

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 1, 2025

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Jim Blair joined the meeting.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 24, 2025

BOA reviewed, approved, & signed

II. BOA/Employee:

a. 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 – 78

Withdrawn – 6

Cases Settled – 23

Hearings Scheduled – 48

Pending Cases – 0

Superior Court – 1

IV. Timeline: Nancy Edgeman to discuss updates with the Board.

The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2025 Real & Personal appeals taken: 236

Total appeals reviewed by the BOA: 161

Pending appeals: 75

Closed: 161

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

VI: APPEALS

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
07-007	\$1,278,100	\$912,342	\$365,758	\$1,245,900	
16-3-A	\$562,790	\$361,492	\$201,298		\$562,790
40-113	\$250,670	\$200,000	\$50,670	\$232,370	
46-38-L40	\$531,300	\$0	\$531,300	\$407,100	
48-29	\$95,300	\$40,194	\$55,106		\$95,300
55-110-J	\$268,400	\$194,569	\$73,831		\$268,400
55B-9	\$124,650	\$100,000	\$24,650		\$154,100
63B-105	\$123,310	\$53,384	\$69,926	\$115,740	
66-50	\$25,400	\$10,000	\$15,400	\$28,900	
75-29	\$358,200	\$275,000	\$83,200		\$358,200
75-29-A	\$23,700	\$15,000	\$8,700		\$23,700
76-1	\$508,600	\$391,200	\$117,400		\$508,600
81-27	\$465,300	\$357,900	\$107,400		\$465,300
82-12	\$402,800	\$310,600	\$92,200		\$402,800
82-13-D	\$177,700	\$144,500	\$33,200		\$177,700
87-20	\$37,600	\$10,000	\$27,600		\$37,600
87-21	\$38,300	\$20,700	\$17,600		\$38,300
87-25-A	\$54,200	\$43,400	\$10,800		\$54,200
87-28	\$17,200	\$7,500	\$9,700		\$17,200
87-29	\$24,800	\$8,700	\$16,100		\$24,800
T09-4-H	\$10,400	\$7,000	\$3,400		\$10,400

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All that were present voted in favor

VII: EXEMPT PROPERTIES

a. Property Owner: Life Purpose Church LLC

Map & Parcel: P06-19

Tax Year: 2025

Contention: Life Purpose Church LLC filed an application for exempt status on August 12, 2025.

Determination: This property is located at 12935 Highway 27, Summerville and is vacant land.

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

Reviewer: Crystal Brady

b. Property Owner: Life Purpose Church LLC

Map & Parcel: P06-29

Tax Year: 2025

Contention: Life Purpose Church LLC filed an application for exempt status on August 12, 2025.

Determination: This property is located at 12933 Highway 27, Summerville and is vacant land.

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

Reviewer: Crystal Brady

Motion to approve items a & b listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All that were present voted in favor

VII: MISCELLANEOUS

a. Harrison appeal release

b. Kling appeal release

c. Mitchell appeal release

Mr. Bailey, Chairman, signed the releases.

d. Discussion of Young appeal

BOA discussed the Young appeal and upcoming mediation.

e. Commercial appeals

COMMERCIAL APPEALS 2025

PARCEL #	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE
S27-60	\$35,200	\$15,150	\$20,050	\$28,100
58-1	\$2,151,400	\$1,662,780	\$488,620	\$1,993,600
T17-70	\$375,400	\$80,000	\$295,400	\$303,300
M02-41	\$1,604,500	\$220,000	\$1,384,500	\$1,463,400
63-25A	\$519,900	\$400,000	\$119,900	\$468,700
63B-2	\$783,900	\$380,000	\$403,900	\$339,300
S33-11	\$108,000	\$25,000	\$83,000	\$33,600
P04-14	\$651,400	\$375,000	\$276,400	\$458,600
S32-22	\$637,800	\$268,200	\$369,600	\$383,100
50-58C	\$540,400	\$265,800	\$274,600	\$447,600
50-58G	\$2,321,800	\$1,423,908	\$897,892	\$2,178,400
P09-6	\$353,400	\$229,000	\$124,400	\$324,700
87-9C	\$254,500	\$67,300	\$187,200	\$84,600
59A-11	\$1,021,700	\$227,000	\$794,700	\$975,600
S27-61	\$29,800	\$2,900	\$26,900	\$23,800
S26-46	\$1,557,300	\$1,262,817	\$294,483	\$1,416,400
49-50	\$6,226,200	\$4,624,354	\$1,601,846	\$5,962,200
17B-TR1	\$870,200	\$470,000	\$400,200	\$495,400
S27-94A	\$223,400	\$115,071	\$108,329	\$183,400
49A-40	\$1,737,700	\$213,913	\$1,523,787	\$1,070,000
49A-31	\$1,286,500	\$174,927	\$1,111,573	\$1,028,500

Reviewer: GMASS / Nancy Edgeman

Recommendation: I recommend approval to send 30 day letters

Date: October 1, 2025

Mr. Bailey entertained a motion to accept value changes on commercial appeals and send 30-day letters, Motion was made by Cathy Brown, seconded by Betty Brady, all that were present voted in favor.

f. Budget

BOA signed the 2026 budget that was approved during the meeting on September 24, 2025.

BOA discussed recent BOE decisions.

Meeting Adjourned at 11am

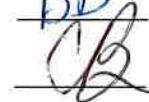
John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



Chattooga County
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October 1, 2025