

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
May 27, 2026**

Attending:

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

Meeting was called to order at 9:01am

APPOINTMENTS: James Pelham – 9:30am

Mr. Pelham joined the meeting to discuss his exempt property application.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for May 13, 2026 & No Meeting for May 20, 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Withdrawn – 26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: 2

Resolved: 2

VI: VETERANS EXEMPTION

a. Property Owner: Johnson, Vernon

Map & Parcel: T08-2

Tax Year: 2026

Contention: Mr. Johnson visited the office on May 14, 2026 to file for the Veterans Exemption.

Determination: Mr. Johnson 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 veteran's exemption above:

Motion: Jim Blair

Second: Cathy Brown

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Owner: MOUNT VERNON MILLS

#469 Personal Property

Map/Parcel: 00T1200000061

Tax Year: 2025

Determination:

1. This is the original 2025 value of \$59,345,019 for Mount Vernon Mills
2. This is the revised 2025 value of \$66,185,151.

Recommendation: Recommending the Board's approval for the revised 2025 value of \$66,185,151.

Reviewer: Wanda Brown

Motion to approve recommendation above:

Motion: Jim Blair

Second: Cathy Brown

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. New Day Horizons Group Inc.

Nancy Edgeman updated and the BOA discussed. Mr. Bailey entertained a motion to approve the covenant, A motion was made by Cathy Brown, Seconded by Jim Blair, All that were present voted in favor.

b. GMASS contract approval

Nancy Edgeman updated and the BOA discussed. Mr. Bailey entertained a motion to approve the contract, A motion was made by Jim Blair, Seconded by Cathy Brown, All that were present voted in favor.

IX: INVOICES

a. Parker Fibernet – Inv# 1049721 / Amount \$512.50 / Due 6-4-2026

b. WinGAP - Amount \$3,500 / Due 7-31-2026

BOA approved to the invoices listed above.

BOA discussed exempt status application for Blessings Inc. The Board instructed to confer with Attorney Strawn for clarification.

Mr. Bailey entertained a motion at 10:43am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Jim Blair, Seconded by Cathy Brown, All that were present voted in favor. A motion was made to exit executive session at 10:50am by Jim Blair, Seconded by Cathy Brown, All that were present voted in favor.

Meeting Adjourned at 10:51am

John Bailey, Chairman



Betty Brady

Cathy Brown



James Blair



Chattooga County
Board of Assessors Meeting
May 27, 2026