



State of Georgia

Douglas J. MacGinnitie
Commissioner

Department of Revenue
Local Government Services Division

Ellen Mills
Director

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Atlanta, Georgia 30349
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December 15, 2014

PICKENS CO TAX COMMISSIONER
MS SHARON D TROGLIN
1266 E CHURCH ST, SUITE 112
JASPER GA 30143

Dear Ms. Troglin,

The 2013 Pickens County ad valorem tax digest, submitted on September 24, 2013, was reviewed by this Department as required by Georgia law.

In that review, I have determined that the 2013 valuations of property for taxation purposes, as set by the board of tax assessors, are uniform and equalized, therefore, the 2013 Pickens County digest has been approved as submitted and my Order regarding such approval is enclosed.

Sincerely,

Douglas J. MacGinnitie
Commissioner

- Enc. Order Regarding 2013 Pickens County Tax Digest
- Cc: Chairman, Pickens County Board of Tax Assessors
Chairman, Pickens County Board of County Commissioners

TO: PICKENS COUNTY TAX COMMISSIONER
CHAIRMAN, PICKENS COUNTY BOARD OF TAX ASSESSORS
CHAIRMAN, PICKENS COUNTY BOARD OF COMMISSIONERS

ORDER REGARDING 2013 PICKENS COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. § 48-5-342); and

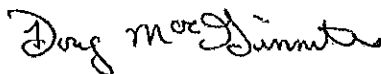
WHEREAS the Pickens County digest for 2013 was submitted by the Tax Commissioner of Pickens County on September 24, 2013 for examination; and

WHEREAS the Commissioner must examine each 2013 digest for counties in a digest review year to determine if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties (O.C.G.A. § 48-5-342, O.C.G.A. § 48-5-342.1); and

WHEREAS the Commissioner has utilized the information developed by the State Auditor pursuant to O.C.G.A. § 48-5-274 for the classes of property appearing in the 2013 county digest as submitted and has found same to be reasonably uniform and equalized by virtue of having met the criteria set forth in O.C.G.A. § 48-5-343; now therefore

IT IS HEREBY ORDERED that the 2013 tax digest of Pickens County is hereby approved.

This the 15th day of December, 2014.



Douglas J. MacGinnitie, Commissioner

Action Dates

Due Date: 08/01/2013 Study: Hearing: Status: Approved
Extended: 10/01/2013 Signed: 10/21/2014 Final:
Submitted: 09/24/2013 Appealed:

Officials

Tax Comm: MS. SHARON D. TROGLIN Assigned:
Chair, BOA: ROBERT B. BLEDSOE Study: Dan Forsyth
Chief Appr: ROY G. DOBBS
Chair, BOC: MR. ROBERT P. JONES

Analysis of Growth

	2010	2013	Change	%
Residential				
R1-Improvements	605,958,923	598,227,665	-7,731,258	-1.3
R3-Lots < 5 Acres	227,239,109	207,284,948	-19,954,161	-8.8
R4-Small Acreage	68,040,476	60,232,537	-7,807,939	-11.5
R5-Large Tracts	17,536,956	13,371,022	-4,165,934	-23.8
R6-Storage/Aux	10,714,004	11,954,995	1,240,991	11.6
R7-Timber	0	0	0	
R9-Other	8,060	14,460	6,400	79.4
RA-Airplanes	1,398,040	1,038,191	-359,849	-25.7
RB-Boats	1,580,709	1,601,392	20,683	1.3
RF-Furn/Fixtures	0	0	0	
RI - Inventory	0	0	0	
RZ-Other Personal	5,580	5,580	0	0.0
Total Residential	932,481,857	893,730,790	-38,751,067	-4.2
Res. Transitional	2010	2013	Change	%
T1-Improvements	0	0	0	
T3-Lots < 5 Acres	0	0	0	
T4-Small Acreage	0	0	0	
Total Res. Trans	0	0	0	NaN
Historic	2010	2013	Change	%
H1-Improvements	0	0	0	
H3-Lots < 5 Acres	0	0	0	
Total Historic	0	0	0	NaN
Agricultural	2010	2013	Change	%
A1-Improvements	31,306,911	32,867,091	1,560,180	5.0
A3-Lots < 5 Acres	1,282,659	1,296,645	13,986	1.1
A4-Small Acreage	10,764,992	10,401,350	-363,642	-3.4
A5-Large Tracts	92,937,454	70,887,294	-22,050,160	-23.7
A6-Prod/Storage	5,423,171	6,117,060	693,889	12.8
A7-Timber	0	0	0	
A9-Other	0	0	0	
AA-Airplanes	0	0	0	
AB-Boats	0	13,486	13,486	
AF-Furn/Fixtures	528	0	-528	-100.0
AI-Inventory	260	0	-260	-100.0
AZ-Other Personal	0	0	0	
Total Agricultural	141,715,975	121,582,926	-20,133,049	-14.2
Preferential	2010	2013	Change	%
P3-Lots	0	0	0	
P4-Small Acreage	0	0	0	
P5-Large Tracts	0	0	0	

