

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
October 22, 2025

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: David Parker joined the meeting to discuss not receiving his assessment notice.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for October 15, 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Withdrawn – 10

Cases Settled – 46

Hearings Scheduled – 40

Pending Cases – 6

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: 212
 Pending appeals: 24
 Closed: 212

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

VI: APPEALS

PARCEL #	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY/ CHANGE	BOE / NO CHANGE
50-58F	\$24,100	\$8,900	\$15,200		\$24,100
57-31C	\$13,169,390	\$7,100,000	\$6,069,390		\$13,169,390
59-5	\$234,100	\$97,740	\$136,360		\$234,100
B01-30	\$877,760	\$565,000	\$312,760		\$1,470,960
P08-13	\$261,700	\$174,780	\$86,920		\$261,700
S22-30	\$340,840	\$181,280	\$159,560		\$340,840
S22-31	\$791,500	\$537,360	\$254,140		\$791,500
S22-60	\$366,500	\$200,000	\$166,500		\$366,500
S26-81	\$224,200	\$115,175	\$109,025		\$190,600
S26-93	\$591,500	\$443,400	\$148,100		\$265,700
S27-30	\$313,500	\$207,392	\$106,108		\$313,500
S27-31	\$190,600	\$134,143	\$56,457		\$190,600
S27-34	\$265,700	\$115,498	\$150,202		\$265,700
S27-37	\$846,700	\$500,000	\$346,700		\$846,700
S27-48	\$130,300	\$100,000	\$30,300		\$130,300
S27-145A	\$377,400	\$250,000	\$127,400		\$377,400
S38-10	\$765,700	\$303,252	\$462,448		\$765,700
56-55L	\$9,171,600	\$1,322,113	\$7,849,487		\$9,171,600
S32-23	\$501,500	\$450,000	\$51,500		\$501,500
S38-21	\$4,024,260	\$2,200,000	\$1,824,260		\$4,024,260
S05-5	\$3,975,970	\$1,058,354	\$2,917,616		\$3,975,970
49-50	\$6,226,200	\$4,624,354	\$1,601,846	\$5,340,802	
49-50A	\$265,200	\$114,162	\$151,038		\$265,200
T12-61	\$22,179,680	\$13,300,000	\$8,879,680	\$19,164,000	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady & Nancy Edgeman

Motion to approve appeals listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All that were present voted in favor

VIII: MISCELLANEOUS

a. Discussion of property owner not receiving 30-day appeal change notice

BOA discussed a property owner that said he did not receive his 30-day appeal change letter. Mr. Bailey entertained a motion to not let the property owner continue on to the BOE because they missed

the deadline, Motion was made by Matt Kinnamont, seconded by Betty Brady, all that were present voted in favor.

VIII: INVOICES

a. GMASS – Inv# 3038 / Amount \$13,194.44 / Due upon receipt
BOA approved to pay.

Nancy Edgeman mentioned having GMASS help with BOE hearings for commercial appeals and the BOA discussed and agreed.

Nancy Edgeman updated the board on the Macedo appeal to Superior Court and the BOA discussed. Mr. Bailey entertained a motion to offer \$1,006,722, Motion was made by Matt Kinnamont, seconded by Cathy Brown, all that were present voted in favor.

Meeting Adjourned at 11:45am

John Bailey, Chairman

JB

Betty Brady

BB

Cathy Brown

KB by JB

Matt Kinnamont, Vice Chairman

MR

Chattooga County
Board of Assessors Meeting
October 22, 2025