



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) 656-2174

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(404) 656-0492

July 18, 2014

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2013. 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.

2013 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2014

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	37.40	\$	2,129,948,531
002	ATKINSON	40.13		357,049,881
003	BACON	34.61		645,253,619
004	BAKER	42.38		318,895,904
005	BALDWIN	39.84		2,781,326,514
006	BANKS	42.83		1,323,581,460
007	BARROW	37.42		4,453,464,467
008	BARTOW	38.01		6,024,328,986
009	BEN HILL	42.11		950,885,632
010	BERRIEN	37.31		960,720,777
011	BIBB	41.59		10,965,538,795
012	BLECKLEY	38.90		688,302,996
013	BRANTLEY	38.34		861,032,449
014	BROOKS	39.16		1,055,325,466
015	BRYAN	39.38		3,334,933,488
016	BULLOCH	39.38		4,545,785,212
017	BURKE	40.41		5,988,697,592
018	BUTTS	38.78		1,589,961,860
019	CALHOUN	39.42		309,053,067
020	CAMDEN	39.54		3,745,221,291
021	CANDLER	37.76		624,605,310
022	CARROLL	39.32		5,212,838,986
023	CATOOSA	38.94		4,381,033,923
024	CHARLTON	42.92		693,610,505
025	CHATHAM	40.22		34,038,603,065
026	CHATTAHOOCHEE	39.00		174,048,650
027	CHATTOOGA	34.06		1,209,806,515
028	CHEROKEE	38.24		18,650,648,012
029	CLARKE	39.53		9,126,252,801
030	CLAY	43.02		256,918,946
031	CLAYTON	42.20		16,310,085,644
032	CLINCH	37.33		676,950,455
033	COBB	38.54		67,665,505,528
034	COFFEE	39.04		2,264,493,468
035	COLQUITT	38.80		2,461,318,772
036	COLUMBIA	39.47		11,658,481,006
037	COOK	38.10		1,054,158,489
038	COWETA	38.83		11,032,427,446
039	CRAWFORD	39.57		773,240,011
040	CRISP	37.37		1,658,478,646

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July 18, 2014

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	38.62	\$	1,250,782,855
042	DAWSON	37.00		2,933,678,998
043	DECATUR	39.02		2,244,506,889
044	DEKALB	37.79		49,848,061,226
045	DODGE	39.56		1,028,476,486
046	DOOLY	40.08		747,558,457
047	DOUGHERTY	40.57		5,498,469,476
048	DOUGLAS	40.10		9,522,440,833
049	EARLY	40.62		1,044,774,440
050	ECHOLS	39.63		266,416,135
051	EFFINGHAM	37.65		4,229,760,159
052	ELBERT	41.30		1,330,688,470
053	EMANUEL	40.37		1,202,093,756
054	EVANS	38.70		660,324,397
055	FANNIN	35.31		3,416,123,868
056	FAYETTE	39.46		11,655,963,967
057	FLOYD	38.84		4,754,916,307
058	FORSYTH	38.49		23,345,978,266
059	FRANKLIN	37.30		1,614,345,907
060	FULTON	38.04		75,942,505,484
061	GILMER	37.10		3,091,067,898
062	GLASCOCK	40.20		208,045,923
063	GLYNN	38.23		12,659,776,301
064	GORDON	38.30		2,536,754,541
065	GRADY	36.26		1,446,592,750
066	GREENE	38.50		3,683,111,049
067	GWINNETT	40.10		66,735,167,827
068	HABERSHAM	38.97		3,067,699,738
069	HALL	40.46		11,552,133,113
070	HANCOCK	39.98		920,332,323
071	HARALSON	41.24		1,393,910,625
072	HARRIS	39.84		3,245,941,129
073	HART	38.55		2,444,881,784
074	HEARD	40.81		978,273,344
075	HENRY	38.48		15,272,052,481
076	HOUSTON	39.23		9,983,681,202
077	IRWIN	38.50		639,977,299
078	JACKSON	38.30		4,062,616,590
079	JASPER	38.10		922,619,124
080	JEFF DAVIS	38.22		792,389,219

2013 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2014

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	40.90	\$	1,168,896,338
082	JENKINS	38.14		601,124,214
083	JOHNSON	39.87		411,026,350
084	JONES	41.33		1,807,364,684
085	LAMAR	41.90		1,257,642,778
086	LANIER	41.86		426,084,079
087	LAURENS	37.79		1,970,558,848
088	LEE	39.06		2,364,114,559
089	LIBERTY	38.73		3,566,032,718
090	LINCOLN	39.38		710,828,765
091	LONG	40.00		694,178,373
092	LOWNDES	39.10		4,003,559,393
093	LUMPKIN	40.71		2,479,999,275
094	MACON	39.75		907,775,262
095	MADISON	38.89		1,609,288,165
096	MARION	39.38		536,656,358
097	MCDUFFIE	40.72		1,600,231,182
098	MCINTOSH	39.75		1,312,803,382
099	MERIWETHER	40.44		1,387,807,256
100	MILLER	38.50		499,890,712
101	MITCHELL	38.08		1,438,762,964
102	MONROE	38.33		3,777,477,104
103	MONTGOMERY	37.38		453,542,281
104	MORGAN	34.83		1,889,308,068
105	MURRAY	38.96		2,388,530,102
106	MUSCOGEE	39.82		13,596,788,933
107	NEWTON	37.00		5,633,926,253
108	OCONEE	38.87		3,760,475,702
109	OGLETHORPE	39.77		956,141,523
110	PAULDING	38.15		7,688,788,011
111	PEACH	40.45		1,725,990,767
112	PICKENS	41.08		3,486,780,794
113	PIERCE	38.65		1,180,365,723
114	PIKE	39.81		1,162,661,986
115	POLK	38.95		2,665,144,566
116	PULASKI	38.79		641,609,397
117	PUTNAM	40.70		3,761,858,490
118	QUITMAN	38.38		192,308,524
119	RABUN	40.12		4,145,978,628
120	RANDOLPH	37.04		495,814,191

2013 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
July 18, 2014

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	39.77	\$	13,386,957,027
122	ROCKDALE	37.27		5,962,897,617
123	SCHLEY	39.01		298,717,305
124	SCREVEN	38.63		1,035,536,329
125	SEMINOLE	38.81		715,848,036
126	SPALDING	41.49		3,771,491,852
127	STEPHENS	39.10		1,854,252,852
128	STEWART	38.22		361,917,217
129	SUMTER	40.28		1,920,023,619
130	TALBOT	36.38		580,726,770
131	TALIAFERRO	40.52		146,962,075
132	TATTNALL	39.42		1,096,829,817
133	TAYLOR	40.07		569,796,126
134	TELFAIR	39.88		694,005,025
135	TERRELL	39.91		672,954,710
136	THOMAS	38.16		2,147,339,764
137	TIFT	38.20		3,065,757,506
138	TOOMBS	40.23		981,634,564
139	TOWNS	36.81		2,021,888,370
140	TREUTLEN	38.44		315,272,770
141	TROUP	37.39		5,881,477,395
142	TURNER	39.34		562,720,486
143	TWIGGS	39.03		689,732,595
144	UNION	39.30		3,151,610,277
145	UPSON	35.83		1,807,350,651
146	WALKER	36.31		3,652,903,185
147	WALTON	37.77		5,608,477,938
148	WARE	39.90		2,013,086,696
149	WARREN	37.09		446,219,836
150	WASHINGTON	42.40		1,768,619,662
151	WAYNE	41.03		2,118,884,956
152	WEBSTER	39.73		199,307,361
153	WHEELER	37.22		340,753,032
154	WHITE	35.70		2,426,105,317
155	WHITFIELD	38.44		4,937,463,435
156	WILCOX	36.29		411,183,025
157	WILKES	40.14		876,122,899
158	WILKINSON	37.36		1,013,370,207
159	WORTH	36.77		1,408,339,919

