

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
January 14, 2026**

Attending:

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

Meeting was called to order at 9:04am

APPOINTMENTS: Trey Skelton settlement conference – 9:30am, Monroe Glass settlement conference – 10am

OLD BUSINESS:

I. BOA Minutes:

**Meeting Minutes for January 2, 2026 & No Meeting for January 7, 2026
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 – 0

2024 Pending Superior Court cases – 1

Total 2025 Real & Personal Certified to Board of Equalization – 135

Withdrawn – 26

Cases Settled –106

Hearings Scheduled – 0

Pending Cases – 1

Superior Court – 7

Hearing Officer - 3

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

The office is working towards the 2026 digest.

NEW BUSINESS:

V. APPEALS:

2025 Real & Personal appeals taken: 236

Total appeals reviewed by the BOA: 236

Pending appeals: 0

Closed: 236

VI: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
CARPENTER FAMILY TRUST	78-50	23.25	19.25	CONTINUATION
CATHERINE ARTZT TRUST	55-45	53.41	51.41	CONTINUATION
COMPTON, RICHARD	48-41-L17	12.17	10.17	CONTINUATION
COOPER, JAMES JR.	36-60	123.58	123.58	CONTINUATION
DARNELL, JENNIFER	18-35-C	96.54	94.54	CONTINUATION
GILREATH, CHARLES	18-57	102	100	CONTINUATION
HEWATT REVOCABLE TRUST	10-22-A	151.83	151.83	CONTINUATION
LA-LA MANAGEMENT LLC	30-12	120.02	18.02	CONTINUATION
MCPHAIL, TERRY & KATHY	36-37-A	33.19	31.19	CONTINUATION
MCPHAIL, TERRY & KATHY	36-43	42	42	RENEWAL
MULLINAX, ROBERT	53-11-A	71.65	69.65	NEW
NICHOLS, TONY	9-47-AA	11	11	CONTINUATION
TANNER, OTIS JR.	07-021	73.02	73.02	CONTINUATION
TAPP, MICHAEL	37-1	21.24	19.24	RENEWAL
TEAL SNOW LEOPARD LLC	22-19	334.78	334.78	CONTINUATION
TEAL SNOW LEOPARD LLC	23-2	230.47	230.47	CONTINUATION
TEMPLETON, BELLE & RAYFORD	24-43	42	42	CONTINUATION
THOMAS, REBECCA	40-86-D	0.68	0.68	CONTINUATION
TINNEY, TERRY	55-89	71.46	67.46	CONTINUATION
VICK, DINA	82-10	70	70	CONTINUATION

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve all covenants listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All who were present voted in favor

VII: MISCELLANEOUS

a. Update on Young appeal to Superior Court

Nancy Edgeman provided an update and the BOA discussed.

b. Macedo appeal

Nancy Edgeman provided an update and the BOA discussed.

c. Personnel items (on hold from the meeting of 1/2/2026)

d. 2026 budget (on hold from the meeting of 1/2/2026)

Mr. Bailey entertained a motion at 10:54am to enter into executive session per O.C.G.A. 50-14-3(6),

Motion was made by Betty Brady, Seconded by Matt Kinnamont, All that were present voted in favor.

A motion was made to exit executive session at 11:28am by Betty Brady, Seconded by Matt Kinnamont, All that were present voted in favor.

e. Jones appeal

Nancy Edgeman provided an update and the BOA discussed. Mr. Bailey entertained a motion to lower the value to \$221,100, A motion was made by Betty Brady, Seconded by Matt Kinnamont, All that were present voted in favor.

f. Skelton Appeal to Superior Court

The BOA agreed that the appeal was invalid.

c. Glass Appeal to Superior Court

No agreement was reached.

Meeting Adjourned at 11:30am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



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