

PASCO III APPRAISERS MANUAL

INTRODUCTION

The primary purpose of real property assessment is to arrive at a fair and just valuation (market value) of all real property for use in deriving property taxes that will be as equitable as is feasible given the time, staff and money available to the assessor.

Market value as defined by "Machinery Act of North Carolina" under G.S. 105.283 Uniform Appraisal Standards 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".

To accomplish the goals of determining just and equitable values the assessor must turn to mass appraisal methods and techniques based on solid appraisal principles. In mass appraising, as in any kind of appraising, the realities of the local market along with state and local laws must be considered. Also, fundamental to any mass appraisal system are knowledge, judgement and the ability to adapt a standardized system to the local market. A standardized system and method of handling both data and the application of the three basic approaches to value is necessary to achieve equalization and uniformity in the valuation process.

The three basic approaches which may be used to arrive at a fair market value are summarized as follows:

COST APPROACH

This approach consists of estimating the land value and the depreciated cost of the improvements to arrive at a value. Theoretically, the substitution principle is the basis for determining the maximum value of the property by this approach. The substitution principle assumes the value is equal to the cost of acquiring a substitution of equal utility assuming no cost delay is encountered.

MARKET APPROACH

This approach utilizes the application of prior sales data from the market and is also referred to as the sales or comparison approach. Use of this approach requires that the sales used should be analyzed to determine that the conditions of fair market value have been satisfied.

INCOME APPROACH

The two most common applications of this approach in mass appraising are the capitalized net income and the gross rent multiplier.

The use of any of the three approaches requires careful consideration to be given to:

1. The relevancy of the approach applied to the property under consideration.
2. The inherent strengths and weaknesses of the approach used.
3. The amount and reliability of the data collected.
4. The affect of the local market on the data collected.

Finally, it must be remembered, the true test of a mass appraisal system rests upon its acceptance by the assessor, the taxpayers and administrative review bodies such as the Department of Revenue and the courts.

The material contained in the manual is provided to enable the user to apply standard procedures to the mass appraisal of property. In certain cases, the procedures are manually implemented and controlled; in others, the highly sophisticated data processing and appraisal systems are available to assure standard methods are employed. The principle to be recognized is that of standardization of data and operations as a vehicle to achieving the goals of the appraisal system.

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Machinery Act

ARTICLE 13. Standards for Appraisal and Assessment.

Sec.

§ 105-283. Uniform appraisal standards.

§ 105-284. Uniform assessment standard.

§ 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. (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.)

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

(a) Octennial Plan.--Unless the date shall be advanced as provided in subdivision (a)(2), below, each county of the State, as of January 1 of the year prescribed in the schedule set out in subdivision (a)(1), below, and every eighth year thereafter, shall reappraise all real property in accordance with the provisions of G.S. 105-283 and 105-317.M

(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) Advancing Scheduled Octennial Reappraisal.--Any county desiring to conduct a reappraisal of real property earlier than required by this subsection (a) may do so upon adoption by the board of county commissioners of a resolution so providing. A copy of any such resolution shall be forwarded promptly to the Department of Revenue. If the scheduled date for reappraisal for any county is advanced as provided herein, real property in that county shall thereafter be reappraised every eighth year following the advanced date unless, in accordance with the provisions of this subdivision (a)(2), an earlier date shall be adopted by resolution of the board of county commissioners, in which event a new schedule of octennial reappraisals shall thereby be established for that county.

(b) Fourth-Year Horizontal Adjustments.--As of January 1 of the fourth year following a reappraisal of real property conducted under the provisions of subsection (a), above, each county shall review the appraised values of all real property and determine whether changes should be made to bring those values into line with then current true value. If it is determined that the appraised value of all real property or of defined types or categories of real property require such adjustment, the assessor shall revise the values accordingly by horizontal adjustments rather than by actual appraisal of individual properties: That is, by uniform application of percentages of increase or reduction to the appraised values of properties within defined types or categories or within defined geographic areas of the county.

(c) Value to Be Assigned Real Property When Not Subject to Appraisal.--In years in which real property within a county is not subject to appraisal or reappraisal under subsections (a) or (b), above, or under G.S. 105-287, it shall be listed at the value assigned when last appraised under this section or under G.S. 105-287. (1939, c. 310, s. 300; 1941, c. 282, ss. 1, 11/2; 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.)

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§ 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; 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 the 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

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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.)

REAL VERSUS PERSONAL PROPERTY

It is important to remember that there are no absolutes in making the determination of whether assets should be classified as real or personal property. The appraiser may have to determine how the property is affixed to the realty and also, whether the property is there for the benefit of the process or for the benefit of the building. The appraiser may have to examine leases and other documents to determine the intent of the owner of the property.

Real Estate is the land and appurtenances, including all things not moveable in nature and more or less permanently affixed to the land. Real Property has the “bundle of rights” that go with physical ownership of real estate, including the interests, benefits, and rights inherent in the same. Real Property, not only means the land or real estate but also the buildings, structures, improvements and permanent fixtures thereon and all rights and privileges belonging thereto.

Personal Property is all tangible property other than real estate. Generally includes moveable items that are not permanently attached or affixed to the real estate. In determining whether an item is personal or real, the manner in which it is affixed to the real property should be considered as well as the intention of the owner. Also, the purpose for which the property is used and in regard to the removal of the asset at the end of the 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. Business Personal Property is that associated with a business or used in connection with the production of income.

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UNIFORM STANDARDS OF PROFESSIONAL APPRAISAL PRACTICE

2014-2015 Edition

Appraisal Standards Board

STANDARD 6 MASS APPRAISAL, DEVELOPMENT AND REPORTING

In developing a mass appraisal, an appraiser must be aware of, understand, and correctly employ those generally accepted methods and techniques necessary to produce and communicate credible appraisals.

Comment: STANDARD 6 is directed toward the substantive aspects of developing and communicating competent analyses, opinions, and conclusions in the appraisal of a universe of properties. Mass appraisals are used primarily for purposes of ad valorem taxation. But depending on the purpose of the appraisal and the availability of statistical data, mass appraisal procedures may also be appropriate for the valuation of any universe of properties, but only when written reports are made and the results of statistical testing are fully disclosed and explained. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for purposes of 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 to determine the contribution of the individual characteristics affecting value
- 6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- 7) Reviewing the mass appraisal results.

The JURISDICTIONAL EXCEPTION RULE may apply to several sections of STANDARD 6 because ad valorem tax administration is subject to various state, county, and municipal laws.

Standards Rule 6-1 (This Standards Rule contains binding requirements from which departure is not permitted.)

In developing a mass appraisal, an appraiser must:

- (a) **be aware of, understand, and correctly employ those generally accepted 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 estate fields have a substantial impact on the appraisal profession.

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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 their skills to remain proficient in mass appraisal.

- (b) **not commit a substantial error of omission or commission that significantly affects a mass appraisal; and**

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.**

Comment: Perfection is impossible to attain, and competence does not require perfection. However, an appraiser must not render appraisal services in a careless or negligent manner. This Standards Rule requires an appraiser to use due diligence and due care.

Standards Rule 6-2.

In developing a mass appraisal, an appraiser must:

- (a) **identify the client and other intended users;**³⁵
(b) **identify the intended use of the appraisal;**³⁶

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 if the value opinion to be developed is market value, 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 based on non-market financing or financing with unusual condition or incentives, the terms of such financing must be clearly identified and the appraiser opinion of their contributions to or negative influence on value must be developed by analysis of relevant market data;**

Comment: For certain types of appraisal assignments in which a legal definition of a market value has been established and takes precedence, the JURISDICTIONAL EXCEPTION RULE may apply.

- (d) **identify the effective date of the appraisal;**³⁷
(e) **identify the characteristics of the properties that are relevant to the type and definition of value and intended use,**³⁸ **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:**

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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, an 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.³⁹

Ordinarily, proposed improvements are not appraised for ad valorem tax. 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 attributes;**
 - (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 intangibles 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 intangibles 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 appraisal 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;**

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- (i) **identify any extraordinary assumptions and any hypothetical conditions necessary in the assignment; and**

Comment: An extraordinary assumption may be used in an assignment only if:

- it is required to properly develop credible opinions and conclusions;
- the appraiser has a reasonable basis for the extraordinary assumption;
- use of the extraordinary assumption results in a credible analysis; and
- the appraiser complies with the disclosure requirements set forth in USPAP for extraordinary assumptions.

A hypothetical condition may be used in an assignment only if:

- use of the hypothetical condition is clearly required for legal purposes, for purposes or reasonable analysis, or for purposes of reasonable analysis, or for purposes of comparison;
- use of the hypothetical condition results in a credible analysis; and
- the appraiser complies with the disclosure requirements set forth in USPAP for hypothetical conditions.

- (j) **determine the scope of work necessary to produce credible assignment results in accordance with the SCOPE OF WORK RULE.⁴⁰**

Standards Rule 6-3

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: existing land use regulations, reasonably probable modifications of such regulations, economic supply and demand, the physical adaptability of the real estate, neighborhood trends, and 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.**

Comment: The appraiser must recognize that there are distinct levels of trade and each may generate its own data. For example, a property may have a different value at a wholesale level of trade, a retail level of trade, or under various auction conditions. Therefore, the appraiser must analyze the subject property within the correct market context.

Standards Rule 6-4

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;**

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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 appraisers 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 6-5

In developing a mass appraisal, when necessary for credible assignment results, an appraiser must:

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

- (i) the cost new of the improvements;**
- (ii) accrued 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 appraisals. For example, in real property, where applicable and feasible, systems for routinely collecting and maintaining ownership, geographic, sales, income and expense, cost, and property characteristics data must be established. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current standards of detail and accuracy. Sales data must be collected, confirmed, screened, adjusted, and filed according to current standards of practice. The sales file must contain, for each sale, property characteristics data that are contemporaneous with the date of sale. Property characteristics data must be appropriate and relevant to the mass appraisal models being used. The property characteristics data file must contain data contemporaneous with the date of appraisal including historical data on sales, where appropriate and available. The data collection program must incorporate a quality control program, including checks and audits of the data to ensure current and consistent records.

- (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;⁴¹**

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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.**⁴²

Standards Rule 6-6

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: When the value of the whole has been established and the appraiser seeks to value a part, the value of any such part must be tested by reference to appropriate market data and supported by an appropriate analysis of such data.

- (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 6-7

In reconciling 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.**

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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, models produce value conclusions that meet attainable standards of accuracy. This responsibility requires appraisers to evaluate the performance of models, using techniques that may include but are not limited to, goodness-of-fit statistics, and model performance statistics such as appraisal-to-sale ratio studies, evaluation of hold-out samples, or analysis of residuals.

Standards Rule 6-8

A written report of a mass appraisal must clearly communicate the elements, results, opinions, and value conclusions of the appraisal.

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 users of the appraisal to understand the report properly;**

Comment: Documentation for a mass appraisal for ad valorem taxation may be in 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;**

Comment: The report must clearly and conspicuously

- state all extraordinary assumptions and hypothetical 1399 conditions; and
- state that their use might have affected the assignment results.

- (d) state the identity of the client and any intended users, by name or type;⁴³**
- (e) state the intended use of the appraisal;**
- (f) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;**
- (g) set forth 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.

The effective date of the appraisal establishes the context for the value opinion, while the date of the report indicates whether the perspective of the appraiser on the market and property as of the effective date of the appraisal was prospective, current, or retrospective.⁴⁵

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

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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.⁴⁶

When reporting an opinion of market value, state whether the opinion of value 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 market value is not in terms of cash or based on financing terms equivalent to cash, summarize the terms of such financing and explain their contributions to or negative influence on value.

(i) identify the properties appraised including the property rights;

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. When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.

(j) describe the scope of work used to develop the appraisal;⁴⁷ exclusion of the sales comparison approach, cost approach, or income approach must be explained;

Comment: Because intended users' reliance on an appraisal may be affected by the scope of work, the report must enable them to be properly informed and not misled. Sufficient information includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass appraisal assistance in the certification, in accordance with Standards Rule 6-9.⁴⁸

(k) describe and justify the model specification(s) considered, data requirements, and the model(s) chosen;

Comment: The appraiser must 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. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions. The report must include a discussion of the rationale for each model, the calibration techniques to be used, and the performance measures to be used.

(l) describe the procedure for collecting, validating, and reporting data;

Comment: The report must describe the sources of data and the data collection and validation processes. Reference to detailed data collection manuals must be made, as appropriate, including where they may be found for inspection.

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- (m) describe calibration methods considered and chosen, including the mathematical form of the final model(s); describe how value conclusions were reviewed; and, if necessary, describe the availability of individual value conclusions;
- (n) when an opinion of highest and best use, or the appropriate market or market level was developed, discuss how that opinion was determined;

Comment: The mass appraisal report must reference case law, statute, or public policy that describes highest and best use requirements. When actual use is the requirement, the report must discuss 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.

- (o) identify the appraisal performance tests used and set forth the performance measures attained;
- (p) describe the reconciliation performed, in accordance with Standards Rule 6-7; and
- (q) include a signed certification in accordance with Standards Rule 6-9.

Standards Rule 6-9

Each written mass appraisal report must contain a signed certification that is similar in content to the following form:

I certify that, to the best of my knowledge and belief:

- 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 I have 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 acceptance of this assignment.
- I have no bias with respect to any 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 the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)⁴⁹
- 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.)

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Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office. A signed certification is an integral part of the appraisal report. An appraiser, who signs any part of the mass appraisal report, including a letter of transmittal, must also sign this certification.

In an assignment that includes only assignment results developed by the real property appraiser(s), any appraiser(s) 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(s) 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(s) 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(s) who signs a certification accepts full responsibility for the personal property elements of the certification, for the personal property assignment results, and for the personal property contents of the appraisal report.

When a signing appraiser(s) 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. The signing appraiser(s) is required to have a reasonable basis for believing that those individuals performing the work are competent. The signing appraiser(s) also must have no reason to doubt that the work of those individuals is credible.

The names of individuals providing significant mass appraisal assistance who do not sign a certification must be stated in the certification. It is not required that the description of their assistance be contained in the certification, but disclosure of their assistance is required in accordance with Standards Rule 6-8(j).⁵⁰

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SALES UTILIZATION AND FAIR MARKET VALUE

PREFACE

Sales Collection and verification is the single most important activity in the appraiser's office. There is no other activity necessary to the operation of the appraiser's office which is as important as the meticulous and regimented collection of sales data.

Ultimately, all valuation approaches, regression, cost/market, or income rely upon the analysis of **VALID, QUALIFIED, SALES** in order to properly value a subject property.

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MEETING LEGISLATIVE REQUIREMENTS

Decisions by legislators in recent years have mandated the assessment of real property at 100% of the "fair market value". This criteria has made it imperative for the property appraiser to have an accurate and supportable sales file from which the market approach can be properly implemented.

Regardless of how well or how accurate the data about a property may be, the data is useless without sales data against which the data may be compared.

The entire premise of the computerized appraisal system is that regardless of the appraisal approach used, the analysis of sales parcels is necessary in order to do the following:

- a. develop regression equations
- b. set cost/market base rates
- c. determine depreciation schedules
- d. determine income capitalization or discount rates

Without sales, the appraiser has to depend on the Cost and Income Approach to base his decisions. Therefore you need sales to support the Cost Approach. Sales also help to determine depreciation and obsolescence in the Cost Approach and cap rates in the Income Approach.

The basic sales information is available at the Registrar of Deeds. However, before a proper analysis can be made between the sales for the tax year and those of similar properties that did not sell, the sales must be checked or qualified to verify that an "arm's length" transaction has taken place and that the source of information is correct. The transaction must then be further checked to determine if all rights and benefits of property ownership were transferred and if any personal property was involved. This procedure is known as SALES QUALIFICATION.

STEPS IN SALES QUALIFICATION

Sales of some residential, but primarily agricultural, industrial and commercial properties often include personal property. There are also a number of intercompany or interfamily transfers "distress" sales, etc., many of which have limiting terms and conditions which affect the sales price. For these reasons and others, further qualification of sales of this type through conversations with one or more of the parties involved may be necessary to determine if the sales price should be adjusted for terms, personal property, etc., or disqualified entirely.

For this purpose, we have designed a SALES QUALIFICATION FORM which will help standardize the procedure and also build a source of useful sales data. Since recent sales are the BEST indication of MARKET VALUE and because of their affect on the entire mass appraisal process, their careful handling and qualification cannot be overemphasized.

The Sales Qualification Form

Sales Qualification forms are a record of the sales research performed to establish the quality of a specific sale. Qualified sales are of inestimable value in establishing unit land values, base rates, depreciation schedules, and for checking the quality and degree of equalization of all work performed.

The first step in any sales qualification procedure is the deed qualification of ALL sales parcels. The sales should then be further qualified as necessary with the use of a sales qualification form.

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DAVIDSON COUNTY TAX ASSESSOR
PO BOX 1617
LEXINGTON NC 27293-1617



DAVIDSON COUNTY
OFFICE OF THE ASSESSOR

RETURN SERVICE REQUESTED

Parcel Number
Property Address
Account Number
Property Description
Deed Reference
Date
Price

Congratulations on your recent purchase of real property. We extend our invitation to you to contact us or visit our office if you have any questions regarding your new property. In turn, we need your help. North Carolina law requires that each county conduct sales-assessment ratio study measuring the sales price of real property in relation to the county's appraised value. This information is then used to adjust public service company values for taxation and contribute to the fair and equitable assessment of all properties.

This questionnaire is strictly confidential and NOT open to the public inspection. Please confirm the information below and return within ten (10) days. We have enclosed a return envelope for your convenience. Please contact the Davidson County Tax department at (336) 242-2160 if you have any questions. Thank you for your assistance.

Sincerely,

Joseph O. Silver
County Administrator

1. Total sale price: \$ _____
2. Type of financing: Conventional/Bank _____ Owner Financing _____ Other _____
3. Was a trade involved? Yes ___ No ___
4. Was this an auction sale? Yes ___ No ___
5. Was this sale between relatives or related companies? Yes ___ No ___ Explain: _____
6. Was this a foreclosure or bankruptcy sale? Yes ___ No ___
7. Did the sale include any personal property? Yes ___ No ___ (Mobile homes, machinery, etc.) Please list: _____
8. Property type at the time of purchase?
Vacant residential land _____ Vacant commercial land _____
Residential house _____ Commercial building _____
9. Will this be your primary residence? Yes ___ No ___
10. If residential rental property or commercial, what is the monthly rent? _____
11. Have improvements been made to the property since the date of the sale other than regular maintenance?
Yes ___ No ___ If yes, please describe: _____
12. Other information relating to the sale of the property, which may be pertinent to this transaction may be listed below.

Signature

Date

Area Code

Phone Number

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STEP 1 DEED QUALIFICATION OF ALL SALES. This step entails examining deeds for any conditions or statements which might indicate the sale was not an "arm's length" transaction. For single family residences, this is usually all that is necessary to obtain accurate sales data.

Those deeds having ANY of the following conditions should be entered on the maintenance document as "U" or an unqualified sale:

1. Quit claim, corrective or tax deeds
2. State documentary stamps, \$.50
3. Same family name as to grantee and grantor
4. Deeds from or to banks or loan companies
5. Deeds indicating a trade or exchange or conveying less than whole interest, i.e. life estates, etc.
6. Deeds including live stock or personal property, i.e. trucks, equipment, cattle, etc.
7. Multi-parcel sales unless the amount paid for each parcel is specified
8. Deeds including exchanges of real or personal property
9. Deeds to or from any of the following
 - Administrators
 - Executors
 - Guardians
 - Receivers
 - Sheriffs
 - Masters
 - Churches
 - Lodges
 - Fraternal Institutions
 - Benevolent Institutions
 - Clerks of Court
 - County Commissioners
 - Counties
 - Trustees of Internal Imp. Fund
 - Cities and/or municipalities
 - United States of America or Federal Agencies
 - Utility Companies
 - Educational Institutions

STEP 2 SALES RESEARCH. By completing the sales qualification form, an orderly check of the sale can be performed relatively easily. The form should be completed as follows:

1. The individual qualifying the sale signs their name and dates the form in the upper right hand corner.
2. Then the parcel number of the sale and the sales data portion of the form, i.e. Deed Book and Page, month and year, instrument type, whether it is qualified or unqualified, vacant or improved, and the indicated sales price taken from the deed.
3. From a copy of the recording instrument obtain the name, address and telephone number of the Grantor, the Grantee, or some other interested party such as the real estate broker, the builder, the developer, the lending institution, or other informed person.
4. A check is placed in the box next to the person contacted. (Experience has shown the best source of information is the Grantor.)
5. Complete the QUALIFICATION DATA portion of the form by conversations with one or more of the principles, confirming the sale date, whether it sold vacant or improved, the actual sales price and any other property (real, tangible or intangible) which may have been included in the sale as well as an estimate of the value of the other property included in the sale. If there was a mortgage involved in the sale, confirm the amount, the interest, and the term and repayment schedule. Make any pertinent notes or comments in the comments portion of the form.
6. Also determine the type of mortgage loan; whether or not it was conventional, participating, government backed, variable interest rate, or other. THE SALES DATA CHANGE portion of the form is to be completed if any portion of the sales data is found to be in error or if there was an adjustment of the information gathered during the sales research. If an adjustment is made to the indicated sales price, the reason MUST be entered in the comments for future reference. The importance of documenting the reasons and support of any sale adjustment cannot be overemphasized.

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Deed Edit Sheet

Codes	Explanation of Rejection
A	The transaction includes the conveyance of two (2) or more parcels.
B	Sales for which the improvements sold are not included in the tax assessment or the assessment included improvements built after the sale.
C	Deed shows \$6.00* or less in revenue stamps. *Transaction is for \$3,000 or less.
D	The date the deed was made, entered or notarized is outside the dates of the study period. (The study period runs from January 1 to December 31.)
E	The transaction is between relatives or related businesses.
F	The grantor is only conveying an undivided or fractional interest to the grantee.
G	The deed reserves until the grantor, a life estate or some other interest.
H	The deed reserves unto the grantor the possession of, or lease of, the property for specified period following the sale.
I	One or both of the parties involved in the transaction is governmental, a public utility, lending institution, or a relocation firm.
J	The deed conveys a cemetery lot or other tax-exempt property.
K	One or both of the parties involved in the transaction is a church, school, lodge, or some other educational organization.
M	The deed indicates that the property conveyed is situated in more than one county.
N	The transaction is for minerals, timber, etc. or the rights to mine or cut same.
O	The transaction includes the conveyance of personal property, and the value of such is not specified separate from the real property value in the deed.
P	The transaction is the result of a forced sale or auction.
Q	Transaction made by the use of a Contract for Deed, the agreement for which is executed and sale actually made prior to the study.
R	The transaction involves the trade or exchange of real property.
S	The transaction is for real property, which cannot be clearly identified on the county tax records.
X	Other (An explanation must be provided when this code is used.)
Z	Use for when the Assessed Value is unknown (Such as a split or new construction)

Using the Sales Data Qualification Form

The Sales Qualification Form should be completed by departments most familiar with the type of property or area being researched; i.e. income producing properties by the income department, vacant parcels by the land department, and improved properties by the building department.

Changes in sales prices can and should be made to compensate for personal property included in the sales. Having done this, a sale can be treated as qualified and used as a guide for establishing values for similar properties. The qualification process enables the property appraiser to gather the information necessary to adjust sales prices so they will reflect "fair market" sales.

During the investigation of sales, other factors may come to light indicating that an adjustment is necessary to the sales price for what appears to be an otherwise qualified sale. These include market and economic factors. For example, if a property has to remain on the market for an excessive period of time prior to selling, an adjustment may be appropriate. The property appraiser can find himself in a most advantageous position in determining the type of adjustments required because of his familiarity with the local market conditions. Adjustments SHOULD be made for any VALID reason in order to supply qualified comparables for valuing similar properties.

It is most important to remember that the sales qualification form should be PROPERLY filled out and filed for FUTURE REFERENCE.

BENCHMARK SALES

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In large counties, sales are relatively numerous for single family properties and usually available for some commercial type properties. However, the necessity of determining "market value" for all properties complicates the task of appraising certain types of property uses with few or, more often, no "qualified" sales. In these instances PASCO is designed to utilize BENCHMARK (surrogate) SALES.

The term benchmark refers to properties which have been appraised using conventional fee appraisal techniques. When sufficient sales data is unavailable, fee appraisers have relied on the cost and income approaches to value for indications of market value. For the property appraiser faced with the wide variety of property types, the utilization of the income and cost techniques can provide supportable evidence for appraisal purposes when no "qualified" sales are available which would be applicable.

When faced with a valuation problem dealing with a property type for which there are no qualified sales, the appraiser's first step is to choose a few parcels representative of the particular type or, if there is just one property, the subject can be used. The next step, collecting pertinent data about the properties, is similar to that of the fee appraiser. Depending on available information, either the cost approach or income approach may be employed to give good value indications.

Cost Benchmarks

If the improvements under investigation are relatively new, local contractors can be consulted for estimates of the cost to replace. Also, the property appraiser can utilize such cost services as MARSHALL & SWIFT BUILDING COST SERVICE to give good cost estimates for a wide variety of building types. After a cost per square foot, unit and/or total building cost new has been estimated, it is necessary for the appraiser to review the property to determine depreciation in the case of less than new structures. After the appropriate amount of depreciation is calculated, it is subtracted from the replacement cost new. The resulting figure is the depreciated replacement cost new to which is added the market land value. With accurate figures, this value can be utilized and entered as a benchmark sale as described on the following pages under PROCEDURE FOR ENTERING BENCHMARK SALES.

Income Benchmarks

Another useful method of deriving benchmark sales involves the income approach to value. PASCO makes available seven methods which are discussed in greater detail in a later chapter but for the purposes of benchmarking a few other comments are necessary.

The basic income data regarding income and expenses is critical and care should be taken to verify information gathered. When this is done and entered into the system using one of the seven approaches, the resultant value can be entered in the sales portion of the appraisal card. The justification for the use of the income approach in the valuation process rests with the reason the income property is used. Income property is used to generate an income stream of revenues in the form of money. It is one of the basic economic building blocks and the property can be valued in terms of its ability to generate income. Income property is held, developed and sold for the income producing potential it possesses.

The exact procedure for entering a change can be found in the chapter on procedures for completing the field data instrument.

USE OF SALES ANALYSIS REPORTS IN THE QUALIFICATION PROCESS

For counties with a large volume of sales activity, PASCO enables the property appraiser to limit his sales qualification activities to those sales which show the most extreme assessed value ratios.

Reports can be generated based on location, improvement type, model number, etc. The sales with extreme ratios can be subjected to the sales qualification procedure. The parameters for those to be analyzed can be set by the property appraiser (i.e. all ratios greater than 100 and less than 75, etc.) based on his requirements, available staff, etc.

PASCO is designed so that the property appraiser does not have to manually research his own files for various property types but can receive a computer printed worksheet detailing only those parcels he wishes to research based on the parameters he has selected (location, age, improvement type, land use,...).

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Land Records Procedures

Introduction

All property within Davidson County shall be mapped as a parcel to include all necessary attributes. These attributes shall include at minimum: Parcel number; Pin number; Deeded Acreage; Calculated Acreage; Tax Neighborhood Designation; Subdivision Name, Lot Number, and Plat Reference (when applicable); and Year Entered. In addition, a Bitek record shall be created and maintained for each parcel.

Definition of a Parcel

For the purposes of the Land Records Department, a parcel is a single tract of land as described in a deed or plat and is physically one unit of land. If more than one tract of land is on a particular deed or plat, a separate parcel shall be created for each tract described or if multiple tracts of land are described in a single deed or plat and the primary structure is located on more than one tract, all tracts in which the primary structure is situated upon may be combined into a single parcel unless otherwise specified in the deed or plat. If multiple tracts of land are described in a single deed the tracts may be combined into one parcel if; there is not more than one addressed structure on the parcel and the property owner requests it and the deed includes language stating that the multiple tracts should be treated as one tract. Each addressed structure must have its own parcel in compliance with the County's subdivision ordinance. If a parcel of land is described as one, but another parcel is split from it causing it to be non-contiguous, then each part of the parcel that is non-contiguous shall become its own parcel unless the split is right-of-way for a public road. In other words, a single parcel can be divided by a road but cannot be divided by another parcel.

Ownership

Ownership shall be listed with the name(s) of the person(s) cited on the original deed, will, or a court proceeding. The name is to be listed exactly as it is on the deed. Descriptive information about the grantee (marital status, state of incorporation, etc) should not be listed, only the name of the owner or name of the company that owns it.

Changing a Name without Transferring Ownership

Individual

A new deed, filed in the Davidson County Register of Deeds is the best way to change the name for an existing owner. Generally, a correction deed is best suited when there is an error or omission in the original document. In the case of a marriage/divorce/name change, a new deed is also best. However, if a name change has been appropriately filed with the Clerk of Courts, it can be used.

Corporation

As with individuals, recording a new deed is preferable. However, for a corporation or business, the owner of record can be changed based on Articles of Name Change, Articles of Merger/Acquisition, or other similar documents as long as they have been appropriately filed with the North Carolina Secretary of State, Corporations Division, and/or the Davidson County Register of Deeds.

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Transferring Ownership

The only way to transfer a parcel is via a recorded, legal land record document. These are: a deed, a will, or a special preceding/court order. These documents must be a recorded public record in Davidson County, either in the Register of Deeds or Clerk of Courts. A document filed in another county or state cannot be used to transfer a property. To transfer a parcel, staff must first identify the property described by the deed. Once the parcel is identified, then staff must verify that the grantor has an interest in the property to transfer. If the grantor does not, then the preparing attorney shall be contacted to obtain more information or to request a correction. Davidson County Land records can only transfer a parcel or interest in a parcel if they actually own interest in it. If the grantor does not have interest in a parcel, that deed reference shall be added to the parcel but the ownership will not change. If the ownership of a parcel is in dispute, per North Carolina statute, the property should be listed to unknown owner.

Intent of a Deed

Property shall be transferred or split exactly as it is described in the deed. However, minor typographical errors in a deed can be overlooked as long as the intent of the deed is clear. If the intent is not clear, then that deed shall be held until a correction deed is recorded. For example, if the grantor owns lot 125 of XYZ subdivision and a deed is recorded from that grantor for lot 25 of that subdivision, staff shall research the situation. If we find that the grantor actually owned lot 125, the mailing address and prior deed reference reflect lot 125 and the grantor never owned lot 25, then it would be obvious that lot 25 was a typographical error omitting the "1" and they intended to transfer lot 125. The attorney and owner shall be notified of this error, but for our purposes we shall transfer lot 125 to the new owner. Another example would be if one of the deed calls is reversed, as long as we can determine what property is to be conveyed, the deed shall be mapped/transferred. If a deed comes through for lot 5 of ABC subdivision as recorded in map book 105 / page 1, and that plat is a different subdivision owned by the grantor, the intent would not be clear because the grantor owns both parcels and either could be correct. This parcel would not be transferred until a correction deed is recorded. For this section, staff shall use its best judgment to determine if an error is minor enough to transfer the property or if a correction is necessary.

Property Mapping Basics

Each parcel shall be mapped in GIS according to the metes and bounds description on the original deed or plat. In the event of a conflict in a legal description, the following order should be precedence:

- Right of Possession
- Senior Right (which property/description was done first)
- Location of a natural monument
- Location of a man made monument
- Adjoining Owners
- Direction and Distance
- Area
- Coordinates

When mapping parcels, there should be no overlaps or gaps between parcels. Gaps should be resolved via deed research to determine who owns the land between parcels if the parcels do not share a common line. Overlaps should be resolved via senior rights.

PASCO III APPRAISERS MANUAL

Plats

A plat is to be mapped at the time it is recorded and a separate parcel number assigned to each lot and section of common open space. In order for the plat to be mapped, the owner of record must be the owner of all of the land shown on the plat and must have signed the plat as the owner. In the case of a company owning the property, it must be signed by an authorized representative of the company in their official capacity, not as an individual.

When revisions to a lot or plat are recorded that change lot lines/sizes/etc., the affected parcel(s) shall be updated accordingly so long as the owner cited on the plat is still the owner of record. Bitek and GIS shall be updated to show the new plat reference as the primary reference. When revisions change something other than the lots, such as a plat that is recorded after the original to show the edge of pavement, location of utilities, etc., then that plat shall be shown in Bitek as an additional plat reference. The newest plat that actually shows/creates/modifies the parcel(s) in question shall be shown as the primary plat reference in GIS and Bitek.

Bitek Procedures & Data Entry Standards

Names

All names are to be entered *Last Name* first, then *First Name*. It does not matter if it is entered in upper or lower case, the system will automatically change it to upper case when you save the record. No comma “,” is to be used. Additionally, if initials are on the deed such as “A.T. Smith”, the initials are to be separated with a space and no periods are to be used.

Example: DOE JOHN

Example: SMITH A T

If the property is owned by a married couple and no tenancy is specifically cited, then it reverts to Tenancy by the Entirety. In this scenario, both names are listed separately with the last name be listed first on each line. This holds true even if the last names are different but they are married. It is so that both names can be queried.

Example: If the deed says “John Doe and wife Jane”, then it is to be keyed as:

DOE JOHN

DOE JANE

If the property is owned by more than one person and they are not married or tenancy is specified other than Tenancy by the Entirety, each owner is to be placed on a separate line with the appropriate percent of owner associated with it displayed in the comments.

Acreage and Parcel Dimensions

Acreage is cited in the LOT SIZE/ACREAGE field, it is abbreviated as “AC” and decimal places are to be as they are on the deed or plat (rounded to two decimal places) unless it has been adjusted for Splits and/or Acreage Adjustments. In other words, if the deed says “1 acre”, it should be cited as “1 AC”. If the deed says “4.28745 acres, then is cited as “4.29 AC”. If the acreage is calculated, “()” is to surround the acreage such as “(1.5 AC)”. It is a good practice to cite how the acreage was in the internal comments field in case the acreage is questioned in the future.

If parcel dimensions are known (such as an old city lot that was designated by dimensions such as 25’x100’), it is a good idea to also include them in the LOT SIZE/ACREAGE field. They should be placed after the acreage. An example would be “0.34 AC 100’x150’”. This is not required but can be helpful. If dimensions used are *not* from the deed or plat, then they are to be put in parenthesis.

PASCO III APPRAISERS MANUAL

Townships:

- 01 Abbots Creek
- 02 Alleghany
- 03 Arcadia
- 04 Boone
- 05 Conrad Hill
- 06 Cotton Grove
- 07 Emmons
- 08 Hampton
- 09 Healing Springs
- 10 Jackson Hill
- 11 Lexington
- 13 Midway
- 14 Reedy Creek
- 15 Silver Hill
- 16 Thomasville
- 18 Tyro
- 19 Yadkin College

PASCO III APPRAISERS MANUAL

LAND APPRAISAL PROCEDURES

PREFACE

Land values are derived primarily by the sales comparison method. It is, therefore, important that certain factors be accurately shown and considered. These factors include location, size, topography, present use, highest and best use, etc. The following chapter describes procedures for recording these important elements and determining land values.

PASCO III APPRAISERS MANUAL

LAND APPRAISAL PROCEDURES

INTRODUCTION

The market or sales comparison approach is the most applicable method for the valuation of land. The income approach should also be considered for properties for which sufficient sale data are not available for vacant parcels, as often happens in the downtown area and the older subdivisions where no vacant parcels remain, value may be estimated using a land residual approach as detailed in the Income Property Valuation Chapter.

Land value is generally estimated by comparing the subject property to similar properties which have recently sold and making adjustments to the comparable for the different factors affecting land value.

Some of the factors which must be considered include: location, size, shape, topography, accessibility, present use, highest and best use, zoning, utilities, income to the land, supply and demand for the particular type land, improvements to the land and improvements on the land. Irrigation, drainage, sea walls, sidewalks, curbs, gutter, etc. are examples of improvements to the land and are included in the value of the land. Building structures are improvements on the land and with few exceptions, (some condominium or cooperative buildings), are valued apart from the land.

LAND APPRAISAL PROCEDURE

All splits to the property ownership maps must be posted current to the appraisal.

All zoning and use should be shown on the property ownership maps.

Roads should be classified paved, dirt, nonexistent, etc. and the availability of public improvements indicated on the property ownership maps as necessary.

The following table of road classifications and public improvement classifications are to be used as a note to the land data and may be inserted in the "Other Adjustments" portion of the Land Data section of the Field Data Collection Instrument:

PASCO III APPRAISERS MANUAL

ROAD CLASSIFICATIONS:

No access..... NX
 Private Drive PD
 Rural Dirt RD
 Paved..... RP
 Rural Gravel..... RG
 Rural Dirt Road
 not state maintained..... RT
 Paved with water PW
 Public or Community
 Paved with water & sewer..... PS

PUBLIC IMPROVEMENT CLASSIFICATIONS

Electric E
 Water W
 Sewer..... S
 Curb..... C
 Gas..... G
 Sidewalk..... K
 Storm Drainage..... D

Qualified, recent sales data should be posted to the property ownership maps. This data should include whether the sale was vacant or improved, the month and the year of the sale, the amount of the sale and the units and unit price of the sale if it was a vacant sale as follows:

$$\frac{V-6/93}{250,000 (50,000 \text{ Ac})} \quad \text{or} \quad \frac{I-5/93}{24,500}$$

The maps are then taken into the field by the land appraiser to field check, study and analyze the sales and their characteristics.

The appraiser can then use the sales to compare to other parcels with similar characteristics in the immediate area.

PASCO III APPRAISERS MANUAL

The appraiser should also note the characteristics of the area appraised for similarities which may be encountered in other areas which have insufficient sales.

The appropriate unit values and depth table can then be posted to the property ownership map using the same format for each type of property; however, the depth table on Card 01 cc 52 will only function when the unit type in Card 02 cc 49-50 is LT or FF.

Generally residential property is valued by front foot, (FF), lot (LT), units, (UT); commercial property by front foot, (FF), or square foot, (SF), units, (UT); industrial property by square foot (SF), or acreage, (AC), units, (UT); and agricultural property by acreage, (AC). (Some tracts may require two or more different land units.)

CALCULATION FOR VARIOUS LOT SHAPES

The following grouping of regular and irregular-shaped lots has been prepared to illustrate lot shapes most frequently encountered and the method of computing their value.

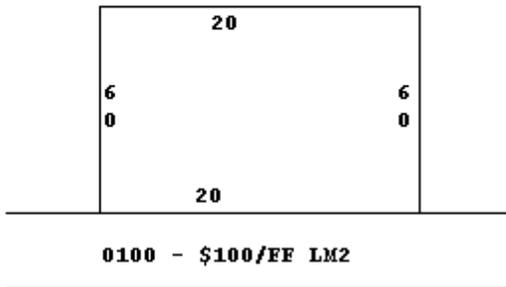
Note: The depth factor chart for a standard lot of 150-foot depth, shown in Depth Table No. 3, and a unit foot value of \$10.00 have been used in all of the calculations.

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

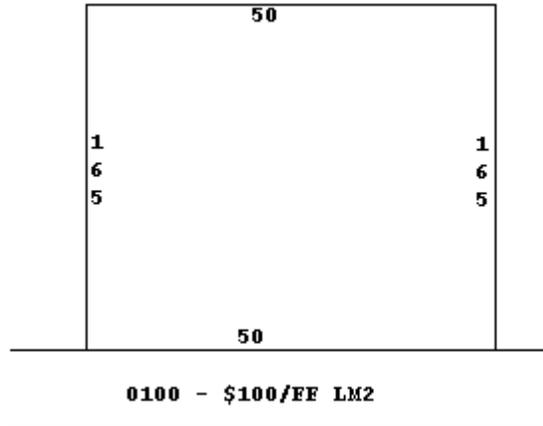
EXAMPLE 1 - (LINE 1)

RECTANGULAR LOT
 RULE: Use frontage and 100%
 condition factor



EXAMPLE 2 - (LINE 2)

RECTANGULAR LOT
 RULE: Use frontage and 100%
 condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	20	60	0.65	2	1.00	EX.1	
2	0100	R6	50	165	1.03	2	1.00	EX.2	
3									
4									
5									
6									

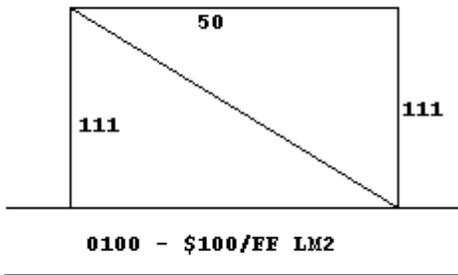
UNIT PRICE	NO. UNITS	TY
100.00	20.00	FF
100.00	50.00	FF

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

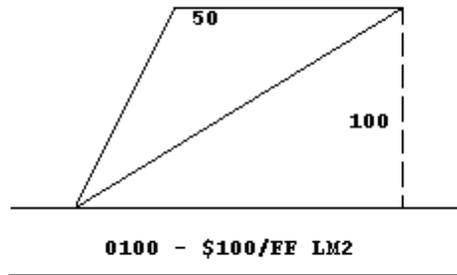
EXAMPLE 3 - (LINE 1)

TRIANGLE WITH APEX ON STREET
 RULE: Use 30% condition factor



EXAMPLE 4 - (LINE 2)

TRIANGLE WITH APEX ON STREET
 RULE: Use perpendicular for depth as shown and 30% condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	111	0.89	2	.30	EX.3	
2	0100	R6	50	100	0.85	2	.30	EX.4	
3									
4									
5									
6									

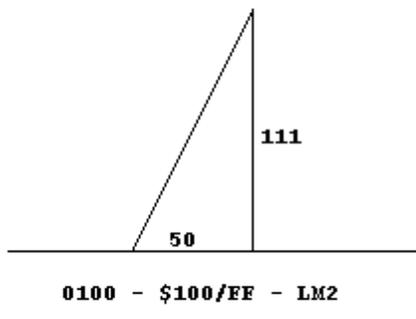
UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

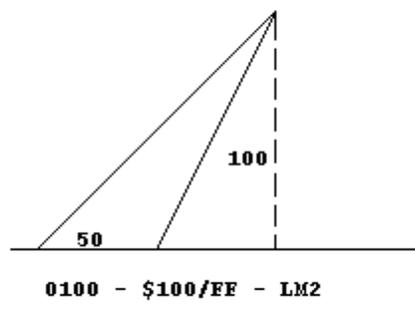
EXAMPLE 5 - (LINE 1)

TRIANGLE WITH BASE ON STREET
 RULE: Use 70% condition factor



EXAMPLE 6 - (LINE 2)

TRIANGLE WITH BASE ON STREET
 RULE: Use perpendicular for depth as shown and 70% condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	111	0.89	2	0.70	EX.5	
2	0100	R6	50	111	0.85	2	0.70	EX.6	
3									
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

PASCO III APPRAISERS MANUAL

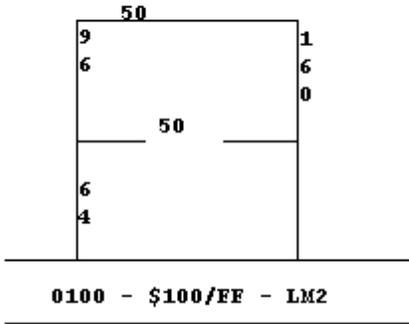
LAND MODEL 01 - 03

EXAMPLE 7 - (LINE 1)

BACK LOT

RULE: Use difference between longest depth factor and shortest depth factor

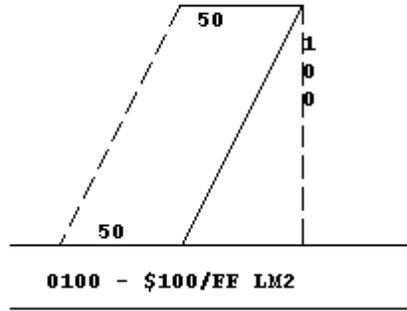
i.e. $1.03 - .69 = .34$



EXAMPLE 8 - (LINE 2)

PARALLEL LOT

RULE: Use perpendicular depth as shown



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	96	1.00	2	0.34	EX.7	
2	0100	R6	50	100	0.85	2	1.00	EX.8	
3									
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

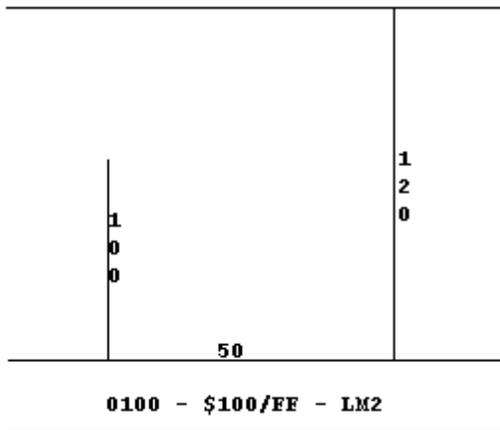
PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

EXAMPLE 9 - (LINE 1)

PARALLEL SIDES

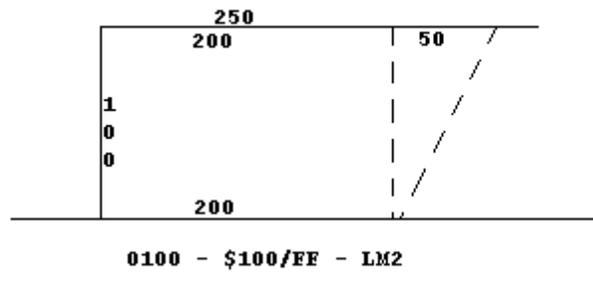
RULE: Use average depth
 i.e. $\frac{120 + 100}{2} = \frac{220}{2} = 110$



EXAMPLE 10 - (LINES 2&3)

IRREGULAR LOT

RULE: calculate as rectangle and triangle



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	110	0.89	2	1.00	EX.9	
2	0100	R6	200	100	0.85	2	1.00	EX.10	
3	0100	R6	50	100	0.85		0.30	EX.10	
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	200.00	FF
100.00	50.00	FF

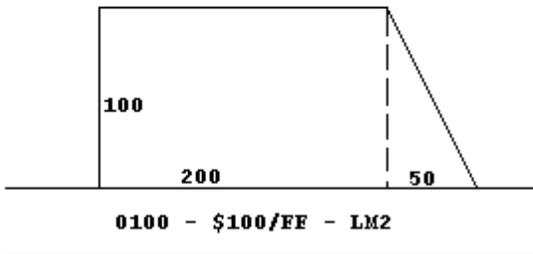
PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

EXAMPLE 11 - (LINES 1&2)

IRREGULAR LOT

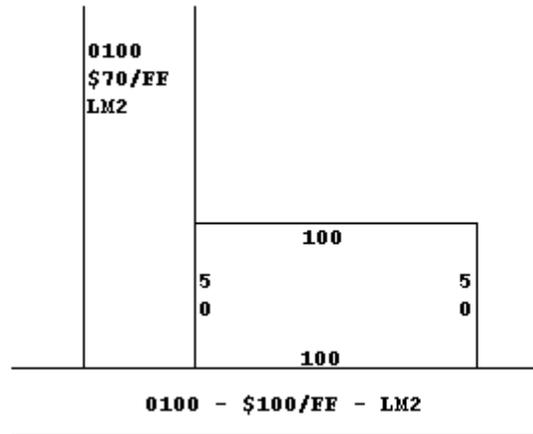
RULE: Calculate as rectangle and triangle



EXAMPLE 12 - (LINE 3)

CORNER LOT

RULE: Use sides with highest value frontage (side with highest dollar value per front foot for frontage figure)



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	200	100	0.85	2	1.00	EX.11	
2	0100	R6	50	100	0.85	2	0.70	EX.11	
3	0100	R6	100	50	0.49		1.00	EX.12	
4									
5									
6									

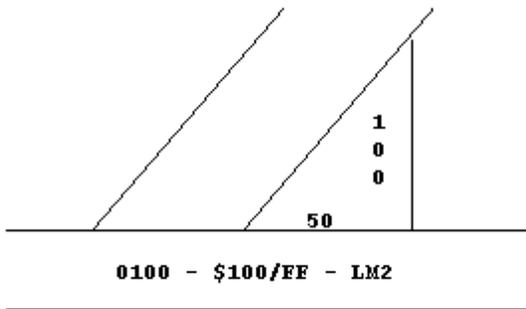
UNIT PRICE	NO. UNITS	TY
100.00	200.00	FF
100.00	50.00	FF
100.00	100.00	FF

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

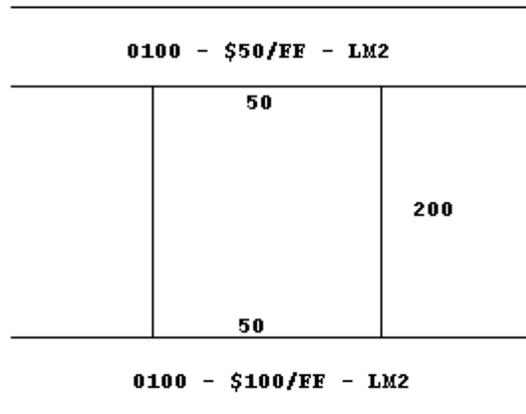
EXAMPLE 13 - (LINE 1)

TRIANGULAR CORNER LOT
 RULE: See #12 and #5



EXAMPLE 14 - (LINES 2 & 3)

THROUGH LOT STANDARD DEPTH
 OR MORE
 RULE: Compute on high value street and
 compute on low value street



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	100	0.85	2	0.70	EX.13	
2	0100	R6	50	150	1.00	2	1.00	EX.14	
3	0100	R6	50	150	1.00	2	1.00	EX.14	
4									
5									
6									

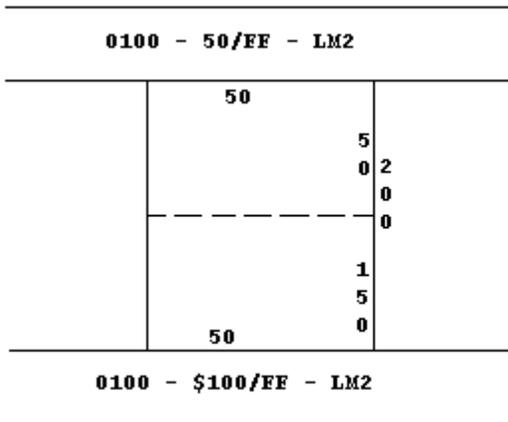
UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF
50.00	50.00	FF

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 02

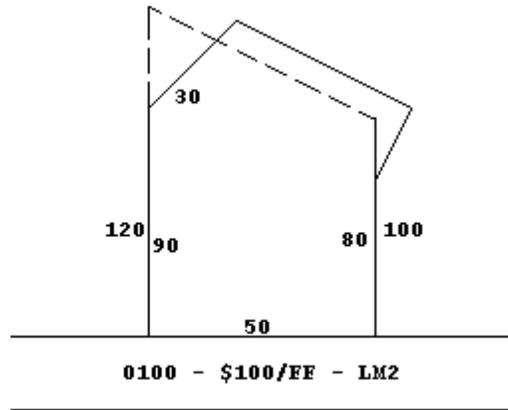
EXAMPLE 15 - (LINES 1&2)

THROUGH LOT OVER STANDARD DEPTH
 RULE: Compute on high value to standard depth and on low value street the remainder



EXAMPLE 16 - (LINE 3)

IRREGULAR LOT
 RULE: Compute as parallel sides see #9



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	150	1.00	2	1.00	EX.15	
2	0100	R6	50	50	0.59	2	1.00	EX.15	
3	0100	R6	50	110	0.89	2	1.00	EX.16	
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
50.00	50.00	FF
100.00	50.00	FF

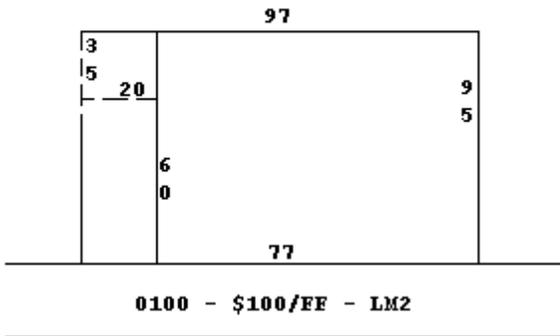
PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 03

EXAMPLE 17 - (LINES 1&2)

L-SHAPED LOT WITH THE BASE OF THE "L" OFF THE STREET

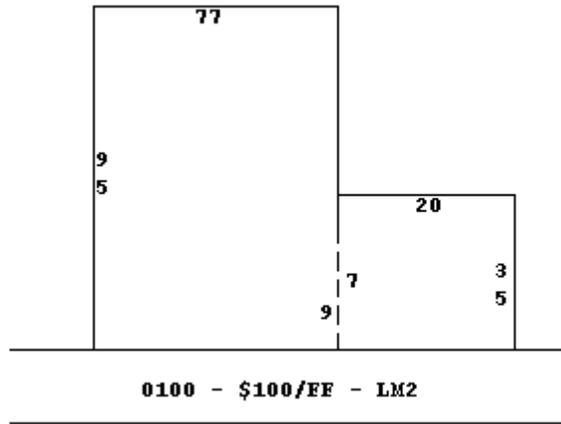
RULE: Compute as rectangle and back lot
(see #7 back lot depth = .83 - .65 = .18)



EXAMPLE 18 - (LINES 3&4)

L-SHAPED LOT WITH THE BASE OF THE "L" ON THE STREET

RULE: Compute as two separate rectangles



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	77	95	0.83	2	1.00	EX.17	
2	0100	R6	20	35	1.00	2	0.18	EX.17	
3	0100	R6	77	95	0.83	2	1.00	EX.18	
4	0100	R6	20	35	0.46	2	1.00	EX.18	
5									
6									

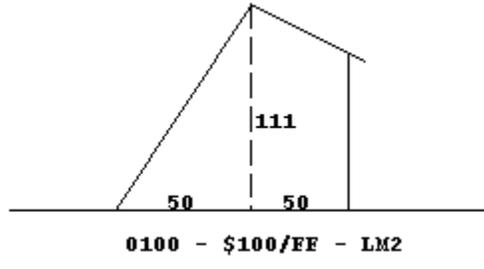
UNIT PRICE	NO. UNITS	TY
100.00	77.00	FF
100.00	20.00	FF
100.00	77.00	FF
100.00	20.00	FF

PASCO III APPRAISERS MANUAL

LAND MODEL 01 - 02

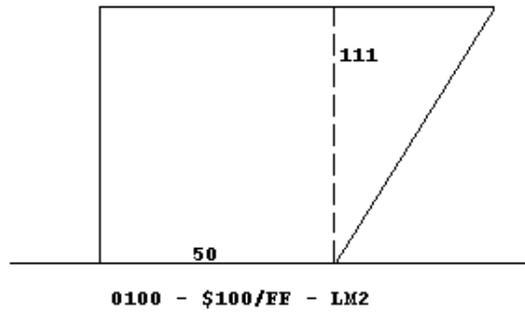
EXAMPLE 19

IRREGULAR LOT
See #5 and #9 - Figure as 67%
triangle and parallel sides



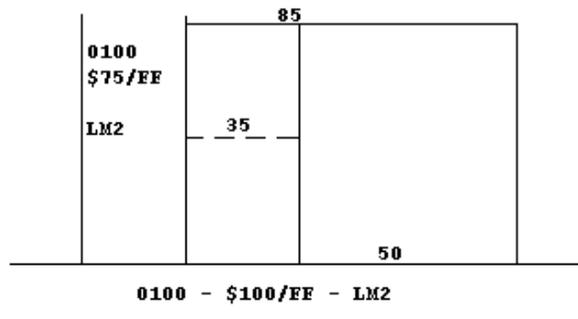
EXAMPLE 20

IRREGULAR LOT
See #2 and #3 - Figure as 33%
triangle and rectangle



EXAMPLE 21

TWO STREET FRONT LOT
RULE: Compute on high value street
for full depth and on low
street as remainder



PASCO III APPRAISERS MANUAL

LAND MODELS

Currently there are seven different land models in use with the PASCO Appraisal System most of which when properly used should give reliable results. It has been our experience over the last 25 years that the Somers Depth Curve gives excellent equalization and values.