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July 18, 2014

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	37.79	\$	3,187,669,220
201	ATLANTA (FULTON)	38.04		56,125,515,529
202	BREMEN (CARROLL)	39.32		60,262,198
203	BREMEN (HARALSON)	41.24		531,815,264
204	BUFORD (GWINNETT)	40.10		1,824,768,247
205	BUFORD - HALL	40.46		442,756,138
206	CALHOUN	38.30		2,015,628,651
207	CARROLLTON	39.32		1,869,509,047
208	CARTERSVILLE	38.01		2,304,943,799
209	CHICKAMAUGA	36.31		325,949,788
210	COMMERCE	38.30		490,394,196
211	DALTON	96.09		3,767,891,148
212	DECATUR	47.24		2,645,911,440
213	DUBLIN	37.79		1,303,180,980
214	GAINESVILLE	101.16		3,562,743,932
215	JEFFERSON	38.30		1,466,225,204
216	MARIETTA	38.54		6,849,175,778
217	PELHAM	38.08		137,684,123
218	ROME	38.84		2,991,491,204
219	SOCIAL CIRCLE (NEWTON)	37.00		508,121
220	SOCIAL CIRCLE (WALTON)	37.77		469,482,122
221	THOMASVILLE	38.16		1,758,766,883
222	TRION	34.06		197,167,043
223	VALDOSTA	39.10		4,096,587,974
224	VIDALIA (MONTGOMERY)	37.38		32,893,439
225	VIDALIA (TOOMBS)	40.23		865,280,959
SUB-TOTAL-CITIES			\$	99,324,202,427
SUB-TOTAL-COUNTIES				762,400,359,722
100% STATE DIGEST			\$	861,724,562,149

COUNTY: PICKENS

S A L E S R A T I O S T U D Y

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DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

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

GREG S. GRIFFIN
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(404) 656-2174

TODD H. PASCHAL
DIRECTOR
(404) 656-0492

July 18, 2014

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2013 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 2013. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2013 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
2013 SALES RATIO STUDY

112 - PICKENS COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY..... 245

OVERALL RATIO..... 41.08

2. ADJUSTED 100% DIGEST COMPUTATIONS

<u>PROPERTY CLASS</u>		<u>ASSESSMENT</u>		<u>RATIO</u>		<u>100% VALUE</u>
REAL PROPERTY	=	<u>1,214,522,731</u>	÷	<u>41.08 %</u>	=	<u>2,956,838,667</u>
PERSONAL PROPERTY	=	<u>79,988,743</u>	÷	<u>41.08 %</u>	=	<u>194,738,066</u>
CURRENT USE PROPERTY	=	<u>11,017,909</u>	÷	<u>40.00 %</u>	=	<u>27,544,773</u>
MOTOR VEHICLES	=	<u>90,102,278</u>	÷	<u>40.00 %</u>	=	<u>225,255,695</u>
100% VALUE FOR LOCALLY ASSESSED PROPERTY						<u>3,404,377,201</u>

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	<u>3,404,377,201</u>
PUBLIC UTILITY PROPERTY.....	<u>82,093,251</u>
TIMBER.....	<u>310,342</u>
TOTAL 100% ADJUSTED COUNTY DIGEST.....	<u>3,486,780,794</u>



2013 Sales Ratio Study

112 - PICKENS COUNTY

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Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acreege	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00439	LUTES TROY GLEN ALLISON JAMES M/JACQUELINE D	1488 VALLEY VIEW DR~299 & 314~5 026D 028~7059	09/13/13	1012 614	RES IMP	\$ 220,000	\$ 104,824	47.65
00219	DENEKA DANIELE ALLISON JORDON T/JAHL MARIANNA E	237~12TH 030A 031 090~L 90 UN 1	05/21/13	1002 286	RES IMP	\$ 152,500	\$ 57,776	37.89
00080	GRIFFIES RICHARD I ANDERSON NANCY	2351 BRYANT RD~23 038 032~PT L 11	03/15/13	994 109	RES IMP	\$ 135,000	\$ 56,369	41.75
00458	AMERIS BANK ANGEL CINAY	60 TURKEY TRL~112~13TH 056C 057~LOT 216	09/20/13	1013 471	RES IMP	\$ 139,000	\$ 46,847	33.70
00276	NORTH STAR CAPITAL INC ARP MELVIN/PENNY	27 PINEY WOODS CT JA03 012	08/28/13	1006 20	RES IMP	\$ 162,000	\$ 65,840	40.64
00062	PROPIEDAD DE ABUELITA LLC ATLANTICA COAST CONSERVANCY INC	72 MAIN ST JA12 067	02/28/13	992 435	COM IMP	\$ 195,000	\$ 82,049	42.08
00247	BIG CANOE BLDG GROUP LLC BACK STEPHEN/SUSAN	046D 921	06/04/13	1003 594	RES IMP	\$ 381,500	\$ 152,167	39.89
00450	WEAVER GEORGE W SR BALDELLI ADRIANO	61 MAIN ST JA07 078	09/24/13	1013 453	COM IMP	\$ 175,000	\$ 90,086	51.48
00137	SMITH MICHAEL T BALDREE DANIEL D	275 ARBOR HILLS RD~238~12TH 030A 031 018~18	04/17/13	998 444	RES IMP	\$ 136,175	\$ 55,081	40.45
00278	REYNOLDS JOHN BALLOW STEPHEN LAWRENCE	131 JORDAN LN~273~12 029B 043 008~7	06/24/13	1005 652	RES IMP	\$ 129,000	\$ 55,349	42.91
00040	BALL JOANNE N NEEDHAM BANKS RONALD/PAULA	114 BRIAR VISTA 026C 340	02/19/13	991 562	RES IMP	\$ 155,000	\$ 83,826	54.08
60006	BATES CHARLES BATES CHARLES	2900 HIGHWAY 53 EAST B HWY 052A 015 001	3.00		COM IMP	\$ 208,589	\$ 96,720	46.37
00283	STICKER CYNTHIA L BEEMON JEFFREY D/MARY M	049A 076	07/01/13	1005 896	RES IMP	\$ 410,000	\$ 161,271	39.33
00143	PAGAN CRAIG J BELL DANIEL T/PATRICIA P	583 S VIEW CT~248~5 024C 003~967	04/17/13	998 455	RES IMP	\$ 159,900	\$ 76,845	48.06
00325	KAUL JOHN R BIGGINS JAMES P JR/HEATHER	37 BIG AL DR~56~13 042 006 113~13	07/26/13	1008 266	RES IMP	\$ 155,000	\$ 62,276	40.18



2013 Sales Ratio Study

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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
00417	CAUDILL KENNETH R BOLING JAMES C/BONNIE B	644 GREYSTONE RD~239 & 240~12 021 067 001~11B	08/30/13	1011 778	RES IMP	\$ 300,000	\$ 136,704	45.57
00120	ROPER HALL BOONE SHAKIRA M/GARNER CHARLES N	653 PIONEER RD~305,306~12 JA04 102~8	03/29/13 0.82	996 53	RES IMP	\$ 119,203	\$ 38,946	32.67
00015	MCCORMICK JAMES R BOUKNIGHT MENDAL A/LEPAGE DEBORAH G	1159 SWALLOW PNT~15~4TH 046A 179~1159	01/16/13	987 717	RES IMP	\$ 210,000	\$ 107,515	51.20
00145	MEYER KEN C/J L TSTEE/KEN C TST BRANTLEY ROBERT C JR/JEANIE B	024D 050	03/29/13	996 839	RES IMP	\$ 324,000	\$ 127,952	39.49
00216	BEARDEN JEAN O BRIGGS WENDELL T	5395 HWY 53 W~91~12 032 102 002~TR 2	05/23/13	1002 616	RES IMP	\$ 60,000	\$ 23,603	39.34
00167	HEADRICK TARA/WILLIAM E III ADMINS BROWN J WILKIE/TAMARA D	TALLY MTN RD~28,29~13 040 056	04/23/13 9.22	999 522	RES VAC	\$ 38,000	\$ 15,189	39.97
00035	LEOPARD RICHARD W BUHLER ROBERT M/CAROL B	COFFEY COVE/BENT TREE 024D 451~L 3590	02/08/13	990 345	RES IMP	\$ 235,000	\$ 92,358	39.30
00100	HARKINS ROBERT CAIN TROY S/MARISSA A	043C 029 003	01/31/13	994 448	RES IMP	\$ 200,000	\$ 79,332	39.67
00425	BLOUNT BENJAMIN B CALLEN JOHN H/FRANCES	047B 172	09/06/13	1012 228	RES IMP	\$ 545,000	\$ 238,244	43.71
00403	LANDMARK PROPERTY SERVICES LLC CAMP JOHNNY	210 MYRTLE ST~270~12 JA09 076~6	08/30/13 0.47	1011 727	RES IMP	\$ 92,000	\$ 40,674	44.21
00198	VANJERIA ABDUL/CAROLYN CAMPBELL JAMES D/CLAUDIA S	1092 VALLEY VIEW DR~314~5TH 026D 009~7084	04/23/13	1000 469	RES IMP	\$ 325,000	\$ 118,680	36.52
00096	SUMNER JENNY CANTRELL JOSHUA T/TAREN C	198 BLACK KNOB FALLS DR~301,312~24 034 049 015~15	03/21/13	995 75	RES IMP	\$ 104,000	\$ 46,357	44.57
00285	THOMPSON FELICIA M CANTRELL KACIE	90 SQUAW VALLEY RD JA04 069	06/14/13	1006 390	RES IMP	\$ 140,000	\$ 57,875	41.34
00082	KASSARS PAUL CAVANAUGH JOHN T/LAZAREDES KATHY D	469 MOSS PATCH TRL~297~5TH 026C 099~3575	03/18/13	994 360	RES IMP	\$ 175,000	\$ 91,780	52.45
00214	OTTO JEFFREY L CENIZA GLEN D/TONYA M	41 BLACKGUM CIR~25~4TH 046B 086~8144	05/14/13	1002 406	RES IMP	\$ 260,000	\$ 102,583	39.46



