

**CHATTOOGA COUNTY
BOARD OF TAX ASSESSORS**

**Chattooga County
Board of Tax Assessors
January 2, 2026**

Attending:

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

Meeting was called to order at 9:00am

APPOINTMENTS: Larry Schlachter – 9:30am

Mr. Schlachter joined the meeting to discuss reclassifying the property located at 12135 Hwy. 27, Summerville from commercial to residential. He and his wife have been living there for 3 years. The BOA unanimously voted in favor of the reclassification from commercial to residential.

OLD BUSINESS:

I. BOA Minutes:

Meeting Minutes for December 3, 2025 & No Meeting for December 10, 2025, December 17, 2025, & December 24, 2025

BOA reviewed, approved, & signed

II. BOA/Employee:

a. First Order of Business

1. Vote for Chairman

Per O.C.G.A. 48-5-298(a), A motion was made by Cathy Brown to appoint John Bailey as Chairman, Seconded by Betty Brady, All that were present voted in favor.

Cathy Brown also made the motion to appoint Matt Kinnamont as Vice Chairman, Seconded by Betty Brady, All that were present voted in favor.

2. Vote for Secretary

Per O.C.G.A 48-5-298(a), Motion was made by Cathy Brown to appoint Crystal Brady as Secretary to the BOA, Seconded by Betty Brady, All that were present voted in favor.

b. Time Sheets

BOA reviewed, approved, & signed

c. Emails:

1. Weekly Work Summary

BOA acknowledged receiving

III. BOE Report: Nancy Edgeman to update the Board.

2023 Pending Superior Court cases – 0

2024 Pending Superior Court cases – 1

Total 2025 Real & Personal Certified to Board of Equalization – 135

Withdrawn – 25

Cases Settled –106

Hearings Scheduled – 2

Pending Cases – 2

Superior Court – 7

Hearing Officer - 3

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

VI: VETERANS EXEMPTIONS

a. Property Owner: Alexander, Eldon II

Map & Parcel: T06-23

Tax Year: 2026

Contention: Mr. Alexander visited the office on December 16, 2025 to file for the Veterans Exemption.

Determination: Mr. Alexander presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file). He was not eligible for the exemption for the 2025 tax year because he did not file until after the deadline.

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: Childress, Damian

Map & Parcel: 50C-51-A

Tax Year: 2026

Contention: Mr. Childress visited the office on July 18, 2025 to file for the Veterans Exemption.

Determination: Mr. Childress presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file). He was not eligible for the exemption for the 2025 tax year because he did not own the property on January 1, 2025.

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: Martin, Trent
Map & Parcel: S33-47
Tax Year: 2026

Contention: Mr. Martin visited the office on October 27, 2025 to file for the Veterans Exemption.

Determination: Mr. Martin presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file). He was not eligible for the exemption for the 2025 tax year because he did not file until after the deadline.

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: Siffles, Cody
Map & Parcel: T21-13
Tax Year: 2026

Contention: Mr. Siffles visited the office on October 24, 2025 to file for the Veterans Exemption.

Determination: Mr. Siffles presented a letter from the Department of Veterans Affairs stating that his combined service-connected evaluation is 100%. (see letter in file). He was not eligible for the exemption for the 2025 tax year because he did not file until after the deadline.

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 exemptions a-d listed above:

Motion: Betty Brady

Second: Matt Kinnamont

Vote: All who were present voted in favor

VII: PERSONAL PROPERTY

a. Owner: Sparc Mill LLC/Hashway Technology Inc
Map/Parcel: 41-10
Tax Year: 2025

Determination:

1. Through extensive research over the past 3 months and with the assistance of our Field Representatives, County Commissioner and Lyerly Clerk, a discovery was made that adds potential taxable value to tax year 2025.
2. The value of \$1,282,411 was added for the business known to us as Sparc Mill LLC and/or Hashway Technology Inc. (bit coin mining) located at the old Mohawk building: 5081 Highway 114, Lyerly, GA.
3. An ACO (account correction order) was reviewed by the Chief Appraiser on 12/15/2025 and sent to the Tax Commissioner to create a tax bill.
4. With the value being estimated based on our findings and research, the owner can provide supporting documentation and a return to justify changes. A letter and return for 2025 and 2026 has been sent to the addresses provided by our contact persons.

Recommendation: Please acknowledge and approve the estimated value of \$1,282,411 for tax year 2025 and upcoming 2026 in the event we do not receive a return from the business owner.
(See attached documents with PRC for value and equipment details).

