

**CHATTOOGA COUNTY  
BOARD OF TAX ASSESSORS**

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Chattooga County  
Board of Tax Assessors  
April 29, 2026

**Attending:**

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John Bailey, Chairman – Present  
Matt Kinnamont, Vice Chairman – **Absent**  
Betty Brady – Present  
Cathy Brown – Present via telephone  
James Blair - Present  
Nancy Edgeman – Present  
Crystal Brady – Present

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Meeting was called to order at 9:03am

**APPOINTMENTS:**

**OLD BUSINESS:**

**I. BOA Minutes:**

Meeting Minutes for March 25, 2026 & No Meeting for April 1, 2026, April 8, 2026,  
April 15, 2026, & April 22, 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**Withdrawn – 26**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 – 1**

**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: 17  
Total appeals reviewed by the BOA: 11  
Pending appeals: 6  
Closed: 11  
Certified to the BOE: 1

**VI: MOBILE HOME APPEALS:**

MAP&PARCEL/ MH#	NOA VALUE	ASSERTED VALUE	VALUE IN DISPUTE	30 DAY / CHANGE	BOE / NO CHANGE
41-7/M1248	\$27,758	\$1,000	\$26,758	\$8,590	
74-2/M2281	\$6,915	\$7,000	-\$85	\$3,270	
49-34-C/M2506	\$17,607	\$12,000	\$5,607		\$18,109
L02-48/M3356	\$23,307	\$8,000	\$15,307	\$20,358	
55-52-L08/M3357	\$8,283	\$600	\$7,683	\$6,792	
64F-34/M3402	\$8,234	\$0	\$8,234	\$0	

**Motion to approve appeals listed above:**

**Motion: Betty Brady**

**Second: Cathy Brown**

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

**VII: HOMESTEAD EXEMPTIONS**

TYPE	NUMBER #
S1	146
S3	15
S4	35
70+	70
DENIED	6
FREEZES	33

**Motion to approve all homesteads listed above:**

**Motion: Betty Brady**

**Second: Cathy Brown**

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

**VIII: VETERANS EXEMPTION**

**a. Property Owner: Bowman, Justin**

**Map & Parcel: T16-20**

**Tax Year: 2026**

**Contention:** Mr. Bowman visited the office on April 7, 2026 to file for the Veterans Exemption.

**Determination:** Mr. Bowman 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: Wallace, Fionan**  
**Map & Parcel: S07-42**  
**Tax Year: 2026**

**Contention:** Mr. Wallace visited the office on March 27, 2026 to file for the Veterans Exemption.

**Determination:** Mr. Wallace presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 90%, but he is entitled to disability compensation at the 100 percent rate due to his unemployability. (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**

**c. Property Owner: Watson, Robert**  
**Map & Parcel: S16-97**  
**Tax Year: 2026**

**Contention:** Mr. Watson visited the office on April 14, 2026 to file for the Veterans Exemption.

**Determination:** Mr. Watson 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**

**d. Property Owner: Welch, Timothy**  
**Map & Parcel: 38-137**  
**Tax Year: 2026**

**Contention:** Mr. Welch visited the office on March 30, 2026 to file for the Veterans Exemption.

**Determination:** Mr. Welch 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**

**IX: REAL PROPERTY RETURNS**

NAME	M&P	RETURNED VALUE
DOSS, BEN	38-123	\$40,000
NEWTON, JASON	L04-40	\$0
JOHNSON, CATHY	P09-39	\$7,900
WATKINS, JAMES	S32-5	\$50,000

Requesting approval to make changes to the properties listed above:

Reviewer: Crystal Brady

Motion to approve making changes to properties listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

**X: PERSONAL PROPERTY**

a. Freeport: Requesting the Board of Assessor's approval

Tax Year: 2026

**Determination:**

- There are 14 Freeport accounts below that are ready for the Board's review and approval. The machinery and equipment for Aladdin #461 and Mount Vernon Mills #469 is in progress to be amended. This will not change their Freeport or taxable inventory values.
- All accounts listed below meet requirements for receiving Freeport as they have reported.

