

GRANVILLE COUNTY
REAL PROPERTY
APPRAISAL MANUAL

2024

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INTRODUCTION

Reasons for a Revaluation

Granville County (like all other counties in the state of North Carolina) faces the continuous and challenging task of determining equitable assessments of properties, which are subject to ad valorem tax within its jurisdiction. Those properties, subject to the ad valorem (at value) tax, may be generally considered in two categories, namely; Real Property and Personal Property. The applicable statutes of our State generally require the assessment of real property in accordance with an “Octennial Plan” for revaluation.

The obvious necessity for the periodic reassessment of taxable property is the practical and legal requirements for taxation at a fair basis. Article Five of our State’s Constitution prohibits unfair taxation by local jurisdictions, while providing authority for the locally administered ad valorem tax.

The economic principle of change has constant effects (although not identical), upon the properties which are subject to ad valorem taxation. These effects of change such as inflation, appreciation, depreciation, deterioration, destruction, improvement, and so forth, must be frequently recognized in order to facilitate equitable assessments. While numerous examples of such change may come to mind, a sufficient illustration might involve two residential properties, purchased by different taxpayers on the same day and year, at the same purchase price. A subsequent sale of both properties at a significant margins above the other (because of change), which if not properly recognized could result in an unfair assessment of both properties.

The General Statutes of North Carolina pertaining to the assessment and administration of the property tax (“The Machinery Act of North Carolina”, Subchapter II of Chapter 105 of the General Statutes of North Carolina), govern the manner in which the effects of change may be noted. The annual value determination for personal property and the “Octennial Plan” requires revaluation at least once every eight years, but also permits more frequent general reappraisal when deemed necessary to maintain equitable assessments.

Purpose of the Manual

In accordance with the provisions of N.C. G.S. 105-317, there is herein developed and compiled uniform schedules of values, standards, and rules to be used in appraising real property in Granville County.

In development of the schedules reflected herein, the greatest reliance was upon value determinants evident in the Granville County real estate market. Among the many factors considered were recent transfers of properties (both improved and vacant parcels), cost information from local contractors, builders, material suppliers, etc: market indicators from local farmers, appraisers, brokers, bankers, and savings and loan representatives, and other informed sources.

With the manual thus developed and compiled, it is intended to be used basically for a twofold purpose: (1) by the County Tax Assessor and/or his staff in the appraisal of real property in the County; and (2) to enable taxpayers to determine and understand the methods, rules, and standards by which their property is appraised.

It is emphasized that the schedules of values reflected in this manual are intended to serve only as guidelines for the appraisals thereby determined, with the statutory requirement of "true value" as identified in N.C. G.S. 105-283 being the objective of each appraisal.

Scope of Manual

This manual, together with the schedules of values reflected herein, is to serve as the basis for appraisal of all types of real property in Granville County, during the current revaluation. The different types of property anticipated to be appraised herewith include, but are not limited to, the following.

Vacant Lots: Residential, Commercial, Rural, etc.

Vacant Land (Acreage Tracts): Commercial, Industrial, Agricultural, Forestland, and other vacant tracts.

Improved Land: All Types.

Residential Improvements: All Types.

Farm Buildings and Improvements: All Types.

Commercial Improvements:

Multi-Family Residential Buildings, Motels, Hotels, Retail Business Improvements, Office Building, Banks, Stores, Service Establishment Facilities, and all other improvements generally associated with commercial uses.

Industrial Properties:

Manufacturing Plants, Storage, and Warehousing Facilities, and all other improvements including yard improvements generally associated with industrial uses.

Special Purpose Properties:

Although many special purpose properties such as schools, churches, etc., are exempt from ad valorem taxation, the County is required to maintain a value record for these properties. Other special purpose properties include those not readily adaptable for use other than that for which they were built.

Valuation:

All Properties to be valued in accordance with the adopted Cost Schedule for that classification of property. The schedules of values included in this report have been adopted in compliance with the pertinent provisions of the Machinery

Act of North Carolina, and are incorporated herein by reference. It is again emphasized that the schedules of values reflected in this manual are intended to serve only as guidelines for the appraisals thereby determined, with the statutory requirement of “true value”, as identified in N.C. G.S. 105-283 being the objective of each appraisal.

Applicable Statutes

The following General Statutes are among those most directly associated with the appraisal and revaluation of real property. (For additional reference see the “Machinery Act” of North Carolina.)

G.S. 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 the Subchapter, the “true value” shall be interpreted as meaning market value, that is, the price estimated in terms on money at which the property would change hands between a willing and any financially able buyer and a willing seller, neither being under any compulsion to buy or 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.

Determination by General assembly – The North Carolina General Assembly, and no one else, determines how property in this State should be valued for purposes of ad valorem taxation.

In substance this section and 105-317.1 provide that all property shall be appraised at market value, and that all the various factors which enter into the market value of property are to be considered by the assessors in determining this market value for tax purposes.

There may be reasonable variations from market value in appraisals of property for tax purposes if these variations are uniform.

Use of “Book Value” – There is no statutory authority that permits the County Tax Assessor, as a per se rule, to equate “book value” with true value in money as a uniform measure of assessment for purposes of ad valorem tax valuation.

Taxation To Be in Proportion to True Value of Property – The purpose of the statutory requirement that all property be appraised at its true value in money is to assure, as far as practicable, a distribution of the burden of taxation in proportion to the true values of the respective taxpayer’s property holding, whether they be rural or urban.

The fundamental rule of valuation is actual market or fair cash value.

There is no distinction between owners of real and personal property to their right to insist upon equality of valuation or as to their standing to pursue the remedies provided in the Machinery Act for error in the evaluation of properties.

Ad valorem tax assessments are presumed to be correct, and when such assessments are challenged, the burden of proof is on the taxpayer to show that the assessment was erroneous.

Economic Blight of Downtown to be Considered in Revaluation – The policy of quality in valuations compels the assessors and, upon an appeal, the State Board of Assessment (now Property Tax Commission) to take economic blight of a downtown area into account when revaluing property for tax purposes.

G.S. 105-284. Uniform Assessment Standard

All Property, real and personal, shall be assessed for taxation at the valuation established under G.S. 105-283, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined as provided in this section.

G.S. 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.

(1) Schedule of Initial Reappraisals

Division Seven – (2024) Alexander, Anson, Beaufort, Clay, Craven, Davie, Duplin, and Granville.

(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 the 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) 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.

G.S. 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; 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 law G.S. 105-286, it shall be the duty of the Tax Supervisor to see that:

- (1) There be developed and compiled uniform schedules of values, standards, and rules to be used in appraising real property in the county. (The schedules of values, standards, and rules shall be prepared in sufficient detail to enable those making appraisals to adhere to them in appraising the kinds of real property commonly found in the county; they shall be:
 - (a) Prepared prior to each revaluation required by G.S. 105-286.
 - (b) In written or printed form; and
 - (c) Available for public inspection (upon request).
- (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 in so far as they deal with property, as well as that required by this section. (The purpose of this subdivision (b) (3) 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 adopted pursuant to subsection (b), 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 schedules of values, standards, and rules required by subdivision (b) (1), above, shall be reviewed and approved by the Board of County Commissioners before they are used. When the Board of County Commissioners approves the schedules, standards, and rules, it shall issue an order adopting them and shall cause a copy of the order to be published in the form of a notice in a newspaper having general circulation in the County, stating in the notice that the schedules, standards, and rules to be used in the scheduled reappraisal of real property have been adopted and that they are open to examination by any property owner of the County at the office of the Tax Supervisor for a period of 10 days from the date of publication of the notice.
- (1) Any property owner of the County (separately or in conjunction with other property owners of the County) asserting that the schedules, standards, and rules adopted by the Board of County Commissioners under the provisions of this section fail to meet the appraisal standard established by G.S. 105-283 may except to the order and appeal therefrom to the Property Tax Commission at any time within 30 days after the date of the publication of the adoption order by filing a written notice of the appeal with the Clerk of the Board of County Commissioners and with the Property Tax Commission. At the time of filing the notices of appeal, the appellants shall file with the Clerk of the Board of County Commissioners and with the Property Tax Commission a written statement of the grounds of appeal. Upon timely appeal, the Property Tax Commission shall proceed under provisions of G.S. 105-290 (c).
 - (2) The appeal procedure provided herein shall be the exclusive administrative means for challenging the order of the Board of County Commissioners adopting schedules, standards, and rules under this section.

G.S. 105-277.6. Agricultural, Horticultural, and Forestland –Appraisal; Computation of Deferred Tax:

- (a) In determining the amount of the deferred taxes herein provided, the Tax Supervisor shall use the appraised valuation established in the County’s last general revaluation except for any changes made under the provisions of G.S. 105-287.
- (b) In revaluation years, as provided in G.S. 105-286, all property entitled to classification under G.S. 105-277.3 shall be reappraised at its true value in money and at its present use value as of the effective date of the revaluation. The two valuations shall continue in effect and shall provide the basis for deferred taxes until law requires a change in one or both of the appraisals.

G.S. 105-287. Real Property to be appraised in Years in which General Reappraisal Is Not Conducted:

- (c) In Appraising real property under the provisions of this section, the schedules, standards, and rules that were adopted for use in the last preceding reappraisal of real property in the county conducted under G.S. 1005-286 shall be applied.

Definitions:

When used in this Subchapter (unless the context requires a different meaning):

- (1) "Appraisal" means both the true value of property and the process by which the assessment is determined.
- (2) "Assessment" means both the tax value of property and the process by which the assessment is determined.
- (3) "Real Property," "real estate," and "land" mean not only the land itself, but also buildings, structures, improvements.
- (4) "Taxing unit" means a county or municipality authorized to levy ad valorem property taxes.
- (5) "Valuation" means appraisal and assessment.

PRINCIPLES OF REAL PROPERTY APPRAISAL

In the United States, property ownership is often referred to as “Bundle of Rights”. These rights are held to include possession, control, enjoyment, and disposition of the real estate. However, the individual’s ownership rights are subject to certain powers, or rights, held by the Federal, state, and local governments. These limitations on ownership of real estate are for the general welfare of the community and include taxation, police power, eminent domain, and escheat.

APPRAISING

Appraising is the establishment and use of systematized facts, principals, and methods, derived from experimentation, observation, and study of the real estate market to achieve an estimate of value. The accuracy or quality of that estimate is entirely dependent upon the appraisers ability to exercise good reasoning and sound judgment in the use of these principals and methods.

VALUE

Value is an abstract word with many acceptable definitions. In a broad sense, value may be defined as the relationship between covenant owner and the desire of a potential purchaser. It is the power or a good or service to command other goods or services in exchange. In terms of appraisal, value may be described as the present worth of future benefits arising from the ownership of real property.

For a property to have value in the real estate market, it must have four characteristics:

- 1 – Utility: The capacity to satisfy human needs and desires.
- 2 – Scarcity: A demand that is greater than the supply.
- 3 – Effective demand: The need or desire for possession of ownership backed up by the financial means to satisfy that need.
- 4 – Transferability: The transfer of rights of ownership from one person to another with relative cases.

KINDS OF VALUE

A given piece of real estate may have different values at the same time, some of which are listed below.

market value	salvage value
insured value	book value
assessed value	depreciated value
mortgage value	condemnation

FOR ASSESSMENT

The goal of an appraiser is market value. The market value of real estate is the highest price, in terms of money, which a property will bring in a competitive and open market, allowing a reasonable time to find a purchaser, who buys the property with knowledge of all the uses to which it is adapted and for which it is capable of being used.

Included in this definition are the following key points:

- 1 – Market value is the highest price a property will bring – not the average price or the lowest price.
- 2 – Payment must be made in cash or its equivalent.
- 3 – Both buyer and seller must act without under pressure.
- 4 – A reasonable length of time must be allowed for the property to be exposed in the open market.
- 5 – Both buyer and seller must be well informed or well advised.
- 6 – The potential use of the property as well as its present use must be recognized.

MARKET VALUE VERSUS MARKET PRICE

Market value is an estimated price based on an analysis of comparable sales and other pertinent market data. Market price, on the other hand, is what a property actually sells for – it's selling price. Theoretically, the ideal market price would be the same as the market value; however, there are circumstances under which a property may be sold at below or above market value, such as when a seller is forced to sell quickly or when a sale is arranged between relatives. Thus, a market price can be taken as accurate evidence of market value only after considering the relationship of the buyer and the seller, the terms and conditions of the market and the effect of the passage of time since the sale was made.

MARKET VALUE VERSUS COST

It is also important to distinguish between market value and cost. One of the most common errors made in valuing property is the assumption that cost represents market value. Cost and market value may be equal, and often are, when the improvements on a property are new and represent the highest and best use of the land.

However, more often, cost does not equal market value. For example, two homes are identical in every respect except that one is located on a street with heavy traffic and the other is on a quiet, residential street. The value of the former may be less than the latter, although the improvement cost of each may be exactly the same. Another example would be a situation in which the demand for homes greatly exceeds the available supply to such an extent that buyers actually pay more than the improvement cost of such homes in order to secure housing without long delay. In this instance, market value could easily exceed cost.

VALUE IN USE VERSUS VALUE IN EXCHANGE

We have defined market value as a justifiable price which buyers, in general will pay in the market. The question arises then as to the value of property which by nature of its special and highly unique design is useful to the present owner but relatively less useful to buyers in the market. One can readily see that such a property's utility value may differ greatly from its potential sales price. It is even possible that no market for such a property exists. Such a property is said to have value, referring to the dollar – value of a commodity to buyers in general.

BASIC VALUE PRINCIPLES

Whether an appraisal specifically mentions them or not, there are always a number of economic principles at work which affect the value of real estate. The more important of these principles are defined below.

Highest and Best Use – The highest and best use for a property is that use which will produce the highest net return to the land for a given period of time within the limits of those uses which are economically feasible, probable and legally permissible.

In appraising a residential location, the determination of highest and best use may not involve just the income available in money. Amenities or owner satisfaction, such as an unusual view of the mountains, may be a key factor, and highest and best use today is not necessarily the highest and best use tomorrow. The highest and best use of the land often lies in a succession of uses. A declining single family residential neighborhood may be ripe for a multi-family, commercial or industrial development. Whether it is or not depends upon the relationship of present or anticipated future demand with existing supply.

In estimating value, the appraiser is obligated to reasonably anticipate the future benefits, as well as the present benefits derived from ownership and to evaluate the property in light of the quality, quantity, and duration of these benefits. It should be noted here that the benefits referred to are likely benefits based on actual data as opposed to highly speculative or potential benefits which are unlikely to occur.

Substitution – This appraisal principle states that the maximum value of a property tends to be set by the cost of purchasing an equally desirable a valuable substitute property, assuming that no costly delay is encountered in making the substitution. For example, if there are two similar houses for sale in an area, the one with the lowest asking price would normally be purchased first.

Supply and Demand – This principle states that the value of a property will increase if the supply decreased and the demand either increases or remains constant and vice versa. For example, the last lot to be sold in a residential area where the demand for homes is high would probably be worth more than the first lot that was sold in the area.

Conformity – This principle holds that a stable and uniform value is realized if the use of land conforms to existing neighborhood standards. There should also be a reasonable degree of conformity along social and economic lines. In residential areas of single family houses, for example, buildings should be similar in construction, quality, size, and age to other buildings in the neighborhood, and they should house families of similar social and economic status.

Anticipation – This principle holds that value can increase or decrease in anticipation of some future benefit or detriment affecting the property. For example, the value of a house may be affected if there are rumors that the block on which the house is located may be converted to commercial use in the near future.

Increasing and Decreasing Returns – This principle holds that improvements to land and structures will eventually reach a point at which they will have no effect on property values. If money spent on such improvements produces an increase in income or value, the law of increasing returns is applicable. But at the point where additional improvements will not produce a proportionate increase in income or value, the law of decreasing returns applies.

Contribution – This principle holds that the value of any component of a property consists of what its addition contributes to the value of the whole or what its absence detracts from that value. For example, the cost of installing an air conditioning system and remodeling an older office building may be greater than is justified by the rental increase that may result from the improvement to the property.

Competition – This principle holds that excess profits attract competition and that competition often destroys profits. For example, the success of a retail may attract investors to open similar stores in the area. This tends to mean less profit for all stores concerned unless the purchasing power in the area increases substantially.

The Principle of Change – The impact of change on the value of real property manifests itself in the life cycle of a neighborhood. The cycle is characterized by three stages of evolution; the development and growth evidenced by improving values; the leveling off stage evidenced by static values; and finally the stage of infiltration and decay by declining values.

APPRAISAL METHODS

THE THREE APPROACHES TO VALUE

In order to arrive at an accurate estimate of value, three basic approaches, or techniques, are traditionally used by appraisers: the market data approach, the cost approach, and the income approach. Each method serves as a check against the others and narrows the range within which the final estimate of value will fall.

THE MARKET DATA, OR SALES COMPARISON, APPROACH TO VALUE

In the market data approach, an estimate of value is obtained by comparing the subject property (the property under appraisal) with recent sales of generally comparable properties (properties similar to the subject). Since no two parcels of real property and the sales prices adjusted for any dissimilar features. After careful analysis of the differences between comparable properties and the subject property, the appraiser either a dollar or percentage value to these differences.

The principle factors for which adjustments must be made fall into four basic categories:

- 1 – Date of sale: An adjustment must be made if economic changes occur between the date of sale of the comparable property and the date of the appraisal.
- 2 – Location: An adjustment may be necessary to compensate for location differences. For example, similar properties might differ in price from neighborhood to neighborhood or even in more desirable locations within the same neighborhood.
- 3 – Physical features: Physical features which may cause adjustments include age, size of lot, landscaping, type and quality of construction, number of rooms, square feet of living space, interior and exterior condition, presence or absence of a garage, fireplace, air conditioner and so forth.
- 4 – Terms and conditions of sale: This consideration becomes important if a sale is not financed by a present standard financing procedure.

The market data approach is considered essential in almost every appraisal of real estate. It is considered the most reliable of the three approaches in appraising residential property, where the amenities (the intangible benefits) are so difficult to measure.

THE COST APPROACH TO VALUE

The cost approach is based on the principle of substitution, which states that the maximum value of a property tends to be set by the cost of acquiring an equally desirable and valuable substitute property, assuming that no costly delay is encountered in making the substitution.

The cost approach consists of five steps:

- 1 – Estimate the value of the land as if it were vacant and available to be put to its highest and best use.
- 2 – Estimate the current cost of constructing the building(s) and site improvements.
- 3 – Estimate the amount of accrued depreciation resulting from physical deterioration, functional obsolescence, and/or economic obsolescence.
- 4 – Deduct accrued depreciation from the estimated construction cost of new building(s) and site improvements.
- 5 – Add the estimated land value to the depreciated cost of the building(s) and site improvements to arrive at the total property value.

Land value (step 1) is estimated by using the market data approach: that is, the location, conditions and improvements of the subject site are compared to those of similar sites, and adjustments are made for significant differences.

There are two ways to look at the construction cost of a building for appraisal purposes (step 2): reproduction cost and replacement cost. Reproduction cost is the dollar amount required to construct an exact duplicate of material and construction practices of the subject building at current prices. Replacement cost would be the construction cost at current prices of the subject building using present day materials and construction practices that produces a very similar although not exact duplicate and serves the same purpose or function as the original. Replacement cost is most often used in assessing, since it eliminates obsolete materials and takes advantage of current construction techniques. Either the reproduction or the replacement cost of a building is usually estimated by measuring the number of space feet or cubic foot to construct a similar building. From the reproduction or replacement cost so produced, the appraiser deducts depreciation, which is the loss of value from any cause.

THE INCOME APPROACH TO VALUE

The income approach measures the present worth of the future benefits of a property by the capitalization of the net income stream over the estimated remaining economic life of the property. The approach involves making an estimate of the “effective gross income” of a property, derived by deducting the appropriate vacant and collection losses from comparable properties. From this figure then is deducted applicable operating expenses, the cost of taxes and insurance, and reserve allowances for replacements resulting in an estimate of net income, which any then be capitalized into an indication of value.

This approach obviously has its basic application in the appraisals of properties universally bought and sold on their ability to generate and maintain a stream of income for their owners. The effectiveness of the approach lies in the appraisers ability to relate to the changing economic environment and to the appraisers ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

RECONCILIATION

If the three approaches are applied to the same property, they will normally produce three separate indications of value. Reconciliation is the art of analyzing and effectively weighing the findings from the three approaches. Reconciliation was formerly called correlation by the appraisers.

Although each approach may serve as an independent guide to value, whenever possible, all three approaches should be used as a check on the final estimate of value. The process of reconciliation is more complicated than simply taking the average of the three value estimates. An average implies that the data and logic applied in each of the approaches are equally valid and reliable and should therefore be given equal weight. In fact, however, certain approaches are more valid and reliable with some kinds of properties than with others. For example, in appraising a home, the income approach is rarely used, and the cost approach is of limited value unless the home is relatively new; therefore, the market data approach is usually given greatest weight in valuing single family residences. In the appraisal of income or investment property, the income would normally be given the greatest weight. In the appraisal of churches, libraries, museums, schools, and other special-use properties where there is seldom an income and few sales, if any, the cost approach would usually be assigned the greatest weight. From this analysis, or reconciliation, a single estimate of market value is produced.

APPLYING THE COST APPROACH

Since estimating the land value is covered in a separate section, this section will address itself to the two remaining elements- Cost and Depreciation of Improvements.

ESTIMATING COST

Cost includes the total cost of construction incurred by the builder whether preliminary to, during the course of, or after completion of the construction of a particular improvement. Among these are material, labor, all subcontractors, contractor's overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance, and the cost of interim financing.

There are various methods that may be employed to estimate cost. The methods widely used in the appraisal field are the quantity- survey method, the unit-in-place or component part-in-place method, and the model method.

The Quantity – Survey Method involves a detailed itemizes estimate of the quantities of various materials used, labor, and equipment requirements, architect and engineering fees, contractors, overhead and profit, and other related costs. This method is primarily employed by contractors and cost estimators for bidding and budgetary purposes and is much too laborious and costly to be effective in everyday appraisal work, especially in the mass appraisal field. The method, however, does have its place in that it is used to develop certain unit-in-place cost that can be more readily applied to estimating for appraisal purposes.

The Unit – In – Place Method is employed by estimation in place cost estimates (including material, labor, overhead and profit) for various structural components. The price established for the specified components are related to their most common units

of measurements such as cost per yard of excavation, cost per linear foot of footings, and cost per foot of floor coverings.

The unit prices can then be multiplied by the respective quantities of each as they are found in the composition of the subject building to derive the whole dollar component cost, the sum of which is equal to the estimated cost of the dollar component cost, the sum of which is equal to the estimated cost of the entire building, providing, of course, that due consideration is given to all other indirect cost which may be applicable. This method of using basic units can also be extended to establish prices for larger components in – place such as complete structural floors (including the finish flooring, sub – floor, joist, and framing) which are likely to reoccur repeatedly in a number of buildings.

The Model Method is still a further extension in that unit – in- place costs used to develop base unit square foot or cubic foot costs for total specified representative structures in place, which may then serve as “models” to derive the base unit cost of comparable structures to be appraised. The base unit cost of the model most representative of the subject building is applied to the subject building and appropriate tables of additions and deductions are used to adjust the base cost of the subject building to account for any significant variations between it and the model.

APPLYING THE APPRAISAL METHODS

APPLYING THE MARKET DATA APPROACH

An indication of the value of a property can be derived from analyzing the selling prices of comparable properties. The use of this technique often referred to as the “comparison approach” or “comparable sales approach” involves the selection of a sufficient number of valid comparable sales and the adjustment of each sale to the subject property to account for variations in time, location, and site and structural characteristics.

SELECTING VALID COMPARABLES

Since market value has been defined as the price which an informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act is justified in paying for a particular property, it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid “arms length” transactions. Due consideration must be given to the conditions and circumstances of each sale before selecting the sales for analysis. Some examples of sales which do not normally reflect valid market conditions are as follows:

Sales in connection with foreclosures, bankruptcies, condemnations and other legal action.

Sales to or by federal, state, county, and local government agencies.

Sales to or by religious, charitable or benevolent tax exempt agencies.

Sales involving the retention of life interests.

Sales involving the cemetery lots.

Sales involving mineral or timber rights, and access or drainage rights.

Sales involving the transfer of part interests.

Sales made at public or private auction.

In addition to selecting valid market transactions, it is equally important to select properties, which are truly comparable to the property under appraisal. For instance, sales involving both real property and personal property or chattels may not be used unless the sale can, with reliable facts, be adjusted to reflect only the real property transaction, nor can sales of non-operating or deficient industrial plants be validly compared with operating or non – deficient plants. The comparable and subject properties must exhibit the same use, and the site and structural characteristics must exhibit an acceptable degree of comparability.

PROCESSING COMPARABLE SALES

All comparables must be adjusted to the subject property to account for variations in time and location. The other major elements of comparison will differ depending upon the type of property under appraisal. In selecting these elements, the appraiser must give prime consideration to the same factors, which influence the prospective buyers of particular types of properties.

The typical homebuyer is interested in the property's capacity to provide himself and his family a place to live. He's primarily concerned with the living area, number of rooms, number of baths, age, structural quality and condition, and the modern kitchen and recreational conveniences of the house. He is equally concerned with the location and neighborhood, including the proximity to and the quality of schools, public transportation, and recreational and shopping facilities.

In addition to the residential amenities, the buyer of agricultural property is primarily interested in the productive capacity of the land, the accessibility to the market place, and the condition and utility value of the farm buildings and structures on the land.

The typical buyer of commercial property including warehousing and certain light industrial plants is primarily concerned with its capacity to produce rent. He will be especially interested in the age, design and structural quality and condition of the improvements, the parking facilities, and the location relative to transportation, labor markets, material source, material market and trade centers.

In applying the market data approach to commercial/industrial property, the appraiser will generally find it difficult to locate a sufficient number of comparable sales, especially of properties which are truly comparable in their entirety. He will, therefore, generally find it necessary to select smaller units of comparison such as price per square foot, per unit, per room, etc. In doing so he must exercise great care in selecting a unit of comparison that represents a logical common denominator for the properties being compared. A unit of comparison, which is commonly used and proven to be fairly effective is the Gross Rent Multiplier, generally referred to as G.R.M., which is derived by dividing the gross annual income into the sales price. Using such units of comparison enables the appraiser to compare two properties, which are similar in use and structural features, but differ significantly in size and other characteristics.

Having selected the major factors of comparison, it remains for the appraiser to adjust each of the factors to the subject property. In comparing the site he must make adjustments for significant variations in size, shape, topography and land improvements. In comparing the structures, he must make similar adjustments for size, quality, design, condition, and significant structural and mechanical components. The adjusted selling prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level, which is most applicable to the subject property.

Developed and applied properly, these pricing techniques will assist the appraiser in arriving at valid and accurate estimates of cost as of a given time. That cost generally represents the upper limit of value of a structure. The difference between its cost new and its present value is depreciation. The final step in completing the Cost Approach then is to estimate the amount of depreciation and deduct said amount from the cost new.

DEPRECIATION

Simply stated, depreciation can be defined as “a loss in value from all causes.” As applied to real estate, it represents the loss in value between its present value and the sum of the cost new as of a given time. The causes for the loss may be divided into three broad classifications: Physical Deterioration, Functional Obsolescence, and Economic Obsolescence.

Physical Deterioration pertains to the wearing out of the various improvement components, through the action of the elements, weather and use. The condition may be considered either “curable” or “incurable,” depending upon whether it may or may not be practical and economically feasible to cure the deficiency by repair and replacement.

Functional Obsolescence is a condition caused by either inadequacies in design, style, composition, or arrangement inherent to the structure itself, which tend to lessen its usefulness as related to present day desires. Like physical deterioration, the condition may be considered either curable or incurable. Some of the more common examples of functional obsolescence are excessive wall and ceiling heights, excessive structural construction, surplus capacity, ineffective layouts, and inadequate building services.

Economic Obsolescence is a condition caused by factors extraneous to the property itself, such as changes in population characteristics and economic trends, encroachment of inharmonious property used, excessive taxes, and governmental restrictions. The condition is generally incurable in that the causes lie outside the property owner’s realm of control.

ESTIMATING DEPRECIATION

An estimate of depreciation represents an opinion of the appraiser as to the degree that present and future appeal of a property has been diminished by deterioration and obsolescence. Of the three estimates necessary to the cost approach, it is the one most difficult to make. The accuracy of the estimate will be one most difficult to make. The accuracy of the estimate will be a product of the appraiser’s experience in recognizing the symptoms of deterioration and obsolescence and his ability to exercise sound judgement in equating his observations to the proper monetary allowance to be deducted from the cost new. There are several acceptable guidelines which may be employed:

Physical deterioration, functional, and economic obsolescence can be observed by comparing the physical condition, functional deficiencies and the economic status of the subject property as of a given time with either an actual or hypothetical, comparable, new and properly planned structure.

Curable physical deterioration and functional obsolescence can be measured by estimating the cost of restoring each item of depreciation to a physical condition as good as new, or estimating the cost of eliminating the functional deficiency.

Economical obsolescence generally being an incurable and unmeasurable by standards of restoration will best be measured by extrapolating its observed loss from the market place.

Physical, functional, and economic obsolescence may also be measured by capitalizing the estimated loss in rental due to the deficiency.

Total accrued depreciation may be estimated by first estimating the total useful life of a structure and then translating its present condition (physical), usefulness (functional), and desirability (economic), into an effective useful life which when weighed would represent that portion of its total life (percentage) which has been used up.

APPLYING THE INCOME APPROACH

Since the justified price paid for income producing property is no more than the amount of investment required to produce a comparably desirable return, and since the market can be analyzed in order to determine the net return actually anticipated by investors, it follows that the value of income producing property can be derived from the income which it is capable of producing. What is involved is an estimate of income through the collection and analysis of available economic data; the development of a proper capitalization rate; and the processing of the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques.

THE PRINCIPLES OF CAPITALIZATION

Capitalization is the mathematical process for converting the net income produced by property into an indication of value. The process evolves out of the principles of perpetuity and termination. Perpetuity affirms that the net income produced by land will continue for an infinity period of time. Termination affirms that the net income produced by a building (assuming normal repairs and maintenance) will stop after a certain number of years...this in effect is to say that all buildings at some time in the future will cease to have economic value.

If the income flow produced by a building will terminate in the future, it is reasonable to suggest that the investor in buildings is entitled to the return of his investment as well as a return on his investment. In the capitalization process, this recovery of the investment is referred to as recapture. Theoretically, the recovered capital would be used to replace the present structure when it ceases to have value. In actual practice, however, the investor usually uses the return capital for debt service or for reinvestment in other projects.

Appraisers currently employ several methods of capitalization. All the methods recognize that the investor is entitled to both a return on and the recapture of his investment.

EXPLORING THE RENTAL MARKET

The starting point for the appraiser is an investigation of current market rent in a specific area in order to establish a sound basis for estimating the gross income which should be returned from competitive properties. The appraiser must make a distinction between market rent being the rent which property is normally expected to bring in the open market, as oppose to contract rent or the rent which property is actually realizing at the time of the appraisal due to lease terms established some time in the past.

The first step then is to obtain specific income and expense data on properties, which best typify normal market activity. The data is necessary to develop local guidelines for establishing the market rent and related expenses for various types of properties.

The next step is to similarly collect income and expense data on individual properties, and to evaluate the data against the established guidelines. The collection of income and expense data is an essential phase in the valuation of commercial properties. The appraiser is primarily concerned with the potential earning power of a property. His evocative is to estimate its expected net income. Income and Expense Statements of past years are valuable only to the extent, which they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of the following factors should assist the appraiser in evaluation the data in order to arrive at an accurate and realistic estimate of net income.

QUESTIONS RELATING TO INCOME DATA

Was the reported income produced entirely by the subject property? Very often the rental will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocations of rent.

Was the income attributable to the subject property as it physically existed at the time of listing, or did the property include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent?

Does the reported income represent a full year's return? What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special non – recurring causes?

Does the income include rental for all marketable space? Does it include an allowance for space, if any, which is either owner or manager occupied? Is the allowance realistic?

Is the income attributable directly to the real estate and conventional amenities? Is some of the income derived from furniture and appliances? If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates.

In many properties an actual rental does not exist because the real estate is owner occupied. In this event, it is necessary to obtain other information to provide a basis to estimate market rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statement of the business including gross sales or receipts can provide an accurate estimate of market rent.

ANALYSIS OF EXPENSE DATA

The appraiser must consider only those expenses, which are applicable to the cost of ownership. Any portion of the expenses incurred either directly or indirectly by the tenant need not be considered. Reimbursed expenses can only be considered when the amount of reimbursement is included as income. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the established guidelines and norms? Are they consistent with the expenses incurred by comparable properties?

Management refers to the cost of administration. These charges should realistically reflect what a real estate management company would actually charge to manage the property. If no management fee is shown on the statement, the appraiser must make a proper allowance. On the other hand, if excessive management charges are reported, as is often the case, the appraiser must disregard the reported charges and use an amount, which he deems appropriate and consistent with comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 1 to 10% of the gross income.

General expenses in that they include such items as the cost of services and supplies not charged to a particular category, unemployment and FICA taxes, Workmen's Compensation, and other employee insurance plans are legitimate deductions.

Miscellaneous expenses are the "catch all" category for incidentals. This item should reflect a very nominal percentage of the income. If the expenses reported seem to be excessive, the appraiser must examine the figures carefully in order to determine if they are legitimate expenses and, if so, to allocate them to their proper category.

Cleaning expenses are legitimate charges. They are for such items as general housekeeping and maid service and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by out side firms working on a "contract" basis. Cleaning expenses varies considerably and is particularly significant in operations such as offices and hotels. "Rule of the thumb" norms for various operations are made available through national management associations. The appraiser should have little difficulty in establishing local guidelines.

Utilities are generally legitimate expenses and, if reported accurately, need very little reconstruction by the appraiser other than to determine if the charges are consistent with comparable properties. Local utility companies can provide the appraiser with definite guidelines.

Heat and air conditioning costs are often reported separately and in addition to utilities. The expenses would include the cost of fuel other than the above mentioned utilities and may include, especially in large installations, the fireman's wages, the cost of related supplies, inspection fees, and maintenance charges. These are generally legitimate costs and the same precautions prescribed for "utilities" are in order.

Elevator expenses, including the wages and uniforms of elevator attendants and the cost of repairs and services, are legitimate deductions. Repairs and services are generally handled through service contracts and can be regarded a fairly stable annual recurring expenses.

Decorating and minor alterations are necessary to maintain the income stream of many commercial properties. In this respect, they are legitimate expenses. However, careful

scrutiny of these figures is required. Owners tend to include the cost of major alterations and remodeling which are, in fact, capital expenditures and as such are not legitimate operating expenses.

Repairs and maintenance expenses reported for any given year may not necessarily be a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possibly because the roof was replaced and/or several items of deferred maintenance were corrected); yet the statement for the following year may indicate that repairs and maintenance charges were practically nil. It is necessary for the appraiser to either obtain complete economic history on each property in order to make a proper judgment as to the average annual expenses for these items or include a proper allowance in the building capitalization rate to cover these annual expenses. Since it is neither possible nor practical to obtain enough economic history on every property, the latter method is generally used and the amounts reported for repairs and maintenance are not deducted as an expense item. Careful consideration must be given to the allowance used in the building capitalization rate as the cost of repairs and maintenance for commercial buildings will vary considerable depending on age, condition, the general quality of construction, and labor costs.

Note that custodian charges such as wages of janitors, watchmen, doormen, porters, etc., must always be analyzed to determine if they are consistent with current wages. Consideration has to be given to the living quarters occupied by such employees. The economic rent attributable to the space should be included in the income estimate. The costs incurred in providing this space and other remuneration's should be deducted as an expense item.

Fixed expenses include those items, which show no or very little variation from year to year. It is practical to treat these items individually.

Insurance – As was the case of some other expense items, the amount reported for insurance in any given year may not be indicative of the actual annual expense. Many owners obtain the more economical 3-year coverage plans and expense the entire premium in one year. Furthermore, many owners obtain “blanket” coverage for more than one building and fail to make the proper allocations of cost. It is generally more effective to include only items applicable to real estate. Fire extended coverage and owners liability is the main insurance expense items. Separate coverage on different components of the building, such as elevators and plate glass, are also legitimate expenses. This factor is usually built into the building capitalization rate; however, in some instances, it will be necessary to adjust the rate to reflect unusual conditions related to specific properties.

Real Estate Taxes – In making appraisals for tax purposes, the appraiser will find it more convenient to exclude the actual amount reported for real estate taxes. Since future taxes will be based upon his appraised value, he can readily provide for this expense item by including it in his capitalization rate.

Other Taxes - Expenses reported in this category, such as income taxes, corporate taxes, and franchise taxes, usually do not pertain to the real estate and should, therefore, be disregarded.

Depreciation - The appraiser provides for this expense by the recapture rate, which he includes in his building capitalization rate. The amount reported for depreciation is a “bookkeeping figure” which the owner uses for Internal Revenue Purposes and should not be considered in the income approach. In newer properties, this figure may provide an accurate indication of the original cost.

Interest – Interest on borrowed capital is not a legitimate expense. All property is appraised as if it were “free and clear.” It makes no difference to the appraiser whose money is used for purchasing the property. If a portion of the investment is borrowed capital, the owner of the fee (the property) is entitled only to a return on the balance of the investment is assigned to the holder of the mortgage. Interest paid for borrowed capital is not a deductible expense since interest on the total investment, as normal return, is considered in the capitalization rate.

Land rent – Land rent is plain in lieu of purchasing the land and is generally not considered an expense item in the capitalization process. It is, however, a significant item in that it may have a direct bearing upon the market value of a property. Land leases have the tendency to influence value of property upward or downward depending upon whether or not they are favorable or unfavorable to a prospective buyer. It is, therefore, advisable to obtain the amount and terms of all leases whenever possible.

It is evident at this point that there are some expense items listed above which the appraiser should disregard. The question may come up, then, why ask for the information if we do not intend to use it? The answer is that expense forms should be designed to accommodate property owners and/or accountants. Their records include these categories, and if space is not provided to enter these items on the form, they have the tendency to either lump all of them under “Miscellaneous” or to include them in other categories, making it very difficult for the appraiser to abstract the legitimate deductions.

DEVELOPING CAPITALIZATION RATES

It is virtually impossible and certainly not practical to obtain a complete economic history on every commercial property we appraise. On many properties, however, we do obtain detailed economic information through the use of Income and Expense forms. We must realistically recognize the fact that the data obtainable on some properties is definitely limited.

In most cases, the gross income and a list of the services and amenities furnished can be obtained in our listing operation. Therefore, in order to insure a good appraisal, a number of the operating expenses necessary to maintain that gross income are best provided for by including percentage allowances in our land and building capitalization rates. These are, of course, in addition to the Interest and Recapture Rates.

A capitalization rate established for use in appraising for Ad Valorem Taxes will generally consist of the following factors:

- 1 – Recapture...or the annual rate of return of the depreciable items of a real estate investment.
- 2 – Interest Rate...or the annual rate of return on a real estate investment.
- 3 – Tax, Insurance, and Maintenance Rates...or the annual rate of return on the total real estate investment required to pay the annual cost of each of these expenses.
- 4 – Contingency Rate...or the annual rate of return on the total real estate investment required to pay the annual cost of unusual and unanticipated expenses.

Recapture Rate – The straight-line method of recapture is the simplest method and the one, which seems to most reflect the action of the investors in general. It calls for the return of capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

Examples:

50 years remaining; $100/50 = 2.0\%$ per year

40 years remaining; $100/40 = 2.5\%$ per year

25 years remaining; $100/25 = 4.0\%$ per year

INTEREST RATE

There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors. The Band of Investment Method and the Direct Comparison Method are considered below. Repeating these procedures on an adequate representative sampling should provide the appraiser with a pattern from which he would be able to select the most appropriate rate of interest.

In the Band of Investment Method it is necessary to first determine the rate of return local investors require on their equity (cash outlay). It is then necessary to contact lenders and obtain the current interest rates for money and the amount of equity required, and then to multiply the percentages of equity and mortgage by the investors' and lenders' rates. The sum of these products will indicate the actual rate of return.

Equity Rate 12% - Mortgage Rate 8%
Amount of Equity.....20% x 12% = 2.4%
+Amount of Mortgage...80% x 8% = 6.4%
=Indicated Rate of Return..... = 8.8%

Equity Rate 15% - Mortgage Rate 8%
Amount of Equity.....25% x 15% = 3.75%
+Amount of Mortgage...75% x 8% = 6.00%
=Indicated Rate of Return..... = 9.75%

In the Direct Comparison Method, the appraiser abstracts the rate of return directly from actual market data; for it can be reasonable assumed that informed investors fully aware of the existence of comparable properties will invest in those properties, which are able to produce the required and desirable net return.

