

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
January 28, 2026

Attending:

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

Meeting was called to order at 9:01am

APPOINTMENTS: Phillip Wright settlement conference – 9:30am (No Show)

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for January 14, 2026 & No Meeting for January 21, 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 – 0

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

Withdrawn – 26

Cases Settled –106

Hearings Scheduled – 1

Pending Cases – 0

Superior Court – 4

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

Mobile Home appeals taken: 2
Total appeals reviewed by the BOA: 0
Pending appeals: 2
Closed: 0
Certified to the BOE: 0

VI: MOBILE HOME APPEALS:

M&P/ MH#	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
72-34-61/M981	\$2,385	\$0	\$2,385	\$2,000	
72-34-61/M1307	\$1,450	\$0	\$1,450	\$1,309	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

VII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BOWMAN, SUZANNE & WILLIAM	67-33	55.74	55.74	NEW
BRISON, ROBERT & PATRICIA	43-66	10	6.91	CONTINUATION
CALDWELL, RICHARD & LISA	78-28	233.25	233.25	FLPA RENEWAL
CASH, LORI & PRESTON	70-4-TR3	132.42	130.42	RENEWAL
CHEMBARS, MISTY	85-19	30.74	26.74	NEW
COPELAND, SCOTT & KLING, THOMAS	47-117	18.25	18.25	RENEWAL
ELROD, WILLIAM	11-2-A, 19-3-A	62	60	NEW
GARRETT, PATRICK & SUSIE	72-2	34.7	34.7	CONTINUATION
HUGHES, WILLIAM	89-15	14.73	14.73	NEW
JACOBS, SCOT & PHYLLIS	81-3-E	30.83	30.83	CONTINUATION
MANY STREAMS RANCH LLC	61-1	91.08	91.08	NEW
MANY STREAMS RANCH LLC	61-1-B	23.26	23.26	CONTINUATION
MANY STREAMS RANCH LLC	61-1-E	23.26	23.26	CONTINUATION
MASTRANGELO, JON & SARAH	9-56-E	33.93	31.93	NEW
SAYE, SYLVIA	18-4-A	28.16	28.16	CONTINUATION
SCOGGINS, MARK	77-6	26.4	26.4	RENEWAL
SHINBONE RANCH LLC	8-43-A	38.11	38.11	RENEWAL
THOMAS, REBECCA	40-104	93.5	91.5	RENEWAL
VAUGHN, WILLIAM & CINDI	52-16	46.5	44.5	CONTINUATION
VOIGTS, KELLY & BUSCH III	39-72	56.04	54.04	NEW

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve all covenants listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

VIII: VETERANS EXEMPTIONS

a. Property Owner: Beavers, Eric

Map & Parcel: 46-31-A

Tax Year: 2026

Contention: Mr. Beavers visited the office on January 23, 2026 to file for the Veterans Exemption.

Determination: Mr. Beavers 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 2026.

Reviewer: Crystal Brady

b. Property Owner: Wright, Jquarius

Map & Parcel: 50C-28A-L04

Tax Year: 2026

Contention: Mr. Wright visited the office on January 15, 2026 to file for the Veterans Exemption.

Determination: Mr. Wright 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 2026.

Reviewer: Crystal Brady

Motion to approve the veterans' exemptions listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

IX: MISCELLANEOUS

a. 2026 SALES RATIO STUDY (2025 SALES) BEFORE CHANGES

All 1, 3, 4, 5(Residential, Agriculture, Commercial, and Industrial) based on 259 sales.

All 259 sales were considered in estimating approximate ratios for 2025.

All (1) (3) (4) (5) based on 259 sales.

Sales ratio 29.82 COD 30.84 PRD 1.06

Residential (1) (3) (4) (5) based on 193 sales.

Sales ratio 28.34 COD 30.47 PRD 1.08

Agriculture (1) (3) (4) (5) based on 53 sales.
Sales Ratio 33.59 COD 25.61 PRD 1.06

Commercial (1) (3) (4) (5) based on 12 sales.
Sales Ratio 49.18 COD 19.13 PRD 1.20

Industrial (1) (3) (4) (5) based on 1 sale.
Sales Ratio 60.61 COD 0.00 PRD 1.00

Recommendation: Based on 2025 sales, I am requesting the BOA acknowledge the 2026 sales ratio study before changes to AY2026.

Reviewer: Nancy Edgeman

Motion to acknowledge the recommendation listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All who were present voted in favor

b. Wright Appeal to Superior Court

Mr. Wright failed to appear for the settlement conference, therefore the appeal is considered resolved.

X: INVOICES

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 242672-242674 / Amount \$839.96 / Due upon receipt

b. Parker Fibernet – Inv# 1048218 / Amount \$512.50 / Due 2-4-2026

c. SouthData– Inv# 994740944 & 994740945 / Amount \$849.32 / Due date 2-6-25

BOA approved to pay all invoices listed above.

Nancy Edgeman updated the BOA on hearing officer appeals and BOA discussed.

Meeting Adjourned at 10:41am

John Bailey, Chairman

Betty Brady

Cathy Brown

Matt Kinnamont, Vice Chairman

**Chattooga County
Board of Assessors Meeting
January 28, 2026**