

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
March 4, 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 9:00am

APPOINTMENTS: Connelly settlement conference – 9:30am, Temple settlement conference – 10am

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for February 11, 2026 & No Meeting for February 18, 2026
& February 25, 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Withdrawn – 26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 – 0
Pending Cases – 0
Superior Court – 4
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: 5
Pending appeals: 5
Closed: 5
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
45A-36/M630	\$5,831	\$0	\$5,831	\$0	
14-37/M2929	\$86,940	\$49,500	\$37,440		\$86,940

Requesting approval for appeals listed above:

Reviewer: Crystal Brady

Motion to approve appeals listed above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All who were present voted in favor

VII: VETERANS EXEMPTION

a. Property Owner: Berryhill, David

Map & Parcel: 64-43

Tax Year: 2026

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

Determination: Mr. Berryhill 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: Brown, Barry

Map & Parcel: 61-2-B

Tax Year: 2026

Contention: Mr. Brown visited the office on March 2, 2026 to file for the Veterans Exemption.

Determination: Mr. Brown 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
BRIDGES, TED	62-3	90	90	RENEWAL
COOK, LARRY & SUSAN	35-102	18	18	RENEWAL
COOK, LARRY & SUSAN	35-102-A	25	23	RENEWAL
FULMER, MICHAEL & KAY	38-65-B	28.15	26.15	RENEWAL
GILBERT, KELLY	81-42	29.83	27.83	NEW
HAMMONDS, PAMELA & SHAW, MARY	66-66	29.93	29.93	NEW
HAMMONDS, PAMELA & SHAW, MARY	67-43	93	91	NEW
HAMMONDS, PAMELA & SHAW, MARY	73-26	90.02	90.02	NEW
KENDALL, KENNETH & EMILY	79-23-C	15.74	15.74	CONTINUATION
KENDZOR, ROGER & KAY	67-65-A	18.36	16.36	RENEWAL
LOGAN, CHARLES II	56-29	79.31	79.31	RENEWAL
MCCARTY, JAMES	39D-70	40	38	RENEWAL
MCNEESE, PAULA	30-34	28	26	RENEWAL
MOSELEY, GAIL	29-45	40	38	RENEWAL
RAGLAND, MICHAEL & JENNIFER	72-21, 72-21-A	139.7	137.7	RENEWAL
RAST, PHILLIP	29-60-B	64.03	64.03	RENEWAL
TREADAWAY, MAX & KATHY	18-48	78.92	76.92	RENEWAL
WARD, RICHARD	26-44	100	96	RENEWAL
WILSON, DOUG & BETH	26-38	12	10	RENEWAL
WILSON, BETH	26-39	9.56	9.56	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: MISCELLANEOUS

a. CUVA and FLPA values

Rule 560-11-6-.09 Table of Conservation Use Land Values (Effective 3/13/2026)

(1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534, A1 1955, A2 1,848, A3 1713, A4 1,570, A5 1,415, A6 1,264, A7 1,124, A8 986, A9 843.

Rule 560-11-11-.12 Table of Forest Land Protection Act Land Use Values (Effective 3/13/2026)

(1) For the purpose of prescribing the 2026 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, **Chattooga**, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1,075, W2 965, W3 876, W4 803, W5 736, W6 681, W7 639, W8 586, W9 534.

Recommendation: Requesting BOA approve and adopt the Department of Revenues Forest Land Protection (FLPA) and Conservation Use Land Values (CUVA) for 2026.

Reviewer: Nancy Edgeman

Motion to approve recommendation above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All who were present voted in favor

b. Eck appeal release

John Bailey, Chairman, signed the release.

c. Brown covenant release

BOA signed the release.

d. Connelly Appeal to Superior Court

This appeal was settled during the conference.

e. Temple Appeal to Superior Court

This appeal was settled during the conference.

X: INVOICES

a. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 243935 / Amount \$1,417.53 / Due upon receipt

b. Parker Fibernet – Inv# 1048590 / Amount \$512.50 / Due 3-7-2026

c. Schneider Geospatial (qPublic) – Inv# I009772 / Amount \$2,447.55 / Due 5/30/2026

BOA approved to pay all invoices listed above.

Meeting Adjourned at 11:11am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



**Chattooga County
Board of Assessors Meeting
March 4, 2026**