



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W., Room 1-156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2180

TODD H. PASCHAL
DIRECTOR
(404) 656-0492

July 18, 2013

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2012. Each digest is computed by school district and includes the established ratio and adjusted 100% digest of each district. These digests are subject to change resulting from hearings, arbitrations or legal actions.

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>	<u>ADJUSTED 100% DIGEST</u>
001	APPLING	36.63	\$ 1,964,553,339
002	ATKINSON	38.54	356,799,748
003	BACON	34.57	644,770,435
004	BAKER	39.98	331,864,859
005	BALDWIN	38.14	2,890,123,709
006	BANKS	43.81	1,323,576,705
007	BARROW	37.71	4,390,071,724
008	BARTOW	39.85	5,884,046,410
009	BEN HILL	39.45	988,519,355
010	BERRIEN	38.77	935,257,673
011	BIBB	42.00	10,913,411,457
012	BLECKLEY	39.81	688,758,272
013	BRANTLEY	39.22	855,423,284
014	BROOKS	40.41	1,057,806,736
015	BRYAN	39.52	3,264,845,317
016	BULLOCH	40.62	4,426,393,484
017	BURKE	39.16	5,143,667,175
018	BUTTS	39.41	1,583,802,823
019	CALHOUN	37.51	315,805,904
020	CAMDEN	42.27	3,805,693,587
021	CANDLER	37.50	601,296,201
022	CARROLL	39.42	5,201,445,541
023	CATOOSA	38.63	4,384,210,473
024	CHARLTON	40.80	710,586,188
025	CHATHAM	38.54	34,330,309,696
026	CHATTAHOOCHEE	39.68	176,152,743
027	CHATTOOGA	33.48	1,202,711,146
028	CHEROKEE	36.87	18,840,553,083
029	CLARKE	40.60	8,881,462,084
030	CLAY	41.13	282,684,452
031	CLAYTON	40.29	17,095,854,467
032	CLINCH	38.14	665,643,348
033	COBB	38.53	68,241,290,123
034	COFFEE	38.96	2,281,491,623
035	COLQUITT	38.87	2,462,092,549
036	COLUMBIA	39.43	11,353,827,777
037	COOK	38.65	1,055,463,031
038	COWETA	38.13	11,008,028,561
039	CRAWFORD	40.18	762,863,407
040	CRISP	39.46	1,659,137,174

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	40.72	\$	1,185,997,187
042	DAWSON	38.59		2,994,926,342
043	DECATUR	37.32		2,358,473,107
044	DEKALB	37.08		50,676,458,098
045	DODGE	42.22		999,776,041
046	DOOLY	39.53		750,698,230
047	DOUGHERTY	39.37		5,630,921,663
048	DOUGLAS	41.03		9,421,709,343
049	EARLY	39.36		1,078,763,079
050	ECHOLS	39.30		258,763,280
051	EFFINGHAM	39.29		4,108,923,143
052	ELBERT	40.69		1,402,947,654
053	EMANUEL	39.60		1,194,913,158
054	EVANS	40.05		625,307,671
055	FANNIN	33.80		3,598,560,286
056	FAYETTE	38.71		11,759,541,272
057	FLOYD	40.00		4,701,520,401
058	FORSYTH	39.25		22,365,232,199
059	FRANKLIN	38.52		1,593,890,663
060	FULTON	37.64		76,719,563,913
061	GILMER	36.67		3,074,458,403
062	GLASCOCK	38.87		207,320,963
063	GLYNN	39.57		12,308,971,292
064	GORDON	37.91		2,583,381,729
065	GRADY	36.37		1,483,906,768
066	GREENE	37.22		3,948,798,028
067	GWINNETT	39.36		69,366,024,571
068	HABERSHAM	40.50		3,053,307,930
069	HALL	39.87		11,862,778,506
070	HANCOCK	40.54		939,523,654
071	HARALSON	42.16		1,371,192,342
072	HARRIS	39.49		3,317,731,797
073	HART	Estimated		2,710,224,733
074	HEARD	40.99		1,009,516,677
075	HENRY	38.36		15,114,325,871
076	HOUSTON	39.20		9,855,331,795
077	IRWIN	38.57		629,959,765
078	JACKSON	38.03		4,266,811,738
079	JASPER	38.73		918,425,808
080	JEFF DAVIS	38.73		780,772,210

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	40.37	\$	1,098,062,661
082	JENKINS	35.63		670,881,841
083	JOHNSON	40.86		417,632,412
084	JONES	42.18		1,794,143,839
085	LAMAR	40.71		1,163,103,612
086	LANIER	41.68		412,024,438
087	LAURENS	35.44		2,054,718,099
088	LEE	39.06		2,327,191,618
089	LIBERTY	34.61		3,791,227,869
090	LINCOLN	38.68		730,328,435
091	LONG	40.05		662,584,984
092	LOWNDES	38.23		4,018,694,306
093	LUMPKIN	42.44		2,429,427,589
094	MACON	40.42		870,406,114
095	MADISON	38.60		1,623,890,196
096	MARION	39.93		535,554,207
097	MCDUFFIE	39.30		1,655,106,850
098	MCINTOSH	40.66		1,346,008,293
099	MERIWETHER	40.56		1,404,890,861
100	MILLER	37.51		460,093,479
101	MITCHELL	38.69		1,439,315,055
102	MONROE	40.41		3,609,551,482
103	MONTGOMERY	42.39		457,860,562
104	MORGAN	36.41		1,866,001,612
105	MURRAY	39.52		2,461,213,402
106	MUSCOGEE	38.65		13,851,210,513
107	NEWTON	38.61		5,727,961,949
108	OCONEE	39.16		3,710,945,365
109	OGLETHORPE	41.35		973,188,380
110	PAULDING	36.25		7,904,858,156
111	PEACH	40.32		1,714,655,967
112	PICKENS	43.59		3,357,187,472
113	PIERCE	38.22		1,205,146,410
114	PIKE	42.02		1,191,950,740
115	POLK	39.00		2,693,477,173
116	PULASKI	40.01		643,898,163
117	PUTNAM	41.52		3,677,129,736
118	QUITMAN	39.89		191,153,658
119	RABUN	39.41		4,260,421,301
120	RANDOLPH	36.12		504,735,536

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	40.15	\$	13,074,134,023
122	ROCKDALE	42.71		6,256,310,026
123	SCHLEY	39.31		299,300,683
124	SCREVEN	40.81		1,004,183,075
125	SEMINOLE	38.12		720,886,761
126	SPALDING	40.74		3,846,985,457
127	STEPHENS	38.32		1,926,663,143
128	STEWART	37.63		330,027,045
129	SUMTER	39.14		1,966,137,167
130	TALBOT	37.01		581,542,829
131	TALIAFERRO	39.37		146,296,717
132	TATTNALL	39.30		1,105,030,375
133	TAYLOR	39.88		560,748,562
134	TELFAIR	38.79		709,724,450
135	TERRELL	39.25		685,885,295
136	THOMAS	39.52		2,075,438,191
137	TIFT	38.59		3,096,312,834
138	TOOMBS	38.90		909,413,334
139	TOWNS	39.21		2,058,371,136
140	TREUTLEN	39.33		302,216,801
141	TROUP	38.25		5,711,704,944
142	TURNER	38.56		546,174,945
143	TWIGGS	39.89		690,879,608
144	UNION	40.75		3,036,247,573
145	UPSON	37.80		1,757,859,549
146	WALKER	36.85		3,598,977,828
147	WALTON	37.55		5,737,489,252
148	WARE	38.73		2,076,122,788
149	WARREN	37.73		432,653,244
150	WASHINGTON	39.39		1,889,979,784
151	WAYNE	42.80		1,908,503,930
152	WEBSTER	40.70		195,134,300
153	WHEELER	38.95		335,128,897
154	WHITE	37.65		2,435,135,125
155	WHITFIELD	40.06		4,736,073,608
156	WILCOX	36.27		401,869,885
157	WILKES	39.62		894,396,935
158	WILKINSON	40.71		950,695,337
159	WORTH	37.05		1,391,486,196

