

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
April 30, 2025**

Attending:

**Doug L. Wilson, Chairman - Present
John Bailey, Vice Chairman – Present
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 16, 2025 & No Meeting April 23, 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Withdrawn - 175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Withdrawn – 18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: MOBILE HOME APPEALS

Owner: Skelton, Jr., C H (Herb) and Skelton, Cynthia

Map/ Parcel: P05-12

Tax Year: 2025

Owners Asserted Value: \$5,000

Owner's Contention: Doublewide bought from Board of Ed as classroom, 2001 model, 25 years old in deteriorated condition.

Appraiser Notes:

- Property is located at 12054 Highway 27, Summerville GA, with a MH value of \$33,660.
- MH values were obtained from the NADA Pricing Guide for Mobile Homes.
- The owner's name for this MH is the Chattooga County Board of Education c/o Herb Skelton, 100 Riverbluff Drive, Summerville, GA.
- The MH is a 2001 King's Custom Building, Inc., Mobile Office, F Series, 27 x 64.
- The condition of the MH is average.
- The MH add-ons include an air conditioner with a value of \$1,000 and a 4 x 6 deck with a value of \$0.

Determination:

1. The property was reviewed on September 30, 2024.
2. The owner of the MH is Herb and Cynthia Skelton, not the Chattooga County Board of Education. The school did not give the Skeltons a title for this MH so that is why the owner is listed as the Chattooga County Board of Education c/o Herb Skelton.
 - a. The Tag Office does not have any information on this MH title.
 - b. To correct the owner's name, the Chattooga County Board of Education will need to apply for a lost title with the Tag Office then sign the MH over to Mr. Skelton.
 - c. The Assessor's Office will update the owner's name upon notification from the Tag Office.
3. After observing the external condition of the 25-year-old MH, the condition has been changed from average (\$32,560) to fair (\$27,350).
4. The air conditioner value was reduced from \$1,000 to \$820 due to a physical depreciation override. The value of the deck was increased from \$0 to \$90.

5. These updates resulted in a decreased value of \$5,300.

Recommendation: Recommending a decrease in value from \$33,660 to \$28,360 for tax year 2025.

Reviewer: Holli Henderson

Motion to approve recommendation:

Motion: John Bailey

Second: Matt Kinnamont

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Personal Property Freeport

Tax Year: 2025

Determination:

1. During the previous Board meeting the following accounts required further review before being added to the completed Freeport listing:

- Aladdin Manufacturing Corp. #461 – Reporting \$15,582,123 (detailed breakdown below)
- Aladdin Manufacturing Corp. #462 – Not reporting Freeport this year
- North Georgia Textile Supply Company #492 – Reporting \$1,853,506 – Discussed with owner and CPA per phone call on April 23, 2025, the taxable CI was not included in their reporting documentation. Mr. White agreed that the previous value of \$8,698 would remain as their taxable inventory for 2025. (detailed breakdown below)

Recommendation: Recommending the Board of Assessor's review and approve the final Freeport exemption values for tax year 2025.

2025 FREEPORT LIST

LASTNAME	ACCT	2024 VAL	2024 MACH & EQUIP	2024 TAXABLE DIVH	2024 FRPORT	2025 TOTAL VALUE	2025 MACH & EQUIP	2025 TAXABLE DIVH	2025 FRPORT
ALADDIN MANUFACTURING CORPORATION 181	461	33,222,988	3,683,972	13,412,363	16,126,653	30,713,512	2,121,340	13,010,049	15,582,123
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	48,843	0		48,843
FOAM PRODUCTS CORP	2349	0	0	0	0	7,029,295	6,996,755	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
NORTH GEORGIA TEXTILE SUPPLY COMPANY	492	3,692,421	1,313,044	798,845	1,580,532	3,197,660	1,335,456	8,698	1,853,506
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	1,059	2,007,220
TOTALS		151,103,475	36,226,122	34,437,006	80,440,347	134,024,175	35,958,589	31,928,907	66,136,679

Reviewer: Wanda Brown

Motion to approve freeport applications:

Motion: John Bailey

Second: Matt Kinnamont

Vote: All who were present voted in favor

b. Subject: Annual Audit and Desk Reviews

(Information included on new businesses in the County)

Tax Year: 2025

Determination:

1. We currently have 1,471 account numbers listed in personal property.
 - Beginning in 2025; the new tax generating threshold increased changing the number of taxable accounts to less than 300.
 - According to auditing guidelines and D.O.R. standards along with the Board's policy all personal property accounts are to be reviewed whether annually taxable or not.
 - All 1,471 accounts as indicated in a Wingap conversion report that have been audited or reviewed within the 3-year review cycle except 21 accounts; these accounts are exempt or are boats that are not kept in Chattooga County.
2. Accounts that received recent letters requesting updated documentation resulting in a change in value required detailed desk audits. (detailed report available for the Board's review)
3. The audit report includes accounts reviewed by detailing balance sheets, ledgers, correspondence with owners and CPA's, on-line research, on-site field work and taking a look back at old files and reporting forms if necessary.
4. The report does not include all accounts reviewed for quick desk reviews of simple changes or corrections or minor updates not prompting a value change.
5. For a preview of some of the additional value added to personal property by new businesses in 2025, there are a few new accounts listed in the report for the Board's review.
6. There were also many deletes this year as well, most of those were watercraft; however, a couple higher value businesses were close-outs in 2025.

Recommendation: Requesting the Board of Assessor's review and acknowledge.

Reviewer: Wanda Brown

Motion to acknowledge:

Motion: John Bailey

Second: Matt Kinnamont

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, MATTHEW ETAL	59A-49	21.07	17.07	CONTINUATION
COOK, WALLACE	31-6-A	2.43	2.43	CONTINUATION
VEATCH, AMANDA	30-11-B	12	12	CONTINUATION
WILLIAMS, DALE SR.	30-61-A	0.33	0.33	CONTINUATION

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

IX: MISCELLANEOUS

a. Update to HB581 Board policy

Nancy Edgeman provided an update and the BOA discussed. Mr. Wilson entertained a motion for the BOA to approve the updated HB581 policy, A motion was made by Matt Kinnamont, Seconded by John Bailey, All that were present voted in favor.

b. Sales ratio

Nancy Edgeman discussed and the BOA acknowledged.

c. Covenant issue discussion

Nancy Edgeman and Jesse Cavin explained and the BOA discussed. The BOA decided to deny future covenants for any property in a platted subdivision that also has recorded deed restrictions that specify residential use only.

X: INVOICES

a. Parker Fibernet – Inv# 1044866 / Amount \$512.50 / Due 5-5-2025

b. Caveat registration fees – Inv# 51663113, 51666296, 51664788 / Amount \$1,155 / Due upon receipt

c. Schneider Geospatial (qPublic) – Inv# I007274 / Amount \$2,331.00 / Due 8/30/2025

d. Vehicle maintenance – Amount \$253.30 / Due upon receipt

BOA approved to pay all invoices.

Nancy Edgeman updated the BOA on superior court appeals.

Meeting Adjourned at 10:49am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Matthew Kinnamont



Chattooga County
Board of Assessors Meeting
April 30, 2025