Following are the steps involved in determining the normal rate of return by the Direct Comparison Method.

1 – Collect sales data on valid open market transactions involving properties for which the appraiser is able to accurately estimate both the net income and the land or building value.

2 – Allocate the proper amounts of the total sales price to land and buildings.

3 – Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment to the building.

4 – Determine the net income before recapture.

5 – Deduct the amount required for recapture from the net income. The residue amount represents the actual amount of interest.

6 – Divide the actual amount of interest by the sales price to convert it into a percentage rate of return.

Example A:

1 – Sale Price = \$165,000.00

2 – Amount allocated to land = \$64,000.00; to building = \$101,000.00

3 – Remaining Life = 20 years

Annual Rate of Recapture = 100% divided by 20 years = 5%

Amount required annually - \$101,000.00 x 5% = \$5,050.00 per year.

4 – Net Income before Recapture = \$20,345.00

5 – Less Recapture Interest - \$ 5,050.00
= \$15,295.00

6 – Indicated Rate of Return = \$15,295.00 divided by \$165,000.00 = 9.27%

Example B:

1 – Sale Price = \$135,000.00

2 – Amount allocated to land = \$50,000.00; to building = \$85,000.00

3 – Remaining life = 25 years

Annual Rate of Recapture = 100% divided 25 years = 4%

Amount required annually = \$85,000.00 x 4% = \$3,400.00 per year

4 – Net Income before Recapture = \$16,000.00

5 – Less Recapture Interest - \$ 3,400.00
= \$12,600.00

6 – Indicated Rate of Return = \$12,600 divided by \$135,000.00 = 9.33%

TAX RATE

To make the proper provisions for real estate taxes, the appraiser must anticipate two factors:

1 – The tax rate for assessed valuation.

2 – The percentage of the appraised value to be used for assessment purposes.

The annual rate required to pay the cost of taxes can then be calculated by multiplying the tax rate in dollars per \$100.00 assessment (equivalent to a percentage) by the percentage level of assessment.

Examples:

	A	B	C
Tax Rate per \$100.00 Assessment	5.00	4.40	8.00
x Percentage Level of Assessment	33-1/3%	33-1/3%	33-1/3%
=Required	1.67%	1.47%	2.67%

MAINTENANCE AND INSURANCE RATES

It is essential that these figures reflect local conditions. The actual local cost may be extracted from income and expense data collected for from available technical publications.

CONTINGENCY RATE

The percentage allowance for contingencies should be established at the local level. The element provides the appraiser some flexibility in:

A – Arriving at a proper market value based on the individual project.

B- Providing some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

TOTAL LAND RATE

Since the income produced by land will theoretically continue for an infinity period of time, it is not necessary to recapture the investment of land. The capitalization rate applicable to land is, therefore, the sum of the Interest Rate and the Tax Rate.

TOTAL BUILDING RATE

A building is a depreciable item. Since the income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in the buildings. The capitalization rate applicable to buildings is, therefore, the sum of Interest Rate, the Recapture Rate, the Tax Rate, the Maintenance Rate, the Insurance Rate, and the Contingency Rate.

Since it's the appraiser's job to interpret the local real estate market, it's quite obvious that the capitalization rates he uses must also reflect the action of local investors.

CAPITALIZATION METHODS

The most prominent methods of capitalization are Direct, Straight Line, Sinking Fund, and Annuity. Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity, as we have seen, lies in the action in the market which indicated that the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. This can be expressed in terms of a simple equation:

VALUE = NET INCOME DIVIDED BY CAPITALIZATION RATE

In Direct Capitalization, the appraiser determines a single “over all” capitalization rate. This is done by analyzing actual market sales of similar types of properties. He develops the net income for each property and divides the net income of the subject property is then divided by the appropriate over all rate to provide an indication of value.

The big disadvantage of this method is that it does not provide for using separate rates for land and buildings. It therefore calls for a highly subjective judgement on the part of the appraiser in applying an over all rate to properties having different land to building ratios.

The statement that Mortgage Equity Capitalization is a sophisticated form of direct capitalization may perhaps be an over simplification, but is never the less true. The major difference in the two approaches is in the development of the overall rates.

In this method, equity yields and mortgage terms are considered influencing factors in construction of the lease rate. In addition, a plus or minus adjustment is required to compensate for anticipated depreciation or appreciation. This adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

The Straight Line and Sinking Fund methods are both actually forms of Direct Capitalization with one using Straight Line recapture and the other using Sinking Fund recapture, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture.

Straight-line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the buildings.

Sinking Fund recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of a sufficient amount needed to invest, and annually re – invest, in “safe” interest – bearing accounts, such as government bonds or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building’s economic life.

Annuity Capitalization lends itself to the valuation of long-term leases. In this method, the appraiser determines, by the use of annuity tables, the present value of the right to receive a certain specified income over stipulated duration of the lease. In addition to the value of the income stream, the appraiser must also consider the value that the property will have once it reverts back to the owner at the termination of the lease. This reversion is valued by discounting its anticipated value against its present-day worth. The total property value then is the sum of the capitalized income stream plus the present worth of the reversion value.

RESIDUAL TECHNIQUES

It can readily be seen that any one of the factors of the Capitalization Equation (Value = Net Income divided by Capitalization Rate) can be determined if the other two factors are known. Furthermore, since the value of property is the sum of the land value plus the building value, it holds that either of these can be determined if the other is known. The uses of these mathematical formulas in capitalizing income into an indication of value are referred to as the residual techniques, or more specifically, the property residual, the building residual, and the land residual techniques.

The Property Residual Technique is an application of Direct Capitalization. In this technique, the total net income is divided by an over – all capitalization rate (which provides for the return on the total investment to land and buildings plus the recapture of the investment to the building) to arrive at an indicated value for the property.

The Building Residual Technique requires the value of the land to be a known factor. The amount of net income required to earn an appropriate rate of return on the land investment is deducted from the total net income. The remainder of the net income (residual) is divided by the building capitalization rate (which is composed of a percentage for the recapture of the investment) to arrive at an indicated value for the building.

The Land Residual Technique requires the value of the building to be a known factor. The amount of net income required to provide both a proper return on and the recapture of the investment is deducted from the total net income. The remainder of the net income (residual) is then divided by the land capitalization rate (which is composed of a percentage for the return on the investment) to arrive at an indicated value for the land.

The following are examples of the application of the residual techniques to a property yielding an annual net income of \$10,000.00. The remaining life of the building is estimated to be 25 years, and the indicated normal rate of return to be 8%.

PROPERTY RESIDUAL TECHNIQUE

Analysis of market data involving the sales of comparable properties indicates that investors will invest for a total net return amounting to 11% of the investment.

Net Income	= \$10,000.00
Property Value = Net Income divided by Capitalization	
Rate = \$10,000.00 divided by 11%	= \$90,900.00

Building Residual Technique (Straight Line Recapture)

Land Value = \$20,000.00
Recapture Rate = 100% divided by 25 years = 4%
Land Capitalization Rate = 8% (interest rate)
Building Capitalization Rate = 8% (interest rate)
Plus 4% (recapture rate) = 12%

Net Income	\$10,000.00
Amount of net income imputable to land (\$20,000.00 x 8%)	= -1,600.00
Residual Income Imputable to Building	\$8,400.00

Building Value = Net Income divided by Capitalization	
Rate = \$8,400.00 divided by 12%	= \$70,000.00
Land Value	<u>\$20,000.00</u>
Property Value	\$90,000.00

Land Residual Technique (Straight Line Recapture)

Building Value = \$70,000
 Recapture Rate = 100% divided by 25 years = 4%
 Land Capitalization Rate = 8% (interest rate)
 Building Capitalization Rate = 8% (interest rate)
 Plus 4% (recapture rate) = 12%

Net Income	\$10,000.00
Amount of net income imputable to building (\$70,000.00 x 12%)	= -8,400.00
Residual Income Imputable to Land	\$1,600.00

Land Value = Net Income divided by Capitalization	
Rate = \$1,600.00 divided by 8%	\$20,000.00
Building Value	<u>\$70,000.00</u>
Property Value	\$90,000.00

GROSS RENT MULTIPLIER (GRM) METHOD

When certain specific types of income properties are rented in any significant number in the market, there is a strong tendency for the ratio between sales price and gross incomes to be fairly consistent. The Gross Rent Multiplier, commonly referred to as GRM, is a factor reflecting this relationship between the gross annual income and value. Once the GRM has been determined for a specific type property, it can be applied against the gross income of other similar properties to indicate their economic value.

The GRM approach is often under appreciated, though the appraiser, as with any income approach, must still give consideration to age of building, size, location, and land to building ratios. Many adjustments, which would normally involve judgement estimates, have been resolved by the free action of the rental market. For example, if one property has some advantage, such as location or accessibility over another property, this difference would probably be reflected in the rental.

The GRM may be applied to either the gross income or to the effective gross income (ERGM) depending on the circumstances and available data in the local market. This approach is frequently applicable to apartment, retail and certain types of industrial properties, where a relatively consistent net – to –gross income operating ratio exists.

MASS APPRAISAL PSYCHOLOGY

In preceding sections, we have outlined the fundamental concepts, principles, and valuation techniques underlying the appraisal process. It now behooves us to attack the problem at hand...the revaluation of property within a total taxing jurisdiction, be it an entire state, county, or any subdivision there of...and to structure a systematic mass appraisal program to effect the appraisal of said properties in such a way as to yield valid, accurate, and equitable property valuations at a reasonable cost dictated by budgetary limitations, and within a time span totally compatible with assessing administration needs.

The key elements of the program are validity, accuracy, equity, economy, and efficiency. To be effective the program must...

...incorporate the application of proven and professionally acceptable techniques and procedures;

...provide for the compilation of complete and accurate data and the processing of that data into an indication of value approximating the prices actually being paid in the market place;

...provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction;

...provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule; and

...provide techniques especially designed to streamline each phase of the operation, eliminating superfluous functions, and reducing the complexities inherent in the Appraisal Process to more simplified but equally effective procedures.

In summary, the objective of an individual appraisal is to arrive at an opinion of value, the key elements being the validity of the approach and the accuracy of the estimate. The objective of a mass appraisal for tax purposes is essentially the same. However, in addition to being valid and accurate, the value of each property must be equitable to each other property, and what's more, these valid, accurate, and equitable valuations must be generated as economically and efficiently as possible.

PRINCIPALITIES OF UNIFORM ASSESSMENT

The prime objective of mass appraisals for tax purposes is to equalize property values. Not only must the value of one residential property be equalized with another, but it must also be equalized with each agricultural, commercial, and industrial property within the political unit.

The common denominator or the basis for equalization is market value...that price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property.

The job of the appraiser is to arrive at a reasonable estimate of that justified price. To accomplish this he must coordinate his approaches to the valuation of the various classes of property so that they are related one to another in such a way as to reflect the motives of the prospective purchasers of each type of property.

A prospective purchaser of a residential property is primarily interested in its capacity to render service to himself and his family as a place to live. Its location, size, quality, design, age, condition, desirability and usefulness are the primary factors to be considered in making his selection. He will rely heavily upon his powers of observation and his inherent intelligence, knowing what he can afford and simply comparing what is available. One property will eventually stand out to be more appealing than another. So it is likewise the job of appraisers for tax purposes, to evaluate the relative degree of appeal of one property to another.

The prospective purchaser of agricultural property will be motivated somewhat differently; he will be primarily interested in the productive capabilities of the land. It is reasonable to assume that he will be familiar, at least in a general way, with the productive capacity of the farm he proposes to buy. One might expect that the prudent investor will have compared one farm's capabilities against another. Accordingly, the appraiser for local tax equalization purposes must rely heavily upon prices being paid for comparable farmland in the community.

The prospective purchaser of commercial property is primarily interested in the potential net return and tax shelter the property will provide. That price which he is justified in paying for the property is a measure of his prospects for a net return from his investment. Real estate as an investment, then, must not only compete with other real estate but also with stocks, bonds, annuities, and other similar investment areas. The commercial appraiser then must explore the rental market and compare the income producing capabilities of one property to another.

The prospective purchaser of industrial property is primarily interested in the overall utility value, which the property has for him. Of course, in evaluating the overall utility, he must give individual consideration to the land and each improvement thereon. Industrial buildings are generally of special purpose design, and as such, cannot readily be divorced from the operation for which they were built. As long as the operation remains effective, the building will hold its value; if the operation becomes obsolete, the building likewise becomes obsolete. The upper limit of its value is its replacement cost new, and its present day value is some measure of its present day usefulness in relation to the purpose for which it was originally designed.

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the "modus operandi" of buyers in the market place. As indicated above,

the motives influencing prospective buyers tend to differ depending upon the type of property involved. It follows that the appraiser's approach to value must differ accordingly.

The residential appraiser must rely heavily upon the market – data approach. The farm appraiser must likewise rely upon the market – data approach to value, but in addition to analyzing the selling price of comparable properties, it may also be necessary to effectively analyze the farm's productive potential.

Rural dwellings are similar to urban dwellings in that their primary purpose is to provide a family with a home; as such, the appraiser should value them in the same manner as he values any other residence. His approach to farm buildings, however, must be somewhat different. Here, his primary objective is to arrive at that value which their presence adds to the productivity of the land...their degree of utility or usefulness. In determining the reproductive capabilities of the land, he will find it necessary to divide the land into capabilities of the land; he will find it necessary to divide the land into various soil classifications utilizing all soil and land maps available through agriculture extension services, and the State University. He must similarly give equal consideration to all other factors affecting the value of the property, such as its location relative to the market place, its relative accessibility, the shape and size of the fields, the extent and condition of the fences, drainage, water supply, etc.

The commercial appraiser will find that since commercial property is not bought and sold as frequently as is residential property, the sales market may not be as readily established. He must rely heavily on the income approach to value...determining the net economic rent, which the property is capable of yielding, and the amount of investment required to effect that net return at a rate commensurate with that normally expected by investors. This can only be achieved through a comprehensive study of the income producing capabilities of comparable properties and an analysis of present day investment practices.

The industrial appraiser will not be able to rely on the market data approach because of the absence of comparable sales; each sale generally reflecting different circumstances and conditions. Nor will he be able to rely upon the income approach, again, because of the absence of comparable investments, but also because of the inability to accurately determine the contribution of each unit of production to the overall income produced. He must, therefore, rely on the market data approach because of the absence of comparable sales; each sale generally reflecting different circumstances and conditions. Nor will he be able to rely upon the income approach, again, because of the absence of comparable investments, but also because of the inability to accurately determine the contribution of each unit of production to the overall income produced. He must limit or replacement cost new of each improvement and the subsequent loss of value resulting overall physical, functional and economic factors.

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

equitable. The same “yardstick” of values must be applied to all properties, and must be applied by systematic and uniform procedures.

It is obvious that sales on all properties are not required to effectively apply the market data approach. The same is true regarding any other approach. What is needed is a comprehensive record of all the significant physical and economic characteristics of each property in order to compare the properties of “unknown” values with the properties of “known” values. All significant differences between properties must in some measure, either positively or negatively, be reflected in the final estimate of value.

Each property must be given individual treatment, but the treatment must be uniform and standardized, and essentially no different than that given to any other property. All the factors affecting value must be analyzed and evaluated for each and every property within the entire area and between classes of properties that can be ultimately effected.

All this, at best, is an oversimplification of the equalization process underlying the entire Mass Appraisal Program. The program itself consists of various operational phases, and its success depends primarily upon the systematic coordination of collecting and recording data, analyzing the data and processing the data to achieve an estimate of value.

APPEAL CODES

1 – CHANGE

2 – NO CHANGE

3 – CORRECTION

4 – NO SHOW

COMPUTER CODES

STUCTURAL CLASSES – These are our classes both Commercial and Residential, which are found throughout the county.

- SCLS – 01 – Single Family
- SCLS – 02 – Two Family/Duplex
- SCLS – 03 – Multi Family
- SCLS – 04 – Town House
- SCLS – 05 – Garden Apartments
- SCLS – 06 – Walk Up Apartments
- SCLS – 07 – Concrete Paving
- SCLS – 08 – Bank (Central Office)
- SCLS – 09 – Fast Food Restaurant
- SCLS – 10 – Restaurant Lounge
- SCLS – 11 – Motel (Outside Room Entry)
- SCLS – 12 – Auditorium
- SCLS – 13 – Barber/Beauty Shop
- SCLS – 14 – Car Wash (Manual)
- SCLS – 15 – Auto Service Center-Mini Lube
- SCLS – 16 – Automotive Showroom
- SCLS – 17 – Bowling Alley
- SCLS – 18 – Country Club
- SCLS – 19 – Commercial Downtown
- SCLS – 20 – Industrial Research & Engineering
- SCLS – 21 – Cottage
- SCLS – 22 – Office
- SCLS – 23 – Car Wash (Automatic)
- SCLS – 24 – Medical Office
- SCLS – 25 – Fraternal Building
- SCLS – 26 – Service Garage (Dealership, chain)
- SCLS – 27 – Branch Bank
- SCLS – 28 – Retail Store
- SCLS – 29 – Shop/Garage
- SCLS – 30 – Commercial Feed Mill
- SCLS – 31 – Convenience Store (Basic, older)
- SCLS – 32 – Discount Store
- SCLS – 33 – Super Market
- SCLS – 34 – Commercial
- SCLS – 35 – Mini-Warehouse
- SCLS – 36 – Neighborhood Shopping Center
- SCLS – 37 – Warehouse
- SCLS – 38 – Warehouse Transit
- SCLS – 39 – Warehouse Distribution
- SCLS – 40 – Warehouse Tobacco
- SCLS – 41 – Veterinary Hospital
- SCLS – 42 – Post Office
- SCLS – 43 – Solarium
- SCLS – 44 – Clubhouse
- SCLS – 45 – Church
- SCLS – 46 – Office (Low cost)
- SCLS – 47 – Fire Station
- SCLS – 48 – Gymnasium
- SCLS – 49 – Hospital
- SCLS – 50 – Library
- SCLS – 51 – Service Station

SCLS – 52 – Government Building
SCLS – 53 – Nursing Home
SCLS – 54 – Police Station
SCLS – 55 – Rest Home
SCLS – 56 – School
SCLS – 57 – Theater
SCLS – 58 – Light Industrial
SCLS – 59 – Medium Industrial
SCLS – 60 – Heavy Industrial
SCLS – 61 – Hotel
SCLS – 62 – Prison
SCLS – 63 – Industrial Office-High Tech
SCLS – 64 – Bottling Plant
SCLS – 65 – Chemical Plant
SCLS – 66 – Convenience Store W/Fast Food
SCLS – 67 – DWMH (Double Wide Mobile Home)
SCLS – 68 – Mansion
SCLS – 69 – Laundromat
SCLS – 70 – Skating Rink
SCLS – 71 – SWMH (Single Wide Mobile Home)
SCLS – 72 – Rural Retail
SCLS – 73 – Stable
SCLS – 74 – Mortuaries
SCLS – 75 – Manufactured House/Leasehold
SCLS – 76 – Unfinished Area

NON HEATED AREA ADDITIONS OR DETACHED

SCLS – 77 – Attached Unfinished Garage
SCLS – 78 – Attached Finished Garage
SCLS – 79 – Patio
SCLS – 80 – Porch
SCLS – 81 – Enclosed Porch
SCLS – 82 – Carport
SCLS – 83 – Canopy
SCLS – 84 – Screen Porch
SCLS – 85 – Stoop
SCLS – 86 – Utility Room
SCLS – 87 – Sunroom
SCLS – 88 – Deck
SCLS – 89 – Open Masonry Porch
SCLS – 90 – Covered Loading Platform
SCLS – 91 – Open Loading Platform
SCLS – 92 – Mezzanine
SCLS – 93 – Overhang
SCLS – 94 – Shelter
SCLS – 95 – Drive Thru
SCLS – 96 – Cold Storage
SCLS – 97 – Service Station Canopy
SCLS – 98 – Colonial Porch
SCLS – 99 – Lumber Storage Shed

CONSTRUCTION STYLE – This is a list of many different styles of Residential and Commercial building.

- CNST – 01 – Ranch
- CNST – 02 – Conventional
- CNST – 03 – Bi-level
- CNST – 04 – Split Level
- CNST – 05 – Contemporary
- CNST – 06 – Farm
- CNST – 07 – Cape Cod
- CNST – 08 – Modular
- CNST – 09 – Single Wide Mobile Home
- CNST – 10 – Double Wide Mobile Home
- CNST – 11 – Bungalow
- CNST – 12 – Cabin
- CNST – 13 – Cottage
- CNST – 14 – Colonial
- CNST – 15 – Federal/Georgian
- CNST – 16 – Greek Revival
- CNST – 17 – Victorian
- CNST – 18 – Neo Classical
- CNST – 19 – English Tudor
- CNST – 20 – Swiss Chalet
- CNST – 21 – Dutch Colonial
- CNST – 22 – Salt Box
- CNST – 23 – Mediteranian
- CNST – 24 – French Provincial
- CNST – 25 – Conversion
- CNST – 26 – Duplex
- CNST – 27 – Townhouse
- CNST – 28 – Condo
- CNST – 29 – Special Construction
- CNST – 30 – Motel
- CNST – 31 – Office
- CNST – 32 – Restaurant
- CNST – 33 – Store
- CNST – 34 – Shopping Center
- CNST – 36 – Commercial
- CNST – 37 – Industrial
- CNST – 38 – Bank
- CNST – 39 – Apartment
- CNST – 40 – Underground
- CNST – 41 – Warehouse
- CNST – 42 – Barn

PHCO – PHYSICAL CONDITION – This describes the condition of the structure.

PHCO – G – Good
PHCO – A – Average
PHCO – F – Fair
PHCO – P – Poor
PHCO – X – Very Poor
PHCO – C – Commercial Average
PHCO – S – Commercial Poor
PHCO – R – Commercial Fair

XTFN – EXTERIOR WALL FINISH – This is the different types of materials used on outside of structures.

XTFN – 01 – Wood Frame-Siding, Plywood
XTFN – 02 – Brick
XTFN – 03 – Concrete or Cinder Block
XTFN – 04 – Wood Shingle
XTFN – 05 – Vertical Board/Batten
XTFN – 06 – Masonite
XTFN – 07 – Asbestos
XTFN – 08 – Cedar/Redwood/Cypress
XTFN – 09 – Log
XTFN – 10 – Aluminum/Vinyl
XTFN – 11 – Sheathing Siding
XTFN – 12 – Stone
XTFN – 13 – Cement Board
XTFN – 14 – Stucco
XTFN – 15 – Composition roll
XTFN – 16 – Modular Metal
XTFN – 17 – Concrete Tiltup
XTFN – 18 – Pre-engineered/Enamel/Porcelain
XTFN – 19 – Brick and Frame
XTFN – 20 – Metal & Glass

RFTY – ROOF TYPE – These are the different styles of roof types.

RFTY – 01 – Gable
RFTY – 02 – Hip
RFTY – 03 – Flat
RFTY – 04 – Gambrel
RFTY – 05 – Mansard
RFTY – 06 – Shed
RFTY – 07 – Shed/Lt
RFTY – 08 – Monitor
RFTY – 09 – Pagoda
RFTY – 10 – Sawtooth
RFTY – 11 – Special
RFTY – 12 – Deck
RFTY – 13 – Arched

RFMT – ROOF MATERIAL – This is the type of material the roof consists of.

- RFMT – 01 – Asphalt Shingle
- RFMT – 02 – Asbestos
- RFMT – 03 – Tile
- RFMT – 04 – Metal
- RFMT – 05 – Wood Shingle
- RFMT – 06 – Slate
- RFMT – 07 – Roll
- RFMT – 08 – Built Up
- RFMT – 09 – Bermuda

WLFN – INTERIOR WALL FINISH – The finish on the walls inside the structure.

- WLFN – 01 – Dry Wall
- WLFN – 02 – Panel
- WLFN – 03 – Plaster
- WLFN – 04 – Fiber Board
- WLFN – 05 – Acoustic
- WLFN – 06 – Unfinished
- WLFN – 07 – Brick
- WLFN – 08 – Block
- WLFN – 09 – Ceiling Board

FLFN – FLOOR FINISH/MATERIAL – The type of material or finish on the floor.

- FLFN – 01 – Softwood
- FLFN – 02 – Hardwood
- FLFN – 03 – Concrete
- FLFN – 04 – Tile
- FLFN – 05 – Carpet
- FLFN – 06 – Unfinished
- FLFN – 07 – Terrazzo
- FLFN – 08 – Torginal
- FLFN – 09 – Vinyl
- FLFN – 10 – Brick/Slate/Marble

FUEL – HEAT/AIR/PLANT FUEL – The type of fuel the structure is heated with.

- FUEL – 01 – Electric
- FUEL – 02 – Oil
- FUEL – 03 – Gas
- FUEL – 04 – Coal
- FUEL – 05 – Wood
- FUEL – 06 – Solar
- FUEL – 07 – None

HTAC – HEATING/AIR CONDITION – The type of heating system the structure is heated with.

HTAC – 01 – None
HTAC – 02 – Units
HTAC – 03 – Central Heat
HTAC – 04 – Heat & Air
HTAC – 07 – Floor/Wall Furnace
HTAC – 08 – Electric Baseboard
HTAC – 13 – Radiant
HTAC – 14 – Hot Water
HTAC – 17 – Central Air
HTAC – 21 – Ventilation
HTAC – 22 – Chilled Water
HTAC – 23 – Solar
HTAC – 24 – Wood Stove
HTAC – 26 – Steam
HTAC – 28 – Metal Fireplace

TOPO – TOPOGRAPHY CODES – Description of the parcel of land.

TOPO – 01 – Level
TOPO – 02 – Above Street
TOPO – 03 – Below Street
TOPO – 04 – Rolling
TOPO – 05 – Steep
TOPO – 06 – Low
TOPO – 07 – Swampy

UTIL – UTILITIES – The utilities on the parcel.

UTIL – 01 – All Public
UTIL – 02 – Public Water
UTIL – 03 – Public Sewer
UTIL – 04 – Gas
UTIL – 05 – Well
UTIL – 06 – Septic
UTIL – 07 – Strmswr
UTIL – 08 – Electric
UTIL – 09 – None
UTIL – 10 – Community Water

STRT – STREET TYPE/TRAFFIC – Describes the kind of street the parcel is located on and also the flow of traffic.

STRT – 01 – Paved
STRT – 02 – Unpaved
STRT – 03 – Proposed
STRT – 04 – None
STRT – 05 – Curb
STRT – 06 – Sidewalk
STRT – 07 – Alley
STRT – 11 – Private Road or Right of Way
STRT – 12 – No Outlet
STRT – 13 – Low Traffic
STRT – 14 – Medium Traffic
STRT – 15 – Heavy Traffic

FNDT – FOUNDATION MATERIALS – The materials the structure is built on.

FNDT – 01 – Concrete
FNDT – 02 – Concrete Block
FNDT – 03 – Brick
FNDT – 04 – Stone
FNDT – 05 – Wood Frame
FNDT – 11 – Continuous Wall
FNDT – 12 – Pier
FNDT – 13 – Slab

OTHER FEATURES/BUILDINGS/THINGS – This is a list of the outbuildings throughout the county.

- OCLS – 01 – Residential Recreational Bldg
- OCLS – 02 – Wood Deck
- OCLS – 03 – Patio
- OCLS – 04 – Storage Shed
- OCLS – 05 – Residential Swimming Pool
- OCLS – 06 – Dwelling-Sound Value
- OCLS – 07 – Bath House
- OCLS – 08 – Shelter
- OCLS – 09 – Horse Stable
- OCLS – 10 – Summer Kitchen
- OCLS – 11 – Well House
- OCLS – 12 – Asphalt Paving
- OCLS – 13 – Concrete Paving
- OCLS – 14 – Shop
- OCLS – 15 – Finished Brick/Stone Garage
- OCLS – 16 – Finished Frame Garage
- OCLS – 17 – Unfinished Brick/Stone Garage
- OCLS – 18 – Unfinished Frame/CB Garage
- OCLS – 19 – Carport
- OCLS – 20 – Swine Farrowing House
- OCLS – 21 – Bank Teller Window
- OCLS – 22 – Automatic Teller Machines (ATM)
- OCLS – 23 – Drive Up Windows (Fast Food)
- OCLS – 24 – Swine Finishing House
- OCLS – 25 – Security Gate
- OCLS – 26 – Poultry Broiler House
- OCLS – 27 – Pier/Dock
- OCLS – 28 – Commercial Laying House
- OCLS – 29 – Egg Room
- OCLS – 30 – Mobile Home Enclosed Porch
- OCLS – 31 – Mobile Home Stoop
- OCLS – 32 – Mobile Home Covered Porch
- OCLS – 33 – Mobile Home Deck
- OCLS – 34 – Mobile Home Foundation
- OCLS – 35 – Truck Well
- OCLS – 36 – Ramp
- OCLS – 37 – Metal Storage Bldg
- OCLS – 38 – Implement Shed
- OCLS – 39 – Metal Carport
- OCLS – 40 – Spa
- OCLS – 42 – Hog Barn
- OCLS – 43 – Other Animal House
- OCLS – 44 – Barn
- OCLS – 45 – Dairy Barn
- OCLS – 46 – Milk Parlor
- OCLS – 47 – Bulk Barn
- OCLS – 48 – Tobacco Barn
- OCLS – 49 – Packing House
- OCLS – 50 – Store
- OCLS – 51 – Rural Office

OCLS - 52 - Lean To
OCLS - 53 - Catwalk
OCLS - 54 - Freight Elevator
OCLS - 55 - Passenger Elevator
OCLS - 56 - Grain Bin
OCLS - 57 - Other
OCLS - 58 - Sprinklers
OCLS - 59 - Gazebo
OCLS - 60 - Commercial Grain Storage
OCLS - 61 - Silo
OCLS - 62 - Metal Building
OCLS - 63 - Quonset
OCLS - 64 - Storage Tanks
OCLS - 65 - Boathouse
OCLS - 66 - Bulk Barn Pads
OCLS - 67 - Metal Garage
OCLS - 69 - Golf Green
OCLS - 70 - Vinyl Fence
OCLS - 71 - Residential Green House
OCLS - 72 - Commercial Green House
OCLS - 73 - Commercial-Sound Valued
OCLS - 74 - Lumber Shed
OCLS - 75 - Tennis Court
OCLS - 76 - Common Area
OCLS - 77 - Commercial Swimming Pool
OCLS - 78 - Dock Levelers
OCLS - 79 - Mobile Home Hookup
OCLS - 80 - Grain Elevator
OCLS - 81 - Chain Link Fence
OCLS - 82 - Wood Fence
OCLS - 83 - Lights
OCLS - 84 - Canopy
OCLS - 85 - Railroad Spur
OCLS - 86 - Service Station Canopy
OCLS - 87 - Water Tank/Tower
OCLS - 88 - Kiosk
OCLS - 89 - Smokehouse
OCLS - 90 - Awning
OCLS - 91 - Ground Sprinkler
OCLS - 92 - Wall
OCLS - 93 - Communication Tower
OCLS - 94 - Miscellaneous Building
OCLS - 95 - Loading Dock
OCLS - 96 - Fire Tower
OCLS - 97 - Finished Upper Story
OCLS - 98 - Unfinished Upper Story
OCLS - 99 - Blank

LND – LAND PRICING TYPES – This tells the way land is priced.

LTYP – A – Acreage	“A” Acreage
LTYP – F – Frontfoot	“F” Front Foot
LTYP – L – Lotprice	“L” Lot Price
LTYP – N – No Land	“N” No Land
LTYP – S – Sq. Foot	“S” Square Foot
LYTP – V – Sound Value	“V” Sound Value

LCLS – Land Classifications – This describes the different types of land classes.

Class – 01 – Building Site 1	Class – 42 – Waterfront 2
Class – 02 – Building Site 2	Class – 43 – Waterfront 3
Class – 03 – Building Site 3	Class – 51 – Commercial
Class – 09 – Waste	Class – 52 – Commercial
Class – 11 – Frontage 1	Class – 53 – Commercial
Class – 12 – Frontage 2	Class – 61 – Residential 1
Class – 13 – Frontage 3	Class – 62 – Residential 2
Class – 18 – Lake/Pond 1	Class – 63 – Residential 3
Class – 19 – Lake/Pond 2	Class – 71 – Lot Price 1
Class – 21 – Cleared 1	Class – 72 – Lot Price 2
Class – 22 – Cleared 2	Class – 73 – Lot Price 3
Class – 23 – Cleared 3	Class – 81 – Industrial
Class – 29 – Cemetery	Class – 82 – Industrial
Class – 31 – Wooded 1	Class – 83 – Industrial
Class – 32 – Wooded 2	Class – 91 – Mixed 1
Class – 33 – Wooded 3	Class – 92 – Mixed 2
Class – 39 – Mineral Rights	Class – 93 – Mixed 3
Class – 41 – Waterfront 1	

DCOD – SALES CODES – This distinguishes the type of sale that a parcel sold for.

DCOD – 32 – Blank
DCOD – A – Pearson’s Selected
DCOD – D – Deed
DCOD – M – Multiple Sale
DCOD – P – Public Auction
DCOD – Q – Qualified
DCOD – R – Realtor
DCOD – S – Deed Stamps
DCOD – N – Unqualified
DCOD – B – Raw Sales

IMPR – IMPROVEMENT CODES – This lets you know the type of building that is on the parcel.

IMPR – 32 – Blank
IMPR – A – Apartment
IMPR – C – Commercial
IMPR – D – Dwelling
IMPR – E – Exempt
IMPR – I – Industrial
IMPR – O – Other
IMPR – V – Vacant
IMPR – W – Waterfront

DPRT – ALTERNATE DEPRECIATION TABLES

DPRT – 00 – Standard (Average)
DPRT – 01 – Mobile Home Poor
DPRT – 02 – Residential Good
DPRT – 03 – Residential Fair
DPRT – 04 – Residential Poor
DPRT – 05 – Mobile Home Average
DPRT – 06 – Mobile Home Fair
DPRT – 07 – Commercial Fair
DPRT – 08 – Commercial Average
DPRT – 09 – Commercial Poor

NOTE: All SCLS Buildings automatically go to standard depreciation unless an alternate DPRT is assigned. (Standard = Average Condition)

FRFT – ALTERNATE FRONT FOOT AND DEPTH FACTOR TABLES

FRFT – 00 – Standard Frontage and Depth
FRFT – 01 – ALT 1 Commercial
FRFT – 02 – ALT 2 Residential

NOTE: All FRONT FOOT LAND automatically goes to standard frontage and depth factor tables unless an alternate frontage depth factor table is assigned.

SFCC – SQUARE FOOTAGE TABLE LOOKUP COMPUTATION CODE

SFCC – 00 – BYHTSF – All heated areas total, total htsf, each heated section, looked up by htsf.
SFCC – 01 – BYSEGMNT – Each segment individual.
SFCC – 02 – By Class – All segments added each class.

LINES WITHIN INCOME TABLES

ICAP – 01 – Rate of Return
ICAP – 02 – Insurance
ICAP – 03 – Repairs
ICAP – 04 – Depreciation
ICAP – 05 – Vacancy

INTERIOR INSPECTION CODES

INSP – 01 – Owner
INSP – 02 – Relative
INSP – 03 – Renter
INSP – 04 – Other
INSP – 05 – Estimate
INSP – 06 – Card

AFCT – ACREAGE FACTOR TABLE

AFCT – 00 – Average (Zone 1)
AFCT – 01 – Good (Zone 2)
AFCT – 02 – Excellent (Zone 3)
AFCT – 03 – Commercial
AFCT – 04 – Industrial
AFCT – 06 – Bldg Site

NOTE: ALL ACREAGE TRACKS automatically go to standard size factor tables unless an alternate size table is assigned.

LAND ADJUSTMENTS

LAND ADJUSTMENTS

Topography:

Land considered being useable but suffering from rough topography might need further adjustment in order to achieve market value. Rough topography increases the development and building cost required gaining 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.

Percolation Problems:

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.

BUILDING LOTS UP TO 50%

Road Frontage:

Road frontage is generally put on a separate line thus there is no reason for adjustments unless the property has no access or right of way (land locked). Depending upon location (distance from main road) an adjustment of up to 25% may be given on each tract.

If property is on unpaved road adjust up to 15% for non-pavement. (Land locked property up to 40% and up to 15% if off non-paved road).

Water Frontage:

Adjustment up to 15% for no sewer. Adjustment up to 10% for no well.

ALL TABLES WERE PRINTED STRAIGHT OUT OF SYSTEM

LAND SCHEDULES
AND
USE VALUES

ALL LAND RATES WERE PRINTED STRAIGHT OUT OF THE SYSTEM

PRESENT USE LAND SCHEDULE

North Carolina law authorizes taxation on the basis of present use for eligible land designated by use as agricultural, horticultural, or forestland. General Statute 105-277.7 as amended in 1985, establishes a four member Use-Value Advisory Board (UVAB) and directs it to annually submit a recommended use-value manual to the Department of Revenue. The manual reflects the combined judgement and effort of many professionals in the North Carolina Cooperative Extension Service and cooperating federal and state agencies.

