

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
August 27, 2025**

Attending:

**John Bailey, Chairman - Present
Matt Kinnamont, Vice Chairman – Absent
Betty Brady – Present
Cathy Brown – Present
Nancy Edgeman – Present
Crystal Brady – Absent**

Meeting was called to order at 9:00am

APPOINTMENTS: Angela Hutchins

OLD BUSINESS:

I. BOA Minutes:

**Meeting Minutes for August 13, 2025 & No Meeting for August 20, 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.

2023 Pending Superior Court cases – 3

2024 Pending Superior Court cases – 2

Total 2025 Real & Personal Certified to Board of Equalization – 20

Withdrawn – 1

Cases Settled – 2

Hearings Scheduled – 17

Pending Cases – 17

Superior Court – 0

IV. Timeline: Nancy Edgeman to discuss updates with the Board.

The office is working appeals.

NEW BUSINESS:

V. APPEALS:

2025 Real & Personal appeals taken: 235
 Total appeals reviewed by the BOA: 48
 Pending appeals: 187
 Closed: 48

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

VI: APPEALS

a. Appeals

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
2-33-T01	\$469,500	\$350,000	\$119,500	\$388,900	
8-109-A	\$17,200	\$5,000	\$12,200		\$17,200
22-1	\$33,000	\$23,500	\$9,500		\$33,000
24-46-A	\$415,100	\$336,700	\$78,400	\$420,400	
30-14-D	\$29,200	\$15,800	\$13,400	\$23,800	
30-14-DD	\$25,700	\$10,000	\$15,700	\$14,600	
35-75	\$11,200	\$1,831	\$9,369	\$7,400	
35-112	\$755,580	\$250,000	\$505,580	\$752,540	
40A-8	\$513,500	\$400,000	\$113,500		\$513,500
42-10-A	\$197,880	\$145,000	\$52,880	\$193,200	
50C-28A-L07	\$456,500	\$350,000	\$106,500	\$413,000	
52-25-B	\$17,700	\$5,400	\$12,300		\$17,700
55-8	\$263,700	\$172,800	\$90,900		\$263,700
55-53-C	\$349,291	\$260,000	\$89,291	\$340,611	
55B-48	\$35,600	\$9,000	\$26,600		\$35,600
58-10-R07	\$763,400	\$571,427	\$191,973	\$756,400	
64-83	\$198,780	\$180,000	\$18,780	\$203,720	
74-16-A	\$22,100	\$7,400	\$14,700	\$10,800	
81-27-B	\$107,500	\$48,000	\$59,500	\$86,000	
83-23-A	\$93,000	\$77,765	\$15,235		\$93,000
83-51-A	\$294,700	\$160,000	\$134,700	\$163,320	
83-63	\$49,700	\$34,907	\$14,793		\$49,700
P06-15	\$80,800	\$35,000	\$45,800	\$46,800	
P08-10-C	\$196,400	\$170,000	\$26,400		\$196,400
S14-12	\$402,700	NOT GIVEN	-	\$382,300	
S38-39	\$85,900	\$22,000	\$63,900	\$44,100	
T17-81	\$239,900	\$200,000	\$39,900		\$239,900
T21-2	\$593,200	\$494,000	\$99,200	\$494,000	
T23-91	\$197,900	\$85,000	\$112,900	\$113,200	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All that were present voted in favor

b. Homesteads in lieu of appeal

TYPE	NUMBER #
CS1	20
CS3	2
CS4	5
C12	2
C32	1
C35	5

Requesting approval for homesteads listed above:

Reviewer: Crystal Brady

Motion to approve exemptions listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All that were present voted in favor

VII: VETERANS EXEMPTIONS

a. Property Owner: Henderson, Steven

Map & Parcel: 37-67-4

Tax Year: 2025

Contention: Mr. Henderson visited the office on August 18, 2025 to file for the Veterans Exemption.

Determination: Mr. Henderson 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 exemption:

Motion: Betty Brady

Second: Cathy Brown

Vote: All that were present voted in favor

b. Property Owner: Wright, Tiney

Map & Parcel: 46-13

Tax Year: 2025

Contention: Mr. Wright visited the office on August 14, 2025, to file for the Veterans Exemption.

Determination: Mr. Wright presented documentation from the Department of Veterans Affairs stating that he is entitled to disability compensation due to individual employability. (see documents 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 exemption:

Motion: Betty Brady

Second: Cathy Brown

Vote: All that were present voted in favor

VIII: EXEMPT PROPERTIES

- a. **Property Owner:** Camp Juliette Low Inc.
Map & Parcels: 7A6-10-A & 7A6-18
Tax Year: 2025

Contention: Camp Juliette Low filed an application for exempt status on May 23, 2025.

Determination: Camp Juliette Low presented outdated documentation with their application. They were contacted to provide updated documents but failed to do so before the exemption deadline. (See documents in file).

Recommendation: Based on the information presented, I recommend denial of exempt status per O.C.G.A 48-5-48(a)(2) beginning tax year 2025.

Reviewer: Crystal Brady

Motion to deny exempt status:

Motion: Cathy Brown

Second: Betty Brady

Vote: All that were present voted in favor

IX: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BEARDEN, FRANK	50-74-A	4.07	4.07	IN LIEU OF APPEAL
KRISCHEL, JEREMY	52-14	60	60	IN CONJ W/ APPEAL
NICHOLS, ADRIAN ETAL	42-21	16	14	IN LIEU OF APPEAL
PARKER, JOYCE	39C-33	14.3	14.3	IN LIEU OF APPEAL
SDG CAPITAL LLC	75-29	150.03	150.06	IN CONJ W/ APPEAL
SDG CAPITAL LLC	76-1	180	180	IN CONJ W/ APPEAL
SDG CAPITAL LLC	82-12	181.96	181.96	IN CONJ W/ APPEAL
SWANSON, DEVON ETAL	72-7	50	48	IN LIEU OF APPEAL
SUTTON, MARK	83-51-A	50	48	IN CONJ W/ APPEAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve covenants listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All that were present voted in favor

X: MISCELLANEOUS

- a. Duke appeal release
 - b. Gayler appeal release
 - c. Manning appeal release
- BOA signed release for items a-c

d. Discuss the definition of Substantial

A motion was made by Betty Brady, seconded by Cathy Brown, and all that were present voted in favor of creating a policy to add items that are found in the field when working on an appeal.

XI: INVOICES

a. Parker Fibernet – Inv# 1046355 / Amount \$1025.00 / Due 9-4-2025
BOA approved to pay invoice

Angela Hutchins joined the meeting to discuss the 2022 exempt status for the Community Resource Center.

Nancy Edgeman will discuss it with the county attorney and Department of Revenue.

Meeting Adjourned at 10:18am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



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