

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
April 16, 2025

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 2, 2025 & No Meeting April 9, 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Withdrawn - 175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 – 5

Resolved - 1

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

Withdrawn – 18

Cases Settled – 180

Hearings Scheduled – 0

Pending Cases – 0

Superior Court – 2
Conferences Scheduled – 0
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:

Mobile Home appeals taken: 12
Total appeals reviewed by the BOA: 11
Pending appeals: 1
Closed: 11
Certified to the BOE: 2

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

VI: HOMESTEAD EXEMPTIONS

TYPE	NUMBER #
S1	245
S3	17
S4	59
70+	112
DENIED	6
FREEZES	489

Requesting approval for all homestead exemptions:

Reviewer: Crystal Brady

Motion to approve all homestead exemptions:

Motion: Matt Kinnamont

Second: Betty Brady

Vote: All who were present voted in favor

VIII: COVENANTS

a. New and renewal covenants

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CARGLE-BAILEY, JENNIFER	89-13	13.41	11.41	NEW
GORE FOREST PRODUCTS INC	16-92	196.33	196.33	RENEWAL
HOBAN, JOHN & ANNE	76-1-C	7.73	5.73	RENEWAL
JKE VENTURES LLC	47-131	60.19	60.19	RENEWAL
JONES, DUSTIN & JENNIFER	72-18-B, 72-18-D	17.38	15.38	RENEWAL
MADDUX, KEISHA	63-56-A	15	13	NEW
MORTON, MILTON	64-115	154.62	154.62	RENEWAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All who were present voted in favor

b. Expiring covenants not renewed

MAP & PARCEL #	START YEAR	TYPE	EXPIRING YEAR
8-61-T18	2015	CUVA	2024
13-53	2015	CUVA	2024
15-61	2015	CUVA	2024
15-97-A	2015	CUVA	2024
24-57-A	2015	CUVA	2024
30-12-A	2015	CUVA	2024
35-7-A	2015	CUVA	2024
35-7-B	2015	CUVA	2024
35-7-C	2015	CUVA	2024
35-15	2015	CUVA	2024
35-32-A	2015	CUVA	2024
41-37	2015	CUVA	2024
41-37-A	2015	CUVA	2024
41-82	2015	CUVA	2024
41-82-A	2015	CUVA	2024
50-39	2015	CUVA	2024
58-25	2015	CUVA	2024
63-19	2015	CUVA	2024
66-66	2015	CUVA	2024
68-128-A	2015	CUVA	2024
68-130-D	2015	CUVA	2024
73-26	2015	CUVA	2024
73-29-C	2015	CUVA	2024
75-12	2015	CUVA	2024
75-29	2015	CUVA	2024
76-1	2015	CUVA	2024
78-80	2015	CUVA	2024
78-80-B	2015	CUVA	2024
78-80-C	2015	CUVA	2024
78-80-D	2015	CUVA	2024
78-81	2015	CUVA	2024
82-12	2015	CUVA	2024
85-15	2015	CUVA	2024
90-12-A	2015	CUVA	2024

Requesting approval to remove the covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Matt Kinnamont

Second: Betty Brady

Vote: All who were present voted in favor

c. Covenants not continued

MAP & PARCEL	OLD OWNER/NEW OWNER	ACRES	CUVA YR
08-056	REYNOLDS / INGHAM	86.75	2019
16-38-T12	MORGAN / ETTINGER	2.95	2022
16-38-T20	MORGAN / ETTINGER	20.9	2022
19-45	MARBUTT / DOTSON	24	2022
20-3-C	DOTSON / DOTSON	8.13	2022
24-5-D	SMITH / REDDING	30.87	2023
30-11-B	WILLIAMS II / VEATCH	12	2019
30-61-A	DOTSON / WILLIAMS	0.33	2019
31-6-A	MILLICAN / COOK	2.43	2023
47-136	NGUYEN / MYRICK & DANIEL	12.66	2024
48-18	KLATT LANDS / TRIPLE J LOGGING	664.44	2016
57-21-A	KLATT LANDS / 6690 SUMM LLC	81.3	2016
59A-49	BROWN / BROWN	21.04	2024
59B-24-B	SIMPSON / VINFINITY LLC	25.8	2019
81-1	YOUNGBLOOD / YOUNGBLOOD	12.16	2024
81-39-A	HOLCOMB / BROWN	15.75	2021

