

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
February 11, 2026

**Attending:**

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

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Meeting was called to order at 9:04am

**APPOINTMENTS: The Breakers settlement conference – 9:30am**  
**Stan King and Grayson Thomas joined the conference by phone.**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for January 28, 2026 & No Meeting for February 4, 2026  
**BOA reviewed, approved, & signed**

**II. BOA/Employee:**

**a. Time Sheets**

**BOA reviewed, approved, & signed**

**b. Emails:**

**1. Weekly Work Summary**

**BOA acknowledged receiving**

**2. Board of Assessors certification**

**BOA discussed**

**III. BOE Report: Nancy Edgeman to update the Board.**

**Total 2025 Real & Personal Certified to Board of Equalization – 135**  
**Withdrawn – 26**  
**Cases Settled –106**  
**Hearings Scheduled – 1**  
**Pending Cases – 0**  
**Superior Court – 3**  
**Hearing Officer - 1**

**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: 6  
Total appeals reviewed by the BOA: 2  
Pending appeals: 4  
Closed: 2  
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
28-27 / M211	\$6,653	\$100	\$6,553	\$0	
50-78-A / M874	\$13,252	\$0	\$13,252	\$0	
63B-21 / M2628	\$17,231	\$1,000	\$16,231	\$7,230	

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Matt Kinnamont

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	235.25	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: Matt Kinnamont**

**Second: Cathy Brown**

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

**VIII: MISCELLANEOUS**

**a. Skelton**

**Nancy Edgeman provided an update and the BOA discussed. Mr. Bailey entertained a motion to correct the error, A motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.**

**b. The Breakers Appeal to Superior Court**

**No settlement was reached.**

**IX: INVOICES**

**a. Eagleview– Inv# US449184 / Amount \$21,911.50 / Due upon receipt**

**b. GMASS – Inv# 3152 / Amount \$20,694.44 / Due upon receipt**

**BOA approved to pay all invoices listed above.**

**Nancy Edgeman updated the BOA on a recent hearing officer appeal and BOA discussed.**

**Nancy Edgeman updated the BOA on the Mount Vernon Mills appeal and BOA discussed. Mr. Bailey entertained a motion to offer \$17,247,600, A motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.**

**Mr. Bailey inquired about sending the sales to the newspaper.**

**Nancy Edgeman updated the BOA on legislative changes and BOA discussed.**

**Meeting Adjourned at 10:57am**

**John Bailey, Chairman**

**Betty Brady**

**Cathy Brown**

**Matt Kinnamont, Vice Chairman**

  
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Board of Assessors Meeting  
February 11, 2026**