

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
June 11, 2025**

Attending:

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

Meeting was called to order at 9:00am

**APPOINTMENTS: Andy Allen – 9am
Tammy Flowers joined the meeting.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 28, 2025 & No Meeting for June 4, 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Withdrawn - 175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Withdrawn – 18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: 12
Pending appeals: 0
Closed: 12
Certified to the BOE: 2

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

VI: REAL PROPERTY RETURNS

a. Owner Name: Maplewood Apts Ltd.

Map & Parcel: 49A-31

Tax Year: 2025

Returned Value: \$846,160

Contention: None

Determination: The returned value is less than the previous year's value. The apartments were visited by GMASS in December 2024 and updates were made to story height, physical condition, and accessories. Land value is \$140,000 (4 acres), improvement value is \$997,300, and accessory value is \$149,200.

Recommendation: Recommending no change for 2025 TFMV of \$1,286,500.

Reviewer: Meghan Howard

b. Owner Name: Maplewood Apartments Phase II

Map & Parcel: 49A-40

Tax Year: 2025

Returned Value: \$846,160

Contention: None

Determination: Units 46 and 47 burned prior to January 1, 2025 (per photos taking by GMASS). Windows are broken, all roof rafters will need to be replaced, and both have been gutted down to studs. The physical was lowered from 55% to 25%. The other two apartments appear to have no damage from the fire. Land value is \$91,000; Improvement value \$1,541,100; Accessory value \$105,600.

Recommendation: Recommending lowering the value from \$1,838,200 to \$1,737,700, a decrease of \$100,500.

Reviewer: Meghan Howard

Motion to approve the recommendations on a&b:

Motion: John Bailey

Second: Betty Brady

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Preliminary digest numbers for assessment notices

Nancy Edgeman provided a sales ratio study and the BOA discussed.

VIII: INVOICES

a. WinGAP - Amount \$3,500 / Due 7-31-2025

BOA approved to pay.

Nancy Edgeman updated BOA on several Superior Court cases and BOA discussed.

BOA discussed Hill appeal to Superior Court. Mr. Wilson entertained a motion for the BOA to counteroffer at \$713,800, A motion was made by John Bailey, Seconded by Matt Kinnamont, All that were present voted in favor.

Meeting Adjourned at 10:49am

Doug L. Wilson, Chairman



Betty Brady



John Bailey, Vice Chairman



Matthew Kinnamont



Cathy Brown



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