

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
STATE AUDITOR
(404) 656-2174

LEE THOMAS
DIRECTOR
(404) 656-0494

August 4, 2021

As required by Georgia Code 48-5-274, the State Auditor's office hereby delivers to each county and independent school system, the 2020 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 2020. These transfers were supplemented by appraisals. The values of these sales and appraisals were matched to assessments on the 2020 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
Lee Thomas, Director
270 Washington Street, S.W.
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 Lee Thomas, Director at (404)-656-0494.

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
2020 SALES RATIO STUDY

112 - PICKENS COUNTY

COMPUTATION SHEET

1. STUDY DATA

NUMBER OF SAMPLES IN STUDY.....	135
OVERALL RATIO.....	39.73

2. ADJUSTED 100% DIGEST COMPUTATIONS

PROPERTY CLASS	ASSESSMENT	RATIO	100% VALUE
REAL PROPERTY	$\frac{1,391,204,939}{39.73\%}$		3,501,330,435
PERSONAL PROPERTY	$\frac{114,766,117}{39.73\%}$		288,838,896
CURRENT USE PROPERTY	$\frac{14,626,423}{40.00\%}$		36,566,058
MOTOR VEHICLES	$\frac{22,737,964}{40.00\%}$		56,844,910
100% VALUE FOR LOCALLY ASSESSED PROPERTY			3,883,580,299

3. 100% VALUE COMPUTATIONS

LOCALLY ASSESSED PROPERTY	3,883,580,299
PUBLIC UTILITY PROPERTY	88,066,405
TIMBER	1,134,367
QUALIFIED TIMBER PROPERTY	0
TOTAL 100% ADJUSTED COUNTY DIGEST.....	3,972,781,071



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2020 SALES RATIO STUDY

REVENUE STATISTICS REPORT

112-PICKENS COUNTY

2020 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	113	39.49	40.00	39.75	39.78	2.61	100.01
AGRICULTURAL	135	39.58	40.01	39.82	39.86	2.72	100.02
COMMERCIAL	13	38.51	42.67	39.64	40.13	3.87	100.00
INDUSTRIAL	13	38.51	42.67	39.64	40.13	3.87	100.00

PROPERTY CLASS RATIO CALCULATION

CLASS	2020 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	1,047,847,282	39.75	M	2,636,411,787	64.94%
AGRICULTURAL	217,122,760	39.82	M	545,295,497	13.46%
COMMERCIAL	265,255,348	39.64	M	669,188,053	16.44%
INDUSTRIAL	52,325,462	39.64	M	132,007,043	3.24%
PUBLIC UTILITY	30,930,836	40.00		77,327,090	1.92%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	1,613,481,688	39.74		4,060,229,470	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2020 SALES RATIO STUDY

112-PICKENS COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2020 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	1,036,986,858	39.75	M	2,609,086,670
AGRICULTURAL	217,122,760	39.82	M	545,295,497
COMMERCIAL	265,255,348	39.64	M	669,188,053
INDUSTRIAL	52,325,462	39.64	M	132,007,043
TOTAL	1,571,690,428	39.73		3,955,577,263



