

THE STATE OF SOUTH CAROLINA
In The Court of Appeals

APPEAL FROM THE STATE OF SOUTH CAROLINA
Administrative Law Court

S. Phillip Lenski, Administrative Law Judge

Appellate Case No. 2015-002637

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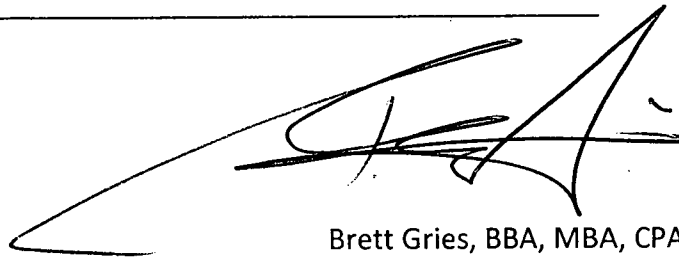
SC Court of Appeals

Brett Gries Appellant

v.

Aiken County Assessor..... Respondent

RECORD ON APPEAL



Brett Gries, BBA, MBA, CPA, Retired
680 Implement Road
Aiken, SC 29803
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Appellant (pro se)

Other Counsel of Record:
Mr. James Holly
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Attorney for Respondent (Aiken County
Assessor)

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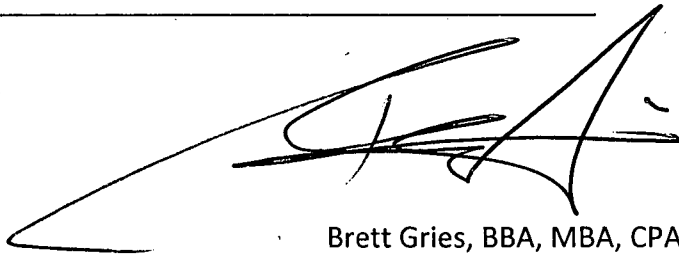
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Brett Gries Appellant

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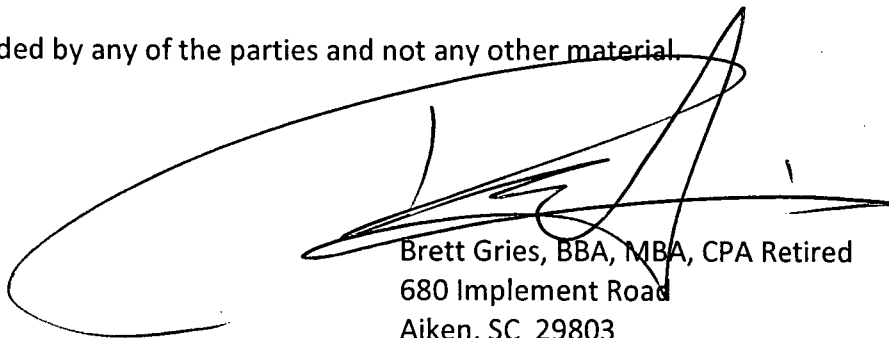
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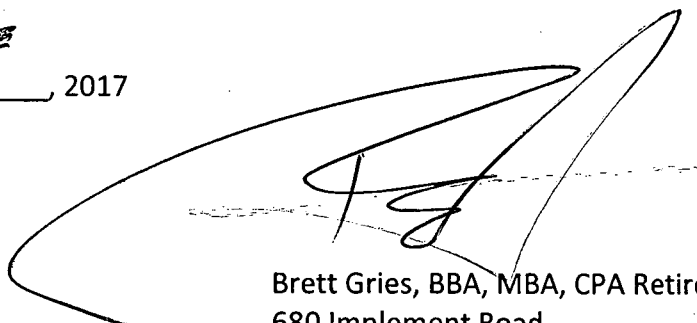
CERTIFICATION

I Brett Gries, Appellant, certify that the above Record On Appeal, contains all matters proposed to be included by any of the parties and not any other material.



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Appellant (pro se)

Respectively Submitted, ~~May~~ ^{JUNE} ____, 2017



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Assessor)

Brett Gries,

Docket No.: 15-ALJ-17-0050-CC

VS.

Aiken County Assessor,

Respondent.

FINAL ORDER AND DECISION

STATEMENT OF THE CASE

This matter is before the South Carolina Administrative Law Court (court) on a request for a contested case hearing filed by Brett Gries (Petitioner) pursuant to Section 12-60-2540. S.C. Code Ann. § 12-60-2540 (2014). The Petitioner seeks review of the Aiken County Board of Assessment Appeals' (Board) determination of the fair market value of his property at 680 Implement Road, Aiken, South Carolina, identified as Parcel # 138-15-01-005. The Respondent determined the fair market value of the Petitioner's property to be \$598,037.00 for the 2014 tax year. Thereafter, The Petitioner made a timely appeal to the Board. The Board held a hearing on January 29, 2015, and on February 2, 2015, issued a decision affirming the taxable value of \$598,037.00.

The Petitioner filed a request for contested case hearing with this court on February 9, 2015. This court conducted a contested case hearing on May 26, 2015. The issue to be decided by the court is the property's taxable value as of December 31, 2014. For the reasons discussed herein, this court finds that the Respondent's valuation is in accord with the relevant statutes, and affirms the Assessor's valuation of \$598,037.00.

FILED

DEC 04 2015

ADMIN. LAW COURT

FINDINGS OF FACT

Having carefully considered all testimony, exhibits, and arguments presented at the hearing, this court makes the following findings of facts as established by a preponderance of the evidence:

1. The Petitioner was the record owner of the real property located at 680 Implement Road, Aiken, South Carolina, and identified as Parcel # 138-15-01-005 during the 2014 tax year. He purchased the property on April 3, 2013, from the previous owner for a purchase price of \$475,000.00. The previous owner never actually resided in the home, and used it as a second residence. The previous owner sold the home in 2010 after the death of his wife.

2. The Petitioner presented no witnesses, other than offering his own testimony. He testified his property consists of 16.13 acres of land, along with a residence, a horse stable and an outbuilding. The Petitioner testified that he is only protesting the market value per acre listed on the 2014 Aiken County Public Property Record Card for 680 Implement Road, the subject property. The Petitioner testified that it is very easy to isolate the acreage, and that he believes that a fair price for the acreage is \$10,041 per acre.

3. The Petitioner did not offer testimony or evidence from an independent appraiser regarding the fair market value of the subject property. The Petitioner protested the Assessor's valuation of the land only, and not the Assessor's valuation of the residence or the barn. He repeatedly testified that he was not protesting the whole value, but was solely protesting one component of the valuation of the subject property. He also testified during cross-examination that location, quality, condition and use should all be considered when buying a property. The Petitioner testified that his wife was the person who contacted the realtor when he and his wife were contemplating purchasing the property, and therefore, he was unaware how the property had been advertised.

4. The Respondent presented the testimony of Mark Sapp, who has been employed as an assessor in Aiken County for over twelve (12) years. He is licensed as a certified residential and mass appraiser in South Carolina. Without objection, this qualified him as an expert witness in residential real estate appraisal. Prior to working as an appraiser, he worked in construction as a carpenter and in the banking industry lending money in residential real estate.

5. Mr. Sapp testified that he is responsible for appraising over 14,000 parcels located in the geographical Area 3 of Aiken County, which encompasses most properties on the south side

of Aiken County. Area 3 includes a considerable amount of equine property located on the outskirts of the county. Area 3 includes the neighborhood known as Hopeland Farm, where Petitioner's property is located.

6. Mr. Sapp testified that Hopeland Farm is a community with paved streets and residential homes, as well as homes with equine property and gravel roads. The acreage in Hopeland Farm ranges from five (5) to twenty-four (24) acre lots in the equine section. Hopeland Farm is centrally located to downtown Aiken, as well as the south side of town, where all the newer stores and a shopping mall are located, and is within five (5) to seven (7) minutes' drive in either direction. Property values in the area tend to be high. Mr. Sapp testified that the property originally listed for sale at \$590,000. He testified that the location of the property is very desirable, and that was the central selling point in the listing. He testified that in the remarks section of the listing, it read: "Location! Location! Location! ... Vista views out every window of gently rolling pasture....Fenced yards-6 stall barn, fenced pasture, Hopeland Farm Amenities include pond recreation area, tails (sic), and presently a x-country course!" (Respondent's Exhibit 23).

7. The Petitioner's purchase of the property for \$475,000 on April 3, 2013, triggered a reassessment pursuant to Section 12-37-3150. S.C. Code Ann. § 12-37-3150 (Supp. 2013). The Respondent undertook this reassessment and used a comparable sales approach to determine the fair market value of the subject parcel as of December 31, 2013, the date required by application of the provisions of Section 12-37-3140. S.C. Code Ann. § 12-37-3140 (2014). The Assessor uses a mass appraisal method initially, and the new property owner has a ninety (90) day window within which to appeal the value of the property if he disagrees with the amount of the appraised value.

8. The subject property initially appraised for approximately \$656,000 using the mass appraisal method. Mr. Sapp testified that the Petitioner's property was built in the year 2007, and consists of 16.13 acres of land, with a 3,278 square foot home consisting of four (4) bedrooms and four (4) bathrooms, and an attached two car garage. The property also has a horse stable. In his individual assessment, the assessor opined that the Petitioner "got a good deal" on the property and that the price he paid for it was below the market value.

9. Mr. Sapp testified that after he initially spoke with the Petitioner, he performed an individual lot analysis of the subject property. He compared the Petitioner's residential property to five (5) substantially similar properties with a residence and a barn, and suited for equine

activities, purchased under market conditions during the year 2013. He testified that he adjusted for the differences in the location, size, condition, acreage and square footage. The parcels were all located within fifteen (15) miles of the subject property. He testified that three (3) of the comparable properties were those that the Petitioner originally provided to him. All five properties had sale prices that ranged from \$425,000 to \$590,000. (Respondent's Exhibit 5-10). Mr. Sapp used these properties because they were most comparable to the subject property as a whole.

10. The values of the five comparable properties were as follows: Comparable 1 was valued at \$577,566; Comparable 2 was valued at \$599,723; Comparable 3 was valued at \$732,851; Comparable 4 was valued at \$565,233; and Comparable 5 was valued at \$590,476. Mr. Sapp's appraisal reflected the additions and deductions he made for the various differences on Respondent's Exhibit 5.

11. In addition, to further determine the *land* value for the subject property, Mr. Sapp testified that he appraised the land as if it were vacant land, which is prescribed by the General Standards of Appraisal published by South Carolina Labor, Licensing and Regulation, and is also standard procedure in this type of appraisal. He prepared a land sales sheet to depict the location, the sale date and price, and the numbers of acres and the price per acre of each sale (Respondent's Exhibit 17). The top section of Exhibit 17 depicted a grid consisting of four (4) sales of vacant land that sold between March 2012 and March 2013, with an average price per acre of \$17,375. The first of those properties was 11.01 acres on Implement Road that sold for \$25,000 per acre. That lot was already cleared and had fruit trees, so it sold for a little more than normal. The next parcel of vacant land was located on Lewis Lane, and it consisted of 20 acres located adjacent to Implement Road that sold for \$10,705 per acre. The third property, located on Hollow Creek Road, was 7.71 acres that sold for \$17,509 per acre. The last parcel of vacant land at the top of the grid was on Bridle Creek Road, and that land sold for about \$16,285 per acre.

12. The second group of comparable properties, listed on Exhibit 17, depicted all the sales of vacant land in the *Hopeland Farm* community, where the Petitioner's property is located. All of these properties had to be cleared and fenced. Mr. Sapp did not consider the two (2) 2014 sales, though he listed both on the exhibit. He testified the purchase price per acre of the vacant tracts in Hopeland Farm ranged from a low of \$19,500 per acre to a high of \$25,000 per acre.

13. Lastly, Mr. Sapp also testified that he did an analysis of Hopeland Farm that included all equestrian properties that had a residence with a horse stable. He testified that he

analyzed and considered this, along with the location of the neighborhood and its amenities, and the price per square footage of the residence, plus the number of acres. Though he initially valued each acre of the Petitioner's property at \$22,000 per acre, he testified that after he spoke with the Petitioner and conducted an individualized appraisal, he adjusted only the land value downward. This downward adjustment resulted in a new valuation of \$598,037, which the assessor testified was a fair and reasonable value of the property, given the sales in Hopeland Farm neighborhood itself.

14. The Aiken County Assessor (Assessor), Mr. Richard W. Jantzen, Jr., also testified at the hearing. He has been the Assessor for three (3) years, and is a Certified General Mass Appraiser for South Carolina and has been appraising properties for twenty (20) years. He holds a Bachelor's of Science in Business Administration and Economics, and is a member of the County Assessors of South Carolina and the South Carolina Association of Assessing Officials. He was recognized as an expert in residential real estate appraising without objection.

15. The Assessor testified that he reviewed Mr. Sapp's techniques and the basis for his analysis of the subject property, and found that it was an appropriate and fair appraisal. He also testified that Mr. Sapp used the appropriate method to arrive at a fair market value in this circumstance, which was the comparable sales approach. The Assessor testified that the county's appraisal evaluated the property *as a whole*, and arrived at a fair market value. The Assessor further testified that he had reviewed the materials the Petitioner submitted and noted that the Petitioner wanted to argue about the land value only, however, this was not the proper approach, since the all components of the property must be evaluated together. The Assessor testified that the Petitioner's submissions did not change his opinion. He further testified that it is proper to use vacant land to arrive at a base land value, and that is what occurred in this case. Lastly, the Assessor explained that the components are a matter of cost or opinion that merely assist the appraiser in arriving at a total market value, however, the property must be viewed as a whole.

CONCLUSIONS OF LAW

Article III, Section 29 of the South Carolina Constitution establishes the government's ability to levy taxes on real and personal property (S.C. Const. art. III, § 29). According to this section, such taxes "must be ascertained by . . . methods provided by the General Assembly." Section 12-37-930 establishes the method for determining the value of property:

All property must be valued for taxation at its true value in money which in all cases is the price which the property would bring following reasonable exposure to the market, where both the seller and the buyer are willing, are not acting under compulsion, and are reasonably well informed of the uses and purposes for which it is adapted and for which it is capable of being used. *See S.C. Code Ann. § 12-37-930 (2014).*

Fair market value is the proper measure of value of real property for *ad valorem* taxation purposes. *Lindsey v. S.C. Tax Comm'n*, 302 S.C. 504, 507, 397 S.E.2d 95, 97 (1990). To determine a fair market price for the subject property, the court may consider the purchase price of the property as some evidence of the fair market value, but the purchase price, alone, is not conclusive. *See Belk Dep't Stores v. Taylor*, 259 S.C. 174, 179, 191 S.E. 2d 144, 146 (1972). "Generally, the proper valuation of realty for taxation is a question of fact, to be ascertained in each individual case in the manner prescribed by statute." 84 C.J.S. *Taxation* § 579 (2015).

In addition to considering the purchase price of the subject property, the value of the property "may be determined using one or more of three generally accepted approaches: the cost approach, the income approach, and the comparable sales approach." *Id.* It is the assessor's duty to utilize all of those techniques and facts which accurately reflect the full and true value of the subject property. The assessor may reasonably use one or more of the generally accepted approaches to arrive at the fair market value of the property, however, the assessor's duty is to "maximize the likelihood that the valuation accurately reflects the real property's fair market value." *Id.*

If the taxpayer disagrees with the assessor's valuation of his property, he may ultimately appeal the final agency decision by requesting a contested case hearing before this court. The Administrative Law Court has jurisdiction over this matter pursuant to S.C. Code Ann. § 12-60-2540 (2014), S.C. Code Ann. § 1-23-600 (Supp. 2010), and S.C. Code Ann. §§ 1-23-310 (2005 & Supp. 2010).

While this matter reaches this court somewhat in the posture of an appeal, the proceeding before the court is a *de novo* contested case hearing to determine the appropriate value of the subject property based upon the evidence presented at the hearing. *See Smith v. Newberry County Assessor*, 350 S.C. 572, 577, 567 S.E.2d 501, 504 (Ct. App. 2002) ("When a tax assessment case reaches the ALJ in this posture, the proceeding in front of the ALJ is a *de novo* hearing."); *see also Reliance Ins. Co. v. Smith*, 327 S.C. 528, 535, 489 S.E.2d 674, 677 (Ct. App. 1997).

There is a presumption that an assessor's valuation of a piece of property is correct. See *S.C. Tax Comm'n v. S.C. Tax Bd. of Review*, 278 S.C. 556, 562, 299 S.E.2d 489, 492-93 (1983). In a challenge to such valuation, the taxpayer bears the burden of proof by a preponderance of the evidence to demonstrate that the assessor's valuation is incorrect. See *Anonymous v. State Bd. of Med. Exam'rs*, 329 S.C. 371, 496 S.E.2d 17 (1998) and *Newberry Mills, Inc., v. Dawkins*, 259 S.C. 7, 15-16, 190 S.E. 2d 503, 507 (1972).

In this case, two expert witnesses testified that the subject property should be valued at \$598,037.00. Specifically, the Assessor testified that he had twenty (20) years of experience in assessing properties, and had been the Assessor for three (3) years. He testified that he thoroughly understood and recognized all the proper methods of appraisal, and that he independently reviewed the materials Mr. Sapp used to value the subject property. He testified it was proper to conduct an individual analysis of the Petitioner's property, and that it was proper to utilize a market sales comparison approach. The Assessor testified that Mr. Sapp properly took the comparable properties and made fair and reasonable adjustments to compensate for the differences in the land and the structures. The Assessor also testified that Mr. Sapp was correct to use price per acre of sales of vacant land in the Hopeland Farm subdivision and surrounding area to arrive at a value for the Petitioner's land.

The Petitioner argued that the Assessor's valuation over-stated the value of the property and that the Assessor made "fatal errors" in his assessment, thus overvaluing the subject property by approximately \$135,000. He argued, among other things, that the Assessor was incorrect in utilizing comparable sales for *vacant* land in the Hopeland Farm community, and that the property card (the assessed value) for his property, along with the other properties, should be compared and examined. The Petitioner stated that his only objection was to the Assessor's valuation of the price per acre he calculated for the property. The Petitioner did not obtain an independent appraisal of his property, nor did he offer any other evidence to support his unorthodox method of valuation.

The Petitioner bears the burden of proving that the Assessor's valuation of the subject property is incorrect, either by demonstrating fatal errors in the Assessor's valuation or by establishing the actual value of the property. The Petitioner, as a landowner who is familiar with the value of his property, may give an estimate as to the value of the land even though he is not an expert. *Gauld v. O'Shaughnessy Realty Co.*, 380 S.C. 548, 560, 671 S.E.2d 79, 86 (Ct. App. 2008). While the purchase price of the property is some evidence of the fair market value, it is not

conclusive. *See Smith v. Newberry County Assessor*, 350 S.C. 572, 567 S.E. 2d 501 (2002). After considering the facts in this case, and assessing the evidence presented at the hearing, this court finds that the Petitioner has failed to meet his burden.

The Petitioner testified that the value of his property should have been assessed at or below the purchase price, and argued that the county overvalued his land. Though the Petitioner testified that the property was worth somewhat less than the purchase price of \$475,000, he offered no credible evidence to support this argument, either through the testimony of an expert witness, or by other means adduced. The Petitioner merely posited that his property should not be assessed as a whole, but rather, each component part should be assessed individually. The Petitioner used the property card for the subject property, and that listed the following three categories: 1) land; 2) buildings; and 3) miscellaneous. The Petitioner presented no evidence or testimony that his method of valuation was an approved or recognized method of valuation. In fact, both expert witnesses testified that the Petitioner's method of valuation was unorthodox and completely unsupported. Contrarily, the Respondent presented evidence that the Petitioner got a "good deal" on the property and that the purchase price was below market value.

The Petitioner's sought to prove, by a preponderance of the evidence, that the Assessor's method of valuation of his property was incorrect, and that the Assessor made "numerous fatal errors" in his valuation of the subject property. Though the Petitioner strenuously argued that the property should not be valued as a whole, he presented no evidence that any his proposed unorthodox method of valuation of segregating components of real property is an accepted method of valuation. Both experts, testified that the Petitioner's entire property must be appraised as a whole. The Petitioner conceded, during cross-examination, that location, quality, condition and use should all be considered when evaluating a property. The expert testimony established that the subject property is located in a highly desirable location that is close to downtown Aiken, as well as close to the newer shops and the shopping mall.

The Petitioner did not present credible evidence to discredit either the individualized appraisal conducted by the Assessor or the testimony by the expert witnesses. Although the court took into account the Petitioner's opinion of the fair market value of the subject property, this court finds no credible evidence was introduced supporting the Respondent's contention that the subject property value was less than the fair market value and taxable value determined by the Assessor.

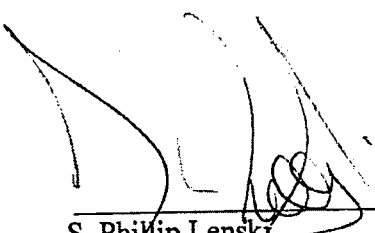
The Assessor properly appraised and assigned value to the subject property pursuant to S.C. Code Ann. § 12-43-217, §12-37-930, and §12-37-3140(B). Giving deference to the Assessor's determination of fair market and taxable value of the subject property, absent any credible evidence discrediting it, this court upholds the Assessor's determination.

ORDER

Based upon the foregoing Findings of Fact and Conclusions of Law,

IT IS HEREBY ORDERED that the Aiken County Assessor's determination of fair market value of \$598,037.00 and taxable value of \$598,037.00 for the subject property for the 2014 tax year is affirmed.

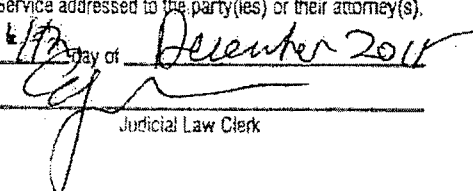
AND IT IS SO ORDERED.


S. Phillip Lenski
Administrative Law Judge

December 4, 2015
Columbia, South Carolina

CERTIFICATE OF SERVICE

This is to certify that the undersigned has this date served this order in the above entitled action upon all parties to this cause by depositing a copy hereof, in the United States mail, postage paid, or in the Interagency Mail Service addressed to the party(ies) or their attorney(s).

This 4th day of December 2015
By: 
Judicial Law Clerk



Remembering the Past, Preparing for the Future

BOARD OF ASSESSMENT APPEALS
Aiken County, SC

Date: February 2, 2015

Brett Gries

680 Implement Rd

Aiken SC 29803

RE: Board of Assessment Appeals Decision

PARCEL # 138-15-01-005

Enclosed you will find a copy of the decision of the Board of Assessment Appeals for your property, your scheduled appeal, heard on January 29, 2015 @ 6PM.

Your appeal was heard on the above date and the Board has determined the value (s) indicated on the attached **final decision form**.

Respectfully,

Kelli Walker

Secretary to the Board of Assessment Appeals



Aiken County Government
Board of Assessment Appeals

Date: 1/29/15

Board Conference No. 2015.2

Tax Parcel No.: 138-15-01-005

Situs/Legal Description: 680 Implement Rd Aiken SC 29803

Appellant:

Name: Brett Gries

Mailing Address: 680 Implement

City, State & Zip: Aiken SC 29803

Respondent:

Richard W Jantzen, Jr. CGM,
Aiken County Assessor
PO Box 518
Aiken, SC 29801

Appearances:

For Appellant: Brett Gries

For Respondent: Mark Sapp
Appraiser

Board's Findings and Recommendations:

By a unanimous / majority vote; the Board finds the property value to be 598,037

This decision is based upon fair market value of comparable property
and Equestrian neighborhood.

Sec 12-60-2540. Within thirty days after the date of the Board's decision, a property taxpayer or the County Assessor may appeal a property assessment made by the Board by requesting a contested case hearing before the Administrative Law Judge Division in accordance with the rules of the Administrative Law Judge Division.

Signed: _____

Chairman / Vice Chairman,
Board of Assessment Appeals

Date: _____

1-29-2015

**STATE OF SOUTH CAROLINA
ADMINISTRATIVE LAW COURT**

Brett Gries

Petitioner,

vs.

Aiken County Assessor,

Respondent.

Docket No. 15-ALJ-17-0050-CC

Joint Exhibits List

Respondent's Exhibits:

1. Aiken County Appeals Board, Presentation of Appeal, Assessor's Office
2. Tax Map Aerial Photograph
3. Photos of Subject Property-House
4. Photos of Subject Property-Barn
5. Comparable Sales Review by County Appraiser Mark Sapp (*Petitioner may object.*)
6. Photograph, Comparable 310 Boyd Pond Rd.
7. Photograph, Comparable 217 Boyd Pond Rd.
8. Photograph, Comparable 480 Coleman Bridge Rd.
9. Photograph, Comparable 3042 Framer Rd.
10. Photograph, Comparable 1874 Joyner Pond Rd.
11. Location Map of Comparable
12. List of Hopeland Farms Subdivision Appraised Values (*Petitioner may object.*)
13. Office of Tax Assessor Valuation Review Adjustment Letter
14. Letter from Appraiser Mark Sapp to Brett Gries, October 15, 2014
15. Office of Assessor Letter Scheduling Conference, September 16, 2014
16. Assessor's Response to Taxpayer's Appeal, August 7, 2014
17. Land Sales Review
18. Informal Appeal Form, 2nd Amended
19. SC Code Section 12-60-2510/Appeal Form
20. Market Value Definition, SC Property Tax, 2014 edition

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MAY 28 2015

SC ADMIN. LAW COURT

DOCKET NUMBER: 15-AJ-17-0050-CC
PROPERTY ADDRESS: 680 Implement Road, Aiken, SC 29803
TAX MAP/ PARCEL NUMBER: 138-15-01-005.

EXHIBIT LIST

EXHIBIT A (POE): South Carolina Property Tax 2014 Edition § 220. Valuation of Property.

EXHIBIT B (POE): Case of Leonard O. Henry.v. Horry County (SC) Assessor (97-AJ-17-0567-CC),

EXHIBIT C (POE): South Carolina Code of Laws, SECTION 31-6-30 (10)

EXHIBIT D (POE): State Of South Carolina Department Of Revenue, SC Revenue Advisory Bulletin #02-7.

EXHIBIT E (POE): 2013 Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT E-1 (POE): 2013 Sales

EXHIBIT E-2 (ELIST): Vacant Land

EXHIBIT E-3 (ELIST): Outside Parameters

EXHIBIT E-4 (ELIST): No Barn

EXHIBIT F (ELIST): 2014 Property Cards

EXHIBIT G NONE: 2015 Property Cards (When available)

EXHIBIT H (POE): Mr. Sapp's Doc #5 (Mr. Sapp's schedule of Comparable Residential Equestrian Sales)

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015, and presented to the **Aiken County Board Of Assessment Appeals** as evidence during the Hearing on January 29, 2015.

EXHIBIT I (POE): Mr. Sapp's five 2013 Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT J (POE): Two 2014 Implement Road Comparable Residential Equestrian Parcel, ATI Sales

EXHIBIT J-1 (POE): 2014 Sales

EXHIBIT K (POE): 2013 Market Valuation

NOTE: This Market Valuation was produced by Courtney Conger of Carolina Realty, with the only restriction being that it include NO sales after December 31, 2013

EXHIBIT L (POE): 2014 Market Valuation

NOTE: This Market Valuation was produced by Courtney Conger of Carolina Realty, with NO restrictions.

EXHIBIT M (RBTL): Mark Sapp Comparable #1

EXHIBIT N (RBTL): Mark Sapp Comparable #2

EXHIBIT O (RBTL): Mark Sapp Comparable #3

EXHIBIT P (RBTL): Mark Sapp Comparable #4

EXHIBIT Q (RBTL): Mark Sapp Comparable #5

EXHIBIT R (CRSX): Mr. Sapp's Doc #25, Article 25 South Carolina Real Property Valuation Reform Act.

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015

EXHIBIT S (CRSX): Mr. Sapp Doc #17, LAND SALES SHEET (Mr. Sapp's List of Claimed Comparable Land Sales)

NOTE: This document was mailed to the **Aiken County Board Of Assessment Appeals** on January 14, 2015, and presented to the **Aiken County Board Of Assessment Appeals** as evidence during the Hearing on January 29, 2015.

EXHIBIT T (CRSX): EXHIBIT I reformatted into LAND SALES SHEET format.

EXHIBIT U thru Z: OPEN

EXHIBIT AA (CRSX): Mr. Sapp's 5 Comparable Parcels, LAND VALUE

EXHIBIT AB (CRSX): Mr. Sapp's 5 Comparable Parcels, BUILDING VALUE/Residence

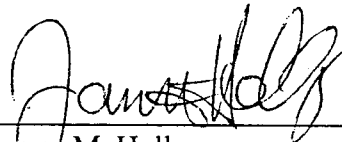
EXHIBIT AC (CRSX): Mr. Sapp's 5 Comparable Parcels, BUILDING VALUE/ Barns & Outbuildings

EXHIBIT AD (CRSX): Mr. Sapp's 5 Comparable Parcels, MISC. VALUE

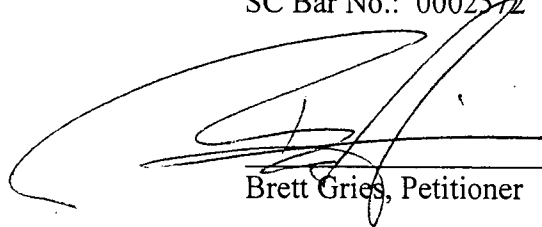
21. Amended Appeal Statement (page 1)
22. Amended Appeal Statement (page2)
23. MLS Listing of Subject Property
24. Zillow Listing on 747 Implement Road
25. SC Code Section 12-37-3140
26. SC Code Sections 12-37-930, 12-43-215
27. - 32. SC Attorney General Opinion, October 20, 2011
33. - 38. SC Attorney General Opinion, June 9, 2010

Petitioner's Exhibits:

See attached list. *(Respondent may object to Exhibits K and L.)*



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Brett Gries, Petitioner


Date: May __, 2015

1 THE COURT: All right. Good morning, everyone.

2 MR. HOLLY: Good morning, Your Honor.

3 THE COURT: I am Phil Lenski, the Administrative Law
4 Judge assigned to this matter and this is the
5 case of Brett Gries -- am I pronouncing that
6 correctly, sir?

7 MR. GRIES: Yes, Your Honor.

8 THE COURT: All right. Brett Gries, Petitioner,
9 versus the Aiken County Assessor's Office,
10 Respondent, and that's Docket Number 15-ALJ-17-
11 0050-CC. It is the 26th of May, 2015. Mr.
12 Gries, you're representing yourself today; is
13 that right?

14 MR. GRIES: Yes, Your Honor, I am.

15 THE COURT: All right. Okay. Wonderful. And, Mr.
16 Holly, sir, you're with Aiken County
17 Assessor's; is that right?

18 MR. HOLLY: Yes, sir.

19 THE COURT: Good morning, sir. How are you?

20 MR. HOLLY: Good morning.

21 THE COURT: Good. All right. Before we get
22 started, do we have any preliminary matters?
23 I notice we have a Stipulation of Fact that has
24 been signed. Is that right?

25 MR. HOLLY: Yes, Your Honor.



1 THE COURT: Okay. And I'm looking here, it looks
2 like the parties have crossed out paragraph
3 five. I had a previous stipulation ---

4 MR. HOLLY: Right.

5 THE COURT: --- where there were was a paragraph
6 five but that appears to have been crossed out.
7 Is that right?

8 MR. HOLLY: Yes, Your Honor. If I may?

9 THE COURT: Certainly.

10 MR. HOLLY: I didn't have time this morning to
11 change it.

12 THE COURT: That's fine.

13 MR. HOLLY: And so rather than try to change it with
14 handwriting, I thought it would just be better
15 to ---

16 THE COURT: That's right.

17 MR. HOLLY: --- delete it.

18 THE COURT: Okay. And so it's deleted. So that --
19 so there may be some contest over the issue of
20 the fair market value of the actual buildings
21 and miscellaneous property?

22 MR. HOLLY: I'm not speaking for ---

23 THE COURT: I understand, yes, sir.

24 MR. HOLLY: --- the petitioner. I think he will
25 cover that in his opening statement, but I



1 plainly see, each of the three categories on
2 page one is separately assessed and assessed
3 independently of the other two categories on
4 the property card. On page two, each of the
5 Land ID's market value is valued at \$22,000 per
6 acre. Land ID 0 has a market value of 220, it
7 has units of ten. It has unit type of acres as
8 22,000 an acre. Land ID 1 has 112,860, units
9 of 5.13. Unit type of acres, 22,000 per acre.
10 Land ID 2, market value of 22,000, units of
11 one, unit type is acres. All three market
12 values are calculated based on a 22,000 market
13 value per acre. Of all the information on this
14 card, I am -- on the 680 Implement Road's 2014
15 property card, 22,000 market value per acre on
16 page two is the one and only item I am
17 protesting. Okay. I'm not protesting acreage,
18 I'm not protesting buildings, I'm not
19 protesting barn, residence, other. 22,000 an
20 acre only. Again, as you can plainly see, each
21 of the three categories on page one is
22 separately assessed and assessed independently
23 of the other two categories on the property
24 card. Thus, it is very easy to isolate the
25 land value per acre of comparable 2013



1 THE COURT: Absolutely.

2 MR. GRIES: I'll gladly move there if it works
3 better.

4 THE COURT: No, this is fine, Mr. Gries. I think
5 we're good.

6 MR. GRIES: Okay. Good.

7 THE COURT: I know what Mr. Holly looks like.

8 MR. HOLLY: From both sides.

9 MR. GRIES - CROSS-EXAMINATION BY MR. HOLLY:

10 Q: All right. Mr. Gries?

11 A: Yes, sir.

12 Q: You purchased this property, the subject
13 property we're here about today, on April 3rd
14 of 2013?

15 A: Yes, I did.

16 Q: Okay. And this is equestrian property in an
17 equestrian subdivision; is that a fair
18 statement?

19 A: Yes, that it is.

20 Q: Okay. And the total acreage, I believe, has
21 been stipulated as 16.13 acres?

22 A: That is correct.

23 Q: And when you bought the property -- well, let
24 me ask you this, if I may. Excuse me. The
25 location, how far are you from downtown Aiken



1 at your location?

2 A: I've never measured it.

3 Q: Okay. How far are you from all the shopping
4 areas on the south side?

5 A: I haven't measured it. I know I go there but
6 I've never -- I've never checked the mileage.

7 Q: All right. As far as an equine property, would
8 you agree that your location is convenient to
9 downtown and to the south side shopping as
10 compared to other equine properties located all
11 over the county?

12 A: Some of them are right downtown, they're even
13 closer. So, it's -- it's within reasonable
14 distance.

15 Q: Okay. Of downtown and the shopping areas on
16 the south side?

17 A: It's reasonable.

18 Q: Okay. Well, there are several different ways
19 to get there. You can go down Pine Log Road or
20 you can down Banks Mill Road.

21 A: Yeah.

22 Q: That can get there.

23 A: Yeah.

24 Q: And Powder House Road ---

25 A: Yeah.



1 Q: --- correct?

2 A: A number of other communities are close by,
3 too.

4 Q: All right. Would you agree that the location
5 of a property is an important element or
6 characteristic of its value?

7 A: I can't answer that question, I'm not a
8 realtor, but I know that we're on a gravel road
9 and I hate it.

10 Q: Okay. Your Exhibit B, Page 4, Item 13.

11 A: Okay.

12 Q: Would you read that paragraph, please?

13 A: "In estimating the value of land, all of its
14 elements or incidents which affect market value
15 or would influence a mind of a purchaser should
16 be considered, such as location, quality,
17 condition and use." Yes.

18 Q: Thank you. And on the ad for this property,
19 did you read the advertisement from the
20 Multiple Listing Service for this property or
21 the advertisements for it?

22 A: I didn't spend much time on it. Linda did.

23 Q: So, you don't remember or not if one of the
24 drawing cards for this marketing was location,
25 location, location?



- 1 A: Linda was the one contacting the realtor.
- 2 Q: Okay. Now, the property that you purchased on
- 3 April the 3rd, the property, I think this is a
- 4 stipulation, the property was purchased from
- 5 two trusts; is that correct?
- 6 A: I think that's who the documents were made out
- 7 to. I knew about that when I went to my
- 8 attorney.
- 9 Q: Okay. And the person who was selling the
- 10 property was a Ronald Levitsky, L-E-V-I-T-S-K-
- 11 Y?
- 12 A: That is correct.
- 13 Q: And his wife had passed away in 2010?
- 14 A: That's what I found out, yes.
- 15 Q: Okay.
- 16 A: At the final closing, that's when I found that
- 17 out.
- 18 Q: And this property was a second home for the
- 19 Levitskys; is that correct?
- 20 A: I have no idea.
- 21 Q: Okay. And, in fact, did they ever live there?
- 22 A: I don't know.
- 23 Q: Okay.
- 24 A: I know they built it in 2007 and we purchased
- 25 it in 2013. And what happened in those interim



1 years, I don't know.

2 Q: But Ms. Levitsky had passed away prior to the
3 closing? That's what ---

4 A: After the closing, it was mentioned to me that
5 she had.

6 Q: Okay.

7 A: I had no idea.

8 Q: Okay. Well, I assumed you saw the deed to the
9 property.

10 A: I saw the deed in the attorney's office when we
11 were doing our final closing.

12 Q: Okay. I apologize, Your Honor.

13 **THE COURT:** Sure.

14 Q: Is this the deed? Or a copy of it, I should
15 say?

16 A: Mr. Holly, I can't be sure whether this is or
17 not. I don't know.

18 Q: Okay.

19 A: I can't -- I don't know.

20 Q: It's a deed, according to the face of it, for
21 16.13 acres being sold to Brett E. Gries. It's
22 dated -- it was recorded April 3 of 2013.

23 A: Uh-huh.

24 Q: It's property known as Hopeland Farms
25 Agricultural Tracts. That's interesting. It's



1 MR. HOLLY: I think it would be Exhibit 29.

2 THE COURT: Okay. Okay. Do you have any objection
3 to the deed for the property being entered into
4 evidence? I mean, I recognize, sir, that you
5 can't necessarily identify it one way or the
6 other, but it's a public record document and
7 it's from Aiken County.