2012 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2013

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	37.08	\$	3,180,805,426
201	ATLANTA (FULTON)	37.64		56,004,419,163
202	BREMEN (CARROLL)	39.42		61,198,119
203	BREMEN (HARALSON)	42.16		468,399,977
204	BUFORD (GWINNETT)	39.36		1,890,212,756
205	BUFORD - HALL	39.87		452,313,360
206	CALHOUN	37.91		1,976,200,786
207	CARROLLTON	39.42		1,885,306,223
208	CARTERSVILLE	39.85		2,221,948,194
209	CHICKAMAUGA	36.85		326,713,558
210	COMMERCE	38.03		484,401,213
211	DALTON	100.15		3,653,978,030
212	DECATUR	46.34		2,686,321,523
213	DUBLIN	35.44		1,403,763,035
214	GAINESVILLE	99.67		3,602,551,262
215	JEFFERSON	38.03		1,382,484,041
216	MARIETTA	38.53		6,910,971,834
217	PELHAM	38.69		129,585,566
218	ROME	40.00		2,912,206,644
219	SOCIAL CIRCLE (NEWTON)	38.61		591,397
220	SOCIAL CIRCLE (WALTON)	37.55		453,599,315
221	THOMASVILLE	39.52		1,657,963,787
222	TRION	33.48		221,690,943
223	VALDOSTA	38.23		4,206,137,238
224	VIDALIA (MONTGOMERY)	42.39		31,614,908
225	VIDALIA (TOOMBS)	38.90		832,618,586
SUB-TOTAL-CITIES			\$	99,037,996,884
SUB-TOTAL-COUNTIES				766,481,902,940
100% STATE DIGEST			\$	865,519,899,824



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

270 Washington Street, S.W., Room 1 - 156
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2180

TODD H. PASCHAL
DIRECTOR
(404) 656-0492

July 18, 2013

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2012 100% Statewide Equalized Adjusted School Property Tax Digest Report. These digests are subject to change resulting from hearings, arbitrations, or legal requirements. Also included with the report are the Statistical and Computation reports for each school system.

The digests were based on property transfers during 2012. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2012 county tax digest.

Each county governing authority, each governing authority of a municipality having an independent school system and each local board of education will have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted school property tax digest of the local school system to:

Department of Audits and Accounts
Sales Ratio Division
Todd H. Paschal, Director
270 Washington Street, S.W., Room 5-198
Atlanta, GA 30334-8400

A hearing will be scheduled upon receipt of request. If you have any questions concerning your right for a hearing, please contact our office at (404)-656-0492.

If there are any adjustments made due to hearings or arbitrations, a finalized report will be delivered upon completion of all hearings and/or arbitrations. Any counties that have not requested a hearing should consider this their final report.



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2012 SALES RATIO STUDY

112 - PICKENS COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY..... 226

OVERALL RATIO..... 43.59

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>1,242,264,961</u>	÷	<u>43.59 %</u>	=	<u>2,849,822,039</u>
PERSONAL PROPERTY	=	<u>80,609,863</u>	÷	<u>43.59 %</u>	=	<u>184,923,323</u>
CURRENT USE PROPERTY	=	<u>10,362,576</u>	÷	<u>40.00 %</u>	=	<u>25,906,440</u>
MOTOR VEHICLES	=	<u>85,519,435</u>	÷	<u>40.00 %</u>	=	<u>213,798,588</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>3,274,450,390</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>3,274,450,390</u>
PUBLIC UTILITY PROPERTY.....	<u>82,496,418</u>
TIMBER	<u>240,664</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>3,357,187,472</u>



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2012 SALES RATIO STUDY

112 - PICKENS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2012 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	905,705,444	43.17	M	2,097,876,373
AGRICULTURAL	191,570,521	43.80	M	437,378,909
COMMERCIAL	234,858,294	45.41	M	517,193,393
INDUSTRIAL	43,223,658	42.19	M	102,451,971
TOTAL	1,375,357,917	43.59		3,154,900,646



2012 Sales Ratio Study 112 - PICKENS COUNTY

Page 1 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00282	HUNTER MARJORIE S ABERNATHY MARY ANN	441B CHESTNUT RISE~24~4 046A 220 002~UN 441,B	07/09/12	967 461	RES IMP	\$ 98,000	\$ 52,099	53.16
00003	CHRISTOPHER RICHARD L ADACK JAMES V/CHERYL T	107 KIMBERLYS WAY 055D 110 369	01/10/12	948 456	RES IMP	\$ 255,000	\$ 101,926	39.97
00523	US BANK NA TRUSTEE AFFOLDER DAVID W/CYNTHIA A	1835 MONUMENT RD~153~5TH 006 002	10/15/12	982 849	RES IMP	\$ 350,000	\$ 174,632	49.89
00214	VOEGLIE CHRISTOPHER AKENS LYLE G/BONNIE D	156~4TH 065 002 026~23	05/21/12	962 720	RES IMP	\$ 469,000	\$ 143,038	30.50
00507	BECK LANA LYNN ANDERSON FRANK	395 BRIAR VIS~315~5TH 026C 314~1326	11/14/12	981 455	RES IMP	\$ 75,000	\$ 37,383	49.84
00399	STOKES GEORGE G ARMSTRONG PETER C/CECILIA V	90 DUFFER DR 027D 102	08/03/12	973 862	RES IMP	\$ 186,831	\$ 89,488	47.90
00221	DUNKIN RONALD L ARNOTT JOHN J/ANN M	444 LITTLE CRK DR~188~4TH 065 032 019~19	05/25/12	963 619	RES IMP	\$ 128,000	\$ 55,360	43.25
00461	REILLY SCOTT A BAGUR MICHELLE	703 DOWN UNDER DR 010 010 019	10/17/12	978 382	RES IMP	\$ 237,500	\$ 106,184	44.71
00320	TODD CHRISTOPHER CARTER BAILEY HOWARD B/LAVERNE C	244,260,261~12 010 010 020~64	07/30/12	969 671	RES IMP	\$ 249,000	\$ 113,338	45.52
00210	COLBERT JOSEPH BAIN MARIA	647 PHILADELPHIA DR 041 140 124	05/04/12	962 701	RES IMP	\$ 169,900	\$ 60,072	35.36
00035	TIMME STEPHEN G BAIRD ROBERT E	902 CHOCTAW RDG~54~4TH 046D 902~902	01/31/12	950 625	RES IMP	\$ 335,000	\$ 165,673	49.45
00009	HOUFF JOHN G BAKER GARY M/BRENDA C	2333 BLUE SURF CT~258,283~5TH 027B 171~2333	01/06/12	948 408	RES VAC	\$ 95,000	\$ 38,400	40.42
00420	PICKETT ROGER M BALSAMELLO VINCENT T	1007 OUTBACK RD~244,260,261~12TH 009 047 094~93	10/01/12	976 594	RES IMP	\$ 238,000	\$ 148,688	49.90
00447	TURNER THOMAS L BELINS HERBERT A/ELMA R	75 RABBIT TOWN RD~118~4TH 052D 003	10/19/12 1.20	977 714	RES IMP	\$ 121,900	\$ 72,495	59.47
00386	DEUTSCHE BANK NATL TRUST CO BELL TAMMIE L	293 MOORINGS RUN~160~13 064 020 146~146	09/19/12	974 615	RES IMP	\$ 119,900	\$ 57,171	47.68