LAND CLASS	PER ACRE
OPEN	
HORTICULTURAL	
PONDS	
FOREST LAND	
WET/WASTE	

ValuationYear	LandCode	LandDescription	Grade	LandUnitType	UnitPrice
2024	1	BUILDING SITE 1	A	AC	19000.00
2024	1	BUILDING SITE 1	B	AC	20000.00
2024	1	BUILDING SITE 1	C	AC	15000.00
2024	1	BUILDING SITE 1	D	AC	15000.00
2024	1	BUILDING SITE 1	E	AC	16000.00
2024	1	BUILDING SITE 1	F	AC	15000.00
2024	1	BUILDING SITE 1	G	AC	14000.00
2024	1	BUILDING SITE 1	H	AC	18500.00
2024	1	BUILDING SITE 1	I	AC	18000.00
2024	1	BUILDING SITE 1	J	AC	18000.00
2024	1	BUILDING SITE 1	K	AC	18000.00
2024	1	BUILDING SITE 1	L	AC	22120.00
2024	1	BUILDING SITE 1	M	AC	25000.00
2024	1	BUILDING SITE 1	N	AC	25500.00
2024	1	BUILDING SITE 1	O	AC	26000.00
2024	1	BUILDING SITE 1	P	AC	26000.00
2024	1	BUILDING SITE 1	Q	AC	26880.00
2024	1	BUILDING SITE 1	R	AC	26500.00
2024	1	BUILDING SITE 1	S	AC	29230.00
2024	1	BUILDING SITE 1	T	AC	30020.00
2024	1	BUILDING SITE 1	U	AC	24000.00
2024	1	BUILDING SITE 1	V	AC	45000.00
2024	1	BUILDING SITE 1	W	AC	34760.00
2024	1	BUILDING SITE 1	X	AC	36340.00
2024	11	FRONTAGE 1	A	AC	6100.00
2024	11	FRONTAGE 1	B	AC	3200.00
2024	11	FRONTAGE 1	C	AC	7800.00
2024	11	FRONTAGE 1	D	AC	8700.00
2024	11	FRONTAGE 1	E	AC	9600.00
2024	11	FRONTAGE 1	F	AC	8000.00
2024	11	FRONTAGE 1	G	AC	17500.00
2024	11	FRONTAGE 1	H	AC	18800.00
2024	11	FRONTAGE 1	I	AC	8000.00
2024	11	FRONTAGE 1	J	AC	7750.00
2024	11	FRONTAGE 1	K	AC	10000.00
2024	11	FRONTAGE 1	L	AC	10500.00
2024	11	FRONTAGE 1	M	AC	12000.00
2024	11	FRONTAGE 1	N	AC	12000.00
2024	11	FRONTAGE 1	O	AC	12350.00
2024	11	FRONTAGE 1	P	AC	14000.00
2024	11	FRONTAGE 1	Q	AC	14000.00
2024	11	FRONTAGE 1	R	AC	14000.00
2024	11	FRONTAGE 1	S	AC	16000.00
2024	11	FRONTAGE 1	T	AC	15500.00
2024	11	FRONTAGE 1	U	AC	16500.00
2024	11	FRONTAGE 1	V	AC	25000.00

2024	11	FRONTAGE 1	W	AC	17500.00
2024	11	FRONTAGE 1	X	AC	22000.00
2024	12	FRONTAGE 2	A	AC	21600.00
2024	12	FRONTAGE 2	B	AC	22000.00
2024	12	FRONTAGE 2	C	AC	25000.00
2024	12	FRONTAGE 2	D	AC	25000.00
2024	12	FRONTAGE 2	E	AC	25000.00
2024	12	FRONTAGE 2	F	AC	26000.00
2024	12	FRONTAGE 2	G	AC	25000.00
2024	12	FRONTAGE 2	H	AC	32000.00
2024	12	FRONTAGE 2	I	AC	26000.00
2024	12	FRONTAGE 2	J	AC	32400.00
2024	12	FRONTAGE 2	K	AC	32000.00
2024	12	FRONTAGE 2	L	AC	32000.00
2024	12	FRONTAGE 2	M	AC	35000.00
2024	12	FRONTAGE 2	N	AC	35000.00
2024	12	FRONTAGE 2	O	AC	36000.00
2024	12	FRONTAGE 2	P	AC	44400.00
2024	12	FRONTAGE 2	Q	AC	42000.00
2024	12	FRONTAGE 2	R	AC	42000.00
2024	12	FRONTAGE 2	S	AC	44000.00
2024	12	FRONTAGE 2	T	AC	46000.00
2024	12	FRONTAGE 2	U	AC	55000.00
2024	12	FRONTAGE 2	V	AC	56000.00
2024	12	FRONTAGE 2	W	AC	85320.00
2024	12	FRONTAGE 2	X	AC	61000.00
2024	13	FRONTAGE 3	A	AC	59000.00
2024	13	FRONTAGE 3	B	AC	62000.00
2024	13	FRONTAGE 3	C	AC	64000.00
2024	13	FRONTAGE 3	D	AC	67000.00
2024	13	FRONTAGE 3	E	AC	69000.00
2024	13	FRONTAGE 3	F	AC	72000.00
2024	13	FRONTAGE 3	G	AC	74000.00
2024	13	FRONTAGE 3	H	AC	77000.00
2024	13	FRONTAGE 3	I	AC	79000.00
2024	13	FRONTAGE 3	J	AC	84000.00
2024	13	FRONTAGE 3	K	AC	87000.00
2024	13	FRONTAGE 3	L	AC	89000.00
2024	13	FRONTAGE 3	M	AC	92000.00
2024	13	FRONTAGE 3	N	AC	94000.00
2024	13	FRONTAGE 3	O	AC	97000.00
2024	13	FRONTAGE 3	P	AC	99000.00
2024	13	FRONTAGE 3	Q	AC	104000.00
2024	13	FRONTAGE 3	R	AC	109000.00
2024	13	FRONTAGE 3	S	AC	114000.00
2024	13	FRONTAGE 3	T	AC	119000.00
2024	13	FRONTAGE 3	U	AC	124000.00

2024	13	FRONTAGE 3	V	AC	134000.00
2024	13	FRONTAGE 3	W	AC	144000.00
2024	13	FRONTAGE 3	X	AC	154000.00
2024	18	LAKE/POND 1	A	AC	12640.00
2024	18	LAKE/POND 1	B	AC	8000.00
2024	18	LAKE/POND 1	C	AC	5500.00
2024	18	LAKE/POND 1	D	AC	8000.00
2024	18	LAKE/POND 1	E	AC	8000.00
2024	18	LAKE/POND 1	F	AC	12640.00
2024	18	LAKE/POND 1	G	AC	4500.00
2024	18	LAKE/POND 1	H	AC	8000.00
2024	18	LAKE/POND 1	I	AC	8000.00
2024	18	LAKE/POND 1	J	AC	6300.00
2024	18	LAKE/POND 1	K	AC	8000.00
2024	18	LAKE/POND 1	L	AC	6800.00
2024	18	LAKE/POND 1	M	AC	11000.00
2024	18	LAKE/POND 1	N	AC	14220.00
2024	18	LAKE/POND 1	O	AC	11000.00
2024	18	LAKE/POND 1	P	AC	9500.00
2024	18	LAKE/POND 1	Q	AC	8000.00
2024	18	LAKE/POND 1	R	AC	10800.00
2024	18	LAKE/POND 1	S	AC	5400.00
2024	18	LAKE/POND 1	T	AC	14220.00
2024	18	LAKE/POND 1	U	AC	15800.00
2024	18	LAKE/POND 1	V	AC	8600.00
2024	18	LAKE/POND 1	W	AC	12000.00
2024	18	LAKE/POND 1	X	AC	15800.00
2024	19	LAKE/POND 2	A	AC	27500.00
2024	19	LAKE/POND 2	B	AC	8200.00
2024	19	LAKE/POND 2	C	AC	7500.00
2024	19	LAKE/POND 2	D	AC	21000.00
2024	19	LAKE/POND 2	E	AC	14000.00
2024	19	LAKE/POND 2	F	AC	21000.00
2024	19	LAKE/POND 2	G	AC	25000.00
2024	19	LAKE/POND 2	H	AC	8500.00
2024	19	LAKE/POND 2	I	AC	23600.00
2024	19	LAKE/POND 2	J	AC	14500.00
2024	19	LAKE/POND 2	K	AC	25000.00
2024	19	LAKE/POND 2	L	AC	17000.00
2024	19	LAKE/POND 2	M	AC	32500.00
2024	19	LAKE/POND 2	N	AC	16000.00
2024	19	LAKE/POND 2	O	AC	35000.00
2024	19	LAKE/POND 2	P	AC	47000.00
2024	19	LAKE/POND 2	Q	AC	14400.00
2024	19	LAKE/POND 2	R	AC	38500.00
2024	19	LAKE/POND 2	S	AC	32000.00
2024	19	LAKE/POND 2	T	AC	52500.00

2024	19	LAKE/POND 2	U	AC	53000.00
2024	19	LAKE/POND 2	V	AC	35000.00
2024	19	LAKE/POND 2	W	AC	35500.00
2024	19	LAKE/POND 2	X	AC	58000.00
2024	2	BUILDING SITE 2	A	AC	35000.00
2024	2	BUILDING SITE 2	B	AC	37500.00
2024	2	BUILDING SITE 2	C	AC	45000.00
2024	2	BUILDING SITE 2	D	AC	40000.00
2024	2	BUILDING SITE 2	E	AC	42000.00
2024	2	BUILDING SITE 2	F	AC	43750.00
2024	2	BUILDING SITE 2	G	AC	35000.00
2024	2	BUILDING SITE 2	H	AC	50000.00
2024	2	BUILDING SITE 2	I	AC	40000.00
2024	2	BUILDING SITE 2	J	AC	41000.00
2024	2	BUILDING SITE 2	K	AC	42500.00
2024	2	BUILDING SITE 2	L	AC	69125.00
2024	2	BUILDING SITE 2	M	AC	73000.00
2024	2	BUILDING SITE 2	N	AC	48500.00
2024	2	BUILDING SITE 2	O	AC	50000.00
2024	2	BUILDING SITE 2	P	AC	85000.00
2024	2	BUILDING SITE 2	Q	AC	56000.00
2024	2	BUILDING SITE 2	R	AC	60000.00
2024	2	BUILDING SITE 2	S	AC	62500.00
2024	2	BUILDING SITE 2	T	AC	102000.00
2024	2	BUILDING SITE 2	U	AC	68750.00
2024	2	BUILDING SITE 2	V	AC	72500.00
2024	2	BUILDING SITE 2	W	AC	93750.00
2024	2	BUILDING SITE 2	X	AC	112500.00
2024	21	CLEARED 1	A	AC	4400.00
2024	21	CLEARED 1	B	AC	2250.00
2024	21	CLEARED 1	C	AC	5500.00
2024	21	CLEARED 1	D	AC	6000.00
2024	21	CLEARED 1	E	AC	7800.00
2024	21	CLEARED 1	F	AC	6000.00
2024	21	CLEARED 1	G	AC	11900.00
2024	21	CLEARED 1	H	AC	3000.00
2024	21	CLEARED 1	I	AC	6000.00
2024	21	CLEARED 1	J	AC	6000.00
2024	21	CLEARED 1	K	AC	6500.00
2024	21	CLEARED 1	L	AC	7000.00
2024	21	CLEARED 1	M	AC	8100.00
2024	21	CLEARED 1	N	AC	7500.00
2024	21	CLEARED 1	O	AC	7500.00
2024	21	CLEARED 1	P	AC	7000.00
2024	21	CLEARED 1	Q	AC	7500.00
2024	21	CLEARED 1	R	AC	16000.00
2024	21	CLEARED 1	S	AC	8500.00

2024	21	CLEARED 1	T	AC	9400.00
2024	21	CLEARED 1	U	AC	9600.00
2024	21	CLEARED 1	V	AC	1800.00
2024	21	CLEARED 1	W	AC	12100.00
2024	21	CLEARED 1	X	AC	11500.00
2024	22	CLEARED 2	A	AC	11500.00
2024	22	CLEARED 2	B	AC	15000.00
2024	22	CLEARED 2	C	AC	15000.00
2024	22	CLEARED 2	D	AC	16000.00
2024	22	CLEARED 2	E	AC	16000.00
2024	22	CLEARED 2	F	AC	17000.00
2024	22	CLEARED 2	G	AC	32500.00
2024	22	CLEARED 2	H	AC	10800.00
2024	22	CLEARED 2	I	AC	30000.00
2024	22	CLEARED 2	J	AC	19000.00
2024	22	CLEARED 2	K	AC	21000.00
2024	22	CLEARED 2	L	AC	21000.00
2024	22	CLEARED 2	M	AC	35500.00
2024	22	CLEARED 2	N	AC	24000.00
2024	22	CLEARED 2	O	AC	45500.00
2024	22	CLEARED 2	P	AC	47500.00
2024	22	CLEARED 2	Q	AC	40800.00
2024	22	CLEARED 2	R	AC	42000.00
2024	22	CLEARED 2	S	AC	43500.00
2024	22	CLEARED 2	T	AC	44800.00
2024	22	CLEARED 2	U	AC	46000.00
2024	22	CLEARED 2	V	AC	75000.00
2024	22	CLEARED 2	W	AC	30000.00
2024	22	CLEARED 2	X	AC	13900.00
2024	29	CEMETERY	A	AC	4200.00
2024	29	CEMETERY	B	AC	7900.00
2024	29	CEMETERY	C	AC	90000.00
2024	29	CEMETERY	D	AC	11000.00
2024	29	CEMETERY	E	AC	10000.00
2024	29	CEMETERY	F	AC	10800.00
2024	29	CEMETERY	G	AC	15800.00
2024	29	CEMETERY	H	AC	11000.00
2024	29	CEMETERY	I	AC	12000.00
2024	29	CEMETERY	J	AC	13000.00
2024	29	CEMETERY	K	AC	18500.00
2024	29	CEMETERY	L	AC	23700.00
2024	29	CEMETERY	M	AC	18000.00
2024	29	CEMETERY	N	AC	28440.00
2024	29	CEMETERY	O	AC	24000.00
2024	29	CEMETERY	P	AC	34700.00
2024	29	CEMETERY	Q	AC	39500.00
2024	29	CEMETERY	R	AC	44200.00

2024	29	CEMETERY	S	AC	35000.00
2024	29	CEMETERY	T	AC	50500.00
2024	29	CEMETERY	U	AC	40000.00
2024	29	CEMETERY	V	AC	63200.00
2024	29	CEMETERY	W	AC	79000.00
2024	29	CEMETERY	X	AC	94800.00
2024	3	BUILDING SITE 3	A	AC	65000.00
2024	3	BUILDING SITE 3	B	AC	68000.00
2024	3	BUILDING SITE 3	C	AC	70000.00
2024	3	BUILDING SITE 3	D	AC	73000.00
2024	3	BUILDING SITE 3	E	AC	75000.00
2024	3	BUILDING SITE 3	F	AC	78000.00
2024	3	BUILDING SITE 3	G	AC	80000.00
2024	3	BUILDING SITE 3	H	AC	83000.00
2024	3	BUILDING SITE 3	I	AC	85000.00
2024	3	BUILDING SITE 3	J	AC	90000.00
2024	3	BUILDING SITE 3	K	AC	93000.00
2024	3	BUILDING SITE 3	L	AC	95000.00
2024	3	BUILDING SITE 3	M	AC	98000.00
2024	3	BUILDING SITE 3	N	AC	100000.00
2024	3	BUILDING SITE 3	O	AC	103000.00
2024	3	BUILDING SITE 3	P	AC	105000.00
2024	3	BUILDING SITE 3	Q	AC	110000.00
2024	3	BUILDING SITE 3	R	AC	115000.00
2024	3	BUILDING SITE 3	S	AC	120000.00
2024	3	BUILDING SITE 3	T	AC	125000.00
2024	3	BUILDING SITE 3	U	AC	130000.00
2024	3	BUILDING SITE 3	V	AC	140000.00
2024	3	BUILDING SITE 3	W	AC	150000.00
2024	3	BUILDING SITE 3	X	AC	160000.00
2024	31	WOODED 1	A	AC	4500.00
2024	31	WOODED 1	B	AC	1450.00
2024	31	WOODED 1	C	AC	3500.00
2024	31	WOODED 1	D	AC	6000.00
2024	31	WOODED 1	E	AC	5000.00
2024	31	WOODED 1	F	AC	3000.00
2024	31	WOODED 1	G	AC	3000.00
2024	31	WOODED 1	H	AC	2000.00
2024	31	WOODED 1	I	AC	3400.00
2024	31	WOODED 1	J	AC	3500.00
2024	31	WOODED 1	K	AC	3800.00
2024	31	WOODED 1	L	AC	6600.00
2024	31	WOODED 1	M	AC	6000.00
2024	31	WOODED 1	N	AC	4400.00
2024	31	WOODED 1	O	AC	4600.00
2024	31	WOODED 1	P	AC	4800.00
2024	31	WOODED 1	Q	AC	5000.00

2024	31	WOODED 1	R	AC	5500.00
2024	31	WOODED 1	S	AC	5600.00
2024	31	WOODED 1	T	AC	6000.00
2024	31	WOODED 1	U	AC	6400.00
2024	31	WOODED 1	V	AC	6800.00
2024	31	WOODED 1	W	AC	8500.00
2024	31	WOODED 1	X	AC	8200.00
2024	32	WOODED 2	A	AC	9000.00
2024	32	WOODED 2	B	AC	6027.00
2024	32	WOODED 2	C	AC	12000.00
2024	32	WOODED 2	D	AC	11000.00
2024	32	WOODED 2	E	AC	12000.00
2024	32	WOODED 2	F	AC	12000.00
2024	32	WOODED 2	G	AC	11000.00
2024	32	WOODED 2	H	AC	12000.00
2024	32	WOODED 2	I	AC	19600.00
2024	32	WOODED 2	J	AC	12000.00
2024	32	WOODED 2	K	AC	15000.00
2024	32	WOODED 2	L	AC	15800.00
2024	32	WOODED 2	M	AC	13000.00
2024	32	WOODED 2	N	AC	15000.00
2024	32	WOODED 2	O	AC	15000.00
2024	32	WOODED 2	P	AC	24500.00
2024	32	WOODED 2	Q	AC	25000.00
2024	32	WOODED 2	R	AC	24500.00
2024	32	WOODED 2	S	AC	26500.00
2024	32	WOODED 2	T	AC	27300.00
2024	32	WOODED 2	U	AC	28000.00
2024	32	WOODED 2	V	AC	29000.00
2024	32	WOODED 2	W	AC	9500.00
2024	32	WOODED 2	X	AC	18500.00
2024	33	WOODED 3	A	AC	17600.00
2024	33	WOODED 3	B	AC	18000.00
2024	33	WOODED 3	C	AC	18400.00
2024	33	WOODED 3	D	AC	18800.00
2024	33	WOODED 3	E	AC	7500.00
2024	33	WOODED 3	F	AC	19600.00
2024	33	WOODED 3	G	AC	20000.00
2024	33	WOODED 3	H	AC	20400.00
2024	33	WOODED 3	I	AC	20800.00
2024	33	WOODED 3	J	AC	21200.00
2024	33	WOODED 3	K	AC	21600.00
2024	33	WOODED 3	L	AC	22000.00
2024	33	WOODED 3	M	AC	22400.00
2024	33	WOODED 3	N	AC	22800.00
2024	33	WOODED 3	O	AC	23200.00
2024	33	WOODED 3	P	AC	23600.00

2024	33	WOODED 3	Q	AC	24000.00
2024	33	WOODED 3	R	AC	24400.00
2024	33	WOODED 3	S	AC	24800.00
2024	33	WOODED 3	T	AC	25200.00
2024	33	WOODED 3	U	AC	25600.00
2024	33	WOODED 3	V	AC	26000.00
2024	33	WOODED 3	W	AC	26400.00
2024	33	WOODED 3	X	AC	26800.00
2024	39	MINERAL RIGHTS	A	AC	1.00
2024	39	MINERAL RIGHTS	B	AC	2.00
2024	39	MINERAL RIGHTS	C	AC	3.00
2024	39	MINERAL RIGHTS	D	AC	4.00
2024	39	MINERAL RIGHTS	E	AC	5.00
2024	39	MINERAL RIGHTS	F	AC	6.00
2024	39	MINERAL RIGHTS	G	AC	7.00
2024	39	MINERAL RIGHTS	H	AC	8.00
2024	39	MINERAL RIGHTS	I	AC	9.00
2024	39	MINERAL RIGHTS	J	AC	10.00
2024	39	MINERAL RIGHTS	K	AC	15.00
2024	39	MINERAL RIGHTS	L	AC	20.00
2024	39	MINERAL RIGHTS	M	AC	25.00
2024	39	MINERAL RIGHTS	N	AC	30.00
2024	39	MINERAL RIGHTS	O	AC	35.00
2024	39	MINERAL RIGHTS	P	AC	40.00
2024	39	MINERAL RIGHTS	Q	AC	45.00
2024	39	MINERAL RIGHTS	R	AC	50.00
2024	39	MINERAL RIGHTS	S	AC	75.00
2024	39	MINERAL RIGHTS	T	AC	100.00
2024	39	MINERAL RIGHTS	U	AC	500.00
2024	39	MINERAL RIGHTS	V	AC	1000.00
2024	39	MINERAL RIGHTS	W	AC	5000.00
2024	39	MINERAL RIGHTS	X	AC	10000.00
2024	41	WATERFRONT 1	A	AC	15000.00
2024	41	WATERFRONT 1	A	FF	75.00
2024	41	WATERFRONT 1	A	SF	15000.00
2024	41	WATERFRONT 1	B	AC	16000.00
2024	41	WATERFRONT 1	B	FF	80.00
2024	41	WATERFRONT 1	B	SF	16000.00
2024	41	WATERFRONT 1	C	AC	17000.00
2024	41	WATERFRONT 1	C	FF	85.00
2024	41	WATERFRONT 1	C	SF	17000.00
2024	41	WATERFRONT 1	D	AC	18000.00
2024	41	WATERFRONT 1	D	FF	90.00
2024	41	WATERFRONT 1	D	SF	18000.00
2024	41	WATERFRONT 1	E	AC	19000.00
2024	41	WATERFRONT 1	E	FF	95.00
2024	41	WATERFRONT 1	E	SF	19000.00

2024	41	WATERFRONT 1	F	AC	20000.00
2024	41	WATERFRONT 1	F	FF	100.00
2024	41	WATERFRONT 1	F	SF	20000.00
2024	41	WATERFRONT 1	G	AC	22000.00
2024	41	WATERFRONT 1	G	FF	110.00
2024	41	WATERFRONT 1	G	SF	22000.00
2024	41	WATERFRONT 1	H	AC	30000.00
2024	41	WATERFRONT 1	H	FF	130.00
2024	41	WATERFRONT 1	H	SF	30000.00
2024	41	WATERFRONT 1	I	AC	26000.00
2024	41	WATERFRONT 1	I	FF	130.00
2024	41	WATERFRONT 1	I	SF	26000.00
2024	41	WATERFRONT 1	J	AC	28000.00
2024	41	WATERFRONT 1	J	FF	140.00
2024	41	WATERFRONT 1	J	SF	28000.00
2024	41	WATERFRONT 1	K	AC	30000.00
2024	41	WATERFRONT 1	K	FF	150.00
2024	41	WATERFRONT 1	K	SF	30000.00
2024	41	WATERFRONT 1	L	AC	32000.00
2024	41	WATERFRONT 1	L	FF	160.00
2024	41	WATERFRONT 1	L	SF	32000.00
2024	41	WATERFRONT 1	M	AC	34000.00
2024	41	WATERFRONT 1	M	FF	170.00
2024	41	WATERFRONT 1	M	SF	34000.00
2024	41	WATERFRONT 1	N	AC	36000.00
2024	41	WATERFRONT 1	N	FF	180.00
2024	41	WATERFRONT 1	N	SF	36000.00
2024	41	WATERFRONT 1	O	AC	38000.00
2024	41	WATERFRONT 1	O	FF	190.00
2024	41	WATERFRONT 1	O	SF	38000.00
2024	41	WATERFRONT 1	P	AC	40000.00
2024	41	WATERFRONT 1	P	FF	200.00
2024	41	WATERFRONT 1	P	SF	40000.00
2024	41	WATERFRONT 1	Q	AC	42000.00
2024	41	WATERFRONT 1	Q	FF	210.00
2024	41	WATERFRONT 1	Q	SF	42000.00
2024	41	WATERFRONT 1	R	AC	44000.00
2024	41	WATERFRONT 1	R	FF	220.00
2024	41	WATERFRONT 1	R	SF	44000.00
2024	41	WATERFRONT 1	S	AC	46000.00
2024	41	WATERFRONT 1	S	FF	230.00
2024	41	WATERFRONT 1	S	SF	46000.00
2024	41	WATERFRONT 1	T	AC	48000.00
2024	41	WATERFRONT 1	T	FF	240.00
2024	41	WATERFRONT 1	T	SF	48000.00
2024	41	WATERFRONT 1	U	AC	50000.00
2024	41	WATERFRONT 1	U	FF	250.00

2024	41	WATERFRONT 1	U	SF	50000.00
2024	41	WATERFRONT 1	V	AC	52000.00
2024	41	WATERFRONT 1	V	FF	260.00
2024	41	WATERFRONT 1	V	SF	52000.00
2024	41	WATERFRONT 1	W	AC	40000.00
2024	41	WATERFRONT 1	W	FF	270.00
2024	41	WATERFRONT 1	W	SF	85000.00
2024	41	WATERFRONT 1	X	AC	56000.00
2024	41	WATERFRONT 1	X	FF	280.00
2024	41	WATERFRONT 1	X	SF	56000.00
2024	42	WATERFRONT 2	A	AC	68000.00
2024	42	WATERFRONT 2	A	FF	310.00
2024	42	WATERFRONT 2	A	SF	68000.00
2024	42	WATERFRONT 2	B	AC	60000.00
2024	42	WATERFRONT 2	B	FF	300.00
2024	42	WATERFRONT 2	B	SF	60000.00
2024	42	WATERFRONT 2	C	AC	65000.00
2024	42	WATERFRONT 2	C	FF	325.00
2024	42	WATERFRONT 2	C	SF	65000.00
2024	42	WATERFRONT 2	D	AC	70000.00
2024	42	WATERFRONT 2	D	FF	350.00
2024	42	WATERFRONT 2	D	SF	70000.00
2024	42	WATERFRONT 2	E	AC	85000.00
2024	42	WATERFRONT 2	E	FF	400.00
2024	42	WATERFRONT 2	E	SF	85000.00
2024	42	WATERFRONT 2	F	AC	80000.00
2024	42	WATERFRONT 2	F	FF	400.00
2024	42	WATERFRONT 2	F	SF	80000.00
2024	42	WATERFRONT 2	G	AC	85000.00
2024	42	WATERFRONT 2	G	FF	425.00
2024	42	WATERFRONT 2	G	SF	85000.00
2024	42	WATERFRONT 2	H	AC	90000.00
2024	42	WATERFRONT 2	H	FF	450.00
2024	42	WATERFRONT 2	H	SF	90000.00
2024	42	WATERFRONT 2	I	AC	115000.00
2024	42	WATERFRONT 2	I	FF	500.00
2024	42	WATERFRONT 2	I	SF	115000.00
2024	42	WATERFRONT 2	J	AC	100000.00
2024	42	WATERFRONT 2	J	FF	500.00
2024	42	WATERFRONT 2	J	SF	100000.00
2024	42	WATERFRONT 2	K	AC	105000.00
2024	42	WATERFRONT 2	K	FF	525.00
2024	42	WATERFRONT 2	K	SF	105000.00
2024	42	WATERFRONT 2	L	AC	110000.00
2024	42	WATERFRONT 2	L	FF	550.00
2024	42	WATERFRONT 2	L	SF	110000.00
2024	42	WATERFRONT 2	M	AC	115000.00

2024	42	WATERFRONT 2	M	FF	575.00
2024	42	WATERFRONT 2	M	SF	115000.00
2024	42	WATERFRONT 2	N	AC	120000.00
2024	42	WATERFRONT 2	N	FF	600.00
2024	42	WATERFRONT 2	N	SF	120000.00
2024	42	WATERFRONT 2	O	AC	125000.00
2024	42	WATERFRONT 2	O	FF	625.00
2024	42	WATERFRONT 2	O	SF	125000.00
2024	42	WATERFRONT 2	P	AC	150000.00
2024	42	WATERFRONT 2	P	FF	700.00
2024	42	WATERFRONT 2	P	SF	150000.00
2024	42	WATERFRONT 2	Q	AC	135000.00
2024	42	WATERFRONT 2	Q	FF	675.00
2024	42	WATERFRONT 2	Q	SF	135000.00
2024	42	WATERFRONT 2	R	AC	140000.00
2024	42	WATERFRONT 2	R	FF	700.00
2024	42	WATERFRONT 2	R	SF	140000.00
2024	42	WATERFRONT 2	S	AC	175000.00
2024	42	WATERFRONT 2	S	FF	870.00
2024	42	WATERFRONT 2	S	SF	175000.00
2024	42	WATERFRONT 2	T	AC	180000.00
2024	42	WATERFRONT 2	T	FF	925.00
2024	42	WATERFRONT 2	T	SF	180000.00
2024	42	WATERFRONT 2	U	AC	170000.00
2024	42	WATERFRONT 2	U	FF	850.00
2024	42	WATERFRONT 2	U	SF	170000.00
2024	42	WATERFRONT 2	V	AC	180000.00
2024	42	WATERFRONT 2	V	FF	900.00
2024	42	WATERFRONT 2	V	SF	180000.00
2024	42	WATERFRONT 2	W	AC	210000.00
2024	42	WATERFRONT 2	W	FF	1000.00
2024	42	WATERFRONT 2	W	SF	210000.00
2024	42	WATERFRONT 2	X	AC	200000.00
2024	42	WATERFRONT 2	X	FF	1000.00
2024	42	WATERFRONT 2	X	SF	200000.00
2024	43	WATERFRONT 3	A	AC	250000.00
2024	43	WATERFRONT 3	A	FF	1100.00
2024	43	WATERFRONT 3	A	SF	225000.00
2024	43	WATERFRONT 3	B	AC	220000.00
2024	43	WATERFRONT 3	B	FF	1100.00
2024	43	WATERFRONT 3	B	SF	220000.00
2024	43	WATERFRONT 3	C	AC	230000.00
2024	43	WATERFRONT 3	C	FF	1150.00
2024	43	WATERFRONT 3	C	SF	230000.00
2024	43	WATERFRONT 3	D	AC	240000.00
2024	43	WATERFRONT 3	D	FF	1200.00
2024	43	WATERFRONT 3	D	SF	240000.00

2024	43	WATERFRONT 3	E	AC	290000.00
2024	43	WATERFRONT 3	E	FF	1325.00
2024	43	WATERFRONT 3	E	SF	290000.00
2024	43	WATERFRONT 3	F	AC	260000.00
2024	43	WATERFRONT 3	F	FF	1300.00
2024	43	WATERFRONT 3	F	SF	260000.00
2024	43	WATERFRONT 3	G	AC	300000.00
2024	43	WATERFRONT 3	G	FF	1450.00
2024	43	WATERFRONT 3	G	SF	300000.00
2024	43	WATERFRONT 3	H	AC	280000.00
2024	43	WATERFRONT 3	H	FF	1400.00
2024	43	WATERFRONT 3	H	SF	280000.00
2024	43	WATERFRONT 3	I	AC	290000.00
2024	43	WATERFRONT 3	I	FF	1450.00
2024	43	WATERFRONT 3	I	SF	290000.00
2024	43	WATERFRONT 3	J	AC	300000.00
2024	43	WATERFRONT 3	J	FF	1500.00
2024	43	WATERFRONT 3	J	SF	300000.00
2024	43	WATERFRONT 3	K	AC	310000.00
2024	43	WATERFRONT 3	K	FF	1550.00
2024	43	WATERFRONT 3	K	SF	310000.00
2024	43	WATERFRONT 3	L	AC	320000.00
2024	43	WATERFRONT 3	L	FF	1600.00
2024	43	WATERFRONT 3	L	SF	320000.00
2024	43	WATERFRONT 3	M	AC	330000.00
2024	43	WATERFRONT 3	M	FF	1650.00
2024	43	WATERFRONT 3	M	SF	330000.00
2024	43	WATERFRONT 3	N	AC	340000.00
2024	43	WATERFRONT 3	N	FF	1700.00
2024	43	WATERFRONT 3	N	SF	340000.00
2024	43	WATERFRONT 3	O	AC	350000.00
2024	43	WATERFRONT 3	O	FF	1750.00
2024	43	WATERFRONT 3	O	SF	350000.00
2024	43	WATERFRONT 3	P	AC	360000.00
2024	43	WATERFRONT 3	P	FF	1800.00
2024	43	WATERFRONT 3	P	SF	360000.00
2024	43	WATERFRONT 3	Q	AC	370000.00
2024	43	WATERFRONT 3	Q	FF	1850.00
2024	43	WATERFRONT 3	Q	SF	370000.00
2024	43	WATERFRONT 3	R	AC	380000.00
2024	43	WATERFRONT 3	R	FF	1900.00
2024	43	WATERFRONT 3	R	SF	380000.00
2024	43	WATERFRONT 3	S	AC	390000.00
2024	43	WATERFRONT 3	S	FF	1950.00
2024	43	WATERFRONT 3	S	SF	390000.00
2024	43	WATERFRONT 3	T	AC	400000.00
2024	43	WATERFRONT 3	T	FF	2000.00

2024	43	WATERFRONT 3	T	SF	400000.00
2024	43	WATERFRONT 3	U	AC	410000.00
2024	43	WATERFRONT 3	U	FF	2050.00
2024	43	WATERFRONT 3	U	SF	410000.00
2024	43	WATERFRONT 3	V	AC	420000.00
2024	43	WATERFRONT 3	V	FF	2100.00
2024	43	WATERFRONT 3	V	SF	420000.00
2024	43	WATERFRONT 3	W	AC	430000.00
2024	43	WATERFRONT 3	W	FF	2150.00
2024	43	WATERFRONT 3	W	SF	430000.00
2024	43	WATERFRONT 3	X	AC	500000.00
2024	43	WATERFRONT 3	X	FF	2500.00
2024	43	WATERFRONT 3	X	SF	500000.00
2024	51	COMMERCIAL	A	AC	17400.00
2024	51	COMMERCIAL	A	FF	80.00
2024	51	COMMERCIAL	A	SF	0.40
2024	51	COMMERCIAL	B	AC	21800.00
2024	51	COMMERCIAL	B	FF	100.00
2024	51	COMMERCIAL	B	SF	0.50
2024	51	COMMERCIAL	C	AC	26200.00
2024	51	COMMERCIAL	C	FF	120.00
2024	51	COMMERCIAL	C	SF	0.60
2024	51	COMMERCIAL	D	AC	30400.00
2024	51	COMMERCIAL	D	FF	140.00
2024	51	COMMERCIAL	D	SF	0.70
2024	51	COMMERCIAL	E	AC	34800.00
2024	51	COMMERCIAL	E	FF	160.00
2024	51	COMMERCIAL	E	SF	0.80
2024	51	COMMERCIAL	F	AC	39200.00
2024	51	COMMERCIAL	F	FF	180.00
2024	51	COMMERCIAL	F	SF	0.90
2024	51	COMMERCIAL	G	AC	69000.00
2024	51	COMMERCIAL	G	FF	200.00
2024	51	COMMERCIAL	G	SF	1.00
2024	51	COMMERCIAL	H	AC	52200.00
2024	51	COMMERCIAL	H	FF	240.00
2024	51	COMMERCIAL	H	SF	1.20
2024	51	COMMERCIAL	I	AC	73200.00
2024	51	COMMERCIAL	I	FF	280.00
2024	51	COMMERCIAL	I	SF	140.00
2024	51	COMMERCIAL	J	AC	55000.00
2024	51	COMMERCIAL	J	FF	320.00
2024	51	COMMERCIAL	J	SF	1.60
2024	51	COMMERCIAL	K	AC	78400.00
2024	51	COMMERCIAL	K	FF	360.00
2024	51	COMMERCIAL	K	SF	1.80
2024	51	COMMERCIAL	L	AC	152000.00

2024	51	COMMERCIAL	L	FF	400.00
2024	51	COMMERCIAL	L	SF	2.00
2024	51	COMMERCIAL	M	AC	171500.00
2024	51	COMMERCIAL	M	FF	425.00
2024	51	COMMERCIAL	M	SF	2.26
2024	51	COMMERCIAL	N	AC	130800.00
2024	51	COMMERCIAL	N	FF	500.00
2024	51	COMMERCIAL	N	SF	2.50
2024	51	COMMERCIAL	O	AC	189200.00
2024	51	COMMERCIAL	O	FF	550.00
2024	51	COMMERCIAL	O	SF	2.76
2024	51	COMMERCIAL	P	AC	130600.00
2024	51	COMMERCIAL	P	FF	600.00
2024	51	COMMERCIAL	P	SF	3.00
2024	51	COMMERCIAL	Q	AC	170000.00
2024	51	COMMERCIAL	Q	FF	650.00
2024	51	COMMERCIAL	Q	SF	3.50
2024	51	COMMERCIAL	R	AC	152400.00
2024	51	COMMERCIAL	R	FF	700.00
2024	51	COMMERCIAL	R	SF	3.50
2024	51	COMMERCIAL	S	AC	258000.00
2024	51	COMMERCIAL	S	FF	750.00
2024	51	COMMERCIAL	S	SF	3.76
2024	51	COMMERCIAL	T	AC	174200.00
2024	51	COMMERCIAL	T	FF	800.00
2024	51	COMMERCIAL	T	SF	4.00
2024	51	COMMERCIAL	U	AC	185200.00
2024	51	COMMERCIAL	U	FF	850.00
2024	51	COMMERCIAL	U	SF	4.26
2024	51	COMMERCIAL	V	AC	196000.00
2024	51	COMMERCIAL	V	FF	900.00
2024	51	COMMERCIAL	V	SF	4.50
2024	51	COMMERCIAL	W	AC	206800.00
2024	51	COMMERCIAL	W	FF	950.00
2024	51	COMMERCIAL	W	SF	4.76
2024	51	COMMERCIAL	X	AC	216200.00
2024	51	COMMERCIAL	X	FF	1000.00
2024	51	COMMERCIAL	X	SF	5.00
2024	52	COMMERCIAL	A	AC	128600.00
2024	52	COMMERCIAL	A	FF	1050.00
2024	52	COMMERCIAL	A	SF	5.26
2024	52	COMMERCIAL	B	AC	290000.00
2024	52	COMMERCIAL	B	FF	1100.00
2024	52	COMMERCIAL	B	SF	5.50
2024	52	COMMERCIAL	C	AC	250400.00
2024	52	COMMERCIAL	C	FF	1150.00
2024	52	COMMERCIAL	C	SF	5.76

2024	52	COMMERCIAL	D	AC	261400.00
2024	52	COMMERCIAL	D	FF	1200.00
2024	52	COMMERCIAL	D	SF	6.00
2024	52	COMMERCIAL	E	AC	272200.00
2024	52	COMMERCIAL	E	FF	1250.00
2024	52	COMMERCIAL	E	SF	6.26
2024	52	COMMERCIAL	F	AC	280000.00
2024	52	COMMERCIAL	F	FF	1300.00
2024	52	COMMERCIAL	F	SF	6.50
2024	52	COMMERCIAL	G	AC	195000.00
2024	52	COMMERCIAL	G	FF	1350.00
2024	52	COMMERCIAL	G	SF	7.00
2024	52	COMMERCIAL	H	AC	300000.00
2024	52	COMMERCIAL	H	FF	1400.00
2024	52	COMMERCIAL	H	SF	7.00
2024	52	COMMERCIAL	I	AC	310000.00
2024	52	COMMERCIAL	I	FF	14500.00
2024	52	COMMERCIAL	I	SF	7.26
2024	52	COMMERCIAL	J	AC	325000.00
2024	52	COMMERCIAL	J	FF	1500.00
2024	52	COMMERCIAL	J	SF	7.50
2024	52	COMMERCIAL	K	AC	337600.00
2024	52	COMMERCIAL	K	FF	1550.00
2024	52	COMMERCIAL	K	SF	7.76
2024	52	COMMERCIAL	L	AC	350000.00
2024	52	COMMERCIAL	L	FF	1600.00
2024	52	COMMERCIAL	L	SF	8.00
2024	52	COMMERCIAL	M	AC	260000.00
2024	52	COMMERCIAL	M	FF	1650.00
2024	52	COMMERCIAL	M	SF	8.26
2024	52	COMMERCIAL	N	AC	370200.00
2024	52	COMMERCIAL	N	FF	1750.00
2024	52	COMMERCIAL	N	SF	8.50
2024	52	COMMERCIAL	O	AC	380000.00
2024	52	COMMERCIAL	O	FF	1750.00
2024	52	COMMERCIAL	O	SF	9.00
2024	52	COMMERCIAL	P	AC	390000.00
2024	52	COMMERCIAL	P	FF	1800.00
2024	52	COMMERCIAL	P	SF	9.00
2024	52	COMMERCIAL	Q	AC	410000.00
2024	52	COMMERCIAL	Q	FF	1900.00
2024	52	COMMERCIAL	Q	SF	950.00
2024	52	COMMERCIAL	R	AC	435000.00
2024	52	COMMERCIAL	R	FF	2000.00
2024	52	COMMERCIAL	R	SF	10.00
2024	52	COMMERCIAL	S	AC	480000.00
2024	52	COMMERCIAL	S	FF	2200.00

2024	52	COMMERCIAL	S	SF	11000.00
2024	52	COMMERCIAL	T	AC	475000.00
2024	52	COMMERCIAL	T	FF	2400.00
2024	52	COMMERCIAL	T	SF	12.00
2024	52	COMMERCIAL	U	AC	575000.00
2024	52	COMMERCIAL	U	FF	2600.00
2024	52	COMMERCIAL	U	SF	13.20
2024	52	COMMERCIAL	V	AC	620000.00
2024	52	COMMERCIAL	V	FF	2800.00
2024	52	COMMERCIAL	V	SF	14.00
2024	52	COMMERCIAL	W	AC	750000.00
2024	52	COMMERCIAL	W	FF	3000.00
2024	52	COMMERCIAL	W	SF	15.00
2024	52	COMMERCIAL	X	AC	700000.00
2024	52	COMMERCIAL	X	FF	3200.00
2024	52	COMMERCIAL	X	SF	16.00
2024	53	COMMERCIAL	A	AC	400000.00
2024	53	COMMERCIAL	A	FF	1850.00
2024	53	COMMERCIAL	A	SF	10.00
2024	53	COMMERCIAL	B	AC	410000.00
2024	53	COMMERCIAL	B	FF	2000.00
2024	53	COMMERCIAL	B	SF	11.50
2024	53	COMMERCIAL	C	AC	413820.00
2024	53	COMMERCIAL	C	FF	2100.00
2024	53	COMMERCIAL	C	SF	9.50
2024	53	COMMERCIAL	D	AC	435600.00
2024	53	COMMERCIAL	D	FF	2200.00
2024	53	COMMERCIAL	D	SF	10.00
2024	53	COMMERCIAL	E	AC	457380.00
2024	53	COMMERCIAL	E	FF	2290.00
2024	53	COMMERCIAL	E	SF	10.50
2024	53	COMMERCIAL	F	AC	600000.00
2024	53	COMMERCIAL	F	FF	2395.00
2024	53	COMMERCIAL	F	SF	11.00
2024	53	COMMERCIAL	G	AC	500940.00
2024	53	COMMERCIAL	G	FF	2505.00
2024	53	COMMERCIAL	G	SF	11.50
2024	53	COMMERCIAL	H	AC	522720.00
2024	53	COMMERCIAL	H	FF	2615.00
2024	53	COMMERCIAL	H	SF	12.00
2024	53	COMMERCIAL	I	AC	566280.00
2024	53	COMMERCIAL	I	FF	2830.00
2024	53	COMMERCIAL	I	SF	13.00
2024	53	COMMERCIAL	J	AC	609840.00
2024	53	COMMERCIAL	J	FF	3050.00
2024	53	COMMERCIAL	J	SF	14.00
2024	53	COMMERCIAL	K	AC	653400.00