Reviewer: Wanda Brown

Motion to approve recommendation above:

Motion: Matt Kinnamont

Second: Cathy Brown

Vote: All who were present voted in favor

VIII: MISCELLANEOUS

a. Mobile home digest approval

Chattooga County Prebill Manufactured Home Digest

Tax Year: 2026

Summary:

1. Digest Breakdown

a. Total FMV	\$31,466,745	Total ASV	\$12,586,698	Total Count	1,684
b. Uninc	\$28,397,863		\$11,359,145		1,491
c. Summerville	\$ 1,955,449		\$ 782,180		159
d. Trion	\$ 127,592		\$ 51,037		1
e. Lyerly	\$ 670,672		\$ 268,269		20
f. Menlo	\$ 315,169		\$ 126,068		13

2. Comparison with 2025 Prebill digest

- a. 4 less MHs than 2025 (1,684 vs 1,688)

3. Comparison with estimated revenue

a. 2025 estimated revenue **\$230,750**

- County \$100,787
- School \$129,963

b. 2026 estimated revenue **\$222,080**

- County \$ 95,596
- School \$126,484

c. **Estimated revenue decrease from 2025 to 2026 is \$8,670.**

4. 2026 Prebill Digest particulars

- a. 1,539 units are being valued by the NADA module (includes 7 exempt).
- b. 152 units maintain over-ride values due to condition and unknown models.

Recommendations:

1. It is recommended that all Prebill mobile home values (NADA & Over-rides) be approved by the Board of Assessors for the 2026 Chattooga County Prebill (Mobile Home) Digest per Substantive Rule 560-11-9-.08-(3).

Reviewer: Nancy Edgeman

Motion to approve recommendation above:

Motion: Betty Brady

Second: Cathy Brown

Vote: All who were present voted in favor

b. Public utilities approval

The 2025 Public Utility valuation and notices have arrived from the Department of Revenue. I have prepared the notices to be mailed to each of the Utility Companies.

2025 PUBLIC UTILITIES								
Name	DOR value	Dor Assessed	Final County Assessed	Summerville	Trion	Mento	Lyerly	Uninc
Alabama Power	19,808	7,923	7,923					7,923
AT & T Wireline Holdings LLC	68,251	27,300	27,300	294	1,462			29,544
Atlanta Gas Light Company	438,424	184,834	184,834		6,024			176,811
Centurylink Communications	676,584	270,634	270,634	19,865	23,913			226,855
Chattanooga & Chickamauga Railway	1,666,959	666,784	666,784					666,784
Colonial Pipeline Co	2,035,638	814,255						814,255
Georgia Power Company	81,673,963	32,669,585	32,669,585	5,108,579	2,180,797	365,119	348,396	24,666,695
Georgia Power Company Non Operating	3,000	1,200	1,200	1,200				
Georgia Transmission Corp	129,822	51,929	51,929	51,929				
Georgia Windstream Inc	49,216	19,686	19,686					19,686
Norfolk Southern Railway Co	-	-	-					
Norfolk Southern Railway Co	60,860	24,344	24,344			1,560		22,468
North Georgia EMC	10,356,370	4,142,548	4,142,548					4,142,548
North Georgia EMC Non Operating	111,888	44,755	44,755					44,755
Products SE Pipeline Corporation	924,051	369,620	369,620					369,620
Southern Natural Gas Company	35,660	14,264	14,264					14,264
T Cubed Of North America Inc	448,528	179,411	179,411	16,142	14,428		7,356	141,486
Verizon Access Transmission	2,018	807	807	807				
Verizon Business Services	15,537	6,215	6,215	6,215				
Windstream GA Communications Corp	3,316,890	1,326,676	1,326,676	448,672	210,680	16,248	94,844	556,233
Totals Per County and each Entity	102,033,267	40,822,770	40,008,515	5,653,703	2,439,304	382,927	450,596	31,895,927

The Department of Audits Sales Ratio for the 2024 is **39.61%**. This is based on 2024 sales.

Recommendation: It is my recommendation to use the Department of Audits and Accounts (DOAA) 2024 sales ratio study of **39.61%** for 2025 Public Utilities. The public utilities will be assessed at 40.00%.

Reviewer: Nancy Edgeman

Motion to approve recommendation above:

Motion: Cathy Brown

Second: Betty Brady

Vote: All who were present voted in favor

c. Personnel items

Mr. Bailey entertained a motion at 10:00am to enter into executive session per O.C.G.A. 50-14-3(6), Motion was made by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor. A motion was made to exit executive session at 10:39am by Betty Brady, Seconded by Cathy Brown, All that were present voted in favor.

d. 2026 budget

ON HOLD

VII: INVOICES

- a. GMASS – Inv# 2998 / Amount \$13,194.44 / Due upon receipt
 - b. GMASS – Inv# 3081 / Amount \$13,194.44 / Due upon receipt
 - c. GMASS – Inv# 3116 / Amount \$13,194.44 / Due upon receipt
 - d. McRae, Smith, Peek, Harman & Monroe, LLP - Inv# 240991-240993 / Amount \$1,762.50 / Due upon receipt
 - e. Parker Fibernet – Inv# 1047828 / Amount \$512.50 / Due 1-4-2026
- BOA approved to pay all invoices listed above.**

Meeting Adjourned at 10:42am

John Bailey, Chairman

JB
BB

Betty Brady

Cathy Brown

Matt Kinnamont, Vice Chairman

MK KJ JB

**Chattooga County
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January 2, 2026**