

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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**Chattooga County  
Board of Tax Assessors  
August 13, 2025**

**Attending:**

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**John Bailey, Chairman - Present  
Matt Kinnamont, Vice Chairman – Present  
Betty Brady – Present  
Cathy Brown – Present  
Nancy Edgeman – Present  
Crystal Brady – Present**

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**Meeting was called to order at 9:00am**

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

**Meeting Minutes for July 30, 2025 & No Meeting for August 6, 2025**

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

**III. BOE Report: Nancy Edgeman to update the Board.**

**2023 Pending Superior Court cases – 3**

**2024 Pending Superior Court cases – 2**

**Total 2025 Real & Personal Certified to Board of Equalization – 12**

**Withdrawn – 0**

**Cases Settled – 0**

**Hearings Scheduled – 12**

**Pending Cases – 0**

**Superior Court – 0**

**IV. Time Line: Nancy Edgeman to discuss updates with the Board.**

**The office is working appeals.**

**NEW BUSINESS:**

**V. APPEALS:**

**2025 Real & Personal appeals taken: 125**

**Total appeals reviewed by the BOA: 31**

**Pending appeals: 94**

**Closed: 31**

Weekly updates and daily status kept for the 2025 appeal log by Crystal Brady.

**VI: APPEALS**

**a. Appeals**

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
08-066	\$268,560	\$210,000	\$58,560	\$227,800	
24-24-L08	\$224,450	\$144,000	\$80,450	\$175,150	
27-53	\$501,280	\$360,000	\$141,280	\$479,280	
31-29-A	\$55,400	\$30,000	\$25,400	\$31,700	
35-112	\$755,580	\$250,000	\$505,580	\$752,540	
39D-33	\$236,340	\$236,340	\$0	\$236,340	
52-20	\$29,900	\$18,000	\$11,900		\$29,900
63B-23	\$68,260	\$66,000	\$2,260	\$69,000	
66-1	\$87,830	\$80,000	\$7,830	\$86,600	
74-15	\$151,090	\$98,000	\$53,090	\$148,790	
74-16	\$307,020	\$200,000	\$107,020		\$307,020
81-34-A	\$337,700	\$309,300	\$28,400		\$337,700
8-2-L10	\$671,500	\$571,000	\$100,500		\$671,500
S05-1	\$84,500	\$67,000	\$17,500	\$69,500	
S16-20	\$96,040	\$50,000	\$46,040		\$96,040
S26-65	\$90,400	\$61,500	\$28,900		\$90,400
S31-12	\$158,400	\$152,500	\$5,900	\$153,300	
T10-38	\$107,180	\$50,000	\$57,180	\$98,980	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All that were present voted in favor

**b. Homesteads in lieu of appeal**

TYPE	NUMBER #
CS1	43
CS3	1
CS4	3
C12	1
C35	2

**Requesting approval for homesteads listed above:**

**Reviewer: Crystal Brady**

**Motion to approve homesteads listed above:**

**Motion: Matt Kinnamont**

**Second: Betty Brady**

**Vote: All that were present voted in favor**

**VII: EXEMPT PROPERTIES**

**a. Property Owner: Son Rise Community Church Inc.**

**Map & Parcel: 39E-40**

**Tax Year: 2025**

**Contention:** Son Rise Community Church Inc. filed an application for exempt status on August 8, 2025.

**Determination:** This church is located at 1720 Highway 100, Summerville.

**Recommendation:** Per O.C.G.A 48-5-41 (2.1) (A), I recommend approval for exempt status beginning tax year 2025.

**Reviewer: Crystal Brady**

**Motion to approve exempt status:**

**Motion: Betty Brady**

**Second: Cathy Brown**

**Vote: All that were present voted in favor**

**b. Property Owner: Subligna Baptist Church Inc.**

**Map & Parcel: 83A-31**

**Tax Year: 2025**

**Contention:** Subligna Baptist Church Inc. filed an application for exempt status on August 4, 2025.

**Determination:** This property is located behind Subligna Baptist Church and is used for sunrise services.

**Recommendation:** Per O.C.G.A 48-5-41 (2.1) (A), I recommend approval for exempt status beginning tax year 2025.

**Reviewer: Crystal Brady**

**Motion to approve exempt status:**

**Motion: Cathy Brown**

**Second: Betty Brady**

**Vote: All that were present voted in favor**

**VIII: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
DUNKLIN, CLIFFORD & RICCA	17-13-L17	25.91	25.91	IN LIEU OF APPEAL
EVANS, STACY & TAMARA	46-30	43.59	41.59	IN LIEU OF APPEAL
HARRIS, CHRIS & STEPHANIE	58-25	42.2	40.2	IN LIEU OF APPEAL
HENDERSON, GREG & KEVIN	42-28	40.59	40.59	IN LIEU OF APPEAL
ROMINE, SHANNON & JENNIFER	66-1	19	17	IN CONJ W/ APPEAL
TATE, RHONDA	47-117-B	12.52	10.52	IN LIEU OF APPEAL
VINFINITY LLC	59B-24-B	25.8	25.8	IN LIEU OF APPEAL

Requesting approval for the covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenant listed above:

Motion: Matt Kinnamont

Second: Cathy Brown

Vote: All that were present voted in favor

**IX: MISCELLANEOUS**

**a. Wood covenant release**

BOA signed release.

**b. Mount Vernon Mills**

Nancy Edgeman updated and the BOA discussed.

**X: INVOICES**

**a. GMASS – Inv# 2960 / Amount \$13,194.44 / Due upon receipt**

BOA approved to pay the invoice above.

Nancy Edgeman updated the BOA on Young Superior Court case and they discussed.

BOA discussed exemptions.

Nancy Edgeman discussed the DOAA sales ratio study and the BOA acknowledged.

Meeting Adjourned at 10:25am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



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Board of Assessors Meeting  
August 13, 2025