2013 Sales Ratio Study

112 - PICKENS COUNTY

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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
00270	ONYX INVESTMENT SERVICES LLC CETTI JOHN	79 JONES ST-18-13 JA13 025-P/O LOT 28 JULIA B. TATE	06/20/13 0.24	1004 757	COM IMP	\$ 135,000	\$ 50,391	37.33
00190	FRIEDMAN RONNIE C CHAPMAN CARL/KATHY	67 MARCUS CT-214-4 068 130 018-L 17 PH 2	04/30/13	1000 658	RES IMP	\$ 289,000	\$ 109,405	37.86
00299	ANCHORS JAMES A CHAREST PETER/RAMONA XIQUES	TALLY COVE RD-44, 45 & 64-13 040 050 046-76	07/08/13	1006 431	RES VAC	\$ 55,000	\$ 30,012	54.57
00225	MOSLEY DAVID CHESTER JASON/TRACY	125 HORSESHOE BEND-169-13TH 063 070 104-4	05/31/13	1003 644	RES IMP	\$ 128,500	\$ 50,961	39.66
00375	LEFEVER NANCY ELIZABETH CHILDREE BOBBY R	20 ARBOR HILLS PL-237, 238, & 268-12 030A 031 151-151	08/14/13	1010 322	RES IMP	\$ 148,000	\$ 66,282	44.79
00460	GARRISON TODD HOWARD CIRINCIONE DANIEL C/KELLEY A	45 LAIKEN DR-194-4TH 065 094 121-LOT 21	09/13/13	1013 491	RES IMP	\$ 164,900	\$ 56,408	34.21
00400	HERSKO JOSHUA S COCHRANE EDWARD R JR/BABETTE D	98 SABLE CT-112, 113-13 056C 009	08/28/13 1.48	1011 477	RES IMP	\$ 181,000	\$ 71,750	39.64
00327	STEARNS BANK NATIONAL ASSOCIATION COPELAND R GARY	HAPPY TALK RD-130 & 159-13 053 014 004	07/19/13 7.18	1007 764	RES VAC	\$ 50,000	\$ 18,620	37.24
00052	CUNNINGHAM MICHAEL COUEY HARLON/JOANN	49-23RD 037 062 132-32	02/15/13	991 131	RES IMP	\$ 99,900	\$ 45,604	45.65
00304	JONES RICHARD CRAWFORD BRUCE F/JO-ANN LUDORF	667 RIDGEVIEW DR-26-4TH 046B 175-8049	07/12/13	1007 278	RES IMP	\$ 415,000	\$ 193,426	46.61
00396	HOFFMAN WILLIAM D CRAWFORD THOMAS H/JEANETTE ALLEN	046B 150	08/26/13	1011 70	RES IMP	\$ 230,000	\$ 91,345	39.72
00163	YAWMAN MARTHA H CRENSHAW ANGELA/MICHAEL	117 DANBURG CT-160-13 064 020 054-54	04/15/13	998 642	RES IMP	\$ 175,000	\$ 79,822	45.61
00309	E-TRADE BANK CROWE LOYD R JR/VIRGINIA L	8 CRYSTAL CREEK CT-273-12 029B 043 119-19	07/10/13	1006 803	RES IMP	\$ 111,000	\$ 56,366	50.78
00021	MCADOO SARAH J CULBERTSON JOHN/WILSON CHRISTIAN	639 HAMRICK RD-308-24 033 221.222	01/25/13 41.25	988 476	AGR IMP	\$ 365,000	\$ 185,142	50.72
00334	ANDERSON WILLIAM M/MELINDA M DANIELS KEVIN S/TERESA W	48 TALLY COVE RD-63-13TH 040 050 004-5	07/25/13	1008 413	RES IMP	\$ 399,900	\$ 158,806	39.71

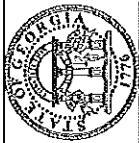


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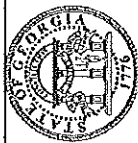
Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Page	Type Prop	Sales Price	Assessment Amount	Ratio
60007	DARRELL & KIM SOUTHERN LLC DARRELL/KIM SOUTHERN LLC	50 LIBERTY PKWY 053A 097 010	0.75		COM IMP	\$ 223,216	\$ 93,578	41.92
00459	WILSON STEVE DAUBLER LEONARD MICHAEL	30 PONY LN-91-4TH 049A 019-9026	09/18/13	1013 235	RES IMP	\$ 350,000	\$ 160,647	45.90
00017	SALMOND JOYCE F DAVENPORT WILLIAM KJOYCE H	39 LUGER LN-275 022C 050	01/15/13	987 653	RES IMP	\$ 166,500	\$ 68,571	41.18
00379	BRIDGES BRUCE B JR DAVIS DEBBIE L/HELEN L	731 DENNY RIDGE RD-224-5 024D 465-4123, 4124, 4125	08/15/13	1010 307	RES IMP	\$ 199,000	\$ 101,313	50.91
00105	POTTER PATRICIA SUE DERSTINE MARIAN E/MATTHEW K	300 BESSIE LN-225-4 065 092 041-L 29A PT L 29	03/18/13 3.00	994 670	RES IMP	\$ 220,000	\$ 85,832	39.01
00070	HAYGOOD JAMES DORAN GLENN R/CATHY	28 HORSESHOE BEND-169 063 070 110-10	02/26/13	992 255	RES IMP	\$ 120,000	\$ 47,678	39.73
60002	DOWNNEY PROPERTY HOLDINGS LLC DOWNNEY PROPERTY HOLDINGS LLC	71 CONFEDERATE AVE 030D 096 102	0.75		COM IMP	\$ 296,360	\$ 117,374	39.61
00206	BIG CANOE BLDG GROUP LLC DOWNIE KEITH E/LINDA S	70 NASHOBA TRL-54,61-4 048D 866-866	05/02/13	1001 348	RES IMP	\$ 490,000	\$ 194,532	39.70
60008	EASTERWOOD LINDA E EASTERWOOD LINDA E	91 FLEA MARKET RD 053B 021	1.19		COM IMP	\$ 103,395	\$ 42,556	41.16
00056	DEGENHARD MARY L EDWARDS ALICIA DIANE	030A 031 019	02/08/13	991 205	RES IMP	\$ 150,000	\$ 58,269	38.85
00233	SOUTHERN WILLIE LARRY EDWARDS DEANNA N	12 JACOBS BEND-24-13 018 023 007-2	05/31/13	1003 170	RES IMP	\$ 126,000	\$ 49,726	39.47
00498	HEADRICK KIMBERLY S ENRIGHT WILLIAM ALBERT	107 FRANKLIN CT-25-13 041 140 153-53	09/27/13	1014 577	RES IMP	\$ 160,000	\$ 67,748	42.34
00252	COLLETT JEREMY EWBANK MICHAEL/JILL	119 LAUREL VIEW DR-112-13 056C 158-205	05/13/13	1003 105	RES IMP	\$ 75,000	\$ 26,428	35.24
00036	DORIS PROPS LLC F B CAMP ROAD INV LLC	041 037	02/08/13 0.80	990 496	COM IMP	\$ 550,000	\$ 220,173	40.03
00121	MOYE CARRIE NELLE FIELDS W CALVIN/GWENDOLYN B	296 LAUREL MILL TRL-315-5 026C 254-1386	04/04/13	996 543	RES IMP	\$ 109,000	\$ 45,685	41.91