8 A: I have no recollection ---

9 THE COURT: You're not saying it's not your deed,
10 right? You just don't know for sure?

11 A: I -- I ---

12 THE COURT: You can't ---

13 A: That it's not my deed? I can't tell what it
14 is, you know.

15 THE COURT: Right.

16 A: It could be. I see Levitsky's name on it. I
17 don't ---

18 THE COURT: You just don't recognize it?

19 A: I don't recall reading it.

20 THE COURT: All right.

21 A: I may have but I can't recall.

22 THE COURT: Okay. It's entered, sir.

23 MR. HOLLY: Thank you, sir.

24 (Respondent's Exhibit Number 29 was admitted into
25 evidence.)



- 1 Q: I'm going to hand you, if I may, Mr. Gries,
2 Exhibit 29 again. And I apologize if I'm
3 moving around but it's the nature of how we are
4 organized here today. If you'd turn back to
5 page one. Top left-hand corner, the tax map
6 parcel.
- 7 A: Okay.
- 8 Q: 138-15-01-005.
- 9 A: Uh-huh.
- 10 Q: That's your property, correct?
- 11 A: I believe it is, yes. I'd have to look at the
12 property card but I believe so.
- 13 Q: And it says return the deed to William Tucker.
14 Was that your attorney for your closing?
- 15 A: It may have been, yes.
- 16 Q: Okay. Look at page two of it, if you may.
- 17 **MR. HOLLY:** And I do have it highlighted, Your
18 Honor.
- 19 Q: Would you just read that sentence that's
20 highlighted?
- 21 A: "Therefore, Sonya Levitsky passed away November
22 20, 2010. Pursuant to the terms of the trust,
23 Ronald Levitsky became the sole surviving
24 successor trustee." Okay.
- 25 Q: Thank you, sir.



1 -- took what the system generated.

2 Q: Okay. And then to get the land values for
3 those properties, you backed out the building
4 improvement ---

5 A: No.

6 Q: --- costs? You did not?

7 A: No.

8 Q: Okay. How did you determine land value?

9 A: I used assessed value from the property card
10 and divided it by the assessed acres.

11 Q: Okay. All right.

12 MR. HOLLY: Your Honor, I, at this time, have no
13 more questions. Thank you.

14 THE COURT: Okay. No further questions? All right.
15 Mr. Gries, is there anything you wanted to say
16 in response to the questions that you were
17 asked?

18 MR. GRIES: Yes. I have a couple comments.

19 THE COURT: Okay.

20 CONTINUATION OF DIRECT TESTIMONY OF MR. GRIES:

21 MR. GRIES: In determining the remainder purchase
22 price for 680 Implement Road, I relied on
23 Article 25 which basically says for a 2013 sale
24 that is an ATI sale, which mine was, the
25 assessed value on 12/31/2013 is the true and



1 **THE COURT:** All right. Thank you, Mr. Sapp. Please
2 be seated and make yourself comfortable.

3 A: Thank you.

4 **THE COURT:** Mr. Holly?

5 **MR. HOLLY:** Thank you, Your Honor.

6 Q: Mr. Sapp, would you give the Court your full
7 name, please?

8 A: My full name is Mark Tracy Sapp.

9 Q: Thank you, sir. And where are you employed?

10 A: I am employed at Aiken County Government. I
11 work in the Assessor's Office.

12 Q: And how long have you worked in the Tax
13 Assessor's Office?

14 A: Approximately, a little over 12 years.

15 Q: Okay. And where did you grow up?

16 A: I grew up pretty much in Aiken County. Been
17 there most of my life. Went to school there,
18 so.

19 Q: All right, sir. After high school, what
20 education did you have?

21 A: I have an associate's degree in accounting from
22 our local technical college and my bachelor's
23 degree is in pastoral theology.

24 Q: Okay. Where did you get that degree?

25 A: I got it from Victory Baptist College out of



1 North Augusta, South Carolina.

2 Q: All right, sir. And other than working at the
3 Tax Assessor's Office, where have you worked
4 prior to that?

5 A: Well, I worked ---

6 Q: If it relates to building or real estate or
7 things of that nature.

8 A: During my early years, I worked in construction
9 where we built -- where we built houses, did
10 home improvements, that kind of stuff, for
11 about four or five years. I have certificates
12 for -- as a carpenter, where I do various
13 carpenter work and have always done most of my
14 life, so. So, after -- after that, I kind of
15 worked in the banking industry where I did
16 mortgage loans, financing, origination, that
17 sort of stuff, so. So, I worked with a major
18 Fortune 500 company for about ten years prior
19 to coming to work for the county.

20 Q: And the job in the banking business was
21 involved with lending money on real estate?

22 A: Lending money on real estate, sourcing and --
23 yeah, sourcing and closings and all of that --
24 that good stuff.

25 Q: Was the work in the banking industry primarily



1 with residential real estate?

2 A: Mostly residential real estate.

3 Q: Okay. And what, if any, certifications do you
4 have as an appraiser?

5 A: I am a certified appraiser in -- certified
6 residential appraiser in mass appraising.

7 Q: Okay. And how long have you held that
8 certification?

9 A: I've held that certification since 2006.

10 Q: Okay. And what governing body or entity issues
11 those certifications?

12 A: The State of South Carolina through the LLC,
13 License and Appraisal Institute in South
14 Carolina.

15 Q: All right. Have you testified in the
16 Administrative Law Court before as an expert
17 witness on real estate appraisal?

18 A: Yes, I have.

19 **MR. HOLLY:** Your Honor, we would offer the witness
20 as an expert in real estate appraisals for
21 purposes of this proceeding.

22 **THE COURT:** Okay. Mr. Gries, do you have any
23 objection to this court qualifying Mr. Sapp as
24 an expert in residential real estate appraising
25 in the state of South Carolina?



1 MR. GRIES: Well, based upon what I see transpired
2 in the appraisal of my property, I'd have to
3 say I can't agree with that.

4 THE COURT: Sir, I understand on -- but what I'm
5 talk about, as to his qualifications as a real
6 estate appraiser, his training, his background,
7 his experience, do you have any objection to
8 this Court qualifying him, recognizing him, as
9 an expert in real estate appraising? You're
10 going to have every opportunity to question ---

11 MR. GRIES: Fair enough.

12 THE COURT: --- his actual method that he used with
13 regard to appraising your property. But as to
14 the issue of does he meet the qualifications as
15 an expert, do you have any objections to the
16 Court recognizing that?

17 MR. GRIES: Your Honor, no, I'm fine.

18 THE COURT: No? Okay. There being no objection,
19 the Court recognizes Mr. Sapp and qualifies him
20 as an expert in residential real estate
21 appraisal.

22 MR. HOLLY: Thank you, sir.

23 THE COURT: Yes, sir.

24 Q: Mr. Sapp, if you can give us an idea, how many
25 residential properties have you appraised since



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1 you've been with Aiken County?

2 A: Well, I guess it would really be hard to say.
3 I have, in my particular area, I have over
4 14,000 parcels, so. And I've been in the area
5 that I work in now since approximately 2007.

6 Q: All right.

7 A: So, I have done a pretty good bit of them.
8 I've looked at all various types of properties,
9 so.

10 Q: Thank you. All right. Are the properties that
11 you're responsible for appraising for the Aiken
12 County Tax Assessor's Office based on a
13 geographical area?

14 A: Yes. Yes, they are.

15 Q: And what area is that?

16 A: I have -- I guess you'd consider I have area
17 three is our geographical area for my parcels
18 in the county, which pretty much encompasses
19 most properties that would be on the south --
20 south side of Aiken County.

21 Q: Okay. Does that geographical area include a
22 lot of equine properties?

23 A: Yes. Yes, it does. There is a considerable
24 amount, some on the outskirts of the county,
25 that are actually equine properties.



1 Q: And this geographic area includes Hopeland
2 Farms?

3 A: Yes, it does.

4 Q: And that's where 680 Implement Road is located?

5 A: Yes, it is.

6 Q: And you've been handling appraisals for that
7 area since 2007?

8 A: Since 2007.

9 Q: Okay. Thank you, sir.

10 **THE COURT:** I'm sorry, what kind of farm? What's
11 the name of the farm with the property?

12 **MR. HOLLY:** Hopeland Farms.

13 **THE COURT:** Hopeland?

14 A: Hopeland Farms.

15 **MR. HOLLY:** Yes, sir.

16 **THE COURT:** Thank you.

17 Q: Mr. Sapp, why don't you take us to the
18 beginning of your involvement with the subject
19 property, 680 Implement Road in Aiken, South
20 Carolina, how you started with this property
21 once you determined that an appraisal was
22 required.

23 A: Well, the sale came through. We get them in
24 the work flows through our computer system.
25 So, the sale came through as an ATI, which is



1 an Automatic Transfer of Interest, which means
2 the property had changed from the previous
3 owner to the new owner's name. Once that comes
4 through, we'll randomly go through and we'll
5 look at the properties to see if the current
6 value that we have on the property is actually
7 a fair value for that particular property. In
8 doing so, we determine if we feel the value
9 needs to be changed, we'll change it. And we
10 do that through looking through sales in the
11 subject property's neighborhood itself or
12 looking for in the surrounding areas to
13 determine sales which are most comparable to
14 that subject property on a mass appraisal level
15 initially. Once that is done, then the value
16 is set around June, July -- June, the end of
17 June, of each year. After we've reviewed the
18 ATIs, an assessment notice is generally sent
19 out to the new property owner. And once that
20 assessment notice has been sent out to the new
21 property owner, it gives them, well, this is
22 what we value your property at as of this date.
23 And the new property owner has an opportunity
24 to appeal that property and he has a 90-day
25 window, which generally runs from June till the



1 latter part of September, that he can actually
2 come in and appeal the value of the property if
3 he disagrees with it.

4 Q: Is it correct that the ATI on 680 Implement
5 Road was triggered by the sale of that property
6 to Mr. Gries on or about April 3rd of 2013?

7 A: Yes, that is correct.

8 Q: Okay. What was the initial amount of the
9 appraised value that was connected with this
10 property, 680 Implement Road?

11 A: The initial amount of the appraised property
12 value was roughly about \$656,000.

13 Q: And in your process of -- in your process of
14 reviewing the appraisal of the property after
15 you learned that it was appraised at
16 approximately \$650,000, what did you do next?

17 A: In the process of going through and conferring
18 and going out and actually looking at the
19 property and talking with Mr. Gries on it and
20 receiving the information, I adjusted the
21 property value to the current value which is
22 what it is now, \$598,000.

23 Q: Is that \$598,037?

24 A: Yes, it is.

25 Q: Okay. I may have misstated that earlier as



1 589. All right. Before we get into how you
2 arrived at your last appraised value of
3 \$598,037, did you come across any information
4 about -- relating to the sale of this property
5 as far as the prior owners of the property?

6 A: Well, just looking at the overall of the
7 ownership of the property, the property was
8 actually built in the year 2007. It's a 16.13
9 tract acre of land. It has, roughly, a 3,200
10 square foot house that's four bedrooms, four
11 baths with a horse stable on the property.
12 Just looking at the property and looking at
13 what took place as to the sale of the property,
14 I determined that -- because the previous
15 owners never actually lived at the property so
16 it was always, to my understanding, a second
17 property ownership for them. And I don't know
18 who lived there prior to Mr. Gries purchasing
19 the property, but to my understanding, the
20 property had been -- was listed as being vacant
21 if it was not being rented at any point in
22 time.

23 Q: Okay. And did you also determine that the wife
24 of the owner who sold the property had passed
25 away in 2010?



1 A: Yes, I did.

2 **MR. HOLLY:** Your Honor, if I may. I'm going to show
3 the witness the remainder of our exhibits,
4 which are marked Respondent's Exhibits 1
5 through 28. And, first, ask him if he could
6 just look at that and identify what all those
7 documents are.

8 **THE COURT:** Okay.

9 Q: Mr. Sapp, just generally, what are all those
10 documents? If you'll flip through them and ---

11 A: Okay.

12 Q: --- if they're familiar to you, what are they?

13 A: Exhibit 1 gives ---

14 Q: Don't go through each one, but just tell me.

15 A: These are the documents that we have, shows
16 that our comparable sales to the property, our
17 analysis of the property, and how we came about
18 to determine the 598,037 value of the property.

19 Q: Was that the same package that was given to the
20 Aiken County Board of Appeals?

21 A: Yes, it is.

22 Q: Okay.

23 **MR. HOLLY:** Your Honor, I believe that's given to
24 the Court at the beginning of the proceedings.

25 **THE COURT:** Okay. Those have all been pre-marked?



1 MR. HOLLY: Yes, sir.

2 THE COURT: Okay. Did you want to offer those now?

3 MR. HOLLY: Yes, sir.

4 THE COURT: All right.

5 MR. HOLLY: As Exhibits 1 through 28. Mr. Gries has
6 seen them before.

7 THE COURT: Okay.

8 MR. HOLLY: He may or may not have some objections.

9 THE COURT: All right. Mr. Gries, do you have any
10 objection to Exhibits 1 through 28?

11 MR. GRIES: Yes, Your Honor.

12 THE COURT: You do?

13 MR. GRIES: Specifically, Exhibits 5 and 12.

14 THE COURT: Okay. Other than 5 and 12, do you have
15 any objections?

16 MR. GRIES: No.

17 THE COURT: All right. So, Exhibits 1 through 28,
18 with the exception of Exhibits 5 and 12, are
19 entered into the record without objection. And
20 we'll just go ahead and wait until we reach
21 the point where it's relevant for Mr. Gries to
22 state his objections on 5 and 12 ---

23 MR. HOLLY: Thank you, Your Honor.

24 THE COURT: --- and we'll discuss those at that
25 time? How does that sound to you, Mr. Gries?



1 MR. GRIES: That works, Your Honor.

2 THE COURT: Wonderful. Okay.

3 MR. HOLLY: Thank you, Your Honor.

4 THE COURT: Thank you.

5 (Respondent's Exhibit Numbers 1 through 28, with the
6 exception of Exhibits 5 and 12, were admitted into
7 evidence.)

8 Q: Mr. Sapp, let's, if we may, go through the
9 exhibits. And before we do, how would you
10 describe the location of Hopeland Farms in
11 which 680 Implement Road is located? How would
12 you describe that subdivision and its overall
13 characteristics?

14 A: Hopeland Farms, just the community Hopeland
15 Farms itself, it has the equestrian properties
16 where Mr. Gries lives at off of Implement Road
17 and there's another road that has a few
18 equestrian properties. The rest of Hopeland
19 Farms itself is just normally a residential
20 community with paved streets, outside of just
21 the properties on Implement Road where Mr.
22 Gries lives at, it's more of an equestrian.
23 And the acreage ranges there from about five to
24 about 20 to 24 acre lots that are our subject
25 in that particular area there. Its location is



1 central to the downtown Aiken area or either
2 the south side. It's probably within five or
3 seven minutes of either way, where you could
4 run downtown or either to the south side of
5 town. So, it's a very -- it's a very nice
6 location to be in if you're into horses and,
7 you know, and I guess one of the multi-facets
8 of the property is that it is on a gravel road,
9 which makes it convenient because if you ride
10 horses, that's not a bad area to be as opposed
11 to a paved road.

12 Q: We've referred to the south side and we don't
13 -- we can't assume that the Court's familiar
14 with what the south side of Aiken is. Could
15 you just give a very quick explanation of what
16 it is?

17 A: The south side is, I guess you would say, is
18 one of our areas that has all of our most
19 newest stores where our mall and all of those
20 things are located at on the south side of
21 town.

22 Q: Thank you, sir. If you would look at the
23 package of exhibits you have.

24 MR. HOLLY: And, if I may, Your Honor.

25 Q: Would you just look at the first one, Number 1,



1 and tell us what that is?

2 A: This here gives an overall identification of
3 the property by the parcel tax map number, it
4 gives the owner on record as of the time of the
5 appeal, describes the parcel and where it's
6 located at, gives the land size and gives the
7 information of the improvement of what's there
8 with the property as far as the house and the
9 barn goes.

10 Q: Okay. And would you look at the next page,
11 page two, and tell us what that is?

12 A: Page two gives an overview of the area that the
13 property itself actually sits on.

14 **MR. HOLLY:** Your Honor, this is a duplicate of it.

15 **THE COURT:** Okay.

16 **MR. HOLLY:** If that's of any benefit.

17 **THE COURT:** All right. Thank you.

18 **MR. HOLLY:** Yes, sir.

19 Q: All right. The tax map parcel involved in this
20 matter is 138-15-01-005?

21 A: Correct.

22 Q: Could you look on Exhibit 2, and I'm going to
23 give you a blue pen, could you draw a circle
24 around that tax map parcel number?

25 A: (Witness does as instructed).



1 Q: Okay. Make it a little darker.

2 A: (Witness does as instructed).

3 Q: Okay.

4 MR. HOLLY: And, Your Honor, it's this property here
5 (indicating).

6 THE COURT: All right.

7 MR. HOLLY: Thank you, sir.

8 Q: And is it surrounded by properties that are
9 part of Hopeland Farms?

10 A: Yes, it is.

11 Q: Okay. Thank you. If you go to Exhibit 3.

12 MR. HOLLY: Exhibit 3, Your Honor, if I may handle
13 it this way.

14 Q: Is that a photograph of the front and back of
15 Mr. Gries's house?

16 A: Yes, it is.

17 Q: Okay. And was this prior to landscaping being
18 done?

19 A: This was the initial picture that was
20 originally taken of the house ---

21 Q: All right.

22 A: --- is what it is.

23 Q: Okay. Would you go to Exhibit 4, please? And
24 Exhibit 4 is the ---

25 A: Is the horse stable.



1 THE COURT: When you say exhibit, do you mean
2 exhibit or page?

3 MR. HOLLY: It's -- I'm sorry. It's ---

4 THE COURT: Page four of Exhibit 1?

5 MR. HOLLY: The exhibit number and the page number
6 are the same.

7 THE COURT: Oh, okay.

8 MR. HOLLY: Until we get past 27.

9 THE COURT: I understand.

10 MR. HOLLY: Thank you. I'm sorry, Your Honor.

11 Q: So, 4 is a photograph of the barn ---

12 A: Yes.

13 Q: --- and part of the stable?

14 A: Yes.

15 Q: Okay. Go to 5, please.

16 A: All right.

17 Q: All right. And Number 5 ---

18 THE COURT: This is where we have an objection,
19 right, from Mr. Gries?

20 MR. HOLLY: Yes, sir.

21 MR. GRIES: Yes, Your Honor.

22 MR. HOLLY: Yes, Your Honor.

23 THE COURT: Okay.

24 Q: And before we do that, on Exhibit 5, there is
25 some handwriting. Do you believe that's your



1 handwriting?

2 A: Yes, that is.

3 Q: Okay. Would you tell the Court not what this
4 says but just what this is?

5 A: This gives a comparable analysis of the subject
6 property with five other comparable properties
7 that are in surrounding communities to the
8 subject ---

9 Q: All right.

10 A: --- is basically what it does.

11 **THE COURT:** These are your comps; is that right?

12 A: These are my comps but three of the comps that
13 are in my -- out of my five, are three that Mr.
14 Gries actually gave me in his original analysis
15 in his exhibit that he presented earlier. I
16 pulled three of those comps out of his analysis
17 and then just added two more to it.

18 **THE COURT:** Okay. But these are the comps you used
19 in valuing the property?

20 A: These are the comps I used.

21 **THE COURT:** Okay. So, Mr. Gries, now I see what --
22 I hear what Mr. Sapp is saying here with regard
23 to Exhibit 5. These represent the comparable
24 sales that he used to create his valuation.
25 Your objection to this document is what, sir?



1 MR. GRIES: First is that it does not address land
2 value per acre only, which is the only thing
3 I've protested.

4 THE COURT: I understand.

5 MR. GRIES: You know, that's what I have protested.

6 THE COURT: Right.

7 MR. GRIES: All right. In the respondent's pre-
8 hearing statement and in my cross-examination,
9 respondent provided no detailed statements of
10 law which supported and/or required
11 respondent's valuation of land, building and
12 miscellaneous where the petitioner protested
13 the land value per acre only. Okay.

14 THE COURT: I understand. Really, though, at this
15 point what Mr. Sapp is saying, these are the
16 comps, the comparable sales that he used. And
17 what you're -- you seem to be taking issue with
18 the sales that he used and the way he used
19 them. But I mean all this document, at this
20 point, is coming into evidence to say is to
21 show that these are the ones he used. At a
22 relevant juncture, you're going to be given an
23 opportunity to go through each one of these, if
24 you wish to do that, with Mr. Sapp, why he
25 chose them, how he did it, what information he



1 used or didn't use. So, at this point, all the
2 Court's doing is acknowledging that Mr. Sapp
3 used these five sales as his comparable sales.
4 And so ---

5 **MR. GRIES:** If I may.

6 **THE COURT:** Yes, sir.

7 **MR. GRIES:** I don't disagree with his comparables.

8 **THE COURT:** Okay.

9 **MR. GRIES:** I disagree with his end result is not
10 not land value.

11 **THE COURT:** I understand. And you're going to be
12 allowed to go into that with him.

13 **MR. GRIES:** Thank you, Your Honor.

14 **THE COURT:** Okay. All right. So, Exhibit 5 is
15 admitted.

16 **MR. HOLLY:** Thank you, Your Honor.

17 **THE COURT:** Thank you.

18 **(Respondent's Exhibit Number 5 was admitted into**
19 **evidence.)**

20 **Q:** I'm going to get my pen back from you. Okay?

21 **A:** All right.

22 **Q:** I lose too many of them. Okay. Would you go
23 next to Exhibit Number 6 and what is that a
24 photograph of?

25 **A:** That's a photograph of 301 Boyd Pond Road,



1 which is sale number one on Exhibit 5.

2 Q: Okay. And then if you'll just keep flipping
3 over, Number 7 is a photograph of what?

4 A: Of sale number two, which is reference to
5 Exhibit Number 5.

6 Q: Okay. And that's also located on Boyd Pond
7 Road?

8 A: Also located on 217 Boyd Pond Road.

9 Q: Okay. And Exhibit 8 is a photograph of what?

10 A: Exhibit 8 is sale number three, which is
11 located on 480 Coleman Bridge Road.

12 Q: Okay. And then Number 9?

13 A: Sale number -- which is -- Exhibit Number 9 is
14 sale number four that's located on 3042 Farmer
15 Road.

16 Q: Okay. Let's see what Exhibit 10 is.

17 A: And Exhibit 10 is sale number five, which is
18 1874 Joyner Pond Road.

19 Q: Okay. And if you'll look at Exhibit 11,
20 please, and see what that is.

21 A: Exhibit 11 gives a map of the central location
22 of all of the -- all of the comparable
23 properties to the subject property.

24 Q: Okay.

25 THE COURT: Okay. So, Exhibit 11 is an aerial view



1 of the locations of the respective comparable
2 sales that you used?

3 A: Yes, sir.

4 **THE COURT:** All right. Thank you.

5 Q: And the subject property is marked by a
6 photograph of a pin or a symbol of a pin?

7 A: Yes.

8 Q: And then comparables one and two are southeast
9 of the subject property?

10 A: Yes, that would be correct.

11 Q: Or at least as far as the map is oriented. And
12 comps three and four are located north? I'm
13 sorry, southwest is one and two?

14 A: Southwest. And then north -- northeast on
15 three and four.

16 Q: Okay. And comp five is located south, more to
17 the south?

18 A: More to the -- more to the south side of ---

19 Q: Okay.

20 A: Yeah.

21 Q: Okay. Okay. If you will let me have that,
22 please. Thank you. If you'll go back to
23 Exhibit 5, please.

24 A: Okay.

25 Q: And I'll give this back to you, please. All



1 right. And look at 5. That lists the subject
2 property in Column B and then if I'm -- is that
3 correct?

4 A: Yes.

5 Q: And then gives certain characteristics of it.
6 And then the comparable sales, the five that
7 you used, are in following columns going to the
8 right?

9 A: Correct.

10 Q: Okay. And the line number five has distances
11 in that. What do those distances mean?

12 A: That's approximately the location of the
13 property from the subject property itself.

14 Q: Okay. And what's the range in sizes, land
15 sizes, of your comparables from the lowest to
16 the highest?

17 A: My comparables range from eight acres, or 7.99
18 acres, up to 18 acres.

19 Q: Okay. And the size of the subject property is
20 16.13?

21 A: Correct.

22 Q: Okay. Explain to the Court why you used those
23 comparables?

24 A: I used these comparables because mainly because
25 they were most comparable to the subject



1 property as a whole, which means has the house,
2 the majority of the comparables that are used
3 are a one-residence home, or may be a one-story
4 or one-and-a-half-story, that has a barn and it
5 is located in some sort of equestrian area or
6 community. Neither one of these properties are
7 in any gated community, but it is located in an
8 equestrian area.

9 Q: Okay. And would you take -- if you could just
10 not go down each property, but if you could
11 show, perhaps using 301 Boyd Pond Road as an
12 example, go down your analysis from top to
13 bottom.

14 A: Yes. If you look at comparable one, which is
15 301 Boyd Pond Road, its subject is
16 approximately 11.82 acres from the subject
17 property.

18 Q: You mean miles?

19 A: Excuse me, miles ---

20 Q: Right.

21 A: --- from the subject property. The sale price,
22 the property sold itself on 3/22/2013, it sold
23 for 500,000. The sales price gross divided by
24 the living area would be \$178.99 a square foot.
25 The site itself is 18.32 acres. It's a one-



1 story ranch home that's in fairly good
2 condition, good quality of construction. It
3 was built, roughly, in 2008, when the subject
4 property itself was built in 2007. It has
5 three bedrooms and two baths, compared to the
6 subject property has four bedrooms and four
7 baths. So, there was an adjustment that was
8 made there for the two bathrooms, where I
9 adjusted the average cost of a bathroom. And
10 we use Marshall & Swift Cost Tables. It's
11 probably about ten to fifteen thousand dollars.
12 So, we'll use generally about 20 to 30 percent
13 of that actual cost to plug a number in, which
14 is about \$5,000 per bathroom that an adjustment
15 was made on that property. The gross living
16 area of that subject property is 2,795 square
17 feet, which is a difference from the subject
18 property of about 432 square feet -- excuse me,
19 483 square feet. So, there was an adjustment
20 made based on cost numbers from Marshall &
21 Swift Cost Tables of about \$89.49, \$89.50.
22 So, there was an adjustment upwards for the
23 difference of the square footage for the
24 comparable one to the subject property of
25 \$43,226. The subject property, if you come



1 down to line 18, the subject property has a
2 two-car garage. Comparable one has no garage
3 at all. Based on cost numbers, a garage
4 generally runs between about \$40.00 a square
5 foot to have one built. So, we adjusted it
6 about \$21,000 on an upward number based on
7 Marshall & Swift Cost Tables. The line 19
8 gives the porch, deck or patios. Subject --
9 the subject property at 680 Implement has three
10 porches, a front and a back porch and a smaller
11 porch. So, the subject property -- the
12 comparable property, has a deck and a porch so
13 we added about \$1,200 difference for an
14 additional porch. Both properties, on line 20,
15 20 has a horse stable and it's fenced in. The
16 FD stands for fenced in property, so there was
17 no adjustment made. The stables are pretty
18 much comparable in size. After making the
19 adjustments, we came up with a total fair
20 market value for the comparable property to the
21 subject property would be 577,566. Now, the
22 adjustments were made because the subject
23 property was a little more superior to the
24 comparable property that was made. So, that's
25 why the adjustments were made, to try to bring



1 it as close to where the subject property would
2 be at based on its -- based on its selling
3 price.

4 Q: Okay. The adjusted price that you showed for
5 301 Boyd Pond Road, comparable number one, that
6 value would include the land value?

7 A: That value would include the land value, yes.

8 Q: Okay. Thank you. And you went through the
9 similar analysis on all -- on the other four
10 properties, as shown on Exhibit 5?

11 A: Yes, I did.

12 Q: Okay. Now, how did you go about determining
13 the value of the land, which is part of 680
14 Implement Road? Would you explain that to the
15 Court?

16 A: Yes. Based on land value in the General
17 Standards of Appraising, when you look at a
18 piece of property, you do a valuation on it,
19 you always appraise the land as if it was
20 vacant. That's the General Standards of
21 Appraising. So, you look at the land. And if
22 you'll look at Exhibit 17.

23 Q: Okay. Let's just slow down for just a second.

24 A: All right.

25 Q: We're looking at Exhibit 17 in the same package



1 and we'll go back and pick up the others in
2 just a minute. But 17, did you prepare this
3 chart or was it prepared for you?

4 A: I prepared the chart myself.

5 Q: Okay. It's already been admitted as an exhibit
6 so would you explain what Exhibit 17 shows and
7 how that played a role in your analysis?

8 A: Exhibit 17, if you'll look at the top section
9 of the grid there, there are four sales. These
10 sales took place between March of 2012 and
11 March of 2013. It shows land sales, it shows
12 -- the first sale shows 7/13 of 2012, which is
13 off of Implement Road, which is 11 acres that
14 sold for \$25,000. The 11 acres that sold on
15 Implement Road was a lot of land that was
16 already cleared and had fruit trees on it so
17 it sold a little higher in that area than
18 properties would normally sell. The next sale
19 would be Lewis Lane, which was 20 acres that
20 has a -- sits back behind another property that
21 sits adjacent to Implement Road. That
22 property, the 20-acre tract, sold for
23 \$10,705.60 per acre. The third comparable in
24 the top grid would be Hollow Creek, which is an
25 equestrian community also. And the land there



1 sold, 7.71 acres, for land that was already
2 cleared, sold for 17,509.73. The next comp
3 would be Bridle Creek, which sold in 6/27 of
4 2012, for 20 acres, it sold for about \$16,285
5 an acre. So, that -- looking at the sales from
6 the first quarter of 2012 till the first
7 quarter of 2013, my average sale for these
8 lands were \$17,375.29. And all these
9 properties were vacant at the time of the sale.
10 And the second grid gives me my land sales that
11 covers, just for informational, just to show
12 the way the land sales are in the subject
13 property's area of Implement Road, goes from
14 7/1 of 2010 all the way up to 8/12 of 2014.

15 Q: Let's omit the two bottom ones from 2014. But
16 the others range from 2010 to 2013?

17 A: Correct.

18 Q: And these were the purchase price, sales prices
19 of raw land in Hopeland Farms?

20 A: These were the purchase price of raw land in
21 Hopeland Farms on the Implement Road, which is
22 where the subject property is located. And I
23 would also add the note that all of these
24 properties that sold, except for the one that
25 was 5.52 acres in 3/8 of 2011, was all



1 properties that had to be cleared and had to be
2 fenced that sold at that price also.

3 Q: Okay. And so leaving out the 2014 sales, the
4 purchase prices per acre of the vacant tracts
5 in Hopeland Farms ranged from a low of what to
6 a high of what?

7 A: From a low of 19,500 to a high of \$25,000 per
8 acre.

9 Q: Okay. Now, with respect to -- how did you use
10 that information to determine a land value of
11 the entire 16.13 acres of 680 Implement Road?

12 A: I looked at my sales in that particular area of
13 Implement Road and based on my sales, given my
14 largest tract of land was 25 acres and my
15 smallest tract of land was 5.79 acres, but the
16 land values ranged between 19 and 25 thousand.
17 The initial appraisal of Mr. Gries's property
18 was 22,000 an acre. On the reappraisal value,
19 where we came from the 656,000 to the 598,037
20 value, I adjusted his value from 22,000 an acre
21 down to \$19,000 an acre, which I felt was a
22 fair and reasonable value given the sales that
23 took place in his specific neighborhood itself.
24 Q: Did you also take into account the, in your
25 analysis, the sales, the four sales, outside of



1 Hopeland Farms at the top of that chart?

2 A: Yes, I did.

3 Q: Okay.

4 A: Yes, I did.

5 Q: All right. If we go back to -- I think we
6 stopped with Exhibit 11. Would you go back to
7 Exhibit 12, please?

8 A: Okay.

9 Q: And before we talk about it, would you just
10 explain what it shows?

11 A: Exhibit 12 is analysis of Hopeland Farms and
12 all the properties that are on Implement Road
13 and Hopeland Farms Drive that are all
14 equestrian properties that have -- has a
15 residence with a stable being built or one
16 that's going to be built that's in that area.

17 Q: Okay. And it does show the square foot of the
18 home, the year built and acreage?

19 A: Yes, it does.

20 Q: And whether or not it has stables?

21 A: Correct.

22 Q: Did you look at this information as part of
23 your analysis?

24 A: Yes, I did. I looked at the neighborhood
25 itself. I wanted to ---



1 MR. GRIES: Thank you, Your Honor.

2 THE COURT: All right. So, over the objection of
3 Mr. Gries, Exhibit 12 is admitted.

4 MR. HOLLY: Thank you, Your Honor.

5 (Respondent's Exhibit Number 12 was admitted into
6 evidence.)

7 Q: And, Mr. Sapp, as I understand it, this is
8 background information and, on Mr. Gries's
9 property, you actually did an individual
10 appraisal; is that correct?

11 A: Yes, I did.

12 Q: Okay. And let me ask you this, sir. How did
13 you factor in the sales price of the property
14 from April 3, 2013, with respect to your
15 analysis? What role did that play?

16 A: I looked at the -- at the actual selling price
17 of the property to see if it was representative
18 of properties that have sold that were similar
19 to his property when I did a comparable
20 analysis of the property. Given the acreage
21 size, given the location of the property, given
22 the type of home that was in the property, the
23 amenities that was offered, and I looked at it
24 that way to see, well, at the selling price,
25 did the property sell at market or below market



1 in any way whatsoever. So, in doing that
2 comparable sale analysis, I determined that the
3 property actually sold below what I felt, from
4 my sales analysis given land sales and other
5 residences that had sold in a particular area,
6 that it was below what market would have been
7 for the property.

8 Q: Okay. So, in other words, Mr. Gries got a
9 deal?

10 A: That's -- that would be my ---

11 Q: Okay.

12 A: --- my professional opinion on the property.

13 Q: All right.

14 A: Yes.

15 **MR. HOLLY:** Your Honor, if we may.

16 Q: If you'll just look at Exhibit 13 and tell us
17 quickly what it is. It's already been
18 admitted.

19 A: Exhibit 13 shows our assessor's letter in
20 response to the taxpayer himself. When we
21 adjusted the property from original estimate of
22 fair market value of 665,601 to the
23 redetermined fair market value of 598,037.

24 Q: Okay.

25 **MR. HOLLY:** And, if I may, Your Honor.



1 Q: If you'll turn over to Exhibit 14, that's just
2 an informational letter to Mr. Gries; is that
3 correct?

4 A: Yes. Yes, it is. It's the letter I sent to
5 Mr. Gries along with that initial letter there
6 adjusting the property value.

7 Q: All right. And if you'll turn over to Exhibit
8 15. That's a notice to Mr. Gries of an
9 appointment to discuss his appraisal; is that
10 correct?

11 A: Yes, it is.

12 Q: Okay. Exhibit 16 is a duplicate of Exhibit 13;
13 is that correct?

14 A: Exhibit 16 was the original letter, when the
15 appeal was received, that was sent out to the
16 property owner, Mr. Gries.

17 Q: And this one has Mr. Jansen's signature; is
18 that correct?

19 A: Yes, it does.

20 Q: And Mr. Jansen is the assessor?

21 A: Yes, he is.

22 Q: Okay. Would you turn to Exhibit 18 and tell us
23 just real generally what that is?

24 A: Exhibit 18 was Mr. Gries's original appeal
25 letter that was received in the office.



1 at that value.

2 Q: Okay. And is 22 a continuation of 21?

3 A: Yes, it is.

4 Q: Okay. If you'll look at Exhibit Number 23.
5 And what is this?

6 A: Exhibit Number 23 is the existing -- the
7 original listing price of the subject property
8 that sold at 6 Implement Road where it was
9 listed for \$590,000.

10 Q: Okay. If you look at the bottom, under
11 remarks, would you read?

12 A: It says, the bottom remark, says, "Location.
13 Location. Available for lease or for sale.
14 Vista views out every window of gently rolling
15 pasture. Farm-savvy layout. Friendly to
16 horses and dogs. Fenced yard. Six-stall barn.
17 Fenced pasture. Hopeland Farms amenities
18 include pond, recreation area, trails and,
19 presently, an X-country course. Unfinished
20 bonus room, easy to finish for your needs."

21 Q: Okay. Thank you. If you turn to Exhibit 24,
22 was this provided by Mr. Gries?

23 A: Yes, it was.

24 Q: Okay. And it's information on 747 Implement
25 Road?



1 **THE COURT:** Yes, sir.

2 **Q:** Mr. Sapp, if you don't mind going back, you
3 mentioned that you used as part of your
4 analysis, not your entire analysis but part of
5 it, you used vacant land?

6 **A:** Yes.

7 **Q:** And would you remind us again why you used
8 vacant land as part of your analysis?

9 **A:** Well, you use vacant land to determine what the
10 land value of any given property would be that
11 has land on it and you use the sales of vacant
12 land to see what the land actually sales for in
13 a particular neighborhood or area.

14 **Q:** In an earlier answer, you referred to some
15 standard requirement.

16 **A:** Yeah, the General Standards of Appraising. You
17 always look at land as if it's vacant to
18 determine the fair market value of it.

19 **Q:** And who publishes that document?

20 **A:** That document is published by the LLR.

21 **MR. HOLLY:** Your Honor, we don't have any more
22 questions. Thank you, sir.

23 **THE COURT:** Okay. All right. Thank you very much.
24 Mr. Gries, do you have some questions for Mr.
25 Sapp?



1 Q: Okay.

2 A: --- have a document.

3 Q: All right. Yes, I have a lot of questions.
4 First of all, I'm going to start from my
5 Exhibit F, the 2014 Property Card for 484
6 Coleman Bridge Road which is one of your five
7 comparables.

8 MR. GRIES: Now, I've given -- you all have an
9 exhibit of this but it's -- if you would like
10 to see it, I can hand it to you or, Your Honor,
11 would you like to see this specific one because
12 I'm going to ask some questions about it?

13 THE COURT: This is in reference to 484 ---

14 MR. GRIES: Yes.

15 THE COURT: --- Coleman Bridge Road?

16 MR. GRIES: Do you have that copy?

17 THE COURT: Which is one of the ---

18 MR. GRIES: Or would you like a copy?

19 THE COURT: --- comparable sales?

20 A: I just don't know which one it is.

21 Q: I can give that to you if you would like to use
22 it. All right. Now, just a few questions on
23 this. Can you confirm that in accordance with
24 Article 25 of the South Carolina Real Property
25 Valuation Reform Act that the assessed fair



1 market values on the 2014 property card, for
2 484 Coleman Bridge specifically, total land
3 value of \$226,800, total building value of
4 \$342,975, and total miscellaneous value, are to
5 reflect the true and correct fair market value
6 of this 2013 ATI sale at December 31? I think
7 we know it is, but I need to ask you to
8 confirm that.