2020 Sales Ratio Study

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Sample	Seller Purchaser / Owner	Street-Land Lot-Land Dist Map/Parcel-SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00012	DENSON BRANDON 49 JONES STREET LLC	49 JONES ST ST~18~13TH JA13 023	01/10/20 1.97	1204 661	COM IMP	\$ 158,000	\$ 60,847	38.51
02452	ADAMS ROBERT STANLEY III	505 COVE RD 028C 059	1.09		COM IMP	\$ 293,474	\$ 108,632	37.02
00637	MK GROUP PROPERTIES LLC ALVARADO LEINAH M	33 HOOD PARK CT~268~12 029B 059 180~LT 180	04/30/20 0.09	1217 112	RES IMP	\$ 199,000	\$ 77,482	38.94
00348	FLYNN TONY N AMOS COREY A	1375 HOBSON RD~164,165~12 031 100 002	03/12/20 1.10	1211 404	RES IMP	\$ 184,500	\$ 73,048	39.59
00079	HARVEY DEBORAH ARBOLEYA ARNALDO/ARBOLEYA ISABEL	52 TREETOPPER LN~15,24~4 046A 268	01/21/20 0.08	1205 604	RES IMP	\$ 136,000	\$ 55,440	40.76
00334	LEBEL DEBORAH J ATCHISON TRACY MARIE/ATCHISON BRIAN D	120 PETIT RIDGE DR~15~4 046A 177~1161	03/10/20 0.77	1211 266	RES IMP	\$ 261,000	\$ 105,029	40.24
00306	NELSON JEFF K AVERY KEVIN/AVERY ERIN JACKS	70 PAUL CIR CIR 065 094 181	03/04/20 0.81	1210 588	RES IMP	\$ 247,000	\$ 97,607	39.52
00205	VICKERY ELIZABETH N BAGWELL MINDY L/BAGWELL SAMUEL	243 PHILADELPHIA DR DR 041 140 106	02/10/20 0.82	1208 304	RES IMP	\$ 235,500	\$ 92,324	39.20
00358	WARREN WILLIAM BARNHART SCOTT A	51 INDIGO BUNTING TRL 046A 144~1249	03/16/20 0.73	1211 845	RES IMP	\$ 566,000	\$ 215,522	38.08
00603	BALDWIN WILLIAM E BARTLESON SUSAN P	300 LOCUST TRL TRL 027A 415	04/28/20 1.17	1216 810	RES IMP	\$ 278,000	\$ 121,406	43.67
00505	DAVIS MAHALEY GRACE BARTON BRYAN EDWARD/BARTON LEE ANN	1716 HARRIS RD~87~12 032 007~TRACT I	04/01/20 41.12	1213 479	AGR VAC	\$ 323,831	\$ 131,238	40.53
00672	PAGANO LEONARD A BATTIS CHARLES ELLIOT	423 CRIPPLED OAK TRL TRL 027A 293~LOT 236 OF BENT TREE	04/30/20 0.50	1218 447	RES IMP	\$ 190,000	\$ 77,792	40.94
00536	SINCLAIR KENNETH D BENN KIMBERLY	200 VILLA RD #121~259~12 027A 705 021	04/08/20 0.04	1214 365	RES IMP	\$ 124,900	\$ 49,428	39.57
00200	RANA KASHIF R BENSON DAISY FONTAINE	82 C C PRITCHARD ST~272~12 JA03 094	02/13/20 0.83	1208 24	RES IMP	\$ 165,000	\$ 66,650	40.39
00450	SURGUY TIMOTHY BILLINGS APRIL D/BILLINGS HENRY C	353 TAMARACK DR~259~5 027A 350~523	03/27/20 0.43	1212 989	RES IMP	\$ 174,000	\$ 70,139	40.31
00542	REID JAMES S BLANTON THOMAS DALE	261 PAUL CIR~194~4 065 094 135	04/17/20 0.69	1215 559	RES IMP	\$ 259,500	\$ 100,010	38.54
00524	ROBERTS TORRAIN BOURQUE JULIE	200 VILLA RD #115~259~5 027A 705 015	04/14/20 0.04	1214 961	RES IMP	\$ 125,000	\$ 49,675	39.74
00149	COOPER MICHAEL BOWLICK BRITNEY M/BOWLICK CHRISTOPHER	15 RACHEL DR~305~12 JA04 024	02/07/20 1.03	1207 550	RES IMP	\$ 278,000	\$ 111,275	40.03
00292	ABBOTT ROBERT A BRYANT MARK ALEN/BRYANT DEBORAH JEAN	80 CAMELOT WAY WAY~245~5 024D 400~3542	03/02/20 0.47	1210 276	RES IMP	\$ 221,000	\$ 89,186	40.36
00192	ELDER JOHN M BYRD JOSEPH C	3935 HIGHWAY 53 WEST 040 016	02/14/20 0.80	1208 798	RES IMP	\$ 193,000	\$ 76,949	39.87
00034	KAISER TIMOTHY W CANSLER RICHARD J	380 FAIRWAY DR DR 027A 659	01/14/20 2.06	1204 975	RES IMP	\$ 168,900	\$ 64,255	38.04
00244	SPEIGHTS CINDY CARSON ANDREW EDWARD	133 ECHO RIDGE~280~5 026B 085	02/21/20 0.86	1209 60	RES IMP	\$ 369,900	\$ 146,388	39.58
00405	HOLT CHRISTOPHER K CARTER JEFFREY STEVEN	515 APPLE LN~91~23 057 024	03/20/20 2.19	1212 174	RES IMP	\$ 122,500	\$ 47,637	38.89
00605	QUINTON RYAN CHATHAM BRANTLEY A	108 SONS LN LN~76~4TH 043C 103~6	04/15/20 0.68	1215 963	RES IMP	\$ 245,000	\$ 98,608	40.25
00346	SEWARD MICHAEL C COLEMAN MAUREEN	21 CHESTNUT KNOLL PT~24~4TH/2ND 046A 437	03/12/20 0.14	1211 344	RES IMP	\$ 314,500	\$ 122,742	39.03
00264	STURGES KEITH COLLINS CHERYL A	1562 PHILADELPHIA RD~199~12 030C 065	02/28/20 0.57	1209 858	COM VAC	\$ 32,000	\$ 14,000	43.75
02459	COMMUNITY BANK OF PICKENS COUNTY	65 COVE RD JA06 012	1.66		COM IMP	\$ 1,826,882	\$ 741,568	40.59
00204	PREMIER PROPERTIES OF NORTH GEORGIA CORNMAN KATELIN ANNE/BUICE PATRICK	1168 SOUTH MAIN ST ST JA19 012	02/07/20 0.53	1207 804	COM IMP	\$ 165,000	\$ 64,275	38.95
00538	KIMBERLY SUZANNE OLESON AKA KIMBERLY CRAIK ANGELA TERRELINA	117 MOUNTAIN VIEW DR DR 030D 060	04/08/20 0.54	1214 406	RES IMP	\$ 132,700	\$ 51,074	38.49