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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
00333	STANCIL TRACY FLOHR KEITH A	71 CLARK STATION RD~75~4 043C 147	07/25/13 0.68	1008 285	RES IMP	\$ 124,000	\$ 44,955	36.25
00048	BURNS HENRY HELLEN REVOC TRUST FRADY COURTNEY	40 SCOTT CT~49~23 037 062 107~7	02/14/13	990 703	RES IMP	\$ 100,000	\$ 55,813	55.81
00194	BOWLING ROBERT M FUQUA KEVIN W/AMANDA A	161 MTN LAUREL DR~196~12 030B 038~2	04/29/13	1000 376	RES IMP	\$ 107,000	\$ 44,954	42.01
00250	BOHANNON JILL G F FAMILY LP	MTN OAK TRL~26~4 046B 291~54	05/28/13 5.23	1002 925	RES VAC	\$ 20,000	\$ 6,402	32.01
00221	ROZIER IVIE/DUSTIN GAMWELL STEVE/PRISCILLA	384 MADISON LN~132~13 054 125 174	06/06/13	1004 123	RES IMP	\$ 240,000	\$ 100,265	41.78
00381	BROWN OLA ANN GANN TIMOTHY DI/JUDITH ANN	069C 007	08/27/13	1011 72	RES IMP	\$ 36,000	\$ 15,710	43.64
00055	DORTON LARRY GARLAND EARL/EVELYN J	041 082	02/19/13 4.52	991 379	RES VAC	\$ 40,000	\$ 14,916	37.29
00306	SMITHWICK TRAVIS GELIN ROB P/CONNIE K	225~4 065 092 026~LOT 23	07/12/13	1007 407	RES IMP	\$ 268,000	\$ 107,227	40.01
00108	MARSHALL KATHY W GILES GAYLE S	105 WOLFSCRATCH DR~16,41~4TH 046A 079~606	03/22/13	995 218	RES IMP	\$ 223,000	\$ 90,506	40.59
00356	BAVANI DANIEL O GONZALEZ STUART/AMY L	49 IVY RIDGE DR~156~4 065 094 202~2	08/07/13	1009 563	RES IMP	\$ 109,900	\$ 51,864	47.19
00112	BANK OF THE OZARKS GRAHAM WILLIAM/JUDY A	034 107 003	03/25/13 1.14	995 253	RES VAC	\$ 14,500	\$ 7,752	53.46
00388	SLIGH JOHN A JR GREGG LEROY W/SHERRELYN S	439 HUNTERS TRCE~62~4 046D 119~9013	08/22/13	1010 675	RES IMP	\$ 300,000	\$ 132,505	44.17
00390	WIGINGTON KRISTINA PETERSON GRIFFITHS CHRISTOPHER	1424 THOMASON RD~20~12 033 056 018~17	08/23/13	1010 673	RES IMP	\$ 149,400	\$ 57,832	38.71
00416	STONE WILLIAM L GRIMES GRANT A/SUSAN K	134 MEADOWBROOK RDG~17~4TH 047B 188~LOT 2905	08/30/13	1012 103	RES IMP	\$ 335,000	\$ 139,903	41.76
00197	OGBURN ADAM T HALL ARNOLD B JR/JANET E	180 DOGWOOD LN~14~4TH 046B 078~8029	04/30/13	1000 264	RES IMP	\$ 285,000	\$ 108,624	38.11



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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
00365	GEHRING EUGENE G HAMILTON KYSER S	40 JACOBS RD~24 & 69~12TH 018 023 011~6	07/29/13	1008 594	RES IMP	\$ 133,500	\$ 49,891	37.37
00275	KALSON SCOTT J HAMRICK JASON WILLIAM	64 JORDAN LN~273~12 029B 043 013~12	07/02/13 0.94	1006 40	RES IMP	\$ 137,500	\$ 54,749	39.82
00351	MILLIGAN BARBARA G HANSON CHRISTINE D	SCONTI RIDGE DR~24~4 046A 230~CONDO UNIT NO. 404-D	08/07/13	1009 578	RES IMP	\$ 135,000	\$ 56,128	41.58
00230	BURKE MICHAEL KEITH HARRIS RICHARD W/DEBORAH Y	564 MYSTIC TRAIL LN 056 001 042	06/07/13	1004 144	RES IMP	\$ 460,000	\$ 184,673	40.15
00051	HAMPTON JOHN HENDRIX WILLIAM/RICHARDS BRENDA	178 CREEKVIEW DR~191~4 065 073 007~15	02/20/13	991 441	RES IMP	\$ 190,000	\$ 76,650	40.34
00297	HARLAN KENNETH S HENRY BARBARA C	046B 127	07/10/13	1006 631	RES IMP	\$ 375,000	\$ 150,242	40.06
00042	RTC HOME CONST LLC HICKS TERRY L	360 HAMPTON FARMS RD~76,77,78~4TH 052 005 133	02/15/13	991 349	RES IMP	\$ 222,000	\$ 84,716	38.16
00136	BECK LUKE E HICKS WILLIAM B	229 LITTLE ACRES RD~207~13 062 018 001	04/11/13	997 588	RES IMP	\$ 163,000	\$ 55,275	33.91
00193	ISELE MARY ALICE HILL SAMUEL T/KAREN M	73 HILLSIDE WAY 046D 209	04/30/13	1000 167	RES IMP	\$ 387,500	\$ 141,875	36.61
00338	WARD ANDREW J HOFFMAN WILLIAM D/MARY K	11 RED OAK PT~13~4TH 046B 050~8001	07/24/13	1008 110	RES IMP	\$ 300,000	\$ 141,713	47.24
00125	MCCANN DONALD R HOGLUND MARK H/LORILYN R	TREETOPPER CIR~15~4 046A 291~102	03/29/13	996 67	RES IMP	\$ 100,000	\$ 44,745	44.74
00490	MCDARIS JAMES T HOLAN AUSTIN M	234 HILL CITY RD~8~13 040 028 031~TRACT 2	09/30/13 1.00	1014 591	RES IMP	\$ 128,000	\$ 56,216	43.92
00011	YOUNG JERROLD HOMSEY JOHN JR/KAREN	10220 HWY 52 034 106 007	01/10/13	987 400	RES IMP	\$ 245,000	\$ 133,986	54.69
00182	OLSON GUSTAVE E HORNE WILLIAM A JR/WILLIAM A SR/M J	2000 OLD BURNT MTN RD~311,252~12,5 022D 002 001	04/29/13 7.76	1000 65	RES IMP	\$ 175,000	\$ 78,032	44.59
00360	WILLIAMS GERALD L HOWARD RONALD P/ANNE S	48 OSI WAY 046D 823	07/31/13	1009 126	RES IMP	\$ 485,000	\$ 194,035	40.01

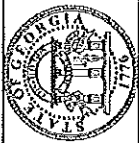


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Sample No.	Seller Purchaser/ Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00422	STAFFORD FRANCIS M HULLQUIST GARY/CAROLYN	273 LOST PINE LN-224-12 010 010 003-3	08/29/13	1011 779	RES IMP	\$ 150,000	\$ 75,683	50.46
00426	RAY RONNIE L HULLQUIST GARY/CAROLYN	LOST PINE RD-224-12 010 010 008-8	09/09/13 5.02	1012 375	RES VAC	\$ 40,000	\$ 13,052	32.63
00296	CHAPPELL C PLYMAN HUMAN ENERGY RESOURCES LLC	046A 220 004	07/08/13	1006 344	RES IMP	\$ 135,000	\$ 51,064	37.83
00262	COMMUNITY BANK OF PICKENS COUNTY HYDE DANNY	031 016 031	06/25/13 1.74	1005 258	RES IMP	\$ 195,000	\$ 82,318	42.21
00364	CASTELL PAUL L HYLAND KEITH/LAUREN	54 LAKE WATCH VLG 046D 016	07/26/13	1010 19	RES IMP	\$ 195,000	\$ 81,428	41.76
00071	JN RENTALS LLC IMBRIANO ANTHONY/AMY	196 SCOTT CT-49-23 037 062 113-13	02/28/13	992 536	RES IMP	\$ 98,500	\$ 48,869	49.61
00363	CASLOW BRIAN T IMBRIANO MICHAEL/NICOLE	39 ARBOR HILLS RD-237-12 030A 031 128-LOT 128, UNIT 1	08/07/13	1009 543	RES IMP	\$ 134,000	\$ 57,648	43.02
00020	THOMAS CHRISTOPHER JACKSON TIMOTHY S/LISA P	1131 CARLAN RD 038 100 001	01/14/13	988 507	RES IMP	\$ 238,000	\$ 94,222	39.59
00302	SEARLE MARY BUCKLE JAMES KERI LEIGH/THOMAS MATTHEW	216 MCELROY MOUNTAIN DR-17-4 047B 029-2114	07/16/13	1007 158	RES IMP	\$ 435,000	\$ 172,767	39.72
00227	SMITH-HETT TERRI D JONES BOBBY J	380 RIVERSTONE WAY-194,195-4TH 066 082-241	05/31/13	1003 210	RES IMP	\$ 179,000	\$ 79,996	44.69
00063	HELENEK ELISABETH H JONES BUDDY K/RACHEL B	427 JAY MOSS LN-47,48-12 019 026 001	02/22/13 1.00	991 738	RES IMP	\$ 99,900	\$ 42,204	42.25
00367	KOZMA DEVIN SHEA JONES SHERYL ANN	018 023 006	07/19/13	1009 676	RES IMP	\$ 129,000	\$ 52,851	40.97
00413	KNUTSEN VICTOR D JR JORDAN CLIFTON JEROME	122 HORSESHOE BND-169-13 063 070 108-8	09/03/13	1011 704	RES IMP	\$ 120,000	\$ 50,525	42.10
00473	SILVERS EVELYN J JORDAN PEGGY	96 PARTAIN RD-137-4 049 076	09/27/13	1014 147	RES IMP	\$ 46,000	\$ 17,944	39.01
00046	WELLS FARGO BANK NA JUSTICZ GEORGE CHARLES	101 HOOD PK DR-267,268-12TH 029B 059 019-12	02/11/13	991 520	RES IMP	\$ 70,000	\$ 32,356	46.22