Models 1, 2 and 3 are based on the Somers curves and standard depths as follows. Model 4 is used when pricing rural or residential acreage. Models 5, 6 and 7 are used with the present or farm use value schedules.

LAND MODEL 0	Unit Lot Value
LAND MODEL 1	100 Feet Standard Depth Appraised per Front Foot
LAND MODEL 2	150 Feet Standard Depth Appraised per Front Foot
LAND MODEL 3	200 Feet Standard Depth Appraised per Front Foot
LAND MODEL 4	Base Price - Market Value
LAND MODEL 5	Present Use by Soil Types
LAND MODEL 6	Crop Allotments Tobacco
LAND MODEL 7	Crop Allotments Peanuts

PASCO III APPRAISERS MANUAL

LAND MODEL #1

DEPTH FACTOR TABLE 100 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.
10-12	.26	102-103	1.02
13-16	.33	104-106	1.03
17-20	.40	107-110	1.04
21-24	.45	111-114	1.05
25-28	.50	115-118	1.06
29-32	.55	119-122	1.07
33-36	.59	123-128	1.09
37-40	.63	129-134	1.11
41-44	.67	135-140	1.12
45-48	.70	141-146	1.14
49-52	.72	147-152	1.15
53-55	.75	153-158	1.16
56-59	.78	159-164	1.17
60-63	.81	165-169	1.18
64-67	.83	170-175	1.19
68-71	.85	176-187	1.20
72-75	.87	188-193	1.21
76-79	.89	194-205	1.22
80-83	.91	206-Up	1.22
84-87	.93		
88-91	.95		
92-95	.97		
96-98	.98		
99-101	1.00		

PASCO III APPRAISERS MANUAL

LAND MODEL #2

DEPTH FACTOR TABLE 150 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.
10-12	.18	158-167	1.03
13-17	.25	168-172	1.04
18-22	.29	173-182	1.05
23-27	.36	183-187	1.06
28-32	.41	188-205	1.07
33-37	.46	206-215	1.08
38-42	.51	216-225	1.09
43-47	.55	226-245	1.10
48-52	.59	245-255	1.11
53-57	.62	256-275	1.12
58-62	.65	276-295	1.13
63-67	.69	296-310	1.14
68-72	.72	311-330	1.15
73-77	.74	331-370	1.16
78-82	.77	371-410	1.17
83-87	.79	411-470	1.18
88-92	.81	471-510	1.19
93-97	.83	511-550	1.20
98-102	.85	551-590	1.21
103-107	.87	591-600	1.22
108-112	.89	600-Up	1.22
113-117	.91		
118-122	.93		
123-127	.94		
128-132	.96		
133-137	.97		
138-142	.98		
143-147	.99		
148-152	1.00		
153-157	1.01		

PASCO III APPRAISERS MANUAL

LAND MODEL #3

DEPTH FACTOR TABLE 200 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.	DEPTH	D.F.
10-12	.14	128-132	.85	326-345	1.10
13-17	.19	133-137	.86	346-365	1.11
18-22	.25	138-142	.88	366-385	1.12
23-27	.30	143-147	.89	386-410	1.13
28-32	.34	148-152	.90	411-450	1.14
33-37	.37	153-157	.92	451-470	1.15
38-42	.41	158-162	.93	471-550	1.16
43-47	.45	163-167	.94	551-610	1.17
48-52	.49	168-172	.95	610-Up	1.17
53-57	.52	173-177	.96		
58-62	.55	178-182	.97		
63-67	.58	183-187	.97		
68-72	.60	188-192	.98		
73-77	.63	193-197	.99		
78-82	.65	198-202	1.00		
83-87	.68	203-207	1.01		
88-92	.70	208-222	1.02		
93-97	.72	223-232	1.03		
98-102	.74	233-242	1.04		
103-107	.76	243-252	1.05		
108-112	.78	253-267	1.06		
113-117	.80	268-282	1.07		
118-122	.82	283-305	1.08		
123-127	.83	306-325	1.09		

PASCO III APPRAISERS MANUAL

LAND MODEL 04

THE BASE PRICE METHOD

The Base Price Method of appraising land is referred to as Land Model 04. This land model is utilized to reflect market value when appraising acreage. The market indicates that land values change when properties have different amenities such as road frontage, public utilities, road types and the size of tract.

Land Model 04 is also an excellent appraisal tool when utilizing the neighborhood concept for different locations within the jurisdiction being appraised.

The following is a description of how these factors affect each parcel of land:

A. Location:

Location is the key factor in the determination of market value in the County. Depending on market demand and sales prices, locational areas (Base Price Areas) were established throughout the County. Within each base price area other locational factors may be applied to a given parcel. The concept of neighborhood homogeneity may tend to fluctuate values as the parcel comes more under the influence of the neighborhood and less under the influence of the total base area. The market demands higher prices for property in or near active market areas. Desirable subdivisions, availability of water and sewer, proximity to shopping areas, higher base price areas and the existence of amenities are factors which tend to increase market demand. The inverse may be true for parcels near a declining subdivision or undesirable industrial or commercial use area. These influences must be determined and adjusted on an individual bases by the appraiser.

B. Size:

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiation and longer turnover periods for large tracts. Consequently, the actual cash value per acre decreases as the size of the parcel increases.

The value of small lots containing less than one acre depends greatly on zoning and health department restrictions, therefore, these lots must be priced by the lot or by front footage. Tracts one acre or greater are to be priced using the base price in conjunction with following size factor chart:

PASCO III APPRAISERS MANUAL

SIZE ADJUSTMENTS FOR RURAL ACREAGE (Land Model 4)

<u>Size</u>	<u>Percent</u>	<u>Acreage Range</u>	<u>Size Factor Calculation</u>
0.01 Acres	400.0%	.01 - .25 Acres	Acres x Base x 400%
0.10 Acres	400.0%		
0.20 Acres	400.0%	.26 - .99 Acres	Acres - .25 x Base x 200% + (.25 x Base x 400%)
0.30 Acres	366.7%		
0.40 Acres	325.0%		
0.50 Acres	300.0%	1.00 Acres	Acres x Base x 250%
0.60 Acres	283.3%		
0.70 Acres	271.4%	1.01 - 10.00 Acres	Acres - 1.00 x Base + (Base x 250%)
0.80 Acres	262.5%		
0.90 Acres	255.6%		
1.00 Acres	250.0%	10.01 - 19.99 Acres	Acres - 10 x Base x 85% + [(Base x 250%) (9 x Base)]
2.00 Acres	175.0%		
3.00 Acres	150.0%		
4.00 Acres	137.5%	20.00 - 25.00 Acres	Acres x Base
5.00 Acres	130.0%		
6.00 Acres	125.0%	25.01 - 50.00 Acres	Acres - 25 x Base x 70% + (25 x Base)
7.00 Acres	121.4%		
8.00 Acres	118.8%		
9.00 Acres	116.7%	50.01 - 100.00 Acres	Acres - 50 x Base x 60% + [(25 x Base) + (25 x Base x 70%)]
10.00 Acres	115.0%		
15.00 Acres	105.0%		
20.00 Acres	100.0%	100.01 Plus Acres	Acres - 100 x Base x 50% + [(25 x Base) + (25 x Base x 70%) +(50 x Base x 60%)]
25.00 Acres	100.0%		
30.00 Acres	95.0%		
40.00 Acres	88.8%		
50.00 Acres	85.0%		
75.00 Acres	76.7%		
100.00 Acres	72.5%		
110.00 Acres	70.5%		

PASCO III APPRAISERS MANUAL

C. Road Frontage:

The market tends to recognize parcels containing 10 acres or less as residential homesites. Tracts of this size are more desirable if they have at least 26 - 30% road frontage. Sales of large tracts, which have potential for development tend to reflect the amount of road frontage in relation to total parcel size. Parcels containing more than ten acres are considered to have adequate frontage if 10% of the total acreage is in road frontage. Dividing the number of acres of road frontage (1 Acre = 208' X 208') by the total acreage, yields the percent of frontage to total acreage. This percent when applied to the following chart produces a plus or minus factor to be applied to each parcel.

Percent FTG To Total Acreage	0-10 Acres	10.01 Acres And Up	Percent FTG To Total Acreage	0-10 Acres	10.01 Acres And Up
.01 - .90	-15%	-12%	41.00 - 42.99	+6%	+12%
1.00 - 1.50	-14%	-11%	43.00 - 44.99	+7%	+13%
1.50 - 1.99	-14%	-10%	45.00 - 46.99	+8%	+14%
2.00 - 2.50	-13%	-9%	47.00 - 48.99	+9%	+15%
2.50 - 2.99	-13%	-8%	49.00 - 50.99	+10%	+16%
3.00 - 3.99	-12%	-7%	51.00 - 52.99	+11%	+17%
4.00 - 4.99	-11%	-6%	53.00 - 54.99	+12%	+18%
5.00 - 5.99	-10%	-5%	55.00 - 56.99	+13%	+19%
6.00 - 6.99	-9%	-4%	57.00 - 58.99	+14%	+20%
7.00 - 7.99	-8%	-3%	59.00 - 60.99	+15%	+20%
8.00 - 8.99	-7%	-2%	61.00 - 62.99	+16%	+21%
9.00 - 9.99	-6%	-1%	63.00 - 64.99	+17%	+21%
10.00 - 10.99	-6%	0	65.00 - 66.99	+18%	+22%
11.00 - 12.99	-5%	+1%	67.00 - 68.99	+19%	+22%
13.00 - 17.99	-4%	+2%	69.00 - 70.99	+20%	+23%
18.00 - 22.99	-3%	+3%	71.00 - 71.99	+21%	+23%
23.00 - 25.99	-2%	+4%	72.00 - 72.99	+22%	+24%
26.00 - 28.99	-1%	+5%	73.00 - 73.99	+23%	+24%
29.00 - 30.99	0	+6%	74.00 - 74.99	+24%	+25%
31.00 - 32.99	+1%	+7%	75.00 - 75.99	+25%	+25%
33.00 - 34.99	+2%	+8%	76.00 - 76.99	+26%	+26%
35.00 - 36.99	+3%	+9%	77.00 - 77.99	+27%	+27%
37.00 - 38.99	+4%	+10%	78.00 - 78.99	+28%	+28%
39.00 - 40.99	+5%	+11%	79.00 - 79.99	+29%	+29%
			80.00 - 100.00	+30%	+30%

*Note - Parcels that front on intersections or corners will be adjusted so that usable frontage will be considered only once.

D. Access:

1. Paved - This is considered to be the norm and no adjustment is needed.
2. Dirt - Parcels located on dirt roads are to be minused 15% for access.
3. Gravel - Dirt roads that have been improved with the addition of loose grave are minused 10% for access.
4. Rural Dirt Road Not State Maintained - These roads are usually maintained by a group of property owners and minused 25% for access.
5. No State Maintained Access - Parcels having no access are useful mainly as add on property for adjoining owners which have access. Residential use is limited on these parcels, therefore, small tracts do not show the dramatic increase in per acre price. The following factors are to be applied to parcels having no access in order to reduce both the base price and the size factor influence.
6. No Public Access - Private Drive. Parcels have established access drive to property but no state maintained frontage.

PASCO III APPRAISERS MANUAL

Code	Type Access Factor	
RP	+00	Rural paved is considered normal.
SP	+00	Suburban paved (no water or sewer).
UP	+00	Urban paved (no water or sewer).
IS	+10	Interstate
PS	+25	Paved with public water and sewer.
RD	-15	Rural dirt state maintained road.
SD	-10	Suburban dirt
UD	-10	Urban dirt
RG	-10	Rural gravel state maintained road.
RT	-20	Rural dirt road not state maintained.
DW	00	Rural dirt state maintained road with water; see following chart
GW	00	Rural gravel state maintained road with water; see following chart
PD	00	Private drive or easement (no public access); see following chart
PW	00	Paved with public or community water; see following chart
NX	00	No legal access to property - see following chart.

No Legal Access (NX)

0.01 - 1.5 Acres = -40%
1.51 - 3.0 Acres = -37%
3.01 - 4.0 Acres = -35%
4.01 - 5.0 Acres = -34%
5.01 - 6.0 Acres = -34%
6.01 - 7.0 Acres = -33%
7.01 - 8.0 Acres = -32%
8.01 - 9.0 Acres = -32%
9.01 - 10.0 Acres = -31%
10.01 - 15.0 Acres = -30%
15.01 - 30.0 Acres = -30%
30.01 - 50.0 Acres = -29%
50.01 - 70.0 Acres = -28%
70.01 - 100.0 Acres = -27%
100.01 - 150.0 Acres = -26%
150.01 - Up Acres = -25%

No Public Access (PD)

0.01 - 1.5 Acres = -30%
1.51 - 3.0 Acres = -28%
3.01 - 4.0 Acres = -26%
4.01 - 5.0 Acres = -26%
5.01 - 6.0 Acres = -24%
6.01 - 7.0 Acres = -24%
7.01 - 8.0 Acres = -23%
8.01 - 9.0 Acres = -23%
9.01 - 10.0 Acres = -23%
10.01 - 15.0 Acres = -22%
15.01 - 30.0 Acres = -22%
30.01 - 50.0 Acres = -22%
50.01 - 70.0 Acres = -20%
70.01 - 100.0 Acres = -20%
100.01 - 150.0 Acres = -20%
150.01 - Up Acres = -20%

Paved with water (PW)

0.01 - 1.5 Acres = +15%
1.51 - 3.0 Acres = +14%
3.01 - 4.0 Acres = +14%
4.01 - 5.0 Acres = +13%
5.01 - 6.0 Acres = +12%
6.01 - 7.0 Acres = +11%
7.01 - 8.0 Acres = +11%
8.01 - 9.0 Acres = +10%
9.01 - 10.0 Acres = +09%
10.01 - 15.0 Acres = +08%
15.01 - 30.0 Acres = +08%
30.01 - 50.0 Acres = +07%
50.01 - 70.0 Acres = +06%
70.01 - 100.0 Acres = +06%
100.01 - 150.0 Acres = +05%
150.01 - Up Acres = +05%

Dirt road with water (DW)

0.01 - 1.5 Acres = +10%
1.51 - 3.0 Acres = +09%
3.01 - 4.0 Acres = +08%
4.01 - 5.0 Acres = +07%
5.01 - 6.0 Acres = +06%
6.01 - 7.0 Acres = +05%
7.01 - 8.0 Acres = +04%
8.01 - 9.0 Acres = +03%
9.01 - 10.0 Acres = +02%
10.01 - 15.0 Acres = +01%
15.01 - 30.0 Acres = 00%
30.01 - 50.0 Acres = -01%
50.01 - 70.0 Acres = -02%
70.01 - 100.0 Acres = -03%
100.01 - 150.0 Acres = -04%
150.01 - Up Acres = -05%

Gravel road with water (GW)

0.01 - 1.5 Acres = +10%
1.51 - 3.0 Acres = +09%
3.01 - 4.0 Acres = +08%
4.01 - 5.0 Acres = +07%
5.01 - 6.0 Acres = +06%
6.01 - 7.0 Acres = +05%
7.01 - 8.0 Acres = +04%
8.01 - 9.0 Acres = +03%
9.01 - 10.0 Acres = +02%
10.01 - 15.0 Acres = +01%
15.01 - 30.0 Acres = 00%
30.01 - 50.0 Acres = -01%
50.01 - 70.0 Acres = -02%
70.01 - 100.0 Acres = -03%
100.01 - 150.0 Acres = -04%
150.01 - Up Acres = -05%

*Note - This chart is in the computer and will be applied by the appraiser if appropriate in his opinion.

PASCO III APPRAISERS MANUAL

E. Topography:

Land considered to be usable but suffering from rough topography may need further adjustment in order to achieve market value. Rough topography increases the development and building cost required to gain the optimum use from a parcel of land. The usable land on each parcel must be looked at as a whole and adjustments applied as indicated by comparable sales.

Certain tracts of land in the County have problems with percolation. Adjustments will be made only when a rejection certificate from the Health Department accompanies the property owner's request. The following factors are to be applied to such parcels in order to reduce appraised values proportionate to market value analysis.

.01 - 5.00 Acres	= -50%
5.01 - 10.00 Acres	= -40%
10.01 - 50.00 Acres	= -30%
50.01 - 100.00 Acres	= -25%
100.01 - Up Acres	= -20%

F. Shape:

The utility of a specific parcel may be affected by its shape. The appraiser determines what is unusable and to what extent it affects the value of the subject parcel.

G. Right of Ways:

Surface easements governing power and petroleum right-of ways may have varying affects on each parcel. The extent of their liability is based mainly on their location within the parcel. Therefore, these easements are priced according to the base price and conditioned back at the discretion of the appraiser.

PASCO III APPRAISERS MANUAL

LAND MODEL 04

- CODE:** Land model 04 will work with any use code.
- ZONING:** Land model 04 will work with any zoning code.
- FRONTAGE:** Number of feet of road frontage is optional unless the road type is NX, PD, or RT.
- DEPTH:** Depth is left blank. The system will use 208 feet of depth to calculate the number of acres of frontage.
- DE/FA:** The size factor is assigned by the computer from the size chart in this chapter. Enter 1.00.
- L/M:** Enter Land Model 04.
- CO/FA:** The condition factor will be calculated by adding the factors present in the following field. Enter 1.00.
- RF:** The road frontage field may be + or -. This field is entered by the computer based on the road frontage chart in this chapter.
- AC:** The access factor is entered by the computer based on the road type factors in this chapter.
- LC:** The location factor may be + or -. This is assigned by the appraiser through market analysis.
- TO:** The topo factor may be + or -. This is assigned by the appraiser through market analysis.
- OT:** The other factor may be + or -. This factor is used for all factors not previously described such as shape, right of ways, etc. This is assigned by the appraiser through market analysis.
- RT:** The road type is used to describe the paving and utilities of the road as described in this chapter.
- UNIT PRICE:** The base price used for acreage in the neighborhood is entered in this field.
- NO. UNITS:** Total acreage is entered in this field.
- TY:** Unit type AC (Acres) is required when using Land Model 04
- NOTES:** Free form notes field.

	CODE	ZONING	FRONT	DEPTH	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.PRICE	ADJ.U.PRICE	UNITS	TY	NOTES	TR1	L VAL
1	0120	RA3	2300		0.95	4	0.98	4	0			-6		RP	10000.00	9400.00	28.93	AC		Y	271942
2	0120	RA3	1300		1.16	4	0.73		-23			-4		PD	10000.00	8500.00	9.180	AC		Y	78030

PASCO III APPRAISERS MANUAL

LAND MODEL 04

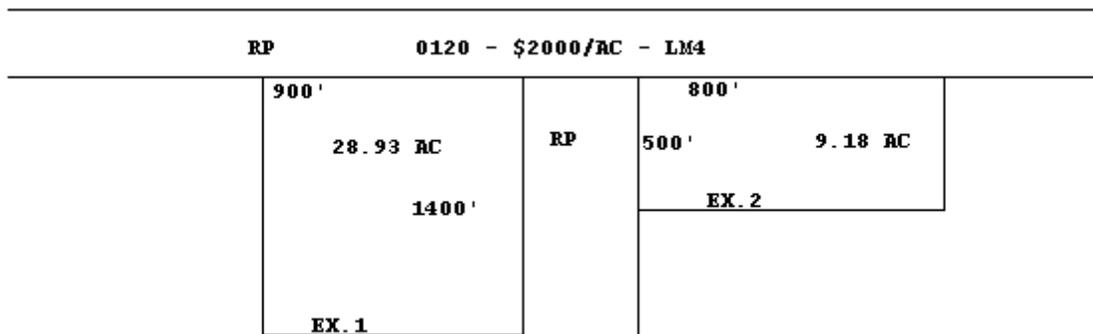
Calculation of access factor when frontage is partially dirt. Enter road type as paved and enter access adjustment in the other adjustment field.

Example 1

1400' = 61%
 2300'
 - 10% (dirt acc) x 61% =
 - 6.1% dirt = -.06 Other Adj.

Example 2

500' = 38% dirt
 1300'
 - 10% (dirt acc.) x 38% =
 - 3.8% dirt = -.04 Other Adj.

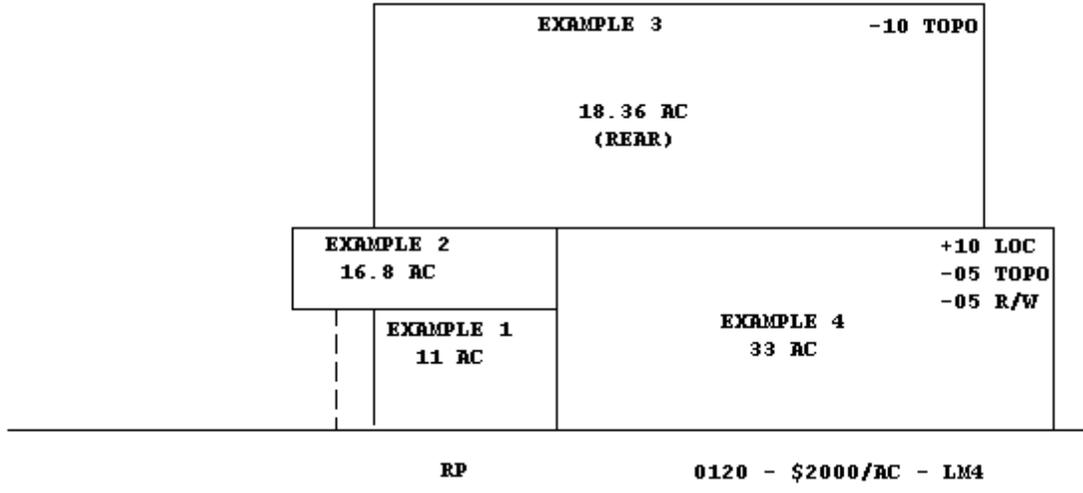


	CODE	ZONING	FRONT	DEPTH	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.PRICE	ADJ.U.PRICE	UNITS	TY	NOTES	TR1	L VAL
1	0120	RA3	2300		0.95	4	0.98	4	0			-6		RP	10000.00	9400.00	28.93	AC		Y	271942
2	0120	RA3	1300		1.16	4	0.73		-23			-4		PD	10000.00	8500.00	9.180	AC		Y	78030

PASCO III APPRAISERS MANUAL

LAND MODEL 04

OTHER EXAMPLES:



	CODE	ZONING	FRONT	DEPTH	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.PRICE	ADJ.U.PRICE	UNITS	TY	NOTES	TR1	L VAL
1	0120	RA3	800		1.12	4	1.02	2	0					RP	10000.00	11500.00	11.00	AC		Y	126500
2	0120	RA3			1.02	4	0.78		-22					PD	10000.00	8000.00	16.80	AC		Y	134400
3	0120	RA3			1.01	4	0.70		-30					NX	10000.00	7100.00	18.30	AC		Y	129930
4	0120	RA3	1200		0.92	4	0.91	-4	0			-5		RP	10000.00	8400.00	33.00	AC		Y	277200

PASCO III APPRAISERS MANUAL

Land Model 05

DAVIDSON COUNTY PRESENT USE VALUE

<u>CODE</u>	<u>CLASS</u>	<u>PRICE</u>
5000	HOMESITE	2.5 X MARKET
5115	AGRICULTURAL I	\$ 865
5125	AGRICULTURAL II	\$ 590
5135	AGRICULTURAL III	\$ 385
5145	AGRICULTURAL IV	\$ 40
5155	AGRICULTURAL V	\$ 40
5165	AGRICULTURAL VI	\$ 40
6115	FORESTRY I	\$ 325
6125	FORESTRY II	\$ 225
6135	FORESTRY III	\$ 215
6145	FORESTRY IV	\$ 115
6155	FORESTRY V	\$ 100
6165	FORESTRY VI	\$ 40
6715	HORTICULTURAL I	\$ 1250
6725	HORTICULTURAL II	\$ 810
6735	HORTICULTURAL III	\$ 560
6745	HORTICULTURAL IV	\$ 40
6755	HORTICULTURAL V	\$ 40
6765	HORTICULTURAL VI	\$ 40
5500	UNQUALIFIED	ADJ MKT VALUE

Referenced and Attached: 2015 Use Value Manual for Agricultural, Horticultural and Forestland at the back of this Schedule of Values

PASCO III APPRAISERS MANUAL

Land Model 05

NORTH CAROLINA DEFINITIONS OF CLASSIFICATIONS

105-277.2., Agricultural, horticultural and forestland – Definitions

For the purposes of G. S. 105-277.3 through 105.277.7 the following definitions shall apply:

- (1) “Agricultural land” means land that is part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program. Agricultural land includes woodland and wasteland that is part of the farm unit, but the woodland and wasteland included in the unit shall be appraised under the use-value schedules as woodland or wasteland. A farm unit may consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements in G.S. 105-277.3(a)(1), and each tract must be under a sound management program.
- (2) “Forestland” means land that is part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program. Forestland includes wasteland that is part of the forest unit, but the wasteland included in the unit shall be appraised under the use-value schedules as wasteland. A forest unit may consist of more than one tract of forestland, but at least one of the tracts must meet the requirements in G. S. 105-277.3(a)(1), and each tract must be under a sound management program.
- (3) “Horticultural land” means land that is part of a horticultural unit that is actively engaged in the commercial production or growing of fruits or vegetables or nursery or floral products under a sound management program. Horticultural land includes woodland and wasteland that is part of the horticultural unit, but the woodland and wasteland included in the unit shall be appraised under the use-value schedules as woodland or wasteland. A horticultural unit may consist of more than one tract of horticultural land, but at least one of the tracts must meet the requirements in G. S. 105-277.3(a)(2), and each tract must be under a sound management program.

PASCO III APPRAISERS MANUAL

DAVIDSON COUNTY SCHEDULE OF VALUES

			Schedule Range		Typical Range	
			High	Low	High	Low
Residential	- Acre	=	\$200,000/AC	\$1000/AC	\$30,000/AC	\$1,000/AC
	- Lot	=	\$300,000/LT	\$100/LT	\$300,000/LT	\$1,500/LT
Rural	- Acre	=	\$300,000/AC	\$1,000/AC	\$30,000/AC	\$1,000/AC
	- Lot	=	\$300,000/LT	\$1,000/LT	\$175,000/LT	\$1,000/LT
Multifamily	- Acre	=	\$150,000/AC	\$1000/AC	\$50,000/AC	\$4,000/AC
	- Lot	=	\$300,000/LT	\$1000/LT	\$150,000/LT	\$2,000/LT
	- Square Foot	=	\$20.00/SF	\$1.00/SF	\$10.00/SF	\$1.00/SF
Office						
Institutional	- Acre	=	\$400,000/AC	\$1,000/AC	\$150,000/AC	\$5,000/AC
	- Lot	=	\$400,000/LT	\$1,000/LT	\$150,000/LT	\$5,000/LT
	- Front Foot	=	\$3,000/FF	\$10/FF	\$1,500/FF	\$60/FF
	- Square Foot	=	\$25/SF	\$.10/SF	\$15/SF	\$.25/SF
Commercial	- Acre	=	\$700,000/AC	\$1,000/AC	\$300,000/AC	\$5,000/AC
	- Lot	=	\$700,000/LT	\$1,000/LT	\$300,000/LT	\$5,000/LT
	- Front Foot	=	\$5,000/FF	\$10/FF	\$1,500/FF	\$60/FF
	- Square Foot	=	\$50/SF	\$.10/SF	\$25/SF	\$.25/SF
Industrial	- Acre	=	\$500,000/AC	\$1,000/AC	\$50,000/AC	\$2,000/AC
	- Lot	=	\$500,000/LT	\$1,000/LT	\$150,000/LT	\$3,000/LT
	- Front Foot	=	\$3,000/FF	\$10/FF	\$1000/FF	\$30/FF
	- Square Foot	=	\$20/SF	\$.10/SF	\$5.00/SF	\$.20/SF
Resort	- Acre	=	\$750,000/AC	\$20,000/AC	\$450,000/AC	\$40,000/AC
	- Lot	=	\$750,000/LT	\$5,000/LT	\$450,000/LT	\$40,000/LT

Note: All the above values may be given a percent condition (up or down) by the appraiser to adjust for topography, size, location, shape, access, road frontage, rights of way, etc.

PASCO III APPRAISERS MANUAL

DATA COLLECTION PROCEDURES IN THE FIELD

PREFACE

The application of standardized method in the appraisal of a structure requires work to be performed in three areas: fieldwork, calculation and valuation. The purpose of this chapter is to supply basic definitions and depict common situations that must be contended with in the field.

PASCO III APPRAISERS MANUAL

COLLECTION OR VERIFICATION OF CONSTRUCTION DATA, cont.

Identify yourself and your purpose, remembering at all times to be polite and respectful. One approach is as follows:

"Good morning. My name is John Doe and I am with the County Revaluation office; (show your identification card) verifying data for the County Tax Reassessment. I need to ask you a few questions and walk around the outside of the house."

Usually, most people are cooperative. Remember, your job is solely to collect or verify data; not to come up with the assessment value. While you are introducing yourself, glance inside to check for interior wall construction, flooring, and indications of heating and cooling systems.

Your three questions can be asked as follows:

"What sort of floors do you have?" (Don't confuse rugs with carpet. The latter is physically secured to the floor; rugs are not.)
"How do you heat and cool your house?" (If they don't know, and that happens, you can almost always see physical indications from the outside such as a chimney or an oil drum. "How many bathrooms and bedrooms do you have?" Then, "Thank you very much. Now all I need to do is take a quick look around the outside, okay?"

Sometimes, you will have to take measurements to appraise improvements. If you have to measure the whole house, just explain to the owner you are collecting and verifying building measurements.

There are a few aids to measuring that make it a little quicker and easier. A screwdriver or long nail serves as a good anchor for the tape end when you cannot get to the wall because of fences or shrubs. Despite logic, sometimes measurements will not produce a square or even sided house. Be sure to check for this before turning in the appraisal card.

It is also essential that the measurements produce an even sided structure. A simple method of checking for closure is to add all the front measurements (bottom horizontal) and add all the back measurements (top horizontal) to see if the two are equal. The same should be done for the sides of the house (left and right verticals). This is known as checking for closure. Another way to insure the proper length is to measure the length without any offsets to get the overall length. The same can be done for the width.

There are three basic steps to this process:

1. Measure each side of the structure accurately.
2. Make a diagram placing dimensions (rounded to the nearest foot) beside each line they represent.
3. Label structural variations with appropriate abbreviations (FEP, FSP, FCP, etc.). Lettering and numbers are to be neatly made with measurements written so as to read from the bottom of the card looking up.

PASCO III APPRAISERS MANUAL

TO CHECK FOR CLOSURE:

The basic rule is the sums of the lengths of the opposite sides must be equal to each other as follows:

The sum of the top horizontal lines, (the back of the house) should equal the sum of the bottom horizontal lines, (the front of the house). The sum of the left vertical lines, (the left side of the house) should equal the sum of the right vertical lines, (the right side of the house), in the same manner.

The following are examples depicting various types of improvements and how they should be drawn, labeled and checked for closure.

STANDARDIZED METHOD OF DRAWING STRUCTURES

A uniform method of drawing and labeling structures must be adopted. The following method is to be employed in preparing documents for use by the system.

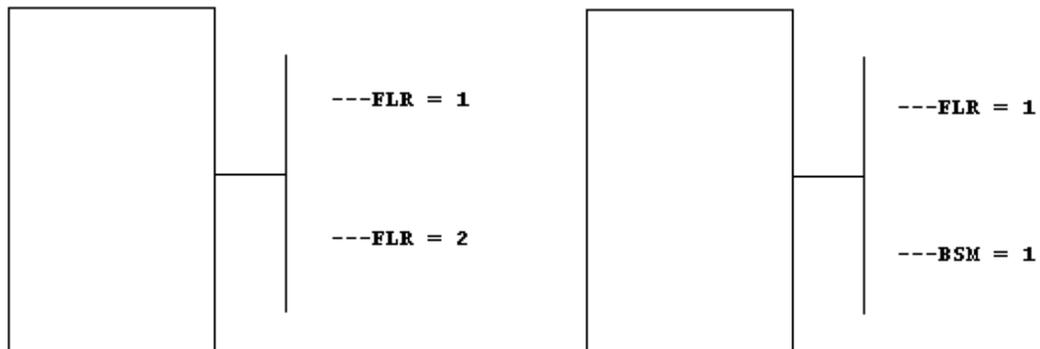
Orient your drawing so that the front of the structure is towards the bottom of the card. All labeling should be oriented in this same direction.

It is essential in drawing the structures to delineate the auxiliary areas properly in order that they can easily be distinguished from the base area.

Familiarity with auxiliary area abbreviations is essential along with an understanding of the visual indications of these areas. For example: an enclosed porch which may have windows different from the base, a lower foundation than the base, or different roof cover.

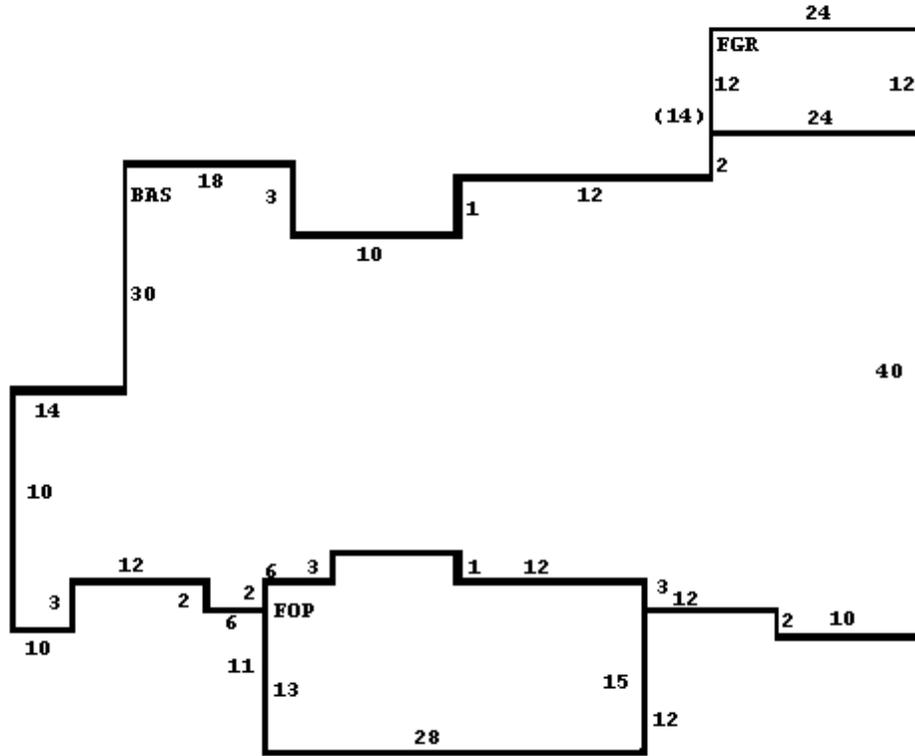
If you are confronted with an exceptionally large property with many sides, a piece of graph paper used in drawing the sketch can be invaluable in preventing errors.

Special attention needs to be given multi-story buildings. A notation to denote upper stories and/or basements should be as follows



Further refinements of this situation are necessary to contend with many older, odd shaped homes often with 2 or more stories. Careful attention must be paid to auxiliary areas and whether or not they extend to all floors.

PASCO III APPRAISERS MANUAL



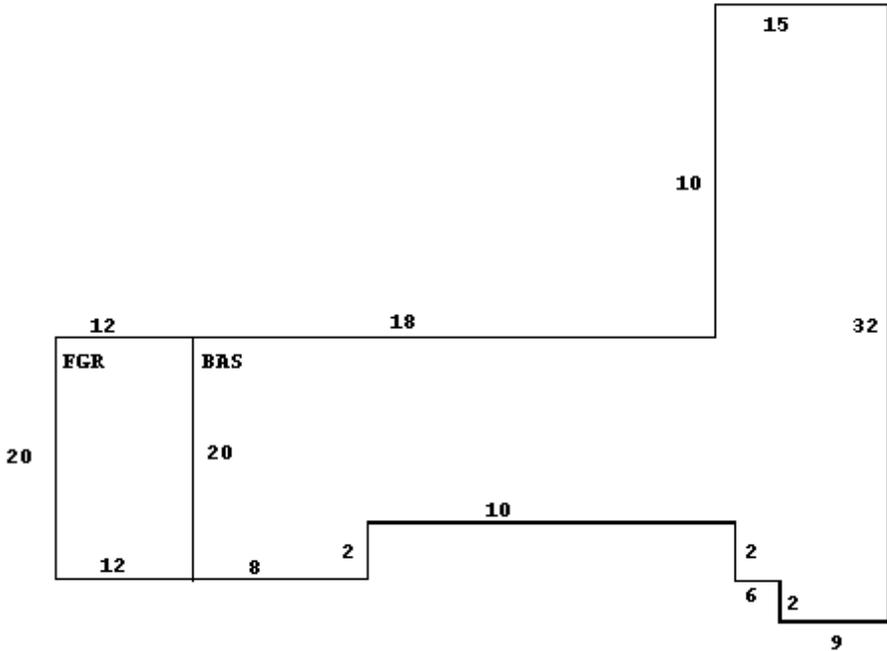
BE SURE TO GET ALL SMALL MEASUREMENTS

$$24 + 12 + 10 + 18 + 14 = 78$$

$$10 + 12 + 6 + 6 + 10 + 12 + 12 + 10 = 78$$

$$\begin{array}{r}
 12 \\
 2 \\
 1 \\
 -3 \\
 30 \\
 \hline
 10 \\
 52
 \end{array}$$

PASCO III APPRAISERS MANUAL

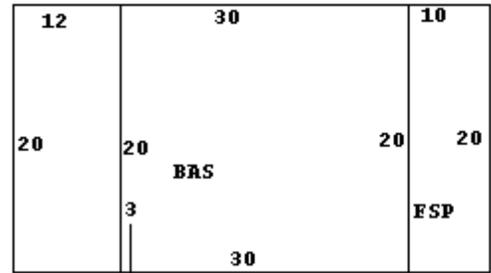
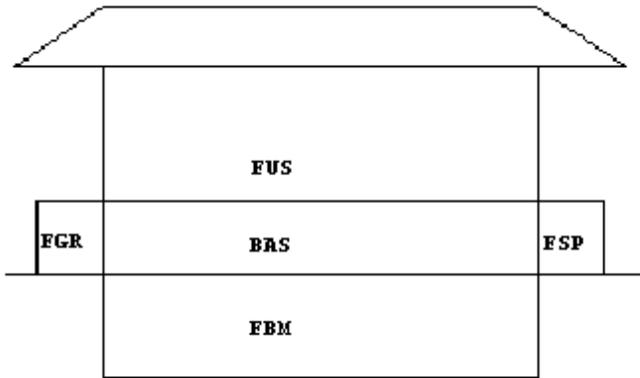


$$15 + 18 + 12 = 45$$

$$12 + 8 + 10 + 6 + 9 = 45$$

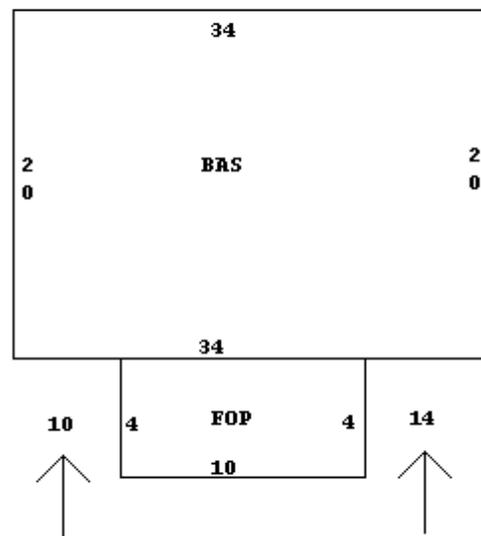
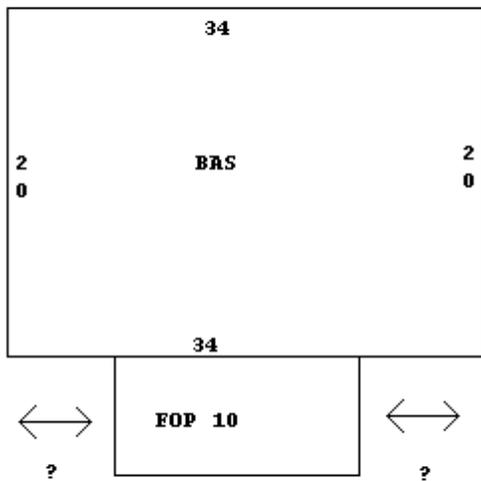
10	32
20	32
<u>+2</u>	
32	

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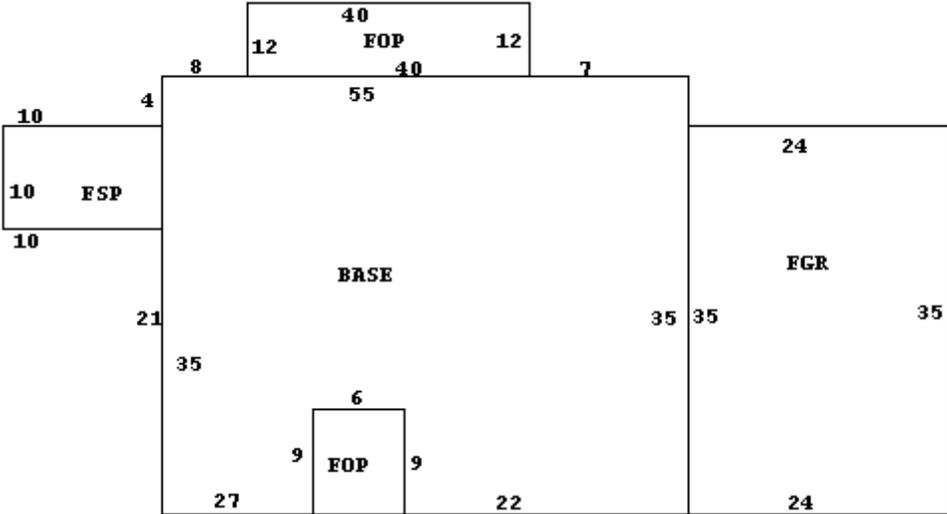


- FLR = 2BAS 20 X 30
- FLR = 1BAS
- BAM = 1FBM 20 X 30

Be sure to label each side of the property, placing these dimensions to the inside which show ACTUAL length. Whereas those measurements used to determine the position of auxiliary areas along the perimeter of the base should be placed on the outside of the sketch if they are not included within an auxiliary area. This is illustrated as follows:



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It is critical to the proper coding of structures to supply adequate measurements of the perimeter and auxiliary areas in order to determine the correct location of the auxiliary areas with respect to the base.

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BUILDINGS OVER ONE STORY

GARAGE APARTMENT

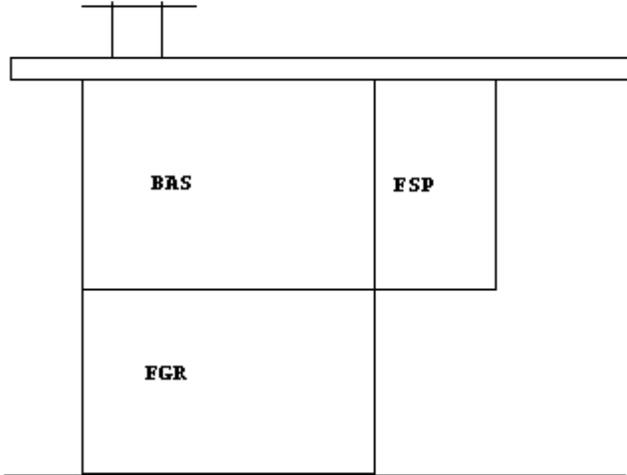
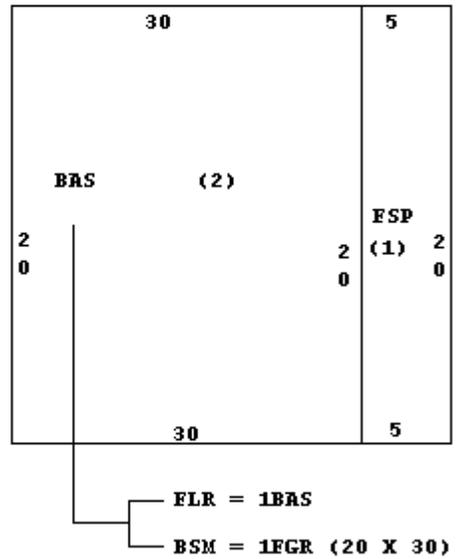


DIAGRAM AS FOLLOWS



TWO STORY RESIDENCE

TWO STORY RESIDENCE

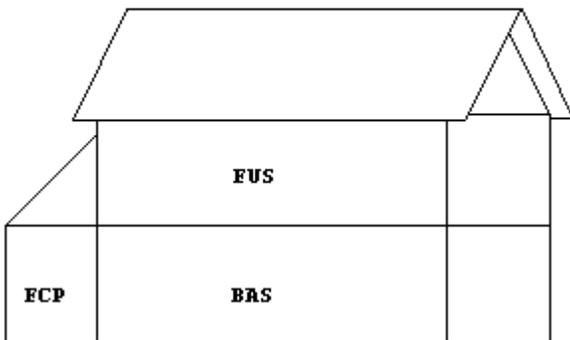
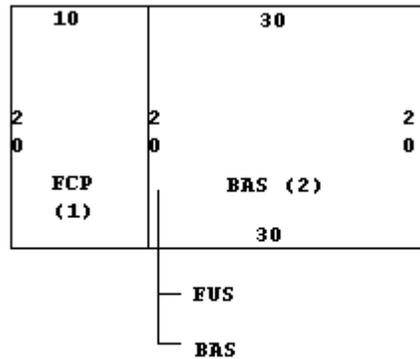


DIAGRAM AS FOLLOWS

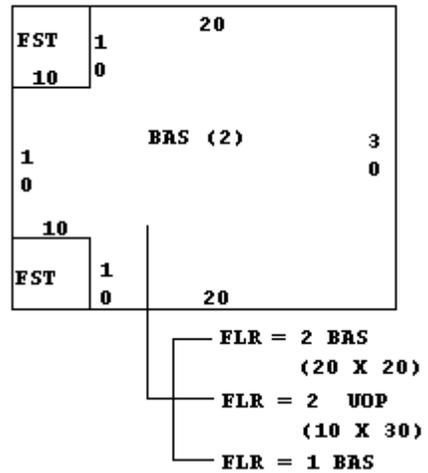
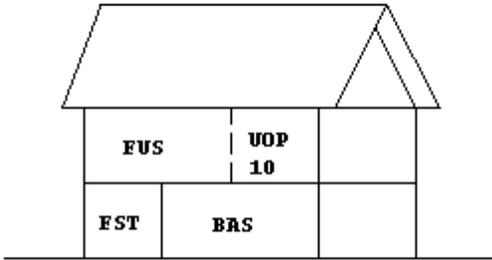
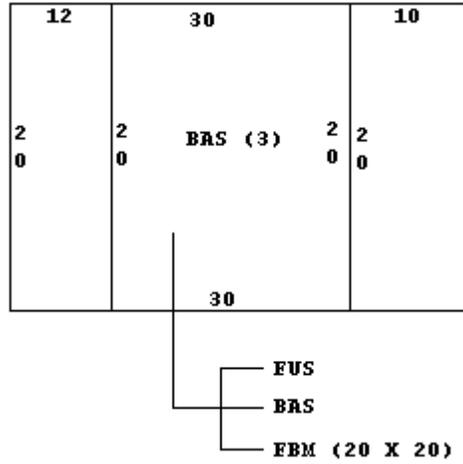
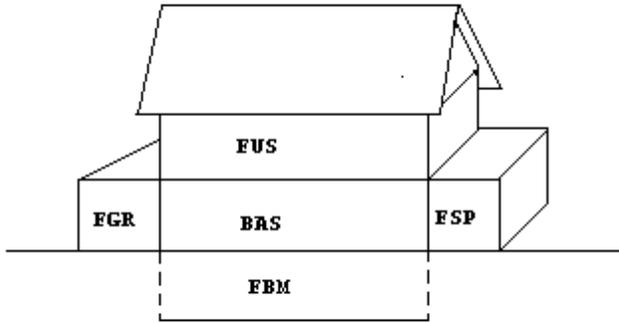


(since base measurements are shown on the diagram, they are not repeated)

Draw 1st level plan and denote upper story dimensions as shown.

PASCO III APPRAISERS MANUAL

2 story continued



PASCO III APPRAISERS MANUAL

INTRODUCTION

The proper use of this instrument is not difficult. It does, however, require attention to conformity and standardization of recording results. The field data collection instrument may be thought of as an interview form much as you see such notable research firms as Gallup, Harris and others use when they interview a person regarding some issue.

The difference is that in our case - we are "interviewing" a structure instead of a person. Because a building cannot express any opinion of its own value we have developed a form which will allow us to identify those physical characteristics which, when properly evaluated, will predict the fair market value of that parcel.

Consistency and uniformity are two concepts which must be memorized and burned into your actions as without these it is impossible to evaluate a parcel. That is, be consistent in how you mark like parcels for, even if you do not identify an element exactly correctly, if you mark it consistently, it can still give results which can be valid when adjusted for a consistent error.

It should be noted that the form is also designed to facilitate data entry operations. Therefore, it is doubly essential that consistency and uniformity are maintained and data is correctly entered. We have divided the form into basic groupings of data which can be most readily collected. A discussion of how to complete the form follows:

TRAINING

Paramount in the effective and efficient use of the form is the degree of training given the field listers regarding the proper methods and judgments to be made in completing the form. The proper training will include, as a minimum, the following procedures, which the project director is responsible for presenting to all field listers:

SELECTION OF SAMPLE PARCELS

The project director should select a cross section of parcels in the county, preferably ones which are recently sold, and select approximately 20 to 30 which cover the spectrum of housing types in the county. He should prepare a field form for each parcel for testing purposes, noting how well each parcel fits the mathematical model and noting any adjustments to the data collection which would be required to find more accurate results.

CLASSROOM INSTRUCTION

The field listers and all office personnel should attend this class which is designed to give each person a definition of the various elements on the card and how the physical card should be completed. Utilizing the definitions of the various elements and a slide projector, if available, various features should be shown as they appear on the card using local buildings as examples.

After covering the various definitions a short test should be given to test the grasp of the material. This will help indicate the degree of instruction necessary for the instructor to achieve an acceptable level of performance. Using the instructions on the following pages, the project director should present, in order, the steps for completing the form. Upon completion, the project director should review any questions from the students regarding any phase covered so far.

At this point, the instructor should assign each field lister a group of about five parcels from the previously selected sample parcels to field interview. A half day should be sufficient for this activity. Upon returning, the project director should review each lister's work with the individual explaining any errors.

A general class with the field listers should suffice to correct any errors which were made in common. All the sample parcels should be assigned to each field man and a day or two allowed for the collection of the data.

Upon returning the forms, the project director should review the work done and either make the decision to continue training, to begin field work, or to dismiss any lister not capable of performing to acceptable levels.

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INSTRUCTIONS FOR COMPLETING THE FIELD DATA COLLECTION INSTRUMENT

PARCEL NUMBER: TW MAP S BLK LOT SP U DV

The parcel number is the control level of the appraisal system. All properties are identified and computer files matched based upon this control. It is of critical importance that this be filled in very carefully and in a specific manner. A specification sheet unique to each county contains the details on how to complete the parcel number field for that county. This is found in chapter 11 of this manual. The space for the parcel number appears at the top of the field data collection instrument on both sides. The parcel number must be filled in on the form.

APPRAISAL DATE: 

The appraisal date is a required field. It is filled in to indicate the day the property was actually appraised.

APPRAISER VISITED BY or REVIEWED BY

AP #
[]

This is the code for the appraiser that visited the property. This is a required two digit numeric field.

NEW NOTICE

NN
[]

The New Notice code works with the NAL file and is used by the appraiser to explain a change in the assessed value of a particular parcel of property. This may be blank or numeric 01-99. New notice codes may be found at the end of this chapter.

SOURCE CODE (Source of Information)

SOURCE
[]

This is a one digit numeric field. County specifications may dictate this to be a required field. This code is used to show what assistance was used to determine the value of the property. The codes are as follows:

1 Owner	4 Inspection	7 Manager
2 Tenant	5 Estimated	8 Secretary
3 Agent	6 Contractor	9 Refused Information

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IMPROVEMENT CODES

USE MODEL
 [] []

This is one of the most important fields on the entire card as it both identifies the use of the improvement on the land as well as the appropriate mathematical model to be used in the valuation of the structure. It is a **REQUIRED ENTRY** and must match a set of validated entries for acceptance. Valid improvement use codes and a list of the valid mathematical model codes can be found at the end of this chapter. The number is a four digit entry composed of the following two fields - use and model.

CARD NOTES:

Four lines of notes are available. Only particularly relevant data is to be entered here. Entry is free form each line may contain a maximum of 25 alpha numeric characters.

TAX EXEMPT:

A three-character field to be used to indicate whether or not the parcel's building value is subject to an exempt status.

Property Address

HOUSE #	UNIT #	DIRECTION	STREET NAME	TYPE	SUFFIX	MUNICIPALITY	PRIMARY	DEL
---------	--------	-----------	-------------	------	--------	--------------	---------	-----

The property address is a 40 character alpha-numeric field that is treated as notes, i.e. it is not edited into the system. It is not mandatory that it be completed unless the specification sheet for the county so indicates. A typical use for this is to help in locating the parcel on subsequent field trips so the address should have meaning in this regard. The examples below indicate the correct coding for direction. Example one indicates the correct way for coding only one direction, i.e. north, south, east or west. Example two indicates the correct way for coding a combination direction, i.e. northeast, southwest, etc.

HOUSE #	UNIT #	DIRECTION	STREET NAME	TYPE	SUFFIX
000252	A	N	MAIN	ST	
011420	110	NE	MOREHEAD	AV	

The street type (TY) is edited for consistency. The appropriate codes can be found at the end of this chapter.

PARCEL OWNERS NAME

This field contains the property owner's name and address. The first field is for the owner's name.

