



CUMBERLAND COUNTY  
2025 REVALUATION  
SCHEDULES, STANDARDS and RULES



Cumberland County

# SCHEDULES, STANDARDS, AND RULES

APPLICATION EFFECTIVE

JANUARY 1, 2025

## A Brief History of Cumberland County

Between 1723 to 1749, out of New Hanover County and then Bladen County, approximately sixty land grants along the Upper Cape Fear Valley were given by the Lord Proprietors of Carolina in the area now known as Cumberland County. In 1730, a receiving and distribution center was established on the Cape Fear River near the mouth of Cross Creek to support the Highland Scots who had begun arriving to the area in earnest the year before.

In 1754, Cumberland County, named for William Augustus, Duke of Cumberland and second son of King George II, was formed out of Bladen County. The trading post of Cross Creek was established by Wilmington merchants in 1755 at the junction of indigenous trails, which became known as the North-South Road connecting Hillsboro to Brunswick Town (near Southport). The Yadkin Road which linked Cross Creek to Salisbury, not only serviced the Highland Scots but also attracted Moravian settlers and traders from the Piedmont.

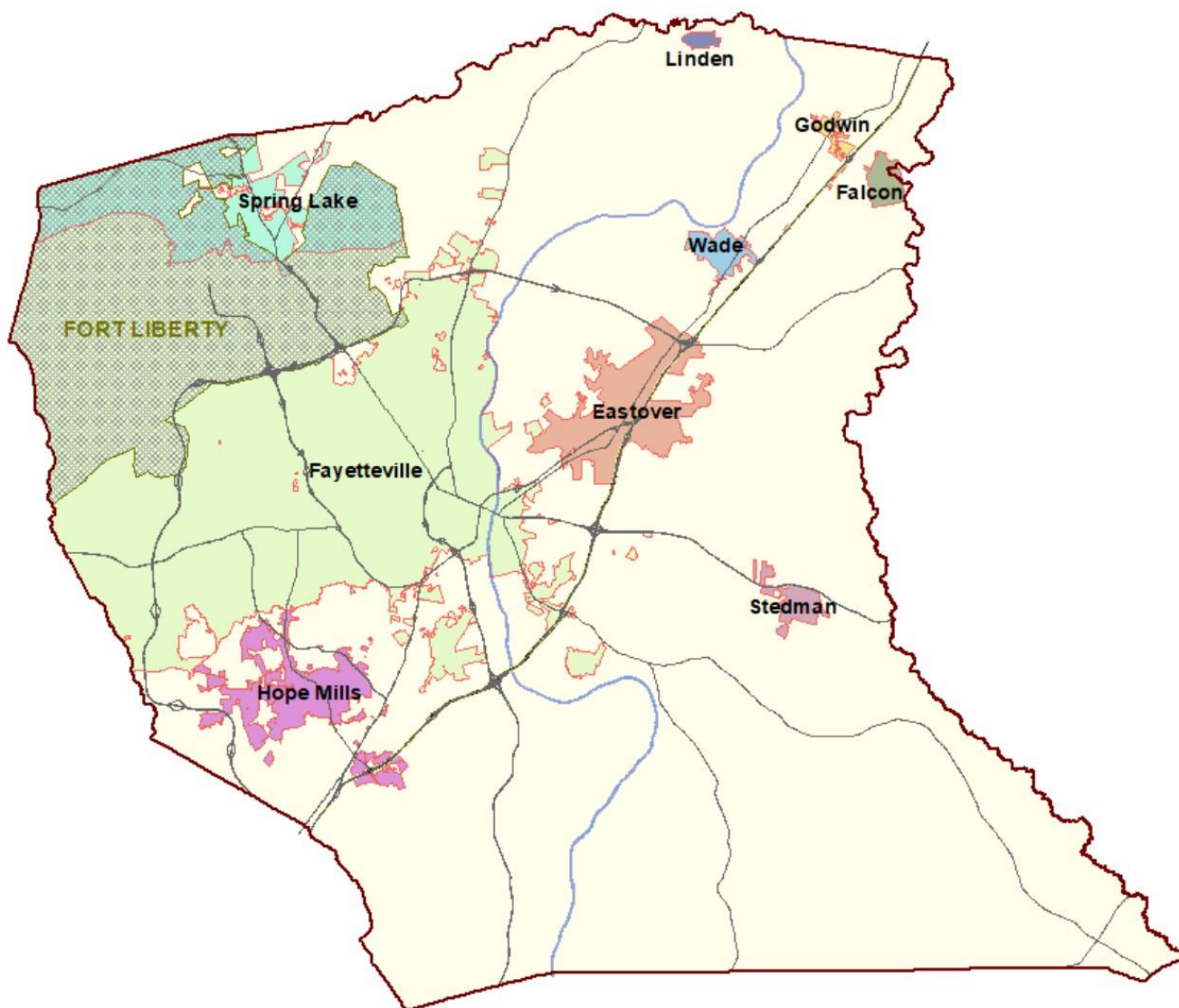
In 1760, the North Carolina General Assembly formally established the town of Campbellton on a 100-acre tract of land on the Cape Fear River in the vicinity of the distribution center established in 1730, and designated Campbellton as the county seat. Campbellton was annexed to Cross Creek in 1778 making Cross Creek the county seat and the county courthouse was relocated from its Campbellton location to the original Cross Creek.

In 1783, Cross Creek was renamed Fayetteville in honor of the Marquis de Lafayette. Cumberland County was formally renamed to Fayette County for a very short period in early 1784, but the act was repealed in November of that year.

After the War of 1812, Fayetteville was deemed a critical location for a federal arsenal to supply the southern Atlantic region of the United States, so the Fayetteville Arsenal was built in 1838. The city's growth was set back by a devastating fire in 1831 and by the invasion of General Sherman in 1865. One of the principal factors that boosted the slow recovery of the area after the Civil War was the opening of an artillery and temporary training facility in 1918 named Camp Bragg, in honor of North Carolina native and Confederate General, Braxton Bragg. The base was closed in 1921, and later reopened as a permanent army post and renamed Fort Bragg. In May of 2022, the base was renamed to Fort Liberty and is the county's largest employer.

Presently, Cumberland County has a population close to 336,700, and encompasses approximately 661 square miles. The original land grants have become nearly 139,800 individual parcels of land. The area is known as the "Sandhills", where Cumberland County set about as a riverfront distribution and trading center primarily servicing Highland Scottish settlers. The County has progressed into a highly developed industrial, commercialized, and agricultural area providing a wide variety of services and entertainment to its diverse population. Cumberland County's eclectic diversity ranges from shopping, fine dining, performing and fine arts, professional sports, and a state park, to a regional medical center, airport, and multiple institutions of higher education.





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2025 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL, AND FOREST LAND

Board of County Commissioner’s Adoption Statement

## **I. REVALUATION PURPOSE**

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# **I. REVALUATION OVERVIEW**

## **1. Revaluation Purpose**

Each county within the state of North Carolina must conduct a reappraisal of all real property (land, buildings, and other improvements to land) at least every eight years. The reappraisals will be as of January 1 of the year prescribed. Any county may conduct a reappraisal of real property earlier than the required octennial plan if the board of county commissioners adopts a resolution so providing and a copy of the resolution is forwarded to the Department of Revenue. (G.S. 105-286).

All real property must be reappraised in accordance with the provisions of G.S. 105-283 and 105-317.

G.S. 105-283 states that all real and personal property shall as far as practicable be appraised or valued at its true value in money. True value is interpreted as market value. Market value is defined as “the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. Market value is not necessarily the price for which a realtor may list the property, nor is it the price for which a father may sell his son a piece of land. Market value is generally determined from sales between unrelated and unbiased parties. This is known as an “arm’s length” transaction.

The primary goal of a general reappraisal is to be equitable. This means to fairly, equally, and uniformly appraise property at its true value in money (market value). It is not the purpose of a reappraisal to increase revenues or to provide tax breaks. Since ad valorem taxes (property taxes) are based on value, it is important that all property be valued periodically on a uniform basis. Since market value appraisals are the foundation for assessments, equalized values create equalized and uniform taxes.

The intended use of ad valorem mass appraisal is principally for the equitable distribution of the property tax burden among property owners within a political jurisdiction. Not only must the value of one residential property be equalized with another, but it must also be equalized with each agricultural, commercial, and industrial property within the political unit.

The job of the county appraiser is to arrive at a reasonable estimate of market value. To accomplish this, the coordination of approaches to the valuation of the various classes of property must be made so that they are related one to another in such a way as to reflect the motives of the prospective purchasers of each type of property.

The county residential appraiser must rely heavily upon the market data approach to value, analyzing the selling prices of comparable properties and considering the same factors of location, size, quality, design, age, condition, desirability, and usefulness, which were considered by the buyer.

The county commercial appraiser will find that since commercial property is not bought and sold as frequently as residential property, the sales market will then be hard to establish. Two other options for valuing commercial property are the cost approach and the income approach.

The fact that there are different approaches to value, some of which are more applicable to one class of property than to another, does not, by any means, preclude equalization between classes. Remember that the objective in each approach is to arrive at a price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for any one particular property. Underlying and fundamental to each of the approaches is the comparison process. Regardless of whether the principal criteria are actual selling prices, income-producing capabilities, or functional usefulness, like properties must be treated alike. The primary objective is equalization. The various approaches to value, although valid in themselves, must nevertheless be coordinated one to the other in such a way as to produce values, which are not only valid and accurate, but are also equitable. The same yardstick of values must be applied to all properties and must be applied by systematic and uniform procedures through mass appraisal methods.

In ad valorem mass appraisal, the client is the government or taxing authority that employs the county appraiser (mass appraiser or assessor), and the intended users are the governmental entities using the results of the mass appraisal for tax purposes. The individual property owner is not an intended user of the appraisal, just as an individual property owner is not intended user of a mortgage appraisal in a lender/client assignment.

In North Carolina real property is required to be assessed at 100% of its appraised value. The real estate market is constantly changing. This can create an inequitable situation in the level of assessment among property owners and can create inequity among different types of property. The longer this situation exists the more unjust it becomes and results in an unfair tax burden on those properties which have an assessed value close to their market value, as compared to those properties whose assessed value is well below or above the market value. This is measured with a sales/assessment ratio. The current market sales are compared with the assessed value. When this ratio reflects that the assessments are a measurable distance above or below the current market, a general revaluation is in order.



## 2. Data Collection and Recording

The first step in any revaluation is data collection.

*General Supporting Data that is needed in every revaluation* – The appraisal staff will be primarily concerned with cost, sales, and income data, but they will also find it necessary to research and compile general information about the county and similar counties under appraisal. The information will serve to assist the staff during the analytical phase of the operation and should include, but not necessarily be limited to population trends, prevailing geographical factors, primary transportation facilities, and primary income sources, unemployment and income levels, institutional influences, the annual volume of new construction labor, and material costs.

*Cost Data* – must be sufficient to develop or select and validate the pricing schedules and cost tables required to compute the replacement cost new of improvements needed to apply the cost approach to value. The cost data is collected from cost resource manuals and local building cost surveys.

*Sales Data* – must be sufficient to provide a representative sampling of comparable sales needed to apply the market data approach, to derive unit land values and depreciation indicators needed to apply the cost approach, and to derive gross rent multipliers and elements of the capitalization rate needed to apply the income approach. The primary source for obtaining sales data is the County Register of Deeds Office and the associated real estate transfers. These transfers are reviewed by the appraisal staff in the tax office to determine if the transfer represents a qualified market sale.

*Income and expense data* – Income and expense informational data must be sufficient to derive capitalization rates and accurate estimates of net income needed to apply the income approach. The income data and information are obtained from individual property owners or tenants through a survey or during listing review (**this individual information is confidential**).

Specific property data elements that are collected on each parcel must be reviewed each revaluation. It must be comprehensive enough to provide the database needed to process each parcel of property to an indication of value, to generate the tax roll and related tax roll requirements, to generate other specified output, and to provide the assessing officials with a permanent record to facilitate maintenance functions and to administer taxpayer assistance and grievance proceedings.

The property record card should include the parcel identification number, ownership and mailing address, property description, property address, property classification code, local zoning code, market area identification code, site characteristics, land information, any miscellaneous improvement information and structural improvement characteristics listed.

The specific data collected should represent all value components of a property's market value. The data must be comprehensive enough to allow for the adequate consideration of all factors, which significantly affect property values. In keeping with economics of a mass appraisal program, it is costly and impractical to collect, maintain, and process data of no or marginal contribution to the desired objectives. The axiom —too much data is better than insufficient data does not apply.

What does apply is the proper amount of data, no more or no less, which is necessary to provide the database required to generate the desired output.

If there are any codes that would need to be revised, deleted, or added for land, building or miscellaneous structures this must be decided prior to data collection. This will involve analyzing current sales data to determine if there are any value components that need to be listed or changed.

*Market Area Data* - A general look at the market area stratification is completed prior to data collection or at the earliest feasible time during the data collection phase but after thorough consideration of the living environment and economic characteristics of the overall county, or any sub-division thereof is completed. Reviewing how the market areas are stratified includes reviewing the consistency of structure types, quality grades, and age, etc. and the sale data. This assists in determining if there are any properties which would require a market area change (combining market area or separating market area). It is advantageous to decide this prior to data collection.

The county has been divided into general districts for the purposes of the residential sale comparison mass modeling. The initial delineation of these districts was based on school districts as it was found to have an impact in the market but then further divided or changed after reviewing other location and market factors. Similar or comparable market areas are assigned to a Priority Group which is used in the sales comparison modeling to assign to a mass sales comparison cluster or model.

After the review of data codes and general market area stratification is complete any changes that are required can be made to each individual property that would be affected.

The level of data collection that was performed for the 2025 revaluation consisted of an in-office review of all market area listings, characteristics, and sales followed by any necessary field review. If the initial analysis showed any data that required correction; any properties affected are pinpointed and reviewed either in office (if possible) or in the field if required. In the general market area review if any corrections are needed in the descriptions of the homes, or a combining/separation of properties in a market area then a field review may be necessary. In completing an in-office review first; there is a great amount of sales analysis that must be done. This helps to determine what type of corrections and reviews are necessary. After gathering all data, a considerable amount of field review will still be necessary.

The market area data must be comprehensive enough to permit the adequate consideration of value-influencing factors to determine the variations in selling prices that may be attributable to benefits arising from the location of one specific property as compared to another. The general data should include the taxing district, the market area identification code, a description of the general boundaries and location.

### 3. Analyzing and Processing Data

This phase of the operation involves the analysis of data compiled during the data collection phase and the processing of the data to an indication of value using the cost, market, and income approaches to value.

During the analytical phase, it will be necessary to analyze cost, market, and income data in order to provide a basis for validating the appropriate cost schedules and tables required to compute the replacement cost new of all buildings and structures; for establishing comparative unit land values for each class of property; for establishing the appropriate depreciation tables and guidelines for each class of property; economic rent and operating expense norms; capitalization rate tables and other related standards and norms required to effect the mass appraisal of all the property within an entire political unit on an equitable basis.

After establishing the appropriate standards and norms, it remains to analyze the specific data compiled for each property by giving due consideration to the factors influencing the value of that particular property as compared to another, and then to process the data into an indication of value by employing the techniques described in the section of the manual dealing with the application of the traditional approaches to value.

Any or all three of the approaches, if applied properly, should lead to an indication of market value; of primary concern is applying the approaches on an equitable basis. This will require the coordinated effort of several appraisers, each appraiser acting as a member of a team, with the team effort directed toward a valid, accurate and equitable appraisal of each property within the political unit. The following procedures must be adhered to when each property is physically reviewed:

- Verification of the accuracy of each of the characteristics recorded on the property record card.
- Certification that the proper schedules and cost tables was used in computing the replacement cost of each building and structure.
- Determination of the proper quality grade and design factor to be applied to each building to account for variations from the base specifications.
- Making a judgment of the overall condition, desirability, and usefulness of each improvement to arrive at a sound allowance for depreciation.
- Capitalization of net income capabilities into an indication of value to determine the loss of value attributable to functional and economic obsolescence.
- Addition of the depreciated value of all improvements to the land value and reviewing the total property value in relation to the value of comparable properties.
- Determination that the total property value established can be correlated to actual sales of comparable properties.

At the completion of the review phase, the property record cards must be once again, submitted to the real estate assessment data entry personnel for review, and a final check for completeness and accuracy.

Once the final values have been established for each property, the entire program should be evaluated in terms of its primary objective; do the values approximate a satisfactory level of market value, and what's more important, are the values equitable? Satisfactory answers to these questions can best be obtained through a statistical analysis of recent sales in an appraisal-to-sale ratio study, if sufficient sales are available.

To perform the study, it is necessary to take a representative sampling of recent valid sales and compute the appraisal-to-sale ratio for each of the sales. If the sample is representative, the computed median appraisal-to-sale ratio will give an indication of how close the appraisals within each district approximate the market value. This is providing, of course, that the sales included represent true market transactions. It is then necessary to determine the deviation of each individual appraisal-to-sale ratio from the median ratio, and to compute either the average or the standard deviation, which will give an indication of the degree of equity within each individual district. What remains then is to compare the statistical measures across property classes in order to determine those areas, if any, which need to be further investigated, revising the appraisal, if necessary, to attain a satisfactory level of value and equity throughout the entire jurisdiction.

The techniques and procedures set forth herein, if applied skillfully, should yield highly accurate and equitable property valuations and should provide a sound property tax base. It should be noted, however, that no program, regardless of how skillfully administered, can ever be expected to be error free.

The appraisal must be fine-tuned, and this can best be done by giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is inaccurate or inequitable. During this time, the significant errors will be brought to light, and taking the proper corrective action will serve to further the objective of the program. It is important in the final analysis to use all these measures as well as any other resources available to ensure the highest degree of accuracy and equity possible.

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## II. GENERAL INFORMATION

### Board of County Commissioner's Adoption Statement

In accordance with section 105-317(c) of the Machinery Act of North Carolina, the Tax Administrator's Office, County of Cumberland, does hereby request that the Schedules, Standards and Rules submitted to the Board be adopted for the 2025 Revaluation of all real property.

COMMISSIONER NAME	SIGNATURE	DATE
Glenn B. Adams, Chairman		11/4/24
Dr. Toni Stewart, Vice Chairwoman	Dr. Toni Stewart	11/4/24
Dr. Jeannette M. Council	Jeannette M. Council	11/21/24
Michael C. Boose		11/4/24
W. Marshall Faircloth		11/4/24
Jimmy Keefe	Jimmy Keefe	11/4/24
Veronica B. Jones		

ACKNOWLEDGEMENT: Andrea Tebbe

Andrea Tebbe, Clerk to the Board

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## 1. Statute for Adoption of Schedule

### Article 19

#### Administration of Real and Personal Property Appraisal

#### **§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules**

(c) The values, standards, and rules required by subdivision (b)(1) shall be reviewed and approved by the board of county commissioners before January 1 of the year they are applied. The board of county commissioners may approve the schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value either separately or simultaneously. Notice of the receipt and adoption by the board of county commissioners of either or both the true value and present-use value schedules, standards, and rules shall be given as follows:

- (1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.
- (2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:
  - a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and
  - b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.
- (3) When the Board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:
  - a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and
  - b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.

(d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county. (1939, c. 310, s. 501; 1959, c. 704, s. 4; 1967, c. 944; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 5; 1981, c. 224; c. 678, s. 1; 1985, c. 216, s. 2; c. 628, s. 4; 1987, c. 45, s. 1; c. 295, s. 1; 1997-226, s. 5.)

## 2. Revaluation Schedule

### § 105-286. Time for general reappraisal of real property

- (a) Octennial Cycle. – Each county must reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1 of the year set out in the following schedule and every eighth year thereafter unless the county is required to advance the date under subdivision (2) of this section or chooses to advance the date under subdivision (3) of this section.

#### (1) Schedule of Initial Reappraisals

Division One – 1972: Avery, Camden, Cherokee, Cleveland, Cumberland, Guilford, Harnett, Haywood, Lee, Montgomery, Northampton, and Robeson.

Division Two – 1973: Caldwell, Carteret, Columbus, Currituck, Davidson, Gaston, Greene, Hyde, Lenoir, Madison, Orange, Pamlico, Pitt, Richmond, Swain, Transylvania, and Washington.

Division Three – 1974: Ashe, Buncombe, Chowan, Franklin, Henderson, Hoke, Jones, Pasquotank, Rowan, and Stokes.

Division Four – 1975: Alleghany, Bladen, Brunswick, Cabarrus, Catawba, Dare, Halifax, Macon, New Hanover, Surry, Tyrrell, and Yadkin.

Division Five – 1976: Bertie, Caswell, Forsyth, Iredell, Jackson, Lincoln, Onslow, Person, Perquimans, Rutherford, Union, Vance, Wake, Wilson, and Yancey.

Division Six – 1977: Alamance, Durham, Edgecombe, Gates, Martin, Mitchell, Nash, Polk, Randolph, Stanly, Warren, and Wilkes.

Division Seven – 1978: Alexander, Anson, Beaufort, Clay, Craven, Davie, Duplin, and Granville.

Division Eight – 1979: Burke, Chatham, Graham, Hertford, Johnston, McDowell, Mecklenburg, Moore, Pender, Rockingham, Sampson, Scotland, Watauga, and Wayne.

(2) Mandatory Advancement – A county whose population is 75,000 or greater according to the most recent annual population estimates certified to the Secretary by the State Budget Officer must conduct a reappraisal of real property when the county's sales assessment ratio determined under G.S. 105-289(h) is less than .85 or greater than 1.15, as indicated on the notice the county receives under G.S. 105-284. A reappraisal required under this subdivision must become effective no later than January 1 of the earlier of the following years:

- a. The third year following the year the county received the notice.
- b. The eighth year following the year of the county's last reappraisal.

(3) Optional Advancement. – A county may conduct a reappraisal of real property earlier than required by subdivision (1) or (2) of this subsection if the board of county commissioners adopts a resolution providing for advancement of the reappraisal. The resolution must designate the effective date of the advanced reappraisal and may designate a new reappraisal cycle that is more frequent than the octennial cycle set in subdivision (1) of this subsection.

The board of county commissioners must promptly forward a copy of the resolution adopted under this subdivision to the Department of Revenue. A more frequent reappraisal cycle designated in a resolution adopted under this subdivision continues in effect after a mandatory reappraisal required under subdivision (2) of this subsection unless the board of county commissioners adopts another resolution that designates a different date for the county's next reappraisal.

(b), (c) Repealed by Session Laws 2008-146, s. 1.1, effective July 1, 2009. (1939, c. 310, s. 300; 1941, c. 282, ss. 1, 1112; 1943, c. 634, s. 1; 1945, c. 5; 1947, c. 50; 1949, c. 109; 1951, c. 847; 1953, c. 395; 1955, c. 1273; 1957, c. 1453, s. 1; 1959, c. 704, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 45, s. 1; 2008-146, s. 1.1.)

### 3. North Carolina Revaluation Statutes

#### Machinery Act - Article 13

#### Standards for Appraisal and Assessment

##### **§ 105-283. Uniform appraisal standards**

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land. (1939, c. 310, s. 500; 1953, c. 970, s.5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 11; 1977, 2nd Sess., c. 1297.

##### **§ 105-284. Uniform assessment standard.**

(a) Except as otherwise provided in this section, all property, real and personal, shall be assessed for taxation at its true value or use value as determined under G.S. 105-283 or G.S. 105-277.6, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section.

(b) The assessed value of public service company system property subject to appraisal by the Department of Revenue under G.S. 105-335(b)(1) shall be determined by applying to the allocation of such value to each county a percentage to be established by the Department of Revenue. The percentage to be applied shall be either:

- (1) The median ratio established in sales assessment ratio studies of real property conducted by the Department of Revenue in the county in the year the county conducts a reappraisal of real property and in the fourth and seventh years thereafter; or
- (2) A weighted average percentage based on the median ratio for real property established by the Department of Revenue as provided in subdivision (1) and a one

hundred percent (100%) ratio for personal property. No percentage shall be applied in a year in which the median ratio for real property is ninety percent (90%) or greater.

If the median ratio for real property in any county is below ninety percent (90%) and if the county assessor has provided information satisfactory to the Department of Revenue that the county follows accepted guidelines and practices in the assessment of business personal property, the weighted average percentage shall be applied to public service company property. In calculating the weighted average percentage, the Department shall use the assessed value figures for real and personal property reported by the county to the Local Government Commission for the preceding year. In any county which fails to demonstrate that it follows accepted guidelines and practices, the percentage to be applied shall be the median ratio for real property. The percentage established in a year in which a sales assessment ratio study is conducted shall continue to be applied until another study is conducted by the Department of Revenue.

(c) Notice of the median ratio and the percentage to be applied for each county shall be given by the Department of Revenue to the chairman of the board of commissioners not later than April 15 of the year for which it is to be effective. Notice shall also be given at the same time to the public service companies whose property values are subject to adjustment under this section. Either the county or an affected public service company may challenge the real property ratio or the percentage established by the Department of Revenue by giving notice of exception within 30 days after the mailing of the Department's notice. Upon receipt of such notice of exception, the Department shall arrange a conference with the challenging party or parties to review the matter. Following the conference, the Department shall notify the challenging party or parties of its final determination in the matter. Either party may appeal the Department's determination to the Property Tax Commission by giving notice of appeal within 30 days after the mailing of the Department's decision.

(d) Property that is in a development financing district and that is subject to an agreement entered into pursuant to G.S. 159-108 shall be assessed at its true value or at the minimum value set out in the agreement, whichever is greater. (1939, c. 310, s. 500; 1953, c. 970, s. 5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 12; 1985, c. 601, s. 1; 1987 (Reg. Sess., 1988), c. 1052, s. 1; 2003-403, s. 20.)

## Article 14

### Time for Listing and Appraising Property for Taxation

#### **§ 105-285. Date as of which property is to be listed and appraised.**

(a) Annual Listing Required. – All property subject to ad valorem taxation shall be listed annually.

(b) Personal Property; General Rule. – Except as otherwise provided in this Chapter, the value, ownership, and place of taxation of personal property, both tangible and intangible, shall be determined annually as of January 1.

(c) Repealed by Session Laws 1987, c. 813, s. 12.

(d) Real Property. – The value of real property shall be determined as of January 1 of the years prescribed by G.S. 105-286 and G.S. 105-287. The ownership of real property shall be determined annually as of January 1, except in the following situation: When any real property is acquired after January 1, but prior to July 1, and the property was not subject to taxation on January 1 on account of its exempt status, it shall be listed for taxation by the transferee as of the date of acquisition and shall be appraised in accordance with its true value as of January 1 preceding the date of acquisition; and the property shall be taxed for the fiscal year of the taxing unit beginning on July 1 of the year in which it is acquired. The person in whose name such property is listed shall have the right to appeal the listing, appraisal, and assessment of the property in the same manner as that provided for listings made as of January 1.

In the event real property exempt as of January 1 is, prior to July 1, acquired from a governmental unit that by contract is making payments in lieu of taxes to the taxing unit for the fiscal period beginning July 1 of the year in which the property is acquired, the tax on such property for the fiscal period beginning on July 1 immediately following acquisition shall be one half of the amount of the tax that would have been imposed if the property had been listed for taxation as of January 1. (1939, c. 310, s. 302; 1945, c. 973; 1971, c. 806, s. 1; 1973, c. 735; 1985, c. 656, s. 21; 1987, c. 813, s. 12; 1993, c. 485, s. 17.)

## Article 19

### Administration of Real and Personal Property Appraisal

#### **§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules**

(a) Whenever any real property is appraised it shall be the duty of the persons making appraisals:

- (1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.
- (2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value.
- (3) To appraise partially completed buildings in accordance with the degree of completion on January 1.

(b) In preparation for each revaluation of real property required by G.S. 105-286, it shall be the duty of the assessor to see that:

- (1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are

sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.

- (2) Repealed by Session Laws 1981, c. 678, s. 1.
  - (3) A separate property record be prepared for each tract, parcel, lot, or group of contiguous lots, which record shall show the information required for compliance with the provisions of G.S. 105-309 insofar as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised.)
  - (4) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules, be accurately recorded on the appropriate property record.
  - (5) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.
  - (6) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.
  - (7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.
- (c) The values, standards, and rules required by subdivision (b)(1) shall be reviewed and approved by the board of county commissioners before January 1 of the year they are applied. The board of county commissioners may approve the schedules of values, standards, and rules to be used in appraising real property at its true value and at its present - use value either separately or simultaneously. Notice of the receipt and adoption by the board of county commissioners of either or both the true value and present - use value schedules, standards, and rules, and notice of a property owner's right to comment on and contest the schedules, standards, and rules shall be given as follows:
- (1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.
  - (2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

- a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and
  - b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.
- (3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:
- a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and
  - b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal there from to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.
- (d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county. (1939, c. 310, s. 501; 1959, c. 704, s. 4; 1967, c. 944; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 5; 1981, c. 224; c. 678, s. 1; 1985, c. 216, s. 2; c. 628, s. 4; 1987, c. 45, s. 1; c. 295, s. 1; 1997-226, s. 5.)

1. Source: North Carolina General Assembly, Statutes Machinery Act, Article 13,14,19.  
<http://www.ncga.state.nc.us/statutes/generalstatutes/html/bychapter/chapter>

#### 4. Appraisal Software

Cumberland County uses a software package called North Carolina Property Tax System (NCPTS). NCPTS is described as a property appraisal, tax administration, and tax collection system specifically designed to support the functions of state and local government. Farragut partners with the North Carolina Association of County Commissioners to make the North Carolina Property Tax System (NCPTS) available to all counties to achieve greater consistency in appraisals.

For this document we are mainly concerned with the Computer Assisted Mass Appraisal Subsystem (CAMA). The CAMA subsystem is used to inventory, list and appraise real estate properties. It will generate values using all three of the standard accepted appraisal methods, cost, market, and income, and will generate various statistical analyses on appraisal data.

The NCPTS/LR CAMA provides online documentation through the Knowledgebase website that is available and accessed within the CAMA system software. This website contains comprehensive documentation for navigating the system program applications. Detailed information on all CAMA screens, data base elements and processing information, options, all error messages as well as information concerning any new releases or upgrades to the system is contained in the contents of this website. It also includes detailed information on all the standard reports that are available. This documentation is essential to the use and understanding of the software and the mass appraisal valuation process and are considered a part of the Schedule of Values.

#### 5. Manuals and Publications

To develop, support, and supplement the valuation of real property, nationally recognized cost manuals and publications have been used in the development of the Schedule of Values. The most recognizable cost manuals that have been referred to are published by CoreLogic, Inc. and are the Marshall Valuation Service or Commercial Cost Handbook and the Marshall and Swift Residential Cost Handbook.

Publications that are considered industry standards, such as PwC Real Estate Investor Survey; IREM – Institute of Real Estate Management publications and on-line information from a web site publication –Realty Rates.com have been used to develop and support the income approach to value and are also a part of the Schedule of Values.

All these resources referred to above were used in the research and development of this Schedule of Values. As stated above, many are nationally recognized manuals or publications and are considered industry standards. Appraisers use these resources, both locally and nationally, for accurate and reliable information.

2025 Commercial and Residential Revaluation Manuals plus a Miscellaneous Improvement Reference Booklet were developed to promote equity and uniformity in the data collection and valuation process. These field reference manuals and booklet(s) are considered a part of this Schedule of Values.



## 6. Governmental Resources

The Use-Value Advisory Board (UVAB) submits a Use Value Procedures Manual annually to the Department of Revenue. The creation of the UVAB, as well as guidelines for the development of the manual, are authorized and set forth in the General Statutes of North Carolina. The contents of the manual reflect the combined judgment and effort of many professionals in the North Carolina Cooperative Extension Service and cooperating Federal and State agencies. This manual is provided to each County for inclusion in their statutorily required octennial revaluation. Although considered a part of the Schedule of Values, the Present Use Value Manual will be submitted for approval under a separate cover.

In some instances, Personnel at the Property Tax Division, Department of Revenue, and Institute of Government may have been consulted concerning a variety of questions. Their involvement was solicited based on their knowledge and expertise in the revaluation process.

## 7. Cost Analysis and Local Studies

During the reappraisal process, a determination of actual costs of building construction was conducted for all types and classes of real property. This analysis included:

- a. Comparison of actual building costs for Residential and Commercial property to calculate replacement values from the Computer Assisted Mass Appraisal (CAMA) system.
- b. Calibration or indexing of CAMA system building replacement cost tables to reflect actual building costs as of January 1, 2025.
- c. Determination of material and labor costs common in Cumberland County.

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### **III. STANDARDS FOR PROFESSIONAL PRACTICE AND ETHICS**

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### **III. STANDARDS FOR PROFESSIONAL PRACTICE AND ETHICS**

#### **1. International Association of Assessing Officers (IAAO)**

The International Association of Assessing Officers (IAAO) is an educational and research association of individuals in the assessment profession and others with an interest in property taxation. Membership is open to anyone, and includes individuals working in government, private industry, academia and members of the general public. This section covers Code of Ethics and Standards of Mass appraisal.

#### **A. Code of Ethics**

##### Canon1: Professional Duties

Members shall conduct their professional duties and any activities as a member of IAAO in a manner that reflects credit upon themselves, their profession and the organization.

##### Ethical Rules

E.R. 1-1 Members shall not conduct their professional duties in a manner that could reasonable be expected to create the appearance of impropriety.

E.R. 1-2 Members shall not accept an appraisal or assessment-related assignment which they are not qualified to perform.

E.R. 1-3 Members shall follow local laws and regulations relating to the appraisal, assessment, and taxation of property within their jurisdiction.

E.R. 1-4 Members must make available all public records in their custody for public review, unless access to such records is specifically limited or prohibited by law, or the information has been obtained on a confidential basis and the law permits such information to be treated confidentially.

E.R. 1-5 Members must make reasonable efforts to inform the public about their rights and responsibilities under the law and the property tax system.

E.R. 1-6 Members shall cooperate with public officials to improve the efficiency and effectiveness of the property tax system, and of public administration in general.

E.R. 1-7 Members shall not engage in misconduct of any kind that leads to a conviction, guilty plea, or no contest plea, for a crime directly related to the member's professional role or involving fraud, dishonesty, or false statements, or for which the underlying facts relating to the conviction constitute a violation of these Canons or Ethical Rules.

E.R. 1-8 Members shall not violate an applicable law in the performance of a member's professional role or in interactions with those a member encounters in connection with the member's professional role, including laws prohibiting harassment, discrimination, or retaliation in the workplace.

E.R. 1-9 Members shall not engage in harassment, discrimination, or retaliation in connection to IAAO activities.

### Canon 2: Truthfulness

Members shall not make false or misleading statements (written or oral) in the course of performing their professional duties.

#### Ethical Rules

E.R. 2-1 Members shall not provide inaccurate, untruthful, or misleading information to solicit assessment-related assignments or use misleading claims or promises of relief.

E.R. 2-2 Members shall not claim or imply that they have specific qualifications unless they in fact have such qualifications.

E.R. 2-3 Members shall not claim, imply, or hold themselves out as having an IAAO professional designation unless authorized by IAAO to do so.

E.R. 2-4 Members shall provide appropriate attribution to the source(s) of any materials quoted or cited in writings or speeches.

### Canon 3: Conflict of Interest

Members shall not engage any activities in which they have or may reasonably be considered by the public as having, a conflict of interest.

#### Ethical Rules

E.R. 3-1 Members shall not accept an appraisal or assessment-related assignment that can reasonably be construed as being in conflict with their responsibility to their jurisdiction, employer, or client, or in which they have an unrevealed personal interest or bias.

E.R. 3-2 Members shall not accept an assignment or responsibility in which there is a personal interest (whether individually or of a member's family or close personal connection) without full disclosure of that interest.

E.R. 3-3 Members shall not accept an assignment or participate in an activity where the member is or could reasonably be perceived as being unable to conduct the assignment or activity in an unbiased, objective manner.

### Canon 4: Support of IAAO

Members shall abide by and support the provisions of the IAAO governing documents, rules, and policies.

E.R. 4-1 Members shall not violate the IAAO governing documents, rules, or policies.

E.R. 4-2 Members shall not knowingly make false statements or submit misleading information when completing an IAAO application for membership or professional

designation and shall promptly submit any significant information in the possession of such member when requested to do so as part of an IAAO application.

E.R. 4-3 Members shall cooperate fully with the IAAO Board of Directors, Ethics Committee, and the staff of IAAO in all matters related to the enforcement of this Code, as set forth in the IAAO governing documents and specific rules and procedures for enforcement, as may be adopted and amended by the Board of Directors from time to time, including by timely providing complete and accurate information as requested.

E.R. 4-4 Members shall submit promptly any significant information in the possession of a member concerning the status of litigation related to an ethics matter when requested to do so by the chair of the Ethics Committee; and shall not knowingly submit misleading information to the chair of the Ethics Committee concerning the status of litigation.

E.R. 4-5 Members shall not knowingly provide any false information to the IAAO, or cheat or assist another in cheating in connection with any course or examination, including any IAAO professional designation test.

#### Canon 5: Professional Duties

Members shall comply with the applicable standards of practice in their jurisdiction.

#### Ethical Rules

E.R. 5-1 Members in the United States shall observe the requirements of the *Uniform Standards of Professional Appraisal Practice* and members residing outside the United States shall follow appraisal standards that govern appraisers within their jurisdiction.

**Source:** 1 IAAO Code of Ethics and Standards of Professional Conduct  
[https://www.iaao.org/media/Governing\\_Docs/Code\\_of\\_Ethics.pdf](https://www.iaao.org/media/Governing_Docs/Code_of_Ethics.pdf)

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## **B. Standards on Mass Appraisal of Real Property**

Approved April 2017

### International Association of Assessing Officers

IAAO assessment standards represent a consensus in the assessing profession and have been adopted by the Board of Directors of IAAO. The objective of IAAO standards is to provide a systematic means for assessing officers to improve and standardize the operation of their offices. IAAO standards are advisory in nature and the use of, or compliance with, such standards is voluntary. If any portion of these standards is found to be in conflict with national, state, or provincial laws, such laws shall govern. Ethical and/or professional requirements within the jurisdiction may also take precedence over technical standards. – February 2022

### Acknowledgments

At the time of the 2023 revision, the Research and Standards Committee was comprised of Margaret Cusack, FIAAO (Chair), Douglas P. Warr, AAS, Vice Chair, Augie Aguilar, Melissa L. Baer, CAE, Benjamin P.P. Bervoets, Alan S. Dornfest, AAS, FIAAO, Luc Hermans, Marco Kuijper, Carmela Quintos, Ph.D., Michael Safarty, Kauser Taslim, James Russell Thimgan, Errol E. Williams, PhD, Tyler Masterson, Joshua Ernest Myers, Carol A. Neihardt, Patrick Santoso, and Shannon M. Hiss, RES, IAAO Staff Liason.

### Scope

This standard defines requirements for the mass appraisal of real property. The primary focus is on mass appraisal for ad valorem tax purposes. However, the principles defined here should also be relevant to CAMAs (or automated valuation models) used for other purposes, such as mortgage portfolio management. The standard primarily addresses the needs of the assessor, assessment oversight agencies, and taxpayers.

These standards address mass appraisal procedures by which the fee simple interest in property can be appraised at market value, including mass appraisal application of three traditional approaches to value (cost, sales comparison, and income). Single property appraisals, partial interest appraisals, and appraisals made on an other-than-market-value basis are outside the scope of this standard. Nor does this standard provide guidance on determining assessed values that differ from market value because of statutory constraints such as use value, classification, or assessment increase limitations.

Mass appraisal requires complete and accurate data, effective valuation models, and proper management of resources. Section 2 provides an introduction to mass appraisal. Section 3 focuses on the collection and maintenance of property data. Section 4 summarizes the primary considerations in valuation methods, including the role of the three approaches to value in the mass appraisal of various types of property. Section 5 addresses model testing and quality assurance. Section 6 discusses certain managerial considerations: staff levels, data processing support, contracting for reappraisals, and benefit-cost issues.

## INTRODUCTION

Market value for assessment purposes is generally determined through the application of mass appraisal techniques. Mass appraisal is the process of valuing a group of properties as of a given date and using common data, standardized methods, and statistical testing. To determine a parcel's value, assessing officers must rely upon valuation equations, tables, and schedules developed through mathematical analysis of market data. Values for individual parcels should not be based solely on the sale price of a property; rather, valuation schedules and models should be consistently applied to property data that are correct, complete, and up to date.

Properly administered, the development, construction, and use of CAMA system results in a valuation system characterized by accuracy, uniformity, equity, reliability, and low per-parcel costs. Except for unique properties, individual analysis and appraisals of properties are not practical for ad valorem tax purposes.

## COLLECTING AND MAINTAINING PROPERTY DATA

The accuracy of values depends first and foremost on the completeness and accuracy of property characteristics and market data. Assessors will want to ensure that their CAMA systems provide for the collection and maintenance of relevant land, improvement, and location features. This data must also be accurately and consistently collected. The CAMA system must also provide for the storage and processing of relevant sales, costs, and income and expenses data.

## VALUATION

Mass appraisal analysis begins with assigning properties to use classes or strata based on highest and best use, which normally equates to current use. Some statutes require that property be valued for ad valorem tax purposes at current use regardless of highest and best use. Zoning and other land use controls normally dictate highest and best use of vacant land. In the absence of such restrictions, the assessor must determine the highest and best use of land by analyzing the four components-legally permissible, physically possible, appropriately supported, and financially feasible-thereby resulting in the highest value. Special attention may be required for properties in transition, interim or nonconforming uses, multiple uses, and excess land.

Any appraisal, whether single-property appraisal or mass appraisal, uses a model, that is, a representation in words or an equation of the relationship between value and variables representing factors of supply and demand. Mass appraisal models attempt to represent the market for a specific type of property in a specified area. Mass appraisers must first specify the model, that is, identify the supply and demand factors and property features that influence value, for example, square feet of living area. Then, they must calibrate the model, that is, determine the adjustments or coefficients that best represent the value contribution of the variables chosen, for example, the dollar amount marketplaces on each square foot of living area. Careful and extensive market analysis is required for both specification and calibration of a model that estimates values accurately. Mass appraisal models apply to all three approaches to value: the cost approach, the sales comparison approach, and the income approach.

Valuation models are developed for defined property groups. For residential properties, geographic stratification is appropriate when the value of property attributes varies significantly among areas and each area is large enough to provide adequate sales. It is particularly effective when housing types and styles are relatively uniform within areas. Separate models are developed for each market area (also known as economic or model areas). Subareas or market areas can serve as variables in the models and can also be used in land value tables and selection of comparable sales. (see *Mass Appraisal of Real Property* [Gloudemans 1999, 118-120] or *Fundamentals of Mass Appraisal* [Gloudemans and Almy 2011, 139-143] for guidelines on stratification). Smaller jurisdictions may find it sufficient to develop a single residential model.

Commercial and income-producing properties should be stratified by property type. In general, separate models should be developed for apartment, warehouse/industrial, office, and retail properties. Large jurisdictions may be able to stratify apartment properties further, by type or area or to develop multiple models for other income properties with adequate data.

### MODEL TESTING, QUALITY ASSURANCE, AND VALUE DEFENSE

Mass appraisal allows for model testing and quality assurance measures that provide feedback on the reliability of valuation models and the overall accuracy of estimated values. Modelers and assessors must be familiar with these diagnostics so they can evaluate valuation performance properly and make improvements where needed.

### MANAGERIAL CONSIDERATIONS

A successful in-house appraisal program requires trained staff and adequate facilities in which to work and meet with the public. Staff should comprise persons skilled in general administration, supervision, appraisal, mapping, data processing, and clerical function. Typical staffing sizes and patterns for jurisdictions of various sizes are illustrated in *Fundamentals of Mass Appraisal* (Gloudemans and Almy, 2011, 22-25). Staffing needs can vary significantly based on factors such as frequency of reassessments.

Unless efficiency or practical concerns dictate otherwise, persons performing the various mass appraisal functions should be employees of the assessor. When these functions are not performed by assessment staff, it is imperative that they be adequately provided by other departments, as oversight agency, a service bureau, a qualified contractor, or another source. Strong lines of communication must be established between the assessment staff and the designated support groups.

CAMAs require considerable data processing support. (See the *Standard on Facilities, Equipment, Computers, and Supplies* [IAAO 2003b].

Hardware - The hardware should be powerful enough to support applications of the cost, sales comparison, and income approaches, as well as data maintenance and other routine operations. Data downloading, mass calculations, GIS applications, and Web support tend to be the most computer-intensive operations. Processing speed and efficiency requirements should be established before hardware acquisition. Computer equipment can be purchased, leased, rented or shared with other jurisdictions. If the purchase option is chosen, the equipment should be easy to upgrade to take advantage of technological developments without purchasing an entirely new system Software.

CAMA software can be developed internally, adapted from software developed by other public agencies, or purchased (in whole or in part) from private vendors. (Inevitably there will be some tailoring needed to adapt externally developed software to the requirements of the user's environment.) each alternative has advantages and disadvantages. The software should be designed so that it can be easily modified; it should also be well documented, at both the appraiser/user and programmer levels.

CAMA software works in conjunction with various general-purpose software, typically word processing, spreadsheet, statistical and GIS programs. These programs and applications must be able to share data and work together cohesively.

Security measures should exist to prevent unauthorized use and to provide backup in the event of accidental loss or destruction of data.

SOURCE: *Standard on Mass Appraisal of Real Property* (excerpts), published by International Association of Assessing Officers; Approved April 2017 <http://www.iaao.org>

## 2. Uniform Standards of Professional Appraisal Practice (USPAP)

### A. STANDARD 5: MASS APPRAISAL, DEVELOPMENT

**In developing a mass appraisal, an appraiser must identify the problem to be solved, determine the scope of work necessary to solve the problem, and correctly complete research and analyses necessary to produce a credible mass appraisal.**

Comment: STANDARD 5 applies to all mass appraisals of real or personal property regardless of the purpose or use of such appraisals. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for ad valorem taxation do not apply to mass appraisals prepared for other purposes.

A mass appraisal includes:

- 1) Identifying properties to be appraised;
- 2) Defining market area of consistent behavior that applies to properties;
- 3) Identifying characteristics (supply and demand) that affect the creation of value in that market area;
- 4) Developing a model structure that reflects the relationship among the characteristics affecting value in the market area;
- 5) Calibrating the model structure that reflects the relationship among the characteristics affecting value;
- 6) Applying the conclusions reflected in the model to the characteristics of the property(ies) being appraised; and
- 7) Reviewing the mass appraisal results

The JURISDICTIONAL EXCEPTION RULE may apply to several sections of STANDARD 5 because ad valorem tax administration is subject to various state, county, and municipal laws.

### **Standards Rule 5-1, GENERAL DEVELOPMENT REQUIREMENTS**

**In developing a mass appraisal, an appraiser must:**

- (a) Be aware of, understand, and correctly employ those recognized methods and techniques necessary to produce a credible mass appraisal;**

Comment: Mass appraisal provides for a systematic approach and uniform application of appraisal methods and techniques to obtain estimates of value that allow for statistical review and analysis of results.

This requirement recognizes that the principle of change continues to affect the manner in which appraisers perform mass appraisals. Changes and developments in the real property and personal property fields have a substantial impact on the appraisal profession.

To keep abreast of these changes and developments, the appraisal profession is constantly reviewing and revising appraisal methods and techniques and devising new methods and

techniques to meet new circumstances. For this reason, it is not sufficient for appraisers to simply maintain the skills and the knowledge they possess when they become appraisers. Each appraiser must continuously improve his or her skills to remain proficient in mass appraisal.

**(b) Not commit a substantial error of omission or commission that significantly affect a mass appraisal;**

Comment: An appraiser must use sufficient care to avoid errors that would significantly affect his or her opinions and conclusions. Diligence is required to identify and analyze the factors, conditions, data, and other information that would have a significant effect on the credibility of the assignment results.

**(c) Not render a mass appraisal in a careless or negligent manner**

**Standards Rule 5-2, PROBLEM IDENTIFICATION**

**In developing a mass appraisal, an appraiser must:**

**(a) Identify the client and other intended users;**

Comment: In ad valorem mass appraisal, the assessor, or party responsible for certification of the assessment or tax roll is required to apply the relevant law or statute and identify the clients and other intended users (if any).

**(b) Identify the intended use of the appraisal;**

Comment: An appraiser must not allow the intended use of an assignment or a client's objectives to cause the assignment results to be biased.

**(c) Identify the type and definition of value, and ascertain whether the value is to be the most probable price:**

- (i) In terms of cash; or**
- (ii) In terms of financial arrangements equivalent to cash; or**
- (iii) In such other terms as may be precisely defined; and**
- (iv) If the opinion of value is to be based on non-market financing or financing with unusual conditions or incentives, identify the terms of such financing and any influences on value;**

**(d) Identify the effective date of the appraisal;**

**(e) Identify, from sources the appraiser reasonably believes to be reliable, the characteristics of the properties that are relevant to the type and definition of value and intended use, including:**

- (i) The group with which a property is identified according to similar market influence;**
- (ii) The appropriate market area and time frame relative to the property being valued; and**

**(iii) Their location and physical, legal, and economic characteristics**

Comment: The properties must be identified in general terms, and each individual property in the universe must be identified, with the information on its identity stored or referenced in its property record.

When appraising proposed improvements, and appraiser must examine and have available for future examination, plans, specifications, or other documentation sufficient to identify the extent and character of the proposed improvements.

Ordinarily, proposed improvements are not appraised for ad valorem tax purposes. Appraisers, however, are sometimes asked to provide opinions of value of proposed improvements so that developers can estimate future property tax burdens. Sometimes units in condominiums and planned unit developments are sold with an interest in un-built community property, the pro rata value of which, if any, must be considered in the analysis of sales data.

**(f) Identify the characteristics of the market that are relevant to the purpose and intended use of the mass appraisal including:**

- (i) Location of the market area;**
- (ii) Physical, legal, and economic characteristics;**
- (iii) Time frame of market activity; and**
- (iv) Property interests reflected in the market;**

**(g) In appraising real property or personal property:**

- (i) Identify the appropriate market area and time frame relative to the property being valued;**
- (ii) When the subject is real property, identify and consider any personal property, trade fixtures, or intangible assets that are not real property but are included in the appraisal;**
- (iii) When the subject is personal property, identify and consider any real property or intangible assets that are not personal property but are included in the appraisal;**
- (iv) Identify known easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature; and**
- (v) Identify and analyze whether an appraised fractional interest, physical segment or partial holding contributes pro rata to the value of the whole;**

Comment: The above requirements do not obligate the appraiser to value the whole when the subject of the appraisal is a fractional interest, physical segment, or a partial holding. However, if the value of the whole is not identified, the appraisal must clearly reflect that the value of the property being appraised cannot be used to develop the value opinion of the whole by mathematical extension.

- (h) Analyze the relevant economic conditions at the time of the valuation, including market acceptability of the property and supply, demand, scarcity, or rarity;
- (i) Identify any extraordinary assumptions necessary in the assignment. An extraordinary assumption may be used in an assignment only if:
  - (i) The extraordinary assumptions required to properly develop credible opinions and conclusions;
  - (ii) The appraiser has a reasonable basis for the extraordinary assumption; and
  - (iii) Use of the extraordinary assumption results in a credible analysis;
- (j) Identify any hypothetical conditions necessary in the assignment. A hypothetical condition may be used in an assignment only if:
  - (i) Use of the hypothetical condition is clearly required for legal purposes, for purposes of reasonable analysis, or for purposes of comparison; and
  - (ii) Use of the hypothetical condition results in a credible analysis; and
- (k) Determine the scope of work necessary to produce credible assignment results in accordance with the SCOPE OF WORK RULE

**Standards Rule 5-3, PROPERTY'S USE AND APPROPRIATE MARKET**

**When necessary for credible assignment results, an appraiser must:**

- (a) In appraising real property, identify and analyze the effect on use and value of the following factors:
  - (i) Existing land use regulations;
  - (ii) Reasonably probable modifications of such regulations;
  - (iii) Economic supply and demand;
  - (iv) The physical adaptability of the real estate;
  - (v) Neighborhood trends; and
  - (vi) Highest and best use of the real estate; and

Comment: This requirement sets forth a list of factors that affect use and value. In considering neighborhood trends, an appraiser must avoid stereotyped or biased assumptions relating to race, age, color, gender, or national origin or an assumption that race, ethnic, or religious homogeneity is necessary to maximize value in a neighborhood. Further, an appraiser must avoid making an unsupported assumption or premise about neighborhood decline, effective age, and remaining life. In considering highest and best use, an appraiser must develop the concept to the extent required for a proper solution to the appraisal problem.

- (b) In appraising personal property, identify and analyze the effects on use and value of industry trends, value-in-use, and trade level of personal property. Where applicable, analyze the current use and alternative uses to encompass what is profitable, legal, and physically possible, as relevant to the type and definition of value and intended use of the appraisal. Personal property has several measurable



**marketplaces; therefore, the appraiser must define and analyze the appropriate market consistent with the type and definition of value.**

#### **Standards Rule 5-4, APPRAISAL METHODS**

**In developing a mass appraisal, an appraiser must:**

- (a) Identify the appropriate procedures and market information required to perform the appraisal, including all physical, functional, and external market factors as they may affect the appraisal;**

Comment: Such efforts customarily include the development of standardized data collection forms, procedures, and training materials that are used uniformly on the universe of properties under consideration.

- (b) Employ recognized techniques for specifying property valuation models; and**

Comment: The formal development of a model in a statement or equation is called model specification. Mass appraiser must develop mathematical models that, with reasonable accuracy, represent the relationship between property value and supply and demand factors, as represented by quantitative and qualitative property characteristics. The models may be specified using the cost, sales comparison, or income approaches to value. The specification format may be tabular, mathematical, linear, nonlinear, or any other structure suitable for representing the observable property characteristics. Appropriate approaches must be used in appraising a class of properties. The concept of recognized techniques applies to both real and personal property valuation models.

- (c) Employ recognized techniques for calibrating mass appraisal models.**

Comment: Calibration refers to the process of analyzing sets of property and market data to determine the specific parameters of a model. The table entries in a cost manual are examples of calibrated parameters, as well as the coefficients in a linear or nonlinear model. Models must be calibrated using recognized techniques, including, but not limited to, multiple linear regression, nonlinear regression, and adaptive estimation.

#### **Standards Rule 5-5, APPROACHES TO VALUE**

- (a) Collect, verify, and analyze such data as are necessary and appropriate to develop:**

- (i) The cost new of the improvements;**
- (ii) Depreciation;**
- (iii) Value of the land by sales of comparable properties;**
- (iv) Value of the property by sales of comparable properties;**
- (v) Value by capitalization of income or potential earnings (i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data);**

Comment: This Standards Rule requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data that are collected are sufficient to produce credible mass appraisals.

- (b) Base estimates of capitalization rates and projections of future rental rates and/or potential earnings capacity, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence;**

Comment: This requirement calls for an appraiser, in developing income and expense statements and cash flow projections, to weigh historical information and trends, current market factors affecting such trends, and reasonably anticipated events, such as competition from developments either planned or under construction.

- (c) Identify and, as applicable, analyze terms and conditions of any available leases; and**
- (d) Identify the need for and extent of any physical inspection.**

### **Standards Rule 5-6, CALIBRATED MASS APPRAISAL MODEL APPLICATION**

**When necessary for credible assignment results in applying a calibrated mass appraisal model an appraiser must:**

- (a) Value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and income approach;**
- (b) Value sites by recognized methods or techniques; such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique**
- (c) When developing the value of a leased fee estate or a leasehold estate, analyze the effect on value, if any, of the terms and conditions of the lease;**

Comment: In ad valorem taxation the appraiser may be required by rules or law to appraise the property as if in fee simple, as though unencumbered by existing leases. In such cases, market rent would be used in the appraisal, ignoring the effect of the individual, actual contract rents.

- (d) Analyze the effect on value, if any, of the assemblage of the various parcels, divided interests, or component parts of a property; the value of the whole must not be developed by adding together the individual values of the various parcels, divided interests, or component parts; and**

Comment: Although the value of the whole may be equal to the sum of the separate estates or parts, it also may be greater than or less than the sum of such estates or parts.

- (e) When analyzing anticipated public or private improvements, located on or off the site, analyze the effect on value, if any, of such anticipated improvements to the extent they are reflected in market actions.**

## **Standards Rule 5-7, RECONCILIATION**

**In developing a mass appraisal an appraiser must:**

- (a) Reconcile the quality and quantity of data available and analyzed within the approaches used and the applicability and relevance of the approaches, methods and techniques used; and**
- (b) Employ recognized mass appraisal testing procedures and techniques to ensure that standards of accuracy are maintained.**

Comment: It is implicit in mass appraisal that, even when properly specified and calibrated mass appraisal models are used, some individual value conclusions will not meet standards of reasonableness, consistency, and accuracy. However, appraisers engaged in mass appraisal have a professional responsibility to ensure that, on an overall basis.

## **B. STANDARD 6: MASS APPRAISAL, REPORTING**

**In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in writing and in a manner that is not misleading.**

Comment: STANDARD 6 addresses the content and level of information required in a report that communicates the results of a mass appraisal.

STANDARD 6 does not dictate the form, format, or style of mass appraisal reports. The substantive content of a report determines its compliance.

## **Standards Rule 6-1 GENERAL REPORTING REQUIREMENTS**

**Each written report of a mass appraisal must:**

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading**
- (b) contain sufficient information to enable the intended user(s) of the appraisal to understand the report properly; and**

Comment: Documentation for a mass appraisal for as valorem taxation may be the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

- (c) Clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment.**

## **Standards Rule 6-2 CONTENT OF A MASS APPRAISAL REPORT**

**The content of a mass appraisal report must be appropriate for the intended use of the appraisal and, at a minimum:**

- (a) Identify the client and other intended users; State the identity of the client, or if the client has requested anonymity, state that the identity is withheld at the client's request but is retained in the appraiser's work file; state the identity of any intended user(s) by name or type;**

Comment: Because the client is an intended user, they must be identified in the report as such. However, if the client has requested anonymity the appraiser must use care when identifying the client to avoid violations of the Confidentiality section of the ETHICS RULE

- (b) State the intended use of the appraisal**
- (c) Disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;**
- (d) State the effective date of the appraisal and the date of the report;**

Comment: In ad valorem taxation the effective date of the appraisal may be prescribed by law. If no effective date is prescribed by law, the effective date of the appraisal, if not stated, is presumed to be contemporaneous with the data and appraisal conclusions.

- (e) state the type and definition of value and cite the source of the definition**

Comment: Stating the type and definition of value also requires any comments needed to clearly indicate to intended users how the definition is being applied.

When reporting an opinion of value, state whether the opinion is:

- In terms of cash or of financing terms equivalent to cash; or
- Based on non-market financing with unusual conditions or incentives

When an opinion of value is based on non-market financing terms or financing with unusual conditions or incentives, summarize the terms of such financing and any influences on value.

- (f) State the properties appraised including the property rights; and, when the property rights to be appraised are specified in a statute or court ruling, reference the law;**

Comment: The report documents the sources for location, describing and listing the

property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal this information is often included in property records.

- (g) summarize the scope of work used to develop the appraisal, and explain the exclusion of the sales comparison approach, cost approach, or income approach;**

Comment: Summarizing the scope of work includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

- (h) when any portion of the work involves significant mass appraisal assistance, summarize the extent of that assistance;**

- (i) summarize and support the model specification(s) considered, data requirements, and the model(s) chosen; provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions; and include a summary of the rationale for each model, the calibration techniques to be used, and the performance measures to be used;**

Comment: In the case of mass appraisal for ad valorem taxation, stability and accuracy are import to the credibility of value opinions

- (j) Summarize the procedure for collecting, validating, and reporting data; and summarize the sources of data and the data collection and validation processes;**

Comment: Reference to detailed data collection manuals or electronic records must be made, as appropriate, including where they may be found for inspection

- (k) summarize calibration methods considered and chosen, including the mathematical form of the final model(s); summarize how value conclusions were reviewed; and, if necessary, state the availability and location of individual value conclusions;**

- (l) when an opinion of highest and best use, or the appropriate market or market level was developed, summarize how that opinion was determined, and reference case law, statute, or public policy that describes highest and best use requirements**

Comment: When actual use is the requirement, the report must summarize how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal

- (m) identify the appraisal performance test used and the performance measures attained;**

- (n) summarize the reconciliation performed, in accordance with Standards Rule 5-7;**

- (o) include a signed certification in accordance with Standards Rule 6-3**

### **Standards Rule 6-3 CERTIFICATION**

A signed certification is an integral part of the appraisal report

**(a) The wording of a certification does not have to match the following verbatim, but each of the elements must be addressed:**

- the statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no (or the specified) present or prospective interest in the property that is the subject of this report, and no (or the specified) personal interest with respect to the parties involved.
- I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the agreement to perform this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs this certification, the certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)
- No one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.

**(a) An appraiser who signs any part of the appraisal report, including a letter of transmittal, must also sign a certification.**

Comment: In an assignment that includes only assignment results developed by the real property appraiser, any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes personal property assignment results not developed by the real property appraiser(s), any real property appraiser who signs a certification accepts full responsibility for the real property elements of the certification,

for the real property assignment results, and for the real property contents of the appraisal report.

In an assignment that includes only assignment results developed by the personal property appraiser(s), any appraiser who signs a certification accepts full responsibility for all elements of the certification, for the assignment results, and for the contents of the appraisal report. In an assignment that includes real property assignment results not developed by the personal property appraiser(s), any personal property appraiser who signs a certification accepts full responsibility for the personal property contents of the appraisal report.

- (b) When a signing appraiser has relied on work done by appraisers and others who do not sign the certification, the signing appraiser is responsible for the decision to rely on their work.**
- i. The signing appraiser is required to have a reasonable basis for believing that those individuals performing the work are competent; and**
  - ii. The signing appraiser must have no reason to doubt that the work of those individuals is credible**

Comment: Although a certification must contain the names of individuals providing significant mass appraisal assistance, it is not required that the description of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.

1 Source: The Appraisal Foundation, USPAP 2024 Edition  
Standard 5-6. Mass Appraisal, Developing and Reporting  
[https://www.appraisalfoundation.org/imis/TAF/Standards/Appraisal\\_Standards/Uniform\\_Standards\\_of\\_Professional\\_Appraisal\\_Practice/TAF/USPAP.aspx?hkey=62c73d17-9bcf-42b3-a6e4-d4b4b72c098f](https://www.appraisalfoundation.org/imis/TAF/Standards/Appraisal_Standards/Uniform_Standards_of_Professional_Appraisal_Practice/TAF/USPAP.aspx?hkey=62c73d17-9bcf-42b3-a6e4-d4b4b72c098f)

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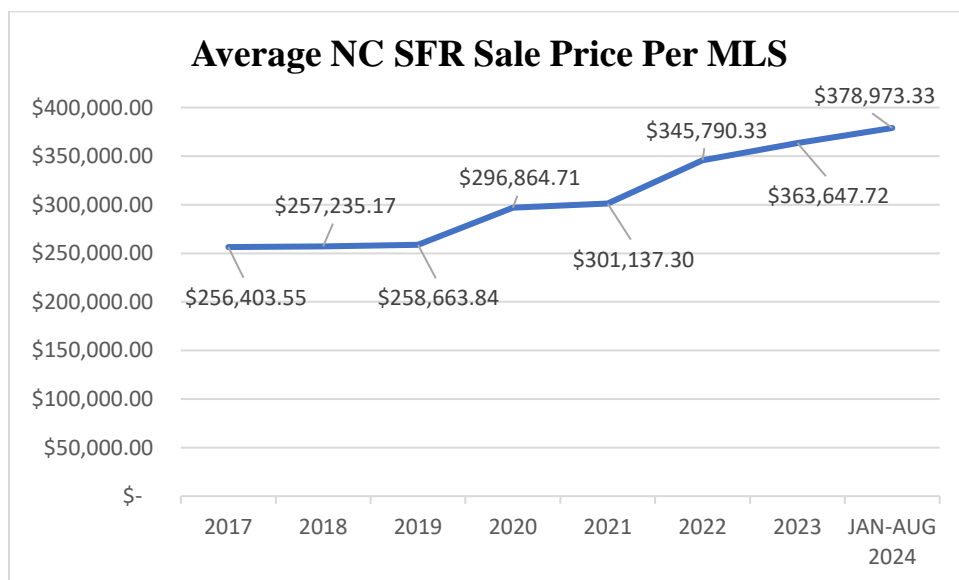
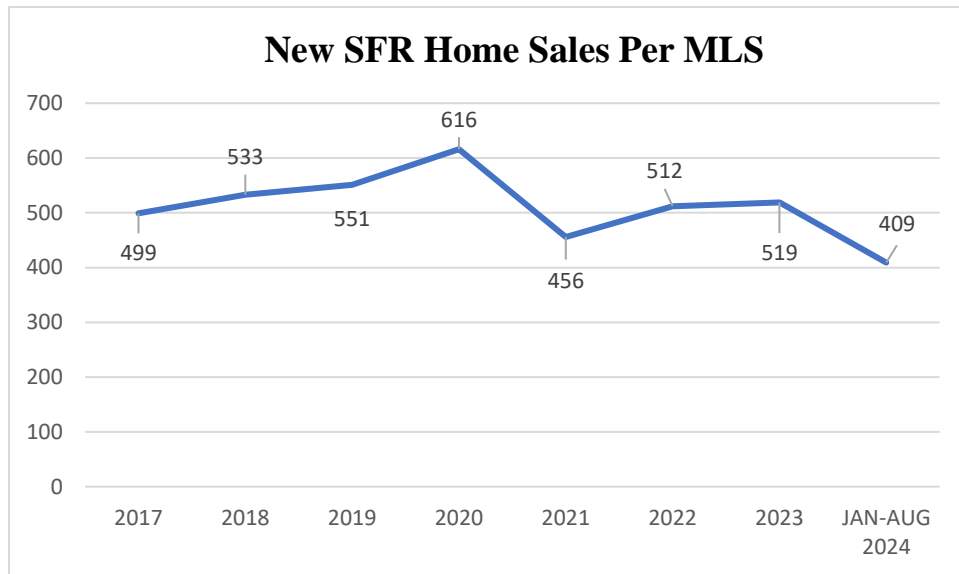
#### **IV. INFORMATION ON COUNTY**

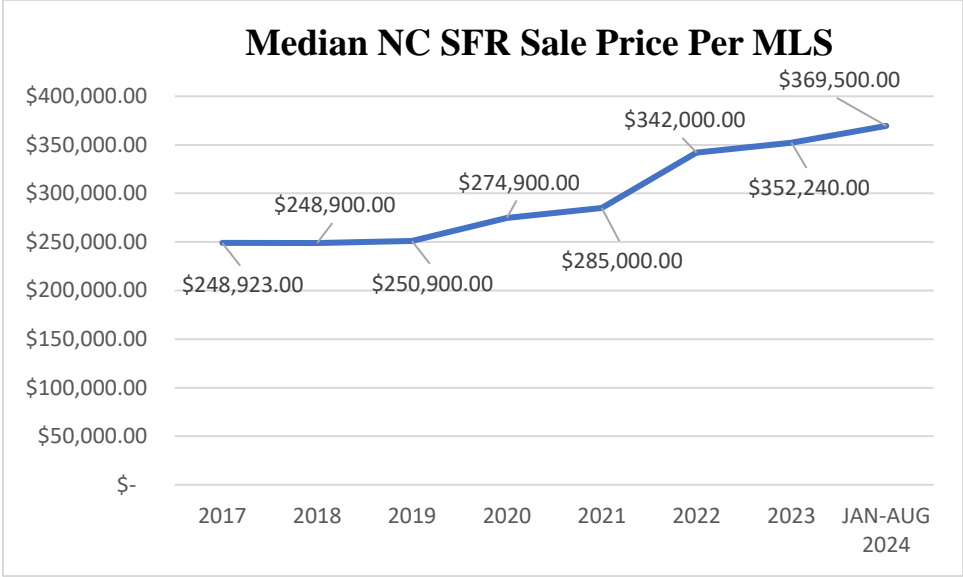
1. Housing Sales Statistics for the Cumberland County MLS .....55
2. Residential Sales Statistics from the Cumberland County Qualified Sales Database .....56

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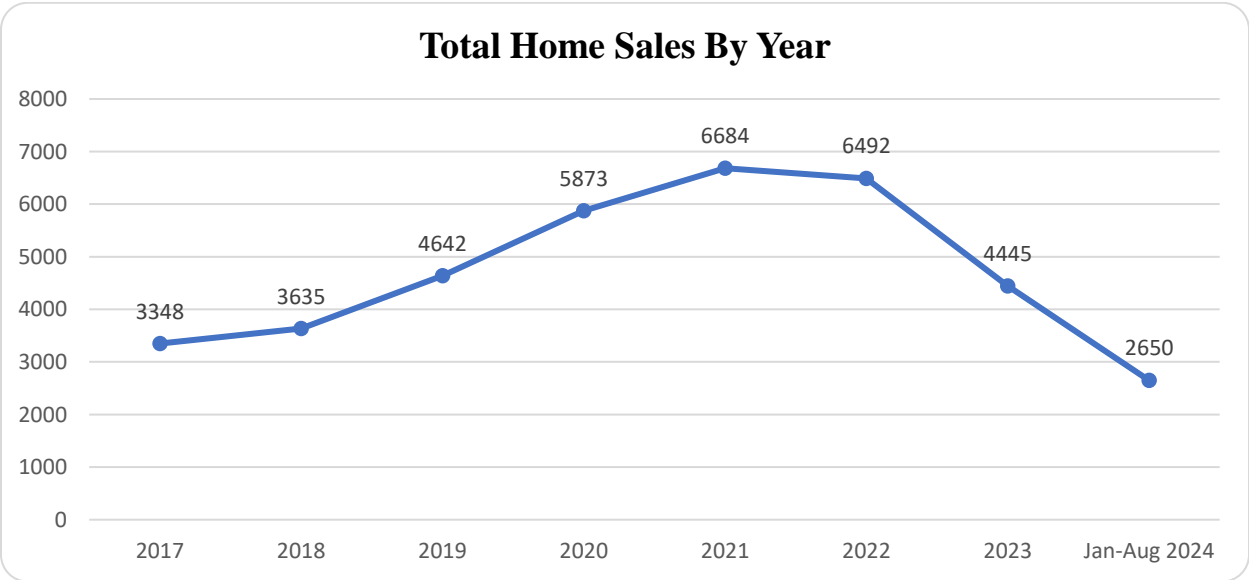
## IV. INFORMATION ON COUNTY

### 1. Housing Sales Statistics for the Cumberland County MLS

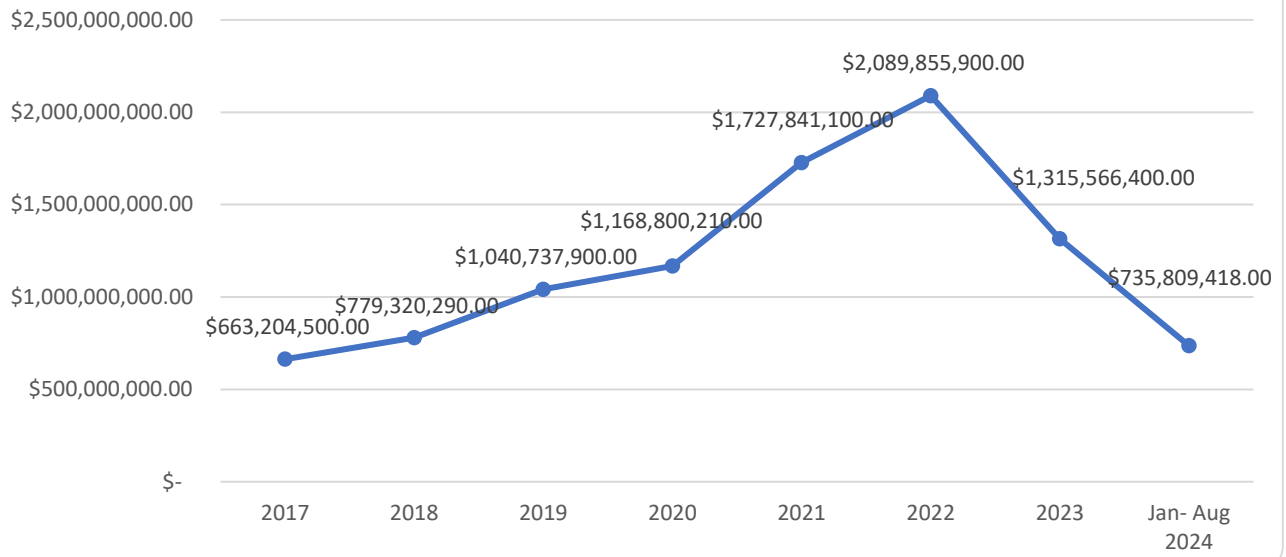




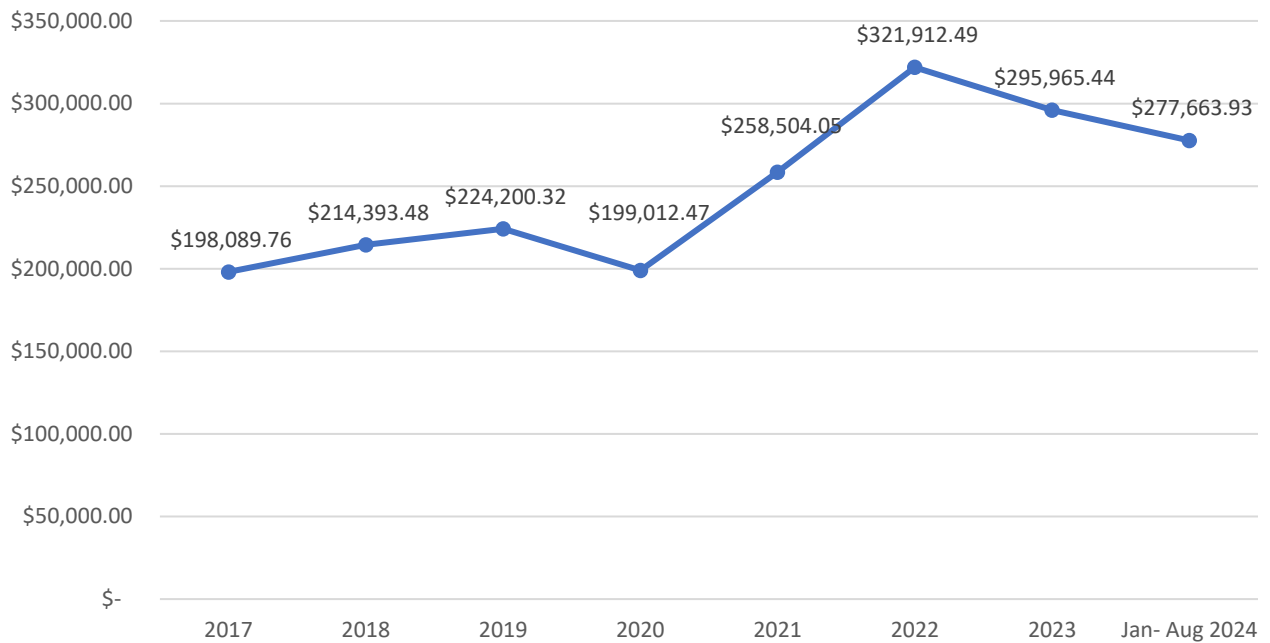
**2. Residential Sales Statistics from the Cumberland County Qualified Sales**



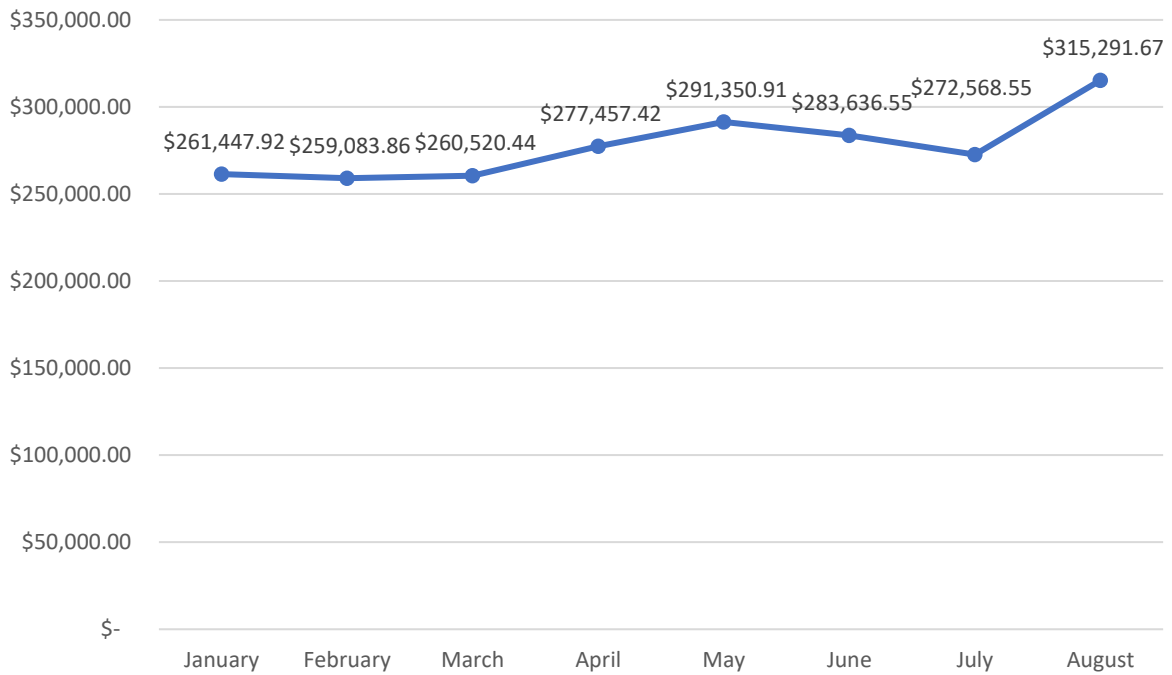
### Total Yearly Sales



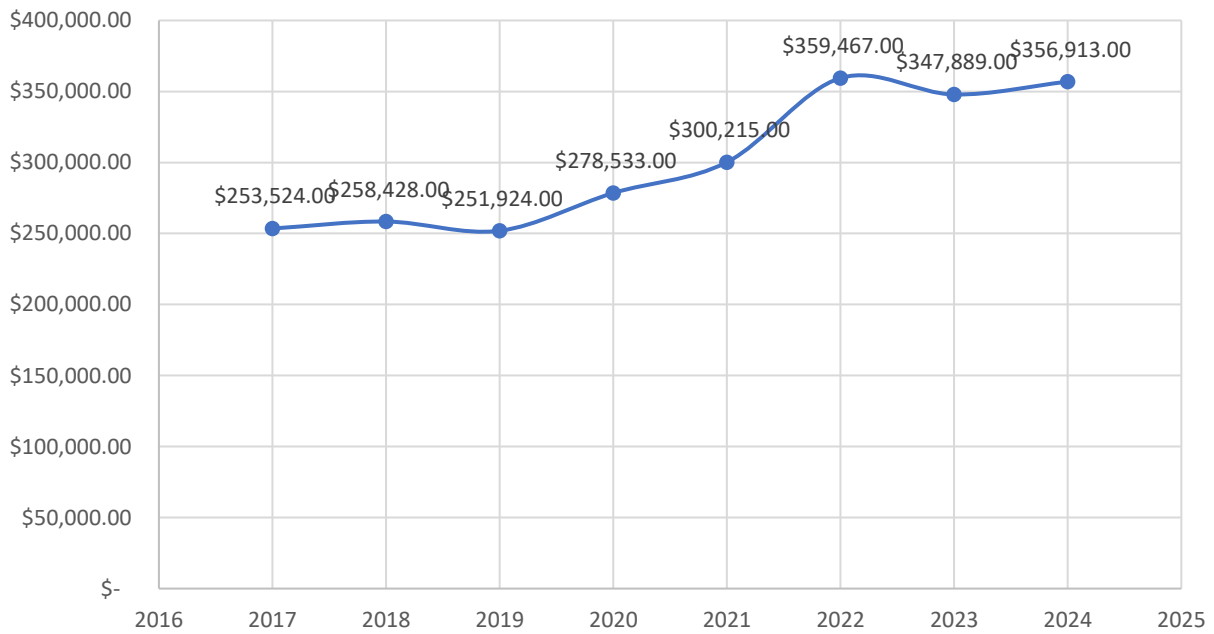
### Average Sale Price of Qualified Home Sales Per Year

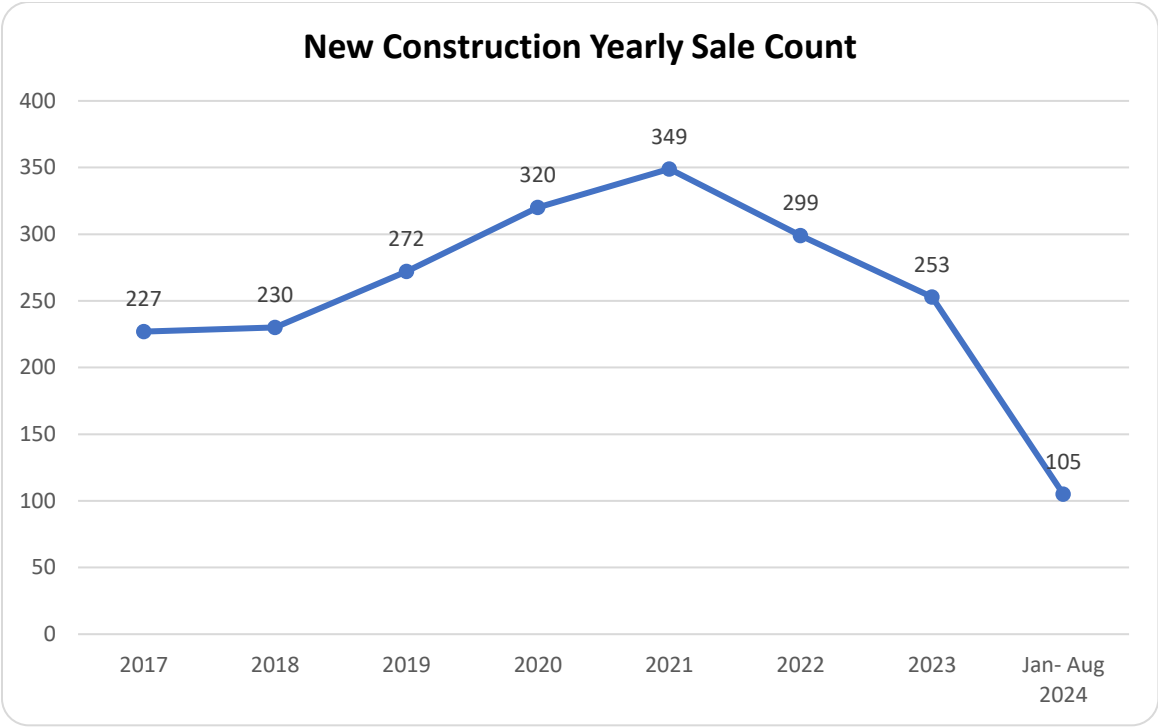


**Average 2024 Monthly Sale Price**



**New Construction Sales Average Sale Price**





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## **V. LAND VALUATION PROCESS**

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## V. LAND VALUATION PROCESS

### 1. Land Valuation Methods

Accurate land values are part of an effective mass appraisal system. They contribute to the accuracy of appraisals of improved parcels, help ensure precise residual values for improvements in developing depreciation schedules and ensure a more accurate sales comparison approach. This also helps to ensure that landowners pay their fair share of taxes and promotes well-informed land use decisions by both the public and private sectors. A procedure manual was in place prior to data collection of land characteristics. This manual helped promote equity and uniformity to any adjustments that were needed to base land values.