LASTNAME	ACCT	2025 TOTAL VALUE	2025 MACH & EQUIP	2025 TAXABLE INVN	2025 FRPORT	2026 TOTAL VALUE	2026 MACH & EQUIP	2026 TAXABLE INVN	2026 FRPORT
ALADDIN MANUFACTURING CORPORATION 181	461	30,713,512	2,121,340	13,010,049	15,582,123	64,951,124	30,406,326	14,824,192	19,720,606
BAKER TEXTILES REG'D	48	1,241,029	0	969,827	271,202	271,203	0	271,203	0
DIVERSITEX INC	208	48,843	0	48,843	48,843	52,558	0	0	52,558
FOAM PRODUCTS CORP	2349	7,029,295	6,996,755	500	32,040	6,748,728	6,613,096	2,395	133,237
J BAR CORPORATION	375	806,707	194,531	1,209	610,967	681,458	177,068	30,625	473,765
MOUNT VERNON MILLS INC	469	59,345,019	13,769,085	12,158,746	33,417,188	72,350,386	26,123,873	12,533,058	33,693,455
NORTH GEORGIA TEXTILE SUPPLY COMPANY	492	3,197,660	1,335,456	8,698	1,853,506	8,596,152	285,828	724,802	7,585,522
SHAW INDUSTRIES GRP INC TRYCON TUFTERS	594	7,761,455	6,698,364	3,500	1,059,591	3,076,159	2,411,364	142,240	522,555
SHOWA BEST GLOVE INC	596	13,568,327	206,122	5,457,694	7,904,511	35,054,397	231,698	5,860,460	28,962,239
SHOWA BEST GLOVE, INC	597	1,498,803	334,669	33,017	1,131,117	8,596,152	285,828	724,802	7,585,522
SMITH J. P. LUMBER CO INC	602	3,191,986	2,647,672	125,868	418,446	3,076,159	2,411,364	142,240	522,555
TRAEGER PELLET GRILLS LLC	667	1,519,164	651,620	157,640	709,904	1,540,230	575,385	227,191	737,654
VITALITY LABS LLC	806	75,999	30,380	1,000	44,619	84,246	28,606	1,000	54,640
WIRE TECH LTD	727	2,767,065	758,786	1,059	2,007,220	2,574,883	732,843	1,059	1,840,981
<b>TOTALS</b>		<b>132,764,864</b>	<b>35,744,780</b>	<b>31,928,807</b>	<b>65,091,277</b>	<b>207,653,835</b>	<b>70,283,279</b>	<b>35,485,267</b>	<b>101,885,289</b>

**Recommendation:** Recommending the Board of Assessor's review and approve the Freeport applications for the accounts above.

Reviewer: Wanda Brown

Motion to approve freeport applications listed above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