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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
00200	ANSTED ROCHELLE H KAHLE GARY A/SHEILA C	810 HUNTERS RDG 029A 062	05/08/13	1001 336	RES IMP	\$ 259,000	\$ 103,296	39.88
00277	HENDERSON ZACHARY WARREN KALSON SCOTT J/CHARLOTTE	58 MADISON LN~132 & 133~13 054 125 186~86	07/02/13	1006 59	RES IMP	\$ 252,200	\$ 101,538	40.26
00257	COMMUNITY BANK OF PICKENS COUNTY KCHAO PERRY/NG YAO MOI	005 001~TRACT 8-A BURNT MOUNTAIN	06/18/13 2.79	1005 362	RES IMP	\$ 50,000	\$ 19,642	39.28
00192	CONNELL KATHRYN SPARKS KELLEY JOSEPH M/PATRICIA M	186 KILMARTIN PNT~54~4TH 046D 001 017~2781	05/03/13	1000 887	RES IMP	\$ 420,000	\$ 214,795	51.14
00248	BIG CANOE CO LLC KENNEY PETER B JR/SUMMERLEE KATHY	026B 313	06/14/13	1004 309	RES IMP	\$ 155,000	\$ 61,200	39.48
00394	HAMPEL ROBERT E KIDD WAY H/MARYBETH R	382 YANEGWA PATH~17~4TH 047B 197~2954	09/23/13	1010 802	RES IMP	\$ 295,000	\$ 135,032	45.77
00018	FARR THOMAS E KING RONALD L/MARGARET S	729 FAIRWAY DR~259,282~5 027A 551~764.765	01/11/13	987 793	RES IMP	\$ 235,000	\$ 92,920	39.54
00401	SAMS BILLY HUGH KITCHENS SHAE DANIELLE	194 WILKIE RD~138~4 049 042	08/28/13	1011 407	RES IMP	\$ 77,000	\$ 30,537	39.66
00464	WEEKS DANA KRAJCOVIC FLOID A/DIANE M	12 & 25~13 041 140 147~47	09/23/13	1013 830	RES IMP	\$ 173,500	\$ 64,018	36.90
00340	BROOKS ROBERT P KUNKEL CODY	065 032 006	07/30/13	1009 654	RES IMP	\$ 124,900	\$ 49,877	39.93
00238	BOPP MARK R LACORTE KAREN	165 TREETOPPER CIR~24~4TH 046A 283~216	06/14/13	1004 608	RES IMP	\$ 121,000	\$ 47,886	39.58
00382	HOGAN ERNIE N LAWRENCE STEPHEN W II/LISA R	438 PRICE CREEK RD~314 & 315~12 009 104 001	08/23/13	1010 653	RES IMP	\$ 165,000	\$ 72,106	43.70
00157	KING DAVID LAWTHER THOMAS WAGNER	BROOKRIDGE S/D 049 012 001~TR 1	04/19/13 1.72	998 728	RES VAC	\$ 20,000	\$ 7,233	36.16
00272	GODWIN MELISSA L LEAVENS GARY/SANDRA	110 SPRUCE PINE ST~118~4 052D 023	06/28/13	1005 706	RES IMP	\$ 170,000	\$ 68,673	40.40
00086	PERRY H J LEDINGHAM CHRISTOPHER M	117 GOLDFINCH PNT~16~4 046A 167~1272	03/07/13	993 634	RES IMP	\$ 360,000	\$ 167,251	46.46

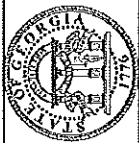


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Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00067	DONAHUE JEFFREY E LEON JESUS A	36 BUCKSKULL HOLLOW DR~15~4TH 046A 343-326	02/27/13	992 374	RES IMP	\$ 145,000	\$ 57,465	39.63
00127	RISSANEN LAURI K LEONARD PAUL A/KRISTINE G	049A 068	04/01/13	996 288	RES IMP	\$ 382,000	\$ 150,679	39.44
00061	COLEMAN DONNA F LEONARD RUTH E	429 TURNBURY LN~22~4 047B 099-2535	03/01/13	992 482	RES IMP	\$ 470,000	\$ 250,795	53.36
00254	PHILLIPS MERRIMETH LO AMANDA GUNTER	61 TATUM RD~123~12 031 012 004	06/13/13 1.01	1004 808	RES IMP	\$ 148,700	\$ 56,421	37.94
00155	COMMUNITY AND SOU BANK LONG BOBBY C	040 028	04/05/13 4.65	997 88	COM IMP	\$ 90,000	\$ 50,991	56.66
00451	MPR LLC LOVATT GEORGE I/BARBARA S	168 VALLEY VIEW DR~13~4TH 046B 252	09/13/13	1013 278	RES IMP	\$ 304,000	\$ 153,059	50.35
00064	FLOWERS JESSIE LOWE SANDRA LEE	1209 TAMARACK DR~246~5 024D 322-3641	02/28/13	992 521	RES IMP	\$ 140,000	\$ 56,965	40.69
00337	NORTH STAR CAPITAL INC LUDINGTON JOHN D/SHANA S	83 CHIMNEY SWEEP TRL 057 077 157	07/19/13	1007 811	RES IMP	\$ 131,000	\$ 51,427	39.26
00223	WILSON JESSE MALLON KRISTA E/JOSHUA R	700 TALC MINE RD 054 135	06/05/13	1003 887	RES IMP	\$ 147,500	\$ 57,216	38.79
00358	SHATTUCK BRUCE MANIS RICKEY	90 SYLVIA WAY~118 & 119~13 055D 110 393-93	07/30/13	1008 646	RES IMP	\$ 235,900	\$ 101,596	43.07
00177	STURGES KEITH MANITOU LIN LLC	LARK CT~112,140,141,148,149~13 056C 149-L 275	04/22/13	999 256	RES VAC	\$ 12,500	\$ 4,600	36.80
00117	CLAUDE HEFNER JAMES MAYFIELD JACK/JUDY/JASON	125~13 053D 022	01/01/13 4.02	995 636	RES IMP	\$ 68,000	\$ 29,584	43.51
00435	IVERSON RODGER MCBEE DARLENE F	15 CHUCK RD~20~12 033 056 004-3	09/12/13	1012 673	RES IMP	\$ 135,000	\$ 61,082	45.25
00072	BIG CANOE CO LLC MCCALL CANDANCE J	7328 MOONLIGHT LN~27~4TH 045 103 028-7238	02/28/13	992 477	RES VAC	\$ 100,000	\$ 38,000	38.00
00446	MEISEN GARY L MCCLURE BRYAN D	2253 YELLOW CREEK RD 068 144	09/13/13	1013 92	RES IMP	\$ 174,900	\$ 54,666	31.26

