

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
March 11, 2026**

Attending:

**John Bailey, Chairman – Present
Matt Kinnamont, Vice Chairman – Present via telephone
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 March 4, 2026
BOA reviewed, approved, & signed**

II. BOA/Employee:

a. Time Sheets

BOA reviewed, approved, & signed

b. Emails:

- 1. Weekly Work Summary**
- 2. Press Release**

BOA acknowledged receiving

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Withdrawn – 26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 – 0
Pending Cases – 0
Superior Court – 2
Hearing Officer - 0**

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: 10
Total appeals reviewed by the BOA: 8
Pending appeals: 2
Closed: 8
Certified to the BOE: 1

VI: MOBILE HOME APPEALS:

M&P/ MH#	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
55B-26/M306	\$3,385	\$100	\$3,285	\$510	
30-67-D/M3394	\$11,268	\$11,268	\$0	\$8,006	

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: VETERANS EXEMPTION

a. Property Owner: Kincer, Megan

Map & Parcel: 20-22

Tax Year: 2026

Contention: Mrs. Kincer visited the office on March 9, 2026 to file for the Veterans Exemption.

Determination: Mrs. Kincer presented a letter from the Department of Veterans Affairs stating that her 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: Manning, Garrett

Map & Parcel: 7-31-C

Tax Year: 2026

Contention: Mr. Manning visited the office on March 5, 2026 to file for the Veterans Exemption.

Determination: Mr. Manning 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 veterans' exemptions listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

VIII: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
ALLEN, ANDY	10-024	40	40	RENEWAL
BLALOCK, JAMES, EULA, & JAMES JR.	20-7	5	1	NEW
BLALOCK, JAMES, EULA, & TONY	20-8	40	40	CONTINUATION
BLUE FOX SOUTH LLC	22-16	463.71	463.71	NEW
BOSSHARDT, ELAINE & DAVID	35-110-TR2	41.53	41.53	RENEWAL
BRANDOFINO, MICHAEL	42-17-E	21.55	21.55	NEW
BREWER, JACK	41-15-A	25	25	RENEWAL
CHANDLER, LUCY	35-112	83	79	RENEWAL
CHAPMAN LIVING TRUST	03-037	51.21	51.21	RENEWAL
CHAU, LE BUU ETAL	78-74	27.55	25.55	RENEWAL
CLOWDIS, BONNIE	15-3	51.22	49.22	CONTINUATION
COOPER RIDGE HOLDINGS LLC	14A-4-A	19.8	19.8	CONTINUATION
COOPER RIDGE HOLDINGS LLC	14-62	276.23	276.23	CONTINUATION
COOPER RIDGE HOLDINGS LLC	14-65	154.55	150.55	CONTINUATION
CROW, MEREDITH & DIANE	37-65-C	49.3	47.3	RENEWAL
DAWSON, PATRICIA	84-33	163.85	159.85	RENEWAL
DOOLEY, RUSTY ETAL	37-129	79.63	77.63	NEW
ELLENBURG, WILLIAM JR & JACKIE	21-43	32.9	30.9	RENEWAL
ELROD, TERRY	37-43-C	20.27	18.27	RENEWAL
EVANS FAMILY TRUST	65-54	52.2	50.2	RENEWAL
FLAMMER, WILLIAM & JOAN	24-32	806.36	804.36	RENEWAL
FOWLER, MICHAEL & TONDA	41-124-CC	15.33	11.33	RENEWAL
HARDY, MICHAEL	44-18A-TR-10	27.65	25.65	CONTINUATION
HESTER, WILLIAM	08-088	142	138	RENEWAL
HIMES, ROBERT & SANDRA	68-72	140	136	RENEWAL
HOLLIS, JAMES	56-40	33.99	31.99	RENEWAL
HOWELL, PAUL	07-012	87.21	83.21	CONTINUATION
JONES FAMILY TRUST	11-2-B, 19-8-A	54.8	52.8	NEW
JONES, ANTHONY & STULL, TONIA	19-8	245.93	245.93	RENEWAL
JONES, JEANETTE	69-5	63.5	61.5	RENEWAL
JUNE MITCHELL TRUST	16-17	160.94	152.94	CONTINUATION
KERCE, CHRISTOPHER	19-25	85.81	83.81	RENEWAL
LITTLE, MATT	69-4	156.45	156.45	RENEWAL
LOWRY, CHARLES	73-43, 73-44-A	116.51	114.51	RENEWAL
LOWRY, CHARLES	80-6	19.7	19.7	RENEWAL
MAJORS, JAMES & JOHN	08-012	137	137	RENEWAL
MAULDING, KRISTY	68-2-DD	10	10	CONTINUATION
MASSEY, CHARLES & JERRI	7-12-B	12.71	12.71	RENEWAL
MASSEY, CHARLES & LEE ROY	15-71	77	77	RENEWAL
MORRISON, MARTHA JO	31-2	30	28	RENEWAL

MORRISON, TOBY	20-14	91.49	89.49	RENEWAL
NORTHUP LIVING TRUST	25-36	131.65	131.65	RENEWAL
PETITT, WANDA	48-43	58	58	RENEWAL
PETITT, WANDA	48-52	79.6	79.6	RENEWAL
RAILEY, DOUG	26-7	35	31	RENEWAL
RUTLEDGE, ALAN ETAL	65-31	61.99	61.99	RENEWAL
SHEFFIELD, STANLEY	8-61-T31	31.04	31.04	RENEWAL
STOWE, JOAN ETAL	37-6	30	26	CONTINUATION
WEEKS, FREDERICK & CHRISTINE	52-17	91.3	89.3	RENEWAL
YOUNGBLOOD, TED & BETTY	81-3-B	41.74	41.74	RENEWAL

Requesting approval for covenants listed above:

Reviewer: Crystal Brady

Motion to approve all covenants listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All who were present voted in favor

IX: INVOICES

a. GMASS – Inv# 3236 / Amount \$13,194.44 / Due upon receipt

BOA approved to the invoice listed above.

The Board discussed continuing education.

Meeting Adjourned at 10:20am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



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