

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
January 8, 2025

**Attending:**

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Doug L. Wilson, Chairman - **Absent**  
John Bailey, Vice Chairman – Present  
Betty Brady – Present  
Matthew Kinnamont – Present  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:00am

**APPOINTMENTS: Barry Hurley - 9:30a.m.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for December 18, 2024, No Meeting for December 25, 2024 & January 1, 2025

**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. First Order of Business**

**1. Vote for Chairman**

**A motion was made by John Bailey to appoint Doug Wilson as Chairman, Seconded by Betty Brady, All that were present voted in favor.**

**Matt Kinnamont also made the motion to appoint John Bailey as Vice Chairman, Seconded by Betty Brady, All that were present voted in favor.**

**2. Vote for Secretary**

**Motion was made by Betty Brady to appoint Crystal Brady as Secretary to the BOA, Seconded by Matt Kinnamont, All that were present voted in favor.**

**b. Time Sheets**

**BOA reviewed, approved, & signed**

**c. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

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

**Total 2023 Real & Personal Certified to Board of Equalization – 1441**

**Withdrawn - 175**

**Cases Settled – 1267**

**Hearings Scheduled – 0**

**Pending cases – 0**

Superior Court – 9  
Conferences Scheduled – 0  
Confirmed to SC – 9

Total 2024 Real & Personal Certified to Board of Equalization – 198  
Withdrawn – 18  
Cases Settled – 177  
Hearings Scheduled – 2  
Pending Cases – 2  
Superior Court – 11  
Conferences Scheduled – 4  
Confirmed to SC – 2

**IV. Time Line: Nancy Edgeman to discuss updates with the Board.**  
**The office is working towards the 2025 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

2024 Real & Personal Appeals taken: 326  
Total appeals approved by BOA: 326  
Pending appeals: 0  
Closed: 326

Weekly updates and daily status kept for the 2024 appeal log by Crystal Brady.  
**Requesting BOA acknowledge**

**VI: COVENANTS**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
DOVER, RICKY & NATASHA	38-67-B	1.4	1.4	CONTINUATION
DOVER, RICKY & NATASHA	38-67-C	6.55	6.55	CONTINUATION
GUINN, CYNTHIA	7-21-A	18.43	18.43	CONTINUATION
HUBLER, GEORGE	33-3	140	140	CONTINUATION
HUBLER, GEORGE	44-11	226	226	CONTINUATION
PITTS, LANIER	86-3	19.36	19.36	RENEWAL
RAY SHAW IRREV TRUST	15-46	61	57	RENEWAL
SALLY FARMS LLC	75-29-B	348.18	348.18	RENEWAL
SALLY FARMS LLC	82-12-B	181	181	RENEWAL
SPURGEON WILLIAM & JUDY	75-5	23.51	21.51	CONTINUATION
WHITE, RICHARD ETAL	53-24	194.5	194.5	RENEWAL

**Requesting approval for covenants listed above:**

**Reviewer: Crystal Brady**

**Motion to approve covenants listed above:**

**Motion: Matt Kinnamont**

**Second: Betty Brady**

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

## **VII: EXEMPT PROPERTY**

### **a. Owner Name: Rast, Phillip**

**Real Property Map & Parcel: 29-6-A; 29-60-B; 40-95**

**Tax Year: 2025**

**Contention:** Requesting exempt status for three properties (Red Clay Ranch)

#### **Determination:**

1. The owner has three parcels of real property which he's requesting exempt status approval.
  - The three properties are for Red Clay Ranch Equine Horse Rescue and Sanctuary; among the three is map/parcel 29-60-A the owner's residence. (See attached applications)
  - He has submitted the 501c3 file numbers on his applications and can provide the documentation.
  - All three properties have been approved for the agricultural covenant exemption. (See attached PRC's)
2. Research has been conducted as follows:
  - Course material provided by the Department of Revenue (Exempt Procedures Workshop) which references O.C.G.A. § 48-5-41 – Exempt Property
  - D.O.R. rules and regulations Chapter 40-29 (Georgia Agricultural Tax Exemption- "GATE")
3. According to research and the way the law is interpreted, although exempt from federal income tax, the property does not qualify for exempt status.
  - (See attached) O.C.G.A. § 48-5-41 and Department of Revenue Rules and Regulations 40-29-.01 (3) filed through December 18 2024.
  - Other research pertaining to property owners in the State of Georgia who have questioned online attorneys about this subject resulted in the owner being required to submit extensive documentation along with the 501c3 filing to an attorney for legal advice.

**Recommendation:** Recommending the Board of Assessor's review documentation and deny the applications at this time, based research of laws and research indicating the property owner obtain legal advice.

**Reviewer:** Wanda Brown

**Motion to approve recommendation above:**

**Motion: Betty Brady**

**Second: Matt Kinnamont**

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

## **VIII: MISCELLANEOUS ITEMS**

### **a. Public utilities revised from DOR**

**Nancy Edgeman discussed and Mr. Bailey, Vice Chairman, signed the revised notices.**

### **b. Schlacter agreement**

**BOA signed the agreement.**

### **c. Circle K releases**

**Nancy Edgeman mentioned a conversation she had with Sally Paul, agent for Circle K, about settling the appeal at \$646,210. Mr. Bailey entertained a motion for the BOA to accept that value, A motion was made by Matt Kinnamont, Seconded by Betty Brady, All that were present voted in favor.**

### **d. Department of Revenue**

**Nancy Edgeman discussed an interest rate increase and inflation rate and the BOA acknowledged.**



**e. Smith Ironworks**

Nancy Edgeman provided an update and the BOA discussed. Mr. Bailey entertained a motion for the BOA to send a 20-day letter with updated values, A motion was made by Betty Brady, Seconded by Matt Kinnamont, All that were present voted in favor.

**f. First National Bank Appeal to Superior Court**

Mr. Hurley and the BOA agreed to a value of \$283,460.

**g. Hurley Foods Appeal to Superior Court**

Mr. Hurley and the BOA agreed to a value of 1,562,645.

**IX: INVOICES**

a. Parker Fibernet LLC – Inv# 1043399 / Amount \$512.50 / Due 1-4-25

b. CoreLogic – Customer #3380190 / Amount \$688.20 / Due 3-1-25

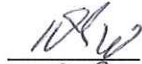
BOA approved to pay.

BOA discussed homestead exemption freeze and recent legislation changes.

BOA signed approval of the mobile home digest that had been previously approved via email.

Meeting Adjourned at 11:07 am

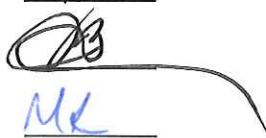
Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Matthew Kinnamont



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