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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00418	GUTIERREZ ALFREDO E CREATIVE DESIGN RESIDENTIAL INC	35 EDGEHILL PL PL~165~13 064 020 018~18	03/23/20 0.75	1212 361	RES VAC	\$ 22,000	\$ 9,000	40.91
00158	MK GROUP PROPERTIES LLC CRUMBLY JONATHAN	150 VILLAGE RIDGE~162~12 031 089 126	01/31/20 2.00	1207 394	RES VAC	\$ 94,000	\$ 36,000	38.30
00357	CLINTON D WILLIS JR AND JOYCE EDRA CURRAN JOHN F	440 FROST PINE CIR 027A 852	03/13/20 0.93	1211 719	RES IMP	\$ 168,500	\$ 70,837	42.04
00573	PENNINGTON WILLIAM R DIAZ CHRISTINE A	54 BUCKSKULL BROW~15~4 046A 346~329	04/17/20 0.08	1215 889	RES IMP	\$ 185,000	\$ 79,685	43.07
00425	CODY MONICA DEAN DONEHOO TOMMY PATRICK/DONEHOO	304 LITTLE AVE~53~13 JA19 040~LTS 2H,3H, 4H, 15H	03/27/20 1.38	1212 797	RES IMP	\$ 213,000	\$ 82,946	38.94
00424	YOUNG II TIMOTHY STUART DUGGAR SR JORDAN ELIAS	242 REFUGE VALLEY RD RD 065B 021	03/25/20 1.52	1212 632	RES IMP	\$ 188,500	\$ 71,742	38.06
00092	HOOVER CLINTON S DUNCAN CHRISTOPHER/RICHARDS JULIA	201 ARBOR HILLS RD NORTH~237, 030A 031 013	01/24/20 0.28	1205 877	RES IMP	\$ 221,500	\$ 83,727	37.80
00489	JOHNSON PATRICK L DUPREE LARRY F/DUPREE CYNTHIA A	3429 UPPER BETHANY RD~204~13 063 125	04/03/20 3.50	1213 731	AGR IMP	\$ 295,000	\$ 115,687	39.22
00417	RAYMOND EUGENE JOHN DURBIN JAMES/DURBIN HEATHER/MAGGARD	267 FRIENDSHIP CIR~22~23RD 037 058	03/19/20 15.54	1212 198	RES IMP	\$ 251,760	\$ 108,562	43.12
00359	LEFEVER NANCY Q DUVALL STEPHEN W/DUVALL DEBORAH A	91 MULLIGAN WAY~295, 296~5 027D 169	03/16/20 1.14	1211 717	RES IMP	\$ 305,000	\$ 121,084	39.70
00026	LOGAN WILLIAM S 'CHAD' EDLEMAN KIMBERLY D/EDLEMAN JR EUGENE	23 VILLAGE RIDGE~162~12 031 089 133~33 & 34	01/10/20 2.21	1204 803	RES IMP	\$ 575,000	\$ 228,967	39.82
00175	WEST KATHLEEN DUNN ENTWISTLE ELLEN ELIZABETH/PIGNOLET	550 OLD GRANDVIEW RD~287~5 028B 018	02/14/20 3.23	1208 194	RES IMP	\$ 294,900	\$ 113,990	38.65
00232	FITTS JR JOHN STANLEY FOWLER GREGORY SCOTT	HIGHWAY 136 WEST~61,62,83,84~12 019 146 003	02/21/20 41.21	1208 962	RES VAC	\$ 464,000	\$ 186,206	40.13
00259	RICE GAYLE R FRIES JAMES A/FRIES TRACEY	15 GRANDVIEW TRL~257~5 027B 331	02/28/20 1.48	1209 598	RES IMP	\$ 246,000	\$ 96,907	39.39
00147	CARLSON SANDRA H GEPHART PATRICIA L/GEPHART JEFFREY	501 ARROWHEAD DR~283~5 027B 038	02/03/20 0.56	1207 460	RES IMP	\$ 365,900	\$ 140,007	38.26
00504	SCHUCHMAN DAN A GIBBONS III EARLIE RAY/MCCLURE LAUREN	568 WHITE OAK DR DR JA18 022	04/03/20 1.14	1213 849	RES IMP	\$ 230,000	\$ 92,228	40.10
00094	HALE JOHN S GRIMMETT JEFFREY BRYCE	84 BLAKES LN~49~12 019 126	01/22/20 0.67	1205 629	RES IMP	\$ 207,000	\$ 82,227	39.72
00247	FOLEY KENNETH JOHN HARPER STERLING RIAN/HARPER KIMBERLY	484 MOORINGS RUN~160, 161 & 165~13 064 020 123~123, PHASE 2	02/20/20 1.06	1209 1	RES IMP	\$ 247,000	\$ 97,130	39.32
00412	HOGAN AMANDA MARIE HARRISON JOE F	729 PHILADELPHIA DR~12,25~13 041 140 128~28	03/19/20 0.76	1212 59	RES IMP	\$ 220,000	\$ 88,998	40.45
00428	PROFES AMANDA L HEATH TONY/HEATH MAURA	542 MOORINGS RUN~160~13 064 020 127	03/26/20 0.81	1212 837	RES IMP	\$ 258,000	\$ 100,356	38.90
00180	BERRY JEAN HILDEBRANDT STEVEN A/HILDEBRANDT JUDI	44 WILDERNESS KNOLL KNL~92 AND 048 041~9366	02/14/20 1.02	1208 498	RES IMP	\$ 420,000	\$ 171,850	40.92
00249	HENDERSON HOPE HOLLOWAY KENNY	536 ARBOR HILLS RD NORTH RD 029B 102 022	02/28/20 0.28	1209 947	RES IMP	\$ 205,000	\$ 82,673	40.33
00560	STEPHENS MARTHA B IREDALE MICHAEL WILLIAM/IREDALE WANDA	3970 TAMARACK DR~283~5 027B 018	04/16/20 0.47	1215 320	RES IMP	\$ 410,000	\$ 166,220	40.54
00574	WHYTE CHRISTINE A JOHNSON BOBBY/JOHNSON SHEENA	147 WINDSOR WAY WAY~118~13TH 055D 110 406~106	04/17/20 1.14	1215 863	RES IMP	\$ 280,000	\$ 113,618	40.58
00517	JARRETT JONATHAN JONES EYDIE PITTMAN/JONES PRESTON	810 PHILADELPHIA DR~12,25~13 041 140 133	04/16/20 1.12	1215 141	RES IMP	\$ 230,000	\$ 90,821	39.49
00073	JACQUELYN JACOBS PAPE AKA JACQUELYN JONES RICHARD B	2404 REFUGE RD RD~90~13TH 053A 049~TRACT 4	01/24/20 1.00	1205 696	COM IMP	\$ 150,000	\$ 59,365	39.58
00595	ROLAND MARK JONES TROY	225 SCARECORN CREEK RD RD~53~12 032 045 006~6	04/24/20 5.79	1216 232	RES VAC	\$ 90,000	\$ 37,635	41.82
00502	HOLDER VIRGIL P KENNEDY JEFFREY C	32 BUCKSKULL PT~15~4 046A 338	04/08/20 0.08	1214 251	RES IMP	\$ 185,100	\$ 72,765	39.31
00576	UPDEGRAFF JOHN L KEPLEY KELLY T	294 YANOO TRACE~18~14 047B 114	04/17/20 0.99	1215 474	RES IMP	\$ 345,000	\$ 138,828	40.24