Physically, land is generally defined as the surface of the Earth, which includes both land, water, everything under the surface, including natural resources in their natural state, and in the air above the surface of the Earth to the height that is the airspace reserved by the government. The shape of the parcel of land is like a three-dimensional pyramid, with its apex at the center of the Earth, extending upward through the surface into space. Legally, it is the right to enjoy, use, and dispose of this physical space, subject to limitations imposed by government. Land has five attributes, as follows: (1) Land is permanent and durable. (2) Land is unique in both location and composition. (3) Land has a finite supply. (4) Land is functional. (5) Land is stationary. The assessor first identifies, lists, and values all land and improvements thereto. This task requires the use of accurate digital mapping showing boundaries and other features. Second, an accurate inventory of land data, including location, ownership, classification and use, size, shape, and physical characteristics. The assessor analyzes the local market and estimates the assessment value. There are several methods that can be used to extract and arrive at an assessment. These are:

- a. Sales Comparison
- b. Abstraction
- c. Allocation
- d. Anticipated Use
- e. Capitalization of Ground Rents
- f. Land Residual Capitalization

#### A. Sales Comparison

The sales comparison approach uses analysis of recent comparable sales to value subject properties. The sales comparison approach is used to estimate property at its “fair market value”. Ergo, the best technique for the valuation of property is abstracting data from actual sales and applying the results to unsold properties. The general formula for the market is:

$$MV = S \pm A.$$

**MV= Market Value; S= Sale price; A= Adjustments**

Where MV is market value, S is the sales of comparable property, and A is the amount of adjustments.

The sales comparison approach models the behavior of the market by comparing the properties

being appraised (subjects) with similar properties that have recently sold (comparable properties) and are selected for similarity to the subject property. The sales are then adjusted for their differences from the subject. Finally, a market value for the subject is estimated from the adjusted sales prices of the comparable properties.

Subjective elements, intuition, and personal judgment are to be minimized as much as possible. A scientific methodology should be the objective of every appraiser. Personal judgment, no matter how well formed by experience, does not meet the criteria of the scientific process, which requires that every result be verifiable, verifiable independent of the peculiarities and personal idiosyncrasies of an individual.

There are two principal applications of the sales comparison approach in land valuation. The first is the comparative unit method and secondly the base lot method.

1. The appraiser uses the comparative unit method after a determination of the average or typical unit value. The value is found by calculating the median or mean sale price per unit.
2. The appraiser uses the base lot method after a base parcel is selected to represent the stratum from a neighborhood sales file. Once the base lot is selected it is used as a benchmark to establish values for individual parcels for that neighborhood.

What if there are not a significant number of vacant sales to make a market value assessment? Then there are other established methods an appraiser can choose and with careful research and good judgment value can be achieved.

## **B. Abstraction (or Market Extraction)**

In this method we use the ability to subtract the depreciated replacement cost new of the improvement value from the sales price to arrive at the residual land value estimate. These calculated land values supplement the land value database. Sales with newer improvement make it easier to estimate depreciation, which in turn gives a better land value estimate. When using the abstraction method ensure that the correct comparative unit is used. Taking the time to convert the land value estimates to a comparative unit value will enhance uniformity and consistency among parcels in the market.

## **C. Allocation**

Another method is the Allocation. The allocation method is also known as the land ratio method. In theory for a given type of property tends to be a consistent overall relationship between land and improvement values. With this relationship an appraiser can seek comparable areas with sufficient land sales and determine the typical ratio to sales of improved parcels in the subject area. The market abstracted ratio method is useful primarily in older established neighborhoods

with few vacant land sales. This method can be useful if applied with care and validated to ensure that calculated land and improvement value estimates are consistent with available sale price data.

#### **D. Anticipated Use or Cost of Development Method**

Again, in the absence of sufficient sales, there is another method that can be used to develop a land value for a property. This method is not the preferred method but can project a value based on the principle that the projected improvement must represent the highest and best use of the land. The results based on the principle of surplus productivity, indicates that the price a developer will pay for land in its present undeveloped state and by subtracting the total development cost from projected sales price of the lots as if developed. The appraiser can calculate the residual land value after the satisfaction of labor, capital, and management has been met.

When studying Income property, or the ability for a parcel to generate income, all properties have one common appraisal characteristic: the capitalization of income generated by land is an important indication of value. Their value is based on the quantity, quality, and durability of their estimated net income before debt and after expenses is deducted. To arrive at a value for a property based on income some methods can be used.

#### **E. Capitalization of Ground Rents**

Capitalization of ground rents is best used when land rented or leased independently of improvements. This method can be used with farmland or commercial land that is leased on a net basis, where lessee is responsible for property taxes and all other expenses. This is best achieved if the lease is new or current for market conditions.

#### **F. Land Residual Capitalization**

When you apply this method, it is important to understand several things. One that this method assumes that the parcel of land has an improvement on it and that the improvement is relatively new and that it represents the highest and best use of the property. Plus, the improvement has no depreciation. This method also requires some other information.

1. A net operating income
2. A building value
3. A proper discount rate
4. A recapture rate
5. And an effective tax rate

When valuing land, a standard unit of comparison is needed to establish an average or typical value for an area or market area. The use of market analysis is used to arrive at a standard by calculating the median or mean of an area or market area. There are several different units of comparison. Each different type of comparison can be used for different property classes. There are typically four different unit types that we have implemented.

- a. Lot or Site
- b. Acre
- c. Square foot
- d. Front foot

#### **A. Lot or Site**

Lot or site value is used when the market does not indicate a general difference in land size. This is typically used in residential subdivisions that are planned or developed in such a way that there is some degree of uniformity to the neighborhood. A Base lot is determined for residential market areas/subdivisions. Significant variances from the base lot that affect value can be realized by use of a unit increment.

#### **B. Acre**

In general, when the market analysis shows that tracts of land sell for a per acre rate then this unit of comparison is used. Typically, rural tracts of land and industrial property use this type of comparison since they are sold commonly in larger tracts.

#### **C. Square Foot**

The type of comparison is used mostly for commercial property, since this type of property primarily sells on a square foot basis.

#### **D. Front Foot**

The front foot unit of comparison is used when a property value indicates that the amount of exposure significantly contributes to value. This type of comparison is used typically when a parcel is more desirable and valued based on how much frontal exposure there may be. Some examples are downtown commercial and even waterfront residential properties.

#### **Plottage**

For land valuation the term ‘plottage’ refers to the assembling of small, adjoining parcels of land into a larger, more useful tract. Cumberland County refrains from valuing parcels under the plottage term. It is difficult in establishing the exact amount that plottage enhances the value of a property because it is considered as an intangible item. Cumberland County values all parcels either as platted or deeded.

1 Source: Property Assessment Valuation, third edition International Association of Assessing Officers, Copyright 2022 314 W. 10<sup>th</sup> Street, Kansas City, MO 64105.

## 2. Computer Assisted Land Pricing Process

### A. OVERVIEW

LR/CAMA allows users to maintain land information through several features including the ability to edit general land details, market landlines, leasehold improvements, and use value deferments.

Based on this information, the values for landlines are determined through the association of the appropriate land pricing tables stored within the Schedule of Values and Market Areas Land Pricing Tables.

### NCPTS Categorization of Landlines

NCPTS categorizes landlines two ways:

1. **Market Landlines:** These landlines reflect rates and attributes for land that are appropriate for the market area. Market Landlines can be measured in acreage (typically this is used for lots/parcels larger than the base lot in a market area or larger than two acres in district market areas), lots/unit (typically for residential and smaller lots), square feet (typically-for commercial), or front footage (typically used for downtown market area).
2. **Use-Value Landlines:** These landlines reflect the North Carolina adopted use-value rates based on soil class, present use, and landline description. Use-Value Landlines are only viewable when Present Use application has been applied to the parcel and the standard unit of landline measurement is acreage. The 2025 Use-Value Manual is included in separate section and made a part of this schedule of values.

### Value Components

Component	Description
Market Area Land Pricing Table	Each market area has its own Land Pricing Table (LPT) from which parcels in that market area (MA) get their rates
Land Adjustments	Land Adjustments (if included) in the LPT reflect a typical land adjustment for that land description in the MA. However, this adjustment does not automatically apply to the landline in the parcel
Land Use	SOV component where land descriptions are set to allow for Use -Value Landlines when there is Present Use Deferral
Land Size Factor	This factor adjusts the rate based on the size/amount of acres based on the size/amount of total land on parcel.

## Overview for Updating Land

On a high-level, parcel landlines are updated based on three major components:

1. Configurations and lookups are set up for the county
2. A Market Area Land Pricing Table is created for each market area
3. Land Descriptions are selected for parcels (during mapping changes or maintenance)
4. Land Adjustments can be defined at the market area level in the Land Pricing Table.  
However, those adjustments do not automatically get applied to the landlines on a particular parcel. The land adjustments are applied to landlines on the parcel level.

The calculation for land is as follows:

$$\text{RATE X SIZE FACTOR X LAND ADJUSTMENTS} = \text{LAND VALUE RATE X UNITS}$$

### B. GENERAL LAND CHARACTERISTICS

The General Land Attributes for a parcel are organized into two categories: Land Type and Land Attributes.

**Land Type:** Overall description characteristics of the parcel's land including planning jurisdiction, zone information, land class, exemption codes, market areas, sub-market area, and old tax map.

**Land Attributes:** An overview of the land's qualities including available utilities which in our database is where we have indicated the Road type or property access code and description, special property flags, and acreage.

The screenshot displays the 'General Land Details' form. The 'Land Type' section on the left includes fields for Planning Jurisdiction, Zoning (set to NONE), Property Class (marked 'Editable here'), Land Class (set to SINGLE FAMILY RES, marked 'Editable here'), # Zoning Units Allowed (highlighted in yellow), # Landline Units (set to 100), and # Building Living Units (set to 1). The 'Land Attributes' section on the right includes Map Scale (5677.00), Old Tax Map (NONE), Exempt Code, and a table for acreage: Calculated Acreage (0.34), Deeded Acreage (0.00), and Assessed Acreage (0.00, with a note 'These three acreage amounts come from the Admin Info page.'). It also includes a 'Use Value Year' field and a 'Utilities' section showing ELECTRICITY and PUBLIC WATER, and a 'Special Flag(s)' field.

Land Type		Land Attributes	
Planning Jurisdiction		Map Scale	5677.00
Zoning	NONE	Old Tax Map	NONE
Property Class	Editable here	Exempt Code	
Land Class	SINGLE FAMILY RES		
# Zoning Units Allowed			
# Landline Units	100		
# Building Living Units	1		

Land Attributes	
Calculated Acreage	0.34
Deeded Acreage	0.00
Assessed Acreage	0.00
Use Value Year	

Utilities	Special Flag(s)
ELECTRICITY, PUBLIC WATER	



## Editing General Land Characteristics

The General Land information for the parcel can be updated. Below is the workflow for the process of editing general land.

There are a few fields that are edited in this section on this page.

1. **Property Class:** This is used for the TR-1& TR-2 reports that are generated in Billing and Collections system and used for reporting information to the NC Department of Revenue concerning property values, levies and other taxes.
2. **Land Class:** This is another way to classify a parcel. A parcel can have up to 5 land classes. The land class can impact what types of structures can be on the parcel (condo/leaseholds, delete a building, etc.).
3. **Utilities:** This field is where the road type or access is indicated and does not directly impact land values but should relate and coincide with the appraiser's decision on the land description selected for the landline.
4. **Special Property Flags:** Informational flag that is used to flag properties for a county specified reason (other), or for other uses (EPA, DEHNR).

There are items that update based on other data elements from the parcel.

1. **Planning Jurisdiction:** This comes from the landline PJ information.
2. **Acreage:** This amount is from the Admin Info Page and assessed acreage is used.
3. **Zoning:** This comes from the landline Zoning information.

Land Type				Land Attributes			
Planning Jurisdiction	COUNTY	Map Scale	0468.00	Calculated Acreage	0.96	Utilities	4-UNPVD/GRAVL/UNPVD
Zoning	RR-RURAL RESIDENTIAL	Old Tax Map		Deeded Acreage	0.00	Special Flag(s)	
Property Class	RESIDENTIAL	Exempt Code		Assessed Acreage	1.00	Use Value Year	
Land Class	F106-RURAL	Submarket					
# Zoning Units Allowed							
# Landline Units	1						
# Building Living Units	0						

Market Landlines											
Seq	PJ	Zoning	Land Desc.	L.U. Type	Land Units	Depth	Rate	Size Adj. Factor	Land Adjustments	Adjusted Rate	Land Value
1	COUNTY	RR	0100-RS-LOT-UNPAVED	BY THE UNIT PRICE	1		24000			\$24,000.00	\$24,000
Total: 1						Total Market Value: \$24,000					

## C. NCPTS LANDLINES

### Market Landlines

Market Value Landlines allow users to maintain accurate taxing information for parcels. Depending on the size of a parcel or its use, there could be one or many landlines. Although leaseholds and condominiums do not have land, the parcels are assigned a specific and unique land description that either indicates a building without land, common area interest, or condominium garage. Since these landlines reflect rates and attributes for land that are appropriate for the market area, each market area has its own Land Pricing Table. This is where the default rates are set for each type of landline. Land Pricing Tables can be copied from market area to market area and then adjusted as appropriate. There are various factors when calculating landlines. For each landline, users are able to store the following information:

- Designated Land Pricing Table
- Taxing Jurisdiction
- Zoning
- Land Use Type
- Land Description
- Frontage
- Land Rate
- Land Adjustment

Market Area Details

Reappraisal Year: 2025  
ACTIVE [Retire Market Area](#)  
Cluster:

[Land Size Assignment](#) [Edit Market Area](#) [Validate Market Area](#)  
Review Status  
1 - LOCKED

General

Market Area ID: 2058  
Market Area Name  
Market Area Type: [RE 5-SF](#)  
Market Area Description: ACORN RIDGE  
Priority: 326-1  
Notes: 2058-(2017) STREETS ARE: SALTWOOD, CHASEWATER, MIDDLEBROUGH. NBHD BOUNDARIES: NORTH OF CUMBERLAND RD, EAST OF CAMDEN RD.

Appraisers

Current Appraiser: TDUNCAN  
Reappraisal: TSTARKEY

Auto Assignment  
Sales: TDUNCAN  
Multi Sales: TDUNCAN  
[Deferrals/Exemptions](#): CSHELTON

Adjustment  
Grade: 370-C+  
Depreciation Rating: AVERAGE  
Submarket  
Market Area Factor: 1

Situs

Corp Limit  
Fire District  
Plan. Juris (Zoning): [20 \(H10\)](#)  
[20 \(H0\)](#)  
Township

Comparable Market Areas  
[2056](#) [2122](#) [2549](#) [2445](#) [2488](#)

Trend Factors  

	2026	2024	2023	2022	2021	2020	2019	2018	2017	2016
1	1	1.14	1.19	1.19	1.13	1.06	1.03	1.02	1	

Misc  
Amenities  
Utilities

Market Area Statistics

Sale Date Range: Start: 1/1/2017 End: 12/31/2024  
Last Calc Date: [Refresh Statistics](#)

Market area statistics cannot be found or do not exist for the selected market area and reappraisal sequence.

Land Pricing Table

Land Pricing Table 1

Planning Jurisdiction  
Township  
Pin Map  
Zoning  
Corp Limit

Acreage  
# of Apt Units  
Range Street #  
Street Name

Land Desc.	Acreage	Sq. Ft.	Unit	Front Foot	Land Adjustments	Land Factor Table
0100-RESIDENTIAL LOT- PAVED ROAD	0	0	43000	0		
2096-RESIDENTIAL RURAL ACREAGE- LANDLOCKED/NO ACCESS	34500	0	0	0		
2096-RESIDENTIAL- RURAL ACREAGE- EASEMENT/LIMITED ACCESS/FLAG LOT	55200	0	0	0		
2096-RESIDENTIAL- RURAL ACREAGE- PAVED ROAD	69000	0	0	0		
2300-SWAMP WASTE	300	0	0	0		

Showing 1 to 5 of 5 entries

Edit LPT

## D. REPORTS FOR LAND

Most reports include the land value for the parcel. There are a couple of reports specifically for reviewing land and their values.

Report	Purpose	Parameters	Columns in the Report
Land Pricing Report	To review the rates of a particular unit type across market areas	Reappraisal Year and Unit Type	Market Area, MA Type, Land Descriptions
Market Area Land Report	To review the values of landlines per the effective date and record type (current and/or sales, reappraisal and/or sales). Each landline on a parcel is a row in the report.	Market Area(s) and Effective Date Type	Market Area, REID, PIN, Effective Date, Description, Zoning, Unit Type, Land Units, Unit Price, Unit Price OV, Size Factor, Size Adjustment, Depth Factor, Market Adjustment, Adjustment Type: Location, Landscape, Topography, Shape, Condition, etc.

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## **VI. SCHEDULE OF LAND VALUES**

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## **VI. SCHEDULE OF LAND VALUES**

### **Overview of Land**

#### **1. Land Use Descriptions**

**0100 RESIDENTIAL LOT** – A primary homesite or lot (vacant or improved) typically in a residential market area.

**0150 SECONDARY RESIDENTIAL LOT** – A second homesite found on the same parcel along with the primary homesite typically in a residential market area.

**0200 RESIDENTIAL WATER LOT** - A residential homesite or lot (vacant or improved) that fronts or adjoins a body of water such as a lake.

**0500 MULTIFAMILY** – A residential homesite (vacant or improved) used primarily for Duplexes, Triplexes, or Quadplexes typically located in a residential market area.

**0550 SECONDARY MULTI FAMILY** - A second homesite found on the same parcel along with the primary homesite with more than 1 Duplex, Triplex, or Quadplex typically located a residential market area.

**0600 RESORT LOT** – Residential homesite or lot typically fronting or adjoining a Golf Course.

**1096 COMMERCIAL LAND** – Land that is zoned commercial and primarily listed in square feet.

**1300 SOLAR FARM** – Land that is utilized for the collection of solar energy.

**1700 MINERAL RIGHTS** – Subsurface right only.

**1800 CELL TOWER SITE** – Lot or unit of land containing cell tower.

**2096 RURAL ACREAGE** – Residential or rural land zoned for residential use and is not classified as a lot or homesite – typically contains more than 2.00 acres.

**2250 CD ZONING** – Land that zoned as Conservation District.

**2300 SWAMP WASTE** – Land that has been classified as unsuitable for development or swamp soil types and is wooded. There are several soil types that fall into this category. Refer to the 2025 Commercial or Residential Revaluation manual for additional information on soil types.

**2350 LIMITED USE** – Land that has been classified as less desirable soil and is wooded but not classified as swamp. There are several types of this soil that fall into this category. Refer to 2025 Commercial or Residential Revaluation Manual for various soil types.

**2400 GOLF COURSE ACREAGE** – Land used for a Golf Course.

**2500 SEPTIC LOT** – This land is used for the placement of a septic system separate from the parcel with the homesite on it and is to be put in as acreage.

**2600 CEMETERY ACREAGE** –Land used for burial purposes.

**3333 COMMON AREA** – Land that is not owned by an individual owner of the condominium or cooperative residence but is shared by all owners either by percentage interest or owned by the management organization.

**6500 RETENTION POND** – Land that is set aside and utilized as an area for water/storm water retention in a commercial or residential market area. This landline description is listed as acreage.

**8888 BUILDINGS WITHOUT LAND** – Land description used to indicate a leasehold improvement that has no deeded land and has been set up to create a tax bill separate from land.

**9500 RESIDENTIAL CONDOMINIUM INTEREST**- Land description used to represent each condominium unit/owner's undivided interest in the common elements value in a residential condominium complex. The condominium units are listed as non-mapped parcels.

**9501 – CONDOMINIUM GARAGE** – Land description is used to represent a condominium garage which is listed as leasehold. This is separate from the 9500-land use for the unit as the garages will not share in the undivided interest and will not be given any value. These are typically either owned or leased by condo owners.

Land codes for Submerged Land (Land under water, Ponds, Lakes etc.)

**C750** Commercial- water in a Commercial Market Area

**E750** Exempt- Water on an Exempt Property

**F750** Rural- Water in a Rural / District Market Area

**H750** Hotel- Water on a Hotel Property

**I750** Industrial- Water on an Industrial Property

**R750** Residential- Water in a Regular Subdivision Market Area



## 2. Residential

Land pricing is based on market data. Market data is gathered from sales. Sales information has been gathered and analyzed since the beginning of 2017. When deeds are recorded in the Register of Deeds office, the Real Estate Excise Tax stamp is recorded which indicates the selling price of the property. The recorded deeds are attached to the appropriate parcel by the mapping section of the Tax Administrators' Office. If the deed resulted in a reconfiguration of an existing parcel, i.e. split/combine, the mapping department will work this and the new parcels are assigned REIDs (Real estate Identification) and create a new split/combine in the NCPTS/LR CAMA, the county's computer system. Staff appraisers will complete the work to value the new parcels and review the sales either attached to the new parcel or to an existing parcel to determine if they qualify as arms-length transactions. An arms-length transaction is when both the buyer and seller act completely independent and in their own self-interest, there is no relationship between the parties involved in the transaction, the parties are not subject to any pressure or duress from the other parties, and the property was adequately exposed to the open market.

If the sale is deemed qualified, that sales data is captured within our NCPTS/LR CAMA system on the property record where sales information and ratio reports are available. These reports and sales data are analyzed to develop land rates for each residential market area. In the analysis consideration for access (ingress/egress), size or zoning and location is given, and appropriate rates and adjustments developed.

The NCPTS/LR CAMA system utilized by Cumberland County maintains land pricing tables for each market area that has been assigned to each individual property. Each market area will contain the appropriate land descriptions utilized and these land descriptions will include the parcel's access (road type) and be assigned the associated rate considering the access. Some land descriptions in the district (rural) market areas will also include a description of zoning and be associated with an appropriate rate. See below for additional information for district market areas.

The basic units of measurement for residential property are the lot or homesite and acre. Most residential properties located in a platted subdivision are valued as a homesite or lot. Properties located in the district or rural market areas containing a homesite or are 2 acres or below are valued as a lot or site. Use of the base lot method is deployed when setting the land rates specifically in platted subdivisions and in district market areas for 2 acres or below as this ensures equity in valuation.

For parcels that exist in residential market areas that are larger or smaller than the base lot stratum or range and are not best valued as a site, an acreage rate has been developed. Land descriptions for the acreage which include the access (road type) are included in any market area land pricing table with appropriate rates.

Adjustments for size (as it deviates from the base lot stratum), shape, zoning, topography, easements, ingress and egress, location, and other market conditions can still be considered and used in adjusting the land rates as necessary.

See below for illustration purposes a segment of a Residential Market Area Land Pricing Table. A complete record is found within the NCPTS/LR CAMA system for all land tables used for the 2025 land valuation, any omission was not intentional.

Planning Jurisdiction	Acreage
Township	# of Apt Units
Pin Map	Range Street #
Zoning	Street Name
Corp Limit	

Land Desc.	Acreage	Sq. Ft.	Unit
0100-RESIDENTIAL LOT- EASEMENT/LIMITED ACCESS/FLAG LOT			36000
0100-RESIDENTIAL LOT- PAVED ROAD			45000
0100-RESIDENTIAL LOT- UNPAVED ROAD-DIRT-GRAVEL			33750
2096-RESIDENTIAL- RURAL ACREAGE- PAVED ROAD	19000		

### A. Road Tables Associated with Residential Market Area

Below is an illustration of land descriptions which are utilized in residential market areas (subdivision or district) for lots or sites (and in commercial market areas where appropriate) that will/may contain adjustments to the base land rates depending on access (road type). The base land rate will be reflected in the rate for the paved road land description. Standardized adjustments have been made for variances from the base paved road for a lot or site and are reflected in the rate associated with the land description within residential market area land pricing table. These variances have been standardized and are indicated in the chart below. Any omission of reference is not intentional.

ROAD	DESCRIPTION	ADJUSTMENT
0	0100-RS-LOT-FRONT 4 LANE BUSY RD	0.75
1	0100-RS-LOT -ABUTS BUSY RD	0.95
2	0100-RS-LOT -FRONT 2 LANE BUSY RD	0.90
3	0100-RS-LOT -PAVED RD	1.00
4	0100-RS-LOT -PUBLIC UNPAVED RD/DIRT/GRAVEL	0.75
5	0100-RS-LOT -EASEMENT/LIMITED ACCESS/FLAG LOT	0.80
6	0100-RS-LOT -LANDLOCKED/NO ACCESS	0.50
7	0100-RS-LOT -PAPER STREET	0.50
8	0100-RS-LOT -PRIVATE UNPAVED RD/DIRT/GRAVEL	0.75

Below is an illustration of land descriptions which are utilized in residential market areas (subdivision or district) for residential acreage (and in commercial market areas where appropriate) that will/may contain adjustments to the base land rates depending on access (road type). The base land rate will be based on paved road. Any adjustments found necessary for variances from the base paved road are reflected in the rate associated with the land description within the market area land pricing table. Any omission of reference is not intentional.

<b>ROAD</b>	<b>DESCRIPTION</b>
0	2096-RUR-AC-FRONT 4 LANE BUSY ROAD
1	2096-RUR-AC-ABUTS BUSY ROAD
2	2096-RUR-AC-FRONT 2 LANE BUSY ROAD
3	2096-RUR-AC-PAVED ROAD
4	2096-RUR-AC-PUBLIC UNPAVED RD/DIRT/ GRAVEL
5	2096-RUR-AC-EASEMENT/LIMITED ACCESS/FLAG LOT
6	2096-RUR-AC-LANDLOCKED/NO ACCESS
7	2096-RUR-AC-PAPER STREET
8	2096-RUR-AC-PRIVATE UNPAVED RD/DIRT/GRAVEL

For the District/Rural Market Areas, there has been a standardized Lot size chart implemented to ensure equity in valuation of the homesites/lots/sites. Below is this table.

**Lot size Chart for District Neighborhoods**

<u>Acres</u>	<u>Land Unit</u>
.01 - .09 **	Use 2096
.10 - .25	0.25
.26 - .50	0.50
.51 - .75	0.75
.76 – 1.24	1.00
1.25 – 1.69	1.25
1.70 – 2.00	1.50

**B. Value Ranges for Residential/Subdivision Property**

Residential (Urban and Suburban) Base Rate Paved Lot Value Ranges

<b>LOW DENSITY</b>		
	<b>LOW</b>	<b>HIGH</b>
<b>RESIDENTIAL LOT</b>	\$2,000	\$350,000
<b>GOLF COURSES</b>	\$20,000	\$350,000
<b>WATERFRONT</b>	\$20,000	\$350,000

### 3. Acreage- Residential /Subdivision and District/Rural

In residential market areas or subdivisions, a lot or site value is derived and used to value individual lots. Parcels that are small, odd, larger, contain excess acreage or located in the district/rural market areas and contain more than two (2) acres of land are valued by applying an acreage rate.

For the development of acreage rates for the residential/subdivision market areas vacant land sales are reviewed as well as consideration of the cost to develop methodology, abstraction, and allocation methods.

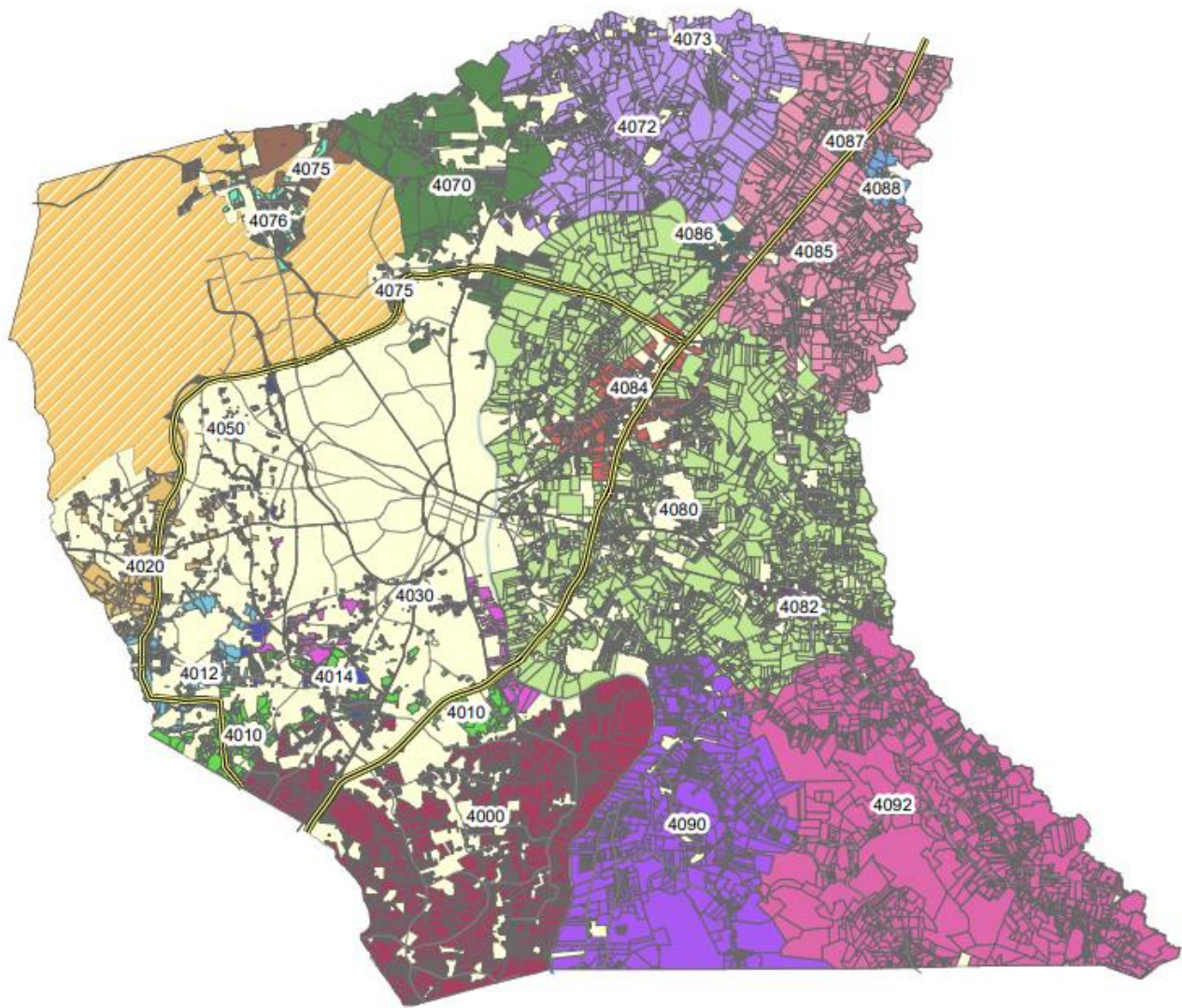
For the development of acreage rates for district/rural market areas sales vacant and improved have been analyzed to determine grouping of the market area through statistical, mathematical and regression analysis, base acreage rates as well as adjusted rates for access, zoning and size have been developed.

The following map illustrates the district/rural market areas and general number assignment. There are twenty-one (21) general district areas which are comprised of parcels which vary in acreage size, use, zoning and access and have been grouped considering location, influence, and analysis of market sales.

Each market area, both residential and district/rural, can contain up to three individual market areas, one for single family or vacant land, one for multi-family parcels and one for manufactured home parcels. This stratification has been done for sales comparison modeling purposes and the land rates are consistent throughout the three related market areas. Market areas containing manufactured homes will have MH at the end of the market area identifier/number and those containing residential multi-family homes such as duplexes, triplexes or quadplexes will have a MF at the end of the market area identifier/number.

Individual property land values may be adjusted for factors not reflected in the base rate or adjusted rates for size, zone and access. Further adjustments may be applied for factors to include but not limited to shape, topography, easements, external influence, and any other factor.

All Market Area Land Pricing Tables created and used are not listed or displayed in this Schedule of Values. A complete record is found within the NCPTS/LR CAMA system for all land tables used for the 2025 land valuation. Examples of land pricing tables are shown, and references listed for all other tables used for 2025 in the NCPTS/LR CAMA system. Any omission of reference is not intentional.



#### Market Area

4000, GRAYS CREEK DISTRICT	4080, EASTOVER ARMSTRONG STEDMAN DIS
4010, SOUTHVIEW DISTRICT	4082, TOWN OF STEDMAN
4012, JACK BRITT DISTRICT	4084, TOWN OF EASTOVER
4014, TOWN OF HOPE MILLS	4085, DISTRICT SEVEN AREA
4020, 71ST DISTRICT NBHD	4086, TOWN OF WADE
4030, DOUGLAS BYRD DISTRICT	4087, TOWN OF GODWIN
4050, WESTOVER DISTRICT	4088, TOWN OF FALCON
4070, PINE FOREST DISTRICT	4090, SEABROOK DISTRICT
4072, LINDEN DISTRICT	4092, BEAVER DAM DISTRICT
4073, TOWN OF LINDEN	
4075, SPRING LAKE DIST	
4076, TOWN OF SPRING LAKE	

## A. Zone Adjustment Tables for Rural Properties

Below is an illustration of land descriptions which are utilized in the residential district/rural market areas that will/may contain adjustments to the base land rates depending on access (road type) and zoning. The rates in each residential district market area land pricing table for each land description will reflect any adjustments for access and zone and can/will vary in each market area. All land descriptions illustrated below may or may not appear in each residential district market area pricing table. Any omission of reference is not intentional.

ACREAGE	ZONING CODES
2096AC – A1 – PVD	A1, A1A, A1CU, A1CZ
2096AC – A1 – UNPVD	
2096AC – A1 – LDLCK	
2096AC – A1 – LTD	
2096AC – A1 – BSY2	
2096AC – A1 – BSY4	
2096AC – LOW DEN – PVD	AR, ARCZ, ARMH, ARMHO, RR, RRCU, RRCUD, RRCZ, RRDDC, R40, R40A, R40CZ, R40DC
2096AC – LOW DEN – UNPVD	
2096AC – LOW DEN – LDLCK	
2096AC – LOW DEN – LTD	
2096AC – LOW DEN – ABTBZ	
2096AC – LOW DEN – BSY2	
2096AC – LOW DEN – BSY4	R30, R30A, R30CA, R20, R20A, R20CZ, R20DC, R15, R15A, R15CD, R10, R10CU, R10M, SF20, SF15, SF15C, SF15M, SF10, SF10M
2096AC – MED DEN – PVD	
2096AC – MED DEN – UNPVD	
2096AC – MED DEN – LDLCK	
2096AC – MED DEN – LTD	
2096AC – MED DEN – ABTBZ	
2096AC – MED DEN – BSY2	R6, R6A, R6C, R6ACA, R6ACU, R6MH, SF6, SF6A, SF6CZ, SF6M, R7.5, PND, PNDCU
2096AC – MED DEN – BSY4	
2096AC – HI DEN – PVD	
2096AC – HI DEN – UNPVD	
2096AC – HI DEN – LDLCK	
2096AC – HI DEN – LTD	
2096AC – HI DEN – ABTBZ	MR5, MR5C, MR5CZ, MR5M, R5, R5A, R5CZ, R5ACU, R5C, R5ACZ, R5AM
2096AC – HI DEN – BSY2	
2096AC – HI DEN – BSY4	
2096AC – MULTF – PVD	
2096AC – MULTF – UNPVD	
2096AC – MULTF – LDLCK	
2096AC – MULTF – LTD	MXD, MXDCU, MXDCZ, MUC, MUCZ
2096AC – MULTF – ABTBZ	
2096AC – MULTF – BSY2	
2096AC – MULTF – BSY4	
2096AC – MXDU – PVD	
2096AC – MXDU – UNPVD	
2096AC – MXDU – LDLCK	
2096AC – MXDU – LTD	
2096AC – MXDU – ABTBZ	
2096AC – MXDU – BSY2	
2096AC – MXDU – BSY4	

CEMETERY	ZONING CODES
2600AC – A1 – PVD	A1, A1A, A1CU, A1CZ
2600AC – A1 – UNPVD	
2600AC – A1 – LDLCK	
2600AC – A1 – LTD	
2600AC – A1 – BSY2	
2600AC – A1 – BSY4	
2600AC – LOW DEN – PVD	AR, ARCZ, ARMH, ARMHO, RR, RRCU, RRCUD, RRCZ, RRDDC, R40, R40A, R40CZ, R40DC
2600AC – LOW DEN – UNPVD	
2600AC – LOW DEN – LDLCK	
2600AC – LOW DEN – LTD	
2600AC – LOW DEN – ABTBZ	
2600AC – LOW DEN – BSY2	
2600AC – LOW DEN – BSY4	
2600AC – MED DEN – PVD	R30, R30A, R30CA, R20, R20A, R20CZ, R20DC, R15, R15A, R15CD, R10, R10CU, R10M, SF20, SF15, SF15C, SF15M, SF10, SF10M
2600AC – MED DEN – UNPVD	
2600AC – MED DEN – LDLCK	
2600AC – MED DEN – LTD	
2600AC – MED DEN – ABTBZ	
2600AC – MED DEN – BSY2	
2600AC – MED DEN – BSY4	
2600AC – HI DEN – PVD	R6, R6A, R6C, R6ACA, R6ACU, R6MH, SF6, SF6A, SF6CZ, SF6M, R7.5, PND, PNDCU
2600AC – HI DEN – UNPVD	
2600AC – HI DEN – LDLCK	
2600AC – HI DEN – LTD	
2600AC – HI DEN – ABTBZ	
2600AC – HI DEN – BSY2	
2600AC – HI DEN – BSY4	
2600AC – MULTF – PVD	MR5, MR5C, MR5CZ, MR5M, R5, R5A, R5CZ, R5ACU, R5C, R5ACZ, R5AM
2600AC – MULTF – UNPVD	
2600AC – MULTF – LDLCK	
2600AC – MULTF – LTD	
2600AC – MULTF – ABTBZ	
2600AC – MULTF – BSY2	
2600AC – MULTF – BSY4	
2600AC – MXDU – PVD	MXD, MXDCU, MXDCZ, MUC, MUCZ
2600AC – MXDU – UNPVD	
2600AC – MXDU – LDLCK	
2600AC – MXDU – LTD	
2600AC – MXDU – ABTBZ	
2600AC – MXDU – BSY2	
2600AC – MXDU – BSY4	

COMMON AREA	ZONING CODES
3333AC – A1 – PVD	A1, A1A, A1CU, A1CZ
3333AC – A1 – UNPVD	
3333AC – A1 – LDLCK	
3333AC – A1 – LTD	
3333AC – A1 – BSY2	
3333AC – A1 – BSY4	
3333AC – LOW DEN – PVD	AR, ARCZ, ARMH, ARMHO, RR, RRCU, RRCUD, RRCZ, RRDDC, R40, R40A, R40CZ, R40DC
3333AC – LOW DEN – UNPVD	
3333AC – LOW DEN – LDLCK	
3333AC – LOW DEN – LTD	
3333AC – LOW DEN – ABTBZ	
3333AC – LOW DEN – BSY2	
3333AC – LOW DEN – BSY4	
3333AC – MED DEN – PVD	R30, R30A, R30CA, R20, R20A, R20CZ, R20DC, R15, R15A, R15CD, R10, R10CU, R10M, SF20, SF15, SF15C, SF15M, SF10, SF10M
3333AC – MED DEN – UNPVD	
3333AC – MED DEN – LDLCK	
3333AC – MED DEN – LTD	
3333AC – MED DEN – ABTBZ	
3333AC – MED DEN – BSY2	
3333AC – MED DEN – BSY4	
3333AC – HI DEN – PVD	R6, R6A, R6C, R6ACA, R6ACU, R6MH, SF6, SF6A, SF6CZ, SF6M, R7.5, PND, PNDCU
3333AC – HI DEN – UNPVD	
3333AC – HI DEN – LDLCK	
3333AC – HI DEN – LTD	
3333AC – HI DEN – ABTBZ	
3333AC – HI DEN – BSY2	
3333AC – HI DEN – BSY4	
3333AC – MULTF – PVD	MR5, MR5C, MR5CZ, MR5M, R5, R5A, R5CZ, R5ACU, R5C, R5ACZ, R5AM
3333AC – MULTF – UNPVD	
3333AC – MULTF – LDLCK	
3333AC – MULTF – LTD	
3333AC – MULTF – ABTBZ	
3333AC – MULTF – BSY2	
3333AC – MULTF – BSY4	
3333AC – MXDU – PVD	MXD, MXDCU, MXDCZ, MUC, MUCZ
3333AC – MXDU – UNPVD	
3333AC – MXDU – LDLCK	
3333AC – MXDU – LTD	
3333AC – MXDU – ABTBZ	
3333AC – MXDU – BSY2	
3333AC – MXDU – BSY4	



## B. Size Adjustment Tables for Rural Properties

Below is an illustration of the size adjustment tables and the residential District Market Areas (Rural) to which the tables are assigned. Any omission of reference is not intentional.

DISTRICT MARKET AREA: 4000, 4000MH, 4000MF		
TABLE SZ0-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.99	0.8351
3.00	3.99	0.7515
4.00	4.99	0.7048
5.00	5.99	0.6581
6.00	6.99	0.6305
7.00	7.99	0.6029
8.00	8.99	0.5851
9.00	9.99	0.5673
10.00	10.99	0.5495
11.00	11.99	0.5385
12.00	12.99	0.5275
13.00	13.99	0.5166
14.00	14.99	0.5056
15.00	15.99	0.4946
16.00	16.99	0.4875
17.00	17.99	0.4732
18.00	18.99	0.4660
19.00	19.99	0.4589
20.00	20.99	0.4434
21.00	21.99	0.4382
22.00	22.99	0.4330
23.00	23.99	0.4220
24.00	24.99	0.4120
25.00	25.99	0.4030
26.00	26.99	0.3940
27.00	27.99	0.3373
28.00	28.99	0.3343
29.00	29.99	0.3313
30.00	30.99	0.3283
31.00	31.99	0.3253
32.00	32.99	0.3223
33.00	33.99	0.3193
34.00	34.99	0.3163
35.00	35.99	0.3133
36.00	36.99	0.3103
37.00	37.99	0.3075

38.00	38.99	0.3047
39.00	39.99	0.3019
40.00	40.99	0.2991
41.00	41.99	0.2964
42.00	42.99	0.2937
43.00	43.99	0.2910
44.00	44.99	0.2885
45.00	45.99	0.2860
46.00	46.99	0.2835
47.00	47.99	0.2812
48.00	48.99	0.2789
49.00	49.99	0.2766
50.00	50.99	0.2745
51.00	51.99	0.2724
52.00	52.99	0.2703
53.00	53.99	0.2682
54.00	54.99	0.2661
55.00	55.99	0.2640
56.00	56.99	0.2619
57.00	57.99	0.2598
58.00	58.99	0.2577
59.00	59.99	0.2556
60.00	60.99	0.2536
61.00	61.99	0.2516
62.00	62.99	0.2496
63.00	63.99	0.2476
64.00	64.99	0.2456
65.00	65.99	0.2437
66.00	66.99	0.2418
67.00	67.99	0.2399
68.00	68.99	0.2380
69.00	69.99	0.2361
70.00	70.99	0.2342
71.00	71.99	0.2324
72.00	72.99	0.2306
73.00	73.99	0.2288
74.00	74.99	0.2270
75.00	75.99	0.2252
76.00	76.99	0.2234
77.00	77.99	0.2218
78.00	78.99	0.2202
79.00	79.99	0.2186
80.00	80.99	0.2170
81.00	81.99	0.2154
82.00	82.99	0.2139
83.00	83.99	0.2124
84.00	84.99	0.2109
85.00	85.99	0.2094

86.00	86.99	0.2083
87.00	87.99	0.2069
88.00	88.99	0.2055
89.00	89.99	0.2041
90.00	90.99	0.2026
91.00	91.99	0.2011
92.00	92.99	0.1995
93.00	93.99	0.1979
94.00	94.99	0.1963
95.00	95.99	0.1946
96.00	96.99	0.1929
97.00	97.99	0.1911
98.00	98.99	0.1893
99.00	99.99	0.1874
100.00	104.99	0.1855
105.00	109.99	0.1836
110.00	114.99	0.1816
115.00	119.99	0.1796
120.00	124.99	0.1774
125.00	129.99	0.1750
130.00	134.99	0.1725
135.00	139.99	0.1699
140.00	144.99	0.1680
145.00	149.99	0.1665
150.00	154.99	0.1651
155.00	159.99	0.1638
160.00	164.99	0.1625
165.00	169.99	0.1612
170.00	174.99	0.1601
175.00	179.99	0.1590
180.00	184.99	0.1579
185.00	189.99	0.1566
190.00	194.99	0.1553
195.00	199.99	0.1540
200.00	204.99	0.1535
205.00	209.99	0.1528
210.00	214.99	0.1521
215.00	219.99	0.1514
220.00	224.99	0.1507
225.00	229.99	0.1500
230.00	234.99	0.1493
235.00	239.99	0.1486
240.00	244.99	0.1479
245.00	249.99	0.1472
250.00	254.99	0.1465
255.00	259.99	0.1458
260.00	264.99	0.1451
265.00	269.99	0.1444

270.00	274.99	0.1437
275.00	279.99	0.1431
280.00	284.99	0.1425
285.00	289.99	0.1419
290.00	294.99	0.1413
295.00	299.99	0.1407
300.00	304.99	0.1401
305.00	309.99	0.1395
310.00	314.99	0.1389
315.00	319.99	0.1383
320.00	324.99	0.1377
325.00	329.99	0.1371
330.00	334.99	0.1365
335.00	339.99	0.1359
340.00	344.99	0.1353
345.00	349.99	0.1347
350.00	354.99	0.1342
355.00	359.99	0.1337
360.00	364.99	0.1332
365.00	369.99	0.1327
370.00	374.99	0.1322
375.00	379.99	0.1317
380.00	384.99	0.1312
385.00	389.99	0.1307
390.00	394.99	0.1302
395.00	399.99	0.1297
400.00	404.99	0.1292
405.00	409.99	0.1287
410.00	414.99	0.1282
415.00	419.99	0.1277
420.00	424.99	0.1272
425.00	429.99	0.1267
430.00	434.99	0.1262
435.00	439.99	0.1257
440.00	444.99	0.1252
445.00	449.99	0.1247
450.00	454.99	0.1242
455.00	459.99	0.1237
460.00	464.99	0.1232
465.00	469.99	0.1227
470.00	474.99	0.1222
475.00	479.99	0.1217
480.00	484.99	0.1213
485.00	489.99	0.1209
490.00	494.99	0.1205
495.00	499.99	0.1201
500.00	509.99	0.1197
510.00	519.99	0.1193

520.00	529.99	0.1189
530.00	539.99	0.1185
540.00	549.99	0.1181
550.00	559.99	0.1177
560.00	569.99	0.1174
570.00	579.99	0.1171
580.00	589.99	0.1168
590.00	599.99	0.1165
600.00	609.99	0.1162
610.00	619.99	0.1159
620.00	629.99	0.1156
630.00	639.99	0.1153
640.00	649.99	0.1150
650.00	659.99	0.1158
660.00	669.99	0.1143
670.00	679.99	0.1129
680.00	689.99	0.1116
690.00	699.99	0.1104
700.00	724.99	0.1084
725.00	749.99	0.1059
750.00	774.99	0.1029
775.00	799.99	0.0994
800.00	824.99	0.0954
825.00	849.99	0.0909
850.00	874.99	0.0859
875.00	899.99	0.0804
900.00	949.99	0.0744
950.00	999.99	0.0438
1000.00	9999.99	0.0300

DISTRICT MARKET AREA: 4010, 4010MH, 4010MF, 4012, 4012MH, 4012MF, 4014, 4014MH, 4014MF, 4020, 4020MH, 4020MF, 4030, 4030MH, 4030MF, 4050, 4050MH, 4050MF		
TABLE SZ1-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.99	0.8213
3.00	3.99	0.7973
4.00	4.99	0.7807
5.00	5.99	0.7681
6.00	6.99	0.7580
7.00	7.99	0.7495
8.00	8.99	0.7342
9.00	9.99	0.7064
10.00	10.99	0.6825
11.00	11.99	0.6616
12.00	12.99	0.6430
13.00	13.99	0.6264
14.00	14.99	0.6114
15.00	15.99	0.5977
16.00	16.99	0.5853
17.00	17.99	0.5738
18.00	18.99	0.5632
19.00	19.99	0.5533
20.00	20.99	0.5441
21.00	21.99	0.5355
22.00	22.99	0.5274
23.00	23.99	0.5198
24.00	24.99	0.5126
25.00	25.99	0.5058
26.00	26.99	0.4993
27.00	27.99	0.4932
28.00	28.99	0.4874
29.00	29.99	0.4818
30.00	30.99	0.4765
31.00	31.99	0.4714
32.00	32.99	0.4666
33.00	33.99	0.4619
34.00	34.99	0.4574
35.00	35.99	0.4531
36.00	36.99	0.4489
37.00	37.99	0.4446
38.00	38.99	0.4395
39.00	39.99	0.4337
40.00	40.99	0.4281
41.00	41.99	0.4260
42.00	42.99	0.4239

43.00	43.99	0.4218
44.00	44.99	0.4197
45.00	45.99	0.4166
46.00	46.99	0.4126
47.00	47.99	0.4084
48.00	48.99	0.4034
49.00	49.99	0.3983
50.00	50.99	0.3911
51.00	51.99	0.3901
52.00	52.99	0.3889
53.00	53.99	0.3869
54.00	54.99	0.3844
55.00	55.99	0.3822
56.00	56.99	0.3807
57.00	57.99	0.3793
58.00	58.99	0.3779
59.00	59.99	0.3764
60.00	60.99	0.3743
61.00	61.99	0.3730
62.00	62.99	0.3717
63.00	63.99	0.3704
64.00	64.99	0.3689
65.00	65.99	0.3672
66.00	66.99	0.3659
67.00	67.99	0.3646
68.00	68.99	0.3633
69.00	69.99	0.3618
70.00	70.99	0.3607
71.00	71.99	0.3567
72.00	72.99	0.3517
73.00	73.99	0.3467
74.00	74.99	0.3417
75.00	75.99	0.3398
76.00	76.99	0.3389
77.00	77.99	0.3374
78.00	78.99	0.3363
79.00	79.99	0.3351
80.00	80.99	0.3344
81.00	81.99	0.3334
82.00	82.99	0.3324
83.00	83.99	0.3314
84.00	84.99	0.3302
85.00	85.99	0.3293
86.00	86.99	0.3284
87.00	87.99	0.3275
88.00	88.99	0.3266
89.00	89.99	0.3256
90.00	90.99	0.3247

91.00	91.99	0.3238
92.00	92.99	0.3229
93.00	93.99	0.3220
94.00	94.99	0.3211
95.00	95.99	0.3203
96.00	96.99	0.3195
97.00	97.99	0.3187
98.00	98.99	0.3178
99.00	99.99	0.3169
100.00	104.99	0.3162
105.00	109.99	0.2982
110.00	114.99	0.2946
115.00	119.99	0.2912
120.00	124.99	0.2880
125.00	129.99	0.2715
130.00	134.99	0.2687
135.00	139.99	0.2660
140.00	144.99	0.2634
145.00	149.99	0.2609
150.00	154.99	0.2585
155.00	159.99	0.2562
160.00	164.99	0.2540
165.00	169.99	0.2519
170.00	174.99	0.2499
175.00	179.99	0.2480
180.00	184.99	0.2461
185.00	189.99	0.2443
190.00	194.99	0.2425
195.00	199.99	0.2408
200.00	204.99	0.2392
205.00	209.99	0.2383
210.00	214.99	0.2384
215.00	219.99	0.2364
220.00	224.99	0.2352
225.00	229.99	0.2337
230.00	234.99	0.2317
235.00	239.99	0.2295
240.00	244.99	0.2273
245.00	249.99	0.2263
250.00	254.99	0.2252
255.00	259.99	0.2250
260.00	264.99	0.2247
265.00	269.99	0.2245
270.00	274.99	0.2242
275.00	279.99	0.2240
280.00	284.99	0.2237
285.00	289.99	0.2235
290.00	294.99	0.2232



295.00	299.99	0.2229
300.00	304.99	0.2224
305.00	309.99	0.2215
310.00	314.99	0.2206
315.00	319.99	0.2194
320.00	324.99	0.2182
325.00	329.99	0.2170
330.00	334.99	0.2158
335.00	339.99	0.2146
340.00	344.99	0.2134
345.00	349.99	0.2122
350.00	354.99	0.2116
355.00	359.99	0.2107
360.00	364.99	0.2098
365.00	369.99	0.2089
370.00	374.99	0.2080
375.00	379.99	0.2071
380.00	384.99	0.2062
385.00	389.99	0.2053
390.00	394.99	0.2044
395.00	399.99	0.2035
400.00	404.99	0.2028
405.00	409.99	0.2021
410.00	414.99	0.2014
415.00	419.99	0.2007
420.00	424.99	0.2000
425.00	429.99	0.1993
430.00	434.99	0.1986
435.00	439.99	0.1979
440.00	444.99	0.1972
445.00	449.99	0.1965
450.00	454.99	0.1956
455.00	459.99	0.1948
460.00	464.99	0.1940
465.00	469.99	0.1932
470.00	474.99	0.1924
475.00	479.99	0.1916
480.00	484.99	0.1908
485.00	489.99	0.1899
490.00	494.99	0.1890
495.00	499.99	0.1881
500.00	509.99	0.1868
510.00	519.99	0.1860
520.00	529.99	0.1852
530.00	539.99	0.1844
540.00	549.99	0.1836
550.00	559.99	0.1828
560.00	569.99	0.1820

570.00	579.99	0.1812
580.00	589.99	0.1804
590.00	599.99	0.1796
600.00	609.99	0.1787
610.00	619.99	0.1778
620.00	629.99	0.1769
630.00	639.99	0.1760
640.00	649.99	0.1751
650.00	659.99	0.1742
660.00	669.99	0.1733
670.00	679.99	0.1724
680.00	689.99	0.1715
690.00	699.99	0.1706
700.00	724.99	0.1697
725.00	749.99	0.1688
750.00	799.99	0.1674
800.00	9999.99	0.0800

DISTRICT MARKET AREA: 4070, 4070MH, 4070MF, 4072, 4072MH, 4073, 4073MH		
TABLE SZ7-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.99	0.8066
3.00	3.99	0.7114
4.00	4.99	0.6593
5.00	5.99	0.6072
6.00	6.99	0.5771
7.00	7.99	0.5470
8.00	8.99	0.5279
9.00	9.99	0.5089
10.00	10.99	0.4898
11.00	11.99	0.4782
12.00	12.99	0.4666
13.00	13.99	0.4551
14.00	14.99	0.4435
15.00	15.99	0.4319
16.00	16.99	0.4258
17.00	17.99	0.4197
18.00	18.99	0.4136
19.00	19.99	0.4014
20.00	20.99	0.3960
21.00	21.99	0.3905
22.00	22.99	0.3851
23.00	23.99	0.3796
24.00	24.99	0.3742
25.00	25.99	0.3687
26.00	26.99	0.3646
27.00	27.99	0.3606
28.00	28.99	0.3565
29.00	29.99	0.3525
30.00	30.99	0.3484
31.00	31.99	0.3452
32.00	32.99	0.3419
33.00	33.99	0.3387
34.00	34.99	0.3354
35.00	35.99	0.3322
36.00	36.99	0.3295
37.00	37.99	0.3268
38.00	38.99	0.3241
39.00	39.99	0.3214
40.00	40.99	0.3187
41.00	41.99	0.3166
42.00	42.99	0.3144
43.00	43.99	0.3125

44.00	44.99	0.3102
45.00	45.99	0.3081
46.00	46.99	0.3059
47.00	47.99	0.3038
48.00	48.99	0.3017
49.00	49.99	0.2995
50.00	50.99	0.2974
51.00	51.99	0.2957
52.00	52.99	0.2939
53.00	53.99	0.2922
54.00	54.99	0.2904
55.00	55.99	0.2887
56.00	56.99	0.2872
57.00	57.99	0.2856
58.00	58.99	0.2841
59.00	59.99	0.2825
60.00	60.99	0.2810
61.00	61.99	0.2796
62.00	62.99	0.2783
63.00	63.99	0.2769
64.00	64.99	0.2756
65.00	65.99	0.2742
66.00	66.99	0.2729
67.00	67.99	0.2717
68.00	68.99	0.2704
69.00	69.99	0.2692
70.00	70.99	0.2679
71.00	71.99	0.2668
72.00	72.99	0.2657
73.00	73.99	0.2645
74.00	74.99	0.2634
75.00	75.99	0.2623
76.00	76.99	0.2613
77.00	77.99	0.2602
78.00	78.99	0.2592
79.00	79.99	0.2581
80.00	80.99	0.2571
81.00	81.99	0.2562
82.00	82.99	0.2553
83.00	83.99	0.2544
84.00	84.99	0.2535
85.00	85.99	0.2526
86.00	86.99	0.2517
87.00	87.99	0.2508
88.00	88.99	0.2500
89.00	89.99	0.2491
90.00	90.99	0.2482
91.00	91.99	0.2473

92.00	92.99	0.2464
93.00	93.99	0.2455
94.00	94.99	0.2446
95.00	95.99	0.2437
96.00	96.99	0.2429
97.00	97.99	0.2422
98.00	98.99	0.2414
99.00	99.99	0.2407
100.00	104.99	0.2399
105.00	109.99	0.2367
110.00	114.99	0.2335
115.00	119.99	0.2303
120.00	124.99	0.2271
125.00	129.99	0.2239
130.00	134.99	0.2214
135.00	139.99	0.2189
140.00	144.99	0.2165
145.00	149.99	0.2140
150.00	154.99	0.2115
155.00	159.99	0.2095
160.00	164.99	0.2076
165.00	169.99	0.2056
170.00	174.99	0.2037
175.00	179.99	0.2017
180.00	184.99	0.2001
185.00	189.99	0.1984
190.00	194.99	0.1968
195.00	199.99	0.1951
200.00	204.99	0.1935
205.00	209.99	0.1922
210.00	214.99	0.1909
215.00	219.99	0.1896
220.00	224.99	0.1883
225.00	229.99	0.1871
230.00	234.99	0.1858
235.00	239.99	0.1845
240.00	244.99	0.1832
245.00	249.99	0.1819
250.00	254.99	0.1806
255.00	259.99	0.1796
260.00	264.99	0.1786
265.00	269.99	0.1776
270.00	274.99	0.1766
275.00	279.99	0.1756
280.00	284.99	0.1746
285.00	289.99	0.1736
290.00	294.99	0.1726
295.00	299.99	0.1716

300.00	304.99	0.1706
305.00	309.99	0.1699
310.00	314.99	0.1692
315.00	319.99	0.1684
320.00	324.99	0.1677
325.00	329.99	0.1670
330.00	334.99	0.1663
335.00	339.99	0.1655
340.00	344.99	0.1648
345.00	349.99	0.1641
350.00	354.99	0.1634
355.00	359.99	0.1626
360.00	364.99	0.1619
365.00	369.99	0.1612
370.00	374.99	0.1605
375.00	379.99	0.1597
380.00	384.99	0.1590
385.00	389.99	0.1583
390.00	394.99	0.1576
395.00	399.99	0.1568
400.00	404.99	0.1561
405.00	409.99	0.1540
410.00	414.99	0.1518
415.00	419.99	0.1497
420.00	424.99	0.1475
425.00	429.99	0.1454
430.00	434.99	0.1432
435.00	439.99	0.1411
440.00	444.99	0.1390
445.00	449.99	0.1368
450.00	454.99	0.1347
455.00	459.99	0.1325
460.00	464.99	0.1304
465.00	469.99	0.1282
470.00	474.99	0.1261
475.00	479.99	0.1239
480.00	484.99	0.1218
485.00	489.99	0.1197
490.00	494.99	0.1175
495.00	499.99	0.1154
500.00	509.99	0.1132
510.00	519.99	0.1111
520.00	529.99	0.1089
530.00	539.99	0.1068
540.00	549.99	0.1047
550.00	559.99	0.1025
560.00	569.99	0.1004
570.00	579.99	0.0982

580.00	589.99	0.0961
590.00	599.99	0.0939
600.00	609.99	0.0918
610.00	619.99	0.0897
620.00	629.99	0.0875
630.00	639.99	0.0854
640.00	649.99	0.0832
650.00	659.99	0.0811
660.00	669.99	0.0789
670.00	679.99	0.0768
680.00	689.99	0.0746
690.00	699.99	0.0725
700.00	709.99	0.0704
710.00	719.99	0.0682
720.00	729.99	0.0661
730.00	739.99	0.0639
740.00	749.99	0.0618
750.00	999.99	0.0596
1000.00	9999.99	0.0575

DISTRICT MARKET AREA: 4075, 4075MH, 4075MF, 4076, 4076MH, 4076MF		
TABLE SZ7SL-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.49	0.7900
2.50	2.99	0.7323
3.00	3.49	0.6883
3.50	3.99	0.6532
4.00	4.49	0.6242
4.50	4.99	0.5997
5.00	5.99	0.5786
6.00	6.99	0.5438
7.00	7.99	0.5160
8.00	8.99	0.4931
9.00	9.99	0.4738
10.00	10.99	0.4571
11.00	11.99	0.4425
12.00	12.99	0.4296
13.00	13.99	0.4191
14.00	14.99	0.4087
15.00	15.99	0.3982
16.00	16.99	0.3908
17.00	17.99	0.3834
18.00	18.99	0.3759
19.00	19.99	0.3685
20.00	20.99	0.3611
21.00	21.99	0.3558
22.00	22.99	0.3505
23.00	23.99	0.3453
24.00	24.99	0.3400
25.00	25.99	0.3347
26.00	26.99	0.3307
27.00	27.99	0.3267
28.00	28.99	0.3226
29.00	29.99	0.3186
30.00	30.99	0.3146
31.00	31.99	0.3114
32.00	32.99	0.3082
33.00	33.99	0.3049
34.00	34.99	0.3017
35.00	35.99	0.2985
36.00	36.99	0.2959
37.00	37.99	0.2932
38.00	38.99	0.2906
39.00	39.99	0.2879
40.00	40.99	0.2853



41.00	41.99	0.2831
42.00	42.99	0.2808
43.00	43.99	0.2786
44.00	44.99	0.2763
45.00	45.99	0.2741
46.00	46.99	0.2722
47.00	47.99	0.2703
48.00	48.99	0.2683
49.00	49.99	0.2664
50.00	50.99	0.2645
51.00	51.99	0.2629
52.00	52.99	0.2613
53.00	53.99	0.2597
54.00	54.99	0.2581
55.00	55.99	0.2566
56.00	56.99	0.2550
57.00	57.99	0.2534
58.00	58.99	0.2518
59.00	59.99	0.2502
60.00	60.99	0.2486
61.00	61.99	0.2473
62.00	62.99	0.2461
63.00	63.99	0.2448
64.00	64.99	0.2435
65.00	65.99	0.2423
66.00	66.99	0.2410
67.00	67.99	0.2397
68.00	68.99	0.2384
69.00	69.99	0.2372
70.00	70.99	0.2359
71.00	71.99	0.2349
72.00	72.99	0.2338
73.00	73.99	0.2328
74.00	74.99	0.2317
75.00	75.99	0.2307
76.00	76.99	0.2296
77.00	77.99	0.2286
78.00	78.99	0.2275
79.00	79.99	0.2265
80.00	80.99	0.2254
81.00	81.99	0.2245
82.00	82.99	0.2236
83.00	83.99	0.2227
84.00	84.99	0.2218
85.00	85.99	0.2210
86.00	86.99	0.2201
87.00	87.99	0.2192
88.00	88.99	0.2183

89.00	89.99	0.2174
90.00	90.99	0.2165
91.00	91.99	0.2157
92.00	92.99	0.2150
93.00	93.99	0.2142
94.00	94.99	0.2135
95.00	95.99	0.2127
96.00	96.99	0.2119
97.00	97.99	0.2112
98.00	98.99	0.2104
99.00	99.99	0.2097
100.00	104.99	0.2089
105.00	109.99	0.2059
110.00	114.99	0.2028
115.00	119.99	0.1998
120.00	124.99	0.1967
125.00	129.99	0.1937
130.00	134.99	0.1914
135.00	139.99	0.1890
140.00	144.99	0.1867
145.00	149.99	0.1843
150.00	154.99	0.1820
155.00	159.99	0.1801
160.00	164.99	0.1783
165.00	169.99	0.1764
170.00	174.99	0.1746
175.00	179.99	0.1727
180.00	184.99	0.1712
185.00	189.99	0.1697
190.00	194.99	0.1681
195.00	199.99	0.1666
200.00	204.99	0.1651
205.00	209.99	0.1638
210.00	214.99	0.1625
215.00	219.99	0.1612
220.00	224.99	0.1599
225.00	229.99	0.1586
230.00	234.99	0.1575
235.00	239.99	0.1564
240.00	244.99	0.1552
245.00	249.99	0.1541
250.00	254.99	0.1530
255.00	259.99	0.1520
260.00	264.99	0.1510
265.00	269.99	0.1501
270.00	274.99	0.1491
275.00	279.99	0.1481
280.00	284.99	0.1472

285.00	289.99	0.1464
290.00	294.99	0.1455
295.00	299.99	0.1447
300.00	309.99	0.1438
310.00	319.99	0.1423
320.00	329.99	0.1409
330.00	339.99	0.1394
340.00	349.99	0.1380
350.00	359.99	0.1365
360.00	369.99	0.1353
370.00	379.99	0.1341
380.00	389.99	0.1328
390.00	399.99	0.1316
400.00	409.99	0.1304
410.00	419.99	0.1217
420.00	429.99	0.1131
430.00	439.99	0.1044
440.00	449.99	0.0957
450.00	459.99	0.0871
460.00	469.99	0.0784
470.00	479.99	0.0697
480.00	489.99	0.0610
490.00	499.99	0.0524
500.00	9999.99	0.0437

DISTRICT MARKET AREA: 4080, 4080MH, 4080MF, 4082, 4082MH, 4082MF, 4084, 4084MH, 4084MF, 4085, 4085MH, 4086, 4086MH, 4087, 4087MH, 4088, 4088MH, 4088MF		
TABLE SZ8-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.99	0.8011
3.00	3.99	0.7036
4.00	4.99	0.6417
5.00	5.99	0.5975
6.00	6.99	0.5636
7.00	7.99	0.5365
8.00	8.99	0.5141
9.00	9.99	0.4950
10.00	10.99	0.4786
11.00	11.99	0.4651
12.00	12.99	0.4515
13.00	13.99	0.4411
14.00	14.99	0.4308
15.00	15.99	0.4204
16.00	16.99	0.4125
17.00	17.99	0.4045
18.00	18.99	0.3966
19.00	19.99	0.3900
20.00	20.99	0.3834
21.00	21.99	0.3777
22.00	22.99	0.3719
23.00	23.99	0.3669
24.00	24.99	0.3620
25.00	25.99	0.3570
26.00	26.99	0.3530
27.00	27.99	0.3489
28.00	28.99	0.3449
29.00	29.99	0.3408
30.00	30.99	0.3368
31.00	31.99	0.3336
32.00	32.99	0.3303
33.00	33.99	0.3271
34.00	34.99	0.3238
35.00	35.99	0.3206
36.00	36.99	0.3179
37.00	37.99	0.3152
38.00	38.99	0.3125
39.00	39.99	0.3098
40.00	40.99	0.3071
41.00	41.99	0.3050
42.00	42.99	0.3029

43.00	43.99	0.3008
44.00	44.99	0.2987
45.00	45.99	0.2966
46.00	46.99	0.2944
47.00	47.99	0.2923
48.00	48.99	0.2902
49.00	49.99	0.2881
50.00	50.99	0.2860
51.00	51.99	0.2844
52.00	52.99	0.2828
53.00	53.99	0.2811
54.00	54.99	0.2795
55.00	55.99	0.2779
56.00	56.99	0.2763
57.00	57.99	0.2747
58.00	58.99	0.2730
59.00	59.99	0.2714
60.00	60.99	0.2698
61.00	61.99	0.2685
62.00	62.99	0.2672
63.00	63.99	0.2659
64.00	64.99	0.2646
65.00	65.99	0.2633
66.00	66.99	0.2620
67.00	67.99	0.2607
68.00	68.99	0.2594
69.00	69.99	0.2581
70.00	70.99	0.2568
71.00	71.99	0.2557
72.00	72.99	0.2546
73.00	73.99	0.2536
74.00	74.99	0.2525
75.00	75.99	0.2514
76.00	76.99	0.2503
77.00	77.99	0.2492
78.00	78.99	0.2482
79.00	79.99	0.2471
80.00	80.99	0.2460
81.00	81.99	0.2451
82.00	82.99	0.2442
83.00	83.99	0.2433
84.00	84.99	0.2424
85.00	85.99	0.2415
86.00	86.99	0.2405
87.00	87.99	0.2396
88.00	88.99	0.2387
89.00	89.99	0.2378
90.00	90.99	0.2369

91.00	91.99	0.2361
92.00	92.99	0.2353
93.00	93.99	0.2346
94.00	94.99	0.2338
95.00	95.99	0.2330
96.00	96.99	0.2322
97.00	97.99	0.2314
98.00	98.99	0.2307
99.00	99.99	0.2299
100.00	104.99	0.2291
105.00	109.99	0.2258
110.00	114.99	0.2224
115.00	119.99	0.2191
120.00	124.99	0.2162
125.00	129.99	0.2133
130.00	134.99	0.2106
135.00	139.99	0.2083
140.00	144.99	0.2059
145.00	149.99	0.2036
150.00	154.99	0.2012
155.00	159.99	0.1992
160.00	164.99	0.1971
165.00	169.99	0.1952
170.00	174.99	0.1934
175.00	179.99	0.1915
180.00	184.99	0.1899
185.00	189.99	0.1882
190.00	194.99	0.1866
195.00	199.99	0.1851
200.00	204.99	0.1835
205.00	209.99	0.1822
210.00	214.99	0.1810
215.00	219.99	0.1797
220.00	224.99	0.1785
225.00	229.99	0.1772
230.00	234.99	0.1759
235.00	239.99	0.1747
240.00	244.99	0.1734
245.00	249.99	0.1722
250.00	254.99	0.1709
255.00	259.99	0.1699
260.00	264.99	0.1688
265.00	269.99	0.1678
270.00	274.99	0.1667
275.00	279.99	0.1657
280.00	284.99	0.1648
285.00	289.99	0.1639
290.00	294.99	0.1630

295.00	299.99	0.1621
300.00	309.99	0.1612
310.00	319.99	0.1596
320.00	329.99	0.1581
330.00	333.99	0.1565
340.00	349.99	0.1550
350.00	359.99	0.1534
360.00	369.99	0.1521
370.00	379.99	0.1508
380.00	389.99	0.1496
390.00	399.99	0.1483
400.00	409.99	0.1470
410.00	419.99	0.1384
420.00	429.99	0.1298
430.00	439.99	0.1212
440.00	449.99	0.1126
450.00	459.99	0.1040
460.00	469.99	0.0955
470.00	479.99	0.0869
480.00	489.99	0.0783
490.00	499.99	0.0697
500.00	999.99	0.0611
1000.00	9999.99	0.0525

DISTRICT MARKET AREA: 4090, 4090MH, 4090MF, 4092, 4092MH		
TABLE SZ9-AC		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0.00	0.00	1.0000
0.01	1.99	1.0000
2.00	2.99	0.7423
3.00	3.99	0.6235
4.00	4.99	0.5510
5.00	5.99	0.5005
6.00	6.99	0.4628
7.00	7.99	0.4331
8.00	8.99	0.4090
9.00	9.99	0.3888
10.00	10.99	0.3715
11.00	11.99	0.3575
12.00	12.99	0.3435
13.00	13.99	0.3330
14.00	14.99	0.3226
15.00	15.99	0.3121
16.00	16.99	0.3043
17.00	17.99	0.2964
18.00	18.99	0.2886
19.00	19.99	0.2822
20.00	20.99	0.2758
21.00	21.99	0.2703
22.00	22.99	0.2647
23.00	23.99	0.2600
24.00	24.99	0.2552
25.00	25.99	0.2505
26.00	26.99	0.2467
27.00	27.99	0.2430
28.00	28.99	0.2392
29.00	29.99	0.2355
30.00	30.99	0.2317
31.00	31.99	0.2287
32.00	32.99	0.2257
33.00	33.99	0.2228
34.00	34.99	0.2198
35.00	35.99	0.2168
36.00	36.99	0.2144
37.00	37.99	0.2120
38.00	38.99	0.2095
39.00	39.99	0.2071
40.00	40.99	0.2047
41.00	41.99	0.2028
42.00	42.99	0.2010
43.00	43.99	0.1991



44.00	44.99	0.1972
45.00	45.99	0.1954
46.00	46.99	0.1935
47.00	47.99	0.1916
48.00	48.99	0.1897
49.00	49.99	0.1879
50.00	50.99	0.1860
51.00	51.99	0.1846
52.00	52.99	0.1832
53.00	53.99	0.1818
54.00	54.99	0.1804
55.00	55.99	0.1790
56.00	56.99	0.1775
57.00	57.99	0.1761
58.00	58.99	0.1747
59.00	59.99	0.1733
60.00	60.99	0.1719
61.00	61.99	0.1708
62.00	62.99	0.1697
63.00	63.99	0.1686
64.00	64.99	0.1675
65.00	65.99	0.1664
66.00	66.99	0.1653
67.00	67.99	0.1642
68.00	68.99	0.1631
69.00	69.99	0.1620
70.00	70.99	0.1609
71.00	71.99	0.1600
72.00	72.99	0.1591
73.00	73.99	0.1582
74.00	74.99	0.1573
75.00	75.99	0.1564
76.00	76.99	0.1555
77.00	77.99	0.1546
78.00	78.99	0.1537
79.00	79.99	0.1528
80.00	80.99	0.1519
81.00	81.99	0.1512
82.00	82.99	0.1504
83.00	83.99	0.1497
84.00	84.99	0.1489
85.00	85.99	0.1482
86.00	86.99	0.1474
87.00	87.99	0.1467
88.00	88.99	0.1459
89.00	89.99	0.1452
90.00	90.99	0.1444
91.00	91.99	0.1438

92.00	92.99	0.1431
93.00	93.99	0.1425
94.00	94.99	0.1418
95.00	95.99	0.1412
96.00	96.99	0.1406
97.00	97.99	0.1399
98.00	98.99	0.1393
99.00	99.99	0.1386
100.00	104.99	0.1380
105.00	109.99	0.1853
110.00	114.99	0.1327
115.00	119.99	0.1300
120.00	124.99	0.1277
125.00	129.99	0.1254
130.00	134.99	0.1233
135.00	139.99	0.1215
140.00	144.99	0.1197
145.00	149.99	0.1178
150.00	154.99	0.1160
155.00	159.99	0.1144
160.00	164.99	0.1128
165.00	169.99	0.1114
170.00	174.99	0.1099
175.00	179.99	0.1085
180.00	184.99	0.1073
185.00	189.99	0.1060
190.00	194.99	0.1047
195.00	199.99	0.1036
200.00	204.99	0.1025
205.00	209.99	0.1015
210.00	214.99	0.1004
215.00	219.99	0.0994
220.00	224.99	0.0983
225.00	229.99	0.0974
230.00	234.99	0.0966
235.00	239.99	0.0957
240.00	244.99	0.0948
245.00	249.99	0.0940
250.00	254.99	0.0931
255.00	259.99	0.0923
260.00	264.99	0.0916
265.00	269.99	0.0908
270.00	274.99	0.0901
275.00	279.99	0.0893
280.00	284.99	0.0887
285.00	289.99	0.0880
290.00	294.99	0.0874
295.00	299.99	0.0867

300.00	309.99	0.0861
310.00	319.99	0.0850
320.00	329.99	0.0839
330.00	339.99	0.0827
340.00	349.99	0.0816
350.00	374.99	0.0805
375.00	399.99	0.0783
400.00	424.99	0.0761
425.00	449.99	0.0740
450.00	474.99	0.0720
475.00	499.99	0.0699
500.00	549.99	0.0679
550.00	599.99	0.0658
600.00	649.99	0.0638
650.00	699.99	0.0617
700.00	749.99	0.0597
750.00	799.99	0.0576
800.00	849.99	0.0556
850.00	899.99	0.0535
900.00	949.99	0.0514
950.00	999.99	0.0494
1000.00	1099.99	0.0473
1100.00	1199.99	0.0453
1200.00	1299.99	0.0432
1300.00	1399.99	0.0412
1400.00	1499.99	0.0391
1500.00	9999.99	0.0350

### C. Values or Value Ranges for Acreage

Value ranges for Residential/Subdivision Acreage

For Residential/Subdivision Property	
	VALUES OR VALUE RANGES
2096 LL	No Less than \$300 to \$350,000 per Acre
2250 LL	\$700 per Acre
2300 LL	\$300
2350 LL	\$300
All Types of Submerged Land from A750 to R750 LL	\$700

Value ranges for District /Rural Acreage

For District/Rural Property	
	VALUES OR VALUE RANGES
2096 LL	No Less than \$300 to \$200,000 per Acre
2250 LL	\$700 per Acre
2300 LL	\$300
2350 LL	\$300
All Types of Submerged Land from A750 to R750 LL	\$700

#### 4. Commercial / Industrial

Commercial and Industrial land sales information is collected by the Tax Administrator's Office through the recording of deeds in the Register of Deeds Office. When deeds are recorded in the register of deeds office, the Real Estate Excise Tax stamp is recorded which indicates the selling price of the property. The recorded deeds are attached to the appropriate parcel by the mapping section of the Tax Administrator's Office. If the deed resulted in a reconfiguration, split or combine, of an existing parcel, the mapping department will work this and the new parcels are assigned REIDs and create a new split/combine in the NCPTS/LR CAMA, the county's computer system. Staff appraisers will complete the work to value the new parcels and review the sales either attached to the new parcel or to an existing parcel to determine if they qualify as arms-length transactions. An arms-length transaction is when both the buyer and seller act completely independent and in their own self-interest, there is no relationship between the parties involved in the transaction, the parties are not subject to any pressure or duress from the other parties, and the property was adequately exposed to the open market.