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 2 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot--Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00148	53 OFFICE PARK PRTRNS LLC BIG CANOE CO LLC	13350 HWY 53 EAST~137 049 061	04/25/12	960 72	COM IMP	\$ 270,000	\$ 109,283	40.48
00526	BLACK KNOB BLDRS LLC BLIZZARD FRANK/JANET	71 ORIOLE TRCE~156 065 002 020~17	12/07/12	983 644	RES IMP	\$ 210,000	\$ 109,196	52.00
00316	SUNTRUST MORTGAGE INC BOLING FRANCES SUE	43 KEVIN CT~195~4TH 066 068~227	01/31/12	969 503	RES IMP	\$ 123,000	\$ 61,888	50.32
00592	KASWAN RENEE LESLIE BOONE INVESTORS GROUP LLC	0 SAINT ANDREWS WAY~79~5TH 004D 062~161	11/12/12 7.40	987 183	RES VAC	\$ 66,600	\$ 26,640	40.00
00582	LUBERTAZZI PAUL BOWEN PATRICIA	035 011	10/02/12	985 483	RES IMP	\$ 100,000	\$ 27,851	27.85
00450	HARRISON JENNINGS E BRAMBLETT DONALD M/CERIL L	58 POPLAR CIR~13,16~4TH 046B 063~8014	09/28/12	977 441	RES IMP	\$ 195,000	\$ 84,875	43.53
00286	LAWSON CHARLES M BRENDEN RAY L	87~23RD 058 016	07/05/12 1.00	968 90	RES VAC	\$ 12,500	\$ 4,778	38.22
00466	OWENS HUBERT F BRINKLEY STALEY B/UHLING GARRY	201 HYACINTH HILL~22~4TH 047B 001 009~4808	10/29/12	980 251	RES IMP	\$ 505,900	\$ 221,088	43.70
00303	SNYDER ROBERT P JR BROOKS JONI L	266 MOORINGS RUN~160~13 064 020 106~106	07/19/12	968 413	RES IMP	\$ 110,000	\$ 61,996	56.36
00581	AAGAARD THOMAS A BROWN THOMAS W	356 LAUREL RIDGE TRL~24~4TH 046A 474~UN 356	12/31/12	986 1	RES IMP	\$ 291,000	\$ 123,756	42.53
50002	BRYANT CHRIS J/NACOLE D BRYANT CHRIS J/NACOLE D	87 ARBOR HILLS RD 030A 031 005	0.28		RES IMP	\$ 162,977	\$ 64,198	39.39
00261	MOORE MARK E BUCHANAN RANDAL D/HAZEL J	180~4TH 067A 006	03/31/12 6.62	966 329	RES VAC	\$ 55,000	\$ 22,680	41.24
00081	SANFORD WILLIAM M BUCKNER CHRIS K/KRYSTLE D	37 TIMBERLINE DR~187~4TH 065 094 226~26	03/07/12	954 473	RES IMP	\$ 130,750	\$ 57,292	43.82
00029	LAWSON GARY BUG CREEK PROPS LLC	35 SELLERS ST~17~13TH JA12 056 002~UN 35A,35B,35C,35D	01/30/12	950 277	RES IMP	\$ 255,000	\$ 86,800	34.04
00448	BOWERSOX ROGER J BUNCH KYLE E/SIERRA M	200 DEER CHASE DR~128~13TH 053D 063~15	10/12/12 0.50	977 337	RES IMP	\$ 125,500	\$ 52,368	41.73



2012 Sales Ratio Study

112 - PICKENS COUNTY

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acceage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00174	UNITED COMMUNITY BANK CABRERA FELIX/LUZ	227 DANSBURG CT~160 064 020 048~48	04/26/12	961 776	RES IMP	\$ 102,500	\$ 60,867	59.38
00048	DAVIS JANE P CANDEE RIEKO	33 MOORINGS RUN~160,165~13TH 064 020 160~160	02/01/12	951 753	RES IMP	\$ 138,500	\$ 55,632	40.17
00082	BOHANNON JILL CAPERELL KAREN	MOUNTAIN OAK TRL~51~4TH 046C 043,130~37A,37B	03/09/12 9.70	954 631	RES VAC	\$ 45,000	\$ 18,000	40.00
00416	SPALDING GEORGE CARVER NICHOLE L/JEREMY N	50 JACOBS BND~24,49~12TH 018 023 012~7	09/28/12	975 839	RES IMP	\$ 145,000	\$ 64,050	44.17
00497	NELSON ADAM CASON-MARKS VIVIAN	2022 PETTIT RD~99~13TH 055 026	11/13/12 3.50	980 794	RES IMP	\$ 99,000	\$ 57,738	58.32
00356	FERRARI INVS LLC CHEESEBURGER BOBBYS LLC	61 MELISSA PKWY 030D 096 128~L 1	08/21/12 0.85	971 860	COM IMP	\$ 835,000	\$ 492,695	59.01
00031	EVANS JOHN H CLARK WANDA	51 PINEY RIDGE RD~272,305~12TH JA03 015~32	01/31/12	950 584	RES IMP	\$ 100,000	\$ 53,533	53.53
00132	SUNBURST PARK N STORE LLC CLINE DERIDEE	2139 HWY 53~13~13TH 041 095	03/02/12 8.88	958 30	COM IMP	\$ 500,000	\$ 283,935	56.79
00401	BARRAZA WILLENE C CLONTS JERRY R/BETTY J	91 QUIET WATER CT~165~12TH 031 100 074~59	09/11/12	974 181	RES IMP	\$ 123,900	\$ 42,872	34.60
00534	HECHT BRUCE W/ROSEMARY G CODY GAIL	2634 SCONTI KNOLL DR~23~4TH 046A 403	12/04/12	983 497	RES IMP	\$ 409,900	\$ 204,761	49.95
00055	DOBSON JAMES R COPE EQUIPMENT AND TRUCK INC	40 CHURCH ST JA07 113~L 9	02/21/12	952 320	COM IMP	\$ 285,000	\$ 91,209	32.00
00527	LEFEVERS DEBORAH KAY CORNELIUS JAME E JR/SHERRY L	184 SONS LN~76~4TH 043C 108~11	11/29/12	983 168	RES IMP	\$ 104,900	\$ 41,748	39.80
00377	LIGNELL MARK COVERDELL NANCY/GREEN PATTY	340 BUCKSKULL HLLW~15~4 046A 354~340	09/06/12	973 605	RES IMP	\$ 150,000	\$ 61,995	41.33
00252	REMI CUSTOM HOMES INC CRAIG JAMES C	216 WINDSOR WAY~118,119~13 055D 110 324~24	06/14/12	965 493	RES IMP	\$ 190,000	\$ 90,625	47.70
00414	BARNETT BOBBY G CRAWFORD ALEXANDRIA	970 SALACOA VIS~148,149~13TH 061B 061~351	09/28/12	975 826	RES IMP	\$ 160,000	\$ 70,036	43.77

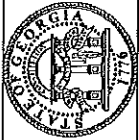


2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 4 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00168	ESSIG GLENN D CRAWFORD SETH B/JONI A	59 CLINT CT~104~4TH 050 021	05/01/12	960 640	RES IMP	\$ 60,000	\$ 23,354	38.92
00124	INGRAM JERRY R CUTLER ZACHARY	450 RICHARD TRL 055 029	03/29/12	957 793	RES IMP	\$ 118,000	\$ 41,758	35.39
00291	HSBC BANK USA NA TRUSTEE DAMERON DAVID/JENNIFER T	63 MULBERRY LN~140,141~13 056C 144~432	07/12/12	968 141	RES IMP	\$ 125,000	\$ 73,978	59.18
00099	YATES CLIVE M DANIEL CAROL	046D 041	03/23/12	956 403	RES IMP	\$ 197,000	\$ 88,369	44.86
00053	GOFORTH BILLY T DANIEL GINA F/ELDER NANCY JANE S	317 TEABERRY RIDGE RD~228~12TH 021A 026~13-A	02/17/12	952 348	RES IMP	\$ 109,700	\$ 37,461	34.15
00545	MOORE GREGORY L DANIELS GARY/KAREN	2785 SUMMIT DR~23,54~4TH 046A 390~2785	11/30/12	983 41	RES IMP	\$ 620,000	\$ 240,696	38.82
00341	459 INVS LLC DARMIK LLC	112~5 008 001 147~220	08/10/12 5.66	971 222	RES VAC	\$ 49,900	\$ 20,376	40.83
00487	TURAN MARY VIRGINIA DAU VERNON E	438 BESSIE LN~225~4TH 065 092 028~25	10/31/12	980 489	RES IMP	\$ 250,000	\$ 84,778	33.91
60001	DAYSTAR APPAREL INC DAYSTAR APPAREL INC	124 CONFEDERATE AV 030D 096 120	1.13		COM IMP	\$ 587,118	\$ 231,620	39.45
00170	WELLS FARGO BANK NA DEAN RICHARD JAMES	226 SADDLE RIDGE TRL~169~13TH 063 070 131~31	05/02/12	960 652	RES IMP	\$ 97,400	\$ 58,174	59.73
00192	ISSA ELISA DENNEY AMY D	0 ARBOR HILLS CT~237,238~12TH 030A 031 114~114	04/27/12	961 61	RES IMP	\$ 140,000	\$ 61,433	43.88
00065	COLTRANE BEN DRISKILL TONY/HOLDER SHERRY	24 BELAIRE DR~13~2 064 021 013	02/23/12 1.09	953 317	RES IMP	\$ 198,000	\$ 75,144	37.95
00559	CALDWELL MARY JOAN DUGGAN JUSTIN C/MISTY M	25 BLAKES LN~24,49~12TH 019 139~40	12/20/12	985 130	RES IMP	\$ 139,000	\$ 68,860	49.54
00572	THE SHEA A HUGHES FAMILY TRUST DULA BRIAN L/GINA D	418 CHUCK RD~21~12TH 033 042~14	12/19/12	985 207	RES IMP	\$ 280,000	\$ 116,384	41.57
00334	REED RALPH E JR DURICK SANDRA	295 027D 271~2887	07/23/12	970 430	RES IMP	\$ 140,000	\$ 72,076	51.48