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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00628	BOWLES DORIS KLEIBER INVESTMENTS LLC	152 STONELEDGE TRACE SOUTH 056 003 106-6	04/30/20 3.00	1216 1001	RES VAC	\$ 40,000	\$ 16,800	42.00
00553	MONTROSE JERRY A KNIGHT BILLIE JOANNE/KNIGHT THERON	HWY 53 E~137~4 049 061 004	04/16/20 1.50	1215 307	COM VAC	\$ 143,800	\$ 57,000	39.64
00055	TINKHAM PETER KULL CHANCE	303 MOORINGS RUN 064 020 145	01/24/20 0.81	1206 141	RES IMP	\$ 210,000	\$ 81,414	38.77
00303	BUTERA ROBERT S KUNICH KEVIN T/KUNICH WENDY L	7 CRAFTSMAN TRL TRL~53~4 046D 223-UNIT 773	02/28/20 0.40	1210 524	RES IMP	\$ 510,000	\$ 210,498	41.27
00638	MICHAEL LEON LANE AND EVA JENNIFER LAMB JONE SMITH	516 MULBERRY CIR CIR~147~13TH 061B 016-LOTS 515 & 516	04/02/20 6.60	1218 672	RES IMP	\$ 265,000	\$ 105,579	39.84
00507	WILLIAMS CINDY S LEDDY MARTIN ANDREW/FISHER TINA/LEDDY	961 TAMARACK DR DR 024D 361	04/02/20 0.50	1213 537	RES IMP	\$ 260,000	\$ 104,986	40.38
00199	MK GROUP PROPERTIES LLC LEWIS RICHARD TODD/LEWIS LINDA	26 OAK CREEK CT~162~12 031 089 115	02/13/20 1.04	1208 543	RES IMP	\$ 365,000	\$ 145,070	39.75
00274	KENNEY JR PETER B LOEFFLER ERIC E/HOOD TERRY W	85 DEER RUN RIDGE EXTENSION~278~5 026B 313-5223	02/28/20 1.62	1209 856	RES IMP	\$ 895,000	\$ 355,987	39.78
00189	LORIMER ALAN D LONG BRAD A/LONG KRISTIN E	1625 LUMBER COMPANY RD RD 022C 109	02/12/20 1.33	1208 75	RES IMP	\$ 435,000	\$ 175,588	40.37
00277	FRANK J KING AND BONNY H KING MARZEC JAMES PATRICK	475 WEDGEWOOD DR 047B 061	02/27/20 0.79	1210 18	RES IMP	\$ 433,000	\$ 175,278	40.48
00308	POWELL ANTHONY MASTERFLO PLUMBING LLC	5202 WALESKA HWY 108 063 096	02/26/20 1.33	1210 826	COM IMP	\$ 300,000	\$ 120,464	40.15
00624	LTC PROPERTIES LLC MAXWELL JOHN A/MAXWELL WENDELIN	BESSIE LN~225~4 065 092 001	04/30/20 10.00	1216 937	COM VAC	\$ 112,500	\$ 48,000	42.67
02456	MCCOLLUM REBECCA	1494 CANTON RD 066 028 010	2.17		COM IMP	\$ 299,166	\$ 114,680	38.33
00263	WATERFORD MOUNTAIN PROPERTIES LP MCCORMICK CHERYL/MCCORMICK BRAD	WATERFORD WAY~17,18,21.22~4 047B 001 082-LT 4847 TRACT 3 PH I	02/28/20 1.74	1209 742	AGR VAC	\$ 125,000	\$ 50,000	40.00
00261	SWEAT LINDA CAROL MCDANIEL WILLIAM RAY	5475 COVE RD 045 020	02/28/20 19.77	1209 674	AGR IMP	\$ 178,195	\$ 75,556	42.40
00615	BRAMLETT WAYNE D MCFARLAND DOUGLAS DWIGHT	OLD MILL WHITE RD~64,65~4 045 073 006	04/27/20 18.96	1216 419	AGR VAC	\$ 222,913	\$ 91,008	40.83
00020	DEAN ANNIE M MCVEY SUSAN G/MCVEY JEFFREY P	TURNER RD RD~76 & 77~4 043C 167	01/13/20 5.06	1204 787	AGR VAC	\$ 96,140	\$ 38,390	39.93
00551	BROWNELL RONALD E MESSER TRACY R/MESSER TIMOTHY L	393 RED COAT PASS~62,91~4 046D 128	04/20/20 1.14	1215 640	RES IMP	\$ 379,800	\$ 148,868	39.20
00230	PADGETT STEVE MICHAEL MOSS CORY S/MOSS SHEENA M	1398 MULLINAX RD~5~13 039 013 001	02/21/20 2.00	1209 115	RES IMP	\$ 180,000	\$ 65,121	36.18
00285	BYERS STEVEN A MOTA JUAN VALDOVINOS	306 EMERALD CREEK DR DR~93~13TH 053B 066~25	02/28/20 0.70	1210 605	RES IMP	\$ 173,000	\$ 68,050	39.34
00104	ALLEN DONALD JESSE MULKEY MELISSA/MULKEY DONALD	85 BRADLEY CT~117~4 052D 180	01/23/20 1.25	1205 841	RES IMP	\$ 90,000	\$ 33,551	37.28
00278	TURNER JOSEPH DANIEL O'RILEY MICHAEL JOHN/O'RILEY CHRISTINE	135 JORDAN'S PARK TRL 055D 110 314	02/28/20 1.00	1209 744	RES IMP	\$ 279,000	\$ 108,658	38.95
01285	LEE JR GREGORY N OHLSON ANDREW O/OHLSON CAROL L	16 STONE RIDGE CT~283~5 027B 114	02/05/20 0.46	1207 339	RES IMP	\$ 150,000	\$ 55,433	36.96
00166	SHIPLEY EARL T PARKS BRADFORD GRANT/PARKS RHONDA	141 LAW GROUND CREEK RD 021A 013~2	02/10/20 0.84	1208 233	RES IMP	\$ 214,900	\$ 89,487	41.64
00276	PLACENCIA REYES MICHAEL PEPPER JOHN	18 PEACEFUL MOUNTAIN LN LN~80, 055 181~111	01/30/20 3.00	1206 331	RES IMP	\$ 326,500	\$ 130,349	39.92
00304	CRUMP JANA PINTOZZI COLLEEN	50 GREEN FARM ST 065B 061 002	03/03/20 0.68	1210 449	RES IMP	\$ 186,000	\$ 74,778	40.20
00025	HUNT PHILLIP C PLUMMER DIANA M/PLUMMER SCOTT T	160 GADALUTSEE PASS~18~4 047B 008	01/17/20 2.10	1205 208	RES IMP	\$ 287,500	\$ 112,388	39.09
00543	MK GROUP PROPERTIES LLC QUINTON RYAN P	615 STONELEDGE DR~76~13 056 003 171-LT 71 STONELEDGE	04/16/20 3.00	1215 258	RES IMP	\$ 363,000	\$ 143,346	39.49
00563	GINGER M DODD-CLEMENSHAW AND RATHEL DAVID ANTHONY	272 KEEBLE CREEK DR~114~4 052 007 017-LT 17 KEEBLE CREEK	04/13/20 0.72	1215 595	RES IMP	\$ 242,775	\$ 93,710	38.60