The data from the sales that qualify are then entered into the Commercial Sales data base file. The county is currently divided into commercial market areas based on their geographical location. The sales in each group are arrayed by size and then adjusted for time of sale, location within the market area, zoning, shape, and physical characteristics to arrive at a base rate. The predicted rates are then adjusted for size using land size adjustment tables that were determined from the sales and applied to the proper commercial market area. These rates along with the size adjustment tables are then loaded into the NCPTS/LR CAMA system to value the commercial and industrial land.

A complete record is found within the NCPTS/LR CAMA system for all land tables used for the 2025 land valuation. Examples of land tables are shown, and references listed for all other tables used for 2025 in the NCPTS/LR CAMA system. Any omission of reference is not intentional.

##### **A. Road Adjustment Tables for Commercial Properties**

Below is an illustration of land descriptions which are utilized in commercial market areas that will/may contain adjustments to the base land rates depending on access (RTP). The base land rate will be based main rate road. Standardized adjustments have been made for variances from the base main rate road and are reflected in the rate associated with the land descriptions within the commercial market area land pricing table. These variances have been standardized and are indicated in the chart below. Any omission of reference is not intentional.

ROAD TYPE	DESCRIPTION	ADJUSTMENT
4	UNPAVED/GRAVEL ROAD	0.50
5	EASEMENT/ LIMITED ACCESS	0.50
6	LANDLOCK PARCEL	0.40
9	MAIN RATE ROAD	1.00
10	MAJOR CORNER PARCEL	1.25
11	MAJOR CORNER PARCEL AND OUT PARCEL	1.50
12	OUT PARCEL	1.25
13	SECONDARY ROAD	0.90
14	SIDE STREET	0.75

## B. Zone Tables for Commercial Properties

Below is an illustration of land descriptions which are utilized in commercial market areas that will/may contain adjustments to the base land rates depending on access (RTP) and zoning. The rates in each commercial market area land pricing table for each land description will reflect any adjustments for access and zone and can vary in each market area. Any omission of reference is not intentional.

COMMERCIAL	ZONING CODES
1096CM – AC – LI – COR – OUT	LI, LICZ, M1, M1P, M1PCU
1096CM – AC – LI – LDLCK	
1096CM – AC – LI – LTD	
1096CM – AC – LI – MAIN	
1096CM – AC – LI – MAJ – COR	
1096CM – AC – LI – OUTP	
1096CM – AC – LI – SEC – RD	
1096CM – AC – LI – SIDEST	
1096CM – AC – LI – UNPVD	
1096CM – AC – HI – COR – OUT	HI, HICZ, M2, M2C, M2CU, MP, MPCZ, MPCU
1096CM – AC – HI – LDLCK	
1096CM – AC – HI – LTD	
1096CM – AC – HI – MAIN	
1096CM – AC – HI – MAJ – COR	
1096CM – AC – HI – OUTP	
1096CM – AC – HI – SEC – RD	
1096CM – AC – HI – SIDEST	
1096CM – AC – HI – UNPVD	

CEMETERY	ZONING CODES
2600CM – AC – LI – COR – OUT	LI, LICZ, M1, M1P, M1PCU
2600CM – AC – LI – LDLCK	
2600CM – AC – LI – LTD	
2600CM – AC – LI – MAIN	
2600CM – AC – LI – MAJ – COR	
2600CM – AC – LI – OUTP	
2600CM – AC – LI – SEC – RD	
2600CM – AC – LI – SIDEST	
2600CM – AC – LI – UNPVD	
2600CM – AC – HI – COR – OUT	HI, HICZ, M2, M2C, M2CU, MP, MPCZ, MPCU
2600CM – AC – HI – LDLCK	
2600CM – AC – HI – LTD	
2600CM – AC – HI – MAIN	
2600CM – AC – HI – MAJ – COR	
2600CM – AC – HI – OUTP	
2600CM – AC – HI – SEC – RD	
2600CM – AC – HI – SIDEST	
2600CM – AC – HI – UNPVD	

<b>CEMETERY</b>	<b>ZONING CODES</b>
2600AC – A1 – PVD	A1, A1A, A1CU, A1CZ
2600AC – A1 – UNPVD	
2600AC – A1 – LDLCK	
2600AC – A1 – LTD	
2600AC – A1 – BSY2	
2600AC – A1 – BSY4	
2600AC – LOW DEN – PVD	AR, ARCZ, ARMH, ARMHO, RR, RRCU, RRCUD, RRCZ, RRDDC, R40, R40A, R40CZ, R40DC
2600AC – LOW DEN – UNPVD	
2600AC – LOW DEN – LDLCK	
2600AC – LOW DEN – LTD	
2600AC – LOW DEN – ABTBZ	
2600AC – LOW DEN – BSY2	
2600AC – LOW DEN – BSY4	
2600AC – MED DEN – PVD	R30, R30A, R30CA, R20, R20A, R20CZ, R20DC, R15, R15A, R15CD, R10, R10CU, R10M, SF20, SF15, SF15C, SF15M, SF10, SF10M
2600AC – MED DEN – UNPVD	
2600AC – MED DEN – LDLCK	
2600AC – MED DEN – LTD	
2600AC – MED DEN – ABTBZ	
2600AC – MED DEN – BSY2	
2600AC – MED DEN – BSY4	
2600AC – HI DEN – PVD	R6, R6A, R6C, R6ACA, R6ACU, R6MH, SF6, SF6A, SF6CZ, SF6M, R7.5, PND, PNDCU
2600AC – HI DEN – UNPVD	
2600AC – HI DEN – LDLCK	
2600AC – HI DEN – LTD	
2600AC – HI DEN – ABTBZ	
2600AC – HI DEN – BSY2	
2600AC – HI DEN – BSY4	
2600AC – MULTF – PVD	MR5, MR5C, MR5CZ, MR5M, R5, R5A, R5CZ, R5ACU, R5C, R5ACZ, R5AM
2600AC – MULTF – UNPVD	
2600AC – MULTF – LDLCK	
2600AC – MULTF – LTD	
2600AC – MULTF – ABTBZ	
2600AC – MULTF – BSY2	
2600AC – MULTF – BSY4	
2600AC – MXDU – PVD	MXD, MXDCU, MXDCZ, MUC, MUCZ
2600AC – MXDU – UNPVD	
2600AC – MXDU – LDLCK	
2600AC – MXDU – LTD	
2600AC – MXDU – ABTBZ	
2600AC – MXDU – BSY2	
2600AC – MXDU – BSY4	

COMMON AREA	ZONING CODES
3333AC – A1 – PVD	A1, A1A, A1CU, A1CZ
3333AC – A1 – UNPVD	
3333AC – A1 – LDLCK	
3333AC – A1 – LTD	
3333AC – A1 – BSY2	
3333AC – A1 – BSY4	
3333AC – LOW DEN – PVD	AR, ARCZ, ARMH, ARMHO, RR, RRCU, RRCUD, RRCZ, RRDDC, R40, R40A, R40CZ, R40DC
3333AC – LOW DEN – UNPVD	
3333AC – LOW DEN – LDLCK	
3333AC – LOW DEN – LTD	
3333AC – LOW DEN – ABTBZ	
3333AC – LOW DEN – BSY2	
3333AC – LOW DEN – BSY4	
3333AC – MED DEN – PVD	R30, R30A, R30CA, R20, R20A, R20CZ, R20DC, R15, R15A, R15CD, R10, R10CU, R10M, SF20, SF15, SF15C, SF15M, SF10, SF10M
3333AC – MED DEN – UNPVD	
3333AC – MED DEN – LDLCK	
3333AC – MED DEN – LTD	
3333AC – MED DEN – ABTBZ	
3333AC – MED DEN – BSY2	
3333AC – MED DEN – BSY4	
3333AC – HI DEN – PVD	R6, R6A, R6C, R6ACA, R6ACU, R6MH, SF6, SF6A, SF6CZ, SF6M, R7.5, PND, PNDCU
3333AC – HI DEN – UNPVD	
3333AC – HI DEN – LDLCK	
3333AC – HI DEN – LTD	
2600AC – HI DEN – ABTBZ	
2600AC – HI DEN – BSY2	
2600AC – HI DEN – BSY4	
3333AC – MULTF – PVD	MR5, MR5C, MR5CZ, MR5M, R5, R5A, R5CZ, R5ACU, R5C, R5ACZ, R5AM
3333AC – MULTF – UNPVD	
3333AC – MULTF – LDLCK	
3333AC – MULTF – LTD	
3333AC – MULTF – ABTBZ	
3333AC – MULTF – BSY2	
3333AC – MULTF – BSY4	
3333AC – MXDU – PVD	MXD, MXDCU, MXDCZ, MUC, MUCZ
3333AC – MXDU – UNPVD	
3333AC – MXDU – LDLCK	
3333AC – MXDU – LTD	
3333AC – MXDU – ABTBZ	
3333AC – MXDU – BSY2	
3333AC – MXDU – BSY4	



### C. Size Adjustment Tables for Commercial Properties

The following are size adjustment tables based on square foot.

MARKET AREA: 8023, 8063		
TABLE COM1-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	13,066.00	0.6600
13,066.01	19,601.00	0.7591
19,601.01	26,136.00	0.8385
26,136.01	30,492.00	0.9047
30,492.01	34,848.00	0.9325
34,848.01	39,204.00	0.9575
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	1.0100
47,916.01	52,272.00	1.0300
52,272.01	56,628.00	1.0700
56,628.01	65,340.00	1.1800
65,340.01	74,052.00	1.2643
74,052.01	82,764.00	1.2740
82,764.01	95,742.00	1.2856
95,742.01	108,810.00	1.2996
108,810.01	121,878.00	1.3136
121,878.01	143,658.00	1.3377
143,658.01	165,434.00	1.4177
165,434.01	187,218.00	1.4977
187,218.01	230,778.00	1.6177
230,778.01	274,338.00	1.7777
274,338.01	999,999,999.99	1.8100

MARKET AREA: 8075		
TABLE COM2-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	17,424.00	1.1100
17,424.01	21,780.00	1.1000
21,780.01	26,136.00	1.0850
26,136.01	30,492.00	1.0683
30,492.01	34,848.00	1.0496
34,848.01	39,204.00	1.0287
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9900
47,916.01	52,272.00	0.9700
52,272.01	56,628.00	0.9450
56,628.01	60,984.00	0.9400
60,984.01	65,340.00	0.9150
65,340.01	69,696.00	0.9050
69,696.01	74,052.00	0.8850
74,052.01	78,408.00	0.8650
78,408.01	82,764.00	0.8400
82,764.01	87,120.00	0.8200
87,120.01	91,476.00	0.7950
91,476.01	98,010.00	0.7700
98,010.01	104,544.00	0.7540
104,544.01	115,434.00	0.7353
115,434.01	130,680.00	0.6791
130,680.01	152,460.00	0.5994
152,460.01	196,020.00	0.5939
196,020.01	999,999,999.99	0.5900

MARKET AREA: 8010,8022,8037		
TABLE COM3-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	4,356.00	1.0500
4,356.01	8,712.00	1.0450
8,712.01	13,068.00	1.0380
13,068.01	17,424.00	1.0368
17,424.01	21,780.00	1.0300
21,780.01	26,136.00	1.0260
26,136.01	30,492.00	1.0220
30,492.01	34,848.00	1.0175
34,848.01	39,204.00	1.0125
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9975
47,916.01	52,272.00	0.9925
52,272.01	56,628.00	0.9867
56,628.01	60,928.00	0.9800
60,928.01	65,340.00	0.9733
65,340.01	74,052.00	0.9650
74,052.01	82,764.00	0.9550
82,764.01	91,476.00	0.9400
91,476.01	100,188.00	0.9320
100,188.01	108,900.00	0.9240
108,900.01	117,612.00	0.9140
117,612.01	130,680.00	0.8990
130,680.01	143,748.00	0.8750
143,748.01	156,816.00	0.8450
156,816.01	178,596.00	0.8330
178,596.01	200,374.00	0.8230
200,374.01	243,934.00	0.8080
243,934.01	287,494.00	0.7880
287,494.01	374,614.00	0.7494
374,614.01	461,734.00	0.6809
461,734.01	592,414.00	0.5906
592,414.01	723,094.00	0.4823
723,094.01	897,334.00	0.3591
897,334.01	1,071,574.00	0.2180
1,071,574.01	1,089,000.00	0.2050
1,089,000.01	99,999,999.99	0.1400

MARKET AREA: 8002,8004,8036,8038,8076		
TABLE COM4-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	8714.00	1.0600
8,714.01	13,068.00	1.0550
13,068.01	17,424.00	1.0450
17,424.01	21,780.00	1.0350
21,780.01	26,136.00	1.0299
26,136.01	30,492.00	1.0183
30,492.01	34,848.00	1.0150
34,848.01	39,204.00	1.0117
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9975
47,916.01	52,272.00	0.9925
52,272.01	56,628.00	0.9875
56,628.01	60,984.00	0.9825
60,984.01	65,340.00	0.9775
65,340.01	69,696.00	0.9725
69,696.01	74,052.00	0.9675
74,052.01	82,764.00	0.9600
82,764.01	91,476.00	0.9300
91,476.01	100,188.00	0.9220
100,188.01	121,968.00	0.9080
121,968.01	143,748.00	0.8867
143,748.01	187,308.00	0.8367
187,308.01	230,868.00	0.7720
230,868.01	285,318.00	0.7045
285,318.01	339,768.00	0.6295
339,768.01	405,108.00	0.5470
405,108.01	470,448.00	0.4570
470,448.01	557,568.00	0.2653
557,568.01	99,999,999.99	0.2400

MARKET AREA: 8019,8032,8056,8077		
TABLE COM5-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	15,236.00	1.3000
15,236.01	17,414.00	1.2984
17,414.01	21,780.00	1.2650
21,780.01	26,136.00	1.2150
26,136.01	30,492.00	1.1622
30,492.01	34,848.00	1.1127
34,848.01	39,204.00	1.0700
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9600
47,916.01	52,272.00	0.8850
52,272.01	56,628.00	0.8200
56,628.01	60,984.00	0.7600
60,984.01	65,340.00	0.7200
65,340.01	69,696.00	0.6813
69,696.01	74,051.00	0.6453
74,051.01	82,763.00	0.5946
82,763.01	99,999,999.99	0.5700

MARKET AREA: 8011,8014,8015,8043,8044		
TABLE COM6-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	2,613.00	1.5900
2,613.01	4,791.00	1.5830
4,791.01	6,969.00	1.5734
6,969.01	11,325.00	1.5594
11,325.01	13,068.00	1.5460
13,068.01	17,424.00	1.5300
17,424.01	21,780.00	1.4050
21,780.01	26,136.00	1.3350
26,136.01	30,492.00	1.2600
30,492.01	34,848.00	1.1850
34,848.01	39,204.00	1.1100
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9650
47,916.01	52,272.00	0.9000
52,272.01	56,628.00	0.8400
56,628.01	60,984.00	0.7800
60,984.01	65,340.00	0.7200
65,340.01	74,052.00	0.6667
74,052.01	82,764.00	0.6200
82,764.01	95,832.00	0.5580
95,832.01	108,900.00	0.5460
108,900.01	130,680.00	0.5300
130,680.01	152,460.00	0.5200
152,460.01	196,021.00	0.5100
196,021.01	239,582.00	0.4400
239,582.01	304,920.00	0.4212
304,920.01	392,040.00	0.3867
392,040.01	479,160.00	0.3400
479,160.01	566,280.00	0.2920
566,280.01	696,960.00	0.2320
696,960.01	827,640.00	0.2050
827,640.01	104,544.00	0.1840
104,544.01	99,999,999.99	0.1700

MARKET AREA: 8061		
TABLE COM7-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	30,492.00	1.8400
30,492.01	32,670.00	1.7180
32,670.01	34,848.00	1.6072
34,848.01	39,209.00	1.4400
39,209.01	43,560.00	1.0000
43,560.01	47,916.00	0.9625
47,916.01	52,272.00	0.8875
52,272.01	60,984.00	0.8600
60,984.01	69,696.00	0.7200
69,696.01	82,764.00	0.7000
82,764.01	95,832.00	0.6790
95,832.01	108,900.00	0.6730
108,900.01	130,680.00	0.6650
130,680.01	152,460.00	0.6550
152,460.01	196,019.00	0.6400
196,019.01	239,578.00	0.6200
239,578.01	326,698.00	0.5525
326,698.01	413,818.00	0.5075
413,818.01	544,498.00	0.4600
544,498.01	675,178.00	0.4640
675,178.01	849,418.00	0.4500
849,418.01	1,023,658.00	0.4325
1,023,658.01	1,241,458.00	0.3967
1,241,458.01	99,999,999.99	0.3500

MARKET AREA: 8008,8016,8026,8039,8053,8054,8062,8064		
TABLE COM8-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	39,204.00	1.0200
39,204.01	43,560.00	1.0000
43,560.01	45,738.00	0.9910
45,738.01	47,916.00	0.9730
47,916.01	50,094.00	0.9550
50,094.01	52,272.00	0.9370
52,272.01	56,628.00	0.9100
56,628.01	60,984.00	0.8550
60,984.01	65,340.00	0.8050
65,340.01	69,695.00	0.7770
69,695.01	78,407.00	0.7680
78,407.01	87,119.00	0.7560
87,119.01	95,832.00	0.7485
95,832.01	108,900.00	0.7448
108,900.01	121,968.00	0.7403
121,968.01	135,036.00	0.7358
135,036.01	156,816.00	0.7298
156,816.01	178,596.00	0.7223
178,596.01	200,376.00	0.6990
200,376.01	243,936.00	0.6570
243,936.01	287,496.00	0.6270
287,496.01	352,836.00	0.5930
352,836.01	418,176.00	0.5630
418,176.01	505,296.00	0.5280
505,296.01	592,416.00	0.5088
592,416.01	99,999,999.99	0.4800



MARKET AREA: 8000,8003,8007,8017,8031,8055,8073,8103		
TABLE COM9-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	39,204.00	1.0400
39,204.01	43,560.00	1.0000
43,560.01	45,738.00	0.9990
45,738.01	47,916.00	0.9970
47,916.01	50,094.00	0.9595
50,094.01	52,272.00	0.8865
52,272.01	54,450.00	0.8450
54,450.01	58,806.00	0.8167
58,806.01	63,162.00	0.7700
63,162.01	67,518.00	0.7200
67,518.01	71,874.00	0.7120
71,874.01	78,409.00	0.7020
78,409.01	84,944.00	0.6900
84,944.01	91,479.00	0.6795
91,479.01	100,189.00	0.6760
100,189.01	130,681.00	0.6720
130,681.01	152,463.00	0.6550
152,463.01	196,024.00	0.6400
196,024.01	239,585.00	0.6200
239,585.01	326,706.00	0.5525
326,706.01	413,827.00	0.5075
413,827.01	544,508.00	0.4891
544,508.01	675,189.00	0.4727
675,189.01	849,430.00	0.4560
849,430.01	1,023,671.00	0.4325
1,023,671.01	1,241,472.00	0.3967
1,241,472.01	99,999,999.99	0.3500

MARKET AREA: 8005,8012,8068,8074,8079,8080		
TABLE COM10-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	39,204.00	1.0600
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9760
47,916.01	52,272.00	0.9280
52,272.01	56,628.00	0.8800
56,628.01	60,984.00	0.8480
60,984.01	65,340.00	0.8160
65,340.01	69,696.00	0.7890
69,696.01	74,052.00	0.7670
74,052.01	78,408.00	0.7450
78,408.01	82,764.00	0.7230
82,764.01	87,120.00	0.7000
87,120.01	130,680.00	0.6460
130,680.01	174,240.00	0.5600
174,240.01	261,360.00	0.4300
261,360.01	348,480.00	0.3700
348,480.01	653,400.00	0.3020
653,400.01	99,999,999.99	0.2600

MARKET AREA: 8001, 8006, 8009, 8013, 8018, 8020, 8021, 8024, 8025, 8027, 8028, 8029, 8030, 8034, 8035, 8040, 8058, 8060, 8065, 8066, 8069, 8071, 8072, 8078		
TABLE COM11-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	39,204.00	1.0300
39,204.01	43,560.00	1.0000
43,560.01	47,916.00	0.9625
47,916.01	52,272.00	0.8875
52,272.01	56,627.00	0.8469
56,627.01	60,982.00	0.7920
60,982.01	65,337.00	0.7440
65,337.01	69,692.00	0.7034
69,692.01	74,047.00	0.6700
74,047.01	78,402.00	0.6367
78,402.01	82,757.00	0.5900
82,757.01	87,112.00	0.5751
87,112.01	108,892.00	0.5500
108,892.01	130,672.00	0.5300
130,672.01	174,232.00	0.5000
174,232.01	217,792.00	0.4600
217,792.01	304,912.00	0.4250
304,912.01	392,032.00	0.3733
392,032.01	522,712.00	0.2920
522,712.01	653,400.00	0.2440
653,400.01	871,200.00	0.2050
871,200.01	1,089,000.00	0.1898
1,089,000.01	99,999,999.99	0.1700

MARKET AREA: 8042, 8101, 8105, 8106, 8107, 8108, 8109, 8111, 8114, 8115		
TABLE COM12-SF		
MINIMUM SF	MAXIMUM SF	SIZE FACTOR
0.00	8,712.00	1.2400
8,712.01	13,068.00	1.2200
13,068.01	15,246.00	1.1650
15,246.01	17,424.00	1.1200
17,424.01	21,780.00	1.0900
21,780.01	26,136.00	1.0600
26,136.01	30,492.00	1.0298
30,492.01	34,848.00	1.0275
34,848.01	39,203.00	1.0225
39,203.01	43,559.00	1.0000
43,559.01	47,915.00	0.9750
47,915.01	52,271.00	0.9250
52,271.01	56,627.00	0.9243
56,627.01	60,983.00	0.8986
60,983.01	69,695.00	0.8600
69,695.01	78,407.00	0.8200
78,407.01	87,119.00	0.7800
87,119.01	100,187.00	0.7390
100,187.01	121,967.00	0.6830
121,967.01	143,747.00	0.6155
143,747.01	174,240.00	0.5615
174,240.01	99,999,999.99	0.5300

## D. Value Ranges for Commercial Properties

Value ranges for commercial properties

<b>BASE RATES RANGES FOR COMMERCIAL PROPERTIES</b>		
	<b>LOW</b>	<b>HIGH</b>
<b>ACRE</b>	\$20,000	\$1,800,000
<b>SQUARE FOOT</b>	\$0.10	\$65.00
<b>FRONT FOOT</b>	\$100.00	\$5,000

Individual property land values may be adjusted for factors not reflected in the base rate. Factors include but are not limited to size, shape, zoning, topography, easements, corner influence, ingress & egress, location, and any other factor.

Apartment and Mobile Home Parks land are normally zoned residential and are valued using residential land descriptions. The land rates adopted have been based on rates from a residential market area that is determined to be similar in location with consideration given for the use being for high density.

## 5. Special Uses of Land

### A. Use-Value for Agricultural, Horticultural and Forest Land

Properties that qualify under the Use-Value or Land Use Program for Agricultural, Horticultural or Forest Land will be assessed with a land value as determined by the soil class and related soil productivity value which has been determined by the North Carolina Use-Value Advisory Board. The only exception from assessing a parcel at land use value would be if the market value of the land is less than the use value. In that case, the property will be assessed at market value of the land and no deferred value will be created. Cumberland County has adopted these values for the 2025 Revaluation. The 2025 Use-Value Manual is attached and made part of this Schedule of Values under a separate cover.

LONG DESCRIPTION	CODE
AGRICULTURAL	AG1
AGRICULTURAL/EASEMENT	AG2
HORTICULTURAL	HO1
HORTICULTURAL/EASEMENT	HO2
WATER	WA1
WATER/EASEMENT	WA2
WOODLAND	WO1
WOODLAND/EASEMENT	WO2

USE VALUE SCHEDULE						
	AGRICULTURAL LAND		FOREST LAND		HORTICULTURAL LAND	
Type	2025 Class	2025 Rate	2025 Class	2025 Rate	2025 Class	2025 Rate
AAA	I	\$1,200	I	\$340	I	\$1,520
AUA	III	\$670	II	\$255	III	\$800
AYB	I	\$1,200	II	\$255	I	\$1,520
BB	IV	\$40	III	\$220	IV	\$40
BAB	IV	\$40	II	\$255	IV	\$40
BAD	IV	\$40	II	\$255	IV	\$40
BDB	IV	\$40	II	\$255	IV	\$40
BDD	IV	\$40	II	\$255	IV	\$40
BNB	II	\$895	II	\$255	II	\$1,050
BND	IV	\$40	II	\$255	IV	\$40
BRB	IV	\$40	V	\$40	IV	\$40
BUA	II	\$895	II	\$255	II	\$1,050
BY	II	\$895	I	\$340	II	\$1,050
CAB	IV	\$40	V	\$60	IV	\$40
CAD	IV	\$40	V	\$60	IV	\$40
CF	I	\$1,200	I	\$340	I	\$1,520
CH	II	\$895	III	\$220	II	\$1,050
CO	II	\$895	I	\$340	II	\$1,050
CRB	II	\$895	I	\$340	II	\$1,050
CT	I	\$1,200	V	\$60	I	\$1,520
DE	I	\$1,200	III	\$220	I	\$1,520
DGA	II	\$895	I	\$340	II	\$1,050
DHA	I	\$1,200	I	\$340	I	\$1,520
DN	II	\$895	I	\$340	II	\$1,050

DPA	II	\$895	I	\$340	II	\$1,050
DT	IV	\$40	II	\$255	IV	\$40
EXA	I	\$1,200	II	\$255	I	\$1,520
FAA	II	\$895	II	\$255	II	\$1,050
FAB	III	\$670	II	\$255	III	\$800
FCB	IV	\$40	II	\$255	IV	\$40
FUB	IV	\$40	II	\$255	IV	\$40
GAA	III	\$670	II	\$255	III	\$800
GAB	III	\$670	II	\$255	III	\$800
GAD	IV	\$40	II	\$255	IV	\$40
GDB	III	\$670	II	\$255	III	\$800
GDD	IV	\$40	II	\$255	IV	\$40
GOA	I	\$1,200	I	\$340	I	\$1,520
GR	I	\$1,200	I	\$340	I	\$1,520
JT	IV	\$40	III	\$220	IV	\$40
KA	II	\$895	II	\$255	II	\$1,050
KEA	III	\$670	II	\$255	III	\$800
KUB	IV	\$40	V	\$60	IV	\$40
LAB	IV	\$40	V	\$60	IV	\$40
LBB	IV	\$40	V	\$60	IV	\$40
LD	III	\$670	I	\$340	III	\$800
LE	IV	\$40	V	\$60	IV	\$40
LY	I	\$1,200	I	\$340	I	\$1,520
MC	III	\$670	II	\$255	III	\$800
NA	I	\$1,200	I	\$340	I	\$1,520
NOA	I	\$1,200	II	\$255	I	\$1,520
NOB	I	\$1,200	II	\$255	I	\$1,520
PA	IV	\$40	II	\$255	IV	\$40
PG	I	\$1,200	I	\$340	I	\$1,520
PT	IV	\$40	VI	\$40	IV	\$40
POB	III	\$670	II	\$255	III	\$800
PN	IV	\$40	III	\$220	IV	\$40
RA	I	\$1,200	I	\$340	I	\$1,520
RO	II	\$895	III	\$220	II	\$1,050
RU	IV	\$40	III	\$220	IV	\$40
ST	II	\$895	II	\$255	II	\$1,050
TAB	IV	\$40	II	\$255	IV	\$40
TR	II	\$895	I	\$340	II	\$1,050
UD	IV	\$40	VI	\$40	IV	\$40
UR	IV	\$40	VI	\$40	IV	\$40
VAB	III	\$670	II	\$255	III	\$800
VAD	III	\$670	II	\$255	III	\$800
VEE	IV	\$40	II	\$255	IV	\$40
VGE	IV	\$40	II	\$275	IV	\$40
WAB	II	\$895	II	\$255	II	\$1,050
WGB	IV	\$40	II	\$255	IV	\$40
WKB	IV	\$40	V	\$60	IV	\$40
WMB	I	\$1,200	I	\$340	I	\$1,520
WNB	IV	\$40	I	\$340	IV	\$40
WO	II	\$895	II	\$255	II	\$1,050

## **B. Cell Tower Sites**

Companies over the past years have been leasing portions of land for cell towers; this includes but is not limited to urban sites, suburban sites, and rural sites. Uses on these leased spaces are limited to the use of the lessee and would change all present land uses to commercial. Per the North Carolina General Statutes as of the 2023 Edition (NCGS 105-333(17a, b)) all cell towers, equipment, and site improvements (fencing, shelters, etc.) will be assessed by the North Carolina Department of Revenue. It is up to the county, however, to assess the cell tower site (land only). Research has found that these cell tower sites are normally leased and thus provide a source of income. It is required that this source of income be recognized and how it contributes to the market value of the land or site. Data has been collected from a number of sources: companies that lease the space and several landowners that benefit from the lease. Lease information has been considered in the development of a “per site” value. Cell tower sites typically take up approximately .25 acre or 10,890 square feet. The actual site size can range from .03 acre to approximately 1 acre. For the purpose of valuation and to remain equitable, cell tower sites have been valued at a per site value (as a lot value). The location of the site has also been considered. An adjustment has been made to those sites that are in more rural or remote areas versus those that are in higher densely populated areas.

Cell Tower Sites value range from \$50,000 to \$175,000 per lot or site.

## **C. Solar Farm Acreage**

Over the past years, companies have been leasing portions of land or selling land for solar farms. A solar farm is also considered commercial land use. Research has found that solar companies often lease the land from the landowner which then provides a source of income. It is required that this source of income be recognized and how it contributes to the market value of the land or site. Lease data had been collected for the previous revaluation. An overall market adjustment has been considered to develop an average per acre value.

Solar Farm values range from \$11,000 to \$35,000 per acre.



## 6. Unique Situations in Land Appraisal

For some properties a unique situation may arise where additional information may be needed to help appraise these parcels of land. Standardized guidelines have been made and are contained in the 2025 Residential and Commercial Revaluation Manuals for those unique situations to value these type properties. Some examples of these are listed below. This is not a full list, and any omission is not intentional.

**BORROW PITS** – These are income producing parcels while the land is being excavated. If the parcel is income producing the land will be valued like all other land with no physical factors. If the land is no longer being excavated and has not been repaired to a useful state, the land will need a physical factor of 10%.

**POWERLINE OR OTHER UTILITY EASEMENTS**- If a parcel has an easement; the appraiser first must determine how much land is affected. Once the affected acreage has been determined a separate landline with a 20% in Physical will be placed on the property card. Easements are identified by the soils report with either a AG2 or WO2. The number 2 is the identifier for an easement.

**STREET / ROAD PARCELS** – If a parcel is used as a road in totality, an adjustment should be made in the shape factor to 1%

**CONTAMINATED PROPERTY** – When hazardous substances have been released into the soil or groundwater this might be a contaminated property issue. Some examples of these types could be but not limited to, industrial plants, old filling stations, electric power plants, closed military bases.

For Residential Property improved with a residence and dependent on a ground water well: If the contamination is isolated to the individual property well and there has not been widespread contamination known prior to the revaluation date where effects would be evident in the market, and the property meets all three of the following mandatory criteria, an adjustment of 15% to the land and residence value may be applied.

Mandatory criteria:

- 1- an official water quality report has been provided which proves contamination as determined by NCDEQ standards.
- 2- this report must specify that the ground water is not suitable for use or consumption.
- 3- there is no other available source of water (outside of bottled water or water brought in by container) available.

For Commercial Property: To appropriately value these types of properties we need some information from the property owner, typically Phase Type Reports.

1. Phase I report - Also known as an Environmental Site Assessment. This is a low to no cost assessment of the property. This report recommends the steps for clean-up. When we get this type of report, we can do the following:  
Reduce the land value by entering 85% in the Physical section of the land line, if there is also building on the property, we can put a 15% Functional Obsolescence on the building and no other adjustments are given unless we get a Phase II report.

2. Phase II report- This report outlines in detail risks and costs and how long the clean-up can take. The cost of this report can range from \$500.00 and upward. At this point the appraiser will need further guidance from the Appraiser Supervisor or Division manager as to how to handle this report and property. Careful consideration of financial liability, time and Market Stigma will need to be considered to arrive at a proper value.

## **VII. APPROACHES TO VALUE**

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## VII. APPROACHES TO VALUE

### **The Three Methods of Valuation in NCPTS/CAMA System**

Cost Model: In the cost model approach, the calculations are based on the schedule of values for building and land descriptions as well as typical building features. Cost model information is shown in the specific areas being valued: Land, Miscellaneous Improvements and Buildings.

Income Model: The income approach, sometimes referred to as the income capitalization approach, is a type of real estate appraisal method that allows investors to estimate the value of a property based on the income the property generates. It's used by taking the net operating income of the rent collected and dividing it by the overall capitalization rate. Since it relies on receiving rental income, this approach is most common for commercial properties with tenants.

Sales Comparison Approach: The sales comparison approach, also referred to as the market approach, compares the subject property with similar or comparable properties that have recently sold to estimate a market value. This approach is used with properties containing a single residential building. To have a successful Sales Comparable Approach, it is important to have a completed cost approach and reasonable number of sale records.

The ability to place an override on a parcel value or individual components of a parcel value is available for use when either one of the three approaches above do not return a reasonable market value due to either the uniqueness of the property or possibly due to a value decision made as a result of an appeal hearing. In addition, an override may be used on income properties where multiple income property types are located. For example, a parcel that has a shopping center and mini storage.

## 1. Cost Approach

The cost method of valuation follows the general formula:

$$MV = LV + (RCN - D)$$

where

**MV= Market Value**

**LV= Land Value**

**RCN= Replacement Cost New of Improvements**

**D= Depreciation**

The cost approach is most applicable to industrial and special use properties for which market and/or income data is scarce or nonexistent.

The land value is established through market research of actual land sales, the consideration of the allocation method or the extraction method of subtracting a known improvement cost from the sale price leaving the land as the residual value.

$$\begin{aligned}\text{Example: Sale Price} &= \$65,000 \quad \text{Cost of Building} = \$45,000 \\ \text{Land} &= \$65,000 - \$45,000 \\ \text{Land} &= \$20,000\end{aligned}$$

The value of the improvements is developed using cost manuals from firms, such as Marshall and Swift, and then indexed for local economic conditions. Local construction firms and contractors are also a source for cost information and verification for the indexing of data from manuals.

Depreciation is the loss, from all causes, in value of the replacement cost new. The simplest form is that caused by aging. Newer homes will sell at a higher price than similar homes built at an earlier date. This is because normal wear and tear, neglect and physical decay begin to affect the structure and therefore its marketability.

The method used for normal depreciation will be the economic age-life method whereby a lump sum is deducted from the RCN. This sum is a function of actual age and effective age (effective age is the age indicated by condition and utility and may be less or greater than chronological age) and perceptions by the market. The figure is developed into a percentage adjustment. The RCN is multiplied by this adjustment. Functional and economic depreciation are then deducted if applicable.

Two other forms of depreciation exist. They are functional and economic obsolescence.

Functional obsolescence can be curable or incurable. Functional obsolescence is basically described as the inability of the structure to adequately fulfill its purpose given current market demand and the state of construction technology. A rather common example of this is a home being overbuilt. An owner of a home with 3000 square feet of living area in a market area of 1000 square foot homes may not be able to realize the same per square foot sale price as the smaller homes or of other 3000 square foot homes located in market areas with similar sized homes. If this is the case the owner of the 3000 square foot home has a superadequacy. Buyers will perceive a loss of utility for the extra space and therefore only offer the owner a marginal return on the extra space. This example represents incurable functional obsolescence as it is unlikely that the 3000 square foot home would be reduced or that the other homes in the market area would be increased overall. If a superadequacy exists, the simplest way to calculate the obsolescence is the subtraction of the reproduction cost from the replacement cost, however, analysis of available sales data is preferable. The measurement of

curable functional obsolescence is done by calculating the cost to cure the inadequacy. An example of curable obsolescence could be a home with four bedrooms and one bath in a market area that contains all four-bedroom homes and two baths. The cost to cure the inadequacy could be the cost to add an additional bathroom.

Economic obsolescence is incurable. The total loss must be allocated to improvements. The appraiser must compare sales sharing the same negative influence to those that do not. The estimated loss is then applied. If the property is income producing, then the loss in net operating income can be capitalized if appropriate rates for building and land are available. Economic obsolescence is caused by factors external to the property and totally out of control of the owner. Examples of this might be a retail store with inadequate parking or heavy traffic through a residential market area.

The method must also account for other indirect costs such as entrepreneurial profit, accounting, legal fees, administration etc., all of which must be verified by market data.

For mass appraisal the method and logic for completing the Cost Approach in the NCPTS/LR CAMA system is basically the same. More detail about the Cost Approach to Valuation is described in a later chapter.

## 2. Market Approach

The market approach (also called the sales comparison approach) uses analysis of recent comparable sales to value subject properties. The Market Approach is used to estimate property at its "fair market value". Ergo, the best technique for the valuation of property is abstracting data from actual sales and applying the results to unsold properties. The general formula for the market is:

$$MV = S \pm A.$$

Where MV is market value, S is the sales of comparable property, and A is the amount of adjustments.

The sales comparison approach models the behavior of the market by comparing the properties being appraised (subjects) with similar properties that have recently sold (comparable properties). Comparable properties are selected for similarity to the subject property. The sales are then adjusted for their differences from the subject. Finally, a market value for the subject is estimated from the adjusted sales prices of the comparable properties.

Typically, adjustments originate from one of the following.

- Paired data set analysis
- Statistical analysis
- Graphic analysis
- Cost-related analysis
- Secondary data analysis

Comparable properties are selected and adjusted to the subject property. Typically, three to five sales of properties that have recently sold are used in this process. The sales comparison approach requires adjustments for differences, such as time, attribute differences, competitiveness in the same market, and other factors.

Conventionally in the sales comparison approach, appraisers estimate a price per unit. The unit of comparison may be the property as a whole or some smaller measure of the size of the property. Converting the sale price to a unit of measure makes it easier to compare and adjust properties that compete in the same market. The price per unit of comparison is the dependent variable – what is being estimated- in the valuation model. The value of the dependent variable is predicted by the values of the other variables, such as property attributes. The unit of comparison should never be the grounds for selecting comparables. Property attributes should be used instead.

Once the attributes have been selected and the adjustments determined, the appraiser can apply the sales comparison model. The appraiser first describes subject and comparables in a comparative attribute display then selects an adjustment method and adjusts each comparable to the subject. After adjustments have been made, an estimate of value can be determined about the subject property.

Source: The International Association of Assessing Officers, Joseph K. Eckert editor, Property Appraisal and Assessment Administration.1990, Chicago, International Association of Assessing Officers, p.153



This method and logic for completing the Market or Sales Comparison Approach in the NCPTS/LR CAMA system is basically the same. The method to process this is done through computer programming utilizing mass appraisal methods and programming found in the NCPTS/LR CAMA program software. More detail about the Sales Comparison Valuation is described in a later chapter.

### 3. Income Approach

For reliable predictive purposes the stream of income that certain properties produce may reflect certain property values. Examples of these property types are apartments, mobile home parks, shopping centers, mini-storages, hotels, and motels.

The general model is  $MV = I/R$ .

Where  $MV$  = market value,  $I$  = net income, and  $R$  = capitalization rate. The underlying assumption of this approach is that the value of the property as perceived by the buyer lies in its ability to generate income. The consumer is anticipating a future benefit (the income stream and or future sale of the property). It is the anticipated future benefits that the Assessor is appraising and discounting to their present worth.

The process begins with an estimation of potential gross income (PGI). This is the maximum possible revenue that the owner may realize in an annual period. Example: An apartment complex has 10 units for which the market rent is \$350 per month. The PGI is the 12 months X 350 X 10 units = \$42,000. It is important to note that the rent is market rent. This is often different from contract rent. Market rent is the prevailing current rate that would maximize the owners return on his investment. Contract rent is that which is denoted in the lease or rental agreement between lessor and lessee. The importance of this difference will be explained below.

Next is the calculation of vacancy and collections losses. Since most properties are rarely 100% occupied, the owner suffers a loss from his potential gross income (PGI). The Tax Administrator's Office referenced either primary or secondary sources and or market surveys which helped establish this percentage of vacancy and collection loss after subtracting that amount of loss then miscellaneous income is added to the difference.

Miscellaneous income may come from various sources: common area charges, overage agreements, utility charges, unrented deposits, laundry room charges, etc. After this addition, the sum is the effective gross income (EGI).

Allowable expenses are deducted from the EGI. These include but possibly not limited to maintenance, administration, utilities, insurance, and replacement for reserves. Owner-related expenses such as loan or interest payments, income taxes, and depreciation deductions are not allowed. This leaves net operating income (NOI).

Net operating income is then divided by the overall (loaded) capitalization rate to equal market value. Two important concepts to understand are the use of market versus contract rent and allowable expenses. Market rent is that which would currently maximize the investors return for a given type of property given current (January 1, 2025) conditions. This means that in some cases the market rent used for the appraisal is more than the actual contract rent. The reason for this is that an injudicious lessor may not be maximizing his return. This lowers his net income and therefore lowers the final estimate of value. His neighbor who is charging market on an exact same type of property will have a higher net and therefore be assessed at a higher level. Deducting more than allowable expenses have the same effect since it lowers the net operating income. Some sources such as the Institute for Real Estate Management (IREM), Realty Rates, Smith Travel Research, and TREPP provide secondary sources of expense ratios and are frequently consulted to gauge the properties claimed expenses against industry standards. Other sources for determining market rent, vacancy and collection, and expenses may have been consulted but not listed.

To prevent any inequities arising from either non-market rents or claims of excessive expenses, economic rents and standard industry expense ratios will be applied.

The courts have recognized this potential problem and addressed it. In *Re Greensboro Office Partnership*, 72 NC APP. 635, 325 S.E. 2D 24, Cert Denied, 313 NC 602, 330 S.E.2D 610 (1985) the North Carolina Appellate Court stated: –Section 105-317(A) in fixing the guide which assessors must use in valuing property for taxes, includes as a factor the past income there from, and its probable future income. But the income referred to is not necessarily actual income. The language is sufficient to include the income which could be obtained by the proper and efficient use of the property. To hold otherwise would penalize the competent and diligent and to reward the incompetent or indolent. thus, the rationale for using market rents and a certain level of allowable expenses.

The last step is the choice of a capitalization rate. Direct capitalization rates may be used from data collected from the market. Care must be used so that if the rate is market extracted it is applied to similar properties. A list of overall rates derived from valid sales will, if not directly applied, be used as benchmarks to check the reasonableness of rates developed through other techniques. Yield capitalization and discounted cash flow (DCF) are based on expectations of changes in the income stream, appreciation depreciation of the property, and expenses. Income capitalization rates will not be limited to any method since with proper application they will yield similar results. All elements of build-up methods (e.g. band-of-investment) must be supported by market data. Proper documentation of income and expenses must include three years of income tax returns for the subject or audited statements by a Certified Public Accountant (CPA) using the Generally Accepted Accounting Principles (GAAP). Other forms such as income statements, leases, etc. are acceptable if enough supporting documentation is presented as a supplement to a single year return. All information gathered and utilized is held confidential unless the subject property is appealed.

This method and logic for completing the Income Approach in the NCPTS/CAMA system is basically the same. The method to process this is done through computer programming utilizing mass appraisal methods and programming found in the NCPTS/CAMA program software. More detail about the Income Approach is described in a later chapter.

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## **VIII. RESIDENTIAL / MANUFACTURED HOME COST**

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## VIII. RESIDENTIAL / MANUFACTURED HOME COST

### 1. Residential Cost Calculation Process

The NCPTS/LR CAMA Cost Approach to Valuation provides a means of estimating the value of any improved property, including manufactured homes as well as common stick-built homes, through the application of cost values determined from studies conducted with cost manuals, local suppliers, verified land and building sales, permits, and information acquired during the normal listing period. Traditionally, this has meant an estimate of either the reproduction or replacement cost new (RCN) less depreciation (RCNLD) using cost data. The methodology employed in NCPTS/LR CAMA allows users to determine the extent of the cost estimate. This section explains the use of the screens in the NCPTS/LR CAMA system that are used for the cost approach to valuation or building valuation. Not all NCPTS/LR CAMA tables were reproduced in this manual because of the massive size and quantity of data, examples of the tables are shown.

#### A. The Valuation of Residential Land

To value residential land in NCPTS LR/CAMA system, the landline information and description will be entered in the Parcel Admin. Information and the Land section.

Below is an example of the parcel information screen, which starts the land valuation by showing the deeded, calculated and assessed acreage for the parcel. This information is found in the Parcel Admin. Info. Table.

The screenshot displays the 'Parcel Admin. Info. Table' screen in the NCPTS/LR CAMA system. The interface is divided into three main sections: Parcel Information, Property Description, and Appraisal Information.

**Parcel Information:** This section contains fields for REID (0443178043000), Retired Date, PIN (0443 17 8043 000), Deeded Acreage (0.2), Calc Acreage (0.2), Assessed Acreage (0.2), Planning Jurisdiction (COUNTY), Zoning (R1SCD), Map Scale (00), and Book of Maps (0443 01).

**Property Description:** This section contains fields for Subdiv/Desc (VILLAGE AT ROCKFISH), Lot (171), Tract, Phase (3), Section, Block, Plat Book & Page (0139 0145), Unit #, and Building #.

**Appraisal Information:** This section contains a table for Valuation Approach and a Misc section for Net Leasable Area.

Approach	Value
<input checked="" type="radio"/> Cost	\$329,095
<input type="radio"/> Sales Comparison	\$220,700
<input type="radio"/> Income	

☐ Override Final Values

Misc  
Net Leasable Area

The Parcel Land table consists of two tables, the Land Type will contain general land details needed for the accurate valuation of the land and the market landlines where the land value will be located. See example below.

Reappraisal 5/21/2024 ACTIVE REID: 0339152457000 PIN: 0339-15-2457 Location: 5508 CHICKEN FOOT RD Description: 4.25 ACS MARTHA FOY ...

Parcel > Land Edit

### General Land Details Edit General Land

**Land Type**

Planning Jurisdiction	COUNTY
Zoning	A1-AGRI DIST
Property Class	RESIDENTIAL
Land Class	F107-RURAL
# Zoning Units Allowed	
# Landline Units	1
# Building Living Units	0

Map Scale	0339.00
Old Tax Map	
Exempt Code	
Submarket	

**Land Attributes**

Calculated Acreage	4.25
Deeded Acreage	6.58
Assessed Acreage	4.25
Use Value Year	

Utilities	3-DEFAULT-MM-RD/PAVED
Special Flag(s)	

### Market Landlines Edit Landline

Seq	PJ	Zoning	Land Desc.	L.U. Type	Land Units	Depth	Rate	Size Adj. Factor	Land Adjustments	Adjusted Rate	Land Value
1	COUNTY	A1	0100-RS-LOT-PAVED	BY THE UNIT PRICE	1		30000			\$30,000.00	\$30,000
2	COUNTY	A1	2096AC-A1-PVD	BY THE ACRE PRICE	0.83		27500	0.7048		\$19,382.00	\$16,087
3	COUNTY	A1	2300-SWAMP-WASTE	BY THE ACRE PRICE	2.42		300			\$300.00	\$726
Total:										Total Market Value:	\$46,813

The basic formulas in the NCPTS/ LR CAMA for use in the calculation of land values is as follows:

Rates	Calculations
Land Adjusted Rate	Default Rate (LPT) x Size Factor (SOV) x Other adjustments (Landline)
Land Line Value	Land Adjustment Rate x Land Units
Land	Land Description x Acreage/Sq. Ft. x Size Factor x Land Adjustments

The Default Rate in this example for Land Adjusted Rate refers to the coordinating land description and rate found in the Land Pricing Table for each Market Area. This rate is first multiplied by a size factor found in the size adjustment table (if one has been assigned in the Land Pricing Table to the Land Description) and then by other adjustments on the landline (location, shape or physical). This Adjusted rate is then multiplied by the land units to produce the Landline Value.

There can be multiple landlines per parcel. The Total Market Value of land is the total value of all landlines added.























Below is an illustration of the size table.

Schedule Of Values > Land Size Adjustment

Reappraisal Year: 2025

Name: SZ0-AC  
Type: BY THE ACRE PRICE

Show 10 entries

	Min	Max	Rate	Formula Text
 	0	0	1	
 	0.01	1.99	1	
 	2	2.99	0.8351	
 	3	3.99	0.7515	
 	4	4.99	0.7048	
 	5	5.99	0.6581	
 	6	6.99	0.6305	
 	7	7.99	0.6029	
 	8	8.99	0.5851	
 	9	9.99	0.5673	

To value residential buildings in the NCPTS/ LR CAMA system, the data fields which describe the building details will be entered into the Building Summary tables. The tables which exist under Building Summary are Main Building Details, Building Features and Additions/Sketch. Below is an illustration of these screens.

Account

1/2/2024

ACTIVE

REID: 0405822948000

0410-82-2948

Location: 2902 JOHN BRADY RD

Description: 80 SINA NEWTON RECORD

Parcel: Building Summary

Card

1 of 3

1 Member

Add Building Card

Multi-building

Edit

Delete

Copy

Link

Delink

Main Building Details

Building Features

Additional/Status

Building ID 02

Building Name

Building Address 2910 JOHN BRADY RD

Est Open Building

Condition

Grade

335.92% +

Depreciation (Rating)

A

Depreciation (% Bad)

45%

Economic Depreciation (% Bad)

Functional Depreciation (% Bad)

Age

Year Built

1948

Latest Addition Year

Effective Year

1948

Remodeling

Remodeled Year

Remodeling Description

History

Listing

Owner

Lister

Date Listed

Contacted?

Contact Person

Listed Notes

2

Units

Number of Units

Recycle Units

Formulas

Incomplete (Formula)?

False

Formula Value

Formula %

Cost Formula Details

Building Area - Value Calculation

Area	SQFT	Aq Base Rate	Area Value	Refinements	Grade Adj	Replacement Cost New (RCN)	% Complete	Aq RCN
MAN BODY	1280	\$83.94 <span>×</span>	\$105,740			\$11,800 <span>×</span>	338.92%	\$103,307
Total RCN: \$103,307							100%	\$103,307

Building Total - Value Calculation

Total Adj RCN	Built-In	Phy Deprec	Depreciated Value	Other Depreciation	Total Depreciated Value	MA Factor	Building Value
\$103,307	50 <span>×</span>	45%	\$63,720	Functional: 0%	\$63,720	1	\$53,720
				Economic: 0%			

Improvement Totals (Card 3 of 3)

Building Value	Misc Improvement Value	Total Improvement Value
\$63,720	\$0	\$63,720

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$106,300	\$256,021	\$19,374	\$381,295

Reappraisal6/21/2024ACTIVEREID: 0412376553000PIN: 0412-37-6553Location: 6035 MCDONALD RDDescription: 0.46 ACRE MCDONALD L...

Parcel » Building SummaryCard1 of 1Add Building CardMulti-buildingEditDeleteCopyLinkDelink

Main Building DetailsBuilding ID 01Building NameBuilding Address6035 MCDONALD RDEdit Building Features

Value

Base Rate Adjustments

Building Type	R1-SINGLE-FAMILY-RES	
Building Use	R1(R1-SINGLE-FAMILY-RES)	\$99.50
Air Conditioning	AC-Y	\$3.26
Floor 1	09-HARDWD-PARQUE	
Foundation	G-PIERS-W/CMFTWL	
Heating	M-07&S-01	
Interior Finish	10-PANEL-PLST-DRY	
Roof Cover	03-COMP SHINGLE	
Roof Type	02-GABLE	

Built-Ins

No Built-Ins for this building

Refinements

		Flat Rate
Plumbing	Baths (Full): 3	\$9,900.00
	Baths (Half):	
	Extra Fixtures: Total Plumbing Fixtures: 9	
Exterior Wall 1	11-BRICK-VENEER	\$9,489.25
Fireplace		

Descriptive

Design & Style	000002-STYLE
Frame	CONSTANT
Bedroom Count	3

Reappraisal
6/21/2024
ACTIVE
REID: 0412376553000
PIN: 0412-37-6553
Location: 6035 MCDONALD RD
Description: 0.46 ACRE MCDONALD L...

Parcel
Building Summary
Card
1 of 1
Add Building Card
Multi-building
Edit
Delete
Copy
Link
Delink

Main Building Details
Building Features
Additions/Sketch

Building ID 01
Building Name
Building Address 6035 MCDONALD RD
Edit Additions/Sketch

Main Body + Additions

Main Body

No. of Stories	Description	Area (SF)	Adjusted Base Rate	Year	% Complete
1	1.00STRY/11	1,566	\$101.73		100%

Main Body(Perimeter) 166 ft.
Size Factor 0.99
Wall Ratio

Sketched Additions

No. of Stories	Description	Area (SF)	Adjusted Base Rate	Year	% Complete
A	OPF	144	\$31.76	1966	100%

Total Living Area: 1,566

Sketch & Photo

0412376553000

## Cost Formula Details

The data entered in building details will determine the cost value computed for the building. Below is an illustration of this screen/table.

Cost Formula Details

Building Area - Value Calculation

Area	SQFT	Adj Base Rate	Area Value	Refinements	Grade Adj	Replacement Cost New (RCN)	% Complete	Adj RCN
MAIN BODY	1566	\$101.73	\$159,309	\$19,389	350 100%	\$178,698	100%	\$178,698
OPF	144	\$31.76	\$4,573		350 100%	\$4,573	100%	\$4,573
Total RCN: \$183,271						Total Adj RCN: \$183,271		

Building Total - Value Calculation

Total Adj RCN	Built-In	Phy Deprec	Depreciated Value	Other Depreciation	Total Depreciated Value	MA Factor	Building Value
\$183,271	\$0	27%	\$133,788	Functional: 0% Economic: 0%	\$133,788	1	\$133,788

Improvement Totals (Card 1 of 1)

Building Value	Misc Improvement Value	Total Improvement Value
\$133,788	\$3,270	\$137,058

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$15,000	\$133,788	\$3,270	\$152,058

The base rate is determined by the building use type. The base rate is then adjusted by base rate adjustments such as the A/C, heating, and a size adjustment to derive an adjusted base rate. This is then multiplied by the main body square footage to derive an area value for the main body. The area value is then further adjusted for the value of additional refinements such as plumbing fixtures, exterior wall or siding and fireplace. These are all then multiplied by the Grade Adjustment factor to derive a Replacement Cost New (RCN) for the main body. Any additions such as porch, Florida room, etc. are also listed and the base rate for each is multiplied by the sq ft of that area to derive the area value which is additionally adjusted by the Grade Adjustment factor. The sum of the area values represents the Replacement Cost New. A Percent Complete factor is applied to each area value, and this then produces an Adjusted RCN which when summed provides the Total Adjusted Replacement Cost New (RCN). An estimated economic life and coordinating physical depreciation table is assigned based on the building use and grade. Physical depreciation is then applied to the Total Adjusted RCN to produce the depreciated value. Other depreciation is then applied if applicable in the form of functional or economic obsolescence/depreciation. The Total Depreciated Value is then multiplied by any Market Area Factor to produce the Building Value.

The building cost model approach follows the following rules for calculation.

1. Calculate Base Cost Value: [(Main Body Square Feet X Base Rate (adjusted by heat/air/construction x Size) + (Addition Square Feet X Base Rate X Factor)] + Building Features
2. Calculate Replacement Cost New: (Base Cost Value X Grade)
3. Calculate Residential Building Value: (Replacement Cost New + Built-Ins) x Depreciation
4. Calculate Final Value: (Residential Building Value x % Complete)

Calculation Steps:

1.  $RCN = (\text{Square Feet} \times \text{Adjusted Base Rate Sum} \times \text{Local Multiplier}) + \text{Refinements}$
2.  $\text{Depreciated Value} = RCN \times \% \text{ Complete} \times \text{Physical Depreciation}$
3.  $\text{Building Value} = \text{Depreciated Value of all sections and Additions} \times \text{Econ/Functional Depr.} \times \text{Migration Adjustment (if applicable)} \times \text{Market Area Factor}$

The Parcel Summary Screen will display the Count (number of) buildings and the total building value. For each building there is a building card. The building details and cost calculations for each building can be viewed on the Building Summary screens for each building card. See below for illustrations of this information.

Property Value		
	Count	Value
Land	3	\$306,300
Building	3 Multi-Bldg	\$256,621
Misc Imprv	6	\$18,374
Total Assessed		Cost <b>\$581,295</b>
Deferrals/Exemptions		<b>None</b>
Taxable		<b>\$581,295</b>

Reappraisal

12/2024

ACTIVE

REID: 0405822948000

PN: 040542-2948

Location: 2912 JOHN BRADY RD

Description: RD/DNA NEWTON RECOMB...

Parcel > Building Summary

Card 1 of 3

1-Header

Add Building Card

Multi-building

Edit

Delete

Copy

Link

Delink

Main Building Details

Building ID: 81 Building Name: Building Address: 2912 JOHN BRADY RD

Condition

Grade: 335.82% A

Depreciation (Rating): A

Depreciation (% Bad): 48%

Economic Depreciation (% Bad):

Functional Depreciation (% Bad):

Age

Year Built: 1940

Latest Addition Year: 1940

Effective Year: 1940

Remodeling

Remodeled Year:

Remodeling Description:

Listing

Listing: 5 weeks

Listed:

Date Listed:

Contacted?:

Contact Person:

Listing Notes:

Units

Number of Units:

Recycle Units:

Formulas

Incomplete (Formula)?

Formula Value:

Formula %:

Card Formula Details

Building Area - Value Calculation

Area	SQFT	A/R Base Rate	Area Value	Refinements	Grade A/R	Replacement Cost New (RCN)	% Complete	A/R RCN
MAIN BODY	1798	\$28.52	\$184,883	\$4,834	338.82%	\$155,910	100%	\$155,910
UTP	200	\$33.74	\$6,748		338.82%	\$5,208	100%	\$5,208
						Total RCN: \$162,118		Total A/R RCN: \$162,118

Building Total - Value Calculation

Total A/R RCN	Built-In	Phy Deprec	Depreciated Value	Other Depreciation	Total Depreciated Value	MA Factor	Building Value
\$162,118	50	48%	\$84,301	Functional: 0%	\$84,301	1	\$84,301
				Economic: 0%			

Improvement Totals (Card 1 of 3)

Building Value	Misc Improvement Value	Total Improvement Value
\$84,301	\$18,374	\$102,675

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$306,300	\$256,621	\$18,374	\$581,295

Reappraisal1/2/2024ACTIVEREID: 0405822948000PIN: 0405-82-2948Location: 2902 JOHN BRADY RDDescription: R03INA NEWTON RECOMB...

Parcel: Building SummaryCard2 of 31. ReorderAdd Building CardMulti-buildingEditDeleteCopyLinkDelink

Main Building DetailsBuilding FeaturesAdditional SketchEdit Main Building

Building ID: 02Building Name:Building Address: 2914 JOHN BRADY RD

ConditionGrade380/100%Depreciation (Rating):ADepreciation (% Bad):24%Economic Depreciation (% Bad):Functional Depreciation (% Bad):

AgeYear Built1971Latest Addition Year1971Effective Year1971RemodelingRemodeled YearRemodeling Description

ListingListerDate ListedContacted?Contact PersonLister Notes

UnitsNumber of UnitsRecycle Units

FormulasIncomplete (Formula)?FalseFormula ValueFormula %

Cost Formula Details

Building Area - Value Calculation

Area	SQFT	Adj Base Rate	Area Value	Refinements	Grade Adj	Replacement Cost New (RCN)	% Complete	Adj RCN
MAIN BODY	790	\$105	\$81,900	\$0.343	350/100%	\$91,243	100%	\$91,243
CPU	300	\$17.94	\$5,387		350/100%	\$5,907	100%	\$5,907
CPU	338	\$17.94	\$6,064		350/100%	\$6,584	100%	\$6,584
USP	790	\$83	\$64,740		350/100%	\$64,740	100%	\$64,740
SPF	196	\$54.83	\$10,853		350/100%	\$10,853	100%	\$10,853
						Total RCN: \$179,897		Total Adj RCN: \$179,897

Building Total - Value Calculation

Total Adj RCN	Built-In	Phy Depr	Depreciated Value	Other Depreciation	Total Depreciated Value	MA Factor	Building Value
\$179,897	\$0	24%	\$118,800	Functional: 0% Economic: 0%	\$118,800	1	\$118,800

Improvement Totals (Card 2 of 3)

Building Value	Max Improvement Value	Total Improvement Value
\$118,800	\$0	\$118,800

Property Totals (Overall Parcel)

Land Value	Building Value	Max Improvement Value	Total Property Value
\$108,300	\$298,821	\$18,374	\$501,295

Reappraisal1/2/2024ACTIVEREID: 0405822948000PIN: 0405-82-2948Location: 2902 JOHN BRADY RDDescription: R03INA NEWTON RECOMB...

Parcel: Building SummaryCard3 of 31. ReorderAdd Building CardMulti-buildingEditDeleteCopyLinkDelink

Main Building DetailsBuilding FeaturesAdditional SketchEdit Main Building

Building ID: 03Building Name:Building Address: 2919 JOHN BRADY RD

ConditionGrade335/92%ADepreciation (Rating):ADepreciation (% Bad):45%Economic Depreciation (% Bad):Functional Depreciation (% Bad):

AgeYear Built1940Latest Addition YearEffective Year1940RemodelingRemodeled YearRemodeling Description

ListingListerDate ListedContacted?Contact PersonLister Notes

UnitsNumber of UnitsRecycle Units

FormulasIncomplete (Formula)?FalseFormula ValueFormula %

Cost Formula Details

Building Area - Value Calculation

Area	SQFT	Adj Base Rate	Area Value	Refinements	Grade Adj	Replacement Cost New (RCN)	% Complete	Adj RCN
MAIN BODY	1200	\$83.85	\$100,740	\$11,880	335/92%	\$103,307	100%	\$103,307
						Total RCN: \$103,307		Total Adj RCN: \$103,307

Building Total - Value Calculation

Total Adj RCN	Built-In	Phy Depr	Depreciated Value	Other Depreciation	Total Depreciated Value	MA Factor	Building Value
\$103,307	\$0	45%	\$53,720	Functional: 0% Economic: 0%	\$53,720	1	\$53,720

Improvement Totals (Card 3 of 3)

Building Value	Max Improvement Value	Total Improvement Value
\$53,720	\$0	\$53,720

Property Totals (Overall Parcel)

Land Value	Building Value	Max Improvement Value	Total Property Value
\$108,300	\$298,821	\$18,374	\$501,295

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## 2. Master Tables for Residential

The Lookup and Schedule of Value data fields must be set up in the system tables. These tables contain the rates for the building components and adjustments. This must be completed in order to produce a value.

Below are illustrations of the tables in the Lookup and/or Schedule of Values.

LONG DESCRIPTION	CODE	FACTOR
MINIMAL SIDING	01	-1.15%
ALUMINUM SIDING	02	0.73%
MAS/ABST/OLD WOOD	03	1.47%
VINYL SIDING	04	0.00%
DELUXE WOOD SIDING	05	1.00%
STUCCO/FRAME	06	1.00%
CONCRETE BLOCK	07	2.83%
CONCRETE BLOCK/ STUCCO	09	2.31%
BRICK VENEER	11	6.09%
BRICK/WOOD	12	2.10%
STONE VENEER FRAME	13	7.35%
CEMENT BRICK	14	7.87%
LOGS	21	11.34%
CONCRETE SIDING	22	5.14%

LONG DESCRIPTION	CODE	FACTOR
COMBINATION – SLAB/CRAWL SPACE	C	\$0.00
FOUNDATION WALL W/ PIERS	G	\$0.00
SLAB	S	-\$2.28
PIERS	P	\$0.00

LONG DESCRIPTION	CODE	RATES
AIR CONDITIONING	A/C	\$3.26
BATH FIXTURES	FIXT	\$1650
FIREPLACE	FP	\$3125

<b>LONG DESCRIPTION</b>	<b>DESCRIPTION</b>	<b>RATE</b>
ATTIC	ATS	\$10.00
BASEMENT FINISHED	BMF	\$50.50
BASEMENT UNFINISHED	BMU	\$21.87
BONUS ROOM FINISHED	BRF	\$61.15
BONUS ROOM UNFINISHED	BRU	\$36.06
BASE SEMI-FINISHED	BSF	\$74.00
CARPORT FINISHED	CPF	\$23.37
CARPORT UNFINISHED	CPU	\$17.94
ENCLOSED ADDITION AVERAGE	EAC	\$66.00
ENCLOSED ADDITION BELOW AVERAGE	EAD	\$57.00
ENCLOSED PORCH FINISHED	EPF	\$51.57
ENCLOSED PORCH UNFINISHED	EPU	\$44.18
FLORIDA ROOM	FLR	\$74.47
GARAGE FINISHED	GRF	\$41.18
GARAGE UNFINISHED	GRU	\$33.42
LOWER STORY FINISHED	LSF	\$88.00
OPEN PORCH FINISHED	OPF	\$31.76
OPEN PORCH UNFINISHED	OPU	\$25.57
SCREEN PORCH FINISHED	SPF	\$54.63
SCREEN PORCH UNFINISHED	SPU	\$47.83
UPPER STORY FINISHED	USF	\$83.00
UPPER STORY UNFINISHED	USU	\$53.90
UTILITY AREA FINISHED	UTF	\$33.74
UTILITY AREA UNFINISHED	UTU	\$25.53
WOOD DECK	WDK	\$26.20

<b>LONG DESCRIPTION</b>	<b>DESCRIPTION</b>	<b>RATE</b>
RESIDENTIAL SINGLE FAMILY	R1	\$99.50
RESIDENTIAL DUPLEX	R2	\$83.00
RESIDENTIAL MANUFACTURED	R3	\$65.00
RESIDENTIAL CONDOMINIUM	R4	\$83.00
RESIDENTIAL TOWNHOUSE	R5	\$83.00
HALF DUPLEX ON PARCEL	RH	\$83.00
RESIDENTIAL LOG HOME	RL	\$99.50
RESIDENTIAL MODULAR	RM	\$99.50
RESIDENTIAL QUADPLEX	RQ	\$83.00
RESIDENTIAL SINGLE WIDE	RS	\$50.00
RESIDENTIAL TRIPLEX	RT	\$83.00



TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RH – ½ – DUP	0	700	1.14
RH – ½ – DUP	701	800	1.12
RH – ½ – DUP	801	900	1.10
RH – ½ – DUP	901	1000	1.08
RH – ½ – DUP	1001	1100	1.06
RH – ½ – DUP	1101	1200	1.04
RH – ½ – DUP	1201	1300	1.02
RH – ½ – DUP	1301	1400	1.00
RH – ½ – DUP	1401	1500	0.99
RH – ½ – DUP	1501	1600	0.98
RH – ½ – DUP	1601	1700	0.97
RH – ½ – DUP	1701	1800	0.96
RH – ½ – DUP	1801	2000	0.95
RH – ½ – DUP	2001	2200	0.94
RH – ½ – DUP	2201	2400	0.92
RH – ½ – DUP	2401	2600	0.90
RH – ½ – DUP	2601	2800	0.88
RH – ½ – DUP	2801	3200	0.86
RH – ½ – DUP	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
R2 – DUPLEX	0	700	1.14
R2 – DUPLEX	701	800	1.12
R2 – DUPLEX	801	900	1.10
R2 – DUPLEX	901	1000	1.08
R2 – DUPLEX	1001	1100	1.06
R2 – DUPLEX	1101	1200	1.04
R2 – DUPLEX	1201	1300	1.02
R2 – DUPLEX	1301	1400	1.00
R2 – DUPLEX	1401	1500	0.99
R2 – DUPLEX	1501	1600	0.98
R2 – DUPLEX	1601	1700	0.97
R2 – DUPLEX	1701	1800	0.96
R2 – DUPLEX	1801	2000	0.95
R2 – DUPLEX	2001	2200	0.94
R2 – DUPLEX	2201	2400	0.92
R2 – DUPLEX	2401	2600	0.90
R2 – DUPLEX	2601	2800	0.88
R2 – DUPLEX	2801	3200	0.86
R2 – DUPLEX	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RT – TRIPLEX	0	700	1.14
RT – TRIPLEX	701	800	1.12
RT – TRIPLEX	801	900	1.10
RT – TRIPLEX	901	1000	1.08
RT – TRIPLEX	1001	1100	1.06
RT – TRIPLEX	1101	1200	1.04
RT – TRIPLEX	1201	1300	1.02
RT – TRIPLEX	1301	1400	1.00
RT – TRIPLEX	1401	1500	0.99
RT – TRIPLEX	1501	1600	0.98
RT – TRIPLEX	1601	1700	0.97
RT – TRIPLEX	1701	1800	0.96
RT – TRIPLEX	1801	2000	0.95
RT – TRIPLEX	2001	2200	0.94
RT – TRIPLEX	2201	2400	0.92
RT – TRIPLEX	2401	2600	0.90
RT – TRIPLEX	2601	2800	0.88
RT – TRIPLEX	2801	3200	0.86
RT – TRIPLEX	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RQ – QUADPLEX	0	700	1.14
RQ – QUADPLEX	701	800	1.12
RQ – QUADPLEX	801	900	1.10
RQ – QUADPLEX	901	1000	1.08
RQ – QUADPLEX	1001	1100	1.06
RQ – QUADPLEX	1101	1200	1.04
RQ – QUADPLEX	1201	1300	1.02
RQ – QUADPLEX	1301	1400	1.00
RQ – QUADPLEX	1401	1500	0.99
RQ – QUADPLEX	1501	1600	0.98
RQ – QUADPLEX	1601	1700	0.97
RQ – QUADPLEX	1701	1800	0.96
RQ – QUADPLEX	1801	2000	0.95
RQ – QUADPLEX	2001	2200	0.94
RQ – QUADPLEX	2201	2400	0.92
RQ – QUADPLEX	2401	2600	0.90
RQ – QUADPLEX	2601	2800	0.88
RQ – QUADPLEX	2801	3200	0.86
RQ – QUADPLEX	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
R4 – CONDOMINIUM	0	700	1.14
R4 – CONDOMINIUM	701	800	1.12
R4 – CONDOMINIUM	801	900	1.10
R4 – CONDOMINIUM	901	1000	1.08
R4 – CONDOMINIUM	1001	1100	1.06
R4 – CONDOMINIUM	1101	1200	1.04
R4 – CONDOMINIUM	1201	1300	1.02
R4 – CONDOMINIUM	1301	1400	1.00
R4 – CONDOMINIUM	1401	1500	0.99
R4 – CONDOMINIUM	1501	1600	0.98
R4 – CONDOMINIUM	1601	1700	0.97
R4 – CONDOMINIUM	1701	1800	0.96
R4 – CONDOMINIUM	1801	2000	0.95
R4 – CONDOMINIUM	2001	2200	0.94
R4 – CONDOMINIUM	2201	2400	0.92
R4 – CONDOMINIUM	2401	2600	0.90
R4 – CONDOMINIUM	2601	2800	0.88
R4 – CONDOMINIUM	2801	3200	0.86
R4 – CONDOMINIUM	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
R5 – TOWNHOUSE	0	700	1.14
R5 – TOWNHOUSE	701	800	1.12
R5 – TOWNHOUSE	801	900	1.10
R5 – TOWNHOUSE	901	1000	1.08
R5 – TOWNHOUSE	1001	1100	1.06
R5 – TOWNHOUSE	1101	1200	1.04
R5 – TOWNHOUSE	1201	1300	1.02
R5 – TOWNHOUSE	1301	1400	1.00
R5 – TOWNHOUSE	1401	1500	0.99
R5 – TOWNHOUSE	1501	1600	0.98
R5 – TOWNHOUSE	1601	1700	0.97
R5 – TOWNHOUSE	1701	1800	0.96
R5 – TOWNHOUSE	1801	2000	0.95
R5 – TOWNHOUSE	2001	2200	0.94
R5 – TOWNHOUSE	2201	2400	0.92
R5 – TOWNHOUSE	2401	2600	0.90
R5 – TOWNHOUSE	2601	2800	0.88
R5 – TOWNHOUSE	2801	3200	0.86
R5 – TOWNHOUSE	3201	9,999,999	0.84

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
R1 – SINGLE FAMILY	0	600	1.10
R1 – SINGLE FAMILY	601	800	1.08
R1 – SINGLE FAMILY	801	900	1.06
R1 – SINGLE FAMILY	901	1000	1.05
R1 – SINGLE FAMILY	1001	1100	1.04
R1 – SINGLE FAMILY	1101	1200	1.03
R1 – SINGLE FAMILY	1201	1300	1.02
R1 – SINGLE FAMILY	1301	1400	1.01
R1 – SINGLE FAMILY	1401	1500	1.00
R1 – SINGLE FAMILY	1501	1600	0.99
R1 – SINGLE FAMILY	1601	1700	0.98
R1 – SINGLE FAMILY	1701	1800	0.97
R1 – SINGLE FAMILY	1801	1900	0.96
R1 – SINGLE FAMILY	1901	2000	0.95
R1 – SINGLE FAMILY	2001	2100	0.94
R1 – SINGLE FAMILY	2101	2200	0.93
R1 – SINGLE FAMILY	2201	2300	0.92
R1 – SINGLE FAMILY	2301	2400	0.91
R1 – SINGLE FAMILY	2401	2500	0.90
R1 – SINGLE FAMILY	2501	2600	0.89
R1 – SINGLE FAMILY	2601	2800	0.89
R1 – SINGLE FAMILY	2801	3400	0.88
R1 – SINGLE FAMILY	3401	3800	0.87
R1 – SINGLE FAMILY	3801	4200	0.86
R1 – SINGLE FAMILY	4201	4600	0.85
R1 – SINGLE FAMILY	4601	5000	0.84
R1 – SINGLE FAMILY	5001	9,999,999	0.83

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RL – LOG HOME	0	600	1.10
RL – LOG HOME	601	800	1.08
RL – LOG HOME	801	900	1.06
RL – LOG HOME	901	1000	1.05
RL – LOG HOME	1001	1100	1.04
RL – LOG HOME	1101	1200	1.03
RL – LOG HOME	1201	1300	1.02
RL – LOG HOME	1301	1400	1.01
RL – LOG HOME	1401	1500	1.00
RL – LOG HOME	1501	1600	0.99
RL – LOG HOME	1601	1700	0.98
RL – LOG HOME	1701	1800	0.97
RL – LOG HOME	1801	1900	0.96
RL – LOG HOME	1901	2000	0.95
RL – LOG HOME	2001	2100	0.94
RL – LOG HOME	2101	2200	0.93
RL – LOG HOME	2201	2300	0.92
RL – LOG HOME	2301	2400	0.91
RL – LOG HOME	2401	2500	0.90
RL – LOG HOME	2501	2600	0.89
RL – LOG HOME	2601	2800	0.89
RL – LOG HOME	2801	3400	0.88
RL – LOG HOME	3401	3800	0.87
RL – LOG HOME	3801	4200	0.86
RL – LOG HOME	4201	4600	0.85
RL – LOG HOME	4601	5000	0.84
RL – LOG HOME	5001	9,999,999	0.83

