

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

Chattooga County
Board of Tax Assessors
May 13, 2026

Attending:

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

Meeting was called to order at 8:59am

APPOINTMENTS:

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for April 29, 2026 & No Meeting for May 6, 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. Mount Vernon

Wanda Brown joined the meeting to update and the BOA discussed. Mr. Bailey entertained a motion to table the discussion pending further evaluation, A motion was made by Cathy Brown, Seconded by Jim Blair, All that were present voted in favor.

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Withdrawn – 26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**

Nancy Edgeman provided an update on the superior court case and the BOA discussed.

IV. Timeline: Nancy Edgeman to discuss updates with the Board.

The office is working towards the 2026 digest.

Mr. Bailey inquired about assessment notices and Nancy Edgeman discussed.

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: 2
Resolved: 1

VI: COVENANTS

NAME	MAP & PARCEL	ACRES	CUVA ACRES	TYPE
BROWN, BEN	67-33-BB	11.88	11.88	CONTINUATION
HARTLINE, AMY & JEROMIE	25-43-A	20	20	CONTINUATION
HARTLINE, AMY & JEROMIE	26-88-A	25.3	25.3	CONTINUATION
MCKINNEY TRUST	80-2-A	18.62	14.62	CONTINUATION
TAYLOR, DILLARD	81-34	127.76	125.76	IN LIEU OF APPEAL
WALRAN ENTERPRISES LLC	44-26-B	84.82	84.82	IN LIEU OF APPEAL

Motion to approve all covenants listed above:

Motion: Cathy Brown

Second: Jim Blair

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Subject: Annual Audit and Desk Reviews

Tax Year 2026

Determination:

1. All personal property accounts currently on record are current with either being reviewed or audited in accordance with D.O.R. standards and Board's policy of the 3-year cycle.
2. There are some exempt accounts in the process of being reviewed and several industrial accounts still actively being reviewed.
3. Accounts that received letters or were contacted by phone/email requesting updated documentation that results in a change of value required more detailed reviews.
4. The report includes accounts reviewed by detailing balance sheets, asset listings and cost, correspondence with the owner's CPA's, on-line research, on-site visits if applicable and taking a look back at prior year's filings if necessary.
5. The report does not include all accounts reviewed for quick desk reviews of simple changes like the marine accounts reviewed or minor changes not prompting a value change.
6. Marine accounts with no returns were reviewed in 2026 – 186 desk reviews and 72 detailed desk reviews to check and verify DNR information and ABOS values.
7. There are some of the additional issues noted at the bottom of the report and previous information forwarded to the Board of Assessors of the issues involving industrial accounts not yet in the completion stage.

8. The Board of Assessor's will receive further updates on the accounts pending completion.

Recommendation: Requesting the Board of Assessor's review and acknowledge

Reviewer: Wanda Brown

The BOA acknowledged and signed.

VIII: MISCELLANEOUS

a. Covenant release

The BOA signed the release.

b. Appeal release

Mr. Bailey, Chairman, signed the release.

c. Blessings GA Inc.

Nancy Edgeman updated and the BOA discussed. BOA instructed to invite Mr. Pelham to attend the next meeting to answer further questions.

d. New Day Horizons Group Inc.

Nancy Edgeman updated and the BOA discussed. BOA instructed field appraisers to visit property to verify qualifying covenant use.

IX: INVOICES

a. GMASS – Inv# 3318 / Amount \$13,194.44 / Due upon receipt

b. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 248792 / Amount \$350.00 / Due upon receipt

BOA approved to the invoices listed above.

Meeting Adjourned at 11:05am

John Bailey, Chairman



Betty Brady



Cathy Brown

Matt Kinnamont, Vice Chairman



James Blair

**Chattooga County
Board of Assessors Meeting
May 13, 2026**