

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
June 16, 2025

**Attending:**

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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

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Meeting was called to order at 9:00am

**APPOINTMENTS: Andy Allen – 9am  
Joy Hampton joined the meeting.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for June 11, 2025  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. 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Withdrawn - 175  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Withdrawn – 18  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: MISCELLANEOUS**  
**a. 2025 Preliminary Digest Countywide**

2023			2024			COUNTYWIDE
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	34,090	442,564,867	RESIDENTIAL	34,773	485,778,471	43,213,604
AGRICULTURAL	5,104	102,739,454	AGRICULTURAL	5,160	113,824,103	11,084,649
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,855	103,790,025	CONSERVATION	2,988	129,689,455	25,899,430
FOREST LAND	23	12,524,738	FOREST LAND	21	10,529,120	-1,995,618
COMMERCIAL	3,788	94,328,054	COMMERCIAL	3,797	113,765,621	19,437,567
INDUSTRIAL	289	80,166,598	INDUSTRIAL	228	75,561,454	-4,605,144
UTILITY	54	31,867,154	UTILITY	61	37,861,676	5,994,522
QTP	12	3,349,738	QTP	12	3,484,821	135,083
TOTALS	46,215	871,330,628	TOTALS	47,040	970,494,721	99,164,093
EXEMPTIONS	7,717	166,856,849	EXEMPTIONS	8,262	165,833,550	-1,023,299
<b>TOTALS</b>		<b>704,473,779</b>	<b>TOTALS</b>		<b>804,661,171</b>	
TIMBER	27	797,505	TIMBER	26	849,867	52,362
MOTOR VEHICLES	8,958	10,200,220	MOTOR VEHICLES	8,677	10,224,260	24,040
MOBILE HOMES	1,786	11,274,861	MOBILE HOMES	1,676	10,655,712	-619,149
HEAVY EQUIP	3	42,953	HEAVY EQUIP	2	69,082	26,129
<b>NET DIGEST</b>		<b>726,789,318</b>	<b>NET DIGEST</b>		<b>826,460,092</b>	<b>99,670,774</b>
TOTAL REAL		780,396,019	TOTAL REAL		891,964,674	111,568,655
TOTAL PERSONAL		86,388,791	TOTAL PERSONAL		78,530,047	-7,858,744

**Note:** The preliminary digest numbers listed above are based on consolidations from WinGAP. The numbers are only preliminary numbers and are subject to change due to appeals.

**Recommendation:** Net Digest for School shows an increase of **\$99,670,774**. Requesting approval for preliminary digest numbers. Requesting numbers be emailed to the County Commissioner and creating a file for assessment notices.

**Reviewer:** Nancy Edgeman

**b. 2025 Preliminary Digest School**

2024			2025			SCHOOL
STRATA	COUNT	ASSMNT	STRATA	COUNT	ASSMNT	DIFFERENCE
RESIDENTIAL	31,866	408,401,422	RESIDENTIAL	32,551	449,263,168	40,861,746
AGRICULTURAL	5,080	101,624,186	AGRICULTURAL	5,135	112,482,195	10,858,009
PREFERENTIAL	0	0	PREFERENTIAL	0	0	0
CONSERVATION	2,846	103,365,505	CONSERVATION	2,979	129,143,615	25,778,110
FOREST LAND	23	12,524,738	FOREST LAND	21	10,529,120	-1,995,618
COMMERCIAL	3,563	84,252,269	COMMERCIAL	3,596	100,676,298	16,424,029
INDUSTRIAL	227	42,826,816	INDUSTRIAL	145	38,227,174	-4,599,642
UTILITY	46	29,711,372	UTILITY	53	35,595,580	5,884,208
QTP	12	3,349,738	QTP	12	3,484,821	135,083
TOTALS	43,663	786,056,046	TOTALS	44,492	879,401,971	93,345,925
EXEMPTIONS	6,659	145,112,448	EXEMPTIONS	7,106	143,035,046	-2,077,402
TOTALS		640,943,598	TOTALS		736,366,925	
TIMBER	27	797,505	TIMBER	26	849,867	52,362
MOTOR VEHICLES	8,611	9,860,100	MOTOR VEHICLES	8,366	9,967,470	107,370
MOBILE HOMES	1,786	11,274,861	MOBILE HOMES	1,676	10,655,712	-619,149
HEAVY EQUIP	3	42,953	HEAVY EQUIP	2	69,082	26,129
<b>NET DIGEST</b>		<b>662,919,017</b>	<b>NET DIGEST</b>		<b>757,909,056</b>	<b>94,990,039</b>
TOTAL REAL		722,787,853	TOTAL REAL		829,417,266	106,629,413
TOTAL PERSONAL		58,722,375	TOTAL PERSONAL		50,075,705	-8,646,670

**Note:** The preliminary digest numbers listed above are based on consolidations from WinGAP. The numbers are only preliminary numbers and are subject to change due to appeals.

**Recommendation:** Net Digest for School shows an increase of **\$94,990,039**. Requesting approval for preliminary digest numbers. Requesting numbers be emailed to the School Board and creating a file for assessment notices.

**Reviewer:** Nancy Edgeman

**c. Sales Ratio**

**2025 SALES RATIO STUDY (2024 SALES) AFTER CHANGES**

**All 1, 3, 4, 5(Residential, Agriculture, Commercial, and Industrial) based on 295 sales.**

All 295 sales were considered in estimating approximate ratios for 2025.

**Residential (1) based on 222 sales.**

Sales ratio .3825      COD .1484      PRD 1.02

**Agriculture (1) (3) (4) (5) based on 63 sales.**

Sales Ratio .3830      COD .1477      PRD 1.05

**Commercial (1) (3) (4) (5) based on 10 sales.**

Sales Ratio .4189      COD .0733      PRD 1.03

**Industrial (1) (3) (4) (5) based on 0 sales.**

No Sales

**Recommendation:** Based on 2024 sales, I am requesting the BOA approval for the 2025 sales ratio study based on 2025 sales after changes to land and commercial revaluation

**Reviewer:** Nancy Edgeman

**Motion to approve recommendations for a, b, & c listed above:**

**Motion:** John Bailey

**Second:** Betty Brady

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

**VII: INVOICES**

**a. GMASS – Inv# 2877 / Amount \$13,194.44 / Due upon receipt**

**b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 229589 & 229590 / Amount \$175.00 / Due upon receipt**

**BOA approved to pay.**

**BOA discussed Gurley appeal to Superior Court.**

**Nancy Edgeman discussed new office working hours and the BOA approved.**

**Meeting Adjourned at 9:38am**

Doug L. Wilson, Chairman

Betty Brady

Cathy Brown

John Bailey, Vice Chairman

Matthew Kinnamont

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BB





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Chattooga County  
Board of Assessors Meeting  
June 16, 2025