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RM – MODULAR HOME	0	600	1.10
RM – MODULAR HOME	601	800	1.08
RM – MODULAR HOME	801	900	1.06
RM – MODULAR HOME	901	1000	1.05
RM – MODULAR HOME	1001	1100	1.04
RM – MODULAR HOME	1101	1200	1.03
RM – MODULAR HOME	1201	1300	1.02
RM – MODULAR HOME	1301	1400	1.01
RM – MODULAR HOME	1401	1500	1.00
RM – MODULAR HOME	1501	1600	0.99
RM – MODULAR HOME	1601	1700	0.98
RM – MODULAR HOME	1701	1800	0.97
RM – MODULAR HOME	1801	1900	0.96
RM – MODULAR HOME	1901	2000	0.95
RM – MODULAR HOME	2001	2100	0.94
RM – MODULAR HOME	2101	2200	0.93
RM – MODULAR HOME	2201	2300	0.92
RM – MODULAR HOME	2301	2400	0.91
RM – MODULAR HOME	2401	2500	0.90
RM – MODULAR HOME	2501	2600	0.89
RM – MODULAR HOME	2601	2800	0.89
RM – MODULAR HOME	2801	3400	0.88
RM – MODULAR HOME	3401	3800	0.87
RM – MODULAR HOME	3801	4200	0.86
RM – MODULAR HOME	4201	4600	0.85
RM – MODULAR HOME	4601	5000	0.84
RM – MODULAR HOME	5001	9,999,999	0.83

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
RS – SINGLEWIDE	0	500	1.08
RS – SINGLEWIDE	501	600	1.04
RS – SINGLEWIDE	601	700	1.00
RS – SINGLEWIDE	701	800	0.98
RS – SINGLEWIDE	801	900	0.96
RS – SINGLEWIDE	901	1000	0.94
RS – SINGLEWIDE	1001	1200	0.92
RS – SINGLEWIDE	1201	1400	0.91
RS – SINGLEWIDE	1401	1600	0.90
RS – SINGLEWIDE	1601	1800	0.89
RS – SINGLEWIDE	1801	2000	0.88
RS – SINGLEWIDE	2001	9,999,999	0.87

TABLE	SIZE RANGE (SQ FT)		SIZE FACTOR
	MINIMUM	MAXIMUM	
R3 – DOUBLEWIDE	0	800	1.06
R3 – DOUBLEWIDE	801	900	1.05
R3 – DOUBLEWIDE	901	1000	1.04
R3 – DOUBLEWIDE	1001	1100	1.03
R3 – DOUBLEWIDE	1101	1200	1.02
R3 – DOUBLEWIDE	1201	1300	1.01
R3 – DOUBLEWIDE	1301	1400	1.00
R3 – DOUBLEWIDE	1401	1500	0.99
R3 – DOUBLEWIDE	1501	1600	0.98
R3 – DOUBLEWIDE	1601	1700	0.97
R3 – DOUBLEWIDE	1701	1800	0.96
R3 – DOUBLEWIDE	1801	1900	0.95
R3 – DOUBLEWIDE	1901	2100	0.94
R3 – DOUBLEWIDE	2101	2300	0.93
R3 – DOUBLEWIDE	2301	2500	0.92
R3 – DOUBLEWIDE	2501	9,999,999	0.91

<b>GRADING RESIDENTIAL STRUCTURES</b>	<b>FACTORS</b>
AA++ (695)	250.00
AA +(670)	230.00
AA (650)	210.00
AA– (640)	200.00
AA – – (630)	185.00
A+ (570)	167.00
A (550)	155.00
A – (535)	145.00
B+ (470)	135.00
B (450)	126.00
B – (435)	117.00
C+(370)	108.00
C (350)	100.00
C – (335)	92.00
D+ (265)	85.00
D (250)	78.00
D – (235)	70.00
E (150)	50.00

<b>GRADING DOUBLEWIDE STRUCTURES</b>	<b>FACTORS</b>
CLASS III (DW450)	114.66
CLASS II (DW350)	97.00
CLASS I (DW250)	81.90

<b>GRADING SINGLEWIDE STRUCTURES</b>	<b>FACTORS</b>
CLASS III (SW350)	77.00
CLASS II (SW250)	62.40
CLASS I (SW150)	42.50



# Economic Life Depreciation Tables

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
45	0	2.00	2.00	2.00	4.00	25.00	33.00	95.00	99.00
45	1	2.00	2.00	2.00	4.00	25.00	33.00	95.00	99.00
45	2	3.00	3.00	3.00	6.00	27.00	35.00	95.00	99.00
45	3	5.00	5.00	5.00	9.00	29.00	37.00	95.00	99.00
45	4	7.00	7.00	7.00	14.00	31.00	39.00	95.00	99.00
45	5	9.00	9.00	9.00	16.00	33.00	41.00	95.00	99.00
45	6	11.00	11.00	11.00	18.00	34.00	42.00	95.00	99.00
45	7	12.00	12.00	12.00	20.00	35.00	43.00	95.00	99.00
45	8	14.00	14.00	14.00	22.00	36.00	44.00	95.00	99.00
45	9	16.00	16.00	16.00	24.00	37.00	45.00	95.00	99.00
45	10	18.00	18.00	18.00	26.00	40.00	49.00	95.00	99.00
45	11	20.00	20.00	20.00	28.00	43.00	51.00	95.00	99.00
45	12	22.00	22.00	22.00	30.00	44.00	52.00	95.00	99.00
45	13	24.00	24.00	24.00	32.00	46.00	54.00	95.00	99.00
45	14	26.00	26.00	26.00	34.00	48.00	56.00	95.00	99.00
45	15	28.00	28.00	28.00	36.00	50.00	58.00	95.00	99.00
45	16	30.00	30.00	30.00	38.00	51.00	59.00	95.00	99.00
45	17	32.00	32.00	32.00	40.00	53.00	61.00	95.00	99.00
45	18	34.00	34.00	34.00	42.00	55.00	62.00	95.00	99.00
45	19	36.00	36.00	36.00	44.00	57.00	64.00	95.00	99.00
45	20	38.00	38.00	38.00	46.00	58.00	66.00	95.00	99.00
45	21	40.00	40.00	40.00	48.00	59.00	67.00	95.00	99.00
45	22	42.00	42.00	42.00	50.00	60.00	68.00	95.00	99.00
45	23	44.00	44.00	44.00	52.00	61.00	69.00	95.00	99.00
45	24	46.00	46.00	46.00	54.00	62.00	70.00	95.00	99.00
45	25	48.00	48.00	48.00	56.00	63.00	71.00	95.00	99.00
45	26	50.00	50.00	50.00	58.00	64.00	72.00	95.00	99.00
45	27	52.00	52.00	52.00	59.00	65.00	73.00	95.00	99.00
45	28	54.00	54.00	54.00	60.00	66.00	74.00	95.00	99.00
45	29	56.00	56.00	56.00	61.00	67.00	75.00	95.00	99.00
45	30	58.00	58.00	58.00	62.00	68.00	77.00	95.00	99.00
45	31	59.00	59.00	59.00	63.00	69.00	78.00	95.00	99.00
45	32	60.00	60.00	60.00	64.00	70.00	79.00	95.00	99.00
45	33	61.00	61.00	61.00	65.00	72.00	80.00	95.00	99.00
45	34	62.00	62.00	62.00	66.00	74.00	82.00	95.00	99.00
45	35	63.00	63.00	63.00	68.00	76.00	83.00	95.00	99.00
45	36	64.00	64.00	64.00	70.00	78.00	84.00	95.00	99.00
45	37	65.00	65.00	65.00	72.00	80.00	85.00	95.00	99.00
45	38	66.00	66.00	66.00	74.00	82.00	86.00	95.00	99.00
45	39	68.00	68.00	68.00	76.00	84.00	87.00	95.00	99.00
45	40	70.00	70.00	70.00	78.00	86.00	88.00	95.00	99.00
45	41	72.00	72.00	72.00	80.00	87.00	89.00	95.00	99.00
45	42	74.00	74.00	74.00	82.00	88.00	90.00	95.00	99.00
45	43	76.00	76.00	76.00	84.00	89.00	91.00	95.00	99.00
45	44	77.00	77.00	77.00	85.00	90.00	92.00	95.00	99.00
45	45	78.00	78.00	78.00	86.00	91.00	93.00	95.00	99.00
45	999	78.00	78.00	78.00	86.00	91.00	93.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
50	0	2.00	2.00	2.00	3.00	14.00	22.00	95.00	99.00
50	1	2.00	2.00	2.00	3.00	14.00	22.00	95.00	99.00
50	2	3.00	3.00	3.00	5.00	15.00	23.00	95.00	99.00
50	3	4.00	4.00	4.00	6.00	16.00	24.00	95.00	99.00
50	4	5.00	5.00	5.00	7.00	17.00	25.00	95.00	99.00
50	5	6.00	6.00	6.00	8.00	18.00	26.00	95.00	99.00
50	6	7.00	7.00	7.00	9.00	19.00	27.00	95.00	99.00
50	7	8.00	8.00	8.00	10.00	20.00	28.00	95.00	99.00
50	8	9.00	9.00	9.00	11.00	21.00	29.00	95.00	99.00
50	9	10.00	10.00	10.00	12.00	22.00	30.00	95.00	99.00
50	10	12.00	12.00	12.00	14.00	24.00	31.00	95.00	99.00
50	11	13.00	13.00	13.00	16.00	26.00	32.00	95.00	99.00
50	12	14.00	14.00	14.00	18.00	28.00	33.00	95.00	99.00
50	13	15.00	15.00	15.00	20.00	30.00	35.00	95.00	99.00
50	14	16.00	16.00	16.00	22.00	32.00	37.00	95.00	99.00
50	15	18.00	18.00	18.00	24.00	34.00	39.00	95.00	99.00
50	16	20.00	20.00	20.00	26.00	36.00	41.00	95.00	99.00
50	17	21.00	21.00	21.00	27.00	37.00	42.00	95.00	99.00
50	18	22.00	22.00	22.00	28.00	38.00	43.00	95.00	99.00
50	19	23.00	23.00	23.00	29.00	39.00	44.00	95.00	99.00
50	20	25.00	25.00	25.00	30.00	40.00	45.00	95.00	99.00
50	21	26.00	26.00	26.00	32.00	42.00	46.00	95.00	99.00
50	22	27.00	27.00	27.00	33.00	43.00	47.00	95.00	99.00
50	23	28.00	28.00	28.00	34.00	44.00	48.00	95.00	99.00
50	24	30.00	30.00	30.00	36.00	46.00	50.00	95.00	99.00
50	25	32.00	32.00	32.00	38.00	48.00	53.00	95.00	99.00
50	26	34.00	34.00	34.00	40.00	50.00	55.00	95.00	99.00
50	27	36.00	36.00	36.00	42.00	52.00	57.00	95.00	99.00
50	28	38.00	38.00	38.00	44.00	54.00	59.00	95.00	99.00
50	29	40.00	40.00	40.00	46.00	56.00	61.00	95.00	99.00
50	30	42.00	42.00	42.00	48.00	58.00	63.00	95.00	99.00
50	31	44.00	44.00	44.00	50.00	60.00	65.00	95.00	99.00
50	32	46.00	46.00	46.00	52.00	62.00	67.00	95.00	99.00
50	33	48.00	48.00	48.00	54.00	64.00	69.00	95.00	99.00
50	34	50.00	50.00	50.00	56.00	66.00	71.00	95.00	99.00
50	35	52.00	52.00	52.00	58.00	68.00	73.00	95.00	99.00
50	36	54.00	54.00	54.00	60.00	70.00	75.00	95.00	99.00
50	37	56.00	56.00	56.00	62.00	72.00	77.0	95.00	99.00
50	38	58.00	58.00	58.00	64.00	74.00	79.00	95.00	99.00
50	39	60.00	60.00	60.00	65.00	75.00	80.00	95.00	99.00
50	40	61.00	61.00	61.00	66.00	76.00	81.00	95.00	99.00
50	41	62.00	62.00	62.00	67.00	77.00	82.00	95.00	99.00
50	42	63.00	63.00	63.00	68.00	78.00	83.00	95.00	99.00
50	43	64.00	64.00	64.00	69.00	79.00	84.00	95.00	99.00
50	44	65.00	65.00	65.00	70.00	80.00	85.00	95.00	99.00
50	45	66.00	66.00	66.00	71.00	81.00	86.00	95.00	99.00
50	46	67.00	67.00	67.00	72.00	82.00	87.00	95.00	99.00
50	47	68.00	68.00	68.00	73.00	83.00	88.00	95.00	99.00
50	48	69.00	69.00	69.00	74.00	84.00	89.00	95.00	99.00
50	49	70.00	70.00	70.00	75.00	85.00	90.00	95.00	99.00
50	50	70.00	70.00	70.00	75.00	85.00	90.00	95.00	99.00
50	999	70.00	70.00	70.00	75.00	85.00	90.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
55	0	2.00	2.00	2.00	3.000	12.00	20.00	95.00	99.00
55	1	2.00	2.00	2.00	3.00	12.00	20.00	95.00	99.00
55	2	3.00	3.00	3.00	5.00	15.00	23.00	95.00	99.00
55	3	4.00	4.00	4.00	6.00	16.00	24.00	95.00	99.00
55	4	5.00	5.00	5.00	7.00	17.00	25.00	95.00	99.00
55	5	6.00	6.00	6.00	8.00	18.00	26.00	95.00	99.00
55	6	7.00	7.00	7.00	9.00	19.00	27.00	95.00	99.00
55	7	8.00	8.00	8.00	10.00	20.00	28.00	95.00	99.00
55	8	9.00	9.00	9.00	11.00	21.00	29.00	95.00	99.00
55	9	10.00	10.00	10.00	12.00	22.00	30.00	95.00	99.00
55	10	12.00	12.00	12.00	14.00	24.00	31.00	95.00	99.00
55	11	13.00	13.00	13.00	16.00	26.00	32.00	95.00	99.00
55	12	14.00	14.00	14.00	18.00	28.00	33.00	95.00	99.00
55	13	15.00	15.00	15.00	20.00	30.00	35.00	95.00	99.00
55	14	16.00	16.00	16.00	22.00	32.00	37.00	95.00	99.00
55	15	18.00	18.00	18.00	24.00	34.00	39.00	95.00	99.00
55	16	20.00	20.00	20.00	26.00	36.00	41.00	95.00	99.00
55	17	21.00	21.00	21.00	27.00	37.00	42.00	95.00	99.00
55	18	22.00	22.00	22.00	28.00	38.00	43.00	95.00	99.00
55	19	23.00	23.00	23.00	29.00	39.00	44.00	95.00	99.00
55	20	25.00	25.00	25.00	30.00	40.00	45.00	95.00	99.00
55	21	26.00	26.00	26.00	32.00	42.00	46.00	95.00	99.00
55	22	27.00	27.00	27.00	33.00	43.00	47.00	95.00	99.00
55	23	28.00	28.00	28.00	34.00	44.00	48.00	95.00	99.00
55	24	30.00	30.00	30.00	36.00	46.00	50.00	95.00	99.00
55	25	32.00	32.00	32.00	38.00	48.00	53.00	95.00	99.00
55	26	34.00	34.00	34.00	40.00	50.00	55.00	95.00	99.00
55	27	36.00	36.00	36.00	42.00	52.00	57.00	95.00	99.00
55	28	38.00	38.00	38.00	44.00	54.00	59.00	95.00	99.00
55	29	40.00	40.00	40.00	46.00	56.00	61.00	95.00	99.00
55	30	42.00	42.00	42.00	48.00	58.00	63.00	95.00	99.00
55	31	44.00	44.00	44.00	49.00	59.00	65.00	95.00	99.00
55	32	46.00	46.00	46.00	50.00	60.00	67.00	95.00	99.00
55	33	47.00	47.00	47.00	51.00	61.00	69.00	95.00	99.00
55	34	48.00	48.00	48.00	52.00	62.00	71.00	95.00	99.00
55	35	49.00	49.00	49.00	53.00	63.00	73.00	95.00	99.00
55	36	50.00	50.00	50.00	54.00	64.00	74.00	95.00	99.00
55	37	51.00	51.00	51.00	55.00	65.00	75.00	95.00	99.00
55	38	52.00	52.00	52.00	56.00	66.00	76.00	95.00	99.00
55	39	53.00	53.00	53.00	57.00	67.00	77.00	95.00	99.00
55	40	54.00	54.00	54.00	58.00	68.00	78.00	95.00	99.00
55	41	55.00	55.00	55.00	59.00	69.00	79.00	95.00	99.00
55	42	56.00	56.00	56.00	60.00	70.00	80.00	95.00	99.00
55	43	57.00	57.00	57.00	61.00	71.00	81.00	95.00	99.00
55	44	58.00	58.00	58.00	62.00	72.00	82.00	95.00	99.00
55	45	59.00	59.00	59.00	63.00	73.00	83.00	95.00	99.00
55	46	60.00	60.00	60.00	64.00	74.00	84.00	95.00	99.00
55	47	61.00	61.00	61.00	65.00	75.00	85.00	95.00	99.00
55	48	62.00	62.00	62.00	66.00	76.00	86.00	95.00	99.00
55	49	63.00	63.00	63.00	67.00	77.00	87.00	95.00	99.00
55	50	64.00	64.00	64.00	68.00	78.00	88.00	95.00	99.00
55	51	65.00	65.00	65.00	69.00	79.00	89.00	95.00	99.00
55	52	66.00	66.00	66.00	70.00	80.00	90.00	95.00	99.00
55	53	67.00	67.00	67.00	71.00	81.00	91.00	95.00	99.00

55	54	68.00	68.00	68.00	72.00	82.00	92.00	95.00	99.00
55	55	68.00	68.00	68.00	72.00	82.00	92.00	95.00	99.00
55	999	68.00	68.00	68.00	72.00	82.00	92.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
77	0		1.00	1.00	3.00	20.00	40.00	95.00	99.00
77	1		1.00	1.00	3.00	20.00	40.00	95.00	99.00
77	2	1.00	2.00	2.00	4.00	22.00	41.00	95.00	99.00
77	3	1.00	2.00	3.00	5.00	23.00	43.00	95.00	99.00
77	4	2.00	3.00	4.00	6.00	24.00	44.00	95.00	99.00
77	5	2.00	3.00	5.00	8.00	25.00	45.00	95.00	99.00
77	6	3.00	4.00	6.00	9.00	26.00	46.00	95.00	99.00
77	7	4.00	5.00	7.00	10.00	28.00	47.00	95.00	99.00
77	8	5.00	6.00	8.00	12.00	30.00	48.00	95.00	99.00
77	9	6.00	7.00	9.00	14.00	32.00	49.00	95.00	99.00
77	10	7.00	8.00	10.00	16.00	34.00	50.00	95.00	99.00
77	11	8.00	9.00	11.00	18.00	36.00	51.00	95.00	99.00
77	12	9.00	10.00	12.00	19.00	37.00	52.00	95.00	99.00
77	13	10.00	11.00	13.00	20.00	38.00	53.00	95.00	99.00
77	14	11.00	12.00	14.00	22.00	40.00	55.00	95.00	99.00
77	15	12.00	13.00	16.00	24.00	41.00	57.00	95.00	99.00
77	16	13.00	15.00	17.00	26.00	42.00	58.00	95.00	99.00
77	17	14.00	16.00	18.00	27.00	43.00	59.00	95.00	99.00
77	18	15.00	17.00	19.00	28.00	44.00	60.00	95.00	99.00
77	19	16.00	18.00	20.00	30.00	46.00	61.00	95.00	99.00
77	20	17.00	19.00	21.00	32.00	48.00	62.00	95.00	99.00
77	21	18.00	20.00	22.00	33.00	49.00	63.00	95.00	99.00
77	22	19.00	21.00	23.00	35.00	50.00	64.00	95.00	99.00
77	23	20.00	22.00	24.00	36.00	51.00	65.00	95.00	99.00
77	24	20.00	23.00	25.00	37.00	52.00	66.00	95.00	99.00
77	25	21.00	24.00	26.00	38.00	53.00	67.00	95.00	99.00
77	26	21.00	24.00	27.00	39.00	54.00	68.00	95.00	99.00
77	27	22.00	25.00	28.00	40.00	55.00	69.00	95.00	99.00
77	28	22.00	25.00	29.00	40.00	55.00	70.00	95.00	99.00
77	29	23.00	26.00	30.00	41.00	56.00	70.00	95.00	99.00
77	30	23.00	26.00	31.00	41.00	56.00	71.00	95.00	99.00
77	31	24.00	27.00	32.00	42.00	57.00	71.00	95.00	99.00
77	32	24.00	27.00	32.00	42.00	57.00	72.00	95.00	99.00
77	33	25.00	28.00	33.00	43.00	58.00	72.00	95.00	99.00
77	34	25.00	28.00	33.00	43.00	58.00	73.00	95.00	99.00
77	35	26.00	29.00	34.00	44.00	59.00	73.00	95.00	99.00
77	36	26.00	29.00	34.00	44.00	59.00	74.00	95.00	99.00
77	37	26.00	29.00	34.00	44.00	59.00	74.00	95.00	99.00
77	38	27.00	30.00	35.00	45.00	60.00	74.00	95.00	99.00
77	39	27.00	30.00	35.00	45.00	60.00	75.00	95.00	99.00
77	40	28.00	31.00	36.00	46.00	61.00	75.00	95.00	99.00
77	41	28.00	31.00	36.00	46.00	61.00	76.00	95.00	99.00
77	42	29.00	32.00	37.00	47.00	62.00	77.00	95.00	99.00
77	43	29.00	32.00	37.00	47.00	62.00	77.00	95.00	99.00
77	44	30.00	33.00	38.00	48.00	63.00	77.00	95.00	99.00
77	45	30.00	33.00	38.00	48.00	63.00	78.00	95.00	99.00
77	46	30.00	33.00	38.00	49.00	64.00	78.00	95.00	99.00
77	47	31.00	34.00	39.00	49.00	64.00	79.00	95.00	99.00
77	48	31.00	34.00	40.00	50.00	65.00	80.00	95.00	99.00
77	49	32.00	35.00	40.00	50.00	65.00	80.00	95.00	99.00
77	50	32.00	35.00	41.00	51.00	66.00	81.00	95.00	99.00
77	51	33.00	36.00	41.00	52.00	67.00	81.00	95.00	99.00

77	52	33.00	36.00	42.00	52.00	67.00	81.00	95.00	99.00
77	53	33.00	36.00	43.00	53.00	68.00	82.00	95.00	99.00
77	54	34.00	37.00	43.00	54.00	69.00	82.00	95.00	99.00
77	55	34.00	37.00	44.00	54.00	70.00	83.00	95.00	99.00
77	56	35.00	37.00	44.00	55.00	70.00	83.00	95.00	99.00
77	57	35.00	38.00	45.00	56.00	71.00	83.00	95.00	99.00
77	58	36.00	38.00	46.00	56.00	71.00	84.00	95.00	99.00
77	59	36.00	39.00	46.00	57.00	72.00	84.00	95.00	99.00
77	60	37.00	40.00	47.00	57.00	72.00	85.00	95.00	99.00
77	61	37.00	40.00	47.00	58.00	73.00	85.00	95.00	99.00
77	62	38.00	41.00	48.00	58.00	73.00	85.00	95.00	99.00
77	63	38.00	41.00	48.00	59.00	74.00	86.00	95.00	99.00
77	64	39.00	42.00	49.00	59.00	74.00	86.00	95.00	99.00
77	65	39.00	42.00	49.00	60.00	75.00	86.00	95.00	99.00
77	66	40.00	43.00	50.00	60.00	75.00	87.00	95.00	99.00
77	67	40.00	43.00	50.00	61.00	76.00	87.00	95.00	99.00
77	68	41.00	43.00	51.00	61.00	76.00	87.00	95.00	99.00
77	69	41.00	44.00	52.00	62.00	77.00	87.00	95.00	99.00
77	70	42.00	44.00	52.00	62.00	77.00	88.00	95.00	99.00
77	71	42.00	45.00	53.00	63.00	78.00	88.00	95.00	99.00
77	72	43.00	45.00	53.00	63.00	78.00	88.00	95.00	99.00
77	73	43.00	46.00	54.00	64.00	79.00	89.00	95.00	99.00
77	74	44.00	47.00	54.00	64.00	79.00	89.00	95.00	99.00
77	75	44.00	47.00	54.00	64.00	79.00	89.00	95.00	99.00
77	76	46.00	48.00	55.00	65.00	80.00	90.00	95.00	99.00
77	999	46.00	48.00	55.00	65.00	80.00	90.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
78	0		1.00	1.00	2.00	20.00	35.00	95.00	99.00
78	1		1.00	1.00	2.00	20.00	35.00	95.00	99.00
78	2	1.00	2.00	2.00	3.00	21.00	36.00	95.00	99.00
78	3	1.00	2.00	3.00	4.00	23.00	38.00	95.00	99.00
78	4	2.00	3.00	4.00	5.00	24.00	39.00	95.00	99.00
78	5	2.00	3.00	4.00	6.00	25.00	41.00	95.00	99.00
78	6	3.00	4.00	5.00	7.00	26.00	42.00	95.00	99.00
78	7	4.00	5.00	6.00	8.00	27.00	43.00	95.00	99.00
78	8	5.00	7.00	8.00	10.00	28.00	44.00	95.00	99.00
78	9	6.00	8.00	9.00	11.00	29.00	45.00	95.00	99.00
78	10	7.00	9.00	10.00	12.00	30.00	46.00	95.00	99.00
78	11	8.00	9.00	10.00	13.00	31.00	47.00	95.00	99.00
78	12	8.00	10.00	11.00	14.00	32.00	48.00	95.00	99.00
78	13	9.00	11.00	12.00	16.00	33.00	49.00	95.00	99.00
78	14	10.00	12.00	14.00	17.00	34.00	50.00	95.00	99.00
78	15	12.00	14.00	16.00	19.00	35.00	51.00	95.00	99.00
78	16	13.00	15.00	17.00	20.00	36.00	52.00	95.00	99.00
78	17	14.00	16.00	18.00	21.00	37.00	53.00	95.00	99.00
78	18	15.00	17.00	19.00	22.00	38.00	54.00	95.00	99.00
78	19	16.00	18.00	20.00	23.00	39.00	55.00	95.00	99.00
78	20	17.00	19.00	21.00	24.00	40.00	56.00	95.00	99.00
78	21	18.00	20.00	22.00	25.00	41.00	57.00	95.00	99.00
78	22	19.00	21.00	23.00	26.00	42.00	58.00	95.00	99.00
78	23	20.00	22.00	24.00	27.00	43.00	59.00	95.00	99.00
78	24	20.00	23.00	25.00	28.00	44.00	60.00	95.00	99.00
78	25	21.00	24.00	26.00	29.00	45.00	61.00	95.00	99.00
78	26	21.00	24.00	27.00	30.00	46.00	62.00	95.00	99.00
78	27	22.00	25.00	28.00	31.00	47.00	63.00	95.00	99.00
78	28	22.00	25.00	29.00	32.00	48.00	64.00	95.00	99.00
78	29	23.00	26.00	30.00	33.00	49.00	65.00	95.00	99.00
78	30	23.00	26.00	31.00	34.00	49.00	65.00	95.00	99.00
78	31	24.00	27.00	32.00	35.00	50.00	66.00	95.00	99.00
78	32	24.00	27.00	32.00	36.00	51.00	67.00	95.00	99.00
78	33	25.00	28.00	33.00	37.00	51.00	67.00	95.00	99.00
78	34	25.00	28.00	33.00	38.00	52.00	68.00	95.00	99.00
78	35	26.00	29.00	34.00	39.00	53.00	69.00	95.00	99.00
78	36	26.00	29.00	34.00	40.00	54.00	70.00	95.00	99.00
78	37	26.00	29.00	34.00	40.00	54.00	70.00	95.00	99.00
78	38	27.00	30.00	35.00	41.00	55.00	71.00	95.00	99.00
78	39	27.00	30.00	35.00	41.00	55.00	71.00	95.00	99.00
78	40	28.00	31.00	36.00	42.00	56.00	72.00	95.00	99.00
78	41	28.00	31.00	36.00	42.00	56.00	72.00	95.00	99.00
78	42	29.00	32.00	37.00	43.00	57.00	73.00	95.00	99.00
78	43	29.00	32.00	37.00	43.00	58.00	74.00	95.00	99.00
78	44	30.00	33.00	37.00	44.00	59.00	75.00	95.00	99.00
78	45	30.00	33.00	38.00	45.00	60.00	76.00	95.00	99.00
78	46	30.00	33.00	38.00	45.00	60.00	76.00	95.00	99.00
78	47	31.00	34.00	39.00	46.00	61.00	77.00	95.00	99.00
78	48	31.00	34.00	39.00	46.00	61.00	77.00	95.00	99.00
78	49	32.00	35.00	40.00	47.00	62.00	78.00	95.00	99.00
78	50	32.00	35.00	40.00	47.00	62.00	78.00	95.00	99.00
78	51	33.00	36.00	41.00	48.00	63.00	79.00	95.00	99.00
78	52	33.00	36.00	41.00	48.00	63.00	79.00	95.00	99.00
78	53	33.00	36.00	41.00	48.00	63.00	79.00	95.00	99.00

78	54	34.00	37.00	42.00	49.00	64.00	80.00	95.00	99.00
78	55	34.00	37.00	42.00	49.00	64.00	80.00	95.00	99.00
78	56	34.00	37.00	42.00	49.00	64.00	80.00	95.00	99.00
78	57	35.00	38.00	43.00	50.00	65.00	81.00	95.00	99.00
78	58	35.00	38.00	43.00	50.00	65.00	81.00	95.00	99.00
78	59	35.00	38.00	43.00	50.00	65.00	81.00	95.00	99.00
78	60	36.00	39.00	44.00	51.00	66.00	82.00	95.00	99.00
78	61	36.00	39.00	44.00	51.00	66.00	82.00	95.00	99.00
78	62	36.00	39.00	44.00	51.00	66.00	82.00	95.00	99.00
78	63	37.00	40.00	45.00	52.00	67.00	83.00	95.00	99.00
78	64	37.00	40.00	45.00	52.00	67.00	83.00	95.00	99.00
78	65	38.00	41.00	46.00	53.00	68.00	84.00	95.00	99.00
78	66	38.00	41.00	46.00	53.00	68.00	84.00	95.00	99.00
78	67	38.00	41.00	46.00	53.00	68.00	84.00	95.00	99.00
78	68	39.00	42.00	47.00	54.00	69.00	85.00	95.00	99.00
78	69	39.00	42.00	47.00	54.00	69.00	85.00	95.00	99.00
78	70	39.00	42.00	47.00	54.00	69.00	85.00	95.00	99.00
78	71	40.00	43.00	48.00	55.00	70.00	86.00	95.00	99.00
78	72	40.00	43.00	48.00	55.00	70.00	86.00	95.00	99.00
78	73	40.00	43.00	48.00	55.00	70.00	86.00	95.00	99.00
78	74	41.00	44.00	49.00	56.00	71.00	87.00	95.00	99.00
78	75	41.00	44.00	49.00	56.00	72.00	87.00	95.00	99.00
78	76	42.00	45.00	50.00	57.00	72.00	88.00	95.00	99.00
78	999	42.00	45.00	50.00	57.00	72.00	88.00	95.00	99.00



<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
79	0		1.00	1.00	2.00	20.00	30.00	95.00	99.00
79	1		1.00	1.00	2.00	20.00	30.00	95.00	99.00
79	2	1.00	2.00	2.00	3.00	21.00	31.00	95.00	99.00
79	3	1.00	2.00	3.00	4.00	21.00	31.00	95.00	99.00
79	4	2.00	3.00	4.00	5.00	22.00	32.00	95.00	99.00
79	5	2.00	3.00	4.00	6.00	23.00	33.00	95.00	99.00
79	6	3.00	4.00	5.00	7.00	24.00	35.00	95.00	99.00
79	7	4.00	5.00	6.00	8.00	25.00	36.00	95.00	99.00
79	8	5.00	6.00	8.00	10.00	25.00	36.00	95.00	99.00
79	9	6.00	7.00	9.00	11.00	26.00	37.00	95.00	99.00
79	10	7.00	8.00	10.00	12.00	27.00	38.00	95.00	99.00
79	11	8.00	8.00	10.00	13.00	28.00	39.00	95.00	99.00
79	12	8.00	9.00	11.00	14.00	29.00	40.00	95.00	99.00
79	13	9.00	9.00	11.00	15.00	30.00	40.00	95.00	99.00
79	14	9.00	10.00	12.00	16.00	31.00	41.00	95.00	99.00
79	15	10.00	10.00	12.00	16.00	31.00	41.00	95.00	99.00
79	16	10.00	11.00	13.00	17.00	32.00	42.00	95.00	99.00
79	17	11.00	11.00	13.00	17.00	32.00	43.00	95.00	99.00
79	18	11.00	12.00	14.00	18.00	33.00	44.00	95.00	99.00
79	19	11.00	12.00	14.00	18.00	33.00	45.00	95.00	99.00
79	20	12.00	13.00	15.00	19.00	34.00	46.00	95.00	99.00
79	21	12.00	13.00	15.00	19.00	34.00	47.00	95.00	99.00
79	22	13.00	14.00	16.00	20.00	35.00	48.00	95.00	99.00
79	23	13.00	14.00	16.00	20.00	35.00	48.00	95.00	99.00
79	24	13.00	14.00	17.00	21.00	36.00	49.00	95.00	99.00
79	25	14.00	15.00	17.00	21.00	36.00	50.00	95.00	99.00
79	26	14.00	15.00	17.00	22.00	37.00	50.00	95.00	99.00
79	27	15.00	16.00	18.00	22.00	37.00	51.00	95.00	99.00
79	28	15.00	16.00	18.00	23.00	38.00	52.00	95.00	99.00
79	29	15.00	17.00	19.00	23.00	38.00	52.00	95.00	99.00
79	30	16.00	17.00	19.00	24.00	39.00	53.00	95.00	99.00
79	31	16.00	18.00	20.00	24.00	39.00	54.00	95.00	99.00
79	32	17.00	18.00	20.00	24.00	39.00	54.00	95.00	99.00
79	33	17.00	18.00	20.00	25.00	40.00	55.00	95.00	99.00
79	34	17.00	18.00	21.00	25.00	40.00	55.00	95.00	99.00
79	35	18.00	19.00	21.00	25.00	40.00	55.00	95.00	99.00
79	36	18.00	19.00	21.00	26.00	41.00	56.00	95.00	99.00
79	37	19.00	20.00	22.00	26.00	41.00	56.00	95.00	99.00
79	38	19.00	20.00	22.00	27.00	42.00	57.00	95.00	99.00
79	39	20.00	21.00	22.00	27.00	42.00	57.00	95.00	99.00
79	40	20.00	21.00	23.00	28.00	43.00	58.00	95.00	99.00
79	41	20.00	21.00	23.00	28.00	43.00	58.00	95.00	99.00
79	42	21.00	22.00	24.00	29.00	43.00	58.00	95.00	99.00
79	43	21.00	22.00	24.00	29.00	44.00	59.00	95.00	99.00
79	44	22.00	23.00	25.00	30.00	44.00	59.00	95.00	99.00
79	45	22.00	23.00	25.00	30.00	45.00	60.00	95.00	99.00
79	46	23.00	24.00	26.00	31.00	46.00	61.00	95.00	99.00
79	47	23.00	24.00	26.00	31.00	47.00	62.00	95.00	99.00
79	48	24.00	25.00	27.00	32.00	48.00	63.00	95.00	99.00
79	49	24.00	25.00	27.00	32.00	48.00	63.00	95.00	99.00
79	50	25.00	26.00	28.00	33.00	49.00	64.00	95.00	99.00
79	51	25.00	26.00	28.00	33.00	50.00	65.00	95.00	99.00
79	52	25.00	26.00	28.00	33.00	51.00	66.00	95.00	99.00
79	53	26.00	27.00	29.00	34.00	52.00	67.00	95.00	99.00

79	54	26.00	27.00	29.00	34.00	53.00	68.00	95.00	99.00
79	55	27.00	28.00	30.00	35.00	54.00	69.00	95.00	99.00
79	56	27.00	28.00	30.00	35.00	55.00	70.00	95.00	99.00
79	57	27.00	28.00	30.00	35.00	55.00	70.00	95.00	99.00
79	58	28.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
79	59	28.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
79	60	29.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
79	61	29.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
79	62	30.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
79	63	30.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
79	64	31.00	32.00	34.00	39.00	59.00	74.00	95.00	99.00
79	65	31.00	32.00	34.00	39.00	59.00	74.00	95.00	99.00
79	66	32.00	33.00	35.00	40.00	59.00	74.00	95.00	99.00
79	67	32.00	33.00	35.00	40.00	60.00	75.00	95.00	99.00
79	68	33.00	34.00	36.00	41.00	60.00	75.00	95.00	99.00
79	69	33.00	34.00	36.00	41.00	61.00	76.00	95.00	99.00
79	70	34.00	35.00	37.00	42.00	61.00	76.00	95.00	99.00
79	71	34.00	35.00	37.00	42.00	62.00	77.00	95.00	99.00
79	72	35.00	36.00	38.00	43.00	62.00	77.00	95.00	99.00
79	73	35.00	36.00	39.00	44.00	63.00	78.00	95.00	99.00
79	74	36.00	37.00	40.00	45.00	63.00	78.00	95.00	99.00
79	75	36.00	37.00	41.00	46.00	64.00	79.00	95.00	99.00
79	76	36.00	38.00	42.00	48.00	65.00	80.00	95.00	99.00
79	999	36.00	38.00	42.00	48.00	65.00	80.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
80	0		1.00	1.00	2.00	18.00	33.00	95.00	99.00
80	1		1.00	1.00	2.00	18.00	33.00	95.00	99.00
80	2		1.00	2.00	3.00	19.00	34.00	95.00	99.00
80	3	1.00	2.00	3.00	4.00	20.00	35.00	95.00	99.00
80	4	1.00	3.00	3.00	4.00	20.00	35.00	95.00	99.00
80	5	2.00	3.00	4.00	5.00	21.00	36.00	95.00	99.00
80	6	2.00	3.00	4.00	5.00	21.00	36.00	95.00	99.00
80	7	3.00	4.00	5.00	6.00	22.00	37.00	95.00	99.00
80	8	3.00	4.00	5.00	7.00	23.00	38.00	95.00	99.00
80	9	4.00	5.00	6.00	8.00	24.00	39.00	95.00	99.00
80	10	4.00	5.00	6.00	9.00	25.00	40.00	95.00	99.00
80	11	5.00	6.00	7.00	10.00	26.00	41.00	95.00	99.00
80	12	5.00	6.00	7.00	10.00	26.00	41.00	95.00	99.00
80	13	6.00	7.00	8.00	11.00	27.00	42.00	95.00	99.00
80	14	7.00	8.00	9.00	12.00	28.00	43.00	95.00	99.00
80	15	7.00	8.00	9.00	12.00	28.00	43.00	95.00	99.00
80	16	8.00	9.00	10.00	13.00	29.00	44.00	95.00	99.00
80	17	8.00	9.00	10.00	13.00	29.00	44.00	95.00	99.00
80	18	9.00	10.00	11.00	14.00	30.00	45.00	95.00	99.00
80	19	9.00	10.00	11.00	14.00	30.00	45.00	95.00	99.00
80	20	10.00	11.00	12.00	15.00	31.00	46.00	95.00	99.00
80	21	10.00	11.00	12.00	15.00	31.00	46.00	95.00	99.00
80	22	11.00	12.00	13.00	16.00	32.00	47.00	95.00	99.00
80	23	11.00	12.00	13.00	16.00	32.00	47.00	95.00	99.00
80	24	12.00	13.00	14.00	17.00	33.00	48.00	95.00	99.00
80	25	12.00	13.00	14.00	17.00	33.00	48.00	95.00	99.00
80	26	13.00	14.00	15.00	18.00	34.00	49.00	95.00	99.00
80	27	13.00	14.00	15.00	18.00	34.00	49.00	95.00	99.00
80	28	14.00	15.00	16.00	19.00	35.00	50.00	95.00	99.00
80	29	14.00	15.00	16.00	19.00	35.00	50.00	95.00	99.00
80	30	15.00	16.00	17.00	20.00	36.00	51.00	95.00	99.00
80	31	15.00	16.00	17.00	20.00	36.00	51.00	95.00	99.00
80	32	15.00	16.00	17.00	20.00	36.00	51.00	95.00	99.00
80	33	16.00	17.00	18.00	21.00	37.00	52.00	95.00	99.00
80	34	16.00	17.00	18.00	21.00	37.00	52.00	95.00	99.00
80	35	16.00	17.00	18.00	21.00	37.00	52.00	95.00	99.00
80	36	17.00	18.00	19.00	22.00	38.00	53.00	95.00	99.00
80	37	17.00	18.00	19.00	22.00	38.00	53.00	95.00	99.00
80	38	18.00	19.00	20.00	23.00	39.00	54.00	95.00	99.00
80	39	18.00	19.00	20.00	23.00	39.00	54.00	95.00	99.00
80	40	19.00	20.00	21.00	24.00	40.00	55.00	95.00	99.00
80	41	19.00	20.00	21.00	24.00	40.00	55.00	95.00	99.00
80	42	19.00	20.00	21.00	25.00	41.00	55.00	95.00	99.00
80	43	20.00	21.00	23.00	26.00	42.00	56.00	95.00	99.00
80	44	20.00	21.00	23.00	27.00	42.00	57.00	95.00	99.00
80	45	21.00	22.00	24.00	28.00	43.00	58.00	95.00	99.00
80	46	21.00	22.00	24.00	29.00	44.00	59.00	95.00	99.00
80	47	21.00	22.00	24.00	29.00	44.00	59.00	95.00	99.00
80	48	22.00	23.00	25.00	30.00	45.00	60.00	95.00	99.00
80	49	22.00	23.00	25.00	30.00	46.00	61.00	95.00	99.00
80	50	23.00	24.00	26.00	31.00	47.00	62.00	95.00	99.00
80	51	23.00	24.00	26.00	31.00	48.00	63.00	95.00	99.00
80	52	23.00	24.00	26.00	32.00	49.00	64.00	95.00	99.00
80	53	24.00	25.00	27.00	32.00	50.00	65.00	95.00	99.00

80	54	24.00	25.00	27.00	33.00	51.00	66.00	95.00	99.00
80	55	25.00	26.00	28.00	33.00	52.00	67.00	95.00	99.00
80	56	25.00	26.00	28.00	33.00	53.00	68.00	95.00	99.00
80	57	25.00	26.00	28.00	34.00	53.00	68.00	95.00	99.00
80	58	26.00	27.00	29.00	34.00	54.00	69.00	95.00	99.00
80	59	26.00	27.00	29.00	35.00	54.00	69.00	95.00	99.00
80	60	27.00	28.00	30.00	35.00	55.00	70.00	95.00	99.00
80	61	27.00	28.00	30.00	36.00	55.00	70.00	95.00	99.00
80	62	28.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
80	63	28.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
80	64	29.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
80	65	29.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
80	66	29.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
80	67	30.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
80	68	30.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
80	69	31.00	32.00	34.00	39.00	59.00	74.00	95.00	99.00
80	70	31.00	32.00	34.00	39.00	59.00	74.00	95.00	99.00
80	71	32.00	33.00	35.00	40.00	60.00	75.00	95.00	99.00
80	72	32.00	33.00	36.00	42.00	60.00	75.00	95.00	99.00
80	73	33.00	34.00	37.00	43.00	61.00	76.00	95.00	99.00
80	74	33.00	34.00	38.00	44.00	62.00	77.00	95.00	99.00
80	75	33.00	34.00	39.00	45.00	63.00	77.00	95.00	99.00
80	76	34.00	35.00	40.00	46.00	63.00	78.00	95.00	99.00
80	999	34.00	35.00	40.00	46.00	63.00	78.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
81	0		1.00	1.00	2.00	15.00	30.00	95.00	99.00
81	1		1.00	1.00	2.00	15.00	30.00	95.00	99.00
81	2		1.00	2.00	3.00	16.00	31.00	95.00	99.00
81	3	1.00	2.00	3.00	4.00	17.00	32.00	95.00	99.00
81	4	1.00	2.00	3.00	4.00	18.00	33.00	95.00	99.00
81	5	2.00	3.00	4.00	5.00	19.00	34.00	95.00	99.00
81	6	2.00	3.00	4.00	5.00	20.00	35.00	95.00	99.00
81	7	2.00	3.00	4.00	5.00	21.00	36.00	95.00	99.00
81	8	3.00	4.00	5.00	6.00	22.00	37.00	95.00	99.00
81	9	4.00	5.00	6.00	7.00	23.00	38.00	95.00	99.00
81	10	4.00	5.00	6.00	8.00	24.00	39.00	95.00	99.00
81	11	5.00	6.00	7.00	9.00	25.00	40.00	95.00	99.00
81	12	5.00	6.00	7.00	9.00	25.00	40.00	95.00	99.00
81	13	6.00	7.00	8.00	10.00	26.00	41.00	95.00	99.00
81	14	7.00	8.00	9.00	11.00	27.00	42.00	95.00	99.00
81	15	7.00	8.00	9.00	11.00	27.00	42.00	95.00	99.00
81	16	8.00	9.00	10.00	12.00	28.00	43.00	95.00	99.00
81	17	8.00	9.00	10.00	12.00	28.00	43.00	95.00	99.00
81	18	9.00	10.00	11.00	13.00	28.00	44.00	95.00	99.00
81	19	9.00	10.00	11.00	13.00	29.00	44.00	95.00	99.00
81	20	10.00	11.00	12.00	14.00	29.00	45.00	95.00	99.00
81	21	10.00	11.00	12.00	14.00	30.00	45.00	95.00	99.00
81	22	11.00	12.00	13.00	15.00	30.00	46.00	95.00	99.00
81	23	11.00	12.00	13.00	15.00	31.00	46.00	95.00	99.00
81	24	12.00	13.00	14.00	16.00	31.00	47.00	95.00	99.00
81	25	12.00	13.00	14.00	16.00	32.00	47.00	95.00	99.00
81	26	13.00	14.00	15.00	17.00	32.00	48.00	95.00	99.00
81	27	13.00	14.00	15.00	17.00	33.00	48.00	95.00	99.00
81	28	14.00	15.00	16.00	18.00	34.00	49.00	95.00	99.00
81	29	14.00	15.00	16.00	18.00	34.00	49.00	95.00	99.00
81	30	15.00	16.00	17.00	19.00	35.00	50.00	95.00	99.00
81	31	15.00	16.00	17.00	19.00	35.00	50.00	95.00	99.00
81	32	15.00	16.00	17.00	19.00	35.00	50.00	95.00	99.00
81	33	16.00	17.00	18.00	20.00	35.00	51.00	95.00	99.00
81	34	16.00	17.00	18.00	20.00	36.00	51.00	95.00	99.00
81	35	16.00	17.00	18.00	20.00	36.00	51.00	95.00	99.00
81	36	17.00	18.00	19.00	21.00	37.00	52.00	95.00	99.00
81	37	17.00	18.00	19.00	21.00	37.00	52.00	95.00	99.00
81	38	18.00	19.00	20.00	22.00	38.00	53.00	95.00	99.00
81	39	18.00	19.00	20.00	22.00	38.00	53.00	95.00	99.00
81	40	19.00	20.00	21.00	23.00	39.00	54.00	95.00	99.00
81	41	19.00	20.00	21.00	23.00	39.00	54.00	95.00	99.00
81	42	19.00	20.00	22.00	24.00	40.00	54.00	95.00	99.00
81	43	20.00	21.00	22.00	25.00	41.00	55.00	95.00	99.00
81	44	20.00	21.00	22.00	26.00	41.00	56.00	95.00	99.00
81	45	21.00	22.00	23.00	27.00	42.00	57.00	95.00	99.00
81	46	21.00	22.00	23.00	28.00	43.00	58.00	95.00	99.00
81	47	21.00	22.00	23.00	28.00	43.00	58.00	95.00	99.00
81	48	22.00	23.00	24.00	29.00	44.00	59.00	95.00	99.00
81	49	22.00	23.00	24.00	29.00	45.00	60.00	95.00	99.00
81	50	23.00	24.00	25.00	30.00	46.00	61.00	95.00	99.00
81	51	23.00	24.00	25.00	30.00	47.00	62.00	95.00	99.00
81	52	23.00	24.00	25.00	30.00	48.00	63.00	95.00	99.00
81	53	24.00	25.00	26.00	31.00	49.00	64.00	95.00	99.00

81	54	24.00	25.00	26.00	31.00	50.00	65.00	95.00	99.00
81	55	25.00	26.00	27.00	32.00	51.00	66.00	95.00	99.00
81	56	25.00	26.00	27.00	32.00	52.00	67.00	95.00	99.00
81	57	25.00	26.00	27.00	32.00	52.00	67.00	95.00	99.00
81	58	26.00	27.00	28.00	33.00	53.00	68.00	95.00	99.00
81	59	26.00	27.00	28.00	33.00	53.00	68.00	95.00	99.00
81	60	27.00	28.00	29.00	34.00	54.00	69.00	95.00	99.00
81	61	27.00	28.00	29.00	34.00	54.00	69.00	95.00	99.00
81	62	28.00	29.00	30.00	35.00	55.00	70.00	95.00	99.00
81	63	28.00	29.00	30.00	35.00	55.00	70.00	95.00	99.00
81	64	28.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
81	65	29.00	30.00	31.00	36.00	56.00	71.00	95.00	99.00
81	66	29.00	30.00	31.00	36.00	56.00	71.00	95.00	99.00
81	67	29.00	30.00	31.00	37.00	57.00	72.00	95.00	99.00
81	68	30.00	31.00	32.00	37.00	57.00	72.00	95.00	99.00
81	69	30.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
81	70	30.00	32.00	33.00	38.00	58.00	73.00	95.00	99.00
81	71	31.00	32.00	34.00	39.00	59.00	74.00	95.00	99.00
81	72	31.00	32.00	34.00	40.00	59.00	74.00	95.00	99.00
81	73	31.00	33.00	35.00	40.00	60.00	75.00	95.00	99.00
81	74	31.00	33.00	35.00	41.00	60.00	76.00	95.00	99.00
81	75	32.00	34.00	36.00	41.00	61.00	76.00	95.00	99.00
81	76	32.00	34.00	36.00	42.00	62.00	77.00	95.00	99.00
81	999	32.00	34.00	36.00	42.00	62.00	77.00	95.00	99.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>V</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
82	0				1.00	14.00	29.00	95.00	99.00
82	1				1.00	14.00	29.00	95.00	99.00
82	2				1.00	14.00	29.00	95.00	99.00
82	3			1.00	2.00	15.00	30.00	95.00	99.00
82	4	1.00	1.00	1.00	2.00	15.00	30.00	95.00	99.00
82	5	1.00	1.00	2.00	3.00	16.00	31.00	95.00	99.00
82	6	1.00	2.00	2.00	3.00	16.00	31.00	95.00	99.00
82	7	2.00	2.00	3.00	4.00	17.00	32.00	95.00	99.00
82	8	2.00	3.00	3.00	4.00	17.00	32.00	95.00	99.00
82	9	2.00	3.00	4.00	5.00	18.00	33.00	95.00	99.00
82	10	3.00	4.00	4.00	5.00	18.00	33.00	95.00	99.00
82	11	3.00	4.00	5.00	6.00	19.00	34.00	95.00	99.00
82	12	3.00	4.00	5.00	6.00	19.00	34.00	95.00	99.00
82	13	4.00	5.00	6.00	7.00	20.00	35.00	95.00	99.00
82	14	4.00	5.00	6.00	7.00	20.00	35.00	95.00	99.00
82	15	4.00	5.00	7.00	8.00	21.00	36.00	95.00	99.00
82	16	5.00	6.00	7.00	8.00	22.00	37.00	95.00	99.00
82	17	5.00	6.00	7.00	8.00	23.00	38.00	95.00	99.00
82	18	6.00	7.00	8.00	9.00	24.00	39.00	95.00	99.00
82	19	6.00	7.00	8.00	9.00	25.00	40.00	95.00	99.00
82	20	7.00	8.00	9.00	10.00	26.00	41.00	95.00	99.00
82	21	7.00	8.00	9.00	10.00	27.00	42.00	95.00	99.00
82	22	8.00	9.00	10.00	11.00	28.00	43.00	95.00	99.00
82	23	8.00	9.00	10.00	12.00	28.00	43.00	95.00	99.00
82	24	9.00	10.00	11.00	13.00	29.00	44.00	95.00	99.00
82	25	9.00	10.00	11.00	13.00	29.00	44.00	95.00	99.00
82	26	10.00	11.00	12.00	14.00	30.00	45.00	95.00	99.00
82	27	10.00	11.00	12.00	14.00	30.00	45.00	95.00	99.00
82	28	11.00	12.00	13.00	15.00	31.00	46.00	95.00	99.00
82	29	11.00	12.00	13.00	15.00	31.00	46.00	95.00	99.00
82	30	12.00	13.00	14.00	16.00	32.00	47.00	95.00	99.00
82	31	12.00	13.00	14.00	16.00	32.00	47.00	95.00	99.00
82	32	13.00	14.00	15.00	16.00	33.00	48.00	95.00	99.00
82	33	13.00	14.00	15.00	17.00	33.00	48.00	95.00	99.00
82	34	14.00	15.00	16.00	17.00	34.00	49.00	95.00	99.00
82	35	14.00	15.00	16.00	18.00	34.00	49.00	95.00	99.00
82	36	15.00	16.00	17.00	18.00	35.00	50.00	95.00	99.00
82	37	15.00	16.00	17.00	19.00	36.00	51.00	95.00	99.00
82	38	16.00	17.00	18.00	19.00	36.00	51.00	95.00	99.00
82	39	16.00	17.00	18.00	20.00	37.00	52.00	95.00	99.00
82	40	17.00	18.00	19.00	20.00	37.00	52.00	95.00	99.00
82	41	17.00	18.00	19.00	21.00	38.00	53.00	95.00	99.00
82	42	17.00	18.00	20.00	21.00	38.00	53.00	95.00	99.00
82	43	18.00	19.00	20.00	22.00	39.00	54.00	95.00	99.00
82	44	18.00	19.00	20.00	22.00	40.00	55.00	95.00	99.00
82	45	18.00	19.00	21.00	23.00	41.00	56.00	95.00	99.00
82	46	19.00	20.00	21.00	24.00	42.00	57.00	95.00	99.00
82	47	19.00	20.00	22.00	25.00	43.00	58.00	95.00	99.00
82	48	19.00	20.00	22.00	26.00	44.00	59.00	95.00	99.00
82	49	20.00	21.00	23.00	26.00	45.00	60.00	95.00	99.00
82	50	20.00	21.00	23.00	27.00	46.00	61.00	95.00	99.00
82	51	20.00	21.00	24.00	27.00	47.00	62.00	95.00	99.00
82	52	21.00	22.00	24.00	28.00	48.00	63.00	95.00	99.00
82	53	21.00	22.00	25.00	28.00	48.00	63.00	95.00	99.00

82	54	21.00	22.00	25.00	29.00	49.00	64.00	95.00	99.00
82	55	22.00	23.00	26.00	29.00	49.00	64.00	95.00	99.00
82	56	22.00	23.00	26.00	30.00	50.00	65.00	95.00	99.00
82	57	22.00	23.00	27.00	30.00	50.00	65.00	95.00	99.00
82	58	23.00	24.00	27.00	31.00	51.00	66.00	95.00	99.00
82	59	23.00	24.00	28.00	31.00	51.00	66.00	95.00	99.00
82	60	23.00	24.00	28.00	32.00	52.00	67.00	95.00	99.00
82	61	24.00	25.00	29.00	32.00	52.00	67.00	95.00	99.00
82	62	24.00	25.00	29.00	33.00	53.00	68.00	95.00	99.00
82	63	24.00	26.00	29.00	33.00	53.00	68.00	95.00	99.00
82	64	25.00	26.00	30.00	34.00	54.00	69.00	95.00	99.00
82	65	25.00	27.00	30.00	34.00	54.00	69.00	95.00	99.00
82	66	25.00	27.00	30.00	35.00	55.00	70.00	95.00	99.00
82	67	26.00	28.00	31.00	35.00	55.00	70.00	95.00	99.00
82	68	26.00	28.00	31.00	36.00	56.00	71.00	95.00	99.00
82	69	26.00	29.00	31.00	36.00	56.00	71.00	95.00	99.00
82	70	27.00	29.00	32.00	37.00	57.00	72.00	95.00	99.00
82	71	27.00	30.00	32.00	37.00	57.00	72.00	95.00	99.00
82	72	28.00	30.00	32.00	38.00	58.00	73.00	95.00	99.00
82	73	28.00	31.00	33.00	38.00	58.00	73.00	95.00	99.00
82	74	29.00	31.00	33.00	39.00	59.00	74.00	95.00	99.00
82	75	29.00	31.00	33.00	39.00	59.00	74.00	95.00	99.00
82	76	30.00	32.00	34.00	40.00	60.00	75.00	95.00	99.00
82	999	30.00	32.00	34.00	40.00	60.00	75.00	95.00	99.00



## **IX. COMMERCIAL / INDUSTRIAL COST**

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## IX. COMMERCIAL/ INDUSTRIAL COST

### 1. Commercial/Industrial Cost Calculation Process

The NCPTS Cost Approach to Valuation provides a means of estimating the value of any improved property through the application of the Segregated Cost Method, or Cost Index or a combination of both. Traditionally, this has meant an estimate of either the Reproduction or Replacement Cost New Less Depreciation (RCNLD) using construction cost data which may or may not closely resemble what a property is worth. This section explains how these costs are used for the cost approach to valuation or building valuation.

#### A. The Valuation of Commercial Land.

To value commercial land in NCPTS LR/CAMA system the landline will be entered in the land section. All changes to the land can be made in this section. NCPTS LR/CAMA screens are included as examples. The LAND screen for example calculates the value of the land. When a change, or delete action is entered on the LAND screen, the system will calculate or re-calculate a land value for only the lines that are displayed on the screen.

Example of a Landline Screen from NCPTS LR/CAMA is shown for demonstration purposes only.

Parcel > Building Summary Card 1 of 1 Add Building Card Multi-building Edit Delete Copy Link Delink

Building Details Sections Additions/Sketch

Building ID 01 Building Name OLD CHICAGO Building Address 2140 SKIBO RD Edit Building

**Description**

Primary Occupancy Type: COMMERCIAL  
Primary Occupancy: TRC-TABLE-RESTAURANT  
Primary Class: D-WOOD/LIGHT-STEEL  
Primary Quality: C+  
Note:

**Condition**

Depreciation (Rating): GOOD  
Depreciation (% Bad): 10%  
Economic Depreciation (% Bad):  
Functional Depreciation (% Bad):

**Physical Attributes**

Total Stories: 1

**Listing**

List:  
Date Listed:  
Contacted?:  
Contact Person:  
Lister Notes

**Age**

Year Built: 2016  
Effective Year: 2016

**Remodeling**

Remodeled Year:  
Remodeling Description:

**Units**

Recycle Units:

**Formulas**

Incomplete(formula)? False  
Formula Value:  
Formula %:

Cost Formula Details

Building Area - Value Calculation

Area	Footprint Area	Adj Base Rate	Area Value	Local Multiplier	Refinements	Replacement Cost New (RCN)	% Complete	Adj RCN	Physical Depreciation	Depreciated Value
S1 - TRC-TABLE-RESTAURANT	5,058	\$108.71	\$549,855	1	\$193,265.3228	\$743,120	100%	\$743,120	10%	\$668,808
CCC	280	30.87	\$8,644	1		\$8,644	100%	\$8,644	10%	\$7,780
						Total RCN: \$751,764	Total Adj RCN: \$751,764	Depreciated Value: \$676,588		

Building Total - Value Calculation

Depreciated Value	Other Depreciation	Total Depreciated Value	Market Area Factor	Building Value
\$676,588	Functional: 0%	\$676,588	1	\$676,588
	Economic: 0%			

Improvement Totals (Card 1 of 1)

Building Value	Misc Improvement Value	Total Improvement Value
\$676,588	\$138,853	\$815,441

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$1,160,424	\$676,588	\$138,853	\$1,975,865

## **B. The Valuation of Buildings – Commercial**

To value commercial buildings, the NCPTS LR/CAMA software is used. The commercial building cost can be found in the building summary section.

The cost approach provides an estimate of value based on a listing of the various building components and the current construction cost of a replacement building, less accrued depreciation plus the value of the land. The replacement cost new is referred to as RCN and the depreciated RCN is called RCNLD (LD = less depreciation). The land is valued either from comparable sales of similar land or through abstraction in the absence of vacant land sales.

The NCPTS/LR CAMA Cost Approach to Valuation uses software to value commercial buildings. This method is flexible, and any building of any type may be described and valued. Commercial properties are valued within the NCPTS LR/CAMA system. Different methods are used for residential and commercial/industrial. In both instances, however, the system allows coding of all available types of structures, walls, and many components. The result is a system which will allow coding, description and valuation of any type of property. If a new type of construction or construction material is introduced into the real estate market, the user simply defines a code, inputs the appropriate cost and the system will handle it from that point forward.

The building summary page has three sections. Building Details, Building Sections, and Addition/Sketch. These three sections contain all the building information that is needed to properly calculate the cost value of commercial buildings. These include but are not limited to structure type, quality grade, square feet, building height, number of stories, interior finish, refinements, miscellaneous refinements, additions, exterior walls.

The calculations performed for commercial buildings consist of, essentially, three values:

1. The replacement cost new (RCN)
2. The replacement cost new less depreciation (RCNLD)
3. The market adjusted value (shown as the Building Value)
  - a. Main Cost Elements
    - Select Structure Type
    - Select Quality Grade
    - Select Interior Finish Type
    - Select Condition
    - Calculate the total square footage of the building
    - Determine the wall height
    - Calculate the total number of stories
    - Calculate the addition square feet
    - Select refinements, miscellaneous refinements, exterior wall.

## b. Calculation of RCN

The base structure rate is determined by the structure type multiplied by the quality grade factor. The cost of the sprinkler and air conditioning if present are then added. The interior finish value based on quality grade factor is then added. Depending on the number of stories, this total value is then multiplied by the story multiplier and the section building story. This total value is the adjusted base rate which is then multiplied by the total square foot of the building. Any additional sections on the building not included in the base are then added. The miscellaneous refinements are then calculated along with the quality grade adjustments when required. The exterior wall type is selected and calculated by the perimeter multiplied by story height. The exterior wall cost is also multiplied by the quality grade factor. These values are then added up to give the Replacement Cost New. (RCN) Depreciation is then subtracted from this total giving the depreciated value or (RCNLD) Replacement Cost New Less Depreciation.

Example of Building Details for demonstration purposes

**Parcel > Building Summary** Card 1 of 2 | Add Building Card | Multi-building | Edit | Delete | Copy | Link | Delink

**Building Details** | Sections | Additions/Sketch

Building ID 01 | Building Name | Building Address 7821 GOOD MIDDLING DR | Edit Building

Description		Condition		Physical Attributes		Listing	
Primary Occupancy Type:	COMMERCIAL	Depreciation (Rating):	GOOD	Total Stories:	1	Lister:	
Primary Occupancy:	TRC-TABLE-RESTAURANT	Depreciation (% Bad):	19%			Date Listed:	
Primary Class:	D-WOOD/LIGHT-STEEL	Economic Depreciation (% Bad):				Contacted?:	
Primary Quality:	B	Functional Depreciation (% Bad):				Contact Person:	
Note:						Lister Notes	

Age		Remodeling		Units	
Year Built:	2010	Remodeled Year:		Recycle Units:	
Effective Year:	2010	Remodeling Description:			

Formulas	
Incomplete(formula)?	False
Formula Value:	
Formula %:	

Examples of the Buildings Section screen for demonstration purposes.

Building Details

Sections

Additions/Sketch

Building ID 01

Building Name

Building Address 7821 GOOD MIDDLING DR

Edit Sections

Sections Summary

Section ID	Occupancy	Class	Quality	Sqft	Perimeter
S1	TRC-TABLE-RESTAURANT	D-WOOD/LIGHT-STEEL	B	5076	306

Section Details

Occupancy Type	COMMERCIAL	Occupancy	TRC-TABLE-RESTAURANT	Class	D-WOOD/LIGHT-STEEL	Quality	B
Notes							

Value Detail

Descriptive

Depreciation Rating

GOOD

Depreciation % Bad

15%

Adjustments

Air Conditioning	Y (100%)
Heat	
Interior Finish	TRC-TABLE-RESTAURANT (100%)
Roof Cover	
Roof Type	
Sprinkler	N (0%)

Refinements

Exterior Walls	06-STUCCO/FRAME (86%) 11-BRK-VENEER/FRAME (27%) 33-BLD-FRONT-AVERAGE (7%)
5-FIX-BATHS	2
4-FIX-BATHS	
2-FIX-BATHS	
2-FIX-BATHS	
EXTRA-FIX	2
BMS-B-SMT-FIN-AVG	
BMS-B-SMT-FIN-AB-AVG	
BMC-B-SMT-FIN-AVG	
BMO-B-SMT-FIN-BL-AVG	
BME-B-SMT-FIN-POOR	
E18-ELEVATOR	
ELV LANDINGS	
ELEVATORS	
E30-ELEVATOR	
E31-ELEVATOR	
E30-ELEVATOR	
E21-ELEVATOR	
E22-ELEVATOR	
E19-ELEVATOR	
E24-ELEVATOR	
E25-ELEVATOR	
E23-ELEVATOR	
E26-ELEVATOR	
E13-ELEVATOR	
E28-ELEVATOR	
E29-ELEVATOR	
E35-ELEVATOR	
E32-ELEVATOR	
E10-ELEVATOR	
E11-ELEVATOR	
E12-ELEVATOR	
E01-ELEVATOR	
E02-ELEVATOR	
E03-ELEVATOR	
E04-ELEVATOR	
E05-ELEVATOR	
E06-ELEVATOR	
E07-ELEVATOR	
E08-ELEVATOR	
E09-ELEVATOR	
E14-ELEVATOR	
E36-ELEVATOR	
E27-ELEVATOR	
E15-ELEVATOR	
E33-ELEVATOR	
E38-ELEVATOR	

Refinements

ES1-ELEVATOR	
ESCALATORS	
ES8-ELEVATOR	
ES7-ELEVATOR	
ES6-ELEVATOR	
ES5-ELEVATOR	
ES4-ELEVATOR	
ES3-ELEVATOR	
ES2-ELEVATOR	
FEA-FIRE-ESCAPE-AFL	

Refinements

Exterior Stair	
----------------	--

E37-ELEVATOR

E17-ELEVATOR

E34-ELEVATOR

E20-ELEVATOR

Cost Formula Details

Building Area - Value Calculation

Area	Footprint Area	Adj Base Rate	Area Value	Local Multiplier	Refinements	Replacement Cost New (RCN)	% Complete	Adj RCN	Physical Depreciation	Depreciated Value
S1 - TRC-TABLE-RESTAURANT	<div>Base: 5,078</div> <div>Number of Stories: x 1</div> <div>5,078</div>	<div>Base: + \$22.63</div> <div>Air Conditioning: + \$7.62</div> <div>Interior Finish: + \$52.8</div> <div>Story Multiplier: x 1</div> <div>Sect. Building Story: x 1</div> <div>\$83.05</div>	\$421,720	1	<div>Ratios: + \$20,637.5</div> <div>Exterior Walls: + \$95,062.382</div> <div>\$105,719,982</div>	\$527,448	100%	\$527,448	19%	\$427,230
OCC	90	29.62	\$2,306	1		\$2,306	100%	\$2,306	19%	\$1,860
Total RCN: \$529,754						Total Adj RCN: \$529,754	Depreciated Value: \$429,101			

Building Total - Value Calculation

Depreciated Value	Other Depreciation	Total Depreciated Value	Market Area Factor	Building Value
\$429,101	<div>Functional: 0%</div> <div>Economic: 0%</div>	\$429,101	1	\$429,101

Improvement Totals (Card 1 of 2)

Building Value	Misc Improvement Value	Total Improvement Value
\$429,101	\$162,910	\$592,011

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$1,418,226	\$1,816,996	\$162,910	\$3,398,092

## Example of Additions/Sketch screen for demonstration purposes

Building ID 01

Building Name OLD CHICAGO

Building Address 2140 SKIBO RD

Edit Additions/Sketch

Main Body + Additions

Sections

ID	No. of Stories	Story Height	Occupancy	Overhead Occupancy	Footprint Area	Perimeter	% Complete
S1	1	16	TRC-TABLE-RESTAURANT		5058	298	100

Total Section Area: 5,058

Sketched Additions

ID	No. of Stories	Story Height	Addition Type	Area (SF)	Adjusted Base Rate	Year	% Complete
A	1	16 ft. 1.00	CCC	280	\$30.87	2016	100%

Gross Leasable Area: 5,058

Sketch & Photo

(Click image for larger size)

Cost Formula Details

Building Area - Value Calculation

Area	Footprint Area	Adj Base Rate	Area Value	Local Multiplier	Refinements	Replacement Cost New (RCN)	% Complete	Adj RCN	Physical Depreciation	Depreciated Value
S1 - TRC-TABLE-RESTAURANT	5,058	\$108.71	\$549,855	1	\$193,265.3228	\$743,120	100%	\$743,120	10%	\$668,808
CCC	280	30.87	\$8,644	1		\$8,644	100%	\$8,644	10%	\$7,780
Total RCN: \$751,764						Total Adj RCN: \$751,764	Depreciated Value: \$676,588			

Building Total - Value Calculation

Depreciated Value	Other Depreciation	Total Depreciated Value	Market Area Factor	Building Value
\$676,588	<div>Functional: 0%</div> <div>Economic: 0%</div>	\$676,588	1	\$676,588

Improvement Totals (Card 1 of 1)

Building Value	Misc Improvement Value	Total Improvement Value
\$676,588	\$138,853	\$815,441

Property Totals (Overall Parcel)

Land Value	Building Value	Misc Improvement Value	Total Property Value
\$1,160,424	\$676,588	\$138,853	\$1,975,865

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## 2. Commercial Office Condo Valuation

For the 2025 Revaluation, commercial condominiums are valued using the cost approach with consideration for the market sales. The common area parcel or container parcel is valued by adding the total land value, building replacement cost new value less depreciation and the miscellaneous improvement value less depreciation for a total parcel value. This value then represents the total value of all land and improvements within the condominium complex (the common elements).

Each individual unit is then sketched on individual parcels for appropriate valuation. These parcels are considered non mapped parcels. The percent ownership each individual parcel has in the common elements is determined by the condominium declarations which are normally recorded at the register of deeds.

In some instances, the condominium declarations are not definitive as to the percent ownership. In these cases, the percent ownership is determined by dividing the heated area of the individual unit by the total heated area of the building on the common area parcel. Once the percent ownership is finalized, the land value on the common area card is then distributed to each individual card based on their percent ownership calculated. All interior and exterior common areas values on the common area parcel are totaled and then distributed to each individual parcel using the determined percent ownership. This value appears in the miscellaneous improvement section under the code CCI, Common Area Interest.

The land value and common area value (CCI) are then added to the building value to arrive at the individual parcel value for each unit.