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00686	WAGNER WILLIAM R RAYMOND PAULETTE K	48 SCONTI RIDGE UNIT 409B~24~4 046A 235~409	04/30/20 0.12	1217 865	RES IMP	\$ 135,000	\$ 52,377	38.80
00208	PIAZZA BRIAN REILLY TARA PAIGE	572 TOWN CREEK CHURCH RD~63, 012 030 109	02/14/20 5.15	1208 435	RES VAC	\$ 74,500	\$ 29,664	39.82
00516	JONES TODD RETFORD JOHN P	18 HENDERSON WOODS DR 063 102 153	04/08/20 1.03	1214 873	RES IMP	\$ 250,000	\$ 99,682	39.87
00302	GERARD H VAN BEMMEL AND PEGGY D RICE CHARLES	216 CHIMNEY SWEEP TRL TRL~110~13 057 077 147	03/04/20 0.76	1210 642	RES IMP	\$ 176,000	\$ 71,330	40.53
00455	COLATECH CAPITAL LLC ROBERTA AMY SANDY A/K/A ROBERTA A	36 OAK RIDGE CT CT 024D 378~LOT 3514	03/20/20 0.47	1212 765	RES IMP	\$ 124,000	\$ 53,034	42.77
00146	TRIPPE JOHN PAUL RUHL GERALD F/RUHL MELINDA K	1423 HIGHWAY 136 CONNECTOR~15, 033 009 005~TRACT B	02/06/20 34.64	1207 532	AGR VAC	\$ 300,000	\$ 118,469	39.49
00431	BYESS MICHAEL DAVID RUSCANSKY MARY/RUSCANSKY JAMES	541 MULBERRY CIR CIR~147 & 148~13TH 061B 125~541	03/25/20 1.59	1212 652	RES VAC	\$ 17,500	\$ 6,500	37.14
00429	CECILE STEINWAY AND MONICA HART RUSSETT BRANDON/RUSSETT REBECCA	199 SKYLARK WAY WAY~155~13TH 063 017	03/31/20 3.99	1213 303	RES VAC	\$ 42,450	\$ 16,627	39.17
00464	BERTSCHI ELENE E SABLE JAVIER E	397 BRIAR VISTA~315~5 026C 315	03/30/20 0.43	1213 76	RES IMP	\$ 123,000	\$ 51,616	41.96
00490	ROLAND CURTIS D SATTEFIELD JEFFREY/BLALOCK BRITTANY	76 BLAKES LN~49~12 019 124~LT 25 WILLOW CREEK	04/06/20 0.64	1214 55	RES IMP	\$ 215,000	\$ 86,574	40.27
00257	COLLINS SHELBY SAXENA PUNAM VERMA/SAXENA ANUPAM	691 TURNBERRY LN~22~4 047B 164	02/27/20 0.79	1209 577	RES IMP	\$ 710,000	\$ 295,679	41.64
00141	HODGSON WENDY SAYLORS JAMES JEFFREY/SAYLORS	167 MOORINGS RUN RUN 064 020 154	01/30/20 0.75	1207 318	RES IMP	\$ 232,000	\$ 89,840	38.72
00237	ESTILL ROGER A SCHLETTE THEODORE/SCHLETTE DEBORAH	301 KILMARTIN POINT~54~4 046D 001 012~2776	02/18/20 0.88	1209 147	RES IMP	\$ 432,500	\$ 173,045	40.01
00049	GILBERT CONNER T SCHOTTL JIRI	112 COLT CT~275,302~12 022C 028	01/10/20 1.82	1204 762	RES IMP	\$ 250,000	\$ 99,128	39.65
00329	POOL DANIEL K SCHULER DIANE E	25 DEERHORN DR 028 068 018	03/06/20 3.00	1211 24	RES IMP	\$ 339,900	\$ 131,179	38.59
00182	DICKSON LAWRENCE SHIPP JR WILLIAM CALVIN	92 WILD GINGER CIR~14~4 046B 044~6023	02/14/20 0.79	1208 478	RES IMP	\$ 275,000	\$ 121,565	44.21
00619	BAASKE CARL SHORB STEPHEN RUSSELL	37 LAUREL TURN~113~4 046B 273~7004	04/30/20 1.13	1217 73	RES IMP	\$ 215,000	\$ 85,257	39.65
00123	DYNAMIC EQUITY PARTNERS INC AND RPK SILEX STATION LLC	44 CHAMBERS STREET~306~12 JA07 041	01/28/20 1.71	1207 91	COM IMP	\$ 700,000	\$ 283,300	40.47
00670	BRYAN JENNIFER S SMITH LARAYNE A/SMITH CHARLES E	72 LAIKEN DRIVE 065 094 115	04/24/20 0.69	1217 998	RES IMP	\$ 272,000	\$ 102,922	37.84
00275	NICK A TRIPI PROPERTIES LLC SOUTHLAND CAPITAL GROUP LLC	144 CONFEDERATE AVE AVE~235~12 030D 096 115~15	02/28/20 0.64	1209 839	COM IMP	\$ 344,800	\$ 133,456	38.71
00572	SHAPIRO LAURIE SOWELL PAUL S/SOWELL KATHERYN S	113 SCONTI KNOLL DR~23~4 046A 416	04/17/20 0.75	1215 451	RES IMP	\$ 525,000	\$ 210,886	40.17
00014	MK GROUP PROPERTIES LLC SPAID JR THOMAS/SPAID KIMBERLY	296 STONELEDGE DR~76~13 056 003 102~LT 2 STONELEDGE	01/06/20 3.00	1204 385	RES IMP	\$ 289,000	\$ 112,292	38.86
02460	SPLEIGH PROPERTIES LLC	391 NORTH MAIN ST JA08 019	0.27		COM IMP	\$ 329,636	\$ 143,053	43.40
00236	CULBERTSON PATRICIA ANN STANTON DALE/STANTON JUDITH	178 SCONTI RIDGE~24~4 046A 262	02/24/20 0.05	1209 221	RES IMP	\$ 176,000	\$ 70,164	39.87
00510	LAGATTA DENNIS C STEDMAN DIANE R/STEDMAN ERNEST C III	374 HIGH CLIFF RD CLF 024 002 041	04/06/20 3.16	1214 425	RES IMP	\$ 340,000	\$ 134,990	39.70
00178	PACK STACY M STEELE ALLISON	183 DANBURG CT 064 020 051	02/14/20 1.09	1208 152	RES IMP	\$ 240,000	\$ 92,422	38.51
00090	LEE CHRISTOPHER S TAYLOR BARRY M/MCBRIDE EMILY	15 RIVERSTONE WAY WAY~195~4 066 039~3	01/21/20 0.73	1205 436	RES IMP	\$ 270,000	\$ 104,332	38.64
00144	ARMOUR BRIAN THOMASON JAMES A/THOMASON TINA	486 BIG RIDGE RD~310~24 034 084 201	02/10/20 6.39	1207 605	RES VAC	\$ 60,800	\$ 23,718	39.01
00433	ROGERS SHONDA LANE THOMPSON BONNIE/MACK FRANK	59 BLACK WALNUT LN~114~13 053A 106 018	03/27/20 1.00	1212 872	RES IMP	\$ 260,000	\$ 104,754	40.29



