

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
February 12, 2025

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Monroe Glass – 9:30am, Stephen & Marsha Watson – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 22, 2025 & No Meeting for January 29, 2025 & February 5, 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.

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

Withdrawn - 175

Cases Settled – 1267

Hearings Scheduled – 0

Pending cases – 0

Superior Court – 6

Conferences Scheduled – 0

Confirmed to SC – 6

Total 2024 Real & Personal Certified to Board of Equalization – 198

Withdrawn – 18

Cases Settled – 180

Hearings Scheduled – 0

Pending Cases – 0

Superior Court – 10

Conferences Scheduled – 2

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
BREASBOIS, KEITH & JANET	06-015	16.47	16.47	RENEWAL
BREWER, JACK	40-114	82.95	80.95	RENEWAL
CULBERT, WILLIAM & ANGELA	17-11	16	16	CONTINUATION
CULBERT, WILLIAM & ANGELA	17-12	63.72	61.72	CONTINUATION
CULBERT, ANGELA	17-25-B	10	8	NEW
CULBERT, WILLIAM & ANGELA	17-25-D	11.46	11.46	CONTINUATION
DORIS OHARA IRREV TRUST	63-20	27.52	23.52	CONTINUATION
EUBANKS, JEFFREY	37-TR-10A	26.79	26.79	CONTINUATION
FROGGER LLC	35-17	92.01	90.01	RENEWAL
HEBERT, CORY & HUMPHRIES, BERTHA	37-TR-10	16	14	CONTINUATION
HENSON, TONEY & CYNTHIA	01-002	92	90	CONTINUATION
HUGHES, FREDDIE	38A-47-A, 38A-47-C	13	13	RENEWAL
KOONCE, SHERY	51-7, 51-9-A	35.82	33.82	NEW
LESLIE, JOHN	28-9	263.93	261.93	RENEWAL
LOWMAN, MARK	08-037	22.37	20.37	RENEWAL
NELSON, CAROLYN ETAL	20-11-A	59.84	59.84	CONTINUATION
SCOTT, WALTER & DIANA	74-28-B	12.24	12.24	CONTINUATION
SMITH, FREDDY & HALEY	48-40-H	45.15	45.15	CONTINUATION
SMITH, LEON	85-12	80	78	RENEWAL
TRIBBLE, KAREN	43-41	180.89	178.89	RENEWAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: VETERANS EXEMPTIONS

a. Property Owner: Howard, Sean

Map & Parcel: S29-51

Tax Year: 2025

Contention: Mr. Howard visited the office on January 22, 2025 to file for the Veterans Exemption.

Determination: Mr. Howard presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file).

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

b. Property Owner: Richburg, Richard

Map & Parcel: 16-23

Tax Year: 2025

Contention: Mr. Richburg visited the office on February 3, 2025 to file for the Veterans Exemption.

Determination: Mr. Richburg presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file).

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 items a & b listed above:

Motion: Betty Brady

Second: John Bailey

Vote: All who were present voted in favor

VIII: EXEMPT PROPERTY

a. Owner Name: Habitat for Humanity – Coosa Valley Inc.

Real Property Map & Parcel: S41-58-L33

Tax Year: 2025

Contention: Requesting exempt status for .48 acres (land only)

Determination:

1. 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 (See attached entire code and below section that applies to this request)
 - Reaching out to other counties – Exempt status is accepted if within guidelines of **O.C.G.A. § 48-5-41 (a) (16)** including a statement pertaining to the financing bearing no interest. (see email correspondence)
2. According to research and the way the law is interpreted, this property may qualify for exempt status as follows:

• O.C.G.A. § 48-5-41. Exempt property.

48-5-41 (a) (16)

(16) All real property owned by a purely public charity, if such charity is exempt from taxation under Section 501(c)(3) of the federal Internal Revenue Code and such real property is held exclusively for the purpose of building or repairing single-family homes to be financed by such charity to individuals using loans that shall not bear interest. If any portion of such real property is not financed without interest by

such charity to an individual purchasing a single-family home then the full amount of all ad valorem taxes exempted for such property pursuant to this paragraph shall become due and payable.

Recommendation: Recommending the Board of Assessor's review documentation and approve exempt status.

Reviewer: Wanda Brown

Motion to approve exempt status requested above:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

IX: MISCELLANEOUS ITEMS

a. Covenant release

BOA signed the covenant release.

b. Parker appeal

Nancy Edgeman updated and the BOA discussed.

c. Personnel issues

Nancy Edgeman discussed and the BOA acknowledged.

d. Glass Appeal to Superior Court

This appeal was settled during the conference.

e. Watson Appeal to Superior Court

This appeal was settled during the conference.

X: INVOICES

a. SouthData- Inv# 994442617 / Amount \$365.32 / Due date 2-6-25

b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 222789 & 222790 / Amount \$962.50 /

BOA approved to pay.

BOA discussed implementing a county HB581 policy.

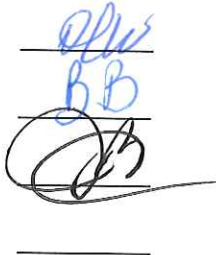
Meeting Adjourned at 11:01am

Doug L. Wilson, Chairman

Betty Brady

John Bailey, Vice Chairman

Matthew Kinnamont

Handwritten signatures in blue ink. The first signature is 'DW' for Doug L. Wilson. The second is 'BB' for Betty Brady. The third is a cursive signature for John Bailey.