**XI: COVENANTS****a. Covenants**

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
6690 SUMMERVILLE LLC	57-21-A	81.3	81.3	RENEWAL
ACJ LEGACY VENTURES LLC	9-56-C	36	36	CONTINUATION
ALLMOND, VICKI & STATHAM, JENNIFER	20-11	171.16	169.16	NEW
BAILEY FAMILY TRUST	23-1	144	144	CONTINUATION
BAILEY FAMILY TRUST	23-3	150	150	CONTINUATION
BAILEY FAMILY TRUST	23-3-A	340	340	CONTINUATION
BAILEY FAMILY TRUST	23-4	160	160	CONTINUATION
BALLARD, MICHELE ET AL	10-22-B	155.28	155.28	CONTINUATION
BALLARD, MICHELE ET AL	10-22-C	40.8	40.8	CONTINUATION
COULTER, JEFFREY & CYNTHIA	70-20-TR-7	32.71	32.71	NEW
DAWSON, JAMES & MICHAEL	72-24	124	124	NEW
DAWSON, JASON & MICHAEL	S12-30	10.77	10.77	NEW
DAWSON, VICKIE & EUBANKS, ALLISON	78-1	122.05	118.05	RENEWAL
DAWSON, VICKIE & EUBANKS, ALLISON	84-16	137.6	137.6	RENEWAL
DENSON, SARA	48-35	141.3	141.3	NEW
ELAINE HIGH CROUCH SUBTRUST	60-11	160	160	CONTINUATION
ELAINE HIGH CROUCH SUBTRUST	68-40-A	67	67	CONTINUATION
ELEY, KATIE	47-69	59.48	53.48	NEW
EVERETT, CARTER	74-23	33	33	RENEWAL
EVERETT, CARTER	74-26	78	78	RENEWAL
FARRER, ANDREW	21-59-F	12.85	10.85	CONTINUATION
GORE FOREST PRODUCTS INC	66-60	155	155	RENEWAL
GREENE, DENNIS & SUSAN	78-8-E	46.85	44.85	RENEWAL
GRISSETT, MELINDA	87-10	91.88	89.88	NEW
HAMPTON, DEWAYNE & JOY	37-113-B & C	12	10	NEW
HAYES, ALLEN & TROYCE	50-108	27.4	25.4	NEW
HENNON, JERRY & ZEKE	65-34	13.04	11.04	NEW
HOGG FAMILY TRUST	40-1	118.11	114.11	RENEWAL
HUNTER, CURTIS & NICHOLS, JOHN	43-3	47	47	RENEWAL
JARRETT, CHARLES & KATHY	38-2-A	74.94	72.94	RENEWAL ADD TO EXISTING
LANIER, BRYAN	48-1	24.41	24.41	CONTINUATION
MARTIN, JOHN & FLOYD, ANNETTE	64-16	27	25	NEW
MATHIS, LINDA	75-9	28.14	28.14	CONTINUATION
MCCANN, JAMES	35-29	12	10	NEW
MCGILL, ROBERT II & SUMRALL, KATHY	08-043	40.02	38.02	NEW
NAZON, VERA & ZLATEVA, DIANA	87-1	12.24	10.24	NEW
PENNEBAKER, WALTER	86-2	160	160	CONTINUATION

PHILLIP & TERRY UPTON TRUST	30-32	56.3	54.3	CONTINUATION
POWELL, MORRIS & MARY	8-102, 8-102-A	31	31	NEW
PRICE, GEORGIA	68-13	46	46	NEW
PRINCE, FRANCES	13-15	34.05	32.05	RENEWAL
PROELS, CHERI & ALEXANDER	30-1	74	72	RENEWAL
RHADANS, ERIC & MARY	63-39	30.4	30.4	NEW
RUNNING BRANCH FARMS LLC	78-1-G	30.45	28.45	RENEWAL
STOKES, KELLY	26-22, 26-45	50.7	48.7	NEW
THOMAS, JACKIE & KAY	64-27	30	28	RENEWAL
VANTAGE RETIREMENT PLANS LLC	34-7	117	117	CONTINUATION
WELLS, PAMELA & ERIK	64-54	21	17	CONTINUATION
WOA COPE LLC	08-031	15.6	15.6	CONTINUATION
WELCH, TIMOTHY & BRENDA	38-137	47.41	45.41	NEW
WINTERS, CAROL ET AL	19-5-A	35.67	35.67	RENEWAL
YOUNG, STACY & NATHAN	35-18-B	70.89	70.89	RENEWAL