2020 Sales Ratio Study

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Sample	Seller Purchaser / Owner	Street~Land Lot~Land Dist Map/Parcel~SLB	Sale Date	Deed Book	Type Prop	Sales Price	Assessment	Ratio
00613	RLF TALKING ROCK LLC THOMPSON MARIA I/THOMPSON WADE T	BETHEL RD RD~158, 167 & 168~24 017 001 015~TRACT 5	04/24/20 21.06	1216 418	AGR VAC	\$ 115,423	\$ 49,476	42.86
00522	JAMIE K JONES N/K/A JAMIE K BECK THOMPSON SAYER/THOMPSON JOELLEIGH J	267 PINEY RIDGE RD RD~272 & 305~12 JA04 089~24	04/10/20 0.61	1214 577	RES IMP	\$ 159,200	\$ 62,844	39.47
00485	ARENDALE CHRISTOPHER RYAN VAN DE STROET ZANELA SHEILA	VINEYARDS WAY WAY~147~5TH 008 063 004~LT 2 TABEREAUX PLACE	04/06/20 10.65	1213 942	RES VAC	\$ 97,675	\$ 41,440	42.43
00585	SUTTON CARMEN L VERSER JUNI/VERSER WAYLONE MAT	14 BLACK KNOB FALLS DR~301~24TH 034 049 009~9	04/24/20 1.00	1216 706	RES IMP	\$ 189,000	\$ 73,558	38.92
00063	SCHWARTZ STEPHEN WAINWRIGHT DAVID S	1371 RIDGEVIEW DR DR~12~4 045A 039~7219	01/27/20 1.20	1206 313	RES IMP	\$ 242,500	\$ 97,000	40.00
00406	HEDSPETH ROGER D WALDROUP JODY	227 VALLEY VIEW DR 056D 099	03/24/20 9.12	1212 575	RES VAC	\$ 57,500	\$ 23,712	41.24
00234	ROLAND MARK WALKER CRYSTAL D/WALKER WINFORD R	HIGHWAY 53 WEST~53~12 032 045 002	02/20/20 3.24	1208 960	RES VAC	\$ 55,000	\$ 22,680	41.24
00251	DRAIN BRIAN KELLEY WEAVER DEIDRA JOY	11231 HIGHWAY 136 WEST~124~24 013 019	02/28/20 1.50	1209 911	RES IMP	\$ 180,500	\$ 67,635	37.47
00614	FUNK JAY WEBER CONNIE R/DUBOIS JEAN	98 INDIAN FOREST RD RD~308~12TH JA05 002~LOT 26	04/27/20 1.35	1216 399	RES IMP	\$ 235,000	\$ 95,251	40.53
00116	PARLONTIERI CHRIS M WEI CHIA-YIN MELODY	2043 OLD GRANDVIEW RD~249,250~5 023D 089	01/31/20 1.01	1206 978	RES IMP	\$ 118,000	\$ 45,152	38.26
00176	GODFREY ADAM WEST KATHLEEN DUNN/WEST EDWARD C	711 CAPE TRL~271, 16~24, 12 033 148 001	02/14/20 20.55	1208 214	AGR IMP	\$ 550,000	\$ 221,168	40.21
00108	BOBBY E BOLEN AND BONNIE E BOLEN WHITE PAUL EDWIN	559 HAMPTON FARMS TRL 052 005 114	01/29/20 5.04	1206 388	RES IMP	\$ 560,000	\$ 211,054	37.69
00271	RECTENWALD ROBERT WIJESINGHE RAVINDRA/WIJESINGHE NAOMI P	29 LONG SAWMP DR DR 027B 273	02/27/20 0.55	1209 557	RES IMP	\$ 365,000	\$ 149,671	41.01
00317	BFB INVESTMENTS LLC WILDCAT LODGE LLC	53 WILDCAT RD RD~114~5 007B 006 001	03/03/20 0.93	1210 899	RES VAC	\$ 80,000	\$ 32,000	40.00
00133	BALSAMELLO VINCENT T WILKINS CAROLYN N/WILKINS III JAMES A	1007 OUTBACK RD RD~244,260,261~12 009 047 094~LT 93 THE OUTBACK	01/30/20 5.70	1207 278	RES IMP	\$ 370,000	\$ 148,688	40.19
00582	GARNER JOHN E WRIGHT JOYCE	47 RABBIT TOWN RD~118~4 052D 002	04/24/20 1.04	1216 181	RES IMP	\$ 165,000	\$ 65,713	39.83
00156	HANSON PATRICIA G YOUNG ANTHONY G/YOUNG CHRISTINE M	85 LONG SWAMP CT~258~5 027B 279	01/31/20 0.49	1207 416	RES IMP	\$ 425,000	\$ 156,828	36.90
00245	MK GROUP PREOPERTIES LLC ZHENG CHUNQI	51 HOOD PARK CT~268~12 029B 059 183~LT 183	02/25/20 0.08	1209 250	RES IMP	\$ 190,000	\$ 79,070	41.62
00315	PRICE JEFFREY M ZURAWSKI JAMES	COX MOUNTAIN VIEW~53~4 046C 128	03/02/20 1.69	1210 425	RES VAC	\$ 188,000	\$ 73,920	39.32

