

Elba Bannister Front Foot Used		
Parcel Number	Street Address	Sale Date
03-034-020-00	106 S STATE ST	04/21/25
03-300-004-00	217 N THIRD ST	12/18/23
03-300-011-00	214 N MAPLE ST	12/23/24
03-300-094-00		08/26/24
03-600-008-10	115 MAIN ST	04/03/25

**Totals:**

Elba Bannister Front Foot Not Used		
Parcel Number	Street Address	Sale Date
03-034-005-10	303 S FIRST ST	08/29/25
03-034-023-00	218 STATE ST	09/27/25
03-600-002-20	106 MAIN ST	05/08/24
03-600-003-00	102 E MAIN ST	05/26/23
03-600-013-00	219 SHORT	01/18/24



Elba Bannister Front Foot Used					
Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	
\$127,000	WD	03-ARM'S LENGTH	\$127,000	\$58,300	
\$149,900	WD	03-ARM'S LENGTH	\$149,900	\$44,500	
\$118,000	WD	03-ARM'S LENGTH	\$118,000	\$47,800	
\$3,500	QC	03-ARM'S LENGTH	\$3,500	\$2,300	
\$123,000	WD	03-ARM'S LENGTH	\$123,000	\$47,200	
<b>\$521,400</b>			<b>\$521,400</b>	<b>\$200,100</b>	
					<b>Sale. Ratio =&gt;</b>
					<b>Std. Dev. =&gt;</b>

Elba Bannister Front Foot Not Used					
Sale Price	Instr.	Terms of Sale	Adj. Sale \$	Asd. when Sold	
\$80,000	WD	03-ARM'S LENGTH	\$80,000	\$49,000	
\$40,000	WD	03-ARM'S LENGTH	\$40,000	\$27,600	
\$1,000	QC	03-ARM'S LENGTH	\$1,000	\$2,800	
\$110,000	WD	03-ARM'S LENGTH	\$110,000	\$44,200	
\$118,000	WD	03-ARM'S LENGTH	\$118,000	\$30,300	



Elba Bannister Front Foot Used							
Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	
45.91	\$114,851	\$22,262	\$10,113	134.8	154.0	0.43	
29.69	\$89,888	\$75,852	\$15,840	264.0	248.0	0.75	
40.51	\$118,899	\$12,227	\$13,126	233.3	62.0	0.47	
65.71	\$4,588	\$3,500	\$4,588	62.0	124.0	0.18	
38.37	\$93,945	\$41,565	\$12,510	166.8	198.0	0.60	
	<b>\$422,171</b>	<b>\$155,406</b>	<b>\$56,177</b>	<b>861.0</b>		<b>2.43</b>	
<b>38.38</b>			<b>Average</b>			<b>Average</b>	
<b>13.45</b>			<b>per FF=&gt;</b>	<b>\$180</b>		<b>per Net Acre=&gt;</b>	
				<b>180.0</b>	<b>Used</b>		

Elba Bannister Front Foot Not Used							
Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	
61.25	\$101,640	(\$3,440)	\$18,200	269.4	208.0	1.00	
69.00	\$57,432	(\$9,771)	\$7,661	102.1	132.0	0.30	
280.00	\$5,650	\$1,000	\$5,650	76.3	132.0	0.22	
40.18	\$120,381	(\$303)	\$10,078	136.2	132.0	0.40	
25.68	\$61,165	\$63,007	\$6,172	83.4	198.0	0.30	

## 2026 Elba Residential Acre Rate

16,200 2026 Residential Acre Rate

1 Acre	16,200	16,200
1.5 Acre	16,200	24,300
2 Acre	16,200	32,400
2.5 Acre	16,200	40,500
3 Acre	16,200	48,600
4 Acre	16,200	64,800
5 Acre	16,200	81,000
7 Acre	16,200	113,400
10 Acre	16,200	162,000
15 Acre	16,200	243,000
20 Acre	16,200	324,000
25 Acre	16,200	405,000
30 Acre	16,200	486,000
40 Acre	16,200	648,000
50 Acre	16,200	810,000
100 Acre	16,200	1,620,000

**Elba Bannister Front Foot Used**

Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area
0.43	\$165	\$52,014	\$1.19	121.00	4120
0.56	\$287	\$100,867	\$2.32	264.00	4120
0.47	\$52	\$26,015	\$0.60	330.00	4120
0.18	\$56	\$19,886	\$0.46	62.00	4120
0.60	\$249	\$69,275	\$1.59	132.00	4120
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<b>2.24</b>					
		<b>Average</b>			
<b>64,058.53</b>		<b>per SqFt=&gt;</b>	<b>\$1.47</b>		

**Elba Bannister Front Foot Not Used**

Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Actual Front	ECF Area
1.00	(\$13)	(\$3,440)	(\$0.08)	208.00	4120
0.30	(\$96)	(\$32,570)	(\$0.75)	99.00	4120
0.22	\$13	\$4,464	\$0.10	74.00	4120
0.40	(\$2)	(\$758)	(\$0.02)	132.00	4120
0.30	\$755	\$210,023	\$4.82	66.00	4120