**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**

**b. Covenants not continued**

MAP & PARC	OLD OWNER/NEW OWNER	ACRES	CUVA YR
80-2-A	MCKINNEY/MCKINNEY TRUST	18.62	2018
23-1	BAILEY/BAILEY TRUST	144	2022
23-3	BAILEY/BAILEY TRUST	150	2023
23-3-A	BAILEY/BAILEY TRUST	340	2022
23-4	BAILEY/BAILEY TRUST	160	2022
64-16	MARTIN/MARTIN & FLOYD	27	2018
35-29	JACKIE MCCANN/JAMES MCCANN	12	2021
67-33-BB	MORNINGSTAR/BROWN	11.88	2025
64-54	CRAIG/WELLS	21	2018
49-55	PURCELL/SCHROYER	23.92	2022
10-22-B	ROME TIMBER/BALLARD	155.28	2014
10-22-C	ROME TIMBER/BALLARD	40.8	2014
25-43-A	HARTLINE/HARTLINE	20	2019
26-88-A	HARTLINE/HARTLINE	25.3	2019
79-26	CHRISTIAN ZHENG/NEW DAY	290	2020

**Motion to send 30-day breach letters to the covenants listed above as previously approved via email on 4-2-26:**

**Motion: Betty Brady**

**Second: Cathy Brown**

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

**c. Expiring covenants not renewed**

MAP & PARCEL #	START YEAR	TYPE	EXP YR
08-043	2016	CUV	2025
08-102	2016	CUV	2025
8-102-A	2016	CUV	2025
10-007	2016	CUV	2025
10-7-A	2016	CUV	2025
15-75	2016	CUV	2025
16-5	2016	CUV	2025
16-74	2016	CUV	2025
17-18	2016	CUV	2025
24-1-A	2016	CUV	2025
28-24	2016	CUV	2025
28-28-TR8	2016	CUV	2025
28-37	2016	CUV	2025
29-24	2016	CUV	2025
32-31	2016	CUV	2025
37-47-B	2016	CUV	2025
37-47-C	2016	CUV	2025
37-47-D	2016	CUV	2025
37-TR-12	2016	CUV	2025
37-130	2016	CUV	2025
38-124	2016	CUV	2025
44-26-B	2016	CUV	2025
47-22	2016	CUV	2025
47-70	2016	CUV	2025
52-32	2016	CUV	2025
69-38B-T5A	2016	CUV	2025
73-57	2016	CUV	2025
75-28	2016	CUV	2025
81-2	2016	CUV	2025
90-9	2016	CUV	2025
40A-44-A	2016	CUV	2025
40A-45	2016	CUV	2025

**Motion to remove the covenants listed above:**

**Motion: Betty Brady**

**Second: Cathy Brown**

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

**XII: MISCELLANEOUS**

**a. Employee retention**

Mr. Bailey entertained a motion for the BOA to approve continuing employment for all current employees and GMASS as contracted, A motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.

**b. Exempt property digest**

Mr. Bailey entertained a motion for the BOA to approve the exempt property digest, A motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.

**c. Priess appeal release**

Mr. Bailey, Chairman, signed the release.

**d. Covenant continuation update**

Crystal Brady updated the BOA.

**e. Tanner covenant**

Nancy Edgeman & Crystal Brady updated the BOA on a covenant issue and the BOA discussed.

**f. Blessings Inc.**

Nancy Edgeman & Crystal Brady provided an update and the BOA discussed.

**XIII: INVOICES**

a. GMASS – Inv# 3270 / Amount \$13,194.44 / Due upon receipt

b. Schneider Geospatial (qPublic) – Inv# I010261 / Amount \$2,447.55 / Due 8/30/2026

BOA approved to the invoices listed above.

Mr. James Blair attended the meeting. He was appointed to the Board of Assessors by the county commissioner, Andy Allen to fulfill a vacant seat.

Nancy Edgeman recommended putting our assessment notices on qPublic and the BOA discussed. Mr. Bailey entertained a motion for the BOA to approve that recommendation, A motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.

Mr. Bailey inquired about vehicle status and Nancy Edgeman responded.

Meeting Adjourned at 11:48am

John Bailey, Chairman



Betty Brady



Cathy Brown



Matt Kinnamont, Vice Chairman



James Blair



Chattooga County  
Board of Assessors Meeting  
April 29, 2026