

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
November 5, 2025

**Attending:**

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John Bailey, Chairman – **Continuing Education**  
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 October 23, 2025 & No Meeting for October 29, 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 – 2

2024 Pending Superior Court cases – 2

Total 2025 Real & Personal Certified to Board of Equalization – 132

Withdrawn – 14

Cases Settled – 51

Hearings Scheduled – 57

Pending Cases – 8

Superior Court – 2

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

**The office is working towards the 2026 digest.**

**NEW BUSINESS:**

**V. APPEALS:**

2025 Real & Personal appeals taken: 236

**Total appeals reviewed by the BOA: 236**  
**Pending appeals: 0**  
**Closed: 236**

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

**VI: VETERANS EXEMPTION**

**a. Property Owner: Bowers, Roy**  
**Map & Parcel: T08-49**  
**Tax Year: 2025**

**Contention:** Mr. Bowers visited the office on August 14, 2025 to file for the Veterans Exemption.

**Determination:** Mr. Bowers presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100% (see letter in file), but he did not provide his DD-214. Holly reached out to him several times about the missing documentation. On October 29, 2025, he called because his veteran's exemption wasn't on his bill. I informed him that it wasn't approved because he had not provided his DD-214. He brought it in that same day, although it was after the bills were issued.

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

**Reviewer: Crystal Brady**

**Motion to approve veteran's exemption listed above:**

**Motion: Cathy Brown**

**Second: Betty Brady**

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

**VIII: MISCELLANEOUS**

**a. 2026 ABOS Marine Pricing Guide**

ABOS is a marine pricing guide that is included in our WinGAP application. Each year the guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of ABOS pricing guide.

Note: On the average marine item values decreased this year. There are some instances of value increases, but the majority of values are lower than last year.

**Recommendation:** I recommend approval of updating ABOS pricing guide for tax year 2026.

**Reviewer: Nancy Edgeman**

**b. 2026 NADA (National Automobile Dealers Association)**

NADA is a pricing guide for Mobile Homes that is included in our WinGAP application. Each year the pricing guides are updated into the WinGAP system. Since this involves a change in value, the Board of Assessors shall approve the download and schedule modifications of NADA pricing guide. Based on tests using live data from a county, the NADA values have increased an average of 1.40%. An analysis of the full set of values in the NADA schedules for all regions in the country indicates a change of 5.58%.

**Recommendation:** I recommend approval of updating NADA pricing guide for tax year 2026.

**Reviewer: Nancy Edgeman**

**Motion to approve items a & b listed above:**

**Motion: Cathy Brown**

**Second: Betty Brady**

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

**c. Hyaduck appeal release**

**Matt Kinnamont, Vice Chairman, signed the release.**

**d. Macedo appeal**

**Nancy Edgeman and the BOA discussed the upcoming Macedo mediation hearing.**

**VIII: INVOICES**

**a. Parker Fibernet – Inv# 1047090 / Amount \$1025.00 / Due 11-4-2025**

**b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 236667, 236668, & 238194 / Amount \$1312.50 / Due upon receipt**

**BOA approved to pay.**

**Meeting Adjourned at 9:30am**

**John Bailey, Chairman**

**Betty Brady**

**Cathy Brown**

**Matt Kinnamont, Vice Chairman**



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