### 3. Master Tables for Commercial

#### Structure Type Base Rates

LONG DESCRIPTION	DESCRIPTION	RATES
FIREPROOF STRUCTURE STEEL	A	\$38.77
REINFORCED CONCRETE	B	\$36.82
CONCRETE/MASONARY WALLS	C	\$28.90
WOOD/LIGHT STEEL	D	\$26.40
POLE FRAMING	P	\$15.06
PRE-ENGINEERED STEEL FRAME	S	\$21.11

#### Interior Finish Base Rate Table

LONG DESCRIPTION	DESCRIPTION	RATES
APARTMENT	APT	\$42.29
ARCADE	ARC	\$35.75
ARMORIES	ARM	\$40.47
AUDITORIUM	ADC	\$55.22
AUTO DEALERSHIP	ADS	\$49.28
AUTOMOTIVE REPAIR SR	AMC	\$24.55
BANK	BKC	\$122.65
BANQUET HALL	BQH	\$49.95
BAR/LOUNGE	BAR	\$37.14
BOWLING ALLEY	BOL	\$52.12
CAR WASH AUTOMATIC	CWA	\$24.36
CAR WASH DRIVE-THRU	CWM	\$16.63
CHURCH	CHC	\$67.54
CHURCH FELLOWSHIP	CFC	\$51.81
CLUB	CLB	\$48.36
CLUB HOUSE APARTMENT	CHA	\$44.61
CLUB IN MOTEL	CLM	\$36.27
COMMERCIAL SHOPPING CENTER	CSC	\$36.50
CONDO OFFICE	COF	\$78.99
CONVENIENCE STORE	CVC	\$45.31
COUNTRY CLUB GOLF/TENNIS	CCB	\$65.40
DAY CARE	DAY	\$62.45
DEPARTMENT STORE	DSC	\$45.36
DISCOUNT STORES	DCC	\$29.36
DORMITORY	DOR	\$59.72
EVENT CENTER	EVC	\$71.64
FAST FOOD RESTAURANT	FFC	\$79.52
FIRE STATION FULL STAFF	FSF	\$90.07
FIRE STATION VOLUNTEER	FSV	\$41.56
FITNESS CENTER	FIC	\$43.70
FRATERNITY HOUSE	FRA	\$49.08
FUNERAL HOME	FHC	\$55.19
GYMNASIUM	GYM	\$53.88
HEAVY MANUFACTURING	MHV	\$49.05
HOME IMPROVEMENT CENTER	HIC	\$11.95
HOSPITAL	HPC	\$153.02
HOTEL	HOT	\$56.97
INDUSTRIAL ENGINEER	IDE	\$30.61
KENNEL	KEN	\$53.50
LAUNDROMAT	LND	\$32.34
LAUNDRY/DRY/CLEANERS	LDR	\$29.65

LIBRARY	LIB	\$100.05
LIGHT MANUFACTURING	MLT	\$13.24
MAINTENANCE & STORAGE HANGER	MOH	\$5.16
MAUSOLEUMS (CRYPT)	MAU	\$169.05
MEDICAL OFFICE	MDC	\$85.81
MEDICAL OFFICE CONDO	MOC	\$85.81
MOTEL	MTC	\$45.21
NEIGHBORHOOD SHOPPING CENTER	NSC	\$35.63
NURSING HOME	NHC	\$77.23
OFFICE	OFC	\$78.99
OFFICE MULTI PURPOSE	OFM	\$55.75
OFFICE SPACE HOTEL	OFH	\$55.75
OLD WAREHOUSE	OWH	\$25.56
OUTPATIENT CENTER	OPC	\$129.21
PARKING STRUCTURE	PRKS	\$25.00
PERSONAL SERVICE	PSC	\$26.64
POST OFFICE DIS & SORT	PDS	\$45.68
POST OFFICE BRANCH	POC	\$85.30
RECREATION CENTER	REC	\$68.53
REGIONAL MALL	RSC	\$49.25
REPAIR SERVICE	RPC	\$26.50
RETAIL MULTI PURPOSE	RTM	\$28.94
RETAIL STORE AVERAGE	RTC	\$33.48
SCHOOL EDUCATIONAL	SCH	\$77.43
SELF SERVICE BOOTH	SSB	\$24.39
SERVICE GARAGE	SGC	\$16.35
SHOWROOM	SRC	\$41.24
SKATING RINK	SKT	\$49.43
STORAGE GARAGE	STC	\$8.41
STRIP SHOPPING CENTER	SSC	\$32.19
SUPER DISCOUNT STORE	SDS	\$24.65
SUPER MARKET	MKC	\$39.40
TABLE REST MOTEL	TRM	\$59.33
TABLE RESTAURANT	TRC	\$59.33
TEXTILE MILL	MIL	\$25.56
T-HANGER	MOT	\$4.82
THEATER	THC	\$54.07
UTILITY FINISHED	UFN	\$5.16
UTILITY UNFINISHED	UUN	\$5.07
VET ANIMAL HOSPITAL	VHC	\$88.16
WAREHOUSE DISTRIBUTION	WDS	\$9.93
WAREHOUSE MINI	WMN	\$7.73
WAREHOUSE STORAGE	WST	\$5.07
WAREHOUSE MINI INDOOR	WMI	\$6.24

## Exterior Wall Base Rates

LONG DESCRIPTION	CODE	RATES
MINIMAL SIDING	01	\$14.44
ALUMINUM SIDING	02	\$21.10
MASONITE/ASBESTOS SIDING	03	\$19.89
VINYL SIDING	04	\$20.78
WOOD SIDING PINE/CEDAR/CY	05	\$21.68
STUCCO/FRAME	06	\$23.44
CONCRETE BLOCK	07	\$26.03
CONCRETE BLOCK/STUCCO	09	\$30.64
BRICK VENEER/CON BLOCK	10	\$31.09
BRICK VENEER/FRAME	11	\$26.42
BRICK/ WOOD COMBINATION	12	\$23.41
STONE VENEER FRAME	13	\$40.95
CEMENT BRICK	14	\$25.85
PREFINISHED METAL "S" STR	15	\$10.55
PRECAST PANEL (TILT UP)	16	\$24.55
METAL AND GLASS PANELS	17	\$46.48
UNFINISHED/PARTY WALL	18	\$0.00
INDUSTRIAL RIBBED METAL SIDING	19	\$10.55
CONCRETE BLOCK 12"	20	\$29.28
LOGS	21	\$33.19
CONCRETE SIDING CON BOARD	22	\$21.77
BRICK (REG BRICK OLD INDUSTRIAL)	23	\$24.88
STONE MASONARY	27	\$49.01
BUILDING FRONT ABOVE AVERAGE	32	\$54.82
BUILDING FRONT AVERAGE	33	\$41.00
BUILDING FRONT LOW COST	34	\$30.69
SOLARIUM	35	\$81.91
OVERHEAD DOORS	36	\$22.49
RIBBED CB/SPLIT STONE	37	\$28.10
TILT UP PANELS	38	\$24.55
PRE-ENGINEERED PANEL 'S'	39	\$20.67
SUPERIOR SIDING	40	\$27.87
STA STEEL OR BRONZE/GLASS	42	\$66.25

## Additions

LONG DESCRIPTION	DESCRIPTION	RATES
ATTIC STORAGE	ATS	\$10.00
BASEMENT FINISH	BMF	\$50.50
BASEMENT UNFINISHED	BMU	\$21.87
CANOPY COMMERCIAL EXCELLENT	CCA	\$43.11
CANOPY COMMERCIAL ABOVE AVERAGE	CCB	\$34.40
CANOPY COMMERCIAL AVERAGE	CCC	\$27.81
CANOPY COMMERCIAL BELOW AVERAGE	CCD	\$25.08
CANOPY COMMERCIAL POOR	CCE	\$22.35
CARPORT FINISHED	CPF	\$23.37
CARPORT UNFINISHED	CPU	\$17.94
COMMERCIAL UTILITY ABOVE AVERAGE	CUB	\$74.90
COMMERCIAL UTILITY AVERAGE	CUC	\$67.41
COMMERCIAL UTILITY BELOW AVERAGE	CUD	\$59.92
ENCLOSED PORCH FINISHED	EPF	\$51.57
ENCLOSED PORCH UNFINISHED	EPU	\$44.18
GARAGE FINISHED	GRF	\$41.18
GARAGE UNFINISHED	GRU	\$33.42
OPEN PORCH FINISHED	OPF	\$31.76
OPEN PORCH UNFINISHED	OPU	\$25.57
SHELTER EXCELLENT	SHA	\$16.45
SHELTER ABOVE AVERAGE	SHB	\$15.68
SHELTER AVERAGE	SHC	\$14.98
SHELTER BELOW AVERAGE	SHD	\$14.21
SHELTER POOR	SHE	\$11.97
SCREEN PORCH FINISHED	SPF	\$54.63
SCREEN PORCH UNFINISHED	SPU	\$47.83
UTILITY FINISHED	UTF	\$33.74
UTILITY UNFINISHED	UTU	\$25.53
WOOD DECK	WDK	\$26.20

## Refinements

LONG DESCRIPTION	DESCRIPTION	RATES
AIR CONDITIONING	ARC	\$9.28
BASEMENT FINISHED ABOVE AVERAGE	BMB	\$74.37
BASEMENT FINISHED AVERAGE	BMC	\$67.61
BASEMENT FINISHED BELOW AVERAGE	BMD	\$60.83
BASEMENT FINISHED POOR	BME	\$54.05
BASEMENT UNFINISHED AVERAGE	BMS	\$26.92
2 FIXTURE BATH	2-FIXT	\$3,396.00
3 FIXTURE BATH	3-FIXT	\$5,093.00
4 FIXTURE BATH	4-FIXT	\$6,791.00
5 FIXTURE BATH	5-FIXT	\$8,489.00
EXTRA FIXTURE	EXT-FIXT	\$1,698.00
ELEVATOR 01	E01	\$41,967.90
ELEVATOR 02	E02	\$49,434.30
ELEVATOR 03	E03	\$56,900.70
ELEVATOR 04	E04	\$64,367.10
ELEVATOR 05	E05	\$71,833.50
ELEVATOR 06	E06	\$79,299.90
ELEVATOR 07	E07	\$86,766.30
ELEVATOR 08	E08	\$94,232.70
ELEVATOR 09	E09	\$101,484.90
ELEVATOR 10	E10	\$109,150.20
ELEVATOR 11	E11	\$123,241.50
ELEVATOR 12	E12	\$130,906.80
ELEVATOR 13	E13	\$140,270.40
ELEVATOR 14	E14	\$154,744.80
ELEVATOR 15	E15	\$164,597.40
ELEVATOR 16	E16	\$174,420.00
ELEVATOR 17	E17	\$183,783.60
ELEVATOR 18	E18	\$191,035.80
ELEVATOR 19	E19	\$203,337.00
ELEVATOR 20	E20	\$217,841.40
ELEVATOR 21	E21	\$225,093.60
ELEVATOR 22	E22	\$232,345.80
ELEVATOR 23	E23	\$239,598.00
ELEVATOR 24	E24	\$247,064.40
ELEVATOR 25	E25	\$254,530.80
ELEVATOR 26	E26	\$261,997.20
ELEVATOR 27	E27	\$269,463.60
ELEVATOR 28	E28	\$276,960.00
ELEVATOR 29	E29	\$284,396.40
ELEVATOR 30	E30	\$291,862.80
ELEVATOR 31	E31	\$299,329.20
ELEVATOR 32	E32	\$306,795.60
ELEVATOR 33	E33	\$314,262.00
ELEVATOR 34	E34	\$321,728.40
ELEVATOR 35	E35	\$329,194.80
ELEVATOR 36	E36	\$336,661.20
ELEVATOR 37	E37	\$344,127.60
ELEVATOR 38	E38	\$351,594.00
ESCALATOR 01	ES1	\$177,174.00
ESCALATOR 02	ES2	\$182,682.00
ESCALATOR 03	ES3	\$187,272.00
ESCALATOR 04	ES4	\$196,452.00

ESCALATOR 05	ES5	\$191,862.00
ESCALATOR 06	ES6	\$196,452.00
ESCALATOR 07	ES7	\$204,714.00
ESCALATOR 08	ES8	\$218,484.00
FIRE ESCAPE	FEA	\$3350.70
FIRE ESCAPE (EACH ADDITIONAL FLOOR)	FES	\$6150.60
FIREPLACES	FPL	\$4305.00
INDOOR POOL	PIN	\$49.82
INDOOR SPA	SPA	\$48.36
KITCHEN	KIT	\$2597.00
MEZZANINE – DISPLAY	MZD	\$38.81
MEZZANINE – INDUSTRIAL	MZI	\$25.70
MEZZANINE – OFFICE	MZO	\$50.32
MEZZANINE – RETAIL	MZR	\$50.32
MEZZANINE – STORAGE	MZS	\$26.73
MEZZANINE – UNFINISHED	MZU	\$19.93
SPRINKLER	SPR	\$2.93
VAULT – MONEY	VTM	\$177.17
VAULT – RECORD	VTR	\$38.81

#### Quality Grade Factors

<b>GRADING COMMERCIAL STRUCTURES</b>	<b>FACTORS</b>
AA+ (695)	2.90
AA (650)	2.00
A+ (570)	1.60
A (550)	1.45
B+ (470)	1.33
B (450)	1.20
C+ (370)	1.11
C (350)	1.00
D+ (265)	0.91
D (250)	0.85
E+ (235)	0.79
E (150)	0.55

# Economic Life Tables

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
103	0	0.00	0.00	1.00	2.00	3.00	95.00	99.00
103	1	0.00	0.00	1.00	2.00	3.00	95.00	99.00
103	2	0.00	0.00	1.00	2.00	3.00	95.00	99.00
103	3	0.00	1.00	2.00	3.00	5.00	95.00	99.00
103	4	1.00	1.00	2.00	5.00	6.00	95.00	99.00
103	5	1.00	2.00	3.00	6.00	8.00	95.00	99.00
103	6	1.00	3.00	4.00	8.00	10.00	95.00	99.00
103	7	2.00	3.00	5.00	10.00	12.00	95.00	99.00
103	8	2.00	4.00	6.00	12.00	14.00	95.00	99.00
103	9	3.00	5.00	7.00	14.00	16.00	95.00	99.00
103	10	3.00	6.00	8.00	15.00	18.00	95.00	99.00
103	11	4.00	7.00	9.00	17.00	19.00	95.00	99.00
103	12	4.00	8.00	10.00	19.00	21.00	95.00	99.00
103	13	5.00	9.00	11.00	20.00	23.00	95.00	99.00
103	14	5.00	11.00	12.00	21.00	24.00	95.00	99.00
103	15	6.00	12.00	13.00	21.00	25.00	95.00	99.00
103	16	7.00	13.00	14.00	22.00	26.00	95.00	99.00
103	17	7.00	14.00	15.00	23.00	27.00	95.00	99.00
103	18	8.00	15.00	15.00	24.00	28.00	95.00	99.00
103	19	9.00	15.00	16.00	25.00	29.00	95.00	99.00
103	20	9.00	16.00	17.00	26.00	30.00	95.00	99.00
103	21	10.00	17.00	18.00	27.00	31.00	95.00	99.00
103	22	11.00	18.00	20.00	27.00	32.00	95.00	99.00
103	23	12.00	18.00	21.00	28.00	33.00	95.00	99.00
103	24	13.00	19.00	22.00	29.00	33.00	95.00	99.00
103	25	13.00	20.00	23.00	30.00	34.00	95.00	99.00
103	26	14.00	21.00	24.00	31.00	35.00	95.00	99.00
103	27	15.00	21.00	25.00	32.00	36.00	95.00	99.00
103	28	15.00	22.00	26.00	33.00	37.00	95.00	99.00
103	29	16.00	23.00	27.00	34.00	37.00	95.00	99.00
103	30	17.00	24.00	28.00	36.00	38.00	95.00	99.00
103	31	18.00	25.00	30.00	37.00	39.00	95.00	99.00
103	32	19.00	26.00	32.00	38.00	41.00	95.00	99.00
103	33	20.00	27.00	34.00	39.00	43.00	95.00	99.00
103	34	21.00	29.00	36.00	41.00	45.00	95.00	99.00
103	35	22.00	30.00	37.00	42.00	46.00	95.00	99.00
103	36	23.00	31.00	38.00	43.00	47.00	95.00	99.00
103	37	24.00	32.00	39.00	44.00	48.00	95.00	99.00
103	38	25.00	33.00	40.00	45.00	49.00	95.00	99.00
103	39	26.00	34.00	41.00	46.00	50.00	95.00	99.00
103	40	26.00	35.00	42.00	47.00	51.00	95.00	99.00
103	41	27.00	36.00	43.00	48.00	52.00	95.00	99.00
103	42	28.00	37.00	44.00	49.00	53.00	95.00	99.00
103	43	29.00	38.00	45.00	50.00	54.00	95.00	99.00
103	44	30.00	39.00	46.00	51.00	54.00	95.00	99.00
103	45	30.00	40.00	47.00	52.00	55.00	95.00	99.00
103	46	31.00	41.00	48.00	53.00	56.00	95.00	99.00
103	47	32.00	42.00	49.00	54.00	57.00	95.00	99.00
103	48	33.00	43.00	50.00	55.00	58.00	95.00	99.00
103	49	34.00	44.00	51.00	56.00	59.00	95.00	99.00
103	50	35.00	45.00	52.00	57.00	60.00	95.00	99.00
103	51	36.00	46.00	53.00	58.00	61.00	95.00	99.00





<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
104	0	1.00	2.00	3.00	6.00	7.00	95.00	99.00
104	1	1.00	2.00	3.00	6.00	7.00	95.00	99.00
104	2	1.00	2.00	3.00	6.00	7.00	95.00	99.00
104	3	2.00	3.00	4.00	8.00	9.00	95.00	99.00
104	4	3.00	4.00	5.00	10.00	11.00	95.00	99.00
104	5	4.00	5.00	6.00	12.00	13.00	95.00	99.00
104	6	5.00	6.00	8.00	15.00	16.00	95.00	99.00
104	7	6.00	7.00	9.00	17.00	19.00	95.00	99.00
104	8	7.00	8.00	10.00	19.00	21.00	95.00	99.00
104	9	8.00	10.00	12.00	21.00	24.00	95.00	99.00
104	10	9.00	11.00	14.00	23.00	27.00	95.00	99.00
104	11	10.00	13.00	16.00	25.00	30.00	95.00	99.00
104	12	11.00	15.00	18.00	27.00	32.00	95.00	99.00
104	13	12.00	16.00	19.00	29.00	34.00	95.00	99.00
104	14	14.00	18.00	21.00	30.00	36.00	95.00	99.00
104	15	15.00	19.00	22.00	31.00	37.00	95.00	99.00
104	16	15.00	20.00	23.00	33.00	38.00	95.00	99.00
104	17	16.00	21.00	24.00	34.00	39.00	95.00	99.00
104	18	17.00	22.00	25.00	35.00	40.00	95.00	99.00
104	19	18.00	23.00	26.00	36.00	41.00	95.00	99.00
104	20	18.00	24.00	27.00	37.00	42.00	95.00	99.00
104	21	19.00	25.00	28.00	38.00	43.00	95.00	99.00
104	22	20.00	26.00	30.00	39.00	44.00	95.00	99.00
104	23	21.00	27.00	31.00	40.00	45.00	95.00	99.00
104	24	22.00	28.00	33.00	41.00	46.00	95.00	99.00
104	25	24.00	29.00	34.00	43.00	47.00	95.00	99.00
104	26	25.00	31.00	36.00	44.00	49.00	95.00	99.00
104	27	26.00	33.00	38.00	45.00	50.00	95.00	99.00
104	28	27.00	34.00	40.00	46.00	51.00	95.00	99.00
104	29	28.00	36.00	42.00	48.00	53.00	95.00	99.00
104	30	29.00	37.00	43.00	49.00	54.00	95.00	99.00
104	31	29.00	38.00	44.00	51.00	55.00	95.00	99.00
104	32	30.00	39.00	45.00	52.00	56.00	95.00	99.00
104	33	31.00	40.00	47.00	53.00	57.00	95.00	99.00
104	34	32.00	41.00	48.00	54.00	58.00	95.00	99.00
104	35	33.00	42.00	49.00	55.00	59.00	95.00	99.00
104	36	34.00	43.00	50.00	57.00	60.00	95.00	99.00
104	37	34.00	44.00	51.00	58.00	61.00	95.00	99.00
104	38	35.00	45.00	52.00	59.00	62.00	95.00	99.00
104	39	36.00	46.00	53.00	60.00	63.00	95.00	99.00
104	40	37.00	47.00	54.00	61.00	64.00	95.00	99.00
104	41	38.00	48.00	55.00	62.00	65.00	95.00	99.00
104	42	38.00	49.00	56.00	63.00	66.00	95.00	99.00
104	43	39.00	50.00	57.00	64.00	67.00	95.00	99.00
104	44	40.00	51.00	58.00	65.00	68.00	95.00	99.00
104	45	41.00	52.00	59.00	66.00	69.00	95.00	99.00
104	46	42.00	53.00	60.00	67.00	70.00	95.00	99.00
104	47	42.00	54.00	61.00	68.00	71.00	95.00	99.00
104	48	43.00	55.00	62.00	69.00	72.00	95.00	99.00
104	49	44.00	56.00	63.00	70.00	73.00	95.00	99.00
104	50	45.00	57.00	64.00	71.00	74.00	95.00	99.00
104	51	46.00	58.00	65.00	72.00	75.00	95.00	99.00
104	52	46.00	58.00	65.00	72.00	75.00	95.00	99.00
104	53	46.00	58.00	65.00	72.00	75.00	95.00	99.00



<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
105	0	1.00	2.00	3.00	6.00	7.00	95.00	99.00
105	1	1.00	2.00	3.00	6.00	7.00	95.00	99.00
105	2	1.00	2.00	3.00	6.00	7.00	95.00	99.00
105	3	2.00	3.00	4.00	8.00	9.00	95.00	99.00
105	4	3.00	4.00	5.00	10.00	11.00	95.00	99.00
105	5	4.00	5.00	6.00	12.00	13.00	95.00	99.00
105	6	5.00	6.00	8.00	15.00	16.00	95.00	99.00
105	7	6.00	7.00	9.00	17.00	19.00	95.00	99.00
105	8	7.00	8.00	10.00	19.00	21.00	95.00	99.00
105	9	8.00	10.00	12.00	21.00	24.00	95.00	99.00
105	10	9.00	11.00	14.00	23.00	27.00	95.00	99.00
105	11	10.00	13.00	16.00	25.00	30.00	95.00	99.00
105	12	11.00	15.00	18.00	27.00	32.00	95.00	99.00
105	13	12.00	16.00	19.00	29.00	34.00	95.00	99.00
105	14	14.00	18.00	21.00	30.00	36.00	95.00	99.00
105	15	15.00	19.00	22.00	31.00	37.00	95.00	99.00
105	16	15.00	20.00	23.00	33.00	38.00	95.00	99.00
105	17	16.00	21.00	24.00	34.00	39.00	95.00	99.00
105	18	17.00	22.00	25.00	35.00	40.00	95.00	99.00
105	19	18.00	23.00	26.00	36.00	41.00	95.00	99.00
105	20	18.00	24.00	27.00	37.00	42.00	95.00	99.00
105	21	19.00	25.00	28.00	38.00	43.00	95.00	99.00
105	22	20.00	26.00	30.00	39.00	44.00	95.00	99.00
105	23	21.00	27.00	31.00	40.00	45.00	95.00	99.00
105	24	22.00	28.00	33.00	41.00	46.00	95.00	99.00
105	25	24.00	29.00	34.00	43.00	47.00	95.00	99.00
105	26	25.00	31.00	36.00	44.00	49.00	95.00	99.00
105	27	26.00	33.00	38.00	45.00	50.00	95.00	99.00
105	28	27.00	34.00	40.00	46.00	51.00	95.00	99.00
105	29	28.00	36.00	42.00	48.00	53.00	95.00	99.00
105	30	29.00	37.00	43.00	49.00	54.00	95.00	99.00
105	31	29.00	38.00	44.00	51.00	55.00	95.00	99.00
105	32	30.00	39.00	45.00	52.00	56.00	95.00	99.00
105	33	31.00	40.00	47.00	53.00	57.00	95.00	99.00
105	34	32.00	41.00	48.00	54.00	58.00	95.00	99.00
105	35	33.00	42.00	49.00	55.00	59.00	95.00	99.00
105	36	34.00	43.00	50.00	57.00	60.00	95.00	99.00
105	37	34.00	44.00	51.00	58.00	61.00	95.00	99.00
105	38	35.00	45.00	52.00	59.00	62.00	95.00	99.00
105	39	36.00	46.00	53.00	60.00	63.00	95.00	99.00
105	40	37.00	47.00	54.00	61.00	64.00	95.00	99.00
105	41	38.00	48.00	55.00	62.00	65.00	95.00	99.00
105	42	38.00	49.00	56.00	63.00	66.00	95.00	99.00
105	43	39.00	50.00	57.00	64.00	67.00	95.00	99.00
105	44	40.00	51.00	58.00	65.00	68.00	95.00	99.00
105	45	41.00	52.00	59.00	66.00	69.00	95.00	99.00
105	46	42.00	53.00	60.00	67.00	70.00	95.00	99.00
105	47	42.00	54.00	61.00	68.00	71.00	95.00	99.00
105	48	43.00	55.00	62.00	69.00	72.00	95.00	99.00
105	49	44.00	56.00	63.00	70.00	73.00	95.00	99.00
105	50	45.00	57.00	64.00	71.00	74.00	95.00	99.00
105	51	46.00	58.00	65.00	72.00	75.00	95.00	99.00
105	52	46.00	58.00	65.00	72.00	75.00	95.00	99.00
105	53	46.00	58.00	65.00	72.00	75.00	95.00	99.00



<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
106	0		1.00	2.00	3.00	4.00	95.00	99.00
106	1		1.00	2.00	3.00	4.00	95.00	99.00
106	2		1.00	2.00	3.00	4.00	95.00	99.00
106	3	1.00	2.00	3.00	5.00	7.00	95.00	99.00
106	4	2.00	3.00	5.00	7.00	10.00	95.00	99.00
106	5	4.00	5.00	6.00	10.00	12.00	95.00	99.00
106	6	5.00	6.00	8.00	12.00	14.00	95.00	99.00
106	7	6.00	7.00	9.00	15.00	17.00	95.00	99.00
106	8	7.00	8.00	10.00	18.00	20.00	95.00	99.00
106	9	8.00	10.00	12.00	20.00	23.00	95.00	99.00
106	10	9.00	11.00	13.00	23.00	25.00	95.00	99.00
106	11	11.00	13.00	15.00	25.00	27.00	95.00	99.00
106	12	12.00	15.00	16.00	27.00	29.00	95.00	99.00
106	13	13.00	16.00	18.00	29.00	32.00	95.00	99.00
106	14	14.00	17.00	20.00	30.00	35.00	95.00	99.00
106	15	15.00	18.00	21.00	31.00	36.00	95.00	99.00
106	16	16.00	19.00	22.00	32.00	37.00	95.00	99.00
106	17	17.00	20.00	23.00	33.00	38.00	95.00	99.00
106	18	18.00	21.00	24.00	34.00	39.00	95.00	99.00
106	19	18.00	22.00	25.00	35.00	40.00	95.00	99.00
106	20	19.00	23.00	26.00	36.00	41.00	95.00	99.00
106	21	20.00	24.00	28.00	37.00	42.00	95.00	99.00
106	22	21.00	25.00	30.00	38.00	43.00	95.00	99.00
106	23	21.00	26.00	31.00	39.00	44.00	95.00	99.00
106	24	22.00	27.00	33.00	40.00	45.00	95.00	99.00
106	25	24.00	29.00	35.00	42.00	46.00	95.00	99.00
106	26	25.00	30.00	36.00	43.00	47.00	95.00	99.00
106	27	26.00	32.00	38.00	44.00	48.00	95.00	99.00
106	28	28.00	34.00	40.00	45.00	49.00	95.00	99.00
106	29	29.00	35.00	41.00	46.00	50.00	95.00	99.00
106	30	29.00	36.00	42.00	47.00	51.00	95.00	99.00
106	31	30.00	37.00	43.00	48.00	52.00	95.00	99.00
106	32	31.00	38.00	44.00	49.00	53.00	95.00	99.00
106	33	32.00	39.00	45.00	50.00	54.00	95.00	99.00
106	34	33.00	40.00	46.00	51.00	55.00	95.00	99.00
106	35	34.00	41.00	47.00	52.00	56.00	95.00	99.00
106	36	35.00	42.00	48.00	53.00	57.00	95.00	99.00
106	37	35.00	43.00	49.00	54.00	58.00	95.00	99.00
106	38	36.00	44.00	50.00	55.00	59.00	95.00	99.00
106	39	37.00	45.00	51.00	56.00	60.00	95.00	99.00
106	40	38.00	46.00	52.00	57.00	61.00	95.00	99.00
106	41	39.00	47.00	53.00	58.00	62.00	95.00	99.00
106	42	39.00	48.00	54.00	59.00	63.00	95.00	99.00
106	43	40.00	49.00	55.00	60.00	64.00	95.00	99.00
106	44	41.00	50.00	56.00	61.00	65.00	95.00	99.00
106	45	42.00	51.00	57.00	62.00	66.00	95.00	99.00
106	46	43.00	52.00	58.00	63.00	67.00	95.00	99.00
106	47	43.00	53.00	59.00	64.00	68.00	95.00	99.00
106	48	44.00	54.00	60.00	65.00	69.00	95.00	99.00
106	49	45.00	55.00	61.00	66.00	70.00	95.00	99.00
106	50	46.00	56.00	62.00	67.00	71.00	95.00	99.00
106	51	47.00	57.00	63.00	68.00	72.00	95.00	99.00
106	52	47.00	57.00	63.00	68.00	72.00	95.00	99.00
106	53	47.00	57.00	63.00	68.00	72.00	95.00	99.00



<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
107	0		1.00	2.00	3.00	4.00	95.00	99.00
107	1		1.00	2.00	3.00	4.00	95.00	99.00
107	2		1.00	2.00	3.00	4.00	95.00	99.00
107	3	1.00	2.00	3.00	5.00	7.00	95.00	99.00
107	4	2.00	3.00	5.00	7.00	10.00	95.00	99.00
107	5	4.00	5.00	6.00	10.00	12.00	95.00	99.00
107	6	5.00	6.00	8.00	12.00	14.00	95.00	99.00
107	7	6.00	7.00	9.00	15.00	17.00	95.00	99.00
107	8	7.00	8.00	10.00	18.00	20.00	95.00	99.00
107	9	8.00	10.00	12.00	20.00	23.00	95.00	99.00
107	10	9.00	11.00	13.00	23.00	25.00	95.00	99.00
107	11	11.00	13.00	15.00	25.00	27.00	95.00	99.00
107	12	12.00	15.00	16.00	27.00	29.00	95.00	99.00
107	13	13.00	16.00	18.00	29.00	32.00	95.00	99.00
107	14	14.00	17.00	20.00	30.00	35.00	95.00	99.00
107	15	15.00	18.00	21.00	31.00	36.00	95.00	99.00
107	16	16.00	19.00	22.00	32.00	37.00	95.00	99.00
107	17	17.00	20.00	23.00	33.00	38.00	95.00	99.00
107	18	18.00	21.00	24.00	34.00	39.00	95.00	99.00
107	19	18.00	22.00	25.00	35.00	40.00	95.00	99.00
107	20	19.00	23.00	26.00	36.00	41.00	95.00	99.00
107	21	20.00	24.00	28.00	37.00	42.00	95.00	99.00
107	22	21.00	25.00	30.00	38.00	43.00	95.00	99.00
107	23	21.00	26.00	31.00	39.00	44.00	95.00	99.00
107	24	22.00	27.00	33.00	40.00	45.00	95.00	99.00
107	25	24.00	29.00	35.00	42.00	46.00	95.00	99.00
107	26	25.00	30.00	36.00	43.00	47.00	95.00	99.00
107	27	26.00	32.00	38.00	44.00	48.00	95.00	99.00
107	28	28.00	34.00	40.00	45.00	49.00	95.00	99.00
107	29	29.00	35.00	41.00	46.00	50.00	95.00	99.00
107	30	29.00	36.00	42.00	47.00	51.00	95.00	99.00
107	31	30.00	37.00	43.00	48.00	52.00	95.00	99.00
107	32	31.00	38.00	44.00	49.00	53.00	95.00	99.00
107	33	32.00	39.00	45.00	50.00	54.00	95.00	99.00
107	34	33.00	40.00	46.00	51.00	55.00	95.00	99.00
107	35	34.00	41.00	47.00	52.00	56.00	95.00	99.00
107	36	35.00	42.00	48.00	53.00	57.00	95.00	99.00
107	37	35.00	43.00	49.00	54.00	58.00	95.00	99.00
107	38	36.00	44.00	50.00	55.00	59.00	95.00	99.00
107	39	37.00	45.00	51.00	56.00	60.00	95.00	99.00
107	40	38.00	46.00	52.00	57.00	61.00	95.00	99.00
107	41	39.00	47.00	53.00	58.00	62.00	95.00	99.00
107	42	39.00	48.00	54.00	59.00	63.00	95.00	99.00
107	43	40.00	49.00	55.00	60.00	64.00	95.00	99.00
107	44	41.00	50.00	56.00	61.00	65.00	95.00	99.00
107	45	42.00	51.00	57.00	62.00	66.00	95.00	99.00
107	46	43.00	52.00	58.00	63.00	67.00	95.00	99.00
107	47	43.00	53.00	59.00	64.00	68.00	95.00	99.00
107	48	44.00	54.00	60.00	65.00	69.00	95.00	99.00
107	49	45.00	55.00	61.00	66.00	70.00	95.00	99.00
107	50	46.00	56.00	62.00	67.00	71.00	95.00	99.00
107	51	47.00	57.00	63.00	68.00	72.00	95.00	99.00
107	52	47.00	57.00	63.00	68.00	72.00	95.00	99.00
107	53	47.00	57.00	63.00	68.00	72.00	95.00	99.00





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## **X. MISCELLANEOUS IMPROVEMENT COST**

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## X. MISCELLANEOUS IMPROVEMENT COST

### 1. Miscellaneous Improvements Cost Calculation Process

Miscellaneous improvements refer to any non-sketched improvements affixed to the land. Examples of miscellaneous improvements include improvements such as pavement, fences, detached garages, utility sheds, farm out-buildings, silos, swimming pools, canopies, loading docks, etc. These improvements are real property and are not sketched within the Apex sketch program that is utilized in conjunction with our NCPTS/LR CAMA. Appraisers assess the value by determining the correct type code that accurately describes the improvement, the size, quality grade, the year the improvement was built and any applicable effective age and the condition of the improvement. There are screens to do the following functions in this section:

The Miscellaneous Improvements (MIMP) screen calculates the value of a miscellaneous improvement. When a change, or delete action is entered on the MIMP screen the system will calculate or re-calculate a miscellaneous improvement value. The calculations will be valued based on a straight-line method or generated depreciation table.

Below is an example of a MIMP screen for demonstration purposes.

Parcel > Misc Improvement

Add/Edit Misc Imprv

% Link

% Delink

Miscellaneous Improvements

DEL	Seq	Card #	Measure	Unit Quantity	Group Type	Type	Sp. Flag	Construction	Story Height	Base Price	Yr Built	Phy Depr (%)	Grade Adj	Econ/Funct Depr	% Comp & Common Int	Notes	Assessed Value
<input type="checkbox"/>	1	1	SIZE	27		FWD				\$17.50	Actual 2016 Effective 2016	AVERAGE (30%)	F5 (88%)	Econ Funct	% Complete 100% Common Int	<input type="checkbox"/>	\$291
<input type="checkbox"/>	2	1	SIZE	283		FML				\$46.62	Actual 2016 Effective 2016	AVERAGE (30%)	FML4 (86%)	Econ Funct	% Complete 100% Common Int	<input type="checkbox"/>	\$7,942
<input type="checkbox"/>	3	1	SIZE	5,400		CSW				\$5.66	Actual 2016 Effective 2016	AVERAGE (37%)	3 (100%)	Econ Funct	% Complete 100% Common Int	<input type="checkbox"/>	\$19,255
<input type="checkbox"/>	4	1	SIZE	38		WLB				\$88.04	Actual 2016 Effective 2016	AVERAGE (26%)	WLB5 (83%)	Econ Funct	% Complete 100% Common Int	<input type="checkbox"/>	\$2,055
<input type="checkbox"/>	5	1	SIZE	37,000		ASPC				\$3.99	Actual 2016 Effective 2016	AVERAGE (30%)	3 (100%)	Econ Funct	% Complete 100% Common Int	<input checked="" type="checkbox"/> 1	\$103,341
<input type="checkbox"/>	6	1	SIZE	1,674		COP				\$5.66	Actual 2016 Effective 2016	AVERAGE (37%)	3 (100%)	Econ Funct	% Complete 100% Common Int	<input type="checkbox"/>	\$5,969

Market Area Factor1

Total Appraised Value:\$138,853

Total Assessed Value:\$138,853

The two types of Miscellaneous Improvements are Standard and Non- Standard Improvements.

#### Standard Improvements

The Miscellaneous Improvement Type table can be set up to contain a list of the most common miscellaneous improvements. The user can enter one of these improvements on a parcel by specifying the type and other pertinent data. The data elements that are required to calculate the depreciated value of the improvement are stored in the table.

#### Non-standard Improvements

For non-standard miscellaneous improvements, the user can enter a description and the depreciated cost of the improvement.

### **A. Standard Miscellaneous Improvements**

The standard miscellaneous improvements provide the user with a great deal of flexibility in the calculation of both the replacement cost new (RCN) and the replacement cost new less depreciation (RCNLD) of the improvement.

In the calculation of RCN, the appraiser has the option of specifying unit type, year built, depreciation, and grade adjustment. Some miscellaneous improvements will also have a size adjustment placed upon them. The appraiser also can identify if an improvement is not finished for the tax year by indicating a percent complete. If entered and valid, the percent complete will be applied to the Miscellaneous Improvement replacement cost new value.

In the calculation of RCNLD for a standard Miscellaneous Improvement, the appraiser calculates the value as:

The straight-line method calculates the cost of a MIMP by taking the unit quantity then multiplying by the Base Price and multiplying by the Depreciation (based on economic life and condition which gives physical depreciation) then multiplying again by the Grade adjustment then lastly multiplied by the percentage complete. Some MIMPs may receive additional adjustments based on size and market area factor.

There may be some instances that these factors do not apply such as for mobile home spaces.

### **B. Non-Standard Miscellaneous Improvements**

If an improvement exists on a property that is not defined in the Miscellaneous Improvement Types, the appraiser can still enter the improvements on the Miscellaneous Improvements (MIMP) screen.

In the NCPTS/LR CAMA system a Non-Standard Improvement is listed as MIX on the MIMP screen. The appraiser must calculate and enter all information manually. The appraiser must use their own appraisal judgement to calculate this information.

For example, let us define a non-standard miscellaneous improvement, as a Water Fountain built into the driveway. It was built in 2019 and its value is estimated at \$15,000. The valuation year is 2025 and the depreciation year is 2024.

Determine the percent average that has already been applied to the value. The age is calculated as 2024 minus 2019 or 5 years old. The age divided by the economic life tells us that the depreciation is 25% or the improvement is 75% good.

The RCN is calculated by dividing the \$15,000 by 75%. The result is \$20,000. In the next valuation year, if the depreciation year also changes, a new RCNLD is calculated using the \$20,000 as the base. In this case, the age becomes 6 years, and the percent good is then calculated as 70% and the RCNLD becomes \$14,000.

### C. 2025 Miscellaneous Improvement Types

DESCRIPTION	CODE	UNIT	TYPICAL	RATE
AIRPLANE HANGAR	APH	SF	AG	\$37.20
ASPHALT PAVING NO CURBING	ASP	SF	CM	\$3.11
ASPHALT PAVING W/ ASPHALT CURBING	ASPA	SF	CM	\$3.86
ASPHALT PAVING W/ CONCRETE CURBING	ASPC	SF	CM	\$3.99
AUXILIARY BUILDING/GUEST HOUSE	AXB	SF	RS	\$62.83
AUXILIARY BUILDING/GUEST HOUSE W/ KITCHEN	AXBK	SF	RS	\$69.63
BOX BULK BARN	BBB	SF	AG	\$417.85
BLEACHERS METAL	BCHM	SF	CM	\$19.91
BLEACHERS STADIUM	BCHS	SF	CM	\$152.05
BLEACHERS WOOD	BCHW	SF	CM	\$58.90
BAPTISMAL FONT	BFT	UT	CM	\$5,238.80
LG GRAIN BIN 5K-10K	BGL	UT	AG	\$14,180.24
MD GRAIN BIN 1.5K-5K	BGM	UT	AG	\$10,137.66
SMALL GRAIN BIN <1.5K	BGS	UT	AG	\$7,041.04
XL GRAIN BIN >10K	BGX	UT	AG	\$24,674.86
BATH HOUSE	BHS	SF	CM	\$34.10
BULK BARN	BNB	SF	AG	\$34.58
CONCRETE BARN	BNC	SF	AG	\$35.70
CONCRETE BARN W/ LOFT	BNCL	SF	AG	\$45.87
FRAME BARN	BNF	SF	AG	\$30.12
FRAME BARN W/ LOFT	BNFL	SF	AG	\$40.29
FRAME BARN W/ CONCRETE FLOOR	BNFC	SF	AG	\$36.96
FRAME BARN W/ LOFT AND CONCRETE FLOOR	BNFLC	SF	AG	\$47.14
POLE BARN	BNP	SF	AG	\$12.54
POLE BARN W/ CONCRETE FLOOR	BNPC	SF	AG	\$19.40
TOBACCO BARN	BNT	SF	AG	\$14.34
BOAT SLIP	BOS	SF	RS	\$22.80
RIGID STEEL BUILDING	BRS	SF	AG	\$22.21
BRICK WALK	BRW	SF	CM	\$16.39
CANOPY	CAN	SF	RS	\$8.15
CANOPY OVER PATIO	CANP	SF	RS	\$14.99
CANOPY OVER STOOP	CANS	SF	RS	\$22.04
CANOPY OVER DECK	CANW	SF	RS	\$29.97
COMMERCIAL COMMON INTEREST	CCI	UT	CM	\$0.00
CHAIN LINK FENCE	CLF	LF	CM	\$11.44
CHAIN LINK FENCING W/ BARBED WIRE	CLFB	LF	CM	\$13.12
CHAIN LINK FENCING W/ RAZOR WIRE	CLFR	LF	CM	\$22.88
CHAIN LINK FENCING W/ VINYL COATING	CLFV	LF	CM	\$13.73
CONCRETE PAVING W/ NO CURBING	COP	SF	CM	\$5.66
CONCRETE PAVING W/ CONCRETE CURBING	COPC	SF	CM	\$6.54
CARPORT FINISHED	CPF	SF	RS	\$19.63
CARPORT FINISHED W/ DIRT FLOOR	CPFD	SF	RS	\$15.72
CARPORT UNFINISHED	CPU	SF	RS	\$16.88
CARPORT UNFINISHED W/ DIRT FLOOR	CPUD	SF	RS	\$10.03
CONCRETE SIDEWALK	CSW	SF	CM	\$5.66
RESIDENTIAL ELEVATOR	ELR	UT	RS	\$38,529.37
RESIDENTIAL ELEVATOR CONDOMINIUM	ELRC	UT	RS	\$65,145.20
ENCLOSED PORCH FINISHED	EPF	SF	RS	\$52.68
ENCLOSED PORCH UNFINISHED	EPU	SF	RS	\$46.36
FIXTURE PLUMBING	FIXT	UT	RS	\$1,740.18
FENCE METAL – WROUGHT IRON/ALUMINUM	FML	LF	CM	\$46.62
PREFAB FIREPLACE UNIT/ WOOD BURNING STOVE	FPP	UT	RS	\$2,342.55

FENCE WOOD OPEN	FWD	LF	CM	\$17.50
FENCE WOOD SOLID	FWDS	LF	CM	\$36.87
FENCE VINYL OPEN	FVO	LF	CM	\$19.23
FENCE VINYL SOLID	FVS	LF	CM	\$51.00
GAZEBO	GAZ	SF	RS	\$30.83
GOLF COURSE CLASS I	GC1	UT	CM	\$107,272.00
GOLF COURSE CLASS II	GC2	UT	CM	\$153,824.00
GOLF COURSE CLASS III	GC3	UT	CM	\$222,640.00
GOLF COURSE CLASS IV	GC4	UT	CM	\$333,960.00
GOLF COURSE PRACTICE	GCP	UT	CM	\$56,925.00
GREENHOUSE COMMERCIAL	GHC	SF	CM	\$12.25
GARAGE APARTMENT	GRA	SF	RS	\$61.58
GARAGE BRICK FINISHED	GRB	SF	RS	\$58.90
GARAGE BRICK W / HALF UPPER STORY UNFINISHED	GRB1	SF	RS	\$68.78
GARAGE BRICK W/ HALF UPPER STORY FINISHED	GRB2	SF	RS	\$73.91
GARAGE BRICK W/ FULL UPPER STORY UNFINISHED	GRB3	SF	RS	\$75.58
GARAGE BRICK W/ FULL UPPER STORY FINISHED	GRB4	SF	RS	\$80.71
GARAGE BRICK UNFINISHED	GRBU	SF	RS	\$50.87
GARAGE BRICK UNFINISHED W/ HALF UPPER STORY UNFINISHED	GRBU1	SF	RS	\$72.05
GARAGE BRICK UNFINISHED W/ HALF UPPER STORY FINISHED	GRBU2	SF	RS	\$77.18
GARAGE BRICK UNFINISHED W/ FULL UPPER STORY UNFINISHED	GRBU3	SF	RS	\$78.85
GARAGE BRICK UNFINISHED W/ FULL UPPER STORY FINISHED	GRBU4	SF	RS	\$83.98
GARAGE CONCRETE BLOCK FINISHED	GRCF	SF	RS	\$46.41
GARAGE CONCRETE BLOCK UNFINISHED	GRCU	SF	RS	\$38.37
GARAGE FRAME	GRF	SF	RS	\$45.36
GARAGE FRAME W/ HALF UPPER STORY UNFINISHED	GRF1	SF	RS	\$54.12
GARAGE FRAME W/ HALF UPPER STORY FINISHED	GRF2	SF	RS	\$59.24
GARAGE FRAME W/ FULL UPPER STORY UNFINISHED	GRF3	SF	RS	\$59.93
GARAGE FRAME W/ FULL UPPER STORY FINISHED	GRF4	SF	RS	\$65.05
GARAGE UNFINISHED	GRU	SF	RS	\$37.32
GARAGE UNFINISHED W/ HALF UPPER STORY UNFINISHED	GRU1	SF	RS	\$46.07
GARAGE UNFINISHED W/ HALF UPPER STORY FINISHED	GRU2	SF	RS	\$51.20
GARAGE UNFINISHED W/ FULL UPPER STORY UNFINISHED	GRU3	SF	RS	\$51.89
GARAGE UNFINISHED W/ FULL UPPER STORY FINISHED	GRU4	SF	RS	\$57.01
GREENHOUSE	GRH	SF	RS	\$10.79
GARAGE METAL FINISHED	GRMF	SF	RS	\$31.43
GARAGE METAL UNFINISHED	GRMU	SF	RS	\$25.17
GARAGE SPACE	GRS	SF	RS	\$5,523.59
POULTRY HOUSE W/ DIRT FLOOR	HSP	SF	AG	\$14.34
POULTRY HOUSE W/ CONCRETE FLOOR	HSPC	SF	AG	\$17.36
SWINE HOUSE	HSH	SF	AG	\$21.06
IMPERVIOUS AREA	IMP	SF	CM	\$0.00
JETTED WHIRLPOOL	JWP	SF	CM	\$92.49
BOARDING KENNEL	KEN	SF	CM	\$15.36
KIOSK	KSK	SF	CM	\$104.24
LIGHTS ATHLETIC FIELD	LAF	UT	CM	\$92,058.60
LOAD LEVELER	LLV	UT	CM	\$5,009.40
LOADING PLATFORM	LPM	SF	CM	\$20.70



MANUFACTURED (MOBILE) HOME ADDITION	MHA	SF	RS	\$44.40
MANUFACTURED (MOBILE) HOME PARK SPACE	MHP	UT	CM	\$9,600.00
MANUFACTURED (MOBILE) HOME SPACE	MHS	UT	RS	\$2,500.00
MANUFACTURED (MOBILE) HOME SPACE VACANT	MHV	UT	RS	\$0.00
MISCELLANEOUS IMPROVEMENT	MISX	UT	RS	N/A
OUTDOOR FIREPLACE	ODF	UT	RS	\$4,818.96
OUTDOOR KITCHEN	ODK	LF	RS	\$91.20
OPEN PORCH FINISHED	OPF	SF	RS	\$28.31
OPEN PORCH UNFINISHED	OPU	SF	RS	\$22.80
PIER/ BOAT DOCK	PIR	SF	RS	\$22.76
POOL HOUSE/ CABANA	POH	SF	RS	\$45.51
SWIMMING POOL	POL	UT	RS	\$23,023.92
SWIMMING POOL CONCRETE	POLC	UT	RS	\$27,664.40
SWIMMING POOL FIBERGLASS	POLF	UT	RS	\$25,254.92
SWIMMING POOL GUNITE	POLG	UT	RS	\$27,664.40
PERVIOUS PAVING W/ NO CURBING	PPV	SF	CM	\$3.11
PERVIOUS PAVING W/ ASPHALT CURBING	PPVA	SF	CM	\$3.86
PERVIOUS PAVING W/ CONCRETE CURBING	PPVC	SF	CM	\$3.99
PATIO BRICK	PTB	SF	RS	\$18.95
PATIO CONCRETE	PTC	SF	RS	\$7.67
PATIO STONE	PTS	SF	RS	\$22.71
PATIO TILE	PTT	SF	RS	\$17.71
QUONSET BUILDING	QUB	SF	AG	\$29.94
RAILROAD SPUR	RRS	LF	CM	\$100.19
TRUCK SCALES	SCT	SF	CM	\$96.15
IMPLEMENT POLE SHED	SHI	SF	AG	\$14.01
IMPLEMENT POLE SHED W/ CONCRETE FLOOR	SHIC	SF	AG	\$20.86
SHELTER	SHL	SF	AG/RS	\$7.70
SILO	SIL	UT	AG	\$38,105.48
SWIMMING POOL CONCRETE	SPC	SF	CM	\$116.38
SWIMMING POOL COMMERCIAL	SPG	SF	CM	\$174.06
SILO – PORCELAIN	SPS	UT	AG	\$85,670.40
STOOP	STP	SF	RS	\$15.57
TENNIS COURT	TCT	UT	RS/CM	\$33,153.12
TRAVEL TRAILER SPACE	TTS	UT	CM	\$7,033.40
UTILITY BLOCK OR MASONRY	UTB	SF	RS	\$34.92
UTILITY BLOCK OR MASONRY W/ CONCRETE FLOOR	UTBC	SF	RS	\$41.62
UTILITY BLOCK OR MASONRY W/ UPPER STORY	UTBS	SF	RS	\$41.90
UTILITY BLOCK OR MASONRY W/ CONCRETE FLOOR AND UPPER STORY	UTBSC	SF	RS	\$48.60
UTILITY FRAME	UTF	SF	RS	\$32.13
UTILITY FRAME W/ CONCRETE FLOOR	UTFC	SF	RS	\$38.97
UTILITY FRAME W/ UPPER STORY	UTFS	SF	RS	\$38.55
UTILITY FRAME W/ UPPER STORY AND CONCRETE FLOOR	UTFSC	SF	RS	\$45.40
UTILITY METAL	UTM	SF	RS	\$6.47
UTILITY METAL W/ CONCRETE FLOOR	UTMC	SF	RS	\$13.31
WADING/ KIDDY POOL	WAP	SF	CM	\$78.53
WOOD DECK	WDK	SF	RS	\$24.45
WORKSHOP	WKS	SF	RS	\$27.94
WORKSHOP FINISHED	WKSF	SF	RS	\$32.80
WORKSHOP W/ WOOD FLOOR	WKSW	SF	RS	\$26.84
WORKSHOP FINISHED W/ WOOD FLOOR	WKSFW	SF	RS	\$31.54
WALL BRICK/CONCRETE BLOCK/POURED CONCRETEE	WLB	LF	CM	\$88.04

#### D. Miscellaneous Improvement Size Table Adjustments

MIMP: GARAGE		
TABLE SZ1		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	199	1.25
200	259	1.12
260	349	1.00
350	459	0.90
460	619	0.82
620	819	0.75
820	1099	0.69
1100	1499	0.64
1500	1999	0.60
2000	2999	0.56
3000	5999	0.53
6000	10000	0.45

MIMP: QUONSET		
TABLE SZ2		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	249	2.00
250	499	1.50
500	749	1.25
750	999	1.13
1000	1499	1.00
1500	1999	0.90
2000	2999	0.80
3000	3999	0.73
4000	9999	0.65

MIMP: BULK BARN		
TABLE SZ3		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	199	1.55
200	299	1.12
300	399	1.00
400	499	0.95
500	749	0.80
750	999	0.75
1000	1499	0.70
1500	1999	0.63
2000	5000	0.55

MIMP: CONCRETE BARN		
TABLE SZ4		
MINIMUM ACREAGE	MINIMUM ACREAGE	SIZE FACTOR
0	399	1.21
400	599	1.08
600	799	1.00
800	999	0.95
1000	1499	0.89
1500	1999	0.84
2000	10000	0.78

MIMP: FRAME BARN		
TABLE SZ5		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	279	1.47
280	399	1.32
400	599	1.19
600	799	1.09
800	1199	1.00
1200	1599	0.94
1600	1999	0.90
2000	2999	0.84
3000	4999	0.77
5000	99999	0.70

MIMP: POLE BARN		
TABLE SZ6		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	399	1.86
400	799	1.33
800	1199	1.11
1200	1599	1.00
1600	1999	0.94
2000	2499	0.88
2500	2999	0.84
3000	4999	0.76
5000	10000	0.69
10001	20000	0.64

MIMP: RIGID STEEL BLDG		
TABLE SZ7		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	799	1.40
800	1199	1.20
1200	1599	1.00
1600	1999	0.93
2000	2499	0.84
2500	2999	0.80
3000	4999	0.68
5000	9999	0.57
10000	25000	0.47

MIMP: SWIMMING POOL		
TABLE SZ8		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	399	1.80
400	699	1.35
700	999	1.14
1000	1299	1.00
1300	1599	0.92
1600	1999	0.82
2000	2999	0.70
3000	3999	0.62
4000	4999	0.57
5000	99999	0.52

MIMP: IMPLEMENT SHED		
TABLE SZ9		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	199	2.40
200	399	1.75
400	599	1.38
600	799	1.18
800	1199	1.00
1200	1599	0.87
1600	1999	0.77
2000	2999	0.67
3000	4999	0.54
5000	8999	0.44
9000	14999	0.35
15000	29999	0.30
30000	99999	0.24

MIMP: KENNEL		
TABLE SZ10		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	299	1.55
300	499	1.35
500	749	1.00
750	1000	0.90
1001	1499	0.76
1500	9999	0.70

MIMP: POULTRY		
TABLE SZ11		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
10000	15999	1.04
16000	21999	1.00
22000	29999	0.98
30000	50000	0.96

MIMP: SWINE HOUSE		
TABLE SZ12		
MINIMUM ACREAGE	MAXIMUM ACREAGE	SIZE FACTOR
0	999	1.52
1000	2499	1.16
2500	4999	1.00
5000	9999	0.90
10000	19999	0.82
20000	29999	0.79
30000	60000	0.75

## E. Miscellaneous Improvements Depreciation Tables

Economic Life	Effective Age	E	G	A	F	P	U	S
12	0	10.00	10.00	11.00	31.00	52.00	52.00	52.00
12	1	10.00	10.00	11.00	31.00	52.00	52.00	52.00
12	2	12.00	12.00	13.00	35.00	55.00	55.00	55.00
12	3	15.00	15.00	20.00	39.00	58.00	58.00	58.00
12	4	20.00	20.00	25.00	43.00	61.00	61.00	61.00
12	5	25.00	25.00	30.00	47.00	64.00	64.00	64.00
12	6	30.00	30.00	35.00	51.00	67.00	67.00	67.00
12	7	35.00	35.00	40.00	55.00	70.00	70.00	70.00
12	8	40.00	40.00	45.00	59.00	73.00	73.00	73.00
12	9	45.00	45.00	50.00	63.00	76.00	76.00	76.00
12	10	50.00	50.00	55.00	65.00	77.00	77.00	77.00
12	11	55.00	55.00	60.00	69.00	80.00	80.00	80.00
12	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

Economic Life	Effective Age	E	G	A	F	P	U	S
17	0	10.00	10.00	11.00	31.00	50.00	50.00	50.00
17	1	10.00	10.00	11.00	31.00	50.00	50.00	50.00
17	2	11.00	11.00	13.00	33.00	52.00	52.00	52.00
17	3	12.00	12.00	17.00	35.00	54.00	54.00	54.00
17	4	15.00	15.00	20.00	38.00	56.00	56.00	56.00
17	5	19.00	19.00	23.00	41.00	58.00	58.00	58.00
17	6	22.00	22.00	27.00	43.00	60.00	60.00	60.00
17	7	26.00	26.00	30.00	46.00	62.00	62.00	62.00
17	8	29.00	29.00	33.00	49.00	64.00	64.00	64.00
17	9	33.00	33.00	37.00	51.00	66.00	66.00	66.00
17	10	36.00	36.00	40.00	54.00	68.00	68.00	68.00
17	11	40.00	40.00	43.00	57.00	70.00	70.00	70.00
17	12	43.00	43.00	47.00	59.00	72.00	72.00	72.00
17	13	47.00	47.00	50.00	62.00	74.00	74.00	74.00
17	14	50.00	50.00	53.00	65.00	76.00	76.00	76.00
17	15	54.00	54.00	57.00	67.00	78.00	78.00	78.00
17	16	57.00	57.00	60.00	70.00	80.00	80.00	80.00
17	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
22	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
22	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
22	2	11.00	11.00	12.00	32.00	51.00	51.00	51.00
22	3	12.00	12.00	15.00	34.00	52.00	52.00	52.00
22	4	13.00	13.00	17.00	36.00	53.00	53.00	53.00
22	5	15.00	15.00	20.00	38.00	54.00	54.00	54.00
22	6	18.00	18.00	22.00	40.00	57.00	57.00	57.00
22	7	21.00	21.00	25.00	42.00	59.00	59.00	59.00
22	8	23.00	23.00	27.00	44.00	60.00	60.00	60.00
22	9	26.00	26.00	30.00	46.00	62.00	62.00	62.00
22	10	29.00	29.00	32.00	48.00	63.00	63.00	63.00
22	11	31.00	31.00	35.00	50.00	65.00	65.00	65.00
22	12	34.00	34.00	37.00	52.00	66.00	66.00	66.00
22	13	36.00	36.00	40.00	54.00	68.00	68.00	68.00
22	14	39.00	39.00	42.00	56.00	69.00	69.00	69.00
22	15	42.00	42.00	45.00	58.00	71.00	71.00	71.00
22	16	44.00	44.00	47.00	60.00	72.00	72.00	72.00
22	17	47.00	47.00	50.00	62.00	74.00	74.00	74.00
22	18	50.00	50.00	52.00	64.00	75.00	75.00	75.00
22	19	52.00	52.00	55.00	66.00	77.00	77.00	77.00
22	20	55.00	55.00	57.00	68.00	78.00	78.00	78.00
22	21	57.00	57.00	60.00	70.00	80.00	80.00	80.00
22	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
27	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
27	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
27	2	11.00	11.00	12.00	32.00	51.00	51.00	51.00
27	3	12.00	12.00	14.00	34.00	53.00	53.00	53.00
27	4	13.00	13.00	16.00	35.00	54.00	54.00	54.00
27	5	15.00	15.00	18.00	37.00	55.00	55.00	55.00
27	6	17.00	17.00	20.00	39.00	56.00	56.00	56.00
27	7	18.00	18.00	22.00	40.00	58.00	58.00	58.00
27	8	19.00	19.00	24.00	42.00	59.00	59.00	59.00
27	9	22.00	22.00	26.00	44.00	60.00	60.00	60.00
27	10	25.00	25.00	28.00	45.00	61.00	61.00	61.00
27	11	27.00	27.00	30.00	47.00	63.00	63.00	63.00
27	12	29.00	29.00	32.00	49.00	64.00	64.00	64.00
27	13	31.00	31.00	35.00	50.00	65.00	65.00	65.00
27	14	33.00	33.00	37.00	52.00	66.00	66.00	66.00
27	15	35.00	35.00	39.00	54.00	68.00	68.00	68.00
27	16	37.00	37.00	41.00	55.00	69.00	69.00	69.00
27	17	40.00	40.00	43.00	57.00	70.00	70.00	70.00
27	18	42.00	42.00	45.00	59.00	71.00	71.00	71.00
27	19	44.00	44.00	47.00	60.00	73.00	73.00	73.00
27	20	46.00	46.00	49.00	62.00	74.00	74.00	74.00
27	21	48.00	48.00	51.00	64.00	75.00	75.00	75.00
27	22	50.00	50.00	53.00	66.00	76.00	76.00	76.00
27	23	52.00	52.00	55.00	67.00	77.00	77.00	77.00
27	24	54.00	54.00	57.00	68.00	78.00	78.00	78.00
27	25	56.00	56.00	59.00	69.00	79.00	79.00	79.00
27	26	57.00	57.00	60.00	70.00	80.00	80.00	80.00
27	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00



<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
32	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
32	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
32	2	11.00	11.00	12.00	31.00	51.00	51.00	51.00
32	3	12.00	12.00	13.00	33.00	52.00	52.00	52.00
32	4	13.00	13.00	15.00	34.00	53.00	53.00	53.00
32	5	14.00	14.00	17.00	35.00	54.00	54.00	54.00
32	6	15.00	15.00	18.00	37.00	55.00	55.00	55.00
32	7	16.00	16.00	20.00	38.00	56.00	56.00	56.00
32	8	17.00	17.00	22.00	39.00	57.00	57.00	57.00
32	9	19.00	19.00	23.00	41.00	58.00	58.00	58.00
32	10	21.00	21.00	25.00	42.00	59.00	59.00	59.00
32	11	22.00	22.00	27.00	43.00	60.00	60.00	60.00
32	12	24.00	24.00	28.00	45.00	61.00	61.00	61.00
32	13	26.00	26.00	30.00	46.00	62.00	62.00	62.00
32	14	28.00	28.00	32.00	47.00	63.00	63.00	63.00
32	15	29.00	29.00	33.00	49.00	64.00	64.00	64.00
32	16	31.00	31.00	35.00	50.00	65.00	65.00	65.00
32	17	33.00	33.00	37.00	51.00	66.00	66.00	66.00
32	18	35.00	35.00	38.00	53.00	67.00	67.00	67.00
32	19	36.00	36.00	40.00	54.00	68.00	68.00	68.00
32	20	38.00	38.00	42.00	55.00	69.00	69.00	69.00
32	21	40.00	40.00	43.00	57.00	70.00	70.00	70.00
32	22	42.00	42.00	45.00	58.00	71.00	71.00	71.00
32	23	43.00	43.00	47.00	59.00	72.00	72.00	72.00
32	24	45.00	45.00	48.00	61.00	73.00	73.00	73.00
32	25	47.00	47.00	50.00	62.00	74.00	74.00	74.00
32	26	49.00	49.00	51.00	63.00	75.00	75.00	75.00
32	27	50.00	50.00	53.00	65.00	76.00	76.00	76.00
32	28	52.00	52.00	55.00	66.00	77.00	77.00	77.00
32	29	54.00	54.00	56.00	68.00	78.00	78.00	78.00
32	30	56.00	56.00	58.00	69.00	79.00	79.00	79.00
32	31	57.00	57.00	60.00	70.00	80.00	80.00	80.00
32	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
37	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
37	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
37	2	11.00	11.00	12.00	31.00	51.00	51.00	51.00
37	3	12.00	12.00	13.00	33.00	52.00	52.00	52.00
37	4	13.00	13.00	15.00	34.00	53.00	53.00	53.00
37	5	14.00	14.00	16.00	35.00	54.00	54.00	54.00
37	6	15.00	15.00	17.00	36.00	55.00	55.00	55.00
37	7	16.00	16.00	19.00	37.00	55.00	55.00	55.00
37	8	17.00	17.00	21.00	38.00	56.00	56.00	56.00
37	9	18.00	18.00	22.00	40.00	57.00	57.00	57.00
37	10	19.00	19.00	23.00	41.00	58.00	58.00	58.00
37	11	20.00	20.00	25.00	42.00	59.00	59.00	59.00
37	12	22.00	22.00	26.00	43.00	60.00	60.00	60.00
37	13	24.00	24.00	28.00	44.00	61.00	61.00	61.00
37	14	25.00	25.00	29.00	45.00	62.00	62.00	62.00
37	15	26.00	26.00	30.00	47.00	62.00	62.00	62.00
37	16	28.00	28.00	32.00	48.00	63.00	63.00	63.00
37	17	30.00	30.00	34.00	49.00	64.00	64.00	64.00
37	18	31.00	31.00	35.00	50.00	65.00	65.00	65.00
37	19	33.00	33.00	36.00	51.00	66.00	66.00	66.00
37	20	34.00	34.00	38.00	52.00	67.00	67.00	67.00
37	21	36.00	36.00	39.00	54.00	67.00	67.00	67.00
37	22	38.00	38.00	41.00	55.00	68.00	68.00	68.00
37	23	39.00	39.00	42.00	56.00	69.00	69.00	69.00
37	24	40.00	40.00	44.00	57.00	70.00	70.00	70.00
37	25	42.00	42.00	45.00	58.00	71.00	71.00	71.00
37	26	44.00	44.00	46.00	59.00	72.00	72.00	72.00
37	27	45.00	45.00	48.00	61.00	72.00	72.00	72.00
37	28	46.00	46.00	50.00	62.00	73.00	73.00	73.00
37	29	48.00	48.00	51.00	63.00	74.00	74.00	74.00
37	30	50.00	50.00	52.00	64.00	75.00	75.00	75.00
37	31	52.00	52.00	54.00	65.00	76.00	76.00	76.00
37	32	53.00	53.00	56.00	66.00	77.00	77.00	77.00
37	33	54.00	54.00	57.00	67.00	78.00	78.00	78.00
37	34	55.00	55.00	58.00	68.00	78.00	78.00	78.00
37	35	56.00	56.00	59.00	69.00	79.00	79.00	79.00
37	36	57.00	57.00	60.00	70.00	80.00	80.00	80.00
37	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
42	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
42	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
42	2	11.00	11.00	12.00	31.00	51.00	51.00	51.00
42	3	12.00	12.00	13.00	32.00	51.00	51.00	51.00
42	4	13.00	13.00	14.00	33.00	52.00	52.00	52.00
42	5	14.00	14.00	15.00	34.00	53.00	53.00	53.00
42	6	15.00	15.00	16.00	35.00	54.00	54.00	54.00
42	7	16.00	16.00	17.00	36.00	54.00	54.00	54.00
42	8	17.00	17.00	19.00	37.00	55.00	55.00	55.00
42	9	18.00	18.00	20.00	38.00	56.00	56.00	56.00
42	10	19.00	19.00	21.00	39.00	57.00	57.00	57.00
42	11	20.00	20.00	22.00	40.00	57.00	57.00	57.00
42	12	21.00	21.00	24.00	41.00	58.00	58.00	58.00
42	13	22.00	22.00	25.00	42.00	59.00	59.00	59.00
42	14	23.00	23.00	26.00	43.00	60.00	60.00	60.00
42	15	24.00	24.00	27.00	44.00	60.00	60.00	60.00
42	16	25.00	25.00	29.00	45.00	61.00	61.00	61.00
42	17	26.00	26.00	30.00	46.00	62.00	62.00	62.00
42	18	27.00	27.00	31.00	47.00	63.00	63.00	63.00
42	19	29.00	29.00	32.00	48.00	63.00	63.00	63.00
42	20	30.00	30.00	34.00	49.00	64.00	64.00	64.00
42	21	31.00	31.00	35.00	50.00	65.00	65.00	65.00
42	22	33.00	33.00	36.00	51.00	66.00	66.00	66.00
42	23	34.00	34.00	37.00	52.00	66.00	66.00	66.00
42	24	35.00	35.00	39.00	53.00	67.00	67.00	67.00
42	25	36.00	36.00	40.00	54.00	68.00	68.00	68.00
42	26	38.00	38.00	41.00	55.00	69.00	69.00	69.00
42	27	39.00	39.00	42.00	56.00	69.00	69.00	69.00
42	28	40.00	40.00	44.00	57.00	70.00	70.00	70.00
42	29	42.00	42.00	45.00	58.00	71.00	71.00	71.00
42	30	43.00	43.00	46.00	59.00	72.00	72.00	72.00
42	31	44.00	44.00	47.00	60.00	72.00	72.00	72.00
42	32	46.00	46.00	49.00	61.00	73.00	73.00	73.00
42	33	47.00	47.00	50.00	62.00	74.00	74.00	74.00
42	34	48.00	48.00	51.00	63.00	75.00	75.00	75.00
42	35	50.00	50.00	52.00	64.00	75.00	75.00	75.00
42	36	51.00	51.00	54.00	65.00	76.00	76.00	76.00
42	38	52.00	52.00	55.00	66.00	77.00	77.00	77.00
42	37	54.00	54.00	56.00	67.00	78.00	78.00	78.00
42	39	55.00	55.00	57.00	68.00	78.00	78.00	78.00
42	40	56.00	56.00	59.00	69.00	79.00	79.00	79.00
42	41	57.00	57.00	60.00	70.00	80.00	80.00	80.00
42	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
47	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
47	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
47	2	10.00	10.00	11.00	31.00	51.00	51.00	51.00
47	3	11.00	11.00	12.00	32.00	51.00	51.00	51.00
47	4	11.00	11.00	13.00	33.00	52.00	52.00	52.00
47	5	12.00	12.00	14.00	34.00	53.00	53.00	53.00
47	6	12.00	12.00	15.00	35.00	54.00	54.00	54.00
47	7	12.00	12.00	16.00	36.00	54.00	54.00	54.00
47	8	13.00	13.00	18.00	37.00	55.00	55.00	55.00
47	9	14.00	14.00	19.00	37.00	56.00	56.00	56.00
47	10	15.00	15.00	20.00	38.00	57.00	57.00	57.00
47	11	16.00	16.00	21.00	39.00	57.00	57.00	57.00
47	12	18.00	18.00	23.00	40.00	58.00	58.00	58.00
47	13	19.00	19.00	24.00	41.00	58.00	58.00	58.00
47	14	20.00	20.00	25.00	42.00	59.00	59.00	59.00
47	15	21.00	21.00	26.00	43.00	59.00	59.00	59.00
47	16	23.00	23.00	27.00	44.00	60.00	60.00	60.00
47	17	24.00	24.00	28.00	45.00	61.00	61.00	61.00
47	18	25.00	25.00	29.00	46.00	62.00	62.00	62.00
47	19	28.00	28.00	30.00	46.00	63.00	63.00	63.00
47	20	29.00	29.00	31.00	47.00	63.00	63.00	63.00
47	21	30.00	30.00	32.00	48.00	64.00	64.00	64.00
47	22	30.00	30.00	33.00	49.00	65.00	65.00	65.00
47	23	32.00	32.00	34.00	50.00	65.00	65.00	65.00
47	24	33.00	33.00	36.00	51.00	66.00	66.00	66.00
47	25	34.00	34.00	37.00	52.00	66.00	66.00	66.00
47	26	35.00	35.00	38.00	53.00	67.00	67.00	67.00
47	27	36.00	36.00	39.00	54.00	68.00	68.00	68.00
47	28	37.00	37.00	40.00	55.00	68.00	68.00	68.00
47	29	38.00	38.00	41.00	55.00	69.00	69.00	69.00
47	30	39.00	39.00	42.00	56.00	69.00	69.00	69.00
47	31	40.00	40.00	43.00	57.00	70.00	70.00	70.00
47	32	42.00	42.00	45.00	58.00	70.00	70.00	70.00
47	33	43.00	43.00	46.00	59.00	71.00	71.00	71.00
47	34	44.00	44.00	47.00	60.00	72.00	72.00	72.00
47	35	45.00	45.00	48.00	61.00	73.00	73.00	73.00
47	36	46.00	46.00	49.00	62.00	73.00	73.00	73.00
47	38	47.00	47.00	50.00	63.00	74.00	74.00	74.00
47	37	49.00	49.00	51.00	64.00	75.00	75.00	75.00
47	39	50.00	50.00	52.00	64.00	76.00	76.00	76.00
47	40	51.00	51.00	54.00	65.00	76.00	76.00	76.00
47	41	52.00	52.00	55.00	66.00	77.00	77.00	77.00
47	42	54.00	54.00	56.00	66.00	77.00	77.00	77.00
47	43	56.00	56.00	57.00	67.00	78.00	78.00	78.00
47	44	57.00	57.00	58.00	68.00	78.00	78.00	78.00
47	45	58.00	58.00	59.00	69.00	79.00	79.00	79.00
47	46	59.00	59.00	60.00	70.00	80.00	80.00	80.00
47	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
52	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
52	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
52	2	10.00	10.00	11.00	31.00	51.00	51.00	51.00
52	3	10.00	10.00	12.00	32.00	51.00	51.00	51.00
52	4	11.00	11.00	13.00	32.00	52.00	52.00	52.00
52	5	11.00	11.00	14.00	33.00	52.00	52.00	52.00
52	6	11.00	11.00	15.00	34.00	53.00	53.00	53.00
52	7	12.00	12.00	16.00	35.00	54.00	54.00	54.00
52	8	12.00	12.00	17.00	36.00	54.00	54.00	54.00
52	9	13.00	13.00	18.00	36.00	55.00	55.00	55.00
52	10	14.00	14.00	19.00	37.00	55.00	55.00	55.00
52	11	15.00	15.00	20.00	38.00	56.00	56.00	56.00
52	12	17.00	17.00	21.00	39.00	57.00	57.00	57.00
52	13	18.00	18.00	22.00	40.00	57.00	57.00	57.00
52	14	19.00	19.00	23.00	40.00	58.00	58.00	58.00
52	15	20.00	20.00	24.00	41.00	58.00	58.00	58.00
52	16	21.00	21.00	25.00	42.00	59.00	59.00	59.00
52	17	22.00	22.00	26.00	43.00	60.00	60.00	60.00
52	18	23.00	23.00	27.00	44.00	60.00	60.00	60.00
52	19	24.00	24.00	28.00	44.00	61.00	61.00	61.00
52	20	25.00	25.00	29.00	45.00	61.00	61.00	61.00
52	21	26.00	26.00	30.00	46.00	62.00	62.00	62.00
52	22	27.00	27.00	31.00	47.00	63.00	63.00	63.00
52	23	28.00	28.00	32.00	48.00	63.00	63.00	63.00
52	24	29.00	29.00	33.00	48.00	64.00	64.00	64.00
52	25	30.00	30.00	34.00	49.00	64.00	64.00	64.00
52	26	31.00	31.00	35.00	50.00	65.00	65.00	65.00
52	27	32.00	32.00	36.00	51.00	66.00	66.00	66.00
52	28	33.00	33.00	37.00	52.00	66.00	66.00	66.00
52	29	34.00	34.00	38.00	52.00	67.00	67.00	67.00
52	30	35.00	35.00	39.00	53.00	67.00	67.00	67.00
52	31	36.00	36.00	40.00	54.00	68.00	68.00	68.00
52	32	38.00	38.00	41.00	55.00	69.00	69.00	69.00
52	33	39.00	39.00	42.00	56.00	69.00	69.00	69.00
52	34	40.00	40.00	43.00	56.00	70.00	70.00	70.00
52	35	41.00	41.00	44.00	57.00	70.00	70.00	70.00
52	36	42.00	42.00	45.00	58.00	71.00	71.00	71.00
52	38	43.00	43.00	46.00	59.00	72.00	72.00	72.00
52	37	44.00	44.00	47.00	60.00	72.00	72.00	72.00
52	39	45.00	45.00	48.00	60.00	73.00	73.00	73.00
52	40	45.00	45.00	49.00	61.00	73.00	73.00	73.00
52	41	47.00	47.00	50.00	62.00	74.00	74.00	74.00
52	42	48.00	48.00	51.00	63.00	75.00	75.00	75.00
52	43	49.00	49.00	52.00	64.00	75.00	75.00	75.00
52	44	50.00	50.00	53.00	64.00	76.00	76.00	76.00
52	45	51.00	51.00	54.00	65.00	76.00	76.00	76.00
52	46	52.00	52.00	55.00	66.00	77.00	77.00	77.00
52	47	53.00	53.00	56.00	67.00	78.00	78.00	78.00
52	48	54.00	54.00	57.00	68.00	78.00	78.00	78.00
52	49	55.00	55.00	58.00	68.00	79.00	79.00	79.00
52	50	56.00	56.00	59.00	69.00	79.00	79.00	79.00
52	51	57.00	57.00	60.00	70.00	80.00	80.00	80.00
52	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

<b>Economic Life</b>	<b>Effective Age</b>	<b>E</b>	<b>G</b>	<b>A</b>	<b>F</b>	<b>P</b>	<b>U</b>	<b>S</b>
62	0	10.00	10.00	11.00	30.00	50.00	50.00	50.00
62	1	10.00	10.00	11.00	30.00	50.00	50.00	50.00
62	2	10.00	10.00	11.00	31.00	50.00	50.00	50.00
62	3	10.00	10.00	12.00	31.00	51.00	51.00	51.00
62	4	11.00	11.00	12.00	32.00	51.00	51.00	51.00
62	5	11.00	11.00	13.00	33.00	52.00	52.00	52.00
62	6	11.00	11.00	14.00	33.00	52.00	52.00	52.00
62	7	12.00	12.00	15.00	34.00	53.00	53.00	53.00
62	8	12.00	12.00	16.00	35.00	53.00	53.00	53.00
62	9	12.00	12.00	17.00	35.00	54.00	54.00	54.00
62	10	13.00	13.00	17.00	36.00	54.00	54.00	54.00
62	11	14.00	14.00	18.00	37.00	55.00	55.00	55.00
62	12	15.00	15.00	19.00	37.00	55.00	55.00	55.00
62	13	15.00	15.00	20.00	38.00	56.00	56.00	56.00
62	14	16.00	16.00	21.00	39.00	56.00	56.00	56.00
62	15	17.00	17.00	22.00	39.00	57.00	57.00	57.00
62	16	18.00	18.00	22.00	40.00	57.00	57.00	57.00
62	17	19.00	19.00	23.00	41.00	58.00	58.00	58.00
62	18	20.00	20.00	24.00	41.00	58.00	58.00	58.00
62	19	21.00	21.00	25.00	42.00	59.00	59.00	59.00
62	20	22.00	22.00	26.00	43.00	59.00	59.00	59.00
62	21	22.00	22.00	27.00	43.00	60.00	60.00	60.00
62	22	23.00	23.00	27.00	44.00	60.00	60.00	60.00
62	23	24.00	24.00	28.00	45.00	61.00	61.00	61.00
62	24	25.00	25.00	29.00	45.00	61.00	61.00	61.00
62	25	26.00	26.00	30.00	46.00	62.00	62.00	62.00
62	26	27.00	27.00	31.00	47.00	62.00	62.00	62.00
62	27	28.00	28.00	32.00	47.00	63.00	63.00	63.00
62	28	29.00	29.00	32.00	48.00	63.00	63.00	63.00
62	29	29.00	29.00	33.00	49.00	64.00	64.00	64.00
62	30	30.00	30.00	34.00	49.00	64.00	64.00	64.00
62	31	31.00	31.00	35.00	50.00	65.00	65.00	65.00
62	32	32.00	32.00	36.00	51.00	65.00	65.00	65.00
62	33	33.00	33.00	37.00	51.00	66.00	66.00	66.00
62	34	34.00	34.00	37.00	52.00	66.00	66.00	66.00
62	35	35.00	35.00	38.00	53.00	67.00	67.00	67.00
62	36	36.00	36.00	39.00	53.00	67.00	67.00	67.00
62	38	36.00	36.00	40.00	54.00	68.00	68.00	68.00
62	37	37.00	37.00	41.00	55.00	68.00	68.00	68.00
62	39	38.00	38.00	42.00	55.00	69.00	69.00	69.00
62	40	39.00	39.00	42.00	56.00	69.00	69.00	69.00
62	41	40.00	40.00	43.00	57.00	70.00	70.00	70.00
62	42	41.00	41.00	44.00	57.00	70.00	70.00	70.00
62	43	42.00	42.00	45.00	58.00	71.00	71.00	71.00
62	44	43.00	43.00	46.00	59.00	71.00	71.00	71.00
62	45	43.00	43.00	47.00	59.00	72.00	72.00	72.00
62	46	44.00	44.00	47.00	60.00	72.00	72.00	72.00
62	47	45.00	45.00	48.00	61.00	73.00	73.00	73.00
62	48	46.00	46.00	49.00	61.00	73.00	73.00	73.00
62	49	47.00	47.00	50.00	62.00	74.00	74.00	74.00
62	50	48.00	48.00	51.00	63.00	74.00	74.00	74.00
62	51	49.00	49.00	52.00	63.00	75.00	75.00	75.00
62	52	50.00	50.00	52.00	64.00	75.00	75.00	75.00
62	53	50.00	50.00	53.00	65.00	76.00	76.00	76.00

62	54	51.00	51.00	54.00	65.00	76.00	76.00	76.00
62	55	52.00	52.00	55.00	66.00	77.00	77.00	77.00
62	56	53.00	53.00	56.00	67.00	77.00	77.00	77.00
62	57	54.00	54.00	57.00	67.00	78.00	78.00	78.00
62	58	55.00	55.00	57.00	68.00	78.00	78.00	78.00
62	59	56.00	56.00	58.00	69.00	79.00	79.00	79.00
62	60	57.00	57.00	59.00	69.00	79.00	79.00	79.00
62	61	57.00	57.00	60.00	70.00	80.00	80.00	80.00
62	999	60.00	60.00	65.00	75.00	85.00	85.00	85.00

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# **XI. MARKET APPROACH CALCULATION PROCESS**

## **1. General Overview of the Market Valuation Module**

### **A. Market Approach for Residential Properties**

#### **Introduction**

The NCPTS/LR CAMA Sales Comparison Approach provides a means of estimating the value of residential properties with a single main building. This is done by making a comparison to other single-building residential properties considered similar that have sold within an acceptable time period prior to the revaluation date. The sales comparison approach is the preferred method to value residential property according to the International Association of Assessing Officers (IAAO) Standard on the Mass Appraisal of Real Property.

To produce accurate sales comparison values, accurate land and outbuilding cost values must be in place. These rates are developed through a separate appraisal market analysis. There also must be a sufficient and accurate sales database to produce reliable values.

The sales database is used not only to provide a list of comparable sales for each subject property but also as the basis for the development of market models. These market models are used to derive the adjustment variables by which the comparable sales model applies for differences between the key attributes of the subject and the comparable sale properties.

For mass appraisal, comparable sales analysis provides an estimate of market value (or sales comparison value) for each property as of the revaluation date. A comparable sales report or display is produced for each property valued. This sales report will show the description of key attributes of the subject and its comparable sales, adjustments that are made to the sale prices of the comparable sales based on differences between the key attributes of the subject and the comparable sales, and how the final value estimate for the subject is reconciled from the adjusted sale prices of the comparable sales.

The general terms for the Sales Comparison Approach are defined as follows:

Subject – is the property whose valuation is being determined.

Subject Market Area – is the subdivision or geographic region and/or grouping of similar parcels that encompass the subject parcel. IN NCPTS/LR CAMA the Market area is a four-digit number.

Market Area Comparables – market areas that have similar attributes as the subject parcel's market area. This is identified in NCPTS/LR CAMA as Priority Group and is a three-digit number which is explained below. This priority group is used in conjunction and within the Priority Order.

Market Area Clusters- these are groupings of Priority Groups for the purpose of Sales Comparison modeling, adjustments and comparable selections.

Priority Order – a number assigned to each market area which indicates the improvement type of that market area, is used in conjunction with the Priority Group to assign to a Sales Comparison Model.

Below is the illustration and explanation of the Residential Market Area Grouping adopted and used in the market modeling.

## **B. Residential Market Area Grouping**

**Market Area #:** This is a four-digit number that is assigned to a group of parcels that has geographic and other similarities (e.g. “0002”).

**Priority Group #:** This is the three-digit number that is used to assign market areas to market models; therefore, it is important that market areas in the same group # are similar.

The first digit (0-9) that indicates the market area’s location

The second digit (0-7) that indicates the most common Quality Grade in the market area

The third digit (0-9) that indicates the average (mean) time-adjustment sale price for that market area.

### 1st Number (General Location)

- 0- Grays Creek
- 1- South View / Jack Britt
- 2- 71st Area
- 3- Douglas Byrd Area
- 4- Terry Sanford / Haymount Area
- 5- Westover Area
- 6- EE Smith Area
- 7- Pine Forest Area
- 8- Eastover /Wade / Stedman
- 9- Beaverdam / Cedar Creek

### 2nd Number (Quality Grade)

- 0 - 265 or less
- 1 - 335
- 2 - 350
- 3 - 370
- 4 - 435
- 5- 450
- 6 - 470, 535
- 7 - 550 or greater

### 3rd Number (Time-Adjusted Sale Price)

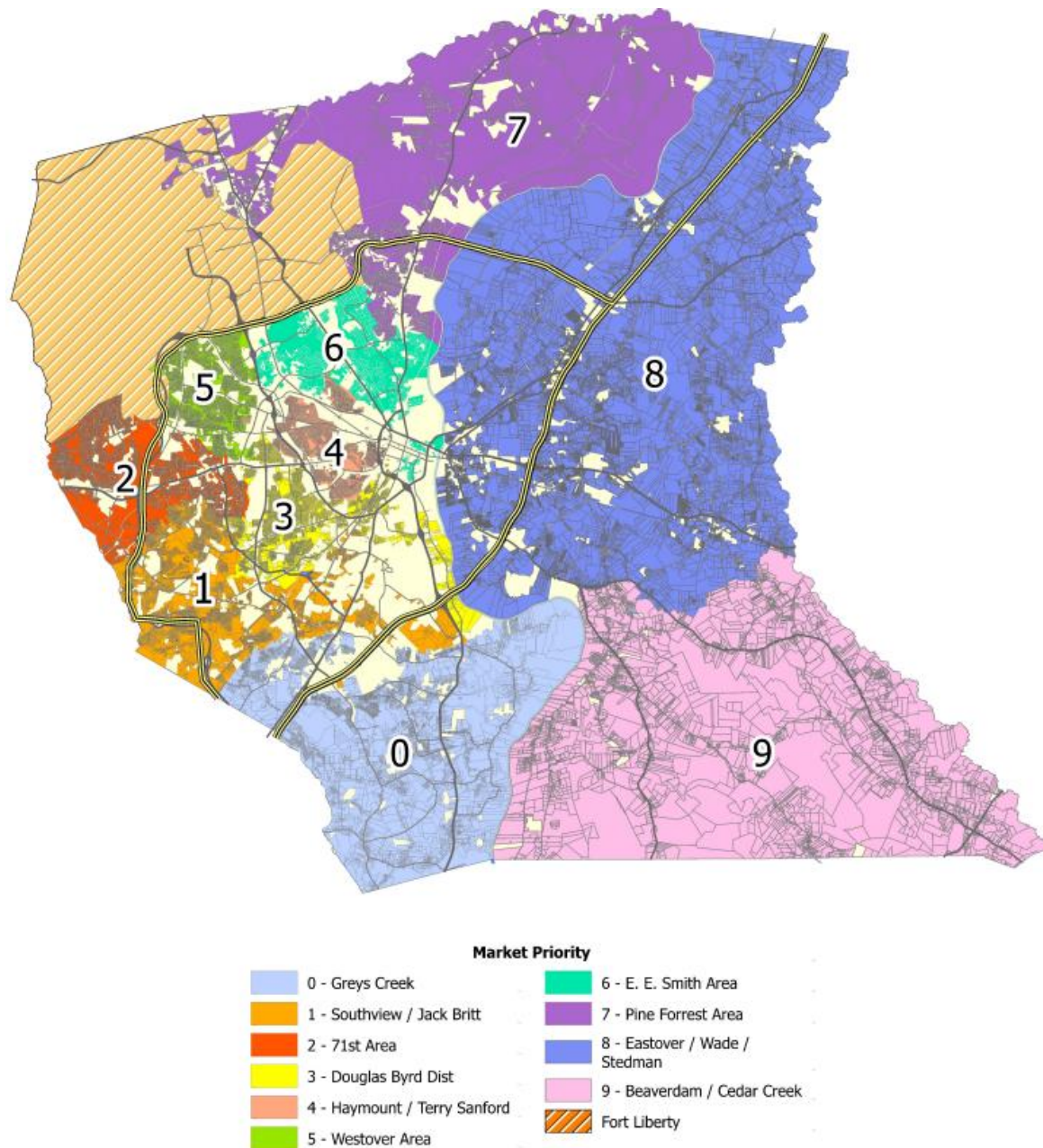
- 0- >\$575,000
- 1- \$500,000 to \$575,000
- 2- \$425,000 to \$500,000
- 3- \$375,000 to \$425,000
- 4- \$325,000 to \$375,000
- 5- \$275,000 to \$325,000
- 6- \$225,000 to \$275,000
- 7- \$175,000 TO \$225,000
- 8- \$125,000 to \$175,000
- 9- <\$125,000

Priority Order #: This is a one-digit number (1-5) that indicates the Improvement Type of the market area.

