

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 15, 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 8:59am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 1, 2025 & No Meeting for October 8, 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 – 98

Withdrawn – 7

Cases Settled – 39

Hearings Scheduled – 48

Pending Cases – 4

Superior Court – 2

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: 204

Pending appeals: 32

Closed: 204

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
57-22	\$514,840	\$75,000	\$439,840	\$152,079	
M02-39	\$38,300	\$8,500	\$29,800	\$34,470	
M02-40	\$41,000	\$12,100	\$28,900	\$36,900	
M02-42-A	\$2,000	\$1,200	\$800	\$1,800	
S26-95	\$249,700	\$167,800	\$81,900	\$224,730	
S27-108	\$182,600	\$160,000	\$22,600	\$169,500	
S27-26	\$282,300	\$175,000	\$107,300	\$254,070	
S28-2	\$28,300	\$10,000	\$18,300	\$21,420	

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: Camp Juliette Low Inc.

Map & Parcels: 7A6-10-A & 7A6-18

Tax Year: 2025

Contention: Camp Juliette Low filed an application for exempt status on May 23, 2025.

Determination: Camp Juliette Low presented paperwork showing that they are a 501(c)(3) organization. (See documents in file).

Recommendation: Based on the information presented, I recommend approval of exempt status per O.C.G.A 48-5-48(a)(2) beginning tax year 2025.

Reviewer: Crystal Brady

Motion to approve exemption listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All that were present voted in favor

VIII: MISCELLANEOUS

- a. Groce appeal release
- b. Maplewood Apartments appeal release
- c. Maplewood Apartments II appeal release
- d. Scichilone appeal releases
- e. Thomas appeal release
- f. Thurston appeal release

Mr. Bailey, Chairman, signed the releases listed above.

g. Dotson covenant release

h. Nguyen covenant release

BOA signed covenant releases listed above.

i. Macedo appeal

Nancy Edgeman updated and BOA discussed. Jesse Cavin joined the meeting to discuss land values in the Macedo appeal.

Mr. Bailey inquired about Young appeal and Nancy Edgeman updated the Board.

Mr. Bailey entertained a motion at 10:54am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Cathy Brown, Seconded by Betty Brady, All that were present voted in favor. A motion was made to exit executive session at 12:24pm by Cathy Brown, Seconded by Betty Brady, All that were present voted in favor.

Meeting Adjourned at 12:24pm

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



**Chattooga County
Board of Assessors Meeting
October 15, 2025**