2012 Sales Ratio Study 112 - PICKENS COUNTY

Page 5 of 16

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acceage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00518	BULLOCK KENNETH M DUSTIN RAYNES	330 SOUTH WOODS CT 063 102 118	10/31/12	982 803	RES IMP	\$ 155,000	\$ 62,125	40.08
00051	GENTRY JULIE A FARRIBA JAMES	723 HENDERSON MTN RD 063 070 148	02/16/12	952 163	RES IMP	\$ 105,000	\$ 52,176	49.69
00085	MCCOLLUM DAVID R FEICK DAVIE B/MARIETHERESE	7063 VALLEY VIEW DR~314~5TH 026D 024~7063	02/27/12	954 92	RES IMP	\$ 206,000	\$ 95,234	46.46
00495	BROWNING SANDRA FILIP ADRIAN R/ADRIANA	393 LOGANS RUN~187~4TH 065 094 296~96	11/16/12	981 366	RES IMP	\$ 113,800	\$ 59,908	52.64
00302	GRAHAM CHESTER T FISH MIKE/CARVER DUSTIN	114 MCARTHUR RD~104 050 018 001~2	05/15/12 0.89	968 379	COM IMP	\$ 113,000	\$ 47,494	42.03
00449	KNOWLES CLYDE W FLESHMAN ROBERT L	2550 SUMMIT DR~16~4TH 046A 015~2550	10/22/12	978 174	RES IMP	\$ 485,000	\$ 203,871	43.84
00222	GRUBBS WILLIAM A FOERST DENIS L/BARBARA J	783 FAIRWAY CT~259,282~5 027A 570~783	05/30/12	963 743	RES IMP	\$ 372,000	\$ 174,031	46.78
00360	MODEROW JOSEPH R FORSTER AND BRADFORD LLC	1243 WARBLER WAY~16~4 046A 137~1243	08/17/12	971 770	RES VAC	\$ 225,000	\$ 85,000	37.78
00240	JAMES LARRY D FREEDMAN LEWIS/ANN	7019 SOURWOOD CIR~13~4 046B 258~7019	06/06/12	964 509	RES IMP	\$ 375,000	\$ 131,348	35.03
00488	HARPER JOE S FRY MICHAEL A/LYNNE A	676 FIRETOWER RD 040 039	11/09/12	980 648	RES IMP	\$ 207,000	\$ 75,329	36.39
00123	BARFIELD ROBERT L SR GAGNER MARK B	RIM ROCK RD~188~5TH 024 002 067~65	04/02/12 6.26	957 644	RES VAC	\$ 120,000	\$ 47,804	39.84
00530	NORTH GA MTN HOME BLDRS LLC GHOLSTON RICK A/BEVERLY B	200 SPRING RUN RD~101,116~5TH 006B 003~14E	11/30/12 2.80	983 186	RES IMP	\$ 247,500	\$ 104,002	42.02
00539	MESSICK JOSHUA D GIAMBRA HEATHER	10 HORSESHOE BND~169~13TH 063 070 111~11	11/30/12	983 210	RES IMP	\$ 184,900	\$ 57,642	31.17
00020	HOLCOMB MARK L GIAMBRA STEPHEN JOHN	25,12~13TH 041 140 108~8	02/02/12 1.15	950 135	RES VAC	\$ 4,000	\$ 2,240	56.00
00505	ANDERSON FRANK GIBBS WILLIAM R/ROWEN GRACIE M	84 EMERALD LN~76~4TH 043C 067~6	11/14/12	981 403	RES IMP	\$ 108,000	\$ 59,457	55.05

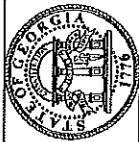


2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 6 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00245	WODARSKI LOIS ANN REVOC LIV TRUST GOLDI BURTON E/SUZETTE	COFFEY COVE SEC BENT TREE 024D 260-L 3196	06/26/12	966 146	RES IMP	\$ 180,000	\$ 75,622	42.01
00396	HOLMES MARGARET SELDEN GOLDMAN JAY B/DEBBIE	6503 BUCKSKULL RDG-15-4TH 046A 362-6503	09/14/12	974 326	RES VAC	\$ 115,000	\$ 42,000	36.52
00167	TAYLOR BRUCE GOODMAN TIM	735 TWIN MTN LAKE CIR-203,230-12TH 021D 047-82	04/26/12	960 418	RES IMP	\$ 80,000	\$ 32,347	40.43
00588	CANFIELD WILLIAM E GRAY DAVID/GAY M	804 ISUBA TRL-54-4TH 046D 804-804	12/27/12	985 422	RES VAC	\$ 112,900	\$ 52,000	46.06
00191	COBB JOHN B GREENWAY JOHNNY ET AL	345 MAIN ST-306-12TH JA07 053	05/02/12 0.31	961 368	COM IMP	\$ 85,000	\$ 50,148	59.00
00376	ROLAND TIMOTHY C GRICE AMY C	83-13 054 035	08/31/12 2.23	973 496	RES IMP	\$ 119,900	\$ 58,765	49.01
00027	FOX GIZELA HACKER WILLIAM E/RAMSEY JULIANNA	SCONTI RDG-24-4TH 046A 238-412	01/31/12	949 800	RES IMP	\$ 103,000	\$ 51,327	49.83
00297	BOGGS B FRANK HALL STEVEN L/DEBORAH S	8075 RIDGEVIEW DR-26-4TH 046B 199-8075	07/16/12	968 364	RES IMP	\$ 275,000	\$ 108,148	39.33
00263	FANN JIMMY/JOYCE HAMMONTREE REBECCA M/GREG C	122 BLUE BIRD TRL-156-4 065 002 007	06/28/12	967 686	RES IMP	\$ 215,000	\$ 108,503	50.47
00058	HOLT STEVE L HAMPTON MICHAEL L/VICTORIA A	251 AMBROSE DR-160,161,165-13TH 064 020 093-93	02/23/12	952 461	RES IMP	\$ 141,400	\$ 63,891	45.18
00344	LEWIS KENNETH A HANKIN GEORGE D/INA R	786 HILLSIDE WAY-53-4,2ND 046D 236-53	08/16/12	971 325	RES IMP	\$ 255,000	\$ 125,423	49.19
00251	ALMY THOMAS HANSEN JAMES A	9117 PINTO PL-61,63-4TH 046D 078-9117	06/12/12	965 392	RES IMP	\$ 290,000	\$ 121,113	41.76
00499	INGRAM DAVID PATRICK HARRINGTON KELLY GERARD	5202 CHESTNUT COVE TRL-261-5TH 026B 203	07/21/12 0.76	981 510	RES VAC	\$ 4,000	\$ 2,400	60.00
00458	ROCHELLE DUDLEY CECILE HAWKINS CHARLES R/LUCY F	1122 ALPINE DR 027B 206	10/10/12	978 265	RES IMP	\$ 165,000	\$ 67,546	40.94
00093	LYLE ROBERT H HECHT BRUCE W/ROSEMARY	556 LAKEWATCH-53-4TH 046D 014-556	03/16/12	955 539	RES IMP	\$ 206,900	\$ 82,201	39.73