Requesting approval to send 30-day breach letters to the covenants listed above:

Motion to approve covenants listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All who were present voted in favor

Reviewer: Crystal Brady

VIII: PERSONAL PROPERTY

a. Freeport: Requesting the Board of Assessor's approval

Tax Year: 2025

Determination:

1. There are 13 Freeport accounts below that are ready for the Board's review and approval.
 2. There are 3 more pending (2 Aladdin accounts and North Georgia Textile)
- The remaining accounts are under review and are a lengthier process.

3. We have one new account – Foam Products, formerly Dixie Dye
4. All accounts listed below meet requirements for receiving Freeport as they have reported.

BAKER TEXTILES REG'D	48	1,115,891	0	862,877	253,014	1,241,029	0	969,827	271,202
CUMBERLAND COOPERAGE LLC	2244	1,710,585	263,698	100	1,446,787	1,259,311	213,809	100	1,045,402
DIVERSITEX INC	208	698,936	0	0	698,936	69,893	0	69,893	0
FOAM PRODUCTS CORP	2349	0	0	0	0	7,029,295	6,996,756	500	32,040
J BAR CORPORATION	375	690,689	161,977	1,112	527,600	806,707	194,531	1,209	610,967
MOUNT VERNON MILLS INC	469	63,936,963	18,747,668	13,371,422	31,817,873	59,345,019	13,769,085	12,158,746	33,417,188
SHAW INDUSTRIES GRP INC TRYCON TUFTERS	594	7,868,690	6,619,531	3,500	1,245,659	7,761,455	6,698,364	3,500	1,059,591
SHOWA BEST GLOVE INC	596	24,942,916	207,976	5,563,993	19,170,947	13,568,327	206,122	5,457,694	7,904,511
SHOWA BEST GLOVE, INC	597	3,884,265	460,161	101,548	3,322,556	1,498,803	334,669	33,017	1,131,117
SMITH J. P. LUMBER CO INC	602	3,675,965	3,053,152	99,507	523,306	3,191,986	2,647,672	125,868	418,446
TRAEGER PELLET GRILLS LLC	667	2,152,598	726,046	219,239	1,207,313	1,519,164	651,620	157,640	709,904
VITALITY LABS LLC	806	77,218	34,905	1,000	41,313	75,999	30,380	1,000	44,619
WIRE TECH LTD	727	3,433,350	953,992	1,500	2,477,858	2,767,065	758,786	1,056	2,007,220

Recommendation: Recommending the Board of Assessor's review and approve the Freeport applications for the accounts above that have been finalized.

Reviewer: Wanda Brown

Motion to approve freeport applications:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All who were present voted in favor

IX: MISCELLANEOUS

a. Parker appeal

Nancy Edgeman discussed and BOA signed the appeal agreement form.

X: INVOICES

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 226878 & 226879 / Amount \$903.85 / Due upon receipt

b. Vehicle maintenance – Amount \$464.35 / Due upon receipt

c. GMASS – Inv# 2790 / Amount \$13,194.44 / Due upon receipt

BOA approved to pay all invoices.

Nancy Edgeman discussed a meeting she and Wanda had with a new industrial business owner about property and personal property valuations.

Meeting Adjourned at 10:03am

Doug L. Wilson, Chairman

DLW

Betty Brady

BB

John Bailey, Vice Chairman

JB

Matthew Kinnamont

ML

**Chattooga County
Board of Assessors Meeting
April 16, 2025**