9 A: Well, I'm not a hundred percent sure on it.

10 Q: This was a 2013 sale, correct?

11 A: Correct.

12 Q: This is a -- it's 12/31/2013 is the date.

13 A: Correct.

14 Q: And Article 25 says it is to be the assessed,
15 when you have an ATI sale, the true and correct
16 value should be determined at 12/31/2013?

17 A: Correct.

18 Q: The December 31 following the year of the date
19 of sale?

20 A: Correct.

21 Q: Okay. So what would not be correct in my
22 request for confirmation that the total land
23 value, total building value and total
24 miscellaneous are, I'm not saying they do
25 because you didn't do this, but based on



1 Article 25, are they to reflect the true and
2 correct fair market value?

3 A: Based on that, the appraiser's opinion of that,
4 yes, they are.

5 Q: Okay. That's what I wanted to confirm. Okay.
6 Can you confirm that each of these three
7 property card categories on page one, total
8 land value, total building value and total
9 miscellaneous, is valued independently of the
10 other two categories?

11 A: Well, it's actually all valued as a whole.
12 Fair market value is the way it's all actually
13 valued at because that's the way we value it.

14 Q: But ---

15 A: But, now, it's broken down in separate
16 components based on -- because when you get
17 into the land, and the reason why the land is
18 different and you see it broken down like that
19 is based on the use of the land and based on
20 the soil type of the land.

21 Q: But you have a document back here detail, when
22 you add it up, equals the number here on the
23 total land value, correct? On page two, you
24 have \$17,500, \$96,250, \$34,300 and \$78,750,
25 which add up to \$226,800.



1 A: And that's how those things are determined.
2 And then the value is placed on those through
3 Marshall & Swift Cost Tables, which is a
4 residential cost table manual that's used for
5 residential. And then you have one for
6 commercial properties that's used that's used
7 worldwide by all appraisers.

8 Q: But where do you keep the records that would
9 say, okay, here is how we determined the ten
10 plumbing fixtures?

11 A: It's located on -- it's on our computer system.

12 Q: Okay. You keep it electronically is what
13 you're telling me?

14 A: Yes.

15 Q: It's electronic, it's not a hard copy?

16 A: No, it's not, it's electronic.

17 Q: All right. I want to now hand out another
18 document, and this is 680 Implement Road, and
19 I'm going to ask the same questions. I just
20 want to make sure. You did this one.

21 **MR. GRIES:** The reason I'm asking questions on this
22 one, Your Honor, is because he assessed this
23 one.

24 **THE COURT:** Well, why don't you hand it to him and
25 ask him if he can identify it, sir?



1 Exhibit F.

2 THE COURT: Oh, these are part of Exhibit F?

3 MR. GRIES: These are additional copies so you don't
4 have to look through your files to find it.

5 THE COURT: What was 484 Coleman? Was that Exhibit
6 F, too?

7 MR. GRIES: That was Exhibit F, too. I have 14 ---

8 THE COURT: Okay. They're all ---

9 MR. GRIES: --- Exhibit F's.

10 THE COURT: Okay. All right. Then I'm going to go
11 back to my Exhibit F.

12 MR. GRIES: Okay.

13 THE COURT: Thank you.

14 MR. GRIES: Thank you, Your Honor.

15 Q: And I'm going to ask you a couple of the same
16 questions. I just want to, you know, I'm
17 trying to confirm that, yes, these things are
18 true. Can you confirm that each of the three
19 2014 property card categories on page one --
20 total land value, total building value and
21 total miscellaneous -- is independent of the
22 other two? You prepared this one, you should
23 know.

24 A: Yes, the property values are ---

25 Q: Okay.



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1 A: --- consistent with what we have on record.

2 Q: And, again, the information is retained
3 electronically, correct?

4 A: Yes.

5 Q: Now I am going to hand over to you this
6 Document S. This is your Document 17. And why
7 I'm handing this over to you is because you
8 haven't provided any documentation in support
9 of your claim that you're supposed to use
10 vacant land.

11 **MR. GRIES:** So, this is Exhibit S, which is his 17.

12 A: Okay.

13 Q: Exhibit S, which is your 17.

14 **MR. GRIES:** I think you have that also, Your Honor,
15 as their Exhibit 17 in that. And I will just
16 put that there.

17 Q: Now, these are ---

18 **THE COURT:** Did we already admit -- did we admit
19 Exhibit S in the ---

20 **MR. HOLLY:** No, sir.

21 **THE COURT:** We didn't? Okay. So, that ---

22 **MR. GRIES:** No, you have admitted Document 17.

23 **THE COURT:** Right. And I understand. I understand,
24 Mr. Gries. I just want to make sure that when
25 I'm looking at this, I'm looking at an admitted



1 and, yes, I have a tremendous amount of
2 questions on Document Number 5. Document
3 Number 5. And this has already been admitted
4 into evidence so I'm not sure what I do.

5 **THE COURT:** Okay. Just ---

6 **MR. GRIES:** I'm just going to ask questions. It's
7 my Document H. It's my Exhibit H.

8 **THE COURT:** All right. So I'll just refer to
9 Exhibit H, which has been previously admitted.
10 Thank you, sir.

11 Q: Can you confirm the source of the sales price
12 on this document?

13 A: Yes.

14 Q: Where did you go?

15 A: The deeds, our records. Our records and deeds.

16 Q: The deeds and the records?

17 A: Yes.

18 Q: Okay. Can you confirm the source of the site
19 information, which appears to be acres, and the
20 gross living area information, which appears to
21 be square footage?

22 A: Yes.

23 Q: Where did you go for that?

24 A: Based on what we have on record, our system,
25 from me, or someone certified such as myself,



1 actually going out and measuring the property
2 itself.

3 Q: But where is the most current information for
4 acres and square footage? Because people are
5 going to make changes. Is that in the 2014
6 property cards? Would the 2014 property card
7 be your most correct source for the acres and
8 the square footage? Because square footage can
9 change if they make an addition, right?

10 A: Right.

11 Q: Okay. And the 2014 property card was supposed
12 to be the current data at December 31, 2013?

13 A: Our -- our -- our system would be -- would have
14 the most current data as of the December 31st
15 of 2014 -- 2013, as far as the information
16 goes. It's in our system.

17 Q: So that the 2014 property card is actually
18 printed off from the information that's in your
19 system? When I go and ask for one, because I
20 have to get these from the office, I have to go
21 to your office and ask them to print these out?

22 A: Correct.

23 Q: Is that the information that's in your system,
24 basically, is the 2014 property value?

25 A: Yes.



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1 Q: Okay. Now, you've told us that your
2 adjustments were from what document?

3 A: Well, I used Marshall & Swift Cost Tables for
4 the adjustments on the residential buildings
5 itself.

6 Q: Have you brought a copy of that with you?

7 A: No, I didn't bring the Marshall & Swift ---

8 Q: Oh, so you have no copy of that. Okay.

9 A: --- Residential Cost Tables.

10 Q: Now, how did you determine the amounts? Do you
11 have documents that show how you came up with
12 these amounts? For instance, let's ask about
13 comparable number one, the value of the land.
14 It was 18.32 acres, and 680 Implement Road was
15 16.13, and you made no adjustment, no negative
16 adjustment to that parcel for the increased
17 acreage that it had.

18 A: Correct. Based on my experience as an
19 appraiser and being in that area, I didn't feel
20 like an adjustment was warranted because the
21 two acreage sizes were so close together and
22 given the community that the property was
23 located in. The property on Boyd Pond Road
24 generally sold for around 15 -- between 15 and
25 17 thousand an acre. So I didn't feel like an



1 adjustment was warranted on that property.

2 Q: Do you have documentation in support of that?
3 Do you have any documentation that documents
4 why you did or didn't make an adjustment?

5 A: Based on my experience as a professional
6 appraiser.

7 Q: So you have no documentation in support of your
8 calculations?

9 A: I have an appraisal license that says I'm
10 qualified to do it.

11 Q: That's not what I'm asking. I'm asking if you
12 have any documentation in your files so that
13 when somebody comes in and says how did you get
14 to this number, you can say, yes, I did.
15 You've already confirmed that you go back into
16 the records that's basically your 2014 property
17 card in the system. So how do you determine
18 what these things are?

19 A: The land values? Are we talking land values or
20 are we talking ---

21 Q: Twenty-nine ---

22 A: --- buildings?

23 Q: You have 29 adjustments on this page.

24 A: Yes, sir.

25 Q: And you're telling me you referred to a certain



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1 reference, General Standard of Appraisal, and
2 the question is you must have had to take some
3 notes to put down so that if somebody asked
4 questions about these, you can take out your
5 notes and say here's what it is. So you have
6 no notes?

7 A: I have a Marshall & Swift Cost Table manual
8 that we keep in the office.

9 Q: But you have no notes as to specifically how
10 you arrived at these various individual
11 adjustments?

12 A: Yes, the notes I pulled out of Marshall & Swift
13 Cost Tables. I didn't bring them with me but
14 those were the notes that I did to -- to do my
15 analysis sheet.

16 Q: But did you write down any notes? Did you put
17 anything in an Excel spreadsheet, anything in
18 a word on a doc- -- on the computer to show
19 that, okay, this is the source of my
20 adjustment, adjustment on this, here's where I
21 got the information; you don't have anything
22 like that?

23 A: No, I didn't bring ---

24 Q: Okay.

25 A: --- anything outside of this spreadsheet I put



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1 together for ---

2 Q: Thank you. Now, I'm now going to have -- I
3 have some questions on your Document Number 5,
4 okay, regarding the three value categories.
5 Let's first remember that in accordance with
6 your testimony and Article 25 that the 2014
7 property card is, you know, the assessed fair
8 market values on the 2014 property cards for
9 2013 ATI sales are to reflect a true and
10 correct fair market value for 2013 ATI sales at
11 December 31, 2013. So what I've done is break
12 your Document Number 5 into three categories,
13 okay; land, buildings and miscellaneous. And
14 I've also taken the buildings and broken it
15 into residents and barns and outbuildings to
16 really focus on the valuation issues. So I'm
17 going to start with Exhibit AA, which is land.
18 Now, I've given a copy to Mr. Holly here. I
19 have a copy for you. This is Exhibit AA.

20 MR. GRIES: Would you like a copy, Your Honor? You
21 have not seen this yet.

22 THE COURT: It might be helpful. Thank you.

23 MR. GRIES: So I'm going to have to ask you if you
24 can give Mr. Sapp the document I gave you
25 earlier so I can ask questions.



1 **THE COURT:** Yes, sir. Okay. Hang on a second, Mr.
2 Gries. This document has not been entered into
3 evidence yet. It's been marked as Exhibit AA.
4 What is AA, Mr. Gries?

5 **MR. GRIES:** What I've done, Your Honor, is I've
6 taken his document -- I'm trying to get to
7 valuation issues on his Document Number 5. His
8 Document Number 5 includes adjustments for
9 land, adjustments for residences, adjustments
10 for barns, and I'm trying to take these
11 categories and isolate the adjustments so we
12 can identify valuation issues from his
13 document.

14 **THE COURT:** Okay. Okay.

15 **MR. GRIES:** That's what I'm trying to accomplish.

16 **THE COURT:** All right. Before we go any further,
17 are you objecting to the valuation of the
18 building and miscellaneous property items? I
19 thought the issue was just about the land. It
20 seems like this document is going into the real
21 property on the land. Or, pardon me, the
22 personal property that's on the land or the
23 fixtures that are on the land and you're going
24 to go through that. Are you objecting -- now
25 are -- is it my understanding now that you do



1 residence, the building residence assessment.

2 **THE COURT:** Okay.

3 **MR. GRIES:** AC deals with barns and outbuildings.

4 And AD deals with miscellaneous.

5 **THE COURT:** Okay. All right.

6 **MR. GRIES:** I'm questioning his adjustments.

7 **THE COURT:** Okay. At this point, what I'm going to

8 say is let's focus on Exhibit 5 or Exhibit H,

9 whichever one you want to call it. Let's focus

10 on that and use these documents as

11 demonstrative exhibits to go into 5. Because

12 you didn't admit AA, AB, AC or whatever they

13 were. You didn't offer to admit those and so

14 you're kind of beyond the point where you can

15 admit those ---

16 **MR. GRIES:** Okay.

17 **THE COURT:** --- at this point since you're the

18 preparer of the documents. But you could use

19 them ---

20 **MR. GRIES:** Okay.

21 **THE COURT:** -- to hand them to Mr. Sapp and say, do

22 these numbers reflect this, that or the other

23 thing.

24 **MR. GRIES:** Okay.

25 **THE COURT:** Because they're all regarding 5, right?



1 MR. GRIES: Yes, Your Honor, they are.

2 THE COURT: Okay. All right. So can we can just
3 try to use it to focus in on your criticisms of
4 5, which is already in evidence? Can you do
5 that?

6 MR. GRIES: Yes, I can.

7 THE COURT: That would help me understand where
8 you're going with this.

9 MR. GRIES: It'll help you? Okay.

10 THE COURT: Yes, sir.

11 MR. GRIES: So we have Exhibit AA over here. Let me
12 ask my questions. And, Your Honor, if I get
13 out of line, please say so. I'm going to try
14 ---

15 THE COURT: I'm sure Mr. Holly, if he has an
16 objection, will make it. And my point here is
17 I'm just trying to understand what you're doing
18 so that I can understand your argument. Okay,
19 sir?

20 MR. GRIES: Yes, Your Honor. And I will ---

21 THE COURT: And this will help me. Okay. Thank
22 you.

23 Q: What we have here is Document Number 5, just
24 the land portion. And we have, from Mr. Sapp,
25 the acres, you can see line -- Mr. Sapp, the



1 acres, and Mr. Sapp, two adjustments. So
2 here's some questions on the documents he has.
3 For all three parcels for which the acreage was
4 less than 680 Implement Road, which is two,
5 three and five, you made a positive adjustment.
6 There are two parcels, number one and number
7 four, for which you made no negative
8 adjustment. Can you explain that? Especially,
9 when parcels number one and four have a lesser
10 -- a greater difference, than parcel number
11 five.

12 A: Now, you're asking on the land adjustment part,
13 right?

14 Q: Yes, the land adjustment.

15 A: Based on ---

16 Q: You have two ---

17 A: Based on ---

18 Q: --- only ---

19 A: Based on my experience from looking at it, if
20 you look at parcel number one, it was 18.32
21 acres. It's a Boyd Pond property. I didn't
22 feel like a downward adjustment was necessary.
23 And based on parcel number -- on comparable
24 number four, it was 17.17 acres, which was a
25 little more than an acre than the subject, I



1 didn't feel like an adjustment was warranted on
2 it, and that's why I didn't -- I didn't make an
3 adjustment on it.

4 Q: Let me ask this question on parcel five. That
5 was slightly one acre less than 680 Implement
6 Road, yet you did make an adjustment. Why
7 would you make an adjustment on 1.04 acres but
8 you would not make another adjustment on the
9 other 1.04 acres? They're both 1.04 acres.

10 A: Based on parcel -- based on parcel five, the
11 adjustment was made on parcel five to adjust it
12 up a little bit because parcel five is Joyner
13 Pond Road, which is a very rural dirt road and
14 land values on Joyner Pond Road are very low.
15 If you looked at my average sheet that I had
16 that I gave where I had an average of the sales
17 from 2011 to 2013, the average sales of lands
18 during that time period was \$17,000 an acre,
19 not including what I had from sales for
20 Implement Road itself. And Joyner Pond Road is
21 out in Windsor. It was a -- it's just a rural
22 dirt road, so land values are a lot lower out
23 there than they are compared to the subject.
24 So I felt a little adjustment was necessary
25 just because of that and the location. That's



1 why I made a \$5,000 location adjustment and
2 adjusted the land values on that also. And
3 it's just from my experience of being in that
4 area and knowing what takes place out there in
5 that area from land sales.

6 Q: But you have no documentation in support of
7 your adjustments which we can scrutinize that
8 basically states when you made that adjustment
9 what it was?

10 A: No, sir, I don't -- I -- except for based on my
11 experience as an appraiser.

12 Q: Okay. And then you determined on all these
13 adjustments, you're using a \$20,000 value per
14 acre as your adjustment number. And when I
15 take a look at the parcels, 680 Implement Road,
16 it's remainder sales price was \$10,183.
17 Comparable number one is \$12,000, comparable
18 number two is \$15,000, comparable number three
19 is \$17,500, comparable number four is \$5,390
20 and comparable number five is \$3,866. None of
21 them even approaches \$20,000.

22 A: I can't answer to that because I don't know
23 where you got your numbers from.

24 Q: It's very simple. You take the difference that
25 you put on there and you divide it by 16.13



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1 that he can understand it. Okay?

2 **MR. GRIES:** Your Honor ---

3 **THE COURT:** Because that's ultimately where we're
4 trying to get is you being able to ask a
5 question and him being able to answer it.

6 **MR. GRIES:** Okay.

7 **THE COURT:** So if he said he doesn't understand.
8 Mr. Sapp, if you could complete your answer
9 there. You didn't understand?

10 A: Yeah. Because my adjustments were made based
11 off the selling property of the comparable.
12 That's -- that's what my adjustments were
13 determined by. I used the same dollars per
14 square foot across the board for each one but
15 it was based off of the selling price of the
16 comparable property to the subject property
17 because I'm either trying to bring the
18 comparable as close to the subject property as
19 possible. And that's how the adjustments were
20 determined, through the Marshall & Swift Cost
21 Tables, to try to bring that comparable
22 property as close to the subject property as
23 possible based on what that comparable property
24 sold for.

25 Q: Okay. Apparently your cost tables were



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1 inaccurate. And here is what this shows and
2 you can tell me whether or not we're right.
3 For comparable number one, its assessed
4 building, assessed barn, on the 2014 property
5 card was 48,464. That was the assessed value
6 on the property card. 680 Implement Road is
7 24,710. So that property has a value in excess
8 of 680 Implement Road of \$24,000. Are you
9 aware of that?

10 A: Well, because what's assessed on the property
11 card is different than what the property
12 actually sold for. So there's going to be a
13 difference there. So you're not comparing
14 apples to apples. In my analysis of your
15 property, I did not look at what we had
16 assessed on record, I looked at what the
17 property sold for and how comparable was it to
18 the subject property. And those are what my
19 adjustments are based on, not what we have on
20 record. What we have on record is what another
21 appraiser in our office appraised that property
22 for if it was not in my area. So I looked at
23 strictly the sale and how comparable that
24 comparable property was to the subject property
25 and those are where my adjustments were made



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1 at.

2 Q: So let me ask this question for comparable
3 number one. What documentation do you have
4 that shows that the barn and outbuildings of
5 comparable number one are equal to those of 680
6 Implement Road? Because when you take a look
7 at the 2014 property card, which, by your
8 testimony, reflects the true and correct fair
9 market value at December 31 of 2013, the date
10 of the assessment and the date which you are
11 apparently using Document 5 to support a
12 valuation, you have the barn at comparable
13 number one has a valuation of 24,000 greater
14 than 680 Implement Road. Let me go through the
15 last four. Now, comparable number two ---

16 **THE COURT:** Let's stop with that one, sir. Rather
17 than ask a bunch of multiple questions, let's
18 let Mr. ---

19 **MR. GRIES:** Okay.

20 **THE COURT:** --- Sapp answer the question for that
21 one. Because if you start asking multiple
22 questions, it's hard to answer them all. So
23 let's stop with that one and let Mr. Sapp
24 respond.

25 A: Well, the barn at 301 Boyd Pond Road could be



1 larger and it could be valued more than the
2 barn that's at 680 Implement Road. Like I said
3 before, it's based off of the sale price of the
4 comparable sale, not each individual component.
5 Adjustments were made on the house because the
6 house square footage was less than the subject
7 square footage at 680 Implement Road so an
8 adjustment was warranted. When I went out and
9 looked at those properties to see how similar
10 they were, if the horse stable was similar to
11 the other one, and it was a little bit larger,
12 then there was no adjustment made based on the
13 selling price of that comparable sale to the
14 subject property. Not by what we have on
15 record but based on the selling price. Because
16 I was looking at sales and I was using the
17 sales comparison approach to determine value as
18 comparable to the subject property.

19 Q: Let me check one thing here. Okay. Comparable
20 number one, sale price was 500. Total assessed
21 fair market value was 519. So that's very,
22 very little difference. So where did that 19
23 apply to? We don't know. But we do know when
24 you go to assess ---

25 MR. HOLLY: Objection, Your Honor.



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1 help you out here, trying to help boil this
2 down, you're trying to ask Mr. Sapp why his
3 valuations differ so markedly from the
4 valuations listed on the property cards for the
5 various comparable properties; is that right?

6 **MR. GRIES:** Yes, sir. Yes, sir.

7 **THE COURT:** Would there be any harm in asking him
8 that question?

9 **MR. GRIES:** I'll ask that question.

10 **THE COURT:** All right.

11 **Q:** For the five comparable parcels, after your two
12 adjustments of 40,000 on comparable number
13 three and 2,500 on comparable number five, the
14 average assessed value for the barns and
15 outbuildings is \$62,000 per parcel and 680
16 Implement Road's is 24,000. Can you explain
17 why there is such a difference?

18 **A:** Because I was not trying to determine a value
19 for the comparable properties. I was trying to
20 determine a value of the comparable properties
21 that sold comparable to the subject property
22 that I was trying to get a value for your
23 property. I wasn't trying to get a value for
24 these properties. We know these properties
25 sold for X amount of dollars. I'm doing a



1 comparison analysis of these properties to your
2 property. That's what I'm doing. I wasn't
3 trying to determine a value for what that barn
4 should be compared to your barn. I'm looking
5 at the property as a whole; acreage plus the
6 residence plus the barns and what it sold for
7 on record. If comparable one sold for 500,000
8 based on its characteristics of the property,
9 how does it compare to your property? Is it
10 superior to your property? Is your property
11 superior to it? What does it take to take --
12 bring comparable one up to your property? If
13 the barn on comparable one was \$40,000 and I
14 have your barn valued at 24,000, well, if
15 comparable one sold for 500,000, based on my
16 adjustment analysis, why would I adjust the
17 barn if the barns are similar in size? Because
18 see you're saying -- what you're saying is
19 you're saying, well, what we have on record,
20 this is the value we have on record. But I'm
21 not going off of the value we had on record for
22 each individual component, I'm going off what
23 that property sold for. What it actually sold
24 for. If it sold for 500,000, then that's my
25 starting base. That was my starting base at

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1 500,000. Then how comparable is that subject
2 property to your property compared to what that
3 one property sold for? That's what I'm looking
4 at. I wasn't trying to determine the value
5 that you seem to think because I already had a
6 starting base of 500,000. Do I go up from five
7 or do I go down from five based on the
8 comparableness of that comparable to your
9 subject property? So you're -- I don't know
10 you ---

11 Q: Let me ask this question. Let's go to
12 comparable number three. You made a negative
13 adjustment of \$40,000. How did you determine
14 that adjustment?

15 A: Based on that particular barn on comparable
16 three has living quarters. I took the square
17 footage of the living quarters, looked at it,
18 took it by the average based on the square foot
19 of the living quarters and deducted it out,
20 based on looking at your barn, to bring it down
21 to a more comparable. That's why. That's why
22 that barn -- because that barn -- and that's
23 why that property sold for 590 and my
24 adjustments took it up to 732 because of where
25 it sold from. But that property, that barn,



1 has living quarters in that barn which is not
2 -- which was not comparable to your subject
3 property.

4 Q: Are you aware of the assessed value of that
5 barn at December 31, 2013?

6 A: I'm not concerned with the assessed value. I'm
7 concerned with what that property sold for as
8 a whole and how it compares to your property.
9 I'm not concerned with what it was assessed
10 for.

11 Q: What are the components, the key components, of
12 the sale price? You have land, the residence,
13 the barns and outbuildings and the
14 miscellaneous, correct? What else is there
15 that you look at? Is it those four categories?

16 A: Well, no, because -- and when you talk about
17 miscellaneous, you know, to really understand
18 the property card and the way the property card
19 works, some of the miscellaneous items are
20 actually attached to the barn, they're a part
21 of the barn, but it's just broken down
22 differently on our system when you put all the
23 components together sometimes. So we're
24 looking at the property as a whole. If that
25 property sold for 590,000 as a whole, how does



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1 it compare to the 680 Implement Road property?
2 And then adjustments are made there. If that
3 barn had living quarters, does your barn have
4 living quarters? No, it does not. So that's
5 where the 40,000 adjustment came from. I
6 figured the value of the living quarters based
7 on the square foot would be adjusted down to
8 make that barn a little more comparable based
9 on the total selling price of that property as
10 comparable number three.

11 Q: So let me understand this. When I asked
12 questions earlier about the documentation
13 behind this, you had none. And when I asked
14 for a copy of the record that told you how to
15 do it, you have no copy of that. And now when
16 I'm asking you for the differences that we have
17 here for the barn, which is rather significant,
18 especially when a barn of 128,000, you don't
19 make a \$103,000 adjustment, so we're supposed
20 to just accept your adjustments as the law is
21 what you're telling us; is that correct? You
22 have no documentation in support so we must
23 accept them as you tell us; is that what you're
24 trying to say?

25 A: I don't know how to answer that question. But



1 one thing I could say, you could always get
2 another appraiser to come in and appraise it
3 for you.

4 Q: We're not asking for an appraisal.

5 A: I don't ---

6 Q: We're asking for documentation in support of
7 your adjustments which you have yet to provide.
8 And now when I'm going over these breakouts and
9 showing you the differences, since you have no
10 documentation supporting what you did, we can't
11 confirm how far off you truly are.

12 MR. HOLLY: Your Honor, I apologize. The petitioner
13 is mischaracterizing what this witness has said
14 about referring to valuation manuals, to RMC
15 records, to looking at the properties with his
16 own eyes and things like that. So to say
17 there's no documentation, in my judgment, is
18 mischaracterizing and misrepresenting the
19 record.

20 THE COURT: Okay. And I understand your ---

21 MR. HOLLY: Yeah.

22 THE COURT: --- point, Mr. Jol- -- Mr. Holly, excuse
23 me. I was making some allowances for the fact
24 that I think what Mr. Gries is trying to say,
25 and I do understand, sir, what you're trying to



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1 say is he -- he -- you have a number of
2 spreadsheets, you've gone into a great amount
3 of dissection, forensic dissection, of
4 everything about this valuation. Mr. Sapp's
5 testimony is that he used an approved manual,
6 the Marshall & Swift manual, to make some
7 adjustments; he visited the properties. But
8 you're asking him if he has the same kind of
9 documentation like spreadsheets and other
10 things like that and his testimony was no. But
11 he did testify that he used the appropriate
12 manuals to make adjustments, that he visited
13 the properties, and that he, based on those, he
14 made adjustments and made calculations and then
15 produced that all in the documents that you've
16 already introduced and that the county has
17 introduced into evidence. But you're
18 specifically saying he doesn't have any other
19 notes besides the ones that you've got and what
20 he's testified about what he did, right?

21 MR. GRIES: Correct.

22 THE COURT: Okay.

23 MR. GRIES: Because I'm trying to understand, for
24 this document here, just for barns, I mean, I
25 -- let's make it as -- I'm trying to make it as



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1 simple as I can. That, for instance,
2 comparable number three had an assessed barn
3 value of 128,000 plus outbuildings of 6,700.
4 So he makes his adjustment of 40,000. So you
5 still have barns and outbuildings of 95,000
6 compared to 24. I mean, that is definitely
7 something that appears to be a serious flaw
8 that you have value that you haven't made a
9 negative adjustment for. He's done a lot of
10 positive adjustments. But this is an item that
11 possibly is an additional negative adjustment
12 needed to be made to equalize the value of the
13 barns and outbuildings.

14 **THE COURT:** And I think you've gone into a great
15 amount of effort to inquire into the basis
16 behind which Mr. Sapp made decisions on whether
17 to upwardly or downwardly adjust things and why
18 he did that and he has -- he has answered your
19 questions. I believe he's tried to be open in
20 answering all of the questions that you have,
21 but do you have any further questions regarding
22 this? I mean, I do see where you're going,
23 sir, and what you're trying to show.

24 **MR. GRIES:** I don't have on Exhibit AC. But I do
25 have -- this is Exhibit AD and I do have a



1 question here.

2 **THE COURT:** Yes, sir.

3 **MR. GRIES:** This is for miscellaneous. And this one
4 is sort of like a real flagrant question. This
5 is -- do I -- okay, I'll just hand it to you.

6 **Q:** And here's the question. On comparable number
7 four, there was a miscellaneous -- on the
8 property card, it shows 20,139 and that's for
9 a pool and there's no negative adjustment on
10 that comparable to eliminate the pool. Can you
11 explain that?

12 **THE COURT:** Which comp has the pool, sir? I'm just
13 trying to follow you, Mr. Gries.

14 **A:** I am, too.

15 **MR. GRIES:** Comparable number four, Your Honor.

16 **THE COURT:** The 3042 Farmer Road property?

17 **MR. GRIES:** Yes, Your Honor.

18 **THE COURT:** Has a pool?

19 **MR. GRIES:** That's what the property card described
20 it as.

21 **THE COURT:** Okay.

22 **A:** I'm -- I'm not sure on that one, Mr. Gries, to
23 be honest with you. When I looked at the
24 property for the date of the sale, which was
25 2013, there was no pool attached to the



1 property.

2 Q: Well, on the property card ---

3 A: And that shows ---

4 Q: --- under miscellaneous, pool, because I was
5 interested in that. What was that big number?
6 It said pool.

7 A: And that's based on the sale of the property.
8 At the date of the sale of the property, there
9 was no pool attached to that particular
10 property.

11 Q: So ---

12 **THE COURT:** That property sold on November the 20th
13 of 2013; is that right?

14 A: Yeah. Yeah. Yeah, to my recollection.

15 **THE COURT:** And you don't recall there being a pool,
16 sir?

17 A: No.

18 **THE COURT:** All right.

19 A: I don't. Not to that property.

20 Q: And I do want to ask a couple questions on the
21 buildings portion, the residence. I'm going to
22 go to comparable number four again. And I'll
23 hand this out. And this has to do with the
24 residence only. And you've made a number of
25 adjustments but for the residence -- and, Your



1 barns and outbuildings, then you've got
2 miscellaneous. Okay. So you didn't go and
3 take that sales price and say, okay, how can I
4 carve this up so I can make sure that these
5 adjustments are meaningful?
6 A: No, I looked at the sale price of the property.
7 Q: Okay.
8 A: Based on what it had on the property and how
9 comparable it was to the subject property. And
10 my main adjustments were made on the residence
11 itself and in some of the land values, but the
12 main adjustments were made through the
13 difference of the square footage on the
14 residence of how similar that they were and
15 then there was a small adjustment made on the
16 barns. But when you look at the residence,
17 then you're looking at the whole component of
18 the residence which includes bathrooms,
19 porches, and if there was a major difference in
20 the barns because, you know, most of the barns
21 are all pole framed, so I looked at that. But
22 I don't place a lot of value on those barns in
23 the resale -- in the resale market because the
24 land value and the residence itself is what
25 generally carries the most of the value on the



1 property. So I looked at the sale price, how
2 comparable it was from the sale price to the
3 subject property, and made adjustments
4 accordingly there, based on the residence and
5 what I thought was the major differences in it
6 and your property, from my experience as an
7 appraiser.

8 Q: So you never really broke it apart, so you
9 really can't tell, when you take a look at this
10 parcel, how much should be land, how much
11 should be buildings, how much should be
12 miscellaneous of the sale price; you never
13 broke the sale price apart?

14 A: Well, you have the land and you have the
15 structures. So, I mean, you look at the two or
16 how comparable are they to the subject property
17 based on what they -- what it sold for. I
18 mean, that's what -- that's what you're looking
19 at when you do the analysis. I mean, I don't
20 -- it's like I said to you before, some of
21 those miscellaneous things that you're talking
22 about are attached to the actual stable itself
23 so it's all one component in a whole but it's
24 just categorized differently on our property
25 record card because that's the way the system



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1 breaks it down.

2 Q: All right. So you really don't -- again, I'm
3 going to get back to what I said earlier. So
4 that you've made some determinations on
5 Document Number 5. You've used a source that
6 you haven't provided the information on. And
7 when I'm asking and showing significant
8 differences, you don't have an answer for that
9 because you did the whole parcel. You didn't
10 look at the individual pieces; you just did the
11 parcel as a whole rather than saying, okay, how
12 can I divide this price up. You just did it in
13 a total and you don't really have documentation
14 in support of how you came up with your
15 numbers?

16 A: Now, which parcel?

17 THE COURT: I'm sorry ---

18 Q: Is that correct?

19 THE COURT: --- Mr. Sapp. Mr. Gries, sir, I think
20 you have been down this road at least a half a
21 dozen times and asked that question of this
22 witness. He has answered your question. I
23 don't think you like his answer, and I
24 understand that, and I think that you have some
25 points that you're going to be able to make to



1 this Court on closing argument. But what you
2 keep doing is you keep going back and keep
3 asking the same questions about documentation,
4 about didn't break it down into its component
5 parts, and he's answered you. And I get it.
6 I respect that you don't agree with his answer
7 and that you're perfectly free to take that
8 position and argue that to me at the
9 appropriate time. But we keep -- it just seems
10 like we keep going back to the same thing, and
11 Mr. Sapp keeps answering it the same way.

12 **MR. GRIES:** Okay.

13 **THE COURT:** And then we go back to the same
14 question. So let's -- can we move on?

15 **MR. GRIES:** Okay.

16 **Q:** Well, let me ask you some questions about South
17 Carolina law. Are you aware of any South
18 Carolina law which disallows a taxpayer's
19 protest of land value per acre only?

20 **MR. HOLLY:** Objection, Your Honor.

21 **THE COURT:** I mean, the question, you're kind of
22 asking him -- he's been qualified as an expert
23 in real estate appraisal. You're asking him if
24 he's an expert in -- you're asking him
25 questions about the law. I realize it has to



1 average assessed value per acre for your five
2 handpicked comparable 2013 parcels? That's
3 what this is.

4 A: I can't confirm the document that you've
5 presented me with because I haven't -- I -- I
6 don't know what your information is based off
7 of. It seems like your information is based
8 off of what we have on as a property card
9 record and not based on the total selling price
10 of the property in each individual
11 neighborhood. So I can't -- I can't
12 substantiate what you have there, Mr. Gries.

13 Q: Okay. You understand what I have on the
14 document, correct? I have acres from your
15 Document Number 5 that you presented. I have
16 assessed land value from the property cards,
17 which I have given a copy to your team and I've
18 given -- I'm going to be giving a copy to the
19 Court. This is the assessed land value from
20 the 2014 property card. Okay. And it's a very
21 simple calculation. We say, okay, what is the
22 average acres, what is the average assessed
23 value? Then you divide one into the other;
24 it's third grade math. So what this shows is
25 taking the average assessed value per acre.



1 I'm talking assessed value now. I'm not
2 talking about what you did for your total
3 thing. This is just assessed value per acre at
4 12/31/2013 for the parcels that you have
5 selected. I have acres. I've averaged that.
6 I have assessed value from the 2014 property
7 card. I've averaged that. So is that a fair
8 calculation of the assessed value per parcel --
9 -

10 A: I cannot ---

11 Q: --- of that land?

12 A: I can't say.

13 Q: Okay.

14 **THE COURT:** Can I ask a question? Mr. Holly, you're
15 free to ask any questions you have, too. But
16 I'm just trying to follow this because I'm
17 getting a little bit lost. Mr. Sapp, sir, did
18 you in any way use assessed fair market value
19 when you were making your comparable sales
20 approach?

21 A: No.

22 **THE COURT:** That didn't factor into your analysis,
23 did it?

24 A: No.

25 **THE COURT:** And you've testified to that a number of



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1 times?

2 A: Yes.

3 **THE COURT:** And so is your difficulty in answering
4 Mr. Gries's questions right now based on the
5 fact that he keeps referring back to these
6 assessed fair market values, which is not
7 something that you used in factoring your
8 assessed value?

9 A: Correct.

10 **THE COURT:** In your comparable sales?

11 A: Correct.

12 **THE COURT:** Okay. And, Mr. Gries, do you see where
13 this is going? When you keep coming back to
14 assessed fair market value from the cards that
15 you're referring to, he didn't use those and
16 he's already testified to that. And so each
17 time you come back to it, he has no way of
18 knowing because he didn't use that in his
19 analysis and he's already admitted to that and
20 you're free to argue to this Court, that
21 that's a good or bad thing. But when you keep
22 coming back to it and he didn't use it, it's
23 impossible for him to answer your questions.
24 That's what I'm getting. And so I feel like
25 we're sort of spinning our wheels at this point



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1 because I know what you're saying. I know you
2 want to talk about assessed fair market value,
3 which you can do, but he didn't use -- I mean,
4 basically, he didn't use it when he did his
5 assessment and you've established that.

6 MR. GRIES: Well, if I may say.

7 THE COURT: Is there more?

8 MR. GRIES: If I may say.

9 THE COURT: You may.

10 MR. GRIES: The reason that I ask that question ---

11 THE COURT: Yes, sir?

12 MR. GRIES: --- is because up to this point when I
13 asked it, I had never asked Mr. Sapp if the
14 calculation of assessed value per acre was a
15 fair calculation. Mr. Sapp has produced sales
16 per acre of documents which he presented to
17 you, Document 12.

18 THE COURT: Yes, sir.

19 MR. GRIES: And so he knows how to calculate it. So
20 what I'm showing is here's the assessed values,
21 here's the acres, here's the average per acre
22 with the five parcels. Now, I do have another
23 document. If you recall his Document Number
24 12, it had a certain format.

25 THE COURT: Hang on. Yes, sir, 12. Okay.



1 information and reformats it into the same
2 format that you had for your land sales. You
3 had parcels, location, sale date, sale price,
4 acres per parcel. So, you know, the key is
5 we're looking at math. When I calculate this,
6 is this a fair calculation because it's in a
7 different format? It takes acres, it takes
8 assessed value, and it gets to an average for
9 assessed value per acre. I mean, it's a
10 mathematical presentation.

11 **THE COURT:** And what's your question of Mr. Sapp,
12 sir?

13 Q: Is this a fair calculation in this format? And
14 if not, what needs to be done to make it so?

15 **THE COURT:** Can you answer that question, Mr. Sapp?