2024	53	COMMERCIAL	K	FF	3267.00
2024	53	COMMERCIAL	K	SF	15.00
2024	53	COMMERCIAL	L	AC	696960.00
2024	53	COMMERCIAL	L	FF	3485.00
2024	53	COMMERCIAL	L	SF	16.00
2024	53	COMMERCIAL	M	AC	740520.00
2024	53	COMMERCIAL	M	FF	3705.00
2024	53	COMMERCIAL	M	SF	17.00
2024	53	COMMERCIAL	N	AC	784080.00
2024	53	COMMERCIAL	N	FF	3920.00
2024	53	COMMERCIAL	N	SF	18.00
2024	53	COMMERCIAL	O	AC	827640.00
2024	53	COMMERCIAL	O	FF	4138.00
2024	53	COMMERCIAL	O	SF	19.00
2024	53	COMMERCIAL	P	AC	871200.00
2024	53	COMMERCIAL	P	FF	4356.00
2024	53	COMMERCIAL	P	SF	20.00
2024	53	COMMERCIAL	Q	AC	914760.00
2024	53	COMMERCIAL	Q	FF	4575.00
2024	53	COMMERCIAL	Q	SF	21.00
2024	53	COMMERCIAL	R	AC	958320.00
2024	53	COMMERCIAL	R	FF	4790.00
2024	53	COMMERCIAL	R	SF	22.00
2024	53	COMMERCIAL	S	AC	1001880.00
2024	53	COMMERCIAL	S	FF	5000.00
2024	53	COMMERCIAL	S	SF	23.00
2024	53	COMMERCIAL	T	AC	1045440.00
2024	53	COMMERCIAL	T	FF	5230.00
2024	53	COMMERCIAL	T	SF	24.00
2024	53	COMMERCIAL	U	AC	1089000.00
2024	53	COMMERCIAL	U	FF	5445.00
2024	53	COMMERCIAL	U	SF	25.00
2024	53	COMMERCIAL	V	AC	1132560.00
2024	53	COMMERCIAL	V	FF	5665.00
2024	53	COMMERCIAL	V	SF	26.00
2024	53	COMMERCIAL	W	AC	1197900.00
2024	53	COMMERCIAL	W	FF	5990.00
2024	53	COMMERCIAL	W	SF	27.50
2024	53	COMMERCIAL	X	AC	1306800.00
2024	53	COMMERCIAL	X	FF	6535.00
2024	53	COMMERCIAL	X	SF	30.00
2024	61	RESIDENTIAL 2	A	AC	4000.00
2024	61	RESIDENTIAL 2	A	FF	20.00
2024	61	RESIDENTIAL 2	B	AC	5000.00
2024	61	RESIDENTIAL 2	B	FF	25.00
2024	61	RESIDENTIAL 2	C	AC	6000.00
2024	61	RESIDENTIAL 2	C	FF	30.00

2024	61	RESIDENTIAL 2	D	AC	7000.00
2024	61	RESIDENTIAL 2	D	FF	35.00
2024	61	RESIDENTIAL 2	E	AC	8000.00
2024	61	RESIDENTIAL 2	E	FF	40.00
2024	61	RESIDENTIAL 2	F	AC	9000.00
2024	61	RESIDENTIAL 2	F	FF	45.00
2024	61	RESIDENTIAL 2	G	AC	10000.00
2024	61	RESIDENTIAL 2	G	FF	50.00
2024	61	RESIDENTIAL 2	H	AC	11000.00
2024	61	RESIDENTIAL 2	H	FF	55.00
2024	61	RESIDENTIAL 2	I	AC	12000.00
2024	61	RESIDENTIAL 2	I	FF	60.00
2024	61	RESIDENTIAL 2	J	AC	13000.00
2024	61	RESIDENTIAL 2	J	FF	65.00
2024	61	RESIDENTIAL 2	K	AC	14000.00
2024	61	RESIDENTIAL 2	K	FF	70.00
2024	61	RESIDENTIAL 2	L	AC	15000.00
2024	61	RESIDENTIAL 2	L	FF	75.00
2024	61	RESIDENTIAL 2	M	AC	25200.00
2024	61	RESIDENTIAL 2	M	FF	80.00
2024	61	RESIDENTIAL 2	N	AC	17000.00
2024	61	RESIDENTIAL 2	N	FF	85.00
2024	61	RESIDENTIAL 2	O	AC	18000.00
2024	61	RESIDENTIAL 2	O	FF	90.00
2024	61	RESIDENTIAL 2	P	AC	19000.00
2024	61	RESIDENTIAL 2	P	FF	95.00
2024	61	RESIDENTIAL 2	Q	AC	25000.00
2024	61	RESIDENTIAL 2	Q	FF	115.00
2024	61	RESIDENTIAL 2	R	AC	28000.00
2024	61	RESIDENTIAL 2	R	FF	120.00
2024	61	RESIDENTIAL 2	S	AC	24000.00
2024	61	RESIDENTIAL 2	S	FF	120.00
2024	61	RESIDENTIAL 2	T	AC	32000.00
2024	61	RESIDENTIAL 2	T	FF	142.00
2024	61	RESIDENTIAL 2	U	AC	40000.00
2024	61	RESIDENTIAL 2	U	FF	150.00
2024	61	RESIDENTIAL 2	V	AC	47400.00
2024	61	RESIDENTIAL 2	V	FF	180.00
2024	61	RESIDENTIAL 2	W	AC	40000.00
2024	61	RESIDENTIAL 2	W	FF	175.00
2024	61	RESIDENTIAL 2	X	AC	42000.00
2024	61	RESIDENTIAL 2	X	FF	185.00
2024	62	RESIDENTIAL 1	A	AC	45000.00
2024	62	RESIDENTIAL 1	A	FF	225.00
2024	62	RESIDENTIAL 1	B	AC	47500.00
2024	62	RESIDENTIAL 1	B	FF	240.00
2024	62	RESIDENTIAL 1	C	AC	50000.00

2024	62	RESIDENTIAL 1	C	FF	250.00
2024	62	RESIDENTIAL 1	D	AC	52500.00
2024	62	RESIDENTIAL 1	D	FF	263.00
2024	62	RESIDENTIAL 1	E	AC	55000.00
2024	62	RESIDENTIAL 1	E	FF	275.00
2024	62	RESIDENTIAL 1	F	AC	57500.00
2024	62	RESIDENTIAL 1	F	FF	288.00
2024	62	RESIDENTIAL 1	G	AC	60000.00
2024	62	RESIDENTIAL 1	G	FF	300.00
2024	62	RESIDENTIAL 1	H	AC	62500.00
2024	62	RESIDENTIAL 1	H	FF	650.00
2024	62	RESIDENTIAL 1	I	AC	65000.00
2024	62	RESIDENTIAL 1	I	FF	325.00
2024	62	RESIDENTIAL 1	J	AC	67500.00
2024	62	RESIDENTIAL 1	J	FF	337.50
2024	62	RESIDENTIAL 1	K	AC	70000.00
2024	62	RESIDENTIAL 1	K	FF	475.00
2024	62	RESIDENTIAL 1	L	AC	72500.00
2024	62	RESIDENTIAL 1	L	FF	362.50
2024	62	RESIDENTIAL 1	M	AC	75000.00
2024	62	RESIDENTIAL 1	M	FF	375.00
2024	62	RESIDENTIAL 1	N	AC	77500.00
2024	62	RESIDENTIAL 1	N	FF	387.50
2024	62	RESIDENTIAL 1	O	AC	80000.00
2024	62	RESIDENTIAL 1	O	FF	400.00
2024	62	RESIDENTIAL 1	P	AC	82500.00
2024	62	RESIDENTIAL 1	P	FF	412.50
2024	62	RESIDENTIAL 1	Q	AC	85000.00
2024	62	RESIDENTIAL 1	Q	FF	425.00
2024	62	RESIDENTIAL 1	R	AC	87500.00
2024	62	RESIDENTIAL 1	R	FF	437.50
2024	62	RESIDENTIAL 1	S	AC	90000.00
2024	62	RESIDENTIAL 1	S	FF	450.00
2024	62	RESIDENTIAL 1	T	AC	92500.00
2024	62	RESIDENTIAL 1	T	FF	462.50
2024	62	RESIDENTIAL 1	U	AC	95000.00
2024	62	RESIDENTIAL 1	U	FF	475.00
2024	62	RESIDENTIAL 1	V	AC	100000.00
2024	62	RESIDENTIAL 1	V	FF	500.00
2024	62	RESIDENTIAL 1	W	AC	106250.00
2024	62	RESIDENTIAL 1	W	FF	531.25
2024	62	RESIDENTIAL 1	X	AC	112500.00
2024	62	RESIDENTIAL 1	X	FF	562.50
2024	63	RESIDENTIAL 3	A	AC	95000.00
2024	63	RESIDENTIAL 3	A	FF	475.00
2024	63	RESIDENTIAL 3	B	AC	100000.00
2024	63	RESIDENTIAL 3	B	FF	500.00

2024	63	RESIDENTIAL 3	C	AC	118000.00
2024	63	RESIDENTIAL 3	C	FF	625.00
2024	63	RESIDENTIAL 3	D	AC	110000.00
2024	63	RESIDENTIAL 3	D	FF	550.00
2024	63	RESIDENTIAL 3	E	AC	115000.00
2024	63	RESIDENTIAL 3	E	FF	575.00
2024	63	RESIDENTIAL 3	F	AC	120000.00
2024	63	RESIDENTIAL 3	F	FF	600.00
2024	63	RESIDENTIAL 3	G	AC	125000.00
2024	63	RESIDENTIAL 3	G	FF	625.00
2024	63	RESIDENTIAL 3	H	AC	130000.00
2024	63	RESIDENTIAL 3	H	FF	650.00
2024	63	RESIDENTIAL 3	I	AC	135000.00
2024	63	RESIDENTIAL 3	I	FF	675.00
2024	63	RESIDENTIAL 3	J	AC	140000.00
2024	63	RESIDENTIAL 3	J	FF	700.00
2024	63	RESIDENTIAL 3	K	AC	145000.00
2024	63	RESIDENTIAL 3	K	FF	725.00
2024	63	RESIDENTIAL 3	L	AC	150000.00
2024	63	RESIDENTIAL 3	L	FF	750.00
2024	63	RESIDENTIAL 3	M	AC	160000.00
2024	63	RESIDENTIAL 3	M	FF	800.00
2024	63	RESIDENTIAL 3	N	AC	170000.00
2024	63	RESIDENTIAL 3	N	FF	850.00
2024	63	RESIDENTIAL 3	O	AC	180000.00
2024	63	RESIDENTIAL 3	O	FF	900.00
2024	63	RESIDENTIAL 3	P	AC	190000.00
2024	63	RESIDENTIAL 3	P	FF	950.00
2024	63	RESIDENTIAL 3	Q	AC	200000.00
2024	63	RESIDENTIAL 3	Q	FF	1000.00
2024	63	RESIDENTIAL 3	R	AC	210000.00
2024	63	RESIDENTIAL 3	R	FF	1050.00
2024	63	RESIDENTIAL 3	S	AC	220000.00
2024	63	RESIDENTIAL 3	S	FF	1100.00
2024	63	RESIDENTIAL 3	T	AC	230000.00
2024	63	RESIDENTIAL 3	T	FF	1150.00
2024	63	RESIDENTIAL 3	U	AC	240000.00
2024	63	RESIDENTIAL 3	U	FF	1200.00
2024	63	RESIDENTIAL 3	V	AC	250000.00
2024	63	RESIDENTIAL 3	V	FF	1250.00
2024	63	RESIDENTIAL 3	W	AC	260000.00
2024	63	RESIDENTIAL 3	W	FF	1300.00
2024	63	RESIDENTIAL 3	X	AC	270000.00
2024	63	RESIDENTIAL 3	X	FF	1350.00
2024	71	LOT PRICE 1	A	SF	3400.00
2024	71	LOT PRICE 1	B	SF	3200.00
2024	71	LOT PRICE 1	C	SF	4000.00

2024	71	LOT PRICE 1	D	SF	4200.00
2024	71	LOT PRICE 1	E	SF	4400.00
2024	71	LOT PRICE 1	F	SF	4850.00
2024	71	LOT PRICE 1	G	SF	5500.00
2024	71	LOT PRICE 1	H	SF	5750.00
2024	71	LOT PRICE 1	I	SF	4500.00
2024	71	LOT PRICE 1	J	SF	4750.00
2024	71	LOT PRICE 1	K	SF	6500.00
2024	71	LOT PRICE 1	L	SF	6500.00
2024	71	LOT PRICE 1	M	SF	6800.00
2024	71	LOT PRICE 1	N	SF	7000.00
2024	71	LOT PRICE 1	O	SF	7500.00
2024	71	LOT PRICE 1	P	SF	6800.00
2024	71	LOT PRICE 1	Q	SF	7600.00
2024	71	LOT PRICE 1	R	SF	7800.00
2024	71	LOT PRICE 1	S	SF	8500.00
2024	71	LOT PRICE 1	T	SF	8800.00
2024	71	LOT PRICE 1	U	SF	9000.00
2024	71	LOT PRICE 1	V	SF	9250.00
2024	71	LOT PRICE 1	W	SF	8000.00
2024	71	LOT PRICE 1	X	SF	9500.00
2024	72	LOT PRICE 2	A	SF	13500.00
2024	72	LOT PRICE 2	B	SF	14000.00
2024	72	LOT PRICE 2	C	SF	14500.00
2024	72	LOT PRICE 2	D	SF	15000.00
2024	72	LOT PRICE 2	E	SF	15500.00
2024	72	LOT PRICE 2	F	SF	16000.00
2024	72	LOT PRICE 2	G	SF	17000.00
2024	72	LOT PRICE 2	H	SF	18000.00
2024	72	LOT PRICE 2	I	SF	20000.00
2024	72	LOT PRICE 2	J	SF	35000.00
2024	72	LOT PRICE 2	K	SF	25000.00
2024	72	LOT PRICE 2	L	SF	27500.00
2024	72	LOT PRICE 2	M	SF	37000.00
2024	72	LOT PRICE 2	N	SF	37000.00
2024	72	LOT PRICE 2	O	SF	40000.00
2024	72	LOT PRICE 2	P	SF	40000.00
2024	72	LOT PRICE 2	Q	SF	50000.00
2024	72	LOT PRICE 2	R	SF	52000.00
2024	72	LOT PRICE 2	S	SF	70000.00
2024	72	LOT PRICE 2	T	SF	74000.00
2024	72	LOT PRICE 2	U	SF	78750.00
2024	72	LOT PRICE 2	V	SF	83000.00
2024	72	LOT PRICE 2	W	SF	87500.00
2024	72	LOT PRICE 2	X	SF	91000.00
2024	73	LOT PRICE 3	A	SF	100000.00
2024	73	LOT PRICE 3	B	SF	75000.00

2024	73	LOT PRICE 3	C	SF	90000.00
2024	73	LOT PRICE 3	D	SF	95000.00
2024	73	LOT PRICE 3	E	SF	100000.00
2024	73	LOT PRICE 3	F	SF	105000.00
2024	73	LOT PRICE 3	G	SF	110000.00
2024	73	LOT PRICE 3	H	SF	115000.00
2024	73	LOT PRICE 3	I	SF	130000.00
2024	73	LOT PRICE 3	J	SF	135000.00
2024	73	LOT PRICE 3	K	SF	140000.00
2024	73	LOT PRICE 3	L	SF	150000.00
2024	73	LOT PRICE 3	M	SF	160000.00
2024	73	LOT PRICE 3	N	SF	150000.00
2024	73	LOT PRICE 3	O	SF	160000.00
2024	73	LOT PRICE 3	P	SF	180000.00
2024	73	LOT PRICE 3	Q	SF	190000.00
2024	73	LOT PRICE 3	R	SF	205000.00
2024	73	LOT PRICE 3	S	SF	210000.00
2024	73	LOT PRICE 3	T	SF	215000.00
2024	73	LOT PRICE 3	U	SF	225000.00
2024	73	LOT PRICE 3	V	SF	240000.00
2024	73	LOT PRICE 3	W	SF	250000.00
2024	73	LOT PRICE 3	X	SF	275000.00
2024	81	INDUSTRIAL	A	AC	18375.00
2024	81	INDUSTRIAL	A	FF	40.00
2024	81	INDUSTRIAL	A	SF	0.20
2024	81	INDUSTRIAL	B	AC	7000.00
2024	81	INDUSTRIAL	B	FF	50.00
2024	81	INDUSTRIAL	B	SF	0.25
2024	81	INDUSTRIAL	C	AC	22925.00
2024	81	INDUSTRIAL	C	FF	60.00
2024	81	INDUSTRIAL	C	SF	0.30
2024	81	INDUSTRIAL	D	AC	26600.00
2024	81	INDUSTRIAL	D	FF	70.00
2024	81	INDUSTRIAL	D	SF	0.35
2024	81	INDUSTRIAL	E	AC	30450.00
2024	81	INDUSTRIAL	E	FF	80.00
2024	81	INDUSTRIAL	E	SF	0.40
2024	81	INDUSTRIAL	F	AC	22000.00
2024	81	INDUSTRIAL	F	FF	90.00
2024	81	INDUSTRIAL	F	SF	0.45
2024	81	INDUSTRIAL	G	AC	24500.00
2024	81	INDUSTRIAL	G	FF	100.00
2024	81	INDUSTRIAL	G	SF	0.50
2024	81	INDUSTRIAL	H	AC	54500.00
2024	81	INDUSTRIAL	H	FF	120.00
2024	81	INDUSTRIAL	H	SF	0.60
2024	81	INDUSTRIAL	I	AC	64000.00

2024	81	INDUSTRIAL	I	FF	140.00
2024	81	INDUSTRIAL	I	SF	0.70
2024	81	INDUSTRIAL	J	AC	60500.00
2024	81	INDUSTRIAL	J	FF	160.00
2024	81	INDUSTRIAL	J	SF	0.80
2024	81	INDUSTRIAL	K	AC	68500.00
2024	81	INDUSTRIAL	K	FF	180.00
2024	81	INDUSTRIAL	K	SF	0.90
2024	81	INDUSTRIAL	L	AC	48000.00
2024	81	INDUSTRIAL	L	FF	200.00
2024	81	INDUSTRIAL	L	SF	1.00
2024	81	INDUSTRIAL	M	AC	52000.00
2024	81	INDUSTRIAL	M	FF	225.00
2024	81	INDUSTRIAL	M	SF	1.13
2024	81	INDUSTRIAL	N	AC	58000.00
2024	81	INDUSTRIAL	N	FF	250.00
2024	81	INDUSTRIAL	N	SF	1.25
2024	81	INDUSTRIAL	O	AC	60000.00
2024	81	INDUSTRIAL	O	FF	275.00
2024	81	INDUSTRIAL	O	SF	1.38
2024	81	INDUSTRIAL	P	AC	38500.00
2024	81	INDUSTRIAL	P	FF	300.00
2024	81	INDUSTRIAL	P	SF	1.50
2024	81	INDUSTRIAL	Q	AC	12500.00
2024	81	INDUSTRIAL	Q	FF	450.00
2024	81	INDUSTRIAL	Q	SF	2.50
2024	81	INDUSTRIAL	R	AC	132500.00
2024	81	INDUSTRIAL	R	FF	475.00
2024	81	INDUSTRIAL	R	SF	2.75
2024	81	INDUSTRIAL	S	AC	46500.00
2024	81	INDUSTRIAL	S	FF	375.00
2024	81	INDUSTRIAL	S	SF	1.88
2024	81	INDUSTRIAL	T	AC	45000.00
2024	81	INDUSTRIAL	T	FF	400.00
2024	81	INDUSTRIAL	T	SF	2.00
2024	81	INDUSTRIAL	U	AC	56000.00
2024	81	INDUSTRIAL	U	FF	425.00
2024	81	INDUSTRIAL	U	SF	2.13
2024	81	INDUSTRIAL	V	AC	98000.00
2024	81	INDUSTRIAL	V	FF	450.00
2024	81	INDUSTRIAL	V	SF	2.25
2024	81	INDUSTRIAL	W	AC	103400.00
2024	81	INDUSTRIAL	W	FF	475.00
2024	81	INDUSTRIAL	W	SF	2.38
2024	81	INDUSTRIAL	X	AC	50000.00
2024	81	INDUSTRIAL	X	FF	500.00
2024	81	INDUSTRIAL	X	SF	2.50

2024	82	INDUSTRIAL	A	AC	114300.00
2024	82	INDUSTRIAL	A	FF	525.00
2024	82	INDUSTRIAL	A	SF	2.63
2024	82	INDUSTRIAL	B	AC	119800.00
2024	82	INDUSTRIAL	B	FF	550.00
2024	82	INDUSTRIAL	B	SF	2.75
2024	82	INDUSTRIAL	C	AC	125200.00
2024	82	INDUSTRIAL	C	FF	575.00
2024	82	INDUSTRIAL	C	SF	2.88
2024	82	INDUSTRIAL	D	AC	130700.00
2024	82	INDUSTRIAL	D	FF	600.00
2024	82	INDUSTRIAL	D	SF	3.00
2024	82	INDUSTRIAL	E	AC	136100.00
2024	82	INDUSTRIAL	E	FF	625.00
2024	82	INDUSTRIAL	E	SF	3.13
2024	82	INDUSTRIAL	F	AC	141600.00
2024	82	INDUSTRIAL	F	FF	650.00
2024	82	INDUSTRIAL	F	SF	3.25
2024	82	INDUSTRIAL	G	AC	147000.00
2024	82	INDUSTRIAL	G	FF	675.00
2024	82	INDUSTRIAL	G	SF	3.38
2024	82	INDUSTRIAL	H	AC	152500.00
2024	82	INDUSTRIAL	H	FF	700.00
2024	82	INDUSTRIAL	H	SF	3.50
2024	82	INDUSTRIAL	I	AC	157900.00
2024	82	INDUSTRIAL	I	FF	725.00
2024	82	INDUSTRIAL	I	SF	3.63
2024	82	INDUSTRIAL	J	AC	163400.00
2024	82	INDUSTRIAL	J	FF	750.00
2024	82	INDUSTRIAL	J	SF	3.75
2024	82	INDUSTRIAL	K	AC	168800.00
2024	82	INDUSTRIAL	K	FF	775.00
2024	82	INDUSTRIAL	K	SF	3.88
2024	82	INDUSTRIAL	L	AC	174200.00
2024	82	INDUSTRIAL	L	FF	800.00
2024	82	INDUSTRIAL	L	SF	4.00
2024	82	INDUSTRIAL	M	AC	179700.00
2024	82	INDUSTRIAL	M	FF	825.00
2024	82	INDUSTRIAL	M	SF	4.13
2024	82	INDUSTRIAL	N	AC	185100.00
2024	82	INDUSTRIAL	N	FF	850.00
2024	82	INDUSTRIAL	N	SF	4.25
2024	82	INDUSTRIAL	O	AC	190600.00
2024	82	INDUSTRIAL	O	FF	875.00
2024	82	INDUSTRIAL	O	SF	4.38
2024	82	INDUSTRIAL	P	AC	196000.00
2024	82	INDUSTRIAL	P	FF	900.00

2024	82	INDUSTRIAL	P	SF	4.50
2024	82	INDUSTRIAL	Q	AC	206900.00
2024	82	INDUSTRIAL	Q	FF	950.00
2024	82	INDUSTRIAL	Q	SF	4.75
2024	82	INDUSTRIAL	R	AC	217800.00
2024	82	INDUSTRIAL	R	FF	1000.00
2024	82	INDUSTRIAL	R	SF	5.00
2024	82	INDUSTRIAL	S	AC	239600.00
2024	82	INDUSTRIAL	S	FF	1100.00
2024	82	INDUSTRIAL	S	SF	5.50
2024	82	INDUSTRIAL	T	AC	261400.00
2024	82	INDUSTRIAL	T	FF	1200.00
2024	82	INDUSTRIAL	T	SF	6.00
2024	82	INDUSTRIAL	U	AC	283100.00
2024	82	INDUSTRIAL	U	FF	1300.00
2024	82	INDUSTRIAL	U	SF	6.50
2024	82	INDUSTRIAL	V	AC	304900.00
2024	82	INDUSTRIAL	V	FF	1400.00
2024	82	INDUSTRIAL	V	SF	7.00
2024	82	INDUSTRIAL	W	AC	326700.00
2024	82	INDUSTRIAL	W	FF	1500.00
2024	82	INDUSTRIAL	W	SF	7.50
2024	82	INDUSTRIAL	X	AC	348500.00
2024	82	INDUSTRIAL	X	FF	1600.00
2024	82	INDUSTRIAL	X	SF	8.00
2024	9	WASTE	A	AC	500.00
2024	9	WASTE	B	AC	500.00
2024	9	WASTE	C	AC	500.00
2024	9	WASTE	D	AC	500.00
2024	9	WASTE	E	AC	500.00
2024	9	WASTE	F	AC	500.00
2024	9	WASTE	G	AC	500.00
2024	9	WASTE	H	AC	500.00
2024	9	WASTE	I	AC	500.00
2024	9	WASTE	J	AC	500.00
2024	9	WASTE	K	AC	500.00
2024	9	WASTE	L	AC	500.00
2024	9	WASTE	M	AC	500.00
2024	9	WASTE	N	AC	500.00
2024	9	WASTE	O	AC	500.00
2024	9	WASTE	P	AC	500.00
2024	9	WASTE	Q	AC	500.00
2024	9	WASTE	R	AC	500.00
2024	9	WASTE	S	AC	500.00
2024	9	WASTE	T	AC	500.00
2024	9	WASTE	U	AC	500.00
2024	9	WASTE	V	AC	500.00

2024	9	WASTE	W	AC	500.00
2024	9	WASTE	X	AC	500.00
2024	91	MIXED 1	A	AC	2050.00
2024	91	MIXED 1	B	AC	2300.00
2024	91	MIXED 1	C	AC	2550.00
2024	91	MIXED 1	D	AC	2800.00
2024	91	MIXED 1	E	AC	3050.00
2024	91	MIXED 1	F	AC	5200.00
2024	91	MIXED 1	G	AC	5600.00
2024	91	MIXED 1	H	AC	3800.00
2024	91	MIXED 1	I	AC	4050.00
2024	91	MIXED 1	J	AC	4300.00
2024	91	MIXED 1	K	AC	5550.00
2024	91	MIXED 1	L	AC	5500.00
2024	91	MIXED 1	M	AC	8000.00
2024	91	MIXED 1	N	AC	6800.00
2024	91	MIXED 1	O	AC	7050.00
2024	91	MIXED 1	P	AC	7300.00
2024	91	MIXED 1	Q	AC	6200.00
2024	91	MIXED 1	R	AC	8100.00
2024	91	MIXED 1	S	AC	7000.00
2024	91	MIXED 1	T	AC	14000.00
2024	91	MIXED 1	U	AC	9200.00
2024	91	MIXED 1	V	AC	9000.00
2024	91	MIXED 1	W	AC	9500.00
2024	91	MIXED 1	X	AC	14200.00
2024	92	MIXED 2	A	AC	11500.00
2024	92	MIXED 2	B	AC	12300.00
2024	92	MIXED 2	C	AC	11500.00
2024	92	MIXED 2	D	AC	15500.00
2024	92	MIXED 2	E	AC	14400.00
2024	92	MIXED 2	F	AC	15000.00
2024	92	MIXED 2	G	AC	15800.00
2024	92	MIXED 2	H	AC	18000.00
2024	92	MIXED 2	I	AC	15000.00
2024	92	MIXED 2	J	AC	17000.00
2024	92	MIXED 2	K	AC	18000.00
2024	92	MIXED 2	L	AC	18500.00
2024	92	MIXED 2	M	AC	26200.00
2024	92	MIXED 2	N	AC	19000.00
2024	92	MIXED 2	O	AC	28000.00
2024	92	MIXED 2	P	AC	22000.00
2024	92	MIXED 2	Q	AC	21000.00
2024	92	MIXED 2	R	AC	19450.00
2024	92	MIXED 2	S	AC	31600.00
2024	92	MIXED 2	T	AC	32500.00
2024	92	MIXED 2	U	AC	27000.00

2024	92	MIXED 2	V	AC	22000.00
2024	92	MIXED 2	W	AC	22325.00
2024	92	MIXED 2	X	AC	28500.00

PRESENT-USE VALUE SCHEDULES

AGRICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
136	61.80	42.10	27.35

AGRICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
136	\$950	\$645	\$420

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Agricultural Schedule.

* As required by statute, agricultural values cannot exceed \$1,200.

HORTICULTURAL SCHEDULE

All horticultural crops requiring more than one growing season between planting or setting out and harvest, such as Christmas trees, ornamental shrubs and nursery stock, apple and peach orchards, grapes, blueberries, strawberries, sod and other similar horticultural crops should be classified as horticulture regardless of location in the state.

HORTICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
136	89.20	58.05	40.15

HORTICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
136	\$1,370	\$890	\$615

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Horticultural Schedule.

FORESTLAND NET PRESENT VALUES

MLRA	Class I	Class II	Class III	Class IV	Class V
136	\$37.70	\$25.36	\$23.21	\$16.14	\$11.97

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
136	\$415	\$280	\$260	\$180	\$135

--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.

CLASS SPECIFICATIONS

CLASS SPECIFICATIONS

SUPERIOR SPECIAL DWELLINGS/MANSIONS

Dwellings generally have an outstanding architectural style and design constructed with the finest quality materials and workmanship throughout; superior quality interior finish with extensive built-in features; deluxe heating system and high-grade lighting and plumbing fixtures. Architect designed and supervised homes generally fall into this grade classification with superior and special type homes.

FOUNDATION – 10" TO 12" masonry walls, waterproofed; heavy concrete footings, drain tile.

EXTERIOR WALLS – Shake shingles, $\frac{3}{4}$ " to 1" beveled wood siding stucco and lath, or high quality aluminum siding, face brick or native stone; 1" D&M.N. or $\frac{3}{4}$ " to 1" plywood sheathing; 1" & $\frac{3}{4}$ " wood doors and windows, weather-stripped; 3 coats lead and oil painting.

GROUND SLAB – 4" to 6" concrete on gravel base.

STRUCTURAL FLOORS – 1" D&M.N. or $\frac{5}{8}$ " to $\frac{3}{4}$ " plywood supplier on 2" x 12" wood joists 12" to 16" Oct. steel beams and column supports.

ROOF – Multi-gable, hipped or gambrel design with stained wood, slate tile or heavy asphalt shingles, 1" D&M.N. or $\frac{5}{8}$ " to $\frac{3}{4}$ " plywood sheathing, 2" x 8" to 2" x 10" wood rafters or 2" x 6" to 2" x 8" wood trussed 16" Oct.; insulation; high grade boxed cornice, copper flashing, gutters and conductors.

INTERIOR FINISH – Select hard wood flooring or equally high quality carpeting with vinyl tiled kitchen; lath and three coats plaster or laminated dry wall finish in ornamental décor with high grade wall covering; hardwood floors, trim and cabinets with high quality finish; ceramic tiled bathroom formica vanity tops.

ELECTRIC – Ample service, wiring in conduit pipe, abundant outlets and high-grade fixtures throughout.

*HEATING – Central forced warm air, steam, vapor, hot water or radiant (or equal) automatic fired system with zoned thermostatic controls.

*PLUMBING – High-grade vitreous fixtures, kitchen sink, water heater and laundry tubs.

*In modern homes today plumbing and heating are standard features, but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

CLASS A DWELLING

Dwellings having quality architectural style and design are characterized by the high quality of workmanship, finishes, and appointments with considerable attention given to detail. Although residences at this quality level are inclusive of high quality material and workmanship, and are somewhat unique in their design, these costs do not represent the highest cost in residential construction.

FOUNDATION – 10” average masonry walls, waterproof; concrete footing, drain tile.

EXTERIOR WALL – Fenestration is well designed with high quality sash. Custom ornamentation and trim is used. Best brick, cut stone, half-timber, etc.

GROUND SLAB – 4” TO 6” concrete on gravel base.

STRUCTURAL FLOORS – 1” D&M or 5/8” to 3/4” plywood subfloor on 2” x 12” wood joist 12” to 16” O.C. steel beams and column supports.

ROOF – Heavy wood rafters and sheathing. Clay tile or slate cover. Roof slope averages 6 in 12. Large eaves with high quality gutters and downspouts.

INTERIOR FINISH – High quality carpet or hardwood, parquet or plank, terrazzo, or best vinyl sheet or ceramic or quarry tile floor coverings are used. Walls are taped and painted dry wall with high-grade paper or vinyl wall covering, hardwood paneling or ceramic tile. Kitchen and baths have enamel painted walls and ceilings. High quality Pullman or vanity cabinets in bath and laminated plastic counter tops and splash. Spacious walk-in closets or wardrobes with built-in features. Large linen storage closets and pantry are fully shelved.

ELECTRICAL – Many well-positioned outlets. High quality fixtures throughout. Large luminous fixtures in kitchen, bath, and dressing areas.

*HEATING – Central forced warm air, steam vapor, hot water, or radiant (or equal) automatic fired system with zoned thermostatic controls.

*PLUMBING – High-grade fixtures, kitchen sink. Water heater and laundry tubs.

*In modern homes today plumbing and heating are standard features but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

GRADE B DWELLINGS

Architecturally attractive dwellings constructed with good quality materials and workmanship throughout; high quality interior finish with abundant built-in features; custom heating system and very good lighting and plumbing fixtures. Custom-built homes generally fall into this grade classification.

FOUNDATION – 8" TO 10" concrete block (or equal) walls, concrete footings, and drain tile.

EXTERIOR WALLS – 5/8" beveled wood, stucco, wood shingles, or siding, face brick or stone veneer; 1" D&M or 1/2" plywood or 25/32" insulation board sheathing; 2" x 4" wood studs 16" O.C.; batt insulation; 1-3/4" wood doors and 1-3/8" double hung or casement windows; two coats lead and oil painting.

GROUND SLAB – 4" concrete on gravel base.

STRUCTURAL FLOORS – 5/8" plywood (or equal) subfloor on 2" x 10" wood joist 16" O.C. laminated or steel beam and pipe column supports.

ROOF – Gable, hipped or gambrel type; wood, slate, asbestos, or heavy asphalt shingles; 1" D&M or 5/8" plywood sheathing, 2" x 6" rafters 16" O.C.; insulation, plain cornice, and galvanized flashing, gutters and conductors.

INTERIOR FINISH – 1" select oak, sanded and varnished flooring or good quality carpeting and kitchen tiling; metal lath and plaster or 5/8" dry wall finish with paint or good grade cover up; hardwood or good quality kitchen cabinets; tiled bathrooms, with formica vanity top.

ELECTRIC – Ample service, BX or non-metallic cable wiring, abundant outlets and good grade fixtures throughout.

*HEATING – Central forced warm, steam, vapor, hot water or radiant (or equal) automatic fired system with thermostatic controls.

*PLUMBING – Good grade fixtures, kitchen sink, water heater and laundry.

*In modern homes today plumbing and heating are standard features but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

GRADE C DWELLINGS

Moderately attractive dwellings constructed with average quality materials and workmanship throughout; minimal to moderate architectural treatment; average quality interior finish with adequate built-in features; minimal code, standard grade mechanical features and fixtures. Typical modern day subdivision homes, where in a limited number of pre-designed models and feature the developer offers options, as well as multi-family residential complexes generally, fall into this grade of classification.

FOUNDATION – 8” to 10” concrete block (or equal) walls, concrete footings, and drain tile.

EXTERIOR WALLS – 5/8” beveled wood, stucco, wood shingles, composition board, or standard grade aluminum siding, face brick or split rock veneer; 1” D&M or ½” plywood or insulation board sheathing; 2” x 4” wood studs 16” O.C.; batt insulation; 1-3/4” wood doors and 1-3/8” double hung (or equal) windows; two coats lead and oil painting.

GROUND SLAB – 4” concrete on gravel base.

STRUCTURAL FLOORS – 1” wood subfloor or ½” plywood (or equal) subfloor on 2” x 8” wood joists 16” O.C.; wood or steel beam and column supports.

ROOF – Gable, hipped, or gambrel type; asbestos or asphalt; 1” wood or ½” plywood sheathing; 2” x 6” rafters or trusses 24” O.C.; plain cornice; galvanized metal flashing, gutters, and conductors.

INTERIOR FINISH – Average quality carpeting (or comparable wood flooring) and kitchen tiling; rock lath and plaster or ½” dry wall finish with paint or standard grade wall covering; pine doors and trim throughout and average quality cabinets and built-ins.

ELECTRIC – Standard coal service, non-metallic cable wiring, adequate outlets and average grade fixtures throughout.

*HEATING – Central forced air, steam, vapor, hot water, or radiant (or equal) automatic fired system with surrealist control.

*PLUMBING – Average grade fixtures, kitchen sink, water heater and laundry tubs.

*In modern homes today plumbing and heating are standard features but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

GRADE D DWELLINGS

Dwellings constructed with economy quality materials and fair workmanship throughout; void of architectural treatment; cheap quality interior finish with minimal built-in features; minimum code, standard grade mechanical features and fixtures. Typical low-cost tract-type housing characterized by homogeneous styling and designed to meet minimal building codes generally falls into this grade classification.

FOUNDATION – 8” concrete block walls, concrete footings.

EXTERIOR WALLS – ½” beveled or comparable wood, asbestos or aluminum siding, or 4” brick veneer; ½” insulation board; 2” x 4” studs 16” O.C.; 1-3/8” wood doors and double hung wood sash (or equal windows). Two coats exterior painting.

GROUND SLAB – 3” to 4” concrete on compact earth.

STRUCTURAL FLOORS – 2” X 8” wood joist 16” O.C.; wood beam grider and column supports. Attic floor and stairs not included in base price.

ROOF – Gable type; asphalt shingles; 3/8” plywood sheathing; 2” x 4” rafters 24” O.C.; wood cornice, and galvanized metal gutters and conductors.

INTERIOR FINISH – 1” D&M softwood tile, or comparable flooring; 3/8” dry wall finish; pine floors and trim throughout; low cost kitchen cabinets.

ELECTRIC – Minimum service, non-metallic wiring, scarcity of outlets, and low cost fixtures.

*HEATING – Central warm air system (or equal).

*PLUMBING – Low costs fixtures, galvanized iron piping, kitchen sink and water heater.

*In modern homes today plumbing and heating are standard features but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

CLASS SPECIFICATIONS

GRADE E DWELLINGS

Dwellings constructed with a very cheap grade of materials, usually “culls” and “seconds” and very poor-quality workmanship resulting from unskilled, inexperienced, “do-it-yourself” type labor. Minimal code, low grade mechanical features and fixtures.

FOUNDATION – 8” concrete block walls or piers, concrete footings.

EXTERIOR WALLS – Drop siding or beveled wood siding without sheathing, or asphalt siding or composition roll siding on ½” insulation board sheathing, 2” x 4” studs 24” O.C., 1-3/8” wood doors and windows, painted exterior.

GROUND SLAB – 2” to 3” concrete on compact earth.

STRUCTURAL FLOORS – 2” x 6” wood joist 16” O.C. to 2” x 8” wood joist 20” O.C., wood beam and column support.

ROOF – Low gable or shed type; roll roofing or cheap asphalt shingles or metal; plywood sheathing; 2” x 4” wood rafters 24” O.C., no cornice, gutters, or conductors.

INTERIOR FINISH – Softwood or asphalt tile flooring; painted plasterboard finish; cheap pine doors and trim, and cheap kitchen cabinets.

ELECTRIC – Poor service, non-metallic wiring, scant outlets and cheap fixtures.

*HEATING – Warm air system (or equal).

*PLUMBING – Cheap fixtures, poor quality piping, kitchen sink and water heater.

*In modern homes today plumbing and heating are standard features but due to the wide variety of types used, it is necessary to add for each at a rate representative of its value.