### 1<sup>st</sup> Number (Improvement Type)

- 1 Single Family
- 2 Multiple Family
- 3 Double-wide
- 4 Condominium
- 5 Townhouse

Below is a map illustrating the general location represented by the first digit in the priority group which indicates market area location.



## **C. Sales Comparison Analysis and Modeling**

Data is extracted from the NCPTS/LR CAMA qualified sales database to an external file for use in the analysis to develop the market models. An independent Statistician/Expert has been contracted to assist in the analysis and development of these market models. The priority grouping is completed by the county and used in the analysis completed. The Sales Comparison Approach and Modeling program is computer assisted but not automated. The judgements of market area grouping, model clusters, and variables for any adjustments based on differences in key property attributes is developed off-line and input into the comparable sales model within the NCPTS/LR CAMA program. Along with adjustment variables for key property attributes, time adjustments must also be developed to produce an adjusted sale price from the date of sale to the revaluation date of January 1, 2025; these time adjustments are entered into the system for market area. Accuracy in property and sales data is crucial to the development of reliable models.

Different improvement types (priority order) are in separate models, and there may be multiple models for each improvement type based on how natural subdivisions occur in the overall real estate market. Accounting for a heterogeneous real estate market via grouping priority groups (clusters) into models improves the quality of the resulting value estimates. The way these models are set-up is different for each improvement type based on the number of sales available.

The NCPTS/LR CAMA program requires that each model have a grade group defined and that each group be used to input the adjustment variable values. In many cases, however, a model will only have one grade group due to the way clusters have been constructed.

There are three categories for adjustments in the NCPTS/LR CAMA program for the use in Sales Comparison. The categories are:

Factors – uses size-based or count-based data like square foot of living area (SFLA), bathrooms, bedrooms, depreciation (condition), fixtures, quality grade sequence number, number of stories, and market area adjustment factor.

Features – uses categorical data like certain additions, air conditioning, exterior finish (wall), fireplace, heating, market area, and style.

Size-based – uses ranges of size for a given addition type.

Comparability factors must also be set up in the NCPTS/ LR CAMA system in order to automate the comparable selection process. This is accomplished through the Point Setup. This is a process of setting weights or applying points for comparability as a method to determine the closest or most comparable property to the subject. The main comparability factors set can be based on key property attributes such as building use, market area priority group, market area, square foot living area, style, age, and number of stories.

Once the models are set up and input into the NCPTS/LR CAMA system each residential single main building property will have a Sales Comparison Value produced. The exception would be if a property does not have at least three (3) comparable sales selected through the mass model process. These properties would be reviewed, and appropriate valuation made most likely through the implementation of the Cost Approach.

NCPTS

Reappraisal

1/2/2024

ACTIVE

REID: 0406478953000

PIN: 0406-47-8953

Loc: 1408 PAISLEY AVE

Desc: LO:115

Search Comparables > Sales Comparison Approach

Save Changes

Back

Sales Comparison Approach

Toggle Image

Toggle Adjusted

Compact View

Map

Export

1

2

3

4

5

Show All

Feature	Subject	Comparable 1	Comparable 2	Comparable 3	Comparable 4	Comparable 5					
REID	0406478953000	0406660524000	0406747629000	0406648808000	0406665211000	0406664046000					
PIN	0406-47-8953	0406-66-0524	0406-74-7629	0406-64-8808	0406-66-5211	0406-66-4046					
Address	1408 PAISLEY AVENUE	6108 ORMSKIRK DRIVE	5541 LAWNWOOD DRIVE	5728 MCDUGAL DRIVE	5939 ORMSKIRK DRIVE	5809 MCDUGAL DRIVE					
Proximity	N/A	0.00 mi	0.00 mi	0.00 mi	0.00 mi	0.00 mi					
Market Area	0009	0009	0009	0009	0009	0009					
Sales Price	N/A	\$170,500.00	\$170,000.00	\$191,000.00	\$195,000.00	\$192,000.00					
Price/SFLA	N/A	\$121.79	\$112.73	\$146.25	\$147.84	\$146.12					
Price Source		Revenue Stamp	Revenue Stamp	Revenue Stamp	Revenue Stamp	Revenue Stamp					
Book/Page		011423/00135	011546/00076	011726/00453	011854/00389	011785/00893					
Description	Description	+(-) \$ Adj	Description	+(-) \$ Adj	Description	+(-) \$ Adj					
Sale Date	03/18/2022	0	08/11/2022	0	05/04/2023	0	11/07/2023	0	07/26/2023	0	
Market Area Type	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	RES-SF	
Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	
Land Value	\$33,500.00	\$35,000.00	-1,500	\$35,000.00	-1,500	\$35,000.00	-1,500	\$35,000.00	-1,500	\$35,000.00	-1,500
Style	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	000002-STYLE	

Building Type	R1-SINGLE-FAMILY-RES	R1-SINGLE-FAMILY-RES		R1-SINGLE-FAMILY-RES		R1-SINGLE-FAMILY-RES		R1-SINGLE-FAMILY-RES		R1-SINGLE-FAMILY-RES	
No. of Stories	1.00	1.00		1.00		1.00		1.00		1.00	
Grade	335	335		335		350	-50,000	350	-50,000	350	-50,000
SC Market Adjustment	1.10	1.10		1.10		1.10		1.10		1.10	
Exterior Wall	04	05		04		05		11		03	
Frame	RESIDENTIAL	RESIDENTIAL		RESIDENTIAL		RESIDENTIAL		RESIDENTIAL		RESIDENTIAL	
Effective Year	1976	1965		2001		1976		1971		1988	
Year Built/Remod.	1976	1965		2001		1976		1971		1977	
Condition		INFERIOR		SUPERIOR				INFERIOR		SUPERIOR	
Bedroom	3	3		3		3		3		3	
Bathroom	F 2 H 0 EF 0	F 2 H 0 EF 0		F 2 H 0 EF 1		F 2 H 0 EF 1		F 2 H 0 EF 0		F 2 H 0 EF 1	
SFLA	1280 Sq Ft	1400 Sq Ft	-18,000	1508 Sq Ft	-34,200	1306 Sq Ft	-3,900	1319 Sq Ft	-5,850	1314 Sq Ft	-5,100
Basement											
Econ/Funct Utility											
Heating/Cooling	M-08&S-01, AC-Y	M-07&S-01, AC-Y		M-07&S-01, AC-Y		M-07&S-01, AC-Y		M-07&S-01, AC-Y		M-07&S-01, AC-Y	
Garage/Carport Attached											
Porch	OPF (15)	OPF (84)		OPF (96)		OPF (30), EPF (144)		OPF (88)		OPF (30)	
Additions	WDK (824)	CPF (399), UTU (84)	-5,000	WDK (140)		UTU (48), CPF (408)	-5,000	UTU (36), UTF (45), WDK (120)		UTU (48), CPF (400), WDK (108)	-5,000
Fireplace	1 01- FIREPLACES	1 01- FIREPLACES			10,000	1 01- FIREPLACES		1 01- FIREPLACES		1 01- FIREPLACES	

Misc Imprv Value	\$1,007.00 UTM (80), UTM (264), PIR (80)	\$503.00 PTC (216), STP (12)	504	\$720.00 UTF (64)	287	\$258.00 PTC (96)	749	\$6,117.00 STP (25), GRF (360), PTC (120)	-5,110	\$258.00 PTC (96)	749
Built-Ins											
Net Adj. (total)			-23,996		-25,413		-59,651		-62,460		-60,851
Gross %			14.67%		27.05%		32.02%		32.03%		32.47%
Net %			-14.07%		-14.95%		-31.23%		-32.03%		-31.69%
Adj Sales Price			146,504		144,587		131,349		132,540		131,141
Net Adj (total) Override			Net Adj Ovr		Net Adj Ovr		Net				



## **XII. INCOME APPROACH CALCULATION PROCESS**

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## XII. INCOME APPROACH CALCULATION PROCESS

### 1. Income Approach to Value

The income approach to value is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. In other words, the market value is the estimated present value of future benefits (Income and proceeds from the future sale of the property). The model used to estimate the value of expected future income is known as the IRV formula.

$$\text{Net Operating Income/Capitalization Rate} = \text{Value} \\ I/R = V$$

Net Operating Income is an estimate of the property's earning capacity, free from debt and before income taxes. First, gross annual rent from comparable rental real estate is examined, and this is used to determine what the subject property should earn (Potential Gross Rent). There must be a distinction made between market rent, or the rent that the property is expected to produce on the open market, and contract rent, or rent which the property is actually realizing at the time of the appraisal due to lease terms established at some time in the past. Market income is developed on a net square foot or unit basis.

Potential Gross Income is adjusted for market vacancy and collection loss to produce an Effective Gross Income. Income and vacancy factors may be adjusted for individual property types.

The IRV formula is the general model used as the basis for all applications of the income approach. To use the model to estimate value, the income and capitalization rate must be estimated. Income is the annual Net Operation Income expected for the property being appraised. The rate is the capitalization rate appropriate for the subject property as of the revaluation appraisal date. Direct Capitalization is considered the most appropriate for mass appraisal purposes.

Market Operating Expenses are those that would be normal and ongoing, and do not include one-time expenses. They include fixed expenses, such as insurance, but do not include real estate taxes because these estimates of value are for ad valorem purposes. Variable expenses include management, administrative/legal/accounting, payroll, utilities, janitorial and common area maintenance, normal repair and maintenance, garbage collection, supplies and sundries, other miscellaneous expenses, and reserves for replacement.

Capitalization rates are derived from information gathered from the local markets and mailed questionnaires. In addition, sources like Trepp, Realty Rates, PWC, STR, Appraisal Institute are also considered when determining capitalization rates. The effective tax rate will be added to the capitalization rate in order to produce an overall rate.

## 2. Income Modeling

This section addresses the application of the NCPTS/LR CAMA Income Approach to valuation. Commercial properties in the NCPTS/LR CAMA system are automatically valued by the Cost Approach and valued by the Income approach based on property type.

This section also summarizes the capabilities of the Income Model Valuation procedures and provides an overview of the functions the system. This part also describes data analysis which needs to take place to develop income models. This section is intended as a quick reference guide to the Income Model Valuation function.

The NCPTS / LR-CAMA can value all income producing (leased) parcels with Commercial improvements using the income approach. This values the income-producing buildings and other supporting improvements on the parcel such as miscellaneous improvements and secondary buildings on the property that are included to the extent that they are typical of what normally supports the main income use of the property. Their contributory value will be reflected in the rents assigned to the income-producing or main use of the property. Any improvements on the parcels that are not directly related to the main income producing use of the property such as excess land, buildings and or miscellaneous improvements will be added to the income value. Some may have supporting parcels, which the value of these parcels is contributed to the income property. These supporting parcels will have a zero value. The Commercial Income Model Approach produces a reasonable and defensible estimate of market value.

Before building, adjusting or updating the income models, an analysis of the existing data as it relates to current real-world conditions must be completed. This includes establishing the income models for your jurisdiction by analyzing available market and/or economic (income and expense) data to estimate the typical income, expenses and capitalization rates for the various income uses and markets. This analysis would be performed manually outside the CAMA system utilizing income and expense data collected. This information is gathered from site visits, the local market, and mailed questionnaires. In addition, sources like Trepp, Realty Rates, PWC, STR, Appraisal Institute are also considered to determine rates.

Income models are developed for each property type to cover a range of income producing properties in Cumberland County. The NCPTS LR/CAMA system can value designated income producing properties by applying an income model against the characteristics of the income producing property based on collected data. Modeling takes place when this data is segregated into income models based on various factors that relate to a particular group of properties. Each income producing property is then assigned to the appropriate model within the NCPTS LR/CAMA system.

Income models are used for the following income producing property types.

- A. Apartments
- B. Hotels/Motels
- C. Shopping Centers
- D. Mobile Home Parks
- E. Mini Storage

### 3. Examples of Income Valuation

#### A. Example of an Apartment Property

The following Income Valuation is an example of an apartment property and is for demonstration purposes only. The income, vacancy, expense and capitalization rates used in this example may not represent actual rates used to value this property for the revaluation. This is shown as an example of what the computer system is capable of performing when the appropriate factors are applied. This example shows how an income model is applied to a 6-unit complex built in 1977 (2 units – 1 bedroom/1 bath; 4 units – 2 bedroom/1 bath).

Each apartment complex is assigned a specific market area number. The apartment market area number is the critical factor pointing the subject property to the appropriate income model and subsequently to the income model parameters that results in the valuation of the property. Depending on the particular circumstances of an individual property, further model adjustments can be made to adjust the monthly rentals, per square foot expenses and capitalization rate.

Income is determined by applying the adjusted monthly rents (\$450 for 1-bedroom units and \$575 for 2-bedroom units) to the number of units of each size (2 1-bedroom and 4 2-bedroom units). These are summed to provide a total monthly income which is multiplied by 12 generating the total income for the apartments at \$38,400. This potential gross income is then adjusted by the occupancy factor to the expected effective gross income for the property. In this example, the model occupancy factor is 90%. The resulting expected effective gross income is shown to be \$34,560.

The standard expense ratio for this model is 35% which is applied against the expected gross income, which results in overall expenses of \$12,096. This expense amount is then deducted from the effective gross income to produce a net income of \$22,464. The income is capitalized using an overall rate. The income model has a rate of 9.0% (.0900). To this rate, the effective tax rate of 1.239% (0.01239) is added to generate a loaded cap rate including taxes of 10.239% (0.10239).

The loaded cap rate is divided into the net income to produce the income estimate of \$219,396. Any residual land not required to support the income use of the property is then added in with the income estimate to produce the adjusted income value for this property.

Apartment Complex Model Ranges for Income Approach:

	AVERAGE MONTHLY RENTS	AVERAGE OCCUPANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION
RANGE	\$300 - \$1,600	50% - 100%	20% - 80%	0.055-0.13
TYPICAL	\$400 - \$1,500	80% - 98%	30% - 50%	0.075-0.10

## An Example of the Apartment Income Valuation:

Parcel > Income

Edit IncomeDelete

Income Modeling

Income Model: Apt Mod 7 Class A FaIncome Location: AverageEconomic Year Built: 1975

What-IfSave Changes

Income Approach

Income Method: Overall RateFinal Value: \$0Income to Cost Ratio: 0%

Potential Gross Income (PGI)

Desc.	Unit Type	# Units	Unit Income Rate	Unit Income	Annual Unit Income	Annual PGI
1 BEDROOM	UNITS	4	MONTHLY	\$500.00	\$6,000.00	\$24,000.00

Showing 1 to 1 of 1 entries

Previous1Next

PGI Value

Total Units	4
Total SQFT	0
Total PGI	\$24,000.00
Total PGI Override	

Effective Gross Income (EGI)

Deductions	\$ Amount	% of PGI
Vacancy	2,400.00	10.00%
Collection Loss	0.00	0.00%
Total	2,400.00	10.00%
Total Override		

EGI Value

PGI	\$24,000.00
- Deductions	\$2,400.00
+ Misc. Income	\$0.00
Total EGI	\$21,600.00
EGI as % of PGI	90.000%

Miscellaneous	\$ Amount	% of PGI
Income	0	0.00%
Total Override		

Net Expenses

	\$ Amount	% PGI	% EGI
Management	0.00	0.00%	0.00%
Administration	0.00	0.00%	0.00%
Maintenance - Total	0.00	0.00%	0.00%
General	0.00	0.00%	0.00%
Advertising	0.00	0.00%	0.00%
Marketing	0.00	0.00%	0.00%
Franchise Fee	0.00	0.00%	0.00%
Utilities	0.00	0.00%	0.00%
Insurance	0.00	0.00%	0.00%
Taxes	0.00	0.00%	0.00%
Others	0.00	0.00%	0.00%
Reserves	0.00	0.00%	0.00%
Total Itemized Expenses	0.00	0.00%	0.00%
Total Expenses	0	0	0

NET Expense Value

EGI	\$21,600.00
Total Expenses	\$0.00
NET Income	\$21,600.00
% of PGI	90.000%
% of EGI	100.000%

Gross Rent Multiplier (Residential)

Monthly Income	0.00
Multiplier	0.0000

Final Value

Final Rates

Overall rate	0.000000
EGI Multiplier	0.0000
Value per unit	0.00

Notes:

Total Value

Excess Land	\$0.00
Furniture, Fixtures, & Equipment	\$0.00
Additional Buildings	\$0.00
Supporting Parcels	\$0.00
Final Value	\$0
Final Value Override	
Total Units (PGI)	4
Final Value per Unit	\$0.00

## **B. Example of a Hotel / Motel Property**

The following Income Valuation is an example of a hotel/motel property and is for demonstration purposes only. The income, occupancy, expense, and capitalization rates used in this example may not represent the actual rates used to value this property for the revaluation. This is shown only as an example of what the NCPTS LR/CAMA system can perform when the appropriate factors are applied. This example shows how an income model is applied to a 100-unit, hotel/motel property.

### Grouping like Properties

The initial step was to group like properties into models for the NCPTS LR/CAMA system based on a combination of factors to include type of hotel/motel, location, condition, quality grade, class, age and the appraiser's knowledge of the market.

There are several types of hotel/motel properties in the Cumberland County market. These include but are not limited to full-service hotel/motels with owner operated restaurant; full-service hotel/motels with leased restaurants; limited-service hotel/motels; and extended stay hotel/motels.

### Example of a Hotel/Motel Property

The example property is a 2-story, 100 room, limited service, mid-price motel. This motel is in an above average location and is in good condition. It is typical, in that it has a lobby and office on the ground level. There are no other sources of income for the property, as the continental breakfast is provided at no cost to the guest.

### Assigning a Model and Market Area

The type of motel, location, class, condition, and the appraiser's knowledge of the hotel/motel market was considered with the example property in selecting the appropriate income model.

### Establishing Income Parameters

An Average Daily Rate (ADR) or base rate has been established for each model. The ADR is the revenue generated daily from room rentals, excluding discounts, taxes, and other allowances, divided by the total number of rooms rented. The ADR for the example property is \$65.00.

### Occupancy Percentage

For Hotels/Motels in Model 1, the occupancy percent rate is 60%.

### Expense Factors

Expense rates: Due to the higher variability in occupancies and hence per room expenses, it is more customary to express expenses as a percentage of the income for hotel/motel properties. To this end there is a separate percentage operating expense factor that can be applied, instead of the per room expenses. In this example the operating expenses are 65%.

### Income Capitalization

For Model 1, a hotel/motel capitalization rate of 0.1130 was added to the effective tax rate, as determined by the tax district. In this example, an effective tax rate of 0.01239 was added to the capitalization rate; thereby, arriving at the loaded cap rate of 0.12539 or 12.539%.

### Business Personal Property (FF&E)

The hotel has FF&E (Furniture, Fixtures and Equipment) listing valued at \$300,000, which has been entered as a negative income value adjustment. FF&E is considered Business Personal Property; therefore, it is subtracted from the total property value to arrive at the true real property value.

### Summary

The ADR of our example property is multiplied by the number of rental units and by 365 days in the year, to produce a potential gross income (PGI).

$$\$65.00 \text{ ADR} \times 100 \text{ Units} \times 365 \text{ Days} = \$2,372,500 \text{ (PGI)}$$

This is further adjusted by the occupancy percentage to determine the effective gross income (EGI).

$$\$2,372,500 \text{ PGI} \times .60 \text{ Occupancy Percentage} = \$1,423,500 \text{ (EGI)}$$

Hotel expenses (calculated on a percentage of effective gross income) are applied and deducted leaving the net operating income (NOI) from the hotel operation.

$$\$1,423,500 \text{ EGI} \times .65 \text{ Expense Ratio} = \$925,275 \text{ (Expenses)}$$

$$\$1,423,500 \text{ EGI} - \$925,275 \text{ (Expenses)} = \$498,225 \text{ (NOI)}$$

The overall capitalization rate is the sum of the capitalization rate from the model and the effective tax rate. The overall capitalization rate of 12.539% (0.12539) is divided into the net operating income (NOI) producing the income estimate of value.

$$\$498,225 / 0.12539 = \$3,973,403 \text{ or } \$3,973,400 \text{ (R) (Total Property Value)}$$

From the income estimate of value, Furniture, Fixtures and Equipment (FF&E) is subtracted out to arrive at the true real property value.

$$\$3,973,400 - \$300,000 = \$3,673,400 \text{ (R) (Final Real Property Value)}$$



## **Motel/Hotel Complex Model Ranges for Income Approach:**

### **a. Limited-Service Motels**

	AVERAGE DAILY RENTS	AVERAGE OCCUPANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$25.00 - \$200.00	15% - 95%	45% - 80%	0.085-0.23
TYPICAL	\$35.00 - \$180.00	30% - 70%	60% - 70%	0.105-0.13

### **b. Full-Service Motels**

	AVERAGE DAILY RENTS	AVERAGE OCCUPANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$90.00 - \$240.00	30% - 90%	65% - 90%	0.075-0.14
TYPICAL	\$85.00 - \$175.00	60% - 80%	75% - 85%	0.085-0.11

### **c. Extended Stay Motels**

	AVERAGE DAILY RENTS	AVERAGE OCCUPANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$20.00 - \$160.00	35% - 95%	40% - 75%	0.075-0.15
TYPICAL	\$25.00 - \$140.00	60% - 80%	50% - 60%	0.080-0.12

Example of the Hotel/Motel Income Valuation:

Parcel > Income

Edit IncomeDelete

Income Modeling

Income Model:HM 5 LS Midscale Fa

Income Location:Average

Economic Year Built:1998

What IfSave Changes

Income Approach

Income Method:Overall Rate

Final Value:\$179,552,100

Income to Cost Ratio:3,453.21%

Potential Gross Income (PGI)

Desc.	Unit Type	# Units	Unit Income Rate	Unit Income	Annual Unit Income	Annual PGI
HOTELS MOTELS	UNITS	85	DAILY	\$80.00	\$29,200.00	\$2,482,000.00

Showing 1 to 1 of 1 entries

Previous1Next

PGI Value

Total Units	85
Total SQFT	0
Total PGI	\$2,482,000.00
Total PGI Override	

Effective Gross Income (EGI)

Deductions	\$ Amount	% of PGI
Vacancy	0.00	0.000
Collection Loss	0.00	0.000
Total	0.00	0.000
Total Override		

Miscellaneous

\$ Amount	% of PGI	
Income	0	0.000
Total Override		

EGI Value

PGI	\$2,482,000.00
- Deductions	\$0.00
+ Misc. Income	\$0.00
Total EGI	\$2,482,000.00
EGI as % of PGI	100.000%

Net Expenses

	\$ Amount	% PGI	% EGI
Management	0.00	0.000	0.000
Administration	0.00	0.000	0.000
Maintenance - Total	0.00	0.000	0.000
General	0.00	0.000	0.000
Advertising	0.00	0.000	0.000
Marketing	0.00	0.000	0.000
Franchise Fee	0.00	0.000	0.000
Utilities	0.00	0.000	0.000
Insurance	0.00	0.000	0.000
Taxes	0.00	0.000	0.000
Others	0.00	0.000	0.000
Reserves	0.00	0.000	0.000
Total Itemized Expenses	0.00	0.000	0.000
Total Expenses	0	0	0

NET Expense Value

EGI	\$2,482,000.00
- Total Expenses	\$0.00
NET Income	\$2,482,000.00
% of PGI	100.000%
% of EGI	100.000%

Gross Rent Multiplier (Residential)

Monthly Income	0.00
Multiplier	73966.6425

Final Value

Final Rates

Overall rate	0.013790
EGI Multiplier	72.5163
Value per unit	2117476.43

Notes:

Total Value

Excess Land	\$0.00
Furniture, Fixtures, & Equipment	\$433,400.00
Additional Buildings	\$0.00
Supporting Parcels	\$0.00
Final Value	\$179,552,100
Final Value Override	
Total Units (PGI)	85
Final Value per Unit	\$2,112,377.65

### **C. Example of a Shopping Center Property**

The following Income Valuation is an example of a shopping center property and is for demonstration purposes only. The income, vacancy, expense, and capitalization rates used in this example may not represent the actual rates used to value this property for the revaluation. This is shown only as an example of what the NCPTS LR /CAMA system can perform when the appropriate factors are applied. This example shows how an income model is applied to an 11,200 square foot retail strip center property.

#### Grouping Like Properties

The initial step is to group the shopping center properties based on the type of property. There are several types of shopping center properties in the Cumberland County market. These include, but are not limited to: Strip Centers, Neighborhood Centers, Community Centers, Discount Centers, and Super Regional/Regional Malls. While the type of shopping center is the critical factor in determining the major grouping of shopping center properties; it is the age, condition and location that determine the groupings inside each property type. All these factors, combined with the appraiser's knowledge of the various properties, is used to establish models for the shopping centers in the NCPTS LR/CAMA system.

#### Example of a Shopping Center Property

The example retail property is an 11,200 square foot strip shopping center. This strip shopping center is in an above average location and is in excellent condition. It is a typical strip shopping center constructed of concrete masonry with block wall exterior on three sides and a mix of store front glass and brick along the front. This structure was built to allow 7 units and is fully occupied. As typical with most strip shopping centers, there isn't a management office located on site.

#### Assigning a Model and Market Area

The type of shopping center, age, condition, location, and the appraiser's knowledge of the retail market was considered with the example property. Since the example property has an interior finish code of SSC (Strip Shopping Center) it is assigned– to the Strip Shopping Centers Model. It is further assigned to Model 1, which includes new or relatively new strip retail centers built at major intersections and/or major built-up areas throughout the county.

#### Establishing Income Parameters

An Annual Square Foot rate or base rate has been established for each model. The annual square foot rate is the revenue generated for the subject property is \$15.00 per square foot.

#### Vacancy and Collection Loss

For Strip Shopping Centers in Model 1, the vacancy and collection loss percent rate is 10%.

#### Expense Factors

For Strip Shopping Centers in Model 1, the operating expense ratio is 20%.

### Income Capitalization

For Model 1, a Strip Shopping Center capitalization rate of 0.1000 was added to the effective tax rate, as determined by the tax district. In this example, an effective tax rate of 0.01239 was added to the capitalization rate; thereby, arriving at the overall capitalization rate of 0.11239 or 11.239%.

### Summary

The square footage of the property is multiplied by the annual square foot rate to arrive at the potential gross income (PGI) of the property.

$\$15.00 \text{ annual square foot rate} \times 11,200 \text{ square feet} = \$168,000 \text{ (PGI)}$

This is further adjusted by the vacancy and collection to determine the effective gross income (EGI).

$\$168,000 \text{ PGI} \times 0.10 \text{ Vacancy \& Collection Loss Percentage} = \$16,800$

$\$168,000 - \$16,800 = \$151,200 \text{ (EGI)}$

Strip Shopping Center expenses (calculated on a percentage of effective gross income) are applied and deducted leaving the net operating income (NOI) from the strip center operation.

$\$151,200 \text{ EGI} \times .20 \text{ Expense Ratio} = \$30,240 \text{ (Expenses)}$

$\$151,200 \text{ EGI} - \$30,240 \text{ (Expenses)} = \$120,960 \text{ (NOI)}$

The overall capitalization rate is the sum of the capitalization rate from the model and the effective tax rate. The overall capitalization rate of 11.239% (0.11239) is divided into the net operating income (NOI) producing the income estimate of value.

$\$120,960 / 0.11239 = \$1,076,252 \text{ or } \$1,076,300 \text{ (R) (Total Property Value)}$

## Shopping Center Model Ranges for Income Approach:

### a. Strip Shopping Centers

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$4.00 - \$35.00	3% - 35%	5% - 40%	0.080 – 0.170
TYPICAL	\$6.00 - \$28.00	8% - 20%	10% - 30%	0.090 – 0.125

### b. Neighborhood Shopping Centers

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$3.00 - \$30.00	3% - 25%	10% - 40%	0.080 – 0.150
TYPICAL	\$5.00 - \$22.00	5% - 15%	15% - 30%	0.090 – 0.115

### c. Community Shopping Centers

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$3.00 - \$30.00	3% - 35%	10% - 50%	0.070 – 0.150
TYPICAL	\$5.00 - \$18.00	5% - 25%	20% - 35%	0.080 – 0.115

### d. Discount Community Centers

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$1.50 - \$18.00	1% - 15%	1% - 15%	0.080 – 0.150
TYPICAL	\$3.00 - \$12.00	5% - 10%	3% - 10%	0.085 – 0.115

### e. Super Regional/Regional Malls & Anchor Department Stores

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$4.00 - \$100.00	1% - 25%	1% - 50%	0.060 – 0.150
TYPICAL	\$5.00 - \$70.00	2% - 15%	5% - 40%	0.070 – 0.120

## An Example of the Shopping Center Income Valuation:

Parcel > Income

Edit IncomeDelete

Income Modeling

Income Model:SSC Model 3 FayIncome Location:FairEconomic Year Built:2001

What-IfSave Changes

Income Approach

Income Method:Overall RateFinal Value:\$133,800Income to Cost Ratio:111.22%

Potential Gross Income (PGI)

Desc.	Unit Type	# Units	Unit Income Rate	Unit Income	Annual Unit Income	Annual PGI
Strip Shopping Center	SQFT	1625	ANNUALLY	\$12.25	\$12.25	\$19,906.25

Showing 1 to 1 of 1 entries

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PGI Value

Total Units	0
Total SQFT	1,625
Total PGI	\$19,906.25
Total PGI Override	

Effective Gross Income (EGI)

Deductions	\$ Amount	% of PGI
Vacancy	1,592.50	8.000
Collection Loss	0.00	0.000
Total	1,592.50	8.000
Total Override		

EGI Value

PGI	\$19,906.25
- Deductions	\$1,592.50
+ Misc. Income	\$0.00
Total EGI	\$18,313.75
EGI as % of PGI	92.000%

Miscellaneous	\$ Amount	% of PGI
Income	0	0.000
Total Override		

Net Expenses

	\$ Amount	% PGI	% EGI	NET Expense Value
Management	0.00	0.000	0.000	
Administration	0.00	0.000	0.000	
Maintenance - Total	0.00	0.000	0.000	
General	0.00	0.000	0.000	
Advertising	0.00	0.000	0.000	
Marketing	0.00	0.000	0.000	
Franchise Fee	0.00	0.000	0.000	
Utilities	0.00	0.000	0.000	
Insurance	0.00	0.000	0.000	
Taxes	0.00	0.000	0.000	
Others	0.00	0.000	0.000	
Reserves	0.00	0.000	0.000	
Total Itemized Expenses	0.00	0.000	0.000	
Total Expenses	4,212.16	21.16	23	

NET Expense Value

EGI	\$18,313.75
- Total Expenses	\$4,212.16
NET Income	\$14,101.59
% of PGI	70.840%
% of EGI	77.000%

Gross Rent Multiplier (Residential)

Monthly Income	0.00
Multiplier	131073.1788

Final Value

Final Rates

Overall rate	0.105390
EGI Multiplier	7.3062
Value per unit	82.34

Notes:

Total Value

Total Value	\$133,803.87
+ Excess Land	\$0.00
- Furniture, Fixtures, & Equipment	\$0.00
+ Additional Buildings	\$0.00
- Supporting Parcels	\$0.00
Final Value	\$133,800
Final Value Override	
Total SQFT (PGI)	1,625
Final Value per SQFT	\$82.34

## **D. Example of a Mobile Home Park Property**

The following Income Valuation Report is an example of a mobile home park property and is for demonstration purposes only. The income, occupancy, expense, and capitalization rates used in this example may not represent the actual rates used to value this property for the revaluation. This is shown only as an example of what the NCPTS LR/CAMA system can perform when the appropriate factors are applied. This example shows how an income model is applied to a 15-space mobile home park property.

### Grouping like Properties

The initial step is to group similar mobile home park properties into models for the NCPTS LR/CAMA system. These models are based on a combination of factors which include but are not limited to number of amenities, location and quality of the Mobile Home Park.

### Establishing Income Parameters

Income is determined by applying the monthly lot rent to the number of mobile home spaces. Lot rates have been established for each model. There are separate rates for double wide spaces and single wide spaces. The sum of the rates is totaled and is multiplied by 12 generating the total potential income (PGI) for the Mobile Home Park. The lot rent in this example is \$125.00 per lot.

### Occupancy Percentage

The potential gross income is then reduced by the occupancy factor to determine the expected gross income for the property. In this example the occupancy factor is 95% this will give you the effective gross income (EGI).

### Expense Factors

The operating expense ratio of 45% is used in this example which is multiplied by the effective gross income to produce the total expense for the mobile home park. Expenses are then deducted from the effective gross income to produce a net income (NOI).

### Income Capitalization

The net income is capitalized using an overall rate. The income model has a cap rate of 10% (.10) to which the effective tax rate of 1.25% (.0125) was added to generate an overall rate including taxes of 11.25% (0.1125). The cap rate is divided into the net income to generate the income estimate.

Any residual land or any buildings (commercial or residential) not required to support the income use of the property are then totaled in with the income estimate to produce the adjusted total value of the property. In this example two residential improvements (\$36,717), the corresponding land value (\$12,070), some excess commercial land (\$53,302) and additional miscellaneous improvements (\$6,052) were added for a final total value of \$212,641.

## Summary

The number of mobile home spaces in our example property is multiplied by the lot rate per space times 12 months to produce the annual potential gross income (PGI).

$$\text{\$125.00 lot rate} \times 15.00 \text{ lots} = \text{\$1,875} \times 12 \text{ months} = \text{\$22,500 (PGI)}$$

This is further adjusted by the occupancy percentage to determine the effective gross income (EGI).

$$\text{\$22,500 PGI} \times 0.95 \text{ Occupancy Percentage} = \text{\$21,375 (EGI)}$$

Mobile Home Park expenses (calculated on a percentage of effective gross income) are applied and deducted leaving the net operating income (NOI).

$$\text{\$21,375 EGI} \times 0.45 \text{ Expense Ratio} = \text{\$9,619 (Expenses)}$$

$$\text{\$21,375 EGI} - \text{\$9,619 (Expenses)} = \text{\$11,756 (NOI)}$$

The overall capitalization rate is the sum of the capitalization rate from the model and the effective tax rate of 0.0125. The overall capitalization rate of 11.25% (0.1125) is divided into the net operating income (NOI) producing the income estimate of value.

$$\text{\$11,756} / 0.1125 = \text{\$104,498 or \$104,500 (R) (Total Mobile Home Park Value)}$$

Any residual land or any buildings (commercial or residential) not required to support the income use of the property are then totaled in with the income estimate to produce the adjusted total value of the property.

The 2 residential improvements equal \$36,717; the residential improvement land value equals \$12,070; the excess commercial land value equals \$53,302; and the additional miscellaneous improvement value equals \$6,052.

### Final Property Value

$$\text{\$104,500 (Mobile Home Park)} + \text{\$36,717 (Residential Buildings)} + \text{\$12,070 (Residential Land)} + \text{\$53,302 (Commercial Land)} + \text{\$6,052 (Miscellaneous Value)} = \text{\$212,641}$$

### **Mobile Home Park Model Ranges for Income Approach:**

	AVERAGE MONTHLY RENTS	AVERAGE OCCUPANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$40.00 - \$310.00	50% - 100%	15% - 75%	0.070 – 0.18
TYPICAL	\$75.00 - \$235.00	70% - 85%	20% - 60%	0.085 – 0.13



Example of the Mobile Home Park Income Valuation Report:

Income Approach

Income Method: Overall Rate   Final Value: \$44,900   Income to Cost Ratio: 36.02%

Potential Gross Income (PGI)

Desc.	Unit Type	# Units	Unit Income Rate	Unit Income	Annual Unit Income	Annual PGI	PGI Value
SW-AVERAGE	UNITS	8	MONTHLY	\$125.00	\$1,500.00	\$12,000.00	Total Units: 8 Total SQFT: 0
							Total PGI: \$12,000.00 Total PGI Override:

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Effective Gross Income (EGI)

Deductions	\$ Amount	% of PGI	EGI Value
Vacancy	3,000.00	25.00%	\$12,000.00
Collection Loss	0.00	0.00%	\$3,000.00
Total	3,000.00	25.00%	\$0.00
Total Override			
Miscellaneous	\$ Amount	% of PGI	
Income	0	0.00%	
Total Override			

PGI: \$12,000.00  
Deductions: \$3,000.00  
Misc. Income: \$0.00  
Total EGI: \$9,000.00  
EGI as % of PGI: 75.000%

Net Expenses

	\$ Amount	% PGI	% EGI	NET Expense Value
Management	0.00	0.00%	0.00%	EGI: \$9,000.00
Administration	0.00	0.00%	0.00%	Total Expenses: \$3,150.00
Maintenance - Total	0.00	0.00%	0.00%	
General	0.00	0.00%	0.00%	NET Income: \$5,850.00
Advertising	0.00	0.00%	0.00%	% of PGI: 48.750%
Marketing	0.00	0.00%	0.00%	% of EGI: 65.000%
Franchise Fee	0.00	0.00%	0.00%	
Utilities	0.00	0.00%	0.00%	
Insurance	0.00	0.00%	0.00%	
Taxes	0.00	0.00%	0.00%	
Others	0.00	0.00%	0.00%	
Reserves	0.00	0.00%	0.00%	
Total Itemized Expenses	0.00	0.00%	0.00%	
Total Expenses	3,150	26.25%	35.00%	

Gross Rent Multiplier (Residential)

Monthly Income	0.00
Multiplier	0.0000

Final Value

Final Rates

Overall rate	0.130390
EGI Multiplier	0.0000
Value per unit	0.00

Notes:

Total Value

Total Value	\$44,865.40
Excess Land	\$0.00
Furniture, Fixtures, & Equipment	\$0.00
Additional Buildings	\$0.00
Supporting Parcels	\$0.00
Final Value	\$44,900
Final Value Override	
Total Units (PGI)	8
Final Value per Unit	\$5,613.00

## **E. Example of a Mini Storage Property**

The following Income Valuation is an example of a Mini Storage property and is for demonstration purposes only. The income, occupancy, expense, and capitalization rates used in this example may not represent the actual rates used to value this property for the revaluation. This is shown only as an example of what the NCPTS LR/CAMA system can perform when the appropriate factors are applied. This example shows how an income model is applied to a Mini Storage property with non-climate controlled and climate controlled square feet.

### Grouping like Properties

The initial step is to group like properties based on a combination of factors to include type of Mini Storage i.e. non climate controlled, climate controlled, office space on site, apartment for management location, condition, and the appraiser's knowledge of the market. There are several types of Mini Storage properties in the Cumberland County market.

### Example of a Mini Storage Property

The example Mini Storage property is an 68582 square foot climate controlled Mini Storage property. This Mini Storage is in an average location and is in excellent condition. It is typical Mini Storage constructed as a D structure type with exterior walls of prefinished metal siding, concrete block, overhead doors split stone. There is also an office located within the building.

### Assigning a Model and Market Area

The type of Mini Storage, age, condition, location, and the appraiser's knowledge of the market was considered with the example property. Since the example property has only climate controlled interior finish code it is assigned to that model that only has climate controlled square feet. It is further assigned to Model 4.

### Establishing Income Parameters

An Annual Square Foot rate or base rate has been established for each model. The annual square foot rate is the revenue generated for the subject property is \$10.00 per square foot.

### Vacancy and Collection Loss

For Mini Storage in Model 4, the vacancy and collection loss percent rate is 20%.

### Expense Factors

For Mini Storage in Model 4 the operating expense ratio is 35%.

### Income Capitalization

For Model 4, a Mini Storage capitalization rate of 0.087605 was added to the effective tax rate, as determined by the tax district. In this example, an effective tax rate of 0.01235 was added to the capitalization rate; thereby, arriving at the overall capitalization rate of 0.10000 or 10.0%.

## Summary

The square footage of the property is multiplied by the annual square foot rate to arrive at the potential gross income (PGI) of the property.

$$\text{\$10.00 annual square foot rate} \times 68582 \text{ square feet} = \text{\$685,820 (PGI)}$$

This is further adjusted by the vacancy and collection to determine the effective gross income (EGI).

$$\begin{aligned} \text{\$685,820 PGI} \times 0.20 \text{ Vacancy \& Collection Loss Percentage} &= \text{\$137,164} \\ \text{\$685,820} - \text{\$137,164} &= \text{\$548,656 (EGI)} \end{aligned}$$

Mini Storage expenses (calculated on a percentage of effective gross income) are applied and deducted leaving the net operating income (NOI) for the mini storage complex operation.

$$\begin{aligned} \text{\$548,656 EGI} \times .35 \text{ Expense Ratio} &= \text{\$192,029.60 (Expenses)} \\ \text{\$548,656 EGI} - \text{\$192,029.60 (Expenses)} &= \text{\$356,626.40 (NOI)} \end{aligned}$$

The overall capitalization rate is the sum of the capitalization rate from the model and the effective tax rate. The overall capitalization rate of 10.0% (0.10000) is divided into the net operating income (NOI) producing the income estimate of value.

$$\text{\$356,626.40} / 0.10000 = \text{\$3,566,264 or \$3,566,300 (R) (Total Property Value)}$$

### Mini Storage Model Ranges for Income Approach:

#### a. Apartment/Office No Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$4.00 - \$20.00	5% - 35%	5% - 40%	0.060 – 0.170
TYPICAL	\$6.00 - \$13.00	8% - 20%	10% - 30%	0.090 – 0.125

#### b. Apartment/Office Climate Control & Non-Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$5.00 - \$20.00	3% - 30%	10% - 40%	0.070 – 0.160
TYPICAL	\$5.00 - \$18.00	5% - 25%	15% - 30%	0.080 – 0.135

#### c. Office Only No Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$3.00 - \$15.00	3% - 35%	10% - 40%	0.070 – 0.150
TYPICAL	\$5.00 - \$13.00	5% - 25%	15% - 35%	0.080 – 0.135

#### d. Office Only Climate Control & Non-Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$1.50 - \$18.00	3% - 35%	10% - 40%	0.070 – 0.150
TYPICAL	\$3.00 - \$12.00	5% - 10%	15% - 35%	0.085 – 0.135

#### d. No Apartment/Office Non-Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$4.00 - \$100.00	5% - 25%	5% - 40%	0.060 – 0.150
TYPICAL	\$5.00 - \$70.00	2% - 15%	5% - 35%	0.070 – 0.120

#### f. No Apartment/Office Climate Control & Non-Climate Control

	ANNUAL INCOME PER SQUARE FOOT	AVERAGE VACANCY	AVERAGE OPERATING EXPENSES	DIRECT CAPITALIZATION RATE
RANGE	\$4.00 - \$25.00	5% - 25%	5% - 40%	0.060 – 0.150
TYPICAL	\$5.00 - \$20.00	5% - 17%	5% - 35%	0.070 – 0.120

Example of the Mini Storage Income Valuation:

Parcel > Income

Edit IncomeDelete

Income Modeling

Income Model: Mini Warehouse S1Income Location: ExcellentEconomic Year Built: 2022

What IfSave Changes

Income Approach

Income Method: Overall RateFinal Value: \$5,442,800Income to Cost Ratio: 106.81%

Potential Gross Income (PGI)

Desc.	Unit Type	# Units	Unit Income Rate	Unit Income	Annual Unit Income	Annual PGI
C/C Mini storage	SQFT	104670	ANNUALLY	\$10.00	\$10.00	\$1,046,700.00

Showing 1 to 1 of 1 entries

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PGI Value

Total Units	0
Total SQFT	104,670
Total PGI	\$1,046,700.00
Total PGI Override	

Effective Gross Income (EGI)

Deductions	\$ Amount	% of PGI
Vacancy	209,340.00	20.00%
Collection Loss	0.00	0.00%
Total	209,340.00	20.00%
Total Override		

Miscellaneous

	\$ Amount	% of PGI
Income	0	0.00%
Total Override		

EGI Value

PGI	\$1,046,700.00
- Deductions	\$209,340.00
+ Misc. Income	\$0.00
Total EGI	\$837,360.00
EGI as % of PGI	80.000%

Net Expenses

	\$ Amount	% PGI	% EGI
Management	0.00	0.00%	0.00%
Administration	0.00	0.00%	0.00%
Maintenance - Total	0.00	0.00%	0.00%
General	0.00	0.00%	0.00%
Advertising	0.00	0.00%	0.00%
Marketing	0.00	0.00%	0.00%
Franchise Fee	0.00	0.00%	0.00%
Utilities	0.00	0.00%	0.00%
Insurance	0.00	0.00%	0.00%
Taxes	0.00	0.00%	0.00%
Others	0.00	0.00%	0.00%
Reserves	0.00	0.00%	0.00%
Total Itemized Expenses	0.00	0.00%	0.00%
Total Expenses	293.076	28	35%

NET Expense Value

EGI	\$837,360.00
- Total Expenses	\$293.076.00
NET Income	\$544,284.00
% of PGI	52.000%
% of EGI	65.000%

Gross Rent Multiplier (Residential)

Monthly Income	0.00
Multiplier	6531408.0000%

Final Value

Final Rates

Overall rate	0.100000%
EGI Multiplier	6.5000
Value per unit	52.00

Notes:

Total Value

Total Value	\$5,442,840.00
+ Excess Land	\$0.00
+ Furniture, Fixtures, & Equipment	\$0.00
+ Additional Buildings	\$0.00
+ Supporting Parcels	\$0.00
Final Value	\$5,442,800
Final Value Override	
Total SQFT (PGI)	104,670
Final Value per SQFT	\$52.00

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## **XIII. COST STUDIES**

### **1. Cost Research**

The cost research begins approximately 12 to 18 months prior to the date of the general revaluation. The analysis should be completed and approved prior to land pricing. This sale-based study is an evaluation of the county's appraisal assessment performance. The cost study reviews the relationship between cost values and market values (also known as the sales price). There is a formula that measures the accuracy and equity of assessments, and it is determined by a ratio that takes the Cost Value/ Sale Price.

During a cost research study conducted for the county, an analysis of recently sold new construction homes that had a quality grade between 370 and 435 were reviewed. The median sale price of the new homes built in 2024 were \$366,000, and the median cost value was \$348,000. The cost to market sales ratio is 0.94. The cost value for this analysis is below market value which is typical for the overall market trends at the time of the cost research study.

### **2. Sources of Data Acquired and Considered**

- A. Verified land and building sales.
- B. Use of permits which provides cost from contractors and owners.
- C. Costs obtained during normal listing periods.
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#### **XIV. APPEAL PROCESS**

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## **XIV. APPEAL PROCESS**

### **1. General Overview Appeal Process**

#### **General Overview Appeal Process**

During the year of the reappraisal or any year of the reappraisal cycle, a taxpayer may appeal the appraised value of his property. The taxpayer may appeal any property valuation in the county, so long as the taxpayer owns property in the county.

In many cases, the first step is to mail in the informal review form attached to the assessment notice. If the appeal cannot be settled informally, the taxpayer may appeal to the local Board of Equalization and Review, which begins its deliberations around the first week in April. The board of county commissioners may comprise the Board of Equalization and Review or the county commissioners may appoint a special board to handle the appeals. This level of the appeal process is more formal, with the taxpayer being allotted a specific amount of time to present his case and the county also having time to present its side. The Board of Equalization and Review may choose to decide the appeal immediately or choose to delay its decision and deliberate further. The taxpayer should receive a copy of this decision in writing.

If the taxpayer is not satisfied with the decision of the local board, he may appeal to the State Board of Equalization and Review, known as the Property Tax Commission. The Commission meets monthly in Raleigh to decide questions on valuation and exemption. The Commission is a trial court. Like any trial court, it is required to follow the North Carolina Rules of Evidence. When the taxpayer appeals, the taxpayer has the burden of proof. Individual taxpayers may present their own cases but are encouraged to hire an attorney. If a property owner is a business entity, the business entity may represent itself using a non-attorney representative who is one or more of the following of the business entity: (i) officer, (ii) manager or member-manager, if the business entity is a limited liability company, (iii) employee whose income is reported on IRS Form W-2, if the business entity authorizes the representation in writing, or (iv) owner of the business entity, if the business entity authorizes the representation in writing and if the owner's interest in the business entity is at least twenty-five percent (25%). Authority for and prior notice of non-attorney representation shall be made in writing, under penalty of perjury, to the Commission on a form provided by the Commission.

The Commission will render its decision within a short time, based upon the greater weight of the evidence. Evidence is usually presented as sworn testimony and/or documents. The county has the opportunity to cross-examine any witnesses. The taxpayer may appeal a decision of the Property Tax Commission to the state Court of Appeals and state Supreme Court, but those bodies may choose to not hear the case as the grounds for appeal are more limited.

- (1) Source: North Carolina Dept of Revenue, Property Tax System  
[www.dor.state.nc.us/practioner/property/appeal.html](http://www.dor.state.nc.us/practioner/property/appeal.html)

## 2. Local Board of Equalization and Review Appeal Process

Local appeals are made to the Cumberland County Board of Equalization and Review. Following are excerpts from the General Statutes concerning the local appeal process.

105-322. County board of equalization and review.

- (a) Personnel. - Except as otherwise provided herein, the board of equalization and review of each county shall be composed of the members of the board of county commissioners. Upon the adoption of a resolution so providing, the board of commissioners is authorized to appoint a special board of equalization and review to carry out the duties imposed under this section. The resolution shall provide for the membership, qualifications, terms of office and the filling of vacancies on the board. The board of commissioners shall also designate the chairman of the special board. The resolution may also authorize a taxpayer to appeal a decision of the special board with respect to the listing or appraisal of his property or the property of others to the board of county commissioners. The resolution shall be adopted not later than the first Monday in March of the year for which it is to be effective and shall continue in effect until revised or rescinded. It shall be entered in the minutes of the meeting of the board of commissioners and a copy thereof shall be forwarded to the Department of Revenue within 15 days after its adoption. Nothing in this subsection (a) shall be construed as repealing any law creating a special board of equalization and review or creating any board charged with the duties of a board of equalization and review in any county.
- (b) Compensation. - The board of county commissioners shall fix the compensation and allowances to be paid members of the board of equalization and review for their services and expenses.
- (c) Oath. - Each member of the board of equalization and review shall take the oath required by Article VI, § 7 of the North Carolina Constitution with the following phrase added to it: "that I will not allow my actions as a member of the board of equalization and review to be influenced by personal or political friendships or obligations,". The oath must be filed with the clerk of the board of county commissioners.
- (d) Clerk and Minutes. - The assessor shall serve as clerk to the board of equalization and review, shall be present at all meetings, shall maintain accurate minutes of the actions of the board, and shall give to the board such information as he may have or can obtain with respect to the listing and valuation of taxable property in the county.
- (e) Time of Meeting. - Each year the board of equalization and review shall hold its first meeting not earlier than the first Monday in April and not later than the first Monday in May. In years in which a county does not conduct a real property revaluation, the board shall complete its duties on or before the third Monday following its first meeting unless, in its opinion, a longer period of time is necessary or expedient to a proper execution of its responsibilities. In no event shall the board sit later than July 1 except to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. In the year in which a county conducts a real property revaluation, the board shall complete its duties on or before December 1, except that it may sit after that date to hear and determine requests made under the provisions of subdivision (g)(2), below, when such requests are made within the time prescribed by law. From the time of its first meeting until its adjournment, the board shall meet at such times as it deems reasonably necessary to perform its statutory duties and to receive requests and hear the appeals of taxpayers under the provisions of subdivision (g)(2), below.

(f) Notice of Meetings and Adjournment. - A notice of the date, hours, place, and purpose of the first meeting of the board of equalization and review shall be published at least three times in some newspaper having general circulation in the county, the first publication to be at least 10 days prior to the first meeting. The notice shall also state the dates and hours on which the board will meet following its first meeting and the date on which it expects to adjourn; it shall also carry a statement that in the event of earlier or later adjournment, notice to that effect will be published in the same newspaper. Should a notice be required on account of earlier adjournment, it shall be published at least once in the newspaper in which the first notice was published, such publication to be at least five days prior to the date fixed for adjournment. Should a notice be required on account of later adjournment, it shall be published at least once in the newspaper in which the first notice was published, such publication to be prior to the date first announced for adjournment.

(g) Powers and Duties. – The board of equalization and review has the following powers and duties:

(1) Duty to Review Tax Lists. - The board shall examine and review the tax lists of the county for the current year to the end that all taxable property shall be listed on the abstracts and tax records of the county and appraised according to the standard required by G.S. 105-283, and the board shall correct the abstracts and tax records to conform to the provisions of this Subchapter. In carrying out its responsibilities under this subdivision (g)(1), the board, on its own motion or on sufficient cause shown by any person, shall:

- a. List, appraise, and assess any taxable real or personal property that has been omitted from the tax lists.
- b. Correct all errors in the names of persons and in the description of properties subject to taxation.
- c. Increase or reduce the appraised value of any property that, in the board's opinion, has been listed and appraised at a figure that is below or above the appraisal required by G.S. 105-283; however, the board shall not change the appraised value of any real property from that at which it was appraised for the preceding year except in accordance with the terms of G.S. 105-286 and 105-287.
- d. Cause to be done whatever else shall be necessary to make the lists and tax records comply with the provisions of this Subchapter.
- e. Embody actions taken under the provisions of subdivisions (g)(1)a through (g)(1)d, above, in appropriate orders and have the orders entered in the minutes of the board.
- f. Give written notice to the taxpayer at the taxpayer's last known address in the event the board, by appropriate order, increases the appraisal of any property or lists for taxation any property omitted from the tax lists under the provisions of this subdivision (g)(1).

(2) Duty to Hear Taxpayers Appeals. - On request, the board of equalization and review shall hear any taxpayer who owns or controls property taxable in the county with respect to the listing or appraisal of the taxpayer's property or the property of others.

- a. A request for a hearing under this subdivision (g)(2) shall be made in writing to or by personal

appearance before the board prior to its adjournment. However, if the taxpayer requests review of a decision made by the board under the provisions of subdivision (g)(1), above, notice of which was mailed fewer than 15 days prior to the board's adjournment, the request for a hearing thereon may be made within 15 days after the notice of the board's decision was mailed.

- b. Taxpayers may file separate or joint requests for hearings under the provisions of this subdivision (g)(2) at their election.
  - c. At a hearing under provisions of this subdivision (g)(2), the board, in addition to the powers it may exercise under the provisions of subdivision (g)(3), below, shall hear any evidence offered by the appellant, the assessor, and other county officials that is pertinent to the decision of the appeal. Upon the request of an appellant, the board shall subpoena witnesses or documents if there is a reasonable basis for believing that the witnesses have or the documents contain information pertinent to the decision of the appeal.
  - d. On the basis of its decision after any hearing conducted under this subdivision (g)(2), the board shall adopt and have entered in its minutes an order reducing, increasing, or confirming the appraisal appealed or listing or removing from the tax lists the property whose omission or listing has been appealed. The board shall notify the appellant by mail as to the action taken on the taxpayer's appeal not later than 30 days after the board's adjournment.
- (3) Powers in Carrying Out Duties. - In the performance of its duties under subdivisions (g)(1) and (g)(2), above, the board of equalization and review may exercise the following powers:
- a. It may appoint committees composed of its own members or other persons to assist it in making investigations necessary to its work. It may also employ expert appraisers in its discretion. The expense of the employment of committees or appraisers shall be borne by the county. The board may, in its discretion, require the taxpayer to reimburse the county for the cost of any appraisal by experts demanded by the taxpayer if the appraisal does not result in material reduction of the valuation of the property appraised and if the appraisal is not subsequently reduced materially by the board or by the Department of Revenue.
  - b. The board, in its discretion, may examine any witnesses and documents. It may place any witnesses under oath administered by any member of the board. It may subpoena witnesses or documents on its own motion, and it must do so when a request is made under the provisions of subdivision (g)(2)c, above. A subpoena issued by the board shall be signed by the chair of the board, directed to the witness or to the person having custody of the document, and served by an officer authorized to serve subpoenas. Any person who willfully fails to appear or to produce documents in response to a subpoena or to testify when appearing in response to a subpoena shall be guilty of a Class 1 misdemeanor.
- (4) Power to Submit Reports.- Upon the completion of its other duties, the board may submit to the Department of Revenue a report outlining the quality of the reappraisal, any problems it encountered in the reappraisal process, the number of appeals submitted to the board and to the Property Tax Commission, the success rate of the appeals submitted, and the name of the firm that conducted the reappraisal. A copy of the report should be sent by the board to the firm that conducted the reappraisal.



(5) Duty to Change Abstracts and Records After Adjournment. - Following adjournment upon completion of its duties under supervisions and (g)(1) and (g)(2) of this subsection, the board may continue to meet to carry out the following duties:

- a. To hear and decide all appeals relating to discovered property under G.S. 105-312(d) and (k).
- b. To hear and decide all appeals relating to the appraisal, situs, and taxability of classified motor vehicles under G.S. 105-330.2(b).
- c. To hear and decide all appeals relating to audits conducted under G.S. 105-296(j) and relating to audits conducted under G.S. 105-296(j) and (l) of property classified at present-use value and property exempted or excluded from taxation.
- d. To hear and decide all appeals relating to personal property under G.S. 105-317.1(c).  
(1939, c. 310, s. 1105; 1965, c. 191; 1967, c. 1196, s. 6; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1977, c. 863; 1987, c. 45, s. 1; 1989, c. 79, s. 3, c. 176, s. 1, c. 196; 1991, c. 110, s. 5; 1991 (Reg. Sess., 1992), c. 1007, s. 22; 1993, c. 539, s. 720; 1994, Ex. Sess., c. 24, s. 14(c); 2001-139, ss. 6,7; 2002-156, s.3.)

### 3. Appeals to Property Tax Commission

State appeals are made to the State Board of Equalization and Review, also known as, The North Carolina Property Tax Commission. Following are excerpts from the General Statutes concerning the state appeal process.

105-290. Appeals to Property Tax Commission.

- (a) Duty to Hear Appeals. - In its capacity as the State board of equalization and review, the Property Tax Commission shall hear and adjudicate appeals from boards of county commissioners and from county boards of equalization and review as provided in this section.
- (b) Appeals from Appraisal and Listing Decisions. – The Property Tax Commission shall hear and decide appeals from decisions concerning the listing, appraisal, or assessment of property made by county boards of equalization and review and boards of county commissioners. Any property owner of the county may except to an order of the county board of equalization and review or the board of county commissioners concerning the listing, appraisal, or assessment of property and appeal the order to the Property Tax Commission.

(1) In these cases, taxpayers and persons having ownership interests in the property subject to taxation may file separate appeals or joint appeals at the election of one or more of the taxpayers. It is the intent of this provision that all owners of a single item of personal property or tract or parcel of real property be allowed to join in one appeal and also that any taxpayer be allowed to include in one appeal all objections timely presented regardless of the fact that the listing or valuation of more than one item of personal property or tract or parcel of real property is the subject of the appeal.

(2) When an appeal is filed, the Property Tax Commission shall provide a hearing before representatives of the Commission, or the full Commission as specified in this subdivision.

- a. Hearing by Commission Representatives. – The Commission may authorize one or more members of the Commission or employees of the Department of Revenue to hear an appeal, to make examinations and investigations, to have made from stenographic notes a full and complete record of the evidence offered at the hearing, and to make recommended findings of fact and conclusions of law. Should the Commission elect to follow this procedure, it shall fix the time and place at which its representatives will hear the appeal and, at least 10 days before the hearing, give written notice of the hearing to the appellant and to the clerk of the board of commissioners of the county from which the appeal is taken. At the hearing the Commission's representatives shall hear all evidence and affidavits offered by the appellant and appellee county and may exercise the authority granted by subsection (d), below, to obtain information pertinent to decision of the appeal. The representatives conducting the hearing shall submit to the Commission and to the appellant and appellee their recommended findings of fact and conclusions of law. Upon the request of any party, the representatives conducting the hearing shall also submit to the Commission and to the appellant and appellee a full record of the proceeding. The cost of providing the full record of the proceeding shall be borne by the party requesting it, unless the Commission determines for good cause that the cost should be borne by the Commission. The Commission shall review the record, the recommended findings of fact and conclusions of law, and any written arguments that may be submitted to the Commission by the appellant

or appellee within 15 days following the date on which the findings and conclusions were submitted to the parties and shall take one of the following actions:

1. Accept the recommended findings of fact and conclusions of law and issue an appropriate order as provided in subdivision (b)(3), below.
2. Make new findings of fact or conclusions of law based upon the materials submitted by the Commission's representatives and issue an appropriate order as provided in subdivision (b)(3), below.
3. Rehear the appeal under the procedure provided in subdivision (b)(2)b, below, with respect to any portion of the record or recommended findings of fact or conclusions of law.

- b. Hearing by Full Commission. - Should the Commission elect not to employ the procedure provided in subdivision (b)(2)a, above, it shall fix a time and place at which the Commission shall hear the appeal and, at least 10 days before the hearing, give written notice of the hearing to the appellant and to the clerk of the board of commissioners of the county from which the appeal is taken. At the hearing the Commission shall hear all evidence and affidavits offered by the appellant and appellee county and may exercise the authority granted by subsection (d), below, to obtain information pertinent to decision of the appeal. The Commission shall make findings of fact and conclusions of law and issue an appropriate order as provided in subsection (b) (3), below.

(3) On the basis of the findings of fact and conclusions of law made after any hearing provided for by this subsection (b), the Property Tax Commission shall enter an order (incorporating the findings and conclusions) reducing, increasing, or confirming the valuation or valuations appealed or listing or removing from the tax lists the property whose listing has been appealed. A certified copy of the order shall be delivered to the appellant and to the clerk of the board of commissioners of the county from which the appeal was taken, and the abstracts and tax records of the county shall be corrected to reflect the Commission's order.

(4) Interest on Overpayments. - When an order of the Property Tax Commission reduces the valuation of property or removes the property from the tax lists and, based on the order, the taxpayer has paid more tax than is due on the property, the taxpayer is entitled to receive interest on the overpayment in accordance with this subdivision. An overpayment of tax bears interest at the rate set under G.S. 105-241.21 from the date the interest begins to accrue until a refund is paid. Interest accrues from the later of the date the tax was paid and the date the tax would have been considered delinquent under G.S. 105-360. A refund is considered paid on a date determined by the governing body of the taxing unit that is no sooner than five days after a refund check is mailed.

- (c) Appeals from Adoption of Schedules, Standards, and Rules.- It shall be the duty of the Property Tax Commission to hear and to adjudicate appeals from orders of boards of county commissioners adopting schedules of values, standards, and rules under the provisions of G.S. 105-317 as prescribed in this subsection (c), and the adoption of such schedules, standards, and rules shall not be subject to appeal under any other provision of this Subchapter.

- (1) A property owner of the county who, either separately or in conjunction with other property owners of the county, asserts that the schedules of values, standards, and rules adopted by order of the board of county commissioners do not meet the true value or present-use value appraisal standards established by G.S. 105-283 and G.S. 105-277.2(5), respectively, may

appeal the order to the Property Tax Commission within 30 days of the date when the order adopting the schedules, standards, and rules was first published, as required by G.S. 105-317(c).

(2) Upon such an appeal the Property Tax Commission shall proceed to hear the appeal in accordance with the procedures provided in subdivisions (b)(1) and (b)(2), above, and in scheduling the hearing upon such an appeal, the Commission shall give it priority over appeals that may be pending before the Commission under the provisions of subsection (b), above. The decision of the Commission upon such an appeal shall be embodied in an order as provided in subdivision (c)(3), below.

(3) On the basis of the findings of fact and conclusions of law made after any hearing provided for by this subsection (c), the Property Tax Commission shall enter an order (incorporating the findings and conclusions):

- a. Modifying or confirming the order adopting the schedules, standards, and rules challenged,
- b. Requiring the board of county commissioners to revise or modify its order of adoption in accordance with the instructions of the Commission and to present the order as thus revised or modified for approval by the Commission under rules and regulations prescribed by the Commission.

(d) Witnesses and Documents. - Upon its own motion or upon the request of any party to an appeal, the Property Tax Commission, or any member of the Commission, or any employee of the Department of Revenue so authorized by the Commission shall examine witnesses under oath administered by any member of the Commission or any employee of the Department so authorized by the Commission, and examine the documents of any person if there is ground for believing that information contained in such documents is pertinent to the decision of any appeal pending before the Commission, regardless of whether such person is a party to the proceeding before the Commission. Witnesses and documents examined under the authority of this subsection (d) shall be examined only after service of a subpoena as provided in subdivision (d)(1), below. The travel expenses of any witness subpoenaed and the cost of serving any subpoena shall be borne by the party that requested the subpoena.

- (1) The Property Tax Commission, a member of the Commission, or any employee of the Department of Revenue authorized by the Commission, is authorized and empowered to subpoena witnesses and to subpoena documents upon a subpoena to be signed by the chairman of the Commission directed to the witness or witnesses or to the person or persons having custody of the documents sought. Subpoenas issued under this subdivision may be served by any officer authorized to serve subpoenas.
- (2) Any person who shall willfully fail or refuse to appear, to produce subpoenaed documents in response to a subpoena, or to testify as provided in this subsection (d) shall be guilty of a Class 1 misdemeanor.
- (3) Upon a motion, the Property Tax Commission, or a member of the Commission may quash a subpoena if, after a hearing, the Commission finds any of the following:
  - a. The subpoena requires the production of evidence that does not relate to a matter in issue.
  - b. The subpoena fails to describe with sufficient particularity the evidence required to be produced.
  - c. The subpoena is subject to being quashed for any other reason sufficient in law.

(d1) Hearing on Motion to Quash Subpoena; Appeal. - A hearing on a motion to quash a subpoena pursuant to subdivision (d)(3) of this section shall be heard at least 10 days prior to the hearing for which

the subpoena was issued. The denial of a motion to quash a subpoena is subject to immediate judicial review in the Superior Court of Wake County or in the superior court of the county where the person subject to the subpoena resides.

(d2) Business Entity Representation. - If a property owner is a business entity, the business entity may represent itself using a non-attorney representative who is one or more of the following of the business entity: (i) officer, (ii) manager or member-manager, if the business entity is a limited liability company, (iii) employee whose income is reported on IRS Form W-2, if the business entity authorizes the representation in writing, or (iv) owner of the business entity, if the business entity authorizes the representation in writing and if the owner's interest in the business entity is at least twenty-five percent (25%). Authority for and prior notice of non-attorney representation shall be made in writing, under penalty of perjury, to the Commission on a form provided by the Commission.

(e) Time Limits for Appeals. - A notice of appeal from an order of a board of county commissioners, other than an order adopting a uniform schedule of values, or from a board of equalization and review shall be filed with the Property Tax Commission within 30 days after the date the board mailed a notice of its decision to the property owner. A notice of appeal from an order adopting a schedule of values shall be filed within the time set in subsection (c).

(f) Notice of Appeal. - A notice of appeal filed with the Property Tax Commission shall be in writing and shall state the grounds for the appeal. A property owner who files a notice of appeal shall send a copy of the notice to the appropriate county assessor.

(g) What Constitutes Filing. - A notice of appeal submitted to the Property Tax Commission by a means other than United States mail is considered to be filed on the date it is received in the office of the Commission. A notice of appeal submitted to the Property Tax Commission by United States mail is considered to be filed on the date shown on the postmark stamped by the United States Postal Service. If an appeal submitted by United States mail is not postmarked or the postmark does not show the date of mailing, the appeal is considered to be filed on the date it is received in the office of the Commission. A property owner who files an appeal with the Commission has the burden of proving that the appeal is timely. (1939, c. 310, ss. 202, 1107, 1109; 1955, c. 1350, s. 10; 1967, c. 1196, s. 3; 1969, c. 7, ss. 1, 2; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 295, ss. 3, 9; c. 680, ss. 4, 5; 1989 (Reg. Sess., 1990), c. 1005, ss. 1, 2; 1991 (Reg. Sess., 1992), c. 1016, s. 1; 1993, c. 539, s. 713; 1994, Ex. Sess., c. 24, s. 14(c); 1997-205, s. 1; 2007-251, ss. 3, 4; 2007-491, s. 44(1)a; 2014-120, s. 7(b).)

1. Source: Machinery Act of North Carolina, Issued by The North Carolina Department of Revenue, 2015 Edition, G.S. 105-290 LexisNexis, Matthew Bender & Company, Inc. Editorial offices P O Box 7587, Charlottesville, Va 22906-7507

## 4. Appeals to Supreme Court

### § 105-345.4. Appeal to Supreme Court.

In all appeals heard in the Court of Appeals, any party may file a motion for review in the Supreme Court of the decision of the Court of Appeals under G.S. 7A-31, and in cases entitled to be appealed as a matter of right under G.S. 7A-30(3) any party may appeal to the Supreme Court from the decision of the Court of Appeals under the same rules and regulations as are prescribed by law for appeals, and such court may advance the cause on its docket. (1979, c. 584, s. 3.)

Source: Machinery Act of North Carolina, Issued by The North Carolina Department of Revenue, 2015 Edition, G.S. 105-354.4 LexisNexis, Matthew Bender & Company, Inc. Editorial office s P O Box 7587, Charlottesville, Va 22906-

## **XV. APPENDIX**

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## **XV. APPENDIX**

### **1. Classification of Real vs Personal Property**

#### **A. REAL PROPERTY**

The Machinery Act in G.S. 105-273(13) defines real property, real estate, or land as any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on the land.
- c. All rights and privileges belonging, or in any way appertaining, to the property.

The NCDOR further states that real estate is defined as the land and appurtenances, including all things not movable in nature and more or less permanently affixed to the land.

The real estate valuation would include such things as floor coverings, wall coverings, ceilings, normal lighting, standard HVAC, sprinkler systems, paving, and exterior fencing.

#### **B. PERSONAL PROPERTY**

The Machinery Act in G.S. 105-273(14) defines tangible personal property as all personal property that is not intangible, and that is not permanently affixed to real property.

The NCDOR defines personal property as all tangible property other than real estate. Further, it generally includes movable items, that is, those not permanently attached or affixed to the real estate. In determining whether an item is personal or real, there can be considered the way it is affixed to the real property, as well as the intention of the owner with regard to the removal of the asset at the end of a lease period. If the item can be removed without serious injury to the building, or to the item itself, then it could safely be termed as tangible personal property.

#### **C. LEASEHOLD IMPROVEMENTS**

The NCDOR defines leasehold improvements as real estate improvements to leased property contracted for, installed, and paid for by the lessee; and which may well remain with the real estate, thereby becoming an integral part of the leased fee real estate upon expiration or termination of the current lease, but which are the property of, and should be charged to, the current lessee who installs same.

Examples of items that may appear to be real estate but could be considered personal property or leasehold improvements in certain situations:

1. Wiring (Beyond the basic wiring of a commercial building)
2. Venting
3. Flooring (Designed for a particular process or equipment; not basic floor covering)
4. Special Climate Control (HVAC systems associated with a particular equipment or product)
5. Conveyors
6. Boilers and Furnaces
7. Shelving and Displays
8. Security Systems
9. Telephone Systems
10. Alarm Systems
11. Built-in Coolers
12. Customized Light Fixtures (Beyond standard fixtures; designed for a particular process or display)
13. Built-in Cabinets (Specific design to the type of business)
14. Leasehold Improvements (Owned by lessee)
15. Interior Fencing (Outside fencing should be considered real property)
16. Generators

The following are guidelines to determine if property is considered real or personal:

1. Property used in the process, or is in place for the equipment, is generally considered personal property. Examples are special wiring, equipment foundations, and the process piping.
2. Property used for the building, or for the comfort of the employees, is generally considered real property.
3. The owner's/tenant's intent is important to consider. If the owner/tenant intends it to be permanently attached to the real estate and the item would be destroyed and inflict damage to the building structure if it were removed, it should be considered real. Examples of items that may be paid for by the tenant, but would be considered real property, are asphalt, paving, floor coverings, and built-in bank vaults.

It is important to remember that there are no absolutes in making the determination of whether assets should be classified as real or personal. The appraiser will need to determine if the property is already part of the real estate assessment by being built into the cost of the building interior finish code. An example would be a building valued as an office. The real estate value includes the floor covering, a minimal number of built-in cabinets, interior walls, and ceilings. The appraiser may have to determine how the property is affixed to the real estate, and, whether the property is there for the benefit of the process, which would be personal property, or for the benefit of the employees or the building, which is generally considered real property. A key factor to remember when assessing property is all taxable property can be assessed only once, as either real or personal.