16 A: Is it a fair calculation in its current format?

17 Q: A fair presentation, yes. Is this a fair
18 presentation, a fair calculation?

19 A: I would say no.

20 Q: Okay. Can you tell me what changes are needed
21 to make it a fair calculation?

22 A: Because you're using the land assessed value
23 and we're not looking for land assessed value
24 based on our records, we're looking for lands
25 that sold that would be considered to be vacant



1 that would be comparable to your particular
2 property because that's -- we're looking at
3 sales and we're using one approach. There's
4 three approaches in appraising. There's the
5 sales comparison, the cost approach and then
6 the income approach. For your property, a
7 sales comparison approach was the best analysis
8 with a combination of the cost approach when
9 you look at the structures on the property
10 itself. So in order to try to determine a fair
11 land value, you look at vacant land sales --
12 vacant land sales to determine a fair land
13 value, not what we have properties assessed on
14 record. Because you have to remember, each one
15 of these properties that were pulled that
16 you've pulled are comparables that I used but
17 I made adjustments to these comparables to make
18 them comparable for location to your property
19 based on their land itself. So if you look at
20 each one of these properties individually and
21 you want to determine what would be a fair
22 market land value, then you have to look at
23 that particular property itself to determine,
24 well, what's a fair land value in that subject
25 property neighborhood that it particularly sits



1 in itself, not based on what it's necessarily
2 assessed for. So your -- I guess your apples
3 and oranges is what you've got there. They're
4 not the same.

5 Q: So what you're telling me is that the changes
6 that would need to be made there for this to
7 reflect the changes that you had on your
8 Document Number 5 would adjust this to the
9 appropriate value with one question. You have
10 already told us you don't have documentation
11 for your \$20,000 adjustment per acre. So if we
12 had that correction and we had your adjustments
13 for the location, then that would be a fair
14 presentation of assessed value per acre?

15 A: I can't answer that. I would -- I -- I don't
16 even understand what you're talking about, so
17 I'll just say no.

18 Q: Okay. All right. Now, let me see what I've
19 got next. Now, I want to go over these
20 property cards and there is some, for the
21 residence, there is building components and I
22 want to make sure I understand what these
23 building components refer to and I calculate
24 them correctly.

25 MR. GRIES: And, Your Honor, this is Exhibit F for



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1 MR. GRIES: Because these are the value of the
2 residence.

3 THE COURT: Okay. Mr. Gries?

4 MR. GRIES: Yes, sir?

5 THE COURT: Do you have any reason to think that
6 when we start moving down this line of inquiry
7 that you're going to get from Mr. Sapp any
8 other answer than "I did not use the assessed
9 value and, therefore, I cannot confirm whether
10 your calculations are correct"? Because I keep
11 hearing from Mr. Sapp that he used what he
12 called the sales comparison approach to valuing
13 your property and that he also used the cost
14 approach, as well, to some degree. But that
15 the sales comparison approach required him,
16 pursuant to what he had explained as an expert
17 in real estate appraising, to look into the --
18 to look at comparable sales of properties and
19 what those sales were and then to make
20 appropriate adjustments to those comparable
21 sales to bring those comparable sales, those
22 comparable properties, into line with your
23 property. And that then based on that, he came
24 to a valuation and that he did not use assessed
25 value or the component aspects of it and broke



1 it all up. He's said that many times. And,
2 again, sir, I want you to be able to ask your
3 questions but I'm just asking you, do you think
4 that we're going to get an answer from Mr. Sapp
5 other than, "I didn't do this"?

6 **MR. GRIES:** On this one, it's confirming my
7 understanding from a mathematical standpoint.
8 These lines say certain things.

9 **THE COURT:** Yes, sir, I do see that.

10 **MR. GRIES:** And I want to make sure that I
11 understand exactly what they're telling me and
12 that's all I want to do is a real quick -- you
13 know, if you feel uncomfortable, I mean, it's
14 ---

15 **THE COURT:** It's not about feeling uncomfortable.
16 It's just about whether we're just kind of
17 proceeding down a path that we've really been
18 down before and that is that I fully expect Mr.
19 Sapp to answer, which has been totally
20 consistent with every single time you've asked
21 him these questions before, whenever you go to
22 the property card, whenever you start asking
23 about assessed value, Mr. Sapp's response is,
24 "I used the sales comparison approach, I looked
25 at comparable sales, I didn't look at the



1 assessed values or break it out pursuant to the
2 property card." We could probably -- I mean,
3 I think that's already been established. I
4 don't want to hamper you or in any way impede
5 you from asking relevant questions or getting
6 to the points that you're trying to make for
7 this Court, but I do think I have a very clear
8 picture that what Mr. Sapp did did not involve
9 using that assessed value on the property card.
10 I think I got that. But if you want to -- I'll
11 let you go a little bit down this road. But if
12 Mr. Holly objects, which I expect he might
13 after we get going down this road, I think I'm
14 seeing where this is going. But go ahead, sir.

15 **MR. GRIES:** I'm hoping it takes less than five
16 minutes. I'm just going to run down here real
17 fast.

18 **THE COURT:** Yes. I'm not trying to hamper you. I
19 just don't -- once we get to the point we're
20 asking the same questions basically and getting
21 the same answers, there's no need to proceed.

22 **MR. GRIES:** I agree. I'm hoping this isn't the same
23 question, Your Honor.

24 **THE COURT:** Yes, sir. Go ahead.

25 **MR. GRIES:** This is a different avenue.



MR. JANSEN - DIRECT EXAMINATION BY MR. HOLLY:

Q: Mr. Jansen, would you give us your full name, please?

A: Richard W. Jansen, Jr.

Q: Okay. And you're currently the tax assessor for Aiken County?

A: That's correct.

Q: How long have you had that position?

A: Since 2009.

Q: And what did you do before 2009?

A: I was a staff appraiser for the office.

Q: Okay. And how long have you been with Aiken County in the Assessor's Office?

A: Since 1993.

Q: Okay. And what was your education after high school?

A: I had a -- I have a B.S. in business administration and economics and that's it.

Q: Okay. Where is that from?

A: College of Charleston.

Q: All right. And do you have any certifications or licenses as an appraiser of any kind? And, if so, tell us what they are.

A: Yes. I am a certified resident -- I'm a certified general appraiser in South Carolina



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1 under mass appraisal and I have been designated
2 as that since 2001, I believe.

3 Q: Okay.

4 A: Since 2001.

5 Q: And what entity gives you that certification?
6 Is it the State of South Carolina?

7 A: Oh, yes. The South Carolina LLR.

8 Q: Okay. So, it's the Labor, Licensing and ---

9 A: And Regulation, right.

10 Q: Okay. Thank you. I think it's fair to say
11 that in your time with Aiken County, you've
12 done a number of appraisals yourself?

13 A: Yes, sir.

14 Q: Okay. We would offer the witness as an expert
15 in residential real estate appraisal.

16 **THE COURT:** Okay. Mr. Gries, do you have any
17 objection to this Court recognizing ---

18 **MR. GRIES:** No.

19 **THE COURT:** --- Mr. Jansen ---

20 **MR. GRIES:** No, Your Honor.

21 **THE COURT:** No. There being none, the Court
22 recognizes Mr. Jansen as an expert in
23 residential real estate appraisal.

24 Q: Mr. Jansen, with respect to the matter we're
25 here today, have you reviewed the work done by



1 Mr. Sapp who works with you? Have you
2 reviewed his work?

3 A: Yes, sir.

4 Q: What approach did he use in valuing this
5 property?

6 A: The main one that he used was the sales
7 comparison approach to value.

8 Q: And that was primarily with respect to the land
9 or at least ---

10 A: Correct.

11 Q: --- applying to the land?

12 A: Yeah.

13 Q: Was that an appropriate method to use?

14 A: Certainly.

15 Q: Is it the one you would have used if you'd been
16 doing it?

17 A: Yes, sir.

18 Q: All right. And in reviewing his work, have you
19 found any, and I'll use the word that's been
20 used, flaws?

21 A: No. I -- I reviewed his technique and the
22 basis for his analysis and reviewed his work
23 and I find nothing. I thought it was
24 appropriate.

25 Q: All right. Have you reviewed the materials



1 that Mr. Gries has offered as exhibits today or
2 referred to today? Not every one of them, but
3 have you reviewed most of them?

4 A: Some of it, right.

5 Q: Okay.

6 A: Somewhat of a review.

7 Q: And you've been here in the courtroom today and
8 understand some of his positions; is that
9 correct?

10 A: Yes, sir.

11 Q: Do you see any reason for you to change the
12 work of Mr. Sapp in any way?

13 A: I don't see any.

14 Q: Okay. And what about the use of vacant land to
15 generate part of the information used by an
16 appraiser to appraise the value of land that
17 may be occupied by a building, was that
18 approach correct or incorrect?

19 A: Typically, we use land that is vacant, you
20 know, to value -- to arrive at a base land
21 value.

22 Q: Okay.

23 A: And that's typically what you would do.

24 Q: All right. Is that what you do when you do
25 appraisals?



1 A: Yes, sir.

2 Q: And have done in the past for years?

3 A: Yes, sir.

4 Q: All right. Now, with respect to the numbers
5 that Mr. Sapp arrived at, what was his total
6 appraised value, based on fair market value, of
7 the subject property?

8 A: His value came out to 598,037.

9 Q: All right. And of that, how much was
10 attributable to land?

11 A: As attributed to -- 306,474, with improvements
12 being 291,563, which came to the total of
13 598,037.

14 Q: With respect to the land value, if you multiply
15 19,000 times 16.13 acres, do you come up with
16 the same number?

17 A: Oh, yeah. Yeah. It comes -- it's about
18 \$19,000 per acre.

19 **THE COURT:** Can I ask you a question?

20 A: Yes.

21 **THE COURT:** I just want to make sure I've got the
22 right number. The stipulation says 589,037 ---

23 **MR. HOLLY:** Yeah.

24 **THE COURT:** --- and the testimony was 598.

25 **MR. HOLLY:** Yes, sir. That's my mistake.



- 1 THE COURT: Okay.
- 2 MR. HOLLY: It ---
- 3 THE COURT: So, the stipulation has the error?
- 4 MR. HOLLY: That's correct.
- 5 THE COURT: Okay.
- 6 MR. HOLLY: That's my mistake. That's why I think I
- 7 said earlier that I think I said 589 and that
- 8 was wrong.
- 9 THE COURT: All right.
- 10 MR. HOLLY: And I think all the other documents show
- 11 598,037. I apologize, Your Honor.
- 12 THE COURT: Mr. Gries, do you agree with that?
- 13 Since this is a stipulation, that the -- I know
- 14 you don't agree with the number at the end of
- 15 the day but do you agree that that's the number
- 16 the assessor came up with was 598,037?
- 17 MR. GRIES: That's fine.
- 18 THE COURT: Okay. Thank you.
- 19 MR. HOLLY: That's all the questions I have, Your
- 20 Honor.
- 21 THE COURT: I'm sorry, did you say no further
- 22 questions?
- 23 MR. HOLLY: Yes, sir.
- 24 THE COURT: Okay. Thank you, Mr. Holly. Mr. Gries?
- 25 MR. GRIES: Yes.



1 address for what reason why that component is
2 incorrect. Is that what you mean?

3 Q: Here's what I'm asking. If the person
4 protested the one outbuilding that says \$2,711,
5 that's what it says on that card, okay, he got
6 that assessment and that's what he's going to
7 protest, nothing else, what is the assessor's
8 office going to do to document what the true
9 value is? Are you going to do a full valuation
10 of comparable parcels or are you going to
11 isolate whatever the construction components
12 are? What are you going to do to support the
13 proper valuation for that 2,711?

14 A: Well, it really depends on the situation.
15 Again, you're appealing the value as a whole,
16 so if the -- if the owner of the property says
17 that this one particular point may be the
18 sticking point, then let's figure out what it
19 is. But we're looking at the value as a whole,
20 not on a component basis. And, typically,
21 according to the statutes, it says that you're
22 appealing the market value, not the value of a
23 building in my backyard or improvement.

24 Q: You're telling me the statutes have definitions
25 of what you can and can't protest?



- 1 A: It says -- it says under 12.60.25.10, it talks
2 about appeals.
- 3 Q: Uh-huh.
- 4 A: And under that appeal mechanism, it says market
5 value.
- 6 Q: Uh-huh.
- 7 A: Says you're appealing market value, assessed
8 value, classification, in that statute.
- 9 Q: Yes.
- 10 A: So, that's what you're appealing.
- 11 Q: Does it ---
- 12 A: It doesn't say that you're appealing a specific
13 value of a specific component.
- 14 Q: Does that statute say the total -- what it says
15 is you have to -- you're assessing the market
16 value. What is its description of the market?
17 Is it the total fair market value or the market
18 value of that individual component?
- 19 A: I'm not sure what you're asking.
- 20 Q: Every one of these items on 484 Coleman Bridge
21 Road, the land, the buildings, the barns, the
22 outbuildings, each of those has a market value
23 that boils up to the top. So, if I'm going to
24 protest the market value of one outbuilding,
25 then how does the assessor respond to the



1 proper valuation of that one outbuilding?

2 A: Well, there may be a -- well, you know, there's
3 three approaches to value. There's sales
4 comparison approach, there's cost approach, and
5 there's income approach. Our system that we
6 use is a CAMA system which is a cost -- a
7 Computer Assisted Mass Appraisal system which
8 utilizes a cost approach to value, okay, which
9 is how we get the values to begin with. And
10 when I say to begin with, is we're looking at
11 the different components and how they will
12 value to the whole. Okay. So, again, if
13 someone's asking me about a specific value,
14 it's -- it may be based upon that we have the
15 square footage wrong, it may be because we have
16 the condition wrong, it may be because the
17 actual quality level may be wrong. It could be
18 various and sundry reasons of why that value is
19 incorrect. So, that's why I say is we'd have
20 to look at it as -- in the whole picture as to
21 what that individual is questioning.

22 Q: Okay. Let me -- I understand what you're
23 saying, but I'm trying to get to a specific end
24 and I haven't been able to get there yet. Now,
25 for 484 Coleman Bridge Road, if I protested



1 building number two's market value of \$2,711,
2 I'm protesting it and I'm not going to sit down
3 and talk to you about it, I want to protest it,
4 and then you have to provide documentation in
5 support of that 2,711 on that building, would
6 you go through this?

7 A: I wouldn't give a -- I wouldn't give any
8 documentation as to what that 2,711 is other
9 than a property record card. Okay.

10 Q: And I -- sorry.

11 A: And you -- what you're asking me is you're
12 asking me to compare it to that analysis there
13 with this. Is that what you're asking?

14 Q: No.

15 A: I'm confused then.

16 Q: I'm asking you if a taxpayer protested that
17 building, outbuilding, and you ended up having
18 to have a hearing on the value of that
19 outbuilding here, and that's the only thing
20 he's protesting, would you put together a full-
21 blown evaluation like this?

22 A: Well, first of all, again, I'm going back to
23 the original thing I said before, you're
24 appealing the value of it as a whole. If
25 there's certain components of the property that



- 1 you disagree with, then we'll talk about those
2 significant problems, but that's utilizing a
3 cost approach to value. That is using a sales
4 comparison approach to the value. Are two
5 different things, and you're mixing the two up.
- 6 Q: Okay.
- 7 A: That's basically what's going on. Okay.
- 8 Q: So, what is the cost approach to value for the
9 land?
- 10 A: It's land as if vacant.
- 11 Q: Land as is vacant or land as part of the
12 parcel?
- 13 A: Land -- you're valuing land as if vacant.
- 14 Q: And supposedly, the General Standard of
15 Appraisal says that? That's what I've decided
16 that it came from the General Standard of
17 Appraisal, makes that statement; is that
18 correct?
- 19 A: To value land as if vacant?
- 20 Q: Yes. Even though it has houses on it?
- 21 A: Yeah.
- 22 Q: And ---
- 23 A: Well, you're going to look at -- you're going
24 to look at land that's vacant. You're going to
25 try to arrive -- and you find sales and get



1 I didn't protest the barns, I didn't protest
2 the miscellaneous and I didn't protest the
3 count of acres. It was land value per acre.
4 And Mr. Sapp came up with five comparable
5 parcels and went through the whole
6 presentation, and at the end, you took the 598
7 and subtracted the 2014 property card to be
8 able to get to the 300 and some odd thousand
9 you say is the land value. And yet, when you
10 take a look at his five comparable parcels and
11 just take a look at the assessed land value
12 itself, it's 10,029 an acre, which comes out to
13 half of what he's coming up with. So, you
14 suggested that you do this kind of thing when
15 something specifically is protested. Why
16 wasn't it done here?

17 A: I think Mr. Sapp has addressed the valuation of
18 your property by using the sales comparison
19 approach to value and I think he addressed that
20 appropriately and he came up with 598,037.
21 Now, how that breaks down into land, building
22 and all like that, at this point, I mean, it's
23 his valuation that he came up with the 598,037.

24 Q: Okay.

25 A: And that was his -- that -- that was the method



1 used that we felt appropriate for this
2 particular situation.

3 Q: Okay. So, let me just revisit a couple of
4 questions that I asked. I want to try to
5 understand it completely. For the outbuilding
6 that has an assessed value of 2,711, if the
7 protester refused to accept anything else than
8 his decided number and you had to come present
9 your evidence here, you would do a full-blown
10 assessment for that or would you just come up
11 with the documentation in support of this piece
12 ---

13 A: Well, there's one ---

14 Q: --- this 2,711?

15 A: --- there's one component here is -- so, I'm
16 going to have to assume that he doesn't agree
17 with the total value then. So, he's appealing
18 the total value. So, we would do that and we
19 would, again, use the sales comparison
20 approach, more than likely, if the case
21 warranted it, to value the property as a whole.

22 Q: This person has stated, "I agree with
23 everything but this 2,711. This is what I
24 disagree with. I disagree completely with
25 this." And you wind up here. That's all he's



1 disagreeing with. He's agreed with everything
2 else.

3 A: Well, hopefully, we wouldn't end up here. We
4 could might come to some kind of agreement
5 beforehand is what we always try to do. But,
6 again, we're valuing the total parcel as a
7 whole.

8 Q: Because you mentioned earlier in your testimony
9 that you would look at that piece only and try
10 to get the documentation for that piece rather
11 than the whole parcel. And that's why I asked
12 questions about the land and that's why I come
13 up with this Document T. If they're only
14 protesting one piece, a small, you know, one
15 building or land versus the buildings and
16 miscellaneous, why would the assessor's office
17 not focus on responding to that piece rather
18 than trying to do the whole parcel when there's
19 so much risk of error?

20 MR. HOLLY: Your Honor, asked and answered two or
21 three times. It's the same question over and
22 over and he's answered it two or three times.

23 THE COURT: Mr. Gries, do you see what Mr. Holly is
24 trying to point out? Is that we keep going --
25 you keep going back to the assessed value,



1 which isn't what happened in this case. It was
2 the comparable sales approach. And you keep
3 coming back to that question about why they
4 didn't use the assessed value. Am I missing
5 something? Is that your question? I mean, it
6 seems to be your question.

7 **MR. GRIES:** Your Honor, I was trying to look at
8 other scenarios that there would be a piece
9 protested. Not of the whole parcel ---

10 **THE COURT:** Right.

11 **MR. GRIES:** --- but a small piece.

12 **THE COURT:** Right. But what Mr. ---

13 **MR. GRIES:** And what would be ---

14 **THE COURT:** --- but what Mr. Jansen keeps saying,
15 every time you've asked him that question, he
16 has said, you don't protest a piece, you
17 protest the market value, what they're saying
18 the value is. You might say the reason why I
19 disagree with the overall value is because this
20 particular component is off. It's, you know,
21 I don't have this building, it's been burned
22 down, it's not a good quality building or, you
23 know, it's smaller than you said it is,
24 whatever the case might be. But you don't
25 protest a chunk or a component of the value;



1 you protest the whole value. That's what Mr.
2 Jansen keeps saying. And he's said that six
3 times, at least, I think.

4 **MR. GRIES:** Okay. All right. Let me move forward.
5 So, we've done that, we've done that.

6 **Q:** But I do want to confirm the comment you did
7 make on this Exhibit T. Exhibit T, which is
8 the average assessed value that I had. And I
9 believe your comment was, "Yes, that could be
10 done." Is that correct?

11 **A:** Well, I mean, mathematically, yeah, it can be
12 done. I mean, I'm not sure in what context
13 you're asking though. Is this what we would do
14 for a normal appraisal? No, it's not. But I
15 mean it mathematically is possible but I don't
16 know -- the point of this, in my mind, and I
17 don't know what -- I don't know.

18 **Q:** Okay.

19 **MR. GRIES:** Your Honor -- thank you, Mr. Jansen --
20 that's the end of my cross-examination of Mr.
21 Jansen.

22 **THE COURT:** All right. Thank you, sir. Anything,
23 Mr. Holly?

24 **MR. HOLLY:** No questions.

25 **THE COURT:** All right. Mr. Jansen, you're free to



1 **THE COURT:** But do you see where we're going with
2 this, Mr. Gries? What you're doing is now
3 you're going to come to the Court and you're
4 going to say had they done this appraisal the
5 way I think they should have done it, which is
6 not, according to their testimony, the way a
7 real estate appraisal for residential real
8 estate is done if you use the sales comp
9 approach, had they done it differently than the
10 way they did it, had they done it my way, then
11 it would have come to a different value much
12 lower and then that would support my conclusion
13 that it should be that. But you have yet to
14 show anything that said that your methodology
15 is an approved methodology used by experts in
16 the field of real estate appraisal and I
17 certainly haven't qualified you as an expert
18 real estate appraiser. And so what you're
19 proposing is an alternative methodology, but I
20 don't see any support for how this methodology,
21 which is unorthodox according to the two
22 experts that I have qualified, it's unorthodox
23 to use this methodology, why this Court should
24 favor this approach. Do you see what I'm
25 saying?



1 accomplished. Finally, as I mentioned in my
2 presentation of evidence, with the applicable
3 provisions of South Carolina law, South
4 Carolina case law, South Carolina Revenue
5 Advisory Bulletin 02-7 and all the provided
6 facts and calculations, all of which were
7 sourced from the ACA Online Land Record System
8 without adjustment, the only conclusion
9 available is that the claimed land value per
10 acre of \$10,041 is very reasonable, if not
11 slightly excessive. Your Honor, this concludes
12 my closing statement. And thank you for the
13 opportunity to present my case.

14 **THE COURT:** Thank you very much, Mr. Gries, for your
15 comments. Gentlemen, thank you for everything
16 for the hearing. I think I've been well
17 informed of everything. You've both presented
18 your positions quite clearly. I will review
19 everything and I will get a decision out just
20 as quickly as I can.

21 **MR. HOLLY:** Thank you, Your Honor.

22 **THE COURT:** All right. Thank you very much.

23 **MR. GRIES:** Thank you, Your Honor.

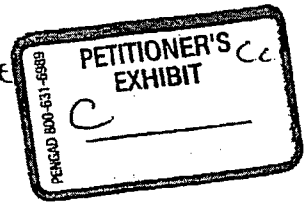
24 **(There being nothing further, the hearing concluded**
25 **at 2:27 p.m.)**



South Carolina Legislature

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Title 31 - Housing and Redevelopment

CHAPTER 6

Tax Increment Financing for Redevelopment Projects

SECTION 31-6-10. Short title.

This chapter may be cited as the "Tax Increment Financing Law".

HISTORY: 1984 Act No. 452, Section 1.

SECTION 31-6-20. Declaration of legislative findings.

(A) The General Assembly finds that:

(1) Section 14 of Article X of the Constitution of South Carolina provides that the General Assembly may authorize by general law that indebtedness for the purpose of redevelopment within incorporated municipalities may be incurred and that the debt service of such indebtedness be provided from the added increments of tax revenues to result from the project.

(2) An increasing demand for public services must be provided from a limited tax base. Incentives must be provided for redevelopment in areas which are, or threaten to become, predominantly blighted.

(3) There exist in many municipalities of this State blighted and conservation areas; the conservation areas are rapidly deteriorating and declining and may soon become blighted areas if their decline is not checked; the stable economic and physical development of the blighted areas and conservation areas is endangered by the presence of blighting factors as manifested by progressive and advanced deterioration of structures, by the overuse of housing and other facilities, by a lack of physical maintenance of existing structures, by obsolete and inadequate community facilities, and a lack of sound community planning, by obsolete platting, diversity of ownership, excessive tax and special assessment delinquencies, or by a combination of these factors; that as a result of the existence of blighted areas and areas requiring conservation, there is an excessive and disproportionate expenditure of public funds, inadequate public and private investment, unmarketability of property, growth in delinquencies and crime, and substandard housing conditions and zoning law violations in such areas together with an abnormal exodus of families and businesses so that the decline of these areas impairs the value of private investments and threatens the sound growth and the tax base of taxing districts in such areas, and threatens the health, safety, morals, and welfare of the public.

(4) In order to promote and protect the health, safety, morals, and welfare of the public, blighted conditions need to be eradicated and conservation measures instituted and redevelopment of such areas undertaken; to remove and alleviate adverse conditions it is necessary to encourage private investment and restore and enhance the tax base of the taxing districts in such areas by the redevelopment of project areas. The eradication of blighted areas and treatment and improvement of areas by redevelopment projects is declared to be essential to the public interest.

(4.5) There exists in or contiguous to many municipalities in the State large tracts of land which served the people of this State and its economy when originally developed and maintained over the generations as agricultural property, contributing food, fiber, timber, and pulpwood, and which now, in an evolving economy and amidst a much smaller, yet vastly more efficient agricultural economy, are in need of redevelopment to provide multiple uses utilizing the redevelopment tools provided in this chapter.

(5) The use of incremental tax revenues derived from the tax rates of various taxing districts in redevelopment project areas for the payment of redevelopment project costs is of benefit to the taxing districts because taxing districts located in redevelopment project areas would not derive the benefits of an increased assessment base without the benefits of tax increment financing, all surplus tax revenues are turned over to the taxing districts in redevelopment project areas, and all taxing districts benefit from the removal of blighted conditions, the eradication of conditions requiring conservation measures, and the redevelopment of agricultural areas.

(B) The General Assembly intends to implement the authorization granted in Article X, Section 14, of the Constitution of this State. The authorization in this chapter provides for this State an essential method for financing redevelopment. The governing bodies of the incorporated municipalities are vested with all powers consistent with the Constitution necessary, useful, and desirable to enable them to accomplish redevelopment in areas which are or threaten to become blighted and to sufficiently meet all constitutional requirements pertaining to incurring indebtedness for the purpose of redevelopment and funding the debt service of such indebtedness from the added increment of tax revenues to result from such redevelopment as provided in subsection (10) of Section 14 of Article X of the Constitution of this State. The indebtedness incurred pursuant to subsection (10) of Section 14 of Article X of the Constitution is exempt from all debt limitations imposed by Article X. The powers granted in this chapter must be in all respects exercised for the benefit of the inhabitants of the State, for the increase of its commerce, and for the promotion of its welfare and prosperity.

(C) All action taken by any municipality in carrying out the purposes of this chapter will perform essential governmental functions.

(D) Pursuant to the authorization granted in Article VIII, Section 13, of the Constitution of this State, if a redevelopment project area is located in more than one municipality, the powers granted herein may be exercised jointly.

HISTORY: 1984 Act No. 452, Section 1; 2005 Act No. 109, Sections 9 A, 9 B.

SECTION 31-6-30. Definitions

Unless the context clearly indicates otherwise:

(1) "Blighted area" means any improved or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality where:

(a) if improved, industrial, commercial, and residential buildings or improvements, because of a combination of five or more of the following factors: age; dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; excessive vacancies; overcrowding of structures and community facilities; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater services; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of ventilation, light, sanitary or storm drainage facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; lack of community planning; and static or declining land values are detrimental to the public safety, health, morals, or welfare or;

(b) if vacant, the sound growth is impaired by:

(i) a combination of two or more of the following factors: obsolete platting of the vacant land; diversity of ownership of such land; tax and special assessment delinquencies on such land; deterioration of structures or site improvements in neighboring areas adjacent to the vacant land; overcrowding of structures and community facilities in neighboring areas adjacent to the vacant land; lack of necessary transportation infrastructure; presence of or potential environmental hazard; lack of water, or wastewater; lack of storm drainage facilities; inadequate electric and natural gas energy services; and lack of modern communications infrastructure; or

(ii) the area immediately prior to becoming vacant qualified as a blighted area.

Any area within a redevelopment plan established by Chapter 10 of Title 31 is deemed to be a blighted area.

(1.5) "Agricultural area" means any unimproved or vacant area formerly developed and used primarily for agricultural purposes within the boundaries of a redevelopment project area located within the territorial limits of the municipality where redevelopment and sound growth is impaired by a combination of three or more of the following factors: obsolete platting of the land; diversity of ownership of the land; tax and special assessment delinquencies on the land; deterioration of structures or site improvements in neighboring areas adjacent to the land; overcrowding of structures and community facilities in neighboring areas adjacent to the land; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater; lack of storm drainage facilities; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of community planning; agricultural foreclosures; and static or declining land values.

(2) "Conservation area" means any improved area or vacant area within the boundaries of a redevelopment project area located within the territorial limits of the municipality that is not yet a blighted area where:

(a) if improved, because of a combination of three or more of the following factors: age; dilapidation; obsolescence; deterioration; illegal use of individual structures; presence of structures below minimum code standards; excessive vacancies; overcrowding of structures and community facilities; lack of necessary transportation infrastructure; presence of or potential environmental hazards; lack of water or wastewater services; inadequate electric, natural gas or other energy services; lack of modern communications infrastructure; lack of ventilation, light, sanitary or storm drainage facilities; inadequate utilities; excessive land coverage; deleterious land use or layout; depreciation of physical maintenance; lack of community planning; and static or declining land values are detrimental to the public safety, health, morals, or welfare or;

(b) if vacant, the sound growth is impaired by a combination of two or more of the following factors: obsolete platting of the vacant land; diversity of ownership of the land; tax and special assessment delinquencies on the land; deterioration of structures or site improvements in neighboring areas adjacent to the vacant land; overcrowding of structures and community facilities in neighboring areas adjacent to the vacant land; lack of necessary transportation infrastructure; presence of or potential environmental hazard; lack of water, or wastewater; lack of storm drainage facilities; inadequate electric and natural gas energy services; and lack of modern communications infrastructure; is detrimental to the public safety, health, morals, or welfare and may become a blighted area.

(3) "Municipality" means an incorporated municipality of this State.

(4) "Obligations" means bonds, notes, or other evidence of indebtedness issued by the municipality to carry out a redevelopment project or to refund outstanding obligations.

(5) "Redevelopment plan" means the comprehensive program of the municipality for redevelopment intended by the payment of redevelopment costs to reduce or eliminate those conditions which qualified the redevelopment project area as an agricultural area, blighted area, conservation area or combination thereof, and thereby to enhance the tax bases of the taxing districts which extend into the project redevelopment area. Each redevelopment plan shall set forth in writing the program to be undertaken to accomplish the objectives and shall include, but not be limited to, estimated redevelopment project costs including long-term project maintenance, as applicable, the anticipated sources of funds to pay costs, the nature and term of any obligations to be issued, the most recent equalized assessed valuation of the project area, an estimate as to the equalized assessed valuation after redevelopment, and the general land uses to apply in the redevelopment project area. A redevelopment plan established by Chapter 10 of Title 31 is deemed a redevelopment plan for purposes of this paragraph.

(6) "Redevelopment project" means any buildings, improvements, including street, road, and highway improvements, water, sewer and storm drainage facilities, parking facilities, tourism and recreation-related facilities, energy production or transmission infrastructure, communications technology, and public transportation infrastructure including, but not limited to, rail and airport facilities. Any project or undertaking authorized under Section 8-21-50 also may qualify as a redevelopment project under this chapter. All the projects are to be publicly owned. A redevelopment may be located outside of the redevelopment area provided the municipality makes specific findings of benefit to the redevelopment project area and the project area is located within the municipal limits. A redevelopment project for purposes of this chapter also includes affordable housing projects where all or a part of new property tax revenues generated in the tax increment financing district are used to provide or support publicly owned affordable housing in the district or is used to provide infrastructure projects to support privately owned affordable housing in the district. The term "affordable housing" as used herein means residential housing for rent or sale that is appropriately priced for rent or sale to a person or family whose income does not exceed eighty percent of the median income for the local area, with adjustments for household size, according to the latest figures available from the United States Department of Housing and Urban Development (HUD).

(7) "Redevelopment project area" means an area within the incorporated area of and designated by the municipality, which is not less in the aggregate than one and one-half acres and in respect to which the municipality has made a finding that there exist conditions that cause the area to be classified as an agricultural area, a blighted area, or a conservation area, or a combination thereof.

(8) "Redevelopment project costs" means and includes the sum total of all reasonable or necessary costs incurred or estimated to be incurred and any costs incidental to a redevelopment project. The costs include, without limitation:

(a) costs of studies and surveys, plans, and specifications; professional service costs including, but not limited to, architectural, engineering, legal, marketing, financial, planning, or special services.

(b) property assembly costs including, but not limited to, acquisition of land and other property, real or personal, or rights or interest therein, demolition of buildings, and the clearing and grading of land.

(c) costs of rehabilitation, reconstruction, repair, or remodeling of a redevelopment project.

(d) costs of the construction and long-term maintenance of a redevelopment project.

(e) financing costs including, but not limited to, all necessary and incidental expenses related to the issuance of obligations and which may include payment of interest on any obligations issued under the provisions of this chapter accruing during the estimated period of construction of any redevelopment project for which the obligations are issued and including reasonable reserves related thereto.

(f) relocation costs, including relocation or removal costs of federal, state, or local government facilities or activities, to the extent that a municipality determines that relocation costs must be paid or required by federal or state law.

(9) "Taxing districts" means counties, incorporated municipalities, schools, special purpose districts, and public and any other municipal corporations or districts with the power to levy taxes. Taxing districts include school districts which have taxes levied on their behalf.

(10) "Vacant land" means any parcel or combination of parcels of real property without industrial, commercial, and residential buildings.

HISTORY: 1984 Act No. 452, Section 1; 1996 Act No. 253, Section 1; 1999 Act No. 93, Section 17; 1999 Act No. 109, Section 2; 2002 Act No. 207, Section 1; 2005 Act No. 109, Section 10; 2008 Act No. 358, Section 1, eff. June 25, 2008.

SECTION 31-6-40. Issuance of obligations for redevelopment costs; security; manner of retirement.

Obligations secured by the special tax allocation fund set forth in Section 31-6-70 for the redevelopment project area may be issued to provide for redevelopment project costs. The obligations, when so issued, must be retired in the manner provided in the ordinance authorizing the issuance of the obligations by the receipts of taxes levied as specified in Section 31-6-110 against the taxable property included in the area and other revenue as specified in Section 31-6-110 designated by the municipality which source does not involve revenues from any tax or license. In the ordinance the municipality may pledge all or any part of the funds in and to be deposited in the special tax allocation fund created pursuant to Section 31-6-70 to the payment of the redevelopment project costs and obligations. Any pledge of funds in the special tax allocation fund must provide for distribution to the taxing districts of monies not required for payment and securing of the obligations and the excess funds are surplus funds. In the event a municipality only pledges a portion of the monies in the special tax allocation fund for the payment of redevelopment project costs or obligations, any funds remaining in the special tax allocation fund after complying with the requirements of the pledge are also considered surplus funds. All surplus funds must be distributed annually to the taxing districts in the redevelopment project area by being paid by the municipality to the county treasurer of the county in which the municipality is located. The county treasurer shall immediately thereafter make distribution to the respective taxing districts in the same manner and proportion as the most recent distribution by the county treasurer to the affected districts of real property taxes from real property in the redevelopment project area.

In addition to obligations secured by the special tax allocation fund, the municipality may pledge for a period not greater than the term of the obligations toward payment of the obligations any part of the revenues remaining after payment of operation and maintenance, of all or part of any redevelopment project.

The obligations may be issued in one or more series, may bear such date or dates, may mature at such time or times not exceeding thirty years from their respective dates, may bear such rate or rates of interest as the governing body shall determine, may be in such denomination or denominations, may be in such form, either coupon or registered, may carry such registration and conversion privileges, may be executed in such manner, may be payable in such medium of payment, at such place or places, may be subject to such terms of redemption, with or without premium, may be declared or become due before the maturity date thereof, may provide for the replacement of mutilated, destroyed, stolen, or lost bonds, may be authenticated in such manner and upon compliance with such conditions, and may contain such other terms and covenants, as may be provided by the governing body of the municipality. If the governing body determines to sell any obligations the obligations must be sold at public or private sale in such manner and upon such terms as the governing body considers best for the interest of the municipality.

A certified copy of the ordinance authorizing the issuance of the obligations must be filed with the clerk of the governing body of each county and treasurer of each county in which any portion of the municipality is situated and shall constitute the authority for the extension and collection of the taxes to be deposited in the special tax allocation fund.

A municipality also may issue its obligations to refund in whole or in part obligations previously issued by the municipality under the authority of this chapter, whether at or prior to maturity, and all references in this chapter to "obligations" are considered to include these refunding obligations.

The debt incurred by a municipality pursuant to this chapter is exclusive of any statutory limitation upon the indebtedness a taxing district may incur. All obligations issued pursuant to this chapter shall contain a statement on the face of the obligation specifying the sources from which payment is to be made and shall state that the full faith, credit, and taxing powers are not pledged for the obligations.

The trustee or depository under any indenture may be such persons or corporations as the governing body designates, or they may be nonresidents of South Carolina or incorporated under the laws of the United States or the laws of other states of the United States.

HISTORY: 1984 Act No. 452, Section 1; 1987 Act No. 200, Section 1.

SECTION 31-6-50. Application of proceeds of obligations.

The proceeds from obligations issued under authority of this chapter must be applied only for the purpose for which they were issued. Any premium and accrued interest received in any such sale must be applied to the payment of the principal of or the interest on the obligations sold. Any portion of the proceeds not needed for redevelopment project costs must be applied to the payment of the principal of or the interest on the obligations.

HISTORY: 1984 Act No. 452, Section 1.

SECTION 31-6-60. Exemption of obligations and interest thereon from South Carolina taxes.

The obligations authorized by this chapter and the income from the obligations and all security agreements and indentures executed as security for the obligations made pursuant to the provisions of this chapter and the revenue derived from the obligations are exempt from all taxation in the State of South Carolina except for inheritance, estate, or transfer taxes and all security agreements and indentures made pursuant to the provisions of this chapter are exempt from all state stamp and transfer taxes.

HISTORY: 1984 Act No. 452, Section 1.