MANSION



MANSION



GRADE A



GRADE A



GRADE B



GRADE B



GRADE C



GRADE C



GRADE D



GRADE D



GRADE E



GRADE E



STRUCTURAL CLASS RATES

STUCTURAL CLASSES – These are our classes both Commercial and Residential, which are found throughout the county.

- SCLS – 01 – Single Family
- SCLS – 02 – Two Family/Duplex
- SCLS – 03 – Multi Family
- SCLS – 04 – Town House
- SCLS – 05 – Garden Apartments
- SCLS – 06 – Walk Up Apartments
- SCLS – 07 – Concrete Paving
- SCLS – 08 – Bank (Central Office)
- SCLS – 09 – Fast Food Restaurant
- SCLS – 10 – Restaurant Lounge
- SCLS – 11 – Motel (Outside Room Entry)
- SCLS – 12 – Auditorium
- SCLS – 13 – Barber/Beauty Shop
- SCLS – 14 – Car Wash (Manual)
- SCLS – 15 – Auto Service Center-Mini Lube
- SCLS – 16 – Automotive Showroom
- SCLS – 17 – Bowling Alley
- SCLS – 18 – Country Club
- SCLS – 19 – Commercial Downtown
- SCLS – 20 – Industrial Research & Engineering
- SCLS – 21 – Cottage
- SCLS – 22 – Office
- SCLS – 23 – Car Wash (Automatic)
- SCLS – 24 – Medical Office
- SCLS – 25 – Fraternal Building
- SCLS – 26 – Service Garage (Dealership, chain)
- SCLS – 27 – Branch Bank
- SCLS – 28 – Retail Store
- SCLS – 29 – Shop/Garage
- SCLS – 30 – Commercial Feed Mill
- SCLS – 31 – Convenience Store (Basic, older)
- SCLS – 32 – Discount Store
- SCLS – 33 – Super Market
- SCLS – 34 – Commercial
- SCLS – 35 – Mini-Warehouse
- SCLS – 36 – Neighborhood Shopping Center
- SCLS – 37 – Warehouse
- SCLS – 38 – Warehouse Transit
- SCLS – 39 – Warehouse Distribution
- SCLS – 40 – Warehouse Tobacco
- SCLS – 41 – Veterinary Hospital
- SCLS – 42 – Post Office
- SCLS – 43 – Solarium
- SCLS – 44 – Clubhouse
- SCLS – 45 – Church
- SCLS – 46 – Office (Low cost)
- SCLS – 47 – Fire Station
- SCLS – 48 – Gymnasium
- SCLS – 49 – Hospital
- SCLS – 50 – Library
- SCLS – 51 – Service Station

SCLS – 52 – Government Building
SCLS – 53 – Nursing Home
SCLS – 54 – Police Station
SCLS – 55 – Rest Home
SCLS – 56 – School
SCLS – 57 – Theater
SCLS – 58 – Light Industrial
SCLS – 59 – Medium Industrial
SCLS – 60 – Heavy Industrial
SCLS – 61 – Hotel
SCLS – 62 – Prison
SCLS – 63 – Industrial Office-High Tech
SCLS – 64 – Bottling Plant
SCLS – 65 – Chemical Plant
SCLS – 66 – Convenience Store W/Fast Food
SCLS – 67 – DWMH (Double Wide Mobile Home)
SCLS – 68 – Mansion
SCLS – 69 – Laundromat
SCLS – 70 – Skating Rink
SCLS – 71 – SWMH (Single Wide Mobile Home)
SCLS – 72 – Rural Retail
SCLS – 73 – Stable
SCLS – 74 – Mortuaries
SCLS – 75 – Manufactured House/Leasehold
SCLS – 76 – Unfinished Area

NON HEATED AREA ADDITIONS OR DETACHED

SCLS – 77 – Attached Unfinished Garage
SCLS – 78 – Attached Finished Garage
SCLS – 79 – Patio
SCLS – 80 – Porch
SCLS – 81 – Enclosed Porch
SCLS – 82 – Carport
SCLS – 83 – Canopy
SCLS – 84 – Screen Porch
SCLS – 85 – Stoop
SCLS – 86 – Utility Room
SCLS – 87 – Sunroom
SCLS – 88 – Deck
SCLS – 89 – Open Masonry Porch
SCLS – 90 – Covered Loading Platform
SCLS – 91 – Open Loading Platform
SCLS – 92 – Mezzanine
SCLS – 93 – Overhang
SCLS – 94 – Shelter
SCLS – 95 – Drive Thru
SCLS – 96 – Cold Storage
SCLS – 97 – Service Station Canopy
SCLS – 98 – Colonial Porch
SCLS – 99 – Lumber Storage Shed

ALL RATES PRINTED STRAIGHT OUT OF SYSTEM



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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 01 - 01 - SNG FAML

[Continue](#)

GRADE	AREA	PRICE	
A	800.00	215.64	
A	1000.00	211.41	
A	1200.00	207.27	
A	1500.00	203.12	
A	1800.00	199.06	
A	2100.00	195.08	
A	2600.00	191.18	
A	4000.00	187.35	
B	800.00	175.32	
B	1000.00	171.88	
B	1200.00	168.51	
B	1500.00	165.14	
B	1800.00	161.84	
B	2100.00	158.60	
B	2600.00	155.43	
B	4000.00	152.32	
C	800.00	142.53	
C	1000.00	139.74	
C	1200.00	137.00	
C	1500.00	134.26	
C	1800.00	131.57	
C	2100.00	128.94	
C	2600.00	126.36	
C	4000.00	123.84	
D	800.00	106.90	

GRADE	AREA	PRICE	
D	1000.00	104.81	
D	1200.00	102.75	
D	1500.00	100.70	
D	1800.00	98.68	
D	2100.00	96.71	
D	2600.00	94.77	
D	4000.00	92.88	
E	800.00	70.55	
E	1000.00	69.17	
E	1200.00	67.82	
E	1500.00	66.46	
E	1800.00	65.13	
E	2100.00	63.83	
E	2600.00	62.55	
E	4000.00	61.30	

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Admin

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Appeals

Reports



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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	400.00	215.64	
A	1000.00	211.41	
A	1500.00	207.27	
A	2500.00	203.12	
A	3000.00	199.06	
A	3500.00	195.08	
A	4000.00	191.18	
B	400.00	175.32	
B	1000.00	171.88	
B	1500.00	168.51	
B	2500.00	165.14	
B	3000.00	161.84	
B	3500.00	158.60	
B	4000.00	155.43	
C	400.00	142.53	
C	1000.00	139.74	
C	1500.00	137.00	
C	2500.00	134.26	
C	3000.00	131.57	
C	3500.00	128.94	
C	4000.00	126.36	
D	400.00	106.90	
D	1000.00	104.81	

GRADE	AREA	PRICE	
D	3000.00	98.68	
D	3500.00	96.71	
D	4000.00	94.77	
E	400.00	70.55	
E	1000.00	69.17	
E	1500.00	67.82	
E	2500.00	66.46	
E	3000.00	65.13	
E	3500.00	63.83	
E	4000.00	62.55	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 03 - 03 - MUL FAML



[Continue](#)

GRADE	AREA	PRICE	
A	400.00	215.64	
A	1000.00	211.41	
A	1500.00	207.27	
A	2000.00	203.12	
A	2500.00	199.06	
A	3000.00	195.08	
A	3500.00	191.18	
A	4000.00	187.35	
B	400.00	175.32	
B	1000.00	171.88	
B	1500.00	168.51	
B	2000.00	165.14	
B	2500.00	161.84	
B	3000.00	158.60	
B	3500.00	155.43	
B	4000.00	152.32	
C	400.00	142.53	
C	1000.00	139.74	
C	1500.00	137.00	
C	2000.00	134.26	
C	2500.00	131.57	
C	3000.00	128.94	
C	3500.00	126.36	
C	4000.00	123.84	
D	400.00	106.90	

GRADE	AREA	PRICE	
D	1000.00	104.81	
D	1500.00	102.75	
D	2000.00	100.70	
D	2500.00	98.68	
D	3000.00	96.71	
D	3500.00	94.77	
D	4000.00	92.88	
E	400.00	70.55	
E	1000.00	69.17	
E	1500.00	67.82	
E	2000.00	66.46	
E	2500.00	65.13	
E	3000.00	63.83	
E	3500.00	62.55	
E	4000.00	61.30	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▾	400.00	215.64	
A ▾	1000.00	211.41	
A ▾	1500.00	207.27	
A ▾	2000.00	203.12	
A ▾	2500.00	199.06	
A ▾	3000.00	195.08	
A ▾	3500.00	191.18	
A ▾	4000.00	187.35	
B ▾	400.00	175.32	
B ▾	1000.00	171.88	
B ▾	1500.00	168.51	
B ▾	2000.00	165.14	
B ▾	2500.00	161.84	
B ▾	3000.00	158.60	
B ▾	3500.00	155.43	
B ▾	4000.00	152.32	
C ▾	400.00	142.53	
C ▾	1000.00	139.74	
C ▾	1500.00	137.00	
C ▾	2000.00	134.26	
C ▾	2500.00	131.57	
C ▾	3000.00	128.94	
C ▾	3500.00	126.36	
C ▾	4000.00	123.84	
D ▾	400.00	106.90	

GRADE	AREA	PRICE	
D ▾	1000.00	104.81	
D ▾	1500.00	102.75	
D ▾	2000.00	100.70	
D ▾	2500.00	98.68	
D ▾	3000.00	96.71	
D ▾	3500.00	94.77	
D ▾	4000.00	92.88	
E ▾	400.00	70.55	
E ▾	1000.00	69.17	
E ▾	1500.00	67.82	
E ▾	2000.00	66.46	
E ▾	2500.00	65.13	
E ▾	3000.00	63.83	
E ▾	3500.00	62.55	
E ▾	4000.00	61.30	
▾			

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	700.00	215.64	
A	1000.00	511.41	
A	1500.00	207.27	
A	2500.00	203.12	
A	3000.00	199.06	
A	3500.00	195.08	
A	4000.00	191.18	
B	700.00	175.32	
B	1000.00	171.88	
B	1500.00	168.51	
B	2500.00	165.14	
B	3000.00	161.84	
B	3500.00	158.60	
B	4000.00	155.43	
C	700.00	142.53	
C	1000.00	139.74	
C	1500.00	137.00	
C	2500.00	134.26	
C	3000.00	131.57	
C	3500.00	128.94	
C	4000.00	126.36	
D	700.00	106.90	
D	1000.00	104.81	
D	1500.00	102.75	
D	2500.00	100.70	

GRADE	AREA	PRICE	
D	3000.00	98.68	
D	3500.00	96.71	
D	4000.00	94.77	
E	700.00	70.55	
E	1000.00	69.17	
E	1500.00	67.82	
E	2500.00	66.46	
E	3000.00	65.13	
E	3500.00	63.83	
E	4000.00	52.55	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	700.00	215.64	
A	1000.00	211.41	
A	1500.00	207.27	
A	2500.00	203.12	
A	3000.00	199.06	
A	3500.00	195.08	
A	4000.00	191.18	
B	700.00	175.32	
B	1000.00	171.88	
B	1500.00	168.51	
B	2500.00	165.14	
B	3000.00	161.84	
B	3500.00	158.60	
B	4000.00	155.43	
C	700.00	142.53	
C	1000.00	139.74	
C	1500.00	137.00	
C	2500.00	134.26	
C	3000.00	131.57	
C	3500.00	128.94	
C	4000.00	126.36	
D	700.00	106.90	
D	1000.00	104.81	
D	1500.00	102.75	
D	2500.00	100.70	

GRADE	AREA	PRICE	
D	3000.00	98.68	
D	3500.00	96.71	
D	4000.00	94.77	
E	700.00	70.55	
E	1000.00	69.17	
E	1500.00	67.82	
E	2500.00	66.46	
E	3000.00	65.13	
E	3500.00	63.83	
E	4000.00	62.55	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	100.00	5.46	
A	1000.00	5.20	
A	2500.00	5.15	
A	5000.00	5.10	
A	7500.00	5.04	
A	10000.00	4.94	
A	15000.00	4.85	
A	25000.00	4.62	
B	100.00	4.83	
B	1000.00	4.60	
B	2500.00	4.55	
B	5000.00	4.51	
B	7500.00	4.46	
B	10000.00	4.37	
B	15000.00	4.29	
B	25000.00	4.08	
C	100.00	4.20	
C	1000.00	4.00	
C	2500.00	3.96	
C	5000.00	3.92	
C	7500.00	3.88	
C	10000.00	3.80	
C	15000.00	3.73	
C	25000.00	3.55	
D	100.00	3.15	

GRADE	AREA	PRICE	
D	1000.00	3.00	
D	2500.00	2.97	
D	5000.00	2.94	
D	7500.00	2.91	
D	10000.00	2.85	
D	15000.00	2.80	
D	25000.00	2.66	
E	100.00	2.10	
E	1000.00	2.00	
E	2500.00	1.98	
E	5000.00	1.96	
E	7500.00	1.94	
E	10000.00	1.90	
E	15000.00	1.86	
E	25000.00	1.78	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2500.00"/>	<input type="text" value="370.09"/>	
<input type="text" value="A"/>	<input type="text" value="25000.00"/>	<input type="text" value="333.08"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="308.40"/>	
<input type="text" value="B"/>	<input type="text" value="25000.00"/>	<input type="text" value="277.56"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="246.73"/>	
<input type="text" value="C"/>	<input type="text" value="25000.00"/>	<input type="text" value="222.05"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="185.08"/>	
<input type="text" value="D"/>	<input type="text" value="25000.00"/>	<input type="text" value="166.54"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="123.36"/>	
<input type="text" value="E"/>	<input type="text" value="25000.00"/>	<input type="text" value="111.03"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="400.59"/>	
<input type="text" value="A"/>	<input type="text" value="4000.00"/>	<input type="text" value="339.34"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="338.27"/>	
<input type="text" value="B"/>	<input type="text" value="4000.00"/>	<input type="text" value="282.77"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="270.61"/>	
<input type="text" value="C"/>	<input type="text" value="4000.00"/>	<input type="text" value="226.22"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="202.96"/>	
<input type="text" value="D"/>	<input type="text" value="4000.00"/>	<input type="text" value="169.67"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="135.32"/>	
<input type="text" value="E"/>	<input type="text" value="4000.00"/>	<input type="text" value="113.12"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Granville County, NC ec [\(Sign Out\)](#)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="1000.00"/>	<input type="text" value="313.96"/>	
A ▼	<input type="text" value="8000.00"/>	<input type="text" value="230.57"/>	
B ▼	<input type="text" value="1000.00"/>	<input type="text" value="261.63"/>	
B ▼	<input type="text" value="8000.00"/>	<input type="text" value="192.15"/>	
C ▼	<input type="text" value="1000.00"/>	<input type="text" value="209.30"/>	
C ▼	<input type="text" value="8000.00"/>	<input type="text" value="153.71"/>	
D ▼	<input type="text" value="1000.00"/>	<input type="text" value="156.98"/>	
D ▼	<input type="text" value="8000.00"/>	<input type="text" value="115.29"/>	
E ▼	<input type="text" value="1000.00"/>	<input type="text" value="109.75"/>	
E ▼	<input type="text" value="8000.00"/>	<input type="text" value="76.86"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="2000.00"/>	<input type="text" value="183.10"/>	
A ▼	<input type="text" value="40000.00"/>	<input type="text" value="154.20"/>	
B ▼	<input type="text" value="2000.00"/>	<input type="text" value="152.58"/>	
B ▼	<input type="text" value="40000.00"/>	<input type="text" value="128.50"/>	
C ▼	<input type="text" value="2000.00"/>	<input type="text" value="122.06"/>	
C ▼	<input type="text" value="40000.00"/>	<input type="text" value="102.80"/>	
D ▼	<input type="text" value="2000.00"/>	<input type="text" value="91.54"/>	
D ▼	<input type="text" value="40000.00"/>	<input type="text" value="77.10"/>	
E ▼	<input type="text" value="2000.00"/>	<input type="text" value="61.04"/>	
E ▼	<input type="text" value="40000.00"/>	<input type="text" value="51.40"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 12 - 12 - AUDITORM



[Continue](#)

GRADE	AREA	PRICE	
A ▾	3000.00	300.70	
A ▾	10000.00	283.85	
B ▾	3000.00	250.58	
B ▾	10000.00	236.54	
C ▾	3000.00	200.46	
C ▾	10000.00	189.23	
D ▾	3000.00	150.42	
D ▾	10000.00	141.92	
E ▾	3000.00	100.23	
E ▾	10000.00	94.62	
▾			

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="500.00"/>	<input type="text" value="241.54"/>	
<input type="text" value="A"/>	<input type="text" value="4000.00"/>	<input type="text" value="157.95"/>	
<input type="text" value="B"/>	<input type="text" value="500.00"/>	<input type="text" value="201.28"/>	
<input type="text" value="B"/>	<input type="text" value="4000.00"/>	<input type="text" value="131.63"/>	
<input type="text" value="C"/>	<input type="text" value="500.00"/>	<input type="text" value="161.02"/>	
<input type="text" value="C"/>	<input type="text" value="4000.00"/>	<input type="text" value="105.30"/>	
<input type="text" value="D"/>	<input type="text" value="500.00"/>	<input type="text" value="120.77"/>	
<input type="text" value="D"/>	<input type="text" value="4000.00"/>	<input type="text" value="78.98"/>	
<input type="text" value="E"/>	<input type="text" value="500.00"/>	<input type="text" value="80.51"/>	
<input type="text" value="E"/>	<input type="text" value="4000.00"/>	<input type="text" value="52.65"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="600.00"/>	<input type="text" value="165.58"/>	
<input type="text" value="A"/>	<input type="text" value="3600.00"/>	<input type="text" value="132.86"/>	
<input type="text" value="B"/>	<input type="text" value="600.00"/>	<input type="text" value="138.06"/>	
<input type="text" value="B"/>	<input type="text" value="3600.00"/>	<input type="text" value="110.72"/>	
<input type="text" value="C"/>	<input type="text" value="600.00"/>	<input type="text" value="109.43"/>	
<input type="text" value="C"/>	<input type="text" value="3600.00"/>	<input type="text" value="88.57"/>	
<input type="text" value="D"/>	<input type="text" value="600.00"/>	<input type="text" value="82.84"/>	
<input type="text" value="D"/>	<input type="text" value="3600.00"/>	<input type="text" value="66.44"/>	
<input type="text" value="E"/>	<input type="text" value="600.00"/>	<input type="text" value="55.23"/>	
<input type="text" value="E"/>	<input type="text" value="3600.00"/>	<input type="text" value="44.29"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2000.00"/>	<input type="text" value="185.39"/>	
<input type="text" value="A"/>	<input type="text" value="18000.00"/>	<input type="text" value="143.31"/>	
<input type="text" value="B"/>	<input type="text" value="2000.00"/>	<input type="text" value="154.50"/>	
<input type="text" value="B"/>	<input type="text" value="18000.00"/>	<input type="text" value="119.43"/>	
<input type="text" value="C"/>	<input type="text" value="2000.00"/>	<input type="text" value="123.59"/>	
<input type="text" value="C"/>	<input type="text" value="18000.00"/>	<input type="text" value="95.54"/>	
<input type="text" value="D"/>	<input type="text" value="2000.00"/>	<input type="text" value="92.70"/>	
<input type="text" value="D"/>	<input type="text" value="18000.00"/>	<input type="text" value="71.66"/>	
<input type="text" value="E"/>	<input type="text" value="2000.00"/>	<input type="text" value="61.80"/>	
<input type="text" value="E"/>	<input type="text" value="18000.00"/>	<input type="text" value="47.77"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="262.31"/>	
<input type="text" value="A"/> ▼	<input type="text" value="6000.00"/>	<input type="text" value="200.45"/>	
<input type="text" value="B"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="218.58"/>	
<input type="text" value="B"/> ▼	<input type="text" value="6000.00"/>	<input type="text" value="167.17"/>	
<input type="text" value="C"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="174.87"/>	
<input type="text" value="C"/> ▼	<input type="text" value="6000.00"/>	<input type="text" value="133.73"/>	
<input type="text" value="D"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="131.15"/>	
<input type="text" value="D"/> ▼	<input type="text" value="6000.00"/>	<input type="text" value="100.30"/>	
<input type="text" value="E"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="87.44"/>	
<input type="text" value="E"/> ▼	<input type="text" value="6000.00"/>	<input type="text" value="66.87"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea: ▼

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="2000.00"/>	<input type="text" value="257.73"/>	
<input type="text" value="A"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="223.37"/>	
<input type="text" value="B"/> ▼	<input type="text" value="2000.00"/>	<input type="text" value="214.77"/>	
<input type="text" value="B"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="186.14"/>	
<input type="text" value="C"/> ▼	<input type="text" value="2000.00"/>	<input type="text" value="171.82"/>	
<input type="text" value="C"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="140.52"/>	
<input type="text" value="D"/> ▼	<input type="text" value="2000.00"/>	<input type="text" value="128.86"/>	
<input type="text" value="D"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="111.68"/>	
<input type="text" value="E"/> ▼	<input type="text" value="2000.00"/>	<input type="text" value="85.90"/>	
<input type="text" value="E"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="74.45"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="237.69"/>	
<input type="text" value="A"/>	<input type="text" value="12000.00"/>	<input type="text" value="169.00"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="198.07"/>	
<input type="text" value="B"/>	<input type="text" value="12000.00"/>	<input type="text" value="140.81"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="158.46"/>	
<input type="text" value="C"/>	<input type="text" value="12000.00"/>	<input type="text" value="112.66"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="118.85"/>	
<input type="text" value="D"/>	<input type="text" value="12000.00"/>	<input type="text" value="84.49"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="79.24"/>	
<input type="text" value="E"/>	<input type="text" value="12000.00"/>	<input type="text" value="68.29"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2000.00"/>	<input type="text" value="190.81"/>	
<input type="text" value="A"/>	<input type="text" value="20000.00"/>	<input type="text" value="150.72"/>	
<input type="text" value="B"/>	<input type="text" value="2000.00"/>	<input type="text" value="159.00"/>	
<input type="text" value="B"/>	<input type="text" value="20000.00"/>	<input type="text" value="125.60"/>	
<input type="text" value="C"/>	<input type="text" value="2000.00"/>	<input type="text" value="127.21"/>	
<input type="text" value="C"/>	<input type="text" value="20000.00"/>	<input type="text" value="100.49"/>	
<input type="text" value="D"/>	<input type="text" value="2000.00"/>	<input type="text" value="95.40"/>	
<input type="text" value="D"/>	<input type="text" value="20000.00"/>	<input type="text" value="75.36"/>	
<input type="text" value="E"/>	<input type="text" value="2000.00"/>	<input type="text" value="63.60"/>	
<input type="text" value="E"/>	<input type="text" value="20000.00"/>	<input type="text" value="50.24"/>	
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[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	400.00	128.30	
A ▼	600.00	126.97	
A ▼	800.00	124.49	
A ▼	1000.00	121.43	
A ▼	1200.00	119.63	
B ▼	400.00	103.46	
B ▼	600.00	102.39	
B ▼	800.00	100.40	
B ▼	1000.00	97.94	
B ▼	1200.00	96.48	
C ▼	400.00	85.51	
C ▼	600.00	84.63	
C ▼	800.00	82.98	
C ▼	1000.00	80.94	
C ▼	1200.00	79.73	
D ▼	400.00	68.41	
D ▼	600.00	67.69	
D ▼	800.00	66.39	
D ▼	1000.00	64.75	
D ▼	1200.00	63.78	
E ▼	400.00	54.72	
E ▼	600.00	54.16	
E ▼	800.00	53.11	
E ▼	1000.00	51.80	
E ▼	1200.00	51.03	



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="258.53"/>	
<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="209.49"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="215.44"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="174.58"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="172.35"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="139.66"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="129.26"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="104.74"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="86.18"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="69.82"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="600.00"/>	<input type="text" value="165.68"/>	
A ▼	<input type="text" value="3600.00"/>	<input type="text" value="132.86"/>	
B ▼	<input type="text" value="600.00"/>	<input type="text" value="138.06"/>	
B ▼	<input type="text" value="3600.00"/>	<input type="text" value="110.72"/>	
C ▼	<input type="text" value="600.00"/>	<input type="text" value="110.45"/>	
C ▼	<input type="text" value="3600.00"/>	<input type="text" value="88.57"/>	
D ▼	<input type="text" value="600.00"/>	<input type="text" value="82.84"/>	
D ▼	<input type="text" value="3600.00"/>	<input type="text" value="66.44"/>	
E ▼	<input type="text" value="600.00"/>	<input type="text" value="55.23"/>	
E ▼	<input type="text" value="3600.00"/>	<input type="text" value="44.29"/>	
▼	<input type="text"/>	<input type="text"/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="328.46"/>	
<input type="text" value="A"/>	<input type="text" value="18000.00"/>	<input type="text" value="257.66"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="273.71"/>	
<input type="text" value="B"/>	<input type="text" value="18000.00"/>	<input type="text" value="214.72"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="218.98"/>	
<input type="text" value="C"/>	<input type="text" value="18000.00"/>	<input type="text" value="171.78"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="164.22"/>	
<input type="text" value="D"/>	<input type="text" value="18000.00"/>	<input type="text" value="128.83"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="109.49"/>	
<input type="text" value="E"/>	<input type="text" value="18000.00"/>	<input type="text" value="85.89"/>	
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[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
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<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="249.47"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="228.48"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="207.89"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="182.78"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="166.32"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="137.09"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="124.74"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="91.39"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="83.15"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
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<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="97.41"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="100.47"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="81.18"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="80.38"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="64.94"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="60.28"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="48.71"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="40.19"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="32.47"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
A ▾	<input type="text" value="1000.00"/>	<input type="text" value="286.82"/>	
A ▾	<input type="text" value="18000.00"/>	<input type="text" value="232.84"/>	
B ▾	<input type="text" value="1000.00"/>	<input type="text" value="247.34"/>	
B ▾	<input type="text" value="18000.00"/>	<input type="text" value="194.02"/>	
C ▾	<input type="text" value="1000.00"/>	<input type="text" value="197.87"/>	
C ▾	<input type="text" value="18000.00"/>	<input type="text" value="155.22"/>	
D ▾	<input type="text" value="1000.00"/>	<input type="text" value="148.41"/>	
D ▾	<input type="text" value="18000.00"/>	<input type="text" value="116.42"/>	
E ▾	<input type="text" value="1000.00"/>	<input type="text" value="98.95"/>	
E ▾	<input type="text" value="18000.00"/>	<input type="text" value="77.62"/>	
▾	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="220.92"/>	
<input type="text" value="A"/>	<input type="text" value="12000.00"/>	<input type="text" value="157.07"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="184.09"/>	
<input type="text" value="B"/>	<input type="text" value="12000.00"/>	<input type="text" value="130.87"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="147.27"/>	
<input type="text" value="C"/>	<input type="text" value="12000.00"/>	<input type="text" value="104.71"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="110.46"/>	
<input type="text" value="D"/>	<input type="text" value="12000.00"/>	<input type="text" value="78.53"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="73.64"/>	
<input type="text" value="E"/>	<input type="text" value="12000.00"/>	<input type="text" value="63.47"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="1000.00"/>	<input type="text" value="67.93"/>	
A ▼	<input type="text" value="50000.00"/>	<input type="text" value="47.57"/>	
B ▼	<input type="text" value="1000.00"/>	<input type="text" value="56.61"/>	
B ▼	<input type="text" value="50000.00"/>	<input type="text" value="39.63"/>	
C ▼	<input type="text" value="1000.00"/>	<input type="text" value="45.29"/>	
C ▼	<input type="text" value="50000.00"/>	<input type="text" value="31.71"/>	
D ▼	<input type="text" value="1000.00"/>	<input type="text" value="33.97"/>	
D ▼	<input type="text" value="50000.00"/>	<input type="text" value="23.78"/>	
E ▼	<input type="text" value="1000.00"/>	<input type="text" value="22.64"/>	
E ▼	<input type="text" value="50000.00"/>	<input type="text" value="15.86"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="500.00"/>	<input type="text" value="165.75"/>	
<input type="text" value="A"/>	<input type="text" value="7500.00"/>	<input type="text" value="153.00"/>	
<input type="text" value="B"/>	<input type="text" value="500.00"/>	<input type="text" value="138.13"/>	
<input type="text" value="B"/>	<input type="text" value="7500.00"/>	<input type="text" value="127.50"/>	
<input type="text" value="C"/>	<input type="text" value="500.00"/>	<input type="text" value="110.50"/>	
<input type="text" value="C"/>	<input type="text" value="7500.00"/>	<input type="text" value="102.00"/>	
<input type="text" value="D"/>	<input type="text" value="500.00"/>	<input type="text" value="82.88"/>	
<input type="text" value="D"/>	<input type="text" value="7500.00"/>	<input type="text" value="76.50"/>	
<input type="text" value="E"/>	<input type="text" value="500.00"/>	<input type="text" value="55.25"/>	
<input type="text" value="E"/>	<input type="text" value="7500.00"/>	<input type="text" value="51.00"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="5000.00"/>	<input type="text" value="135.32"/>	
<input type="text" value="A"/>	<input type="text" value="80000.00"/>	<input type="text" value="107.20"/>	
<input type="text" value="B"/>	<input type="text" value="5000.00"/>	<input type="text" value="112.76"/>	
<input type="text" value="B"/>	<input type="text" value="80000.00"/>	<input type="text" value="89.34"/>	
<input type="text" value="C"/>	<input type="text" value="5000.00"/>	<input type="text" value="90.22"/>	
<input type="text" value="C"/>	<input type="text" value="80000.00"/>	<input type="text" value="71.47"/>	
<input type="text" value="D"/>	<input type="text" value="5000.00"/>	<input type="text" value="67.66"/>	
<input type="text" value="D"/>	<input type="text" value="80000.00"/>	<input type="text" value="53.26"/>	
<input type="text" value="E"/>	<input type="text" value="5000.00"/>	<input type="text" value="45.10"/>	
<input type="text" value="E"/>	<input type="text" value="80000.00"/>	<input type="text" value="35.73"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▾	<input type="text" value="10000.00"/>	<input type="text" value="194.53"/>	
A ▾	<input type="text" value="50000.00"/>	<input type="text" value="163.71"/>	
B ▾	<input type="text" value="10000.00"/>	<input type="text" value="162.11"/>	
B ▾	<input type="text" value="50000.00"/>	<input type="text" value="136.85"/>	
C ▾	<input type="text" value="10000.00"/>	<input type="text" value="129.69"/>	
C ▾	<input type="text" value="50000.00"/>	<input type="text" value="109.14"/>	
D ▾	<input type="text" value="10000.00"/>	<input type="text" value="97.26"/>	
D ▾	<input type="text" value="50000.00"/>	<input type="text" value="81.86"/>	
E ▾	<input type="text" value="10000.00"/>	<input type="text" value="64.84"/>	
E ▾	<input type="text" value="50000.00"/>	<input type="text" value="54.57"/>	
▾	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="142.14"/>	
<input type="text" value="A"/>	<input type="text" value="4000.00"/>	<input type="text" value="116.52"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="118.45"/>	
<input type="text" value="B"/>	<input type="text" value="4000.00"/>	<input type="text" value="97.11"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="94.76"/>	
<input type="text" value="C"/>	<input type="text" value="4000.00"/>	<input type="text" value="73.90"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="71.17"/>	
<input type="text" value="D"/>	<input type="text" value="4000.00"/>	<input type="text" value="58.27"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="47.39"/>	
<input type="text" value="E"/>	<input type="text" value="4000.00"/>	<input type="text" value="38.84"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="90.10"/>	
<input type="text" value="A"/>	<input type="text" value="6000.00"/>	<input type="text" value="68.90"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="75.09"/>	
<input type="text" value="B"/>	<input type="text" value="6000.00"/>	<input type="text" value="57.42"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="60.07"/>	
<input type="text" value="C"/>	<input type="text" value="6000.00"/>	<input type="text" value="45.93"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="45.06"/>	
<input type="text" value="D"/>	<input type="text" value="6000.00"/>	<input type="text" value="34.46"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="30.03"/>	
<input type="text" value="E"/>	<input type="text" value="6000.00"/>	<input type="text" value="22.97"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="4000.00"/>	<input type="text" value="189.60"/>	
<input type="text" value="A"/>	<input type="text" value="60000.00"/>	<input type="text" value="158.93"/>	
<input type="text" value="B"/>	<input type="text" value="4000.00"/>	<input type="text" value="160.84"/>	
<input type="text" value="B"/>	<input type="text" value="60000.00"/>	<input type="text" value="132.45"/>	
<input type="text" value="C"/>	<input type="text" value="4000.00"/>	<input type="text" value="128.67"/>	
<input type="text" value="C"/>	<input type="text" value="60000.00"/>	<input type="text" value="105.96"/>	
<input type="text" value="D"/>	<input type="text" value="4000.00"/>	<input type="text" value="96.49"/>	
<input type="text" value="D"/>	<input type="text" value="60000.00"/>	<input type="text" value="79.46"/>	
<input type="text" value="E"/>	<input type="text" value="4000.00"/>	<input type="text" value="64.33"/>	
<input type="text" value="E"/>	<input type="text" value="60000.00"/>	<input type="text" value="53.81"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea: ▼

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="84.00"/>	
<input type="text" value="A"/> ▼	<input type="text" value="60000.00"/>	<input type="text" value="63.00"/>	
<input type="text" value="B"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="70.00"/>	
<input type="text" value="B"/> ▼	<input type="text" value="60000.00"/>	<input type="text" value="52.50"/>	
<input type="text" value="C"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="56.00"/>	
<input type="text" value="C"/> ▼	<input type="text" value="60000.00"/>	<input type="text" value="42.00"/>	
<input type="text" value="D"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="42.00"/>	
<input type="text" value="D"/> ▼	<input type="text" value="60000.00"/>	<input type="text" value="31.50"/>	
<input type="text" value="E"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="28.00"/>	
<input type="text" value="E"/> ▼	<input type="text" value="60000.00"/>	<input type="text" value="21.00"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▾	<input type="text" value="3000.00"/>	<input type="text" value="122.44"/>	
A ▾	<input type="text" value="20000.00"/>	<input type="text" value="101.49"/>	
B ▾	<input type="text" value="3000.00"/>	<input type="text" value="102.03"/>	
B ▾	<input type="text" value="20000.00"/>	<input type="text" value="84.57"/>	
C ▾	<input type="text" value="3000.00"/>	<input type="text" value="81.63"/>	
C ▾	<input type="text" value="20000.00"/>	<input type="text" value="67.66"/>	
D ▾	<input type="text" value="3000.00"/>	<input type="text" value="61.22"/>	
D ▾	<input type="text" value="20000.00"/>	<input type="text" value="50.74"/>	
E ▾	<input type="text" value="3000.00"/>	<input type="text" value="40.81"/>	
E ▾	<input type="text" value="20000.00"/>	<input type="text" value="33.82"/>	
▾	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="80.89"/>	
<input type="text" value="A"/>	<input type="text" value="200000.00"/>	<input type="text" value="68.63"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="67.41"/>	
<input type="text" value="B"/>	<input type="text" value="200000.00"/>	<input type="text" value="57.19"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="53.93"/>	
<input type="text" value="C"/>	<input type="text" value="200000.00"/>	<input type="text" value="45.75"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="40.45"/>	
<input type="text" value="D"/>	<input type="text" value="200000.00"/>	<input type="text" value="34.31"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="26.96"/>	
<input type="text" value="E"/>	<input type="text" value="200000.00"/>	<input type="text" value="22.88"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="48.94"/>	
<input type="text" value="A"/>	<input type="text" value="80000.00"/>	<input type="text" value="43.51"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="40.78"/>	
<input type="text" value="B"/>	<input type="text" value="80000.00"/>	<input type="text" value="36.26"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="32.63"/>	
<input type="text" value="C"/>	<input type="text" value="80000.00"/>	<input type="text" value="29.01"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="24.47"/>	
<input type="text" value="D"/>	<input type="text" value="80000.00"/>	<input type="text" value="21.76"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="16.31"/>	
<input type="text" value="E"/>	<input type="text" value="80000.00"/>	<input type="text" value="14.50"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
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<input type="text" value="A"/>	<input type="text" value="5000.00"/>	<input type="text" value="221.47"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="227.76"/>	
<input type="text" value="B"/>	<input type="text" value="5000.00"/>	<input type="text" value="184.56"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="182.21"/>	
<input type="text" value="C"/>	<input type="text" value="5000.00"/>	<input type="text" value="147.65"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="136.65"/>	
<input type="text" value="D"/>	<input type="text" value="5000.00"/>	<input type="text" value="110.73"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="91.10"/>	
<input type="text" value="E"/>	<input type="text" value="5000.00"/>	<input type="text" value="73.82"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
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<input type="text" value="A"/>	<input type="text" value="25000.00"/>	<input type="text" value="190.27"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="215.46"/>	
<input type="text" value="B"/>	<input type="text" value="25000.00"/>	<input type="text" value="158.56"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="172.37"/>	
<input type="text" value="C"/>	<input type="text" value="25000.00"/>	<input type="text" value="126.85"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="129.30"/>	
<input type="text" value="D"/>	<input type="text" value="25000.00"/>	<input type="text" value="95.13"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="86.18"/>	
<input type="text" value="E"/>	<input type="text" value="25000.00"/>	<input type="text" value="63.42"/>	
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[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="50.00"/>	<input type="text" value="308.70"/>	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="147.00"/>	
<input type="text" value="B"/>	<input type="text" value="50.00"/>	<input type="text" value="251.08"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="119.56"/>	
<input type="text" value="C"/>	<input type="text" value="50.00"/>	<input type="text" value="205.80"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="98.00"/>	
<input type="text" value="D"/>	<input type="text" value="50.00"/>	<input type="text" value="168.76"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="80.36"/>	
<input type="text" value="E"/>	<input type="text" value="50.00"/>	<input type="text" value="133.77"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="63.70"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2500.00"/>	<input type="text" value="198.40"/>	
<input type="text" value="A"/>	<input type="text" value="10000.00"/>	<input type="text" value="184.38"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="165.33"/>	
<input type="text" value="B"/>	<input type="text" value="10000.00"/>	<input type="text" value="153.65"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="132.27"/>	
<input type="text" value="C"/>	<input type="text" value="10000.00"/>	<input type="text" value="122.93"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="100.16"/>	
<input type="text" value="D"/>	<input type="text" value="10000.00"/>	<input type="text" value="92.19"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="66.13"/>	
<input type="text" value="E"/>	<input type="text" value="10000.00"/>	<input type="text" value="61.46"/>	
<input type="text" value=""/>	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="310.64"/>	
<input type="text" value="A"/>	<input type="text" value="25000.00"/>	<input type="text" value="268.63"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="269.37"/>	
<input type="text" value="B"/>	<input type="text" value="25000.00"/>	<input type="text" value="223.86"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="207.09"/>	
<input type="text" value="C"/>	<input type="text" value="25000.00"/>	<input type="text" value="179.10"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="155.31"/>	
<input type="text" value="D"/>	<input type="text" value="25000.00"/>	<input type="text" value="134.32"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="103.55"/>	
<input type="text" value="E"/>	<input type="text" value="25000.00"/>	<input type="text" value="89.54"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="1000.00"/>	<input type="text" value="153.00"/>	
A ▼	<input type="text" value="10000.00"/>	<input type="text" value="127.50"/>	
B ▼	<input type="text" value="1000.00"/>	<input type="text" value="127.50"/>	
B ▼	<input type="text" value="10000.00"/>	<input type="text" value="106.25"/>	
C ▼	<input type="text" value="1000.00"/>	<input type="text" value="102.00"/>	
C ▼	<input type="text" value="10000.00"/>	<input type="text" value="85.00"/>	
D ▼	<input type="text" value="1000.00"/>	<input type="text" value="76.50"/>	
D ▼	<input type="text" value="10000.00"/>	<input type="text" value="63.75"/>	
E ▼	<input type="text" value="1000.00"/>	<input type="text" value="51.00"/>	
E ▼	<input type="text" value="10000.00"/>	<input type="text" value="42.50"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="182.63"/>	
<input type="text" value="A"/>	<input type="text" value="8000.00"/>	<input type="text" value="148.00"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="152.18"/>	
<input type="text" value="B"/>	<input type="text" value="8000.00"/>	<input type="text" value="123.34"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="121.75"/>	
<input type="text" value="C"/>	<input type="text" value="8000.00"/>	<input type="text" value="98.67"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="91.31"/>	
<input type="text" value="D"/>	<input type="text" value="8000.00"/>	<input type="text" value="77.40"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="60.88"/>	
<input type="text" value="E"/>	<input type="text" value="8000.00"/>	<input type="text" value="48.33"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2000.00"/>	<input type="text" value="253.59"/>	
<input type="text" value="A"/>	<input type="text" value="20000.00"/>	<input type="text" value="222.21"/>	
<input type="text" value="B"/>	<input type="text" value="2000.00"/>	<input type="text" value="211.33"/>	
<input type="text" value="B"/>	<input type="text" value="20000.00"/>	<input type="text" value="184.65"/>	
<input type="text" value="C"/>	<input type="text" value="2000.00"/>	<input type="text" value="169.07"/>	
<input type="text" value="C"/>	<input type="text" value="20000.00"/>	<input type="text" value="148.14"/>	
<input type="text" value="D"/>	<input type="text" value="2000.00"/>	<input type="text" value="126.79"/>	
<input type="text" value="D"/>	<input type="text" value="20000.00"/>	<input type="text" value="111.10"/>	
<input type="text" value="E"/>	<input type="text" value="2000.00"/>	<input type="text" value="84.52"/>	
<input type="text" value="E"/>	<input type="text" value="20000.00"/>	<input type="text" value="74.07"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▾	<input type="text" value="10000.00"/>	<input type="text" value="526.72"/>	
A ▾	<input type="text" value="100000.00"/>	<input type="text" value="492.36"/>	
B ▾	<input type="text" value="10000.00"/>	<input type="text" value="438.94"/>	
B ▾	<input type="text" value="100000.00"/>	<input type="text" value="410.30"/>	
C ▾	<input type="text" value="10000.00"/>	<input type="text" value="351.16"/>	
C ▾	<input type="text" value="100000.00"/>	<input type="text" value="328.24"/>	
D ▾	<input type="text" value="10000.00"/>	<input type="text" value="263.36"/>	
D ▾	<input type="text" value="100000.00"/>	<input type="text" value="246.18"/>	
E ▾	<input type="text" value="10000.00"/>	<input type="text" value="175.58"/>	
E ▾	<input type="text" value="100000.00"/>	<input type="text" value="164.12"/>	
▾	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year: Subarea: [Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="5000.00"/>	<input type="text" value="290.24"/>	
A ▼	<input type="text" value="50000.00"/>	<input type="text" value="263.59"/>	
B ▼	<input type="text" value="5000.00"/>	<input type="text" value="241.88"/>	
B ▼	<input type="text" value="50000.00"/>	<input type="text" value="219.66"/>	
C ▼	<input type="text" value="5000.00"/>	<input type="text" value="193.49"/>	
C ▼	<input type="text" value="50000.00"/>	<input type="text" value="175.73"/>	
D ▼	<input type="text" value="5000.00"/>	<input type="text" value="145.11"/>	
D ▼	<input type="text" value="50000.00"/>	<input type="text" value="131.78"/>	
E ▼	<input type="text" value="5000.00"/>	<input type="text" value="96.75"/>	
E ▼	<input type="text" value="50000.00"/>	<input type="text" value="87.86"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea: ▼