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SALES DATA

Book	Page	Sale Date	Instrument Type	Qualified/Unqualified	Finance Type	Sales Price	Improved	Transfer/Split	View
------	------	-----------	-----------------	-----------------------	--------------	-------------	----------	----------------	------

Market sales represent the key to this appraisal system in that all the analysis and adjustments made in the system interact in some way with the market behavior of certain parcels.

Each sale should have been thoroughly screened and the status of the parcel (i.e. vacant or improved) at the time of sale noted.

This section allows all relevant sales data to be assembled.

DEED BOOK – D-BK [] The Deed Book may be alpha or numeric.

DEED PAGE – D-PG [] Official records page may be alpha or numeric.

SALE DATE – Must be a valid month, day and year for date of sale and date recorded.

QUALIFIED

Q = Qualified (arm’s length transaction)

A-X = Unqualified sale (not a valid market sale) use the disqualification codes found in Chapter 2.

IMPROVED

V = Vacant. The sale was for an unimproved parcel at time of sale.

I = Improved. The sale was for an improved parcel at time of sale.

SALES PRICE - Record the sales price to the nearest dollar including all commissions, etc. in this space.
Do not use punctuation.

IF THE SALE IS A FAMILY SALE, A DISTRESS SALE, INCLUDES PERSONAL PROPERTY, OR HAS SPECIAL TERMS, ETC. enter as unqualified sale.

*The system ranks sales internally with the most recent qualified sale appearing first with the remainder ranked in chronological order followed by disqualified sales ranked in chronological order starting with the most recent. Therefore, new sales data is entered on line 5 and subsequently ranked in the proper order by the System.

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LAND LINE INFORMATION

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJ/NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNIT TYPE	TOTAL ADJUST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES
RURAL AC	0120	RS	120	235	2.7690	4	1.4500	+30 +15 +00 +00 +00	PW	10,500.00	0.650	AC	4.020	42,210.00	27437	0	

Completion of the land coding is not difficult. It does, however, present more possibilities for combinations than do other sections of the form due to the OTHER ADJUSTMENTS which may be free form coded for each land use.

USE CODE

A four digit numeric use code is always required. See chapter 11 for Use Codes.

ZONING

A six digit position field must be a valid entry for your county and is a required field. See the specification sheet for your county for the proper coding of this item.

FRONTAGE AND DEPTH

Frontage is defined as the number of feet of the land located on a street or road. Frontage and depth are used to calculate value when used with land models 01, 02 and 03. Frontage plays into the calculation of value when using Land Model 04, 06 and 08. When pricing using Land Model '00' both Frontage and Depth are normally entered as information. If lot dimensions are not known, then these fields may be left blank when using Land Model 00.

DEPTH OR SIZE

The factor for depth or size should be left blank if an adjustment for depth is to be taken from a computerized depth or size table. The depth factor should be entered with 1.00 if there is to be no adjustment for depth. The depth table should be zero filled in this case.

LAND MODEL

The land model table must be 00-07. Depth must be 10' or greater if you use depth table 1-3 and 5 and 6. Depth tables, if used, require unit type to be "FF". The field must not be left blank. If depth table is not used, zero fill.

*The computer will not calculate frontage times depth when UT or LT is used; however, these dimensions can be printed for information only.

CONDITION FACTOR

This factor must be entered and is a decimal fraction of the form 1.25 with a decimal between the first and second digit. The condition factor times the depth factor times the unit price will give the total adjusted unit price. This calculation is done internally by the system and is not shown on the collection instrument. It is then applied to the number of units to determine land value which is shown on the final appraisal card. When Land Model 04 is used it is the result of the size factor X all other adjustments.

OTHER ADJUSTMENTS

This area is handled in one of two ways depending on the land model and the coding present. Refer to the specification sheet for your county to properly enter adjustments. When Land Model 04, 06 or 08 is used a plus or minus percent is written in for RF (road frontage), AC (access), LC (location), TO (topography), OT (other) and RT (type road).

LAND UNIT PRICE

Required unless the county specification sheet indicates otherwise. However, when using land model codes 05 this field may be left blank. When assigning a value the normal convention of dollars and cents positioning is used. This is the UNADJUSTED UNIT PRICE against which all conditions, etc., are applied. When using land use code 9010, this field must be zero filled.

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NUMBER OF UNITS

This entry is always required and is the basis upon which value is extended. The field has three positions to the right of the decimal point for fractional units.

UNIT TYPE

The appropriate unit type must always be entered with unit price as checking of unit price is based upon unit type. The appropriate codes for unit type are: AC (acres), LT (lot), FF (front feet) SF (square feet) or UT (unit).

LAND NOTES

Used for additional information pertaining to the Land Line.

ELDERLY EXEMPTION

A one-character field [ELD] used to indicate whether or not the value is subject to the elderly exemption Enter 1 for the 1st acre only or "Y" for all acres to be used in calculation of the exemption.

OTHER BUILDINGS/EXTRA FEATURES (OB/XF)

CODE	DESC	COUNT	LENGTH	WIDTH	UNITS	UNIT PRICE	CO/FA	AYB	EYB	%DEP OVR	SCH	%NET GOOD	APPR VALUE	OVR VALUE	TR1	NOTES	DEL
------	------	-------	--------	-------	-------	------------	-------	-----	-----	----------	-----	-----------	------------	-----------	-----	-------	-----

Inclusive of the many special improvements and extra features due to the nature of the materials used or their construction would be most difficult in a static valuation model. These are handled in a separate calculation which calculates the value based on the number of units, the percent condition and a unit price taken from the cost tables in chapter 11. The use of this portion of the form to record significant items increases the utility of the models to cover more variation than would otherwise be possible.

One word of caution in the use of this item, DO NOT PICK UP TRIVIA. If an item costs \$150 new and is three years old and is on a \$40,000 home, when new it would represent only .0037 percent of the value of the parcel; therefore, it is a waste of time to record such items. It is better to spend your time accurately determining the data elements called for in the system. Conversely, such items as boat houses, docks, pools, garages and other items of major value must be recorded to properly value the parcel. Be sure you have a clear idea of what is to be recorded in your county and what is not before beginning with this item.

Examples of items commonly handled in this manner include:

OTHER BUILDINGS:

- | | | |
|----------|-------------------|----------------|
| Carports | Sheds | Horse Stables |
| Garages | Utility Buildings | Poultry Houses |
| Barns | Farm Buildings | Hot Houses |

EXTRA FEATURES:

- | | | |
|--------------------------|-----------------------|------------------|
| Bank Features | Paving | Sprinkle Systems |
| Boat Ramps and Docks | Pools | Tanks |
| Elevators and Escalators | Railroad Spurs | Tennis Courts |
| Fences | Refrigeration Coolers | Weigh Scales |
| Patios | Silos Yard | Lights |

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ALL FIELDS MUST BE ENTERED

- CODE:** You may place an appropriate code in this field and the computer will automatically fill in the description, unit price and depreciation. See chapter 11 of this manual for OBXF codes.
- DESCRIPTION:** Use an alpha-numeric entry, maximum of 10 characters, to describe the extra features. If your county is set up to use the table feature, it will be necessary for you to use special codes in this field. (See County Specification sheet, chapter 11, for this option.) DO NOT FILL OUT IF "CODE" IS ENTERED.
- LENGTH:** If available, this data should be filled in.
- WIDTH:** If available, this data should be filled in.
- OB/XF UNITS:** The total units by which the extra feature is valued must be entered here. If the length and width dimensions are entered this field must be left blank if you wish the system to calculate the number of units. If length and width are entered in addition to the total number of units, the system will not calculate the total number of units but will use the total number of units that have been entered. This field may ONLY be left blank when length and width are entered.
- OB/XF UNIT PRICE:** The per unit price by which the Other Building or Extra Feature is valued will be entered here from the tables in the Appendix by the computer when the CODE is given, otherwise you must fill out completely.
- % COND:** Percent Condition. Enter the percent good of the extra feature when it was picked up on the form. When the total of the annual depreciation is subtracted from the original, percent good gives the percent condition which is multiplied times the replacement cost to give the depreciated replacement cost.
- YEAR BUILT:** Year Built, Actual, Effective. For Actual year built, enter the year the item was initially recorded. Effective year built indicates the year from which depreciation will be based.
- DEP.RATE:** An ANNUAL depreciation rate for each extra feature and special building will be entered based on the CODE. If there is no code you must enter depreciation rate per year and it cannot exceed 99.00% per year and should be zero filled if no other entry is called for.
- OVER:** Override. Instead of entering information in the fields discussed above you may place a value on the OB/XF by entering a "01" in the override field, entering a "1" in the OB/XF Units field and entering the price in the OB/XF unit price field.
- ELD:** Elderly Exempt. Enter a "Y" to indicate the item is subject to the elderly exemption.

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FOUNDATION

FOUNDATION	
1	EARTH
2	PIERS
3	CONTINUOUS FOOTING
4	SPREAD FOOTING
5	SPECIAL FOOTING

Foundation codes 1-3 are generally for residential type construction, while 4 & 5 describe commercial construction. Generally wall height and type roof determine the thickness of the foundation.

SUB FLOOR SYSTEM

SUB FLOOR SYSTEM	
1	EARTH/NO SUB FLOOR
2	SLAB ON GRADE
3	SLAB ABOVE GRADE
4	PLYWOOD
5	WOOD
6	SLAB PLATFORM HGHT
7	STRUCTURAL SLAB

Residential construction generally has codes 1-5 while commercial construction is generally coded 2, 3, 6 & 7. Code 7 is for high rise buildings with basements and sub basements.

EXTERIOR WALLS

EXTERIOR WALLS	
01	SIDING MINIMUM / NONE
02	CORRUGATED METAL (LIGHT)
03	COMPOSITION OR WALL BOARD
04	SINGLE SIDING (NO SHEATHING)
05	ASBESTOS SHINGLE
06	BOARD & BATTEN, ON PLYWOOD w/3
07	CORRUGATED ASBESTOS
08	MASONITE ON SHEATHING
09	WOOD ON SHEATHING OR PLYWOOD
10	ALUMINUM/VINYL SIDING
11	CONCRETE BLOCK
12	STUCCO ON CONC. BLOCK
13	STUCCO ON TILE OR WOOD FRAME
14	SIDING AVERAGE
15	BOARD & BATTEN (12" BOARDS)
16	WOOD SHINGLE/LOG
17	CEDAR OR REDWOOD SIDING
18	SIDING MAXIMUM
19	UTILITY BRICK
20	COMMON BRICK
21	FACE BRICK
22	STONE
23	CORRUGATED METAL (HEAVY)
24	MODULAR METAL
25	REINFORCED CONCRETE
26	PRECAST PANEL
27	FINISHED METAL
28	SLAB/THERMOPLANE

Exterior walls certainly represent the greatest portion of a structure visible from the exterior. Much of the quality and construction technique is reflected in the exterior wall type. ONE or TWO exterior wall types may be marked and entered in the appropriate spaces. Whenever possible mark only one exterior wall; however, when the structure does have relatively large areas of two distinct types of exterior walls, then mark as appropriate. If the wall type is a one digit number it should be entered as 01, 02, etc. When only one exterior wall type is marked it must be assigned to columns 33-34 and columns 35 - 36 must be zero filled. Code 01 - 22 are generally residential while all codes are used for commercial.

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ROOF STRUCTURE AND ROOF COVER

ROOFING STRUCTURE	
01	FLAT
02	SHED
03	GABLE
04	HIP
05	GAMBREL/MANSARD
06	IRREGULAR/CATHEDRAL
07	WOOD TRUSS
08	IRREGULAR/WOOD TRUSS
09	RIGID FRAME W/BAR JOIST
10	STEEL FRAME OR TRUSS
11	BOWSTRING TRUSS
12	REINFORCED CONCRETE
13	PRESTRESS CONCRETE

ROOFING COVER	
01	MIN. ROOFING (CORR. OR SH. M.)
02	ROLLED COMPOSITION
03	ASPHALT OR COMPOSITION SHINGLE
04	BUILT UP TAR AND GRAVEL
05	CORRUGATED ASBTS./RUBBER
06	ASBESTOS SHINGLE
07	CONCRETE TILE / CLAY
08	CEDAR SHAKE
09	ENAMEL METAL SHINGLE / COPPER
10	WOOD SHINGLE/SHI SHINGLE
11	SLATE
12	METAL

One roof structure must be picked which best corresponds to the observed roof structure. Residential codes are 1 to 6 and 8 while commercial are 7 to 13.

One roof cover must be picked which is the predominant roof cover. The cover should be evident and its condition should be of no concern. If it is very badly damaged by fire or wind, additional depreciation should be applied.

Single digit entries should be marked as 01, 02, etc.

INTERIOR WALL CONSTRUCTION

INTERIOR WALL CONSTRUCTION	
1	MASONRY OR MINIMUM
2	WALL BOARD OR WOOD WALL
3	PLASTERED
4	PLYWOOD PANEL
5	DRYWALL/SHEETROCK
6	CUSTOM INTERIOR

One or two items may be marked. If the interior of the structure has a large proportion of two distinct wall types (this commonly would occur when you have a paneled wall and drywall), both would be marked. If only one field is marked it must be shown in column 41 and column 42 must be zero filled.

INTERIOR FLOORING

INTERIOR FLOOR COVER	
01	NONE
02	MINIMUM, PLYWOOD, LINOLEUM
03	CONCRETE FINISHED
04	CONCRETE TAPERED
05	ASPHALT TILE
06	VINYL ASBESTOS
07	CORK OR VINYL TILE
08	SHEET VINYL
09	PINE OR SOFT WOODS
10	TERRAZZO MONOLITHIC
11	CERAMIC CLAY TILE
12	HARDWOOD
13	PARQUET
14	CARPET
15	QUARRY OR HARD TILE
16	TERRAZZO EPOXY STRIP
17	PRECAST CONCRETE
18	SLATE
19	MARBLE

Observe the predominant floor type of the structure. One or two items may be marked. If the interior flooring of the structure has a large proportion of two flooring types (e.g. vinyl and hardwood), then both would be marked. Otherwise, the second field, column 45-46 must be zero filled. When carpet is over hardwood check code 12 (hardwood). If carpet is over plywood check code 04 in subfloor and 14 in floor cover.

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HEATING FUEL, HEATING TYPE AND AIR CONDITIONING TYPE

HEATING FUEL	
1	NONE
2	OIL, WOOD OR COAL
3	GAS
4	ELECTRIC
5	SOLAR

HEATING TYPE	
01	NONE
02	BASEBOARD HEAT
03	FORCED AIR - NOT DUCTED
04	FORCED AIR - DUCTED
05	RADIANT CEILING HEAT
06	HOT WATER
07	STEAM
08	RADIANT - ELECTRIC
09	RADIANT - WATER
10	HEAT PUMP

AIR CONDITIONING TYPE	
1	NONE
2	WALL UNIT
3	CENTRAL
4	PACKAGED ROOF TOP
5	CHILLED WATER

These three elements are to be marked to indicate the method and fuel used to heat or cool a structure. Only one element may be marked under each category but one must be marked.

Observation and a few simple questions will enable you to be very accurate in obtaining this data.

BEDROOMS AND BATHS - RESIDENTIAL

BEDROOM - BATHS RESIDENTIAL			
LOCATION	BAS	FJS	LOWER LEVEL OR BASEMENT
BEDROOM	51	52	53
BATHS	54	55	56
1/2 BATHS	57	58	59

This field requires an entry which is based on the valuation model used. For a single family residential, the total number of bedrooms, baths, and half baths should be entered per floor.

COMMERCIAL PLUMBING

COMMERCIAL PLUMBING			
RESTROOM	51	52	53
TOTAL FIXT.	54	55	56

Enter the total number of restrooms per building. Enter the total number of fixtures per building.

STYLE OF DWELLING

STYLE OF DWELLING	
1	1.0 STORY
2	1.5 STORIES
3	2.0 STORIES
4	2.5 STORIES OR MORE
5	RANCH W/BASEMENT
6	A FRAME
7	SPLIT LEVEL
8	SPLIT FOYER

Enter the appropriate code for the number of stories for single family properties.

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FIREPLACES

FIREPLACE	
1	NONE
2	PREFAB
3	1 STY SINGLE
4	2 STY SINGLE/1 DBL
5	2 OR MORE
6	MASSIVE
7	2 OR MORE MASSIVE
	01

Enter the appropriate code for the number of fireplaces for single family properties. Massive generally refers to those fireplaces with components such as extra large hearths, extra large fireplaces, decorative stone, ornamentation, and trim, etc. Fireplaces in apartments or commercials are placed in extra features.

MKT/DESIGN FACTOR

MARKET / DESIGN FACTOR (BAS AREA ONLY)	
1	FACTOR 1
2	FACTOR 2
3	FACTOR 3
4	FACTOR 4
5	FACTOR 5
6	FACTOR 6
7	FACTOR 7
	02

When used as a market factor it modifies cost to reflect local market conditions. When it is used as a design factor, it considers the overall quality or uniqueness of the design.

QUALITY ADJUSTMENT

QUALITY ADJUSTMENT	
1	FAIR
2	AVERAGE
3	GOOD
4	VERY GOOD
5	EXCELLENT
	03

This entry must be made and must be one of the allowable codes. It should be marked in accordance with the specific details given for your county specification sheet.

PASCO III APPRAISERS MANUAL

DEPRECIATION

ACTUAL YR. BUILT		
EFFECTIVE YR. BUILT		
ECONOMIC OBSOLESCENCE		
FUNCTIONAL OBSOLESCENCE		

This entry is one of the most important to the skilled data gatherer in that there are four items on which much of the ability of the system to depreciate and analyze properties exists.

Actual Year Built: MUST be entered and must reflect the original year of construction.

Effective Year Built: MUST be entered and should reflect any modernization or refurbishing done to extend the useful life of the original structure beyond its normal life span, or for those homes located in a neighborhood or area where the market indicates less depreciation than the typical area within the county.

Economic Obsolescence: If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

Functional Obsolescence: If it exists it should be entered as a percentage amount to be added to normal physical depreciation. The percentage cannot exceed 50%.

UNUSUAL DEPRECIATION (Special Condition Codes, Percent Condition)

SPECIAL CONDITION CODE		
PERCENT CONDITION		

These entries allow the user to indicate special conditions such as fire or weather damage or where the dwelling has not been normally maintained as depreciation amounts.

There are three Special Condition Codes which may be entered if applicable. Otherwise, they should be left BLANK.

UC = Under Construction* TE = Temporary Economic
PD = Physically Damaged* AP = Abnormal Physical Depreciation
*UC, TE and PD will over ride Normal Depreciation

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PERCENT CONDITION must be used if one of the above codes (UC, PD, AP and TE) is used. PERCENT CONDITION is that percent good after you apply UC, TE or PD. PERCENT CONDITION is added to normal depreciation if you use code AP. NOTE: To use the Percent Condition one of the Special Condition Codes **MUST BE USED**. Also, care must be taken in the use of these codes as they will override the depreciation developed from the normal depreciation, economic obsolescence and functional obsolescence. AP should be entered as a percentage amount to be added to normal depreciation. When using Under Construction (UC), Physical Damage (PD), or Temporary Economic (TE), remember, that if you assign 60% for either of these codes and the dwelling is 70 years old and should really be 30% good, it will change it to 60% good because these codes override any normal physical, functional or economic depreciation.

The following is the CONSTRUCTION COMPLETION FORM recommended to recalculate percent condition:

	%	COMPLETE
BUILDING SITE CLEARED	1	
FOOTINGS	1	
SEPTIC/SEWER TAP	2	
FOUNDATION (CRAWL OR BSMT)	5	
FLOOR FRAMING OR SLAB	5	
WALL FRAMING & SHEATHING	7	
ROOF FRAMING & SHEATHING	4	
CORNICE & FACIA	2	
FINISH ROOF	2	
PLUMBING	4	
A. ROUGH	4	
B. FINISHED/FIXTURES	1	
ELECTRICAL	2	
A. ROUGH	2	
B. FINISHED	1	
C. FIXTURES	1	
HVAC	1	
A. ROUGH IN	1	
B. FURNACE SET	2	
C. COMPRESSOR	2	
EXTERIOR DOORS & WINDOWS	4	
EXTERIOR VENEER	7	
INSULATION	1	
A. WALLS	1	
B. CEILING	1	
SHEETROCK	5	
INTERIOR TRIM, DOORS & PANELING	7	
CABINETS/VANITIES	4	
TILE	1	
INTERIOR PAINT & WALLPAPER	4	
FIREPLACE	3	
EXTERIOR PAINT & SHUTTERS	3	
DRIVEWAY & WALKS	3	
STOOPS & DECKS	2	
ROUGH LOT GRADE	2	
LANDSCAPING	1	
APPLIANCES	2	
FINISHED FLOORS	4	
OTHER	<u>3</u>	
TOTAL	100%	

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CONDO AND COMMERCIAL

Data carried on this portion of the form needs to be entered on all improved properties other than single family residences and mobile homes.

COMMERCIAL HEAT AND AIR CONDITIONING

COMMERCIAL HEAT & AIR COND.	
1	NONE
2	HEATING & AIR COND. PACKAGED
3	HEATING & AIR COND. SPLIT

This field must be entered with a 1, 2 or 3.

FLOOR NUMBER

CONDO/COOP/APT. FLOOR NO.		
	81	82

When used with the 03 model condominium, this is the floor number on which the unit is located. When used with all other models, this is the number of floors in the building. Enter 01 - 99.

LOCATION (Condominiums)

CONDO/COOP/APT. LOCATION		
	83	84

Enter one of the following codes:

- OO - Not Applicable
- CN - Corner No View
- CV - Corner With View
- NN - No Corner, No View
- NV - No Corner With View

NUMBER OF UNITS

NO. UNITS		
	85	87

This is the total number of units in the building. Enter 001 - 099.

LAND TYPE

NO. UNITS		
	85	87

Enter one of the following codes:	Urban	Suburban	Rural
No View	01	11	21
Canal Front	02	12	22
River or Stream View	03	13	23
Lake Front	04	14	24
Bay Front	05	15	25
Gulf Front	06	16	26
Ocean Front	07	17	27
Mountain View	08	18	28
Golf View	09	19	29
Pool View	10	20	30

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OWNERSHIP % (Co-ops & Condominiums)

CONDO/COOP OWNERSHIP %	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">90</td> <td></td> <td></td> <td style="text-align: center; font-size: 8px;">93</td> </tr> </table>					90			93
90			93						

What percent of ownership. Example 2 1/2% would be entered as 0250.

STRUCTURAL FRAME

STRUCTURAL FRAME							
01	NONE						
02	WOOD FRAME						
03	PRE FAB						
04	MASONRY						
05	REINFORCED CONCRETE						
06	STEEL						
07	FIREPROOF STEEL						
08	SPECIAL						
	<table style="width: 50px; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">94</td> <td></td> <td style="text-align: center; font-size: 8px;">95</td> </tr> </table>				94		95
94		95					

For most non-single family models this item **MUST** be completed. The nature of this item may be determined from an analysis of the characteristics of the building. See the appendix for specifics regarding the definition of this element.

CEILING AND INSULATION QUALITY

CEILING & INSULATION							
SUSPENDED							
01	CEILING INSULATED						
02	WALL INSULATED						
03	CEILING & WALL INS.						
04	NO INSULATION						
NOT SUSPENDED							
05	CEILING INSULATED						
06	WALL INSULATED						
07	CEILING & WALL INS.						
08	NO INSULATION						
NO CEILING							
09	ROOF INSULATED						
10	WALL INSULATED						
11	ROOF & WALL INS.						
12	NO INSULATION						
	<table style="width: 50px; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">96</td> <td></td> <td style="text-align: center; font-size: 8px;">97</td> </tr> </table>				96		97
96		97					

Mark one of the entries which best describes the ceiling insulation quality. First find the applicable category of ceiling (Suspended Ceiling, Not Suspended, No Ceiling) and then mark the appropriate type of insulation within that category. If there is no ceiling and no insulation the field should be zero filled.

AVERAGE NUMBER OF ROOMS PER FLOOR (Used in Model #4 only)

AVG. NO. ROOMS PER FLOOR	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> <td style="border: 1px solid black; width: 25px; height: 20px;"></td> </tr> <tr> <td style="text-align: center; font-size: 8px;">98</td> <td></td> <td></td> <td style="text-align: center; font-size: 8px;">100</td> </tr> </table>					98			100
98			100						

Enter 001 - 999. When the property has numerous floors, it is too time consuming to determine the total number of rooms for the entire structure. Therefore, investigate one or two stories to develop the approximate average. It would be advisable to check floors above the base floor as it usually contains a greater percentage of open area than the remainder of the floors. This field cannot be zero filled.

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ESTIMATED PERCENT COMMON WALL

If the structure shares a party wall, enter to the nearest 5%, the total percentage of party wall shared by the improvement.

NONSTANDARD WALL HEIGHT

The height of the first floor wall should be entered to the closest foot. The program will determine if it is non-standard and mark appropriate adjustments. If the field is zero filled, the standard height for the particular model will be assumed.

The following are considered to be the standard wall heights applicable to the system models:

Model 03	8 feet
Model 04	12 feet
Model 05	8 feet
Model 06	14 feet
Model 07	12 feet

BUILDING NAME

[]

This is a free form field to be used for the BUILDING NAME or Identification. This is an optional field.

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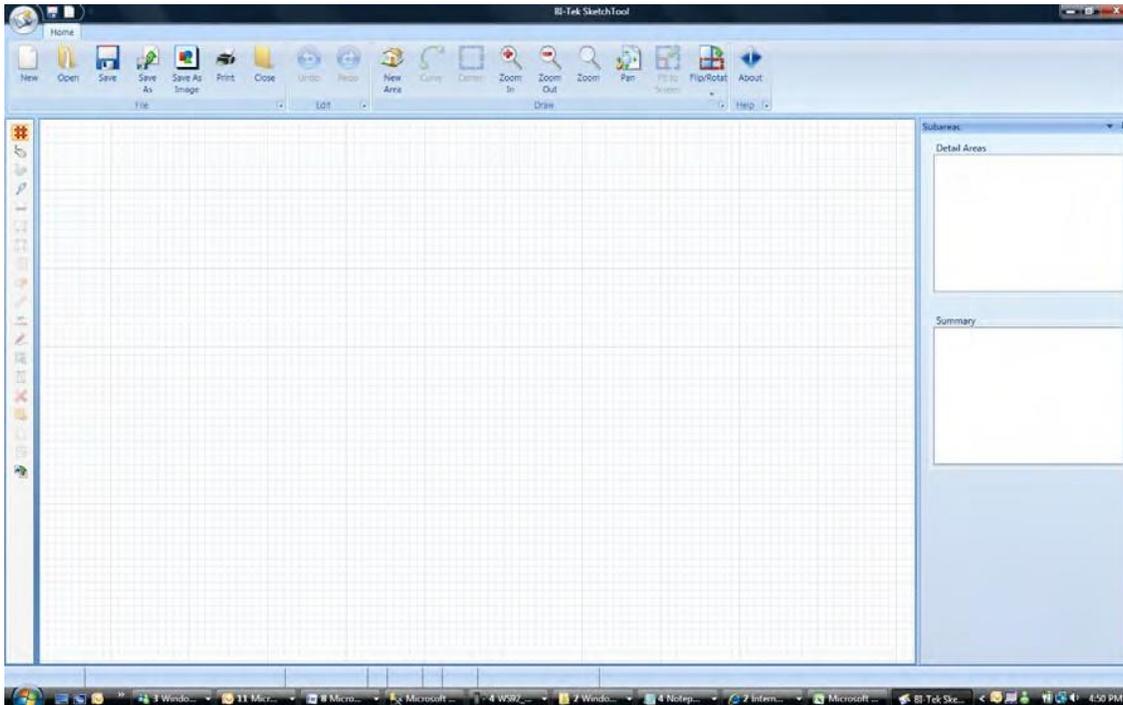
BUILDING SKETCH CODING

BI-TEK, SKETCH-TEK

Screen Layout

The most commonly used features are available on the screen without the need to select these features from drop-down menus.

- **Grid:** The grid area (or sketch pad), located in the center of the screen, is where the footprint of the building is drawn. Each square in the grid represents one square foot.
- **Ribbon Menu:** Commonly used tools are located in the ribbon menu at the top of the screen.
- **Shortcut Pad:** Icons for shortcut features are located in the pad on the left of the screen.
- **Subarea:** Areas and their square foot totals are displayed in the window pane on the right side of the screen
 - **Detail Areas:** Displays each subarea and the associated square foot total.
 - **Summary:** Combines the like subareas and displays the square foot total of the areas of the same type.
- **Status Bar:** Located at the bottom of the screen, displays the up/down, left/right distance(s) needed to close the currently open area as well as the total square footage of the closed areas.



PASCO III APPRAISERS MANUAL

Drawing an Area

Areas can be drawn with the mouse or the keyboard. The keyboard method is the default, and recommended, drawing mode. To switch to “mouse mode”, click the “Mouse” icon located on the shortcut pad.

To begin drawing, click anywhere in the grid to define the start point. The “**Select Area**” dialogue box will be displayed where the following attributes are selected:

- **Subarea Type:** Select the type of the subarea being drawn.
- **Levels:** Enter the floor range when the area represents more than one floor.
- **Area:** (Area Coding) Enter the square footage when adding an area that will not be sketched.

Click the “OK” button to open the subarea to begin drawing. The area will now be displayed in the “Subareas” pane.

TIP: Once an area is closed, the attributes can easily be changed by double clicking on the subarea label which will display the “**Select Area**” dialogue box.

Drawing a Line

To draw a line, type in a length and press the appropriate arrow key. This will draw an active line in the length and direction entered. If the length and/or direction is not correct, press the ESC key and re-draw the line. Once the end point is drawn as desired, press Enter to anchor the line. The current drawing point is represented by a red circle. The drawing point of the currently open area can be swapped to the opposite end point by pressing “W” or clicking on the “Swap Start Point” icon located on the shortcut pad.

TIP: Alternately, press or hold down an arrow key to draw a line. The pointer moves in one-foot increments. CTRL + the arrow key will move the pointer in .1 foot increments.

Drawing Angles

An angled wall can be drawn using one of the methods below:

- **Rise/Run:** Type in the length and direction for both the rise and run **without pressing Enter between length and direction entries.** For example, to draw an angled line with a rise and run of 2 feet each, type in “2” and the rise direction arrow, then type in “2” and the run direction arrow. The end point of the line can then be anchored by pressing the Enter key.
- **Length/Direction/Angle:** Without pressing Enter between these steps, type in the length of the line, then type in the direction of the angle (“L” for left, “R” for right), then type in the degree of the angle such as 40 for a 40 degree angle. Press Enter to draw the line. The end point of the line can then be anchored by pressing the Enter key.

Curves

Once a line is drawn, but not anchored, it can be changed to a curve by pressing “V” or by clicking the “Curve” icon in the ribbon menu. This acts as a toggle that puts the tool into curve mode. Pressing “V” or the “Curve” icon again takes the tool out of curve mode. The curve is adjusted by rolling the mouse wheel or pressing the up and down arrow keys. The length of the curved line and the angle of the arc segment is displayed as the curve is adjusted. Press the Enter key to anchor the line. This will take the tool out of curve mode.

Auto Advance

A line can be drawn using the Auto Advance feature by holding the CTRL key and pressing the appropriate arrow key. This advances the end point of the line to the next intersecting point based on the end points of existing lines. Once the desired end point is reached, press Enter to anchor the line.

Trace Feature

The trace feature is used to draw common lines for the current open area by tracing over existing lines of an adjoining area. Once the currently open area intersects a line of an adjoining area, press “T” or click the Trace icon located in the Shortcut pad to draw and anchor the line.

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Suspending an Area

A new area can be started before closing the currently open area by suspending the current area. Two methods can be used to suspend the currently open area.

- **Starting a new area from the current drawing point:** To suspend an area, press “S” or click the “New Area” icon located on the ribbon menu. Once the new area is closed, control returns to the suspended area to continue drawing. For example, when drawing a base area and a different area is encountered, the base area can be suspended and the different area can be drawn and closed before continuing the base area.
- **Suspend drawing the current area:** To suspend drawing the current area, press “S” or click the “Suspend Area” (Hourglass) icon located in the shortcut pad. The current drawing point will turn blue and a new area can be started, or other actions can be performed while the suspended area is open. Once a different area is closed, control returns to the most recently suspended area.

Correcting an anchored line

Use the Delete key to remove line(s) until the incorrectly drawn line is reached. Once removed, the incorrect line can then be drawn correctly. Use the Insert key to re-draw the lines removed with the Delete key earlier.

Completing an Area

The area will be closed when the end point of the final line reaches the starting point of the first line. Once the area is closed, a label showing the subarea type and square footage is placed inside the area. Also, the “Subareas” pane will be updated with the square footage of the area.

Auto Close

Once two or more lines are drawn, the auto close features are enabled and the currently open area can be closed automatically using one of the methods below:

- **Automatically closing an area drawing 1 line:** Press “A” or click on the “Auto Close 1 Line” icon located in the shortcut pad. This feature is used to draw one final line of an area even when the end point of the last line and the start point of the first line are not aligned. This will result in an angled line.
- **Automatically closing an area drawing 2 lines:** Hold down the CTRL key and press “A” or click on the “Auto Close 2 Lines” icon located on the shortcut pad. One or two lines will be drawn to complete the area. The lines are drawn using the distances remaining to reach the starting point. The lines will be drawn in the directions that result in the largest area. This feature can be used to draw the final two lines of a rectangle once two lines have been anchored.

Drawing Additional areas

To draw a new area, all existing areas on the grid must be closed or suspended. (See “Suspending an Area” above.) Select any point on the grid to begin drawing as usual. The following features are useful in drawing additional areas:

- The “Jump” feature is used to start an additional area at a precise location. Press “J” to position the cursor on an existing point closest to the cursor. The “Select Area” dialogue box will be displayed.

TIP: If the desired starting point is other than the “Jump” location, press ESC to close the “Select Area” dialogue box and use the arrow keys to position the cursor to the exact location. Press Enter to display the “Select Area” dialogue box and resume drawing.

- The “Copy” feature is used to copy an existing area. Select the area to be copied by clicking inside the area on the grid or by clicking on the area in the “Subareas” pane. Once the desired area is selected, hold down CTRL and press “C” or click on the “Copy Area” icon on the shortcut pad. A copy of the area will now be attached to the cursor. Move the copied area to the desired location and click the mouse to release it.

Opening an Existing Area for Editing

To open an existing area, click on one or more adjacent lines which will change the color of the lines to green. Then press “O” or click the “Reopen Area” icon located on the shortcut pad. The selected lines will be removed and drawing can continue.

Negative areas

In the case where an area encloses an area of a different type, the enclosed area can be placed inside the enclosing area. This is done by first drawing the enclosed area separately and then moving that area inside the boundaries of the enclosing area. When the enclosed area is released inside the enclosing area, a dialogue box will be displayed prompting the user “Is the area of ‘A’ to be subtracted from the area of ‘B’?” Click “Yes” to subtract the square footage of the enclosed area from the square footage of the enclosing area.

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Labels

Once an area is closed, it will be labeled with the subarea code and total square footage. Lines are labeled with lengths as they are drawn. Drawing an area in a clockwise direction will position the length labels on the inside of the area. Drawing an area in a counter-clockwise direction will position the length labels on the outside of the area. The following features may be used with labels:

- **Moving a label:** A label can be moved by left clicking and dragging the label to the desired location.
- **Hiding Square Footage:** To hide the square footage section of the area label, select the area(s) and press “H” or click the “Hide Area Labels” icon located on the shortcut pad. Repeat this action to show the label.
- **Flipping line lengths:** To flip the line lengths to the opposite side of the line, press “F” or click on the “Flip Labels” icon located on the shortcut pad.
- **Hiding common line lengths:** To hide line lengths of common walls, hold CTRL and press “H” or click the “Hide Common Line Length Labels” icon located on the shortcut pad.
- **Hiding the line length on a selected line:** To hide the line length label of a selected line, select the line by clicking it and then press Shift+”H” or click on the “Hide Line Length Label” icon located on the shortcut pad.

File Menu Items

- **New (CTRL+N):** Used to create a new sketch.
- **Open (CTRL+O):** Used to open an existing sketch file (.st) document.
- **Save (CTRL+S):** Saves the currently open sketch. If no filename and location has been chosen, the user will be prompted.
- **Save As:** Prompts the user to save the currently open sketch to a specific location.
- **Save As Image:** Prompts the user to save the currently open sketch as a JPG file.
- **Print (CTRL+P):** Prompts the user to print the currently open sketch.
- **Close (ALT+F4):** Exits the program.

Edit Menu Items

- **Undo/Redo:** To undo and redo actions, click the “Undo” or “Redo” icons.

Draw Menu Items

- **New Area (N):** Used to start a new area.
- **Curve (V):** Used to put the tool in curve mode which allows the user to change the shape of the current active line to a curve.
- **Center (C):** To quickly center the drawing on the screen, press “C” or click the “Center” icon.
- **Zoom In / Zoom Out:** This feature is used to scale the grid to make the drawing fit or to view a particular section of the drawing. Zooming can also be accomplished using the scroll wheel, keyboard, or zoom tool.
- **Scroll Wheel (if so equipped):** Anytime there is no active line, roll the scroll wheel forward to zoom in or backward to zoom out.
- **Keyboard:** Press “Z” to zoom in or “U” to zoom out.
- **Zoom Tool:** Click the “Zoom” icon located on the ribbon menu to activate. Then click on the grid and drag the zoom box around the area to zoom in on. Click the mouse again to zoom to the selected location.

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- **Pan:** To move the position of the drawing on the grid, click the “Pan” icon. Then click and hold on the grid to drag the drawing as desired. Click the “Pan” icon again to de-activate.
- **Fit To Screen:** To center and fit the drawing on the grid, press “D” or click on the “Fit to Screen” icon.
- **Flip/Rotate:** To flip and/or rotate the drawing, click the “Flip/Rotate” icon.

Shortcut Pad Items

- **Grid (G):** Used as a toggle switch so show/hide the background grid in the drawing area.
- **Keyboard (K):** Selects keyboard drawing mode.
- **Mouse (M):** Selects mouse drawing mode.
- **Quick Draw (Q):** Selects “Quick Draw” mode which does not require “Enter” to be pressed to anchor a line after the distance and direction are entered.
- **Flip Labels (F):** Moves the line length labels to the opposite side of the lines.
- **Auto Close - 1 Line (A):** Auto-closes the sketch drawing one line.
- **Auto Close - 2 Lines (CTRL+A):** Auto-closes the sketch drawing one or two lines.
- **Hide Area Labels (H):** Used as a toggle switch to hide/show the square footage with the area label.
- **Hide Common Length Labels (CTRL+H):** Used as a toggle switch to hide/show common length labels.
- **Hide Line Length Label (Shift+H):** Used to hide the line length label of the selected line.
- **Swap Start Point (W):** Used to move the drawing point to the opposite end of the currently open area.
- **Trace Line (T):** Used to trace the lines of an adjoining area.
- **Select All:** Selects all areas of the drawing.
- **Suspend Drawing (S):** Used to suspend drawing of the current area leaving it open.
- **Delete (Delete):** To delete the selected area(s), click the “Delete Selected Areas” icon.
- **Move Area (X):** Used to move an area to a different location on the grid.
- **Copy Area (CTRL+C):** Used to copy an existing area.
- **Reopen Area (O):** Used to open a closed are for editing.
- **Import Legacy Sketch (F7):** To import a traverse from legacy Pasco, click the “Import Legacy Sketch” icon. An input box will be display and the traverse, in the Pasco format, can be entered to generate a drawing.

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TAX EXEMPT CODES

- Code 1 - Religious exemption
- Code 2 - Governmental (Federal, State, Local)
- Code 3 - Educational (Non-Governmental)
- Code 4 - Educational (Religious)
- Code 5 - Charitable – Hospital Property
- Code 6 - Charitable – Homes for the Aged, Sick and Infirm
- Code 7 - Charitable – Low and Moderate Income Housing
- Code 8 - Charitable – All others
- Code 9 - All other exemptions
- Code A - American Legion, DAV, Lodges etc.
- Code B - Pollution Abatement and Recycling

The codes listed above should be entered in the Card Header 00 in the field labeled Exempt.

The codes listed below should be entered in the Card Header 00 in the field labeled NN (New Notice).

- 01 - New Building
- 02 - Building Completed Tax Year
- 03 - Remodeling or Addition to Improvements
- 04 - Building Air Conditioned
- 05 - Building Demolished
- 06 - Combining real estate Parcels
- 07 - Correction of Acreage
- 08 - Division of Real Estate
- 09 - Change in Zoning or Use
- 10 - Land Value Adjustment
- 11 - Clerical Correction in Assessment
- 12 - Board of Equalization Adjustment in Value
- 13 - Exempt to Taxable Status
- 14 - Right of Way Acquisition
- 15 - Part of Improvements demolished
- 16 - Building Removed
- 17 - Building Moved onto Site
- 18 - Building Partially Completed
- 19 - Value Reduced Temporarily
- 20 - Discovered Property
- 21 - Revised Notice
- 22 - Agriculture Use Valuation
- 23 - Forest Use Valuation
- 24 - Horticulture Use Valuation
- 25 - County-Wide Revaluation
- 26 - Change of Ownership
- 27 - Reviewed - No Change in Value
- 28 - Mobile Home Site Added
- 29 – Remodeling/Addition, Part Completed
- 30 – Building value adjusted
- 31 – Addition/Remodeling complete for tax year
- 32 – Pier or Dock
- 33 – Reviewed – No change in value
- 34 – Mobile home site added
- 35 – New subdivision
- 36 – Property Annexed
- 37 – Land Use adjust
- 38 – DOT Right of Way
- 39 – Problem – Call Office
- 40 – Fire District Correction
- 50 – Taxpayer furnished no document/no change
- 99 - No notice

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TAX EXEMPT CODES

	LAND
Code 1 (Religious)	
Churches and Parsonages	7100
Assemblies, Retreats, etc.	7101
Promotional Offices & Headquarters	7102
Code 2 (Governmental)	
Federal, State	8600
Local	
Code 3 (Educational)	
Non-Governmental	7200
Code 4 (Educational)	
Religious	7200
Code 5 (Charitable)	
Hospital	8500
Code 6 (Charitable)	
Homes for the Aged, etc	7400
Code 7 (Charitable)	
Low and Moderate Income Housing	8900
Code 8 (Charitable)	
Cemeteries	7600
YMCA	7700
Civic or Community Organizations	7700
Code 9 (Other)	
Code A (Charitable)	
Disabled Veterans Housing	7402
Lodges	7700
DAV	7700
Code B (Pollution Abatement and Recycling)	
Non-Profit Water & Sewer Company, Waste Disposal, Water & Air Pollution	8601
Recycling & Resource Recovery Facilities	8603

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STREET TYPES

AV - Avenue
BV - Boulevard
CR - Circle
CT - Court
DR - Drive
LP - Loop
LN - Lane
PK - Park
PL - Place
PT - Point
PW - Parkway
RD - Road
ST - Street
SQ - Square
TE - Terrace
TR - Trace
TL - Trail
WY - Way

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DEED EDIT SHEET

- | <u>Code</u> | <u>Reasons for Rejection</u> |
|-------------|---|
| A. | The transaction includes the conveyance of three (3) or more parcels. |
| B. | Sales for which the improvements sold are not included in the tax assessment or the assessment included improvements built after the sale. |
| C. | Deed shows \$6.00* or less in excise (revenue) stamps. *Transaction is for \$3,000 or less. |
| D. | The date the deed was <u>made</u> , <u>entered</u> or <u>notarized</u> is outside the dates of the study period. (The study period runs from January 1 to December 31.) |
| E. | The transaction is between relatives or related businesses. |
| F. | The grantor is only conveying an undivided or fractional interest to the grantee. |
| G. | The deed reserves unto the grantor a life estate or some other interest. |
| H. | The deed reserves unto the grantor the possession of, or lease of, the property for a specified period following the sale. |
| I. | One or both of the parties involved in the transaction is governmental, a public utility, lending institution; or a relocation firm. |
| J. | The deed conveys a cemetery lot or other tax exempt property. |
| K. | One or both of the parties involved in the transaction is a church, school, lodge, or some other benevolent, educational, or fraternal organization. |
| L. | The Deed of Trust indicates an amount that is in excess of the purchase price as reflected by the excise stamps. |
| M. | The deed indicates that the property conveyed is situated in more than one county. |
| N. | The transaction is for minerals, timber, etc. or the rights to mine or cut same. |
| O. | The transaction includes the conveyance of personal property, and the value of such is not specified separate from the real property value in the deed. |
| P. | The transaction is the result of a forced sale or auction. |
| R. | The transaction involved the trade or exchange of real property, or a loan assumption. |
| S. | The transaction is for real property which cannot be clearly identified on the county tax records. |
| X. | Other (An explanation must be provided when this code is used.) |

PASCO III APPRAISERS MANUAL

CALCULATION OF SYSTEM VALUES

PREFACE

Simple compilation of data is only one part of the system's function. Secondly is determination of values associated with the varied structural components of each improvement type. The following chapter details how the system makes its calculations in the derivation of property values.

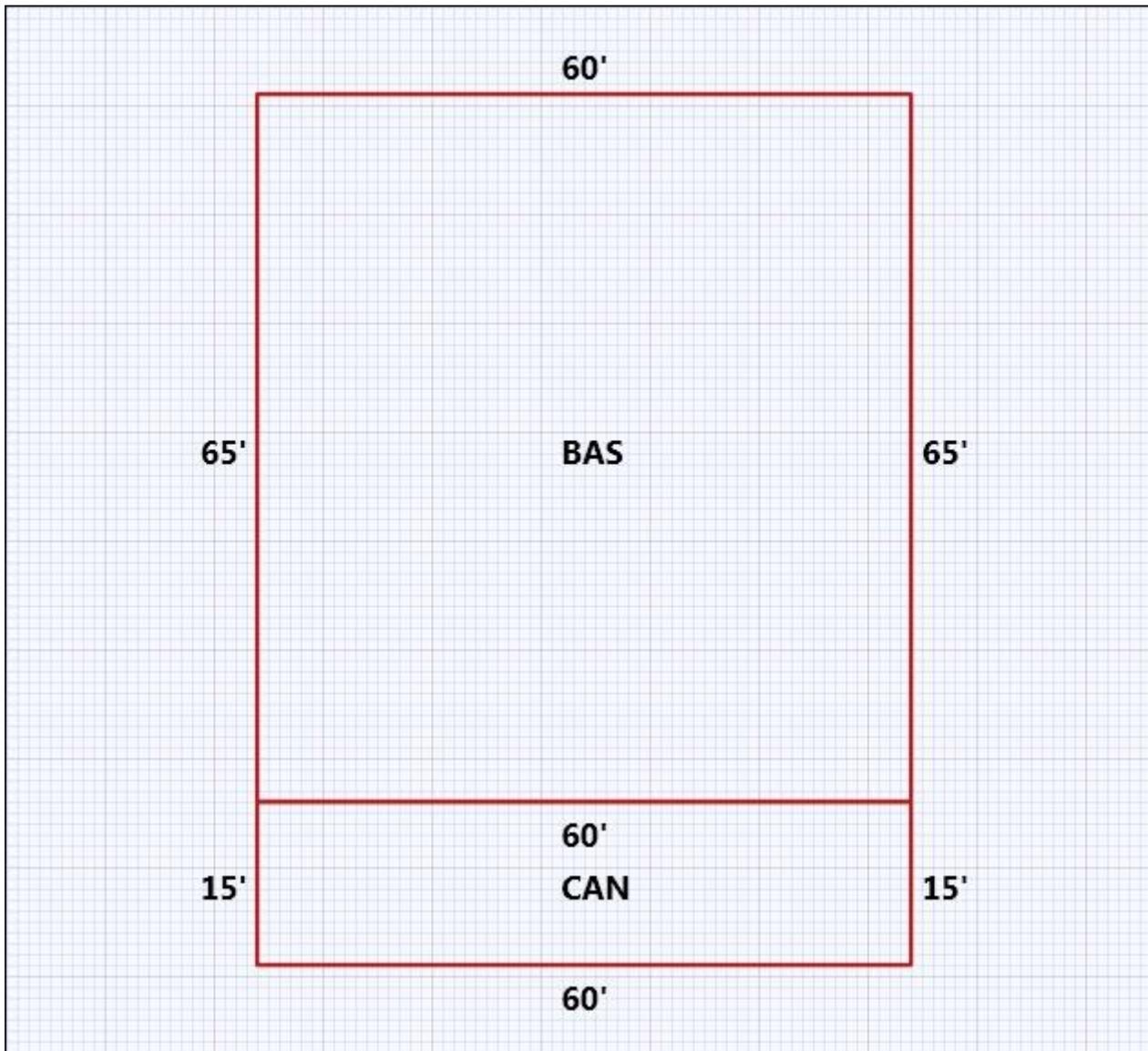
PASCO III APPRAISERS MANUAL

CALCULATION OF SYSTEM VALUES

In order for the user to have a basic understanding of the operation of the SYSTEM and the computerized application of the index valuation models, the following step-by-step calculation of a sample parcel is presented. We have chosen a commercial property in order to show all the various indices. However, the procedure is identical for single family residences unless otherwise indicated.

The following graph and structural element data will be used for the purpose of example:

EXAMPLE



BUILDING SKETCH

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STEP 1. AREA CALCULATIONS

A. Determine the square foot area of all the sub areas. As shown on the sample card, the parcel has two sub areas:

BAS = 3,900 square feet
CAN = 900 square feet

B. Multiply each gross area by the percentages assigned to it (this percentage is located in the TABLE OF SUB AREA found in the APPENDIX).

BAS 3900 SQ. FT. X 100% = 3,900
CAN 900 SQ. FT. X 30% = 300
TOTAL ADJUSTED AREA 4,200

NOTE: All points will be truncated after each application. For instance, if the exterior wall had 2 exterior wall points and when divided it came out 25.5, round to 25.

STEP 2. DETERMINE QUALITY INDEX (Points)

The determination of the quality index is a most important operation. It is the discriminator allowing differences and local conditions to be expressed as an index number which, when applied to a general county wide rate for a given type of improvement, will yield an adjusted base rate. This adjusted base rate simulates the per square foot rate which the market would most probably yield should that parcel sell.

CONSTRUCTION DETAIL	
Foundation	4
Spread Footing	6.00
Sub Floor System	2
Slab on Grade-Residential/Commercial	6.00
Exterior Walls	11
Concrete Block	21.00
Exterior Walls	21
Face Brick	0.00
Roofing Structure	09
Rigid Frame w/Bar Joist	10.00
Roofing Cover	04
Built Up Tar and Gravel/Rubber	4.00
Interior Wall Construction	5
Drywall/Sheetrock	8.00
Interior Floor Cover	10
Terrazzo Monolithic	10.00
Interior Floor Cover	14
Carpet	0.00
Heating Fuel	04
Electric	1.00
Heating Type	10
Heat Pump	6.00
Air Conditioning Type	03
Central	6.00
Commercial Heat & Air	2
Packaged Unit	0.00
Structural Frame	04
Masonry	12.00
Ceiling & Insulation	03
Suspended - Ceiling and Wall Insulated	7.00
Half-Bathrooms	
BAS - 0 FUS - 0 LL - 0	0
Plumbing Fixtures	
8.00	6.000
Office	
BAS - 0 FUS - 0 LL - 0	0
TOTAL POINT VALUE	103.000

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From the preceding figures we have obtained the following:

FOUNDATION	6	points
SUB FLOOR SYSTEM	6	points
EXTERIOR WALL CONSTRUCTION	21	points
ROOFING STRUCTURE	10	points
ROOFING COVER	4	points
INTERIOR WALL CONSTRUCTION	8	points
INTERIOR FLOORING	10	points
HEAT FUEL	1	point
HEAT TYPE	6	points
AIR CONDITIONING TYPE	6	points
COMMERCIAL PLUMBING	6	points
STRUCTURAL FRAME	12	points
CEILING AND INSULATING	7	points
 TOTAL POINTS	 103	 points

TOTAL POINT VALUE 103.000			
BUILDING ADJUSTMENTS			
Shape/Design	2	Rectangle	1.00
Quality	3	Average	1.00
Size	Size	Size	1.06
TOTAL ADJUSTMENT FACTOR			1.060
TOTAL QUALITY INDEX			109

The QUALITY INDEX is the design or height factor x the quality factor x size factor x the total points. Therefore, 1.00 (design) x 1.00 (quality) x 1.06% (size) = 1.06 x 1.03 = 1.09 or 1.09.

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STEP 3. DETERMINE EFFECTIVE BASE RATE

- A. The base rate for a particular model is given. In this instance, it is \$56.00 per square foot.
- B. Multiply the base rate times the quality index:

$$\begin{aligned} \$56.00 \times 1.09 &= \$61.04 \\ \$56.00 &\text{ is the effective base rate.} \end{aligned}$$

STEP 4. CALCULATE REPLACEMENT COST NEW

- A. Replacement Cost New is the product of the effective base rate times the total adjusted area calculated earlier. In the sample parcel we have;

$$\$61.04 \times 4,170 \text{ EFF AREA} = \$254,537$$

STEP 5. DETERMINE DEPRECIATION AND PERCENT CONDITION OF THE SUBJECT

- A. Depending on the improvement type one of two methods is used. In the appendix are the appropriate table and at the end of this chapter, a further discussion of their use.
- B. The sample parcel is an improvement type 10 with an effective age of 10 years and is depreciated 15%.
- C. To determine the percent condition, subtract the amount of depreciation from 1.0. In the sample parcel, the percent condition equals $1.0 - .15 = 85\%$.