SECTION 31-6-70. Ordinance pertaining to allocation of taxes; distribution of surplus funds; termination of redevelopment area status and dissolution of tax allocation fund.

A municipality, within ten years after the date of adoption of an ordinance providing for approval of a redevelopment plan pursuant to Section 31-6-80, may issue the initial obligations under this chapter to finance the redevelopment project upon adoption of an ordinance providing that:

(1) after the issuance of the obligations; and

(2) after the total equalized assessed valuation of the taxable real property in a redevelopment project area exceeds the certified "total initial equalized assessed value" established in accordance with Section 31-6-100(B) of all taxable real property in the project area, the ad valorem taxes, if any, arising from the levies upon taxable real property in the project area by taxing districts and tax rates determined in the manner provided in Section 31-6-100(B) each year after the obligations have been issued until obligations issued under this chapter have been retired and redevelopment project costs have been paid must be divided as follows:

(a) that portion of taxes levied upon each taxable lot, block, tract, or parcel of real property which is attributable to the total initial equalized assessed value of all taxable real property in the redevelopment project area must be allocated to and when collected must be paid by the county treasurer to the respective affected taxing districts in the manner required by law in the absence of the adoption of the redevelopment plan; and

(b) that portion, if any, of taxes which is attributable to the increase in the current total equalized assessed valuation of all taxable real property in the redevelopment project area over and above the total initial equalized assessed value of taxable real property in the redevelopment project area must be allocated to and when collected must be paid to the municipality which shall deposit the taxes into a special fund called the special tax allocation fund of the municipality for the purpose of paying redevelopment project costs and obligations incurred in the payment of the costs and obligations. The municipality may pledge in the ordinance the funds in and to be deposited in the special tax allocation fund for the payment of the costs and obligations.

Any ordinance adopted based on acts of the municipality occurring before the effective date of this chapter must incorporate by reference and adopt those prior acts undertaken in accordance with the procedures of this chapter as if they had been undertaken pursuant to this chapter.

Obligations may be issued subsequent to the initial ten-year period. When obligations issued under this chapter have been retired and redevelopment project costs incurred under this chapter have been paid or budgeted pursuant to the redevelopment plan, as evidenced by resolution of the governing body of the municipality, all surplus funds then remaining in the special tax allocation fund must be paid by the municipal treasurer to the county treasurer who immediately, after receiving the payment, shall pay the funds to the taxing districts in the redevelopment project area in the same manner and proportion as the most recent distribution by the treasurer to the affected districts of real property taxes from real property in the redevelopment project area.

Upon the payment of all redevelopment project costs, retirement of all obligations of a municipality issued under this chapter, and the distribution of any surplus monies pursuant to this section, the municipality shall adopt an ordinance dissolving the tax allocation fund for the project redevelopment area and terminating the designation of the redevelopment project area as a redevelopment project area for purposes of this chapter. Thereafter, the rates of the taxing districts must be extended and taxes levied, collected, and distributed in the manner applicable in the absence of the adoption of a redevelopment plan and the issuance of obligations under this chapter.

If ten years have passed from the time a redevelopment project area is designated and the municipality has not issued the initial obligations under this chapter to finance the redevelopment project, upon the expiration of the ten-year term, the municipality shall adopt an ordinance terminating the designation of the redevelopment project area.

HISTORY: 1984 Act No. 452, Section 1; 1987 Act No. 200, Section 2; 2002 Act No. 207, Section 2.

SECTION 31-6-80. Public hearing prior to approval of redevelopment plan; changes in plan; notice to, and objections by taxing districts; adoption of ordinance prior to issuance of obligations; changes to redevelopment plan.

(A) Prior to the issuance of any obligations under this chapter, the municipality shall set forth by way of ordinance the following:

- (1) a copy of the redevelopment plan containing a statement of the objectives of a municipality with regard to the plan;
- (2) a statement indicating the need for and proposed use of the proceeds of the obligations in relationship to the redevelopment plan;
- (3) a statement containing the cost estimates of the redevelopment plan and redevelopment project and the projected sources of revenue to be used to meet the costs including estimates of tax increments and the total amount of indebtedness to be incurred;
- (4) a list of all real property in the redevelopment project area;
- (5) the duration of the redevelopment plan;
- (6) a statement of the estimated impact of the redevelopment plan upon the revenues of all taxing districts in which a redevelopment project area is located;
- (7) findings that:
 - (a) the redevelopment project area is an agricultural, blighted, or conservation area and that private initiatives are unlikely to alleviate these conditions without substantial public assistance;
 - (b) property values in the area would remain static or decline without public intervention; and
 - (c) redevelopment is in the interest of the health, safety, and general welfare of the citizens of the municipality.

(B) Before approving any redevelopment plan under this chapter, the governing body of the municipality must hold a public hearing on the redevelopment plan after published notice in a newspaper of general circulation in the county in which the municipality and any taxing district affected by the redevelopment plan is located not less than fifteen days and not more than thirty days prior to the hearing. The notice shall include:

- (1) the time and place of the public hearing;
- (2) the boundaries of the proposed redevelopment project area;
- (3) a notification that all interested persons will be given an opportunity to be heard at the public hearing;
- (4) a description of the redevelopment plan and redevelopment project; and
- (5) the maximum estimated term of obligations to be issued under the redevelopment plan.

(C) Not less than forty-five days prior to the date set for the public hearing, the municipality shall give notice to all taxing districts of which taxable property is included in the redevelopment project area, and in addition to the other requirements of the notice set forth in the section, the notice shall request each taxing district to submit comments to the municipality concerning the subject matter of the hearing prior to the date of the public hearing.

(D) If a taxing district does not file an objection to the redevelopment plan at or prior to the date of the public hearing, the taxing district is considered to have consented to the redevelopment plan and the issuance of obligations under this chapter to finance the redevelopment project, provided that the actual term of obligations issued is equal to or less than the term stated in the notice of public hearing. The municipality may issue obligations to finance the redevelopment project to the extent that each affected taxing district consents to the redevelopment plan. The tax increment for a taxing district that does not consent to the redevelopment plan must not be included in the special tax allocation fund.

(E) Prior to the adoption of an ordinance approving a redevelopment plan pursuant to Section 31-6-80, changes may be made in the redevelopment plan that do not add parcels to or expand the exterior boundaries of the redevelopment project area, change general land uses established pursuant to the redevelopment plan or the proposed use of the proceeds of the obligations in relationship to the redevelopment plan, or extend the maximum amount or term of obligations to be issued under the redevelopment plan, without further hearing or notice, provided that notice of the changes is given by mail to each affected taxing district and by publication in a newspaper of general circulation within the taxing districts not less than ten days prior to the adoption of the changes by ordinance. Notice of the adoption of the ordinance must be published by the municipality in a newspaper having general circulation in the affected taxing districts. Any interested party may, within twenty days after the date of publication of the notice of adoption of the redevelopment plan, but not afterwards, challenge the validity of such adoption by action de novo in the court of common pleas in the county in which the redevelopment plan is located.

(F)(1) Subsequent to the adoption of an ordinance approving a redevelopment plan pursuant to Section 31-6-80, the municipality may by ordinance make changes to the redevelopment plan that do not add parcels to or expand the exterior boundaries of the redevelopment project area, change general land uses established pursuant to the redevelopment plan, change the proposed use of the proceeds of the obligations in relationship to the redevelopment plan, or extend the maximum amount or term of obligations to be issued under the redevelopment plan, in accordance with the following procedures:

- (a) The municipality must provide notice of the proposed changes by mail to each affected taxing district. The proposed changes shall become effective only with respect to affected taxing districts that consent to the proposed changes by resolution of the governing body of the taxing districts.
- (b) The municipality must publish notice of the adoption of the ordinance in a newspaper having general circulation in the affected taxing districts. Any interested party may, within twenty days after the date of publication of the notice of adoption of the redevelopment plan, but not afterwards, challenge the validity of the adoption by action de novo in the court of common pleas in the county in which the redevelopment plan is located.
- (2) Subsequent to the adoption of an ordinance approving a redevelopment plan pursuant to Section 31-6-80, the municipality may by ordinance make changes to the redevelopment plan that add parcels to or expands the exterior boundaries of the redevelopment project area, to general land uses established pursuant to the redevelopment plan, to the proposed use of the proceeds of the obligations in relationship to the redevelopment plan, or to extend the maximum amount or term of obligations to be issued under the redevelopment plan, in accordance with the procedures provided in this chapter for the initial approval of a redevelopment project and designation of a redevelopment project area.

(3) If the redevelopment project or portion of it is to be located outside of the redevelopment project area, the municipality shall by resolution make a specific finding of benefit to the redevelopment project area and provide written notice to the affected taxing district. No further action is required of the municipality.

HISTORY: 1984 Act No. 452, Section 1; 1987 Act No. 200, Section 3; 1999 Act No. 93, Section 18; 1999 Act No. 109, Section 3; 2002 Act No. 207, Section 3; 2005 Act No. 109, Section 11; 2012 Act No. 267, Section 3, eff. June 20, 2012.

SECTION 31-6-85. Intergovernmental agreement for redevelopment project.

The municipality and one or more taxing districts may at any time provide by intergovernmental agreement that such taxing district or taxing districts will participate in a redevelopment project on a partial or modified basis. Such intergovernmental agreement shall become effective, and shall be valid and enforceable for the entire duration thereof, upon its approval by ordinance enacted by the municipality and by ordinance or resolution, whichever is applicable, enacted or approved by the affected taxing district or taxing districts.

HISTORY: 2012 Act No. 267, Section 2, eff June 20, 2012.

SECTION 31-6-90. Persons displaced by redevelopment project.

When there are any persons residing in the area covered by the redevelopment plan:

(1) The redevelopment plan shall include:

- (a) An assessment of the displacement impact of the redevelopment project and provisions for the relocation of all persons who would be displaced by the project, provided that no residents may be displaced by a redevelopment project unless housing is made available to them pursuant to the terms of this section.
- (b) Provisions for the creation of housing opportunities to the extent feasible to enable a substantial number of the displaced persons to relocate within or in close proximity to the area covered by the redevelopment plan.
- (2) Prior to authorizing the demolition of any residential units in connection with a tax increment financing plan, the governing body of the municipality must insure that the redevelopment plan complies with the requirements of this section and further that standard housing is made available to all persons to be displaced.
- (3) Persons displaced by a redevelopment plan are entitled to the benefits and protections available under Section 28-11-10. The costs of the relocation are proper expenditures for the proceeds of any obligations issued under this chapter.

HISTORY: 1984 Act No. 452, Section 1.

SECTION 31-6-100. Assessment of value of real estate in redevelopment project area.

(A) If a municipality by ordinance approves a redevelopment plan pursuant to Section 31-6-80, the auditor of the county in which the municipality is situated, immediately after adoption of the ordinance pursuant to Section 31-6-80, must, upon request of the municipality, determine and certify:

- (1) the most recently ascertained equalized assessed value of all taxable real property within the redevelopment project area, as of the date of adoption of the ordinance adopted pursuant to Section 31-6-80, which value is the "initial equalized assessed value" of the property; and
- (2) the total equalized assessed value of all taxable real property within the redevelopment project area and certifying the amount as the "total initial equalized assessed value" of the taxable real property within the redevelopment project area.

(B) After the county auditor has certified the total initial equalized assessed value of the taxable real property in the area, then in respect to every taxing district containing a redevelopment project area, the county auditor or any other official required by law to ascertain the amount of the equalized assessed value of all taxable property within the district for the purpose of computing the rate percent of tax to be extended upon taxable property within such district, shall in every year that obligations are outstanding for redevelopment projects in the redevelopment area ascertain the amount of value of taxable property in a project redevelopment area by including in the amount the certified total initial equalized assessed value of all taxable real property in the area in lieu of the equalized assessed value of all taxable real property in the area. The rate percent of tax determined must be extended to the current equalized assessed value of all property in the redevelopment project area in the same manner as the rate percent of tax is extended to all other taxable property in the taxing district. The method of extending taxes established under this section terminates when the municipality adopts an ordinance dissolving the special tax allocation fund for the redevelopment project.

HISTORY: 1984 Act No. 452, Section 1; 1987 Act No. 200, Section 4.

SECTION 31-6-110. Disposition of revenues from municipal property within project area; deposit of revenues from sale of property acquired with proceeds of obligations.

Revenues received by the municipality from any property, building, or facility owned by the municipality or any agency or authority established by the municipality in the redevelopment project area may be used to pay redevelopment project costs or reduce outstanding obligations of the municipality incurred under this chapter for redevelopment project costs. If the obligations are used to finance the extension or expansion of a system as defined in Section 8-21-40 in the redevelopment project area, all or a portion of the revenues of the system, whether or not located entirely within the redevelopment project area, including the revenues of the redevelopment project, may be pledged to secure the obligations issued under this chapter. The municipality is fully empowered to use any of the powers granted by either or both of the provisions of Chapter 17 of Title 6 (The Revenue Bond Refinancing Act of 1937) or the provisions of Chapter 21 of Title 6 (Revenue Bond Act for Utilities). In exercising the powers conferred by the provisions, the municipality may make any pledges and covenants authorized by any provision of those chapters. The municipality may place the revenues in the special tax allocation fund or a separate fund which must be held by the municipality or financial institution designated by the municipality. Revenue received by the municipality from the sale or other disposition of real property acquired by the municipality with the proceeds of obligations issued under the provisions of this chapter must be deposited by the municipality in the special tax allocation fund or a separate fund which must be held by the municipality or financial institution designated by the municipality. Proceeds of grants may be pledged by the municipality and deposited in the special tax allocation fund or a separate fund.

HISTORY: 1984 Act No. 452, Section 1; 1987 Act No. 200, Section 5.

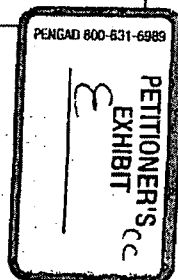
SECTION 31-6-120. Project located within more than one municipality.

If the redevelopment project area is located within more than one municipality, the municipalities may jointly adopt a redevelopment plan and authorize obligations as provided under the provisions of this chapter.

HISTORY: 1984 Act No. 452, Section 1.

Legislative Services Agency
http://www.scstatehouse.gov

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	Aiken County																					
2	2013 Property Sales Analysis																					
3	Draft 2014 10.19																					
4	Search Criteria = 2013 Sales > 54 Acres (16.13*0.53) to 31.10 (16.13*1.94) Acres & \$251,750 (\$475,000*0.53) to \$1,000,000 (\$475,000*2.10)																					
5																						
6																						
7																						
8																						
9																						
10	Sales Date	Parcel Number	Property Address	2013 Total Sales Price	Land Total FMV	Land Acre's	Land Price Per Acre	Remainder Purchase Price Per Acre	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed	01.01.2014 Assessed
11																						
12	02.28.2013	138-15-01-005	630 Implement	475,000	354,860	16.13																
13																						
14																						
15																						
16	01.19.2013	076-00-05-001	17578 Atomic	4.03 ACRES per On-Line PC																		
17	02.12.2013	272-00-10-011	3406 Camp Rawls	NO BARN per 2014 PC																		
18	02.18.2013	085-00-05-001	1266 Old Graniteville	NO BARN per 2014 PC																		
19	03.22.2013	073-07-02-001	301 Boyd Pond	500,000	219,840	18.32	12,000															
20	04.01.2013	103-00-12-048	350 Coleman Bridge	47 ACRES per On-Line PC																		
21	04.29.2013	128-00-10-001	1850 Hatchaway Bridge	349,000	168,000	12.00	14,000															
22	05.28.2013	094-19-05-001	2331 Green Pond	VACANT LAND... NO IMPROVEMENTS per On-Line PC																		
23	06.04.2013	136-09-06-001	179 Wire	550,000	132,965	28.41	4,680															
24	06.21.2013	188-00-12-009	484 Coleman Bridge	550,000	226,800	12.96	17,500															
25	06.27.2013	158-12-04-002	Tallyho	VACANT LAND... NO IMPROVEMENTS per On-Line PC																		
26	07.03.2013	098-00-03-012	1104 Archie Ware	335,000	132,088	13.13	10,060															
27	07.15.2013	172-00-02-001	10 Busby	284,000	91,832	25.89	3,547															
28	07.25.2013	180-00-02-003	Old 96 Indian Trail	VACANT LAND... NO IMPROVEMENTS per On-Line PC																		
29	07.31.2013	138-17-07-001	2052 Banks Mill Road	900,000	342,150	22.81	15,000															
30	09.11.2013	046-00-04-008	286 Deagon Lair	33 ACRES per On-Line PC																		
31	09.25.2013	205-00-01-044	1208 Stiefel	VACANT LAND... NO IMPROVEMENTS per On-Line PC																		
32	09.26.2013	072-13-02-005	731 Horse Creek	435,000	291,450	19.43	15,000															
33	10.10.2013	191-00-09-029	1874 Joyner Pond	450,000	58,338	15.09	3,866															
34	11.05.2013	091-14-07-002	176 Good Hope Farms	NO BARN per 2014 PC																		
35																						
36																						
37																						
38			Total	4,393,000	1,663,463	168.04																
39			Average (\$)	488,111	184,829	18.67	3,866															
40																						
41																						
42																						
43																						



CASE NUMBER

PROPERTY ADDRESS: 680 Implement Road, Aiken, SC 29803

TAX MAP/ PARCEL NUMBER: 138-15-01-005.

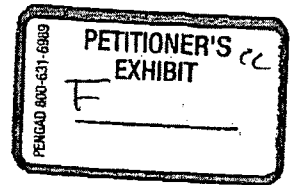


EXHIBIT F
2014 PROPERTY CARD LIST

138-15-01-005	680 Implement Road	SUBJECT Parcel	
072-13-02-005	731 Horse Creek Road	EXHIBIT E	
073-06-01-014	217 Boyd Pond Road		EXHIBIT I
073-07-02-001	301 Boyd Pond Road	EXHIBIT E	EXHIBIT I
098-00-03-012	1104 Archie Ware Road	EXHIBIT E	
136-09-06-001	179 Wire Road	EXHIBIT E	
138-16-02-001	747 Implement Road		EXHIBIT J
138-16-02-002	841 Implement Road		EXHIBIT J
138-17-07-001	2052 Banks Mill Road	EXHIBIT E	
172-00-02-001	10 Busby Road	EXHIBIT E	
188-00-10-001	1850 Hatchaway Bridge Road	EXHIBIT E	
188-00-12-009	484 Coleman Bridge Road	EXHIBIT E	EXHIBIT I
191-00-09-029	1874 Joyner Pond Road	EXHIBIT E	EXHIBIT I
205-00-06-005	3042 Farmer Road		EXHIBIT I



AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: June 27, 2014

Property Details

TAX MAP NUM.	SITUS		PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
138-15-01-005	680 IMPLEMENT ROAD AIKEN, 29803		REAL PROPERTY	ACTIVE	UNINCORPORATED	HOPELAND F	MARK SAPP	04 Apr 2014	07	MILL BROOK TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL.	TOT. BLDG. VAL.	TOT. MISC. VAL.	APPRAISED	ASSESSED	
MONTMORENCI FIRE DEPARTMENT	AGRICULTURAL			CAMA	\$ 354,860	\$ 309,946	\$ 795	\$ 335,008	\$ 13,400	
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION								
	138-15-01-005	HOPELAND FARMS LOT								
BUILDING DESCRIPTION			LOCATION DESCRIPTION							
			HOPELAND FARMS LOT 19 SECTION 2							

Current Owners

NAME			MAILING ADDRESS
BRETT	E	GRIES	680 IMPLEMENT ROAD AIKEN SC 29803

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 0

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Non-Timber 4%	10.00	ACRES	\$ 160.00			C4				
MARKET VALUE	AGRI VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 220,000	\$ 1,600	\$ 1,600		0.04		\$ 60				

Land ID: 1

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Timber 4%	5.13	ACRES	\$ 130.00			T4				
MARKET VALUE	AGRI VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 112,860	\$ 667	\$ 667		0.04		\$ 30				

Land ID: 2

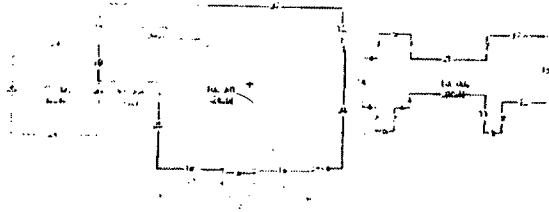
LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Legal Residence 4%	1.00	ACRES	\$ 22,000.00							
MARKET VALUE	AGRI VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 22,000	\$ 0	\$ 22,000		0.04		\$ 880				

Residential Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 1

CLASS CODE	BUILD TYPE		STYLE	FRAME		# UNITS	AYB	TTL AREA	EXT. WALL 1		%	EXT. WALL 2		%	WALL VALUE					
OWNER OCCUPIED RESIDENTIAL	Single-family Residence		1 1/2 Story Finished	Stud Frame		1.00	2007	3,278.00	Frame, Cement Fiber Siding		100.0			0.0	\$ 175,145					
FLOOR 1	%	FLOOR 2		%	ROOF COVER		ROOF VALUE		HEAT/AIR 1		HEAT/AIR 2		HEAT VALUE		# BATHS	BATH VALUE	FIREPLACE		# F.P.	F.P. VALUE
Automatic Floor Cover Allowance	100			0	Composition Shingle		\$ 9,249		Warmed & Cooled Air				\$ 16,973		4 FULL	\$ 27,824	Direct-Vented, Gas (#)		1	\$ 2,510
BSMT AREA	BSMT VALUE		GARAGE TYPE		GAR AREA	GAR VAL	PORCH VAL		MARKET		RATIO	VAL OVERRIDE		ASSESSED						
\$ 0.00	\$ 0				624.00	\$ 18,588	\$ 21,020		\$ 285,236		0.04			\$11,410.00						



Residential Components

Components for Building ID: 1

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Warmed & Cooled Air	100.00	HEAT	\$ 16,973	0.0
Raised Slab Porch (SF) with Roof	319.00	POR	\$ 8,524	1.0
Raised Slab Porch (SF) with Roof	346.00	POR	\$ 9,242	1.0
Raised Slab Porch (SF) with Roof	102.00	POR	\$ 3,254	1.0
Attached Garage (SF)	624.00	GAR	\$ 18,588	1.0
Direct-Vented, Gas (#)	1.00	FIR	\$ 2,510	0.0
Plumbing Fixtures (#)	14.00	PLU	\$ 27,824	0.0
Automatic Floor Cover Allowance	100.00	FLR	\$ 22,749	0.0
Composition Shingle	100.00	ROOF	\$ 9,249	0.0
Frame, Cement Fiber Siding	100.00	EXT	\$ 175,145	0.0

Commercial Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE	BUILDING TYPE		FRAME	QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL AREA	PERIMETER	EXT. WALL 1	%
AGRICULTURAL	Stable		Pole frame	AVERAGE	2007	\$ 990	1	10.00	1200.00	140.00	Stud Walls-Wood Siding	100.0
EXT. WALL 2		%	HEAT / AIR 1	VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2
		0.0		\$ 0.00			1,200.00		0	\$ 0.00		0
SPRINKLER CODE	AREA	SPKLR VALUE	MEZZ VALUE	BSMT HT.	BSMT LEVELS	BSMT VALUE	MARKET	VALUE OVERRIDE		RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 24,710			0.04		

Commercial Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	1200		\$ 0	140.00	1.0
Stud Walls-Wood Siding	100	EXT	\$ 17,576	0.00	0.0

Additional Cost Details

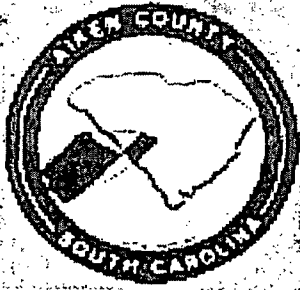
CLASS	CODE	COMPONENT	QUANTITY	RATE	VALUE	RATIO	ASSESSED
AGRICULTURAL	CANOPY 10%	CNA	300	2.65	795.00	0.04	30.00

Roll Summary

YEAR	TYPE	CREATED ON	TOTAL ASMT	RIO APPR	OTHER APPR	MKT APPR	AG APPR	RIO APPR	OTHER ASMT	MKT ASMT	AG ASMT
2005	Annual	08 Oct 2005				\$ 217,755	\$ 2,217				\$ 90
2006	Annual	14 Sep 2006									
2006	Annual	27 Nov 2006									

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
28 Feb 2013	\$ 475,000	\$ 696,827	1.47	QUALIFIED	NOT APPLICABLE	4453	1097	
28 Mar 2013	\$ 5	\$ 696,827	139,365.40	UNQUALIFIED	MULTI LOT SALE	4452	639	
26 Aug 2004	\$ 241,950	\$ 0	0.00	UNQUALIFIED	NEW PARCEL - NOT AP	2449	64	



AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: August 21, 2014

Property Details

TAX MAP NUM.	SITUS	PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
073-07-02-001	301 BOYD POND ROAD	REAL PROPERTY	ACTIVE	LANG BATH CLEAR	FOX HOLLO	MARK SAPP	02 May 2013	02	HAMMOND TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL	TOT. BLDG. VAL	TOT. MISC. VAL	APPRAISED	ASSESSED
BEECH ISLAND FIRE DEPARTMENT	AGRICULTURAL			CAMA	\$ 219,840	\$ 292,208	\$ 7,056	\$ 314,035	\$ 12,630
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION							
	073-07-02-001	FOX HOLLOW LOT 22							
BUILDING DESCRIPTION				LOCATION DESCRIPTION					

Current Owners

NAME	MAILING ADDRESS
NICHOLAS V BERTELLI	301 BOYD POND ROAD BEECH ISLAND SC 29842

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 0

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Non-Timber 4%	17.32	ACRES	\$ 160.00			C4				
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 207,840	\$ 2,771	\$ 2,771		0.04		\$ 110				

Land ID: 1

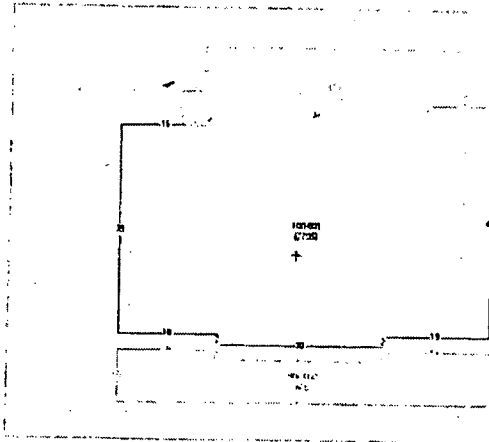
LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Legal Residence 4%	1.00	ACRES	\$ 15,000.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 12,000	\$ 0	\$ 12,000		0.04		\$ 480				

Residential Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE	BUILD TYPE		STYLE	FRAME		# UNITS	AYB	TTL. AREA	EXT. WALL 1		%	EXT. WALL 2		%	WALL VALUE
OWNER OCCUPIED RESIDENTIAL	Single-family Residence		One Story	Stud Frame		1.00	2008	2,795.00	Frame, Siding, Vinyl		100.0			0.0	\$ 167,185
FLOOR 1	%	FLOOR 2		%	ROOF COVER	ROOF VALUE	HEAT/AIR 1		HEAT/AIR 2	HEAT VALUE	# BATHS	BATH VALUE	FIREPLACE	# F.P.	F.P. VALUE
Automatic Floor Cover Allowance	100			0	Composition Shingle	\$ 8,440	Warmed & Cooled Air			\$ 14,527	2 FULL	\$ 14,652	Direct-Vented, Gas (#)	1	\$ 2,302
BSMT. AREA	BSMT. VALUE		GARAGE TYPE		GAR. AREA	GAR. VAL.	PORCH VAL.	MARKET	RATIO	VAL. OVERRIDE		ASSESSED			
\$ 0.00	\$ 0				0.00	\$ 0	\$ 24,290	\$ 243,744	0.04			\$9,750.00			



Residential Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Warmed & Cooled Air	100.00	HEAT	\$ 14,527	0.0
Wood Deck (SF)	631.00	POR	\$ 8,290	1.0
Wood Deck (SF) with Roof	606.00	POR	\$ 16,000	1.0
Direct-Vented, Gas (#)	1.00	FIR	\$ 2,302	0.0
Plumbing Fixtures (#)	8.00	PLU	\$ 14,652	0.0
Automatic Floor Cover Allowance	100.00	FLR	\$ 17,322	0.0
Composition Shingle	100.00	ROOF	\$ 8,440	0.0
Frame, Siding, Vinyl	100.00	EXT	\$ 167,185	0.0

Commercial Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 1

CLASS CODE	BUILDING TYPE	FRAME	QUALITY	AYB	ASSESSED	STORIES	WALL HGT	TTL AREA	PERIMETER	EXT WALL 1	%
AGRICULTURAL	Stable	Pole frame	AVERAGE	2006	\$ 1,940	1	10.00	2280.00	196.00	Single -Wall-Boards on Wood	100.0
EXT WALL 2	%	HEAT / AIR 1	VALUE	HEAT / AIR 2	HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2	
	0.0		\$ 0.00		2,280.00		0	\$ 0.00		0	
SPRINKLER CODE	AREA	SPKLR VALUE	MEZZ VALUE	BSMT HT.	BSMT LEVELS	BSMT VALUE	MARKET	VALUE OVERRIDE	RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 48,464		0.04		

Commercial Components

Components for Building ID: 1

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	2280		\$ 0	196.00	1.0
Single -Wall-Boards on Wood	100	EXT	\$ 13,335	0.00	0.0

Additional Cost Details

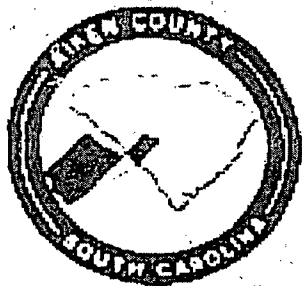
CLASS	CODE	COMPONENT	QUANTITY	RATE	VALUE	RATIO	ASSESSED
OWNER OCCUPIED RESIDENTIAL	CANOPY 20%	CNB	720	4.90	3,528.00	0.04	140.00
OWNER OCCUPIED RESIDENTIAL	CANOPY 20%	CNB	720	4.90	3,528.00	0.06	210.00

Roll Summary

YEAR	TYPE	CREATED ON	TOTAL ASMT	RIO APPR.	OTHER APPR.	MKT APPR.	AG APPR.	RIO APPR.	OTHER ASMT.	MKT ASMT.	AG ASMT.
2006	Annual	14 Sep 2006									
2006	Annual	27 Nov 2006									

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
16 Jun 2005	\$ 232,500	\$ 0	0.00	UNQUALIFIED	NO MATCH	4000	1801	
22 Mar 2013	\$ 500,000	\$ 604,792	1.21	QUALIFIED	NOT APPLICABLE	4429	354	



AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: October 03, 2014

Property Details

TAX MAP NUM.	SITUS	PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
073-06-01-014	217 BOYD POND ROAD BEECH ISLAND, 298	REAL PROPERTY	ACTIVE	LANG BATH CLEAR	FOX HOLLO	MARK SAPP	02 May 2013	02	HAMMOND TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL	TOT. BLDG. VAL	TOT. MISC. VAL	APPRAISED	ASSESSED
BEECH ISLAND FIRE DEPARTMENT	RESIDENTIAL			CAMA	\$ 119,850	\$ 335,188	\$ 0	\$ 455,038	\$ 19,090
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION							
	073-06-01-014	FOX HOLLOW LOT 32 SECTION 2							
BUILDING DESCRIPTION				LOCATION DESCRIPTION					

Current Owners

NAME			MAILING ADDRESS
MITCHELL	A	WATSKY	217 BOYD POND ROAD BEECH ISLAND SC 29842
NAME			MAILING ADDRESS
AURA	D	CARBONE	217 BOYD POND ROAD BEECH ISLAND SC 29842

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 0

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Legal Residence 4%	5.00	ACRES	\$ 15,000.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 75,000	\$ 909	\$ 75,000		0.04		\$ 3,000				

Land ID: 1

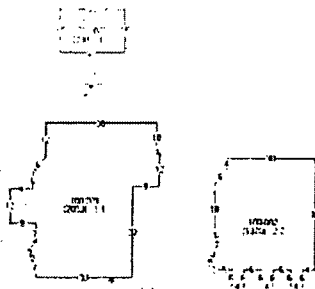
LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Residential 6%	2.99	ACRES	\$ 15,000.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 44,850	\$ 0	\$ 44,850		0.06		\$ 2,690				

Residential Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 1

CLASS CODE	BUILD TYPE		STYLE	FRAME		# UNITS	AYB	TTL AREA	EXT. WALL 1		%	EXT. WALL 2		%	WALL VALUE				
OWNER OCCUPIED RESIDENTIAL	Single-family Residence		1 1/2 Story Finished	Stud Frame		1.00	2006	3,423.00	Frame, Hardboard Sheets		100.0			0.0	\$ 165,508				
FLOOR 1	%	FLOOR 2		%	ROOF COVER		ROOF VALUE		HEAT/AIR 1		HEAT/AIR 2		HEAT VALUE		# BATHS	BATH VALUE	FIREPLACE	# F.P.	F.P. VALUE
Automatic Floor Cover Allowance	100			0	Composition Shingle		\$ 9,251		Warmed & Cooled Air				\$ 17,791		3 FULL	\$ 20,147	Single 2-Story Fireplace (#)	1	\$ 5,582
BSMT. AREA	BSMT. VALUE		GARAGE TYPE		GAR. AREA	GAR. VAL.	PORCH VAL.		MARKET	RATIO	VAL. OVERRIDE		ASSESSED						
\$ 0.00	\$ 0				990.00	\$ 4,842	\$ 28,403		\$ 261,828	0.04			\$10,470.00						



Residential Components

Components for Building ID: 1

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Carport, Flat Roof (SF)	330.00	GAR	\$ 4,842	1.0
Slab Porch (SF) with Roof	36.00	POR	\$ 888	1.0
Plumbing Fixtures (#)	11.00	PLU	\$ 20,147	0.0
Automatic Floor Cover Allowance	100.00	FLR	\$ 21,214	0.0
Warmed & Cooled Air	100.00	HEAT	\$ 17,791	0.0
Enclosed Porch (SF), Screened Walls	242.00	POR	\$ 7,667	1.0
Wood Deck (SF) with Roof	754.00	POR	\$ 19,848	1.0
Single 2-Story Fireplace (#)	1.00	FIR	\$ 5,582	0.0
Composition Shingle	100.00	ROOF	\$ 9,251	0.0
Frame, Hardboard Sheets	100.00	EXT	\$ 165,508	0.0

Commercial Building Details

NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE	BUILDING TYPE	FRAME	QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%
OWNER OCCUPIED RESIDENTIAL	Stable	Pole frame	GOOD	0	\$ 2,930	1	10.00	1224.00	140.00	Curtain-Wood Siding Panels	100.0
EXT. WALL 2	%	HEAT / AIR 1	VALUE	HEAT / AIR 2	HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2	
	0.0		\$ 0.00		1,224.00		0	\$ 0.00		0	
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE	RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 73,360		0.04		

Commercial Components

Components for Building ID: 2

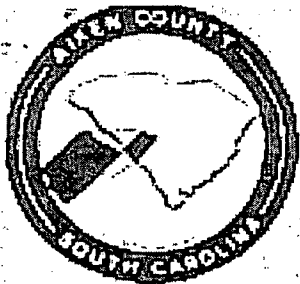
CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	1224		\$ 0	140.00	1.0
Curtain-Wood Siding Panels	100	EXT	\$ 29,009	0.00	0.0

Roll Summary

YEAR	TYPE	CREATED ON	TOTAL ASMT	RIO APPR.	OTHER APPR.	MKT APPR.	AG APPR.	RIO APPR.	OTHER ASMT.	MKT ASMT.	AG ASMT.
2006	Annual	14 Sep 2006									
2006	Annual	27 Nov 2006									

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
21 May 2013	\$ 425,000	\$ 455,038	1.07	QUALIFIED	NOT APPLICABLE	4461	1112	
12 Apr 2010	\$ 530,000	\$ 427,296	0.81	QUALIFIED	NOT APPLICABLE	4303	901	
05 Jul 2005	\$ 950,000	\$ 0	0.00	UNQUALIFIED	MULTI LOT SALE	4005	1574	



AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: August 21, 2014

Property Details

TAX MAP NUM.		SITUS		PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
188-00-12-009		484 COLEMAN BRIDGE ROAD AIKEN.		REAL PROPERTY	ACTIVE	UNINCORPORATED	302EQUINE1	JEREMY CREECH	07 Feb 2014	01	WINDSOR TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL	TOT. BLDG. VAL	TOT MISC. VAL	APPRAISED		ASSESSED	
COUCHTON FIRE DEPARTMENT	AGRICULTURAL/ RESIDENTIAL			CAMA	\$ 226,800	\$ 342,975	\$ 0	\$ 362,018		\$ 14,470	
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION									
00-251-0-01-003	188-00-12-009	TRACT 3A									
BUILDING DESCRIPTION				LOCATION DESCRIPTION							
0				TRACT 3A							

Current Owners

NAME	MAILING ADDRESS
KATHLEEN BAILEY	484 COLEMAN BRIDGE ROAD AIKEN SC 29805

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 4

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Legal Residence 4%	1.00	ACRES	\$ 10,219.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 17,500	\$ 0	\$ 17,500		0.04		\$ 700				

Land ID: 5

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Non-Timber 4%	5.50	ACRES	\$ 160.00			C4				
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 96,250	\$ 880	\$ 880		0.04		\$ 40				

Land ID: 6

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Non-Timber 4%	1.96	ACRES	\$ 40.00			C1				
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 34,300	\$ 78	\$ 78		0.04		\$ 0				

Land ID: 116733

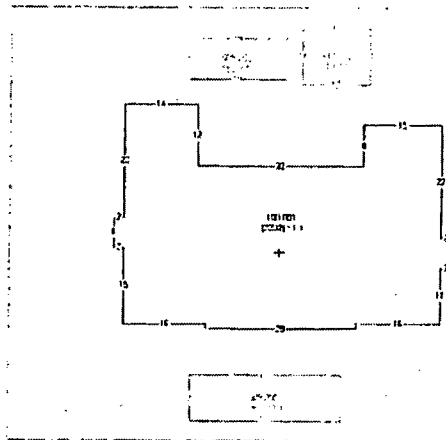
LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Timber 4%	4.50	ACRES	\$ 130.00			T4				
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 78,750	\$ 585	\$ 585		0.04		\$ 20				