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="600.00"/>	<input type="text" value="265.76"/>	
<input type="text" value="A"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="138.07"/>	
<input type="text" value="B"/> ▼	<input type="text" value="600.00"/>	<input type="text" value="218.64"/>	
<input type="text" value="B"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="115.06"/>	
<input type="text" value="C"/> ▼	<input type="text" value="600.00"/>	<input type="text" value="174.91"/>	
<input type="text" value="C"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="92.06"/>	
<input type="text" value="D"/> ▼	<input type="text" value="600.00"/>	<input type="text" value="131.17"/>	
<input type="text" value="D"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="69.04"/>	
<input type="text" value="E"/> ▼	<input type="text" value="600.00"/>	<input type="text" value="87.45"/>	
<input type="text" value="E"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="63.02"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2000.00"/>	<input type="text" value="364.52"/>	
<input type="text" value="A"/>	<input type="text" value="100000.00"/>	<input type="text" value="304.94"/>	
<input type="text" value="B"/>	<input type="text" value="2000.00"/>	<input type="text" value="303.76"/>	
<input type="text" value="B"/>	<input type="text" value="100000.00"/>	<input type="text" value="254.12"/>	
<input type="text" value="C"/>	<input type="text" value="2000.00"/>	<input type="text" value="243.02"/>	
<input type="text" value="C"/>	<input type="text" value="100000.00"/>	<input type="text" value="203.30"/>	
<input type="text" value="D"/>	<input type="text" value="2000.00"/>	<input type="text" value="182.26"/>	
<input type="text" value="D"/>	<input type="text" value="100000.00"/>	<input type="text" value="152.46"/>	
<input type="text" value="E"/>	<input type="text" value="2000.00"/>	<input type="text" value="121.50"/>	
<input type="text" value="E"/>	<input type="text" value="100000.00"/>	<input type="text" value="101.64"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2500.00"/>	<input type="text" value="321.30"/>	
<input type="text" value="A"/>	<input type="text" value="75000.00"/>	<input type="text" value="266.22"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="267.75"/>	
<input type="text" value="B"/>	<input type="text" value="75000.00"/>	<input type="text" value="221.85"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="214.20"/>	
<input type="text" value="C"/>	<input type="text" value="75000.00"/>	<input type="text" value="177.48"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="160.65"/>	
<input type="text" value="D"/>	<input type="text" value="75000.00"/>	<input type="text" value="133.11"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="107.10"/>	
<input type="text" value="E"/>	<input type="text" value="75000.00"/>	<input type="text" value="88.74"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="405.02"/>	
<input type="text" value="A"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="328.22"/>	
<input type="text" value="B"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="337.52"/>	
<input type="text" value="B"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="173.52"/>	
<input type="text" value="C"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="270.02"/>	
<input type="text" value="C"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="218.82"/>	
<input type="text" value="D"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="202.50"/>	
<input type="text" value="D"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="164.10"/>	
<input type="text" value="E"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="135.00"/>	
<input type="text" value="E"/> ▼	<input type="text" value="10000.00"/>	<input type="text" value="109.40"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2500.00"/>	<input type="text" value="265.20"/>	
<input type="text" value="A"/>	<input type="text" value="40000.00"/>	<input type="text" value="228.45"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="221.00"/>	
<input type="text" value="B"/>	<input type="text" value="40000.00"/>	<input type="text" value="190.37"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="176.80"/>	
<input type="text" value="C"/>	<input type="text" value="40000.00"/>	<input type="text" value="152.30"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="132.60"/>	
<input type="text" value="D"/>	<input type="text" value="40000.00"/>	<input type="text" value="114.22"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="88.40"/>	
<input type="text" value="E"/>	<input type="text" value="40000.00"/>	<input type="text" value="76.14"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="5000.00"/>	<input type="text" value="289.05"/>	
<input type="text" value="A"/>	<input type="text" value="100000.00"/>	<input type="text" value="262.23"/>	
<input type="text" value="B"/>	<input type="text" value="5000.00"/>	<input type="text" value="240.87"/>	
<input type="text" value="B"/>	<input type="text" value="100000.00"/>	<input type="text" value="218.52"/>	
<input type="text" value="C"/>	<input type="text" value="5000.00"/>	<input type="text" value="119.70"/>	
<input type="text" value="C"/>	<input type="text" value="100000.00"/>	<input type="text" value="174.81"/>	
<input type="text" value="D"/>	<input type="text" value="5000.00"/>	<input type="text" value="144.52"/>	
<input type="text" value="D"/>	<input type="text" value="100000.00"/>	<input type="text" value="131.10"/>	
<input type="text" value="E"/>	<input type="text" value="5000.00"/>	<input type="text" value="96.36"/>	
<input type="text" value="E"/>	<input type="text" value="100000.00"/>	<input type="text" value="87.41"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2000.00"/>	<input type="text" value="91.92"/>	
<input type="text" value="A"/>	<input type="text" value="200000.00"/>	<input type="text" value="73.94"/>	
<input type="text" value="B"/>	<input type="text" value="2000.00"/>	<input type="text" value="82.64"/>	
<input type="text" value="B"/>	<input type="text" value="200000.00"/>	<input type="text" value="61.61"/>	
<input type="text" value="C"/>	<input type="text" value="2000.00"/>	<input type="text" value="66.11"/>	
<input type="text" value="C"/>	<input type="text" value="200000.00"/>	<input type="text" value="49.29"/>	
<input type="text" value="D"/>	<input type="text" value="2000.00"/>	<input type="text" value="49.58"/>	
<input type="text" value="D"/>	<input type="text" value="200000.00"/>	<input type="text" value="36.96"/>	
<input type="text" value="E"/>	<input type="text" value="2000.00"/>	<input type="text" value="33.06"/>	
<input type="text" value="E"/>	<input type="text" value="200000.00"/>	<input type="text" value="24.65"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="2000.00"/>	<input type="text" value="109.08"/>	
A ▼	<input type="text" value="200000.00"/>	<input type="text" value="81.23"/>	
B ▼	<input type="text" value="2000.00"/>	<input type="text" value="90.90"/>	
B ▼	<input type="text" value="200000.00"/>	<input type="text" value="67.77"/>	
C ▼	<input type="text" value="2000.00"/>	<input type="text" value="72.72"/>	
C ▼	<input type="text" value="200000.00"/>	<input type="text" value="54.22"/>	
D ▼	<input type="text" value="2000.00"/>	<input type="text" value="54.53"/>	
D ▼	<input type="text" value="200000.00"/>	<input type="text" value="40.66"/>	
E ▼	<input type="text" value="2000.00"/>	<input type="text" value="36.37"/>	
E ▼	<input type="text" value="200000.00"/>	<input type="text" value="27.12"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea: ▼

[Continue](#)

GRADE	AREA	PRICE	
A ▼	<input type="text" value="2000.00"/>	<input type="text" value="223.94"/>	
A ▼	<input type="text" value="200000.00"/>	<input type="text" value="166.98"/>	
B ▼	<input type="text" value="2000.00"/>	<input type="text" value="186.62"/>	
B ▼	<input type="text" value="200000.00"/>	<input type="text" value="139.14"/>	
C ▼	<input type="text" value="2000.00"/>	<input type="text" value="149.29"/>	
C ▼	<input type="text" value="200000.00"/>	<input type="text" value="111.32"/>	
D ▼	<input type="text" value="2000.00"/>	<input type="text" value="111.97"/>	
D ▼	<input type="text" value="200000.00"/>	<input type="text" value="83.49"/>	
E ▼	<input type="text" value="2000.00"/>	<input type="text" value="74.65"/>	
E ▼	<input type="text" value="200000.00"/>	<input type="text" value="55.67"/>	
▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
A	<input type="text" value="4000.00"/>	<input type="text" value="215.06"/>	
A	<input type="text" value="40000.00"/>	<input type="text" value="190.92"/>	
B	<input type="text" value="4000.00"/>	<input type="text" value="179.21"/>	
B	<input type="text" value="40000.00"/>	<input type="text" value="159.11"/>	
C	<input type="text" value="4000.00"/>	<input type="text" value="142.71"/>	
C	<input type="text" value="40000.00"/>	<input type="text" value="127.28"/>	
D	<input type="text" value="4000.00"/>	<input type="text" value="107.53"/>	
D	<input type="text" value="40000.00"/>	<input type="text" value="95.47"/>	
E	<input type="text" value="4000.00"/>	<input type="text" value="71.69"/>	
E	<input type="text" value="40000.00"/>	<input type="text" value="63.64"/>	
	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="100000.00"/>	<input type="text" value="449.52"/>	
<input type="text" value="A"/>	<input type="text" value="250000.00"/>	<input type="text" value="361.68"/>	
<input type="text" value="B"/>	<input type="text" value="100000.00"/>	<input type="text" value="374.60"/>	
<input type="text" value="B"/>	<input type="text" value="250000.00"/>	<input type="text" value="301.40"/>	
<input type="text" value="C"/>	<input type="text" value="100000.00"/>	<input type="text" value="299.68"/>	
<input type="text" value="C"/>	<input type="text" value="250000.00"/>	<input type="text" value="241.12"/>	
<input type="text" value="D"/>	<input type="text" value="100000.00"/>	<input type="text" value="224.76"/>	
<input type="text" value="D"/>	<input type="text" value="250000.00"/>	<input type="text" value="180.84"/>	
<input type="text" value="E"/>	<input type="text" value="100000.00"/>	<input type="text" value="149.84"/>	
<input type="text" value="E"/>	<input type="text" value="250000.00"/>	<input type="text" value="120.56"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 63 - 63 - SWLA



Continue

GRADE	AREA	PRICE	
C	320.00	92.63	
C	400.00	82.39	
C	520.00	76.62	
C	600.00	66.78	
C	680.00	66.78	
C	840.00	66.10	
C	980.00	66.10	
C	1120.00	65.45	
D	320.00	74.10	
D	400.00	65.91	
D	520.00	61.29	
D	600.00	53.67	
D	680.00	53.43	
D	840.00	52.89	
D	980.00	52.61	
D	1120.00	52.36	
E	320.00	59.29	
E	400.00	52.73	
E	520.00	49.04	
E	600.00	45.34	
E	680.00	42.75	
E	840.00	42.30	
E	980.00	42.07	
E	1120.00	41.90	



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	400.00	169.13	
A	1000.00	146.50	
A	1500.00	135.92	
A	2000.00	130.62	
A	2500.00	125.35	
A	3000.00	118.55	
A	3500.00	108.70	
A	4000.00	105.68	
B	400.00	136.40	
B	1000.00	118.55	
B	1500.00	109.60	
B	2000.00	105.33	
B	2500.00	101.06	
B	3000.00	95.60	
B	3500.00	87.68	
B	4000.00	87.26	
C	400.00	112.72	
C	1000.00	97.63	
C	1500.00	90.58	
C	2000.00	87.06	
C	2500.00	83.54	
C	3000.00	79.00	
C	3500.00	72.50	
C	4000.00	70.45	
D	400.00	90.00	

GRADE	AREA	PRICE	
D	1000.00	78.00	
D	1500.00	72.50	
D	2000.00	69.65	
D	2500.00	66.83	
D	3000.00	63.20	
D	3500.00	58.00	
D	4000.00	56.36	
E	400.00	72.15	
E	1000.00	62.48	
E	1500.00	57.97	
E	2000.00	55.71	
E	2500.00	53.46	
E	3000.00	50.56	
E	3500.00	46.37	
E	4000.00	45.08	

[Save](#) [Cancel](#)



Grade Price Subarea Maintenance

Valuation Year: Subarea: [Continue](#)

GRADE	AREA	PRICE	
A	800.00	214.07	
A	1600.00	211.96	
A	2100.00	209.86	
A	3100.00	207.77	
A	5000.00	203.70	
A	6000.00	201.66	
A	7000.00	199.64	
A	8000.00	197.65	
B	800.00	175.53	
B	1600.00	173.80	
B	2100.00	172.07	
B	3100.00	170.38	
B	5000.00	167.03	
B	6000.00	165.37	
B	7000.00	163.72	
B	8000.00	162.08	
C	800.00	142.73	
C	1600.00	141.30	
C	2100.00	139.90	
C	3100.00	138.52	
C	5000.00	135.80	
C	6000.00	134.44	
C	7000.00	133.10	
C	8000.00	131.77	
D	800.00	107.03	

GRADE	AREA	PRICE	
D	1600.00	105.98	
D	2100.00	104.93	
D	3100.00	103.88	
D	5000.00	101.85	
D	6000.00	100.83	
D	7000.00	99.82	
D	8000.00	98.83	
E	800.00	71.36	
E	1600.00	70.64	
E	2100.00	69.94	
E	3100.00	69.26	
E	5000.00	68.90	
E	6000.00	67.23	
E	7000.00	66.56	
E	8000.00	65.88	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="189.79"/>	
<input type="text" value="A"/>	<input type="text" value="5000.00"/>	<input type="text" value="129.01"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="158.17"/>	
<input type="text" value="B"/>	<input type="text" value="5000.00"/>	<input type="text" value="107.50"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="126.53"/>	
<input type="text" value="C"/>	<input type="text" value="5000.00"/>	<input type="text" value="86.00"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="94.90"/>	
<input type="text" value="D"/>	<input type="text" value="5000.00"/>	<input type="text" value="64.50"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="63.26"/>	
<input type="text" value="E"/>	<input type="text" value="5000.00"/>	<input type="text" value="43.01"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 71 - 71 - SNG WIDE MOBILE HOME

[Continue](#)

GRADE	AREA	PRICE	
A	320.00	138.99	
A	400.00	123.62	
A	520.00	114.96	
A	600.00	106.30	
A	680.00	100.21	
A	840.00	99.17	
A	980.00	98.65	
A	1120.00	98.19	
B	320.00	112.09	
B	400.00	99.70	
B	520.00	92.70	
B	600.00	85.72	
B	680.00	80.80	
B	840.00	79.98	
B	980.00	79.56	
B	1120.00	79.19	
C	320.00	92.63	
C	400.00	82.39	
C	520.00	76.62	
C	600.00	70.84	
C	680.00	66.78	
C	840.00	66.10	
C	980.00	65.75	
C	1120.00	65.45	
D	320.00	74.10	

GRADE	AREA	PRICE	
D	400.00	65.91	
D	520.00	61.29	
D	600.00	53.67	
D	680.00	53.43	
D	840.00	52.89	
D	980.00	52.61	
D	1120.00	52.36	
E	320.00	59.29	
E	400.00	52.73	
E	520.00	49.04	
E	600.00	45.34	
E	680.00	42.75	
E	840.00	42.30	
E	980.00	42.07	
E	1120.00	41.90	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea: ▼

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GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="500.00"/>	<input type="text" value="206.40"/>	
<input type="text" value="A"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="137.09"/>	
<input type="text" value="B"/> ▼	<input type="text" value="500.00"/>	<input type="text" value="172.01"/>	
<input type="text" value="B"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="114.24"/>	
<input type="text" value="C"/> ▼	<input type="text" value="500.00"/>	<input type="text" value="137.60"/>	
<input type="text" value="C"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="91.39"/>	
<input type="text" value="D"/> ▼	<input type="text" value="500.00"/>	<input type="text" value="103.21"/>	
<input type="text" value="D"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="68.54"/>	
<input type="text" value="E"/> ▼	<input type="text" value="500.00"/>	<input type="text" value="68.80"/>	
<input type="text" value="E"/> ▼	<input type="text" value="4000.00"/>	<input type="text" value="45.70"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

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Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	800.00	63.82	
A	1800.00	61.12	
A	2800.00	58.36	
A	4800.00	55.72	
A	6800.00	53.06	
A	8800.00	50.24	
A	10800.00	47.48	
A	12800.00	44.66	
B	800.00	51.48	
B	1800.00	49.30	
B	2800.00	47.06	
B	4800.00	44.94	
B	6800.00	42.78	
B	8800.00	40.52	
B	10800.00	38.28	
B	12800.00	36.00	
C	800.00	42.54	
C	1800.00	40.74	
C	2800.00	38.90	
C	4800.00	37.14	
C	6800.00	35.36	
C	8800.00	33.48	
C	10800.00	31.64	
C	12800.00	29.76	
D	800.00	34.04	

GRADE	AREA	PRICE	
D	1800.00	32.60	
D	2800.00	31.12	
D	4800.00	29.72	
D	6800.00	28.28	
D	8800.00	26.58	
D	10800.00	25.32	
D	12800.00	23.80	
E	800.00	27.22	
E	1800.00	26.08	
E	2800.00	24.90	
E	4800.00	23.76	
E	6800.00	22.64	
E	8800.00	21.42	
E	10800.00	20.24	
E	12800.00	19.04	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="2500.00"/>	<input type="text" value="242.25"/>	
<input type="text" value="A"/>	<input type="text" value="17500.00"/>	<input type="text" value="216.75"/>	
<input type="text" value="B"/>	<input type="text" value="2500.00"/>	<input type="text" value="201.88"/>	
<input type="text" value="B"/>	<input type="text" value="17500.00"/>	<input type="text" value="180.63"/>	
<input type="text" value="C"/>	<input type="text" value="2500.00"/>	<input type="text" value="161.50"/>	
<input type="text" value="C"/>	<input type="text" value="17500.00"/>	<input type="text" value="144.50"/>	
<input type="text" value="D"/>	<input type="text" value="2500.00"/>	<input type="text" value="121.13"/>	
<input type="text" value="D"/>	<input type="text" value="17500.00"/>	<input type="text" value="108.38"/>	
<input type="text" value="E"/>	<input type="text" value="2500.00"/>	<input type="text" value="80.75"/>	
<input type="text" value="E"/>	<input type="text" value="17500.00"/>	<input type="text" value="72.25"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	400.00	201.66	
A	1000.00	174.66	
A	1500.00	162.06	
A	2000.00	155.73	
A	2500.00	149.46	
A	3000.00	141.33	
A	3500.00	129.60	
A	4000.00	126.00	
B	400.00	162.60	
B	1000.00	141.33	
B	1500.00	130.68	
B	2000.00	125.58	
B	2500.00	120.51	
B	3000.00	113.57	
B	3500.00	104.55	
B	4000.00	104.04	
C	400.00	134.40	
C	1000.00	116.40	
C	1500.00	108.00	
C	2000.00	103.80	
C	2500.00	99.60	
C	3000.00	94.20	
C	3500.00	86.40	
C	4000.00	84.00	
D	400.00	107.52	

GRADE	AREA	PRICE	
D	1000.00	93.12	
D	1500.00	86.40	
D	2000.00	83.04	
D	2500.00	79.68	
D	3000.00	75.36	
D	3500.00	69.12	
D	4000.00	67.20	
E	400.00	86.10	
E	1000.00	74.49	
E	1500.00	69.12	
E	2000.00	66.42	
E	2500.00	63.75	
E	3000.00	60.30	
E	3500.00	55.29	
E	4000.00	53.76	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	800.00	45.90	
A	1000.00	45.44	
A	1200.00	44.98	
A	1500.00	44.10	
A	1800.00	43.20	
A	2100.00	42.33	
A	2600.00	41.48	
A	4000.00	40.66	
B	800.00	37.64	
B	1000.00	37.28	
B	1200.00	36.89	
B	1500.00	36.16	
B	1800.00	35.43	
B	2100.00	34.71	
B	2600.00	34.02	
B	4000.00	33.35	
C	800.00	30.60	
C	1000.00	30.29	
C	1200.00	29.99	
C	1500.00	29.39	
C	1800.00	28.80	
C	2100.00	28.22	
C	2600.00	27.66	
C	4000.00	27.12	
D	800.00	22.95	

GRADE	AREA	PRICE	
D	1000.00	22.71	
D	1200.00	22.49	
D	1500.00	22.05	
D	1800.00	21.59	
D	2100.00	21.17	
D	2600.00	20.74	
D	4000.00	20.33	
E	800.00	15.30	
E	1000.00	15.15	
E	1200.00	14.99	
E	1500.00	14.69	
E	1800.00	14.40	
E	2100.00	14.11	
E	2600.00	13.84	
E	4000.00	13.57	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	100.00	72.83	
A	300.00	72.11	
A	500.00	71.40	
A	700.00	70.69	
A	900.00	69.97	
A	1100.00	69.29	
A	1300.00	68.60	
A	1500.00	67.92	
B	100.00	59.72	
B	300.00	59.13	
B	500.00	58.55	
B	700.00	57.97	
B	900.00	57.38	
B	1100.00	56.81	
B	1300.00	56.25	
B	1500.00	55.68	
C	100.00	48.55	
C	300.00	48.08	
C	500.00	47.60	
C	700.00	47.12	
C	900.00	46.65	
C	1100.00	46.19	
C	1300.00	45.73	
C	1500.00	45.27	
D	100.00	36.41	

GRADE	AREA	PRICE	
D	300.00	36.06	
D	500.00	35.70	
D	700.00	35.34	
D	900.00	34.99	
D	1100.00	34.65	
D	1300.00	34.31	
D	1500.00	33.95	
E	100.00	24.28	
E	300.00	24.04	
E	500.00	23.80	
E	700.00	23.56	
E	900.00	23.32	
E	1100.00	23.09	
E	1300.00	22.87	
E	1500.00	22.64	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	100.00	83.23	
A	300.00	82.42	
A	500.00	81.60	
A	700.00	80.78	
A	900.00	79.97	
A	1100.00	79.19	
A	1300.00	78.39	
A	1500.00	77.61	
B	100.00	68.26	
B	300.00	67.58	
B	500.00	66.91	
B	700.00	66.25	
B	900.00	65.57	
B	1100.00	64.92	
B	1300.00	64.28	
B	1500.00	63.63	
C	100.00	55.49	
C	300.00	54.94	
C	500.00	54.40	
C	700.00	53.86	
C	900.00	53.31	
C	1100.00	52.79	
C	1300.00	52.26	
C	1500.00	51.73	
D	100.00	41.62	

GRADE	AREA	PRICE	
D	300.00	41.21	
D	500.00	40.80	
D	700.00	40.39	
D	900.00	39.98	
D	1100.00	39.59	
D	1300.00	39.20	
D	1500.00	38.79	
E	100.00	27.74	
E	300.00	27.47	
E	500.00	27.20	
E	700.00	26.93	
E	900.00	26.66	
E	1100.00	26.38	
E	1300.00	26.13	
E	1500.00	25.87	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 79 - 79 - PATIO

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GRADE	AREA	PRICE	
A	50.00	13.05	
A	100.00	11.25	
A	150.00	10.61	
A	200.00	10.34	
A	250.00	10.16	
A	300.00	10.02	
A	350.00	9.93	
A	400.00	9.87	
B	50.00	10.53	
B	100.00	9.08	
B	150.00	8.56	
B	200.00	8.34	
B	250.00	8.19	
B	300.00	8.08	
B	350.00	8.00	
B	400.00	7.96	
C	50.00	8.70	
C	100.00	7.50	
C	150.00	7.08	
C	200.00	6.89	
C	250.00	6.77	
C	300.00	6.67	
C	350.00	6.61	
C	400.00	6.58	
D	50.00	6.53	

GRADE	AREA	PRICE	
D	100.00	5.63	
D	150.00	5.31	
D	200.00	5.16	
D	250.00	5.08	
D	300.00	5.00	
D	350.00	4.96	
D	400.00	4.93	
E	50.00	4.35	
E	100.00	3.74	
E	150.00	3.54	
E	200.00	3.45	
E	250.00	3.38	
E	300.00	3.34	
E	350.00	3.31	
E	400.00	3.29	

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Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	50.00	63.72	
A	100.00	60.69	
A	150.00	57.78	
A	200.00	56.66	
A	250.00	56.10	
A	300.00	55.54	
A	350.00	54.98	
A	400.00	54.43	
B	50.00	52.26	
B	100.00	49.76	
B	150.00	47.38	
B	200.00	46.46	
B	250.00	46.00	
B	300.00	45.54	
B	350.00	45.08	
B	400.00	44.64	
C	50.00	42.48	
C	100.00	40.46	
C	150.00	38.52	
C	200.00	37.77	
C	250.00	37.40	
C	300.00	37.03	
C	350.00	36.65	
C	400.00	36.30	
D	50.00	31.86	

GRADE	AREA	PRICE	
D	100.00	30.35	
D	150.00	30.60	
D	200.00	28.32	
D	250.00	28.05	
D	300.00	27.78	
D	350.00	27.49	
D	400.00	27.22	
E	50.00	21.25	
E	100.00	20.23	
E	150.00	19.26	
E	200.00	18.89	
E	250.00	18.70	
E	300.00	18.51	
E	350.00	18.33	
E	400.00	18.16	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 81 - 81 - ENCPORCH

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GRADE	AREA	PRICE	
A	50.00	104.31	
A	100.00	94.13	
A	150.00	90.75	
A	200.00	89.03	
A	250.00	88.01	
A	300.00	87.36	
A	350.00	86.85	
A	400.00	86.63	
B	50.00	85.49	
B	100.00	77.16	
B	150.00	74.39	
B	200.00	72.98	
B	250.00	72.15	
B	300.00	71.62	
B	350.00	71.20	
B	400.00	70.99	
C	50.00	69.51	
C	100.00	62.73	
C	150.00	60.49	
C	200.00	59.33	
C	250.00	58.65	
C	300.00	58.23	
C	350.00	57.89	
C	400.00	57.72	
D	50.00	52.14	

GRADE	AREA	PRICE	
D	100.00	47.06	
D	150.00	44.68	
D	200.00	44.51	
D	250.00	44.00	
D	300.00	43.67	
D	350.00	43.42	
D	400.00	43.28	
E	50.00	34.77	
E	100.00	31.37	
E	150.00	30.24	
E	200.00	29.67	
E	250.00	29.33	
E	300.00	29.10	
E	350.00	28.93	
E	400.00	28.87	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A ▾	<input type="text" value="100.00"/>	<input type="text" value="62.42"/>	
A ▾	<input type="text" value="300.00"/>	<input type="text" value="61.81"/>	
A ▾	<input type="text" value="500.00"/>	<input type="text" value="61.20"/>	
A ▾	<input type="text" value="700.00"/>	<input type="text" value="59.98"/>	
B ▾	<input type="text" value="100.00"/>	<input type="text" value="51.19"/>	
B ▾	<input type="text" value="300.00"/>	<input type="text" value="50.69"/>	
B ▾	<input type="text" value="500.00"/>	<input type="text" value="50.18"/>	
B ▾	<input type="text" value="700.00"/>	<input type="text" value="49.18"/>	
C ▾	<input type="text" value="100.00"/>	<input type="text" value="41.62"/>	
C ▾	<input type="text" value="300.00"/>	<input type="text" value="41.21"/>	
C ▾	<input type="text" value="500.00"/>	<input type="text" value="40.80"/>	
C ▾	<input type="text" value="700.00"/>	<input type="text" value="39.98"/>	
D ▾	<input type="text" value="100.00"/>	<input type="text" value="31.21"/>	
D ▾	<input type="text" value="300.00"/>	<input type="text" value="30.91"/>	
D ▾	<input type="text" value="500.00"/>	<input type="text" value="30.60"/>	
D ▾	<input type="text" value="700.00"/>	<input type="text" value="29.99"/>	
E ▾	<input type="text" value="100.00"/>	<input type="text" value="20.81"/>	
E ▾	<input type="text" value="300.00"/>	<input type="text" value="20.60"/>	
E ▾	<input type="text" value="500.00"/>	<input type="text" value="20.40"/>	
E ▾	<input type="text" value="700.00"/>	<input type="text" value="19.99"/>	
▾	<input type="text"/>	<input type="text"/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	100.00	34.44	
A	200.00	33.17	
A	300.00	31.89	
A	400.00	30.60	
A	500.00	29.34	
A	600.00	28.05	
A	650.00	27.42	
B	100.00	28.22	
B	200.00	27.18	
B	300.00	26.15	
B	400.00	25.09	
B	500.00	24.04	
B	600.00	23.00	
B	650.00	22.47	
C	100.00	22.95	
C	200.00	22.10	
C	300.00	21.25	
C	400.00	20.40	
C	500.00	19.55	
C	600.00	18.70	
C	650.00	18.28	
D	100.00	17.20	
D	200.00	16.58	
D	300.00	15.95	
D	400.00	15.30	

GRADE	AREA	PRICE	
D	500.00	14.65	
D	600.00	14.03	
D	650.00	13.70	
E	100.00	11.48	
E	200.00	11.05	
E	300.00	10.63	
E	400.00	10.20	
E	500.00	9.78	
E	600.00	9.35	
E	650.00	9.15	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 84 - 84 - SCRNPCH

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GRADE	AREA	PRICE	
A	50.00	69.50	
A	100.00	66.16	
A	150.00	63.04	
A	200.00	61.81	
A	250.00	61.20	
A	300.00	60.59	
A	350.00	59.98	
A	400.00	59.40	
B	50.00	56.98	
B	100.00	54.26	
B	150.00	51.68	
B	200.00	50.69	
B	250.00	50.18	
B	300.00	49.67	
B	350.00	49.18	
B	400.00	48.71	
C	50.00	46.33	
C	100.00	44.12	
C	150.00	42.02	
C	200.00	41.21	
C	250.00	40.80	
C	300.00	40.39	
C	350.00	39.98	
C	400.00	39.59	
D	50.00	34.75	

GRADE	AREA	PRICE	
D	100.00	33.08	
D	150.00	31.52	
D	200.00	30.91	
D	250.00	30.60	
D	300.00	30.29	
D	350.00	29.99	
D	400.00	29.70	
E	50.00	23.15	
E	100.00	22.07	
E	150.00	21.01	
E	200.00	20.60	
E	250.00	20.40	
E	300.00	20.20	
E	350.00	19.99	
E	400.00	19.81	

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Granville County, NC ec. (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	50.00	40.94	
A	100.00	39.00	
A	150.00	37.16	
A	200.00	36.41	
A	250.00	35.70	
A	300.00	35.34	
A	350.00	34.99	
A	400.00	34.63	
B	50.00	33.56	
B	100.00	31.98	
B	150.00	30.46	
B	200.00	29.85	
B	250.00	29.27	
B	300.00	28.99	
B	350.00	28.70	
B	400.00	28.39	
C	50.00	27.29	
C	100.00	26.99	
C	150.00	24.77	
C	200.00	24.28	
C	250.00	23.80	
C	300.00	23.56	
C	350.00	23.32	
C	400.00	23.09	
D	50.00	20.47	

GRADE	AREA	PRICE	
D	100.00	19.50	
D	150.00	18.58	
D	200.00	18.21	
D	250.00	17.85	
D	300.00	17.68	
D	350.00	17.49	
D	400.00	17.31	
E	50.00	13.63	
E	100.00	12.99	
E	150.00	12.38	
E	200.00	12.14	
E	250.00	11.90	
E	300.00	11.78	
E	350.00	11.66	
E	400.00	11.54	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 86 - 86 - UTILROOM

[Continue](#)

GRADE	AREA	PRICE	
A	50.00	104.31	
A	100.00	94.13	
A	150.00	90.75	
A	200.00	89.03	
A	250.00	88.01	
A	300.00	87.36	
A	350.00	86.85	
A	400.00	86.63	
B	50.00	85.49	
B	100.00	77.16	
B	150.00	74.39	
B	200.00	72.98	
B	250.00	72.15	
B	300.00	71.62	
B	350.00	71.20	
B	400.00	70.99	
C	50.00	69.51	
C	100.00	62.73	
C	150.00	60.49	
C	200.00	59.33	
C	250.00	58.65	
C	300.00	58.23	
C	350.00	57.89	
C	400.00	57.72	
D	50.00	64.12	

GRADE	AREA	PRICE	
D	100.00	47.06	
D	150.00	45.36	
D	200.00	44.51	
D	250.00	44.00	
D	300.00	43.67	
D	350.00	43.42	
D	400.00	43.28	
E	50.00	34.75	
E	100.00	31.37	
E	150.00	30.24	
E	200.00	29.67	
E	250.00	29.33	
E	300.00	29.10	
E	350.00	28.93	
E	400.00	28.87	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 87 - 87 - SUNROOM

[Continue](#)

GRADE	AREA	PRICE	
A	100.00	186.15	
A	200.00	182.33	
A	400.00	178.50	
A	500.00	175.19	
A	600.00	171.70	
A	700.00	168.25	
A	800.00	164.88	
A	1000.00	161.67	
B	100.00	152.64	
B	200.00	149.50	
B	400.00	146.37	
B	500.00	143.65	
B	600.00	140.79	
B	700.00	137.97	
B	800.00	135.20	
B	1000.00	132.57	
C	100.00	124.10	
C	200.00	121.55	
C	400.00	119.00	
C	500.00	116.79	
C	600.00	114.46	
C	700.00	112.17	
C	800.00	109.92	
C	1000.00	107.78	
D	100.00	93.08	

GRADE	AREA	PRICE	
D	200.00	91.15	
D	400.00	89.25	
D	500.00	87.58	
D	600.00	85.85	
D	700.00	84.81	
D	800.00	82.45	
D	1000.00	80.84	
E	100.00	62.05	
E	200.00	60.78	
E	400.00	59.50	
E	500.00	58.40	
E	600.00	57.22	
E	700.00	56.08	
E	800.00	54.96	
E	1000.00	53.89	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 88 - 88 - DECK

Continue

GRADE	AREA	PRICE	
A	50.00	35.87	
A	100.00	35.16	
A	150.00	34.48	
A	200.00	34.12	
A	250.00	33.80	
A	300.00	33.46	
A	350.00	33.12	
A	400.00	32.79	
B	50.00	29.43	
B	100.00	28.83	
B	150.00	28.27	
B	200.00	27.98	
B	250.00	27.71	
B	300.00	27.44	
B	350.00	27.17	
B	400.00	26.89	
C	50.00	23.92	
C	100.00	23.44	
C	150.00	22.98	
C	200.00	22.75	
C	250.00	22.53	
C	300.00	22.30	
C	350.00	22.08	
C	400.00	21.86	
D	50.00	17.94	

GRADE	AREA	PRICE	
D	100.00	17.58	
D	150.00	17.24	
D	200.00	17.07	
D	250.00	16.90	
D	300.00	16.73	
D	350.00	16.56	
D	400.00	16.39	
E	50.00	11.97	
E	100.00	11.73	
E	150.00	11.49	
E	200.00	11.37	
E	250.00	11.25	
E	300.00	11.15	
E	350.00	11.05	
E	400.00	10.93	

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Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A	50.00	70.94	
A	100.00	67.56	
A	150.00	64.33	
A	200.00	63.09	
A	250.00	62.48	
A	300.00	61.85	
A	350.00	61.23	
A	400.00	60.62	
B	50.00	58.17	
B	100.00	55.39	
B	150.00	52.75	
B	200.00	51.73	
B	250.00	51.24	
B	300.00	50.71	
B	350.00	50.20	
B	400.00	49.71	
C	50.00	47.29	
C	100.00	45.03	
C	150.00	42.89	
C	200.00	42.06	
C	250.00	41.65	
C	300.00	41.23	
C	350.00	40.82	
C	400.00	40.41	
D	50.00	35.46	

GRADE	AREA	PRICE	
D	100.00	33.78	
D	150.00	32.16	
D	200.00	31.55	
D	250.00	31.25	
D	300.00	30.92	
D	350.00	30.62	
D	400.00	30.31	
E	50.00	23.65	
E	100.00	22.51	
E	150.00	21.45	
E	200.00	21.03	
E	250.00	20.83	
E	300.00	20.60	
E	350.00	20.40	
E	400.00	20.20	

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Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:



[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="100.00"/>	<input type="text" value="76.50"/>	
<input type="text" value="A"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="76.50"/>	
<input type="text" value="B"/> ▼	<input type="text" value="100.00"/>	<input type="text" value="63.75"/>	
<input type="text" value="B"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="63.75"/>	
<input type="text" value="C"/> ▼	<input type="text" value="100.00"/>	<input type="text" value="51.00"/>	
<input type="text" value="C"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="51.00"/>	
<input type="text" value="D"/> ▼	<input type="text" value="100.00"/>	<input type="text" value="38.25"/>	
<input type="text" value="D"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="38.25"/>	
<input type="text" value="E"/> ▼	<input type="text" value="100.00"/>	<input type="text" value="25.50"/>	
<input type="text" value="E"/> ▼	<input type="text" value="1000.00"/>	<input type="text" value="25.50"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="100.00"/>	<input type="text" value="51.00"/>	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="51.00"/>	
<input type="text" value="B"/>	<input type="text" value="100.00"/>	<input type="text" value="42.50"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="42.50"/>	
<input type="text" value="C"/>	<input type="text" value="100.00"/>	<input type="text" value="34.00"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="34.00"/>	
<input type="text" value="D"/>	<input type="text" value="100.00"/>	<input type="text" value="25.50"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="25.50"/>	
<input type="text" value="E"/>	<input type="text" value="100.00"/>	<input type="text" value="17.00"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="17.00"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
A ▾	<input type="text" value="100.00"/>	<input type="text" value="102.00"/>	
A ▾	<input type="text" value="1000.00"/>	<input type="text" value="89.25"/>	
B ▾	<input type="text" value="100.00"/>	<input type="text" value="85.00"/>	
B ▾	<input type="text" value="1000.00"/>	<input type="text" value="74.38"/>	
C ▾	<input type="text" value="100.00"/>	<input type="text" value="68.00"/>	
C ▾	<input type="text" value="1000.00"/>	<input type="text" value="59.50"/>	
D ▾	<input type="text" value="100.00"/>	<input type="text" value="51.00"/>	
D ▾	<input type="text" value="1000.00"/>	<input type="text" value="45.48"/>	
E ▾	<input type="text" value="100.00"/>	<input type="text" value="34.00"/>	
E ▾	<input type="text" value="1000.00"/>	<input type="text" value="29.75"/>	
▾	<input type="text"/>	<input type="text"/>	