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



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

LEE THOMAS
DIRECTOR
(404) 656-0494

August 4, 2021

The following report includes the State-wide Equalized 100% Digest for school tax purposes from the Sales Ratio Study for calendar year 2020. 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.

2020 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
001	APPLING	38.02	\$	2,913,546,752
002	ATKINSON	37.44		430,372,557
003	BACON	38.21		663,215,224
004	BAKER	39.12		347,411,302
005	BALDWIN	35.74		3,403,769,635
006	BANKS	38.82		1,648,645,178
007	BARROW	37.24		7,430,286,997
008	BARTOW	37.12		9,443,196,552
009	BEN HILL	39.73		1,014,576,958
010	BERRIEN	36.21		1,005,601,513
011	BIBB	39.32		11,952,423,524
012	BLECKLEY	40.80		706,154,471
013	BRANTLEY	35.21		885,540,929
014	BROOKS	38.52		1,231,212,520
015	BRYAN	39.57		4,573,994,878
016	BULLOCH	38.12		5,826,484,744
017	BURKE	40.70		13,953,145,407
018	BUTTS	39.30		1,998,651,984
019	CALHOUN	39.20		325,208,316
020	CAMDEN	37.08		4,443,574,480
021	CANDLER	40.89		709,540,116
022	CARROLL	39.03		7,096,034,633
023	CATOOSA	35.73		5,578,997,389
024	CHARLTON	35.09		849,934,853
025	CHATHAM	37.05		50,931,319,750
026	CHATTAHOOCHEE	38.01		160,158,621
027	CHATTOOGA	36.84		1,182,924,429
028	CHEROKEE	38.02		33,315,107,588
029	CLARKE	38.97		12,796,831,179
030	CLAY	40.33		274,135,994
031	CLAYTON	38.45		22,803,970,443
032	CLINCH	35.19		671,492,496
033	COBB	38.63		99,044,172,666
034	COFFEE	37.49		2,537,820,234
035	COLQUITT	36.29		3,054,121,173
036	COLUMBIA	39.77		15,882,954,208
037	COOK	35.79		1,183,987,932
038	COWETA	38.38		17,518,491,450
039	CRAWFORD	36.88		793,501,645
040	CRISP	39.58		1,817,804,438

2020 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
041	DADE	39.04	\$	1,369,622,987
042	DAWSON	39.19		4,495,902,565
043	DECATUR	37.09		2,542,682,723
044	DEKALB	38.07		82,205,439,148
045	DODGE	38.38		1,132,819,847
046	DOOLY	35.01		892,749,838
047	DOUGHERTY	40.70		5,365,639,313
048	DOUGLAS	38.72		15,108,209,943
049	EARLY	40.93		1,286,534,491
050	ECHOLS	36.42		290,460,085
051	EFFINGHAM	38.72		5,622,119,915
052	ELBERT	39.70		1,526,713,465
053	EMANUEL	38.38		1,314,500,368
054	EVANS	37.71		652,896,907
055	FANNIN	36.54		4,898,591,480
056	FAYETTE	39.06		17,860,376,543
057	FLOYD	38.90		5,375,916,729
058	FORSYTH	39.36		39,495,010,872
059	FRANKLIN	38.25		2,104,893,791
060	FULTON	37.42		111,557,899,584
061	GILMER	38.82		4,152,298,439
062	GLASCOCK	38.36		236,812,095
063	GLYNN	37.45		16,061,446,178
064	GORDON	38.59		2,802,554,065
065	GRADY	39.02		1,539,934,693
066	GREENE	37.45		4,782,854,719
067	GWINNETT	38.49		109,387,531,954
068	HABERSHAM	36.28		3,826,442,474
069	HALL	38.53		17,858,600,721
070	HANCOCK	39.45		933,323,296
071	HARALSON	39.03		1,554,206,129
072	HARRIS	40.63		3,570,528,589
073	HART	36.48		3,062,180,686
074	HEARD	40.88		1,076,473,955
075	HENRY	39.21		25,877,616,493
076	HOUSTON	35.15		12,322,580,514
077	IRWIN	36.45		631,683,472
078	JACKSON	38.38		6,239,819,766
079	JASPER	39.23		1,287,939,265
080	JEFF DAVIS	38.91		948,630,524