Residential Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE		BUILD TYPE		STYLE		FRAME		# UNITS	AYB	TTL. AREA	EXT. WALL 1		%	EXT. WALL 2		%	WALL VALUE			
OWNER OCCUPIED RESIDENTIAL		Single-family Residence		One Story		Stud Frame		1.00	2005	2,232.00	Frame, Siding, Vinyl		100.0			0.0	\$ 137,464			
FLOOR 1		%	FLOOR 2		%	ROOF COVER		ROOF VALUE		HEAT/AIR 1		HEAT/AIR 2		HEAT VALUE		# BATHS	BATH VALUE	FIREPLACE	# F.P.	F.P. VALUE
Hardwood (SF or %)		50	Automatic Floor C		50	Composition Shingle		\$ 6,740		Warmed & Cooled Air				\$ 11,601		2 AND 1/2	\$ 18,315	Single 1-Story Fireplace (#)	1	\$ 4,554
BSMT. AREA		BSMT. VALUE		GARAGE TYPE		GAR. AREA		GAR. VAL.		PORCH VAL.		MARKET		RATIO		VAL. OVERRIDE		ASSESSED		
\$ 0.00		\$ 0				0.00		\$ 0		\$ 17,895		\$ 207,606		0.04				\$8,300.00		



Residential Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Automatic Floor Cover Allowance	50.00	FLR	\$ 6,916	0.0
Single 1-Story Fireplace (#)	1.00	FIR	\$ 4,554	0.0
Warmed & Cooled Air	100.00	HEAT	\$ 11,601	0.0
Raised Slab Porch (SF) with Roof	261.00	POR	\$ 6,974	1.0
Raised Slab Porch (SF) with Roof	40.00	POR	\$ 1,418	1.0
Enclosed Porch (SF), Screened Walls	143.00	POR	\$ 5,019	1.0
Raised Slab Porch (SF) with Roof	152.00	POR	\$ 4,484	1.0
Plumbing Fixtures (#)	10.00	PLU	\$ 18,315	0.0
Hardwood (SF or %)	50.00	FLR	\$ 15,048	0.0
Composition Shingle	100.00	ROOF	\$ 6,740	0.0
Frame, Siding, Vinyl	100.00	EXT	\$ 137,464	0.0

Commercial Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 1

CLASS CODE		BUILDING TYPE		FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1		%
AGRICULTURAL		Stable, High-value		Wood or steel framed exterior walls		FAIR	2005	\$ 5,140	1	10.00	2016.00	180.00	Single -Metal on Wood Frame		100.0
EXT. WALL 2		%	HEAT / AIR 1		VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1		# ELEV. 1	ELEV. VALUE	ELEV. CODE 2		# ELEV. 2
		0.0	Warmed and Cooled Air		\$ 1,927.00			240.00			0	\$ 0.00			0
SPRINKLER CODE		AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE		RATIO				
		0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 128,589			0.04				

Building ID: 2

Building ID: 3

CLASS CODE		BUILDING TYPE		FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1		%
AGRICULTURAL		Loafing Shed		Wood or steel framed exterior walls		AVERAGE	2006	\$ 110	1	10.00	384.00	80.00	Single -Metal on Wood Frame		100.0
EXT. WALL 2		%	HEAT / AIR 1		VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1		# ELEV. 1	ELEV. VALUE	ELEV. CODE 2		# ELEV. 2
		0.0			\$ 0.00			384.00			0	\$ 0.00			0
SPRINKLER CODE		AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS		BSMT. VALUE	MARKET		VALUE OVERRIDE		RATIO		
		0.00%	\$ 0.00	\$ 0.00	0.00	0		\$ 0.00	\$ 2,711				0.04		

Building ID: 4

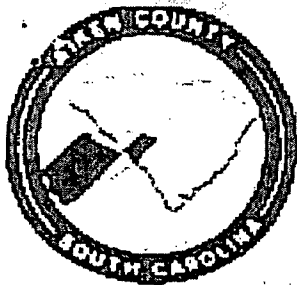
Building ID: 4

CLASS CODE	BUILDING TYPE	FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL AREA	PERIMETER	EXT. WALL 1	%
AGRICULTURAL	Farm Utility Storage Shed	Wood or steel framed exterior walls		AVERAGE	2006	\$ 160	1	10.00	600.00	100.00	Single -Metal on Wood Frame	100.0
EXT. WALL 2		%	HEAT / AIR 1	VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2
		0.0		\$ 0.00			600.00		0	\$ 0.00		0
SPRINKLER CODE	AREA	SPKLR VALUE	MEZZ VALUE	BSMT HT	BSMT LEVELS	BSMT VALUE	MARKET	VALUE OVERRIDE		RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 4,069			0.04		

For Tax Map Number

188-00-12-009

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AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: October 03, 2014

Property Details

TAX MAP NUM.	SITUS	PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
205-00-06-005	3042 FARMER ROAD	REAL PROPERTY	ACTIVE	UNINCORPORATED	302EQUINE6.	JEREMY CREECH	20 Feb 2014	01	WINDSOR TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL	TOT. BLDG. VAL	TOT. MISC. VAL	APPRAISED	ASSESSED
COUCHTON FIRE DEPARTMENT	AGRICULTURAL/RESIDENTIAL			CAMA	\$ 92,550	\$ 395,880	\$ 20,139	\$ 431,846	\$ 25,030
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION							
00-251-0-01-064	205-00-06-005	S OF HWY 302							
BUILDING DESCRIPTION				LOCATION DESCRIPTION					
				S OF HWY 302					

Current Owners

NAME	MAILING ADDRESS
CLARKSON B MCLEAN	3042 FARMER ROAD AIKEN SC 29805
NAME	MAILING ADDRESS
UDITH B MCLEAN	3042 FARMER ROAD AIKEN SC 29805

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 116842

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Residential 6%	1.00	ACRES	\$ 11,929.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE			RATIO		ASSESSED		
\$ 15,000	\$ 0	\$ 15,000				0.06		\$ 900		

Land ID: 189490

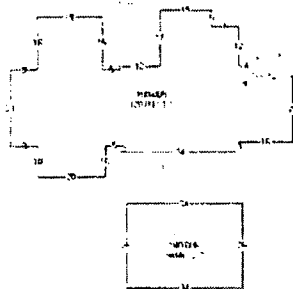
LAND USE	UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Ag Non-Timber 4%	5.17	ACRES	\$ 160.00			C4				
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 77,550	\$ 827	\$ 827		0.04		\$ 30				

Residential Building Details

(NOTE: A "F" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 60599

CLASS CODE	BUILD TYPE	STYLE	FRAME	# UNITS	AYB	TTL. AREA	EXT. WALL 1	%	EXT. WALL 2	%	WALL VALUE		
NON-OWNER OCCUPIED RESIDENTIAL	Single-family Residence	Two Story	Stud Frame	1.00	1991	3,715.00	Frame, Siding/Shingle	30.0	Frame, Siding, Wood	70.0	\$ 243,856		
FLOOR 1	%	FLOOR 2	%	ROOF COVER	ROOF VALUE	HEAT/AIR 1	HEAT/AIR 2	HEAT VALUE	# BATHS	BATH VALUE	FIREPLACE	# F.P.	F.P. VALUE
Hardwood (SF or %)	100		0	Composition Shingle	\$ 5,590	Warmed & Cooled Air		\$ 19,051	3 AND 1/2	\$ 30,566	Single 2-Story Fireplace (#)	1	\$ 6,794
BSMT. AREA	BSMT. VALUE	GARAGE TYPE	GAR. AREA	GAR. VAL.	PORCH VAL.	MARKET	RATIO	VAL. OVERRIDE	ASSESSED				
\$ 0.00	\$ 0		0.00	\$ 0	\$ 17,227	\$ 352,255	0.06	F	\$21,140.00				



Residential Components

Components for Building ID: 60599

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Wood Deck (SF)	432.00	POR	\$ 6,454	1.0
Frame, Siding, Wood	70.00	EXT	\$ 171,719	0.0
Wood Deck (SF)	32.00	POR	\$ 1,189	1.0
Enclosed Porch (SF), Screened Walls	209.00	POR	\$ 7,732	1.0
Raised Slab Porch (SF) with Roof	50.00	POR	\$ 1,852	1.0
Single 2-Story Fireplace (#)	1.00	FIR	\$ 6,794	0.0
Composition Shingle	100.00	ROOF	\$ 5,590	0.0
Hardwood (SF or %)	100.00	FLR	\$ 59,802	0.0
Frame, Siding/Shingle	30.00	EXT	\$ 72,137	0.0
Plumbing Fixtures (#)	13.00	PLU	\$ 30,566	0.0
Warmed & Cooled Air	100.00	HEAT	\$ 19,051	0.0

Commercial Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE	BUILDING TYPE		FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%	
AGRICULTURAL	Stable		Wood or steel framed exterior walls		GOOD	1998	\$ 1,450	1	8.00	1152.00	144.00	Single -Metal on Wood Frame	100.0	
EXT. WALL 2		%	HEAT / AIR 1		VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1		# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2
		0.0			\$ 0.00			1,152.00			0	\$ 0.00		0
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE		RATIO				
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 36,132			0.04				

Building ID: 3

CLASS CODE	BUILDING TYPE	FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%
AGRICULTURAL	Farm Utility Storage Shed	Pole frame		AVERAGE	2006	\$ 200	1	10.00	864.00	120.00	Single -Wall-Boards on Wood	60.0
EXT. WALL 2		%	HEAT / AIR 1	VALUE	HEAT / AIR 2		HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2
Single -Metal on Wood Frame		40.0		\$ 0.00			864.00		0	\$ 0.00		0
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE		RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 4,893			0.04		

Building ID: 60600

CLASS CODE	BUILDING TYPE		FRAME		QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%		
AGRICULTURAL	Loafing Shed		Wood or steel framed exterior walls		AVERAGE	0	\$ 100	1	10.00	384.00	80.00	Single -Wall-Boards on Wood	100.0		
EXT. WALL 2		%	HEAT / AIR 1		VALUE	HEAT / AIR 2		HEATED AREA		ELEV. CODE 1		# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2
		0.0			\$ 0.00			384.00				0	\$ 0.00		0
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE		MARKET	VALUE.OVERRIDE		RATIO				
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00		\$ 2,600			0.04				

Commercial Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	1152		\$ 0	144.00	1.0
Single -Metal on Wood Frame	100	EXT	\$ 8,481	0.00	0.0

Components for Building ID: 3

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Single -Metal on Wood Frame	40	EXT	\$ 1,600	0.00	0.0
Single -Wall-Boards on Wood	60	EXT	\$ 2,489	0.00	0.0
Base Living Area	864		\$ 0	120.00	1.0

Components for Building ID: 60600

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	384		\$ 0	80.00	1.0
Single -Wall-Boards on Wood	100	EXT	\$ 2,135	0.00	0.0

Miscellaneous Improvements Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Improvement)

Improvement ID: 2

CLASS CODE	IMPROVEMENT TYPE	QUALITY	# UNITS	SIZE 1	SIZE 2	UNIT PRICE	AYR
NON-OWNER OCCUPIED RESIDENTIAL	Pool, Gunite (SF)	VERY GOOD	450.00	450.00	0.00	\$ 55.25	2006
MARKET VALUE	VALUE OVERRIDE	RATIO	ASSESSED				
\$ 20,139		0.06	\$ 1,210				

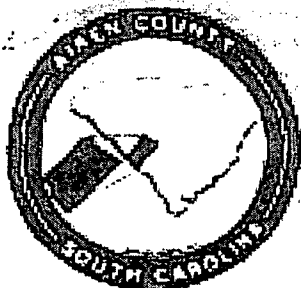
Roll Summary

YEAR	TYPE	CREATED ON	TOTAL ASMT	RIO APPR	OTHER APPR	MKT APPR	AG APPR	RIO APPR	OTHER ASMT	MKT ASMT	AG ASMT
2004	Annual	06 Oct 2004	\$ 4,910	\$ 122,700	\$ 4,680			\$ 4,910	\$ 280		
2005	Annual	08 Oct 2005			\$ 271,960				\$ 16,320		
2005	Tax Adjustment	17 Oct 2005			\$ 271,960				\$ 16,320		
2005	Tax Adjustment	07 Dec 2005	\$ 9,530	\$ 238,336	\$ 13,753	\$ 20,680	\$ 1,344	\$ 9,530	\$ 830		\$ 50
2006	Annual	14 Sep 2006	\$ 9,120	\$ 227,924	\$ 15,579			\$ 9,120	\$ 930		
2006	Annual	27 Nov 2006	\$ 9,120	\$ 227,924	\$ 15,579			\$ 9,120	\$ 930		

Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
20 Nov 2013	\$ 525,000	\$ 663,176	1.26	QUALIFIED	NOT APPLICABLE	4486	1257	
03 Oct 2005	\$ 1,050,000	\$ 271,960	0.26	QUALIFIED	NOT APPLICABLE	4022	596	
08 Jan 2004	\$ 222,500	\$ 127,380	0.57	QUALIFIED	NOT APPLICABLE	2385	278	
25 Jan 2001	\$ 200,000	\$ 127,380	0.64	QUALIFIED	NOT APPLICABLE	02059	00017	

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AIKEN COUNTY, SOUTH CAROLINA

PUBLIC PROPERTY RECORD CARD

FOR ROLL YEAR: 2014

PRINTED ON: August 21, 2014

Property Details

TAX MAP NUM.	SITUS	PROPERTY TYPE	STATUS	TAX DIST.	NBHD CODE	APPR. BY	APPR. DATE	CNCL. DIST.	TOWN
191-00-09-029	1874 JOYNER POND ROAD	REAL PROPERTY	ACTIVE	WINDSOR	10TWP15.00	FIELD_BY_LEE	14 Jun 2011	01	WINDSOR TWP
FIRE DISTRICT	CLASSIFICATION	EXEMPTION TYPE	HOMESTEAD %	VALUE METHOD	TOT. LAND VAL.	TOT. BLDG. VAL.	TOT. MISC. VAL.	APPRAISED	ASSESSED
WINDSOR FIRE DEPARTMENT	AGRICULTURAL/ RESIDENTIAL			CAMA	\$ 58,338	\$ 265,611	\$ 818	\$ 324,767	\$ 13,770
OLD TAX MAP	GIS NUMBER	LOT DESCRIPTION							
00-256-0-01-202	191-00-09-029	S OF HWY 78							
BUILDING DESCRIPTION				LOCATION DESCRIPTION					
				S OF HWY 78					

Current Owners

NAME			MAILING ADDRESS
ANDREW	O	MILLER	1874 JOYNER POND ROAD AIKEN SC 29803
NAME			MAILING ADDRESS
SUSAN	E	SISCO	1874 JOYNER POND ROAD AIKEN SC 29803

Land Details

(Note: A "T" in the 'VALUE OVERRIDE' field indicates that the LAND VALUE displayed is the Override Value for the Land)

Land ID: 229505

LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Residential 6%	10.09	ACRES	\$ 3,866.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 39,008	\$ 0	\$ 39,008		0.06		\$ 2,340				

Land ID: 231432

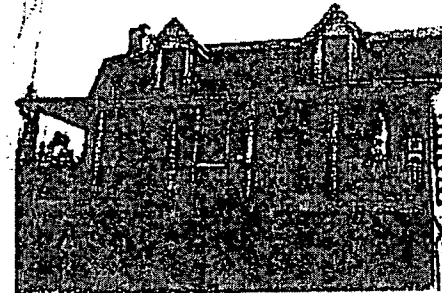
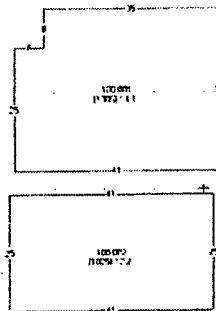
LAND USE	# UNITS	UNIT TYPE	UNIT PRICE	ZONING	TOPOGRAPHY	SOIL TYPE	SEWER	GAS	WATER	ELEC.
Legal Residence 4%	5.00	ACRES	\$ 3,866.00							
MARKET VALUE	AGRI. VALUE	LAND VALUE	VALUE OVERRIDE	RATIO		ASSESSED				
\$ 19,330	\$ 0	\$ 19,330		0.04		\$ 770				

Residential Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 1

CLASS CODE	BUILD TYPE	STYLE	FRAME	# UNITS	AYB	TTL. AREA	EXT. WALL 1	%	EXT. WALL 2	%	WALL VALUE		
OWNER OCCUPIED RESIDENTIAL	Single-family Residence	1 1/2 Story Finished	Stud Frame	1.00	2004	2,330.00	Rustic Log	100.0		0.0	\$ 147,537		
FLOOR 1	%	FLOOR 2	%	ROOF COVER	ROOF VALUE	HEAT/AIR 1	HEAT/AIR 2	HEAT VALUE	# BATHS	BATH VALUE	FIREPLACE	# F.P.	F.P. VALUE
Automatic Floor Cover Allowance	100		0	Composition Shingle	\$ 6,297	Warmed & Cooled Air		\$ 12,110	2 AND 1/2	\$ 18,315	Single 1-Story Fireplace (#)	1	\$ 4,554
BSMT. AREA	BSMT. VALUE	GARAGE TYPE	GAR. AREA	GAR. VAL.	PORCH VAL.	MARKET	RATIO	VAL. OVERRIDE	ASSESSED				
\$ 0.00	\$ 0		576.00	\$ 12,694	\$ 8,049	\$ 210,556	0.04		\$8,420.00				



Residential Components

Components for Building ID: 1

CODE	# UNITS	COMPONENT TYPE	VALUE	# STORIES
Warmed & Cooled Air	100.00	HEAT	\$ 12,110	0.0
Carport, Gable Roof (SF)	576.00	GAR	\$ 12,694	1.0
Slab Porch (SF) with Roof	410.00	POR	\$ 8,049	1.0
Single 1-Story Fireplace (#)	1.00	FIR	\$ 4,554	0.0
Plumbing Fixtures (#)	10.00	PLU	\$ 18,315	0.0
Automatic Floor Cover Allowance	100.00	FLR	\$ 14,440	0.0
Composition Shingle	100.00	ROOF	\$ 6,297	0.0
Rustic Log	100.00	EXT	\$ 147,537	0.0

Commercial Building Details

(NOTE: A "T" in the 'VALUE OVERRIDE' field indicates that the MARKET VALUE displayed is the Override Value for the Building)

Building ID: 2

CLASS CODE	BUILDING TYPE	FRAME	QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%
OWNER OCCUPIED RESIDENTIAL	Stable	Pole frame	AVERAGE	2004	\$ 1,950	1	16.00	1296.00	144.00	Stud Walls-Wood Siding	100.0
EXT. WALL 2	%	HEAT / AIR 1	VALUE	HEAT / AIR 2	HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2	
	0.0		\$ 0.00		1,296.00		0	\$ 0.00		0	
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE	RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 48,755		0.04		

Building ID: 3

CLASS CODE	BUILDING TYPE	FRAME	QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%
OWNER OCCUPIED RESIDENTIAL	Stable	Pole frame	LOW	0	\$ 170	1	10.00	1166.00	0.00	Stud Walls-Wood Siding	100.0
EXT. WALL 2	%	HEAT / AIR 1	VALUE	HEAT / AIR 2	HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2	
	0.0		\$ 0.00		1,166.00		0	\$ 0.00		0	
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE	RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 4,300	F	0.04		

Building ID: 4

CLASS CODE	BUILDING TYPE	FRAME	QUALITY	AYB.	ASSESSED	STORIES	WALL HGT	TTL. AREA	PERIMETER	EXT. WALL 1	%
OWNER OCCUPIED RESIDENTIAL	Farm Implement Shed	Pole frame	LOW	0	\$ 80	1	16.00	1040.00	0.00	Stud Walls-Wood Siding	100.0
EXT. WALL 2	%	HEAT / AIR 1	VALUE	HEAT / AIR 2	HEATED AREA	ELEV. CODE 1	# ELEV. 1	ELEV. VALUE	ELEV. CODE 2	# ELEV. 2	
	0.0		\$ 0.00		0.00		0	\$ 0.00		0	
SPRINKLER CODE	AREA	SPKLR. VALUE	MEZZ. VALUE	BSMT. HT.	BSMT. LEVELS	BSMT. VALUE	MARKET	VALUE OVERRIDE	RATIO		
	0.00%	\$ 0.00	\$ 0.00	0.00	0	\$ 0.00	\$ 2,000	F	0.04		

Commercial Components

Components for Building ID: 2

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Base Living Area	1296		\$ 0	144.00	1.0
Stud Walls-Wood Siding	100	EXT	\$ 20,891	0.00	0.0

Components for Building ID: 3

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Stud Walls-Wood Siding	100	EXT	\$ 0	0.00	0.0

Components for Building ID: 4

CODE	# UNITS	COMPONENT TYPE	VALUE	PERIMETER	# STORIES
Stud Walls-Wood Siding	100	EXT	\$ 0	0.00	0.0

Additional Cost Details

CLASS	CODE	COMPONENT	QUANTITY	RATE	VALUE	RATIO	ASSESSED
OWNER OCCUPIED RESIDENTIAL	CANOPY 10%	CNA	140	2.92	408.80	0.06	20.00
OWNER OCCUPIED RESIDENTIAL	CANOPY 10%	CNA	140	2.92	408.80	0.06	20.00

Roll Summary

YEAR	TYPE	CREATED ON	TOTAL ASMT	RIO APPR.	OTHER APPR.	MKT APPR.	AG APPR.	RIO APPR.	OTHER ASMT.	MKT ASMT.	AG ASMT.
2004	Annual	06 Oct 2004	\$ 100	\$ 2,500	\$ 6,300	\$ 35,225	\$ 2,164	\$ 100	\$ 250		\$ 90
2005	Annual	08 Oct 2005	\$ 7,220	\$ 180,613	\$ 51,129	\$ 35,225	\$ 2,164	\$ 7,220	\$ 3,070		\$ 90
2006	Annual	14 Sep 2006	\$ 7,120	\$ 178,113	\$ 51,129			\$ 7,120	\$ 3,070		
2006	Annual	27 Nov 2006	\$ 7,130	\$ 178,293	\$ 50,660			\$ 7,130	\$ 3,040		

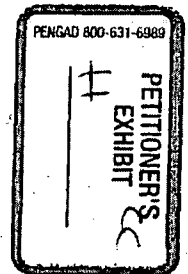
Sales Summary

SALE DATE	SALE PRICE	VALUE AT SALE DATE	SALE RATIO	QUALIFIED	QUALIFIED REASON	BOOK	PAGE	COMMENTS
10 Oct 2013	\$ 450,000	\$ 324,688	0.72	QUALIFIED	NOT APPLICABLE	4481	1796	
16 Oct 2003	\$ 80,000	\$ 44,025	0.55	UNQUALIFIED	PERSONAL	2362	245	

COMPARABLE SALES

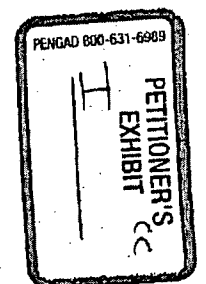
	A	B	C	D	E	F	G	H	I	J	K	L
1												
2												
3												
4		Subject	Comparable#1	Comparable#2	Comparable#3			Comparable#4	Comparable#5			
5		680 Implement Rd	301 Boyd Pond Rd	217 Boyd Pond	484 Coleman Bridge Rd			3042 Farmer Rd	1874 Joyner Pond Rd			
6	Proximity to Subject		11.82 miles	11.67 miles	10.73 miles			12.69 miles	14.27 miles			
7	Sale Price		3/22/2013 \$500,000.00	5/21/2013 \$425,000.00	6/21/2013 \$590,000.00			11/20/2013 \$525,000.00	10/10/2013 \$450,000.00			
8	Value Adjustments		\$178.99	\$124.16	\$264.34			\$141.32	\$193.13			
9	Location	Description	Description	Description	Description			Description	Description			
10	Site											
11	View	16.13	18.32									
12	Design											
13	Quality of Construction	1.5 Ranch	1 story Ranch	1.5 story Ranch	1 story Ranch			1.5 Story Trd	1.5 Story Ranch			
14	Actual Age	Good	Good	Good	Good			Good	Good			
15	Condition	Good	Good	Good	Good			Good	Good			
16	Room Count	4beds 4Baths	3Beds 2 Baths	4Beds 3Baths	3Bed 2.5 Baths			4Beds 3.5Bath	3Beds 2.5Baths			
17	Gross Living Area											
18	Garage/ Carport	2Car	None	Carport	None			None	Carport			
19	Porch/Patio/Deck	Porch/Porch/Porch	Deck/Porch	Scrm/Porch	Scrm/Porch/Porch/Porch			Scrm/Por/Deck	Porch			
20	Fence/pool/shop	Fd/Stable	Fd/stable	Fd/stable	Fd/Stable			Fd/Stable	Fd/2Stables			
21												
22	Adjusted Sale Price		\$577,566.00	\$599,723.00	\$732,851.00			\$565,233.00	\$590,476.00			
23												
24	Sale Date	2/23/2013										
25	Sale Price of Subject	\$475,000.00										
26	Size/ Gross Liv Area	\$144.91 sqft.										

3 ONLY



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	COMPARABLE SALES (Assessed FMV)																
2	By Brett Gries	Subject			SAPP		SAPP		Comparable #3		Comparable #4		Comparable #5		Comparables		
3	Date 2015.01.17	680 Implement Road			301 Boyd Pond Road		217 Boyd Pond Road		484 Coleman Bridge Rd		3042 Farmer Road		1874 Joyner Pond Road		Average		
4																	
5	SALE PRICE	Sapp Dec #5 04/03/2013			475,000	03/22/2013	500,000	05/21/2013	425,000	06/21/2013	590,000	11/20/2013	525,000	10/10/2013	450,000	498,000	
6																	
7																	
8	ASSESSED TOTAL FMV	2014 PC			475,000		519,104		455,038		569,775		508,569		324,767	475,451	
9	Land Assessed FMV	2014 PC			164,259		219,840		119,850		226,800		92,550		58,338	143,476	
10		Remainder															
11	Acres	Sapp Dec #5			16.13		18.32		7.99		12.96		17.17		15.09	14.31	
12	Per Acre				10.183		12.000		15.000		17.500		5.390		3.866	10.029	
13																	
14	Buildings (Residence) A	2014 PC			285,236		243,744		261,828		207,608		352,255		210,556		
15	Gross Living Area	Sapp Dec #5			3,278		2,795		3,423		2,232		3,715		2,330		
16	Per Sq. Foot				87.02		87.21		76.49		93.01		94.82		90.37		
17																	
18	Buildings (Barns) Assessed FMV																
19	Stable	2014 PC			24,710		48,464		73,360		128,569		36,132		48,755		
20	Other Out Buildings	2014 PC			0		0		0		6,780		7,493		6,300		
21																	
22	Misc. Assessed FMV	2014 PC			795		7,056		0		0		20,139		818		
23																	
24																	
25																	
26																	
27																	

See Exhibit F for 2014 Property Cards

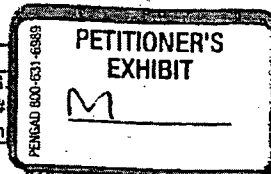


	A	B	C	D	E	F	G	H
1	COMPARABLE SALES (Assessed FMV)							S
2	By Brett Gries			Subject		Comparable #		
3	Date 2015.01.17			680 Implement Road		301 Boyd Pon		
93	ASSESSED TOTAL FMV				475,000			
94	Land Assessed FMV		Remainder Method		164,259	219,840		
95	Acres				16.13	18.32		
96	Per Acre'				10,183	12,000		
97								
98	Buildings (Residence) Assessed FMV				285,236	243,744		
99	Gross Living Area			3,278			2,795	
100	Per Sq. Foot			87.02			87.21	
101								
102	Buildings (Barns) Assessed FMV							
103	Stable			24,710		48,464		
104	Other Out Buildings			0		0		
105								
106	Misc. Assessed FMV				795	7,056		
107								
108								
109	RESIDENTIAL COMPONENTS							
110	Fireplace							
111								
112	Direct Vented Gas	#	Units	1		Units	1	
113			Value	2,510		Value	2,302	
114	Warmed & Cooled Air	%	Units	100%		Units	100%	
115			Value	16,973		Value	14,527	
116	Porch	SF	Units	767				
117			Value	21,020				
118	Enclosed Porch	SF						
119								
120	Wood Deck	SF					Units	1,237
121							Value	24,290
122	Carport	SF						
123								
124	Attached Garage	SF	Units	624				
125			Value	18,588				
126	Plumbing Fixtures	#	Units	14		Units	8	
127			Value	27,824		Value	14,652	
128	Per Unit		1,987			1,832		
129	Automatic Floor Cover Allowance %		Units	100%		Units	100%	
130			Value	22,749		Value	17,322	
131	Per Square Foot		6.94			6.20		
132	Hardwood	%						
133								
134	Per Square Foot							
135	Composition Shingle	%	Units	100%		Units	100%	
136			Value	9,249		Value	8,440	
137	Frame, Cement Fiber Siding %		Units	100%				
138			Value	175,145				
139	Per Square Foot		53.43					
140	Frame, Hardboard Sheets %							
141								
142	Per Square Foot							
143	Frame, Siding, Vinyl	%					Units	100%
144							Value	167,185
145	Per Square Foot				59.82			
146	Frame, Siding, Wood	%						
147								
148	Per Square Foot							
149	Frame, Siding/Shingle	%						
150								
151	Per Square Foot							
152	Rustic Log	%						
153								
154	Per Square Foot							

PENAD 900-631-6980

PETITIONER'S EXHIBIT

M



	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)							Sapp	TOTAL	
2	By Brett Gries		Subject		Comparable #1					
3	Date 2015.01.17		680 Implement Road		301 Boyd Pond Road					
4										
5										Per
6	Proximity To Subject				11.82 miles					Mark Sapp
7	Sale Price				03/22/2013					500,000
8	Sale/Gross Living Area									
9	Value Adjustments		Description		Description					
10	Location									
11	Site		16.13		18.32					
12	View									
13	Design		1.5 story Ranch		1 story Ranch					
14	Quality Of Construction		Good		Good					
15	Actual Age		6		5					
16	Condition		Good		Good					
17	Room Count		4beds 4baths		3beds 2baths					10,000
18	Gross Living Area		3,278		2,795					43,226
19	Garage/Carport		2Car		None					21,840
20	Porch/Patio/Deck		Porch/Porch/Porch		Deck/porch					2,500
21	Fence/Pool/Shop		Fd/Stable		Fd/Stable					
22										
23	Adjusted Sale Price									577,566
24										
25	Sale Date		02/23/2013							
26	Sale Price of Subject		475,000							
27	Sale/Gross Living Area		144.91 Sq Ft							
28										
29										Mark Sapp
30										Errors
31	ASSESSED VALUE WITH MR. SAPP'S ADJUSTMENTS									
32	LAND									
33	Assessed Value		N/A		219,840					
34	Assessed Acres		16.13		18.32					
35	Assessed Value per Acre				N/A					12,000
36	Value With Mr. Sapp Adjustments				219,840					
37	Acres With Mr. Sapp Adjustments				18.32					
38	Revised Value Per Acre									12,000
39										(26,280)
40	RESIDENCE									
41	Assessed Value		285,236		243,744					
42	Assessed Square Feet		3,278		2,795					
43	Assessed Value per Square Foot				87.02					87.21
44	Value With Mr. Sapp Adjustments				321,310					
45	Square Feet With Mr. Sapp Adjustments				3,278					
46	Revised Value Per Square Foot									98.02
47										(36,074)
48	BARN									
49	Assessed Value		24,710		48,464					
50	Value With Mr. Sapp Adjustments				48,464					(23,754)
51	OTHER OUT BUILDINGS									
52	Assessed Value		0		0					
53	Value With Mr. Sapp Adjustments				0					0
54	MISC.									
55	Assessed Value		795		7,056					
56	Value With Mr. Sapp Adjustments				7,056					(6,261)

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)								Sapp	TOTAL
2	By Brett Gries			Subject			Comparable #1			
3	Date 2015.01.17			680 Implement Road			301 Boyd Pond Road			
56										Per 2014
57										Property Card
58	ASSESSED VALUE PER 2014 PROPERTY CARDS									
59	ASSESSED TOTAL FMV									519,104
60										
61	Land									
62	Equalize Acres 18.32 Acres To 16.13 Acres @ \$12,000 per Acre									(26,280)
63										
64	Residence									
65	Fireplace/Direct Vented Gas									
66	Equalize Amount \$2,302 To \$2,510									208
67	Warmed & Cooled Air									
68	Equalize Amount \$14,527 To \$16,973									2,446
69	Porches									
70	Equalize Amount \$24,290 To \$21,020									(3,270)
71	Carport/ Attached Garage									
72	Equalize Amount \$0 To \$18,588									18,588
73	Plumbing Fixtures									
74	Equalize Amount \$14,652 To \$27,824									13,172
75	Flooring (Hardwood & Auto Floor Covering Allowance)									
76	Equalize Quality N/A									0
77	Equalize Square Feet 2,795 Sq. Ft. To 3,278 Sq Ft									3,352
78	Composition Shingle									
79	Equalize Amount \$8,440 To \$9,249									809
80	Frame/Siding									
81	Equalize Quality \$59.82 per Sq. Ft. To \$53.43 per Sq Ft									(17,847)
82	Equalize Square Feet 2,795 Sq. Ft. To 3,278 Sq Ft									25,807
83										
84	Barn & Out Buildings									
85	Barn \$48,464 To \$24,710									(23,754)
86	Other Out Buildings \$0 To \$0									0
87										
88	Misc. \$7,056 To \$795									(6,261)
89										
90	REVISED Adjusted Total FMV									506,074
91										
92										

	A	B	C	D	E	F	G	
1	COMPARABLE SALES (Assessed FMV)							
2	By Brett Gries			Subject		Sapp		
3	Date 2015.01.17			680 Implement Road		Comparable #2		
93	ASSESSED TOTAL FMV			475,000		217 Boyd Pond Road		
94	Land Assessed FMV			Remainder Method		455,000		
95	Acres			16.13		7.99		
96	Per Acre			10,183		15,000		
97								
98	Buildings (Residence) Assessed FMV			285,236		261,828		
99	Gross Living Area			3,278		3,423		
100	Per Sq. Foot			87.02		76.49		
101								
102	Buildings (Barns) Assessed FMV							
103	Stable			24,710		73,360		
104	Other Out Buildings			0		0		
105								
106	Misc. Assessed FMV			795		0		
107								
108								
109	RESIDENTIAL COMPONENTS							
110	Fireplace					Units		1
111						Value		5,582
112	Direct-Vented Gas	#	Units	1				
113			Value	2,510				
114	Warmed & Cooled Air	%	Units	100%		Units		100%
115			Value	16,973		Value		17,791
116	Porch	SF	Units	767		Units		36
117			Value	21,020		Value		888
118	Enclosed Porch	SF				Units		242
119						Value		7,667
120	Wood Deck	SF				Units		754
121						Value		19,848
122	Carport	SF				Units		330
123						Value		4,842
124	Attached Garage	SF	Units	624				
125			Value	18,588				
126	Plumbing Fixtures	#	Units	14		Units		11
127			Value	27,824		Value		20,147
128	Per Unit		1,987			1,832		
129	Automatic Floor Cover Allowance %		Units	100%		Units		100%
130			Value	22,749		Value		21,214
131	Per Square Foot		6.94			6.20		
132	Hardwood	%						
133								
134	Per Square Foot							
135	Composition Shingle	%	Units	100%		Units		100%
136			Value	9,249		Value		9,251
137	Frame, Cement Fiber Siding %		Units	100%				
138			Value	175,145				
139	Per Square Foot		53.43					
140	Frame, Hardboard Sheets %					Units		100%
141						Value		165,508
142	Per Square Foot					48.35		
143	Frame, Siding, Vinyl	%						
144								
145	Per Square Foot							
146	Frame, Siding, Wood	%						
147								
148	Per Square Foot							
149	Frame, Siding/Shingle	%						
150								
151	Per Square Foot							
152	Rustic Log	%						
153								
154	Per Square Foot							

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)								Sapp	TOTAL
2	By Brett Gries		Subject		Comparable #2					
3	Date 2015.01.17		680 Implement Road		217 Boyd Pond Road					
4										
5										
6	Proximity To Subject						11.67 Miles		Per	
7	Sale Price						05/21/2013		Mark Sapp	
8	Sale/Gross Living Area								425,000	
9	Value Adjustments		Description		Description					
10	Location									
11	Site		16.13		7.99				162,800	
12	View									
13	Design		1.5 story Ranch		1.5 story Ranch					
14	Quality Of Construction		Good		Good					
15	Actual Age		6		7					
16	Condition		Good		Good					
17	Room Count		4beds 4baths		4beds 3baths				5,000	
18	Gross Living Area		3,278		3,423				(7,077)	
19	Garage/Carport		2Car		Carport				15,000	
20	Porch/Patio/Deck		Porch/Porch/Porch		Scrn/Porch				(1,000)	
21	Fence/Pool/Shop		Fd/Stable		Fd/Stable					
22										
23	Adjusted Sale Price								599,725	
24										
25	Sale Date		02/23/2013							
26	Sale Price of Subject		475,000							
27	Sale/Gross Living Area		144.91 Sq Ft							
28										
29										
30										
31	ASSESSED VALUE WITH MR. SAPP'S ADJUSTMENTS									
32	LAND									
33	Assessed Value		N/A		119,850					
34	Assessed Acres		16.13		7.99					
35	Assessed Value per Acre				N/A		15,000			
36	Value With Mr. Sapp Adjustments				282,650					
37	Acres With Mr. Sapp Adjustments				16.13					
38	Revised Value Per Acre						17,523		(40,700)	
39	RESIDENCE									
40	Assessed Value		285,236		261,828					
41	Assessed Square Feet		3,278		3,423					
42	Assessed Value per Square Foot				87.02		76.49			
43	Value With Mr. Sapp Adjustments				273,751					
44	Square Feet With Mr. Sapp Adjustments				3,278					
45	Revised Value Per Square Foot						83.51		11,485	
46	BARN									
47	Assessed Value		24,710		73,360					
48	Value With Mr. Sapp Adjustments				73,360				(48,650)	
49	OTHER OUT BUILDINGS									
50	Assessed Value		0		0					
51	Value With Mr. Sapp Adjustments				0				0	
52	MISC.									
53	Assessed Value		795		0					
54	Value With Mr. Sapp Adjustments				0				795	
55										