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Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 93 - 93 - OVERHANG

Continue

GRADE	AREA	PRICE	
A	40.00	38.15	
A	50.00	36.99	
A	70.00	35.72	
A	100.00	34.44	
A	150.00	33.17	
A	200.00	31.89	
A	250.00	30.60	
A	300.00	29.34	
B	40.00	30.77	
B	50.00	29.84	
B	70.00	28.80	
B	100.00	27.78	
B	150.00	26.74	
B	200.00	25.72	
B	250.00	24.68	
B	300.00	23.66	
C	40.00	25.42	
C	50.00	24.74	
C	70.00	23.80	
C	100.00	22.95	
C	150.00	22.10	
C	200.00	21.25	
C	250.00	20.40	
C	300.00	19.55	
D	40.00	20.33	

GRADE	AREA	PRICE	
D	50.00	19.72	
D	70.00	19.04	
D	100.00	18.36	
D	150.00	17.68	
D	200.00	16.66	
D	250.00	16.32	
D	300.00	15.54	
E	40.00	16.27	
E	50.00	15.78	
E	70.00	15.23	
E	100.00	14.69	
E	150.00	14.14	
E	200.00	13.33	
E	250.00	13.06	
E	300.00	12.51	

Save Cancel



Grade Price Subarea Maintenance

Valuation Year:

Subarea:

[Continue](#)

GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="50.00"/>	<input type="text" value="25.50"/>	
<input type="text" value="A"/>	<input type="text" value="1000.00"/>	<input type="text" value="19.13"/>	
<input type="text" value="B"/>	<input type="text" value="50.00"/>	<input type="text" value="21.25"/>	
<input type="text" value="B"/>	<input type="text" value="1000.00"/>	<input type="text" value="15.95"/>	
<input type="text" value="C"/>	<input type="text" value="50.00"/>	<input type="text" value="17.00"/>	
<input type="text" value="C"/>	<input type="text" value="1000.00"/>	<input type="text" value="12.75"/>	
<input type="text" value="D"/>	<input type="text" value="50.00"/>	<input type="text" value="12.75"/>	
<input type="text" value="D"/>	<input type="text" value="1000.00"/>	<input type="text" value="9.57"/>	
<input type="text" value="E"/>	<input type="text" value="50.00"/>	<input type="text" value="8.50"/>	
<input type="text" value="E"/>	<input type="text" value="1000.00"/>	<input type="text" value="6.38"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 95 - 95 - DRIVETHRU

[Continue](#)

GRADE	AREA	PRICE	
A	160.00	99.59	
A	200.00	90.08	
A	240.00	80.60	
A	300.00	71.11	
A	360.00	61.63	
A	400.00	56.90	
A	600.00	54.54	
A	1000.00	52.15	
B	160.00	80.31	
B	200.00	72.66	
B	240.00	65.01	
B	300.00	57.34	
B	360.00	49.69	
B	400.00	45.88	
B	600.00	43.98	
B	1000.00	42.06	
C	160.00	66.37	
C	200.00	60.04	
C	240.00	53.72	
C	300.00	47.40	
C	360.00	41.07	
C	400.00	37.93	
C	600.00	36.35	
C	1000.00	34.77	
D	160.00	53.05	

GRADE	AREA	PRICE	
D	200.00	48.04	
D	240.00	42.98	
D	300.00	37.91	
D	360.00	32.86	
D	400.00	30.35	
D	600.00	29.07	
D	1000.00	27.81	
E	160.00	42.48	
E	200.00	38.42	
E	240.00	34.37	
E	300.00	30.33	
E	360.00	26.28	
E	400.00	24.28	
E	600.00	23.26	
E	1000.00	22.25	

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Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	50.00	401.73	
A	100.00	293.54	
A	150.00	244.85	
A	200.00	191.30	
A	300.00	181.08	
A	400.00	159.43	
A	600.00	146.68	
A	1000.00	141.30	
B	50.00	323.97	
B	100.00	237.58	
B	150.00	197.47	
B	200.00	154.28	
B	300.00	148.05	
B	400.00	128.55	
B	600.00	118.29	
B	1000.00	113.95	
C	50.00	267.75	
C	100.00	196.35	
C	150.00	163.20	
C	200.00	127.50	
C	300.00	120.70	
C	400.00	106.25	
C	600.00	97.75	
C	1000.00	94.18	
D	50.00	214.20	

GRADE	AREA	PRICE	
D	100.00	157.08	
D	150.00	130.56	
D	200.00	102.00	
D	300.00	96.56	
D	400.00	85.00	
D	600.00	78.20	
D	1000.00	75.34	
E	50.00	171.36	
E	100.00	125.66	
E	150.00	104.45	
E	200.00	81.60	
E	300.00	77.25	
E	400.00	68.00	
E	600.00	62.56	
E	1000.00	60.28	

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Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
<input type="text" value="A"/>	<input type="text" value="100.00"/>	<input type="text" value="72.00"/>	
<input type="text" value="A"/>	<input type="text" value="5000.00"/>	<input type="text" value="72.00"/>	
<input type="text" value="B"/>	<input type="text" value="100.00"/>	<input type="text" value="60.00"/>	
<input type="text" value="B"/>	<input type="text" value="5000.00"/>	<input type="text" value="60.00"/>	
<input type="text" value="C"/>	<input type="text" value="100.00"/>	<input type="text" value="48.00"/>	
<input type="text" value="C"/>	<input type="text" value="5000.00"/>	<input type="text" value="48.00"/>	
<input type="text" value="D"/>	<input type="text" value="100.00"/>	<input type="text" value="36.00"/>	
<input type="text" value="D"/>	<input type="text" value="5000.00"/>	<input type="text" value="36.00"/>	
<input type="text" value="E"/>	<input type="text" value="100.00"/>	<input type="text" value="24.00"/>	
<input type="text" value="E"/>	<input type="text" value="5000.00"/>	<input type="text" value="24.00"/>	
<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	

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Grade Price Subarea Maintenance

Valuation Year: 2024

Subarea: 98 - 98 - COLNL PORCH

[Continue](#)

GRADE	AREA	PRICE	
A	50.00	85.17	
A	100.00	74.99	
A	150.00	71.62	
A	200.00	69.89	
A	250.00	68.87	
A	300.00	68.24	
A	350.00	67.73	
A	400.00	67.47	
B	50.00	69.82	
B	100.00	61.47	
B	150.00	58.72	
B	200.00	57.29	
B	250.00	56.46	
B	300.00	55.93	
B	350.00	55.52	
B	400.00	55.30	
C	50.00	56.76	
C	100.00	49.98	
C	150.00	47.74	
C	200.00	46.58	
C	250.00	45.90	
C	300.00	45.48	
C	350.00	45.14	
C	400.00	44.97	
D	50.00	42.57	

GRADE	AREA	PRICE	
D	100.00	37.49	
D	150.00	35.80	
D	200.00	34.94	
D	250.00	34.43	
D	300.00	34.10	
D	350.00	33.85	
D	400.00	33.73	
E	50.00	28.39	
E	100.00	24.99	
E	150.00	23.87	
E	200.00	23.29	
E	250.00	22.95	
E	300.00	22.75	
E	350.00	22.58	
E	400.00	22.47	

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Granville County, NC ec (Sign Out)

Grade Price Subarea Maintenance

Valuation Year:

Subarea:

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GRADE	AREA	PRICE	
A	2000.00	49.62	
A	4000.00	47.24	
A	6000.00	45.00	
A	8000.00	42.00	
A	10000.00	40.50	
A	12000.00	37.50	
A	14000.00	33.00	
A	16000.00	31.50	
B	2000.00	40.68	
B	4000.00	38.74	
B	6000.00	36.90	
B	8000.00	34.44	
B	10000.00	33.20	
B	12000.00	30.76	
B	14000.00	27.06	
B	16000.00	25.82	
C	2000.00	33.08	
C	4000.00	31.50	
C	6000.00	30.00	
C	8000.00	28.00	
C	10000.00	27.00	
C	12000.00	25.00	
C	14000.00	22.00	
C	16000.00	21.00	
D	2000.00	24.80	

GRADE	AREA	PRICE	
D	4000.00	23.62	
D	6000.00	22.50	
D	8000.00	21.00	
D	10000.00	20.24	
D	12000.00	18.76	
D	14000.00	16.50	
D	16000.00	15.76	
E	2000.00	16.54	
E	4000.00	15.76	
E	6000.00	15.00	
E	8000.00	14.00	
E	10000.00	13.50	
E	12000.00	12.50	
E	14000.00	11.00	
E	16000.00	10.50	

[Save](#) [Cancel](#)

DEPRECIATION/FACTOR TABLES

DPRT – ALTERNATE DEPRECIATION TABLES

- DPRT – 00 – Standard (Average)
- DPRT – 01 – Mobile Home Poor
- DPRT – 02 – Residential Good
- DPRT – 03 – Residential Fair
- DPRT – 04 – Residential Poor
- DPRT – 05 – Mobile Home Average
- DPRT – 06 – Mobile Home Fair
- DPRT – 07 – Commercial Fair
- DPRT – 08 – Commercial Average
- DPRT – 09 – Commercial Poor

NOTE: All SCLS Buildings automatically go to standard depreciation unless an alternate DPRT is assigned. (Standard = Average Condition)

ALL DEPRECIATION TABLES PRINTED STRAIGHT OUT OF SYSTEM

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 0

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	0	0	21	0.19000
2024	0	0	41	0.39000
2024	0	0	61	0.56000
2024	0	0	81	0.68000
2024	0	0	2	0.01000
2024	0	0	22	0.20000
2024	0	0	42	0.40000
2024	0	0	62	0.57000
2024	0	0	82	0.68000
2024	0	0	3	0.01000
2024	0	0	23	0.21000
2024	0	0	43	0.41000
2024	0	0	63	0.57000
2024	0	0	83	0.68000
2024	0	0	4	0.02000
2024	0	0	24	0.22000
2024	0	0	44	0.42000
2024	0	0	64	0.58000
2024	0	0	84	0.68000
2024	0	0	5	0.03000
2024	0	0	25	0.23000
2024	0	0	45	0.43000
2024	0	0	65	0.58000
2024	0	0	85	0.68000
2024	0	0	6	0.04000
2024	0	0	26	0.24000
2024	0	0	46	0.44000
2024	0	0	66	0.59000
2024	0	0	86	0.68000
2024	0	0	7	0.05000
2024	0	0	27	0.25000
2024	0	0	47	0.45000
2024	0	0	67	0.59000
2024	0	0	87	0.68000
2024	0	0	8	0.06000
2024	0	0	28	0.26000
2024	0	0	48	0.46000
2024	0	0	68	0.60000
2024	0	0	88	0.68000
2024	0	0	9	0.07000
2024	0	0	29	0.27000
2024	0	0	49	0.47000
2024	0	0	69	0.60000
2024	0	0	89	0.68000
2024	0	0	10	0.08000
2024	0	0	30	0.28000
2024	0	0	50	0.48000
2024	0	0	70	0.61000
2024	0	0	90	0.68000
2024	0	0	11	0.09000
2024	0	0	31	0.29000
2024	0	0	51	0.49000
2024	0	0	71	0.61000
2024	0	0	91	0.68000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	0	0	12	0.10000
2024	0	0	32	0.30000
2024	0	0	52	0.50000
2024	0	0	72	0.62000
2024	0	0	92	0.68000
2024	0	0	13	0.11000
2024	0	0	33	0.31000
2024	0	0	53	0.51000
2024	0	0	73	0.63000
2024	0	0	93	0.68000
2024	0	0	14	0.12000
2024	0	0	34	0.32000
2024	0	0	54	0.52000
2024	0	0	74	0.64000
2024	0	0	94	0.68000
2024	0	0	15	0.13000
2024	0	0	35	0.33000
2024	0	0	55	0.53000
2024	0	0	75	0.65000
2024	0	0	95	0.68000
2024	0	0	16	0.14000
2024	0	0	36	0.34000
2024	0	0	56	0.54000
2024	0	0	76	0.66000
2024	0	0	96	0.68000
2024	0	0	17	0.15000
2024	0	0	37	0.35000
2024	0	0	57	0.54000
2024	0	0	77	0.67000
2024	0	0	97	0.68000
2024	0	0	18	0.16000
2024	0	0	38	0.36000
2024	0	0	58	0.55000
2024	0	0	78	0.68000
2024	0	0	98	0.68000
2024	0	0	19	0.17000
2024	0	0	39	0.37000
2024	0	0	59	0.55000
2024	0	0	79	0.68000
2024	0	0	99	0.68000
2024	0	0	20	0.18000
2024	0	0	40	0.38000
2024	0	0	60	0.56000
2024	0	0	80	0.68000
2024	0	0	100	0.68000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 1

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER		MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	1	1		1	0.21000
2024	1	1		21	0.70000
2024	1	1		41	0.93000
2024	1	1		61	0.93000
2024	1	1		81	0.93000
2024	1	1		2	0.23000
2024	1	1		22	0.72000
2024	1	1		42	0.93000
2024	1	1		62	0.93000
2024	1	1		82	0.93000
2024	1	1		3	0.25000
2024	1	1		23	0.74000
2024	1	1		43	0.93000
2024	1	1		63	0.93000
2024	1	1		83	0.93000
2024	1	1		4	0.27000
2024	1	1		24	0.76000
2024	1	1		44	0.93000
2024	1	1		64	0.93000
2024	1	1		84	0.93000
2024	1	1		5	0.29000
2024	1	1		25	0.78000
2024	1	1		45	0.93000
2024	1	1		65	0.93000
2024	1	1		85	0.93000
2024	1	1		6	0.32000
2024	1	1		26	0.80000
2024	1	1		46	0.93000
2024	1	1		66	0.93000
2024	1	1		86	0.93000
2024	1	1		7	0.35000
2024	1	1		27	0.82000
2024	1	1		47	0.93000
2024	1	1		67	0.93000
2024	1	1		87	0.93000
2024	1	1		8	0.38000
2024	1	1		28	0.84000
2024	1	1		48	0.93000
2024	1	1		68	0.93000
2024	1	1		88	0.93000
2024	1	1		9	0.41000
2024	1	1		29	0.86000
2024	1	1		49	0.93000
2024	1	1		69	0.93000
2024	1	1		89	0.93000
2024	1	1		10	0.44000
2024	1	1		30	0.88000
2024	1	1		50	0.93000
2024	1	1		70	0.93000
2024	1	1		90	0.93000
2024	1	1		11	0.47000
2024	1	1		31	0.90000
2024	1	1		51	0.93000
2024	1	1		71	0.93000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	1	1	91	0.93000
2024	1	1	12	0.50000
2024	1	1	32	0.92000
2024	1	1	52	0.93000
2024	1	1	72	0.93000
2024	1	1	92	0.93000
2024	1	1	13	0.53000
2024	1	1	33	0.93000
2024	1	1	53	0.93000
2024	1	1	73	0.93000
2024	1	1	93	0.93000
2024	1	1	14	0.56000
2024	1	1	34	0.93000
2024	1	1	54	0.93000
2024	1	1	74	0.93000
2024	1	1	94	0.93000
2024	1	1	15	0.58000
2024	1	1	35	0.93000
2024	1	1	55	0.93000
2024	1	1	75	0.93000
2024	1	1	95	0.93000
2024	1	1	16	0.60000
2024	1	1	36	0.93000
2024	1	1	56	0.93000
2024	1	1	76	0.93000
2024	1	1	96	0.93000
2024	1	1	17	0.62000
2024	1	1	37	0.93000
2024	1	1	57	0.93000
2024	1	1	77	0.93000
2024	1	1	97	0.93000
2024	1	1	18	0.64000
2024	1	1	38	0.93000
2024	1	1	58	0.93000
2024	1	1	78	0.93000
2024	1	1	98	0.93000
2024	1	1	19	0.66000
2024	1	1	39	0.93000
2024	1	1	59	0.93000
2024	1	1	79	0.93000
2024	1	1	99	0.93000
2024	1	1	20	0.68000
2024	1	1	40	0.93000
2024	1	1	60	0.93000
2024	1	1	80	0.93000
2024	1	1	100	0.93000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 2

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER		MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	2	2		21	0.12000
2024	2	2		41	0.27000
2024	2	2		61	0.44000
2024	2	2		81	0.60000
2024	2	2		22	0.13000
2024	2	2		42	0.28000
2024	2	2		62	0.45000
2024	2	2		82	0.60000
2024	2	2		23	0.14000
2024	2	2		43	0.29000
2024	2	2		63	0.45000
2024	2	2		83	0.60000
2024	2	2		4	0.01000
2024	2	2		24	0.15000
2024	2	2		44	0.30000
2024	2	2		64	0.46000
2024	2	2		84	0.60000
2024	2	2		5	0.01500
2024	2	2		25	0.15000
2024	2	2		45	0.31000
2024	2	2		65	0.46000
2024	2	2		85	0.60000
2024	2	2		6	0.02000
2024	2	2		26	0.16000
2024	2	2		46	0.32000
2024	2	2		66	0.47000
2024	2	2		86	0.60000
2024	2	2		7	0.02500
2024	2	2		27	0.16000
2024	2	2		47	0.33000
2024	2	2		67	0.47000
2024	2	2		87	0.60000
2024	2	2		8	0.03000
2024	2	2		28	0.17000
2024	2	2		48	0.34000
2024	2	2		68	0.48000
2024	2	2		88	0.60000
2024	2	2		9	0.03500
2024	2	2		29	0.18000
2024	2	2		49	0.35000
2024	2	2		69	0.49000
2024	2	2		89	0.60000
2024	2	2		10	0.04000
2024	2	2		30	0.19000
2024	2	2		50	0.36000
2024	2	2		70	0.50000
2024	2	2		90	0.60000
2024	2	2		11	0.04500
2024	2	2		31	0.19000
2024	2	2		51	0.37000
2024	2	2		71	0.51000
2024	2	2		91	0.60000
2024	2	2		12	0.05000
2024	2	2		32	0.20000

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	2	2	52	0.38000
2024	2	2	72	0.52000
2024	2	2	92	0.60000
2024	2	2	13	0.05500
2024	2	2	33	0.21000
2024	2	2	53	0.39000
2024	2	2	73	0.53000
2024	2	2	93	0.60000
2024	2	2	14	0.06000
2024	2	2	34	0.21000
2024	2	2	54	0.40000
2024	2	2	74	0.54000
2024	2	2	94	0.60000
2024	2	2	15	0.06500
2024	2	2	35	0.22000
2024	2	2	55	0.41000
2024	2	2	75	0.55000
2024	2	2	95	0.60000
2024	2	2	16	0.07000
2024	2	2	36	0.23000
2024	2	2	56	0.42000
2024	2	2	76	0.56000
2024	2	2	96	0.60000
2024	2	2	17	0.08000
2024	2	2	37	0.23000
2024	2	2	57	0.42000
2024	2	2	77	0.57000
2024	2	2	97	0.60000
2024	2	2	18	0.09000
2024	2	2	38	0.24000
2024	2	2	58	0.43000
2024	2	2	78	0.58000
2024	2	2	98	0.60000
2024	2	2	19	0.10000
2024	2	2	39	0.25000
2024	2	2	59	0.43000
2024	2	2	79	0.59000
2024	2	2	99	0.60000
2024	2	2	20	0.11000
2024	2	2	40	0.26000
2024	2	2	60	0.44000
2024	2	2	80	0.60000
2024	2	2	100	0.60000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 3

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	3	3	1	0.16000
2024	3	3	21	0.36000
2024	3	3	41	0.56000
2024	3	3	61	0.73000
2024	3	3	81	0.80000
2024	3	3	2	0.17000
2024	3	3	22	0.37000
2024	3	3	42	0.57000
2024	3	3	62	0.73500
2024	3	3	82	0.80000
2024	3	3	3	0.18000
2024	3	3	23	0.38000
2024	3	3	43	0.58000
2024	3	3	63	0.74000
2024	3	3	83	0.80000
2024	3	3	4	0.19000
2024	3	3	24	0.39000
2024	3	3	44	0.59000
2024	3	3	64	0.74500
2024	3	3	84	0.80000
2024	3	3	5	0.20000
2024	3	3	25	0.40000
2024	3	3	45	0.60000
2024	3	3	65	0.75000
2024	3	3	85	0.80000
2024	3	3	6	0.21000
2024	3	3	26	0.41000
2024	3	3	46	0.61000
2024	3	3	66	0.75500
2024	3	3	86	0.80000
2024	3	3	7	0.22000
2024	3	3	27	0.42000
2024	3	3	47	0.62000
2024	3	3	67	0.76000
2024	3	3	87	0.80000
2024	3	3	8	0.23000
2024	3	3	28	0.43000
2024	3	3	48	0.63000
2024	3	3	68	0.76500
2024	3	3	88	0.80000
2024	3	3	9	0.24000
2024	3	3	29	0.44000
2024	3	3	49	0.64000
2024	3	3	69	0.77000
2024	3	3	89	0.80000
2024	3	3	10	0.25000
2024	3	3	30	0.45000
2024	3	3	50	0.65000
2024	3	3	70	0.77500
2024	3	3	90	0.80000
2024	3	3	11	0.26000
2024	3	3	31	0.46000
2024	3	3	51	0.66000
2024	3	3	71	0.78000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	3	3	91	0.80000
2024	3	3	12	0.27000
2024	3	3	32	0.47000
2024	3	3	52	0.67000
2024	3	3	72	0.78500
2024	3	3	92	0.80000
2024	3	3	13	0.28000
2024	3	3	33	0.48000
2024	3	3	53	0.68000
2024	3	3	73	0.79000
2024	3	3	93	0.80000
2024	3	3	14	0.29000
2024	3	3	34	0.49000
2024	3	3	54	0.69000
2024	3	3	74	0.79500
2024	3	3	94	0.80000
2024	3	3	15	0.30000
2024	3	3	35	0.50000
2024	3	3	55	0.70000
2024	3	3	75	0.80000
2024	3	3	95	0.80000
2024	3	3	16	0.31000
2024	3	3	36	0.51000
2024	3	3	56	0.70500
2024	3	3	76	0.80000
2024	3	3	96	0.80000
2024	3	3	17	0.32000
2024	3	3	37	0.52000
2024	3	3	57	0.71000
2024	3	3	77	0.80000
2024	3	3	97	0.80000
2024	3	3	18	0.33000
2024	3	3	38	0.53000
2024	3	3	58	0.71500
2024	3	3	78	0.80000
2024	3	3	98	0.80000
2024	3	3	19	0.34000
2024	3	3	39	0.54000
2024	3	3	59	0.72000
2024	3	3	79	0.80000
2024	3	3	99	0.80000
2024	3	3	20	0.35000
2024	3	3	40	0.55000
2024	3	3	60	0.72500
2024	3	3	80	0.80000
2024	3	3	100	0.80000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 4

VALUATION YEAR	MASTER IDENTIFIER		MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	4	4		1	0.31000
2024	4	4		21	0.51000
2024	4	4		41	0.71000
2024	4	4		61	0.88000
2024	4	4		81	0.93000
2024	4	4		2	0.32000
2024	4	4		22	0.52000
2024	4	4		42	0.72000
2024	4	4		62	0.88500
2024	4	4		82	0.93000
2024	4	4		3	0.33000
2024	4	4		23	0.53000
2024	4	4		43	0.73000
2024	4	4		63	0.89000
2024	4	4		83	0.93000
2024	4	4		4	0.34000
2024	4	4		24	0.54000
2024	4	4		44	0.74000
2024	4	4		64	0.89500
2024	4	4		84	0.93000
2024	4	4		5	0.35000
2024	4	4		25	0.55000
2024	4	4		45	0.75000
2024	4	4		65	0.90000
2024	4	4		85	0.93000
2024	4	4		6	0.36000
2024	4	4		26	0.56000
2024	4	4		46	0.76000
2024	4	4		66	0.90500
2024	4	4		86	0.93000
2024	4	4		7	0.37000
2024	4	4		27	0.57000
2024	4	4		47	0.77000
2024	4	4		67	0.91000
2024	4	4		87	0.93000
2024	4	4		8	0.38000
2024	4	4		28	0.58000
2024	4	4		48	0.78000
2024	4	4		68	0.91500
2024	4	4		88	0.93000
2024	4	4		9	0.39000
2024	4	4		29	0.59000
2024	4	4		49	0.79000
2024	4	4		69	0.92000
2024	4	4		89	0.93000
2024	4	4		10	0.40000
2024	4	4		30	0.60000
2024	4	4		50	0.80000
2024	4	4		70	0.93000
2024	4	4		90	0.93000
2024	4	4		11	0.41000
2024	4	4		31	0.61000
2024	4	4		51	0.81000
2024	4	4		71	0.93000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	4	4	91	0.93000
2024	4	4	12	0.42000
2024	4	4	32	0.62000
2024	4	4	52	0.82000
2024	4	4	72	0.93000
2024	4	4	92	0.93000
2024	4	4	13	0.43000
2024	4	4	33	0.63000
2024	4	4	53	0.83000
2024	4	4	73	0.93000
2024	4	4	93	0.93000
2024	4	4	14	0.44000
2024	4	4	34	0.64000
2024	4	4	54	0.84000
2024	4	4	74	0.93000
2024	4	4	94	0.93000
2024	4	4	15	0.45000
2024	4	4	35	0.65000
2024	4	4	55	0.85000
2024	4	4	75	0.93000
2024	4	4	95	0.93000
2024	4	4	16	0.46000
2024	4	4	36	0.66000
2024	4	4	56	0.85500
2024	4	4	76	0.93000
2024	4	4	96	0.93000
2024	4	4	17	0.47000
2024	4	4	37	0.67000
2024	4	4	57	0.86000
2024	4	4	77	0.93000
2024	4	4	97	0.93000
2024	4	4	18	0.48000
2024	4	4	38	0.68000
2024	4	4	58	0.86500
2024	4	4	78	0.93000
2024	4	4	98	0.93000
2024	4	4	19	0.49000
2024	4	4	39	0.69000
2024	4	4	59	0.87000
2024	4	4	79	0.93000
2024	4	4	99	0.93000
2024	4	4	20	0.50000
2024	4	4	40	0.70000
2024	4	4	60	0.87500
2024	4	4	80	0.93000
2024	4	4	100	0.93000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 5

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	5	5	1	0.01000
2024	5	5	21	0.40000
2024	5	5	41	0.75000
2024	5	5	61	0.75000
2024	5	5	81	0.75000
2024	5	5	2	0.02000
2024	5	5	22	0.42000
2024	5	5	42	0.75000
2024	5	5	62	0.75000
2024	5	5	82	0.75000
2024	5	5	3	0.04000
2024	5	5	23	0.44000
2024	5	5	43	0.75000
2024	5	5	63	0.75000
2024	5	5	83	0.75000
2024	5	5	4	0.06000
2024	5	5	24	0.46000
2024	5	5	44	0.75000
2024	5	5	64	0.75000
2024	5	5	84	0.75000
2024	5	5	5	0.08000
2024	5	5	25	0.48000
2024	5	5	45	0.75000
2024	5	5	65	0.75000
2024	5	5	85	0.75000
2024	5	5	6	0.10000
2024	5	5	26	0.50000
2024	5	5	46	0.75000
2024	5	5	66	0.75000
2024	5	5	86	0.75000
2024	5	5	7	0.12000
2024	5	5	27	0.52000
2024	5	5	47	0.75000
2024	5	5	67	0.75000
2024	5	5	87	0.75000
2024	5	5	8	0.14000
2024	5	5	28	0.54000
2024	5	5	48	0.75000
2024	5	5	68	0.75000
2024	5	5	88	0.75000
2024	5	5	9	0.16000
2024	5	5	29	0.56000
2024	5	5	49	0.75000
2024	5	5	69	0.75000
2024	5	5	89	0.75000
2024	5	5	10	0.18000
2024	5	5	30	0.58000
2024	5	5	50	0.75000
2024	5	5	70	0.75000
2024	5	5	90	0.75000
2024	5	5	11	0.20000
2024	5	5	31	0.60000
2024	5	5	51	0.75000
2024	5	5	71	0.75000

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	5	5	91	0.75000
2024	5	5	12	0.22000
2024	5	5	32	0.62000
2024	5	5	52	0.75000
2024	5	5	72	0.75000
2024	5	5	92	0.75000
2024	5	5	13	0.24000
2024	5	5	33	0.64000
2024	5	5	53	0.75000
2024	5	5	73	0.75000
2024	5	5	93	0.75000
2024	5	5	14	0.26000
2024	5	5	34	0.66000
2024	5	5	54	0.75000
2024	5	5	74	0.75000
2024	5	5	94	0.75000
2024	5	5	15	0.28000
2024	5	5	35	0.68000
2024	5	5	55	0.75000
2024	5	5	75	0.75000
2024	5	5	95	0.75000
2024	5	5	16	0.30000
2024	5	5	36	0.70000
2024	5	5	56	0.75000
2024	5	5	76	0.75000
2024	5	5	96	0.75000
2024	5	5	17	0.32000
2024	5	5	37	0.71000
2024	5	5	57	0.75000
2024	5	5	77	0.75000
2024	5	5	97	0.75000
2024	5	5	18	0.34000
2024	5	5	38	0.72000
2024	5	5	58	0.75000
2024	5	5	78	0.75000
2024	5	5	98	0.75000
2024	5	5	19	0.36000
2024	5	5	39	0.73000
2024	5	5	59	0.75000
2024	5	5	79	0.75000
2024	5	5	99	0.75000
2024	5	5	20	0.38000
2024	5	5	40	0.74000
2024	5	5	60	0.75000
2024	5	5	80	0.75000
2024	5	5	100	0.75000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 6

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER		MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	6	6		1	0.11000
2024	6	6		21	0.55000
2024	6	6		41	0.85000
2024	6	6		61	0.85000
2024	6	6		81	0.85000
2024	6	6		2	0.13000
2024	6	6		22	0.57000
2024	6	6		42	0.85000
2024	6	6		62	0.85000
2024	6	6		82	0.85000
2024	6	6		3	0.15000
2024	6	6		23	0.59000
2024	6	6		43	0.85000
2024	6	6		63	0.85000
2024	6	6		83	0.85000
2024	6	6		4	0.17000
2024	6	6		24	0.61000
2024	6	6		44	0.85000
2024	6	6		64	0.85000
2024	6	6		84	0.85000
2024	6	6		5	0.19000
2024	6	6		25	0.63000
2024	6	6		45	0.85000
2024	6	6		65	0.85000
2024	6	6		85	0.85000
2024	6	6		6	0.22000
2024	6	6		26	0.65000
2024	6	6		46	0.85000
2024	6	6		66	0.85000
2024	6	6		86	0.85000
2024	6	6		7	0.25000
2024	6	6		27	0.67000
2024	6	6		47	0.85000
2024	6	6		67	0.85000
2024	6	6		87	0.85000
2024	6	6		8	0.28000
2024	6	6		28	0.69000
2024	6	6		48	0.85000
2024	6	6		68	0.85000
2024	6	6		88	0.85000
2024	6	6		9	0.31000
2024	6	6		29	0.71000
2024	6	6		49	0.85000
2024	6	6		69	0.85000
2024	6	6		89	0.85000
2024	6	6		10	0.33000
2024	6	6		30	0.73000
2024	6	6		50	0.85000
2024	6	6		70	0.85000
2024	6	6		90	0.85000
2024	6	6		11	0.35000
2024	6	6		31	0.75000
2024	6	6		51	0.85000
2024	6	6		71	0.85000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	6	6	91	0.85000
2024	6	6	12	0.37000
2024	6	6	32	0.77000
2024	6	6	52	0.85000
2024	6	6	72	0.85000
2024	6	6	92	0.85000
2024	6	6	13	0.39000
2024	6	6	33	0.79000
2024	6	6	53	0.85000
2024	6	6	73	0.85000
2024	6	6	93	0.85000
2024	6	6	14	0.41000
2024	6	6	34	0.81000
2024	6	6	54	0.85000
2024	6	6	74	0.85000
2024	6	6	94	0.85000
2024	6	6	15	0.43000
2024	6	6	35	0.83000
2024	6	6	55	0.85000
2024	6	6	75	0.85000
2024	6	6	95	0.85000
2024	6	6	16	0.45000
2024	6	6	36	0.85000
2024	6	6	56	0.85000
2024	6	6	76	0.85000
2024	6	6	96	0.85000
2024	6	6	17	0.47000
2024	6	6	37	0.85000
2024	6	6	57	0.85000
2024	6	6	77	0.85000
2024	6	6	97	0.85000
2024	6	6	18	0.49000
2024	6	6	38	0.85000
2024	6	6	58	0.85000
2024	6	6	78	0.85000
2024	6	6	98	0.85000
2024	6	6	19	0.51000
2024	6	6	39	0.85000
2024	6	6	59	0.85000
2024	6	6	79	0.85000
2024	6	6	99	0.85000
2024	6	6	20	0.53000
2024	6	6	40	0.85000
2024	6	6	60	0.85000
2024	6	6	80	0.85000
2024	6	6	100	0.85000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 7

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	7	7	1	0.17000
2024	7	7	21	0.49000
2024	7	7	41	0.71000
2024	7	7	61	0.80000
2024	7	7	81	0.80000
2024	7	7	2	0.19000
2024	7	7	22	0.50000
2024	7	7	42	0.72000
2024	7	7	62	0.80000
2024	7	7	82	0.80000
2024	7	7	3	0.21000
2024	7	7	23	0.52000
2024	7	7	43	0.73000
2024	7	7	63	0.80000
2024	7	7	83	0.80000
2024	7	7	4	0.23000
2024	7	7	24	0.53000
2024	7	7	44	0.74000
2024	7	7	64	0.80000
2024	7	7	84	0.80000
2024	7	7	5	0.25000
2024	7	7	25	0.55000
2024	7	7	45	0.75000
2024	7	7	65	0.80000
2024	7	7	85	0.80000
2024	7	7	6	0.26000
2024	7	7	26	0.56000
2024	7	7	46	0.76000
2024	7	7	66	0.80000
2024	7	7	86	0.80000
2024	7	7	7	0.28000
2024	7	7	27	0.57000
2024	7	7	47	0.77000
2024	7	7	67	0.80000
2024	7	7	87	0.80000
2024	7	7	8	0.29000
2024	7	7	28	0.58000
2024	7	7	48	0.78000
2024	7	7	68	0.80000
2024	7	7	88	0.80000
2024	7	7	9	0.31000
2024	7	7	29	0.59000
2024	7	7	49	0.79000
2024	7	7	69	0.80000
2024	7	7	89	0.80000
2024	7	7	10	0.32000
2024	7	7	30	0.60000
2024	7	7	50	0.80000
2024	7	7	70	0.80000
2024	7	7	90	0.80000
2024	7	7	11	0.34000
2024	7	7	31	0.61000
2024	7	7	51	0.80000
2024	7	7	71	0.80000

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	7	7	91	0.80000
2024	7	7	12	0.35000
2024	7	7	32	0.62000
2024	7	7	52	0.80000
2024	7	7	72	0.80000
2024	7	7	92	0.80000
2024	7	7	13	0.37000
2024	7	7	33	0.63000
2024	7	7	53	0.80000
2024	7	7	73	0.80000
2024	7	7	93	0.80000
2024	7	7	14	0.38000
2024	7	7	34	0.64000
2024	7	7	54	0.80000
2024	7	7	74	0.80000
2024	7	7	94	0.80000
2024	7	7	15	0.40000
2024	7	7	35	0.65000
2024	7	7	55	0.80000
2024	7	7	75	0.80000
2024	7	7	95	0.80000
2024	7	7	16	0.41000
2024	7	7	36	0.66000
2024	7	7	56	0.80000
2024	7	7	76	0.80000
2024	7	7	96	0.80000
2024	7	7	17	0.43000
2024	7	7	37	0.67000
2024	7	7	57	0.80000
2024	7	7	77	0.80000
2024	7	7	97	0.80000
2024	7	7	18	0.44000
2024	7	7	38	0.68000
2024	7	7	58	0.80000
2024	7	7	78	0.80000
2024	7	7	98	0.80000
2024	7	7	19	0.46000
2024	7	7	39	0.69000
2024	7	7	59	0.80000
2024	7	7	79	0.80000
2024	7	7	99	0.80000
2024	7	7	20	0.47000
2024	7	7	40	0.70000
2024	7	7	60	0.80000
2024	7	7	80	0.80000
2024	7	7	100	0.80000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 8

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	8	8	1	0.02000
2024	8	8	21	0.34000
2024	8	8	41	0.56000
2024	8	8	61	0.70000
2024	8	8	81	0.70000
2024	8	8	2	0.04000
2024	8	8	22	0.35000
2024	8	8	42	0.57000
2024	8	8	62	0.70000
2024	8	8	82	0.70000
2024	8	8	3	0.06000
2024	8	8	23	0.37000
2024	8	8	43	0.58000
2024	8	8	63	0.70000
2024	8	8	83	0.70000
2024	8	8	4	0.08000
2024	8	8	24	0.38000
2024	8	8	44	0.59000
2024	8	8	64	0.70000
2024	8	8	84	0.70000
2024	8	8	5	0.10000
2024	8	8	25	0.40000
2024	8	8	45	0.60000
2024	8	8	65	0.70000
2024	8	8	85	0.70000
2024	8	8	6	0.11000
2024	8	8	26	0.41000
2024	8	8	46	0.61000
2024	8	8	66	0.70000
2024	8	8	86	0.70000
2024	8	8	7	0.13000
2024	8	8	27	0.42000
2024	8	8	47	0.62000
2024	8	8	67	0.70000
2024	8	8	87	0.70000
2024	8	8	8	0.14000
2024	8	8	28	0.43000
2024	8	8	48	0.63000
2024	8	8	68	0.70000
2024	8	8	88	0.70000
2024	8	8	9	0.16000
2024	8	8	29	0.44000
2024	8	8	49	0.64000
2024	8	8	69	0.70000
2024	8	8	89	0.70000
2024	8	8	10	0.17000
2024	8	8	30	0.45000
2024	8	8	50	0.65000
2024	8	8	70	0.70000
2024	8	8	90	0.70000
2024	8	8	11	0.19000
2024	8	8	31	0.46000
2024	8	8	51	0.66000
2024	8	8	71	0.70000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	8	8	91	0.70000
2024	8	8	12	0.20000
2024	8	8	32	0.47000
2024	8	8	52	0.67000
2024	8	8	72	0.70000
2024	8	8	92	0.70000
2024	8	8	13	0.22000
2024	8	8	33	0.48000
2024	8	8	53	0.68000
2024	8	8	73	0.70000
2024	8	8	93	0.70000
2024	8	8	14	0.23000
2024	8	8	34	0.49000
2024	8	8	54	0.69000
2024	8	8	74	0.70000
2024	8	8	94	0.70000
2024	8	8	15	0.25000
2024	8	8	35	0.50000
2024	8	8	55	0.70000
2024	8	8	75	0.70000
2024	8	8	95	0.70000
2024	8	8	16	0.26000
2024	8	8	36	0.51000
2024	8	8	56	0.70000
2024	8	8	76	0.70000
2024	8	8	96	0.70000
2024	8	8	17	0.28000
2024	8	8	37	0.52000
2024	8	8	57	0.70000
2024	8	8	77	0.70000
2024	8	8	97	0.70000
2024	8	8	18	0.29000
2024	8	8	38	0.53000
2024	8	8	58	0.70000
2024	8	8	78	0.70000
2024	8	8	98	0.70000
2024	8	8	19	0.31000
2024	8	8	39	0.54000
2024	8	8	59	0.70000
2024	8	8	79	0.70000
2024	8	8	99	0.70000
2024	8	8	20	0.32000
2024	8	8	40	0.55000
2024	8	8	60	0.70000
2024	8	8	80	0.70000
2024	8	8	100	0.70000

Parameters Selected for SOV DEPRECIATION SCHEDULE DETAIL Report

VALUATION YEAR: 2024

SOV MASTER IDENTIFER: 9

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	9	9	1	0.32000
2024	9	9	21	0.64000
2024	9	9	41	0.86000
2024	9	9	61	0.90000
2024	9	9	81	0.90000
2024	9	9	2	0.34000
2024	9	9	22	0.65000
2024	9	9	42	0.87000
2024	9	9	62	0.90000
2024	9	9	82	0.90000
2024	9	9	3	0.36000
2024	9	9	23	0.67000
2024	9	9	43	0.88000
2024	9	9	63	0.90000
2024	9	9	83	0.90000
2024	9	9	4	0.38000
2024	9	9	24	0.68000
2024	9	9	44	0.89000
2024	9	9	64	0.90000
2024	9	9	84	0.90000
2024	9	9	5	0.40000
2024	9	9	25	0.70000
2024	9	9	45	0.90000
2024	9	9	65	0.90000
2024	9	9	85	0.90000
2024	9	9	6	0.41000
2024	9	9	26	0.71000
2024	9	9	46	0.90000
2024	9	9	66	0.90000
2024	9	9	86	0.90000
2024	9	9	7	0.43000
2024	9	9	27	0.72000
2024	9	9	47	0.90000
2024	9	9	67	0.90000
2024	9	9	87	0.90000
2024	9	9	8	0.44000
2024	9	9	28	0.73000
2024	9	9	48	0.90000
2024	9	9	68	0.90000
2024	9	9	88	0.90000
2024	9	9	9	0.46000
2024	9	9	29	0.74000
2024	9	9	49	0.90000
2024	9	9	69	0.90000
2024	9	9	89	0.90000
2024	9	9	10	0.47000
2024	9	9	30	0.75000
2024	9	9	50	0.90000
2024	9	9	70	0.90000
2024	9	9	90	0.90000
2024	9	9	11	0.49000
2024	9	9	31	0.76000
2024	9	9	51	0.90000
2024	9	9	71	0.90000

SOV DEPRECIATION SCHEDULE DETAIL REPORT

VALUATION YEAR	MASTER IDENTIFIER	MASTER DESCRIPTION	DETAIL RATE AGE	DETAIL RATE PERCENT GOOD
2024	9	9	91	0.90000
2024	9	9	12	0.50000
2024	9	9	32	0.77000
2024	9	9	52	0.90000
2024	9	9	72	0.90000
2024	9	9	92	0.90000
2024	9	9	13	0.52000
2024	9	9	33	0.78000
2024	9	9	53	0.90000
2024	9	9	73	0.90000
2024	9	9	93	0.90000
2024	9	9	14	0.53000
2024	9	9	34	0.79000
2024	9	9	54	0.90000
2024	9	9	74	0.90000
2024	9	9	94	0.90000
2024	9	9	15	0.55000
2024	9	9	35	0.80000
2024	9	9	55	0.90000
2024	9	9	75	0.90000
2024	9	9	95	0.90000
2024	9	9	16	0.56000
2024	9	9	36	0.81000
2024	9	9	56	0.90000
2024	9	9	76	0.90000
2024	9	9	96	0.90000
2024	9	9	17	0.58000
2024	9	9	37	0.82000
2024	9	9	57	0.90000
2024	9	9	77	0.90000
2024	9	9	97	0.90000
2024	9	9	18	0.59000
2024	9	9	38	0.83000
2024	9	9	58	0.90000
2024	9	9	78	0.90000
2024	9	9	98	0.90000
2024	9	9	19	0.61000
2024	9	9	39	0.84000
2024	9	9	59	0.90000
2024	9	9	79	0.90000
2024	9	9	99	0.90000
2024	9	9	20	0.62000
2024	9	9	40	0.85000
2024	9	9	60	0.90000
2024	9	9	80	0.90000
2024	9	9	100	0.90000

OTHER BUILDINGS, FEATURES, THINGS
RESIDENTIAL OUTBUILDINGS
GRADE SPECIFICATIONS

OTHER FEATURES/BUILDINGS/THINGS – This is a list of the outbuildings throughout the county.