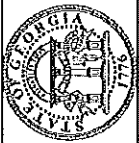


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Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acreage	Deed Book Deed Page	Type Prop	* Sales Price	Assessment Amount	Ratio
00448	SCHOOLER JONATHAN B MCDONALD KEVIN A	766 OUTBACK RD-260 & 261-12 009 047 074-41	09/19/13	1014 178	RES IMP	\$ 375,950	\$ 159,284	42.37
00029	MIXA DIANE MCELROY MICHAEL W/PAIGE C	166 RAINBOW CT-258-5 027B 189-2315	02/04/13	990 7	RES IMP	\$ 295,000	\$ 119,710	40.58
00406	WINN WILLIAM M MCKNIGHT CHARLES H/SANDRA B	1589 VALLEY VIEW DR-299-5 026D 090-7126	08/29/13	1011 364	RES IMP	\$ 270,000	\$ 108,298	40.11
00387	JETTASON PROPERTIES LLC MCLURE-FULLER ELAINE P	125 AIRPORT BUSINESS CT-24-13 041 079 009-L 6	08/15/13	1010 830	COM IMP	\$ 435,000	\$ 173,791	39.95
00241	SATTERFIELD JOHN M MCMILLAN CHARLES R/KIM M	248 DANBURG CT-160,165-13 064 020 031-31	06/10/13	1004 149	RES IMP	\$ 183,000	\$ 73,792	40.32
00452	HALLBERG EDRA KAY/JOHN EMIL TRUST METZLER ROBERT/CYNTHIA	33 CHOCTAW RDG 046D 900	09/23/13	1013 469	RES IMP	\$ 330,000	\$ 145,020	43.95
00377	BRYAN PATRIC MILLER KIRK T/REBECCA M	027B 071-L 2929 MOLE MTN	08/16/13	1010 326	RES IMP	\$ 230,000	\$ 91,005	39.57
00212	KELLY CREEK PARTNERS LP MILLER STEPHEN R/CHARLOTTE B	374 CRK BANK DR-25-12TH 018 012 001	05/17/13	1002 106	RES IMP	\$ 185,000	\$ 81,094	43.83
60004	MJB LEASING LLC MJB LEASING LLC	25 H MULLINS SR CT 030D 101 007	3.62		COM IMP	\$ 2,515,111	\$ 991,026	39.40
00366	EAGLES LAKE INC AND WEIS RON MOORE JOHN F	80 MOUNTAIN VIEW CIR 030D 067	07/31/13	1009 36	RES IMP	\$ 84,900	\$ 41,316	48.66
00142	ONYX INVESTMENT SRVS LLC MORRISON CHERYL	308 HOOD RD-272-12 JA03 106	04/12/13 1.37	998 503	COM IMP	\$ 180,000	\$ 87,399	48.56
00273	CHASTAIN JOHN D MORRISON JOHN	42 DOGWOOD TRL-21 & 52-13 JA15 113-11	06/27/13	1005 756	RES IMP	\$ 125,000	\$ 58,248	46.60
00116	ROBERTS RICHARD F MORROW JAMES A/PAMELA R	11 BRIAR VISTA RD-315-5 026C 349-1474	03/26/13	995 427	RES IMP	\$ 95,000	\$ 41,824	44.03
60009	MULLINAX TRUSS CO INC MULLINAX TRUSS CO INC	200 HOOD RD JA03 038	1.04		IND IMP	\$ 274,092	\$ 104,851	38.25
00231	ROLAND JEFFREY MURPHY DUSTIN/BLACKWELL CARRIE	114 SOUTHWOODS DR-55-13TH JA21 036-6	06/07/13	1004 74	RES IMP	\$ 64,750	\$ 31,398	48.49

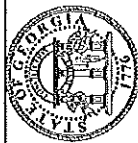


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Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Accegrage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00119	SHERMER SCOTT NELSON WILLIAM III/RANDIN	87 POPLAR LN~13,26~4 046B 062-8013	03/26/13	995 561	RES IMP	\$ 156,000	\$ 72,631	46.56
00173	PERKINS ALAN S NEWTON MICHAEL W JR/RAEGAN L	203 SONS LN~76~4 043C 091-22	04/25/13	999 570	RES IMP	\$ 107,000	\$ 42,720	39.93
00073	DUNCAN JEFF D NEWTON VENUS/CHERYL A	283 RIMROCK RD~188~5 024 002 063-61A	03/08/13	993 549	RES IMP	\$ 590,000	\$ 224,832	38.11
60001	NGP HOLDINGS LLC NGP HOLDINGS LLC	8 OLD BURNT MOUNTAIN RD 028C 042	1.58		COM IMP	\$ 207,051	\$ 88,666	42.82
00059	HOLLAND KEITH E NORMAN GARY GIBRYSON NACINE M	046D 167	02/25/13	992 9	RES IMP	\$ 360,000	\$ 174,880	48.58
00133	BRIDGMAN MICHAEL OTTINGER ELLEN S	162 MAGNOLIA STA JA06 067 004	03/29/13	995 891	RES IMP	\$ 110,000	\$ 41,722	37.93
00359	DAVIS TRUMAN OVERMAN JERRY D/COMPTON MONICA R	BESSIE LN~194 & 225~4 065 092 036~P/O LOT 32	08/01/13 3.11	1008 875	RES VAC	\$ 31,000	\$ 10,201	32.91
00210	MCHAFFIE CYNTHIA J PAGANI BED NATH	193 CONNELL ST~17~13TH JA15 126~8	05/17/13	1002 94	RES IMP	\$ 155,000	\$ 80,794	52.13
00421	DODD PAMELA F PALAZZO KENNETH	046D 089	08/30/13	1011 843	RES IMP	\$ 355,000	\$ 167,120	47.08
00301	FANKHOUSER SCOTT PALMER TERRY L	027A 445~LOT 2432 MOLE MOUNTAIN	07/10/13	1006 754	RES IMP	\$ 130,900	\$ 53,826	41.12
00118	BIG CANOE CO LLC PANOZZO JAY/KATHLEEN	7307 SUNRISE WAY~27~4TH 045 103 007~7307	03/25/13	995 209	RES VAC	\$ 159,900	\$ 66,000	41.28
00139	LANDRUM P M III TSTEE/WHITFIELD JANIE F PARKER WINSLOW/SANDRA	44 RACHEL DR~305~12 JA04 036~3B	04/05/13	997 330	RES IMP	\$ 115,000	\$ 45,919	39.93
00150	KACH MARK A PEARSON DANNY E/BONNY L	389 CAMELOT WAY~245,246~5 024D 404~3536	04/09/13	997 309	RES IMP	\$ 285,000	\$ 106,037	40.01
00185	ROBERTSON CHRISTOPHER M PERDUE ROBERT C/DAPHNE D	154 RIVERSTONE WAY~195~4 066 101~260	04/30/13	1000 591	RES IMP	\$ 155,000	\$ 61,669	39.79
00213	REILLY ROBERT R TST/PAT K TSTEE PERROTTA ROBERT A/JENNIFER J	LITTLE PINE MTN/BENT TREE 027B 257~L 336	05/30/13	1002 751	RES IMP	\$ 235,000	\$ 120,190	51.14



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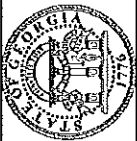
Sample No.	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date Acceage	Deed Book Deed Page	Type Prop	Sales Price	Assessment Amount	Ratio
00378	NORTH STAR CAPITAL INC PIPER ROBERT W	347 HOBSON RD 030C 011 002	08/14/13	1010 476	RES IMP	\$ 109,900	\$ 45,802	41.68
00454	SCARBROUGH FRED PLOGER RICHARD A/DEBORAH C	75 BUCKSKULL HOLW-15 046A 325	09/06/13	1013 295	RES IMP	\$ 124,325	\$ 60,916	49.00
00332	DEERE WILLIAM WALTER EXE/TILSON W POLLEY MICHAEL D	40 HOBSTON CT-164-12 031D 030-LOT 16 UNIT ONE	07/22/13	1007 885	RES IMP	\$ 90,000	\$ 40,277	44.75
00041	RESIDENTIAL ALLIANCE LLC POOLE BRITTANY K	35 LIBERTY CT-12.25-13 041 140 163-63	02/15/13	991 174	RES IMP	\$ 128,000	\$ 56,432	44.09
00506	CHASTAIN JOHN D POOLE THOMAS W JR/JUNE G	7730 HWY. 53-20-12 033 084-TRACTS 1 & 2	09/27/13 9.83	1014 154	RES VAC	\$ 95,000	\$ 39,222	41.29
00286	NORTH STAR CAPITAL INC PRESTON JUDY OBENLAND	72 BASIN CT 061A 066	06/20/13	1006 176	RES IMP	\$ 239,900	\$ 94,321	39.32
00114	MONTGOMERY BETH PROCTOR DARRELL/CAROL	049A 042	03/25/13	995 211	RES IMP	\$ 410,000	\$ 163,688	39.92
00345	SHUMATE JERRY T PURTELL SHARON S	145-A CHESTNUT RISE TRL-24-4TH 046A 221 001-442-A	08/09/13	1009 720	RES IMP	\$ 98,000	\$ 48,327	49.31
00232	DYER WANDA RAINEY ANNA V	424 HYDE RD 041 083 001	05/20/13	1003 107	RES IMP	\$ 190,000	\$ 101,586	53.47
00208	GARET CLAUDIA T RASMER KENNETH R/LINDA A	SHARP TOP MTN/BENT TREE 024C 095-L 902	05/13/13	1001 696	RES IMP	\$ 259,000	\$ 115,966	44.77
00004	DUNN MATTHEW T RAY STEPHEN C	245 CAMPUS DR-307-12 JA06 025-49	01/11/13	987 253	RES IMP	\$ 135,000	\$ 63,294	46.88
00385	BRAMLETT KENNETH E RAYMOND CHARLES J/JACQUELINE D	157 WILDERNESS TRL-92-4TH 049A 072-9372	08/23/13	1010 881	RES IMP	\$ 530,000	\$ 210,311	39.68
00104	DAVENPORT WILLIAM K REX LISA	536 KERRY DR-194.195-4TH 066 096-255	03/20/13	994 618	RES IMP	\$ 185,000	\$ 66,436	40.26
00393	GIBSON MICHAEL D RHODES HENRY EDWARD III/MELISSA	029B 019 011	06/27/13	1010 592	RES IMP	\$ 232,000	\$ 91,976	39.64
00160	FOSTER LEROY F RICE CHARLES A	113 MOLE MTN CT-282-5TH 027A 390-2960	04/17/13	998 842	RES IMP	\$ 229,000	\$ 107,285	46.85