2012 Sales Ratio Study

112 - PICKENS COUNTY

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acgreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00052	ALEXANDER JOHN W HEIDER STEPHEN J	7010 CHESTNUT OAK PT~13~5TH 046B 267~7010	02/21/12	952 384	RES IMP	\$ 185,000	\$ 76,000	41.08
00455	VANNATTA NEAL F HENDERSON CORI	107 SPRING PLACE DR~53~13TH JA19 097 013~8	10/24/12 0.84	978 214	RES IMP	\$ 135,000	\$ 63,981	47.39
50004	HENRY MICHAEL L/LAURA Z HENRY MICHAEL L/LAURA Z	348 SOUTH WOODS CT 063 102 117	1.28		RES IMP	\$ 149,454	\$ 59,304	39.68
00260	MCLAUGHLIN CHARLES M HINES JUDY C	186 HOBSON RD~200~12 030C 007 003	08/12/12 0.79	965 510	RES IMP	\$ 97,000	\$ 51,511	53.10
00330	BYRNE JOHN F HOLFELS KIMBERLY R/ROBERT M	MOLE MTN BENT TREE~295 027D 269~2885	08/08/12	970 260	RES VAC	\$ 35,000	\$ 18,000	51.43
00283	KAMAN JOHN R HOLLAND AARON J/CARRY E	120 ARBOR HILLS RD~237~12 030A 031 096~96	07/05/12	967 383	RES IMP	\$ 99,900	\$ 52,084	52.14
00097	DOTSON BENJAMIN C HOLLAND JOHN/LORI	841 ALPINE DR 027A 393	02/24/12	955 14	RES IMP	\$ 175,000	\$ 72,349	41.34
00463	RBM CONST INC HOLLIDAY DAVID E/CAROL J	4 HAWKINS RDG~118 055D 110 377~77	08/30/12	978 332	RES IMP	\$ 198,000	\$ 100,291	50.65
00083	BIG CANOE BLDG GROUP LLC HOVIS WILLIAM L/SUSAN S	8119 DISHAROON MOUNTAIN~25~4TH 046B 161~8119	03/02/12	954 222	RES IMP	\$ 410,000	\$ 182,569	44.53
00179	DEAN ANNE M HOWARD NATASHA	35 TALKING ROCK CREEK LN~168~12TH 020 059~3,4	05/02/12	961 369	RES IMP	\$ 85,000	\$ 33,968	39.96
00049	LIVECCHI JOHN T HUEGEL NANCY A	7229 RIDGEVIEW DR~12~4TH 045A 057~7229	02/24/12	952 574	RES IMP	\$ 275,000	\$ 150,364	54.68
00127	EVERETT WALTER M HUNTER GERALD R/JULIE D	125 BLUE PINE CT~246~5TH 024D 265~635	03/20/12	957 396	RES IMP	\$ 375,000	\$ 161,607	43.10
00106	PRATT JOHN A HWA MON PROPS LLC	8080 RIDGEVIEW CIR~26~4TH 046B 204~8080	03/16/12	956 100	RES IMP	\$ 947,500	\$ 424,338	44.79
00136	DUNN MATTHEW JABALEY CLINT S	11 GINGER DR~164, 197~12TH 031D 075~3	04/09/12	958 448	RES IMP	\$ 97,000	\$ 42,816	44.14
60003	JAMBO INC JAMBO INC	1109 EAST CHURCH ST 043B 095	0.62		COM IMP	\$ 227,262	\$ 95,880	42.19



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 8 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00169	WINSTON ROBERT JAMIESON WILLIAM M/REBECCA C	415 SHARP MOUNTAIN PKWY~63.82~13TH 055 117~17	04/27/12	960 458	RES IMP	\$ 370,000	\$ 147,704	39.92
00326	HISE AMANDA V JARMA DONALD E	461 PHILADELPHIA DR~12.25~13 041 140 114~14	07/31/12	969 704	RES IMP	\$ 148,500	\$ 66,934	45.07
60006	JASPER PROPERTY GROUP LLC JASPER PROPERTY GROUP LLC	93 PIONEER INDUSTRIAL BLVD JA02 015	4.02		IND IMP	\$ 751,357	\$ 304,035	40.46
00135	ESTES VIRLYN R JENNIE N WADE LP	TILLEY RD~59.60~12TH 019 069 007~B	04/06/12 0.09	958 320	RES VAC	\$ 1,000	\$ 556	55.60
00115	BIG CANOE BLDG GROUP LLC JOHNSON IV JAMES C/PAMALA H	841 SINTI TRL~54.61~4TH 046D 841~841	03/30/12	957 102	RES IMP	\$ 390,000	\$ 128,048	32.83
00489	WHITTEN MADISON N JR JONES DONALD M	MONUMENT RD~153~5TH 006 030~TR 100	11/09/12 7.39	980 606	RES VAC	\$ 106,000	\$ 62,815	59.26
00441	PICCOLI EDWARD N JOSEY JUANITA	027B 156~2348	10/15/12	977 489	RES VAC	\$ 2,250	\$ 640	28.44
00105	HUGHIE SUSAN KELLER DAVID/DENNEY REBECCA	046A 433	03/26/12	956 401	RES IMP	\$ 450,000	\$ 194,624	43.25
00273	HARROLD MICHAEL D KELLEY DAWN C	1703 BRYANT RD~52~23 037 055 015~15	07/02/12 5.01	967 342	RES IMP	\$ 220,900	\$ 81,556	36.92
00301	JORDAN EDGAR LAMAR KEOWN DANNY L/IVA	BLAINE RD~49~12 019 033 001~TR 1	07/20/12 1.90	968 712	RES VAC	\$ 26,656	\$ 8,503	31.90
00066	RECCHIA KAREN V KIMMONS JAMES T/PATRICIA C	85 SPARROW LN~156~4TH 065 002 055~52	03/02/12	954 42	RES IMP	\$ 240,000	\$ 93,878	39.12
00454	JESSIE ALAN D KING JASON E/JODI L	158 KERRY DR~195~4TH 066 060~219	10/20/12	978 540	RES IMP	\$ 203,000	\$ 84,090	41.42
00141	MOUNTAIN BREEZE PROPS LLC KONDOS KIRIKO L/PAMELA A	FROST PINE CIR~260~5TH 027A 864~3326	04/12/12	958 661	RES VAC	\$ 1,500	\$ 640	42.67
00013	HWA-MON PROPS LLC KONSIN STEPHEN J/MARY L	1080 COX MOUNTAIN DR 046D 183	01/18/12	949 30	RES IMP	\$ 650,000	\$ 335,308	39.45
00509	GRAY STEVEN F KRAMER PEGGY Z	10 MOUNT SEQUOYAH RD~138~13TH 055 054 001~10	11/19/12	982 27	RES IMP	\$ 160,000	\$ 70,935	44.33