STEP 6. CALCULATE THE DEPRECIATED BUILDING VALUE

- A. The DEPRECIATED BUILDING VALUE is the Replacement Cost New x the Percent Condition in the sample parcel.

$$\$254,537 \times .85 = \$216,356 \text{ Rounded to DEPR BLDG VALUE} = \$216,360$$

- A. To the Depreciated Building Value is added the total Depreciated OB/XF Value and Land Value.
- B. In the same, this is as follows:

\$216,360	Depreciated Building Value
\$10,000	Total Depreciated OB/XF Value
<u>\$61,010</u>	Land value
\$287,370	Total

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SAMPLE PROPERTY RECORD CARD

CONSTRUCTION DETAIL	MARKET VALUE								DEPRECIATION		CORRELATION OF VALUE								
Foundation	USE	MOD	Eff. Area	QUAL	BASE RATE	RCN	EYB	AYB	NORM %	0.15000	CREDENCE TO	MARKET							
Spread Footing 6.00	10	07	4,170	109	61.04	254537	2005	2005	GOOD	85.0	DEPR. BUILDING VALUE - CARD	216,360							
Sub Floor System	TYPE: COMMERCIAL								COMMERCIAL		DEPR. OB/XF VALUE - CARD	10,000							
Slab on Grade-Residential/Commercial 6.00	STYLE: 1 - 1.0 Story										MARKET LAND VALUE - CARD	61,010							
Exterior Walls												TOTAL MARKET VALUE - CARD	287,370						
Concrete Block 21.00												TOTAL APPRAISED VALUE - CARD	287,370						
Exterior Walls												TOTAL APPRAISED VALUE - PARCEL	287,370						
Face Brick 0.00												TOTAL PRESENT USE VALUE - LAND	0						
Roofing Structure												TOTAL VALUE DEFERRED - PARCEL	0						
Rigid Frame w/Bar Joist 10.00												TOTAL TAXABLE VALUE - PARCEL	287,370						
Roofing Cover												SALES DATA							
Built Up Tar and Gravel/Rubber 4.00												OFF. RECORD	DATE	DEED	INDICATE SALES PRICE				
Interior Wall Construction												BOOK	PAGE	MO	YR	TYPE	Q/U	V/I	
Drywall/Sheetrock 8.00												01987	1919	9	2010	WD*	U	V	79,000
Interior Floor Cover												01955	0785	12	2009	WD*	X	V	0
Terrazzo Monolithic 10.00												01916	0263	4	2009	WD*	X	V	0
Interior Floor Cover												00791	1205	12	1991	WD*	U	V	0
Carpet 0.00												00732	0723	2	1990	WD*	U	V	0
Heating Fuel												BUILDING AREA 3,900							
Electric 1.00												NOTES							
Heating Type												*							
Heat Pump 6.00																			
Air Conditioning Type																			
Central 6.00																			
Commercial Heat & Air																			
Packaged Unit 0.00																			
Structural Frame																			
Masonry 12.00																			
Ceiling & Insulation																			
Suspended - Ceiling and Wall																			
Insulated 7.00																			
Half-Bathrooms																			
BAS - 0 FUS - 0 LL - 0																			
Plumbing Fixtures																			
8.00 6.000																			
Office																			
BAS - 0 FUS - 0 LL - 0																			
0																			
TOTAL POINT VALUE												103.000							
BUILDING ADJUSTMENTS																			
Shape/Design	2	Rectangle	1.00																
Quality	3	Average	1.00																
Size	Size	Size	1.06																
TOTAL ADJUSTMENT FACTOR												1.060							
TOTAL QUALITY INDEX												109							

SUBAREA				CODE	DESCRIPTION	COUNT	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG #	AYB	EYB	DEP SCH	OVR	% COND	OB/XF DEPR. VALUE	
TYPE	GS AREA	PCT	RPL CS																
BAS	3,900	100	238056	09	ASP PAVING		100	200	20,000	1.00	100		2005	2005	S5		50	10000	
CAN	900	030	16481	TOTAL OB/XF VALUE															10000
SUBAREA TOTALS	4,800		254,537																

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DEPRECIATION

Find the depreciation schedule in the Appendix for the appropriate Improvement Type. For those with improvement types indicating residential and/or non income use of average, below average and above average quality, locate the proper exterior wall type and then record the annual and initial percent depreciation rates.

Depreciation is calculated for each separate stage of the life cycle of an improvement. The tables in the appendix have five ranges of age as columns. These ages are determined differently for each improvement type and may be different for each year.

RESIDENTIAL AND/OR NON INCOME PROPERTY depreciation is also determined in the table by the row on which the exterior wall is contained. To determine the total depreciation, you must calculate each age range independently.

For example, (assume we are using the following table):

DEPRECIATION SCHEDULES

EXTERIOR WALL TYPE	INCREMENTAL AGING PERIODS					
	From - To	1-2	3-11	12-19	20-34	35 & over
1 - 4	2.00	1.00	1.00	1.00	1.00	1.00
5 - 7	2.00	1.00	1.00	1.00	1.00	1.00
8 - 11	2.00	1.00	1.00	1.00	1.00	1.00
12 - 15	2.00	1.00	1.00	1.00	1.00	1.00
16 - 20	2.00	1.00	1.00	1.00	1.00	1.00
21 - 22	2.00	1.00	1.00	1.00	1.00	1.00
23 - 28	2.00	1.00	1.00	1.00	1.00	1.00

If our improvement were 24 years old, determined by subtracting the EFFECTIVE AGE from the EFFECTIVE REAPPRAISAL YEAR, we find the total depreciation by calculating each aging period separately and summing the depreciation. Using an exterior wall type 11, (Concrete Block), we calculate the total depreciation as follows:

$$\begin{array}{r}
 \text{FIRST 2 YEARS} = 4.00 \qquad (2 \times 2.00) \\
 \text{NEXT 22 YEARS} = \underline{22.00} \qquad (22 \times 1.00) \\
 \text{24 YEARS} \quad 26.00
 \end{array}$$

24 YEARS = 26% TOTAL DEPRECIATION

The maximum normal depreciation normally allowed is 70% or a residual of 30% good. As we have not exceeded this figure, the 26% depreciation from normal physical deterioration is not over ridden.

FOR RESIDENTIAL OR INCOME PROPERTIES WITH A MINIMUM OR EXCELLENT QUALITY FACTOR another table has been constructed which bases the amount of depreciation for a particular property on its useful life, meaning that age at which a property ceases to be functional. For example, IMPROVEMENT USE CODE 23 has a typical life expectancy of 25 years. Therefore when the building is 25 years old, it has been depreciated down to the lowest point of 30% condition or 70% depreciation.

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SCHEDULE FOR DETERMINING DEPRECIATION ON BUILDINGS WITH A 25 YEAR LIFE EXPECTANCY

EFFECTIVE AGE	AMOUNT OF DEPRECIATION	PERCENT CONDITION
1	2	98
2	5	95
3	7	93
4	10	90
5	13	87
6	16	84
7	19	81
8	22	78
9	25	75
10	29	71
11	32	68
12	36	64
13	40	60
14	44	56
15	48	52
16	52	48
17	54	46
18	56	44
19	58	42
20	60	40
21	62	38
22	64	36
23	66	34
24	68	32
25	70	30

ECONOMIC OBSOLESCENCE - FUNCTIONAL OBSOLESCENCE

ECONOMIC OBSOLESCENCE is determined through value loss due to conditions outside the property.

FUNCTIONAL OBSOLESCENCE is determined through value loss within the property.

Economic and functional obsolescence is depreciation added to the Normal Depreciation. Therefore if a building has 10% normal depreciation due to its age and you apply 10% Economic Obsolescence due to outside influence, the total depreciation would be 20%.

PASCO III APPRAISERS MANUAL

INCOME PROPERTY VALUATION

PREFACE

It should be noted that this chapter is not designed to be a comprehensive text on income properties but only a summary and outline of the income approaches to value which can be applied through the PASCO Appraisal System. This capability enables mass property appraisers to apply techniques which heretofore proved too time consuming for mass appraisal. However, we would like to recommend further study with such text as that by Dr. William N. Kinnard, **INCOME PROPERTY VALUATION**, to familiarize the property appraiser with some of the more subtle but important points of income property appraising.

PASCO III APPRAISERS MANUAL

INCOME PROPERTY VALUATION

BASIC STEPS IN INCOME APPRAISING

In order to simplify the understanding of the basic steps of income appraising, we have briefly outlined them here before taking a more in depth look at each step.

STEP I Estimate Gross Annual Income

- A. Determine type of rental unit (i.e. per apt., per sf, etc.)
- B. Calculate other income (i.e. parking fees, etc.)
- C. Identify vacancy and collection loss

STEP II Identify Operating Expenses

- A. Fixed Expenses (Taxes and Insurance)
- B. Variable Expenses
- C. Repairs and Replacements
- D. Sources of Operating Expense Data

STEP III Net Operating Income

STEP IV Determine Income Projection Period

- A. Remaining Economic Life
- B. Investment Holding Period

STEP V Determine Discount Rate; Select Method of Rate Estimation

- A. Band of Investment
- B. Built-Up

STEP VI Identify Method of Depreciation

- A. Straight Line
- B. Level Annuity

STEP VII Identify Method of Capitalization to use

- A. Land Residual Straight Line
- B. Land Residual Level Annuity
- C. Building Residual Straight Line
- D. Building Residual Level Annuity
- E. Property Residual Level Annuity
- F. Equity - Ellwood
- G. Gross Income Multiplier

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ESTIMATED GROSS ANNUAL INCOME

The primary measure of a commercial property's worth is the amount of income which a property can earn or command in the local market. Therefore, it is important to derive a good understanding of the rental income that the space would command on the open market.

The basic question which needs to be answered is, "What is the current market rent of the subject properties". The gross income is what the property will produce over a period of one year or a term of a lease. It is defined as the total amount of revenue a property is capable of producing prior to the deduction for vacancy and expenses.

ESTIMATED GROSS ANNUAL MARKET RENTS BY IMPROVEMENT TYPES

Improvement types 60-63 Apartments - Generally the market rent for apartment complexes is determined by comparable monthly rents per unit. The total square feet of a unit included into the monthly rent gives you a monthly square foot rate. To determine the annual rent of the entire complex you simply add up the yearly rent of each unit type.

COMMERCIAL / INDUSTRIAL

Improvement types Model 07 are commercial facilities that generally rent on a price per square foot basis depending on the location, age and use of the retail outlet.

Improvement type Model 04 are office buildings and leases vary from a square foot rate to a price per unit. Generally high rise office buildings demand a higher rent per square foot.

Improvement type Model 06 are industrial and manufacturing facilities. The market rent for buildings of this nature are also typically on a price per square foot basis but could be per building depending on size, location and condition.

These rates are researched throughout the revaluation project and analyzed for the Income stream.

IDENTIFY VACANCY AND COLLECTION LOSS

The amount of income which can be produced is determined not only by the size of the property but also the degree to which the property is utilized. Commonly, most properties experience some vacancies throughout the year along with collection losses. This amount is usually expressed as a percentage of the possible gross.

These measures of losses from vacancies and collections are particularly applicable to multi-tenant properties. There are basically three sources of such information; past experience of the subject, market experience of similar properties, and other published studies and reports.

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IDENTIFY OPERATING EXPENSES

In order to estimate a net annual income it is necessary to calculate the amount that goes to the purchaser-investor after deductions for the actual operation of the property are made. These deductions are called operating expenses, however, these deductions DO NOT include mortgage payments and depreciation. There are three basic categories of operating expenses.

FIXED EXPENSES

These are expenses which vary very little, if at all, with occupancy from year to year and have to be paid whether the property is occupied or vacant. Taxes and Property Insurance are the two major items in this category. It must be remembered that these expenses need be deducted only insofar as they are an expense incurred by the property.

VARIABLE EXPENSES

Included in this category are such expenditures as management fees, payroll and personnel, supplies and materials, utilities, grounds care, etc. These tend to vary, at least in part, with the percentage of occupancy. Much depends on the type of property, the climate and the landlord-tenant relationship as to expenses incurred.

REPAIRS AND REPLACEMENTS

These items vary from year to year and tend to be concentrated in some years. For valuation purposes it is necessary to spread the cost of certain major repairs and/or replacements over their useful life. Dividing the replacement cost for each category by the forecast useful life yields an annual payment to cover replacement. Some typical items would be air conditioners, heating systems and roof covers.

SOURCE OF OPERATING EXPENSE DATA

There are basically three sources for providing information on operating expenses of properties. Sources are past experience of the subject, market experience of similar properties and published studies and reports on local, regional and national fronts.

NET OPERATING INCOME

Net operating income (NOI) is the annual dollar amount that a property is capable of producing under typical conditions and is equal to the gross income less vacancy and collection losses and operating expenses.

Example:	Gross Income (20 apt. @ \$1200/year)	\$24,000
	Less 5% Vacancy & Collection	<u>1,200</u>
		\$22,800
	Less 35% Operating Expenses	<u>7,980</u>
	Net Operating Income (NOI)	\$14,820

The net operating income usually takes into consideration the lease agreement presently in force to determine the dollar amount (income) to the investor and/or owner.

The County also analyzes the leases of competitive properties to estimate contract rent, market rent, and other forms of income.

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Under General Statute 105-317 (a) (2) which states in part that it shall be the duty of the persons making appraisals to determine the true value to consider in part: past income, probable future income and any other factors that may affect its value. Lease analysis is important and all characteristics of leases must be fully understood.

DETERMINE INCOME PROJECTION PERIOD

So far the emphasis has been on computing what the net annual income for a property would be. However, what must not be overlooked is that this net annual income is assumed to generate over a period of years during which the investor earns interest on his capital and also receives a proportionate return of his investment. In order to determine the duration of the income stream and/or the amount of time an investor has to recover his capital two things must be considered, the remaining economic life of the property and the typical holding or investment period depending on the valuation technique to be used.

REMAINING ECONOMIC LIFE

In order to apply any of the residual income techniques, it is necessary to estimate the remaining life of the improvements. By definition the economic life of improvements is the time period over which the improvements will be able to produce an income at a competitive rate of return on the portion of the investment represented by the improvements. Another term frequently used is capital recovery period. At the end of this time period, the improvements will be used up or depreciated to the point that they will no longer make any contribution to total property value over and above the contribution made by the site.

Remaining economic life is directly related to the effective age of a given property. This is the difference between the total economic life less the remaining economic life. Remaining economic life and its complements, effective age, are dependent on tastes, standards-customs, and the effect of competition plus, perhaps most important to the property appraiser, the observed condition of the improvements.

Elsewhere, in the discussion on depreciation, we have shown some typical building lives for various commercial improvement types. Reference to this table will give some indication as to the expected economic life new; however, the appraiser should look for buildings within the area that no longer produce income. The age of these buildings should give you some idea of the economic life of a building.

INVESTMENT HOLDING PERIOD

The Investment Holding Period is pertinent in the Ellwood or equity method; because of income tax considerations, it has been shown for instance, that most income producing properties are held by the average investor approximately twelve years. This, of course, can vary depending on specific properties and investor's requirements. A change in tax laws directly affects the holding period of all properties.

DETERMINE DISCOUNT RATE: SELECT METHOD OF RATE ESTIMATION

The Discount Rate, the basic building block in five of the income approaches, is also called a RATE OF RETURN ON INVESTMENT. It is determined by the forces of supply and demand for investment funds. A rate of return on an investment or "discount rate" is paid or offered in order to attract investment capital. The Discount Rate is generally estimated from one of two methods: Band of Investment or Build-up and the rate must compensate the investor for:

- 1) Overcoming time preference
- 2) Giving up liquidity
- 3) Assuming investment management burdens
- 4) Assuming the risks of investment and ownership

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BAND OF INVESTMENT

The Band of Investment method recognizes the Discount Rate as the weighted average of mortgage interest rate(s) based on typical financing; and the equity yield rate, derived from market data. It is based on the premise that investments in income-producing properties are usually financed with a mortgage at the best available terms. The weighting factor is the percentage of the total investment represented by each component contributing thereto. The procedure involved in the Band of Investment method is illustrated as follows:

Assume a property is financed with an 80% mortgage at 5% interest. Equity investors are seeking a 15% return on this type of investment. The indicated Discount Rate would be developed as follows:

BAND OF INVESTMENT

METHOD FOR DISCOUNT RATE

	RATE		WEIGHT		WEIGHTED RATE
First Mortgage:	.0500	x	.80	=	.0400
Equity Investment:	.1500	x	.20	=	<u>.0300</u>
Indicated Discount Rate					.0700

BUILT-UP METHOD

The Built-Up Method involves the "building" of a discount. The discount rate is "built" by taking the current "safe rate" or non-risk of ownership, the illiquidity of the investment, and the burden of management.

The SAFE RATE is that rate of return which can be earned annually on a risk free, highly liquid investment requiring virtually no risk which can be earned on a savings account or negotiable 1 year certificate of deposit to the prime lending rate corresponding to the size of the investment.

RISK arises from the possibility that the net income forecast will not be realized and refers to the investments continued ability to earn income caused by uncertainties and instabilities in the market place.

The allowance for ILLIQUIDITY refers to the marketability or ease with which the investment can be converted to cash. This allowance can be considerable in large or valuable parcels because substantial negotiations may be required and the number of potential local investors may be significantly reduced.

The MANAGEMENT allowance refers to the time and effort required to manage THE INVESTMENT, not the property itself. The cost of managing THE PROPERTY is an operating expense which is reflected in the net income statement.

Generally, for assessment purposes, real estate taxes are removed from expenses and the applicable county taxes are included in the rate to arrive at the discount rate applicable to the subject property.

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BUILT-UP METHOD OF FINDING DISCOUNT RATE

For example:

Safe Rate	3.5%
Risk	2.0%
Illiquidity	1.5%
Management	0.5%
Ad Valorem Taxes	1.5%
Total Discount Rate	9.0%

The idea of the built-up method is to load the safe rate with rates which reflect the quality of the income stream. The higher the quality, the lower the rate necessary to attract investors. Conversely, the poorer the quality, the higher the rate would be. In essence, the proper interest rate is that rate necessary to attract capital to the investment.

IDENTIFY METHOD OF DEPRECIATION

The wearing out and/or obsolescence of the improvements is reflected in the projected holding period or in the remaining life of which enables the investor to recoup or recapture his initial capital investment while also receiving a return on his capital.

Every method of providing for capital recovery can be expressed in the form of a sinking fund. A specific sum is to be recovered over a specific period of time. Periodic annual payments are made as part of NOI to cumulate to the full amount of capital to be recovered by the end of the capital recovered period.

There are basically two methods of providing for capital recovery each with specific assumptions as to the risk, timing, and stability of the net income stream.

STRAIGHT-LINE CAPITAL RECOVERY

This method consists of recovery by equal annual payments to a sinking fund which cumulate at zero compound interest. Each successive payment reduces the amount of investment remaining; each successive income payment also declines. A declining dollar return from the investment is therefore forecast. Capital recovery payments are the largest under this method.

The rate determined by dividing the amount of capital loss to be recovered (100%) by the number of years of remaining ECONOMIC LIFE.

For example: remaining Economic Life of Improvement - 25 years

$$100\%/25 = 1.00/25 = .04\%$$

Value of Improvements: \$100,000

Annual portion of NOI required to cover capital recovery: $\$100,000 \times .04 = \$4,000$

The forecast loss of 100% of the improvements is fully recovered over the Remaining Economic Life of the improvements. Hence, straight-line capital recovery always results in a lower estimate of present worth or value than does any other method. Straight-line capital recovery is widely held applicable to nearly all income flows that are not based on a long-term lease with a highly rated tenant.

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LEVEL ANNUITY CAPITAL RECOVERY

This method can be described as equal annual payments to a sinking fund which are reinvested by the investor to cumulate at compound interest at the Discount Rate. The amount of capital recovery payments is relatively small compared to the straight-line method. As a result the portion of NOI available each year as a return on the investment is larger.

The rate is calculated using the compound interest table or in the case of PASCO the capital recovery rate is internally computed saving the property appraiser from having to compute the figures manually or have on hand volumes of financial tables.

The Sinking Fund Factor Formula is included here solely for reference purposes:

$$1/SN = i/(1+i)^n$$

where

1 = The number one

i = The discount rate (also the rate at which capital recovery payments are compounded).

n = The number of compounding periods (usually the remaining economic life).

1/sn = The Capital Recovery Rate

Annuity Capital Recovery can be applied to those properties that have a relatively stable income producing capability. By calculating the necessary factors internally, PASCO saves the appraiser from many of the "mechanical" steps which would otherwise be necessary.

The preceding discussion has detailed how the net operating income is derived and also the various components of the Capitalization Rate. A Capitalization Rate can be derived arithmetically by adding together the discount rate and the capital recovery rate. It must be remembered that the central objective is the valuation of a finite income stream with the "infinite" value of the site.

IDENTIFY METHOD OF CAPITALIZATION TO USE

Capitalization is a process whereby an income stream of future payments is discounted to a figure which represents the present worth of the right to receive the income. The basic relationship between the income and value is expressed as follows:

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

There are seven methods in PASCO which employ the capitalization technique to derive a value for an income producing property. Each has the same basic theory - that a right to receive a future value may be determined by discounted cash flow analysis which properly corresponds to the characteristics of the inflows and outflows of income.

Each of these methods is detailed in the following pages with specific examples.

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METHODS OF CAPITALIZATION

LAND RESIDUAL

When the building is fairly new, free of obsolescence, and the replacement cost accurately determined, a land residual technique may be used to estimate the value.

Land Residual Straight Line

If economic rent is applicable (short term lease or rental or less than first class tenants), straight line technique should be used as follows:

Given: Building Value (based on replacement cost new)	\$100,000
Net Operating Income	\$15,000
Discount Rate	10%
Remaining Economic Life	50 years
Straight Line Capital Recovery Rate	1/50 = 2%
Net Operating Income	\$15,000
Less Annual Income allocated to building ($\$100,000 \times .12$)	<u>-\$12,000</u>
Equals Income allocated to Land	\$3,000

Present value of the Land equals annual income allocated to land capitalized at the discount rate.

(\$3,000 divided by .10)	\$30,000
Plus current building value	<u>\$100,000</u>
Estimated value via Income Capitalization Straight Line Land Residual Technique	\$130,000

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LAND RESIDUAL - LEVEL ANNUITY

If contract rent is applicable (long-term lease with prime tenants) the land residual, level annuity technique should be used as follows:

Net Operating Income	\$15,000
Less annual income allocated to building (building value divided by PW of 1 per annum @ 10% for 50 years) $\frac{100,000}{9.915}$	<u>- \$10,086</u>
Equals income allocated to land	\$4,914

Present Value of Land equals
Annual Income allocated to land capitalized at the Discount Rate

(\$4,914 divided by .10)	\$49,140
Plus current building value	<u>\$100,000</u>

Estimated Value via Income Capitalization Level \$149,140

BUILDING RESIDUAL TECHNIQUE

When the land value can be accurately estimated using the market and the improvements are older buildings or other than the highest and best use, a Building Residual Technique can be employed.

Building Residual - Straight Line

Given: Land Value (from Market or Sales Comparison)	\$30,000
Net Operating Income	\$15,000
Discount Rate	10%
Remaining Economic Life	50 years
Straight Line Capital Recovery	1/50 = 2%

(Straight Line Capital Recovery assumes a declining income stream and may be appropriate when short term leases or economic rent figures are utilized.)

Net Operating Income	\$15,000
Less annual income allocated to site capitalized at the DISCOUNT RATE (\$30,000 X .10)	
Plus CAPITAL RECOVERY RATE ((.02) = .12) \$12,000/12) =	\$100,000
Plus current Land Value	<u>\$30,000</u>
Straight Line Building Residual Technique	\$130,000

PASCO III APPRAISERS MANUAL

BUILDING RESIDUAL TECHNIQUE - LEVEL ANNUITY

Again, when contract rent is applicable (long term lease with prime tenants) the level annuity technique should be used as follows:

Net Operating Income	\$15,000
Less annual income allocated to land	<u>-\$3,000</u>
Equals income allocated to improvements	\$12,000
Present Worth of Improvements equals Annual Income allocated to building capitalized at the capitalization rate:	
(i.e. $\$12,000 / .100857$) =	\$118,980
Plus current land value	<u>\$30,000</u>
Level Annuity Building Residual Technique	\$148,980

PROPERTY RESIDUAL LEVEL ANNUITY

When total property income is difficult to allocate to either land or building, as in the case where building improvements are old, and where there is doubt about the land value because of location and specialized character, the property appraiser may want to use the property residual technique.

Net Annual Income is capitalized over the remaining economic life of the property. To this must be added the projected value of the land at the end of the property's expected economic life discounted at the appropriate rate. PASCO allows the appraiser to compensate for expected growth trends in land values by entering an annual land growth rate. However, for properties with relatively long remaining economic lives, the difference is minimal.

Given: NOI, \$15,000
Discount Rate, 9%
REL, 25 years
Estimated Reversionary Value of Land, \$2,000

Net Operating Income	\$15,000
Present Worth of Income Stream:	
NOI / (Discount Rate & Capital Recovery Rate)	
NOI / (.09 + .0118)	
\$15,000 / .10181 =	\$147,333
Plus Present Worth of Reversion	
\$20,000 x .115968	<u>\$2,319</u>
Present Worth of Property	\$149,652
Estimated value of Property via Property Residual Technique	\$149,652

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ELLWOOD MORTGAGE EQUITY

Where applicable, this technique is the superior method as it most accurately simulates investor behavior. It is applicable when sufficient qualified data is available concerning the present, the future and behavior of typical investors in the market.

In addition to discounted cash flows, reversion and required yields by investors which can be accounted for in residual techniques, the Ellwood technique takes into account leverage, appreciation or depreciation of the property (based on the expectations of the investor) and the investment holding periods based on the behavior of typical investors in the local market.

The whole analysis focuses on the development of an overall rate as a weighted average of the several claims against Net Operating Income that must be met in order to make the investment competitively attractive. Either Market Value or Investment Value can be estimated through the Ellwood formula, depending upon the data used in the analysis.

In deriving an overall capitalization rate using the Ellwood Mortgage Equity Technique there are several variables which must be supplied by the appraiser. They are as follows:

- Investment Holding Period
- Mortgage Loan Term
- Mortgage Loan Rate
- Loan to value Percentage
- Equity Yield Rate
- Plus or Minus Appreciation or Depreciation at the end of the holding period

Given these, the method utilizes the necessary calculations to determine the overall rate which is divided into the Net Operating Income. The result is the present worth estimate of value based on knowledgeable investment criteria.

For a more thorough discussion and mathematical explanation of the technique the appraiser should consult one of the more detailed texts such as Dr. Wm N. Kinnard's INCOME PROPERTY VALUATION.

GROSS INCOME MULTIPLIER

Because of the time and expense required to determine the correct net income for use in the capitalization of income technique, the gross income multiplier has been developed into an effective mass appraisal income tool.

Since sales data is required to develop a gross income multiplier, care must be taken to use only qualified sales of COMPARABLE property types.

The key to good values using gross income multiplier is the same as any other appraisal technique, good data. Time spent qualifying the sales and determining the details of a commercial transaction is time well spent as the transaction may produce not only a useful income multiplier but also a useful sales comparable and data to derive a useful capitalization rate.

To apply a gross income multiplier, assemble the recent qualified, comparable sales and income data to determine the price at which properties comparable to the property being appraised sell and the typical sales price by the typical income, to obtain the gross income multiplier. This multiplier can then be applied to the rent being received or reasonably expected from the subject property to produce an estimate of the property value.

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MONTHLY GROSS INCOME MULTIPLIER APPLICATION

Typical sale price for properties comparable to the subject property	\$150,000
Typical gross monthly income for properties comparable to the subject parcel	\$750
Gross Income Multiplier (GIM) (Sale/Income)	200
Subject parcel gross monthly income	\$800
Estimated Value (GIM x Income)	\$160,000

ANNUAL GROSS INCOME MULTIPLIER APPLICATION

Typical comparable sale price	\$150,000
Typical comparable gross annual income	\$9,000
Gross Income Multiplier (GIM)	16.66
Subject parcel gross annual income	\$9,600
Estimated Value	\$160,000

Care must be exercised in the use of gross income multiplier. This method is only applicable where there is a high degree of comparability of properties sold in the market to the property being appraised. There must also be a sufficient number of qualified sales of comparable properties since a sound multiplier cannot be determined from only one or two sales.

OVERALL RATE

This is the most applicable method to use in Revaluation Projects. The Overall Rate is the ratio of NOI to present worth of the property. Overall rates are expressed as an annual percentage rate and are most effective when derived directly from market sales.

GIVEN - Gross Annual Income	=	\$30,000
Vacancy/Rent Loss	=	5%
Expenses	=	30%
OVERALL RATE FROM MARKET	=	10%

Gross Annual Income	\$30,000
Less Vacancy/Rent Loss	- \$1,500
Less Expenses	- <u>\$8,550</u>

Net Annual Income	\$19,950
Divided by Overall Rate	<u>.10</u>

Total Present Value	\$199,500
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INCOME APPLICATION TABLE

APPLICATION DESCRIPTION	CODE	REQUIRED DATA	APPLICABILITY
#1 Land Residual Straight Line	LRST	1- Net Annual Income 2- Current Bldg. Value 3- Remaining Economic Life	Short-term lease & rental properties. New or nearly new buildings. (Known building value.)
#2 Land Residual Present Value or Discounted Cash Flow	LRLA	1- Net Annual Income 2- Current Bldg. Value 3- Remaining Economic Life 4- Discount Rate	Long-term lease & new or nearly new buildings. (Known building value.)
#3 Building Residual, Straight-line	BRST	1- Net Annual Income 2- Current Land Value 3- Remaining Economic Life 4- Discount Rate	Short-term lease & rental properties. (Known land value.)
#4 Building Residual Present Value	BRLA	1- Net Annual Income 2- Current Land Value 3- Remaining Economic Life 4- Discount Rate	Long-term lease & good land comparables. (Known land value.)
#5 Property Residual with land reversion at the end of period	PRLA	1- Net Annual Income 2- Current Land Value 3- Expected Land Grow Rate 4- Discount Rate 5- Remaining Economic Life	Long-term lease, overall rate obtained from comparable sales.
#6 Ellwood Mortgage Equity	EQTY	1- Net Annual Income 2- Investment Period 3- Mortgage Term 4- Annual Mortgage Rate 5- Loan to Total Ratio 6- Desired Yield 7- Expected Appreciation (+) or Depreciation (-).	Sophisticated, short-term (5-10 yr.), investors, recent refinancing and current dependable growth forecast.
#7 Annual Gross Income Multiplier	AGIM	1- Gross Annual Income 2- Annual Gross Income Multiplier	Sufficient sales with a high degree of comparability to establish a reliable Annual Gross Income Multiplier

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VALUATION OF SPECIAL PROPERTIES

MOBILE HOME PARKS

Mobile home parks lend themselves well to classification by inside access roads, density, facilities and general appearance as follows:

- CLASS 1 Narrow, unpaved roads
 High density (Older Park)
 No recreation hall or other facilities

- CLASS 2 Narrow, unpaved roads or broken pavement
 High density (Older Park)
 Deteriorated recreation hall and/or laundry
 No curbing, no street lights
 Many mobile homes without skirts
 Little effort to maintain attractive appearance

- CLASS 3 Average location and design
 Streets paved and in at least fair condition
 Medium density (10-15 sites per acre)
 Adequate laundry and recreation hall
 Lawns trimmed, good general appearance

- CLASS 4 Good location and design
 Streets wide enough for cars to pass
 Curbing and sidewalks
 Streets with street lights and street signs
 Good recreation hall, shuffle board, swimming pool
 Attractive entrance and good general appearance
 (Lawns cut and edged, bushes trimmed)
 Density around 8 sites per acre

- CLASS 5 Excellent location and design
 Attractive entrance
 Wide paved and curbed streets
 Street lights and street signs
 Excellent recreation hall facilities
 Swimming pool, shuffle board, and other leisure time equipment
 Management sponsored activities
 Manicured lawns and trees
 Maximum density of 8 sites per acre

Although there are different classes of mobile home parks across Davidson County in a wide range of conditions and appeal. Most parks in the county only feature driveways and maybe walkways and outdoor lighting. Some parks have dirt or gravel roads while others feature paved streets and driveways. There are fewer parks whereby the landlord owns both land and homes. In recent years the trend is generally only the land is owned by the landlord and spaces leased to individual owners of manufactured homes. Therefore the assessment is for the land, plus a site value and any other improvements such as paving, outdoor lighting, etc. If the landlord does own the manufactured homes they are typically listed separately as Business Personal Property for the Mobile Home Park. The individual site values may be estimated on cost of the utilities available and/or by the income approach, examples on the following page.

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Average rental rate, vacancy rates and operating expenses also correlate highly within these classifications. Therefore, income data need only be gathered from a few mobile home parks to arrive at a reliable total market value, examples as follows:

INCOME VALUATION OF A MOBILE HOME PARK

By Cap Rate:

Gross Monthly rent

	\$150/space x 13spaces x 12months	=	\$23,400
Less:			
	Vacancy rate as a % of gross @ 10%		(\$2,340)
	Operating Expense as a % of gross @ 5%		<u>(\$1,170)</u>
			(\$3,510)
Net Operating Revenue			\$19,890
Capitalized at the Rate	(.0945%)		<u>\$210,500</u>

By GRM:

Gross Monthly Rent

$$\$150/\text{space} \times 13\text{spaces} \times 108\text{grm} = \underline{\underline{\$210,600}}$$

By GIM:

Gross Rent Income

$$\$150/\text{space} \times 13\text{spaces} \times 12\text{months} = \$23,400 \times 9\text{gim} = \underline{\underline{\$210,600}}$$

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Appraisal of Cemeteries for Tax Purposes

In appraising cemeteries the first concern is determining the total number of acres in the ownership. This total should appear in the legal description and in the total acreage of the land lines. In other words just because lots are sold off and become exempt, you still need to account for all the acreage owned by the cemetery.

Cemeteries are generally divided into two categories:

1. Developed acreage
2. Undeveloped acreage (future gravesites)

These two categories should always total to the original ancestral acreage in the ownership or legal description.

Definitions:

DEVELOPED ACREAGE - Land prepared for immediate use of cemetery plots. This is generally two to five acres depending on the sale record of the cemetery.

UNDEVELOPED ACREAGE - That land in its natural state and appraised comparable to surrounding land with the same zoning.

The owner of the cemetery should verify the number of grave sites planned for the cemetery. If the information is not available, use approximately 1,000 graves per acre. Put this in the note lines of the appraisal card. Each year adjustments are made to the current inventory as of January 1 when the owner sends the number of graves sold and recorded.

Private cemeteries are income producing for profit. To establish market value the appraiser must consider those factors which are involved in purchasing this type of property:

- | | |
|---------------|---|
| (Developed) | 1. How many grave sites, crypts and niches are available for sale? |
| | 2. How many grave sites, crypts and niches sell per year (absorption rate). |
| (Undeveloped) | 3. How much usable land is available that has not been surveyed and landscaped. |

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Once these facts have been obtained the appraiser can determine how much of the cemetery is exempt and estimate the total market value. Typical cemeteries could have 900 to 1,000 burial plots per acre with 2 to 5 acres surveyed and landscaped for sale. The developed acreage will no longer be assessed as real estate, it is now considered exempt land and the number of available plotted burial spaces will be assessed. Also mausoleums with unsold Crypts or Niches will be included with the plot inventory for tax assessment purposes. The undeveloped land that has not been platted for burial plots would be assessed as land in its current state and appraised comparable to surrounding land with the similar zoning.

When the owners of the cemetery report the available unsold inventory of burial plots, crypts and niches each year, the assessed value is adjusted by the current inventory as of January 1 each year. The total acreage of developed and undeveloped land should stay the same only adjusted by use. A 'leased land' property record card is created for the developed land and all the sold items; plots, crypts and niches are added to this record.

Example: Land line for developed cemetery land

CODE	ZONING	FRONT	DEPTH	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.PRICE	ADJ.U.PRICE	UNITS	TY	NOTES	TR1	L VAL	
1	7600	RA1		1.00	0	1.00							PW	0.00	0.00	1.000	UT	19.95		0	

Example: OBXF Items; plots, crypts niches, etc.

CODE	DESC	COUNT	LENGTH	WIDTH	UNITS	UNIT PRICE	CO/FA	AYB	EYB	%DEP OVR	SCH	%NET GOOD	APPR VALUE
59	CEMET PI				1350.00	500.00	1.00	1950	1990		S0	100	675000
64	CRYPT				60.00	1100.00	1.00	1982	1990		S0	100	66000
71	NICHE				117.00	75.00	1.00	1995	1995		S0	100	8780
05	WOOD FE				210.00	12.00	1.00	1995	1995		S5	40	1010
09	ASP PAVI				10000.00	2.50	1.00	1970	1995		S5	40	10000

Example: Land line for undeveloped cemetery land

CODE	ZONING	FRONT	DEPTH	DE/FA	M	CO/FA	RF	AC	LC	TO	OT	AD NOTE	RT	U.PRICE	ADJ.U.PRICE	UNITS	TY	NOTES	TR1	L VAL	O	
1	0120	RS	438	1.01	4	0.88	-5	8		-15			PW	8000.00	7120.00	18.07	AC	CRK		128658	C	

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Assessment of Low-Income (Section 42) Housing Property

§ 105-277.16. (Effective for taxes imposed for taxable years beginning on or after July 1, 2009) Taxation of low-income housing property.

A North Carolina low-income housing development to which the North Carolina Housing Finance Agency allocated a federal tax credit under section 42 of the Code is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and must be appraised, assessed, and taxed in accordance with this section.

The assessor must use the income approach as the method of valuation for property classified under this section and must take rent restrictions that apply to the property into consideration in determining the income attributable to the property. The assessor may not consider income tax credits received under section 42 of the Code or under G.S.

105-129.42 in determining the income attributable to the property. (2008-146, s. 3.1; 2008-187, s. 47.6.)

These special properties are assessed using the capitalization of net income method, as are other multi-family properties in the county. The difference will be that instead of establishing a market derived Potential Gross Income for the property, the actual Rent Restricted Income will be used in calculating the net income to be capitalized. The value should be based on the year of the last general reappraisal. Copies of the audited financial statements for the three years prior to the last general reappraisal are requested. If the property was not in existence or was in the early stages of lease up at the last general reappraisal date, data from other similar completed rent-restricted complexes could be considered.

Golf Course Land Valuation

The base rate for land values used for golf courses in Davidson County are derived from sales comparison of other raw land sales in the subject neighborhood/township/location. There have been no actual land sales exclusively for golf courses in the county in recent years therefore no specific or special rates are used.

The improvements such as club house, cart shed, and golf greens are then added to the land value for a total assessment of the golf course. The Sales Comparison and Income Approaches are also considered in the assessment of the total valuation of Golf Courses.

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STATISTICS AND THE APPRAISAL PROCESS

PREFACE

Like many of the technical aspects of appraising, such as income valuation, you have to work with and use statistics before you can really begin to understand what they tell you about your data. The point is that just because you are not familiar with these tools, do not be hesitant in trying a few simple ones as you will soon gain a mastery thereof and seek out new and better tools.

PASCO III APPRAISERS MANUAL

STATISTICS AND THE APPRAISAL PROCESS

INTRODUCTION

Statistics offer a way for the appraiser to qualify many of the heretofore qualitative decisions which he has been forced to use in assigning values. In the process, he can learn more about how the data he uses behaves as well as how it relates to the property valuation at fair market.

This brings us to the definition of that word "STATISTICS". A statistical measure or "statistic" is a tool that helps you better describe the characteristics of a set of data, such as the relationship of sale price to appraised value.

While useful, a far more technical and comprehensive definition is appropriate rather than the more simplistic one given above, namely, "statistics is the theory and method of analyzing quantitative data obtained from samples of observations in order to study and compare sources of variance of phenomena, to help make decisions to accept or reject hypothesized relations between the phenomena, and to aid in making reliable inferences from empirical observation." The preceding, from FOUNDATIONS OF BEHAVIORAL RESEARCH by Fred N. Kerlinger, states very well what statistics are, their usefulness, and implications for our work. His book is highly recommended to all who wish to gain an understanding of many statistical tools and the requisite knowledge of the "scientific method" of constructing cases for analysis. A somewhat less advanced text for the beginner is AN INTRODUCTION TO BUSINESS AND ECONOMIC STATISTICS by John R. Stockton.

It is not our intent to try and present a programmed text to teach statistics but we will hopefully indicate which are useful where and what they tell the property appraiser about his values.

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STATISTICS AND THE APPRAISAL PROCESS

Sales offer the only real set of data which can be established as indicating market value for properties. Appraisals which are done to supplement sales as parcels to which one may relate for purposes of comparison are merely attempts to predict what the sales price would be should that parcel actually sell. It is our belief that surrogates for actual sales are needed only when parcels (for a class) show a statistically insignificant number of sales.

Particularly for single family residential properties sales are usually always available and are in most cases legitimate arm's length transactions.

The most frequently asked question is usually "Where am I in relation to market?" There are ways of describing this relationship; each of which will help you understand "where" you are in relation to the market.

Level of assessment in relation to market is one part of the answer. It is usually expressed as a ratio of appraised values to sale values. Common measures of this ratio, overall, for a county are called "MEANS", "MEASURES OF CENTRAL TENDENCY", or "AVERAGE".

SIMPLE OR UNWEIGHTED MEAN

This measure is found by dividing the sum of all individual sales by the number of sales. That is, given the following hypothetical list of sales, compute the means:

<u>OBSERVATION NUMBER</u>	<u>SALEPRICE</u>	<u>APPRAISED VALUE</u>	<u>SALES RATIO</u>
1	\$22,600.	\$21,500.	95 %
2	31,000.	28,600.	92
3	37,800.	34,000.	90
4	38,400.	33,000.	86
5	34,300.	29,500.	86
6	20,000.	16,000.	80
7	13,000.	9,800.	75
8	18,700.	13,500.	72
9	26,900.	17,200.	64
10	40,800.	24,500.	60
	\$283,500.	\$227,600.	800 %

Mean Sale Ratio = $800/10 = 80\%$.

Mean Appraised Value = $\$227600/10 = \$22,760$.

Mean Sales Price = $\$283500/10 = \$28,350$.

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As you can see, there are several "MEANS" which may be computed; each of which is an expression of central tendency.

There is another type of mean called a WEIGHTED MEAN which reflects the impact of the dollar magnitude of the values in the calculation of the mean. It is obtained by dividing the total of all appraised (or assessed) values by the total of all sales prices. For example:

$$\$227,600/\$283,500 = 8.3\%$$

or in the previous example:

$$\text{TOTAL ASSESSED VALUE/TOTAL SALES PRICE} = \text{weighted mean}$$

This measure is affected by large values which have a proportionately greater impact on the ratio than smaller values. As a general rule, this measure is, therefore, somewhat less useful for sales ratio work than the unweighted mean.

A highly useful statistic is the MEDIAN. It is a measure which is least influenced by extreme values as it is based upon position rather than on level. That is, it is the value half-way from either end of a list of values when the list is arrayed in ascending (or descending) order. If the list contains an odd number of sales then the median is the middle value in the list. However, if there are an even number of sales in the list then it is the average of the two values on either side of the theoretical mid point in the list. Using our example it is:

$$\text{MEDIAN} = (\text{TOTAL NUMBER OF SALES} + 1) / 2 + (10 + 1) / 2 + 5.5\text{th item in the list}$$

That is in our list:	Sales	Sales Ratio
	1	95%
	2	92
	3	90
	4	86
	5	86
Median 5.5 Sales----->	6	80
	7	75
	8	72
	9	64
	10	60

The median is, therefore, halfway between the ratio 86 and 80 or:

$$\text{MEDIAN} = (86 + 80) / 2 = 166 / 2 = 83\%$$

This statistic is generally not usable in more advanced mathematical manipulations; however, it is useful because it does enter into the total concept of data and is useful in judging uniformity and level of assessment. (Note: you may also calculate a median sales value as well as a median appraised value.)

MODE

The mode is a measure of central tendency that is easy to understand. It is the value in the set of observations which occurs most frequently. In our example, the mode of sales ratios would be 86% (occurs 2 times).

MEASURES OF VARIABILITY

A classic example of reliance on the use of the mean only as a method of description may be rather graphically illustrated by the following:

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If you were fired upon one time and were missed by 100 yards and were fired upon a second time and were hit, you could conclude that you were missed by an average of 50 yards.

The point is, the mean does not tell the whole story about the data. Other tools are needed to better describe the data. These tools are measures of how much you miss the mean (in general) or in more technical terms, measures of dispersion.

RANGE

The range is simply the lowest and highest value in your set of observations subtracted from one another; although it may be reported as the minimum and maximum values themselves. In our example, you could say the range (for the sales ratios) is:

35% or from 60% to 95%

As a general statement it is not too useful in analysis due to its obvious dependence on extreme values.

MEAN DEVIATION & MEDIAN DEVIATION

This measure is the average of the difference between the mean (or median) and the individual observations.

$$MD = [d] / N \text{ or } [x] / N$$

That is, the mean or median deviation is the sum of the absolute value of the differences between the mean (or median) and each observation divided by the number of observations. (Absolute value means the signs are ignored, that is assumed to be positive, when accumulating [x] or [d].)

For our example:

SALES RATIO	-	MEAN	=	[x] ([d] is used for the median)
95	-	80	=	15
92	-	80	=	12
90	-	80	=	10
86	-	80	=	6
86	-	80	=	6
80	-	80	=	0
75	-	80	=	5
72	-	80	=	8
64	-	80	=	16
60	-	80	=	<u>20</u>

Hence: $MD = 98 / 10 = 9.8\%$

This ratio expresses the average amount by which the data varies from the mean (or median) in a particular set of data. It is influenced by extremes as is the mean and even when computed about the median, it is likewise influenced. It also is not useful in making further statistical analysis of the data.

STANDARD DEVIATION

To overcome the handicaps of the mean deviation, the standard deviation is used. It is a numerical measure of the degree of dispersion, variability, or non-homogeneity of the data to which it is applied.

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In calculation, it is similar to the average deviation but differs in its method of averaging differences from the mean. It does this by squaring each difference and eventually summing all squared differences averaging them and taking the square root thereof giving an "average deviation" from the mean.

In practice it is quite easy to compute using a handy "working formula" to make the task easier. First the formal formula:

$$\text{STANDARD DEVIATION} = \sqrt{\frac{\sum(X-U)^2}{N}} \quad \text{or} \quad \sqrt{\frac{\sum(x-u)}{N-1}} \quad \text{Where } u = \text{"mu" (arithmetic mean)}$$

$$\sqrt{\frac{\text{Sum of the individual differences squared}}{\text{number of observations}}}$$

The second formula using N-1 is most often used when dealing with sample data and is used in our sales ratio reports.

In our example, using sales ratios it would be:

Observation	X	(X-u)	(X-u) ²
1	95%	15	225
2	92	12	144
3	90	10	100
4	86	6	36
5	86	6	36
6	80	0	0
7	75	5	25
8	72	8	64
9	64	16	256
10	60	20	400

X = 800% (X-u)² = 1286

Arithmetic Mean (u) Sales Ratio = 800 / 10 = 80%

Hence: SD = $\sqrt{\frac{(X-u)^2}{N}}$ OR SD = $\sqrt{\frac{\sum(X-u)^2}{N-1}}$

$$\sqrt{\frac{1286}{10}} = \sqrt{\frac{1286}{10-1}}$$

$$\sqrt{128.6} = \sqrt{142.89}$$

$$\sqrt{11.34} = \sqrt{11.95}$$

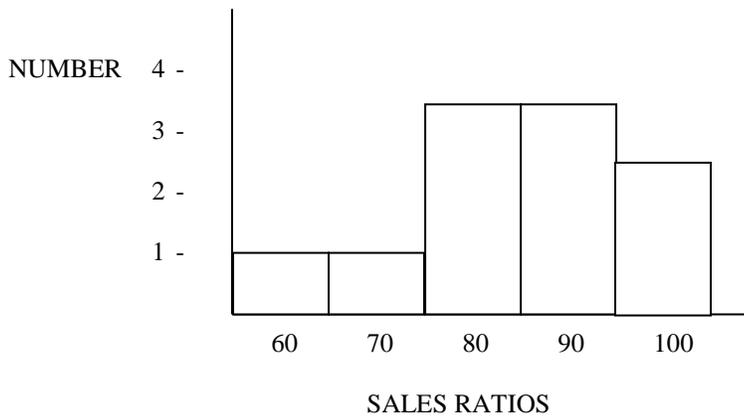
The standard deviation is useful in that it is logical mathematically and may hence be used satisfactorily in further calculations. This is its outstanding superiority over the other measures of dispersion.

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FREQUENCY DISTRIBUTIONS

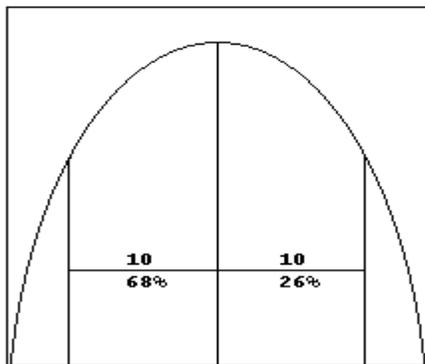
This is a good time to discuss distributions. All frequency distributions are an arrangement of numerical data according to size or magnitude. Distributions are normally presented as tables or graphs. The following table and graph is taken from our example:

SALES RATIO CLASS INTERVAL	NUMBER OF OCCURENCES
91 - 100	2
81 - 90	3
71 - 80	3
61 - 70	1
51 - 60	1
	10



When describing our observations, we really are trying to use numbers [mean, median, mode, standard deviation, average deviation, etc.] to give a mental picture of what our frequency distribution would look like if we drew it on a graph.

A particularly shaped distribution is the one from which we depart when trying to visualize the shape of a distribution when given such statistics as the mean, median and mode for information. The reference point is what is called the "NORMAL DISTRIBUTION". It has some particular features by which it is characterized and referred to. This is what it looks like:



"Normal" Distribution Showing the Percentage of the Area Included Within One Standard Deviation Measured Both Plus and Minus About the Arithmetic Mean.

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The MEAN, MEDIAN, and MODE are all equal. It also possesses some traits which make it statistically useful in making decisions about differences in distributions.

One of these properties is that one may determine what percent of the observations lie within; one, two, or three times the calculated standard deviation by using pre-computed tables. (In fact, any fractional part of the standard deviation may also be used.)

The way it would likely be useful to you is in making a statement about the uniformity of your values which is in part what it measures. For instance, if you have a set of sales with a mean of 87% and a Standard Deviation of 10%, you could conclude that 95.46% of all sales would fall between the limits of 75.46% and 115.46%. Extrapolating that sales represent the rest of the parcels in your county (we leave the question of the validity of this assumption up to you), you could then have some mental picture of how your county roll values would distribute themselves in relation to the market values of the parcels.

For all the statistically astute, we do include two things: (1) remember that the distribution must be normal or approximately so for this to be true and (2) if there is ever a source of disagreement, sales ratio studies are surely prime material. However, we will let the relative merits of the case go untouched in this text.

One final word on the description of a distribution. When you first begin to work with these tools, please get a simple straight forward text such as one of the "cram course" texts on statistics available in any college bookstore with an appealing title such as STATISTICS MADE SIMPLE, etc. You will find it most useful in attacking problems. One we recommend is available from Barnes & Noble in their college outline series titled "STATISTICAL METHODS".

RELATIVE MEASURE OF VARIATION

Handy statistical tools are the relative measures. They are ways of relating back to the mean or median in discussing the degree of variance in a set of observations. Three common ones are:

$$\frac{\text{AVERAGE DEVIATION ABOUT THE MEAN} \times 100}{\text{MEAN}} = \text{Coefficient of dispersion of the average deviation}$$

$$\frac{\text{STANDARD DEVIATION} \times 100}{\text{MEAN}} = \text{Coefficient of dispersion of the standard deviation}$$

$$\text{STANDARD DEVIATION ABOUT THE MEDIAN} \times 100 = \text{Coefficient of dispersion of the median deviation}$$

The last two yield the most useful statistic in that the standard deviation is significant in appraising in relationship to the level as there are few who would want a ratio to go consistently over 100% (which is one use of the standard deviation) or whom would want a mean of 70% with a relative error of 35% on 68% of all parcels.

SHAPE

How do you describe the shape of a distribution? Well, we have used the mean, median, mode, average and standard deviation. We also would like to be able to tell the extent to which our values were consistently biased, either high or low. The statistics measuring this are the coefficients of skewness. That is, a measure of the degree to which the distribution departs from the normal distribution.

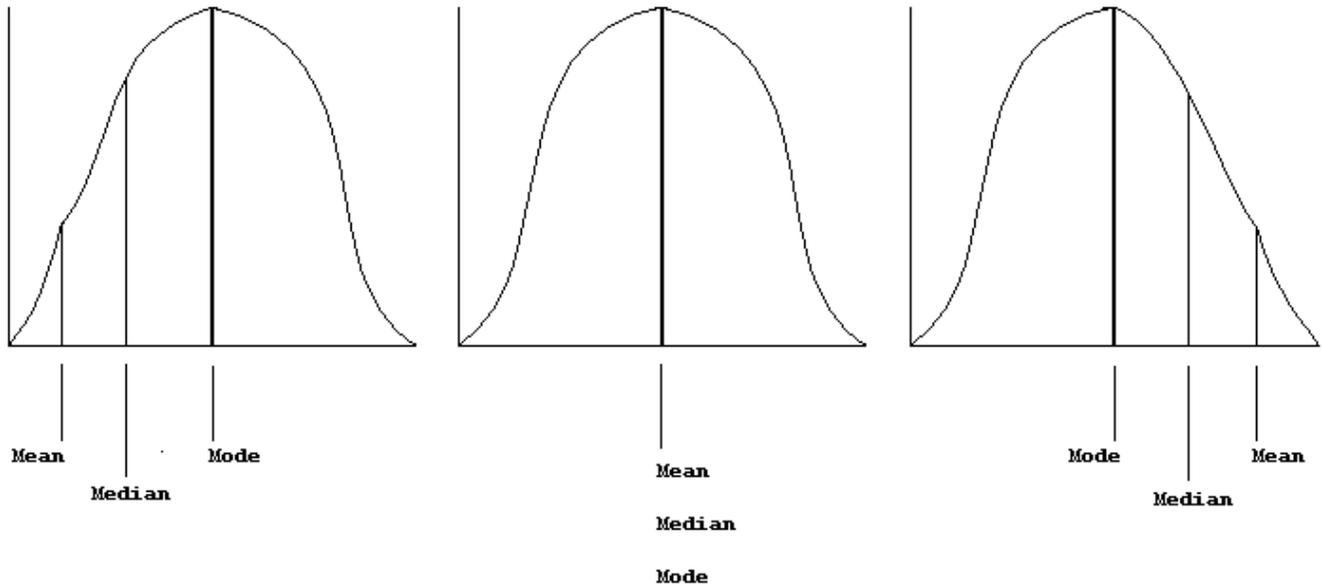
PASCO III APPRAISERS MANUAL

There are three, more or less, classic shapes a distribution may take (although it may look like anything!) They are:

SKEWED LEFT

NORMAL

SKEWED RIGHT



Skewness is a term for the degree of distortion from symmetry exhibited by a frequency distribution. What this means is that if you were to graph the sales ratios you would expect that all errors should be random and hence symmetrical and not biased either low or high for certain properties. This can be checked by using the common measures of degree of skewness.

$$SK_1 = \frac{3(\text{MEAN} - \text{MODE})}{\text{STANDARD DEVIATION}}$$

Note: (Pearson's Coefficient of Skewness)

and

$$SK_2 = \frac{(Q3 - \text{MEDIAN}) - (\text{MEDIAN} - Q1)}{(Q3 - Q1)}$$

The second measure uses a "QUARTILE" which is something like the median (in fact, the median is the Q2 or second quartile or quarter, EG 50% of the way through the list, item) but is the item 25% (Q1) down the list and the 75% (Q3) item down the list of ordered observations and may be determined much as is the median.

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NON PARAMETRIC STATISTICS

This class of statistics is useful in that unlike many statistical tools, they do not depend on having normally distributed values to be meaningful.

The most usable is the chi-squared statistic. It is simple and is very useful in testing a number of common questions or hypotheses which you pose formally or informally in appraising.

Suppose, for instance, you have collected a set of observations of the sale parcels in an area and you wish to compare the distribution of these sales with the distribution of all parcels for the area to see if the distributions match up and will give you some assurance that the sales are comparable to the universe of all parcels. To do this let us assume you use a single method of classification, age, and restrict the discussion to only a single exterior wall type (a good discriminator).