2020 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
081	JEFFERSON	39.68	\$	1,236,661,737
082	JENKINS	40.82		646,189,571
083	JOHNSON	39.85		405,937,831
084	JONES	39.36		1,879,415,107
085	LAMAR	38.94		1,395,482,776
086	LANIER	39.69		453,981,423
087	LAURENS	37.78		2,331,622,926
088	LEE	34.53		2,807,496,871
089	LIBERTY	38.07		4,236,430,558
090	LINCOLN	38.86		707,158,761
091	LONG	38.30		852,960,717
092	LOWNDES	38.26		4,567,559,052
093	LUMPKIN	39.95		2,990,280,246
094	MACON	35.27		1,057,649,740
095	MADISON	38.07		2,232,587,771
096	MARION	41.12		493,731,915
097	MCDUFFIE	37.76		1,682,943,717
098	MCINTOSH	39.36		1,309,691,975
099	MERIWETHER	39.52		1,565,490,777
100	MILLER	37.08		545,169,050
101	MITCHELL	39.14		1,472,566,134
102	MONROE	39.65		3,994,543,116
103	MONTGOMERY	36.83		469,939,722
104	MORGAN	40.39		2,629,952,513
105	MURRAY	37.15		2,926,366,081
106	MUSCOGEE	37.13		16,381,547,483
107	NEWTON	38.13		9,037,248,259
108	OCONEE	38.55		6,227,445,544
109	OGLETHORPE	38.99		1,166,133,340
110	PAULDING	39.60		14,149,218,395
111	PEACH	35.39		2,188,080,312
112	PICKENS	39.73		3,972,781,071
113	PIERCE	38.08		1,354,744,001
114	PIKE	38.77		1,537,107,960
115	POLK	38.11		3,095,211,567
116	PULASKI	37.29		649,788,559
117	PUTNAM	40.65		3,770,342,826
118	QUITMAN	37.60		201,596,697
119	RABUN	38.03		4,595,665,190
120	RANDOLPH	38.89		500,747,730

2020 SALES RATIO STUDY
STATE-WIDE EQUALIZED 100% ADJUSTED PROPERTY TAX DIGEST REPORT
August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
121	RICHMOND	37.26	\$	16,097,997,604
122	ROCKDALE	37.82		8,534,592,508
123	SCHLEY	37.44		315,204,840
124	SCREVEN	38.14		1,089,192,057
125	SEMINOLE	38.43		801,365,474
126	SPALDING	39.34		4,743,722,795
127	STEPHENS	37.16		2,027,056,528
128	STEWART	38.83		448,311,046
129	SUMTER	39.07		1,862,583,740
130	TALBOT	35.88		604,754,452
131	TALIAFERRO	41.36		160,506,431
132	TATTNALL	38.45		1,225,072,243
133	TAYLOR	39.21		633,929,043
134	TELFAR	37.79		700,835,518
135	TERRELL	38.36		792,720,494
136	THOMAS	37.37		2,328,794,018
137	TIFT	34.85		3,561,188,240
138	TOOMBS	39.92		1,077,767,506
139	TOWNS	37.66		2,369,252,452
140	TREUTLEN	38.62		331,075,274
141	TROUP	39.07		6,903,209,734
142	TURNER	36.86		606,929,582
143	TWIGGS	37.56		810,426,386
144	UNION	37.33		3,601,403,531
145	UPSON	38.44		1,818,515,199
146	WALKER	34.00		4,099,305,492
147	WALTON	38.84		8,726,054,153
148	WARE	38.28		2,234,335,020
149	WARREN	39.12		483,356,897
150	WASHINGTON	40.55		1,732,833,914
151	WAYNE	37.31		2,130,025,337
152	WEBSTER	38.33		251,307,063
153	WHEELER	38.16		381,200,273
154	WHITE	36.50		2,802,747,891
155	WHITFIELD	37.53		5,599,987,966
156	WILCOX	37.29		451,024,380
157	WILKES	39.46		921,418,415
158	WILKINSON	38.18		977,553,853
159	WORTH	35.40		1,462,790,879

2020 SALES RATIO STUDY
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August 4, 2021

<u>CODE</u>	<u>SCHOOL DISTRICT</u>	<u>OVERALL RATIO</u>		<u>ADJUSTED 100% DIGEST</u>
200	ATLANTA (DEKALB)	38.07	\$	6,597,692,227
201	ATLANTA (FULTON)	37.42		91,352,760,382
202	BREMEN (CARROLL)	39.03		80,326,420
203	BREMEN (HARALSON)	39.03		647,040,640
204	BUFORD (GWINNETT)	38.49		4,199,658,802
205	BUFORD - HALL	38.53		1,019,033,882
206	CALHOUN	38.59		2,948,558,455
207	CARROLLTON	39.03		2,926,756,480
208	CARTERSVILLE	37.12		3,604,407,241
209	CHICKAMAUGA	34.00		371,830,062
210	COMMERCE	38.38		671,447,478
211	DALTON	93.82		4,225,990,374
212	DECATUR	47.59		4,944,694,974
213	DUBLIN	37.78		1,665,597,339
214	GAINESVILLE	96.33		6,309,940,309
215	JEFFERSON	38.38		2,397,785,805
216	MARIETTA	38.63		9,574,260,974
217	PELHAM	39.14		125,954,076
218	ROME	38.90		3,463,870,915
219	SOCIAL CIRCLE (NEWTON)	38.13		2,417,164
220	SOCIAL CIRCLE (WALTON)	38.84		668,676,148
221	THOMASVILLE	37.37		1,937,511,986
222	TRION	36.84		191,313,225
223	VALDOSTA	38.26		4,464,485,158
224	VIDALIA (MONTGOMERY)	36.83		30,024,915
225	VIDALIA (TOOMBS)	39.92		934,012,797
SUB-TOTAL-CITIES			\$	155,356,048,228
SUB-TOTAL-COUNTIES				1,085,072,571,028
100% STATE DIGEST			\$	1,240,428,619,256