

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 25, 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 12:58pm

**APPOINTMENTS: TS Summerville settlement conference – 1pm
Stan King, Lindsey May, & Keith Houston joined by telephone.**

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for March 11, 2026 & No Meeting for March 18, 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.

**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Withdrawn – 26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: 13
Total appeals reviewed by the BOA: 10
Pending appeals: 3
Closed: 10
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
66-22-A/M2665	\$14,582	\$0	\$14,582	\$0	

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: EXEMPT PROPERTY

a. Property Owner: The Nature Conservancy

Map & Parcel: 71-5

Tax Year: 2026

Contention: The Nature Conservancy mailed an application on February 4, 2026 to file for exempt status.

Determination: The Nature Conservancy presented documentation showing that they are a 501(c)(3) organization. (See documents in file).

Recommendation: Based on the information presented, I recommend approval for exempt status per O.C.G.A 48-5-41(a)(4) beginning tax year 2026.

Reviewer: Crystal Brady

Motion to approve exempt status:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

VIII: VETERANS EXEMPTION

a. Property Owner: Harris, Louis

Map & Parcel: S34-19

Tax Year: 2026

Contention: Mr. Harris visited the office on March 19, 2026 to file for the Veterans Exemption.

Determination: Mr. Harris 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' exemption listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

IX: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
18494 HIGHWAY 27 LLC	63-24	57	57	CONTINUATION
18494 HIGHWAY 27 LLC	63-69-F	11.16	11.16	CONTINUATION
ALLEN, ANDY	80-9	154	154.3	RENEWAL
DANIEL, ALYSSA	37-67-40	4.38	4.38	RENEWAL
DANIEL, ALYSSA	37-67-42	7.45	7.45	RENEWAL
FULTON, JOHN & SHEILA	50C-1	15.13	13.13	NEW
HAZAN, SARAH & MOSLEY, MARY	19-45	23.67	21.67	NEW
HEROD, MAVERICK & SHANNON	55-110-D	54.1	54.1	RENEWAL
HUNTER, JAMES H.	81-19	67.73	67.73	RENEWAL
KING, JASON & JOLYN	73-43-A	18.76	16.76	RENEWAL
MOSELEY, KENNETH & GLORIA	11-009	45.5	45.5	RENEWAL
NORTON, JAMES	36-35	23	21	RENEWAL
OPEKA, RADLY & JULIE	69-4-D	13.19	11.19	RENEWAL
OWENS, CHRIS & BONNIE	81-32-D	32.82	32.82	CONTINUATION
OWINGS, LISA	67-12	15.38	13.38	RENEWAL
POWELL, KAITLIN & MAVERICK	47-4-A	99.63	99.63	RENEWAL
REECE, BARBARA	19-26-F	24.55	24.55	RENEWAL
REECE, BARBARA	19-26-G	62.83	62.83	RENEWAL
REYNOLDS, KENNETH & ZETA	41-56	12.87	12.87	NEW
TALLENT, CHRIS & COURTNEY	41-48	14.29	12.29	NEW
TOUCHSTONE, GWEN	79-28	34.5	32.5	NEW
WESSON, JUDY	36-8-A	12.06	12.06	RENEWAL
WILLIAMS, DALE & WANDA	19-41	170.65	170.65	CONTINUATION
WILLIAMS, DALE & WANDA	30-7	25.95	25.95	CONTINUATION
WILLIAMS, DALE & WANDA	30-11	112.39	112.39	CONTINUATION
WILLIAMS, DALE & WANDA	30-12-A	33.39	31.39	NEW
YOUNG, BENNY & DONNA	87-9	33.5	31.5	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

X: MISCELLANEOUS

SUBJECT 560-11-16 QUALIFIED TIMBERLAND PROPERTY (QTP)

Rule 560-11-16-.05 Table of Commercial Timberland Per Acre Values by Ecological Region and Soil Productivity Classification Rule 560-11-16-.05 Table of Commercial Timberland Per Acre Values by Ecological Region and Soil Productivity Classification (1) For the purpose of prescribing the 2026 table of values for use in the appraisal of Qualified Timberland Property, the state shall be divided into four ecological regional valuation areas, and per acre values shall be assigned to qualified land according to soil productivity classifications 1 - 9 (W1-W9).

Ecological region #3 includes the following counties: Baldwin, Banks, Barrow, Bartow, Butts, Carroll, Catoosa, **Chattooga**, Cherokee, Clarke, Clayton, Cobb, Columbia, Coweta, Dade, Dawson, Dekalb, Douglas, Elbert, Fayette, Floyd, Forsyth, Franklin, Fulton, Gordon, Greene, Gwinnett, Habersham, Hall, Hancock, Haralson, Harris, Hart, Heard, Henry, Jackson, Jasper, Jones, Lamar, Lincoln, Madison, McDuffie, Meriwether, Monroe, Morgan, Murray, Newton, Oconee, Oglethorpe, Paulding, Pickens, Pike, Polk, Putnam, Rockdale, Spalding, Stephens, Talbot, Taliaferro, Troup, Upson, Walker, Walton, Warren, White, Whitfield, and Wilkes.

The following per acre values shall be applied to each qualified acre according to soil productivity classifications **W1 - W9: W1-1,795, W2-1,687, W3-1,584, W4-1,486, W5-1,396, W6-1,324, W7-1,239, W8-1,171, W9-1,111.**

(2) The appraised value produced using the table of values in paragraph (1) of this Rule shall be determined and, if needed, adjusted so that the final value is at least 175% of such property's forest land conservation use value.

Authority: O.C.G.A. §§ 48-2-12, 48-5-7, 48-5-602, 48-5-607.

Recommendation: Requesting BOA approval and adopt the Department of Revenues Qualified Timber Product (QTP) values for 2026 effective 4/5/2026.

Reviewer: Nancy Edgeman

Motion to approve recommendation above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

b. TS Summerville LLC Appeal to Superior Court

This appeal was settled during the conference.

XI: INVOICES

a. Parker Fibernet – Inv# 1048965 / Amount \$512.50 / Due 4-4-2026

BOA approved to the invoice listed above.

The Board discussed continuing education.

Meeting Adjourned at 2:16pm

John Bailey, Chairman



Betty Brady

BB

Cathy Brown

CB

Matt Kinnamont, Vice Chairman

**Chattooga County
Board of Assessors Meeting
March 25, 2026**