How do you proceed? First classify the sale parcels into groups of 5 years although the greater of lesser intervals could have been selected depending on our data. For example:

TABLE OF ACTUAL FREQUENCIES
FOR SALE PARCELS

<u>AGE (in years)</u> <u>INTERVAL</u>	<u>FREQUENCY</u> <u>IN NUMBER</u>	<u>PERCENT OF</u> <u>TOTAL</u>
1 - 5	10	13.2
6 - 10	22	28.8
11 - 15	17	22.4
16 - 20	10	13.2
21 - 25	7	9.2
26 - 30	<u>10</u>	<u>13.2</u>
	76	100.0%

Then classify all parcels for the area into groups of a like interval used with the sale parcels. For example:

TABLE OF ACTUAL FREQUENCIES
FOR SALE PARCELS

<u>AGE (in years)</u> <u>INTERVAL</u>	<u>FREQUENCY</u> <u>IN NUMBER</u>	<u>PERCENT OF</u> <u>TOTAL</u>
1 - 5	128	12.2
6 - 10	234	22.4
11 - 15	355	33.9
16 - 20	139	13.3
21 - 25	87	8.3
26 - 30	<u>104</u>	<u>9.9</u>
	1,047	100.0%

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The question we really want to ask is are the two distributions the same (in the sense that the distribution of parcels by age makes them equal for purposes of judging similarities) or are the distributions different. To answer this, we must consider the element of chance. It is possible that the sales are distributed like the total area but show difference in cell frequencies due to chance alone, for as you may observe, the percentages of the total by age are indeed different.

We would expect the sales to be distributed in like frequencies as the total area was distributed unless the sales do not represent the area under study.

The use of a very handy tool, the statistic known as the CHI-SQUARE (X^2) test, is worth learning. It is useful in that it does not require that one have normally distributed data to be valid; hence it is non parametric. It is used by taking an expected frequency and comparing it to the actual or observed frequency. In our case, it is the area parameters projected upon the sales data.

We would expect the number of sale parcels per age group to be the same as the frequencies observed for the total of all parcels in the hypothetical area under consideration. Therefore, we use the percentages for the total to generate the expected number of sales for each age interval.

The CHI-SQUARE statistic expressed as a formula is:

$$x^2 = \sum [(fo-fe)^2/fe]$$

where fo = frequency observed
fe = frequency expected

Example:

<u>PERCENT OF TOTAL PARCEL</u>	x	<u>TOTAL SALES</u>	=	<u>EXPECTED NUMBER OF SALES IN EACH INTERVAL</u>
12.2		76		9.3
22.4		76		17.0
33.9		76		25.8
13.3		76		10.1
8.3		76		6.3
<u>9.9</u>		76		<u>7.5</u>
100.0%				76.

The actual number of sales in each interval is set down. One then subtracts the estimated number from the observed number of sales, interval by interval, squaring the result and dividing by the expected number.

Example:

GROUP	<u>OBSERVED FREQUENCY</u>	<u>EXPECTED FREQUENCY</u>	<u>OBSERVED MINUS EXPECTED</u>	<u>SQUARED RESULT</u>	<u>DIVIDED BY EXPECTED</u>
1	10	09.3	0.70	00.49	0.053
2	22	17.0	5.00	25.00	1.471
3	17	25.8	8.80	77.44	3.002
4	10	10.1	0.10	00.10	0.010
5	07	06.3	0.70	00.49	0.053
6	10	07.5	2.50	06.25	0.833

$$X^2 = 5.422$$

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The number 5.422 is the chi-square for this comparison. It is evaluated based upon what is known as DEGREES OF FREEDOM of the problem and the use of a table of chi-square values common to most statistics texts. We may say here that "degrees of freedom" means the latitude of variation a statistical problem has. It is the number of groups (N_k) minus 3 or $V = (N_k - 3)$. In this case $V = 3$.

Consulting our table, we find that the probability of having a chi-square due to chance of 5.42 is approximately .75 or sufficiently different from .95 for us to state that the sales do differ significantly from the actual distribution of all parcels. Hence, we would conclude that we should be careful in the extrapolation of sale parcel statistics to the entire distribution of all parcels.

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INTRODUCTION

This chapter contains all of the specific information which pertains directly to the County. Data contained in this chapter includes:

- Parcel Number Conventions
- Valuation Models
- Improvement Base Rate Schedules
- Improvement Depreciation Schedules
- Auxiliary Area Codes
- Land Use Codes
- Urban and Rural Land Schedules
- Other Building Schedules
- Extra Feature Schedules

PARCEL NUMBER CONVENTIONS

The following is the format of the County parcel number as required for coding all input data.

This number is edited to help prevent incorrect data from reaching the Master Appraisal File. In addition, proper use of this format on the Tax Roll File will enable the Master Appraisal File and Tax Roll Files to be matched for automated transfer of data between these two computer files.

DAVIDSON COUNTY PARCEL NUMBER CONVENTIONS

INTERNAL REPRESENTATION

LIMITATIONS

Township	TWP 01-19; 12&17- not used
Map	001-999. Numeric in every case.
SUB-MAB	Alpha /A-Z
Block	Alpha / Numeric
Lot	001-999. Numeric
Split	Alpha / A-Z
Undivided Interest	Alpha / Numeric
Divided Interest	Alpha / Numeric

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The following valuation models are the mathematical expressions of value used in determining estimated market value.

The quality factors and formulas for determining the index values of each are shown. All fields shown require an entry even though the entry may be zero or blank.

Buildings that do not conform to the description defined in this chapter will be priced either through the actual cost found in the area or through the use of Marshall Swift pricing service.

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MODEL 01

BEDROOMS	BATHS	1/2BATHS	POINTS	XXXX	BEDROOMS	BATHS	1/2 BATHS	POINTS
1	0	0	0		4	0	0	2
1	0	1	2		4	0	1	4
1	1	0	4		4	1	0	8
1	1	1	6		4	1	1	10
2	0	0	0		4	2	0	13
2	0	1	3		4	2	1	15
2	1	0	7		4	3	0	16
2	1	1	9		4	3	1	17
2	2	0	11		5	0	0	2
2	2	1	12		5	0	1	4
3	0	0	1		5	1	0	8
3	0	1	4		5	1	1	10
3	1	0	8		5	2	0	13
3	1	1	10		5	2	1	15
3	2	0	12		5	3	0	17
3	2	1	13		5	3	1	18
3	3	0	15		5	3	2	19

If Bedroom/Bath count exceeds chart's figures, carry highest point

SIZE FACTOR CHART

Square footage comes from BAS, FUS, LLF, and SFB.

SQ.FT.	SIZE FACTOR	SQ.FT.	SIZE FACTOR
0 - 600	1.30	1001 - 1020	1.09
601 - 620	1.29	1021 - 1040	1.08
621 - 640	1.28	1041 - 1060	1.07
641 - 660	1.27	1061 - 1080	1.06
661 - 680	1.26	1081 - 1100	1.05
681 - 700	1.25	1101 - 1120	1.04
701 - 720	1.24	1121 - 1140	1.03
721 - 740	1.23	1141 - 1160	1.02
741 - 760	1.22	1161 - 1200	1.01
761 - 780	1.20	1201 - 1500	1.00
781 - 800	1.20	1501 - 1700	.99
801 - 820	1.19	1701 - 1900	.98
821 - 840	1.18	1901 - 2100	.97
841 - 860	1.17	2101 - 2300	.96
861 - 880	1.16	2301 - UP	.95
881 - 900	1.15		
901 - 920	1.14		
921 - 940	1.13		
941 - 960	1.12		
961 - 980	1.11		
981 - 1000	1.10		

PASCO III APPRAISERS MANUAL

Model 02 - MANUFACTURED HOME CONSTRUCTION

SIZE FACTOR USE CODE 2 (DOUBLE WIDE)

HEATED SQ. FT.	SIZE FACTOR	HEATED SQ. FT.	SIZE FACTOR
0 - 600	130%	941 - 960	107%
601 - 610	129%	961 - 980	106%
611 - 620	128%	981 - 1000	105%
621 - 630	127%	1001 - 1020	104%
631 - 640	126%	1021 - 1040	103%
641 - 650	125%	1041 - 1080	102%
651 - 660	124%	1081 - 1120	101%
661 - 670	123%	1121 - 1160	100%
671 - 680	122%	1161 - 1200	99%
681 - 690	121%	1201 - 1240	98%
691 - 700	120%	1241 - 1280	97%
701 - 720	119%	1281 - 1320	96%
721 - 740	118%	1321 - 1360	95%
741 - 760	117%	1361 - 1400	94%
761 - 780	116%	1401 - 1440	93%
781 - 800	115%	1441 - 1480	92%
801 - 820	114%	1481 - 1520	91%
821 - 840	113%	1521 - 1560	90%
841 - 860	112%	1561 - 1600	89%
861 - 880	111%	1601 - 1650	88%
881 - 900	110%	1651 - 1700	87%
901 - 920	109%	1701 - 1800	86%
921 - 940	108%	1801 - UP	85%

SIZE FACTOR USE CODE 03 (SINGLE WIDE)

HEATED SQ. FT.	SIZE FACTOR	HEATED SQ. FT.	SIZE FACTOR
0 - 200	130%	626 - 650	99%
201 - 225	126%	651 - 675	98%
226 - 250	124%	676 - 700	97%
251 - 275	122%	701 - 725	96%
276 - 300	120%	726 - 750	95%
301 - 325	118%	751 - 800	94%
326 - 350	116%	801 - 850	93%
351 - 375	114%	851 - 900	92%
376 - 400	112%	901 - 950	91%
401 - 425	110%	951 - 1000	90%
426 - 450	108%	1001 - 1050	89%
451 - 475	106%	1051 - 1100	88%
476 - 500	104%	1101 - 1150	87%
501 - 550	102%	1151 - 1200	86%
551 - 600	101%	1201 - UP	85%
601 - 625	100%		

PASCO III APPRAISERS MANUAL

MODEL 03 CONDOMINIUM - STRUCTURAL ELEMENT DATA					
<u>FOUNDATION</u>	PTS	<u>ROOFING STRUCTUR</u>	PTS	<u>HEATING FUEL</u>	PTS
1 EARTH	0	07 WOOD TRUSS	8	01 NONE	0
2 PIERS	2	08 IRR/WD TRUS	14	02 OIL/WDE/COAL	0
3 CONT FTG	4	09 BARJOIST	12	03 GAS	1
4 SPREAD FTG	5	10 STL FRM,TRS	14	04 ELECTRIC	1
5 SPECIAL FTG	10	11 BWSTR TRS	10	05 SOLAR	1
<u>FLOOR SYSTEM</u>		12 RNFR CONC	18	<u>HEATING TYPE</u>	
1 NONE	0	13 PRSTR CONC	20	01 NONE	0
2 SLAB ON GRD	8	<u>ROOFING COVER</u>		02 BASEBOARD	2
3 SLAB ABV GRD	10	01 CORR SHT MET	1	03 AIR-NO-DUCT	2
4 PLYWOOD	9	02 ROLL COMP	1	04 AIR-DUCTED	4
5 WOOD	10	03 ASP,COMP SHG	2	05 RADIANT CEIL	3
6 PLATFORM HGT	11	04 BLT UP TAR&GRL	2	06 HOTWATER	4
7 STRUCT SLAB	15	05 RUBBER COMP ME	8	07 STEAM	4
<u>EXTERIOR WALL</u>		06 ASBTS SHG	5	08 RADIANT ELEC	2
01SIDING MIN	6	07 CONC TILE/CLAY	9	09 RADIANT WTR	6
02 CORR MET LGT	6	08 CEDAR SHAKE	8	10 HEAT PUMP	4
03 COMP OR WLBD	9	09 ENAMEL MTL/COPI	18	11 GEOTHERMAL	6
04 SIDG NO SHTG	14	10 WDD OR ARCHL SH	4	<u>AIR CONDITION TYPE</u>	
05ASBESTOS SHNG	24	11 SLATE	12	01 NONE	0
06 BRD&BAT/PLW	25	12 METAL	3	02 WALL UNIT	1
07 CORR ASBTS	21	13 GLASS	26	03 CENTRAL	5
08 MASONITE	24	<u>INTERIOR WALL</u>		04 PCKD ROOF	5
09 WOOD ON SHTG	26	01 MASNRY/MIN	6	05 CHILLED WTR	4
10 ALUM, VINYL	25	02 WLLBRD/WDD	9	<u>FIREPLACE (PRICExQUALITY)</u>	
11 CONC BLK	20	03 PLASTER	22	01 NONE	0
12 STUCO/BLK	21	04 PLYWD PANEL	18	02 PREFAB	\$1,500
13 STUCCO/TIL-WD	22	05 DRWLL/SHROCK	22	03 1 STY SNGL	\$4,000
14 EXTERIOR PLYWOC	25	06 CUSTOM INTERIOR	30	04 2 STY SNGL/1 DBL	\$5,000
15 BRD&BAT 12"	26	<u>INTERIOR FLR COVER</u>		05 2 OR MORE	\$7,000
16 WDD SHNG, LOG	27	01 NONE	0	06 MASSIVE	\$14,000
17 CEDAR, REDWOOD	28	02 PLYWD, LINM	2	07 TWO OR MORE MASSIVE	\$23,000
18 CEMFIBR/HARDI/M	30	03 CONC FIN	1	<u>STRUCTURAL FRAME</u>	
19 TEXTURED BLOCK	25	04 CONC TAPERED	1	01 NONE	0
20 JUMBO/COMM BRI	28	05 ASPHT TILE	2	02 WOOD FRAME	3
21 FACE BRICK	30	06 VINYL ASBTS	3	03 PREFAB	1
22 STONE	35	07 VINYL TILE	5	04 MASONRY	4
23 CORR MET HVY	10	08 SHEET VINYL	5	05 REINFORCED CONCRETE	8
24 MODULAR METAL	20	09 PINE	3	06 STEEL	5
25 REINFOR CONCR	40	10 TERRAZO MONO	9	07 FIRE PROOF STEEL	10
26 PRECAST PANEL	40	11 CERAMIC TILE	14	08 SPECIAL	14
27 PREFIN MET	50	12 HARDWOOD	9	<u>CEILING & INSULATION</u>	
28 GLASS/THRML	60	13 PARQUET	8	01 SUSPEND CEIL INSULAT	4
29 VYL SHAKE SIDING	26	14 CARPET	5	02 SUSPEND WALL INSULAT	4
<u>ROOF STRUCTURE</u>		15 HARD TILE	14	03 SUSPEND CEIL & WALL INSU	5
01 FLAT	4	16 TERRAZO STRP	9	04 SUSPEND NO INSUL	3
02 SHED	6	17 PRECAST CONC	1	05 NOT SUSPEND CEIL INSUL	3
03 GABLE	8	18 SLATE	20	06 NOT SUSPEND WALL INSUL	3
04 HIP	10	19 MARBLE	40	07 NOT SUSPEND CEIL&WALL	4
05 GAMBRL/MAN	12	20 LAMINATE	8	08 NOT SUSPEND NO INSUL	2
06 IRREG/CATHRL	14			09 NO CEIL ROOF INSUL	1
				10 NO CEIL WALL INSUL	1
				11 NO CEIL ROOF & WALL INSU	1
				12 NO CEIL NO INSULATION	0

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MODEL 03:

BEDROOMS	BATHS	1/2 BATHS	POINTS	XXXX	BEDROOMS	BATHS	1/2 BATHS	POINTS
1	0	0	0		4	0	0	1
1	0	1	2		4	0	1	3
1	1	0	4		4	1	0	5
1	1	1	6		4	1	1	7
2	0	0	1		4	2	0	9
2	0	1	2		4	2	1	11
2	1	0	4		4	3	0	13
2	1	1	6		4	3	1	15
2	2	0	8		5	0	0	1
2	2	1	10		5	0	1	3
3	0	0	1		5	1	0	5
3	0	1	3		5	1	1	7
3	1	0	5		5	2	0	9
3	1	1	7		5	2	1	11
3	2	0	9		5	3	0	13
3	2	1	11		5	3	1	15
3	3	0	13		5	3	2	17

If Bedroom/Bath count exceeds chart's figures, 12 points

SIZE FACTOR

Square footage comes from BAS, FUS, LLF, and SFB.

<u>Square Footage</u>	<u>Factor</u>	<u>Square Footage</u>	<u>Factor</u>
0 - 600	1.25	901 - 920	1.09
601 - 620	1.24	921 - 940	1.08
621 - 640	1.23	941 - 960	1.07
641 - 660	1.22	961 - 980	1.06
661 - 680	1.21	981 - 1000	1.05
681 - 700	1.20	1001 - 1020	1.04
701 - 720	1.19	1021 - 1040	1.03
721 - 740	1.18	1041 - 1060	1.02
741 - 760	1.17	1061 - 1100	1.01
761 - 780	1.16	1101 - 1150	1.00
781 - 800	1.15	1151 - 1200	.99
801 - 820	1.14	1201 - 1300	.98
821 - 840	1.13	1301 - 1400	.97
841 - 860	1.12	1401 - 1500	.96
861 - 880	1.11	1501 - UP	.95
881 - 900	1.10		

SHAPE/DESIGN FACTOR

1	SQUARE	.90
2	RECTANGLE	.95
3	SLIGHT IRREGULAR	1.00
4	MODERATE IRREGULAR	1.05
5	IRREGULAR	1.10
6	VERY IRREGULAR	1.15
7	EXTREME IRREGULAR	1.20
8	EXCEPTIONAL	1.25

QUALITY ADJUSTMENT

1	MINIMUM	.75
2	BELOW AVERAGE	.90
3	AVERAGE	1.00
4	ABOVE AVERAGE	1.20
5	ABOVE AVG/CUSTOM	1.45
6	EXCELLENT	1.75

PASCO III APPRAISERS MANUAL

MODEL 04 OFFICE CONSTRUCTION - STRUCTURAL ELEMENT DATA					
<u>FOUNDATION</u>	PTS	<u>ROOFING STRUCTUR</u>	PTS	<u>HEATING FUEL</u>	PTS
1 EARTH	0	07 WOOD TRUSS	7	01 NONE	0
2 PIERS	2	08 IRR/WD TRUS	10	02 OIL/WDE/COAL	0
3 CONT FTG	4	09 BARJOIST	9	03 GAS	1
4 SPREAD FTG	6	10 STL FRM,TRS	10	04 ELECTRIC	1
5 SPECIAL FTG	12	11 BWSTR TRS	8	05 SOLAR	1
<u>FLOOR SYSTEM</u>		12 RNFR CONC	10	<u>HEATING TYPE</u>	
1 NONE	0	13 PRSTR CONC	11	01 NONE	0
2 SLAB ON GRD	5	<u>ROOFING COVER</u>		02 BASEBOARD	2
3 SLAB ABV GRD	11	01 CORR SHT MET	1	03 AIR-NO-DUCT	3
4 PLYWOOD	9	02 ROLL COMP	1	04 AIR-DUCTED	5
5 WOOD	11	03 ASP,COMP SHG	2	05 RADIANT CEIL	5
6 PLATFORM HGT	16	04 BLT UP TAR&GRL	3	06 HOTWATER	9
7 STRUCT SLAB	16	05 RUBBER COMP ME	5	07 STEAM	6
<u>EXTERIOR WALL</u>		06 ASBTS SHG	6	08 RADIANT ELEC	5
01SIDING MIN	3	07 CONC TILE/CLAY	4	09 RADIANT WTR	12
02 CORR MET LGT	5	08 CEDAR SHAKE	7	10 HEAT PUMP	5
03 COMP OR WLBD	10	09 ENAMEL MTL/COPI	11	11 GEOTHERMAL	7
04 SIDG NO SHTG	16	10 WDD OR ARCHL SH	6	<u>AIR CONDITION TYPE</u>	
05ASBESTOS SHNG	16	11 SLATE	8	01 NONE	0
06 BRD&BAT/PLW	17	12 METAL	5	02 WALL UNIT	1
07 CORR ASBTS	18	13 GLASS	26	03 CENTRAL	6
08 MASONITE	18	<u>INTERIOR WALL</u>		04 PCKD ROOF	6
09 WOOD ON SHTG	19	01 MASNRY/MIN	8	05 CHILLED WTR	6
10 ALUM, VINYL	18	02 WLLBRD/WDD	11	<u>STRUCTURAL FRAME</u>	
11 CONC BLK	18	03 PLASTER	22	01 NONE	0
12 STUCO/BLK	19	04 PLYWD PANEL	18	02 WOOD FRAME	5
13 STUCCO/TIL-WD	19	05 DRWLL/SHROCK	22	03 PREFAB	4
14 EXTERIOR PLYWOC	16	06 CUSTOM INTERIOR	30	04 MASONRY	6
15 BRD&BAT 12"	20	<u>INTERIOR FLR COVER</u>		05 REINFORCED CONCRETE	15
16 WDD SHNG, LOG	20	01 NONE	0	06 STEEL	9
17 CEDAR, REDWOOD	22	02 PLYWD, LINM	2	07 FIRE PROOF STEEL	16
18 CEMFIBR/HARDI/M	22	03 CONC FIN	1	08 SPECIAL	23
19 TEXTURED BLOCK	20	04 CONC TAPERED	2	09 METAL STUD	7
20 JUMBO/COMM BRI	23	05 ASPHT TILE	2	<u>CEILING & INSULATION</u>	
21 FACE BRICK	25	06 VINYL ASBTS	3	01 SUSPEND CEIL INSULAT	4
22 STONE	30	07 VINYL TILE	5	02 SUSPEND WALL INSULAT	4
23 CORR MET HVY	10	08 SHEET VINYL	5	03 SUSPEND CEIL & WALL INSI	5
24 MODULAR METAL	12	09 PINE	4	04 SUSPEND NO INSUL	3
25 REINFOR CONCR	27	10 TERRAZO MONO	11	05 NOT SUSPEND CEIL INSUL	3
26 PRECAST PANEL	20	11 CERAMIC TILE	13	06 NOT SUSPEND WALL INSUL	3
27 PREFIN MET	30	12 HARDWOOD	10	07 NOT SUSPEND CEIL&WALL	4
28 GLASS/THRML	35	13 PARQUET	9	08 NOT SUSPEND NO INSUL	2
29 VYL SHAKE SIDING	20	14 CARPET	5	09 NO CEIL ROOF INSUL	1
<u>ROOF STRUCTURE</u>		15 HARD TILE	13	10 NO CEIL WALL INSUL	1
01 FLAT	5	16 TERRAZO STRP	12	11 NO CEIL ROOF & WALL INSI	2
02 SHED	6	17 PRECAST CONC	1	12 NO CEIL NO INSULATION	0
03 GABLE	7	18 SLATE	15		
04 HIP	8	19 MARBLE	30		
05 GAMBRL/MAN	9	20 LAMINATE	9		
06 IRREG/CATHRL	10				

PASCO III APPRAISERS MANUAL

MODEL 04 - OFFICE CONSTRUCTION

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

1 - 500	125%	3601 - 3900	107%
501 - 600	124%	3901 - 4200	106%
601 - 700	123%	4201 - 4500	105%
701 - 800	122%	4501 - 4800	104%
801 - 900	121%	4801 - 5200	103%
901 - 1000	120%	5201 - 5600	102%
1001 - 1100	119%	5601 - 6000	101%
1101 - 1200	118%	6001 - 8000	100%
1201 - 1400	117%	8001 - 10000	99%
1401 - 1600	116%	10001 - 12000	98%
1601 - 1800	115%	12001 - 14000	97%
1801 - 2000	114%	14001 - 16000	96%
2001 - 2200	113%	16001 - 20000	95%
2201 - 2400	112%	20001 - 25000	94%
2401 - 2700	111%	25001 - 30000	93%
2701 - 3000	110%	30001 - 40000	92%
3001 - 3300	109%	40001 - 50000	91%
3301 - 3600	108%	50001 - UP	90%

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS	MARKET/DESIGN FACTOR	
0 - 99	14	1 SQUARE	1.00
100 - 149	13	2 RECTANGLE	1.00
150 - 189	12	3 SLIGHT RECTANGLE	1.02
190 - 229	11	4 MODERATE IRREGULAR	1.04
230 - 269	10	5 IRREGULAR	1.06
270 - 309	9	6 VERY IRREGULAR	1.10
310 - 349	8	7 EXTREME IRREGULAR	1.15
350 - 449	7		
450 - 559	6	QUALITY ADJUSTMENT	
560 - 759	5	1 MINIMUM	.75
760 - 869	4	2 BELOW AVERAGE	.90
870 - 1159	3	3 AVERAGE	1.00
1160 - 1759	2	4 ABOVE AVERAGE	1.10
1760 - Up	1	5 ABOVE AVG/CUSTOM	1.30
		6 EXCELLENT	1.50

PASCO III APPRAISERS MANUAL

MODEL 05 APARTMENT - STRUCTURAL ELEMENT DATA					
<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOFING STRUCTUR</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
1 EARTH	0	07 WOOD TRUSS	8	01 NONE	0
2 PIERS	2	08 IRR/WD TRUS	14	02 OIL/WDE/COAL	0
3 CONT FTG	4	09 BARJOIST	12	03 GAS	1
4 SPREAD FTG	5	10 STL FRM,TRS	14	04 ELECTRIC	1
5 SPECIAL FTG	10	11 BWSTR TRS	10	05 SOLAR	1
<u>FLOOR SYSTEM</u>		<u>ROOFING COVER</u>		<u>HEATING TYPE</u>	
1 NONE	0	13 PRSTR CONC	20	01 NONE	0
2 SLAB ON GRD	5	<u>ROOFING COVER</u>		02 BASEBOARD	2
3 SLAB ABV GRD	10	01 CORR SHT MET	1	03 AIR-NO-DUCT	2
4 PLYWOOD	9	02 ROLL COMP	1	04 AIR-DUCTED	4
5 WOOD	10	03 ASP,COMP SHG	2	05 RADIANT CEIL	3
6 PLATFORM HGT	11	04 BLT UP TAR&GRL	2	06 HOTWATER	4
7 STRUCT SLAB	15	05 RUBBER COMP ME	8	07 STEAM	4
<u>EXTERIOR WALL</u>		06 ASBTS SHG	5	08 RADIANT ELEC	2
01 SIDING MIN	6	07 CONC TILE/CLAY	9	09 RADIANT WTR	6
02 CORR MET LGT	6	08 CEDAR SHAKE	8	10 HEAT PUMP	3
03 COMP OR WLBD	9	09 ENAMEL MTL/COP	18	11 GEOTHERMAL	5
04 SIDG NO SHTG	14	10 WDD OR ARCHL SF	4	13 HYBRID	5
05 ASBESTOS SHNG	24	11 SLATE	12	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	25	12 METAL	3	01 NONE	0
07 CORR ASBTS	21	13 GLASS	26	02 WALL UNIT	1
08 MASONITE	24	<u>INTERIOR WALL</u>		03 CENTRAL	6
09 WOOD ON SHTG	26	01 MASNRY/MIN	6	04 PCKD ROOF	6
10 ALUM, VINYL	25	02 WLLBRD/WDD	9	05 CHILLED WTR	6
11 CONC BLK	20	03 PLASTER	22	<u>STRUCTURAL FRAME</u>	
12 STUCCO/BLK	21	04 PLYWD PANEL	18	01 NONE	0
13 STUCCO/TIL-WD	22	05 DRWLL/SHROCK	22	02 WOOD FRAME	3
14 EXTERIOR PLYWOOD	25	06 CUSTOM INTERIOF	30	03 PREFAB	1
15 BRD&BAT 12"	26	<u>INTERIOR FLR COVER</u>		04 MASONRY	4
16 WDD SHNG, LOG	27	01 NONE	0	05 REINFORCED CONCRETE	8
17 CEDAR, REDWOOD	28	02 PLYWD, LINM	2	06 STEEL	5
18 CEMFIBR/HARDI/M	30	03 CONC FIN	1	07 FIRE PROOF STEEL	10
19 TEXTURED BLOCK	25	04 CONC TAPERED	2	08 SPECIAL	14
20 JUMBO/COMM BRI	28	05 ASPHT TILE	2	<u>CEILING & INSULATION</u>	
21 FACE BRICK	30	06 VINYL ASBTS	3	01 SUSPEND CEIL INSULAT	4
22 STONE	35	07 VINYL TILE	5	02 SUSPEND WALL INSULAT	4
23 CORR MET HVY	10	08 SHEET VINYL	5	03 SUSPEND CEIL & WALL INSU	5
24 MODULAR METAL	20	09 PINE	3	04 SUSPEND NO INSUL	3
25 REINFOR CONCR	40	10 TERRAZO MONO	9	05 NOT SUSPEND CEIL INSUL	3
26 PRECAST PANEL	40	11 CERAMIC TILE	14	06 NOT SUSPEND WALL INSUL	3
27 PREFIN MET	50	12 HARDWOOD	9	07 NOT SUSPEND CEIL&WALL	4
28 GLASS/THRML	60	13 PARQUET	8	08 NOT SUSPEND NO INSUL	2
29 VYL SHAKE SIDING	26	14 CARPET	5	09 NO CEIL ROOF INSUL	1
<u>ROOF STRUCTURE</u>		15 HARD TILE	14	10 NO CEIL WALL INSUL	1
01 FLAT	4	16 TERRAZO STRP	9	11 NO CEIL ROOF & WALL INSU	2
02 SHED	6	17 PRECAST CONC	1	12 NO CEIL NO INSULATION	0
03 GABLE	8	18 SLATE	20		
04 HIP	10	19 MARBLE	40		
05 GAMBRL/MAN	12	20 LAMINATE	8		
06 IRREG/CATHRL	14				

PASCO III APPRAISERS MANUAL

MODEL 05 - MULTI FAMILY

USE CODES 60, 61, 62, & 63 APARTMENTS

BATHROOM - POINTS SCHEDULE

Area per Fixture	Points	Enter total fixtures for entire building
0 - 99	14	
100 - 149	12	Area per fixture = Total Heated Area
150 - 189	10	divided by Total Number of Fixtures
190 - 229	8	
230 - 269	7	
270 - 309	6	
310 - 349	5	
350 - 449	4	
450 - UP	3	

SIZE FACTOR INDEX

The average unit size = $\frac{\text{HEATED AREA}}{\text{NUMBER OF UNITS}}$

Average Unit Size	Size Factor
0 to 599	1.10
600 to 799	1.05
800 to 999	1.00
1000 to 1199	.98
1200 to MAX	.97

MARKET/DESIGN FACTOR

1	SQUARE	1.00
2	RECTANGLE	1.00
3	SLIGHT IRREGULAR	1.02
4	MODERATE IRREGULAR	1.04
5	IRREGULAR	1.06
6	VERY IRREGULAR	1.10
7	EXTREME IRREGULAR	1.15

QUALITY ADJUSTMENT

1	MINIMUM	.75
2	BELOW AVERAGE	.90
3	AVERAGE	1.00
4	ABOVE AVERAGE	1.10
5	ABOVE AVG/CUSTOM	1.30
6	EXCELLENT	1.50

PASCO III APPRAISERS MANUAL

MODEL 05 MOTEL/HOTEL - STRUCTURAL ELEMENT DATA					
<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOFING STRUCTUR</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
1 EARTH	0	07 WOOD TRUSS	8	01 NONE	0
2 PIERS	2	08 IRR/WD TRUS	14	02 OIL/WDE/COAL	0
3 CONT FTG	4	09 BARJOIST	12	03 GAS	1
4 SPREAD FTG	5	10 STL FRM,TRS	14	04 ELECTRIC	1
5 SPECIAL FTG	10	11 BWSTR TRS	10	05 SOLAR	1
<u>FLOOR SYSTEM</u>		<u>ROOFING COVER</u>		<u>HEATING TYPE</u>	
1 NONE	0	13 PRSTR CONC	20	01 NONE	0
2 SLAB ON GRD	5	<u>ROOFING COVER</u>		02 BASEBOARD	2
3 SLAB ABV GRD	10	01 CORR SHT MET	1	03 AIR-NO-DUCT	2
4 PLYWOOD	9	02 ROLL COMP	1	04 AIR-DUCTED	4
5 WOOD	10	03 ASP,COMP SHG	2	05 RADIANT CEIL	3
6 PLATFORM HGT	11	04 BLT UP TAR&GRL	2	06 HOTWATER	4
7 STRUCT SLAB	15	05 RUBBER COMP ME	8	07 STEAM	4
<u>EXTERIOR WALL</u>		06 ASBTS SHG	5	08 RADIANT ELEC	2
01 SIDING MIN	6	07 CONC TILE/CLAY	9	09 RADIANT WTR	6
02 CORR MET LGT	6	08 CEDAR SHAKE	8	10 HEAT PUMP	3
03 COMP OR WLBD	9	09 ENAMEL MTL/COP	18	11 GEOTHERMAL	5
04 SIDG NO SHTG	14	10 WDD OR ARCHL SF	4	13 HYBRID	5
05 ASBESTOS SHNG	24	11 SLATE	12	<u>AIR CONDITION TYPE</u>	
06 BRD&BAT/PLW	25	12 METAL	3	01 NONE	0
07 CORR ASBTS	21	13 GLASS	26	02 WALL UNIT	1
08 MASONITE	24	<u>INTERIOR WALL</u>		03 CENTRAL	6
09 WOOD ON SHTG	26	01 MASNRY/MIN	6	04 PCKD ROOF	6
10 ALUM, VINYL	25	02 WLLBRD/WDD	9	05 CHILLED WTR	6
11 CONC BLK	20	03 PLASTER	22	<u>STRUCTURAL FRAME</u>	
12 STUCCO/BLK	21	04 PLYWD PANEL	18	01 NONE	0
13 STUCCO/TIL-WD	22	05 DRWLL/SHROCK	22	02 WOOD FRAME	3
14 EXTERIOR PLYWOOD	25	06 CUSTOM INTERIOR	30	03 PREFAB	1
15 BRD&BAT 12"	26	<u>INTERIOR FLR COVER</u>		04 MASONRY	4
16 WDD SHNG, LOG	27	01 NONE	0	05 REINFORCED CONCRETE	8
17 CEDAR, REDWOOD	28	02 PLYWD, LINM	2	06 STEEL	5
18 CEMFIBR/HARDI/M	30	03 CONC FIN	1	07 FIRE PROOF STEEL	10
19 TEXTURED BLOCK	25	04 CONC TAPERED	2	08 SPECIAL	14
20 JUMBO/COMM BRI	28	05 ASPHT TILE	2	<u>CEILING & INSULATION</u>	
21 FACE BRICK	30	06 VINYL ASBTS	3	01 SUSPEND CEIL INSULAT	4
22 STONE	35	07 VINYL TILE	5	02 SUSPEND WALL INSULAT	4
23 CORR MET HVY	10	08 SHEET VINYL	5	03 SUSPEND CEIL & WALL INSU	5
24 MODULAR METAL	20	09 PINE	3	04 SUSPEND NO INSUL	3
25 REINFOR CONCR	40	10 TERRAZO MONO	9	05 NOT SUSPEND CEIL INSUL	3
26 PRECAST PANEL	40	11 CERAMIC TILE	14	06 NOT SUSPEND WALL INSUL	3
27 PREFIN MET	50	12 HARDWOOD	9	07 NOT SUSPEND CEIL&WALL	4
28 GLASS/THRML	60	13 PARQUET	8	08 NOT SUSPEND NO INSUL	2
29 VYL SHAKE SIDING	26	14 CARPET	5	09 NO CEIL ROOF INSUL	1
<u>ROOF STRUCTURE</u>		15 HARD TILE	14	10 NO CEIL WALL INSUL	1
01 FLAT	4	16 TERRAZO STRP	9	11 NO CEIL ROOF & WALL INSU	2
02 SHED	6	17 PRECAST CONC	1	12 NO CEIL NO INSULATION	0
03 GABLE	8	18 SLATE	20		
04 HIP	10	19 MARBLE	40		
05 GAMBRL/MAN	12	20 LAMINATE	8		
06 IRREG/CATHRL	14				

PASCO III APPRAISERS MANUAL

MODEL 05 - HOTEL/MOTEL

PLUMBING - REST ROOM - POINTS SCHEDULE

Area per Fixture	Points
0 - 50	16
51 - 60	15
61 - 70	14
71 - 80	13
81 - 100	12
101 - 120	11
121 - 130	10
131 - 150	9
151 - UP	8

Area per fixture = Total Heated Area divided by Total Number of Fixtures

MARKET/DESIGN FACTOR

1	SQUARE	1.00
2	RECTANGLE	1.00
3	SLIGHT IRREGULAR	1.02
4	MODERATE IRREGULAR	1.04
5	IRREGULAR	1.06
6	VERY IRREGULAR	1.10
7	EXTRREME IRREGULAR	1.15

QUALITY ADJUSTMENT

1	MINIMUM	.75
2	BELOW AVERAGE	.90
3	AVERAGE	1.00
4	ABOVE AVERAGE	1.10
5	ABOVE AVG/CUSTOM	1.30
6	EXCELLENT	1.50

AVERAGE SIZE UNIT

0 - 200 SF
201 - 300 SF
301 - 500 SF
501 - 800 SF
801 - UP SF

SIZE FACTOR

108%
104%
100%
97%
95%

PASCO III APPRAISERS MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION - STRUCTURAL ELEMENT DATA					
<u>FOUNDATION</u>	<u>PTS</u>	<u>ROOFING STRUCTUR</u>	<u>PTS</u>	<u>HEATING FUEL</u>	<u>PTS</u>
1 EARTH	1	07 WOOD TRUSS	14	01 NONE	0
2 PIERS	3	08 IRR/WD TRUS	16	02 OIL/WDE/COAL	0
3 CONT FTG	6	09 BARJOIST	16	03 GAS	1
4 SPREAD FTG	8	10 STL FRM,TRS	18	04 ELECTRIC	1
5 SPECIAL FTG	13	11 BWSTR TRS	15	05 SOLAR	1
<u>FLOOR SYSTEM</u>		<u>ROOFING COVER</u>		<u>HEATING TYPE</u>	
1 NONE	0	13 PRSTR CONC	20	01 NONE	0
2 SLAB ON GRD	8	<u>ROOFING COVER</u>		02 BASEBOARD	2
3 SLAB ABV GRD	15	01 CORR SHT MET	3	03 AIR-NO-DUCT	3
4 PLYWOOD	14	02 ROLL COMP	3	04 AIR-DUCTED	7
5 WOOD	17	03 ASP,COMP SHG	4	05 RADIANT CEIL	7
6 PLATFORM HGT	22	04 BLT UP TAR&GRL	5	06 HOTWATER	10
7 STRUCT SLAB	22	05 RUBBER COMP ME	10	07 STEAM	7
<u>EXTERIOR WALL</u>		06 ASBTS SHG	11	08 RADIANT ELEC	6
01SIDING MIN	5	07 CONC TILE/CLAY	15	09 RADIANT WTR	14
02 CORR MET LGT	7	08 CEDAR SHAKE	16	10 HEAT PUMP	5
03 COMP OR WLBD	14	09 ENAMEL MTL/COP	26	<u>AIR CONDITION TYPE</u>	
04 SIDG NO SHTG	18	10 WDD OR ARCHL SF	10	01 NONE	0
05ASBESTOS SHNG	22	11 SLATE	19	02 WALL UNIT	1
06 BRD&BAT/PLW	18	12 METAL	6	03 CENTRAL	8
07 CORR ASBTS	27	13 GLASS	26	04 PCKD ROOF	8
08 MASONITE	27	<u>INTERIOR WALL</u>		05 CHILLED WTR	8
09 WOOD ON SHTG	30	01 MASNRY/MIN	2	<u>STRUCTURAL FRAME</u>	
10 ALUM, VINYL	29	02 WLLBRD/WDD	5	01 NONE	0
11 CONC BLK	29	03 PLASTER	10	02 WOOD FRAME	11
12 STUCCO/BLK	30	04 PLYWD PANEL	7	03 PREFAB	8
13 STUCCO/TIL-WD	31	05 DRWLL/SHROCK	10	04 MASONRY	13
14 EXTERIOR PLYWOOD	29	06 CUSTOM INTERIOR	20	05 REINFORCED CONCRETE	33
15 BRD&BAT 12"	31	<u>INTERIOR FLR COVER</u>		06 STEEL	15
16 WDD SHNG, LOG	31	01 NONE	0	07 FIRE PROOF STEEL	36
17 CEDAR, REDWOOD	37	02 PLYWD, LINM	6	08 SPECIAL	45
18 CEMFIBR/HARDI/M	40	03 CONC FIN	2	09 METAL STUD	12
19 TEXTURED BLOCK	31	04 CONC TAPERED	4	<u>CEILING & INSULATION</u>	
20 JUMBO/COMM BRI	35	05 ASPHT TILE	5	01 SUSPEND CEIL INSULAT	6
21 FACE BRICK	38	06 VINYL ASBTS	5	02 SUSPEND WALL INSULAT	7
22 STONE	47	07 VINYL TILE	10	03 SUSPEND CEIL & WALL INSU	8
23 CORR MET HVY	16	08 SHEET VINYL	10	04 SUSPEND NO INSUL	5
24 MODULAR METAL	20	09 PINE	11	05 NOT SUSPEND CEIL INSUL	5
25 REINFOR CONCR	38	10 TERRAZO MONO	20	06 NOT SUSPEND WALL INSUL	6
26 PRECAST PANEL	30	11 CERAMIC TILE	30	07 NOT SUSPEND CEIL&WALL	7
27 PREFIN MET	50	12 HARDWOOD	18	08 NOT SUSPEND NO INSUL	4
28 GLASS/THRML	60	13 PARQUET	18	09 NO CEIL ROOF INSUL	1
29 VYL SHAKE SIDING	31	14 CARPET	13	10 NO CEIL WALL INSUL	2
<u>ROOF STRUCTURE</u>		15 HARD TILE	30	11 NO CEIL ROOF & WALL INSU	3
01 FLAT	5	16 TERRAZO STRP	24	12 NO CEIL NO INSULATION	0
02 SHED	6	17 PRECAST CONC	2		
03 GABLE	11	18 SLATE	35		
04 HIP	12	19 MARBLE	70		
05 GAMBRL/MAN	14	20 LAMINATE	17		
06 IRREG/CATHRL	16				

PASCO III APPRAISERS MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION

SIZE FACTORS

AREA	FACTOR	AREA	FACTOR
1 - 1,000	130%	20,001 - 25,000	102%
1,001 - 1,500	128%	25,001 - 30,000	101%
1,501 - 2,000	125%	30,001 - 35,000	100%
2,001 - 3,000	121%	35,001 - 40,000	99%
3,001 - 4,000	119%	40,001 - 50,000	98%
4,001 - 5,000	116%	50,001 - 60,000	97%
5,001 - 6,000	115%	60,001 - 70,000	96%
6,001 - 7,000	114%	70,001 - 80,000	94%
7,001 - 8,000	112%	80,001 - 100,000	92%
8,001 - 10,000	110%	100,001 - 120,000	90%
10,001 - 12,000	109%	120,001 - 140,000	88%
12,001 - 14,000	107%	140,001 - 180,000	86%
14,001 - 16,000	105%	180,001 - 225,000	84%
16,001 - 18,000	104%	225,001 - 400,000	82%
18,001 - 20,000	103%	400,001 - UP	80%

REST ROOM - PLUMBING POINT SCHEDULE HEIGHT FACTOR

AREA PER FIXTURE	POINTS	HEIGHT	FACTOR
0 - 1159	5	8 - 9.9	.89
1160 - 2249	4	10 - 11.9	.92
2250 - 3249	3	12 - 13.9	.96
3250 - 4999	2	14 - 15.9	1.00
5000 - UP	1	16 - 17.9	1.04
		18 - 19.9	1.08
QUALITY ADJUSTMENT		20 - 21.9	1.13
		22 - 23.9	1.18
1 MINIMUM	.75	24 - 25.9	1.23
2 BELOW AVERAGE	.90	26 - 27.9	1.28
3 AVERAGE	1.00	28 - 29.9	1.33
4 ABOVE AVERAGE	1.10	30 - 34.9	1.38
5 ABOVE AVG/CUSTOM	1.30	35 - 39.9	1.51
6 EXCELLENT	1.50	40 - 44.9	1.64
		45 - 49.9	1.77
MARKET/DESIGN FACTOR		50 - 54.9	1.90
		55 - 59.9	2.03
1 SQUARE	1.00	60 - 69.9	2.16
2 RECTANGLE	1.00	70 - 79.9	2.42
3 SLIGHT IRREGULAR	1.02	80 - 89.9	2.68
4 MODERATE IRREGULAR	1.04	90 - UP	2.84
5 IRREGULAR	1.06		
6 VERY IRREGULAR	1.10		
7 EXTREME IRREGULAR	1.15		

(HEIGHT FACTOR X QUALITY FACTOR) X SIZE FACTOR

PASCO III APPRAISERS MANUAL

MODEL 07 COMMERCIAL CONSTRUCTION - STRUCTURAL ELEMENT DATA					
FOUNDATION	PTS	ROOFING STRUCTUR	PTS	HEATING FUEL	PTS
1 EARTH	0	07 WOOD TRUSS	8	01 NONE	0
2 PIERS	2	08 IRR/WD TRUS	12	02 OIL/WDE/COAL	0
3 CONT FTG	4	09 BARJOIST	10	03 GAS	1
4 SPREAD FTG	6	10 STL FRM,TRS	11	04 ELECTRIC	1
5 SPECIAL FTG	10	11 BWSTR TRS	9	05 SOLAR	1
FLOOR SYSTEM		12 RNFR CONC	11	HEATING TYPE	
1 NONE	0	13 PRSTR CONC	12	01 NONE	0
2 SLAB ON GRD	6	ROOFING COVER		02 BASEBOARD	3
3 SLAB ABV GRD	12	01 CORR SHT MET	2	03 AIR-NO-DUCT	4
4 PLYWOOD	10	02 ROLL COMP	2	04 AIR-DUCTED	6
5 WOOD	12	03 ASP,COMP SHG	3	05 RADIANT CEIL	6
6 PLATFORM HGT	17	04 BLT UP TAR&GRL	4	06 HOTWATER	10
7 STRUCT SLAB	17	05 RUBBER COMP ME	9	07 STEAM	7
EXTERIOR WALL		06 ASBTS SHG	6	08 RADIANT ELEC	6
01 SIDING MIN	3	07 CONC TILE/CLAY	9	09 RADIANT WTR	14
02 CORR MET LGT	5	08 CEDAR SHAKE	10	10 HEAT PUMP	6
03 COMP OR WLBD	10	09 ENAMEL MTL/COP	16	11 GEOTHERMAL	8
04 SIDG NO SHTG	16	10 WDD OR ARCHL SH	7	12 WATER STOVE	7
05 ASBESTOS SHNG	16	11 SLATE	12	AIR CONDITION TYPE	
06 BRD&BAT/PLW	17	12 METAL	6	01 NONE	0
07 CORR ASBTS	18	13 GLASS	20	02 WALL UNIT	1
08 MASONITE	18	INTERIOR WALL		03 CENTRAL	6
09 WOOD ON SHTG	19	01 MASNRY/MIN	2	04 PCKD ROOF	6
10 ALUM, VINYL	18	02 WLLBRD/WDD	4	05 CHILLED WTR	6
11 CONC BLK	18	03 PLASTER	8	STRUCTURAL FRAME	
12 STUCCO/BLK	19	04 PLYWD PANEL	6	01 NONE	0
13 STUCCO/TIL-WD	19	05 DRWLL/SHROCK	8	02 WOOD FRAME	10
14 EXTERIOR PLYWOOD	16	06 CUSTOM INTERIOR	16	03 PREFAB	7
15 BRD&BAT 12"	20	INTERIOR FLR COVER		04 MASONRY	12
16 WDD SHNG, LOG	20	01 NONE	0	05 REINFORCED CONCRETE	29
17 CEDAR, REDWOOD	22	02 PLYWD, LINM	3	06 STEEL	14
18 CEMFIBR/HARDI/M	22	03 CONC FIN	1	07 FIRE PROOF STEEL	31
19 TEXTURED BLOCK	24	04 CONC TAPERED	2	08 SPECIAL	35
20 JUMBO/COMM BRI	22	05 ASPHT TILE	3	09 METAL STUD	11
21 FACE BRICK	25	06 VINYL ASBTS	4	CEILING & INSULATION	
22 STONE	30	07 VINYL TILE	6	01 SUSPEND CEIL INSULAT	5
23 CORR MET HVY	10	08 SHEET VINYL	6	02 SUSPEND WALL INSULAT	6
24 MODULAR METAL	12	09 PINE	6	03 SUSPEND CEIL & WALL INSU	7
25 REINFOR CONCR	27	10 TERRAZO MONO	14	04 SUSPEND NO INSUL	4
26 PRECAST PANEL	20	11 CERAMIC TILE	18	05 NOT SUSPEND CEIL INSUL	4
27 PREFIN MET	30	12 HARDWOOD	10	06 NOT SUSPEND WALL INSUL	5
28 GLASS/THRML	35	13 PARQUET	10	07 NOT SUSPEND CEIL&WALL	6
29 VYL SHAKE SIDING	20	14 CARPET	7	08 NOT SUSPEND NO INSUL	3
ROOF STRUCTURE		15 HARD TILE	18	09 NO CEIL ROOF INSUL	1
01 FLAT	6	16 TERRAZO STRP	14	10 NO CEIL WALL INSUL	2
02 SHED	7	17 PRECAST CONC	1	11 NO CEIL ROOF & WALL INSU	3
03 GABLE	8	18 SLATE	20	12 NO CEIL NO INSULATION	0
04 HIP	9	19 MARBLE	40		
05 GAMBRL/MAN	11	20 LAMINATE	9		
06 IRREG/CA THRL	12				

PASCO III APPRAISERS MANUAL

MODEL 07 - COMMERCIAL

REST ROOM - PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS
0 - 99	14
100 - 149	13
150 - 189	12
190 - 229	11
230 - 269	10
270 - 309	9
310 - 349	8
350 - 449	7
450 - 559	6
560 - 759	5
760 - 869	4
870 - 1159	3
1160 - 1759	2
1760 - UP	1

MARKET/DESIGN FACTOR

1 SQUARE	1.00
2 RECTANGLE	1.00
3 SLIGHT IRREGULAR	1.02
4 MODERAGE IRREGULAR	1.04
5 IRREGULAR	1.06
6 VERY IRREGULAR	1.10
7 EXTREME IRREGULAR	1.15

QUALITY ADJUSTMENT

1 MINIMUM	.75
2 BELOW AVERAGE	.90
3 AVERAGE	1.00
4 ABOVE AVERAGE	1.10
5 ABOVE AVG/CUSTOM	1.30
6 EXCELLENT	1.50

SIZE FACTORS TO BE APPLIED TO TOTAL HEATED AREA

1-500	115%	7001-8000	99%
501-700	114%	8001-10000	98%
701-900	113%	10001-12000	97%
901-1200	112%	12001-14000	96%
1201-1600	111%	14001-16000	95%
1601-2000	110%	16001-18000	94%
2001-2500	109%	18001-20000	93%
2501-3000	108%	20001-25000	92%
3001-3500	107%	25001-30000	91%
3501-4000	106%	30001-40000	90%
4001-4500	105%	40001-60000	89%
4501-5000	104%	60001-80000	88%
5001-5500	103%	80001-120000	87%
5501-6000	102%	120001-175000	86%
6001-6500	101%	175001- UP	85%
6501-7000	100%		

PASCO III APPRAISERS MANUAL

DAVIDSON COUNTY IMPROVEMENT USE CODES AND BASE RATES

<u>DEPRECIATION</u> <u>EXPECTED LIFE*</u>	<u>USE</u> <u>CODE</u>	<u>MODEL</u> <u>NUMBER</u>	<u>BASE RATE</u>	<u>DESCRIPTION</u>
A-60-30	01	01	67.00	Single Family Residential
A-60-30	01L	01	48.00	Single Family Residential (Low Tract)
A-60-30	01T	01	55.00	Single Family Residential (Tract Devlp)
30-35-40-45-50	02	02	38.00	Manufactured Home (Multi Sectional)
20	03	02	33.00	Mobile Home (Single Wide)
A-60-30	04	03	56.00	Condominium
A-60-30	05	01	55.00	Patio Homes
60-45-30	06	03	61.00	Condominium High Rise
A-60-30	07	01	84.00	Single Family High Value
A-60-30	08	01	131.00	Single Family Exceptional
A-60-30	09	03	51.00	Townhouse Single Family
40	10	07	56.00	Commercial
40	11	07	142.00	Convenience Store
25	12	07	118.00	Car Wash Drive Thru
40	13	07	79.00	Department Store
40	14	07	71.00	Super Market
40	15	07	68.00	Shopping Center-Neighborhood
40	16	07	99.00	Shopping Center-Community
50	17	04	64.00	Office
50	18	04	64.00	Uptown Office
40	19	04	114.00	Medical Building
40	20	04	114.00	Medical Condo
35	21	07	103.00	Restaurant
35	22	07	112.00	Fast Food Restaurant
55	23	04	173.00	Bank
40	24	04	85.00	Office Condo
40	25	07	52.00	Comm. / Service
35	26	07	73.00	Service Station
40	27	06	72.00	Auto Sales and Service
40	28	06	43.00	Parking Garage
40	29	06	27.00	Mini-Warehouses
40	30	04	57.00	Laboratories / Research
30	31	04	86.00	Day Care Center
45	32	07	50.00	Theater/Cinema
35	33	07	86.00	Lounge / Night Club
30	34	07	59.00	Bowling Alley / Arena
25	35	07	78.00	Car Wash Self-Serve
40	36	04	52.00	Veterinarian Office
40	37	05	68.00	Hotel/Motel High Rise > 3
40	38	07	68.00	Furniture. Show Room
40	39	05	55.00	Hotel / Motel 3 Floors or Less
40	40	06	34.00	Industrial

PASCO III APPRAISERS MANUAL

<u>DEPRECIATION EXPECTED LIFE*</u>	<u>USE CODE</u>	<u>MODEL NUMBER</u>	<u>BASE RATE</u>	<u>DESCRIPTION</u>
40	41	06	35.00	Light Manufacturing
45	42	06	83.00	Heavy Manufacturing
25	43	06	19.00	Lumber Yard
45	44	06	52.00	Packing Plant. / Food Proc.
45	45	06	123.00	Cigarette Mfg.
45	46	06	71.00	Bottler / Brewery / Winery
40	47	06	115.00	Discount Store Chain
40	48	06	30.00	Masonry Warehouse
35	49	06	22.00	Metal/Warehouse Frame
A-60-30	50	01	67.00	Rural Home
45	51	06	49.00	Cold Storage / Freezer
40	52	06	47.00	Truck Terminal
35	53	06	40.00	Service Garage
40	54	06	49.00	Office / Warehouse
40	55	07	86.00	Multi-Use Commercial
40	56	06	63.00	Kennel
40	57	07	60.00	Dry Clean/Laundromat
40	58	07	128.00	Drug Store Chain
A-60-30	59	01	60.00	Modular Homes
A-60-30	59F	01	45.00	Modular Home on Frame
55-50-45-40-30	60	05	54.00	Garden Apartment
55-50-45-40-30	61	05	54.00	Townhouse Apartment
55-50-45-40-30	62	1-5	54.00	Duplex / Triplex
55-50-45-40-30	63	05	66.00	High Rise Apartment
A-60-30	64	01	63.00	Patio Home High Value
A-60-30	65	01	99.00	Patio Home Exceptional Value
A-60-30	66	01	71.00	Condominium High Value
A-60-30	67	01	112.00	Condominium Exceptional Value
A-60-30	68	01	61.00	Townhouse High Value
A-60-30	69	01	97.00	Townhouse Exceptional
50	70	04	73.00	Institutional
70	71	04	63.00	Churches
40	72	04	98.00	School, Colleges-Private
45	73	04	74.00	Modular Classroom
45	74	05	105.00	Homes for Aged
45	75	04	66.00	Orphanage
50	76	04	81.00	Mortuaries, Cemeteries
45	77	07	72.00	Clubs, Lodge
50	78	04	108.00	Country Club
50	79	04	65.00	Airport
30	80	06	21.00	Marina
45	81	07	84.00	Gymnasium
45	82	04	93.00	Fire Department
45	83	04	107.00	Public Schools

PASCO III APPRAISERS MANUAL

<u>DEPRECIATION EXPECTED LIFE*</u>	<u>USE CODE</u>	<u>MODEL NUMBER</u>	<u>BASE RATE</u>	<u>DESCRIPTION</u>
45	84	04	111.00	Public Colleges
45	85	04	228.00	Public Hospitals
50	86	04	91.00	Other County
70	87	04	91.00	Other State
70	88	04	91.00	Other Federal
70	89	04	91.00	Other Municipal
70	90	00	N/A	Leasehold Interest
70	91	04	89.00	Utilities
70	92	06	51.00	Mining
70	93	06	51.00	Petroleum and Gas
40	93C	07	187.00	Convenient Lube Chain
40	94	07	50.00	Uptown Commercial
40	96	04-07	61.00	Barber/Beauty Shop
S1	97	00	0- 999,999	Vacant
A-60-30	98	01	37.00	Park Model
S1	99	00	N/A	New Parcel

*When new parcel numbers are added through real property update, they are automatically assigned use code 99.