P6-Prod/Storage	0	0	0	
P7-Timber	0	0	0	
P9-Other	0	0	0	
Total Preferential	0	0	0	NaN
Conservation Use	2010	2013	Change	%
V3-Lots	86,503	235,876	149,373	172.7
V4-Small Acreage	9,722,120	11,391,389	1,669,269	17.2
V5-Large Tracts	41,182,982	47,773,879	6,590,897	16.0
V6-Prod/Storage	3,058	3,058	0	0.0
Total Conservation	50,994,663	59,404,202	8,409,539	16.5
Brownfield	2010	2013	Change	%
B1-Improvements	0	0	0	
B3-Lots	0	0	0	
B4-Small Acreage	0	0	0	
B5-Large Tracts	0	0	0	
B6-Prod/Storage	0	0	0	
Total Brownfield	0	0	0	NaN
Forest Land Conservation Use	2010	2013	Change	%
J3-Lots	0	0	0	
J4-Small Acreage	0	0	0	
J5-Large Tracts	5,475,238	5,475,238	0	0.0
J6-Prod/Storage	0	0	0	
Total Forest Land Conservation Use	5,475,238	5,475,238	0	0.0
Env. Sensitive	2010	2013	Change	%
W3-Lots	0	0	0	
W4-Small Acreage	0	0	0	
W5-Large Tracts	0	0	0	
Total Environmental	0	0	0	NaN
Commercial	2010	2013	Change	%
C1-Improvements	102,854,986	99,232,377	-3,622,609	-3.5
C3-Lots < 5 Acres	50,377,559	43,601,300	-6,776,259	-13.5
C4-Small Acreage	31,565,242	25,869,174	-5,696,068	-18.0
C5-Large Tracts	19,509,246	15,988,658	-3,520,588	-18.0
C7-Timber	0	0	0	
C9-Other	61,676	56,598	-5,078	-8.2
CA-Airplanes	0	640,000	640,000	
CB-Boats	3,536	924	-2,612	-73.9
CF-Furn/Fixtures	29,647,661	26,283,120	-3,364,541	-11.3
CI-Inventory	12,129,934	12,683,024	553,090	4.6
CP-Freeport	468,124	213,882	-254,242	-54.3
CZ-Other Personal	106,670	20,297	-86,373	-81.0
Total Commercial	246,724,634	224,589,354	-22,135,280	-9.0
Industrial	2010	2013	Change	%
I1-Improvements	10,358,109	10,372,990	14,881	0.1
I3-Lots < 5 Acres	618,950	675,120	56,170	9.1
I4-Small Acreage	1,965,104	1,888,673	-76,431	-3.9
I5-Large Tracts	4,344,736	4,182,774	-161,962	-3.7
I7-Timber	0	0	0	
I9-Other	0	0	0	
IA-Airplanes	0	0	0	
IB-Boats	0	0	0	
IF-Furn/Fixtures	17,495,262	18,183,859	688,597	3.9
II-Inventory	2,146,871	1,297,969	-848,902	-39.5

IP-Freeport	4,408,284	7,663,671	3,255,387	73.8
IZ-Other Personal	494,962	388,006	-106,956	-21.6
Total Industrial	41,832,278	44,653,062	2,820,784	6.7
Utility	2010	2013	Change	%
U1-Improvements	236,954	236,954	0	0.0
U2-Operating	31,822,296	32,060,062	237,766	0.7
U3-Lots < 5 Acres	7,113	7,113	0	0.0
U4-Small Acreage	0	0	0	
U5-Large Tracts	0	0	0	
U7-Timber	0	0	0	
U9-Other	0	0	0	
UA-Airplanes	0	0	0	
UB-Boats	0	0	0	
UF-Furn/Fixtures	0	0	0	
UZ-Other Personal	0	0	0	
Total Utility	32,066,363	32,304,129	237,766	0.7

Summary of Growth				
	2010	2013	Change	%
Residential	932,481,857	893,730,790	-38,751,067	-4.2
Transitional	0	0	0	NaN
Historical	0	0	0	NaN
Agricultural	141,715,975	121,582,926	-20,133,049	-14.2
Preferential	0	0	0	NaN
Conservation Use	50,994,663	59,404,202	8,409,539	16.5
Brownfield	0	0	0	NaN
Forest Land Cons Use	5,475,238	5,475,238	0	0.0
Environmental	0	0	0	NaN
Commercial	246,724,634	224,589,354	-22,135,280	-9.0
Industrial	41,832,278	44,653,062	2,820,784	6.7
Utility	32,066,363	32,304,129	237,766	0.7
Vehicles	85,362,890	90,097,830	4,734,940	5.5
Mobile Homes	11,927,026	9,955,342	-1,971,684	-16.5
Timber	559,776	310,342	-249,434	-44.6
HD Equipment	40,954	4,448	-36,506	-89.1

Appeals

Value under appeal:	Percent of Digest:	0.0
# Parcels under appeal:	Percent of Parcels:	0.0

Current Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	224	40.13	41.64	40.63	42.42	9.48	99.80	
Agricultural	21	39.82	46.71	42.08	42.46	10.41	102.84	MED
Commercial	16	39.88	47.46	42.00	41.98	9.29	104.34	MED
Industrial	18	39.71	44.80	41.54	41.63	9.91	103.17	MED
Utility				40.00				

Prior Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	222	39.56	40.71	40.11	40.30	12.79	102.10	
Agricultural	17	37.38	42.71	39.97	40.35	6.24	98.91	
Commercial	14	37.50	42.71	39.99	40.53	5.95	98.94	
Industrial	16	37.50	42.71	39.99	40.40	6.40	99.02	
Utility				40.00				

Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A	Projected FMV	%	Public Utility Eq Ratio
Residential	903,686,132	40.63	M	2,224,184,425	65.6	DOR Projected: 40.00
Agricultural	186,462,366	42.08	M	443,113,988	13.1	
Commercial	224,589,354	42	M	534,736,557	15.8	County Used: 40.00
Industrial	44,653,062	41.54	M	107,494,131	3.2	
Utility	32,304,129	40	M	80,760,322	2.4	True Ratio: 41.08
Total	1,391,695,043	41.05		3,390,289,424	100.0	

Penalty

State Levy Recovery:	0.00	Note: .
\$5/Parcel Penalty:	0.00	
Total Charges:	0.00	

Assessments Chief

Director