

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
September 24, 2025

Attending:

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

Meeting was called to order at 9:02am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for September 10, 2025 & No Meeting for September 17, 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 – 50

Withdrawn – 4

Cases Settled – 9

Hearings Scheduled – 36

Pending Cases – 1

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: 121

Pending appeals: 114

Closed: 121

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

VI: APPEALS

MAP & PARCEL	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
07-014	\$214,400	\$199,100	\$15,300	\$207,400	
14-11-L04	\$202,030	\$150,000	\$52,030	\$184,002	
15-75	\$344,400	\$0	\$344,400	\$237,900	
18-29	\$173,200	\$156,100	\$17,100	\$161,400	
19-26-G	\$112,400	\$43,900	\$68,500		\$112,400
38-5	\$782,410	\$675,000	\$107,410		\$908,200
38-6	\$838,090	\$675,000	\$163,090		\$843,090
38-59	\$183,320	\$155,000	\$28,320		\$299,620
38-102	\$355,900	\$136,800	\$219,100		\$386,300
40-18-A	\$5,100	\$3,000	\$2,100	\$1,300	
40-71-J	\$10,200	\$5,600	\$4,600		\$10,200
47B-84	\$46,600	\$34,000	\$12,600		\$46,600
52-14	\$170,000	\$135,000	\$35,000		\$170,000
53-24-C	\$32,700	\$15,475	\$17,225	\$22,900	
53-25	\$261,650	\$245,000	\$16,650	\$256,050	
55-110-D	\$224,500	\$138,800	\$85,700	\$212,700	
57-11	\$25,400	\$15,000	\$10,400	\$10,600	
58-10-R11	\$681,600	\$591,000	\$90,600		\$681,600
63C-2-C	\$128,900	\$99,200	\$29,700		\$128,900
64D-33	\$229,500	\$210,000	\$19,500		\$229,500
64F-29	\$8,500	\$7,500	\$1,000		\$8,500
65-34	\$155,260	\$112,555	\$42,705		\$159,230
65-34-A	\$217,150	\$156,000	\$61,150		\$217,150
67-33	\$193,900	\$131,801	\$62,099		\$193,900
73-5	\$591,100	\$503,800	\$87,300		\$593,960
73-17	\$43,100	\$26,900	\$16,200		\$43,100
73-30	\$415,300	\$200,000	\$215,300	\$332,200	
83-23-C	\$269,370	\$200,000	\$69,370		\$269,370
85-3	\$468,200	NOT GIVEN	-	\$457,200	
87-18	\$86,190	\$72,690	\$13,500		\$116,439
89-13-A	\$433,800	\$300,000	\$133,800	\$433,400	
90-10	\$533,500	\$450,000	\$83,500		\$541,700
L02-22	\$59,290	\$30,000	\$29,290		\$59,290
S09-2	\$30,900	\$16,700	\$14,200		\$30,900
S18-33-C	\$17,400	\$5,500	\$11,900		\$17,400
S21-21	\$108,900	\$58,837	\$50,063		\$108,900
S33-81	\$80,300	\$39,156	\$41,144		\$80,300

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Matt Kinnamont

Second: Betty Brady

Vote: All that were present voted in favor

VII: EXEMPT PROPERTIES

a. Property Owner: Life Purpose Church LLC

Map & Parcel: P06-19

Tax Year: 2025

ON HOLD

Contention: Life Purpose Church LLC filed an application for exempt status on August 12, 2025.

Determination: This property is located at 12935 Highway 27, Summerville and is just vacant land.

Recommendation: Per O.C.G.A 48-5-41 (2.1) (A), I recommend denial of exempt status due to the property not currently being used for religious purposes.

Reviewer: Crystal Brady

b. Property Owner: Life Purpose Church LLC

Map & Parcel: P06-29

Tax Year: 2025

ON HOLD

Contention: Life Purpose Church LLC filed an application for exempt status on August 12, 2025.

Determination: This property is located at 12933 Highway 27, Summerville and is just vacant land.

Recommendation: Per O.C.G.A 48-5-41 (2.1) (A), I recommend denial of exempt status due to the property not currently being used for religious purposes.

Reviewer: Crystal Brady

VIII: VETERANS EXEMPTION

a. Property Owner: Grindstaff, James III

Map & Parcel: 46-7

Tax Year: 2025

Contention: Mr. Grindstaff visited the office on September 19, 2025 to file for the Veterans Exemption.

Determination: Mr. Grindstaff 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 veteran's exemption listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All that were present voted in favor

VII: MISCELLANEOUS

a. Johnson appeal release

b. Thurston appeal release

Mr. Bailey, Chairman, signed the releases.

c. Board policy on increasing values from appeals

Nancy Edgeman discussed and BOA signed.

d. Sales ratio study

BOA acknowledged and signed the 2025 sales ratio study after the rollover to 2026.

e. Discussion of Young appeal

BOA discussed the Young appeal and agreed to continue the discussion at the next meeting.

f. Budget

Nancy Edgeman and BOA discussed the 2026 budget. Mr. Bailey entertained a motion to approve the budget in the amount of \$586,987, Motion was made by Matt Kinnamont, seconded by Cathy Brown, all that were present voted in favor.

Nancy Edgeman discussed issues with getting Board certificates from the DOR.

Betty Brady mentioned an issue with land on Little Egypt Road and the BOA discussed.

Meeting Adjourned at 11:13am

John Bailey, Chairman

Betty Brady

Cathy Brown

Matt Kinnamont, Vice Chairman



The image shows three handwritten signatures stacked vertically. The top signature is a cursive 'JB' for John Bailey. The middle signature is a cursive 'BB' for Betty Brady. The bottom signature is a cursive 'CB' for Cathy Brown. Each signature is written over a horizontal line.

**Chattooga County
Board of Assessors Meeting
September 24, 2025**