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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
00295	INGRAM JERRY TJ/JUNE P RICKERT GARY L/LILLIE PATRICIA	71 FAIRWAY CT~259~5 027A 564~777	07/03/13	1006 445	RES IMP	\$ 262,000	\$ 134,576	51.36
00172	HUGHES EVERETT J JR RUSSO RICHARD A	046C 022	04/29/13	999 859	RES IMP	\$ 349,000	\$ 129,801	37.19
00077	CANTRELL HAROLD RUTHERFORD DAVID A/CHRISTY	SHYERS FORD RD~128~24 013 040~TR 3	01/07/13 8.49	993 345	RES VAC	\$ 55,000	\$ 20,376	37.05
00424	MITCHELL DENEEN E SANCHEZ HEIDI A/THOMAS DANIEL P	047B 016~L 2353	09/05/13	1012 496	RES IMP	\$ 260,000	\$ 145,380	55.92
00164	BIG CANOE BLDG GROUP INC SANTORO PETER	185 TWIN CREEKS DR~61~4TH 046D 927~927	04/17/13	999 15	RES IMP	\$ 446,272	\$ 172,151	38.58
00249	ROLAND JENNY ANDERSON SCARBOROUGH ELIZABETH A/JAMES JR	698 MOORE RD~54~23 038 025~5	06/11/13 3.62	1004 25	RES IMP	\$ 105,900	\$ 42,323	39.97
00318	FILKOWSKI WALTER J SCHIRMER BARBARA K	047B 219	07/15/13	1007 303	RES IMP	\$ 385,000	\$ 154,922	40.24
00281	JAYE REBECCA B SCOTT BRANDON/TODD	024C 256	06/19/13	1005 829	RES IMP	\$ 149,000	\$ 59,942	40.23
00290	BOCKHOLT LARRY R SERGEANT RONALD LEE II	19 SWEETWATER TRAIL 027 025	06/28/13	1006 105	RES IMP	\$ 249,000	\$ 112,983	45.37
00084	PSP DEVELOPMENT LLC SFB JASPER LLC	066 028 011	03/11/13	993 384	COM IMP	\$ 495,000	\$ 249,735	50.45
00170	MANITOU LIN LLC SHAMROCK BUSINESS VENTURES LLC	40 GATEWAY DR~24~13 041 079 016~L 8 UN 40	04/22/13	999 258	COM IMP	\$ 100,000	\$ 39,815	39.82
00089	NADEAU JOSEPH N SHARPLES BRIAN/DIANA L	428 DEAN MILL RD~269~24 033 195 001~TR 1	03/13/13 1.50	993 774	RES IMP	\$ 220,000	\$ 84,061	38.21
00431	LAWSON-MCARTHUR LLC SHAW TOM/MARGARET M	615 BLACK KNOB CHURCH RD~301,312~24 034 047	09/06/13 6.64	1012 379	RES IMP	\$ 107,000	\$ 36,720	34.32
00083	TURNER EDWARD W SHEPPARD MELISSA A/WAYNE E	84 DISHARON DR~25~4 046B 218~8109	03/08/13	993 569	RES IMP	\$ 285,000	\$ 116,787	40.98
00392	ROTHWELL GARY H SHIREMAN WILLIAM/CAROLYN	046B 114	08/23/13	1010 797	RES IMP	\$ 210,000	\$ 89,965	42.84



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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
00138	WILLIAMS JEFFREY BRANNON SHOEMAKE PAUL E	32 BLAKES LN~24.49~12 019 115~16	04/10/13	997 626	RES IMP	\$ 148,000	\$ 60,234	40.70
00110	DERSTINE MARIAN E SMITH HELEN M	208~4 069 004 005	03/18/13 3.01	995 225	RES IMP	\$ 189,500	\$ 89,025	46.98
00456	HARVEY ALAN S SMITH KELSIE BRESLIN	449 LITTLE PINE MOUNTAIN RD 027A 676	09/20/13	1013 466	RES IMP	\$ 149,000	\$ 75,866	50.92
00443	CARSON WARREN SMITH ROBERT C/DIANE W	819 WAKE ROBIN DR~13~4 046B 280~6117	09/13/13	1012 635	RES IMP	\$ 195,000	\$ 100,446	51.51
00195	GILLIAM MARION TODD SMY CHRISTOPHER V/SAMANTHA	046A 333	05/03/13	1000 573	RES IMP	\$ 142,500	\$ 71,877	50.44
00289	SLAUSON EMILY AMANDA SPRIGGS RAY E/PATRICIA A	452 HABERSHAM WAY~196~4 066 026 105~5	06/28/13	1006 121	RES IMP	\$ 133,000	\$ 50,176	37.73
00442	EVANS ROBERT KIRKMAN STAGE DENNIS ALLEN/ANNE MAXWELL	225 & 226~5 025C 134 002~TRACT B	09/09/13 2.86	1012 580	RES VAC	\$ 45,900	\$ 15,466	33.74
00409	GRAMLICH BILL D STANLEY JEFFREY W/MARY B	047B 004	08/29/13	1011 343	RES IMP	\$ 265,000	\$ 105,802	39.93
00237	LAMEE PHILIP C STAPLES BRADLEY J	491 HARLEY TRL 068 113 002	05/16/13 13.00	1002 875	AGR IMP	\$ 575,000	\$ 268,609	46.71
00078	LUNDY TROY STEPHENS GLENDA A	026C 134	03/08/13 1.03	993 379	RES VAC	\$ 2,000	\$ 640	32.00
00493	WILSON CHARLES OMAR JR TSTEE FL TST STEWART JERRY V	747 REDFIELD WAY~274~12 029B 019 007~191	09/27/13	1014 156	RES IMP	\$ 254,900	\$ 90,728	35.59
00007	KIPHUTH RALPH J STONE JESSICA N/RODNEY S	23 HAMRICK RD~305.308~24 033 223 005	01/04/13 1.45	986 567	RES IMP	\$ 102,000	\$ 55,626	54.54
00420	PERULLO KAREN B STONE TAMELA L	476 ARBOR HILLS RD~237 & 268~12 029B 102 028~46	08/30/13	1011 762	RES IMP	\$ 132,000	\$ 57,452	43.52
00091	COMMUNITY BANK OF PICKENS COUNTY STOVER JERRY	033 138	03/06/13 9.41	993 56	AGR VAC	\$ 51,755	\$ 24,008	46.39
00260	WATKINS JERRY W STRICKLAND BRENDA S/ORBY D	157 CAMPUS DR~306 & 307~12 JA06 037~22	06/20/13	1004 775	RES IMP	\$ 117,000	\$ 48,448	41.41