2012 Sales Ratio Study 112 - PICKENS COUNTY

Page 9 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot--Land Dist Map/Parcel--SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00564	PUCKETT AMY VELLENOWETH KYLE LESTER G	472 HOBSON DR~161 031D 136~L 44	11/15/12	985 274	RES IMP	\$ 88,500	\$ 45,929	51.90
00044	ANDERSON ROBERT R LAGATTA DENNIS C	374 HIGH CLIFF RD~172,173,188~5TH 024 002 041~39	02/10/12	951 610	RES IMP	\$ 203,000	\$ 74,712	36.80
00305	ROWTON JAMES ALFRED LAZARO JEANNE D	2027 MCELROY MTN DR~16,17~4TH 047B 042~2027	07/31/12	969 460	RES IMP	\$ 535,000	\$ 206,818	38.66
00426	PRIEST GLENN/JOAN LEE JIMMY L	125~13TH 053D 032 001~TR 1,2	08/31/12 1.11	976 351	COM VAC	\$ 50,000	\$ 26,640	53.28
00349	SELENE RMOF II REO ACQ II LLC LEVY ANDREW	046B 192	07/31/12	971 634	RES IMP	\$ 322,000	\$ 156,960	48.75
60005	LUPI JOHN A/CYNTHIA L LUPI JOHN A/CYNTHIA L	3909 STEVE TATE RD 047 010	2.58		COM IMP	\$ 239,376	\$ 108,701	45.41
00513	PRESSWOOD BRYAN T/TAVISH/CARYN MABRY ALAN W/MARY L	2878 JERUSALEM CHURCH RD~55~23RD 038 065	11/15/12 8.47	981 695	RES IMP	\$ 107,000	\$ 41,945	39.20
00300	JN RENTALS LLC MACARTHUR STEVE	112 CHEROKEE WD HOLLOW DR~180,201~4 067D 034~TR 50	07/23/12 2.30	968 699	RES IMP	\$ 52,000	\$ 16,150	31.06
00084	REGIONS BANK MARTIN MARGARET	597 TALLEY COVE RD~44,45,64~13TH 040 050 048~78	03/07/12	954 471	RES IMP	\$ 475,000	\$ 216,034	45.48
00421	GOODRUM DEBORAH A MARTINEZ DAVID MICHAEL	JA12 024	10/03/12 0.32	976 444	RES IMP	\$ 136,500	\$ 46,185	33.84
00536	CRIST CHRISTOPHER L MATHIS JAMES R	2391 JERUSALEM CHURCH RD~72~13TH 038 086 001	11/29/12 3.00	983 290	RES IMP	\$ 194,000	\$ 99,442	51.26
00238	IRBM CONST INC MAURITZ JANE L	443 HAWKINS RDG 055D 110 342	06/01/12 1.13	964 697	RES VAC	\$ 18,500	\$ 7,200	38.92
00328	SCHWAIBOLD FREDERICK P MAY RANDALL L	1255 CANADA GEESE PNT~16~4TH 046A 150~1255	07/31/12	970 81	RES IMP	\$ 417,000	\$ 209,963	50.35
00253	KARTEROLIOTIS STEVEN G MAYES JAMES J JR/SHELLEY W	322 BUCKSKULL HOLLOW~15~4TH 046A 338~322	06/15/12	965 394	RES IMP	\$ 155,000	\$ 60,185	38.83
00153	REGIONS BANK MAYO ANITA H	WALESKA HWY~152 052C 042	04/20/12 67.00	959 687	AGR VAC	\$ 249,000	\$ 142,249	57.13



2012 Sales Ratio Study 112 - PICKENS COUNTY

Page 10 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00226	CASH JERRY E MCGARRY MICHAEL A/LYNN A	91 HILLSIDE WAY-53 046D 216	05/31/12	963 769	RES IMP	\$ 275,000	\$ 110,510	40.19
50003	MCGRAW MICHAEL H MCGRAW MICHAEL H	56 RED BRANCH RD 033 200 001	1.01		RES IMP	\$ 123,520	\$ 50,325	40.74
00069	WILLIAMS BRIAN MILLER JAMES GREGORY	156 FRANKLIN CT-12,25 041 140 160-L 60	02/29/12	953 192	RES IMP	\$ 115,000	\$ 62,881	54.68
00289	MACARTHUR STEPHEN L MILLS TRISHA A	2267 CAMP RD JA18 070	07/13/12	968 278	RES IMP	\$ 117,900	\$ 40,098	34.01
00276	GUNDERSON KATHLEEN J MONOGUE DA OAM A	165 WARD RDG RD-287-5TH 028B 012-7A	07/06/12	967 668	RES IMP	\$ 187,000	\$ 70,769	37.84
00268	BARNES THURSTON D MOORE JOHN M	HOBSON CRK S/D 031D 051-37 BL R	06/29/12 1.17	966 664	RES IMP	\$ 139,900	\$ 64,790	46.31
50001	MORGAN CATHY B MORGAN CATHY B	810 LITTLE PINE MOUNTAIN RD 027A 129	0.48		RES IMP	\$ 119,715	\$ 54,445	45.48
00312	HARTNESS SUSANNAH RUTH MPR LLC	1253 CANADA GEESE PNT-16-4TH 046A 148-1253	07/20/12	969 237	RES VAC	\$ 200,000	\$ 72,000	36.00
00150	ENSLEY ROBERT MCKINLEY MSMR HOLDINGS LLC	RIMROCK RD-172,173,188-5TH 024 002 062-61	04/20/12 4.53	960 4	RES VAC	\$ 56,625	\$ 22,650	40.00
00433	WILKES WILLIAM Roderick NANNINI JOHN R/CANDYE P	50 PEACEFUL MTN LN-80,81,100-13TH 055 183-113	10/05/12	977 134	RES IMP	\$ 329,000	\$ 137,913	41.92
00310	LANGE WILLIAM E NICHOLSON VERNON T/CHERYL A	2624 HIGHLAND CT-23,24-4TH 046A 393-2624	07/30/12 2.83	969 458	RES VAC	\$ 63,000	\$ 38,400	60.95
00064	GISE JACQUELYN D NIX MORRIS LAMAR/BRENDA	279 009 124	02/29/12 1.48	953 475	RES VAC	\$ 15,000	\$ 4,400	29.33
00490	FINLEY JANICE B O'BRIEN TIMOTHY/SOMMER ZANDRA M	101 FOX DEN CIR 024D 301	11/08/12	980 602	RES IMP	\$ 272,000	\$ 134,933	49.61
00498	SAMPLES WALT O'HERN BILLIE ANN L/LEHR PETER A SR	61 MORGAN WALK-62-4TH 046D 155-9079	11/16/12	981 380	RES IMP	\$ 190,000	\$ 90,422	47.59
00561	RAYNES TIMOTHY OLIVER DANIEL	397 MTN LAKE DR-170 063 053-14 UN 3	12/21/12	984 935	RES IMP	\$ 65,700	\$ 35,628	54.23