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)							Sapp	TOTAL	
2	By Brett Gries		Subject		Comparable #2					
3	Date 2015.01.17		680 Implement Road		217 Boyd Pond Road					
56										Per 2014
57										Property Card
58	ASSESSED VALUE PER 2014 PROPERTY CARDS:									
59	ASSESSED TOTAL FMV									455,038
60										
61	Land									
62	Equalize Acres		7.99 Acres To 16.13 Acres @ \$15,000 per Acre						122,100	
63										
64	Residence									
65	Fireplace/Direct Vented Gas									
66	Equalize Amount		\$5,582 To \$2,510						(3,072)	
67	Warmed & Cooled Air									
68	Equalize Amount		\$17,791 To \$16,973						(818)	
69	Porches & Decks									
70	Equalize Amount		\$888 & \$7,667 & \$19,848 To \$21,020						(7,303)	
71	Carport/ Attached Garage									
72	Equalize Amount		\$4,842 To \$18,588						13,746	
73	Plumbing Fixtures									
74	Equalize Amount		\$20,147 To \$27,824						7,677	
75	Flooring (Hardwood & Auto Floor Covering Allowance)									
76	Equalize Quality		N/A						0	
77	Equalize Square Feet		3,423 Sq. Ft. To 3,278 Sq Ft						(1,006)	
78	Composition Shingle									
79	Equalize Amount		\$9,251 To \$9,249						(2)	
80	Frame/Siding									
81	Equalize Quality		\$48.35 per Sq. Ft. To \$53.43 per Sq Ft						17,384	
82	Equalize Square Feet		3,423 Sq. Ft. To 3,278 Sq Ft						(1,145)	
83										
84	Barn & Out Buildings									
85	Barn		Equalize Amount		\$73,360 To \$24,710				(48,650)	
86	Other Out Buildings		Equalize Amount		\$0 To \$0				0	
87										
88	Misc.		Equalize Amount		\$0 To \$795				795	
89										
90	REVISED Adjusted Total FMV									548,062
91										
92										

	A	B	C	D	E	F	G	H	I
1	COMPARABLE SALES (Assessed FMV)								TOTAL
2	By Brett Gries		Subject			Comparable #3			
3	Date 2015.01.17		680 Implement Road			484 Coleman Bridge Road			
93	ASSESSED TOTAL FMV				475,000			569,775	
94	Land Assessed FMV		Remainder Method		164,259			226,800	
95	Acres			16.13			12.96		
96	Per Acre			10,183			17,500		
97									
98	Buildings (Residence) Assessed FMV				285,236			207,606	
99	Gross Living Area			3,278			2,232		
100	Per Sq. Foot			87.02			93.01		
101									
102	Buildings (Barns) Assessed FMV								
103	Stable				24,710			128,589	
104	Other Out Buildings				0			6,780	
105									
106	Misc. Assessed FMV				795			0	
107									
108									
109	RESIDENTIAL COMPONENTS								
110	Fireplace					Units		1	
111						Value		4,554	
112	Direct Vented Gas		#	Units	1				
113				Value	2,510				
114	Warmed & Cooled Air		%	Units	100%	Units		100%	
115				Value	16,973	Value		11,601	
116	Porch		SF	Units	767	Units		453	
117				Value	21,020	Value		12,876	
118	Enclosed Porch		SF			Units		143	
119						Value		5,019	
120	Wood Deck		SF						
121									
122	Carport		SF						
123									
124	Attached Garage		SF	Units	624				
125				Value	18,588				
126	Plumbing Fixtures		#	Units	14	Units		10	
127				Value	27,824	Value		18,315	
128	Per Unit			1,987		1,832			
129	Automatic Floor Cover Allowance		%	Units	100%	Units		50%	
130				Value	22,749	Value		6,916	
131	Per Square Foot			6.94		6.20			
132	Hardwood		%			Units		50%	
133						Value		15,048	
134	Per Square Foot					13.48			
135	Composition Shingle		%	Units	100%	Units		100%	
136				Value	9,249	Value		6,740	
137	Frame, Cement Fiber Siding		%	Units	100%				
138				Value	175,145				
139	Per Square Foot			53.43					
140	Frame, Hardboard Sheets		%						
141									
142	Per Square Foot								
143	Frame, Siding, Vinyl		%			Units		100%	
144						Value		137,464	
145	Per Square Foot					61.59			
146	Frame, Siding, Wood		%						
147									
148	Per Square Foot								
149	Frame, Siding/Shingle		%						
150									
151	Per Square Foot								
152	Rustic Log		%						
153									
154	Per Square Foot								

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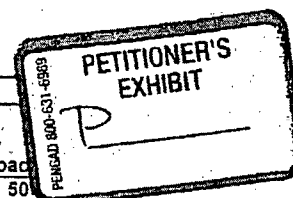
PETITIONER'S
EXHIBIT

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	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries		Subject			Comparable #3				
3	Date 2015.01.17		680 Implement Road			484 Coleman Bridge Road				
4										
5						Per				
6	Proximity To Subject					10.73 Miles				
7	Sale Price					06/21/2013				
8	Sale/Gross Living Area					590,000				
9	Value Adjustments		Description			Description				
10	Location									
11	Site		16.13			12.96				
12	View					63,400				
13	Design		1.5 story Ranch			1 story Ranch				
14	Quality Of Construction		Good							
15	Actual Age		6			8				
16	Condition		Good			Good				
17	Room Count		4beds 4baths			3beds 2.5baths				
18	Gross Living Area		3,278			2,232				
19	Garage/Carport		2Car			None				
20	Porch/Patio/Deck		Porch/Porch/Porch			Scrn/Porch/Porch/Porch				
21	Fence/Pool/Shop		Fd/Stable			Fd/Stable				
22										
23	Adjusted Sale Price					732,851				
24										
25	Sale Date		02/23/2013							
26	Sale Price of Subject		475,000							
27	Sale/Gross Living Area		144.91 Sq Ft							
28										
29										
30						Mark Sapp				
31	ASSESSED VALUE WITH MR. SAPP'S ADJUSTMENTS					Errors				
32	LAND									
33	Assessed Value		N/A			226,800				
34	Assessed Acres		16.13			12.96				
35	Assessed Value per Acre		N/A			17,500				
36	Value With Mr. Sapp Adjustments					290,200				
37	Acres With Mr. Sapp Adjustments					16.13				
38	Revised Value Per Acre					17,991				
39	RESIDENCE									
40	Assessed Value		285,236			207,606				
41	Assessed Square Feet		3,278			2,232				
42	Assessed Value per Square Foot		87.02			93.01				
43	Value With Mr. Sapp Adjustments					327,057				
44	Square Feet With Mr. Sapp Adjustments					3,278				
45	Revised Value Per Square Foot					99.77				
46	BARN									
47	Assessed Value		24,710			128,589				
48	Value With Mr. Sapp Adjustments					88,589				
49	OTHER OUT BUILDINGS									
50	Assessed Value		0			6,780				
51	Value With Mr. Sapp Adjustments					6,780				
52	MISC.									
53	Assessed Value		795			0				
54	Value With Mr. Sapp Adjustments					0				
55						795				

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries			Subject			Comparable #3			
3	Date 2015.01.17			680 Implement Road			484 Coleman Bridge Road			
56										Per 2014
57										Property Card
58	ASSESSED VALUE PER 2014 PROPERTY CARDS									
59	ASSESSED TOTAL FMV									569,775
60										
61	Land									
62	Equalize Acres		12.96 Acres To 16.13 Acres @ \$17,500 per Acre						55,475	
63										
64	Residence									
65	Fireplace/Direct Vented Gas									
66	Equalize Amount		\$4,554 To \$2,510						(2,044)	
67	Warmed & Cooled Air									
68	Equalize Amount		\$11,601 To \$16,973						5,372	
69	Porches & Decks									
70	Equalize Amount		\$12,876 & \$5,019 To \$21,020						3,125	
71	Carport/ Attached Garage									
72	Equalize Amount		\$0 To \$18,588						18,588	
73	Plumbing Fixtures									
74	Equalize Amount		\$18,315 To \$27,824						9,509	
75	Flooring (Hardwood & Auto Floor Covering Allowance)									
76	Equalize Quality		13.48 per Sq. Ft. To \$6.94 per Sq Ft							
77	Equalize Square Feet		2,232 Sq. Ft. To 3,278 Sq Ft						7,259	
78	Composition Shingle									
79	Equalize Amount		\$6,740 To \$9,249						2,509	
80	Frame/Siding									
81	Equalize Quality		\$61.59 per Sq. Ft. To \$53.43 per Sq Ft							
82	Equalize Square Feet		2,232 Sq. Ft. To 3,278 Sq Ft						55,888	
83										
84	Barn & Out Buildings									
85	Barn		Equalize Amount		\$128,589 To \$24,710				(103,879)	
86	Other Out Buildings		Equalize Amount		\$6,780 To \$0				(6,780)	
87										
88	Misc.		Equalize Amount		\$0 To \$795				795	
89										
90	REVISED Adjusted Total FMV									590,082
91										
92										

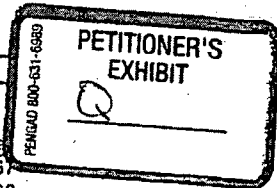
	A	B	C	D	E	F	G
1	COMPARABLE SALES (Assessed FMV)						
2	By Brett Gries			Subject		Comparable #4	
3	Date 2015.01.17			680 Implement Road		3042 Farmer Road	
93	ASSESSED TOTAL FMV				475,000		50
94	Land Assessed FMV		Remainder Method		164,259		92,550
95	Acres			16.13		17.17	
96	Per Acre			10,183		5,390	
97							
98	Buildings (Residence) Assessed FMV				285,236		352,255
99	Gross Living Area			3,278		3,715	
100	Per Sq. Foot			87.02		94.82	
101							
102	Buildings (Barns) Assessed FMV						
103	Stable				24,710		36,132
104	Other Out Buildings				0		7,493
105							
106	Misc. Assessed FMV				795		20,139
107							
108							
109	RESIDENTIAL COMPONENTS						
110	Fireplace						1
111							6,794
112	Direct Vented Gas	#	Units	1		Units	
113			Value	2,510		Value	
114	Warmed & Cooled Air	%	Units	100%		Units	100%
115			Value	16,973		Value	19,051
116	Porch	SF	Units	767		Units	50
117			Value	21,020		Value	1,852
118	Enclosed Porch	SF				Units	209
119						Value	7,732
120	Wood Deck	SF				Units	464
121						Value	7,643
122	Carport	SF					
123							
124	Attached Garage	SF	Units	624			
125			Value	18,588			
126	Plumbing Fixtures	#	Units	14		Units	13
127			Value	27,824		Value	30,556
128	Per Unit		1.987			2,350	
129	Automatic Floor Cover Allowance	%	Units	100%		Units	
130			Value	22,749		Value	
131	Per Square Foot		6.94				
132	Hardwood	%				Units	100%
133						Value	59,802
134	Per Square Foot					16.10	
135	Composition Shingle	%	Units	100%		Units	100%
136			Value	9,249		Value	5,590
137	Frame, Cement Fiber Siding	%	Units	100%			
138			Value	175,145			
139	Per Square Foot		53.43				
140	Frame, Hardboard Sheets	%					
141							
142	Per Square Foot						
143	Frame, Siding, Vinyl	%					
144							
145	Per Square Foot						
146	Frame, Siding, Wood	%				Units	70%
147						Value	171,719
148	Per Square Foot					66.03	
149	Frame, Siding/Shingle	%				Units	30%
150						Value	72,137
151	Per Square Foot					64.73	Average =
152	Rustic Log	%					65.64
153							
154	Per Square Foot						



	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries			Subject			Comparable #4			
3	Date 2015.01.17			680 Implement Road			3042 Farmer Road			
4										
5										Per
6	Proximity To Subject						12.69 Miles			Mark Sapp
7	Sale Price						11/20/2013			525,000
8	Sale/Gross Living Area									
9	Value Adjustments			Description			Description			
10	Location									5,000
11	Site			16.13			17.17			
12	View									
13	Design			1.5 story Ranch			1.5 story Trd			
14	Quality Of Construction			Good						
15	Actual Age			6			16			52,500
16	Condition			Good			Good			
17	Room Count			4beds 4baths			4beds 3.5baths			2,500
18	Gross Living Area			3,278			3,715			(30,107)
19	Garage/Carport			2Car			None			21,840
20	Porch/Patio/Deck			Porch/Porch/Porch			Scrn/Porch/Deck			(2,500)
21	Fence/Pool/Shop			Fd/Stable			Fd/Stable			
22										
23	Adjusted Sale Price									565,293
24										
25	Sale Date			02/23/2013						
26	Sale Price of Subject			475,000						
27	Sale/Gross Living Area			144.91 Sq Ft						
28										
29										Mark Sapp
30										Errors
31	ASSESSED VALUE WITH MR. SAPP'S ADJUSTMENTS									
32	LAND									
33	Assessed Value			N/A			92,550			
34	Assessed Acres			16.13			17.17			
35	Assessed Value per Acre			N/A			5,390			
36	Value With Mr. Sapp Adjustments						97,550			
37	Acres With Mr. Sapp Adjustments						17.17			
38	Revised Value Per Acre						5,681			(10,606)
39	RESIDENCE									
40	Assessed Value			285,236			352,255			
41	Assessed Square Feet			3,278			3,715			
42	Assessed Value per Square Foot			87.02			94.82			
43	Value With Mr. Sapp Adjustments						387,488			
44	Square Feet With Mr. Sapp Adjustments						3,278			
45	Revised Value Per Square Foot						118.21			(102,252)
46	BARN									
47	Assessed Value			24,710			36,132			
48	Value With Mr. Sapp Adjustments						36,132			(11,422)
49	OTHER OUT BUILDINGS									
50	Assessed Value			0			7,493			
51	Value With Mr. Sapp Adjustments						7,493			(7,493)
52	MISC.									
53	Assessed Value			795			20,139			
54	Value With Mr. Sapp Adjustments						20,139			(19,344)
55										

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries			Subject			Comparable #4			
3	Date 2015.01.17			680 Implement Road			3042 Farmer Road			
56										Per 2014
57										Property Card
58	ASSESSED VALUE PER 2014 PROPERTY CARDS:									
59	ASSESSED TOTAL FMV									508,569
60										
61	Land									
62	Equalize Acres		17.17 Acres To 16.13 Acres @ \$5,390 per Acre						(5,606)	
63										
64	Residence									
65	Fireplace/Direct Vented Gas									
66	Equalize Amount		\$6,794 To \$2,510						(4,284)	
67	Warmed & Cooled Air									
68	Equalize Amount		\$19,051 To \$16,973						(2,078)	
69	Porches & Decks									
70	Equalize Amount		\$1,852 & \$7,732 & \$7,643 To \$21,020						3,793	
71	Carport/ Attached Garage									
72	Equalize Amount		\$0 To \$18,588						18,588	
73	Plumbing Fixtures									
74	Equalize Amount		\$30,556 To \$27,824						(2,732)	
75	Flooring (Hardwood & Auto Floor Covering Allowance)									
76	Equalize Quality		\$16.10 per Sq. Ft. To \$6.94 per Sq Ft						(9,160)	
77	Equalize Square Feet		3,715 Sq. Ft. To 3,278 Sq Ft						(4,333)	
78	Composition Shingle									
79	Equalize Amount		\$5,590 To \$9,249						3,659	
80	Frame/Siding									
81	Equalize Quality		\$65.64 per Sq. Ft. To \$53.43 per Sq Ft						(45,362)	
82	Equalize Square Feet		3,715 Sq. Ft. To 3,278 Sq Ft						(23,349)	
83										
84	Barn & Out Buildings									
85	Barn		Equalize Amount		\$36,132 To \$24,710				(11,422)	
86	Other Out Buildings		Equalize Amount		\$7,493 To \$0				(7,493)	
87										
88	Misc.		Equalize Amount		\$20,139 To \$795				(19,344)	
89										
90	REVISED Adjusted Total FMV									375,886
91										
92										

	A	B	C	D	E	F	G	H
1	COMPARABLE SALES (Assessed FMV)							
2	By Brett Gries		Subject		Comparable #5			
3	Date 2015.01.17		680 Implement Road		1874 Joyner Pond Road			
93	ASSESSED TOTAL FMV				475,000	324,767		
94	Land Assessed FMV		Remainder Method		164,259	58,338		
95	Acres		16.13			15.09		
96	Per Acre		10,183			3,866		
97								
98	Buildings (Residence) Assessed FMV				285,236	210,556		
99	Gross Living Area		3,278			2,330		
100	Per Sq. Foot		87.02			90.37		
101								
102	Buildings (Barns) Assessed FMV							
103	Stable				24,710	48,755		
104	Other Out Buildings				0	6,300		
105								
106	Misc. Assessed FMV				795	818		
107								
108								
109	RESIDENTIAL COMPONENTS							
110	Fireplace					1		
111						Value	4,554	
112	Direct Vented Gas	#	Units		1			
113			Value		2,510			
114	Warmed & Cooled Air	%	Units		100%	Units	100%	
115			Value		16,973	Value	12,110	
116	Porch	SF	Units		767	Units	410	
117			Value		21,020	Value	8,049	
118	Enclosed Porch	SF						
119								
120	Wood Deck	SF						
121								
122	Carport	SF						
123						Units	576	
124	Attached Garage	SF	Units		624	Value	12,694	
125			Value		18,588			
126	Plumbing Fixtures	#	Units		14	Units	10	
127			Value		27,824	Value	18,315	
128	Per Unit		1,987			1,832		
129	Automatic Floor Cover Allowance	%	Units		100%	Units	100%	
130			Value		22,749	Value	14,440	
131	Per Square Foot		6.94			6.20		
132	Hardwood	%						
133								
134	Per Square Foot							
135	Composition Shingle	%	Units		100%	Units	100%	
136			Value		9,249	Value	6,297	
137	Frame, Cement Fiber Siding	%	Units		100%			
138			Value		175,145			
139	Per Square Foot		53.43					
140	Frame, Hardboard Sheets	%						
141								
142	Per Square Foot							
143	Frame, Siding, Vinyl	%						
144								
145	Per Square Foot							
146	Frame, Siding, Wood	%						
147								
148	Per Square Foot							
149	Frame, Siding/Shingle	%						
150								
151	Per Square Foot							
152	Rustic Log	%						
153								
154	Per Square Foot							63.32



	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries			Subject		Comparable #5				
3	Date 2015.01.17			680 Implement Road		1874 Joyner Pond Road				
4										
5										Per
6	Proximity To Subject					14.27 Miles				Mark Sapp
7	Sale Price					10/10/2013				450,000
8	Sale/Gross Living Area									
9	Value Adjustments			Description		Description				
10	Location									5,000
11	Site			16.13		15.09				20,800
12	View									
13	Design			1.5 story Ranch		1 story Ranch				
14	Quality Of Construction			Good						
15	Actual Age			6		9				13,500
16	Condition			Good		Good				
17	Room Count			4beds 4baths		3beds 2.5baths				7,500
18	Gross Living Area			3,278		2,330				84,836
19	Garage/Carport			2Car		Carport				6,840
20	Porch/Patio/Deck			Porch/Porch/Porch		Porch				4,500
21	Fence/Pool/Shop			Fd/Stable		Fd/2Stables				(2,500)
22										
23	Adjusted Sale Price									590,476
24										
25	Sale Date			02/23/2013						
26	Sale Price of Subject			475,000						
27	Sale/Gross Living Area			144.91 Sq Ft						
28										
29										Mark Sapp
30										Errors
31	ASSESSED VALUE WITH MR. SAPP'S ADJUSTMENTS									
32	LAND									
33	Assessed Value			N/A		58,338				
34	Assessed Acres			16.13		15.09				
35	Assessed Value per Acre			N/A						3,866
36	Value With Mr. Sapp Adjustments					84,138				
37	Acres With Mr. Sapp Adjustments					16.13				
38	Revised Value Per Acre									5,216
39	RESIDENCE									(21,773)
40	Assessed Value			285,236		210,556				
41	Assessed Square Feet			3,278		2,330				
42	Assessed Value per Square Foot					87.02				90.37
43	Value With Mr. Sapp Adjustments					327,732				
44	Square Feet With Mr. Sapp Adjustments					3,278				
45	Revised Value Per Square Foot									99.98
46	BARN									(42,406)
47	Assessed Value			24,710		48,755				
48	Value With Mr. Sapp Adjustments					46,255				(21,115)
49	OTHER OUT BUILDINGS									
50	Assessed Value			0		6,300				
51	Value With Mr. Sapp Adjustments					6,300				(1,300)
52	MISC.									
53	Assessed Value			795		818				
54	Value With Mr. Sapp Adjustments					818				(23)
55										

	A	B	C	D	E	F	G	H	I	J
1	COMPARABLE SALES (Assessed FMV)									TOTAL
2	By Brett Gries			Subject		Comparable #5				
3	Date 2015.01.17			680 Implement Road		1874 Joyner Pond Road				
56										Per 2014
57										Property Card
58	ASSESSED VALUE PER 2014 PROPERTY CARDS									
59	ASSESSED TOTAL FMV									324,767
60										
61	Land									
62	Equalize Acres		15.09 Acres To 16.13 Acres @ \$3,866 per Acre						4,021	
63										
64	Residence									
65	Fireplace/Direct Vented Gas									
66	Equalize Amount		\$4,554 To \$2,510						(2,044)	
67	Warmed & Cooled Air									
68	Equalize Amount		\$12,110 To \$16,973						4,863	
69	Porches									
70	Equalize Amount		\$8,049 To \$21,020						12,971	
71	Attached Garage									
72	Equalize Amount		\$12,694 To \$18,588						5,894	
73	Plumbing Fixtures									
74	Equalize Amount		\$18,315 To \$27,824						9,509	
75	Flooring (Hardwood & Auto Floor Covering Allowance)									
76	Equalize Quality								0	
77	Equalize Square Feet		2,330 Sq. Ft. To 3,278 Sq Ft						6,579	
78	Composition Shingle									
79	Equalize Amount		\$6,297 To \$9,249						2,952	
80	Frame/Siding									
81	Equalize Quality		\$63.32 per Sq. Ft. To \$53.43 per Sq Ft						(23,044)	
82	Equalize Square Feet		2,330 Sq. Ft. To 3,278 Sq Ft						50,652	
83										
84	Barn & Out Buildings									
85	Barn		\$48,755 To \$24,710						24,045	
86	Other Out Buildings		\$6,300 To \$0						(6,300)	
87										
88	Misc.		\$818 To \$795						23	
89										
90	REVISED Adjusted Total FMV									366,752
91										
92										

AIKEN COUNTY APPEALS BOARD
PRESENTATION OF APPEAL
ASSESSOR'S OFFICE

1

1- INTRODUCTION OF ASSESSOR STAFF

2- IDENTIFICATION OF PROPERTY UNDER APPEAL

PARCEL #138-15-01-005

3- OWNER / APPELLANT

BRETT E. GRIES

4- DESCRIPTION OF PARCEL

LOT 19 SECTION 2 HOPELAND FARMS
680 IMPLEMENT ROAD

LAND

16.13 ACRES

IMPROVEMENTS

3,278 sq.ft. CEMENT FIBER SIDING RESIDENCE
1,200 sq.ft. STABLE
BUILT approx. 2007

5- THE OWNER'S APPEAL LETTER

RECEIVED

7/16/2014

AFTER: ASSESSMENT NOTICE MAILED

6/30/2014

DUE TO: - NEW CONSTRUCTION (DESCRIPTION)
- NEW PARCEL SPLIT/COMBINATION
- REVALUATION ATI
- COUNTY WIDE REASSESSMENT ***
OR: AFTER TAX BILL

6- APPRAISAL DATE

12/31/2013

7- ASSESSOR'S MARKET VALUE ESTIMATE

\$598,037

OFFICE CONFERENCE 10/2/2014

8- OWNER / APPELLANT OPINION OF VALUE

\$415,066 / \$468,500

9- GENERAL STATEMENT OF APPEAL

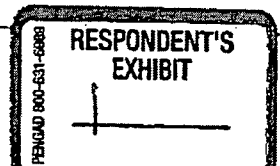
MARKET VALUATION FOR 2014 TAX YEAR

10- PRESENTATION / DISCUSSION OF EVIDENCE

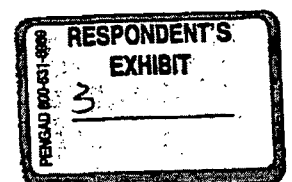
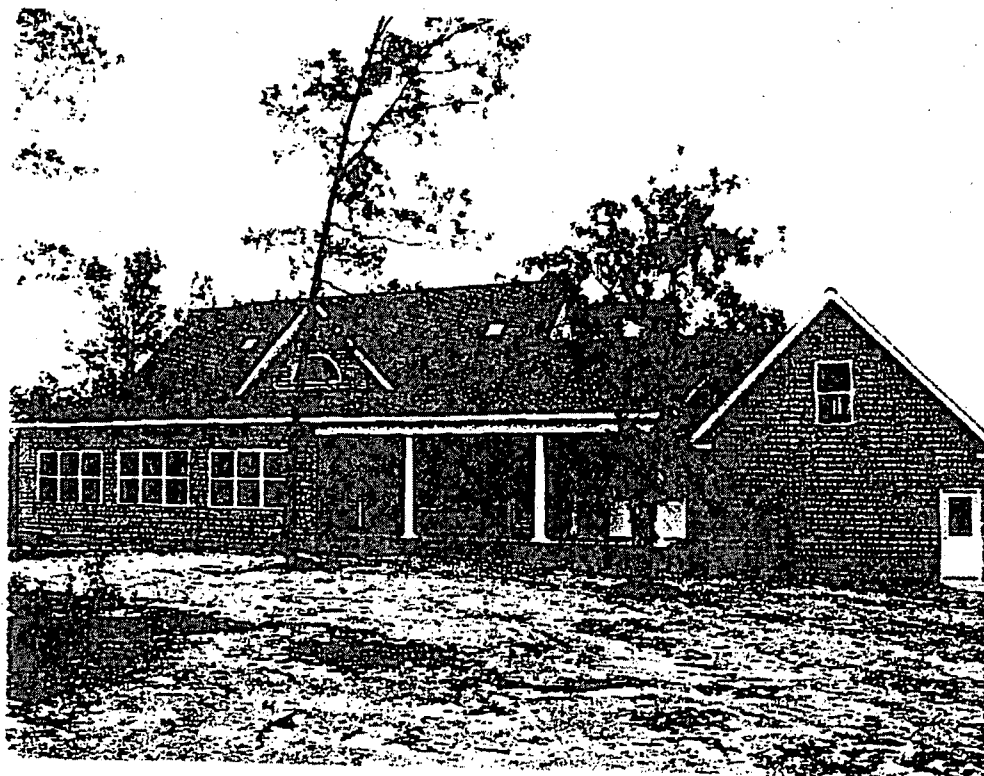
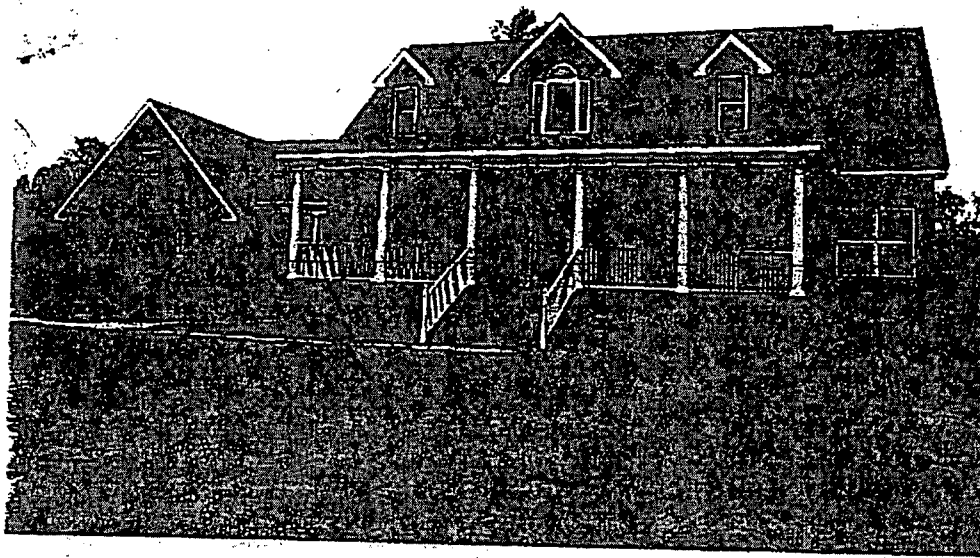
MARK T. SAPP; CRM
Appraiser III

DATE OF CONFERENCE: 1/29/2015

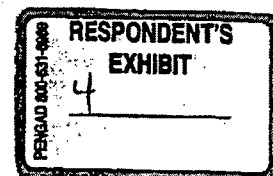
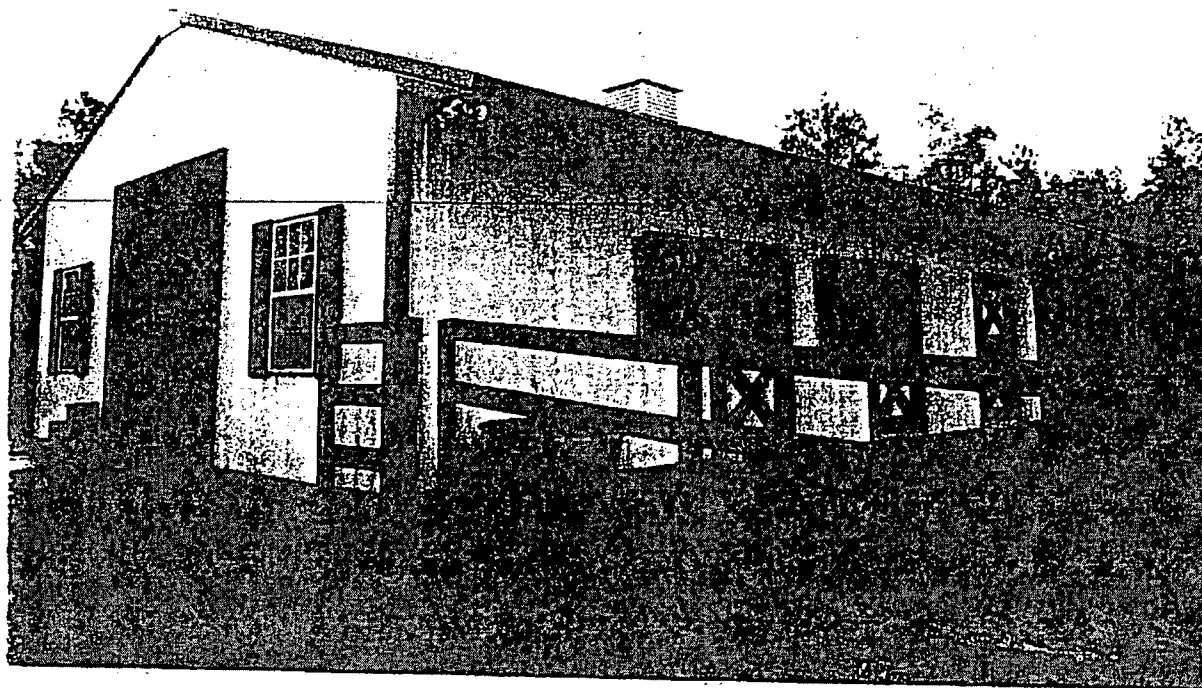
ORIGINAL



SUBJECT PROPERTY : 680 IMPLEMENT ROAD TMN#138-15-01-005



SUBJECT PROPERTY : 680 IMPLEMENT ROAD TMN#138-15-01-005



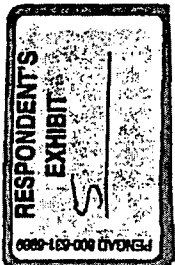
COMPARABLE SALES

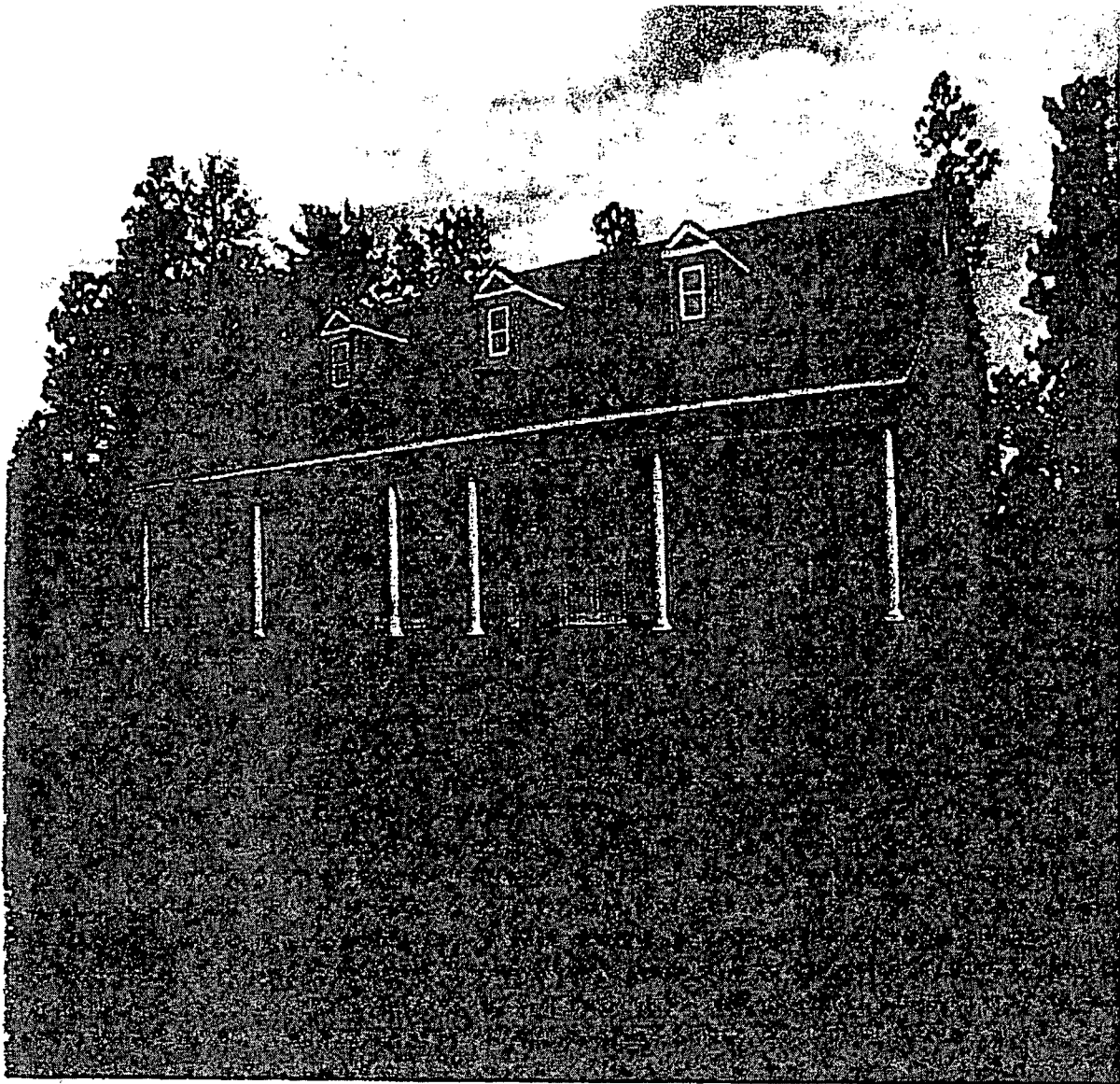
	A	B	C	D	E	F	G	H	I	J	K	L
1		Subject	Comparable#1		Comparable#2		Comparable#3		Comparable#4		Comparable#5	
2		680 Implement Rd	301 Boyd Pond Rd		217 Boyd Pond		484 Coleman Bridge Rd		3042 Farmer Rd		1874 Joyner Pond Rd	
3												
4			11.82 miles		11.67 miles		10.73 miles		12.69 miles		14.27 miles	
5	Proximity to Subject											
6	Sale Price		3/22/2013 \$500,000.00		5/21/2013 \$425,000.00		6/21/2013 \$590,000.00		11/20/2013 \$525,000.00		10/10/2013 \$450,000.00	
7	Sale Price/Gross Liv.Area		\$178.99		\$124.16		\$264.34		\$141.32		\$193.13	
8	Value Adjustments	Description	Description		Description		Description		Description		Description	
9	Location											
10	Site	16.13	18.32		7.99	\$162,800.00		12.96	\$63,400.00		17.17	\$5,000.00
11	View											
12	Design	1.5 Ranch	1 story Ranch		1.5 story Ranch		1 story Ranch		1.5 Story Trd		1.5 Story Ranch	
13	Quality of Construction	Good	Good		Good		Good		Good		Good	
14	Actual Age		6	5		7		8		16		9
15	Condition	Good	Good		Good		Good		Good		Good	
16	Room Count	4beds 4Baths	3Beds 2 Baths		4Beds 3Baths		3Bed 2.5 Baths		4Beds 3.5Bath		3Beds 2.5Baths	
17	Gross Living Area	3279	2795		3423		2232		3715		2330	
18	Garage/ Carport	2Car	None		Carport		None		None		Carport	
19	Porch/Patio/Deck	Porch/Porch/Porch	Deck/Porch		Scrm/Porch		Scrm/Porch/Porch/Porch		Scrm/Porch/Deck		Porch	
20	Fence/pool/shop	Fd/Stable	Fd/stable		Fd/stable		Fd/Stable		Fd/Stable		Fd/2Stables	
21												
22	Adjusted Sale Price			\$577,566.00		\$599,723.00		\$732,851.00		\$565,233.00		\$590,476.00
23												
24	Sale Date	2/23/2013										
25	Sale Price of Subject	\$475,000.00										
26	Sale/ Gross Liv. Area	\$144.91 sqft.										

(747/841
can't use)

89.50
594+

He's will to use our buildig value but
not our Land value. / How do you come up
out of the 11comps He Took to puted 5.





