscountypay.com)  
 PAY BY MAIL - 610 S. Highland Rd. Quitman, GA 31643  
 PAY IN OFFICE - Monday - Friday 8:00a.m. - 4:30 p.m.

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 610 South Highland Road  
 Quitman, GA 31643  
 brothrock@brookscountytax.com



**Tax Payer:** LAWSON HOWARD I  
**Map Code:** 118 15 Real  
**Description:** & LL 225,236,237 E LAWSON PL  
**Location:** GUESS RD  
**Bill No:** 2022-15240  
**District:** 002

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions	
9,500.00	1,926,900.00	580.3900	\$1,936,400.00	11/15/2022			SV	
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O	\$1,936,400	\$774,560	\$585,259	\$189,301	17.965900	\$3,400.96	\$0.00	\$3,400.96
FIRE PROTECTION	\$1,936,400	\$0	\$0	\$0	0.000000	\$170.00	\$0.00	\$170.00
INDUSTRIAL AUTHORITY	\$1,936,400	\$774,560	\$585,259	\$189,301	0.300000	\$56.79	\$0.00	\$56.79
INSURANCE ROLLBACK	\$1,936,400	\$774,560	\$585,259	\$189,301	-1.954800	\$0.00	-\$370.05	-\$370.05
SALES ROLLBACK	\$1,936,400	\$774,560	\$585,259	\$189,301	-1.858600	\$0.00	-\$351.83	-\$351.83
SCHOOL M&O	\$1,936,400	\$774,560	\$585,259	\$189,301	13.500000	\$2,555.56	\$0.00	\$2,555.56
SOLID WASTE	\$1,936,400	\$0	\$0	\$0	0.000000	\$216.00	\$0.00	\$216.00
STATE TAX	\$1,936,400	\$774,560	\$585,259	\$189,301	0.000000	\$0.00	\$0.00	\$0.00
<b>TOTALS</b>					<b>27.952500</b>	<b>\$6,399.31</b>	<b>-\$721.88</b>	<b>\$5,677.43</b>

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<b>Current Due</b>	\$5,677.43
<b>Penalty</b>	\$0.00
<b>Interest</b>	\$0.00
<b>Other Fees</b>	\$0.00
<b>Previous Payments</b>	\$5,677.43
<b>Back Taxes</b>	\$0.00
<b>Total Due</b>	<b>\$0.00</b>
<b>Paid Date</b>	11/14/2022

# 2022 Property Tax Statement

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 BROOKS COUNTY TAX COMMISSIONER  
 610 South Highland Road  
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 brothrock@brookscountytax.com

DELL FREDDIE  
 255 HALL RD  
 BARNEY, GA 31625

**RETURN THIS PORTION WITH PAYMENT**

(Interest will be added per month if not paid by due date)

Bill No.	Due Date	Current Due	Prior Payment	Back Taxes	*Total Due*
2022-12343	11/15/2022	\$0.00	\$415.37	\$0.00	Paid 11/14/2022

Map: 111 6 2


Printed: 02/01/2023

Location: LAWSON POND RD

PAY ONLINE - www.brookscountypay.com  
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Additional 3% fee on ALL credit/debit card payments.

PAY by the DUE DATE to avoid interest and penalty. If paying after due date, call for an amount due.