## D. General Classification of Real and Personal Property

DESCRIPTION	REAL	PERSONAL
ACOUSTICAL FIRE-RESISTANT DRAPES & CURTAINS		XX
AEROBIC FLOORS		XX
AIR CONDITIONING – BUILDING AIR CONDITIONING, INCLUDING REFRIGERATION EQUIPMENT, FOR COMFORT OF OCCUPANTS, BUILT-IN, CENTRAL & WALL UNITS	XX	
AIR CONDITIONING – WINDOW UNITS, PACKAGE UNITS, INCLUDING, E.G., THAT USED IN DATA PROCESSING ROOM AND IN MANUFACTURING PROCESSING		XX
AIRPLANES		XX
ALARM SYSTEM (SECURITY OF FIRE) & WIRING		XX
APARTMENTS – CARPETING INSTALLED & ATTACHED		XX
APARTMENTS – BUILT-IN (RANGES, DISHWASHER, DISPOSAL) UNLESS INCOME APPROACH IS USED		XX
ASPHALT PLANT – BATCH, MIX, ETC. – MOVABLE		XX
ATM – ALL EQUIP. & SELF-STANDING BOOTHS		XX
AUTOMATIC EXHAUST SYSTEMS FOR BUILDING	XX	
AUTOMATIC EXHAUST SYSTEMS FOR EQUIPMENT		XX
AWNINGS		XX
BALERS (PAPER, CARDBOARD, ETC.)		XX
BANKS – CANOPY, DRIVE-IN	XX	
BANKS – DRIVE-IN WINDOWS		XX
BANK TELLER COUNTERS – SERVICE AREA & RELATED		XX
BANKS – NIGHT DEPOSIT CHUTES		XX
BANKS – PNEUMATIC CHUTES		XX
BANKS – TELLER LOCKERS – MOVABLE OR BUILT-IN		XX
BANKS – SAFE DEPOSIT BOXES		XX
BANKS – SAFES (FREE STANDING)		XX
BANKS – SURVEILLANCE SYSTEMS		XX
BANKS – VAULT DOORS		XX
BANKS – VAULT (BUILT INS)	XX	
BAR AND BAR EQUIPMENT (MOVABLE OR BUILT-IN)		XX
BAR SINKS (USED IN CONJUNCTION WITH OPERATION)		XX
BARBER & BEAUTY SHOPS – BASINS & SINKS USED IN CONJUNCTION WITH BUSINESS		XX
BARBER & BEAUTY SHOPS – TOILET ROOM FACILITIES	XX	
BARNs	XX	
BILLBOARDS		XX
BOATS AND MOTORS – ALL		XX
BOILER – FOR SERVICE OF BUILDING	XX	
BOILER – PRIMARILY FOR PROCESS		XX
BOWLING ALLEY LANES, RETURNS, & PIN SPOTTERS		XX
BROADCASTING EQUIPMENT		XX
BULK BARNs	XX	
BURGLAR ALARMS		XX
C-I-P (CONSTRUCTION IN PROGRESS) EQUIPMENT		XX
CABINETS		XX

DESCRIPTION	REAL	PERSONAL
CABLE TV DISTRIBUTION SYSTEMS		XX
CABLE TV EQUIPMENT AND WIRING		XX
CABLE TV SUBSCRIBER CONNECTIONS		XX
CAMERA EQUIPMENT		XX
CANOPIES – FABRIC, VINYL, PLASTIC		XX
CANOPIES SERVICE STATION	XX	
CANOPY LIGHTING		XX
CAR WASH – EQUIPMENT, FILTERS, TANKS, TEMPORARY PARTITIONS, PLUMBING, PIPING, WIRING FOR EQUIPMENT		XX
CARPET – INSTALLED	XX	
CATWALKS FOR M & E		XX
CEMENT PLANTS (SEE CONCRETE PLANTS)		XX
CHAIRS – ALL TYPES		XX
CLOSED CIRCUIT TV		XX
COLD STORAGE – EQUIPMENT/ROOMS/PARTITIONS		XX
COLD STORAGE – BUILT IN COLD STORAGE ROOMS		XX
COLD STORAGE – REFRIGERATION EQUIPMENT		XX
COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG. HEAT)		XX
COMPRESSED AIR SYSTEMS		XX
COMPUTERS – ALL		XX
COMPUTER ROOM A/C		XX
COMPUTER ROOM RAISED FLOOR		XX
COMPUTER ROOM – FIRE SUPPRESSION EQUIPMENT		XX
COMPUTERIZED SCANNING EQUIP.		XX
COMPUTERS AND DATA LINES		XX
CONCRETE PLANTS (ELECTRONIC, MIXING, CONVEYERS, TANKS, ETC.)		XX
CONTROL SYSTEMS – ELECTRONIC		XX
CONTROL SYSTEMS – BUILDING AND EQUIPMENT		XX
CONVEYOR & MATERIAL HANDLING SYSTEMS		XX
COOKING EQUIPMENT (RESTAURANT, ETC.)		XX
COOLERS – (WALK-IN) – PREFAB, PORTABLE, DISPLAY, SELF-STANDING, KNOCK DOWN		XX
COOLERS – (WALK-IN) PERMANENT		XX
COOLING TOWERS – PRIMARY USE FOR BUILDING		XX
COOLING TOWERS – PRIMARY USE IN MANUFACTURE		XX
COUNTERS/RECEPTION DESKS – MOVEABLE OR BUILT-IN		XX
CRANEWAYS		XX
DAIRY PROCESSING PLANTS – ALL PROCESS ITEMS, BINS, TANKS		XX
DANCE FLOORS		XX
DATA PROCESSING EQUIPMENT – ALL ITEMS		XX
DELI EQUIPMENT		XX
DESK – ALL		XX
DIAGNOSTIC CENTER EQUIPMENT – MOVABLE OR BUILT-IN		XX
DISPLAY CASES – MOVABLE OR BUILT-IN		XX
DOCK LEVELERS	XX	

DESCRIPTION	REAL	PERSONAL
DOORS	XX	
DOORS- AUTOMATIC OPENERS		XX
DRAPES AND CURTAINS, BLINDS, ETC.		XX
DRAWINGS		XX
DRINKING FOUNTAINS		XX
DRIVE-THRU WINDOWS – ALL (EXCEPT BANKS)		XX
DRYING SYSTEMS – PROCESS OR PRODUCT		XX
DRYING SYSTEMS – SPECIAL HEATING IN PROCESS SYSTEM		XX
DUMB WAITERS		XX
DUMPSTERS		XX
DUST CATCHERS, CONTROL SYSTEMS, ETC.		XX
ELECTRONIC CONTROL SYSTEMS		XX
ELEVATORS	XX	
ESCALATORS	XX	
EXHAUST SYSTEMS VEHICLE EMISSIONS		XX
EXTERIOR STRUCTURES FOR KILNS	XX	
FANS – FREESTANDING		XX
FARM EQUIPMENT – ALL		XX
FENCING – INSIDE		XX
FENCING – OUTSIDE	XX	
FIRE ALARM SYSTEMS		XX
FITNESS CENTER EQUIPMENT – (ALL)		XX
FLAGPOLE		XX
FOUNDATIONS FOR MACHINERY AND EQUIP.		XX
FREIGHT CHARGES		XX
FUELS – NOT FOR SALE (LIST AS SUPPLIES)		XX
FURNACES – STEEL MILL PROCESS, ETC, FOUNDRIES		XX
FURNITURE AND FIXTURES		XX
GAZEBOS	XX	
GENERATORS		XX
GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)	XX	
GRAIN BINS – NOT PERMANENTLY ATTACHED		XX
GRAIN ELEVATORS		XX
GREENHOUSE BENCHES, HEATING SYSTEMS, ETC., IRRIGATION, VENTILATION		XX
GREENHOUSES – MOVABLE		XX
GREENHOUSE – STRUCTURE IF PER. AFFIXED	XX	
HEATING SYSTEMS, PROCESS		XX
HOPPERS – METAL BIN TYPE		XX
HOSPITAL SYSTEMS – OXYGEN, PUBLIC ADDRESS, EMERGENCY ELECTRIC, CLOSED T.V. CALL SYSTEM, AUTOCLAVE, ETC.		XX
HOTEL/MOTEL TELEVISIONS & WIRING, FURNITURE, ETC.		XX
HUMIDIFIERS – PROCESS		XX
INCINERATORS – EQUIPMENT AND/OR MOVABLE		XX
INDUSTRIAL POPING – PROCESS		XX
INSTALLATION COST		XX

DESCRIPTION	REAL	PERSONAL
INVENTORIES (EXEMPT)		XX
IRRIGATION EQUIPMENT		XX
KILN HEATING SYSTEM		XX
KILNS – METAL TUNNEL OR MOVABLE		XX
LABORATORY EQUIPMENT		XX
LAGOONS/SETTLING PONDS	XX	
LAUNDRY BINS		XX
LAW AND PROFESSIONAL LIBRARIES		XX
LEASED EQUIPMENT – LESSOR OR LESSEE POSSESSION		XX
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY)		XX
LIFTS – OTHER THAN ELEVATOR		XX
LIGHTING – PORTABLE/MOVABLE/SPECIAL		XX
LIGHTING – YARD LIGHTING, POLE		XX
LIVESTOCK (EXEMPT)		XX
LP STORAGE TANKS		XX
MACHINERY AND EQUIPMENT		XX
MEDICAL EQUIPMENT		XX
MILK HANDLING – MILKING, COOLING, PIPING, STORAGE EQUIPMENT		XX
MINERAL RIGHTS	XX	
MIRRORS (OTHER THAN BATHROOM)		XX
MOBILE HOME PARKS – POLES & LIGHTING		XX
MOBLIE HOME PARKS – LAUNDRY BLDG., BATH HOUSES, SWIMMING POOLS, SEWER SYSTEMS, WATER PIPING, WALKS, DRIVEWAYS AND PARK AREAS	XX	
MOBLIE HOMES – ALL SINGLE WIDE & DOUBLE WIDES ON LAND NOT OWNED BY MOBILE HOMEOWNER SEE GENERAL STATUTE G.S. 105-273(13)		XX
MOBLIE HOMES – ALL SINGLE WIDE & DOUBLE WIDES ON LAND OWNED BY MOBILE HOMEOWNER SEE GENERAL STATUTE G.S. 105-273(13)	XX	
MOINTORING SYSTEMS BUILDING OR EQUIPMENT		XX
NEWSPAPER STANDS		XX
NIGHT DEPOSITORY		XX
OFFICE EQUIPMENT – ALL		XX
OFFICE SUPPLIES (LIST AS SUPPLIES)		XX
OIL COMPANY EQUIPMENT – PUMPS, SUPPLIES, ETC.		XX
OIL STORAGE AND TANKS		XX
OVENS – PROCESSING/MANUFACTURING		XX
OVERHEAD CONVEYOR SYSTEM		XX
OVERHEAD DOORS	XX	
OVERHEAD WALKWAYS	XX	
PACKAGE AND LABELING EQUIPMENT		XX
PAGING SYSTEMS		XX
PAINT SPRAY BOOTHS		XX
PARKING LOT LIGHTING		XX
PARTITIONS		XX
PAVING	XX	

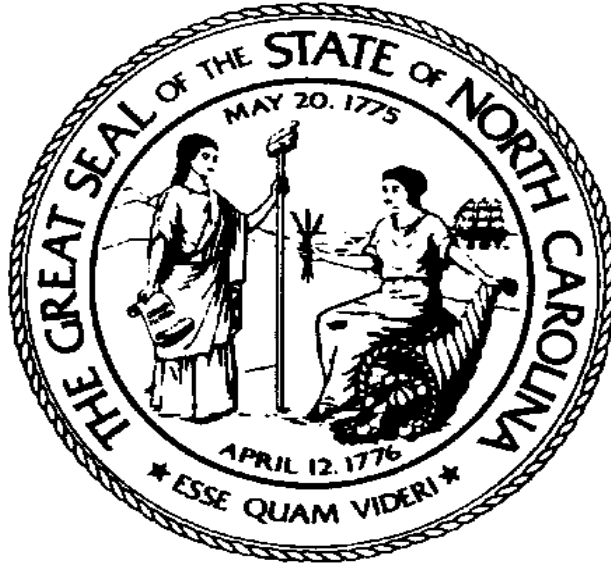
DESCRIPTION	REAL	PERSONAL
PHOTO BOOTHS		XX
PIPING SYSTEMS – PROCESS PIPING		XX
PLAYGROUND EQUIPMENT – ALL		XX
PNEUMATIC TUBE SYSTEMS		XX
PORTABLE BUILDINGS		XX
POULTRY HOUSE EQUIPMENT – WATER & FEEDING EQUIPMENT, CURTAINS, ETC.		XX
POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)		XX
POWER TRANSFORMERS – EQUIPMENT		XX
PROCESSING SILOS		XX
PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)		XX
PUMPS – GASOLINE, ETC.		XX
RAILROAD SPURS (OTHER THEN RAILROAD OWNED)	XX	
REFRIGERATION SYSTEMS – COMPRESSORS, ETC.	XX	
REPAIRS – BUILDING	XX	
REPAIRS – EQUIPMENT		XX
RESTAURANT FURNITURE (INCL. ATTACHED TO FLOOR OR BLDG.)		XX
RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, ETC. (COMMERCIAL)		XX
RETURNABLE CONTAINERS		XX
ROCK CRUSHERS		XX
ROLL – UP DOORS (INSIDE WALL)		XX
ROLL – UP DOORS (OUTSIDE WALL)	XX	
ROOFING	XX	
ROOM DIVIDERS/PARTITIONS – MOVABLE OR BUILT-IN		XX
ROOMS SELF-CONTAINED OR SPECIAL PURPOSE (WALL/CEILING/FLOOR)		XX
SAFES (WALL OR SELF-STANDING)		XX
SALES/USE TAX		XX
SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV AND EQUIPMENT)		XX
SCALE HOUSE (UNLESS MOVABLE)	XX	
SCALES (OTHER THEN TRUCK SCALES)		XX
SEATS – THEATER		XX
SECURITY SYSTEMS		XX
SERVICE STATION EQUIPMENT – PUMPS, TANKS, LIFTS & RELATED		XX
SEWER SYSTEMS	XX	
SHELVING		XX
SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING		XX
SILOS – FARM ONLY	XX	
SINKS – BATHROOM	XX	
SINKS – KITCHEN AREA (COMMERCIAL)		XX
SKATING RINKS – ROLLER	XX	
SOFTWARE – CAPITALIZED		XX
SOUND SYSTEMS & PROJECTION EQUIPMENT		XX

<b>DESCRIPTION</b>	<b>REAL</b>	<b>PERSONAL</b>
SPARE PARTS – LIST AS SUPPLIES (FOR EQUIPMENT)		XX
SPEAKERS – BUILT-IN OR FREESTANDING		XX
SPRAY BOOTHS		XX
SPRINKLER SYSTEM – ATTACHED TO PRODUCT STORAGE RACKS		XX
SPRINKLER SYSTEM – BUILDING	XX	
STORE FRONTS (NOT WALL TYPE)		XX
SUPPLIES (OFFICE & OTHER)		XX
SWIMMING POOLS (IN GROUND, INDOOR)	XX	
SWIMMING POOLS – ABOVE GROUND, PREFABRICATED		XX
SWITCHBOARD (MOTEL, ETC. – WHEN NOT OWNED BY UTILITY)		XX
TANKS (ALL ABOVE AND BELOW GROUND)		XX
TELEPHONE SYSTEMS & WIRING		XX
THEATER SCREENS – INDOOR, MOVIE SCREENS, SEATS & EQUIPMENT		XX
THEATER SCREENS – OUTDOOR, MOVIE SCREENS	XX	
THEATERS OUTDOOR – DRIVE IN – SPEAKERS, POSTS & U.G. WIRING		XX
THEATER SEATS		XX
THEATER, OUTDOOR – CONCESSION STANDS AND OTHER PERMANENT BUILDINGS	XX	
TOOLING, DIES, MOLDS		XX
TOWERS – MICROWAVE, EQUIPMENT, WIRING & FOUNDATION		XX
TOWERS – TV, RADIO, CATV, TWO-WAY RADIO, WIRING AND FOUNDATION		XX
TRACKAGE		XX
TRANSFORMER BANKS		XX
TRANSPORTATION COST – ALL		XX
TRUCK SCALES	XX	
TUNNELS – UNLESS PART OF PROCESSING SYSTEM	XX	
UPGRADE EQUIPMENT		XX
VACUUM SYSTEM, PROCESS		XX
VAULT – ALL		XX
VAULT DOOR INNER GATES, VENTS & EQUIPMENT		XX
VENDING MACHINES		XX
VENT FANS		XX
VENTILATION SYSTEMS – GENERAL BUILDING (BUILDING IMPROVEMENTS)	XX	
VENTILATION SYSTEMS – NEEDED FOR MANUFACTURING, PROCESS		XX
VIDEO TAPES/MOVIES/REEL MOVIES		XX
UTILITY SYSTEM BUILDINGS FOR PRIVATE SYSTEMS	XX	



<b>DESCRIPTION</b>	<b>REAL</b>	<b>PERSONAL</b>
UTILITY SYSTEMS – OTHER THAN IN STATE ASSESSED UTILITIES, OTHER THAN CENTRAL HEATING AND COOLING FOR BUILDINGS, ETC. (E.G.: MOTEL OWNED TELEPHONE SWITCHBOARD SYSTEMS, PRIVATE RAILROAD SIDINGS, PRIVATE WATER SYSTEMS, EMERGENCY POWER GENERATING EQUIPMENT, ETC.)		XX
WALL COVERING	XX	
WALLS – INSIDE MALL, BETWEEN TENANTS	XX	
WALLS – PARTITIONS, MOVABLE AND ROOM DIVIDERS		XX
WATER COOLERS – ALL		XX
WATER LINES – FOR PROCESS ABOVE OR BELOW GROUND		XX
WATER SYSTEM – RESIDENTIAL OR GENERAL BUILDING	XX	
WATER TANKS & SYSTEM – FOR PROCESS EQUIPMENT		XX
WELLS – PUMPS, MOTORS, EQUIPMENT		XX
WHIRLPOOL/JACUZZI/HOT TUBS – PORTABLE		XX
WHIRLPOOL/JACUZZI/HOT TUBS – BUILT IN	XX	
WIRING – POWER WIRING FOR MACHINERY AND EQUIPMENT		XX

2025 USE-VALUE MANUAL  
FOR AGRICULTURAL, HORTICULTURAL  
AND  
FOREST LAND



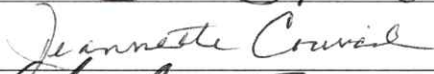


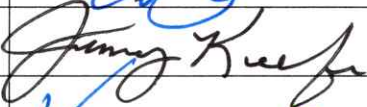



April 2024

North Carolina Use-Value Advisory Board  
North Carolina Department of Revenue  
Raleigh, North Carolina

## 1. Board of County Commissioner's Adoption Statement

In accordance with section 105-317(c) of the Machinery Act of North Carolina, the Tax Administrator's Office, County of Cumberland, does hereby request that the 2025 Use-Value Manual for Agricultural, Horticultural, and Forest Land submitted to the Board be adopted for the 2025 Revaluation of all real property.

COMMISSIONER NAME	SIGNATURE	DATE
Glenn B. Adams, Chairman		11/4/24
Dr. Toni Stewart, Vice Chairwoman		11/4/24
Dr. Jeannette M. Council		11/4/24
Michael C. Boose		11/4/24
W. Marshall Faircloth		11/4/24
Jimmy Keefe		11/4/24
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ACKNOWLEDGEMENT: Andrea Tebbe

Andrea Tebbe, Clerk to the Board

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## **Foreword**

When originally enacted in 1973, the objective of the present-use value program was to keep “the family farm in the hands of the farming family.” By the early 1970’s, North Carolina had become a prime site for industrial and commercial companies to relocate because of its plentiful and reliable work force. With this growth came other improvements to the State’s infrastructure to accommodate this growth, such as new and larger road systems, more residential subdivisions, and new industrial and commercial developments. The land on which to build these improvements came primarily from one source: farmland. As the demand for this land skyrocketed, so did its price as well as its assessed value, as counties changed from a fractional assessment to a market value system. Farmers who owned land near these sites soon could not afford the increase in property values and sought relief from the General Assembly.

In response, the General Assembly passed legislation known as the Present-Use Value program. As originally enacted, the basic tenets of this program were that only individuals who lived on the land for which they were applying could immediately qualify and that the land had to have a highest and best use as agriculture, horticulture or forest land. Land might also have qualified if the farmer owned it for seven years. Passage of this law eased the financial burden of most farmers and eliminated to some degree the “sticker shock” of the new property tax values. From that time until the mid-1980’s, the present-use value schedules were based on farmer-to-farmer sales, and quite often the market value schedules were very similar to the present use schedules, especially in the more rural areas.

Virtually every session of the General Assembly has seen new changes to the law, causing a constant rethinking as to how the law is to be administered. The mid-1980's saw several court cases that aided in this transformation. Among the legislative changes that resulted from these cases were the use of soil productivity to determine value, the use of a 9% capitalization rate, and the utilization of the "unit concept" to bring smaller tracts under the present use value guidelines.

Through the years the General Assembly has expanded the present-use value program to include new types of ownership such as business entities, tenants in common, trusts, and testamentary trusts. Legislation also expanded the definition of a relative. More recent legislation has established cash rents as the basis for determining present-use value for agricultural and horticultural land, while retaining the net income basis for determining present-use value for forestland.

This Use-Value Advisory Board Manual is published yearly to communicate the UVAB recommended present-use value rates and to explain the methodology used in establishing the recommended rates.

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# **USE-VALUE ADVISORY BOARD MANUAL**

Following are explanations of the major components of this manual.

## **I. Cash Rents**

Beginning in 1985, the basis for determining present-use value for agricultural land was based on the soil productivity for growing corn and soybeans. At that time, corn and soybeans were considered the predominant crops in the state. Over time, fewer and fewer acres went into the production of corn and soybeans and the land used for these crops tended to be lower quality. As a result, both the productivity and value of these crops plummeted, thus resulting in lower present-use values. A viable alternative was sought to replace corn and soybeans as the basis for present-use value. Following a 1998 study by North Carolina State University, cash rents for agricultural and horticultural land were determined to be the preferred alternative. Cash rents are a very good indicator of net income, which can be converted into a value using an appropriate capitalization rate.

The General Assembly passed legislation that established cash rents as the required method for determining the recommended present-use values for agricultural and horticultural land. The cash rents data from the NCSU study served as the basis for determining present-use value for the 2004-2007 UVAB manuals. However, starting in 2006, funding became available for the North Carolina Department of Agriculture to perform an extensive statewide cash rents survey on a yearly basis. The 2006 survey became the basis for the 2008 UVAB recommended values, and this process will

continue forward until changes dictate otherwise (i.e. the 2007 survey is used to establish the 2009 UVAB values, etc.).

Forestland does not lend itself well to cash rents analysis and continues to be valued using the net income from actual production.

## **II. Soil Types and Soil Classification**

The 1985 legislation divided the state using the six Major Land Resource Areas (MLRAs). Five different classes of productive soils and one non-productive soil class for each MLRA were determined. Each class was identified by its net income according to type: agriculture, horticulture and forestry. The net income was then divided by a 9% capitalization rate to determine the present-use value. For 2004 and forward, the following change has taken place. For agricultural and horticultural classifications, the five different soil classes have been reduced to three soil classes and one non-productive soil class. Forestland present-use value has kept the five soil classes and one non-productive soil class. The use of the six MLRAs has been retained.

The six MLRAs are as follows:

MLRA 130	Mountains
MLRA 133A	Upper Coastal Plain
MLRA 136	Piedmont
MLRA 137	Sandhills
MLRA 153A	Lower Coastal Plains
MLRA 153B	Tidewater

The soils are listed in this manual according to the MLRA in which they occur. They are then further broken down into their productivity for each of the three types of use: agriculture, horticulture and forestry. Every soil listed in each of the MLRAs is ranked by its productivity into four classes (with the exception of forestry which retained its previous six classes). The classes for agricultural and horticultural land are as follows:

CLASS I	Best Soils
CLASS II	Average Soils
CLASS III	Fair Soils
CLASS IV	Non-Productive Soils

It should be noted that, in some soil types, all the various slopes of that soil have the same productivity class for each of the usages, and therefore for the sake of brevity, the word “ALL” is listed to combine these soils. Each of the classes set up by the UVAB soils subcommittee corresponds to a cash rent income established by the most recent cash rents survey conducted by the North Carolina Department of Agriculture. This rent income is then capitalized by a rate established each year by the UVAB (see below). The criteria for establishing present-use value for forestry have remained basically unchanged from previous years due to the quantity and quality of information already available.

### **III. Capitalization Rate**

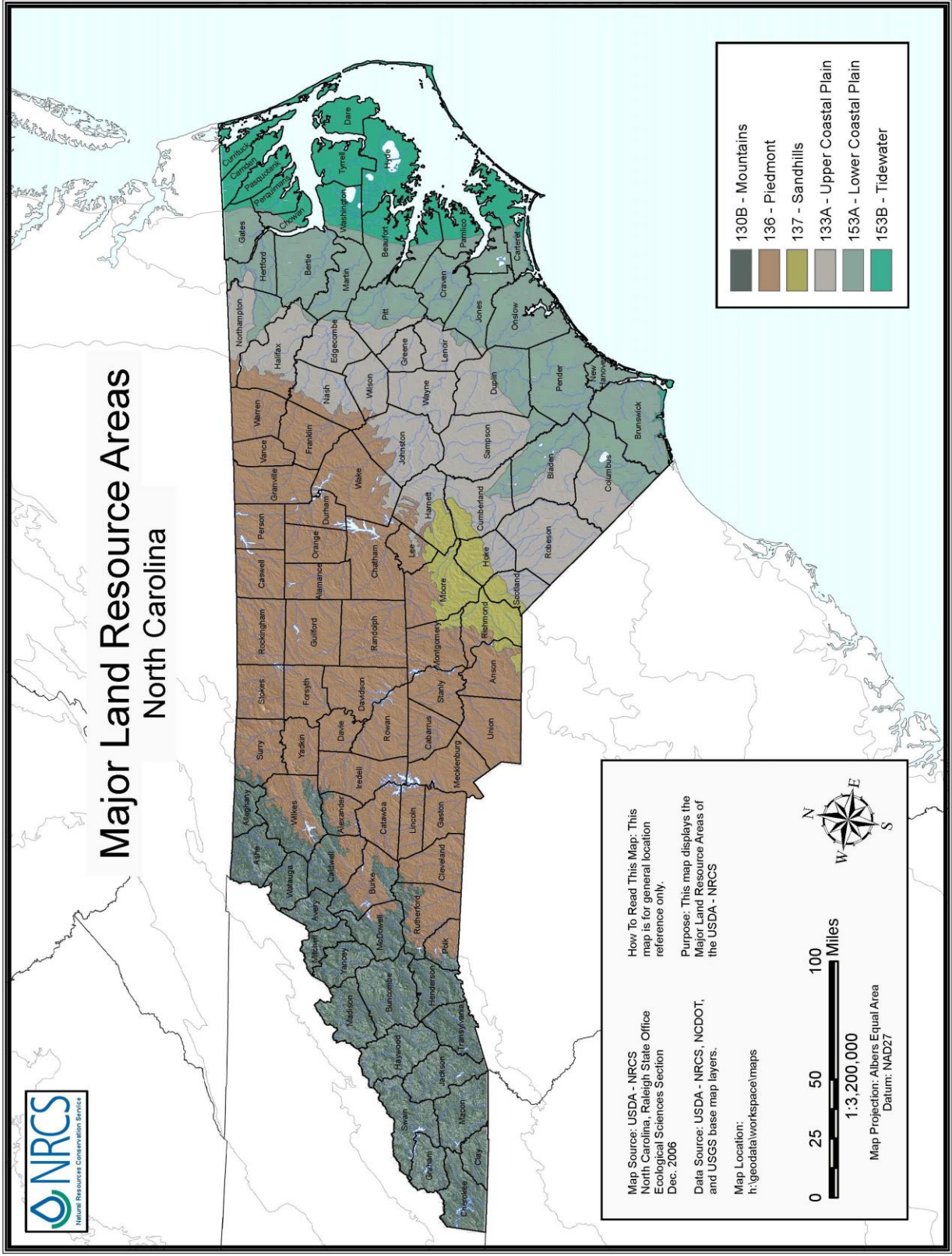
The capitalization rate mandated by the 1985 legislation for all types of present-use value land was 9%. The 1998 study by NCSU strongly indicated that a lower capitalization rate for agricultural and horticultural land was more in line with current sales and rental information. The 2002 legislation mandated a rate between 6%-7% for agricultural and horticultural land.

For the year 2004 and the subsequent years, the UVAB has set the capitalization rate at 6.5% for agricultural and horticultural land.

The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

#### **IV. Other Issues**

The value for the best agricultural land can be no higher than \$1,200 an acre for any MLRA.



# **PRESENT-USE VALUE SCHEDULES**

## **AGRICULTURAL RENTS**

<b>MLRA</b>	<b>BEST</b>	<b>AVERAGE</b>	<b>FAIR</b>
130	90.30	54.30	35.50
133A	82.15	58.30	43.65
136	61.80	42.10	27.35
137	67.50	47.30	32.20
153A	77.10	56.10	42.20
153B	103.95	70.70	53.00

## **AGRICULTURAL SCHEDULE**

<b>MLRA</b>	<b>CLASS I</b>	<b>CLASS II</b>	<b>CLASS III</b>
130	\$1,200*	\$835	\$545
133A	\$1,200*	\$895	\$670
136	\$950	\$645	\$420
137	\$1,035	\$725	\$495
153A	\$1,185	\$860	\$645
153B	\$1,200*	\$1,085	\$815

--NOTE: All Class IV or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Agricultural Schedule.

\* As required by statute, agricultural values cannot exceed \$1,200.

## **HORTICULTURAL SCHEDULE**

All horticultural crops requiring more than one growing season between planting or setting out and harvest, such as Christmas trees, ornamental shrubs and nursery stock, apple and peach orchards, grapes, blueberries, strawberries, sod and other similar horticultural crops should be classified as horticulture regardless of location in the state.

### **HORTICULTURAL RENTS**

<b>MLRA</b>	<b>BEST</b>	<b>AVERAGE</b>	<b>FAIR</b>
130	161.70	111.10	72.90
133A	99.10	68.40	52.25
136	89.20	58.05	40.15
137	84.35	56.85	37.70
153A	93.80	58.15	44.40
153B	122.40	92.80	84.35

### **HORTICULTURAL SCHEDULE**

<b>MLRA</b>	<b>CLASS I</b>	<b>CLASS II</b>	<b>CLASS III</b>
130	\$2,485	\$1,705	\$1,120
133A	\$1,520	\$1,050	\$800
136	\$1,370	\$890	\$615
137	\$1,295	\$870	\$580
153A	\$1,440	\$890	\$680
153B	\$1,880	\$1,425	\$1,295

--NOTE: All Class IV or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Horticultural Schedule.



### **FORESTLAND NET PRESENT VALUES**

<b>MLRA</b>	<b>Class I</b>	<b>Class II</b>	<b>Class III</b>	<b>Class IV</b>	<b>Class V</b>
130	\$32.64	\$23.07	\$7.86	\$4.70	\$4.46
133A	\$30.82	\$22.95	\$19.58	\$7.51	\$5.32
136	\$34.37	\$23.79	\$23.49	\$15.34	\$11.19
137	\$37.45	\$24.79	\$23.79	\$8.23	\$3.20
153A	\$30.82	\$22.95	\$19.58	\$7.51	\$5.32
153B	\$25.76	\$19.58	\$18.00	\$7.51	\$5.32

### **FORESTLAND SCHEDULE**

<b>MLRA</b>	<b>Class I</b>	<b>Class II</b>	<b>Class III</b>	<b>Class IV</b>	<b>Class V</b>
130	\$360	\$255	\$85	\$50	\$50
133A	\$340	\$255	\$220	\$85	\$60
136	\$380	\$265	\$260	\$170	\$125
137	\$415	\$275	\$265	\$90	\$40
153A	\$340	\$255	\$220	\$85	\$60
153B	\$285	\$220	\$200	\$85	\$60

--NOTE: All Class VI or Non-Productive Land will be appraised at \$40.00/Acre. Exception: For any MLRA where the Class V rate is \$40 or less, use 80% of the Class V rate.

--Net Present Values were divided by a capitalization rate of 9.00% to produce the Forestland Schedule.

# **2009 Cash Rent Study**

## **INTRODUCTION**

The National Agricultural Statistics Service in cooperation with the North Carolina Department of Agricultural and Consumer Services collected cash rents data on the 2009 County Estimates Survey. North Carolina farmers were surveyed to obtain cash rent values per acre for three land types: Agricultural, horticultural, and Christmas tree land. Supporting funds for this project were provided by the North Carolina Legislature. Appreciation is expressed to all survey participants who provided the data on which this report is based.

## **THE SURVEY**

The survey was conducted by mail with telephone follow-up during September through February. Values relate to the data collection time period when the respondent completed the survey.

## **THE DATA**

This report includes the most current number of responses and average rental rate per acre. Producers were asked to provide their best estimate of cash rent values in their county by land quality. The data published here are simple averages of the best estimate of the cash rent value per acre. These averages are not official estimates of actual sales.

Reported data that did not represent agricultural usage were removed in order to give a more accurate reflection of agricultural rents and values. To ensure respondent confidentiality and provide more statistical reliability, counties and districts with fewer than 10 reports are not published individually, but are included in aggregate totals. Published values in this report should never be used as the only factor to establish rental arrangements.

Data were collected for three land types: Agricultural, horticultural, and Christmas tree land. Agricultural land includes land used to produce row crops such as soybeans, corn, peanuts, and small grains, pasture land, and hay. Agricultural land also includes any land on which livestock are grown. Horticultural land includes commercial production or growing of fruits or vegetables or nursery or floral products such as apple orchards, blueberries, cucumbers, tomatoes, potted plants, flowers, shrubs, sod, and turf grass. Christmas tree land includes any land to produce Christmas trees, including cut and balled Christmas trees.

# 2009 Average Cash Rents for Resource Area = 130 Mountains

	Agricultural High Productivity			Agricultural Medium Productivity			Agricultural Low Productivity			Horticultural High Productivity			Horticultural Medium Productivity			Horticultural Low Productivity			Christmas Trees High Productivity			Christmas Trees Medium Productivity			Christmas Trees Low Productivity		
	No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average	
County																											
ALLEGHANY	22	89.80	21	55.50	21	33.30																					
ASHE	17	76.50	15	43.50	15	28.30													12	162.50							
AVERY																											
BUNCOMBE	37	100.70	31	53.90	27	33.80																					
BURKE	25	55.20	22	33.20	19	26.60																					
CALDWELL	13	35.40	11	23.20	10	16.70																					
CHEROKEE	16	88.10	11	48.60	10	29.50																					
CLAY	15	68.70	14	39.10	13	25.20																					
GRAHAM																											
HAYWOOD	41	117.90	28	73.80	29	43.50																					
HENDERSON	24	83.50	18	57.60	18	36.90																					
JACKSON																											
MACDOWELL																											
MACON	11	73.20	12	43.30																							
MADISON	26	116.50	22	63.20	23	40.50																					
MITCHELL																											
POLK																											
SWAIN																											
TRANSYLVANIA	14	93.60																	11	181.36							
WATAUGA	27	79.10	18	49.70	14	32.50																					
WILKES	79	57.30	71	39.30	59	27.00																					
YANCEY	17	117.90	13	72.30	13	48.85																					
AREA TOTAL	422	82.10	349	49.40	317	32.30	78	147.00	47	101.10	41	66.30	69	153.60	47	93.60	38	61.30									

# 2009 Average Cash Rents for Resource Area = 133A Upper Coastal Plain

County	Agricultural High Productivity			Agricultural Medium Productivity			Agricultural Low Productivity			Horticultural High Productivity			Horticultural Medium Productivity			Horticultural Low Productivity			Christmas Trees High Productivity			Christmas Trees Medium Productivity			Christmas Trees Low Productivity		
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	
BLADEN	36	63.10	32	49.20	25	33.80																					
COLUMBUS	77	60.80	58	45.80	51	34.60																					
CUMBERLAND	36	66.40	29	44.70	25	30.40																					
DUPLIN	142	69.30	113	50.80	90	39.70																					
EDGECOMBE	36	77.10	29	57.20	22	43.60																					
GREENE	61	79.70	40	55.00	36	41.30																					
HALIFAX	28	83.30	18	64.20	14	42.10																					
HARNETT	58	74.50	52	51.70	39	36.40																					
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00																	
LENOIR	60	81.60	45	58.70	33	42.10																					
NASH	51	77.80	39	52.70	31	43.10																					
NORTHAMPTON	23	102.60	17	73.80	13	57.30																					
ROBESON	53	49.60	52	38.90	28	32.40																					
SAMPSON	128	81.60	109	56.40	87	41.80	10	95.00																			
SCOTLAND	10	44.50																									
WAYNE	96	89.70	64	62.30	65	47.00																					
WILSON	40	82.80	30	61.50	27	48.20																					
AREA TOTAL	1038	74.70	819	53.00	655	39.70	61	90.10	46	62.20	35	47.50															

# 2009 Average Cash Rents for Resource Area = 136 Piedmont

	Agricultural High Productivity			Agricultural Medium Productivity			Agricultural Low Productivity			Horticultural High Productivity			Horticultural Medium Productivity			Horticultural Low Productivity			Christmas Trees High Productivity			Christmas Trees Medium Productivity			Christmas Trees Low Productivity		
	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	No. of reports	No. of reports	Average	
County	63	52.30	51	32.90	50	20.70																					
ALAMANCE	35	49.10	28	33.40	29	20.00																					
ALEXANDER	35	50.10	31	41.30	25	28.40																					
ANSON	25	55.20	22	33.20	19	26.60																					
BURKE	20	42.20	16	37.80	13	23.90																					
CABARRUS	13	35.40	11	23.50	10	16.70																					
CALDWELL	54	49.90	41	30.90	44	19.20																					
CASWELL	32	39.20	29	28.60	31	19.20																					
CATAWBA	47	48.80	48	34.70	37	23.10																					
CHATHAM	44	36.50	39	29.20	34	21.20																					
CLEVELAND	50	45.60	43	32.90	40	21.40																					
DAVIDSON	38	60.70	27	39.30	24	21.30																					
DAVIE	15	36.50	12	27.50	13	21.50																					
DURHAM	26	63.60	16	48.80	18	23.30																					
FORSYTH	41	59.20	38	37.10	35	21.90																					
FRANKLIN	17	33.50	15	27.30	15	18.80																					
GASTON	58	53.00	45	31.60	43	17.80																					
GRANVILLE	46	41.20	39	27.00	34	17.60																					
GUILFORD	28	83.30	18	64.20	14	42.10																					
HALIFAX	52	53.90	49	43.40	43	27.90																					
IREDELL	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00																	
JOHNSTON	25	72.40	20	45.40	16	33.10																					
LEE	16	35.60	14	21.80	12	15.60																					
LINCOLN	11	61.40																									
MECKLENBURG	16	41.60	16	39.10	14	20.00																					
MONTGOMERY	37	56.50	33	37.30	25	23.90																					
MOORE	51	77.80	39	52.70	31	43.10																					
NASH	31	37.60	26	31.80	25	19.40																					
ORANGE	38	60.70	26	40.60	22	23.30																					
PERSON																											
POLK																											
RANDOLPH	96	48.20	81	33.80	73	21.90																					
RICHMOND	21	32.60	15	23.30	18	19.30																					
ROCKINGHAM	55	55.10	41	30.30	40	16.60																					
ROWAN	47	48.80	36	34.70	33	23.50																					
RUTHERFORD	21	37.40	16	27.60	14	19.30																					
STANLY	34	52.50	30	40.30	29	27.90																					
STOKES	54	74.20	39	47.10	34	28.10																					
SURRY	73	83.00	57	53.90	53	35.30																					
UNION	55	66.30	50	47.80	40	40.30																					
VANCE	32	55.00	22	29.30	23	17.20																					
WAKE	55	61.20	46	36.20	39	26.20																					
WARREN	24	40.90	15	25.30	20	17.80																					
WILKES	79	57.30	71	39.30	59	27.00																					
YADKIN	79	67.00	60	47.80	58	31.50																					
AREA TOTAL	1798	56.20	1468	38.30	1324	24.90	125	81.10	101	52.80	89	36.50	46	77.90	43	52.90	41	35.00									

## 2009 Average Cash Rents for Resource Area = 137 Sandhills

	Agricultural High Productivity			Agricultural Medium Productivity			Agricultural Low Productivity			Horticultural High Productivity			Horticultural Medium Productivity			Horticultural Low Productivity			Christmas Trees High Productivity			Christmas Trees Medium Productivity			Christmas Trees Low Productivity		
	No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average	
County																											
HARNETT	58	74.50		52	51.70		39	36.40																			
HOKE	17	56.50		11	45.00		11	29.10																			
LEE	25	72.40		20	45.40		16	33.10																			
MOORE	37	56.50		33	37.30		25	23.90																			
RICHMOND	21	32.60		16	23.30		18	18.30																			
SCOTLAND	10	44.50																									
AREA TOTAL	168	61.40		139	43.00		115	29.30		*	76.70		*	51.70		*	34.30										

An \* indicates the data is published even though there are less than 10 reports.

## 2009 Average Cash Rents for Resource Area = 153A Lower Coastal Plain

	Agricultural High Productivity			Agricultural Medium Productivity			Agricultural Low Productivity			Horticultural High Productivity			Horticultural Medium Productivity			Horticultural Low Productivity			Christmas Trees High Productivity			Christmas Trees Medium Productivity			Christmas Trees Low Productivity		
	No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average		No. of reports	Average	
County																											
BEAUFORT	30	83.70	23	52.00	21	37.10																					
BERTIE	41	75.00	23	60.10	21	44.50																					
BLADEN	36	63.10	32	49.20	25	33.80																					
BRUNSWICK	23	44.40	15	38.00	13	30.00																					
CARTERET																											
CHOWAN	20	87.00	13	58.90	12	51.70																					
COLUMBUS	77	60.80	58	45.80	51	34.60																					
CRAVEN	32	60.60	29	47.80	21	35.20																					
DUPLIN	142	69.30	113	50.80	90	39.70																					
EDGECOMBE	36	77.10	29	57.20	22	43.60																					
GATES	13	81.20	11	62.30																							
HERTFORD	15	73.00	11	49.60																							
JONES	25	64.40	22	49.80	20	41.30																					
MARTIN	46	80.70	33	53.20	29	40.50																					
NEW HANOVER																											
ONSLOW	34	55.40	24	42.80	23	34.80																					
PAMLICO	13	70.40	13	51.20	13	36.50																					
PENDER	24	67.10	21	45.50	19	33.70																					
PITT	45	73.70	39	56.20	33	40.50																					
WASHINGTON	12	128.80	10	61.00																							
AREA TOTAL	672	70.10	525	51.00	442	38.40	30	85.30	19	52.90	13	40.40															

# 2009 Average Cash Rents for Resource Area = 153B Tidewater

	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
County																		
BEAUFORT	30	83.70	23	52.00	21	37.10												
CAMDEN																		
CARTERET																		
CHOWAN	20	87.00	13	58.40	12	51.70												
CURRITUCK	10	88.00																
DARE																		
HYDE																		
PAMLICO	13	70.40	13	51.20	13	36.50												
PASQUOTANK	19	105.30	11	73.20	10	60.00												
PERQUIMANS	24	101.90	21	78.10	18	58.90												
TYRRELL	10	109.50																
WASHINGTON	12	128.80	10	61.00														
AREA TOTAL	163	94.50	117	64.30	111	48.20	12	111.30	*	84.40	*		76.70					

An \* indicates the data is published even though there are less than 10 reports.

# 2009 Average Cash Rents - State Total

	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
County	3431	66.90	2743	45.60	2414	31.50	254	103.20	184	67.70	155	46.90	114	121.50	93	75.30	80	49.40
STATE TOTAL																		



## **Christmas Tree Guidelines**

This information replaces a previous memorandum issued by our office dated December 12, 1989. The 1989 General Assembly enacted an “in-lieu of income” provision allowing land previously qualified as horticulture to continue to receive benefits of the present-use value program when the crop being produced changed from any horticultural product to Christmas trees. It also directed the Department of Revenue to establish a separate gross income requirement different from the \$1,000 gross income requirement for horticultural land, when the crop being grown was evergreens intended for use as Christmas trees. N.C.G.S. 105-289(a)(6) directs the Department of Revenue:

**“To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type of horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land.”**

It should be noted that horticultural land used to produce evergreens intended for use as Christmas trees is the only use allowed benefit of the present-use value program without first having met a gross income requirement. The trade-off for this exception is a different gross income requirement in recognition of the potential for greater income than would normally be associated with other horticultural or agricultural commodities.

While the majority of Christmas tree production occurs in the western mountain counties (MLRA 130), surveys as far back as 1996 indicate that there are approximately 135 Christmas tree operations in non-mountain counties (MLRAs 136, 137, 133A, 153A & 153B). They include such counties in the piedmont and coastal plain as Craven, Halifax, Robeson, Wake, and Warren. For this reason we have prepared separate in-lieu of income requirements and gross income requirements for these two areas of the State. The different requirements recognize the difference in species, growing practices, markets, and resulting gross income potential.

After consulting with cooperative extension agents, the regional Christmas tree/horticultural specialist at the Western North Carolina Experimental Research Station, and various landowners/growers, we have determined the standards in the following attachments to be reasonable guidelines for compliance with G.S. 105-289(a)(6). Please note these requirements are subject to the whims of weather and other conditions that can have a significant impact. The combined effect of recent hurricanes, spring freezes, and ice storms across some parts of the State should be taken into consideration when appropriate within each county. As with other aspects of the present-use value program, owners of Christmas tree land should not be held accountable for conditions such as adverse weather or disease outbreak beyond their control.

We encourage every county to contact their local Cooperative Extension Service Office to obtain the appropriate local data and expertise to support particular situations in each county.

## **I. Gross Income Requirement for Christmas Trees**

For MLRA 130, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$2,000 per acre.

For all other MLRAs, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$1,500 per acre.

## **II. In-Lieu of Income Requirement**

### **MLRA 130 – Mountains**

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 5' x 5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4' x 4' or 4.5' x 4.5' spacing. Some experimentation has occurred with 5' x 6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable.)
3. A program for insect and weed control.
4. Generally, an eight-to-ten year setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year.)

The gross income requirement for acres undergoing Christmas tree harvest in the mountain region of North Carolina (MLRA 130) is \$2,000 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$6,000.

**MLRA 136 – Piedmont, MLRA 137 – Sandhills, MLRA 133A – Upper Coastal Plain,  
MLRA 153A – Lower Coastal Plain, and MLRA 153B – Tidewater.**

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 7' x 7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable.)
3. A program for insect and weed control.
4. Generally a five-to-six year setting to harvest cycle. (Due to the species being grown, soil conditions and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical.)

The gross income requirement for acres undergoing Christmas tree harvest in the non-mountain regions of North Carolina (MLRAs 136, 137, 133A, 153A, and 153B) is \$1,500 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$4,500.

## **Procedure for Forestry Schedules**

The charge to the Forestry Group is to develop five net income per-acre ranges for each MLRA based on the ability of the soils to produce timber income. The task is confounded by variable species and stand type; management level, costs and opportunities; markets and stumpage prices; topographies; and landowner objectives across North Carolina.

In an attempt to develop realistic net income per acre in each MLRA, the Forestry Group considered the following items by area:

1. Soil productivity and indicator tree species (or stand type);
2. Average stand establishment and annual management costs;
3. Average rotation length and timber yield; and
4. Average timber stumpage prices.

Having selected the appropriate combinations above, the harvest value (gross income) from a managed rotation on a given soil productivity level can be calculated, netted of costs and amortized to arrive at the net income per acre per year soil expectation value. The ensuing discussion introduces users of this manual to the procedure, literature and software citations and decisions leading to the five forest land classes for each MLRA. Column numbers beside sub-headings refer to columns in the Forestry Net Present Values Table.

Soil Productivity/Indicator Species Selection (Col. 1). Soil productivity in forestry is measured by site index (SI). Site index is the height to which trees of a given species will grow on a given soil/site over a designed period of time (usually 50 or 25 years, depending on species, site or age

of site table). The Forestry Group identified key indicator species (or stand types) for each MLRA and then assigned site index ranges for the indicator species that captured the management opportunities for that region. The site index ranges became the productivity class basis for further calculations of timber yield and generally can be correlated to Natural Resource Conservation Service (NRCS) cubic foot per acre productivity classes for most stand types. By MLRA, the following site index ranges and species/stand types cover the overwhelming majority of soils/sites and management opportunities.

MLRA 153A, 153B, 137, 136, 133A:

<u>Species/Stand Type</u>	<u>SI Range</u> (50 yr. basis)
Loblolly pine	86-104
Loblolly pine	66-85
Loblolly pine	60-65
Mixed hardwoods	Mixed species and site indices on coves, river bottoms, bottomlands
Pond and/or longleaf pine	50-55
Upland hardwoods (MLRA 136)	40-68 (Upland oak)

MLRA 130:

<u>Species/Stand Type</u>	<u>SI Range</u> (50 yr. basis)
White pine	70-89
White pine	55-69
Shortleaf/mixed hardwoods	Mixed species/sites (SI 42-58 shortleaf)
Bottomland/cove hardwoods	Mixed species/site indices on coves and bottoms
Upland oak ridges	40-68

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, river bottom, and other hardwood sites where topographic position must also be

considered. The Soils Group is responsible for assigning soil series to the appropriate class for agriculture, horticulture and forestry.

Stand Establishment and Annual Management Costs (Columns 2 and 3). Stand establishment costs include site preparation and tree planting costs. Costs vary from \$0 to over \$200 per acre depending on soils, species, and management objectives. No cost would be incurred for natural regeneration (as practiced for hardwoods) with costs increasing as pine plantations are intensively managed on highly productive sites. The second column in the Forestry Net Present Values Table contains average establishment costs for the past five years as reported by the N.C. Forest Service for site classes in each MLRA.

Annual management may include costs of pine release, timber stand improvement activities, prescribed burning, boundary line maintenance, consultant fees and other contractual services. Cost may vary from \$0 on typical floodplain or bottomland stands to as high as \$6 per acre per year on intensively managed pine plantations. Annual management costs in Forestry Net Present Values Table are the best estimates under average stand management regimes by site class.

Rotation Length and Timber Yields (Columns 4, 5, 6). Saw timber rotations are recommended on all sites in North Carolina. This decision is based on the market situation throughout the state, particularly the scarce markets for low quality and small-diameter pine and hardwood, which normally would be used for pulpwood. Timber thinnings are not available to most woodlot managers and, therefore, rotations are assumed to proceed unthinned until the optimum economic product mix is achieved.

Timber yields are based on the most current yield models developed at the N.C. State University College of Natural Resources for loblolly pine. (Hafley, Smith, and Buford, 1982) and natural hardwood stands (Gardner et al. 1982). White pine yields, mountain mixed stand yields, and upland oak yields are derived from U.S. Forest Service yield models developed by Vimmerstedt (1962) and McClure and Knight. Longleaf and pond pine yields are from Schumacher and Coile (1960).

**Timber Stumpage Prices (Columns 7 and 8).** Cost of forestry operations are derived from the past five-year regional data (provided by the NC Forest Service). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional timber price data obtained from Timber Mart-South, Inc, or similar timber price reporting system.

**Harvest Values (Column 9).** Multiplication of timber yields (columns 5 and 6) times the respective timber stumpage prices (columns 7 and 8) gives the gross harvest value of one rotation.

**Annualized Net Present Value (NPV) (Column 10).** Harvest values (column 9) are discounted to present value at a 4 percent discount rate, which is consistent with rates used and documented by the U.S. Forest Service, forestry industry and forestry economists. This rate approximates the long-term measures of the opportunity cost of capital in the private sector of the U. S. economy (Row et al. 1981; Gunter and Haney, 1984). The respective establishment costs and the present value of annual management costs are subtracted from the present value of the income to obtain the net

present value of the timber stand. This is then amortized over the life of the rotation to arrive at the annualized net present value (or annual net income) figure.



## Forestry Net Present Values

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield (MBF)	(6) Yield (cfs)	(7) Price /mbf	(8) Price /cfs	(9) Harvest Value	(10) Annualized NPV
<b>MLRAs 153A and 133A (Lower and Upper CP)</b>									
Mixed hardwoods	0.00	0.0	50	11.5	44	245.86	15.36	3,503	22.95
Loblolly pine (86-104)	367.00	3.0	30	12	14.4	219.22	31.72	3,087	30.82
Loblolly pine (66-85)	264.20	2.0	30	7	16.8	219.22	31.72	2,067	19.58
Loblolly pine (60-65)	134.60	1.0	40	4.8	12.7	219.22	31.72	1,455	7.51
Pond pine (50-55)	47.60	0.5	50	2.7	20	219.22	31.72	1,226	5.32
Longleaf pine (50-55)	47.60	0.5	50	3.2	8	219.22	31.72	955	4.43
<b>MLRA 153B ( Tidewater)</b>									
Mixed hardwoods	0.00	0.0	50	8.43	44	245.86	15.36	2,748	18.00
Loblolly pine (86-104)	454.50	3.0	30	12	14.4	219.22	31.72	3,087	25.76
Loblolly pine (66-85)	264.20	2.0	30	7	16.8	219.22	31.72	2,067	19.58
Loblolly pine (60-65)	134.60	1.0	40	4.8	12.7	219.22	31.72	1,455	7.51
Pond pine ( low site)	47.60	0.5	50	2.7	20	219.22	31.72	1,226	5.32
<b>MLRA 137 ( Sandhills)</b>									
Mixed hardwoods	0.00	0.0	50	11.9	46	245.86	15.36	3,632	23.79
Loblolly pine (86-104)	264.20	3.0	30	12	15.6	219.22	31.72	3,125	37.45
Loblolly pine (66-85)	134.60	2.0	30	6.4	16.9	219.22	31.72	1,939	24.79
Loblolly pine (60-65)	55.00	1.0	50	7.2	7	219.22	31.72	1,800	8.23
Longleaf pine (50-55)	55.00	0.5	50	3.2	8	219.22	31.72	955	3.20

## Forestry Net Present Values

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield (MBF)	(6) Yield (cfs)	(7) Price /mbf	(8) Price /cfs	(9) Harvest Value	(10) Annualized NPV
<b>MLRA 136 (Pied)</b>									
Mixed hardwoods	0.00	0.0	50	11.9	46	245.86	15.36	3,632	23.79
Loblolly pine (86-104)	283.60	3.0	30	11.5	15.6	219.22	31.72	3,016	34.37
Loblolly pine (66-85)	157.00	2.0	30	6.4	16.9	219.22	31.72	1,939	23.49
Loblolly pine (60-65)	55.00	0.5	40	4.1	15	219.22	31.72	1,375	11.19
Upland hardwoods	0.00	0.0	50	6.05	32	219.22	31.72	2,341	15.34
<b>MLRA 130 (MTN)</b>									
Mixed hardwoods*	0.00	0.0	50	10.95	0	321.64	16.85	3,522	23.07
White pine (70-89)	287.00	2.0	30	17.8	0	161.43	20.43	2,873	32.64
White pine (55-69)	182.40	1.0	35	8.5	0	161.43	20.43	1,372	7.86
Shortleaf/mixed hwd.	0.00	0.0	60	6	0	176.83	20.43	1,061	4.46
Upland oak ridge (40-68)	0.00	0.0	70	5.32	0	321.64	16.85	1,711	4.70

\* Coves, riverbottoms, bottomland yields

# MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Alluvial land, wet	IV	II	IV
Arents, loamy	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, occasionally flooded	II	III	II
Arkaqua loam, 0 to 2 percent slopes, rarely flooded	II	III	II
Ashe and Edneyville soils, 6 to 15 percent slopes	IV	I	III
Ashe and Edneyville soils, 15 to 25 percent slopes	IV	I	III
Ashe and Edneyville soils, 25 to 45 percent slopes	IV	I	IV
Ashe fine sandy loam, 6 to 15 percent slopes	IV	III	III
Ashe fine sandy loam, 10 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 15 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 25 to 45 percent slopes	IV	III	IV
Ashe gravelly fine sandy loam, 25 to 65 percent slopes	IV	III	IV
Ashe stony fine sandy loam, ALL	IV	III	IV
Ashe stony sandy loam, ALL	IV	III	IV
Ashe-Chestnut-Buladean complex, very stony, ALL	IV	III	IV
Ashe-Cleveland complex, stony, ALL	IV	IV	IV
Ashe-Cleveland-Rock outcrop complex, ALL	IV	IV	IV
Ashe-Rock outcrop complex, 15 to 70 percent slopes	IV	VI	IV
Augusta fine sandy loam, cool variant, 1 to 4 percent slopes (Delanco)	II	I	II
Balsam, ALL	IV	VI	IV
Balsam-Rubble land complex, windswept, ALL	IV	VI	IV
Balsam-Tanasee complex, extremely bouldery, ALL	IV	VI	IV
Bandana sandy loam, 0 to 3 percent slopes, occasionally flooded	II	II	II
Bandana-Ostin complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Biltmore, ALL	IV	II	IV
Braddock and Hayesville clay loams, eroded, ALL	III	I	III
Braddock clay loam, 2 to 6 percent slopes, eroded	II	I	III
Braddock clay loam, 2 to 8 percent slopes, eroded	II	I	III
Braddock clay loam, 6 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, 8 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, eroded, ALL OTHER	IV	I	III
Braddock clay loam, 15 to 30 percent slopes, eroded, stony	IV	I	IV
Braddock fine sandy loam, 15 to 30 percent slopes	III	I	III
Braddock gravelly loam, 2 to 8 percent slopes	I	I	I
Braddock gravelly loam, 8 to 15 percent slopes	II	I	I
Braddock loam, 2 to 8 percent slopes	I	I	I
Braddock loam, 8 to 15 percent slopes	II	I	I
Braddock-Urban land complex, ALL	IV	I	IV
Bradson gravelly loam, ALL	II	I	I
Brandywine stony soils, ALL	IV	IV	IV
Brasstown-Junaluska complex, 8 to 15 percent slopes	III	IV	III
Brasstown-Junaluska complex, 15 to 30 percent slopes	IV	IV	III
Brasstown-Junaluska complex, ALL OTHER	IV	IV	IV
Brevard fine sandy loam, 1 to 6 percent slopes, rarely flooded	I	I	I
Brevard loam, 2 to 6 percent slopes	I	I	I
Brevard loam, 6 to 10 percent slopes	II	I	I
Brevard loam, 7 to 15 percent slopes	II	I	I
Brevard loam, 10 to 25 percent slopes	IV	I	I
Brevard loam, 15 to 25 percent slopes	IV	I	I
Brevard loam, 25 to 45 percent slopes	IV	I	II
Brevard sandy loam, 8 to 15 percent slopes	II	I	I

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Brevard-Greenlee complex, extremely bouldery, ALL	IV	I	IV
Buladean-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Buladean-Chestnut complex, stony, ALL OTHER	IV	I	IV
Burton stony loam, ALL	IV	V	IV
Burton-Craggey complex, windswept, ALL	IV	VI	IV
Burton-Craggey-Rock outcrop complex, windswept, ALL	IV	VI	IV
Burton-Wayah complex, windswept, ALL	IV	VI	IV
Cashiers fine sandy loam, 2 to 8 percent slopes	II	I	I
Cashiers fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cashiers gravelly fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers gravelly fine sandy loam, 15 to 30 percent slopes	IV	I	II
Cashiers gravelly fine sandy loam, 30 to 50 percent slopes	IV	I	III
Cashiers gravelly fine sandy loam, 50 to 95 percent slopes	IV	I	IV
Cashiers sandy loam, 8 to 15 percent slopes, stony	II	I	II
Cashiers sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cataska-Rock outcrop complex, 30 to 95 percent slopes	IV	VI	IV
Cataska-Sylco complex, 50 to 95 percent slopes	IV	VI	IV
Chandler and Fannin soils, 25 to 45 percent slopes	IV	I	IV
Chandler gravelly fine sandy loam, 8 to 15 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 15 to 30 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 30 to 50 percent slopes	IV	III	III
Chandler gravelly fine sandy loam, ALL OTHER	IV	III	IV
Chandler gravelly fine sandy loam, windswept, ALL	IV	VI	IV
Chandler loam, 2 to 8 percent slopes	III	III	II
Chandler loam, 8 to 15 percent slopes	IV	III	II
Chandler loam, 15 to 25 percent slopes	IV	III	III
Chandler loam, 25 to 65 percent slopes	IV	III	IV
Chandler silt loam, 10 to 25 percent slopes	IV	III	II
Chandler silt loam, 25 to 45 percent slopes	IV	III	III
Chandler stony loam, 45 to 70 percent slopes	IV	III	IV
Chandler stony silt loam, ALL	IV	III	IV
Chandler-Micaville complex, 8 to 15 percent slopes	IV	III	II
Chandler-Micaville complex, 15 to 30 percent slopes, stony	IV	III	II
Chandler-Micaville complex, 30 to 50 percent slopes, stony	IV	III	III
Chandler-Micaville complex, 50 to 95 percent slopes, stony	IV	III	IV
Cheoah channery loam, ALL	IV	I	IV
Cheoah channery loam, stony, ALL	IV	I	IV
Cheoah channery loam, windswept, stony	IV	VI	IV
Chester clay loam, 15 to 45 percent slopes, eroded (Evard)	IV	I	III
Chester fine sandy loam, 6 to 15 percent slopes (Evard)	II	I	I
Chester fine sandy loam, 15 to 25 percent slopes (Evard)	II	I	III
Chester fine sandy loam, 25 to 45 percent slopes (Evard)	IV	I	III
Chester loam, 2 to 6 percent slopes	II	I	I
Chester loam, 6 to 10 percent slopes	III	I	I
Chester loam, 10 to 25 percent slopes	IV	I	II
Chester loam, 25 to 45 percent slopes	IV	I	III
Chester stony loam, 10 to 15 percent slopes (Evard)	III	I	III

## MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Chester stony loam, (Evard), ALL OTHER	IV	I	IV
Chestnut and Edneyville soils, 15 to 25 percent slopes	IV	I	II
Chestnut and Edneyville soils, 25 to 50 percent slopes	IV	I	III
Chestnut gravelly loam, 50 to 80 percent slopes	IV	III	IV
Chestnut-Ashe complex, ALL	IV	III	IV
Chestnut-Buladean complex, 8 to 15 percent slopes, rocky	III	III	III
Chestnut-Buladean complex, stony, ALL	IV	III	IV
Chestnut-Cleveland-Rock outcrop complex, windswept, ALL	IV	VI	IV
Chestnut-Edneyville complex, 8 to 25 percent slopes, stony	IV	III	III
Chestnut-Edneyville complex, 25 to 60 percent slopes, stony	IV	III	IV
Chestnut-Edneyville complex, windswept, stony, ALL	IV	VI	IV
Chestoa-Ditney-Rock outcrop complex, 30 to 95 percent slopes, very bouldery	IV	VI	IV
Cleveland-Chestnut-Rock outcrop complex, windswept, ALL	IV	VI	IV
Cleveland-Rock outcrop complex, 8 to 90 percent slopes	IV	VI	IV
Clifffield-Cowee complex, 15 to 30 percent slopes, very stony	IV	V	IV
Clifffield-Fairview complex, 15 to 25 percent slopes	IV	V	IV
Clifffield-Pigeonroost complex, very stony, ALL	IV	V	IV
Clifffield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	V	IV
Clifffield-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Clifffield-Woolwine complex, 8 to 15 percent slopes	IV	V	IV
Clifton (Evard) stony loam, ALL	IV	I	IV
Clifton clay loam, 8 to 15 percent slopes, eroded	III	I	III
Clifton clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Clifton clay loam, 30 to 50 percent slopes, eroded	IV	I	III
Clifton loam, 2 to 8 percent slopes	II	I	I
Clifton loam, 6 to 10 percent slopes	II	I	I
Clifton loam, 8 to 15 percent slopes	II	I	II
Clifton loam, 10 to 25 percent slopes	IV	I	II
Clifton loam, 15 to 25 percent slopes	IV	I	II
Clifton loam, 25 to 45 percent slopes	IV	I	III
Clifton stony loam, 15 to 45 percent slopes	IV	I	IV
Clingman-Craggey-Rock outcrop complex, windswept, 15 to 95 percent slopes, extremely bouldery	IV	VI	IV
Codorus, ALL	II	II	III
Colvard, ALL	I	II	III
Comus, ALL	I	II	III
Cowee gravelly loam, stony, ALL	IV	V	IV
Cowee-Evard-Urban land complex, 15 to 30 percent slopes	IV	III	IV
Cowee-Saluda complex, stony, ALL	IV	V	IV
Craggey-Rock outcrop complex, 40 to 90 percent slopes	IV	VI	IV
Craggey-Rock outcrop-Clingman complex, windswept, rubbly, ALL	IV	VI	IV
Crossnore-Jeffrey complex, very stony, ALL	IV	I	IV
Cullasaja cobbly fine sandy loam, 8 to 30 percent slopes, very bouldery	IV	II	IV
Cullasaja cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly fine sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja-Tuckasegee complex, 8 to 15 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 15 to 30 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 30 to 50 percent slopes, stony	IV	II	III
Cullasaja-Tuckasegee complex, 50 to 90 percent slopes, stony	IV	II	IV
Cullasaja-Tuckasegee complex, 50 to 95 percent slopes, stony	IV	II	IV

# MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Cullasaja-Tusquitee complex, 10 to 45 percent slopes	IV	II	III
Cullowhee fine sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	II
Cullowhee, frequently flooded, ALL	IV	II	IV
Cullowhee-Nikwasi complex, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Delanco (Dillard) loam, ALL	I	I	I
Delanco fine sandy loam, 2 to 6 percent slopes	II	I	I
Dellwood gravelly fine sandy loam, 0 to 5 percent slopes, frequently flooded	IV	II	IV
Dellwood, occasionally flooded, ALL	III	II	III
Dellwood-Reddies complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Dellwood-Urban land complex, 0 to 3 percent slopes, occasionally flooded	IV	II	IV
Dillard, ALL	I	I	I
Dillsboro clay loam, 2 to 8 percent slopes	I	I	I
Dillsboro clay loam, 8 to 15 percent slopes, rarely flooded	II	I	II
Dillsboro clay loam, 8 to 15 percent slopes, stony	III	I	II
Dillsboro clay loam, 15 to 30 percent slopes, stony	IV	I	II
Dillsboro loam, 2 to 8 percent slopes	I	I	I
Dillsboro loam, 8 to 15 percent slopes	II	I	II
Dillsboro-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Ditney-Unicoi complex, very stony, ALL	IV	VI	IV
Ditney-Unicoi complex, 50 to 95 percent slopes, very rocky	IV	VI	IV
Ditney-Unicoi-Rock outcrop complex, ALL	IV	VI	IV
Edneytown gravelly sandy loam, 8 to 25 percent slopes	IV	I	III
Edneytown-Chestnut complex, 30 to 50 percent slopes, stony	IV	I	III
Edneytown-Chestnut complex, 50 to 80 percent slopes, stony	IV	I	IV
Edneytown-Pigeonroost complex, 8 to 15 percent slopes, stony	III	I	III
Edneytown-Pigeonroost complex, 15 to 30 percent slopes, stony	IV	I	III
Edneytown-Pigeonroost complex, 30 to 50 percent slopes, stony	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 7 to 15 percent slopes	III	I	III
Edneyville (Edneytown) fine sandy loam, 15 to 25 percent slopes	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 25 to 45 percent slopes	IV	I	IV
Edneyville loam, 15 to 25 percent slopes	IV	I	II
Edneyville loam, 25 to 45 percent slopes	IV	I	III
Edneyville stony loam, 45 to 70 percent slopes	IV	I	IV
Edneyville-Chestnut complex, 2 to 8 percent slopes, stony	III	I	III
Edneyville-Chestnut complex, 8 to 15 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 10 to 25 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, ALL OTHER	IV	I	IV
Edneyville-Chestnut-Urban land complex, ALL	IV	I	IV
Ellijay silty clay loam, 2 to 8 percent slopes, eroded	III	I	I
Ellijay silty clay loam, 8 to 15 percent slopes, eroded	IV	I	I
Ellijay silty clay loam, eroded, ALL OTHER	IV	I	II
Elsinboro loam, ALL	I	I	I
Eutrochrepts, mined, 30 to 50 percent slopes, very stony	IV	VI	IV
Evard and Saluda fine sandy loams, 25 to 60 percent slopes	IV	I	IV
Evard fine sandy loam, 7 to 15 percent slopes	III	I	II
Evard fine sandy loam, 15 to 25 percent slopes	IV	I	II
Evard fine sandy loam, 25 to 50 percent slopes	IV	I	III
Evard gravelly sandy loam, 6 to 15 percent slopes	III	I	II
Evard gravelly sandy loam, 15 to 25 percent slopes	IV	I	III
Evard loam, ALL	IV	I	IV
Evard soils, 15 to 25 percent slopes	IV	I	III

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Evard soils, ALL OTHER	IV	I	IV
Evard stony loam, 25 to 60 percent slopes	IV	I	IV
Evard-Cowee complex, 2 to 8 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes, eroded	III	I	II
Evard-Cowee complex, 8 to 25 percent slopes, stony	IV	I	III
Evard-Cowee complex, ALL OTHER	IV	I	IV
Evard-Cowee-Urban land complex, ALL	IV	I	IV
Fannin fine sandy loam, 8 to 15 percent slopes	III	I	I
Fannin fine sandy loam, 15 to 30 percent slopes	IV	I	II
Fannin fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Fannin fine sandy loam, 50 to 95 percent slopes	IV	I	III
Fannin loam, 8 to 15 percent slopes	III	I	II
Fannin loam, 15 to 25 percent slopes	IV	I	III
Fannin loam, 25 to 45 percent slopes	IV	I	III
Fannin loam, 30 to 50 percent slopes, eroded	IV	I	III
Fannin loam, 45 to 70 percent slopes	IV	I	IV
Fannin sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Fannin sandy clay loam, eroded, ALL OTHER	IV	I	III
Fannin silt loam, 6 to 10 percent slopes, eroded	III	I	II
Fannin silt loam, 7 to 15 percent slopes	III	I	II
Fannin silt loam, 10 to 25 percent slopes, eroded	IV	I	III
Fannin silt loam, 15 to 25 percent slopes	IV	I	III
Fannin silt loam, 25 to 45 percent slopes	IV	I	III
Fannin silty clay loam, 15 to 45 percent slopes, eroded	IV	I	IV
Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	IV	I	IV
Fannin-Cowee complex, 15 to 30 percent slopes, stony	IV	I	III
Fannin-Cowee complex, stony, ALL OTHER	IV	I	IV
Fannin-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Fletcher and Fannin soils, 6 to 15 percent slopes	III	I	II
Fletcher and Fannin soils, 15 to 25 percent slopes	IV	I	II
Fluvaquents-Udifluvents complex, occasionally flooded, ALL	III	II	IV
Fontaflora-Ostin complex	IV	II	IV
French fine sandy loam, 0 to 3 percent slopes, frequently flooded	IV	II	IV
Greenlee ALL	IV	I	IV
Greenlee-Ostin complex, 3 to 40 percent slopes, very stony	IV	I	IV
Greenlee-Tate complex, ALL	IV	I	IV
Greenlee-Tate-Ostin complex, 1 to 15 percent slopes, extremely stony	IV	I	IV
Gullied land	IV	VI	IV
Harmiller-Shinbone complex, 15 to 30 percent slopes, stony	IV	III	III
Harmiller-Shinbone complex, 30 to 50 percent slopes, stony	IV	III	III
Hatboro loam	IV	II	IV
Hayesville channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	I	II
Hayesville channery fine sandy loam, 15 to 25 percent slopes, very stony	IV	I	III
Hayesville channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	I	IV
Hayesville clay loam, 2 to 8 percent slopes, eroded	III	I	II
Hayesville clay loam, 6 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 10 to 25 percent slopes, severely eroded	IV	I	III
Hayesville clay loam, 15 to 30 percent slopes, eroded	IV	I	III

## MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Hayesville fine sandy loam, 6 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 8 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 15 to 25 percent slopes	III	I	II
Hayesville fine sandy loam, 15 to 30 percent slopes	III	I	II
Hayesville fine sandy loam, 25 to 50 percent slopes	IV	I	III
Hayesville loam, 2 to 7 percent slopes	II	I	I
Hayesville loam, 2 to 8 percent slopes	II	I	I
Hayesville loam, 6 to 10 percent slopes	II	I	I
Hayesville loam, 6 to 15 percent slopes	III	I	I
Hayesville loam, 7 to 15 percent slopes	III	I	I
Hayesville loam, 8 to 15 percent slopes	III	I	I
Hayesville loam, 10 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 30 percent slopes	III	I	II
Hayesville sandy clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Hayesville sandy clay loam, eroded, ALL OTHER	III	I	II
Hayesville-Evard complex, 15 to 25 percent slopes	III	I	II
Hayesville-Evard-Urban land complex, 15 to 25 percent slopes	IV	I	IV
Hayesville-Sauratown complex, 2 to 8 percent slopes	II	I	II
Hayesville-Sauratown complex, 8 to 15 percent slopes	III	I	II
Hayesville-Sauratown complex, 15 to 25 percent slopes	III	I	III
Hayesville-Sauratown complex, 25 to 60 percent slopes	IV	I	III
Hayesville-Urban land complex, ALL	IV	I	IV
Haywood stony loam, 15 to 25 percent slopes	IV	I	III
Haywood stony loam, 25 to 50 percent slopes	IV	I	IV
Hemphill, rarely flooded, ALL	IV	II	IV
Humaquepts, loamy, 2 to 8 percent slopes, stony	IV	II	IV
Huntale clay loam, 8 to 15 percent slopes, stony	III	I	II
Huntale clay loam, 15 to 30 percent slopes, stony	IV	I	II
Huntale clay loam, 30 to 50 percent slopes, stony	IV	I	III
Huntale silty clay loam, 15 to 30 percent slopes, stony	IV	I	II
Huntale silty clay loam, 30 to 50 percent slopes, very stony	IV	I	III
Huntale silty clay loam, 50 to 95 percent slopes, very stony	IV	I	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	III
Junaluska-Brasstown complex, 6 to 25 percent slopes	IV	IV	II
Junaluska-Brasstown complex, 15 to 30 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 25 to 60 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 30 to 50 percent slopes	IV	IV	IV
Junaluska-Tsali complex, ALL	IV	IV	IV
Keener-Lostcove complex, 15 to 30 percent slopes, very stony	IV	I	III
Keener-Lostcove complex, 30 to 50 percent slopes, very stony	IV	I	IV
Kinkora loam	IV	I	III
Lonon loam, 2 to 8 percent slopes	I	I	I
Lonon loam, 8 to 15 percent slopes	II	I	I
Lonon loam, 15 to 30 percent slopes	IV	I	II
Lonon-Northcove complex, 6 to 15 percent slopes	IV	I	III
Maymead fine sandy loam, ALL	IV	I	II
Maymead-Greenlee-Potomac complex, 3 to 25 percent slopes	IV	I	IV
Nikwasi, ALL	IV	II	IV
Northcove very cobbly loam, ALL	IV	I	IV
Northcove-Maymead complex, extremely stony, ALL	IV	I	IV
Oconaluftee channery loam, ALL	IV	VI	IV



## MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Oconaluftee channery loam, windswept, ALL	IV	VI	IV
Ostin, occasionally flooded, ALL	IV	II	IV
Pigeonroost-Edneytown complex, stony, ALL	IV	I	III
Pineola gravelly loam, 2 to 8 percent slopes	IV	I	II
Pineola gravelly loam, 8 to 15 percent slopes, stony	IV	I	II
Pineola gravelly loam, 15 to 30 percent slopes, stony	IV	I	III
Pits, ALL	IV	VI	IV
Plott fine sandy loam, 8 to 15 percent slopes, stony	III	I	II
Plott fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Plott fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Plott fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Plott loam, 15 to 30 percent slopes, stony	IV	I	II
Plott loam, 30 to 50 percent slopes, stony	IV	I	III
Plott loam, 50 to 95 percent slopes, stony	IV	I	IV
Ponzer muck, cool variant	IV	VI	IV
Porters gravelly loam, 8 to 15 percent slopes, stony	III	I	II
Porters gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Porters gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Porters gravelly loam, 50 to 80 percent slopes, stony	IV	I	IV
Porters loam, 25 to 45 percent slopes	IV	I	III
Porters loam, 25 to 80 percent slopes, stony	IV	I	IV
Porters loam, 30 to 50 percent slopes, stony	IV	I	IV
Porters loam, ALL OTHER	IV	I	II
Porters stony loam, 10 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 45 percent slopes	IV	I	II
Porters stony loam, 25 to 45 percent slopes	IV	I	III
Porters stony loam, ALL OTHER	IV	I	IV
Porters-Unaka complex, 8 to 15 percent slopes, stony	IV	I	II
Porters-Unaka complex, 15 to 30 percent slopes, stony	IV	I	II
Porters-Unaka complex, 30 to 50 percent slopes, stony	IV	I	III
Porters-Unaka complex, 50 to 95 percent slopes, rocky	IV	I	IV
Potomac, frequently flooded, ALL	IV	II	IV
Potomac-Iotla complex, 0 to 3 percent slopes, mounded, frequently flooded	IV	II	IV
Rabun loam, 6 to 25 percent slopes	IV	I	II
Rabun loam, 25 to 50 percent slopes	IV	I	III
Reddies, occasionally flooded	II	II	II
Reddies, frequently flooded, ALL	IV	II	IV
Rock outcrop	IV	VI	IV
Rock outcrop-Ashe complex, ALL	IV	VI	IV
Rock outcrop-Ashe-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cataska complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, windswept, ALL	IV	VI	IV
Rock outcrop-Craggey complex, windswept, ALL	IV	VI	IV
Rosman, frequently flooded, ALL	IV	II	IV
Rosman, ALL OTHER	I	II	I
Rosman-Reddies complex, 0 to 3 percent slopes, occasionally flooded	I	II	I
Saunook gravelly loam, 2 to 8 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Saunook gravelly loam, 15 to 30 percent slopes	IV	I	II

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Map Unit Name	Agri	For	Hort
Saunook gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Saunook loam, 2 to 8 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes, stony	II	I	II
Saunook loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook loam, 15 to 30 percent slopes, very stony	IV	I	III
Saunook loam, 30 to 50 percent slopes, very stony	IV	I	IV
Saunook sandy loam, 2 to 8 percent slopes	I	I	I
Saunook sandy loam, 8 to 15 percent slopes, stony	II	I	II
Saunook silt loam, 2 to 8 percent slopes	I	I	I
Saunook silt loam, 8 to 15 percent slopes, stony	II	I	II
Saunook-Nikwasi complex, 2 to 15 percent slopes	IV	I	III
Saunook-Thunder complex, ALL	IV	I	III
Saunook-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Sauratown channery fine sandy loam, 8 to 15 percent slopes	IV	V	III
Sauratown channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	V	III
Sauratown channery fine sandy loam, ALL OTHER	IV	V	IV
Soco-Cataska-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Soco-Ditney complex, 6 to 25 percent slopes, stony	IV	III	III
Soco-Ditney complex, 8 to 15 percent slopes, very stony	IV	III	III
Soco-Ditney complex, 15 to 30 percent slopes, very stony	IV	III	III
Soco-Ditney complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, 8 to 15 percent slopes, stony	IV	III	II
Soco-Stecoah complex, 15 to 30 percent slopes	IV	III	III
Soco-Stecoah complex, 15 to 30 percent slopes, stony	IV	III	III
Soco-Stecoah complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, windswept, 30 to 50 percent slopes	IV	VI	IV
Spivey cobbly loam, extremely bouldery, ALL	IV	I	IV
Spivey stony loam, 10 to 40 percent slopes	IV	I	IV
Spivey-Santeetlah complex, 8 to 15 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, 15 to 30 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, stony, ALL OTHER	IV	I	IV
Spivey-Whiteoak complex, ALL	IV	I	IV
Statler, rarely flooded, ALL	I	I	I
Stecoah-Soco complex, 15 to 30 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 30 to 50 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 50 to 80 percent slopes, stony	IV	I	IV
Stony colluvial land	IV	II	IV
Stony land	IV	VI	IV
Stony steep land	IV	VI	IV
Suncook loamy sand, ALL	IV	II	II
Sylco-Cataska complex, ALL	IV	IV	IV
Sylco-Rock outcrop complex, 50 to 95 percent slopes	IV	IV	IV
Sylco-Soco complex, 10 to 30 percent slopes, stony	IV	IV	IV
Sylva-Whiteside complex, ALL	IV	I	II
Talladega, ALL	IV	IV	IV
Tanasee-Balsam complex, ALL	IV	VI	IV
Tate fine sandy loam, 2 to 6 percent slopes	I	I	I
Tate fine sandy loam, 2 to 7 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes, very stony	IV	I	II

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Map Unit Name	Agri	For	Hort
Tate fine sandy loam, 6 to 15 percent slopes	II	I	I
Tate fine sandy loam, 7 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 25 percent slopes	IV	I	II
Tate fine sandy loam, 15 to 25 percent slopes	IV	I	II
Tate gravelly loam, 8 to 15 percent slopes	II	I	I
Tate gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Tate gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Tate loam, 2 to 6 percent slopes	I	I	I
Tate loam, 2 to 8 percent slopes	I	I	I
Tate loam, 6 to 10 percent slopes	II	I	I
Tate loam, 6 to 15 percent slopes	II	I	I
Tate loam, 8 to 15 percent slopes	II	I	I
Tate loam, 10 to 15 percent slopes	II	I	I
Tate loam, 15 to 25 percent slopes	IV	I	II
Tate loam, 15 to 30 percent slopes	IV	I	II
Tate-Cullowhee complex, 0 to 25 percent slopes	IV	I	II
Tate-French complex, 2 to 10 percent slopes	II	I	II
Tate-Greenlee complex, ALL	IV	I	IV
Thunder-Saunook complex, ALL	IV	II	IV
Toecane-Tusquitee complex, ALL	IV	II	III
Toxaway, ALL	IV	II	IV
Transylvania silt loam	I	II	II
Trimont gravelly loam, ALL	IV	I	IV
Tuckasegee-Cullasaja complex, 8 to 15 percent slopes, stony	IV	II	III
Tuckasegee-Cullasaja complex, 15 to 30 percent slopes, very stony	IV	II	IV
Tuckasegee-Cullasaja complex, 30 to 50 percent slopes, extremely stony	IV	II	IV
Tuckasegee-Whiteside complex, 2 to 8 percent slopes	I	II	I
Tuckasegee-Whiteside complex, 8 to 15 percent slopes	II	II	I
Tusquitee and Spivey stony soils, ALL	IV	I	IV
Tusquitee loam, 6 to 10 percent slopes	I	I	I
Tusquitee loam, 6 to 15 percent slopes	II	I	I
Tusquitee loam, 7 to 15 percent slopes	II	I	I
Tusquitee loam, 8 to 15 percent slopes	II	I	I
Tusquitee loam, 10 to 15 percent slopes	II	I	I
Tusquitee loam, 15 to 25 percent slopes	IV	I	II
Tusquitee stony loam, 25 to 45 percent slopes	IV	I	IV
Tusquitee stony loam, ALL OTHER	IV	I	III
Udifluvents, frequently flooded, ALL	IV	II	IV
Udorthents, loamy, ALL	IV	V	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	V	IV
Udorthents-Urban land complex, ALL	IV	V	IV
Unaka-Porters complex, very rocky, ALL	IV	V	IV
Unaka-Rock outcrop complex, 50 to 95 percent slopes, very bouldery	IV	VI	IV
Unicoi-Rock outcrop complex, 30 to 95 percent slopes, extremely bouldery	IV	V	IV
Unison fine sandy loam, 2 to 8 percent slopes	I	I	I
Unison fine sandy loam, 8 to 15 percent slopes	II	I	I
Unison fine sandy loam, 15 to 25 percent slopes	IV	I	II
Unison loam, 2 to 8 percent slopes	I	I	I
Unison loam, 8 to 15 percent slopes	II	I	I
Unison loam, 15 to 30 percent slopes	IV	I	II
Urban land	IV	VI	II