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 11 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot--Land Dist Map/Parcel--SLB	Sale Date Accegrage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00171	CRAMER ROBERT S JR OMAN MIKAEL CIBARONA ANA M	046A 509	04/27/12	960 533	RES IMP	\$ 285,000	\$ 115,576	40.55
00060	RENASANT BANK ONYX INVESTMENT SRVS LLC	NOAH DR-235 030D 096 142-12B2	03/01/12 0.80	953 228	COM VAC	\$ 119,000	\$ 55,000	47.06
00380	RIDDLESWORTH MICHAEL E PALMER THOMAS C/KAREN P	COX MTN BIG CANOE 046D 246-UN 796	08/31/12	972 730	RES IMP	\$ 355,000	\$ 144,336	40.66
00262	CF SOUTHEAST REO LLC PAPE RILEY E	23 BLACK KNOB FLLS 034 049 007-7	06/22/12	966 190	RES IMP	\$ 88,900	\$ 51,978	58.47
00073	SMITH JOSEPH H PARIS SHARON L	35 MAPLE VALLEY-120,133-13TH 054 121	02/29/12 3.89	954 485	RES VAC	\$ 23,000	\$ 11,501	50.00
00142	PETERSON RONALD PARKER CHRISTOPHER D/KIMBERLY N	167 LUMBER OAKS LN-266,276-12TH 022 112 059-8	04/12/12	958 620	RES IMP	\$ 200,000	\$ 92,926	46.46
00190	OLIVERIO JOHN PATTEN TIMOTHY W/KIMBERLY C	847 ORCHARD RD 022 109 001	05/04/12	961 489	RES IMP	\$ 249,999	\$ 106,862	42.74
60004	PAULEY LARRY PAULEY LARRY	881 EAST CHURCH ST 043B 103	0.41		COM IMP	\$ 160,632	\$ 59,338	36.94
00172	CANTRELL JACKEY PAYNE SARAH J/WILLIAM T	227-4TH 065 080 002	05/02/12 1.92	960 617	RES IMP	\$ 283,023	\$ 71,263	25.18
00519	WHITE JAMES M PESCE JOHN F	253 SYLVIA WAY-118,119-13TH 055D 110 387-87	11/20/12	983 80	RES IMP	\$ 197,500	\$ 91,868	46.52
00537	TAPP CHESTER G JR PHILLIPS BETTY TAYLOR	301 NAVAHO TRL-305,306,307,308-12TH JA05 017-59	11/30/12	983 234	RES IMP	\$ 110,000	\$ 51,058	46.42
00550	JACOBSEN HERBERT O PHILLIPS SUSAN H	2483 RIDGEVIEW DR-314-5TH 026D 131-7181	12/13/12	984 294	RES IMP	\$ 350,000	\$ 119,028	34.01
60009	PHILLIPS THOMAS M PHILLIPS THOMAS M	54 PINE ST JA13 012	0.90		COM IMP	\$ 195,623	\$ 71,323	36.46
00365	KIDS AHEAD INC PICKENS CHILDCARE LLC	1 APPALACHIAN TRL-16,17-13 JA12 097	09/06/12	973 569	COM IMP	\$ 278,400	\$ 99,981	35.91
00467	FERGUSON MAXWELL PIKE HERSHEL T JR/CYNTHIA R	9307 RED BUD PASS-92 049A 053	10/31/12	980 323	RES IMP	\$ 440,000	\$ 231,504	52.61



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 12 of 16

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acceage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00476	THORNTON JOHN PAUL PLACZEK RICHARD	249 COVE LAKE DR 049 080 125	10/25/12	979 235	RES IMP	\$ 445,000	\$ 203,715	45.78
00315	HILDERHOFF TERESA J POPE RICHARD G II/LYNN M	350 LAUREL RDG TRL~24~4TH 046A 488~350	07/27/12	969 371	RES IMP	\$ 264,000	\$ 118,112	44.74
00042	TIMMONS STEPHEN R POSSEHL JOHN A/DEBORAH G	9501 HWY 136~10,11, 163~12TH,24TH 013 053	02/10/12	951 581	RES IMP	\$ 350,000	\$ 148,797	42.51
00400	ONYX INV SRVS LLC POSTELL MISTY LYN	192 LOWER GRANDVIEW RD~250~5 023D 095	09/17/12	974 679	RES IMP	\$ 91,000	\$ 23,328	25.64
00103	NEWTON JEFF L PRESCOTT STUART W SR	7561 HWY 136~60~12TH 019 070	03/23/12 3.08	956 317	RES IMP	\$ 38,881	\$ 11,637	29.93
00096	MCCALLUM BEVERLY PRICE JAMES T/CHRISTINE A	288 HEART PINE LN~321~5TH 028 052 032~31	03/12/12 1.76	955 519	RES IMP	\$ 295,000	\$ 118,278	40.09
00248	BIG CANOE BLDG GROUP LLC PSALMOND TAMI	922 TWIN CRKS DR~61~4TH 046D 922~922	06/08/12	965 362	RES IMP	\$ 390,000	\$ 96,557	24.76
00359	WALKER GREGORY L/PAULA L QUINN EUGENE A	12,25~13TH 041 140 146	09/10/12	973 727	RES IMP	\$ 150,000	\$ 64,205	42.80
00016	MILLER JAMES GREGORY REDMOND EDWARD R/LYNNE B	1537 PLEASANT HILL RD~124~12TH 031 016 030~1	01/12/12	949 124	RES IMP	\$ 227,000	\$ 100,948	44.47
00444	WADE DAREL E RICHARDS TRACY	725 HENDERSON MILL RD~169~13TH 063 070 147~47	10/19/12	977 694	RES IMP	\$ 149,000	\$ 54,088	36.30
00290	THE BOUDREAU REVOC TRUST 2005 RICHARDSON LEWIS M JR/CATHERINE	046A 256	07/12/12	968 212	RES IMP	\$ 191,000	\$ 86,493	45.28
00390	NICHOLS LAMAR RILEY SYLVIA/ATKINSON TAYLOR	4593 TALKING ROCK RD~168 020 049	09/14/12 2.86	974 298	RES IMP	\$ 50,000	\$ 26,307	52.61
00340	PRITCHETT JIMMY ROGERS BETTY B	47 SETTLEMENT RD~272~12 JA03 051~5	08/08/12 0.51	970 727	RES IMP	\$ 80,900	\$ 45,396	56.11
60008	RONNIE RAY ENTRS INC RONNIE RAY ENTRS INC	291 BURNT MOUNTAIN RD JA06 024 002	0.41		COM IMP	\$ 389,060	\$ 178,378	45.85
00388	ROBINSON DAVID E ROOKES KATHRYN ANN	1151 TWIN MTN LKS CIR~203~12 021D 031~46,46	08/17/12	974 579	RES IMP	\$ 65,000	\$ 22,793	35.07



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 13 of 16

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00087	WALBROEHL EMILY RYAN JAMES P/KINNE KIM	HIDDEN VALLEY S/D~263,278~12TH 022 090~16,17	03/13/12	955 288	RES VAC	\$ 8,000	\$ 2,200	27.50
00456	WATERS SIDNEY E III SAMBUMARIS ANGELO/NAMANWORTH SHEILA	6358 HUCKLEBERRY TRL 026D 044	10/19/12	978 408	RES IMP	\$ 293,000	\$ 131,886	45.01
00425	DEAN SHIRLEY P SEIBEL PHILIP W/DENISE A	75 BUTTERFLY LN~106~13TH 056 048 002	10/01/12 9.24	976 572	RES IMP	\$ 308,500	\$ 108,469	35.16
00249	ROBERTSON SHEILA SHEFFIELD JOHN S/JENNIE B	2311 YANOO TRC~18~4 047B 109~2311	06/19/12	966 24	RES IMP	\$ 297,500	\$ 117,382	39.46
00562	BAKER ROBERT A SHELNUTT STEPHEN D/SANDRA K	047B 032	12/21/12	985 290	RES IMP	\$ 327,000	\$ 137,655	42.10
00176	HED IRVING R SHICK LEONARD E/BARBARA A	167 FOX RUN CT~135~4TH 048 028 001	04/30/12 3.00	961 444	RES IMP	\$ 287,000	\$ 128,181	44.66
60007	SHIELDS SUSIE H SHIELDS SUSIE H	162 DON WESTBROOK AVE JA02 015 006	2.00		IND IMP	\$ 469,660	\$ 193,624	41.23
00022	BIG CANOE BLDG GROUP LLC SILAVENT JAMES L/LEE C	932 TWIN CREEKS DR~61~4TH 046D 932~932	01/25/12	949 474	RES IMP	\$ 350,000	\$ 139,417	39.83
00198	MURPHY WILLIAM SIMBOLICK JOSEPH/HEIDI M	2650 SCONTI VIEW RUN~23~4TH 046A 419~2650	05/14/12	962 417	RES IMP	\$ 469,000	\$ 187,116	39.90
00287	MACARTHUR MIKE SMITH S MAHRIA	100 SELLERS ST~17~13 JA12 088 001~3	07/16/12 0.42	968 255	RES IMP	\$ 99,000	\$ 42,656	43.09
60002	SONGBIRD PROPS LLC SONGBIRD PROPS LLC	54 GATEWAY DR 041 079 017			COM IMP	\$ 113,697	\$ 51,864	45.62
00575	SCOTT BARRY M STEBBINS WAYNE L/JULIA K	405 SYCAMORE TRL~93~4TH 048 051~9358	12/14/12	985 174	RES IMP	\$ 380,000	\$ 177,026	46.59
00417	LAMONTAGNE EDWARD J JR STEINMEYER JUDITH A	367 TAMARACK DR~259~5TH 027A 348~525	09/28/12	975 904	RES IMP	\$ 180,000	\$ 87,596	48.66
00164	HNS INVESTMENTS LLC STICKER ROBERT E JR/STEPHANIE L	416 VILLAGE CREEK DR~162~12TH 031 089 142~42	04/25/12	960 477	RES VAC	\$ 50,000	\$ 16,896	33.79
00201	ALEXANDER LOUISE D STOCKBRIDGE DERRY L/JENNIFER L	9365 HWY 136~11,163~12TH,24TH 013 054	05/15/12 5.00	962 439	RES IMP	\$ 267,000	\$ 93,885	35.16