Becky P Rothrock BROOKS COUNTY TAX COMMISSIONER 610 South Highland Road Quitman, GA 31643 brothrock@brookscountytax.com				<b>Tax Payer:</b> DELL FREDDIE <b>Map Code:</b> 111 6 2 Real <b>Description:</b> PB 21-152 TR 2 L&E PB 21-207 <b>Location:</b> LAWSON POND RD <b>Bill No:</b> 2022-12343 <b>District:</b> 002					
Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good through	Exemptions		
0.00	124,000.00	32.3600	\$124,000.00	11/15/2022			SV		
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax	
COUNTY M&O	\$124,000	\$49,600	\$36,171	\$13,429	17.965900	\$241.26	\$0.00	\$241.26	
FIRE PROTECTION	\$124,000	\$0	\$0	\$0	0.000000	\$40.00	\$0.00	\$40.00	
INDUSTRIAL AUTHORITY	\$124,000	\$49,600	\$36,171	\$13,429	0.300000	\$4.03	\$0.00	\$4.03	
INSURANCE ROLLBACK	\$124,000	\$49,600	\$36,171	\$13,429	-1.954800	\$0.00	-\$26.25	-\$26.25	
SALES ROLLBACK	\$124,000	\$49,600	\$36,171	\$13,429	-1.858600	\$0.00	-\$24.96	-\$24.96	
SCHOOL M&O	\$124,000	\$49,600	\$36,171	\$13,429	13.500000	\$181.29	\$0.00	\$181.29	
STATE TAX	\$124,000	\$49,600	\$36,171	\$13,429	0.000000	\$0.00	\$0.00	\$0.00	
<b>TOTALS</b>					<b>27.952500</b>	<b>\$466.58</b>	<b>-\$51.21</b>	<b>\$415.37</b>	
Taxpayers have a right to file a tax return for the current value on real and personal property. The Board of Assessors will receive returns for the taxable year on Jan. 1 through April 1. All Homestead Exemptions must be filed during the same period in the Tax Assessor's office. Homeowners age 65 or older may qualify for an extra homestead exemption. Please call the Tax Assessor's office for additional information at 229-263-7920.						<b>Current Due</b> \$415.37 <b>Penalty</b> \$0.00 <b>Interest</b> \$0.00 <b>Other Fees</b> \$0.00 <b>Previous Payments</b> \$415.37 <b>Back Taxes</b> \$0.00	<b>Total Due</b> <b>\$0.00</b> <b>Paid Date</b> 11/14/2022		



Brooks County Board of Assessors  
610 S Highland Road  
Quitman GA 31643  
(229)263-7920

## Official Tax Matter - 2022 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Annual Assessment Notice Date: 5/17/2022**

**Last date to file a written appeal: 7/1/2022**

**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***

County property records are available online at: [qpublic.schneidercorp.com](http://qpublic.schneidercorp.com)

SAPP ALVIN JERRY

P.O. BOX 156

MORVEN GA 31638

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 610 S Highland Road Quitman, GA 31643 and which may be contacted by telephone at: (229) 263-7920. **Your staff contacts are MICA JARVIS and WAYNE WALDRON.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number		Acreage	Tax Dist	Covenant Year	Homestead
3445	112 0023		106.90	02	2015	Yes-SC
<b>Property Description</b>	LL 23623723					
<b>Property Address</b>	651 LAWSON POND RD					
	Taxpayer Returned Value	Previous Year Fair Market Value	<b>Current Year Fair Market Value</b>	Current Year Other Value		
<b>100% Appraised Value</b>	0	381,400	<b>458,400</b>	81,317		
<b>40% Assessed Value</b>	0	152,560	<b>183,360</b>	32,527		
<b>Reasons for Assessment Notice</b>						
Improvement(s) Adjusted To Market Value, Inflation; Land Adjusted to Market Value, Inflationary; Values Updated, Inflationary;						
The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.						
<b>Taxing Authority</b>	<b>Other Exempt</b>	<b>Homestead Exempt</b>	<b>Net Taxable</b>	<b>Millage</b>	<b>Estimated Tax</b>	
COUNTY M&O	100,153	2,000	81,207	13.128000	1,066.09	
SCHOOL M&O	100,153	2,000	81,207	14.811000	1,202.76	
INDUSTRIAL AUTHO	100,153	2,000	81,207	0.500000	40.60	
*SOLID WASTE FEE	0	0	0	0.000000	192.00	
*FIRE PROTECTION	0	0	0	0.000000	30.00	
*FIRE PROTECTION (	0	0	0	0.000000	67.50	
<b>Total Estimated Tax</b>					<b>\$2598.95</b>	