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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
00162	MILLSAP BRIAN K TEAL BROOKE BOWEL	189 TIMBER CRK DR~128~4TH 049 089 008~1	04/18/13	998 857	RES IMP	\$ 196,000	\$ 82,952	42.32
00218	LYSAKER GILBERT A REVOC TRUST TENEDINI KENNETH J/JANE L	LITTLE PINE MTN/BENT TREE 027A 117~L 127	05/22/13	1002 273	RES IMP	\$ 257,000	\$ 123,745	48.15
00179	BEECHLER CHRISTOPHER D TITUS MARTIN R/TAMI R	127 WILDERNESS KNLL~92~4 049A 071~9373	05/03/13	1001 26	RES IMP	\$ 464,000	\$ 185,152	39.90
00313	AUSTWICK GARY D TRAMMELL JAROD T	JA12 092 011~LOT 10, STAFFORD MANOR	07/12/13 0.47	1006 742	RES IMP	\$ 168,500	\$ 69,698	41.36
00449	GAINES RAYMOND T TROUTMAN RICHARD L/MERLE L	43 ARBOR HILLS PL~237~12 030A 031 130~130	09/20/13	1013 410	RES IMP	\$ 189,900	\$ 75,416	39.71
60005	TRP ONE LLC TRP ONE LLC	10535 HIGHWAY 53 WEST HWY 037 014 002	1.22		IND IMP	\$ 175,013	\$ 59,410	33.95
00347	COFFEY WATSON C III TUCKER PATRICK J JR/DONNA D	1130 RAY MOUNTAIN RD 065 092 015	07/30/13	1009 828	RES IMP	\$ 237,500	\$ 95,410	40.17
00445	HAHN MARK UCHITEL JUDITH L	024C 371~L 15	09/10/13	1012 517	RES VAC	\$ 35,000	\$ 12,800	36.57
00065	BRACKETT JOYCE Y URBAN RONALD J	90 COVE VIEW WAY 028C 096 004	02/22/13	991 749	RES IMP	\$ 256,000	\$ 103,986	40.62
00209	BRINSON DOROTHY A VAN DYKE JOHN W	503 SHETLAND TRC~62~4TH 046D 085~9124	05/09/13 1.38	1001 733	RES IMP	\$ 143,500	\$ 76,506	53.31
00303	COLE JAMES AARON VAN WEELE NICHOLAS/HANNAH	055D 110 407	06/20/13	1007 660	RES IMP	\$ 183,000	\$ 71,882	39.28
00495	BAILEY RICHARD B VANN GINA	846 HUNTERS RDG 029A 060	09/30/13	1014 901	RES IMP	\$ 191,750	\$ 79,766	41.60
00030	BOSS DIANE M VICENTE JENNIFER	200 N WOODS WAY~155~13TH 063 102 145~45	02/01/13	989 909	RES IMP	\$ 136,500	\$ 56,795	41.61
00123	KORPITA JOHN VICKERY CARLA C	56 APACHE RDG RD~307~12 JA06 037 001~21	03/28/13	996 117	RES IMP	\$ 154,000	\$ 61,030	39.63
00476	WESTBROOK RONALD W VOLK ROBERT NATHAN/DEBRA KAY	107 BOB RD~21~12 033 025~16	09/25/13	1014 179	RES IMP	\$ 168,000	\$ 84,929	50.55



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Sample No.	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date Acceage	Deed Book Page	Type Prop	Sales Price	Assessment Amount	Ratio
00322	COMMUNITY SOUTHERN BANK WADE BOBBY E/LINDA L	52 BLAKES LN~24 & 49~12 019 119~20	07/30/13	1008 463	RES IMP	\$ 115,000	\$ 50,585	43.99
00376	LEWIS VICKI L WASSEM ROBERT E/JEANNE M	MISSION PATH~4TH~53 046D 244~794	08/16/13	1010 366	RES IMP	\$ 315,000	\$ 125,792	39.93
00178	LINEHAN ROBERT F WEAVER JOHN W	122 N RIDGE RD~274 029B 036~7	04/30/13	1000 290	RES IMP	\$ 85,000	\$ 35,989	42.34
00353	SHANKS DAVID CAREY TRUST WHATLEY MICHAEL/BARBARA	41 TROON CIR~22 047B 175~LOT 2503	08/01/13	1008 961	RES IMP	\$ 540,000	\$ 274,145	50.77
00404	BELLEFEUILLE THEODORE WHITE JENNIFER RWAYLON D	396 RIVERSTONE WAY~195~4 066 081~240	08/28/13	1011 385	RES IMP	\$ 180,100	\$ 68,092	37.81
00122	SOWINSKI BRENDA L WHITEHEAD HEATHER/CHRISTOPHER T	OGLETHORPE MTN/BENT TREE 028B 179~L 1925	04/04/13	996 611	RES IMP	\$ 372,500	\$ 148,628	39.90
00268	RTC HOME CONSTRUCTION LLC WHITMAN MATTHEW D/ROBIN	856 HAMPTON FARMS TRL~76, 77, 78~4 052 005 124~24	06/21/13 3.06	1005 203	RES IMP	\$ 222,000	\$ 85,904	38.70
00355	WINSTON TROY WHYTE J P/CHRISTINE ANN	055D 110 406	07/26/13	1009 410	RES IMP	\$ 167,500	\$ 70,462	42.07
00234	BIG CANOE BLDG GROUP LLC WILLET ROY B/LESLIE V	046D 930	06/12/13	1004 7	RES IMP	\$ 367,500	\$ 146,779	39.94
00344	BROCKMAN KEN E WILLIAMS GERALD L/PATRICIA M	177 WEDGEWOOD DR 047B 158	07/31/13	1009 150	RES IMP	\$ 480,000	\$ 179,583	37.41
00261	GOOD ANN C WILLIAMS WAYNE E/LINDA K	159 WOODSTREAM PT~17~4 047B 202~2959	06/21/13	1005 179	RES IMP	\$ 236,500	\$ 118,921	50.28
00161	JONES ROBERT P WILLOUGHBY ADREN L/DOTTIE	281 RIDGEWOOD DR~324,207~5,12TH JA06 047~12.A	04/19/13	998 804	RES IMP	\$ 95,000	\$ 41,896	44.10
60003	WILLOUGHBY RANDAL J WILLOUGHBY RANDAL J	CONFEDERATE AVE 030D 096 108	1.28		COM IMP	\$ 501,397	\$ 216,799	43.24
00319	SCHREIBER MATHEW J WILSON LUKE R/JACQUELINE J	315 PRICE CREEK RD~208~12 010 020 001~TRACT A	07/18/13 5.46	1007 566	RES IMP	\$ 235,000	\$ 95,336	40.57
00312	HOGAR COMMUNITY REINVESTMENT LLC WITHERSPOON JENNIFER D	030D 059	07/15/13	1007 333	RES IMP	\$ 65,500	\$ 30,326	46.30



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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
00436	MURRAY ROSEMARIE WRIGHT DANIEL K/BELT RICHELLE R	162 HOBSON CT~164 & 197~12 031D 034~20	09/13/13	1012 654	RES IMP	\$ 90,000	\$ 35,129	39.03
00370	CITIBANK TSTEE/MTG INV II INC TST WRIGHT WESLEY	161 CRYSTAL CREEK DR~273~12 029B 043 111~11	07/31/13	1008 902	RES IMP	\$ 126,600	\$ 56,830	44.89
00126	JONES BARBARA J WYNN RHODA LEA	057 077 105	04/03/13	996 576	RES IMP	\$ 96,000	\$ 51,042	53.17
00026	RONCA ALEXANDER YATES DANIEL M/ANDREA E	126 COLT CT 022C 029	01/14/13	988 317	RES IMP	\$ 220,000	\$ 86,691	39.40
00186	STEPHENS JANICE EXEC/FITTS ED D EST YOUNG PATTY ANN	201~4TH 067D 024~TR 14	05/01/13 2.05	1000 660	RES VAC	\$ 16,000	\$ 8,000	50.00

* Adjusted as necessary for items such as: standing timber, personal property, intangibles, time, etc.



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2013 SALES RATIO STUDY

112 - PICKENS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2013 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	893,730,790	40.63	M	2,199,641,202
AGRICULTURAL	186,462,366	42.08	M	443,151,792
COMMERCIAL	224,589,354	42.00	M	534,742,718
INDUSTRIAL	44,653,062	41.54	M	107,492,468
TOTAL	1,349,435,572	41.08		3,285,028,180



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2013 SALES RATIO STUDY

REVENUE STATISTICS REPORT

112 - PICKENS COUNTY

2013 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
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
COMMERCIAL	16	39.88	47.46	42.00	41.98	9.29	104.34
INDUSTRIAL	18	39.71	44.80	41.54	41.63	9.91	103.17

PROPERTY CLASS RATIO CALCULATION

CLASS	2013 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	903,686,132	40.63	M	2,224,143,190	64.93%
AGRICULTURAL	186,462,366	42.08	M	443,151,792	13.40%
COMMERCIAL	224,589,354	42.00	M	534,742,718	16.14%
INDUSTRIAL	44,653,062	41.54	M	107,492,468	3.21%
PUBLIC UTILITY	32,304,129	40.00		80,760,323	2.32%
TOTAL	1,391,695,043	41.05		3,390,290,491	100.00%