2012 Sales Ratio Study

112 - PICKENS COUNTY

Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00584	GARNER JANE K STONE SHERRI/JAMES	99 CROOKED CRK TRCE~223,246~5TH 024D 425~3562	12/31/12	985 524	RES IMP	\$ 200,500	\$ 110,048	54.89
00086	KELLER J DAVID STRICKLAND E B	1237 INDIGO BUNTING TRL 046A 132	03/02/12	955 36	RES IMP	\$ 912,480	\$ 342,382	37.52
00140	HINTZE BRET SW JASPER LLC	115 INTERSTATE SOUTH DR~190 065B 050 007	04/17/12 1.08	959 79	COM VAC	\$ 175,000	\$ 110,000	62.86
00068	FLETCHER RUSSELL S SZILAGYI GARY A/ANN E	OUTBACK RD 009 047 085~52	02/27/12 3.80	953 207	RES VAC	\$ 24,000	\$ 15,960	66.50
00057	GREINER GARY W/DAWN D TAYLOR EDWARD M	6026 BLICK SKULL RIDGE RD 046A 207	02/03/12	952 688	RES IMP	\$ 398,750	\$ 183,563	41.02
00294	KENNEL NANCY S TEAL GARY L/LILA B	20 CHESTNUT KNOLL RDG~24~4 046A 466~UN 482	07/09/12	967 829	RES IMP	\$ 218,000	\$ 117,165	53.75
00435	RBM CONST INC THOMAS CHRISTOPHER J/CHRISTINE M	145 KIMBERLYS WAY~118,119~13TH 055D 110 368	10/10/12	978 12	RES IMP	\$ 217,000	\$ 101,812	46.92
00358	BARNES MAC THOMPSON CHRISTOPHER J/BRENDA L	EMORY RD~135~12 011 044 002~TR 3	08/31/12 19.00	973 651	RES VAC	\$ 57,865	\$ 28,328	48.94
00529	OAKLEY ELLWOOD F III THORNTON JAMES C	2354 GADALUTSEE PASS~18~4TH 047B 015~2354	11/20/12	982 384	RES IMP	\$ 210,000	\$ 120,744	57.50
00265	HAYES CHARLENE P THRASHER WILLIAM L/AMANDA L	HILL CITY S/D~39~13 039 064 018~TR 2	06/28/12 3.07	966 478	RES VAC	\$ 36,000	\$ 11,108	30.86
00361	HESTER ANTHONY S THRASHER WILLIAM/AMANDA	109 VALLEY VIEW~297~5 027D 074~506	08/30/12	972 869	RES IMP	\$ 140,000	\$ 69,058	49.33
00434	JEAN LOUISE WATTS REV TRUST TOMILSON NANCY M/LARRY W	512 HAWKINS RDG~118~13TH 055D 110 332~32	10/05/12	976 824	RES IMP	\$ 174,800	\$ 77,578	44.38
00183	GOFORTH JASON TOWERS SAMUEL S	GREYSTONE RD~240~12TH 021 065 001~13B	05/07/12	961 313	RES VAC	\$ 30,000	\$ 14,000	46.67
00419	BAUMGARTNER SUSAN L VAN DUYNE JENNIFER NOEL	1105 VALLEY VIEW DR~314~4TH 026D 109~7157	09/24/12	976 164	RES IMP	\$ 228,000	\$ 101,286	44.42
50005	VEAZY KERRY VEAZEY KERRY	2460 WALESKA HWY 108 064 015	1.00		RES IMP	\$ 136,734	\$ 56,897	41.61



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 15 of 16

Sample No.	Seller Purchaser / Owner	Street-Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00486	REALE JOHN R VICKERS CHARLES E/CATHY S	381 SNAFFLE BIT TRL~33~4TH 044B 051 006~6	11/07/12	980 406	RES IMP	\$ 270,000	\$ 113,974	42.21
00369	CRINNION JOHN WALKER BRITNEY M	239 HOBSON CT 031D 048~34	08/24/12 0.77	973 520	RES IMP	\$ 128,000	\$ 58,813	45.95
00186	ROPER HALI E WALTERS JOHN ERIC	494 REDFIELD WAY~274~12TH 029B 019 053~264	05/04/12 0.86	961 353	RES IMP	\$ 213,000	\$ 90,432	42.46
00491	PHELAN ANTHONY C WARLICK TERRI T	387 CREEKSIDE DR~80.81, 100~13TH 055 189~119	11/07/12	980 532	RES IMP	\$ 325,000	\$ 159,115	48.96
00050	MORRIS HOLLIS FIRST WATSON JOLEY MHARTMAN ROY DAVID	751 BLACK KNOB CHURCH RD 034 045	02/01/12	952 148	RES IMP	\$ 85,000	\$ 40,695	47.88
00177	KIRK RANDY H WEATHERBY CLINT M	580 TWIN MTN LAKE DR 021D 058	05/04/12	961 527	RES IMP	\$ 95,000	\$ 42,669	44.91
00325	PERRY GARY W WEBB ERIC/MELISSA	927 DAMASCUS RD~279~24TH 035 029	07/27/12 3.46	970 257	RES VAC	\$ 25,000	\$ 10,380	41.52
00485	QUINTON VIVIAN WELLS BENJAMIN L/JESSICA L	4459 HWY 136~132~12TH 020A 044~1,2,3,4	11/02/12 0.41	980 1	RES IMP	\$ 90,000	\$ 25,707	28.56
00370	LANDEN DONALD R WHEELER GEORGIA A	419 BARREL WAY~196~4 066 029 022~22	09/10/12	973 797	RES IMP	\$ 155,000	\$ 71,225	45.95
00372	DUNN MICAH WHITE CASEY J/RACHEL M	1962 KENNESAW AVE~223~4 NE02 077~3	08/24/12	972 223	RES IMP	\$ 89,000	\$ 42,311	47.54
00095	WALBROEHL EMILY WHITFIELD STEVEN A/DENISE E	BULL GAP RD~278~12TH 009 131~35,36	03/20/12	955 740	RES VAC	\$ 9,000	\$ 2,200	24.44
00346	CLARY DAVID E WILLIAMS JOE	1593 RAY MTN RD~224~4 NE01 052	08/15/12 0.30	971 270	RES IMP	\$ 85,000	\$ 24,923	29.32
00374	HANZI WALTER LWT WILLIAMSON DONNIE P/CHARLOTTE L	HUNTERS RDG S/D 029A 049~146	09/04/12 1.09	973 107	RES IMP	\$ 200,000	\$ 81,484	40.74
00502	BARNETT DAVID WRIGHT JAMES L	811 PARKER RD~113~4 052 032 002	11/09/12 4.00	981 146	RES IMP	\$ 265,000	\$ 117,714	44.42
00193	MCKAY BRANNON YUST CHRIS/ANDREA	9 SHADY GROVE CHURCH~121,122~24TH 014 017~9	05/16/12 5.00	962 362	RES VAC	\$ 69,500	\$ 20,300	29.21



2012 Sales Ratio Study

112 - PICKENS COUNTY

Page 16 of 16

Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00578	BAGGETT DENNIS S ZINSMEISTER HERMAN JR/SUZANNE W	135 BOLING RD 043B 002	12/28/12	986 67	RES IMP	\$ 377,500	\$ 147,778	39.15