SALE #1

TMN #	073-07-02-001
ADDRESS:	301 BOYD POND ROAD
DATE OF SALE:	3/22/2013
SALE PRICE:	\$500,000
LAND:	18.32 ACRES
BUILDING:	2,795 SQ.FT.
YEAR BUILT:	2008
EXTERIOR:	VINYL SIDING
OUTBUILDING:	2,280 sq.ft. STABLE



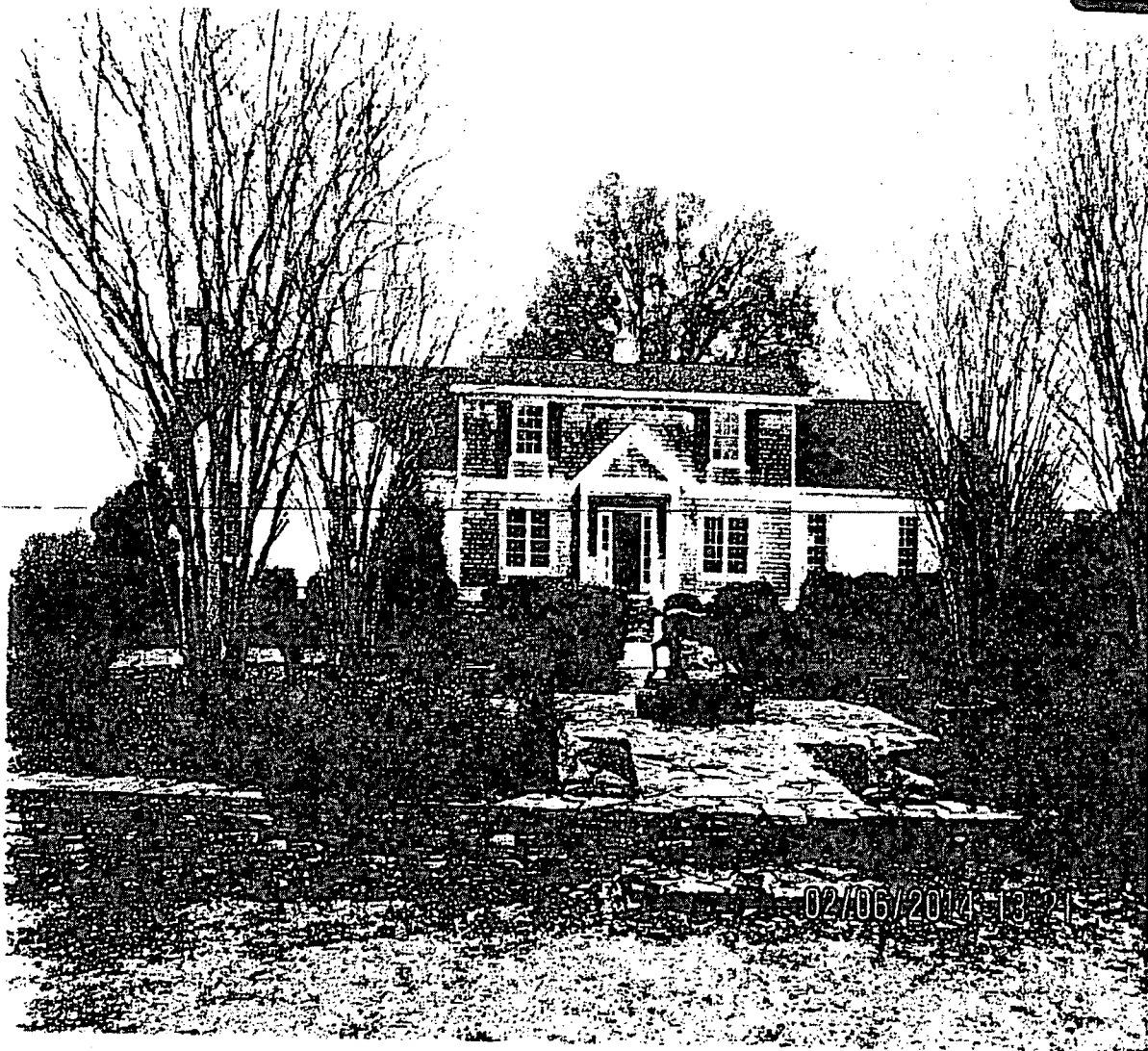
SALE #2

TMN #	073-06-01-014
ADDRESS:	217 BYOD POND ROAD
DATE OF SALE:	5/21/2013
SALE PRICE:	\$425,000
LAND:	7.99 ACRES
BUILDING:	3,423 SQ.FT.
YEAR BUILT:	2006
EXTERIOR:	HARDBOARD SIDING
OUTBUILDING:	1,224 sq.ft. STABLE



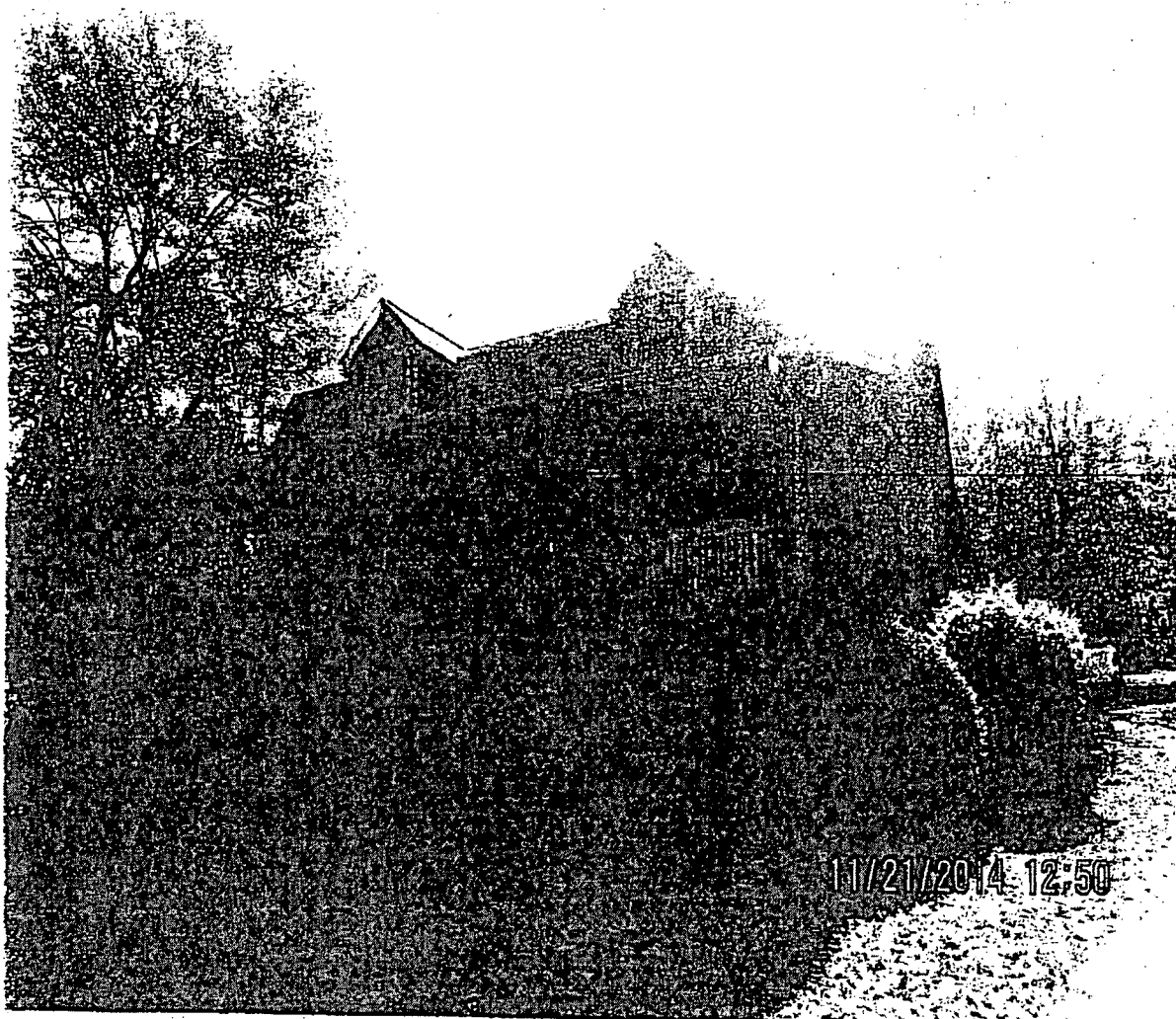
SALE #3

TMN #	188-00-12-009
ADDRESS:	480 COLEMAN BRIDGE ROAD
DATE OF SALE:	6/21/2013
SALE PRICE:	\$590,000
LAND:	12.96 ACRES
BUILDING:	2,232 SQ.FT.
YEAR BUILT:	2005
EXTERIOR:	VINYL SIDING
OUTBUILDING:	2,016 sq.ft. STABLE



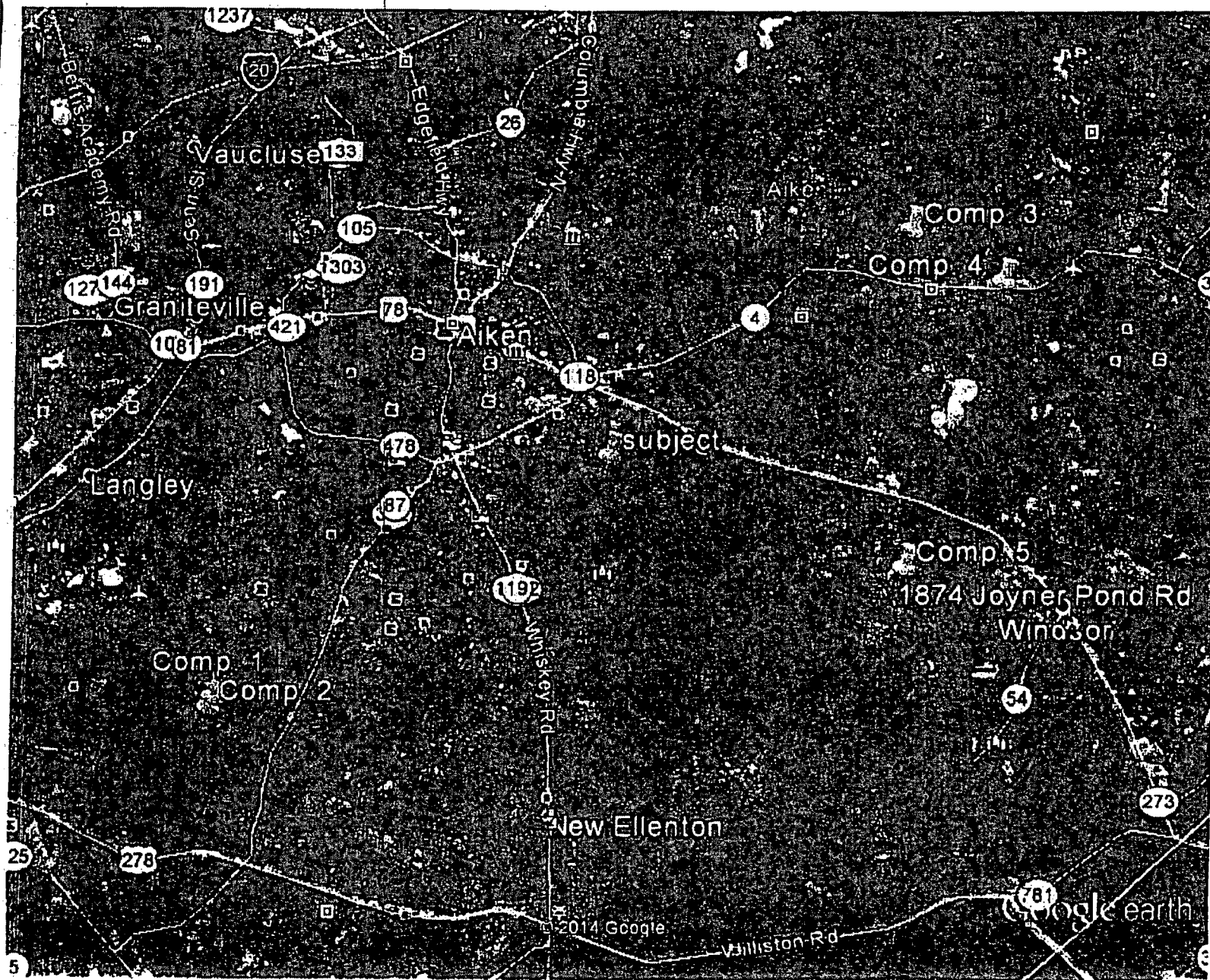
SALE #4

TMN #	205-00-06-005
ADDRESS:	3042 FARMER ROAD
DATE OF SALE:	11/20/2013
SALE PRICE:	\$525,000
LAND:	17.17 ACRES
BUILDING:	3,715 SQ.FT.
YEAR BUILT:	1991
EXTERIOR:	WOOD/SHINGLE SIDING
OUTBUILDING:	1,152 sq.ft. STABLE



SALE #5

TMN #	191-00-09-029
ADDRESS:	1874 JOYNER POND ROAD
DATE OF SALE:	10/10/2013
SALE PRICE:	\$450,000
LAND:	15.09 ACRES
BUILDING:	2,330 SQ.FT.
YEAR BUILT:	2004
EXTERIOR:	RUSTIC LOG
OUTBUILDING:	1,296 sq.ft. STABLE
	1,166 sq.ft. STABLE



Google earth

miles 10 20
km



HOPELAND FARMS



TMS#	Address	Appraised value	Sq Ft	\$/SQFT	Yr Built	ACERAGE	BUILDINGS
138-10-01-003	341 Implement Road	\$ 344,793.00	1996	\$ 172.74	1999	5.54	
138-11-05-003	461 Implement Road	\$ 403,935.00	2160	\$ 187.01	2000	8.01	
138-10-02-002	420 Implement Road	\$ 438,886.00	2290	\$ 191.65	2001	9.14	STABLE
138-10-01-005	233 Implement Road	\$ 446,924.00	2428	\$ 184.07	2002	11.01	
138-11-05-001	393 Implement Road	\$ 465,265.00	2335	\$ 199.26	1999	10.15	STABLE
138-11-03-005	460 Implement Road	\$ 471,460.00	1976	\$ 238.59	2014	5.25	STABLE
138-10-02-003	310 Implement Road	\$ 485,204.00	3025	\$ 160.40	2002	7.29	STABLE
138-10-05-002	216 Implement Road	\$ 501,716.00	2155	\$ 232.81	1999	11.86	STABLE
138-11-05-002	455 Implement Road	\$ 506,302.00	2697	\$ 187.73	1999	10.56	
138-10-01-002	239 Implement Road	\$ 518,647.00	1835	\$ 282.64	2001	13.61	
138-10-01-007	339 Implement Road	\$ 527,218.00	3045	\$ 173.14	2002	5.3	STABLE
138-16-02-002	841 Implement Road	\$ 530,618.00	2241	\$ 236.78	2004	14	STABLE
138-10-01-006	183 Implement Road	\$ 545,578.00	2432	\$ 224.33	2004	7.26	STABLE
138-19-04-002	922 Implement Road	\$ 560,561.00	4148	\$ 135.14	2010	5.5	
138-10-01-001	235 Implement Road	\$ 564,339.00	2885	\$ 195.61	1999	10.77	STABLE
138-15-01-005	680 Implement Road	\$ 665,601.00	3278	\$ 203.05	2007	16.13	STABLE
138-15-01-003	590 Implement Road	\$ 720,214.00	2396	\$ 300.59	2005	20	STABLE
138-10-01-004	363 Implement Road	\$ 748,061.00	4051	\$ 184.66	2009	11.38	STABLE
138-20-01-008	943 Implement Road	\$ 788,129.00	1468	\$ 536.87	2012	25.16	STABLE
138-16-02-001	747 Implement Road	\$ 820,930.00	5923	\$ 138.60	2005	12.63	STABLE
138-14-01-001	329 HOPELAND FARM DR	\$ 976,847.00	3487	\$ 280.14	1999	39.43	
138-13-03-002	326 HOPELAND FARM DR	\$ 1,106,361.00	6096	\$ 181.49	2013	11.01	STABLE

7/27/15



NOV = 5 2014

OFFICE OF THE ASSESSOR
AIKEN COUNTY GOVERNMENT

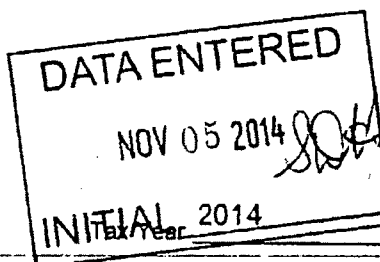
DATE: 10/15/2014

Brett Gries

680 Implement Rd

Aiken SC 29803

Tax Map # 138-15-01-005



QB

Upon review and analysis of all data received at your conference, the valuation of the above referenced parcel(s) resulted in the following:

Assessor's original estimate of Fair Market Value is	\$ 665,601
Current Taxable/Capped Value is	\$ 335,008
Redetermined estimate of Fair Market Value is	\$ 598,037
Current Taxable/Capped Value is	\$ 312,831

In accordance with provisions in the South Carolina Code of Laws Section 12-60-2520, you have the right to appeal to the Aiken County Board of Assessment Appeals. The appeal must be in writing and delivered to the address below within **thirty(30) days** of the date of this letter. If no timely request is received, the appeal will be closed.

STAFF APPRAISER

1. I accept the redetermined value and wish to discontinue the appeal.

Owner or Agent

Date

--Or--

2. I wish to continue my appeal to the Aiken County Board of Assessment Appeals.

Owner or Agent

Date

TAX LIABILITY: Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.
South Carolina Code Section 12-60-2550 Payment of adjusted assessment if appeal not concluded by December 31 of Tax Year. The Assessor shall notify the County Auditor to adjust the property tax notice to 80% of the appealed value, or more as agreed to, only upon written request from the taxpayer.

1930 UNIVERSITY PARKWAY

SUITE 2400

AIKEN, SC 29801

PHONE 803.642.1583

assessor@aikencountysc.gov



**OFFICE OF THE ASSESSOR
AIKEN COUNTY GOVERNMENT**

October 15, 2014

To: Brett Gries

Dear Mr. Gries, I have looked over the information that you provided at the conference. I adjusted the value on the property by using the most comparable sales and the cost approach to value. These are the most common approaches to value used in property such as yours to determine fair market value. The enclosed letter shows the redetermined value. Please if you have any other additional questions give me a call.

Sincerely

Mark Sapp Appraiser
Aiken County Government

RESPONDENT'S
EXHIBIT
0000-100-000 QYCR

AUG 22 2014

OFFICE OF THE ASSESSOR
AIKEN COUNTY GOVERNMENT
ASSESSOR'S RESPONSE TO TAXPAYER'S APPEAL

Brett Gries
680 Implement Rd
Aiken SC 29803

Date: 8/7/2014

AUG 22 2014

Tax Year under Appeal: 2014

CB

Tax Map Number: # 138-15-01-005

Assessor's original estimate of Fair Market Value is \$ 665,601.00
Current Taxable/Capped Value is \$ 335,008.00

After reviewing comparable sales that occurred on or before Dec. 31st prior to the TAX YEAR, it is indicated that no change in our estimate of fair market value is warranted.

In accordance with provisions in the South Carolina Code of Laws Section 12-60-2520, you have the right to set up a conference to offer further information to support your grounds for objection to the valuation of the referenced property. The request for conference must be made within 30 days of the date of this letter. The request for conference must be in writing and delivered to the address below. If no timely request is received, the appeal will be closed and the value will become final.

Mark Sapp
STAFF APPRAISER - Mark Sapp, CRM

Richard W. Jantzen
RICHARD W. JANTZEN, CRM
AIKEN COUNTY ASSESSOR

1. I accept the fair market value and wish to discontinue the appeal.

Owner or Agent

Date

--Or--

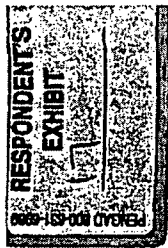
2. I wish to schedule a conference to provide proof of error in the Assessor's estimate of fair market value.

[Signature]
Owner or Agent

08/22/2014
Date

TAX LIABILITY: Filing of an appeal of the assessment of real property does not preclude the tax liability; therefore, while the appeals process is under way, it is highly recommended that taxes are paid before the penalty date in order to avoid further penalty.
South Carolina Code Section 12-60-2550 Payment of adjusted assessment if appeal not concluded by December 31 of Tax Year. The Assessor shall notify the County Auditor to adjust the property tax notice to 80% of the appealed value, or more as agreed to, only upon written request from the taxpayer.

1930 UNIVERSITY PARKWAY
SUITE 2400
AIKEN, SC 29801
(803)642.1583
assessor@aikencountysc.gov



LAND SALES SHEET

Parcel#	Location	Sale Date	Sale Price	Acres	Per Acre
138-13-03-002	IMPLEMENT RD	7/13/2012	\$275,250.00	11.01	\$25,000.00
138-20-01-005	LEWIS LANE	3/15/2013	\$220,000.00	20.55	\$10,705.60
108-09-03-003	Hollow Creek	3/1/2012	\$135,000.00	7.71	\$17,509.73
175-00-15-006	BRIDLE CREEK	6/27/2012	\$335,000.00	20.57	\$16,285.85
Average Sale					\$17,375.29
138-20-01-008	IMPLEMENT RD	7/1/2010	\$490,620.00	25.16	\$19,500.00
138-14-01-003	IMPLEMENT RD	10/4/2010	\$440,000.00	22.00	\$20,000.00
138-19-04-008	IMPLEMENT RD	3/8/2011	\$138,000.00	5.52	\$25,000.00
138-13-03-002	IMPLEMENT RD	7/13/2012	\$275,250.00	11.01	\$25,000.00
138-19-04-010	IMPLEMENT RD	7/30/2012	\$142,000.00	5.68	\$25,000.00
138-20-01-009	IMPLEMENT RD	5/29/2013	\$144,750.00	5.79	\$25,000.00
138-20-01-004	IMPLEMENT RD	2/26/2014	\$359,400.00	17.67	\$20,339.56
138-19-04-011	IMPLEMENT RD	8/12/2014	\$125,000.00	5.50	\$22,727.27
Average Sale					\$22,820.85



MLS #: R78455A (Active) List Price: \$590,000

680 Implement Road

[Additional Photos](#)

[View Map](#)

STYLE: Two Story, Farm House
TOTAL ROOMS: 9
BEDROOMS: 4
FULL BATHS: 4
HALF BATHS: 0
YEAR BUILT: 2007
APX HEATED SQFT: 3232
NEW CONSTRUCTION: No

TOWN/SUBDIVISION: HOPELAND
FARMS
AIKEN (CITY/COUNTY): Country
AREA: Aiken, SE
COUNTY: Aiken
ELEMENTARY SCHOOL:
MIDDLE SCHOOL:
HIGH SCHOOL:
ZONING:

APX TOTAL ACREAGE: 16

5+ ACRES: Y

APX ACREAGE RANGE: 16.0-25.99

LOT SIZE: 16 +/- acres

PAVED RD: N

HORSES ALLOWED: Y

MANUFACTURED HOMES: No

BUILDER NAME: Gene Kelly

APX ROOF AGE: 5

AVG UTILITIES/MO:

DEED RESTRICTIONS: Y

GREEN FEATURES:

LOT DESCRIPTION: Wooded, Pasture Land, Farm Land

LEGAL DESCRIPTION: Implement Rd.

TAX PARCEL: 138-15-01-005

Living Room:

Family Room: 15.03x23.05

Bedroom 3: 21x11.05

Laundry Room: 9.07x17.07

Porch/Deck: 3 Porches

Dining Room:

Master Bedroom: 12.08x15.11

Bedroom 4: 12.09x11.05

Sunroom: 11.11x35.11

Den:

20.09x12.07

12.08x15.11

12.09x11.05

11.11x35.11

Kitchen:

Bedroom 2: 21.01x13.04

Bonus Room: 25.06x18.06

Screened Porch:

23.02x12.09

21.01x13.04

25.06x18.06

MASTER BEDROOM LEVEL: Main

SOURCE SQFT: Appraisal/Appraiser

APX BSMT FIN SQFT: 0

TOTAL # FIREPLACES: 1

APX BSMT UNFIN SQFT: 0

BARN APARTMENT: No

EXTERIOR FEATURES: Landscaped, Porch, Fenced Yard, Barn, Stables

INTERIOR FEATURES: Dry Wall, Cathedral Ceiling(s), Washer/Dryer Connection, Ceiling Fan(s), Walk-in Closet(s), 4th Bedroom, Master Bedroom Downstairs, Air Conditioned, Fireplace, Solid Surface Counters

AMENITIES: HO Association, Lake/Pond Access, Recreation Area, Equine Riding Easement, Community Riding Area

MISCELLANEOUS: Home 0-10 Years

CONSTRUCTION: Hardiplank

FOUNDATION/BASEMENT: Crawl Space

ROOF: Composition Shingle

HEATING SYSTEM: Heat Pump

AIR CONDITIONING: Heat Pump

WATER/SEWER: Well Water, Septic

WATER HEATER: Propane

FLOORS: Laminate Flooring, Ceramic Tile

GARAGE: Attached 2 Car

ATTIC: Floored, Roughed-in, Permanent Stairs

DINING/KITCHEN: Eat-in, Snack Bar, Island, Breakfast Room, Formal Dining, Dining/Living Room

APPLIANCES INCLUDED: Range, Refrigerator, Dishwasher, Microwave

REMARKS: Location! Location! Location! Available for lease or for sale! Vista views out every window of gently rolling pasture. Farm savvy layout friendly to horses & dogs! Fenced yard-6 stall barn, fenced pasture, Hopeland Farm Amenities include pond recreation area, trails & presently a x-country course! Unfinished bonus room-easy to finish for your needs.

DIRECTIONS: Banks Mill Rd. East 2nd left into Hopeland Farms. L on Starbuck. R on Implement. 3rd Farm on Rt.

[Handwritten signature]
7/14/2011



ARTICLE 25.

SOUTH CAROLINA REAL PROPERTY VALUATION REFORM ACT

SECTION 12-37-3140. Determining fair market value.

(A)(1) For property tax years beginning after 2006, the fair market value of real property is its fair market value applicable for the later of:

(a) the base year, as defined in subsection (C) of this section;

(b) December thirty-first of the year in which an assessable transfer of interest has occurred;

(c) as determined on appeal; or

(d) as it may be adjusted as determined in a countywide reassessment program conducted pursuant to Section 12-43-217, but limited to increases in such value as provided in subsection (B) of this section.

(2) To the fair market value of real property as determined at the time provided in item (1) of this subsection, there must be added the fair market value of subsequent improvements and additions to the property.

(B) Any increase in the fair market value of real property attributable to the periodic countywide appraisal and equalization program implemented pursuant to Section 12-43-217 is limited to fifteen percent within a five-year period to the otherwise applicable fair market value. This limit must be calculated on the land and improvements as a whole. However, this limit does not apply to the fair market value of additions or improvements to real property in the year those additions or improvements are first subject to property tax, nor do they apply to the fair market value of real property when an assessable transfer of interest occurred in the year that the transfer value is first subject to tax.

(C) For purposes of determining a "base year" fair market value pursuant to this section, the fair market value of real property is its appraised value applicable for property tax year 2007.

(D) Real property valued by the unit valuation concept is excluded from the limits provided pursuant to subsection (B) of this section.

(E) Value attributable to additions and improvements, and changes in value resulting from assessable transfers of interest occurring in a property tax year are first subject to property tax in the following tax year except as provided pursuant to Section 12-37-670(B).

HISTORY: 2006 Act No. 388, Pt IV, Section 1, eff upon ratification of amendment to Article X of the Constitution (ratified April 26, 2007); 2007 Act No. 57, Section 7.8, eff April 26, 2007, applicable for property tax years beginning after 2006; 2010 Act No. 275, Section 2, eff June 16, 2010.

Please return to:
William H. Tucker
c/o Hull Barrett, P.C.
P.O. Box 517
Aiken, SC 29802

4967-2704

AIKEN COUNTY ASSESSOR
Tax Map:
138-15-01-005

2013008393

DEED
RECORDING FEES \$10.00
STATE TAX \$1235.00
COUNTY TAX \$522.50
PRESENTED & RECORDED

04-03-2013 03:20 PM

JUDITH WARNER
REGISTER OF DEEDS CONVEYANCE
AIKEN COUNTY, SC
BY: MARILYN SEIGLER DEPUTY

BK: RB 4453

PG: 1097 - 1102

STATE OF SOUTH CAROLINA)

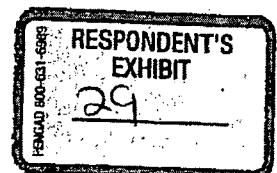
COUNTY OF AIKEN)

TITLE TO REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS:

That RONALD LEVITSKY, TRUSTEE OF TRUST A, THE MARITAL LIFE ESTATE TRUST and RONALD LEVITSKY, TRUSTEE OF THE RONALD LEVITSKY TRUST B (hereinafter called "Grantors"), for and in consideration of the sum of FOUR HUNDRED SEVENTY-FIVE THOUSAND AND NO/100 DOLLARS (\$475,000.00), to them in hand paid at and before the sealing of these presents by ERNEST E. GRIES (hereinafter called "Grantee"), the receipt of which is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto Grantee the following described real estate, to wit:

ALL that certain piece, parcel or tract of land containing 16.13 acres, more or less, situate, lying and being South of the City of Aiken and West of Implement Road in Aiken County, South Carolina and being shown as Lot 19 on a plat of survey of Hopeland Farms Agricultural Tracts, Sec. Two, prepared for Tommy Coward by Southern Partners, Inc. dated August 21, 2003, revised September 15, 2003, with a final revision of December 5, 2003, and recorded in the records of Aiken County, South Carolina in Plat Book 47, page 212 (hereinafter referred to as the "Plat"). Reference is hereby made to the plat for a more complete and accurate description of the said property.



TOGETHER WITH a non-exclusive easement over and across the private road portion of Implement Road from the Fee Parcel described above to Starbuck Drive (C-2368) and to Implement Road (C-2367), both County maintained roads, as shown on the Plat and as shown on various plats recorded in the records of Aiken County, with the description of said private road as shown on the Plat and other recorded plats being incorporated herein by reference.

BEING the same property conveyed to Ronald Levitsky and Sonia Levitsky, Trustees of the Ronald Levitsky and Sonia Levitsky Living Trust by deed of Thomas H. Coward and Catherine S. Coward dated August 26, 2004 and recorded September 7, 2004 in Deed Book 2449, Page 64, Aiken County Records. Thereafter, Sonia Levitsky passed away on November 20, 2010 and pursuant to the terms of the Trust Agreement, Ronald Levitsky became the sole surviving successor trustee. Thereafter, Ronald Levitsky, as Sole Surviving Successor Trustee of the Ronald Levitsky and Sonia Levitsky Living Trust conveyed said property to Ronald Levitsky, Trustee of Trust A, the Marital Life Estate Trust and Ronald Levitsky, Trustee of the Ronald Levitsky Trust by said deed being dated MARCH 28, 2013 and recorded MARCH 28, 2013 in Record Book 4452, Page 631, Aiken County Records.

Tax Parcel No. 13815-01-005

This conveyance is made subject to Easements, Restrictions, Covenants, and Conditions of record, including matters shown on recorded plats as well as those Restrictions set forth in the instrument recorded in Deed Book 2449, Page 64, Aiken County Records.

Grantee's Address: 680 Implement Road
Aiken, South Carolina 29801

TOGETHER with all and singular the rights, remedies, hereditaments and appurtenances to the said premises belonging or in anywise incident or appertaining thereto.

TO HAVE AND TO HOLD, all and singular the premises before mentioned unto the said Grantee, his heirs, successors and assigns forever, and the Grantors do hereby bind themselves and their heirs, executors and administrators, to warrant and forever defend all and singular the said premises unto the said Grantee, his heirs, successors and assigns, against Grantors and their heirs, successors and assigns and all persons whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the Hands and Seals of the Grantors this 3rd day of April, 2013.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF

Witness: Cynthia Brown

Witness: [Signature]

Ronald Levitsky (LS)

Ronald Levitsky, Trustee of
Trust A, the Marital Life
Estate Trust

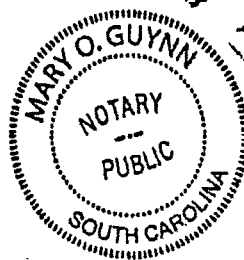
STATE OF SOUTH CAROLINA)
COUNTY OF AIKEN)

PERSONALLY appeared before me the undersigned witness and made oath that s/he saw the within named Grantor sign, seal and as his act and deed, deliver the within-written Deed for the uses and purposes therein mentioned and that s/he, with the other witness whose signature appears above witnessed the execution thereof.

SWORN to before me this
28 day of March, 2013.

[Signature]
Notary Public for South Carolina
My Commission Expires: 6/10/2014

Cynthia Brown
Witness



SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF

Witness: Captal Brown

Witness: Wynn

Ronald Levitsky (LS)
Ronald Levitsky, Trustee of
the Ronald Levitsky Trust B

STATE OF SOUTH CAROLINA)

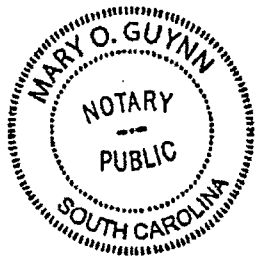
COUNTY OF AIKEN)

PERSONALLY appeared before me the undersigned witness and made oath that s/he saw
the within named Grantor sign, seal and as his act and deed, deliver the within-written Deed for
the uses and purposes therein mentioned and that s/he, with the other witness whose signature
appears above witnessed the execution thereof.

SWORN to before me this
28 day of March, 2013.

Wynn
Notary Public for South Carolina
My Commission Expires: 4/10/2021

Captal Brown
Witness



After recording return to Hull Barrett

STATE OF SOUTH CAROLINA
COUNTY OF AIKEN

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information of this affidavit and I understand such information.
2. The property being transferred is located in Aiken County, bearing Aiken County Tax Map Number: 138-15-01-005 was transferred by Ronald Levitsky, Trustee of Trust A, the Marital Life Estate Trust and Ronald Levitsky, Trustee of the Ronald Levitsky Trust B to Brett E. Gries on April 3, 2013.
3. Check one of the following: The deed is
 - (a) X subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
 - (b) _____ subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.
 - (c) _____ exempt from the deed recording fee because (See Information section of affidavit):

(If exempt, please skip items 4 - 7 and go to item 8 of this affidavit.)

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit):
 - (a) X The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of \$475,000.00
 - (b) _____ The fee is computed on the fair market value or the realty which is _____
 - (c) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____

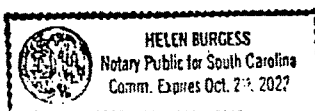
5. Check Yes _____ or No X to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____

6. The deed recording fee is computed as follows:
 - (a) Place the amount listed in item 4 above here: \$475,000.00
 - (b) Place the amount listed in item 5 above here: 0
 - (c) Subtract Line 6(b) from Line 6(a) and place result here: \$475,000.00

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: \$ 1757.50

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Attorney

9. I understand that a person required to furnish this affidavit who willfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

SWORN to before me this 2d
Day of April, 2013.[Signature]
Notary Public for South Carolina
My Commission Expires:[Signature]
Responsible Person Connected with the TransactionWilliam H. Tucker, Esq.
Print or Type Name Here

INFORMATION:

Except as provided in this paragraph, the term "value" means "the consideration paid or to be paid in money or money's worth for the realty." Consideration paid or to be paid in money's worth includes, but is not limited to, other realty, personal property, stocks, bonds, partnership interest and other intangible property, the forgiveness or cancellation of a debt, the assumption of a debt, and the surrendering of any rights. The fair market value of the consideration must be used in calculating the consideration paid in money's worth. Taxpayers may elect to use the fair market value of the realty being transferred in determining fair market value of the consideration. In the case of realty transferred to a trust or as a distribution to a trust beneficiary, "value" means the realty's fair market value. A deduction from value is allowed for the amount of any lien or encumbrance existing on the land, tenement, or realty before the transfer and remaining on the land, tenement, or realty after the transfer. Taxpayers may elect to use the fair market value for property tax purposes in determining fair market value under the provisions of the law.

EXCEPTED FROM THE FEE ARE DEEDS:

1. transferring realty in which the value of the realty, as defined in Code Section 12-24-30, is equal to or less than one hundred dollars;
2. transferring realty to the federal government or to a state, its agencies and departments, and its political subdivisions, including school districts;
3. that are otherwise exempted under the laws and Constitution of this State or the United States;
4. transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A);
5. transferring realty in order to partition realty, as long as no consideration is paid for the transfer other than the interest in the realty that are being exchanged in order to partition the realty;
6. transferring an individual grave space at a cemetery owned by a cemetery company licensed under Chapter 55 of Title 39;
7. that constitute a contract for the sale of timber to be cut;
8. transferring realty to a corporation, a partnership, or a trust in order to become, or as, a stockholder, partner, or trust beneficiary of the entity provided no consideration is paid for the transfer other than stock in the corporation, interest in the partnership, beneficiary interest in the trust, or the increase in value in such stock or interest held by the grantor. However, the transfer of realty for a corporation, a partnership, or a trust to a stockholder, partner, or trust beneficiary of the entity is subject to the fee even if the realty is transferred to another corporation, a partnership, or trust;
9. transferring realty from a family partnership to a partner or from a family trust to a beneficiary, provided no consideration is paid for the transfer other than a reduction in the grantor's interest in the partnership or trust. A "family partnership" is a partnership whose partners are all members of the same family. A "family trust" is a trust in which the beneficiaries are all members of the same family. The beneficiaries of a family trust may also include charitable entities. "Family" means the grantor and the grantor's spouse, parents, grandparents, sister, brothers, children, stepchildren, grandchildren, and the spouses and lineal descendants of any of the above. A "charitable entity" is an entity which may receive deductible contributions under Section 170 of the Internal Revenue Code as defined in Section 12-6-40(A);
10. transferring realty in a statutory merger or consolidation from a constituent corporation to the continuing or new corporation;
11. transferring realty in a merger or consolidation from constituent partnership to the continuing or new partnership;
12. that constitute a corrective deed or a quitclaim deed used to confirm title already vested in the grantee, provided that no consideration of any kind is paid to or is to be paid under the corrective or quitclaim deed; and
13. transferring realty subject to a mortgage whether by a deed in lieu or foreclosure executed by the mortgagor or deed executed pursuant to foreclosure proceedings.
14. transferring realty from an agent to the agent's principal in which the realty was purchased with funds of the principal, provided that a notarized document is also filed with the deed that establishes the fact that the agent and principal relationship existed at the time of the original purchase as well as for the purpose of purchasing the realty.
15. transferring title to facilities for transmitting electricity that is transferred, sold, or exchanged by electrical utilities, municipalities, electric cooperatives, or political subdivisions to a limited liability company which is subject to regulation under the Federal Power Act (16 U.S.C. Section 791(a)) and which is formed to operate or take functional control of electric transmission assets as defined in the Federal Power Act.