PASCO III APPRAISERS MANUAL

TABLE "A"

DEPRECIATION SCHEDULE

The maximum standard depreciation by this schedule is 70%.

This schedule is used for improvement types 64, 65, 66, 67, 68, and 69 for dwellings with all quality factors.

This schedule is also used for improvement types 01, 04, 05, 07, 08, 09, 50, and 59 for dwellings with Below Average, Average, Above Average and Custom Quality Construction.

For Excellent Quality Construction see Table #2, page 11-24.

For Minimum Quality Construction see Table #8, page 11-31.

EXTERIOR WALL TYPE	INCREMENTAL AGING PERIODS			
From - To	1-3	4-18	19-21	22 & over
1-4	1.00	1.00	1.35	.975
5-7	.745	.950	1.35	.975
8-11	.745	.950	1.35	.975
12-15	.745	.950	1.35	.975
16-20	.745	.950	1.35	.975
21-22	.745	.950	1.35	.975
23-28	.745	.950	1.35	.975

PASCO III APPRAISERS MANUAL

70 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #1

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	0	100		36	25	75
2	0	100		37	26	74
3	1	99		38	27	73
4	1	99		39	28	72
5	2	98		40	29	71
6	2	98		41	30	70
7	3	97		42	31	69
8	3	97		43	32	68
9	4	96		44	33	67
10	4	96		45	34	66
11	5	95		46	35	65
12	5	95		47	36	64
13	6	94		48	37	63
14	6	94		49	38	62
15	7	93		50	39	61
16	7	93		51	40	60
17	8	92		52	41	59
18	8	92		53	42	58
19	9	91		54	43	57
20	9	91		55	44	56
21	10	90		56	45	55
22	11	89		57	46	54
23	12	88		58	47	53
24	13	87		59	48	52
25	14	86		60	50	50
26	15	85		61	52	48
27	16	84		62	54	46
28	17	83		63	56	44
29	18	82		64	58	42
30	19	81		65	60	40
31	20	80		66	62	38
32	21	79		67	64	36
33	22	78		68	66	34
34	23	77		69	68	32
35	24	76		70	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

71 Church	88 Other Federal
81 Military	89 Other Municipal
82 Forest, Park	90 Leasehold Interest
83 Public School	91 Utility
84 Public College	92 Mining
87 Other State	93 Petroleum, Gas

PASCO III APPRAISERS MANUAL

60 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #2

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	0	100		31	21	79
2	1	99		32	22	78
3	1	99		33	23	77
4	2	98		34	24	76
5	2	98		35	25	75
6	3	97		36	26	74
7	3	97		37	27	73
8	4	96		38	28	72
9	4	96		39	29	71
10	5	95		40	30	70
11	5	95		41	31	69
12	6	94		42	32	68
13	6	94		43	33	67
14	7	93		44	34	66
15	7	93		45	35	65
16	8	92		46	36	64
17	8	92		47	37	63
18	9	91		48	38	62
19	9	91		49	39	61
20	10	90		50	40	60
21	11	89		51	41	59
22	12	88		52	42	58
23	13	87		53	43	57
24	14	86		54	44	56
25	15	85		55	45	55
26	16	84		56	46	54
27	17	83		57	47	53
28	18	82		58	48	52
29	19	81		59	49	51
30	20	80		60	50	50

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Excellent Quality

01 Single Family Residential	01L Single Family Residential (Tract Low)
01T Single Family Residential (Tract Develop)	04 Condominium
05 Patio Home	06 High Rise Condominium
07 Single Family High Value	08 Single Family Exceptional
09 Townhouse Single Family	50 Single Family Rural Residential
59 Modular Homes	59F Modular Home on Frame
64 Patio Home High Value	65 Patio Home Exceptional Value
66 Condominium High Value	67 Condominium Exceptional Value
68 Townhouse High Value	69 Townhouse Exceptional Value
98 Park Model	

PASCO III APPRAISERS MANUAL

55 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #3

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT GOOD
1	1	99		31	31	69
2	2	98		32	32	68
3	3	97		33	33	67
4	4	96		34	34	66
5	5	95		35	36	64
6	6	94		36	38	62
7	7	93		37	40	60
8	8	92		38	42	58
9	9	91		39	44	56
10	10	90		40	46	54
11	11	89		41	48	52
12	12	88		42	51	49
13	13	87		43	53	47
14	14	86		44	56	44
15	15	85		45	58	42
16	16	84		46	60	40
17	17	83		47	62	38
18	18	82		48	64	36
19	19	81		49	66	34
20	20	80		50	68	32
21	21	79		51	68	32
22	22	78		52	68	32
23	23	77		53	69	31
24	24	76		54	69	31
25	25	75		55	70	30
26	26	74				
27	27	73				
28	28	72				
29	29	71				
30	30	70				

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Excellent Qualities

All Qualities

- 60 Garden Apartment
- 61 Town House Apt
- 62 Duplex/Triplex
- 63 High Rise Apartment

- 23 Bank

PASCO III APPRAISERS MANUAL

50 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #4

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		26	28	72
2	2	98		27	30	70
3	3	97		28	32	68
4	4	96		29	34	66
5	5	95		30	36	64
6	6	94		31	38	62
7	7	93		32	40	60
8	8	92		33	42	58
9	9	91		34	44	56
10	10	90		35	46	54
11	11	89		36	48	52
12	12	88		37	50	50
13	13	87		38	52	48
14	14	86		39	54	46
15	15	85		40	56	44
16	16	84		41	58	42
17	17	83		42	60	40
18	18	82		43	62	38
19	19	81		44	64	36
20	20	80		45	65	35
21	21	79		46	66	34
22	22	78		47	67	33
23	23	77		48	68	32
24	24	76		49	69	31
25	26	74		50	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Custom Quality

- 60 Garden Apartment
- 61 Town House Apartment
- 62 Duplex/Triplex
- 63 High Rise Apartment

Excellent Quality

- 02 Manufactured Home (Multi Sectional)

All Qualities

- 17 Office
- 18 Uptown Office
- 70 Institutional
- 76 Mortuary, Cemetery
- 78 Country Club
- 79 Airport
- 86 Other County

PASCO III APPRAISERS MANUAL

45 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #5

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	*	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99	*	26	36	64
2	2	98		27	38	62
3	3	97		28	40	60
4	4	96		29	42	58
5	5	95		30	44	56
6	6	94		31	46	54
7	7	93		32	48	52
8	8	92		33	50	50
9	9	91		34	52	48
10	10	90		35	54	46
11	11	89		36	56	44
12	12	88		37	58	42
13	13	87		38	60	40
14	14	86		39	62	38
15	15	85		40	64	36
16	16	84		41	66	34
17	18	82		42	67	33
18	20	80		43	68	32
19	22	78		44	69	31
20	24	76		45	70	30
21	26	74				
22	28	72				
23	30	70				
24	32	68				
25	34	66				

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Average/Above Average Quality

- 60 Garden Apartment
- 61 Town House Apartment
- 62 Duplex/Triplex
- 63 High Rise Apartment

Above Average/Custom Quality

- 02 Manufactured Home

All Qualities

- 32 Theater/Cinema
- 42 Heavy Manufacturing
- 44 Packing Plant / Food Processing
- 45 Cigarette Manufacturing
- 46 Bottler / Brewery
- 51 Cold Storage / Freezer
- 73 Modular Classroom
- 74 Homes for the Aged
- 75 Orphanage
- 77 Club, Lodge, Hall
- 81 Gymnasium
- 82 Fire Department
- 83 Public Schools
- 84 Public Colleges
- 85 Public Hospitals

PASCO III APPRAISERS MANUAL

40 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #6

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	*	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	37	63
2	2	98		22	39	61
3	3	97		23	41	59
4	4	96		24	43	57
5	5	95		25	45	55
6	7	93		26	47	53
7	9	91		27	49	51
8	11	89		28	51	49
9	13	87		29	54	46
10	15	85		30	57	43
11	17	83		31	60	40
12	19	81		32	63	37
13	21	79		33	66	34
14	23	77		34	68	32
15	25	75		35	68	32
16	27	73		36	68	32
17	29	71		37	69	31
18	31	69		38	69	31
19	33	67		39	69	31
20	35	65		40	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Below Average Quality

- 60 Garden Apt
- 61 Town House Apt
- 62 Duplex/Triplex
- 63 High Rise Apt

Average Quality

- 02 Manufactured Homes

All Qualities

- | | |
|----------------------------|-----------------------------|
| 10 Commercial | 39 Hotel Motel < 3 floors |
| 11 Conv. Store | 40 Industrial |
| 13 Depart. Store | 41 Light Manufacturing |
| 14 Super Market | 47 Discount Store Chain |
| 15 Shop Ctr Nhood | 48 Warehouse |
| 16 Shop Ctr Comm | 52 Truck Terminal |
| 19 Medical Bldg | 54 Office / Warehouse |
| 20 Medical Condo | 55 Multi Use Commercial |
| 24 Office Condo | 56 Kennel |
| 25 Comm / Service | 57 Dry Cleaner / Laundromat |
| 27 Auto Sales / Service | 58 Drug Store Chain |
| 28 Parking Garage | 93C Convenient Lube Chain |
| 29 Mini-Warehouse | 96 Barber / Beauty Shop |
| 30 Laboratory / Research | |
| 36 Veterinarian Office | |
| 37 Hotel / Motel > 3floors | |
| 38 Furniture Showroom | |

PASCO III APPRAISERS MANUAL

35 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #7

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	* *	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	1	99		21	42	58
2	2	98		22	45	55
3	4	96		23	48	52
4	5	95		24	52	48
5	6	94		25	55	45
6	8	92		26	58	42
7	10	90		27	61	39
8	11	89		28	64	36
9	13	87		29	68	32
10	15	85		30	68	32
11	17	83		31	68	32
12	19	81		32	69	31
13	22	78		33	69	31
14	24	76		34	69	31
15	26	74		35	70	30
16	28	72				
17	31	69				
18	34	66				
19	36	64				
20	39	61				

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

All Qualities

- 21 Restaurant
- 22 Fast Food
- 33 Lounge
- 49 Metal/Warehouse Frame
- 53 Service Garage

Below Average Quality

- 02 Manufactured Homes (Multi Sectional)

PASCO III APPRAISERS MANUAL

30 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #8

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD	*	EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98	*	16	39	61
2	3	97		17	42	58
3	4	96		18	46	54
4	7	93		19	49	51
5	9	91		20	52	48
6	11	89		21	56	44
7	14	86		22	60	40
8	16	84		23	64	36
9	18	82		24	68	32
10	21	79		25	68	32
11	24	76		26	68	32
12	26	74		27	69	31
13	29	71		28	69	31
14	32	68		29	69	31
15	35	65		30	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

Minimum Quality

- 01 SFR
- 01L SFR (Low Value Tract)
- 01T SFR (Tract Housing)
- 02 Manufactured Homes
- 04 Condominium
- 05 Patio Home
- 06 High Rise Condominium
- 07 SFR High Value
- 08 SFR Exceptional
- 09 Townhouse SFR
- 50 SFR-Rural
- 59 Modular Homes
- 59F Modular Home on Frame
- 60 Garden Apartment
- 61 Townhouse Apartment
- 62 Duplex/Triplex
- 63 High Rise Apartment
- 64 Patio Home High Value
- 65 Patio Home Exceptional Value
- 66 Condominium High Value
- 67 Condominium Exceptional Value
- 68 Townhouse High Value
- 69 Townhouse Exceptional

All Qualities

- 31 Day Care Center
- 34 Bowling Alley / Arena
- 80 Marina

PASCO III APPRAISERS MANUAL

25 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #9

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	2	98
2	5	95
3	7	93
4	10	90
5	13	87
6	16	84
7	19	81
8	22	78
9	25	75
10	29	71
11	32	68
12	36	64
13	40	60
14	44	56
15	48	52
16	52	48
17	56	44
18	60	40
19	64	36
20	68	32
21	68	32
22	69	31
23	69	31
24	69	31
25	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

All Qualities

- 12 Car Wash Drive Thru
- 35 Car Wash Self-Serve
- 43 Lumber Yard

PASCO III APPRAISERS MANUAL

20 YEAR LIFE EXPECTANCY - DEPRECIATION SCHEDULE #10

EFFECT. AGE	AMOUNT OF DEPR.	PERCENT. GOOD
1	3	97
2	7	93
3	10	90
4	14	86
5	18	82
6	22	78
7	26	74
8	30	70
9	35	65
10	40	60
11	45	55
12	50	50
13	55	45
14	60	40
15	64	36
16	68	32
17	68	32
18	69	31
19	69	31
20	70	30

IMPROVEMENT CODES DEPRECIATED BY THIS SCHEDULE

All Qualities
03 Mobile Homes

PASCO III APPRAISERS MANUAL

AUXILIARY AREA ADJUSTMENTS

<u>DESCRIPTION</u>	<u>CODE</u>	<u>MODEL</u>						
		SFR	MH	CONDO	OFFICE	MF	WHSE	COMM
		<u>01</u>	<u>02</u>	<u>03</u>	<u>04</u>	<u>05</u>	<u>06</u>	<u>07</u>
Apartment	APT*	095	N/A	095	080@	100@	200@	120@
Attic, Fin.	FAT*	050	050	050	050@	050	050@	050@
Attic, Unfin	UAT	010	N/A	010	010	010	010	010
Balcony	BAL	015	015	015	015	015	015	015
Base	BAS*	100@	100@	100@	100@	100@	100@	100@
Base, Semi-Fin.	SFB*	080@	080@	080@	080@	080@	085@	085@
Basement, Fin.	FBM*	045	050	045	060@	070	070@	060@
Basement, Fin. Garage	BFG	045	050	045	060	070	070	060
Basement, Open-End(Fin.)	OEB*	055	060	055	070@	080	080@	070@
Basement, Semi-Fin.	SBM	030	035	030	040	050	060	040
Basement, Unfin.	UBM	020	025	020	025	025	050	030
Basement, Unfin. Garage	BUG	020	025	020	025	025	050	030
Cabana, Encl., Fin.	FCB	070	070	070	070	070	070	070
Cabana, Encl., Unfin.	UCB	060	060	060	060	060	060	060
Canopy	CAN	030	030	030	050	050	050	050
Canopy, Detached	CDN	035	035	035	055	055	055	055
Carport, Fin.	FCP	045	050	045	050	050	060	050
Carport, Fin., Det.	FDC	050	055	050	055	055	065	055
Carport, Unfin.	UCP	035	040	035	040	040	050	040
Carport, Unfin., Det.	UDC	040	045	040	045	045	055	045
Garage, Fin.	FGR	050	055	050	060	070	080	070
Garage, Fin. Det.	FDG	060	060	060	060	060	060	060
Garage, Fin. Over	FOG*	085@	085@	085@	085@	085@	085@	085@
Garage, Fin. with Door	FGD	055	060	055	065	075	085	075
Garage, Unfin.	UGR	040	045	040	050	060	070	060
Garage, Unfin. Det.	UDG	035	040	035	045	055	065	055
Garage, Unfin. Over	UOG	050	060	050	050	050	050	050
Garage, Unfin. with Door	UGD	045	050	045	055	065	075	065
Guesthouse	GSH	090	N/A	N/A	N/A	N/A	N/A	N/A
Laboratory	LAB*	N/A	N/A	N/A	150@	N/A	300@	175@
Loading Platform with CAN	ALP	N/A	N/A	N/A	020	025	050	025
Loading Platform, Cover.	CLP	N/A	N/A	N/A	030	040	070	040
Loading Platform, Uncov.	ULP	N/A	N/A	N/A	010	015	030	015
Loft	LFT*	070	N/A	070	030	N/A	N/A	N/A
Lower Level, Fin.	LLF*	060@	090@	085@	090@	090@	N/A	090@
Lower Level, Fin. Garage	LFG	050	050	050	050	050	N/A	590
Lower Level, Semi-Fin.	LLS*	050	055	050	050@	050	N/A	070@
Lower Level, Unfin.	LLU	025	030	025	030	030	N/A	030
Lower Level. Unfin. Garage	LUG	025	030	025	030	030	N/A	030
Manufacturing-Avg.	MFA*	N/A	N/A	N/A	N/A@	N/A	200@	N/A@
Manufacturing-Fair	MFF*	N/A	N/A	N/A	N/A@	N/A	160@	N/A@

PASCO III APPRAISERS MANUAL

AUXILIARY AREA ADJUSTMENTS

<u>DESCRIPTION</u>	<u>CODE</u>	<u>MODEL</u>						
		SFR	MH	CONDO	OFFICE	MF	WHSE	COMM
		01	02	03	04	05	06	07
Manufacturing-Good	MFG*	N/A	N/A	N/A	N/A@	N/A	250@	N/A@
Manufacturing-Min.	MFM*	N/A	N/A	N/A	N/A@	N/A	130@	N/A@
Mezzanine	MEZ*	N/A	N/A	N/A	090@	050	050@	060@
Office, Average	AOF*	110	N/A	110	120@	120	200@	130@
Office, Fair	FOF*	100	N/A	100	110@	110	150@	115@
Office, Good	GOF*	120	N/A	120@	130@	130@	250@	140@
Outdoor, Kitchen Area	ODK	45	50	40	50	N/A	N/A	N/A
Patio	PTO	005	005	005	005	005	010	005
Pointer	PTR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pool House	PHS	090	N/A	N/A	N/A	N/A	N/A	090
Pool, Indoor Area	IDP	070	070	070	070	070	070	070
Porch, Open, Excellent	FOE	040	045	040	035	040	055	045
Porch, Open, Fin.	FOP	035	040	035	030	040	050	040
Porch, Open, Unfin.	UOP	025	025	025	025	025	025	025
Porch, Screen, Fin.	FSP	040	045	040	050	050	060	050
Porch, Screen, Fin., Det.	FDS	040	045	040	050	050	060	050
Porch, Screen, Unfin.	USP	030	030	030	040	040	050	040
Porch, Screen, Unfin., Det.	UDS	030	030	030	040	040	050	040
Porch, Enc., Unfin., No Heat	UEP	050	050	050	060	060	060	060
Porch, Enclosed, Fin., Heat	FEP*	070	070@	070	080@	080@	080@	080@
Service Production Area	SPA*	N/A	N/A	N/A	075@	075	100@	065@
Stoop	STP	020	025	020	020	020	030	020
Storage, Cold	CST	M/A	N/A	N/A	N/A	N/A	155	155
Storage, Fin.	FST	050	055	050	050	050	070	060
Storage, Unfin.	UST	040	045	040	040	040	060	050
Store Display Area	SDA*	N/A	N/A	N/A	100@	100	160@	100@
Sun Room, Heated	SRH*	090	090	090	090	090	090	090
Sun Room, Unheated	SRU	080	080	080	080	080	080	080
Upper Story, Fin.	FUS*	090@	090@	090@	090@	090@	090@	090@
Upper Story, Unfin.	UUS	050	060	050	050	050	050	050
Utility, Fin.	FUT	055	025	050	050	050	070	060
Utility, Fin., Det.	FDU	060	065	060	055	055	075	065
Utility, Unfin.	UUT	045	050	045	045	045	065	055
Utility, Unfin., Det.	UDU	050	055	050	050	050	070	060
Wood Deck	WDD	020	020	020	020	020	020	020
Deck Excellent	DKE	025	025	025	025	025	025	025

* HEATED AREA or BLDG AREA

@ SIZE FACTOR

PASCO III APPRAISERS MANUAL

LAND USE CODES RESIDENTIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0100	SINGLE FAMILY RESIDENTIAL
0102	SINGLE FAMILY RESIDENTIAL AVG LAKE LOT
0103	SINGLE FAMILY RESIDENTIAL POINT LAKE LOT
0104	SINGLE FAMILY RESIDENTIAL COVE LAKE LOT
0105	SINGLE FAMILY RESIDENTIAL RURAL LOT
0108	SINGLE FAMILY RESIDENTIAL CAMPS
0111	SINGLE FAMILY RESIDENTIAL COMMON AREA
0113	SINGLE FAMILY RESIDENTIAL RIVER
0120	SINGLE FAMILY RESIDENTIAL RURAL ACREAGE
0121	SINGLE FAMILY RESIDENTIAL MOUNTAIN VIEW
0122	SINGLE FAMILY RESIDENTIAL WATER FRONTAGE
0123	SINGLE FAMILY RESIDENTIAL GOLF COURSE FRONTAGE
0124	SINGLE FAMILY RESIDENTIAL WATER ACCESS
0130	SINGLE FAMILY RESIDENTIAL NO PERK
0131	SINGLE FAMILY RESIDENTIAL MOUNTAIN TOP
0150	PATIO HOMES
0151	PATIO HOMES COMMON AREA
0160	PATIO HOMES RURAL ACREAGE
0161	PATIO HOMES MOUNTAIN VIEW
0162	PATIO HOMES WATER FRONTAGE
0163	PATIO HOMES GOLF COURSE FRONTAGE
0164	PATIO HOMES WATER ACCESS

LAND USE CODES MANUFACTURED

<u>CODE</u>	<u>DESCRIPTION</u>
0200	MOBILE HOME SUBDIVISION
0201	MOBILE HOMESITE
0210	MOBILE HOME PARK
0220	RECREATIONAL VEHICLE PARK

PASCO III APPRAISERS MANUAL

LAND USE CODES CONDOMINIUM

<u>CODE</u>	<u>DESCRIPTION</u>
0300	CONDOMINIUM
0306	CONDOMINIUM HIGH RISE
0311	CONDOMINIUM COMMON AREA
0320	CONDOMINIUM RURAL ACREAGE
0321	CONDOMINIUM MOUNTAIN VIEW
0322	CONDOMINIUM WATER FRONTAGE
0323	CONDOMINIUM GOLF COURSE FRONTAGE
0324	CONDOMINIUM WATER ACCESS
0309	TOWN HOUSE SFR
0371	TOWN HOUSE COMMON AREA
0382	TOWN HOUSE WATER FRONTAGE
0383	TOWN HOUSE GOLF COURSE FRONTAGE
0384	TOWN HOUSE WATER ACCESS

LAND USE CODES OFFICE

<u>CODE</u>	<u>DESCRIPTION</u>
0400	OFFICE
0409	UPTOWN OFFICE
0419	MEDICAL OFFICE
0420	MEDICAL OFFICE CONDOMINIUM
0424	OFFICE CONDOMINIUM
0425	OFFICE COMMON AREA
0426	OFFICE CONDOMINIUM COMMON AREA
0431	DAY CARE CENTERS

PASCO III APPRAISERS MANUAL

LAND USE CODES MULTI - FAMILY

<u>CODE</u>	<u>DESCRIPTION</u>
0500	MULTI FAMILY
0501	MULTI FAMILY COMMON AREA
0510	MULTI FAMILY RURAL ACREAGE
0511	MULTI FAMILY VIEW
0513	MULTI FAMILY GOLF COURSE FRONTAGE
0514	MULTI FAMILY WATER ACCESS
0560	MULTI FAMILY GARDEN
0561	MULTI FAMILY TOWN HOUSE
0562	MULTI FAMILY DUPLEX/TRIPLEX
0563	MULTI FAMILY HIGH RISE

LAND USE CODES INDUSTRIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0600	INDUSTRIAL
0628	MINI - WAREHOUSE
0630	LABORATORY/RESEARCH
0641	LIGHT MANUFACTURING
0642	HEAVY MANUFACTURING
0643	LUMBER YARDS
0644	PACKING PLANTS
0646	BREWERIES, BOTTLERS, CANNERIES, WINERIES
0648	WAREHOUSING
0649	STEEL FRAME WAREHOUSE
0651	COLD STORAGE/FREEZER
0652	TRUCK TERMINAL
0653	SERVICE GARAGE
0654	JUNKYARD

PASCO III APPRAISERS MANUAL

LAND USE CODES COMMERCIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0700	COMMERCIAL
0701	COMMERCIAL WATER FRONTAGE
0707	UPTOWN COMMERCIAL
0711	CONVENIENCE STORES
0712	CAR WASH
0713	DEPARTMENT STORE
0714	SUPERMARKET
0715	SHOPPING CENTER (MALL)
0716	SHOPPING CENTER (STRIP)
0721	RESTAURANTS
0722	FAST FOODS
0723	BANKS
0725	COMMERCIAL SERVICE (LAUNDRIES, TV & RADIO REPAIR ELECTRIC REPAIR, ETC.)
0726	SERVICE STATION
0727	AUTO SALES & SERVICE
0728	PARKING
0732	THEATERS
0733	LOUNGES, NIGHT CLUBS, BARS
0734	BOWLING ALLEYS, SKATING RINKS, ARENAS
0737	HOTELS, MOTELS - > 3 FLOORS
0738	FURNITURE STORES
0739	MOTELS, HOTELS - < 3 FLOORS
0740	AUTO PARTS CHAIN
0741	DRUG STORE CHAIN
0780	MARINA LAND

PASCO III APPRAISERS MANUAL

Land Model 05

PRESENT USE VALUE

<u>CODE</u>	<u>CLASS</u>
5000	HOMESITE
5115	AGRICULTURAL I
5125	AGRICULTURAL II
5135	AGRICULTURAL III
5145	AGRICULTURAL IV
5155	AGRICULTURAL V
5165	AGRICULTURAL VI
5500	UNQUALIFIED
6115	FORESTRY I
6125	FORESTRY II
6135	FORESTRY III
6145	FORESTRY IV
6155	FORESTRY V
6165	FORESTRY VI
6715	HORTICULTURAL I
6725	HORTICULTURAL II
6735	HORTICULTURAL III
6745	HORTICULTURAL IV
6755	HORTICULTURAL V
6765	HORTICULTURAL VI
6800	FARM - MKT
6810	FARM - SFR
6820	FARM - MH
6830	FARM - CONDO
6840	FARM - OFFICE
6850	FARM - M/FAM
6860	FARM - INDUS
6870	FARM - COMM

PASCO III APPRAISERS MANUAL

LAND USE CODES

INSTITUTIONAL/SPECIAL PURPOSE

<u>CODE</u>	<u>DESCRIPTION</u>
7000	INSTITUTIONAL
7100	CHURCHES
7200	SCHOOLS, COLLEGES, PRIVATE
7300	HOSPITALS, PRIVATE
7400	HOMES FOR THE AGED
7500	ORPHANAGES
7600	FUNERAL (MORTUARIES, CEMETERIES, CREMATORIUM, MAUSOLEUMS)
7601	CEMETERY
7602	FAMILY CEMETERY
7700	CLUBS, LODGES, UNION HALLS
7710	YACHT CLUBS
7720	RETREATS
7730	CAMPS
7800	COUNTRY CLUBS
7801	PAR "3" GOLF COURSES
7802	MINIATURE GOLF COURSES
7803	GOLF COURSES - REGULATION
7900	AIRPORT
8000	MARINA

PASCO III APPRAISERS MANUAL

LAND USE CODES

GOVERNMENT OWNED

<u>CODE</u>	<u>DESCRIPTION</u>
8100	MILITARY
8200	REC AREA
8300	SCHOOLS (PUBLIC)
8400	COLLEGES (PUBLIC)
8500	HOSPITALS (PUBLIC)
8600	OTHER COUNTY PROPERTY
8601	WATER PLANTS
8602	FIRE DEPARTMENTS
8603	RECYCLING
8604	DISPOSAL
8700	OTHER STATE (MARSHLAND)
8701	STATE PORTS
8800	OTHER FEDERAL
8900	OTHER MUNICIPAL
8901	MUNICIPAL EDUCATION
8902	MUNICIPAL AIRPORT
8903	MUNICIPAL HOUSING AUTHORITY

PASCO III APPRAISERS MANUAL

LAND USE CODES MISCELLANEOUS

<u>CODE</u>	<u>DESCRIPTION</u>
9000	LEASEHOLD INTEREST
9010	NO LAND INTEREST
9050	HISTORIC DISTRICT
9100	UTILITY (GAS, ELECTRIC, TELEPHONE, TELEGRAPH, RAILROAD)
9101	UTILITY/P
9200	MINING
9300	PETROLEUM AND GAS
9400	RIGHT OF WAY
9500	SUBMERGED LAND, RIVERS AND LAKES
9501	ISLAND
9600	WASTELAND, GULLIES, ROCK OUTCROP
9611	WETLAND
9612	FLOOD PLAIN
9700	MINERAL RIGHTS
9710	LESS MINERAL RIGHTS (MINERAL RIGHTS TAXED ELSEWHERE)
9800	OWNER UNKNOWN
9900	NEW PARCEL
9720	CONSERVATION EASEMENT
9910	DELETED PARCEL (VOID)

PASCO III APPRAISERS MANUAL

OTHER BUILDINGS / EXTRA FEATURES (OBXF)

All buildings are not compatible to the appraisal system due to the nature of the materials, quality and/or methods used in their construction. A few of the buildings in this category can be coded as auxiliary areas if an appropriate Improvement Use Code, Model and Base Rate are available.

This section will contain a range of typical special buildings which may not exactly describe a specific building; however, it will closely resemble one listed and direct substitution can be made to arrive at the proper value.

A separate price schedule follows with the listing of each type arranged by three typical general grades and some common sizes. Interpolation of buildings fitting between the sizes or with varying specifications is more easily facilitated.

First, here are some general definitions of Other Buildings and their grades to be used as guidelines for obtaining unit prices from the Other Building Unit Price Tables.

Boat Houses - Both dry and wet used for boat storage.

Carport - Used for parking of automobiles or storage of other items, open on three or four sides.

Commercial Hot Houses - Used for the growing of plants and flowers, for profit.

Farm Shop Buildings - Used for doing maintenance on farm machinery

Garage - Used for parking of automobile(s) or storage of other items, may be open on one or two ends.

High Barn - Used for dairy and/or livestock housing with loft feed storage.

Horse Stables - Used for the housing and storage of horses.

Implement Sheds - Used as protection from the elements for the seasonal storage of equipment.

Low Barn - One story building used for cattle housing and feed storage, normally inexpensive construction.

Residential Hot Houses - Used for growing of plants and flowers, not for profit.

Utility Buildings - With utilities and semi-finished interior.

PASCO III APPRAISERS MANUAL

These are the general specifications for the three major grading categories: Below Average; Average; Above Average with various materials listed for each.

Below Average:

Roof - The roof may be of composition roll or sheet galvanized iron or aluminum.

Ceiling - Unfinished

Exterior Walls - Eight to ten feet in height, framing either on poles or cheapest framing, covered with either composition roll or sheet galvanized iron or aluminum.

Interior finish - Unfinished

Partitions - Typical for intended use

Floors - Earth. Foundation: poles in ground.

Features - Doors, windows, electricity, plumbing - minimum quantity and grade.

Average:

Roof - The roof can be either composition, wood or galvanized iron shingles, or built-up.

Ceiling - Painted under roof and insulated for poultry and animals.

Exterior Walls - Eight to ten feet in height - of either wood siding, wood stucco, concrete block, concrete block stucco, or shingles of wood, composition or asbestos.

Interior Finish - Painted.

Partitions - Typical of type and grade.

Floors - Concrete, foundation - slab

Features - Doors, windows, electricity, plumbing, average quantity and grade.

Above Average:

Roof - The roof should be of asbestos, cement or clay tile shingles.

Ceiling - Finished and insulated for poultry and animals.

Exterior Walls - Common or face brick, stone or clay tile stucco.

Interior Finish - Finished, painted and insulated for poultry or animals.

Partitions - Typical for use.

Floors - Concrete or good wood. Foundation: footings

Features - Doors, windows, electricity, plumbing, and built-in features. Quantity and quality adequate to use and of very good quality.

PASCO III APPRAISERS MANUAL

OTHER BUILDINGS AND EXTRA FEATURES CODES (OBXF)

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>	<u>CODE</u>	<u>DESCRIPTION</u>
01	STORAGE	40	DOCK LOADING	79	BOILER ROOM	C2	WALKWAY
02	GARAGES	41	DOCK LEVELERS	80	KILN	C3	HYDRO ELECTRIC PLT
03	CARPORT	42	SPRINKLERS	81	BOAT RAMPS	C4	WASTE TREATMENT
04	PATIOS	43	RAILROAD SPURS	82	BARN MILK	C5	N/A
05	FENCE, WOOD	44	OUTDOOR LIGHTING	83	BULKHEADS	C6	DEPOSIT BOX/CHUTE
06	FENCE, CHAIN LINK	45	ELEVATORS FREIGHT	84	HANGAR	C7	DRIVE UP WINDOWS
07	POOL, GUNITE	46	ELEVATORS PASSENGER	85	GOLF MINIATURE	C8	N/A
08	POOL, VINYL	47	QUONSET	86	CAMPSITES	C9	BARBECUE
09	PAVING ASPHALT	48	RAIL SWITCH	87	N/A	CB	CABIN
10	PAVING CONCRETE	49	OVERHEAD DOOR	88	DECK WOOD	CD	CON DRIVE
11	PORCH	50	TANK STEEL	89	N/A	COL	COLUMN
12	COURTS, TENNIS	51	POOL HOUSE	90	PUMP HOUSE	CT	CELL TOWER SITE
13	GREENHOUSE COMMERCIAL / RESIDENTIAL	52	PARKING DECKS	91	PATIO COVERED	D1	N/A
14	FIREPLACE	53	ESCALATORS	92	N/A	D2	N/A
15	N/A	54	GENERATOR	93	N/A	D3	BOAT HOUSE
16	MOBILE HOME ADDITIONS	55	GAZEBO	94	BOAT SLIP/WOOD	D4	BOAT HOUSE COVERED
17	OFFICE	56	TANKS BULK	95	BOAT SLIP/COVERED	D5	BOAT HOUSE WITH DECK
18	N/A	57	WALLS BRICK	96	BOAT PIERS/COVERED	D6	N/A
19	N/A	58	WALLS BLOCK	97	SHELTER	D7	BOAT LIFT
20	BARN, TOBACCO	59	CEMETERY PLOT	98	N/A	D8	MOBILE HOME SITES
21	GRAIN BINS	60	BATH HOUSE	99	STABLES	D9	EGGROOM
22	BARN, BULK	61	TELEPHONE UTILITY	A1	BACKSTOP	DP	DRIVE THRU PNEU
23	BARN, PACK	62	IRRIGATION	A2	BALL COURT	DW	DRIVE THRU WDW
24	SHEDS	63	N/A	A3	GATES ELECTRIC	E1	GAME COURT
25	BARNS	64	CEMETERY CRYPT	A4	BOOTH	E2	N/A
26	POULTRY HOUSE EGG	65	GUARD HOUSE	A5	N/A	E3	N/A
27	HOG BARN	66	N/A	A6	CLASSROOM	E4	PAVING BRICK
28	SILOS	67	BOAT PIERS	A7	DRIVING RANGE	E5	FENCE VINYL
29	POULTRY HOUSE BROIL	68	BOAT DOCKS	A8	DUGOUT	E6	FENCE METAL
30	N/A	69	PREFAB METAL BUILDING	A9	N/A	E7	FENCE MASONRY
31	N/A	70	FIRE ESCAPE	AR	ARENA	E8	STADIUM
32	GOLF GREENS	71	CEMETERY NICHE	ATM	ATM-STRUCTURE	E9	N/A
33	VAULTS- MONEY	72	N/A	B1	KENNEL RUN	FH	FIELD HOUSE
34	VAULTS- RECORD	73	COOLER / FREEZER	B2	N/A	L1	LIGHT POLE
35	TANKS WATER	74	N/A	B3	BUILDING RECREATION	NT	NATATORIUM
36	TANKS FUEL UNGRD	75	CAR WASH	B4	REST ROOM	P7	CONCRETE OR SS POOL
37	TANKS ELEVATED	76	CRANEWAYS	B5	N/A	P8	WHIRLPOOL/JACUZZI
38	SCALES	77	N/A	B6	SHOP BUILDING	PE	POOL ENCLOSURE
39	CANOPY	78	TRUCK WELLS	B7	BOAT CANOPY	MC	METAL CARPORT
				B8	CONCESSION STAND	MG	METAL GARAGE
				B9	N/A	UC	UNDER CONSTRUCTION
				BB	BILLBOARD SITE		
				C1	N/A		

PASCO III APPRAISERS MANUAL

GARAGE AND CARPORTS (for example;)

INEXPENSIVE:

QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOOR	Dirt	Dirt	Dirt
FRAME	Wood Poles	Wood Poles	Wood, Steel or Alum Poles or Concrete Block
INTERIOR	Unfinished	Unfinished	Unfinished
ELECTRICAL	Minimum-None	Minimum-None	Minimum-None
PLUMBING	None	None	None
EXTERIOR	Minimum	Poor Quality Wood or Metal No Sheathing	Wood Siding on Sheathing or Concrete Block
ROOF	Minimum or Tin	Poor Quality or Tin	Asphalt Shingle or Aluminum

GARAGES AND CARPORTS (continued)

BI-Tek, LLC

COUNTY SPECIFICATIONS

**11- 46
9/8/14**

PASCO III APPRAISERS MANUAL

AVERAGE:

QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOOR	Concrete	Concrete	Concrete
FRAME	Wood, Steel or Alum Poles or Concrete Block	Wood, Steel or Alum Poles or Concrete Block	Wood, Steel or Alum Poles or Concrete Block
INTERIOR	No Finish	Finished	Finished
ELECTRICAL	Lights with Minimum Outlets	Lights with Minimum Outlets	Lights with Ample Outlets
PLUMBING	None	None	None
EXTERIOR	Brick or Wood Wallboard No Sheathing No Windows and Doors	Brick or Good Siding on Sheathing Doors and some Windows	Brick or Good Heavy Metal Siding, Doors, Windows, Boxing
ROOF	Asphalt Shingle or Heavy Metal	Asphalt Shingle or Heavy Metal	Asphalt Shingle or Heavy Metal

PASCO III APPRAISERS MANUAL

GARAGES AND CARPORTS (continued)

EXCELLENT:

QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOOR	Concrete	Concrete	Concrete
FRAME	Wood, Steel or Reinforced Concrete	Wood, Steel or Reinforced Concrete	Wood, Steel or Reinforced Concrete
INTERIOR	Ceiling & Walls Finished	Ceiling & Walls Finished Good Quality	Ceiling & Walls Finished Good Quality
ELECTRICAL	Good lights Good Outlets Heat	Good lights Good Outlets Heat	Good lights Good Outlets Heat
PLUMBING	None	Half Bath	Bathroom
EXTERIOR	Brick or Wood Wallboard On Sheathing Some Windows and Doors	Brick or Good Siding on Sheathing Doors and some Windows	Brick or Expensive Siding on Sheathing Many Good Windows and Doors, Gutters, Trim Automatic Doors
ROOF	Asphalt Shingle or Heavy Metal	Asphalt Shingle or Heavy Metal	Heavy asphalt Shingle or Enamel Metal

PASCO III APPRAISERS MANUAL

UTILITY AND STORAGE BUILDING

INEXPENSIVE: QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOOR	Dirt	Dirt	Dirt
FRAME	Wood Pole	Wood Pole	Wood Pole or Concrete Block
INTERIOR ELECTRICAL PLUMBING	Unfinished Minimum-None None	Unfinished Minimum-None None	Unfinished Minimum-None None
EXTERIOR	Minimum	Poor Quality Wood or Metal No Sheathing	Wood Siding on Sheathing or Concrete Block
ROOF	Minimum or Tin	Poor Quality or Tin	Asphalt Shingle or Aluminum

PASCO III APPRAISERS MANUAL

UTILITY AND STORAGE BUILDINGS (continued)

AVERAGE: QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOOR	Concrete Wood	Concrete or Wood	Concrete or Wood
FRAME	Wood Pole Prefab Metal	Wood, Steel or Concrete Block	Wood, Steel or Concrete Block
INTERIOR	Unfinished	Unfinished	Minimum Finish
ELECTRICAL	Light or None	Lights or None	Lights with Minimum Outlets
PLUMBING	None	None	None
EXTERIOR	Fair Siding with or without Sheathing	Brick or Siding on Sheathing or Heavy Metal	Brick or Good Siding on Sheathing, Few Windows with Boxing
ROOF	Roll Asphalt or Tin	Asphalt Shingle or Aluminum	Asphalt Shingle or Aluminum

PASCO III APPRAISERS MANUAL

UTILITY AND STORAGE BUILDINGS (continued)

EXCELLENT: QUALITY	BELOW AVERAGE	AVERAGE	ABOVE AVERAGE
FLOORS	Concrete or Wood	Concrete or Wood	Concrete or Wood
FRAME	Wood, Steel or Reinforced Concrete	Wood, Steel or Reinforced Concrete	Wood, Steel or Reinforced Concrete
INTERIOR	Finished Good Quality	Finished Excellent Quality	Finished Excellent Quality
ELECTRICAL	Good Lights Good Outlets	Good Lights Good Outlets	Good Lights Good Outlets
PLUMBING	Minimum	Half Bath	Bathroom
EXTERIOR	Brick or Good Siding on Sheathing Some Windows Gutters, Trim High Pitched Roof	Brick or Expensive Siding on Sheathing Many Good Windows, Gutter Trim High Pitched Roof	Brick or Expensive Siding on Sheathing Many Good, Quality Windows, Gutter Trim, High Pitched Roof
ROOF COVER	Heavy Asphalt Shingle or Better	Heavy Asphalt Shingle or Better	Heavy Asphalt Shingle or Better

PASCO III APPRAISERS MANUAL

The unit price schedule which follows is meant to be a guide and the total value of each extra feature/other building will be adjusted as appropriate by the appraiser for normal depreciation and the current condition of the actual feature or building. Items not included in this section will be priced either through the actual cost found in the area or through the use of Marshall Swift pricing service.

Index of Unit Prices:

<u>Description</u>	<u>Code</u>	<u>Depreciation</u>	<u>Page</u>
Arena	AR	5%	56
ATM Structure	ATM	5%	56
Backstop	A1	5%	56
Ball Court	A2	5%	56
Barbecue	C9	5%	56
Barn	25	3%	56
Barn Milk	82	3%	57
Barn Pack	23	3%	57
Barn Tobacco	20	5%	57
Barn Bulk	22	5%	57
Bath House	60	3%	57
Billboard Site	BB	0%	57
Boat Canopy	B7	5%	57
Boat House	D3	5%	57
Boat House Covered	D4	5%	58
Boat House With Deck	D5	5%	58
Boat Pier	67	5%	58
Boat Dock	68	5%	58
Boat Lifts	D7	5%	58
Boat Pier/Covered	96	5%	58
Boat Ramp	81	5%	59
Boat Slip	94	5%	59
Boat Slip/Covered	95	5%	59
Boiler Room	79	3%	59
Booth	A4	3%	59
Bulkhead	83	5%	59
Cabin	CB	3%	59
Campsites	86	0%	59
Canopy	39	5%	60
Carport	03	3%	60
Carport, Metal	MC	5%	60
Carwash	75	5%	60
Cell Tower Site	CT	0%	60
Cemetery Crypt	64	0%	60
Cemetery Niche	71	0%	60
Cemetery Plot	59	0%	60
Classroom	A6	3%	60
Column	COL	5%	61
Concession Stand	B8	3%	61
Cooler / Freezer	73	5%	61
Crane way	76	2%	61
Deposit Box Chute	C6	3%	61
Deck (freestanding)	88	5%	61
Dock Leveler	41	3%	61
Dock Loading	40	3%	62

PASCO III APPRAISERS MANUAL

<u>Description</u>	<u>Code</u>	<u>Depreciation</u>	<u>Page</u>
Drive Thru Pneumatic	DP	3%	62
Drive Thru Window	DW	3%	62
Driving Range	A7	3%	62
Dugout	A8	3%	62
Egg Room	D9	3%	62
Elevator, Freight	45	2%	62
Elevator, Passenger	46	2%	62
Escalator	53	2%	63
Fence, Chain Link	06	4%	63
Fence, Masonry	E7	4%	63
Fence, Metal	E6	4%	63
Fence, Vinyl	E5	4%	63
Fence, Wood	05	5%	64
Field House	FH	3%	64
Fire Escape	70	2%	64
Fireplaces	14	2%	64
Game Court	E1	5%	64
Garage	02	3%	65
Garage, Metal	MG	5%	65
Gate	A3	4%	65
Gazebo	55	3%	65
Generator, Residential	54	5%	66
Golf Greens	32	2%	67
Golf Miniature	85	2%	67
Grain Bin	21	5%	68
Greenhouse	13	3%	68
Guard House	65	3%	68
Hangar	84	3%	69
Hog Barn	27	5%	69
Hydro Electric Power Plant	C3	3%	69
Irrigation	62	5%	69
Kennel Run	B1	5%	69
Lighting, Outdoor	44	3%	70
Light Pole	L1	3%	70
Mobile Home Addition	16	3%	70
Mobile Home Site	D8	0%	70
Natatorium	NT	3%	70
Office	17	3%	70
Overhead Door	49	3%	71
Parking Deck	52	2%	71
Patio	04	3%	71
Patio Covered	91	3%	71
Paving, Asphalt	09	5%	71
Paving, Brick	E4	5%	71
Paving Concrete	10	5%	72
Pool Enclosure	PE	3%	72
Pools Gunite	07	5%	72
Pools, Vinyl	08	5%	72
Pool, Concrete or Stainless Steel	P7	5%	73
Pools-Whirlpool or Jacuzzi	P8	5%	73
Pool House	51	3%	73

PASCO III APPRAISERS MANUAL

<u>Description</u>	<u>Code</u>	<u>Depreciation</u>	<u>Page</u>
Porch	11	5%	73
Poultry House-(Cage/Egg)	26	3%	73
Poultry House-(Floor/Broiler)	29	3%	74
Pre-Fab Metal Building	69	4%	74
Pump House	90	3%	74
Quonset	47	3%	74
Railroad Spur	43	2%	74
Railroad Switch	48	2%	74
Recreational Building	B3	3%	74
Restroom	B4	3%	75
Scales	38	5%	75
Sheds	24	5%	75
Shelter	97	5%	75
Shop Building	B6	3%	75
Silos	28	5%	76
Sprinkler	42	2%	77
Stables	99	3%	77
Stadium	E8	3%	77
Storage Building	01	3%	77
Tank-Steel Bulk Storage	56	3%	78
Tank-Welded Steel Pressure	50	3%	78
Tank-Welded Steel Water	35	3%	79
Tank Underground	36U	3%	79
Tank-Welded Steel Petroleum (API)	36	3%	80
Tank-Elevated Steel	37	3%	80
Telephone /Utility Building	61	3%	80
Tennis Court	12	5%	81
Truck Well	78	5%	81
Vault, Money	33	2%	81
Vault (M) Door	33D	2%	81
Vault, Record	34	2%	81
Vault (R) Door	34D	2%	81
Walkway	C2	5%	81
Walls, Block	58	5%	82
Walls, Brick	57	5%	82
Waste Treatment Plant	C4	3%	82

PASCO III APPRAISERS MANUAL

ARENA (AR)	(5% Depreciation)	Cost Range Each		
<i>No Walls</i>		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Wood		\$6.00 - \$9.00	\$9.00 - \$12.00	\$13.00 - \$14.00
Metal		\$8.00 - \$10.00	\$10.00 - \$13.00	\$13.00 - \$17.00
ATM STRUCTURE	(5% Depreciation)	Cost Range Per		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Enclosed w/Lobby		\$30,200 - \$40,600	\$40,600 - \$50,900	\$50,900 - \$60,800
Drive/Walk Up		\$20,000 - \$30,200	\$30,200 - \$38,500	\$38,500 - \$40,300
BACKSTOP (A1)	(5% Depreciation)	Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Baseball Backstop		\$2,000-\$2800	\$2,800-\$4,000	\$4,000-\$6,800
Basketball Backstop		\$600-\$800	\$800-\$1,100	\$1,100-\$1,900
BALL COURT (A2)	(5% Depreciation)	Cost Range SF		
		<u>Low Value</u>		<u>High Value</u>
Low		\$2.50 - \$3.50		\$3.50 - \$4.50
Average		\$3.50 - \$4.50		\$4.50 - \$5.50
High		\$4.50 - \$5.50		\$5.50 - \$6.50
BARBECUES (C9)	(5% Depreciation)	Cost Range Each		
		<u>Low Value</u>		<u>High Value</u>
Simple(min grill work)		\$400-\$600		\$600-900
Average(grill)		\$900-\$1,200		\$1,200-\$1,600
Good(sink, broiler)		\$1600-\$2,000		\$2,000-\$5,000
Custom(fireplace)		\$5,000-\$7,300		\$7,300-\$13,500
BARN (25)	(3% Depreciation)	Cost Range SF		
<i>General Purpose</i>		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$14.00 - \$19.00	\$19.00 - \$26.00	\$26.00 - \$35.00
Wood		\$11.00 - \$16.00	\$16.00 - \$22.00	\$22.00 - \$39.00
Metal		\$13.00 - \$18.00	\$18.00 - \$25.00	\$25.00 - \$33.00
add for lofts		\$4.00 - \$7.00	\$7.00 - \$11.00	\$11.00 - \$15.00
<i>Special Purpose</i>				
Masonry		\$20.00 - \$27.00	\$27.00 - \$37.00	\$37.00 - \$51.00
Wood		\$12.00 - \$16.00	\$17.00 - \$23.00	\$23.00 - \$30.00
Metal		\$19.00 - \$25.00	\$25.00 - \$33.00	\$33.00 - \$49.00

PASCO III APPRAISERS MANUAL

BARN MILK (82)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$25.00 - \$34.00	\$34.00 - \$45.00	\$45.00 - \$60.00
Wood		\$18.00 - \$25.00	\$25.00 - \$35.00	\$35.00 - \$48.00
Metal		\$21.00 - \$29.00	\$29.00 - \$40.00	\$40.00 - \$54.00
BARN PACK (23)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$10.00 - \$13.00	\$13.00 - \$19.00	\$19.00 - \$26.00
Wood		\$9.00 - \$12.00	\$12.00 - \$16.00	\$16.00 - \$22.00
Metal		\$7.00 - \$10.00	\$10.00 - \$13.00	\$13.00 - \$19.00
BARN TOBACCO (20)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$19.00 - \$22.00	\$22.00 - \$25.00	\$25.00 - \$28.00
Wood		\$14.00 - \$17.00	\$17.00 - \$20.00	\$20.00 - \$23.00
BARN BULK (22)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Metal or Wood		\$19.00 - \$22.00	\$22.00 - \$25.00	\$25.00 - \$28.00
BATH HOUSE (60)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Construction		\$45.00 - \$52.00	\$53.00 - \$61.00	\$62.00 - \$73.00
BILLBOARD SITE (BB)		Cost Range Per Site		
*Billboards assessed as Business Personal Property		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$800 - \$1,700	\$1,800 - \$2,900	\$3,000 - \$6,000
BOAT CANOPY (B7)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$21.00 - \$24.00	\$24.00 - \$28.00	\$28.00 - \$32.00
BOAT HOUSE (D3)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick, Stone		\$32.00 - \$38.00	\$38.00 - \$48.00	\$48.00 - \$58.00
Vinyl, Stucco		\$25.00 - \$32.00	\$32.00 - \$40.00	\$40.00 - \$48.00
Block, Wood		\$17.00 - \$22.00	\$22.00 - \$28.00	\$28.00 - \$36.00

PASCO III APPRAISERS MANUAL

BOAT HOUSE COVERED (D4) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick, Stone		\$35.00 - \$44.00	\$44.00 - \$53.00	\$53.00 - \$77.00
Vinyl, Stucco		\$27.00 - \$35.00	\$35.00 - \$44.00	\$44.00 - \$53.00
Block, Wood		\$23.00 - \$27.00	\$27.00 - \$32.00	\$32.00 - \$36.00
BOAT HOUSE W/DECK(D5) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick, Stone		\$34.00 - \$40.00	\$40.00 - \$51.00	\$51.00 - \$64.00
Vinyl, Stucco		\$26.00 - \$30.00	\$30.00 - \$42.00	\$42.00 - \$47.00
Block, Wood		\$20.00 - \$25.00	\$25.00 - \$30.00	\$30.00 - \$35.00
BOAT PIER (67) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Aluminum		\$31.00 - \$35.00	\$35.00 - \$41.00	\$41.00 - \$46.00
Composite		\$19.00 - \$23.00	\$23.00 - \$28.00	\$28.00 - \$33.00
Wood		\$17.00 - \$21.00	\$21.00 - \$26.00	\$26.00 - \$32.00
BOAT DOCK (68) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Aluminum		\$33.00 - \$35.00	\$35.00 - \$43.00	\$43.00 - \$48.00
Composite		\$21.00 - \$26.00	\$26.00 - \$31.00	\$31.00 - \$36.00
Wood		\$19.00 - \$23.00	\$23.00 - \$28.00	\$28.00 - \$33.00
BOAT LIFTS (D7) (5% Depreciation)		Cost Range		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Straddle Hoist (per ton)		\$3,700 - \$4,600	\$4,700 - \$5,400	\$5,500 - \$6,000
Manual (1,200 - 3,000lb)		\$1,300 - \$1,600	\$1,700 - \$2,100	\$2,200 - \$2,700
Personal Watercraft		\$700 - \$900	\$1,000 - \$1,300	\$1,400 - \$1,700
BOAT PIER COVERED (96) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Aluminum		\$32.00 - \$36.00	\$36.00 - \$44.00	\$44.00 - \$49.00
Composite		\$22.00 - \$25.00	\$25.00 - \$31.00	\$31.00 - \$34.00
Wood		\$19.00 - \$24.00	\$24.00 - \$28.00	\$28.00 - \$32.00