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Map Unit Name	Agri	For	Hort
Watauga loam, 6 to 10 percent slopes	III	I	II
Watauga loam, 6 to 15 percent slopes	III	I	II
Watauga loam, 8 to 15 percent slopes	III	I	II
Watauga loam, ALL OTHER	IV	I	III
Watauga sandy loam, 8 to 15 percent slopes, stony	III	I	II
Watauga sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Watauga sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Watauga stony loam, 15 to 45 percent slopes	IV	I	IV
Wayah loam, windswept, eroded, stony, ALL	IV	VI	IV
Wayah sandy loam, stony, ALL	IV	V	IV
Wayah sandy loam, windswept, stony, ALL	IV	VI	IV
Wayah-Burton complex, 15 to 30 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 30 to 50 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 50 to 95 percent slopes, very rocky	IV	V	IV
Wayah-Burton complex, windswept, ALL	IV	V	IV
Whiteoak cobbly loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak cobbly loam, 15 to 30 percent slopes, stony	IV	I	III
Whiteoak fine sandy loam, 2 to 8 percent slopes	I	I	I
Whiteoak fine sandy loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak fine sandy loam, 15 to 30 percent slopes, very stony	IV	I	III
Whiteside-Tuckasegee complex, 2 to 8 percent slopes	I	I	I

## MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Alluvial land, wet	III	III	III
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 3 percent slopes, rarely flooded	IV	I	IV
Augusta, ALL	I	I	I
Autryville loamy sand, ALL	III	II	III
Autryville, ALL OTHER	IV	II	IV
Autryville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Aycock very fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Aycock, ALL OTHER	I	II	I
Ballahack fine sandy loam	I	I	I
Barclay very fine sandy loam	I	I	I
Bethera loam, 0 to 1 percent slopes	II	I	II
Bibb and Johnston soils, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Blaney, ALL	IV	II	IV
Blanton, ALL	IV	V	IV
Bojac loamy fine sand, 0 to 3 percent slopes	III	II	III
Bonneau loamy fine sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Bonneau sand, 0 to 3 percent slopes	II	II	II
Butters fine sand, 0 to 2 percent slopes	II	II	II
Butters loamy sand, 0 to 2 percent slopes	II	II	II
Byars loam	II	I	II
Candor sand, 1 to 8 percent slopes	IV	V	IV
Candor sand, 8 to 15 percent slopes	IV	V	IV
Cape Fear loam	I	I	I
Caroline sandy loam, 0 to 2 percent slopes	II	II	II
Caroline sandy loam, 2 to 6 percent slopes	II	II	II
Centenary sand	IV	II	IV
Chastain and Bibb soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla and Congaree loams, frequently flooded	III	III	III
Chewacla and Wehadkee soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chewacla loam	II	III	II
Chewacla loam, 0 to 1 percent slopes, occasionally flooded	II	III	II
Chewacla loam, frequently flooded	IV	III	IV
Chewacla silt loam	II	III	II
Chipley loamy sand (Pactolus)	IV	II	IV
Chipley sand, 0 to 2 percent slopes	IV	II	IV
Conetoe loamy sand, ALL	III	II	III
Congaree silt loam	I	III	I
Congaree silt loam, frequently flooded	I	III	I
Cowarts loamy sand, 2 to 6 percent slopes	II	I	II
Cowarts loamy sand, 6 to 10 percent slopes	III	I	III
Cowarts sandy loam, 6 to 12 percent slopes, eroded	IV	I	IV
Coxville loam	II	I	II
Coxville sandy loam	II	I	II
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II

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Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 4 to 10 percent slopes	III	I	III
Craven loam, 1 to 4 percent slopes	II	I	II
Craven sandy clay loam, 1 to 4 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded (Gritney)	II	I	II
Craven sandy loam, 6 to 10 percent slopes, eroded (Gritney)	III	I	III
Craven-Urban land complex, 0 to 4 percent slopes	IV	I	IV
Croatan muck	I	V	I
Deloss loam	I	III	I
Dogue, ALL	II	I	II
Dothan loamy sand, 2 to 6 percent slopes	II	I	II
Dothan, ALL OTHER	I	I	I
Dragston loamy sand	I	III	I
Dunbar, ALL	II	I	II
Duplin, ALL	II	I	II
Duplin-Urban land complex, 0 to 5 percent slopes	IV	I	IV
Dystrochrepts, steep	IV	II	IV
Emporia, ALL	II	II	II
Emporia-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Emporia-Wedowee complex, 2 to 6 percent slopes	II	II	II
Eustis, ALL	IV	II	IV
Exum, ALL	I	II	I
Faceville fine sandy loam, ALL	II	II	II
Faceville loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville loamy sand, ALL OTHER	II	II	II
Faceville sandy loam, 0 to 2 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes, eroded	III	II	III
Faceville sandy loam, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Foreston loamy sand, ALL	II	II	II
Fuquay, ALL	IV	II	IV
Gilead loamy sand, 0 to 2 percent slopes	III	II	III
Gilead loamy sand, 10 to 15 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Gilead loamy sand, 6 to 10 percent slopes	IV	II	IV
Gilead loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Gilead sandy loam, 2 to 8 percent slopes	III	II	III
Gilead sandy loam, 8 to 15 percent slopes	IV	II	IV
Goldsboro, ALL	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grantham-Urban land complex	IV	I	IV
Grifton-Meggett complex, occasionally flooded	IV	I	IV
Gritney fine sandy loam, 2 to 6 percent slopes	II	II	II
Gritney fine sandy loam, 2 to 7 percent slopes	II	II	II
Gritney fine sandy loam, 4 to 8 percent slopes	III	II	III
Gritney fine sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney fine sandy loam, 6 to 10 percent slopes	III	II	III
Gritney fine sandy loam, 7 to 15 percent slopes	IV	II	IV

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Map Unit Name	Agri	For	Hort
Gritney fine sandy loam, 10 to 15 percent slopes	IV	II	IV
Gritney loamy fine sand, 2 to 7 percent slopes	II	II	II
Gritney sandy clay loam, ALL	III	II	III
Gritney sandy loam, 2 to 5 percent slopes, eroded	III	II	III
Gritney sandy loam, 2 to 6 percent slopes	II	II	II
Gritney sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney sandy loam, 6 to 10 percent slopes	III	II	III
Gritney-Urban land complex, 2 to 12 percent slopes	IV	II	IV
Hoffman loamy sand, 6 to 10 percent slopes, eroded (Gilead)	IV	II	IV
Hoffman loamy sand, 10 to 20 percent slopes (Gilead)	III	II	III
Johns, ALL	II	I	II
Johnston, ALL	IV	III	IV
Kalmia loamy sand, 0 to 2 percent slopes	II	II	II
Kalmia loamy sand, 0 to 3 percent slopes	II	II	II
Kalmia loamy sand, 2 to 6 percent slopes	II	II	II
Kalmia loamy sand, 10 to 15 percent slopes	III	II	III
Kalmia loamy sand, 15 to 25 percent slopes	IV	II	IV
Kenansville, ALL	III	II	III
Kinston, ALL	IV	III	IV
Kureb sand, 1 to 8 percent slopes	IV	V	IV
Lakeland, ALL	IV	V	IV
Leaf loam	III	I	III
Lenoir loam	III	I	III
Leon sand, ALL	IV	V	IV
Liddell very fine sandy loam	I	I	I
Lillington-Turbeville complex, 8 to 15 percent slopes	III	II	III
Lucy loamy sand	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	I	I	I
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven and Torhunta soils	II	II	II
Mantachie soils, local alluvium	II	III	II
Marlboro, ALL	II	II	II
Marlboro-Cecil complex, 2 to 8 percent slopes	II	II	II
Marvyn and Gritney soils. 6 to 15 percent slopes	IV	I	IV
Marvyn loamy sand, 6 to 12 percent slopes	IV	I	IV
Maxton loamy sand, 0 to 2 percent slopes	II	II	II
McColl loam	III	II	III
McQueen loam, 1 to 6 percent slopes	II	II	II
Meggett, ALL	IV	I	IV
Muckalee, ALL	IV	III	IV
Myatt very fine sandy loam	II	I	II
Nahunta, ALL	I	I	I
Nankin ,ALL	II	II	II
Nixonton very fine sandy loam	I	I	I
Norfolk and Faceville soils, 6 to 10 percent slopes	II	II	II
Norfolk loamy fine sand, ALL	I	II	I
Norfolk loamy sand, 0 to 2 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes, eroded	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes, eroded	III	II	III

## MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Norfolk sandy loam, 0 to 2 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Norfolk sandy loam, 6 to 10 percent slopes	II	II	II
Norfolk, Georgeville, and Faceville soils, 2 to 8 percent slopes	II	II	II
Norfolk-Urban land complex, 0 to 3 percent slopes	IV	II	IV
Norfolk-Wedowee complex, 2 to 6 percent slopes	II	II	II
Ocilla, ALL	III	II	III
Okenee loam (Paxville)	II	III	II
Orangeburg loamy sand, eroded, ALL	II	II	II
Orangeburg loamy sand, ALL OTHER	I	II	I
Pactolus, ALL	IV	II	IV
Pamlico muck	III	V	III
Pantego, ALL	I	I	I
Paxville fine sandy loam	II	III	II
Paxville loam	II	III	II
Peawick, ALL	II	II	II
Pits-Tarboro complex	IV	VI	IV
Plummer and Osier soils	IV	I	IV
Plummer, ALL	IV	V	IV
Pocalla loamy sand, 0 to 3 percent slopes	III	II	III
Polawana loamy sand, frequently flooded	IV	III	IV
Ponzer muck, siliceous subsoil variant	I	V	I
Portsmouth, ALL	I	I	I
Rains, ALL	I	I	I
Rains-Toisnot complex, 0 to 2 percent slopes	IV	I	IV
Rains-Urban land complex, ALL	IV	I	IV
Rimini sand	IV	V	IV
Riverview loam, 0 to 1 percent slopes, occasionally flooded	I	III	I
Roanoke and Wahee loams	II	III	II
Roanoke, ALL	II	III	II
Roanoke-Urban land complex	IV	III	IV
Ruston loamy sand, ALL	III	II	III
Ruston sandy loam, 2 to 6 percent slopes, eroded	IV	II	IV
Rutlege loamy sand	IV	V	IV
Seabrook loamy sand, rarely flooded	IV	II	IV
Smoothed sandy land	IV	VI	IV
St. Lucie sand (Kureb)	IV	V	IV
Stallings, ALL	II	II	II
State, ALL	I	I	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Toisnot, ALL	IV	II	IV
Tomahawk sand	III	II	III
Tomotley, ALL	I	I	I
Torhunta and Lynn Haven soils	II	I	II
Torhunta, ALL	I	I	I
Trebloc loam	I	I	I
Troup sand	IV	II	IV
Turbeville fine sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville gravelly sandy loam, 2 to 8 percent slopes	II	II	II
Turbeville loamy sand, 0 to 2 percent slopes	I	II	I



## MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Turbeville loamy sand, 2 to 6 percent slopes	I	II	I
Turbeville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Turbeville sandy loam, 0 to 2 percent slopes	I	II	I
Turbeville sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville sandy loam, 2 to 8 percent slopes	I	II	I
Turbeville sandy loam, 6 to 12 percent slopes	II	II	II
Turbeville-Urban land complex, 0 to 8 percent slopes	IV	II	IV
Uchee, ALL	III	V	III
Udorthents, loamy	IV	VI	IV
Urban land	IV	VI	IV
Varina, ALL	II	II	II
Vaocluse loamy sand, 10 to 15 percent slopes	IV	II	IV
Vaocluse loamy sand, 10 to 15 percent slopes, eroded	IV	II	IV
Vaocluse loamy sand, 2 to 6 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes, eroded	III	II	III
Wagram fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 0 to 2 percent slopes	II	II	II
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 2 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 10 to 15 percent slopes	III	II	III
Wagram sand, thick surface, 0 to 6 percent slopes	II	II	II
Wagram sand, thick surface, 6 to 10 percent slopes	III	II	III
Wagram sand, thick surface, 10 to 15 percent slopes	III	II	III
Wagram-Troup sands, 0 to 4 percent slopes	IV	II	IV
Wagram-Urban land complex, ALL	IV	II	IV
Wahee, ALL	I	I	I
Wakulla, ALL	IV	V	IV
Wehadkee and Chewacla loams	IV	III	IV
Wehadkee, ALL	IV	III	IV
Wehadkee-Chastain association, frequently flooded	IV	III	IV
Weston loamy sand	III	I	III
Wickham fine sandy loam, 6 to 15 percent slopes, rarely flooded	II	I	II
Wickham fine sandy loam, ALL OTHER	I	I	I
Wickham loamy sandy, ALL	I	I	I
Wickham sandy loam, 0 to 4 percent slopes	I	I	I
Wickham sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wickham-Urban land complex, 1 to 6 percent slopes	IV	I	IV
Wilbanks loam, frequently flooded	IV	III	IV
Wilbanks silt loam	IV	III	IV
Winton fine sandy loam, ALL	IV	I	IV
Woodington loamy sand	II	II	II

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Ailey-Appling complex, 2 to 8 percent slopes	II	II	II
Ailey-Appling complex, 8 to 15 percent slopes, bouldery	IV	II	III
Alamance silt loam, gently sloping phase	II	II	II
Alamance variant gravelly loam, ALL	IV	II	II
Altavista fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Altavista fine sandy loam, 7 to 10 percent slopes	II	I	I
Altavista fine sandy loam, 0 to 2 percent slopes occasionally flooded	I	I	II
Altavista fine sandy loam, ALL OTHER	I	I	I
Altavista fine sandy loam, clayey variant	I	I	I
Altavista loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Altavista sandy loam, ALL	I	I	I
Altavista silt loam, ALL	I	I	I
Appling coarse sandy loam, eroded gently sloping phase	II	II	II
Appling coarse sandy loam, eroded sloping phase	II	II	II
Appling coarse sandy loam, ALL OTHER	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling fine sandy loam, 2 to 7 percent slopes	II	II	I
Appling fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Appling fine sandy loam, 6 to 10 percent slopes	II	II	I
Appling fine sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling fine sandy loam, 7 to 10 percent slopes(Wedowee)	II	II	I
Appling fine sandy loam, 7 to 10 percent slopes, eroded (Wedowee)	II	II	II
Appling fine sandy loam, 10 to 14 percent slopes (Wedowee)	III	II	II
Appling fine sandy loam, 10 to 14 percent slopes, eroded (Wedowee)	III	II	II
Appling fine sandy loam, (Wedowee), ALL OTHER	IV	II	II
Appling gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Appling gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling gravelly sandy loam, 6 to 10 percent slopes	II	II	I
Appling gravelly sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling loamy sand, 2 to 6 percent slopes	II	II	I
Appling sandy clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Appling sandy clay loam, 10 to 15 percent slopes, severely eroded	IV	II	II
Appling sandy clay loam, severely eroded sloping phase	III	II	III
Appling sandy loam, 1 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling sandy loam, 2 to 8 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling sandy loam, 6 to 12 percent slopes	II	II	II
Appling sandy loam, 8 to 15 percent slopes	II	II	II
Appling sandy loam, 10 to 15 percent slopes	III	II	II
Appling sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Appling sandy loam, 10 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, eroded gently sloping phase	II	II	II
Appling sandy loam, eroded sloping phase	II	II	II
Appling sandy loam, eroded strongly sloping phase	III	II	II
Appling sandy loam, gently sloping phase	II	II	I
Appling sandy loam, moderately steep phase (Wedowee)	III	II	II

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Appling sandy loam, sloping phase	II	II	II
Appling sandy loam, strongly sloping phase	II	II	II
Appling-Marlboro complex, 1 to 6 percent slopes	II	II	II
Appling-Urban land complex, ALL	IV	II	IV
Armenia, ALL	IV	III	III
Ashlar-Rock outcrop complex, ALL	IV	V	IV
Augusta, ALL	III	I	II
Ayersville gravelly loam, ALL	IV	V	II
Badin channery loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, 2 to 8 percent slopes	III	II	II
Badin channery silt loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, ALL OTHER	IV	II	II
Badin channery silty clay loam, eroded, ALL	III	II	II
Badin silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Badin silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Goldston complex, 2 to 8 percent slopes	III	II	II
Badin-Goldston complex, 8 to 15 percent slopes	IV	II	III
Badin-Goldston complex, 15 to 25 percent slopes	IV	II	IV
Badin-Nanford complex, 15 to 30 percent slopes	IV	II	IV
Badin-Tarrus complex, 2 to 8 percent slopes	II	II	I
Badin-Tarrus complex, 2 to 8 percent slopes, moderately eroded	III	II	I
Badin-Tarrus complex, 8 to 15 percent slopes	III	II	II
Badin-Tarrus complex, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Tarrus complex, 15 to 25 percent slopes	IV	II	II
Badin-Tarrus complex, 25 to 45 percent slopes	IV	II	IV
Badin-Urban land complex, ALL	IV	II	IV
Banister loam, 1 to 6 percent slopes, rarely flooded	II	I	I
Bethlehem gravelly sandy loam, 2 to 8 percent slopes	III	II	II
Bethlehem gravelly sandy loam, 8 to 15 percent slopes	IV	II	II
Bethlehem-Hibriten complex, 6 to 15 percent slopes	IV	II	III
Bethlehem-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Buncombe, ALL	IV	III	IV
Callison-Lignum complex, 2 to 6 percent slopes	III	II	II
Callison-Misenheimer complex, 6 to 10 percent slopes	III	II	II
Carbonton-Brickhaven complex, ALL	IV	II	IV
Cartecay and Chewacla soils	II	III	III
Cecil clay loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil clay loam, 2 to 6 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 7 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, severely eroded	IV	II	II
Cecil clay loam, ALL OTHER	IV	II	II
Cecil fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 8 percent slopes	II	II	I
Cecil fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Cecil fine sandy loam, 8 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Cecil fine sandy loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	II
Cecil fine sandy loam, 25 to 40 percent slopes (Pacolet)	IV	II	III
Cecil fine sandy loam, 25 to 40 percent slopes, eroded (Pacolet)	IV	II	III
Cecil fine sandy loam, eroded gently sloping phase	II	II	II
Cecil fine sandy loam, eroded sloping phase	II	II	II
Cecil fine sandy loam, eroded strongly sloping phase	III	II	II
Cecil fine sandy loam, gently sloping phase	II	II	I
Cecil fine sandy loam, moderately steep phase	III	II	II
Cecil fine sandy loam, sloping phase	III	II	II
Cecil fine sandy loam, strongly sloping phase	III	II	II
Cecil gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil gravelly fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 7 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, ALL OTHER	IV	II	II
Cecil gravelly sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil gravelly sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Cecil gravelly sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly sandy loam, 10 to 15 percent slopes	IV	II	IV
Cecil loam, 2 to 6 percent slopes	II	II	I
Cecil loam, ALL OTHER	III	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Cecil sandy clay loam, ALL OTHER	III	II	II
Cecil sandy loam, 2 to 6 percent slopes	II	II	I
Cecil sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil sandy loam, 2 to 8 percent slopes	II	II	I
Cecil sandy loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil sandy loam, 6 to 10 percent slopes	III	II	I
Cecil sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil sandy loam, 8 to 15 percent slopes	III	II	II
Cecil sandy loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy loam, 10 to 15 percent slopes	III	II	II
Cecil sandy loam, 10 to 15 percent slopes, eroded	III	II	II

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Cecil sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil sandy loam, 15 to 45 percent slopes (Pacolet)	IV	II	II
Cecil sandy loam, eroded gently sloping phase	III	II	II
Cecil sandy loam, eroded sloping phase	III	II	II
Cecil sandy loam, gently sloping phase	II	II	I
Cecil sandy loam, sloping phase	III	II	I
Cecil soils, (Pacolet), ALL	IV	II	II
Cecil stony fine sandy loam, (Uwharrie), ALL	IV	II	II
Cecil-Urban land complex, ALL	IV	II	IV
Chastain silty clay loam	IV	III	III
Chenneby silt loam, 0 to 2 percent slopes, frequently flooded	III	III	III
Chewacla and Chastain soils, 0 to 2 percent slopes, frequently flooded	IV	III	III
Chewacla and Wehadkee, ALL	IV	III	III
Chewacla silt loam, frequently flooded	III	III	III
Chewacla, ALL OTHER	II	III	III
Cid, ALL	III	II	II
Cid-Lignum complex, 1 to 6 percent slopes	II	II	II
Cid-Misenheimer complex, 0 to 4 percent slopes	III	II	II
Cid-Urban land complex, 1 to 5 percent slopes	IV	II	IV
Meadowfield-Fairview complex, 15 to 25 percent slopes	IV	IV	IV
Meadowfield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	IV	IV
Meadowfield-Woolwine complex, 8 to 15 percent slopes	IV	IV	IV
Claycreek fine sandy loam, 0 to 2 percent slopes	III	I	II
Colfax sandy loam, ALL	III	II	II
Colvard sandy loam, 0 to 3 percent slopes, occasionally flooded	I	III	III
Colfax silt loam	III	II	II
Congaree, frequently flooded	II	III	III
Congaree, ALL OTHER	I	III	III
Coronaca clay loam, ALL	II	II	I
Coronaca-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Creedmoor coarse sandy loam, ALL	III	I	II
Creedmoor fine sandy loam, 8 to 15 percent slopes	IV	I	II
Creedmoor fine sandy loam, ALL OTHER	III	I	II
Creedmoor loam, 2 to 8 percent slopes	III	I	II
Creedmoor sandy loam, 10 to 15 percent slopes	IV	I	II
Creedmoor sandy loam, 10 to 20 percent slopes	IV	I	II
Creedmoor sandy loam, ALL OTHER	III	I	II
Creedmoor silt loam, ALL	III	I	II
Cullen clay loam, ALL	II	II	II
Cullen-Wynott complex, 15 to 35 percent slopes	IV	II	III
Cut and fill land	IV	VI	IV
Davidson clay, severely eroded strongly sloping phase	III	I	II
Davidson sandy clay loam, 15 to 25 percent slopes	III	I	I
Davidson, ALL OTHER	II	I	I
Dillard fine sandy loam, 2 to 8 percent slopes, rarely flooded	I	III	I
Dogue, ALL	II	I	I
Dogue-Roanoke complex, 0 to 6 percent slopes, rarely flooded	II	I	III
Durham coarse sandy loam, gently sloping phase	II	I	I
Durham coarse sandy loam, sloping phase	III	I	I
Durham loamy sand, 6 to 10 percent slopes, eroded	III	I	I
Durham loamy sand, ALL OTHER	II	I	I
Durham sandy loam, eroded sloping phase	II	I	I

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Durham sandy loam, ALL OTHER	III	I	I
Efland silt loam, eroded gently sloping phase (Badin)	II	II	II
Efland silt loam, eroded sloping phase (Badin)	III	II	II
Efland silt loam, gently sloping phase (Badin)	II	II	II
Efland silt loam, sloping phase (Badin)	II	II	II
Efland silt loam, strongly sloping phase (Badin)	III	II	II
Efland silty clay loam severely eroded strongly sloping phase (Badin)	III	II	II
Efland silty clay loam, severely eroded sloping phase (Badin)	III	II	II
Enon clay loam, 2 to 6 percent slopes, eroded	III	II	II
Enon clay loam, 6 to 10 percent slopes, eroded	III	II	II
Enon clay loam, 10 to 15 percent slopes, eroded	IV	II	II
Enon clay loam, severely eroded sloping phase	III	II	II
Enon clay loam, severely eroded strongly sloping phase	IV	II	II
Enon cobbly loam, 2 to 8 percent slopes	II	II	II
Enon cobbly loam, 8 to 15 percent slopes	III	II	II
Enon complex, gullied	IV	II	IV
Enon fine sandy loam, 2 to 15 percent slopes, very stony	IV	II	II
Enon fine sandy loam, 2 to 6 percent slopes	II	II	II
Enon fine sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Enon fine sandy loam, 2 to 8 percent slopes	II	II	II
Enon fine sandy loam, 6 to 10 percent slopes	III	II	II
Enon fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Enon fine sandy loam, 8 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Enon fine sandy loam, eroded gently sloping phase	II	II	II
Enon fine sandy loam, eroded sloping phase	III	II	II
Enon fine sandy loam, gently sloping phase	II	II	II
Enon fine sandy loam, sloping phase	III	II	II
Enon gravelly loam, 2 to 8 percent slopes	II	II	II
Enon gravelly loam, 8 to 15 percent slopes	III	II	II
Enon loam, 2 to 6 percent slopes	II	II	II
Enon loam, 6 to 10 percent slopes	II	II	II
Enon loam, 6 to 12 percent slopes	III	II	II
Enon loam, eroded gently sloping phase	II	II	II
Enon loam, eroded sloping phase	III	II	II
Enon loam, eroded strongly sloping phase	III	II	II
Enon loam, gently sloping phase	II	II	II
Enon loam, sloping phase	III	II	II
Enon loam, strongly sloping phase	III	II	II
Enon sandy loam, 2 to 8 percent slopes	II	II	II
Enon sandy loam, 8 to 15 percent slopes	III	II	II
Enon very cobbly loam, very stony, ALL	IV	II	IV
Enon very stony loam, ALL	IV	II	IV
Enon-Mayodan complex, 15 to 35 percent slopes, very stony	IV	II	III
Enon-Urban land complex, ALL	IV	II	IV
Enon-Wynott complex, 2 to 8 percent slopes	II	II	II
Enon-Wynott complex, 4 to 15 percent slopes, very bouldery	IV	II	IV
Fairview sandy clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Fairview sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Fairview sandy clay loam, 15 to 25 percent slopes, moderately eroded	IV	II	II
Fairview-Urban land complex, ALL	IV	II	IV

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Fluvaquents-Udifluvents complex, 0 to 3 percent slopes, mounded, occasionally flooded	IV	VI	IV
Gaston clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston clay loam, 8 to 15 percent slopes, eroded	III	II	II
Gaston loam, 15 to 25 percent slopes	III	II	II
Gaston sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Georgeville clay loam, 2 to 6 percent slopes, eroded	II	I	II
Georgeville clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville clay loam, 8 to 15 percent slopes, eroded	III	I	II
Georgeville gravelly loam, 2 to 6 percent slopes	II	I	I
Georgeville gravelly loam, 2 to 8 percent slopes, stony	III	I	II
Georgeville gravelly loam, 6 to 10 percent slopes	II	I	I
Georgeville gravelly loam, 10 to 25 percent slopes	IV	I	II
Georgeville gravelly silt loam, 2 to 8 percent slopes	II	I	I
Georgeville gravelly silt loam, 8 to 15 percent slopes	III	I	II
Georgeville loam, 2 to 6 percent slopes	II	I	I
Georgeville loam, 2 to 8 percent slopes	II	I	I
Georgeville loam, 6 to 10 percent slopes	II	I	I
Georgeville loam, 8 to 15 percent slopes	III	I	I
Georgeville loam, ALL OTHER	IV	I	II
Georgeville silt loam, 2 to 6 percent slopes	II	I	I
Georgeville silt loam, 2 to 6 percent slopes, eroded	III	I	II
Georgeville silt loam, 2 to 8 percent slopes	II	I	I
Georgeville silt loam, 2 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 4 to 15 percent slopes, extremely stony	IV	I	IV
Georgeville silt loam, 6 to 10 percent slopes	II	I	I
Georgeville silt loam, 6 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 8 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes, eroded	III	I	II
Georgeville silt loam, 10 to 25 percent slopes	IV	I	II
Georgeville silt loam, 15 to 45 percent slopes, extremely bouldery	IV	I	IV
Georgeville silt loam, eroded gently sloping phase	II	I	II
Georgeville silt loam, eroded sloping phase	III	I	II
Georgeville silt loam, eroded strongly sloping phase	III	I	II
Georgeville silt loam, gently sloping phase	II	I	I
Georgeville silt loam, moderately steep phase	III	I	II
Georgeville silt loam, sloping phase	II	I	I
Georgeville silt loam, strongly sloping phase	III	I	I
Georgeville silty clay loam, 2 to 6 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 6 to 10 percent slopes, moderately eroded	III	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	I	II
Georgeville silty clay loam, severely eroded gently sloping phase	III	I	II
Georgeville silty clay loam, severely eroded moderately steep phase	IV	I	III
Georgeville silty clay loam, severely eroded sloping phase	III	I	III
Georgeville silty clay loam, severely eroded strongly sloping phase	IV	I	III
Georgeville-Badin complex, ALL	IV	I	II
Georgeville-Montonia complex, very stony ALL	IV	I	III

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Map Unit Name	Agri	For	Hort
Georgeville-Urban land complex, ALL	IV	I	IV
Goldston, ALL	IV	II	III
Goldston-Badin complex, ALL	IV	II	III
Granville gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Granville sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 6 to 10 percent slopes	III	II	I
Granville sandy loam, 6 to 10 percent slopes, eroded	III	II	I
Granville sandy loam, 10 to 15 percent slopes	IV	II	I
Grover, ALL	IV	II	III
Gullied land, ALL	IV	VI	IV
Halewood stony sandy loam, (Edneyville), ALL	IV	III	II
Hatboro sandy loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	II	II	II
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	III	II	II
Hayesville and Cecil clay loams, 14 to 25 percent slopes, severely eroded (Pacolet and Pacolet)	IV	II	II
Hayesville and Cecil fine sandy loam, eroded, ALL	IV	II	II
Helena clay loam, severely eroded sloping phase	IV	II	II
Helena coarse sandy loam, sloping phase	IV	II	II
Helena coarse sandy loam, ALL OTHER	III	II	II
Helena fine sandy loam, 2 to 8 percent slopes	III	II	II
Helena sandy loam, 10 to 15 percent slopes	IV	II	II
Helena sandy loam, ALL OTHER	III	II	II
Helena-Sedgefield sandy loams, ALL	III	II	II
Helena-Urban land complex, ALL	IV	II	IV
Helena-Worsham complex, 1 to 6 percent slopes	IV	II	III
Herndon loam, 2 to 6 percent slopes	II	II	I
Herndon loam, 6 to 10 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes, eroded	II	II	II
Herndon silt loam, 2 to 8 percent slopes	II	II	I
Herndon silt loam, 6 to 10 percent slopes	III	II	I
Herndon silt loam, 6 to 10 percent slopes, eroded	III	II	II
Herndon silt loam, 8 to 15 percent slopes	III	II	I
Herndon silt loam, 10 to 15 percent slopes, eroded	III	II	II
Herndon silt loam, 15 to 25 percent slopes	III	II	I
Herndon silt loam, eroded gently sloping phase	II	II	II
Herndon silt loam, eroded sloping phase	III	II	II
Herndon silt loam, eroded strongly sloping phase	III	II	II
Herndon silt loam, gently sloping phase	II	II	I
Herndon silt loam, moderately steep phase	III	II	I
Herndon silt loam, sloping phase	II	II	I
Herndon silt loam, strongly sloping phase	III	II	I
Herndon silty clay loam, ALL	IV	II	II
Herndon stony silt loam, 2 to 10 percent slopes	III	II	II
Hibriten very cobbly sandy loam, ALL	IV	V	III
Hiwassee clay loam, 8 to 15 percent slopes, eroded	III	II	II
Hiwassee clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Hiwassee clay loam, 10 to 15 percent slopes, eroded	III	II	II



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Map Unit Name	Agri	For	Hort
Hiwassee clay loam, 15 to 30 percent slopes, moderately eroded	IV	II	II
Hiwassee clay loam, ALL OTHER	II	II	II
Hiwassee gravelly loam, 2 to 8 percent slopes	II	II	I
Hiwassee gravelly loam, 8 to 15 percent slopes	II	II	II
Hiwassee loam, 2 to 6 percent slopes	II	II	I
Hiwassee loam, 2 to 6 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 7 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 8 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes, eroded	II	II	II
Hiwassee loam, 8 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes, eroded	III	II	II
Hiwassee loam, 15 to 25 percent slopes	IV	II	II
Hornsboro, ALL	I	I	I
Hulett, ALL	IV	II	II
Hulett-Saw complex, 4 to 15 percent slopes, very rocky	IV	II	III
Hulett-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Iredell clay loam, 2 to 6 percent slopes	III	II	III
Iredell fine sandy loam, 10 to 14 percent slopes (Wilkes)	IV	II	III
Iredell fine sandy loam, 10 to 14 percent slopes, eroded (Wilkes)	IV	II	III
Iredell fine sandy loam, ALL OTHER	III	II	III
Iredell gravelly loam, 1 to 4 percent slopes	III	II	III
Iredell loam, ALL	III	II	III
Iredell sandy loam, ALL	III	II	III
Iredell very stony loam, gently sloping phase (Enon)	IV	II	IV
Iredell-Urban land complex, ALL	IV	II	IV
Iredell-Urban land-Picture complex, 0 to 10 percent slopes	IV	II	IV
Kirksey silt loam, ALL	II	II	II
Kirksey-Cid complex, 2 to 6 percent slopes	III	II	II
Leaksville silt loam, 0 to 4 percent slopes	III	III	III
Leaksville-Urban land complex, 0 to 4 percent slopes	IV	III	IV
Leveled clayey land	IV	VI	IV
Lignum gravelly silt loam, 2 to 8 percent slopes	II	III	II
Lignum loam, 2 to 6 percent slopes	II	III	II
Lignum silt loam, 7 to 12 percent slopes	III	III	II
Lignum silt loam, ALL OTHER	II	III	II
Lloyd clay loam, 2 to 6 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 2 to 10 percent slopes, severely eroded (Pacolet)	II	II	II
Lloyd clay loam, 6 to 10 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 10 to 14 percent slopes, severely eroded (Pacolet)	III	II	III
Lloyd clay loam, 10 to 15 percent slopes, severely eroded (Gaston)	III	II	III
Lloyd clay loam, 14 to 25 percent slopes, severely eroded (Pacolet)	IV	II	IV
Lloyd clay loam, 15 to 25 percent slopes, severely eroded (Gaston)	IV	II	IV
Lloyd clay loam, severely eroded gently sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded strongly sloping phase (Gaston)	III	II	III
Lloyd clay loam, severely eroded, moderately steep phase (Cecil)	IV	II	III
Lloyd fine sandy loam, 2 to 6 percent slopes (Cecil)	II	II	II
Lloyd fine sandy loam, 2 to 6 percent slopes, eroded (Cecil)	II	II	II
Lloyd fine sandy loam, 6 to 10 percent slopes (Cecil)	III	II	II

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Map Unit Name	Agri	For	Hort
Lloyd fine sandy loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes (Pacolet)	II	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 2 to 6 percent slopes (Gaston)	II	II	I
Lloyd loam, 2 to 6 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 2 to 6 percent slopes, eroded (Gaston)	II	II	I
Lloyd loam, 2 to 7 percent slopes (Pacolet)	II	II	I
Lloyd loam, 2 to 7 percent slopes, eroded (Pacolet)	II	II	II
Lloyd loam, 6 to 10 percent slopes (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Lloyd loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Lloyd loam, 10 to 14 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 10 to 14 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 10 to 15 percent slopes (Cecil)	IV	II	II
Lloyd loam, 10 to 15 percent slopes, eroded (Davidson)	II	II	III
Lloyd loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	III
Lloyd loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 25 to 40 percent slopes (Pacolet)	IV	II	IV
Lloyd loam, eroded gently sloping phase (Gaston)	III	II	II
Lloyd loam, eroded sloping phase (Cecil)	III	II	II
Lloyd loam, eroded strongly sloping phase (Cecil)	IV	II	II
Lloyd loam, gently sloping phase (Gaston)	II	II	I
Lloyd loam, level phase (Gaston)	II	II	I
Lloyd loam, moderately steep phase (Cecil)	II	II	II
Lloyd loam, sloping phase (Cecil)	II	II	II
Lloyd loam, strongly sloping phase (Cecil)	IV	II	II
Local alluvial land, ALL	IV	III	III
Louisa fine sandy loam, 25 to 45 percent slopes	IV	II	III
Louisa sandy loam, 25 to 45 percent slopes	IV	II	III
Louisburg and Louisa soils, 25 to 55 percent slopes	IV	II	II
Louisburg and Louisa soils, ALL OTHER	IV	II	III
Louisburg coarse sandy loam, ALL	IV	II	II
Louisburg loamy coarse sand, ALL	IV	II	IV
Louisburg loamy sand, 2 to 6 percent slopes	III	II	II
Louisburg loamy sand, 6 to 10 percent slopes	III	II	II
Louisburg loamy sand, 6 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 10 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 15 to 45 percent slopes	IV	II	III
Louisburg sandy loam, ALL	IV	II	II
Louisburg-Wedowee complex, 15 to 25 percent slopes	IV	II	II
Louisburg-Wedowee complex, ALL OTHER	III	II	II
Made land	IV	VI	IV
Madison clay loam, 2 to 6 percent slopes, eroded	III	II	II
Madison clay loam, 6 to 10 percent slopes, eroded	III	II	II
Madison clay loam, eroded, ALL OTHER	IV	II	II

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Map Unit Name	Agri	For	Hort
Madison complex, gullied	IV	II	IV
Madison fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Madison fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes, eroded	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes, eroded	IV	II	II
Madison fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison fine sandy loam, 14 to 25 percent slopes	IV	II	II
Madison fine sandy loam, 15 to 45 percent slopes	IV	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison gravelly fine sandy loam, ALL OTHER	IV	II	II
Madison gravelly sandy clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Madison gravelly sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Madison gravelly sandy loam, 10 to 25 percent slopes, eroded	IV	II	II
Madison gravelly sandy loam, ALL OTHER	III	II	II
Madison sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Madison sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Madison sandy clay loam, 15 to 25 percent slopes, eroded	IV	II	II
Madison sandy loam, 2 to 6 percent slopes	II	II	II
Madison sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison sandy loam, 6 to 10 percent slopes	II	II	II
Madison sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison sandy loam, 8 to 15 percent slopes	III	II	II
Madison sandy loam, 10 to 15 percent slopes	III	II	II
Madison sandy loam, ALL OTHER	IV	II	II
Madison-Bethlehem complex, 2 to 8 percent slopes, stony, moderately eroded	III	II	II
Madison-Bethlehem complex, 8 to 15 percent slopes, very stony, moderately eroded	IV	II	III
Madison-Bethlehem-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Madison-Udorthents complex, 2 to 15 percent slopes, gullied	IV	II	IV
Madison-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Mantachie soils	III	III	II
Masada fine sandy loam, ALL	I	II	I
Masada gravelly sandy clay loam, eroded, ALL	II	II	I
Masada loam, 2 to 8 percent slopes	I	II	I
Masada loam, 8 to 15 percent slopes	II	II	I
Masada sandy clay loam, eroded ALL	II	II	I
Masada sandy loam, 2 to 8 percent slopes	I	II	I
Masada sandy loam, 8 to 15 percent slopes	II	II	I
Masada sandy loam, 15 to 25 percent slopes	IV	II	II
Masada-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Mayodan fine sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan fine sandy loam, 2 to 7 percent slopes	II	I	I

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Map Unit Name	Agri	For	Hort
Mayodan fine sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan fine sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes, eroded	III	I	I
Mayodan fine sandy loam, 8 to 15 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes, eroded	III	I	II
Mayodan fine sandy loam, ALL OTHER	IV	I	II
Mayodan gravelly sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan gravelly sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan gravelly sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes, eroded	IV	I	I
Mayodan gravelly sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy clay loam, 2 to 8 percent slopes, eroded	II	I	II
Mayodan sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Mayodan sandy clay loam, 15 to 25 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan sandy loam, 6 to 10 percent slopes, eroded	III	I	I
Mayodan sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes, stony	IV	I	IV
Mayodan silt loam, 2 to 8 percent slopes	II	I	I
Mayodan silt loam, 8 to 15 percent slopes	III	I	II
Mayodan silt loam, 15 to 25 percent slopes	IV	I	II
Mayodan silt loam, 25 to 45 percent slopes	IV	I	III
Mayodan silt loam, thin, ALL	III	I	II
Mayodan silty clay loam, 2 to 8 percent slopes, eroded	III	I	II
Mayodan silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Mayodan-Brickhaven complex, 15 to 30 percent slopes	IV	I	III
Mayodan-Exway complex, eroded, ALL	III	I	II
Mayodan-Pinkston complex, 25 to 45 percent slopes	IV	I	III
Mayodan-Urban land complex, ALL	IV	I	IV
McQueen loam, 1 to 6 percent slopes	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, eroded	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Mecklenburg clay loam, 6 to 15 percent slopes, severely eroded	IV	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, eroded	III	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Mecklenburg clay loam, severely eroded sloping phase	IV	II	II
Mecklenburg fine sandy loam, 2 to 6 percent slopes	II	II	I
Mecklenburg fine sandy loam, 2 to 8 percent slopes	II	II	II
Mecklenburg fine sandy loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, 2 to 6 percent slopes, eroded	II	II	II

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Map Unit Name	Agri	For	Hort
Mecklenburg loam, 2 to 7 percent slopes, eroded	II	II	II
Mecklenburg loam, 2 to 8 percent slopes	II	II	I
Mecklenburg loam, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, 6 to 10 percent slopes, eroded	II	II	II
Mecklenburg loam, 7 to 14 percent slopes, eroded	III	II	II
Mecklenburg loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 10 to 15 percent slopes, eroded	III	II	II
Mecklenburg loam, ALL OTHER	IV	II	II
Mecklenburg loam, dark surface variant, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, dark surface variant, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, dark surface variant, 10 to 15 percent slopes	III	II	II
Mecklenburg loam, eroded gently sloping phase	II	II	II
Mecklenburg loam, eroded sloping phase	II	II	II
Mecklenburg loam, eroded strongly sloping phase	III	II	II
Mecklenburg sandy clay loam, eroded, ALL	III	II	II
Mecklenburg-Urban land complex, ALL	IV	II	IV
Miscellaneous water	IV	VI	IV
Misenheimer channery silt loam, 0 to 4 percent slopes	IV	V	III
Misenheimer-Callison complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Cid complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Kirksey complex, 0 to 5 percent slopes	IV	V	III
Mixed alluvial land, ALL	IV	III	III
Mocksville sandy loam, 2 to 8 percent slopes	II	II	II
Mocksville sandy loam, 8 to 15 percent slopes	III	II	II
Mocksville sandy loam, 15 to 45 percent slopes	IV	II	III
Moderately gullied land, ALL	IV	VI	IV
Monacan and Arents soils	I	III	IV
Monacan loam	I	III	III
Montonia very channery silt loam, 25 to 60 percent slopes, very stony	IV	V	IV
Mooshaunee-Hallison complex, 2 to 8 percent slopes	III	II	II
Mooshaunee-Hallison complex, 8 to 15 percent slopes	IV	II	III
Mooshaunee-Hallison complex, 15 to 25 percent slopes	IV	II	IV
Mooshaunee-Hallison complex, ALL OTHER	IV	II	IV
Nanford gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Nanford silt loam, 2 to 6 percent slopes	II	II	I
Nanford silt loam, 2 to 8 percent slopes	II	II	I
Nanford silt loam, 8 to 15 percent slopes	III	II	II
Nanford silty clay loam, 2 to 6 percent slopes, moderately eroded	III	II	II
Nanford-Badin complex, 6 to 10 percent slopes	III	II	II
Nanford-Badin complex, 10 to 15 percent slopes	IV	II	II
Nanford-Emporia complex, 2 to 8 percent slopes	II	II	I
Nason gravelly loam, 2 to 6 percent slopes	III	II	I
Nason gravelly loam, 6 to 10 percent slopes	III	II	II
Nason gravelly loam, 10 to 25 percent slopes	IV	II	II
Nason gravelly loam, 25 to 50 percent slopes	IV	II	III
Nason gravelly silt loam, 2 to 8 percent slopes	II	II	I
Nason gravelly silt loam, 8 to 15 percent slopes	III	II	II
Nason loam, 2 to 6 percent slopes	II	II	I
Nason loam, 6 to 10 percent slopes	III	II	I
Nason silt loam, 2 to 6 percent slopes	II	II	I
Nason silt loam, 2 to 8 percent slopes	II	II	I
Nason silt loam, 6 to 12 percent slopes	III	II	I

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Map Unit Name	Agri	For	Hort
Nason silt loam, 8 to 15 percent slopes	III	II	I
Nason silt loam, 10 to 15 percent slopes	III	II	I
Nason silt loam, 15 to 25 percent slopes	IV	II	II
Nason stony silt loam, 10 to 15 percent slopes (Uwharrie)	IV	II	IV
Oakboro silt loam, ALL	III	III	III
Orange gravelly loam, 2 to 7 percent slopes	II	II	II
Orange loam, 0 to 2 percent slopes	II	II	II
Orange silt loam, 0 to 3 percent slopes	II	II	II
Orange silt loam, eroded gently sloping moderately well drained variant	III	II	II
Orange silt loam, eroded gently sloping phase	III	II	II
Orange silt loam, eroded sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping phase	II	II	II
Orange silt loam, nearly level phase	II	II	II
Orange silt loam, sloping moderately well drained variant	III	II	II
Pacolet clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Pacolet clay loam, 6 to 10 percent slopes, eroded	III	II	II
Pacolet clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Pacolet clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet clay loam, 10 to 15 percent slopes, eroded	III	II	II
Pacolet clay loam, 15 to 45 percent slopes, eroded	IV	II	II
Pacolet complex, 10 to 25 percent slopes, severely eroded	IV	II	III
Pacolet fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet fine sandy loam, 6 to 10 percent slopes	III	II	I
Pacolet fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, ALL OTHER	IV	II	II
Pacolet gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 15 to 25 percent slopes	IV	II	II
Pacolet gravelly sandy clay loam, 15 to 30 percent slopes, eroded	IV	II	II
Pacolet gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet gravelly sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly sandy loam, ALL OTHER	IV	II	II
Pacolet loam, 10 to 15 percent slopes	III	II	II
Pacolet loam, 15 to 25 percent slopes	IV	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, moderately eroded	II	II	II
Pacolet sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 6 to 10 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 10 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, ALL OTHER	IV	II	II
Pacolet sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet sandy loam, ALL OTHER	IV	II	II

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Map Unit Name	Agri	For	Hort
Pacolet soils, 10 to 25 percent slopes	IV	II	III
Pacolet-Bethlehem complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Bethlehem complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Bethlehem complex, ALL OTHER	IV	II	II
Pacolet-Bethlehem complex, 15 to 25 percent slopes, stony	IV	II	III
Pacolet-Bethlehem-Urban Land complex, ALL	IV	II	IV
Pacolet-Madison-Urban land complex, ALL	IV	II	IV
Pacolet-Saw complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Saw complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Saw complex, ALL OTHER	IV	II	II
Pacolet-Udorthents complex, gullied, ALL	IV	II	IV
Pacolet-Urban land complex, ALL	IV	II	IV
Pacolet-Wilkes complex, 8 to 15 percent slopes	III	II	II
Pacolet-Wilkes complex, 15 to 25 percent slopes	IV	II	II
Picture loam, 0 to 3 percent slopes	IV	II	III
Pinkston, ALL	IV	II	III
Pinoka, ALL	IV	II	III
Pinoka-Carbonton complex, 2 to 8 percent slopes	IV	II	III
Pits, ALL	IV	VI	IV
Poindexter and Zion sandy loams, 2 to 8 percent slopes	III	II	II
Poindexter and Zion sandy loams, 8 to 15 percent slopes	IV	II	II
Poindexter and Zion sandy loams, ALL OTHER	IV	II	III
Poindexter fine sandy loam, 25 to 60 percent slopes	IV	II	III
Poindexter loam, 2 to 8 percent slopes	III	II	II
Poindexter loam, 8 to 15 percent slopes	IV	II	II
Poindexter loam, 15 to 45 percent slopes	IV	II	III
Poindexter-Mocksville complex, 2 to 8 percent slopes	IV	II	II
Poindexter-Mocksville complex, 8 to 15 percent slopes	IV	II	II
Poindexter-Mocksville complex, ALL OTHER	IV	II	III
Poindexter-Zion-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Polkton-White Store complex, 2 to 8 percent slopes, severely eroded	III	II	III
Polkton-White Store complex, ALL OTHER	IV	II	III
Quarry, ALL	IV	VI	IV
Rhodhiss, ALL	IV	II	II
Rhodhiss-Bannertown complex, 25 to 50 percent slopes	IV	II	III
Rion fine sandy loam, 2 to 8 percent slopes	III	II	II
Rion fine sandy loam, 8 to 15 percent slopes	IV	II	II
Rion fine sandy loam, 15 to 25 percent slopes	IV	II	II
Rion fine sandy loam, 25 to 60 percent slopes	IV	II	III
Rion loamy sand, 8 to 15 percent slopes	IV	II	II
Rion loamy sand, 15 to 25 percent slopes	IV	II	III
Rion sandy loam, 2 to 8 percent slopes	III	II	II
Rion sandy loam, 8 to 15 percent slopes	III	II	II
Rion sandy loam, 15 to 25 percent slopes	IV	II	II
Rion sandy loam, 15 to 30 percent slopes	IV	II	II
Rion sandy loam, ALL OTHER	IV	II	III
Rion, Pacolet, and Wateree soils, 25 to 60 percent slopes	IV	II	IV
Rion-Ashlar complex, 15 to 35 percent slopes, stony	IV	II	III
Rion-Ashlar complex, 25 to 60 percent slopes, rocky	IV	II	IV
Rion-Ashlar-Rock outcrop complex, 45 to 70 percent slopes	IV	II	IV
Rion-Cliffside complex, 25 to 60 percent slopes, very stony	IV	II	IV
Rion-Hibriten complex, 25 to 45 percent slopes, very stony	IV	II	IV

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Rion-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Rion-Wateree-Wedowee complex, 8 to 15 percent slopes	IV	II	III
Rion-Wedowee complex, ALL	III	II	II
Rion-Wedowee-Ashlar complex, ALL	IV	II	III
Riverview and Buncombe soils, 0 to 3 percent slopes, frequently flooded	II	III	III
Riverview and Toccoa soils, 0 to 4 percent slopes, occasionally flooded	II	III	III
Riverview, frequently flooded, ALL	II	III	III
Riverview, occasionally flooded, ALL	I	III	III
Roanoke, ALL	II	III	III
Roanoke-Wahee complex, 0 to 3 percent slopes, occasionally flooded	II	III	III
Rock outcrop	IV	VI	IV
Rock outcrop-Ashlar complex, 2 to 15 percent slopes	IV	VI	IV
Rock outcrop-Wake complex, ALL	IV	VI	IV
Sauratown channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	IV	IV
Saw-Pacolet complex, ALL	IV	II	II
Saw-Wake Complex, very rocky, ALL	IV	II	IV
Secrest-Cid complex, 0 to 3 percent slopes	III	II	II
Sedgefield fine sandy loam, 1 to 4 percent slopes	II	II	II
Sedgefield fine sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 2 to 8 percent slopes	III	II	II
Severely gullied land, ALL	IV	VI	IV
Shellbluff loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Shellbluff silt loam, 0 to 2 percent slopes, frequently flooded	IV	III	III
Skyuka clay loam, 2 to 8 percent slopes, eroded	II	I	II
Skyuka loam, 2 to 8 percent slopes	I	I	II
Spray loam, 0 to 5 percent slopes	IV	II	III
Spray-Urban land complex, 0 to 5 percent slopes	IV	II	IV
Starr loam, ALL	II	I	III
State, ALL	I	I	I
Stoneville loam, 2 to 8 percent slopes	II	II	I
Stoneville loam, 8 to 15 percent slopes	III	II	I
Stoneville loam, 15 to 25 percent slopes	IV	II	II
Stoneville-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Stony land	IV	VI	IV
Swamp	IV	III	IV
Tallapoosa fine sandy loam, ALL	IV	II	III
Tarrus gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tarrus-Georgeville complex, 8 to 15 percent slopes	II	II	I
Tatum and Nason channery silt loams, 15 to 25 percent slopes	IV	II	II
Tatum channery silt loam, ALL	III	II	I
Tatum channery silty clay loam, ALL	III	II	II
Tatum gravelly loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly loam, ALL OTHER	IV	II	II
Tatum gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly silt loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly silt loam, ALL OTHER	IV	II	II
Tatum gravelly silty clay loam, eroded, ALL	III	II	II
Tatum loam, 2 to 6 percent slopes	II	II	I
Tatum loam, 10 to 15 percent slopes	III	II	II
Tatum loam, ALL OTHER	IV	II	II



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Map Unit Name	Agri	For	Hort
Tatum silt loam, 2 to 8 percent slopes	II	II	I
Tatum silt loam, 8 to 15 percent slopes	III	II	I
Tatum silt loam, ALL OTHER	IV	II	II
Tatum silty clay loam, eroded, ALL	III	II	II
Tatum-Badin complex, 2 to 8 percent slopes	III	II	I
Tatum-Badin complex, 2 to 8 percent slopes, eroded	III	II	II
Tatum-Badin complex, 8 to 15 percent slopes	III	II	II
Tatum-Montonia complex, 15 to 30 percent slopes	IV	II	II
Tatum-Montonia complex, ALL OTHER	III	II	II
Tatum-Urban land complex, 2 to 8 percent slopes	IV	II	IV
Tetotum fine sandy loam, 1 to 4 percent slopes	I	I	I
Tetotum silt loam, 0 to 3 percent slopes	I	I	I
Tirzah silt loam, eroded gently sloping phase (Tatum)	III	II	I
Tirzah silt loam, eroded sloping phase (Tatum)	II	II	I
Tirzah silt loam, eroded strongly sloping phase (Tatum)	III	II	II
Tirzah silt loam, gently sloping phase (Stoneville)	II	II	II
Tirzah silt loam, sloping phase (Stoneville)	III	II	II
Tirzah silt loam, strongly sloping phase (Stoneville)	III	II	II
Tirzah silty clay loam, severely eroded gently sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded strongly sloping phase (Tatum)	IV	II	II
Toast sandy loam, 2 to 8 percent slopes	II	I	I
Toast sandy loam, 8 to 15 percent slopes	III	I	II
Toccoa, ALL	I	III	III
Turbeville fine sandy loam, 0 to 3 percent slopes	I	II	I
Udorthents, ALL	IV	VI	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	VI	IV
Udorthents-Urban land complex, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Urban land-Arents complex, occasionally flooded	IV	III	IV
Urban land-Iredell-Creedmoor complex, 2 to 10 percent slopes	IV	II	IV
Urban land-Masada complex, 2 to 15 percent slopes	IV	II	IV
Uwharrie clay loam, 2 to 8 percent slopes, eroded	III	II	III
Uwharrie clay loam, 8 to 15 percent slopes, eroded	IV	II	III
Uwharrie loam, 15 to 25 percent slopes	IV	II	III
Uwharrie loam, very stony, ALL	IV	II	III
Uwharrie silt loam, 2 to 8 percent slopes	II	II	I
Uwharrie silty clay loam, 2 to 8 percent slopes, eroded	III	II	II
Uwharrie silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Uwharrie silty clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Uwharrie stony loam, ALL	IV	II	III
Uwharrie stony loam, very bouldery, ALL	IV	II	IV
Uwharrie-Badin complex, ALL	IV	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes	III	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes, moderately eroded	IV	II	III
Uwharrie-Urban Land, 2 to 8 percent slopes	IV	II	IV
Vance clay loam, severely eroded sloping phase	IV	II	II
Vance coarse sandy loam, 2 to 8 percent slopes	II	II	II
Vance coarse sandy loam, eroded gently sloping phase	III	II	II
Vance coarse sandy loam, eroded sloping phase	III	II	II
Vance coarse sandy loam, gently sloping phase	II	II	II

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Map Unit Name	Agri	For	Hort
Vance sandy clay loam, ALL	III	II	II
Vance sandy loam, 2 to 6 percent slopes	II	II	II
Vance sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Vance sandy loam, 2 to 8 percent slopes	II	II	II
Vance sandy loam, 6 to 10 percent slopes	III	II	II
Vance sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Vance sandy loam, 8 to 15 percent slopes	III	II	II
Vance sandy loam, 10 to 15 percent slopes	III	II	II
Vance sandy loam, eroded gently sloping phase	III	II	II
Vance sandy loam, eroded moderately sloping phase	III	II	II
Vance sandy loam, eroded strongly sloping phase	IV	II	II
Vance sandy loam, gently sloping phase	II	II	II
Vance-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Wadesboro clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Wadesboro clay loam, 8 to 15 percent slopes, moderately eroded	III	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes (Mayodan)	II	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes, eroded (Mayodan)	II	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes, eroded (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes, eroded (Mayodan)	IV	I	II
Wadesboro fine sandy loam, 14 to 30 percent slopes (Mayodan)	IV	I	II
Wahee, ALL	II	III	I
Wake soils, ALL	IV	II	III
Wake-Saw-Wedowee complex, 2 to 8 percent slopes, rocky	IV	II	III
Wake-Wateree complex, 15 to 30 percent slopes, very rocky	IV	II	III
Wake-Wateree-Wedowee complex, 8 to 15 percent slopes, rocky	IV	II	III
Warne and Roanoke fine sandy loams (Dogue)	IV	III	II
Wateree fine sandy loam, ALL	IV	II	II
Wateree-Rion complex, 40 to 95 percent slopes	IV	II	III
Wateree-Rion-Wedowee complex, 15 to 30 percent slopes	IV	II	III
Wedowee coarse sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee coarse sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee loam, 2 to 8 percent slopes	II	I	I
Wedowee loam, 8 to 15 percent slopes	III	I	II
Wedowee loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Wedowee sandy loam, 2 to 10 percent slopes, extremely bouldery	IV	I	IV
Wedowee sandy loam, 2 to 15 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wedowee sandy loam, 2 to 8 percent slopes	II	I	I
Wedowee sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wedowee sandy loam, 6 to 15 percent slopes	III	I	II
Wedowee sandy loam, 8 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes, eroded	III	I	II
Wedowee sandy loam, 10 to 25 percent slopes	III	I	II
Wedowee sandy loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy loam, 15 to 35 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 15 to 40 percent slopes	IV	I	II

## MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Wedowee-Louisburg complex, 2 to 6 percent slopes	II	I	II
Wedowee-Louisburg complex, ALL OTHER	III	I	III
Wedowee-Urban land-Udorthents complex, 2 to 10 percent slopes	IV	I	IV
Wehadkee and Bibb soils	IV	III	III
Wehadkee, ALL	IV	III	III
White Store clay loam, ALL	IV	II	III
White Store fine sandy loam, moderately eroded, ALL	IV	II	III
White Store loam, 8 to 15 percent slopes	IV	II	III
White Store loam, ALL OTHER	III	II	III
White Store sandy loam, 2 to 6 percent slopes	III	II	III
White Store sandy loam, ALL OTHER	IV	II	III
White Store silt loam, 8 to 15 percent slopes	IV	II	III
White Store silt loam, ALL OTHER	III	II	III
White Store-Polkton complex, ALL	IV	II	III
White Store-Urban land complex, ALL	IV	II	IV
Wickham fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 7 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 8 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 7 to 14 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 10 to 15 percent slopes	III	I	II
Wickham sandy loam, ALL	I	I	I
Wilkes, ALL	IV	II	III
Wilkes-Poindexter-Wynott complex, ALL	IV	II	III
Wilkes-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Winnsboro fine sandy loam, 2 to 8 percent slopes	II	II	I
Winnsboro loam, 2 to 8 percent slopes	III	II	I
Winnsboro loam, 8 to 15 percent slopes	IV	II	II
Winnsboro-Wilkes complex, 2 to 8 percent slopes	III	II	II
Winnsboro-Wilkes complex, ALL OTHER	IV	II	III
Woolwine-Fairview complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Woolwine-Fairview complex, moderately eroded, ALL OTHER	IV	II	II
Woolwine-Fairview-Urban land complex, ALL	IV	II	IV
Worsham, ALL	IV	III	III
Wynott cobbly loam, 2 to 10 percent slopes, extremely stony	IV	II	IV
Wynott loam, 2 to 8 percent slopes	III	II	II
Wynott-Enon complex, 2 to 8 percent slopes	II	II	II
Wynott-Enon complex, 2 to 8 percent slopes, moderately eroded	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes, moderately eroded	III	II	II
Wynott-Enon complex, 15 to 25 percent slopes	IV	II	II
Wynott-Enon complex, extremely bouldery, ALL	IV	II	IV
Wynott-Wilkes-Poindexter complex, 2 to 8 percent slopes	IV	II	II
Wynott-Winnsboro complex, 2 to 8 percent slopes	II	II	II
Wynott-Winnsboro complex, 8 to 15 percent slopes	II	II	II
Wynott-Winnsboro complex, 15 to 25 percent slopes	IV	II	II
Zion gravelly loam, 2 to 8 percent slopes	III	II	II
Zion gravelly loam, 8 to 15 percent slopes	IV	II	II
Zion-Enon complex, 2 to 8 percent slopes	III	II	III

# MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Zion-Enon complex, 8 to 15 percent slopes	IV	II	II
Zion-Mocksville complex, 25 to 45 percent slopes	IV	II	III
Zion-Wilkes complex, 8 to 15 percent slopes	IV	II	II
Zion-Winnsboro-Mocksville complex, ALL	IV	II	II

## MLRA137 – Sandhills

Map Unit Name	Agri	For	Hort
Ailey gravelly loamy sand, 8 to 15 percent slopes	III	V	III
Ailey gravelly loamy sand, 15 to 25 percent slopes	IV	V	IV
Ailey loamy sand, ALL	III	V	III
Ailey sand, moderately wet, 0 to 6 percent slopes	II	V	II
Ailey-Urban land complex, ALL	IV	V	IV
Bibb loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Blaney loamy sand, 2 to 8 percent slopes	II	II	II
Blaney loamy sand, 8 to 15 percent slopes	III	II	III
Blaney-Urban land complex, ALL	IV	II	IV
Bragg sandy loam, 1 to 4 percent slopes	IV	V	IV
Candor and Wakulla soils, 8 to 15 percent slopes	IV	V	IV
Candor sand, ALL	IV	V	IV
Candor-Urban land complex, 2 to 12 percent slopes	IV	V	IV
Dothan gravelly loamy sand, 0 to 6 percent slopes	I	II	I
Dothan loamy sand, ALL	I	II	I
Emporia loamy sand, ALL	II	II	II
Faceville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Fuquay, ALL	II	II	II
Fuquay-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Gilead loamy sand, ALL	II	II	II
Johns fine sandy loam, 0 to 2 percent slopes	I	I	I
Johnston, ALL	IV	III	IV
Kalmia sandy loam, wet substratum, 0 to 2 percent slopes	I	II	I
Kenansville loamy sand, 0 to 4 percent slopes	II	I	II
Lakeland, ALL	IV	V	IV
Lakeland-Urban land complex, 1 to 8 percent slopes	IV	V	IV
Lillington gravelly sandy loam, 2 to 8 percent slopes	III	II	III
Lillington gravelly sandy loam, 8 to 15 percent slopes	IV	II	IV
Lillington gravelly sandy loam, 15 to 25 percent slopes	IV	II	IV
Pactolus sand, 0 to 3 percent slopes	IV	II	IV
Paxville fine sandy loam, 0 to 2 percent slopes	I	III	I
Pelion loamy sand, 0 to 2 percent slopes	II	II	II
Pelion loamy sand, 1 to 4 percent slopes	IV	II	IV
Pelion loamy sand, 2 to 8 percent slopes	III	II	III
Pelion loamy sand, 8 to 15 percent slopes	IV	II	IV
Pelion-Urban land complex, ALL	IV	II	IV
Pelion-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Pocalla loamy sand, 0 to 6 percent slopes	II	II	II
Rains fine sandy loam, 0 to 2 percent slopes	III	I	III
Tetotum silt loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Vaocluse gravelly loamy sand, 2 to 8 percent slopes	III	II	III
Vaocluse gravelly loamy sand, 8 to 15 percent slopes	IV	II	IV
Vaocluse gravelly loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse gravelly sandy loam, ALL	III	II	III
Vaocluse gravelly sandy loam, 8 to 15 percent slopes	III	II	III
Vaocluse gravelly sandy loam, 15 to 25 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 8 percent slopes	II	II	II
Vaocluse loamy sand, 8 to 15 percent slopes	III	II	III
Vaocluse loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse very gravelly loamy sand, ALL	IV	II	IV

# MLRA137 – Sandhills

Map Unit Name	Agri	For	Hort
Vaocluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaocluse-Urban land complex, ALL	IV	II	IV
Wakulla and Candor soils, 0 to 8 percent slopes	IV	V	IV
Wakulla sand, ALL	IV	V	IV
Wakulla-Candor-Urban land complex, 0 to 10 percent slopes	IV	V	IV
Wehadkee fine sandy loam	IV	III	IV
Wehadkee loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV

## MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Alaga, ALL	IV	II	IV
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe fine sandy loam	II	I	II
Augusta, ALL	II	I	II
Autryville fine sand, 1 to 4 percent slopes	IV	II	IV
Autryville, ALL OTHER	III	II	III
Aycock, ALL ERODED	II	I	II
Aycock, ALL OTHER	I	I	I
Ballahack loam, 0 to 2 percent slopes, occasionally flooded	I	I	I
Bayboro, ALL	I	I	I
Baymeade and Marvyn soils, 6 to 12 percent slopes	IV	V	IV
Baymeade fine sand, ALL	IV	V	IV
Baymeade-Urban land complex, 0 to 6 percent slopes	IV	V	IV
Bethera, ALL	II	I	II
Bibb and Johnston loams, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Bladen, ALL	III	I	III
Blanton, ALL	IV	V	IV
Bohicket, ALL	IV	VI	IV
Bonneau loamy fine sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 10 percent slopes	III	II	III
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Borrow pits	IV	VI	IV
Bragg, ALL	IV	VI	IV
Brookman loam, frequently flooded	IV	III	IV
Butters loamy fine sand, 0 to 3 percent slopes	III	II	III
Byars loam	II	III	II
Cainhoy, ALL	IV	V	IV
Cape Fear loam, ALL	I	I	I
Caroline fine sandy loam, ALL	II	II	II
Carteret, ALL	IV	VI	IV
Centenary fine sand	IV	II	IV
Chastain and Chenneby soils, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla loam, frequently flooded	IV	III	IV
Chipley sand	IV	II	IV
Chowan silt loam	IV	III	IV
Conetoe, ALL	III	II	III
Congaree silt loam, 0 to 4 percent slopes, occasionally flooded	I	III	I
Corolla fine sand	IV	VI	IV
Coxville, ALL	II	I	II
Craven clay loam, 4 to 12 percent slopes, eroded	IV	I	IV
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 1 to 6 percent slopes, eroded	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes, eroded	IV	I	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 6 to 10 percent slopes	IV	I	IV
Craven fine sandy loam, 8 to 12 percent slopes, eroded	IV	I	IV
Craven loam, 1 to 4 percent slopes	II	I	II
Craven loam, 1 to 4 percent slopes, eroded	III	I	III
Craven silt loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 4 to 8 percent slopes	IV	I	IV
Craven-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Croatan muck, frequently flooded	III	V	III
Croatan muck, ALL OTHER	II	V	II
Dogue sandy loam, 0 to 2 percent slopes	II	I	II
Dogue sandy loam, 2 to 6 percent slopes	III	I	III
Dogue sandy loam, 6 to 12 percent slopes	IV	I	IV
Dorovan, ALL	IV	V	IV
Duckston fine sand	IV	VI	IV
Echaw, ALL	IV	V	IV
Exum fine sandy loam, 0 to 1 percent slopes	I	II	I
Exum fine sandy loam, 1 to 6 percent slopes	II	II	II
Exum loam, 0 to 2 percent slopes	I	II	I
Exum silt loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 2 to 5 percent slopes	II	II	II
Exum-Urban land complex, 0 to 2 percent slopes	IV	II	IV
Foreston loamy fine sand, ALL	II	II	II
Goldsboro sandy loam, 1 to 6 percent slopes	I	I	I
Goldsboro, ALL OTHER	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grifton, ALL	II	I	II
Hobonny muck	IV	VI	IV
Icaria fine sandy loam, ALL	II	I	II
Invershiel-Pender complex, 0 to 2 percent slopes	I	II	I
Johns, ALL	II	I	II
Johnston and Pamlico soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Johnston soils	IV	III	IV
Kalmia, ALL	II	II	II
Kenansville, ALL	III	II	III
Kinston loam, frequently flooded	IV	III	IV
Kureb, ALL	IV	V	IV
Lafitte muck	IV	VI	IV
Lakeland sand, 0 to 6 percent slopes	IV	V	IV
Leaf, ALL	III	I	III
Lenoir, ALL	III	I	III
Leon, ALL	IV	V	III
Leon-Urban land complex	IV	V	IV
Liddell silt loam	II	I	II
Lucy loamy sand, 0 to 6 percent slopes	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	II	I	II
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven sand	IV	II	IV
Mandarin, ALL	IV	V	IV



MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Mandarin-Urban land complex	IV	V	IV
Marvyn and Craven soils, 6 to 12 percent slopes	IV	I	IV
Marvyn, ALL	IV	I	IV
Masada sandy loam, 0 to 4 percent slopes	I	II	I
Masontown, ALL	IV	III	IV
Masontown mucky fine sandy loam and Muckalee sandy loam, frequently flooded	IV	III	IV
Meggett fine sandy loam, frequently flooded	IV	III	IV
Meggett, ALL OTHER	III	I	III
Mine pits	IV	VI	IV
Muckalee loam, ALL	IV	III	IV
Murville, ALL	IV	V	IV
Nahunta, ALL	I	I	I
Nakina fine sandy loam	I	I	I
Nawney loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Newhan, ALL	IV	VI	IV
Newhan-Corolla complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Noboco fine sandy loam, 0 to 2 percent slopes	I	I	I
Noboco fine sandy loam, 2 to 6 percent slopes	II	I	II
Norfolk, ALL	II	II	II
Norfolk-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Ocilla loamy fine sand, 0 to 4 percent slopes	IV	II	IV
Olustee loamy sand, sandy subsoil variant (Murville)	IV	II	IV
Onslow, ALL	II	II	II
Osier loamy sand, loamy substratum	IV	I	IV
Pactolus, ALL	IV	II	IV
Pamlico muck, frequently flooded	IV	V	IV
Pamlico muck, ALL OTHER	III	V	III
Pantego, ALL	I	I	I
Paxville sandy loam	II	III	II
Pender fine sandy loam	II	I	II
Pender-Urban land complex	IV	I	IV
Pits, ALL	IV	VI	IV
Pocalla loamy sand, 0 to 6 percent slopes	III	II	III
Rains, ALL	I	I	I
Rains-Urban land complex	IV	I	IV
Rimini sand 1 to 6 percent slopes	IV	V	IV
Roanoke, frequently flooded	IV	III	IV
Roanoke, ALL OTHER	II	III	II
Rumford, ALL	III	II	III
Rutlege mucky loamy fine sand	IV	V	IV
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Stallings, ALL	II	II	II
State fine sandy loam, 0 to 2 percent slopes	I	I	I
State fine sandy loam, 2 to 6 percent slopes	II	I	II
State loamy sand, 0 to 2 percent slopes	I	I	I
Stockade fine sandy loam	I	I	I
Suffolk loamy sand, 10 to 30 percent slopes	I	II	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Tarboro-Urban land complex, 0 to 6 percent slopes	IV	II	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Tomahawk fine sand, 0 to 3 percent slopes	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy sand, 0 to 3 percent slopes	III	II	III
Tomotley, ALL	I	I	I
Torhunta, ALL	II	I	II
Torhunta-Urban land complex	IV	I	IV
Tuckerman fine sandy loam	II	II	II
Udorthents, ALL	IV	VI	IV
Udults, steep	IV	VI	IV
Umbric Ochraqualfs	IV	VI	IV
Urban land	IV	VI	IV
Valhalla fine sand, 0 to 6 percent slopes	III	II	III
Wagram loamy fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 10 to 15 percent slopes	IV	II	IV
Wahee, ALL	II	I	II
Wando fine sand, 0 to 6 percent slopes	IV	II	IV
Wando-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Wakulla sand, ALL	IV	V	IV
Wasda muck	I	I	I
Wehadkee silt loam	IV	III	IV
Wickham fine sandy loam, 0 to 2 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	II	I	II
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	II
Wickham loamy sand, 1 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 2 percent slopes	I	I	I
Wickham sandy loam, 0 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 6 percent slopes, rarely flooded	II	I	II
Wickham sandy loam, 2 to 6 percent slopes	II	I	II
Wickham-Urban land complex, 2 to 10 percent slopes	IV	I	IV
Wilbanks, ALL	IV	III	IV
Winton, ALL	IV	I	IV
Woodington, ALL	II	II	II
Wrightsboro fine sandy loam 0 to 2 percent slopes	I	I	I
Yaupon silty clay loam, 0 to 3 percent slopes	III	VI	III

## MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Acredale silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Altavista ,ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe, ALL	I	I	I
Argent, ALL	II	I	II
Augusta ,ALL	II	I	II
Augusta-Urban land complex	IV	I	IV
Backbay mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Ballahack fine sandy loam, occasionally flooded	I	I	I
Barclay very fine sandy loam	I	I	I
Bayboro, ALL	I	I	I
Baymeade ,ALL	IV	V	IV
Baymeade-Urban land complex 1 to 6 percent slopes	IV	V	IV
Beaches, ALL	IV	VI	IV
Beaches-Newhan association	IV	VI	IV
Beaches-Newhan complex, ALL	IV	VI	IV
Belhaven muck, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Belhaven muck, ALL OTHER	II	V	II
Bertie ,ALL	II	I	II
Bibb soils	IV	III	IV
Bladen ,ALL	III	I	III
Bohicket silty clay loam	IV	VI	IV
Bojac, ALL	III	II	III
Bolling loamy fine sand, 0 to 3 percent slopes, rarely flooded	II	I	II
Borrow pits	IV	VI	IV
Brookman loam, 0 to 2 percent slopes, rarely flooded	II	I	II
Brookman mucky loam, frequently flooded	IV	III	IV
Brookman mucky silt loam	I	I	I
Cape Fear, ALL	I	I	I
Carteret, ALL	IV	VI	IV
Chapanoke silt loam, ALL	I	I	I
Charleston loamy fine sand	III	II	III
Chowan, ALL	IV	III	IV
Conaby muck, ALL	II	I	II
Conetoe, ALL	III	II	III
Corolla, ALL	IV	VI	IV
Corolla-Duckston complex, ALL	IV	VI	IV
Corolla-Urban land complex	IV	VI	IV
Currituck, ALL	IV	VI	IV
Dare muck	IV	V	IV
Deloss fine sandy loam	I	III	I
Deloss mucky loam, frequently flooded	IV	III	IV
Delway muck, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Dogue, ALL	II	I	II
Dorovan, ALL	IV	V	IV
Dragston, ALL	II	I	II
Duckston, ALL	IV	VI	IV
Duckston-Corolla complex, 0 to 6 percent slopes, rarely flooded	IV	VI	IV
Dune land, ALL	IV	VI	IV
Dune land-Newhan complex, 2 to 40 percent slopes	IV	VI	IV
Elkton, ALL	II	I	II
Engelhard loamy very fine sand, 0 to 2 percent slopes, frequently flooded	IV	III	IV

## MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Engelhard loamy very fine sand, 0 to 2 percent slopes, rarely flooded	II	III	II
Fallsington fine sandy loam	IV	I	IV
Fork fine sandy loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Fork loamy fine sand	II	I	II
Fortescue, ALL	I	III	I
Fripp fine sand, 2 to 30 percent slopes	IV	VI	IV
Galestown loamy fine sand	IV	II	IV
Gullrock muck, 0 to 2 percent slopes, rarely flooded	II	I	II
Hobonny muck, 0 to 1 percent slopes, frequently flooded	IV	VI	IV
Hobucken, ALL	IV	VI	IV
Hyde, ALL	I	I	I
Hydeland silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Icaria loamy fine sand, 0 to 2 percent slopes, rarely flooded	II	I	II
Johns loamy sand, 0 to 2 percent slopes	II	I	II
Klej loamy fine sand	IV	II	IV
Kureb sand 1 to 8 percent slopes	IV	V	IV
Kureb-Urban land complex 1 to 8 percent slopes	IV	V	IV
Lafitte muck, ALL	IV	VI	IV
Lakeland sand 1 to 8 percent slopes	IV	V	IV
Leaf silt loam	III	I	III
Lenoir, ALL	III	I	III
Leon fine sand, 0 to 2 percent slopes, rarely flooded	IV	V	III
Leon sand	IV	V	III
Longshoal mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Lynn Haven, ALL	IV	II	IV
Made land and dumps	IV	VI	IV
Masontown mucky fine sandy loam	IV	III	IV
Matapeake fine and very fine sandy loams	I	II	I
Mattapex, ALL	II	I	II
Munden, ALL	II	I	II
Newhan, ALL	IV	VI	IV
Newhan-Beaches complex,	IV	VI	IV
Newhan-Corolla complex, ALL	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Urban land complex, ALL	IV	VI	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, rarely flooded	I	V	I
Nimmo, ALL	II	I	II
Nixonton very fine sandy loam	I	I	I
Osier fine sand, ALL	IV	I	IV
Othello, ALL	I	II	I
Ousley fine sand, ALL	IV	V	IV
Pactolus fine sand	IV	II	IV
Pasquotank, ALL	I	I	I
Paxville mucky fine sandy loam	II	III	II
Perquimans, ALL	I	I	I
Pettigrew muck, ALL	II	I	II
Pits, mine	IV	VI	IV
Pocomoke, ALL	II	I	II
Ponzer, ALL	II	V	II
Portsmouth, ALL	I	I	I
Psammments, 0 to 6 percent slopes	IV	VI	IV

MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Pungo muck, ALL	III	V	III
Roanoke, ALL	II	I	II
Roper muck, ALL	I	I	I
Sassafras loamy fine sand	II	I	II
Scuppernong muck, ALL	II	V	II
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Seagate fine sand	IV	II	IV
Seagate-Urban land complex	IV	II	IV
State fine sandy loam, ALL	I	I	I
State loamy fine sand, ALL	II	I	II
State sandy loam, ALL	I	I	I
State-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Stockade loamy fine sand	I	III	I
Stockade mucky loam, ALL	IV	III	IV
Stono, ALL	I	I	I
Tarboro sand, ALL	IV	II	IV
Tidal marsh	IV	VI	IV
Tomotley fine sandy loam, ALL	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land ALL	IV	VI	IV
Wahee, ALL	II	I	II
Wakulla sand, ALL	IV	V	IV
Wando, ALL	IV	II	IV
Wasda muck ALL	I	I	I
Weeksville loam, 0 to 2 percent slopes, frequently flooded	IV	I	IV
Weeksville, ALL OTHER	I	I	I
Wickham loamy sand, 0 to 4 percent slopes	II	I	II
Woodstown fine sandy loam	I	I	I
Wysocking very fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	III	I
Yaupon fine sandy loam, 0 to 3 percent slopes	III	VI	III
Yeopim loam, 0 to 2 percent slopes	I	I	I
Yeopim loam, 2 to 6 percent slopes	II	I	II
Yeopim silt loam, ALL	I	I	I
Yonges, ALL	I	I	I