PASCO III APPRAISERS MANUAL

BOAT RAMP (81) (5% Depreciation)	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Concrete	\$2.00 - \$5.00	\$5.00 - \$7.00	\$7.00 - \$9.00
Aggregate	\$1.00 - \$2.00	\$2.00 - \$3.00	\$3.00 - \$5.00
BOAT SLIP (94) (5% Depreciation)	Cost Range Each		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Aluminum	\$9,100 - \$9,500	\$9,500 - \$9,900	\$9,900 - \$10,500
Composite	\$7,900 - \$8,500	\$8,500 - \$9,300	\$9,300 - \$10,200
Wood	\$7,600 - \$8,300	\$8,300 - \$9,000	\$9,000 - \$9,900
BOAT SLIP COVERED (95) (5% Depreciation)	Cost Range Each		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Aluminum	\$9,300 - \$9,700	\$9,700 - \$10,300	\$10,300 - \$10,800
Composite	\$8,200 - \$8,700	\$8,700 - \$9,600	\$9,600 - \$10,500
Wood	\$7,900 - \$8,500	\$8,500 - \$9,300	\$9,300 - \$10,000
BOILER ROOM (79) (3% Depreciation)	Cost Range Each (*excludes chimney or stack and equipment)		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Constr	\$35.00 - \$60.00	\$60.00 - \$90.00	\$90.00 - \$115.00
BOOTH (A4) (3% Depreciation)	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry, Self Service Fuel	\$105.00 - \$125.00	\$125.00 - \$200.00	\$200.00 - \$360.00
Prefab, Vending	\$110.00 - \$135.00	\$135.00 - \$175.00	\$175.00 - \$200.00
Wood Const, Display Exhibit	\$16.00 - \$37.00	\$37.00 - \$51.00	\$51.00 - \$93.00
BULKHEAD (83) (5% Depreciation)	Cost Range LF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Construction	\$36.00 - \$48.00	\$48.00 - \$79.00	\$79.00 - \$135.00
Wood Construction	\$26.00 - \$37.00	\$37.00 - \$71.00	\$71.00 - \$93.00
CABIN (CB) (3% Depreciation)	Cost Range Each		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Abv Avg; Brick or Log construction	\$45.00 - \$57.00	\$58.00 - \$69.00	\$70.00 - \$83.00
Average siding; Wood, Stco, Vyl	\$38.00 - \$49.00	\$50.00 - \$61.00	\$62.00 - \$74.00
Low Cost siding	\$31.00 - \$42.00	\$43.00 - \$54.00	\$55.00 - \$66.00
CAMPSITES (86) (0% Depreciation)	Cost Range Each		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Full Hook Up	\$700 - \$900	\$900 - \$1,800	\$1,800 - \$2,500
Shared/Limited Hook Up	\$300 - \$600	\$600 - \$1,200	\$1,200 - \$1,800
Primitive	\$100 - \$200	\$200 - \$400	400 - \$600

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CANOPY (39)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Steel Constr		\$5.00 - \$15.00	\$15.00 - \$35.00	\$35.00 - \$45.00
CARPORTS (03)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick / Stone		\$9.00 - \$11.00	\$11.00 - \$14.00	\$14.00 - \$18.00
Wood / Vinyl		\$3.00 - \$5.00	\$5.00 - \$8.00	\$8.00 - \$12.00
CARPORTS, METAL (MC)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Prefab Metal		\$2.00 - \$3.00	\$3.00 - \$5.00	\$5.00 - \$8.00
CARWASH (75)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Automatic		\$69.00 - \$94.00	\$94.00 - \$129.00	\$129.00 - \$170.00
Drive Thru		\$63.00 - \$75.00	\$75.00 - \$92.00	\$92.00 - \$110.00
Self Serve		\$44.00 - \$56.00	\$56.00 - \$75.00	\$75.00 - \$96.00
CELL TOWER SITE (CT)		Cost Range Per Site		
			<u>\$65,000 - \$85,000</u>	
CEMETERY CRYPT (64)	(0% Depreciation)	Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$600 - \$800	\$800 - \$1,200	\$1,200 - \$1,500
CEMETERY NICHE (71)	(0% Depreciation)	Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$100 - \$200	\$200 - \$500	\$500 - \$800
CEMETERY PLOT (59)	(0% Depreciation)	Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$200 - \$400	\$400 - \$1,000	\$1,000 - \$2,000
CLASSROOM (A6)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$48.00 - \$63.00	\$64.00 - \$79.00	\$80.00 - \$95.00

PASCO III APPRAISERS MANUAL

COLUMN (COL) (5% Depreciation)	Cost Range Each			
4' - 8' tall	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>	
Stone	\$1,500 - \$3,500	\$3,500 - \$8,500	\$8,500 - \$10,500	
Brick	\$1,800 - \$4,000	\$4,000 - \$9,500	\$9,500 - \$11,500	
CONCESSION STAND (B8) (3% Depreciation)	Cost Range SF			
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>	
Masonry Const	\$43.00 - \$49.00	\$50.00 - \$59.00	\$60.00 - \$69.00	
Wood Const	\$33.00 - \$38.00	\$39.00 - \$48.00	\$49.00 - \$59.00	
Prefab Metal Const	\$25.00 - \$31.00	\$32.00 - \$37.00	\$38.00 - \$43.00	
COOLER / FREEZER(73) (5% Depreciation)	Cost Range Per SF			
Size & Temp (5 to 30degree)	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>	
100 SF - 200 SF	\$110.00 - \$140.00	\$120.00 - \$150.00	\$150.00 - \$190.00	
200 SF - 400 SF	\$60.00 - \$80.00	\$80.00 - \$120.00	\$120.00 - \$150.00	
400 SF - 500 SF	\$30.00 - \$50.00	\$50.00 - \$80.00	\$80.00 - \$110.00	
*add 15% for (-45 to 5 degree)				
CRANE WAY (76) (2% Depreciation)	<u>Bridge</u>	<u>Cost Range Per LF</u>	<u>Trolleyway</u>	<u>Cost Range Per LF</u>
	2 ton	\$124 - \$151	1 ton	\$13 - \$16
	10 ton	\$189 - \$207	2 ton	\$21 - \$29
	25 ton	\$220 - \$266	7.5 ton	\$82 - \$96
DEPOSIT BOX/CHUTE (C6) (3% Depreciation)	Cost Range Per \$10,900 - \$20,900			
DECK, Freestanding (88) (5% Depreciation)	Cost Range Per SF			
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>	
COMPOSITE	\$12.00 - \$14.00	\$14.00 - \$17.00	\$17.00 - \$20.00	
WOOD	\$9.00 - \$11.00	\$11.00 - \$13.00	\$13.00 - \$15.00	
DOCK LEVELER (41) (3% Depreciation)	Cost Range Per			
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>	
Hydraulic	\$5,100 - \$6,300	\$6,300 - \$7,700	\$7,700 - \$9,300	
Manual	\$2,900 - \$4,100	\$4,100 - \$5,300	\$5,300 - \$6,800	

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DOCK LOADING (40) (3% Depreciation)		Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Concrete		\$7.00 - \$10.00	\$10.00 - \$14.00	\$14.00 - \$21.00
DRIVE THRU PNEU (DP) (3% Depreciation)		Cost Range Each		
Pneumatic		\$19,000 - \$33,800	**deduct 20% for second multiple units	
DRIVE THRU WDW(DW) (3% Depreciation)		Cost Range Each		
Window		\$9,200 - \$16,400		
DRIVING RANGE (A7) (3% Depreciation)		Cost Range Per		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$5,800 - \$6,500	\$6,500 - \$7,500	\$7,500 - \$8,700
DUGOUT (A8) (3% Depreciation)		Cost Range Per		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$2.00 - \$5.00	\$5.00 - \$8.00	\$8.00 - \$13.00
EGG ROOM (D9) (3% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$21.00 - \$24.00	\$24.00 - \$27.00	\$27.00 - \$31.00
Wood		\$7.00 - \$10.00	\$10.00 - \$13.00	\$13.00 - \$18.00
Metal		\$8.00 - \$11.00	\$11.00 - \$15.00	\$15.00 - \$19.00
ELEVATOR, FREIGHT (45) (2% Depreciation)		Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
2 - 5 stops		\$28,000 - \$34,500	\$34,500 - \$42,500	\$42,500 - \$49,750
*add per EACH stop		\$6,600	\$7,100	\$7,600
ELEVATOR, PASSENGER (46) (2% Depreciation)		Cost Range Each		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
<u>Commercial</u>				
2 - 5 stops		\$39,000 - \$42,500	\$42,500 - \$47,500	\$47,500 - \$54,750
*add per EACH stop		\$4,800	\$5,300	\$5,800
<u>Residential</u>				
2 - 5 stops		\$33,000 - \$37,500	\$37,500 - \$42,500	\$42,500 - \$48,750
*add per EACH stop		\$3,700	\$4,200	\$4,700

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ESCALATOR (53) (2% Depreciation)		Cost Range		
Rise		<u>32" wide</u>	<u>48" wide</u>	
10'		\$128,500	\$139,500	
12'		\$133,100	\$143,200	
14'		\$136,800	\$148,700	
18'		\$143,200	\$158,800	
22'		\$152,400	\$169,800	
25'		\$158,800	\$177,200	
FENCE, CHAIN LINK (06) (4% Depreciation)		Cost Range Per LF		
	<u>#9 Wire</u>	<u>#11 Wire</u>	<u>*add for slats</u>	<u>* add for coating</u>
4'	\$6.00 - \$9.00	\$5.00 - \$8.00	\$5.00	\$1.00
6'	\$10.00 - \$14.00	\$9.00 - \$12.00	\$7.00	\$1.00
8'	\$17.00 - \$19.00	\$13.00 - \$15.00	\$11.00	\$3.00
10'	\$20.00 - \$22.00	\$16.00 - \$19.00	\$14.00	\$4.00
12'	\$23.00 - \$26.00	\$20.00 - \$22.00	\$17.00	\$5.00
*add for barbed wire \$2.00				
*add for coiled wire \$9.50				
FENCE, MASONRY (E7) (4% Depreciation)		Cost Range Per LF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
4' one rail		\$6.50	\$8.00	\$9.50
5' two rail		\$9.50	\$12.00	\$14.50
6' three rail		\$13.50	\$16.00	\$19.50
6' four rail		\$16.50	\$20.00	\$24.50
FENCE, METAL (E6) (4% Depreciation)		Cost Range Per LF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Wrought Iron, Steel, Aluminum		\$6.50 - \$9.50	\$9.50 - \$13.50	13.50 - \$18.00
FENCE, VINYL (E5) (4% Depreciation)		Cost Range Per LF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
2-rail		\$8 - \$10	\$10 - \$12	\$12 - \$14
3- rail		\$11 - \$13	\$13 - \$15	\$15 - \$17
4 - rail		\$14 - \$16	\$16 - \$18	\$18 - \$20
5' - Privacy		\$18 - \$24	\$24 - \$30	\$30 - \$34
6' - Privacy		\$20 - \$26	\$26 - \$32	\$32 - \$38
3' - Picket		\$13 - 15	\$15 - \$17	\$17 - \$19
4' - Picket		\$15 - 17	\$17 - \$19	\$19 - \$21

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FENCE, WOOD			
(05)	(5% Depreciation)	Cost Range Per LF	
		<u>Below Avg</u>	<u>Average</u>
			<u>Above Avg</u>
4' Solid Prefab Panel		\$13 - \$14	\$14 - \$16
w/lattice			\$16 - \$18
6' Solid Prefab Panel		\$16 - \$18	\$18 - \$21
w/lattice		\$17 - \$19	\$19 - \$22
6' Solid Board		\$15 - \$17	\$17 - \$19
5' Solid Board		\$20 - \$23	\$23 - \$26
6' Basketweave		\$19 - \$21	\$21 - \$23
5' Basketweave		\$12 - \$14	\$14 - \$16
3' - Picket		\$16 - \$18	\$18 - \$20
4' - Picket		\$7 - \$9	\$9 - \$11
2 - rail		\$8 - \$10	\$10 - \$12
3 - rail		\$11 - \$13	\$13 - \$15
4 - rail			\$15 - \$17
*add \$2.00lf for wire			
FIELD HOUSE			
(FH)	(3% Depreciation)	Cost Range SF	
		<u>Below Avg</u>	<u>Average</u>
			<u>Above Avg</u>
Masonry Const		\$44.00 - \$68.00	\$69.00 - \$94.00
Wood Const		\$40.00 - \$58.00	\$59.00 - \$84.00
Prefab Metal Const		\$36.00 - \$48.00	\$49.00 - \$74.00
FIRE ESCAPE			
(70)	(2% Depreciation)	Cost Range Each	
		<u>Low Value</u>	<u>High Value</u>
Two Story building with ladder		\$4,500 - \$5,000	\$5,000 - \$5,800
*Add for Counterbalance		\$2,500 - \$2,700	\$2,700 - \$3,700
*Add for Additional Story		\$2,500 - \$3,000	\$3,000 - \$3,500
FIREPLACES (14)			
	(2% Depreciation)	Cost Range Each	
		<u>Below Avg</u>	<u>Average</u>
			<u>Above Avg</u>
Prefab		\$1,200 - \$1,300	\$1,300 - \$1,500
1 Story Single		\$2,200 - \$3,300	\$3,300 - \$4,800
2 Story Single/1 Double		\$2,700 - \$3,900	\$3,900 - \$5,600
2 or more		\$3,000 - \$4,600	\$4,600 - \$6,700
Massive		\$7,900 - \$10,300	\$10,300 - \$13,500
2 or more massive		\$10,300 - \$13,400	\$13,400 - \$17,600
GAME COURT			
(E1)	(5% Depreciation)	Cost Range SF	
		<u>Low Value</u>	<u>High Value</u>
Low		\$2.50 - \$3.50	\$3.50 - \$4.50
Average		\$3.50 - \$4.50	\$4.50 - \$5.50
High		\$4.50 - \$5.50	\$5.50 - \$6.50

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GARAGE (02) (3% Depreciation)		Cost Range Per SF		
	<u>Area</u>	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick/Stone Veneer	0 - 400 sf	\$31.00 - \$36.00	\$36.00 - \$42.00	\$42.00 - \$47.00
Brick/Stone Veneer	400 - 800 sf	\$27.00 - \$31.00	\$31.00 - \$36.00	\$36.00 - \$41.00
Brick/Stone Veneer	800 - UPsf	\$21.00 - \$27.00	\$27.00 - \$32.00	\$32.00 - \$38.00
Block or Wood Frame w/Siding	0 - 400 sf	\$22.00 - \$27.00	\$27.00 - \$33.00	\$33.00 - \$37.00
Block or Wood Frame w/Siding	400 - 800 sf	\$18.00 - \$23.00	\$23.00 - \$28.00	\$28.00 - \$33.00
Block or Wood Frame w/Siding	800 - Upsf	\$14.00 - \$19.00	\$19.00 - \$23.00	\$23.00 - \$27.00
Metal Frame. Siding	0 - 400 sf	\$14.00 - \$18.00	\$18.00 - \$24.00	\$24.00 - \$28.00
Metal Frame. Siding	400 - 800 sf	\$10.00 - \$13.00	\$13.00 - \$18.00	\$18.00 - \$22.00
Metal Frame. Siding	800 - Upsf	\$7.00 - \$9.00	\$9.00 - \$13.00	\$13.00 - \$15.00
<i>*Add 30% - 40% to above cost for finished Bonus room.</i>				
<i>Add 40% - 60% for Apartments w/full exterior walls above garage.</i>				
GARAGE, METAL (MG) (5% Depreciation)		Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Prefab Metal		\$5.00 - \$8.00	\$9.00 - \$12.00	\$13.00 - \$16.00
GATE (A3) (4% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Single or Double Gate		\$17.00 - \$34.00	\$34.00 - \$41.00	\$41.00 - \$61.00
	*add for sliding electric operator = \$3,150 - \$6,350	*add for swinging electric operator = \$2,150 - \$5,350	*add for card or push button access \$700 - \$900	*add for vehicle detector \$900 - \$1,200
GAZEBO (55) (3% Depreciation)		Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
OCTAGON (8side)		\$34.00 - \$47.00	\$48.00 - \$58.00	\$59.00 - \$72.00
<i>*note square the side dimension x 7 = area</i>				
<i>*add for screening \$4.00 sf</i>				
RECTANGULAR		\$25.00 - \$32.00	\$33.00 - \$41.00	\$42.00 - \$51.00
<i>*add for screening \$4.00 sf</i>				

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GENERATOR / RESIDENTIAL		
(54)	(5% Depreciation)	Cost Range Each
COMMERICAL / INSTITUTIONAL		
	<u>Gas</u>	<u>Diesel</u>
10 KW	\$3,200 - \$12,700	\$0
15 KW	\$4,700 - \$16,200	\$0
30 KW	\$6,700 - \$24,700	\$9,100 - \$27,600
100 KW	\$10,900 - \$41,900	\$21,900 - \$58,500
150 KW	\$17,800 - \$56,800	\$32,600 - \$75,700
300 KW	\$0	\$67,400 - \$119,200
500 KW	\$0	\$89,300 - \$158,800
750 KW	\$0	\$161,900 - \$231,300
1,000 KW	\$0	\$247,800 - \$309,400
GOLF GREENS		
(32)	(5% Depreciation)	Cost Range Each
<p>**Price includes normal grading, sprinkler systems, cart paths, service roads and architect fees.</p>		
	<u>Below Avg</u>	<u>Average</u>
	<u>Above Avg</u>	
Class I - Better championship type course, fairway and greens bunkered, large tees and greens, driving range, may have name architect.	\$219,000	\$284,000
	\$350,000	
Class II - Typical Private-type Club, bunkers at most greens, large trees, driving range.	\$145,000	\$180,000
	\$214,000	
Class III - Simply designed course, few bunkers, small tees and greens.	\$100,000	\$122,000
	\$143,000	

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GOLF GREENS (32) CONT'D			
Class IV - Minimal Quality, simply developed, flat terrain, few bunkers.	\$70,000	\$83,000	\$96,000
Pitch & Putt Course; Typical features 9 holes 10 - 15 acres, irrigation, no lights, no structures	\$32,200	\$38,900	\$45,600
Par 3 Course; Typical features 9 holes 15 - 20 acres, irrigation, no lights, no structures	\$41,200	\$49,200	\$57,200
Executive Course; Typical features 18 holes 50 - 60 acres, irrigation, no lights, no structures	\$62,700	\$72,450	\$82,200
GOLF MINIATURE (85) (2% Depreciation)			
	<u>Cost Range Each Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Minimal quality, 18 holes, simply developed with lighting.	\$1,500	\$3,000	\$4,500
Average quality, 18 holes, professionally designed with lighting and plumbing.	\$5,600	\$11,600	\$17,700
Good Custom quality, 18 holes, extensive themes, major elevations, rock and waterscapes with lighting.	\$18,500	\$30,500	\$42,500

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GRAIN BIN (21) (5% Depreciation)		Cost Range Each		
Bin				
<u>Diameter</u>	<u>Height</u>	<u>Bushel</u>	<u>Without Floor</u>	<u>With Floor</u>
15'	15'	2,329	\$6,500	\$10,150
15'	18'	2,864	\$7,300	\$11,600
18'	22'	4,973	\$9,900	\$10,800
18'	26'	5,748	\$11,200	\$12,200
21'	22'	6,874	\$12,000	\$13,100
21'	26'	7,934	\$13,400	\$14,600
24'	26'	10,528	\$16,300	\$17,700
27'	26'	13,500	\$18,500	\$20,400
30'	26'	16,863	\$21,900	\$24,200
36'	26'	24,823	\$30,300	\$33,600
42'	33'	43,026	\$43,800	\$48,700
48'	33'	56,974	\$58,800	\$65,200
*add for auger \$350 plus \$40 per foot of bin diameter				
*add for ladder \$58 plus \$8 per linear foot				
GREENHOUSE (13) (3% Depreciation)		Cost Range Per SF		
COMMERCIAL STRAIGHT WALL		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Class D (dirt floor, wood frame)		\$3.50 - \$6.50	\$6.50 - \$9.50	\$9.50 - \$12.50
Class S (concrete floor, metal frame)		\$8.50 - \$14.50	\$14.50 - \$20.50	\$20.50 - \$29.50
COMMERCIAL ARCH RIB HOOP				
*Typically list BPP		\$2.50 - \$4.50	\$4.50 - \$6.50	\$6.50 - \$14.50
RESIDENTIAL GREENHOUSE		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Prefab construction		\$1.00 - \$2.00	\$3.00 - \$5.00	\$6.00 - \$9.00
Stick built construction		\$4.00 - \$7.00	\$8.00 - \$12.00	\$13.00 - \$19.00
GUARD HOUSE (65) (3% Depreciation)		Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
15 - 30 SF		\$115 - \$175	\$175 - \$260	\$260 - \$315
40 - 50 SF		\$100 - \$200	\$150 - \$200	\$200 - \$260
60 - 70 SF		\$85 - \$130	\$130 - \$170	\$170 - \$220
80 - 90 SF		\$70 - \$120	\$120 - \$150	\$150 - \$200
100 - 120 SF		\$55 - \$100	\$100 - \$135	\$135 - \$185
200 - 400 SF		\$55 - \$90	\$55 - \$90	\$90 - \$150

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HANGAR (84)	(3% Depreciation)	Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
CLASS C (steel frame & masonry)		\$25.00 - \$37.00	\$38.00 - \$53.00	\$53.00 - \$74.00
CLASS D (wood frame & metal siding)		\$22.00 - \$26.00	\$27.00 - \$33.00	\$33.00 - \$39.00
CLASS S (prefab metal frame & siding)		\$16.00 - \$21.00	\$22.00 - \$27.00	\$28.00 - \$33.00
HOG BARN (27)	(5% Depreciation)	Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
CLASS C (steel frame & masonry)		\$14.00 - \$18.00	\$19.00 - \$25.00	\$26.00 - \$32.00
CLASS D (wood frame & metal siding)		\$12.00 - \$16.00	\$17.00 - \$22.00	\$23.00 - \$17.00
CLASS S (prefab metal frame & siding)		\$11.00 - \$14.00	\$15.00 - \$19.00	\$20.00 - \$25.00
HYDRO ELECTRIC POWER PLANT (C3)	(3% Depreciation)	Cost Range / GPD		
Per KW		\$1,700 - \$5,300		
IRRIGATION (62)	(5% Depreciation)	Cost Range Per SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Conventional, residential or commercial, medium areas		\$0.50 - \$0.70	\$0.70 - \$0.90	\$0.90 - \$1.10
Rain Bird or Jet Systems for large areas		\$0.35 - \$0.45	\$0.45 - \$0.55	\$0.55 - \$0.75
KENNEL RUN (B1)	(5% Depreciation)	Cost Range Per SF		
*Caging is incl in Kennel Bldg U/M		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$2.00 - \$4.00	\$5.00 - \$7.00	\$8.00 - \$10.00

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LIGHTING - OUTDOOR (44) (3% Depreciation)		Cost Range /Each		
Floodlights (hi-press sodium, mercury vapor, metal halide, quartz)		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Incandescent		\$500 - \$800	\$800 - \$1,200	\$1,200 - \$1,700
		\$300 - \$400	\$400 - \$500	\$500 - \$600
Athletic Fields (Football)	*Cost Per System	\$110,000 - \$135,000	\$135,000 - \$165,000	\$165,000 - \$180,000
Athletic Fields (Baseball)	*Cost Per System	\$40,000 - \$50,000	\$50,000 - \$60,000	\$60,000 - \$70,000
LIGHT - POLE (L1) (3% Depreciation)		Cost Range / LF		
Steel 25' (typ)		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$48 - \$58	\$58 - \$78	\$78 - \$108
MOBILE HOME ADDITION (16) (3% Depreciation)		Cost Range Per SF		
*Traverse if Real Property		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$23.00 - \$32.00	\$33.00 - \$43.00	\$44.00 - \$57.00
MOBILE HOME SITE (D8)		Cost Range Per <u>Site</u>		
*Per Site; whether public sewer, septic tank, well or public water		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$3,000 - \$4000	\$5,000 - \$6,000	\$7000 - \$8,000
NATATORIUMS pool includ (NT) (3% Depreciation)		Cost Range SF		
*(pool enclosure)		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Const				
Custom Interior		\$89.00 - \$96.00	\$97.00 - \$116.00	\$117.00 - \$154.00
Prefab Metal Frame		\$67.00 - \$78.00	\$79.00 - \$89.00	\$90.00 - \$102.00
OFFICE (17) *(small temporary or portable type structures) (3% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Stick Built		\$57.00 - \$61.00	\$62.00 - \$68.00	\$69.00 - \$77.00
Modular		\$38.00 - \$44.00	\$45.00 - \$51.00	\$52.00 - \$59.00
Manufactured		\$29.00 - \$34.00	\$35.00 - \$43.00	\$44.00 - \$51.00

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OVERHEAD DOOR (49) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
	\$12.00 - \$15.00	\$16.00 - \$19.00	\$20.00 - \$25.00
*add for electric operation	\$1,400	\$1,700	\$1,900
PARKING DECK (52) (2% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Typical Concrete & Steel Constr	\$32.00 - \$39.00	\$40.00 - \$46.00	\$47.00 - \$59.00
PATIO (04) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick, Stone, Tile	\$4.50 - \$5.50	\$5.50 - \$7.50	\$7.50 - \$11.50
Concrete Stamped or Brick edging	\$3.50 - \$4.50	\$4.50 - \$5.50	\$5.50 - \$6.50
Concrete	\$2.50 - \$3.50	\$3.50 - \$4.50	\$4.50 - \$5.50
PATIO COVERED (91) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Wood or Masonry Columns	\$8.00 - \$9.00	\$9.00 - \$10.00	\$10.00 - \$12.00
Alum or Steel Cover	\$6.50 - \$7.50	\$7.50 - \$8.50	\$8.50 - \$9.50
Awning; Fabric or Trellis	\$5.00 - \$6.00	\$6.00 - \$7.00	\$7.00 - \$8.00
PAVING- ASPHALT (09) (5% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Parking Lot 4"	\$2.00 - \$3.00	\$3.00 - \$4.00	\$4.00 - \$5.00
Driveway 2"	\$1.00 - \$1.50	\$1.50 - \$2.50	\$2.50 - \$3.50
<i>*note higher cost account for rock base depth*</i>			
PAVING-BRICK (E4) (5% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick on concrete	\$4.00 - \$5.00	\$5.00 - \$6.00	\$6.00 - \$7.00
Pavers on concrete	\$3.00 - \$4.00	\$4.00 - \$5.00	\$5.00 - \$6.00
Open grid on sand base	\$2.00 - \$3.00	\$3.00 - \$4.00	\$4.00 - \$5.00

PASCO III APPRAISERS MANUAL

PAVING- CONCRETE (10) (5% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$2.00 - \$3.00	\$3.00 - \$4.00	\$4.00 - \$5.00
<i>*add for stamped or ribbon area per sf*</i>		<i>\$.50 - \$1.00</i>	<i>\$1.00 - \$1.75</i>	<i>\$1.75 - \$2.75</i>
POOL (PE) ENCLOSURE *pool not includ (3% Depreciation)		Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Avg Frame Const		\$21.00 - \$27.00	\$28.00 - \$40.00	\$41.00 - \$66.00
Prefab Metal Frame		\$15.00 - \$22.00	\$23.00 - \$37.00	\$38.00 - \$59.00
POOLS - GUNITE (07) (5% Depreciation)		Cost Range SF		
<i>*includes apron, add for fencing separately</i>		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
0 - 300 sf		\$53.00 - \$63.00	\$63.00 - \$73.00	\$73.00 - \$83.00
300 - 450 sf		\$41.00 - \$51.00	\$51.00 - \$60.00	\$60.00 - \$70.00
450 - 525 sf		\$40.00 - \$48.00	\$48.00 - \$56.00	\$56.00 - \$64.00
525 - 650 sf		\$36.00 - \$43.00	\$43.00 - \$50.00	\$50.00 - \$56.00
650 - 800 sf		\$30.00 - \$37.00	\$37.00 - \$44.00	\$44.00 - \$51.00
800 - 1,000 sf		\$28.00 - \$35.00	\$35.00 - \$42.00	\$42.00 - \$50.00
POOL MISC ADD ON	<i>*add 25% for irregular shape pool</i>	<i>*add \$1,000 - \$4,000 fiber optic lighting</i>	<i>*add \$1,300 - \$3,700 for slide</i>	<i>*add \$7,500 - \$22,500 rockscape grotto</i>
POOLS - VINYL LINED (08) (5% Depreciation)		Cost Range SF		
<i>*includes apron, add for fencing separately</i>		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
0 - 300 sf		\$43.00 - \$49.00	\$49.00 - \$57.00	\$57.00 - \$63.00
300 - 450 sf		\$30.00 - \$36.00	\$36.00 - \$44.00	\$44.00 - \$50.00
450 - 525 sf		\$30.00 - \$34.00	\$34.00 - \$40.00	\$40.00 - \$44.00
525 - 650 sf		\$26.00 - \$30.00	\$30.00 - \$36.00	\$36.00 - \$40.00
650 - 800 sf		\$24.00 - \$27.00	\$27.00 - \$32.00	\$32.00 - \$38.00
800 - 1,000 sf		\$22.00 - \$25.00	\$25.00 - \$30.00	\$30.00 - \$36.00

PASCO III APPRAISERS MANUAL

POOLS - POURED CONCRETE & STAINLESS STEEL (P7)

(5% Depreciation)

Cost Range SF

**includes apron, add for fencing separately*

	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
1,000 - 2,000 sf	\$44.00 - \$59.00	\$59.00 - \$74.00	\$74.00 - \$99.00
2,000 - 4,000 sf	\$43.00 - \$55.00	\$55.00 - \$70.00	\$70.00 - \$85.00
4,000 - 6,000 sf	\$42.00 - \$54.00	\$54.00 - \$67.00	\$67.00 - \$80.00
6,000 - 8,000 sf	\$40.00 - \$53.00	\$53.00 - \$66.00	\$66.00 - \$79.00
Over 8,000	\$38.00 - \$51.00	\$51.00 - \$64.00	\$64.00 - \$77.00

POOLS - WHIRLPOOL/ JACUZZI (P8)

(5% Depreciation)

Cost Range EACH

attached to pool shared equip	\$5,600 - \$7,600	\$7,600 - \$9,600	\$9,600 - \$11,100
detached including equip	\$7,600 - \$11,900	\$11,900 - \$16,500	\$16,500 - \$21,300
portable self contained	\$3,500 - \$4,500	\$4,500 - \$6,500	\$6,500 - \$7,400
acrylic/plastic	\$5,900 - \$6,800	\$6,800 - \$8,300	\$8,300 - \$9,900
redwood hot tub	\$2,500 - \$3,500	\$3,500 - \$5,500	\$5,500 - \$7,600

POOL HOUSE (51)

(3% Depreciation)

Cost Range SF

	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Brick, Stone	\$59.00 - \$81.00	\$82.00 - \$104.00	\$105.00 - \$137.00
Wood, Stucco	\$51.00 - \$72.00	\$73.00 - \$96.00	\$97.00 - \$129.00
Vinyl, Wood	\$43.00 - \$64.00	\$65.00 - \$87.00	\$88.00 - \$124.00

PORCH (11)

(5% Depreciation)

Cost Range SF

	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Slab floor w/step	\$22.00 - \$25.00	\$25.00 - \$28.00	\$28.00 - \$34.00
Wood Decking	\$25.00 - \$30.00	\$30.00 - \$35.00	\$36.00 - \$41.00

**add for screening \$4.00 sf*

POULTRY HOUSE (26) Cage Operation/ Egg

(3% Depreciation)

Cost Range SF

	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry	\$21.00 - \$24.00	\$24.00 - \$27.00	\$27.00 - \$31.00
Wood	\$7.00 - \$10.00	\$10.00 - \$13.00	\$13.00 - \$18.00
Metal	\$8.00 - \$11.00	\$11.00 - \$15.00	\$15.00 - \$19.00

PASCO III APPRAISERS MANUAL

POULTRY HOUSE (29)	(3% Depreciation)	Cost Range SF		
<i>Floor Operation/ Broiler</i>		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry		\$11.00 - \$14.00	\$14.00 - \$17.00	\$17.00 - \$20.00
Wood		\$5.00 - \$8.00	\$8.00 - \$11.00	\$11.00 - \$14.00
Metal		\$6.00 - \$9.00	\$9.00 - \$12.00	\$12.00 - \$16.00
PRE - FAB METAL FARM BUILDINGS (69)	(4% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$5.00 - \$9.00	\$10.00 - \$14.00	\$15.00 - \$20.00
PUMP HOUSE (90)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$4.00 - \$8.00	\$9.00 - \$13.00	\$14.00 - \$18.00
QUONSET BUILDING (47)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$10.00 - \$14.00	\$15.00 - \$19.00	\$20.00 - \$25.00
RAILROAD SPUR (43)	(2% Depreciation)	Cost Range Per LF		
<i>*length less 13' from mainline*</i>		<u>SIZE OF RAIL</u>	<u>PER LF OF TRACK</u>	
40 #		3 1/2 X 3 1/2	\$57.00 - \$73.00	
60 #		4 1/4 X 4 1/4	\$74.00 - \$92.00	
80 #		5 X 5	\$88.00 - \$110.00	
100 #		5 3/8 x 6 5/8	\$100.00 - \$125.00	
115 #		5 1/2 x 6 5/8	\$110.00 - \$135.00	
130 #		6 x 6 3/4	\$120.00 - \$145.00	
RAILROAD SWITCH (48)	(2% Depreciation)	Cost Range Each		
		<u>SIZE OF RAIL</u>	<u>SWITCH</u>	
40 #		3 1/2 X 3 1/2	\$20,000 - \$25,000	
60 #		4 1/4 X 4 1/4	\$24,000 - \$30,000	
80 #		5 X 5	\$28,000 - \$36,000	
100 #		5 3/8 x 6 5/8	\$31,000 - \$40,000	
115 #		5 1/2 x 6 5/8	\$35,000 - \$43,000	
130 #		6 x 6 3/4	\$36,000 - \$47,000	
RECREATIONAL BUILDING (B3)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Const		\$68.00 - \$77.00	\$78.00 - \$97.00	\$98.00 - \$128.00
Wood Const		\$48.00 - \$64.00	\$65.00 - \$81.00	\$82.00 - \$96.00
Prefab Metal Const		\$36.00 - \$45.00	\$46.00 - \$60.00	\$61.00 - \$80.00

PASCO III APPRAISERS MANUAL

RESTROOM (B4)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Construction		\$67.00 - \$94.00	\$95.00 - \$128.00	\$129.00 - \$173.00
SCALES *fixed*	(5% Depreciation)	Cost Range / Each		
(38)		<u>Capacity</u>	<u>Value</u>	
		40 tons	\$39,500	
		50 tons	\$44,700	
		60 tons	\$50,500	
		70 tons	\$58,300	
		80 tons	\$59,200	
SHEDS (24)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
EQUIPMENT SHED		\$6.00 - \$8.00	\$9.00 - \$12.00	\$13.00 - \$17.00
LIVESTOCK SHED		\$7.00 - \$9.00	\$10.00 - \$13.00	\$14.00 - \$18.00
MATERIAL STORAGE SHED		\$8.00 - \$10.00	\$11.00 - \$14.00	\$15.00 - \$19.00
LUMBER STORAGE w/RACKS		\$11.00 - \$15.00	\$16.00 - \$21.00	\$22.00 - \$28.00
BOAT STORAGE w/RACKS		\$13.00 - \$18.00	\$19.00 - \$27.00	\$28.00 - \$33.00
COMMERCIAL w/concrete floor		\$17.00 - \$23.00	\$24.00 - \$30.00	\$31.00 - \$37.00
SHELTER (97)	(5% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$6.00 - \$11.00	\$12.00 - \$16.00	\$17.00 - \$21.00
SHOP BUILDING (B6)	(3% Depreciation)	Cost Range SF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
		\$6.00 - \$11.00	\$12.00 - \$16.00	\$17.00 - \$21.00

PASCO III APPRAISERS MANUAL

SILOS (28) (5% Depreciation)	Cost Range			
<u>STAVED CONCRETE or BLOCK</u>	<u>30' HEIGHT</u>	<u>40' HEIGHT</u>	<u>50' HEIGHT</u>	
10' DIAMETER	\$8,900	\$11,750	\$14,700	
12' DIAMETER	\$9,500	\$12,500	\$15,600	
14'	\$10,800	\$14,400	\$18,000	
16'	\$11,200	\$14,900	\$18,600	
18'	\$12,200	\$16,000	\$20,000	
20'	\$13,500	\$18,000	\$22,500	
22'	\$15,700	\$21,000	\$26,000	
 <u>PORCELAIN SILO</u>				
14'd x 23'h	\$28,500			
14'd x 32'h	\$31,900			
14'd x 41'h	\$37,600			
17'd x 31'h	\$40,500			
17'd x 40'h	\$44,200			
17'd x 49'h	\$49,600			
20'd x 28'h	\$43,200			
20'd x 32'h	\$46,800			
20'd x 38'h	\$52,300			
20'd x 41'h	\$54,200			
20'd x 43'h	\$55,000			
20'd x 50'h	\$60,400			
 SILOS CONT'D				
(28)				
<u>HORIZONTAL</u> <u>SILOS</u> <u>BUNKER ABV</u> <u>GROUND</u>	<u>20' WIDTH</u>	<u>30' WIDTH</u>	<u>40' WIDTH</u>	<u>50' WIDTH</u>
	Cost Range LF			
ABOVE AVERAGE	\$280	\$315	\$350	\$375
AVERAGE	\$200	\$230	\$250	\$270
BELOW AVERAGE	\$175	\$200	\$225	\$250
<u>TRENCH SILOS</u> <u>BELOW GROUND</u>	<u>20' WIDTH</u>	<u>30' WIDTH</u>	<u>40' WIDTH</u>	<u>50' WIDTH</u>
	Cost Range LF			
ABOVE AVERAGE	\$270	\$325	\$355	\$415
AVERAGE	\$200	\$250	\$300	\$340
BELOW AVERAGE	\$55	\$75	\$100	\$125

PASCO III APPRAISERS MANUAL

SPRINKLER - FIRE SUPP (42) (2% Depreciation)			
	Cost Range SF		
<u>Wet System</u>	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
0 - 50,000 sf	\$1.70 - \$2.00	\$2.00 - \$2.35	\$2.35 - \$2.80
50,000 - 100,000 sf	\$1.55 - \$1.80	\$1.80 - \$2.10	\$2.10 - \$2.50
100,000 - 400,000 sf	\$1.25 - \$1.45	\$1.45 - \$1.70	\$1.70 - \$1.95
400,000 - 800,000 sf	\$1.10 - \$1.30	\$1.30 - \$1.50	\$1.50 - \$1.75
<u>Dry System</u>	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
0 - 50,000 sf	\$2.10 - \$2.60	\$2.60 - \$3.00	\$3.00 - \$3.60
50,000 - 100,000 sf	\$1.95 - \$2.30	\$2.30 - \$2.70	\$2.70 - \$3.15
100,000 - 400,000 sf	\$1.55 - \$1.80	\$1.80 - \$2.10	\$2.10 - \$2.40
400,000 - 800,000 sf	\$1.40 - \$1.60	\$1.60 - \$1.85	\$1.85 - \$2.15
STABLES (99) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry	\$16.00 - \$21.00	\$22.00 - \$29.00	\$30.00 - \$36.00
Wood	\$11.00 - \$14.00	\$15.00 - \$21.00	\$22.00 - \$32.00
Metal	\$15.00 - \$18.00	\$19.00 - \$23.00	\$24.00 - \$35.00
STADIUM (E8) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Concrete or steel bleacher w/built-in restroom, snackbar, pressbox, training room	\$90.00 - \$96.00	\$97.00 - \$110.00	\$111.00 - \$138.00
Concrete or steel bleacher no interior construction, stadium type closed deck	\$66.00 - \$69.00	\$70.00 - \$83.00	\$84.00 - \$87.00
Grandstand bleachers, open steel frame, metal, fiberglass or wood benches	\$26.00 - \$30.00	\$31.00 - \$50.00	\$51.00 - \$55.00
Permanent bleachers steel frame and benches	\$15.00 - \$18.00	\$19.00 - \$23.00	\$24.00 - \$27.00
STORAGE BUILDING (01) (3% Depreciation)			
	Cost Range SF		
	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Wood or Masonry Frame	\$5.00 - \$12.00	\$13.00 - \$20.00	\$21.00 - \$28.00
2 Story	\$9.00 - \$16.00	\$17.00 - \$24.00	\$25.00 - \$32.00

PASCO III APPRAISERS MANUAL

TANK - STEEL BULK STORAGE

(56)

(3% Depreciation)

Cost Range PER GALLON

Capacity- Gallons	<u>Horizontal</u>	<u>Vertical</u>
1,000	\$3.70	\$0.00
1,500	\$2.73	\$0.00
2,000	\$2.30	\$3.20
3,000	\$1.93	\$2.57
4,000	\$1.67	\$2.20
5,000	\$1.56	\$1.96
6,000	\$1.45	\$1.81
7,500	\$1.40	\$1.69
10,000	\$1.32	\$1.56
12,500	\$1.26	\$1.47
15,000	\$1.30	\$1.39
20,000	\$1.17	\$1.30
25,000	\$1.18	\$1.27
30,000	\$1.13	\$1.23
40,000	\$0.00	\$1.19
50,000	\$0.00	\$1.16
60,000	\$0.00	\$1.15

TANKS-WELDED STEEL

PRESSURE (50)

(3% Depreciation)

Cost Range PER GALLON

Capacity- Gallons	Cost Range PER GALLON
1,000	\$6.65
1,500	\$6.63
2,000	\$6.50
2,500	\$6.40
3,000	\$5.87
4,000	\$5.80
6,500	\$8.62
9,000	\$7.50
12,000	\$6.90
15,000	\$6.73
20,000	\$6.33
30,000	\$5.91
45,000	\$5.63

PASCO III APPRAISERS MANUAL

TANKS- WELDED STEEL WATER

(35)

(3% Depreciation)

Capacity- Gallons	Cost Range PER GALLON
10,000	\$4.45
20,000	\$3.55
30,000	\$3.12
50,000	\$2.55
75,000	\$2.22
100,000	\$2.02
125,000	\$1.75
150,000	\$1.57
200,000	\$1.34
250,000	\$1.20
300,000	\$1.11
400,000	\$1.04
500,000	\$0.98
750,000	\$0.84
1,000,000	\$0.73

TANK - UNDERGROUND FUEL STORAGE

(36U)

(3% Depreciation)

Cost Range PER GALLON

Capacity- Gallons	<u>FIBERGLASS</u>		<u>STEEL</u>	
	Single Wall	Double Wall	Single Wall	Double Wall
1,000	\$9.10	\$16.80	\$7.60	\$12.80
2,000	\$5.85	\$10.50	\$4.90	\$7.70
3,000	\$4.37	\$7.83	\$3.70	\$6.07
4,000	\$3.67	\$6.77	\$3.25	\$5.05
5,000	\$3.34	\$5.86	\$2.96	\$5.04
6,000	\$3.23	\$5.70	\$2.90	\$4.77
8,000	\$2.71	\$4.50	\$2.45	\$4.00
10,000	\$2.56	\$4.05	\$2.39	\$3.93
12,000	\$2.39	\$3.82	\$2.24	\$3.56

PASCO III APPRAISERS MANUAL

**TANK - WELDED
STEEL
PETROLEUM
(API) TANK (36)**

<u>Gallons</u>	<u>Size</u>	<u>Value</u>
84,000	30 x 16	\$1.66
126,000	30 x 24	\$1.25
168,000	30 x 32	\$1.07
210,000	38 x 24	\$0.94
315,000	38 x 36	\$0.73
420,000	55 x 24	\$0.67
630,000	55 x 36	\$0.56
840,000	60 x 40	\$0.50
1,260,000	80 x 34	\$0.44
2,100,000	70 x 44	\$0.37
3,150,000	120 x 36	\$0.35
4,200,000	140 x 37	\$0.34
5,250,000	160 x 35	\$0.33
6,300,000	180 x 33	\$0.32
8,400,000	200 x 36	\$0.29

**TANK -
ELEVATED
STEEL (37)**

(3% Depreciation)

Cost Range PER GALLON

<u>Gallons</u>	<u>50' HEIGHT</u>	<u>75' HEIGHT</u>	<u>100' HEIGHT</u>	<u>150' HEIGHT</u>
25,000	\$12.41	\$13.81	\$15.97	\$20.71
50,000	\$6.65	\$7.36	\$8.43	\$10.89
75,000	\$5.31	\$5.87	\$6.57	\$8.16
100,000	\$4.30	\$4.71	\$5.27	\$6.49
150,000	\$3.51	\$3.85	\$4.20	\$5.00
200,000	\$3.31	\$3.83	\$4.12	\$4.70
300,000	\$2.94	\$3.21	\$3.42	\$3.80
400,000	\$2.59	\$2.83	\$2.96	\$3.28
500,000	\$2.31	\$2.51	\$2.71	\$2.99
750,000	\$2.02	\$2.19	\$2.38	\$2.68
1,000,000	\$1.92	\$2.07	\$2.25	\$2.53
1,500,000	\$1.78	\$1.91	\$2.09	\$2.37
2,000,000	\$1.71	\$1.83	\$2.01	\$2.29

**TELEPHONE
/UTILITY BLDG
(61)**

(3% Depreciation)

Cost Range Each (*excludes equipment)

	<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
Masonry Constr	\$124.00 - \$154.00	\$154.00 - \$198.00	\$198.00 - \$228.00
Wood or Steel Constr	\$83.00 - \$113.00	\$113.00 - \$158.00	\$158.00 - \$188.00

PASCO III APPRAISERS MANUAL

TENNIS COURT			
(12)	(5% Depreciation)	Cost Range / Court	
*(60' x 120') typical 7,200 sf			
		<u>Below Avg</u>	<u>Average</u>
Asphalt/Clay court		\$3.50 - \$4.50	\$4.50 - \$5.50
Concrete court		\$4.25 - \$5.25	\$5.25 - \$6.25
add for cushioned layer		\$1.10 - \$2.10	\$2.10 - \$3.10
*add for fencing		\$1.00 - \$1.15	\$1.15 - \$1.35
*add for lighting		\$1.20 - \$1.40	\$1.40 - \$1.60
			<u>Above Avg</u>
			\$5.50 - \$6.50
			\$6.25 - \$7.25
			\$3.10 - \$4.10
			\$1.35 - \$1.50
			\$1.60 - \$1.70
TRUCK WELLS			
(78)	(5% Depreciation)	Cost Range / SF	
		<u>Below Avg</u>	<u>Average</u>
		\$10.00 - \$11.00	\$11.00 - \$12.00
			<u>Above Avg</u>
			\$12.00 - \$13.00
VAULTS - MONEY (33)			
	(2% Depreciation)	Cost Range / SF	
		<u>Below Avg</u>	<u>Average</u>
Poured in place		\$147 - \$174	\$174 - \$206
Modular		\$45 - \$64	\$64 - \$90
			<u>Above Avg</u>
			\$206 - \$243
			\$90 - \$128
VAULT (M)-DOOR (33D)			
	(2% Depreciation)	Class M (2' - 3")	Class I (3' - 6")
		\$7,600 - \$ 11,000	\$20,500 - \$24,600
			Class II (7" - 9")
			\$30,000 - \$38,400
VAULTS - RECORD (34)			
	(2% Depreciation)	Cost Range / SF	
		<u>Below Avg</u>	<u>Average</u>
Poured in place		\$60 - \$66	\$66 - \$74
Modular		\$39 - \$48	\$48 - \$59
			<u>Above Avg</u>
			\$74 - \$83
			\$59 - \$73
VAULT (R) - DOOR (34D)			
	(2% Depreciation)	1 Hr	2 Hr
		\$3,000 - \$3,400	\$4,000 - \$4,400
			4 Hr
			\$4,700 - \$5,100
WALKWAY (C2)			
	(5% Depreciation)	Cost Range / SF	
		<u>Below Avg</u>	<u>Average</u>
Boardwalk or paved		\$1.50 - \$2.50	\$2.50 - \$3.50
Covered		\$3.50 - \$4.50	\$4.50 - \$5.50
Enclosed wood frame		\$7.00 - \$8.00	\$8.00 - \$9.00
Enclosed solarium		\$10.00 - \$11.00	\$11.00 - \$12.00
			<u>Above Avg</u>
			\$3.50 - \$4.50
			\$5.50 - \$6.50
			\$9.00 - \$10.00
			\$12.00 - \$13.00

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WALLS - BLOCK				
(58)	(5% Depreciation)	Cost Range / LF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
3' - 5'		\$13.00 - \$18.00	\$18.00 - \$23.00	\$23.00 - \$28.00
5' - 7'		\$40.00 - \$45.00	\$45.00 - \$50.00	\$50.00 - \$55.00
7' - 9'		\$67.00 - \$72.00	\$72.00 - \$77.00	\$77.00 - \$82.00
WALLS - BRICK				
(57)	(5% Depreciation)	Cost Range / LF		
		<u>Below Avg</u>	<u>Average</u>	<u>Above Avg</u>
3' - 5'		\$31.00 - \$36.00	\$36.00 - \$41.00	\$41.00 - \$46.00
5' - 7'		\$76.00 - \$81.00	\$81.00 - \$86.00	\$86.00 - \$91.00
7' - 9'		\$120.00 - \$125.00	\$125.00 - \$130.00	\$130.00 - \$135.00
WASTE TREATMENT PLANT (C4)				
	(3% Depreciation)	Cost Range / GPD		
<u>Sewage Treatment Plant</u>				
Small Steel package, 1K - 5K GPD		\$13.00 - \$21.00		
Medium Steel package, 15K - 500K GPD		\$4.00 - \$8.00		
Large Municipal, 1M - 5M GPD		\$3.00 - \$7.00		
<u>Water Treatment Plant</u>				
Small 200K - 500K GPD		\$6.00 - \$10.00		
Medium 750K - 1M GPD		\$4.00 - \$5.00		
Large 2M - 10M GPD		\$1.00 - \$3.00		

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The following is a list of items that are classified as personal property and should be listed on the business or individual property listing form. This list is to be used as a guide, if an item does not appear on this list it does not mean that the item is excluded from taxation. Items not named in this list must be classified using normal procedures.

Air conditioning - process related, window unit
Airplanes
Alarm systems (security or fire) & wiring
Appliances - List only refrigerators & washer/dryers in apartment properties. List all appliances in all other commercial types of property.
Asphalt plants
ATM - All equipment & freestanding booths
Auto exhausts systems for equipment
Awnings
Balers (paper, cardboard, etc.)
Bank teller counters - service area and related)
Bank teller lockers - moveable or built-in
Bar and bar equipment - moveable or built-in
Billboards
Boats and motors - all
Boiler - primarily for process
Bowling alley lanes and equipment
Broadcasting equipment
C-I-P equipment
Cabinets
Cable TV distribution systems
Cable TV equipment and wiring
Cable TV subscriber connections
Camera equipment
Canopies - that service equipment
Car wash - all equipment, filers, tanks
Catwalks for machinery & equipment
Cellular site improvements
Cement plants
Chairs
Closed circuit TV
Cold storage - equipment / rooms / partitions
Compressed air or gas system (other than building heat)
Computer room A/C
Computer room raised floor
Computerized scanning equipment
Computers and data lines
Concrete plants
Construction and grading equipment
Control systems - building and equipment
Conveyor & material handling systems
Coolers – walk-in or self-standing
Cooling towers – primary use in manufacture
Counters / reception desks – moveable or built-in
Cranes
Data processing equipment
Deli equipment
Desks
Diagnostic center equipment – moveable or built-in
Display cases – moveable or built-in

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Dock levelers
Drapes & curtains, blinds, etc.
Drying systems – process or product
Dumpster
Dust catchers, control systems, etc.
Electrical service to equipment
Electronic control systems
Equipment – production
Expensed items
Farm equipment – used for production of income
Freezers – walk-in or self-standing
Fencing – inside
Flagpole
Floor finishes – process related
Foundations for machinery & equipment
Freight charges
Fuels – not for sale (list as supplies)
Furnaces – steel mill process, etc.
Furniture and fixtures
Grain hopper
Greenhouse benches, heating systems, etc.
Hoppers – metal bin type
Hospital systems, equipment & piping
Hot air balloons
Hotel / Motel televisions & wiring
Humidifiers – process
Incinerators – equipment and/or moveable
Industrial piping – process
Installation cost
Irrigation equipment
Kiln heating system
Kilns – metal tunnel or moveable
Laboratory equipment
Laundry bins
Law & professional libraries
Leased equipment – lessor or lessee possess
Leasehold improvements including imp. to real property**
Leasehold interest in exempt real property
Lifts – other than elevator
Lighting – portable/ moveable / special
Machinery & equipment
Medical supplies
Milk handling – milking, cooling, piping
Mirror (other than bathroom)
Monitoring systems building or equipment
Newspaper stands
Night depository
Office equipment
Office supplies (list as supplies)
Oil company equipment – pumps, supplies
Ovens – processing / manufacturing
Overhead conveyor system
Package and labeling equipment
Paging systems

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Paint spray booths
Partitions – moveable
Piping systems
Playground equipment
Pneumatic tube systems
Portable buildings
Power generator systems (auxiliary, emergency)
Power transformers - equipment
Public address systems (intercom, music)
Refrigerators
Refrigeration systems - compressors, etc)
Repairs - equipment (Capitalized)
Restaurant furniture (Incl. attached to floor)
Restaurant / kitchen - equipment vent hoods
Returnable containers
Room dividers/partitions - moveable
Room's self-contained or special purpose
Safes wall or self-standing
Satellite dishes (all wiring & installation)
Scales
Security systems
Service station equipment - pumps, tanks
Shelving
Signs - all types including attached to building
Sinks – Specialty/Restaurant
Software - capitalized
Sound systems & projection equipment
Spare parts - list as supplies
Speakers - built-in or freestanding
Spray booths
Sprinkler system - attached to product storage
Supplies (office & other)
Tanks (all above and below ground) (except elevated water and petroleum farms)
Telephone systems & wiring
Theater screens - indoor
Theater seats
Tooling, dies, molds
Towers - microwave, equipment, wiring
Towers - TV, radio, CATV, two-way radio
Transportation cost
Upgrades to equipment
Vacuum system, process
Vault Units
Vault doors, inner gates, vents & equipment
Vending machines
Vent fans
Ventilation systems - needed for manufacture
Video tapes / movies / reel movies
Walls - partitions, moveable
Water coolers
Water lines - for process above or below ground
Water tanks & system – not listed as real estate
Whirlpool / Jacuzzi / hot tubs

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DEFINITIONS

Building Improvement Codes

01 Single Family Residential

Dwellings designed for occupancy by one family. This code is typically used for individual unit Single Family detached structures located inside of municipal boundaries or platted subdivisions.

01L Single Family Residential – Tract Housing Low Value

Dwellings designed for occupancy by one family. This code is used for dwellings in Tract Developments with inexpensive qualities.

01T Single Family Residential – Tract Housing

Dwellings designed for occupancy by one family. This code is used for dwellings in Tract Developments with average quality.

02 Manufactured Home (Double Wide)

Manufactured housing in multiple sections.

03 Manufactured Home (Single Wide)

Manufactured housing in single sections.

04 Condominium

Dwellings deeded as condominium. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest usually listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

05 Patio Home

Dwellings that are attached to each other as cluster homes typically with shared walls. Exterior maintenance and landscaping are typically provided through an association fee.

06 Condominium High Rise

Dwellings designed and deeded as condominiums on multi-story levels

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07 Single Family High Value

Dwellings designed for occupancy by one family. These homes are built of above average qualities and design. They are typically located in higher value subdivisions, waterfront or places of desirable views and private estates.

08 Single Family Exceptional

These homes are built of high qualities and custom design with large amounts of gross living area. They are typically located in higher value subdivisions, waterfront or places of desirable views and private estates. This is the highest grade category of single family homes in the schedule of values.

09 Townhouse Single Family

Dwellings are typically two story design and may be as condominium. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

10 Commercial

These are structures designed for retail sales and display, usually has display or decorative fronts. This code may be used for various types of retail stores not otherwise mentioned in the schedule of values, including secondary department stores with limited merchandise lines or specialty shops.

11 Convenience Store

Small food stores with limited interior facilities. These typically sell gas with multiple pumps covered by a canopy. Some may have fast food service available.

12 Car Wash Drive Thru

Exterior cloth or pressure wash typically done automatically as vehicles drive thru.

13 Department Store

Commercial retail establishment offers a wide range of consumer goods typically has multiple merchandise lines in different categories (departments).

14 Super Market

Large food stores with a variety of food products and some personal care and household items. This category may include local food stores or large chain stores.

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15 Shopping Center-Neighborhood

Shopping center structures which are typically comprised of a combination of strip shops and may include an anchor store.

16 Shopping Center-Community

Shopping center structures which are typically comprised of a combination of strip shops and usually include an anchor store. These are typically larger facilities serving a wider area than the smaller neighborhood centers.

17 Office

General office structures in a wide range of categories.

18 Uptown Office

Office structures located in Uptown/Downtown districts.

19 Medical Building

Buildings designed and used for medical or some dental services and practices.

20 Medical Condo Unit

Structures used for medical or dental services where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest usually listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

21 Restaurant

Structures used for the main purpose of preparation and sale of food and beverages and may include some bars and taverns.

22 Fast Food Restaurant

Structures for the typical fast food restaurant chains.

23 Bank

Structures built and designed for banks and other financial institutions that usually feature built-in vaults.

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24 Office Condo

Office properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest usually listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

25 Commercial/Service

Commercial buildings typically designed for providing some type of service business such as repair shops,

26 Service Station

Traditional Service Station type building's usually have service garage area and maybe a small retail customer space.

27 Auto Sales and Service

Structures used for auto sales, typically a dealership franchise and some individually owned car lots.

28 Parking Garage

Structures which typically have no exterior walls and designed for above ground storage of automobiles.

29 Mini-Warehouse

Structures designed with various sizes and spaces to be rented for self- storage.

30 Pool Bathhouse

Buildings designed for as bathhouses could be for residential or commercial use.

31 Day Care Center

Structures designed or used for early childhood development, handicapped and adult or senior care. These buildings usually have kitchen facilities, activity rooms and multiple restrooms.

32 Theater/Cinema

Structures designed or used for movies or live stage presentations.

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33 Lounge/Nightclub

Structures designed or used for the service and consumption of beverages and some food preparation and services. Some may feature entertainment floors and stages.

34 Bowling Alley, Arena

Structures designed for bowling, skating, or arcade buildings that may have snack bars and vending areas.

35 Car Wash Self-Service

Open bay areas for self-service coin operated car wash facilities.

36 Veterinarian Office

Veterinarian office or hospital structures designed or used for the care and treatment of animals.

37 Hotel/Motel High Rise

Buildings over typically over three stories tall designed for multiple sleeping units, features may include kitchen facilities and a lobby. Higher than average qualities feature meeting rooms, dining areas and maybe lounge space. These buildings are typically listed with Special Footings and Structural Slabs.

38 Furniture Showroom

Structures designed with large sales display areas typically for furniture showcase or other similar causes.

39 Hotel/Motel

Buildings with three floors or less designed for multiple sleeping units, features may include kitchen facilities and a lobby. These are usually limited – service and have little or no space for large groups or formal dining areas.

40 Industrial

Structures designed for manufacturing at a level between light and heavy manufacturing. Typical uses may be older textile mills.

41 Light Manufacturing

Structures designed for typical light manufacturing processes.

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42 **Heavy Manufacturing**

Structures designed for heavy manufacturing processes. Typically have heavier footings, floors, heavy framing of steel and or concrete.

43 **Lumber Yard**

Structures designed for processing and storage of lumber.

44 **Packing Plant/Food Process**

Structures designed for processing of consumable products made for human consumption.

45 **Auto Parts Chain Store**

Structures designed for the sale and distribution of auto parts such as Auto Zone, Advance Auto, etc.

46 **Bottler/Brewery/Winery**

Structure designed for the production of beverages. They may have areas for tasting and retail.

47 **Discount Store Chain**

These are usually buildings of average construction for retail such as Family Dollar, Dollar General Etc.

48 **Warehouse**

Buildings designed for the distribution and storage of products.

49 **Metal Warehouse**

Buildings designed for the distribution and storage of products, usually a prefab steel construction.

50 **Rural Home Site**

Dwellings designed for occupancy by one family. This code is normally used for individual single family detached structures located outside of municipal boundaries or platted subdivisions.

51 **Cold Storage/Freezer**

Structures designed to keep stored commodities at controlled temperature levels.

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52 **Truck Terminal**

Structures designed for temporary storage, freight distribution and loading. List the Floor System as Platform Height. Storage area as 'BAS'.

53 **Service Garage**

Structures designed primarily for vehicular repair and maintenance.

54 **Office / Warehouse**

Structures designed for warehouse distribution may be having multi-tenants with a flexible amount of storage or office area. Better qualities may have storefront entries.

55 **Multi-Use Commercial**

Structures designed for varying commercial uses and multi-tenants such as convenience store and fast food restaurant.

56 **Kennel**

Structures designed for the grooming, boarding and care of dogs or other small animals.

57 **Dry Clean/Laundromat**

Structures designed for full service laundry cleaning or constructed to hold automatic self-service washing machines, dryers and including typical storefront and laundry workspace.

58 **Drug Store Chain**

These are usually buildings designed for a variety of merchandise departments including pharmaceuticals, food items, toiletries, etc.

59 **Modular Homes**

Manufactured home moved in pieces on removable steel beams to site. These structures have HUD modular home labels inside the structure. Typically inside the cabinetry.

59F **Modular Homes (frame)**

Manufactured home built on steel frame and moved in pieces to site. These structures have HUD modular home labels inside the structure. Typically inside the cabinetry.

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60 Garden Apartment

These structures are usually less than 4 floors with each individual unit contained on one level. Each unit has a kitchen and bath, designed for long term occupancy.

61 Townhouse Apartment

These Structures are usually less than 4 floors with each individual unit occupying more than one level (typically 2 story). Each unit has a kitchen and bath, designed for long term occupancy.

62 Duplex/Triplex

These structures are similar to single family homes in appearance but each building has 2 or 3 units. Each unit has a kitchen and bath, designed for long term occupancy.

63 High Rise Apartment

These structures are 4 floors or greater, each individual unit may occupy one or more levels. Each unit has a kitchen and bath, designed for long term occupancy. High Rise buildings should be listed with Special Footings and Structural Slab.

64 Patio Home / High Value

Dwellings that are attached to each other as cluster homes typically with shared walls. Exterior maintenance and landscaping are typically provided through an association fee. These are usually built of above average materials and design in more desirable locations.

65 Patio Home / Exceptional

Dwellings that are attached to each other as cluster homes typically with shared walls. Exterior maintenance and landscaping are typically provided through an association fee. These are usually built of custom materials and design in more desirable locations.

66 Condominium High Value

Dwellings deeded as condominium with above average qualities and design. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest usually listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

67 Condominium Exceptional

Dwellings deeded as condominium with custom features, qualities and design. The locations sometimes may be more desirable. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest usually listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

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68 **Townhouse High Value**

Dwellings are typically two story design and may be as condominium with above average qualities and design. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

69 **Townhouse Exceptional**

Dwellings are typically two story design and may be as condominium with custom features, qualities and design. The locations sometimes may be more desirable. This code is used for properties where there is a divided interest in a multi-unit building. The owner has fee ownership of the unit and joint ownership of the land and common areas. Individual land interest is to be listed and valued as 1 unit with the unit value being derived by the land residual technique or through abstraction.

70 **Institutional**

Office type structures designed for a variety of institutional uses typically not associated with churches or governments.

71 **Church**

Structures designed or used for worship activities.

72 **School / College - Private**

Structures designed for private educational facilities. The base rate is developed to cover the average total cost of the entire facility which may include a mixture of: classrooms, multipurpose, administrative offices, cafeteria, library etc. If the campus is made up of multiple buildings of various uses they may be priced individually according to their use.

73 **Modular Classrooms**

Manufactured building moved in pieces on removable steel beams to site. These structures are designed for use as classrooms and some may have restroom facilities.

74 **Homes for the Aged**

Structures designed for assistance living, congregate housing may have several floors consisting of one or two room suites and maybe individual kitchenettes. Some may have dining halls, lounges, nursing and therapy rooms and a common kitchen.

75 **Orphanage**

Multi-family structures designed as residential institutions devoted to the housing and care of orphans. Buildings are typically designed for group living including multi-occupant rooms and congregate kitchen and dining facilities and bathrooms.

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76 Mortuary, Cemetery, Etc.

These Structures used for funeral homes or other related business structures including chapels, laboratories, mausoleum, etc.

77 Club, Lodge, Hall

Structures used for many different types of meetings, general recreation and activities. Usually have a kitchen, large general purpose room and restrooms. They may feature stages and game rooms.

78 Country Club

Structures designed as specialized clubhouses used mainly for entertainment and generally associated with a golf course. Typically have a ballroom, kitchen facilities, bar, pro shop, locker and shower rooms.

79 Airport - Private

Structures used in support of the landing and takeoff of small private owned aircraft. Buildings may be of various uses and have limited restroom facilities and passenger areas.

80 Marina

Structures designed for the storage of boats. Built like a warehouse with racking system for boat storage.

81 Gymnasium

Structures designed for athletic, recreational, health and fitness activities. Usually include shower/dressing rooms, conditioning rooms and some office and classroom areas.

82 Fire Department

Structures designed for housing and storage of firefighting personnel and equipment. Buildings usually have living and sleeping quarters, kitchen and classroom areas. The garage areas for equipment have high ceilings and overhead doors.

83 School - Public

Structures designed for public educational facilities. The base rate is developed to cover the average total cost of the entire facility. This includes a mixture of; classrooms, multipurpose, administrative offices, cafeteria, library and etc. If the campus is made up of multiple buildings of different uses they may be priced individually according to their use.

84 College - Public

Structures designed for public educational facilities. The base rate is developed to cover the average total cost of the entire facility. This includes a mixture of; classrooms, multipurpose, administrative offices, cafeteria, library and etc. If the campus is made up of multiple buildings of different uses they may be priced individually according to their use.

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85 Hospital - Public

Structures designed as private general hospitals with complete facilities including; emergency care, surgical rooms, intensive care, maternity care and general care.

86 Other County

Government office structures owned by the County Government, generally of higher maintained quality than general offices.

87 Other State

Government office structures owned by the State Government, generally of higher maintained quality than general offices.

88 Other Federal

Government office structures owned by the Federal Government, generally of higher maintained quality than general offices.

89 Other Municipal

Government office structures owned by a Municipal Government, generally of higher maintained quality than general offices.

91 Utility

General office structures used in the utilities industry.

92 Mining

General office Structures used in the mining industry.

93 Petroleum and Gas

General office structures used in the petroleum or gas industry.

93C Convenient Lube Chain Store

Structures designed to provide convenient auto lubrication services. These are typically stores such as Jiffy Lube, etc.

94 Uptown Commercial

Structures built for commercial purposes located in Uptown/Downtown districts.

96 Barber/Beauty Shop

Structures used for hair care that usually feature multi-sinks and ample lighting.

98 Park Model

Manufactured structures that are typically units used in park settings for vacation or weekend getaways. They usually appear as a type of cabin with gable style roofs and siding of wood or composite materials.

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FOUNDATIONS

CONTINUOUS FOOTING - A concrete footing poured continuously around the perimeter foundation of a building. Used on buildings that have a crawl space or basement.

EARTH - No concrete footings. Used on buildings constructed on dirt floors with pole type construction.

PIERS - Concrete footings poured under pier locations only.

SPECIAL FOOTING - Any expensive foundation not described in the other four choices. Used mostly on high rise buildings which are taller than four (4) floors.

SPREAD FOOTING - Commercial type footing used with concrete slab floor system.

SUBFLOOR SYSTEM

NONE - No floor system. Used on buildings with dirt or gravel floors.

PLATFORM HEIGHT - A precast deck with precast or steel joist elevated to a loading dock height.

PLYWOOD - Wood joist and plywood sheathing.

SLAB ABOVE GRADE - Concrete slab poured on a built-up surface above ground level.

SLAB ON GRADE - Concrete slab poured on surface at ground level.

STRUCTURAL SLAB - Reinforced slab made to support a high rise building.

WOOD - Wood joist and wood sheathing.

EXTERIOR WALLS

ALUMINUM SIDING - Flat or corrugated aluminum sheets fastened to a wood or metal frame as direct replacement or cover for horizontal wood siding.

ASBESTOS SHINGLE WALL - Refers to asbestos shingle laid over wood frame with sheathing. The principle composition of these shingles is asbestos which is a mineral fiber occurring in long and delicate fibers or fibrous masses. It is incombustible, non-conducting and chemically resistant. Typically, these shingles are hard and brittle in nature with a noticeable grain or texture.

BOARD AND BATTEN ON PLYWOOD WITH STRIPS - Sheeting placed on walls in a vertical position with the joints covered by narrow wooden strips called battens.

BOARD AND BATTEN 12" BOARDS - With 12" boards nailed to sheathing in a vertical position and the joints covered by battens (which are narrow wooden strips). This form of siding is commonly used on small buildings.

CEDAR OR REDWOOD SIDING - Horizontal cedar or redwood lap siding or panel siding normally unfinished or naturally stained which is desirable because of color and maintenance free characteristics. Usually the lap siding has above average excellent type construction.

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EXTERIOR WALLS, cont.

COMMON BRICK - Brick commonly used for construction purposes; primarily made for buildings and not specially treated for color. They are made from clay or a clay mixture molded into blocks which are then hardened in the sun or baked in a kiln.

COMPOSITION OR WALL BOARD - Refers to composition siding which comes in varied thickness and rolls, and is usually fastened over wood framing by nailing. Can be any of the various man-made materials on wood or metal framing such as "Homosote", or "Cleotex", or other trade name products. These must be treated or painted to withstand weather. Generally inexpensive construction.

CONCRETE OR CINDER BLOCK - The standard concrete or cinder block which can range in size from 8 to 16 inches.

CORRUGATED ASBESTOS - Sometimes called by trade names such as "Transite", this is asbestos manufactured in corrugated sheets which can be fastened to wood or metal framing.

CORRUGATED METAL (LIGHT) - An inexpensive steel or galvanized siding with minimum thickness. This is usually manufactured in sheets which can be fastened to wood or metal framing.

CORRUGATED METAL (HEAVY) - An expensive steel or galvanized siding generally used for commercial construction

FACE BRICK - The better quality of brick such as that used on exposed parts of a building and is usually color treated and finished.

GLASS/THERMOPLANE - A glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. This normally occurs only on large commercial office buildings.

MASONITE - Hardboard siding 6 to 12 inches wide. Six inch horizontal siding is considered as siding maximum.

MODULAR METAL - This refers to the type walls used in mobile homes and commercial construction and other similar prefab metal walls.

PRECAST PANEL - A modular construction material usually with a washed pebble finish. Such panels are pre-cast and brought to the site to be erected. Normally used as the major exterior wall finish, it is most often found on commercial buildings.

PREFINISHED METAL - This refers to the enameled or anodized metal which is commonly used on service stations and other metal, commercial structures.

REINFORCED CONCRETE - Structural frame of concrete which has been reinforced with steel bars and used as exterior walls.

SIDING AVERAGE - Used to describe infrequent or unusual combinations not otherwise described, and reflects average quality material of workmanship.

SIDING MAXIMUM - A mixture of expensive siding or a siding put on in an unusual fashion.

SIDING MINIMUM - Used to describe infrequent or unusual combinations not otherwise described and reflects very low quality materials.

SINGLE SIDING WITH WOOD FRAMING NOT SHEATHING - Denotes inexpensive wood framing without sheathing.

STONE - Refers to various good stone or stone veneers, usually on masonry.

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EXTERIOR WALLS, cont.

STUCCO ON CONCRETE BLOCK - A wall of concrete block with cement stucco applied to the exterior creating a textured surface.

STUCCO ON TILE OR WOOD FRAME - Tile stucco refers to terra cotta tile with cement stucco applied to the exterior. Wood frame stucco is a type of wall which is formed by applying cement stucco to a framework of wood with wire or wood lath. (Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable.

UTILITY BRICK - Utility brick or jumbo brick is normally a 4" brick wall backed with masonry or wood.

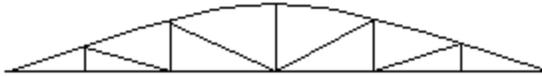
WOOD ON SHEATHING OR PLYWOOD - Wood is either lapped or 4 x 8 panels. Horizontal wood siding which is normally lapped over the sheathing and painted or a wood paneled (plywood) nailed to the sheathing.

WOOD SHINGLE - These are usually cedar or redwood shingles and usually appear on expensive homes; the irregular shaped cedar shakes being the most expensive.

ROOFING STRUCTURE

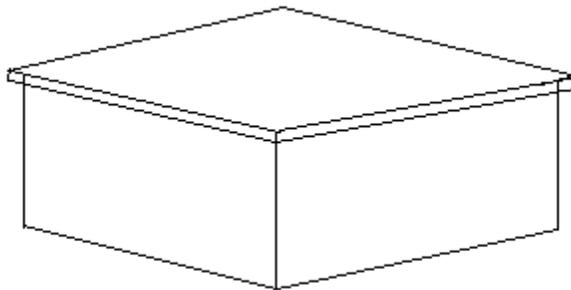
BOWSTRING TRUSS - A large curved truss common to airplane hangars and Quonset huts.

BOWSTRING



FLAT ROOF - A flat roof refers to a structural material which spans a horizontal or nearly horizontal position from wall-to-wall or beam-to-beam.

FLAT

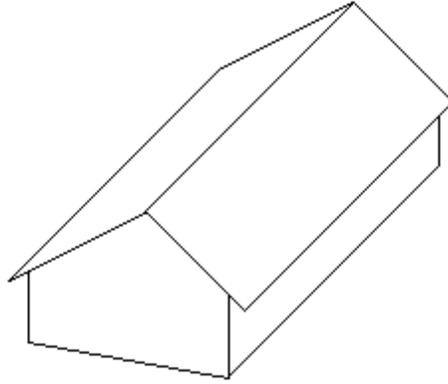


PASCO III APPRAISERS MANUAL

ROOFING STRUCTURE, cont.

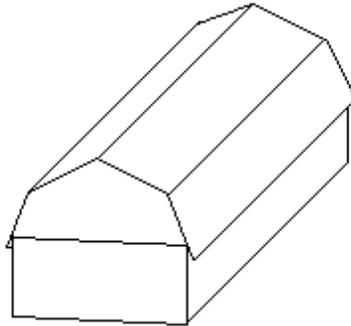
GABLE - A gable roof is pitched (pitch is the slope of the roof) in two directions.

GABLE



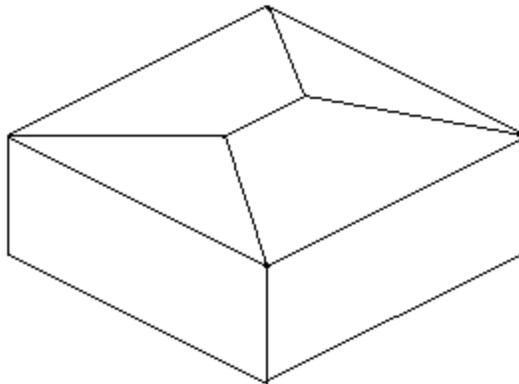
GAMBREL - A type of roof which has its slope broken by an obtuse angle so that the lower slope is steeper than the upper slope; a roof with two pitches such as is common on a barn.

GAMBREL



HIP ROOF - The hip roof is usually pitched in four directions.

HIP



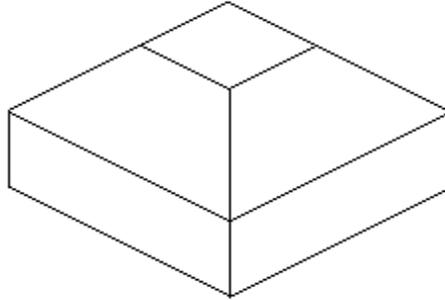
PASCO III APPRAISERS MANUAL

ROOFING STRUCTURE, cont.

IRREGULAR ROOF - Any of a variety of unusual slopes which do not have the same rise per foot run throughout.

MANSARD - A roof with two slopes on all four sides; the lower slope very steep, the upper slope almost flat.

MANSARD



PRESTRESSED CONCRETE - Roofs which are made up of concrete which has been made up elsewhere, prestressed, and erected in place with cranes. Prestressing makes it possible to use less steel and usually less bulky than reinforcing.

REINFORCED CONCRETE ROOF - Roof framing where concrete is formed and poured in place with a system of steel rods or mesh for absorbing tensile and shearing stresses. Roof framing of this type has been formed and poured on the ground, and, through a system of hydraulic jacks, raised to proper position.

RIGID FRAME WITH BAR JOIST - Bar joists are fabricated steel open trusses which have been set close together, and serve as roof beams or ceiling joists. The span of these is limited due to their lightness and depth. Bar joists limit roof shape to flat or shed and is to be used in place of flat or shed roofs on commercial buildings with medium spans.

SAW TOOTH ROOF - A roof which is formed of a number of trusses having unequal slopes. When viewed from the end, such a roof presents a serrated profile similar to the teeth of a saw.

SAWTOOTH

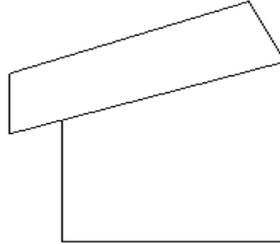


PASCO III APPRAISERS MANUAL

ROOFING STRUCTURE, cont.

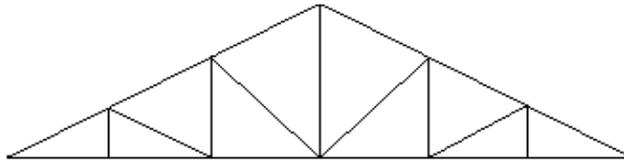
SHED ROOF - Similar to Flat roof except that it has a noted slope in one direction.

SHED



STEEL FRAME OR TRUSS - A truss made up of various shapes of steel members either bolted or welded together and which can, due to strength of steel and depth of truss, cover large spans in either flat, shed, hip, gable, mansard, or gambrel shapes and is to be used on commercial buildings with heavy loads or wide spans in place of flat, shed, gable, hip, mansard or gambrel shapes.

STEEL TRUSS



WOOD TRUSS - This is made up of various size lumber or timber such as beams, bars, and ties, usually arranged in triangular units to form a rigid framework and may be flat, shed or pitched. Spans are limited due to the strength of the material. This is to be used in place of the flat or shed on commercial buildings with limited spans.

ROOFING COVER

ASBESTOS SHINGLE - Shingles made of rigid, fireproof asbestos products which come in individual shingles and are fastened down in the same manner as wood or composition.

ASPHALT OR COMPOSITION SHINGLE - Refers to shingles made from asbestos felt saturated with asphalt. These are pliable shingles which are fastened down by nailing to some type of sheathing.

BUILT UP TAR AND GRAVEL - Gravel embedded in tar is hot mopped over various types of composition concrete, metal or gypsum roofing. This product requires a very low pitched or flat roof shape. Built up refers to the building up of waterproof layers with the mopped tar.

CEDAR SHAKES - Comes in random widths, lengths and very expensive.

CLAY OR BERMUDA TILE - Clay tile is usually a half-round clay product which has been kiln baked to a hardness which gives a wearing surface that needs no paint. Bermuda roofing is formed from light weight cement and or gypsum products to give the appearance of a heavy, wide lapped roof.

CONCRETE TILE - A cement product in either flat or half-round form which is laid over a built-up surface and painted.

CORRUGATED ASBESTOS - This is asbestos manufactured in sheets which can be fastened to either wood or metal.

ENAMEL METAL SHINGLE - This refers to metal shingles with an enamel coating. This type of shingle is usually predrilled and fastened down by nailing to some type of sheathing on strips.

PASCO III APPRAISERS MANUAL

ROOFING COVER, cont.

MINIMUM ROOFING, CORRUGATED OR SHEET METAL - Sheet metal is either flat, corrugated or V-crimp metal of either aluminum or steel products, and is fastened over wood or steel framing.

ROLLED OR BUILT-UP COMPOSITION - A roofing consisting of asbestos felt saturated with asphalt and assembled with asphalt cement, which comes in rolls and is fastened down to a wood, composition or gypsum decking with tar and nails.

RUBBERIZED - All of the new lines of rubber, composition or plastic roofing materials used on flat roof surfaces.

SLATE - Shingles made of slate fastened down to sheathing or strips.

WOOD SHINGLE - These are usually cedar or redwood shingles and usually appear on expensive homes.

INTERIOR WALL CONSTRUCTION

DRYWALL - A sandwich of plaster with paper surfaces normally available in 4' x 8' sheets which are cut to fit. It is fastened to studding or furring strips, and requires a seal where joints occur, and only paint as finish. It has become popular due to ease of installation and also to the fact that no plastering, as such, is necessary.

MASONRY INTERIOR WALL - Normally exterior walls which serve as an interior wall face usually of brick or block material which are usually unfinished although they may be painted.

PLASTERED - This refers to all plaster on lath interior walls.

PLYWOOD PANEL - These are mostly inexpensive 4' x 8' plywood panels which are decorative in nature and characteristically a veneer.

WALL BOARD OR WOOD WALL - Wall boards come in many marks or trade names, but all are made up of a composition of materials to form boards which are usually 4' x 8' in size. These are treated paper such as "Celotex", plaster boards, or other paper products pressed together.

CUSTOM - Very high grade plywood veneers or solid hardwoods in tongue and groove which are used as interior finish. Very high grade wall papers or very high grade moldings, trims, doors or any combination which creates an expensive interior finish.

INTERIOR FLOORING

ASPHALT TILE - This applies to the various composition tile that are laid over wood or concrete floors, and includes the concrete or wood.

CARPET - Carpeting is the floor finish where the base is prepared and the carpet acts as the finish, and includes the underlay. Carpet is fastened to the floor.

CERAMIC CLAY TILE - Refers to ceramic or baked clay tile set in grout or concrete.

CONCRETE TAPERED - Same as finished concrete except tapered for special purpose uses such as food processing.

CONCRETE FINISHED - A floor finish where the concrete is troweled or a hardner applied with no other floor covering.

CORD OR VINYL TILE - All types of solid vinyl or cork tile.

PASCO III APPRAISERS MANUAL

INTERIOR FLOORING, cont.

HARDWOOD - A layer of hard wood usually over subflooring.

PARQUET - Refers to a wearing surface made up of small pieces of hardwood set in patterns or designs over a subflooring. Can also be made up in blocks and laid in mastic over concrete.

PINE OR SOFT WOODS - Floor finish of pine or other similar soft woods.

PLYWOOD, LINOLEUM - A single layer of light wood, usually of small thickness laid on floor joists; a composition material known as linoleum, which comes in sheets or tiles and is used as a floor covering.

PRECAST CONCRETE - Applies in this case to either prestressed or poured concrete floors which are suspended as in multi-story commercial buildings.

QUARRY OR HARD TILE - Refers to tiles which are machine made and unglazed.

SHEET VINYL - A smooth, seamless floor covering material, manufactured with a resilient backing usually to either concrete or wood subflooring.

SLATE FLOOR - Refers to cut or random broken slate set in grout over concrete.

TERRAZZO EPOXY STRIP - A ground and polished terrazzo where metal strips with a finite modular spacing are incorporated in the poured terrazzo.

TERRAZZO MONOLITHIC - A ground and polished floor finish of terrazzo bed without joints or strips.

VINYL ASBESTOS - A tough, strong, noncrystalline, thermoplastic tile.

HEATING FUEL

ELECTRIC - Electrical

GAS - Natural or manufactured gas

OIL - Oil fired

SOLAR - Use of sun's radiation to heat

HEATING TYPE

BASEBOARD - Electric heat which radiates from baseboard heating units mounted in each room and usually controlled in each room.

FORCED AIR (DUCTED) - A central type heating system that provides for the distribution of the air through ducts or conduits to the various parts of the building.

FORCED AIR (NOT DUCTED) - A heating element and fan and/or blower enclosed in a common housing for circulating the heated air but no ducted distribution system.

HEAT PUMP - A reverse cycle refrigeration unit which can be used for heating or cooling.

PASCO III APPRAISERS MANUAL

HEATING TYPE, cont.

GEO THERMAL HEAT PUMP - A reverse cycle refrigeration unit which can be used for heating or cooling and is ducted throughout the structure. The unit uses water looped through the ground or well to extract heat or cool temperatures.

RADIANT FLOOR/CEILING - A heating system which heats a room only by use of the floor, ceiling or walls as heating panels. Most contemporary radiant-heating systems have extensive pipe coils in the floor structure or in the walls and ceilings which are to be used as heating panels.

HOT WATER - A heating system which circulates hot water through baseboard units in each room (usually residential).

DIRECT STEAM HEAT - This heating system uses radiators in the rooms to be heated; the steam or vapor being delivered from boiler to radiators through one of several arrangements of piping. The one-pipe gravity vapor system is used for larger installations.

AIR CONDITIONING TYPE

CENTRAL - Refers to a central cooling system with duct work, thermostats and forced cold air.

CHILLED WATER - Usually a commercial air conditioning system utilizing a cooling tower as a heat exchanger and associated compressors with ducting.

PACKAGED ROOF TOP - Usually found in commercial buildings. The air conditioning unit is located on the roof of the property.

QUALITY ADJUSTMENT

MINIMUM - To be used on the lowest quality of construction in use. These buildings were built before building codes were established. Building materials are sub-standard and many components are nonexistent. Appliances and fixtures are of minimum quality or nonexistent.

BELOW AVERAGE - To be used on construction which is not quite average. These buildings are built to conform to the very minimum building codes or are frequently mass produced or modular homes. Interior finish and exterior ornamentation are plain with few refinements. Building materials, appliances and fixtures are below average.

AVERAGE - To be used on average construction as prevalent and general throughout the particular county. These buildings are built slightly above the building codes and are built of average quality materials. Appliances and fixtures are of average quality stock items with no luxury items.

ABOVE AVERAGE - To be used on construction which is slightly above average. Above average buildings will have many components which are average as well as many which are above average. Many of the materials used will be of better than average quality as will some of the appliances and fixtures. Some luxury items may be present.

ABOVE AVERAGE/CUSTOM - To be used on construction that is truly above average. These homes are usually individually designed and decorated. Most all materials used are top quality. Much attention has been given to interior refinements and detail. Some luxury items will be present.

EXCELLENT - To be used on the best quality of construction. Excellent quality buildings will be custom or architecturally designed and have much ornamentation and special design. Most materials used will be of top quality and items not accounted for in the point system such as appliances, lighting, fixtures, wiring, bathroom fixtures, etc., will be of top quality. Many luxury items will be present such as central vacuum systems, intercom systems, hot tubs, spas, saunas, etc.

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DEPRECIATION

ACTUAL YEAR BUILT - The last two digits of the Actual Year Built. To be used if the actual year built can be determined and the same as the Effective Year if the Actual Year Built cannot be determined. Zero filled if built before 1900.

EFFECTIVE YEAR BUILT - To be used to adjust the age of an improvement when extensive remodeling has taken place or to reflect a slower depreciation in an area.

ECONOMIC OBSOLESCENCE - A percentage to be added to the normal depreciation to account for increased depreciation due to the impairment of desirability or useful life of the property from an external factor such as changes in the neighborhood.

FUNCTIONAL OBSOLESCENCE - A percentage to be added to the normal depreciation to account for increased depreciation due to the impairment of desirability or usefulness brought about by changes in design, art or construction techniques and including zoning over present use.

SPECIAL CONDITION CODE –

UC	- Under construction
PD	- Physically damaged
AP	- Abnormal Physical Depreciation
TE	- Temporary Economic

PERCENT CONDITION - The actual total percent condition of the improvement after depreciation reflected by one of the Special Condition Codes. **NOTE:** To use the Percent Condition, one of the Special Condition Codes must be used. Also, care must be taken in the use of these codes as they will override the depreciation developed from the normal depreciation, economic obsolescence and functional obsolescence.

SHAPE/DESIGN FACTOR

The Shape/Design Factor may be used in two ways: 1) as a shape factor which will describe the number of turns in the roof and perimeter of the buildings; or, 2) as a design factor which will work as a supplement to the quality adjustment when the market indicates that added value is needed.

EXTREMELY IRREGULAR - Describes the most irregular buildings. These buildings have many turns in the roof and perimeter wall. Many of these turns are at angles that are not 90 degree angles.

IRREGULAR - Buildings which have an irregular appearance (many contemporary homes). These have 4 or more major breaks or turns in the roof line or perimeter wall.

MODERATELY IRREGULAR - T shaped houses or a house with 3 - 4 major breaks or turns in the roof line or perimeter wall.

RECTANGULAR DESIGN - 4 cornered house; shaped like a rectangle.

SLIGHTLY IRREGULAR - L shaped house or a house with 1 - 2 major breaks or turns in the roof line or perimeter wall.

SQUARE DESIGN - 4-cornered house; shaped like a square.

VERY IRREGULAR - Round, multi-sided, H-shaped, or a house with many major breaks or turns in the roof line and perimeter wall. Some of these turns may not be 90 degree angles.

PASCO III APPRAISERS MANUAL

BATHS OR RESTROOMS

NUMBER OF BATHROOMS - The total number of bathrooms in the building. A full bath consists of a bath or shower, toilet and basin. A half bath is any lesser combination having a toilet and one other feature.

NUMBER OF FIXTURES - Models 04, 05, 06, and 07 require that the total number of bathroom fixtures for the entire building be entered.

MISCELLANEOUS

NUMBER OF BEDROOMS - Check the appropriate number of bedrooms for single family homes.

NUMBER OF SINGLE FAMILY RESIDENTIAL STORIES - Check the appropriate number of stories for single family homes.

FIREPLACES –

- 01 None.
- 02 Prefab outlet and stack.
- 03 One story single stack with one outlet.
- 04 Two story single stack or a double fireplace outlet with a single story stack.
- 05 Two or more fireplaces.
- 06 Massive: A large hearth and stack with stone or brick usually wider than six feet.
- 07 Two or more massive fireplaces.

COMMERCIAL HEATING & AIR CONDITIONING

HEATING & AIR CONDITIONING PACKAGE - Provides for heating and cooling together. The distribution of the air is provided through ducts or conduit leading from the unit to the various parts of the building. The source of supply normally is a single reverse cycle unit.

HEATING & AIR CONDITIONING SPLIT - A system which provided for both the heating and cooling of the building. This distribution system includes ducts for distributing the air to the rooms. The source of supply is normally two separate units; one for heating and one for cooling.

CONDO/COOP

FLOOR - The floor level the subject unit is on.

NUMBER OF UNITS - The total number of units in the condominium or cooperative.

OWNERSHIP % - The percentage of common land, recreational building, golf privileges, etc. which are available to the unit owner.

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STRUCTURAL FRAME

FIREPROOF STEEL - A steel structural frame which has been encased in fire resistive material.

MASONRY - Structural frame of stone, brick, cement, concrete, etc., which is not reinforced.

PREFAB - Light-weight steel frame used mostly in pre-manufactured buildings.

REINFORCED CONCRETE - Structural frame of concrete which has been reinforced with steel bars.

SPECIAL - Used where the structural frame is more costly due to complicated combinations or uses of any of the structural frames.

STEEL - Structural frame of steel.

WOOD FRAME - Wooden structural frame supporting the floors, walls, roofs and partitions.

CEILING AND INSULATION QUALITY

CEILING INSULATED ONLY

- 1 Suspended Acoustical Ceilings
- 5 Nonsuspended Ceilings
- 9 No finished Ceiling

WALLS INSULATED ONLY

- 2 Suspended Acoustical Ceilings
- 6 Nonsuspended Ceilings
- 10 No Finished Ceiling

CEILING AND WALLS INSULATED

- 3 Suspended Acoustical Ceilings
- 7 Nonsuspended Ceilings
- 11 No Finished Ceiling

CEILING AND INSULATION QUALITY, cont.

NO INSULATION

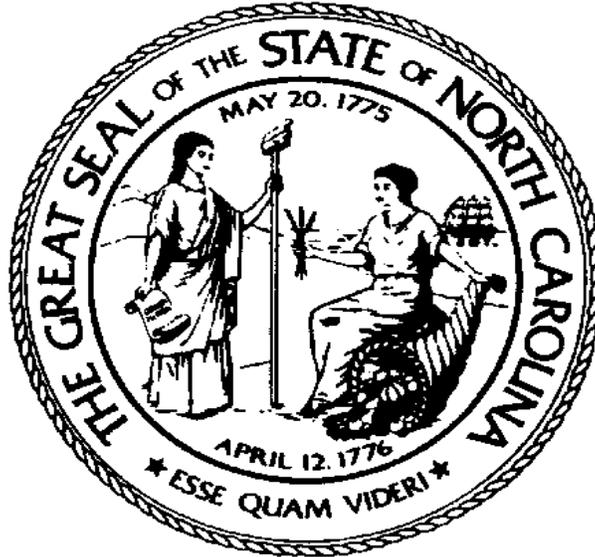
- 4 Suspended Acoustical Ceilings
- 8 Nonsuspended Ceilings
- 12 No Finished Ceiling

AVERAGE NUMBER OF ROOMS PER FLOOR - For commercial buildings, determine the average number of rooms per floor and enter here. A room is defined as any area having three or more sides in the form of walls reaching to the ceiling of the room. Enter as 01, 02, etc.

ESTIMATED PERCENT COMMON WALL - Estimate the percentage of shared wall to the nearest 5% based upon the perimeter of the wall.

NONSTANDARD WALL HEIGHT - Record the height in feet of all non single-family residential walls in excess of 10 feet in height. The height of the base area only is to be recorded.

2015 USE-VALUE MANUAL
FOR AGRICULTURAL, HORTICULTURAL
AND
FOREST LAND



March 2014

North Carolina Use-Value Advisory Board
North Carolina Department of Revenue
Raleigh, North Carolina

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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.

NORTH CAROLINA USE-VALUE ADVISORY BOARD

Chairman

Dr. Joe Zublena

Associate Dean & Director
North Carolina Cooperative Extension Service
North Carolina State University
NCSU Box 7602
Raleigh, NC 27695-7602
919.515.2813 (T)
919.515.3135 (F)
joe_zublena@ncsu.edu

(Representing the NC Cooperative Extension Service at NCSU)

Members

Mr. Sean M. **Brogan**, Director
Forest Management & Forest Development
NC Forest Service
Archdale Building-10th Fl, 1616 Mail Service Center
Raleigh, NC 27699-1616
Telephone: 919.857.4818
Fax: 919.857.4805
Email: Sean.Brogan@ncagr.gov
*(Representing NC Forest Service, NC Department
of Agricultural and Consumer Services)*

Ms. Tina **Hlabse**
General Counsel
NC Dept. of Agriculture & Consumer Services
Mail Service Center 1001
Raleigh, NC 27699
Telephone: 919.707.3013
Fax: 919.716.0090
Email: tina.hlabse@ncagr.gov
(Representing Dept of Agriculture & Consumer Services)

Mr. Stan **Duncan**
Henderson County Assessor
200 N. Grove St., Suite 102
Hendersonville, NC 28792
Telephone: 828.697.4876
Fax: 828.697.4578
Email: sduncan@hendersoncountync.org
(Representing NC Assn. Of Assessing Officers)

Mr. Dan A. **Hunsucker**
Catawba County Commissioner
3216 John Daniel Drive
Conover, NC 28613
Telephone: 828.312-0102
Fax: 828.465.8392
Email: dhunsucker@catawbacountync.gov
(Representing NC Assn. Of County Commissioners)

Dr. Fletcher **Barber**
Associate Administrator
NC Cooperative Extension Program
NC A&T State University
PO Box 21928
Greensboro, NC 27420-1928
Telephone: 336.285.4671
Email: fbarber2@ncat.edu
*(Representing the NC Cooperative Extension
Program at NC A&T State University)*

Mr. Julian **Philpott**
Secretary and General Counsel
North Carolina Farm Bureau
PO Box 27766
Raleigh, NC 27611
Telephone: 919.783.3572
Fax: 919.783.3593
Email: julian.philpott@ncfb.org
(Representing NC Farm Bureau Federation, Inc.)

Mr. David **Baker**
Director, Local Government Division
NC Department of Revenue
PO Box 871
Raleigh, NC 27602
Telephone: 919.814.1129
Fax: 919.715.3107
Email: david.baker@dorn.com
(Representing NC Dept of Revenue)

Mr. Frank Rackley
Interim Executive VP, NC Forestry Association
1600 Glenwood Avenue
Raleigh, NC 27608
Telephone: 919.834.3943 (press 5)
Fax: 919.832.6188
Email: frackley@ncforestry.org
(Representing NC Forestry Association)

USE-VALUE ADVISORY BOARD SUBCOMMITTEES

Administration and Implementation

Michael Brown, DOR
Steve Woodson, Farm Bureau
Dee Webb, NCDA&CS
Rebecca Troutman, NCACC
Sam Croom, Jones County
Daniel J. Whittle, Environmental Defense
Robert Horton, NRCS

Soils

Roy Vick, NRCS
Milton Cortes[?], NRCS
Matt Flint, NRCS
Michael Brown, DOR
Chris Green, Cleveland County
Godfrey Gayle, N.C. A&T State University
Joseph Kleiss, Soil Science, NCSU

Cash Rents

Arnie Oltmans, ARE, NCSU
Guido van der Hoeven, ARE, NCSU
Michael Brown, DOR
Tony Simpson, DOR
Stan Duncan, Henderson County
Julian Philpott, Farm Bureau
Jim Dunphy, Crop Science, NCSU

Forestry

Mark Megalos, Forestry, NCSU
Tony Simpson, DOR
Kelvin Byrd, Rowan County
Steve Whitfield, NC Forest Landowners Assn.
Mike Huggins, Private Landowner Representative
Clay Altizer, Utilization Forester, NCFS

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.

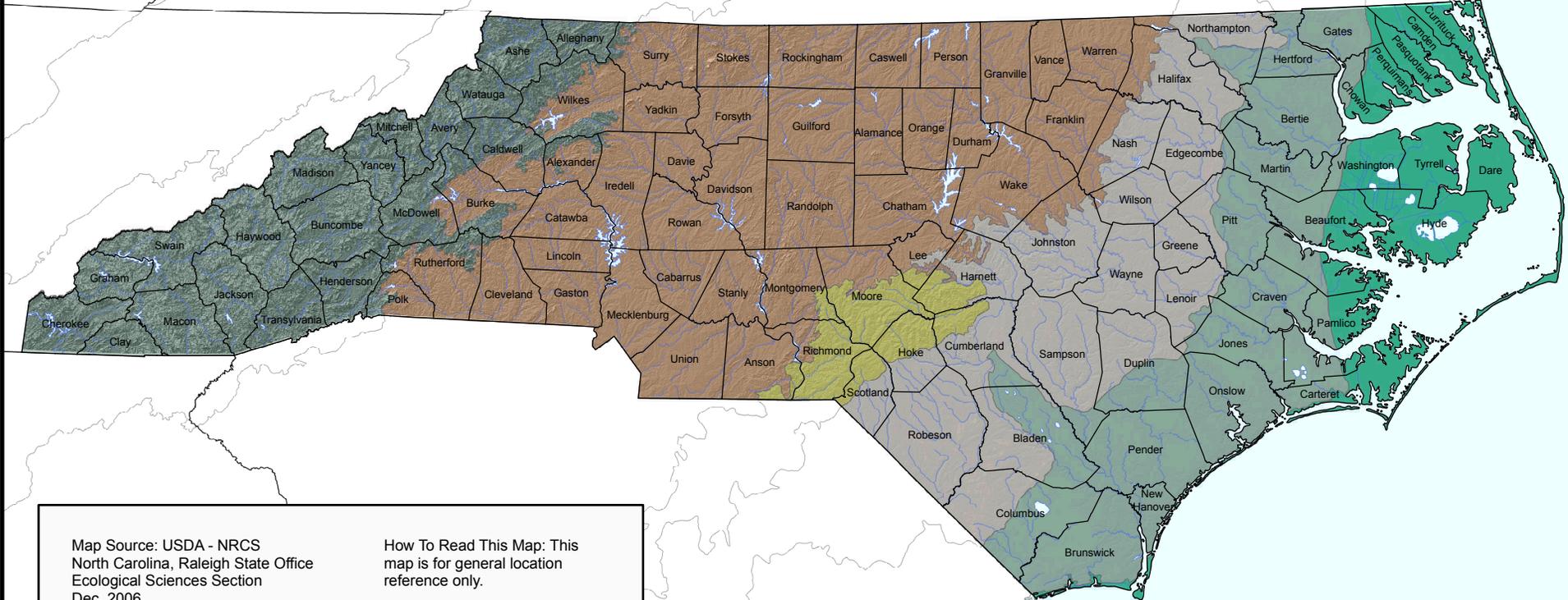
The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

IV. Other Issues

The value for the best agricultural land can be no higher than \$1,200 an acre for any MLRA.



Major Land Resource Areas North Carolina



Map Source: USDA - NRCS
North Carolina, Raleigh State Office
Ecological Sciences Section
Dec. 2006

Data Source: USDA - NRCS, NCDOT,
and USGS base map layers.

Map Location:
[h:\geodata\workspace\maps](http://geodata/workspace/maps)

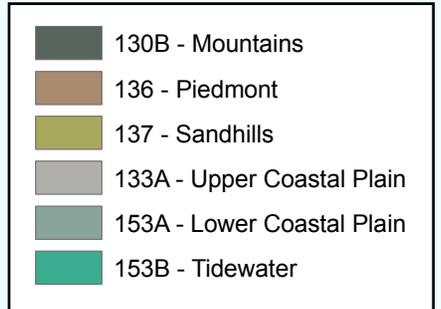
How To Read This Map: This
map is for general location
reference only.

Purpose: This map displays the
Major Land Resource Areas of
the USDA - NRCS



1:3,200,000

Map Projection: Albers Equal Area
Datum: NAD27



PRESENT-USE VALUE SCHEDULES

AGRICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	82.10	49.40	32.30
133A	74.70	53.00	39.70
136	56.20	38.30	24.90
137	61.40	43.00	29.30
153A	70.10	51.00	38.40
153B	94.50	64.30	48.20

AGRICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$1,200*	\$760	\$495
133A	\$1,150	\$815	\$610
136	\$865	\$590	\$385
137	\$945	\$660	\$450
153A	\$1,080	\$785	\$590
153B	\$1,200*	\$990	\$740

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Rents were divided by a capitalization 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

MLRA	BEST	AVERAGE	FAIR
130	147.00	101.10	66.30
133A	90.10	62.20	47.50
136	81.10	52.80	36.50
137	76.70	51.70	34.30
153A	85.30	52.90	40.40
153B	111.30	84.40	76.70

HORTICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$2,260	\$1,555	\$1,020
133A	\$1,385	\$955	\$730
136	\$1,250	\$810	\$560
137	\$1,180	\$795	\$530
153A	\$1,310	\$815	\$620
153B	\$1,710	\$1,300	\$1,180

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Rents were divided by a capitalization rate of 6.5% to produce the Horticultural Schedule.

FORESTLAND NET PRESENT VALUES

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$23.21	\$17.43	\$4.85	\$3.71	\$3.56
133A	\$22.94	\$17.87	\$14.65	\$5.42	\$3.58
136	\$29.39	\$20.28	\$19.36	\$10.52	\$8.97
137	\$31.11	\$20.27	\$19.36	\$7.01	\$2.58
153A	\$22.94	\$17.87	\$14.65	\$5.42	\$3.58
153B	\$17.59	\$14.60	\$14.04	\$5.42	\$3.59

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$255	\$195	\$55	\$40	\$40
133A	\$255	\$200	\$165	\$60	\$40
136	\$325	\$225	\$215	\$115	\$100
137	\$345	\$225	\$215	\$80	\$40
153A	\$255	\$200	\$165	\$60	\$40
153B	\$195	\$160	\$155	\$60	\$40

--NOTE: All Class VI or Non-Productive Land will be appraised at \$40.00/Acre. Exception: For MLRA 130 use 80 % of the lowest valued productive land.

--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 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 turfgrass. 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

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
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
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

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
ALAMANCE	63	52.30	51	32.90	50	20.70												
ALEXANDER	35	49.10	28	33.40	29	20.00												
ANSON	35	50.10	31	41.30	25	28.40												
BURKE	25	55.20	22	33.20	19	26.60												
CABARRUS	20	42.20	16	37.80	13	23.90												
CALDWELL	13	35.40	11	23.50	10	16.70												
CASWELL	54	49.90	41	30.90	44	19.20												
CATAWBA	32	39.20	29	28.60	31	19.20												
CHATHAM	47	48.80	48	34.70	37	23.10												
CLEVELAND	44	36.50	39	29.20	34	21.20												
DAVIDSON	50	45.60	43	32.90	40	21.40												
DAVIE	38	60.70	27	39.30	24	21.30												
DURHAM	15	36.50	12	27.50	13	21.50												
FORSYTH	26	63.60	16	48.80	18	23.30												
FRANKLIN	41	59.20	38	37.10	35	21.90												
GASTON	17	33.50	15	27.30	15	18.80												
GRANVILLE	58	53.00	45	31.60	43	17.80												
GUILFORD	46	41.20	39	27.00	34	17.60												
HALIFAX	28	83.30	18	64.20	14	42.10												
IREDELL	52	53.90	49	43.40	43	27.90												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LEE	25	72.40	20	45.40	16	33.10												
LINCOLN	16	35.60	14	21.80	12	15.60												
MECKLENBURG	11	61.40																
MONTGOMERY	16	41.60	16	39.10	14	20.00												
MOORE	37	56.50	33	37.30	25	23.90												
NASH	51	77.80	39	52.70	31	43.10												
ORANGE	31	37.60	26	31.80	25	19.40												
PERSON	38	60.70	26	40.60	22	23.30												
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

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
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	15	23.30	18	19.30												
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

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
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

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
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

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
STATE TOTAL	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

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 (50 yr. basis)</u>
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 (50 yr. basis)</u>
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, riverbottom, 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 ten 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). Sawtimber 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 School of Forest 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 DFR). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional Forest2Market reports, a 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.

Table 11. 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	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Harvest Value	(10) Annualized NPV
MLRAs 153A and 133A (Lower and Upper CP)									
	(\$)	(\$)	(yrs)	(MBF)	(cds)	(\$)	(\$)	(\$)	(\$)
Mixed hardwoods	0.00	0.00	50	11.5	44	189.4	12.5	2728	17.87
Loblolly pine (86-104)	361.00	3.00	30	12	14.4	190.6	23.5	2626	22.94
Loblolly pine (66-85)	246.00	2.00	30	7	16.8	191	23.5	1732	14.65
Loblolly pine (60-65)	126.00	1.00	40	4.8	12.7	191	23.5	1215	5.42
Pond pine (50-55)	51.00	0.50	50	2.7	20	191	23.5	986	3.58
Longleaf pine (50-55)	51.00	0.50	50	3.2	8	190.6	23.5	798	2.97
MLRA 153B (Tidewater)									
Mixed hardwoods	0.00	0.00	50	8.43	44	189	12.5	2143	14.04
Loblolly pine (86-104)	453.50	3.00	30	12	14.4	190.6	23.5	2626	17.59
Loblolly pine (66-85)	246.00	2.00	30	7	16.8	190.6	23.5	1729	14.60
Loblolly pine (60-65)	126.00	1.00	40	4.8	12.7	191	23.5	1215	5.42
Pond pine (low site)	51.00	0.50	50	2.7	20	191.6	23.5	987	3.59
MLRA 137 (Sandhills)									
Mixed hardwoods	0.00	0.00	50	11.9	46	202	12	2956	19.36
Loblolly pine (86-104)	247.00	3.00	30	12	15.6	194.4	24.46	2714	31.11
Loblolly pine (66-85)	126.00	2.00	30	6.4	16.9	194.4	24.46	1658	20.27
Loblolly pine (60-65)	49.00	1.00	50	7.2	7	194.4	24.5	1571	7.01
Longleaf pine (50-55)	49.00	0.50	50	3.2	8	194.4	24.5	818	2.58

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Harvest Value	(10) Annualized NPV
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MLRA 136 (Pied)

Mixed hardwoods	0.00	0.00	50	11.9	46	202	12	2956	19.36
Loblolly pine (86-104)	247.00	3.00	30	11.5	15.6	194.4	24.5	2618	29.39
Loblolly pine (66-85)	126.00	2.00	30	6.4	16.9	194.4	24.5	1658	20.28
Loblolly pine (60-65)	55.00	0.50	40	4.1	15	194.4	24.46	1164	8.97
Upland hardwoods	0.00	0.00	50	6.05	32	202	12	1606	10.52

MLRA 130 (MTN)

Mixed hardwoods*	0.00	0.00	50	10.95	0	243	18.4	2661	17.43
White pine (70-89)	250.00	2.00	30	17.8	0	125	16.4	2225	23.21
White pine (55-69)	160.00	1.00	35	8.5	0	125	16.4	1063	4.85
Shortleaf/mixed hwd.	0.00	0.00	60	6	0	147	16.4	882	3.71
Upland oak ridge (40-68)	0.00	0.00	70	5.32		243.5	18.2	1295	3.56

* 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

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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
Hunt Dale clay loam, 8 to 15 percent slopes, stony	III	I	II
Hunt Dale clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale clay loam, 30 to 50 percent slopes, stony	IV	I	III
Hunt Dale silty clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale silty clay loam, 30 to 50 percent slopes, very stony	IV	I	III
Hunt Dale 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

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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

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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
McCull 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

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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

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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

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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

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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

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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

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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

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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
Vaucluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaucluse-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
Psamments, 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