- OCLS – 01 – Residential Recreational Bldg
- OCLS – 02 – Wood Deck
- OCLS – 03 – Patio
- OCLS – 04 – Storage Shed
- OCLS – 05 – Residential Swimming Pool
- OCLS – 06 – Dwelling-Sound Value
- OCLS – 07 – Bath House
- OCLS – 08 – Shelter
- OCLS – 09 – Horse Stable
- OCLS – 10 – Summer Kitchen
- OCLS – 11 – Well House
- OCLS – 12 – Asphalt Paving
- OCLS – 13 – Concrete Paving
- OCLS – 14 – Shop
- OCLS – 15 – Finished Brick/Stone Garage
- OCLS – 16 – Finished Frame Garage
- OCLS – 17 – Unfinished Brick/Stone Garage
- OCLS – 18 – Unfinished Frame/CB Garage
- OCLS – 19 – Carport
- OCLS – 20 – Swine Farrowing House
- OCLS – 21 – Bank Teller Window
- OCLS – 22 – Automatic Teller Machines (ATM)
- OCLS – 23 – Drive Up Windows (Fast Food)
- OCLS – 24 – Swine Finishing House
- OCLS – 25 – Security Gate
- OCLS – 26 – Poultry Broiler House
- OCLS – 27 – Pier/Dock
- OCLS – 28 – Commercial Laying House
- OCLS – 29 – Egg Room
- OCLS – 30 – Mobile Home Enclosed Porch
- OCLS – 31 – Mobile Home Stoop
- OCLS – 32 – Mobile Home Covered Porch
- OCLS – 33 – Mobile Home Deck
- OCLS – 34 – Mobile Home Foundation
- OCLS – 35 – Truck Well
- OCLS – 36 – Ramp
- OCLS – 37 – Metal Storage Bldg
- OCLS – 38 – Implement Shed
- OCLS – 39 – Metal Carport
- OCLS – 40 – Spa
- OCLS – 42 – Hog Barn
- OCLS – 43 – Other Animal House
- OCLS – 44 – Barn
- OCLS – 45 – Dairy Barn
- OCLS – 46 – Milk Parlor
- OCLS – 47 – Bulk Barn
- OCLS – 48 – Tobacco Barn
- OCLS – 49 – Packing House
- OCLS – 50 – Store
- OCLS – 51 – Rural Office
- OCLS – 52 – Lean To

OCLS - 53 - Catwalk
OCLS - 54 - Freight Elevator
OCLS - 55 - Passenger Elevator
OCLS - 56 - Grain Bin
OCLS - 57 - Other
OCLS - 58 - Sprinklers
OCLS - 59 - Gazebo
OCLS - 60 - Commercial Grain Storage
OCLS - 61 - Silo
OCLS - 62 - Metal Building
OCLS - 63 - Quonset
OCLS - 64 - Storage Tanks
OCLS - 65 - Boathouse
OCLS - 66 - Bulk Barn Pads
OCLS - 67 - Metal Garage
OCLS - 69 - Golf Green
OCLS - 70 - Vinyl Fence
OCLS - 71 - Residential Green House
OCLS - 72 - Commercial Green House
OCLS - 73 - Commercial-Sound Valued
OCLS - 74 - Lumber Shed
OCLS - 75 - Tennis Court
OCLS - 76 - Common Area
OCLS - 77 - Commercial Swimming Pool
OCLS - 78 - Dock Levelers
OCLS - 79 - Mobile Home Hookup
OCLS - 80 - Grain Elevator
OCLS - 81 - Chain Link Fence
OCLS - 82 - Wood Fence
OCLS - 83 - Lights
OCLS - 84 - Canopy
OCLS - 85 - Railroad Spur
OCLS - 86 - Service Station Canopy
OCLS - 87 - Water Tank/Tower
OCLS - 88 - Kiosk
OCLS - 89 - Smokehouse
OCLS - 90 - Awning
OCLS - 91 - Ground Sprinkler
OCLS - 92 - Wall
OCLS - 93 - Communication Tower
OCLS - 94 - Miscellaneous Building
OCLS - 95 - Loading Dock
OCLS - 96 - Fire Tower
OCLS - 97 - Finished Upper Story
OCLS - 98 - Unfinished Upper Story
OCLS - 99 - Blank

ALL RATES PRINTED STRAIGHT OUT OF SYSTEM

OTHER FEATURE CLASS: 1-RESIDENTIAL RECREATION BLIG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100_	54.69	100	44.10	100	36.45	100	29.16	100	23.33
	53.59	200	43.22	200	35.72	200	28.58	200	22.86
200									
	52.51	300	42.35	300	35.00	300	28.00	300	22.40
300									
400	51.45	400	41.49	400	34.29	400	27.43	400	21.95
500	50.44	500	40.68	500	33.62	500	26.90	500	21.52
700	49.42	700	39.86	700	32.94	700	26.35	700	21.08
900	48.45	900	39.07	900	32.29	900	25.83	900	20.67
1200	4.7.46	1200	38.27	1200	31.63	1200	25.30	1200	20.24

OTHER FEATURE CLASS: 2-WOODDECK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	15.54	50	12.54	50	10.36	50	8.29	50	6.63
100	15.00	100	12.10	100	10.00	100	8.00	100	6.40
150	14.70	150	11.85	150	9.80	150	7.84	150	6.27
200	14.55	200	11.74	200	9.70	200	7.76	200	6.20
250	14.40	250	11.62	250	9.60	250	7.68	250	6.14
300	14.27	300	11.51	300	9.52	300	7.62	300	6.09
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 3-PATIO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	9.00	50	7.26	50	6.00	50	4.80	50	3.84
150	7.32	150	5.90	150	4.88	150	3.90	150	3.12
250	7.01	250	5.65	250	4.67	250	3.74	250	2.99
350	6.85	350	5.52	350	4.56	350	3.65	350	2.92
450	6.80	450	5.47	450	4.52	450	3.60	450	2.88
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 4-STORAGE SHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	18.90	100	15.50	100	12.60	100	9.45	100	6.30
300	18.00	300	14.76	300	12.00	300	9.00	300	6.00
500	17.64	500	14.46	500	11.76	500	8.82	500	5.88
700	17.28	700	14.17	700	11.52	700	8.64	700	5.76
900	16.94	900	13.89	900	11.29	900	8.47	900	5.65
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 5-RESIDENTIAL SWIMMING POOL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
150	51.00	150	41.82	150	34.00	150	25.50	150	17.00
400	50.00	400	41.00	400	33.33	400	25.00	400	16.66
500	49.50	500	40.59	500	33.00	500	24.75	500	16.50
700	49.00	700	40.18	700	32.67	700	24.50	700	16.34
900	48.51	900	39.78	900	32.34	900	24.25	900	16.17
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 6-DWELLING/SOUND VALUE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	2000.	10	1000.	10	500.	10	300.	10	100.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 7-BATH HSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	61.20	100	50.18	100	40.80	100	30.60	100	20.40
300	60.60	300	49.69	300	40.40	300	30.30	300	20.20
500	60.00	500	49.20	500	40.00	500	30.00	500	20.00
700	57.00	700	46.74	700	38.00	700	28.50	700	19.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS : 8-SHELTER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	9.36	200	7.68	200	6.24	200	4.68	200	3.12
600	9.18	600	7.53	600	6.12	600	4.59	600	3.06
1000	9.00	1000	7.38	1000	6.00	1000	4.50	1000	3.00
1400	8.82	1400	7.23	1400	5.88	1400	4.41	1400	2.94
1800	8.64	1800	7.08	1800	5.76	1800	4.32	1800	2.88
3000	8.48	3000	6.95	3000	5.65	3000	4.24	3000	2.82
6000	8.30	6000	6.80	6000	5.53	6000	4.15	6000	2.76
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 9-HORSE STABLE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	26.46	800	21.70	800	17.64	800	13.23	800	8.82
1800	25.20	1800	20.66	1800	16.80	1800	12.60	1800	8.40
2800	24.00	2800	19.68	2800	16.00	2800	12.00	2800	8.00
4800	22.80	4800	18.70	4800	15.20	4800	11.40	4800	7.60
6800	21.66	6800	17.76	6800	14.44	6800	10.83	6800	7.22
8800	20.58	8800	16.88	8800	13.72	8800	10.29	8800	6.86
10800	19.54	10800	16.03	10800	13.03	10800	9.77	10800	6.52
12800	18.57	12800	15.23	12800	12.38	12800	9.28	12800	6.19

OTHER FEATURE CLASS: 10-SUMMER KITCHEN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	17.94	100	14.47	100	11.96	100	9.57	100	7.65
200	16.58	200	13.37	200	11.05	200	8.84	200	7.07
300	15.60	300	12.58	300	10.40	300	8.32	300	6.66
400	15.00	400	12.10	400	10.00	400	8.00	400	6.40
600	14.15	600	11.41	600	9.43	600	7.54	600	6.04
700	13.74	700	11.08	700	9.16	700	7.33	700	5.86
800	13.35	800	10.77	800	8.90	800	7.12	800	5.70
1000	13.05	1000	10.53	1000	8.70	1000	6.96	1000	5.57

OTHER FEATURE CLASS : 11-WELL HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	19.51	50	15.73	50	13.00	50	10.40	50	8.32
100	18.15	100	14.64	100	12.10	100	9.68	100	7.74
150	17.63	150	14.22	150	11.75	150	9.40	150	7.52
200	17.18	200	13.85	200	11.45	200	9.16	200	7.33
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 12-ASPHALT PAVING

	GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	
100	4.05	100	3.32	100	2.70	100	2.02	100	1.35	
1000	3.90	1000	3.20	1000	2.60	1000	1.95	1000	1.30	
2500	3.82	2500	3.14	2500	2.55	2500	1.91	2500	1.28	
5000	3.75	5000	3.08	5000	2.50	5000	1.88	5000	1.25	
7500	3.56	7500	2.92	7500	2.37	7500	1.78	7500	1.18	
10000	3.39	10000	2.78	10000	2.26	10000	1.70	10000	1.13	
15000	3.21	15000	2.63	15000	2.14	15000	1.60	15000	1.07	
25000	3.06	25000	2.51	25000	2.04	25000	1.53	25000	1.02	

OTHER FEATURE CLASS: 13-CONC PAVING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE-E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	6.00	100	4.92	100	4.00	100	3.00	100	2.00
1000	4.50	1000	3.69	1000	3.00	1000	2.25	1000	1.75
2500	4.42	2500	3.63	2500	2.95	2500	2.21	2500	1.48
5000	4.35	5000	3.57	5000	2.90	5000	2.18	5000	1.45
7500	4.20	7500	3.44	7500	2.80	7500	2.10	7500	1.40
10000	4.05	10000	3.32	10000	2.70	10000	2.02	10000	1.35
15000	3.90	15000	3.20	15000	2.60	15000	1.95	15000	1.30
25000	3.75	25000	3.08	25000	2.50	25000	1.88	25000	1.25

OTHER FEATURE CLASS: 14-SHOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	30.60	100	25.09	100	20.40	100	15.30	100	10.20
300	30.30	300	24.85	300	20.20	300	15.15	300	10.10
500	30.00	500	24.60	500	20.00	500	15.00	500	10.00
700	29.40	700	24.11	700	19.60	700	14.70	700	9.80
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 15-FINISHED BRICK/STONE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	44.48	100	36.47	100	29.65	100	22.24	100	14.82
300	43.60	300	35.76	300	29.07	300	21.80	300	14.54
500	42.75	500	35.06	500	28.50	500	21.38	500	14.25
700	41.90	700	34.35	700	27.93	700	20.95	700	13.96
900	41.06	900	33.67	900	27.37	900	20.53	900	13.69
1100	40.23	1100	32.99	1100	26.82	1100	20.12	1100	13.41
1300	39.44	1300	32.34	1300	26.29	1300	19.72	1300	13.14
1500	38.64	1500	31.68	1500	25.76	1500	19.32	1500	12.88

OTHER FEATURE CLASS: 16-FINISHED FRAUGE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	38.24	100	31.35	100	25.49	100	19.12	100	12.74
300	37.48	300	30.74	300	24.99	300	18.74	300	12.50
500	36.75	500	30.14	500	24.50	500	18.38	500	12.25
700	36.02	700	29.53	700	24.01	700	18.00	700	12.00
900	35.30	900	28.94	900	23.53	900	17.65	900	11.76
1100	34.59	1100	28.36	1100	23.06	1100	17.30	1100	11.53
1300	33.90	1300	27.80	1300	22.60	1300	16.95	1300	11.30
1500	33.22	1500	27.24	1500	22.15	1500	16.61	1500	11.08

OTHER FEATURE CLASS: 17-UNFINISHED BRICK/STONE GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA.	RATE
100	37.45	100	30.71	100	24.97	100	18.73	100	12.48
300	36.72	300	30.11	300	24.48	300	18.36	300	12.24
500	36.00	500	29.52	500	24.00	500	18.00	500	12.00
700	35.28	700	28.93	700	23.52	700	17.64	700	11.76
900	34.58	900	28.35	900	23.05	900	17.29	900	11.52
1100	33.88	1100	27.79	1100	22.59	1100	16.94	1100	11.30
1300	33.21	1300	27.23	1300	22.14	1300	16.60	1300	11.07
1500	32.54	1500	26.68	1500	21.69	1500	16.27	1500	10.85

OTHER FEATURE CLASS: 18-UNFINISHED FRAUGE/CB GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	31.20	100	25.58	100	20.80	100	15.60	100	10.40
300	30.60	300	25.09	300	20.40	300	15.30	300	10.20
500	30.00	500	24.60	500	20.00	500	15.00	500	10.00
700	29.40	700	24.11	700	19.60	700	14.70	700	9.80
900	28.82	900	23.63	900	19.21	900	14.41	900	9.60
1100	28.23	1100	23.15	1100	18.82	1100	14.12	1100	9.41
1300	27.68	1300	22.69	1300	18.45	1300	13.84	1300	9.22
1500	27.12	1500	22.24	1500	18.08	1500	13.56	1500	9.04

OTHER FEATURE CLASS: 19-CARPORT

GRADE- A		GRADE B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	23.08	50	18.93	50	15.39	50	11.54	50	7.70
150	22.64	150	18.56	150	15.09	150	11.32	150	7.54
250	22.18	250	18.19	250	14.79	250	11.09	250	7.40
350	21.75	350	17.84	350	14.50	350	10.88	350	7.25
450	21.32	450	17.48	450	14.21	450	10.66	450	7.10
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 20-SWINE FARROWING HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	35.11	800	28.31	800	23.40	800	18.72	800	14.98
1400	33.16	1400	26.74	1400	22.10	1400	17.68	1400	14.14
2000	31.21	2000	25.17	2000	20.80	2000	16.64	2000	13.31
2600	30.23	2600	24.38	2600	20.15	2600	16.12	2600	12.90
3200	29.26	3200	23.60	3200	19.50	3200	15.60	3200	12.48
4000	28.28	4000	22.81	4000	18.85	4000	15.08	4000	12.06
4600	27.31	4600	22.02	4600	18.20	4600	14.56	4600	11.64
5200	25.36	5200	20.45	5200	16.90	5200	13.52	5200	10.82

OTHER FEATURE CLASS: 21-BANK TELLER WINDOW

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	20000.	10	17000.	10	14000.	10	11000.	10	9000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 22-AUTOMATIC TELLER MACHINES

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	35000.	10	30000.	10	25000.	10	20000.	10	15000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 23-DRIVE UP WINDOWS/FAST FOOD

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	23000.	10	18000.	10	12000.	10	7000.	10	5000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 24-SWINE FINISHING HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
800	23.17	800	18.68	800	15.44	800	12.35	800	9.88
1400	21.86	1400	17.63	1400	14.57	1400	11.66	1400	9.32
2000	20.57	2000	16.59	2000	13.71	2000	10.97	2000	8.77
2600	19.96	2600	16.09	2600	13.30	2600	10.64	2600	8.51
3200	19.31	3200	15.57	3200	12.87	3200	10.30	3200	8.24
4000	18.66	4000	15.05	4000	12.44	4000	9.95	4000	7.96
4600	18.02	4600	14.53	4600	12.01	4600	9.61	4600	7.69
5200	17.37	5200	14.01	5200	11.58	5200	9.26	5200	7.41

OTHER FEATURE CLASS: 25-SECURITY GATE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	6000.	10	5000.	10	4000.	10	3000.	10	1000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 26-POULTRY BROILER HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	12.30	500	9.92	500	8.20	500	6.56	500	5.25
800	12.15	800	9.80	800	8.10	800	6.48	800	5.18
1000	12.00	1000	9.68	1000	8.00	1000	6.40	1000	5.12
3500	11.85	3500	9.56	3500	7.90	3500	6.32	3500	5.06
6500	11.76	6500	9.48	6500	7.84	6500	6.27	6500	5.02
10000	11.63	10000	9.38	10000	7.75	10000	6.20	10000	4.96
13500	11.52	13500	9.29	13500	7.68	13500	6.14	13500	4.92
16000	11.28	16000	9.10	16000	7.52	16000	6.02	16000	4.81

OTHER FEATURE CLASS: 27-PIER/DOCK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	19.43	50	15.67	50	12.95	50	10.36	50	8.29
100	18.76	100	15.13	100	12.50	100	10.00	100	8.00
150	18.38	150	14.82	150	12.25	150	9.80	150	7.84
200	18.19	200	14.67	200	12.12	200	9.70	200	7.76
250	18.00	250	14.52	250	12.00	250	9.60	250	7.68
300	17.86	300	14.40	300	11.90	300	9.52	300	7.62
350	17.71	350	14.28	350	11.80	350	9.44	350	7.55
400	17.56	400	14.16	400	11.70	400	9.36	400	7.50

OTHER FEATURE CLASS: 28-COMMERCIAL LAYING HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	18.00	500	14.52	500	12.00	500	9.60	500	7.68
800	16.50	800	13.31	800	11.00	800	8.80	800	7.04
1000	15.00	1000	12.10	1000	10.00	1000	8.00	1000	6.40
3500	14.70	3500	11.86	3500	9.80	3500	7.84	3500	6.27
6500	14.55	6500	11.74	6500	9.70	6500	7.76	6500	6.21
10000	14.40	10000	11.62	10000	9.60	10000	7.68	10000	6.14
13500	14.25	13500	11.50	13500	9.50	13500	7.60	13500	6.08
16000	14.10	16000	11.37	16000	9.40	16000	7.52	16000	6.02

OTHER FEATURE CLASS: 29-:EGG ROOM

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	22.06	100	17.79	100	14.70	100	11.76	100	9.41
150	21.31	150	17.18	150	14.20	150	11.36	150	9.09
200	20.56	200	16.58	200	13.70	200	10.96	200	8.77
250	19.45	250	15.68	250	12.96	250	10.37	250	8.29
300	18.38	300	14.82	300	12.25	300	9.80	300	7.84
350	17.63	350	14.22	350	11.75	350	9.40	350	7.52
400	16.88	400	13.61	400	11.25	400	9.00	400	7.20
450	16.13	450	13.01	450	10.75	450	8.60	450	6.88

OTHER FEATURE CLASS: 30-MH-EP MOBILE HOME ENC PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	38.64	50	31.68	50	25.76	50	19.32	50	12.88
100	38.25	100	31.36	100	25.50	100	19.12	100	12.75
150	37.88	150	31.06	150	25.25	150	18.94	150	12.62
200	37.50	200	30.75	200	25.00	200	18.75	200	12.50
250	37.12	250	30.44	250	24.75	250	18.56	250	12.38
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 31-MH-STOOP/MOBILE HOME STOOP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	12.74	10	10.44	10	8.49	10	6.37	10	4.25
20	12.48	20	10.23	20	8.32	20	6.24	20	4.16
40	12.24	40	10.04	40	8.16	40	6.12	40	4.08
60	12.00	60	9.84	60	8.00	60	6.00	60	4.00
90	11.76	90	9.64	90	7.84	90	5.88	90	3.92
120	11.52	120	9.45	120	7.68	120	5.76	120	3.84
170	11.30	170	9.26	170	7.53	170	5.65	170	3.76
220	11.07	220	9.08	220	7.38	220	5.54	220	3.69

OTHER FEATURE CLASS: 32-MH-CP/MOBILE HOME COVERED PORCH

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	21.86	50	17.92	50	14.57	50	10.93	50	7.28
100	21.42	100	17.56	100	14.28	100	10.71	100	7.14
150	21.00	150	17.22	150	14.00	150	10.50	150	7.00
200	20.58	200	16.88	200	13.72	200	10.29	200	6.86
250	20.18	250	16.54	250	13.45	250	10.09	250	6.72
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 33-MH-DECK/MOBILE HOME DECK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	15.30	50	12.55	50	10.20	50	7.65	50	5.10
100	15.00	100	12.30	100	10.00	100	7.50	100	5.00
150	14.70	150	12.05	150	9.80	150	7.35	150	4.90
200	14.40	200	11.81	200	9.60	200	7.20	200	4.80
250	14.12	250	11.57	250	9.41	250	7.06	250	4.70
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 34-MH FOUNDATIONS/SINGLEWIDES

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	4000.	10	3000.	10	2500.	10	1800.	10	1200.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 35-TRUCK WELL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	15.60	200	12.79	200	10.40	200	7.80	200	5.20
300	15.30	300	12.55	300	10.20	300	7.65	300	5.10
400	15.00	400	12.30	400	10.00	400	7.50	400	5.00
500	14.70	500	12.05	500	9.80	500	7.35	500	4.90
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 36-RAMP

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	13.77	100	11.29	100	9.18	100	6.89	100	4.59
200	13.50	200	11.07	200	9.00	200	6.75	200	4.50
300	13.23	300	10.85	300	8.82	300	6.62	300	4.41
400	10.63	400	10.63	400	8.64	400	6.48	400	4.32
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 37-METAL STORAGE BLDG

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
60	15.45	60	12.67	60	10.30	60	7.72	60	5.25
80	15.30	80	12.55	80	10.20	80	7.65	80	5.10
100	15.15	100	12.42	100	10.10	100	7.58	100	5.05
120	15.00	120	12.30	120	10.00	120	7.50	120	5.00
150	14.85	150	12.18	150	9.90	150	7.42	150	4.95
180	14.70	180	12.05	180	9.80	180	7.35	180	4.90
220	14.55	220	11.93	220	9.70	220	7.28	220	4.85
300	14.40	300	11.81	300	9.60	300	7.20	300	4.80

OTHER FEATURE CLASS: 38-IMPLSHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	9.82	100	8.06	100	6.55	100	4.91	100	3.28
	9.36	600	7.68	600	6.24	600	4.68	600	3.12
600									
1200	9.18	1200	7.53	1200	6.12	1200	4.59	1200	3.06
2500	9.00	2500	7.38	2500	6.00	2500	4.50	2500	3.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
									0.00

OTHER FEATURE CLASS: 39-MTL CARPORT-PREFAB

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	3.12	200	2.56	200	2.08	200	1.56	200	1.04
300	3.06	300	2.51	300	2.04	300	1.53	300	1.02
400	3.00	400	2.46	400	2.00	400	1.50	400	1.00
500	2.94	500	2.41	500	1.96	500	1.47	500	0.98
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 42-HOG BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	9.75	200	7.87	200	6.50	200	5.20	200	4.16
600	9.38	600	7.56	600	6.25	600	5.00	600	4.00
1000	9.00	1000	7.26	1000	6.00	1000	4.80	1000	3.84
1400	8.63	1400	6.96	1400	5.75	1400	4.60	1400	3.68
1600	8.25	1800	6.66	1800	5.50	1800	4.40	1800	3.52
2200	7.50	2200	6.05	2200	5.00	2200	4.00	2200	3.20
3000	7.13	3000	5.75	3000	4.75	3000	3.80	3000	3.04
4000	6.75	4000	5.45	4000	4.50	4000	3.60	4000	2.88

OTHER FEATURE CLASS: 43-OTHER ANIMAL HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	9.75	50	7.87	50	6.50	50	5.20	50	4.16
100	9.60	100	7.74	100	6.40	100	5.12	100	4.10
300	9.45	300	7.62	300	6.30	300	5.04	300	4.03
500	9.23	500	7.44	500	6.15	500	4.92	500	3.94
1000	9.00	1000	7.26	1000	6.00	1000	4.80	1000	3.84
2000	8.63	2000	6.96	2000	5.75	2000	4.60	2000	3.68
3000	8.25	3000	6.66	3000	5.50	3000	4.40	3000	3.52
5000	7.88	5000	6.35	5000	5.25	5000	4.20	5000	3.36

OTHER FEATURE CLASS: 44-BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	20.71	400	16.70	400	13.80	400	11.04	400	8.83
600	20.41	600	16.46	600	13.60	600	10.88	600	8.70
800	20.18	800	16.27	800	13.45	800	10.76	800	8.61
1000	19.96	1000	16.09	1000	13.30	1000	10.64	1000	8.51
1200	19.73	1200	15.91	1200	13.15	1200	10.52	1200	8.42
1500	19.51	1500	15.73	1500	13.00	1500	10.40	1500	8.32
2000	19.21	2000	15.49	2000	12.80	2000	10.24	2000	8.19
3000	18.76	3000	15.13	3000	12.50	3000	10.00	3000	8.00

OTHER FEATURE CLASS: 45-DAIRY BARN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	24.76	50	19.97	50	16.50	50	13.20	50	10.56
500	23.63	500	19.06	500	15.75	500	12.60	500	10.08
1000	23.26	1000	18.76	1000	15.50	1000	12.40	1000	9.92
2000	22.88	2000	18.45	2000	15.25	2000	12.20	2000	9.76
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 46-MILK PARLOR

GRADE- AREA	A RATE	GRADE- AREA	B RATE	GRADE- AREA	C RATE	GRADE- AREA	D RATE	GRADE- AREA	E RATE
50	40.21	50	32.43	50	26.80	50	21.44	50	17.15
500	38.41	500	30.98	500	25.60	500	20.48	500	16.38
1000	37.81	1000	30.49	1000	25.20	1000	20.16	1000	16.13
2000	37.21	2000	30.01	2000	24.80	2000	19.84	2000	15.87
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	15000.	10	10000.	10	7500.	10	5000.	10	1500.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

GRADE- A	GRADE- B	GRADE- C	GRADE- D	GRADE- E					
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
250	4.61	250	3.69	250	3.02	250	2.47	250	1.51
320	4.45	320	3.62	320	2.97	320	2.43	320	1.48
400	4.37	400	3.55	400	2.91	400	2.38	400	1.46
480	4.28	480	3.48	480	2.86	480	2.34	480	1.42
570	4.20	570	3.42	570	2.80	570	2.30	570	1.40
700	4.11	700	3.34	700	2.74	700	2.25	700	1.37
800	4.03	800	3.27	800	2.69	800	2.20	800	1.34
1000	3.94	1000	3.21	1000	2.63	1000	2.15	1000	1.31

OTHER FEATURE CLASS: 49-PACKING HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA.	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
250	7.50	250	6.05	250	5.00	250	4.00	250	3.20
320	7.20	320	5.81	320	4.80	320	3.84	320	3.07
400	7.05	400	5.69	400	4.70	400	3.76	400	3.01
480	6.90	480	5.57	480	4.60	480	3.68	480	2.94
570	6.75	570	5.45	570	4.50	570	3.60	570	2.88
700	6.60	700	5.32	700	4.40	700	3.52	700	2.82
800	6.45	800	5.20	800	4.30	800	3.44	800	2.75
1000	6.15	1000	4.96	1000	4.10	1000	3.28	1000	2.62

OTHER FEATURE CLASS: 50-STORE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
300	56.84	300	46.60	300	37.89	300	28.42	300	18.94
600	55.71	600	45.68	600	37.14	600	27.86	600	18.57
900	54.62	900	44.78	900	36.41	900	27.31	900	18.20
1200	53.55	1200	43.91	1200	35.70	1200	26.78	1200	17.85
1600	52.50	1600	43.05	1600	35.00	1600	26.25	1600	17.50
2000	51.45	2000	42.19	2000	34.30	2000	25.72	2000	17.15
2500	50.42	2500	41.34	2500	33.61	2500	25.21	2500	16.80
3000	49.41	3000	40.52	3000	32.94	3000	24.70	3000	16.47

OTHER FEATURE CLASS: 51-OFFICE - RURAL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E-	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	67.44	100	54.39	100	44.95	100	35.96	100	28.77
260	66.77	260	53.85	260	44.50	260	35.60	260	28.48
300	66.02	300	53.24	300	44.00	300	35.20	300	28.16
460	65.64	460	52.94	460	43.75	460	35.00	460	28.00
500	65.27	500	52.64	500	43.50	500	34.80	500	27.84
660	64.89	660	52.33	660	43.25	660	34.60	660	27.68
700	64.52	700	52.03	700	43.00	700	34.40	700	27.52
860	63.02	860	50.82	860	42.70	860	34.16	860	27.33

OTHER FEATURE CLASS: 52-LEAN TO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	5.79	50	4.75	50	3.86	50	2.90	50	1.93
100	5.68	100	4.66	100	3.79	100	2.84	100	1.90
150	5.56	150	4.56	150	3.71	150	2.78	150	1.86
200	5.46	200	4.48	200	3.64	200	2.73	200	1.82
250	5.36	250	4.39	250	3.57	250	2.68	250	1.79
300	5.25	300	4.30	300	3.50	300	2.62	300	1.75
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 53-CATWALK

GRADE-A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	15.00	50	12.10	50	10.00	50	8.00	50	6.40
100	14.63	100	11.80	100	9.75	100	7.80	100	6.24
300	14.25	300	11.50	300	9.50	300	7.60	300	6.08
500	13.88	500	11.19	500	9.25	500	7.40	500	5.92
1000	13.50	1000	10.89	1000	9.00	1000	7.20	1000	5.76
2000	13.20	2000	10.65	2000	8.80	2000	7.04	2000	5.63
3000	12.90	3000	10.41	3000	8.40	3000	6.88	3000	5.50
5000	12.60	5000	10.16	5000	8.20	5000	6.72	5000	5.38

OTHER FEATURE CLASS: 55-ELEVATOR - PASSENGER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	55000.	10	45000.	10	35000.	10	30000.	10	25000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 56-GRAINBIN

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
3000	2.07	3000	1.70	3000	1.38	3000	1.04	3000	0.69
5000	1.96	5000	1.61	5000	1.31	5000	0.98	5000	0.66
10000	1.88	10000	1.54	10000	1.25	10000	0.94	10000	0.62
20000	1.78	20000	1.46	20000	1.19	20000	0.89	20000	0.60
40000	1.64	40000	1.34	40000	1.09	40000	0.82	40000	0.54
60000	1.50	60000	1.23	60000	1.00	60000	0.75	60000	0.50
80000	1.38	80000	1.13	80000	0.92	80000	0.69	80000	0.46
100000	1.28	100000	1.05	100000	0.85	100000	0.64	100000	0.42

OTHER FEATURE CLASS: 57-OTHER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	BATE
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 58-SPRINKLERS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
2000	3.46	2000	2.87	2000	2.37	2000	1.97	2000	1.82
5000	3.07	5000	2.57	5000	2.14	5000	1.79	5000	1.66
10000	2.72	10000	2.30	10000	1.93	10000	1.63	10000	1.55
15000	2.55	15000	2.16	15000	1.82	15000	1.53	15000	1.41
20000	2.43	20000	2.06	20000	1.74	20000	1.48	20000	1.35
30000	2.26	30000	1.93	30000	1.64	30000	1.40	30000	1.28
50000	2.06	50000	1.76	50000	1.52	50000	1.35	50000	1.21
100000	1.83	100000	1.57	100000	1.37	100000	1.21	100000	1.14

OTHER FEATURE CLASS: 59-GAZEBO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
20	15.60	20	12.79	20	10.40	20	7.80	20	5.20
70	15.45	70	12.67	70	10.30	70	7.72	70	5.15
120	15.30	120	12.55	120	10.20	120	7.65	120	5.10
170	15.15	170	12.42	170	10.10	170	7.58	170	5.05
220	15.00	220	12.30	220	10.00	220	7.50	220	5.00
270	14.85	270	12.18	270	9.90	270	7.42	270	4.95
320	14.70	320	12.05	320	9.80	320	7.35	320	4.90
400	14.55	400	11.93	400	9.70	400	7.28	400	4.85

OTHER FEATURE CLASS: 60-COMMERCIAL GRAIN STORAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
700	40.92	700	39.06	700	37.20	700	33.48	700	27.90
800	40.26	800	38.44	800	36.60	800	32.94	800	27.46
900	39.60	900	37.80	900	36.00	900	32.40	900	27.00
1000	38.94	1000	37.17	1000	35.40	1000	31.86	1000	26.56
1200	38.28	1200	36.54	1200	34.80	1200	31.32	1200	26.01
1400	37.62	1400	35.92	1400	34.20	1400	30.78	1400	25.66
1700	36.96	1700	35.28	1700	33.60	1700	30.24	1700	25.20
2000	36.30	2000	34.66	2000	33.00	2000	29.70	2000	24.76

OTHER FEATURE CLASS: 61-SILO

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
660	32.48	660	26.20	660	21.65	660	17.32	660	13.86
720	29.89	720	24.10	720	19.92	720	15.94	720	12.75
780	26.98	780	21.76	780	17.98	780	14.38	780	11.51
850	25.52	850	20.58	850	17.01	850	13.61	850	10.89
960	24.05	960	19.40	960	16.03	960	12.82	960	10.26
1020	23.33	1020	18.82	1020	15.55	1020	12.44	1020	9.95
1100	22.58	1100	18.21	1100	15.05	1100	12.04	1100	9.63
1200	21.91	1200	17.67	1200	14.60	1200	11.68	1200	9.34

OTHER FEATURE CLASS: 62-METAL BUILDING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	28.10	100	23.04	100	18.73	100	14.05	100	9.36
300	27.82	300	22.82	300	18.55	300	13.91	300	9.28
500	27.54	500	22.58	500	18.36	500	13.77	500	9.18
1000	27.27	1000	22.36	1000	18.18	1000	13.64	1000	9.09
1500	27.00	1500	22.14	1500	18.00	1500	13.50	1500	9.00
2000	26.46	2000	21.70	2000	17.64	2000	13.23	2000	8.82
3000	25.94	3000	21.27	3000	17.29	3000	12.97	3000	8.64
5000	24.90	5000	20.42	5000	16.60	5000	12.45	5000	8.30

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OIHER FEATURE CLASS: 63--QUONSET (INCLUDES FLOOR)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	19.88	100	16.30	100	13.25	100	9.94	100	6.62
300	19.48	300	15.98	300	12.99	300	9.74	300	6.50
500	19.10	500	15.66	500	12.73	500	9.55	500	6.36
1000	18.72	1000	15.35	1000	12.48	1000	9.36	1000	6.24
1500	18.36	1500	15.06	1500	12.24	1500	9.18	1500	6.12
2000	18.00	2000	14.76	2000	12.00	2000	9.00	2000	6.00
3000	17.64	3000	14.46	3000	11.76	3000	8.82	3000	5.88
5000	17.28	5000	14.17	5000	11.52	5000	8.64	5000	5.76

OTHER FEATURE CLASS: 64-STORAGE TANKS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
1000	9.00	1000	7.26	1000	6.00	1000	4.80	1000	3.84
5000	3.30	5000	2.66	5000	2.20	5000	1.76	5000	1.41
10000	2.55	10000	2.06	10000	1.70	10000	1.36	10000	1.09
20000	2.25	20000	1.82	20000	1.50	20000	1.20	20000	0.96
40000	1.95	40000	1.57	40000	1.30	40000	1.04	40000	0.83
80000	1.65	80000	1.33	80000	1.10	80000	0.88	80000	0.70
120000	1.50	120000	1.21	120000	1.00	120000	0.80	120000	0.64
200000	1.20	200000	0.97	200000	0.80	200000	0.64	200000	0.51

OTHER FEATURE CLASS: 65-BOATHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	23.40	100	19.19	100	15.60	100	11.70	100	7.80
200	23.18	200	19.00	200	15.45	200	11.59	200	7.72
300	22.95	300	18.82	300	15.30	300	11.48	300	7.65
400	22.72	400	18.63	400	15.15	400	11.36	400	7.58
500	22.50	500	18.45	500	15.00	500	11.25	500	7.50
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 66-BULK BARN PADS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	4.50	100	3.70	100	3.00	100	2.25	100	1.50
200	4.50	200	3.70	200	3.00	200	2.25	200	1.50
300	4.50	300	3.70	300	3.00	300	2.25	300	1.50
400	4.50	400	3.70	400	3.00	400	2.25	400	1.50
500	4.50	500	3.70	500	3.00	500	2.25	500	1.50
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 67-METAL GARAGE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	ARFA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	27.82	200	22.82	200	18.55	200	13.91	200	9.28
300	27.54	300	22.58	300	18.36	300	13.77	300	9.18
400	27.27	400	22.36	400	18.18	400	13.64	400	9.09
500	27.00	500	22.14	500	18.00	500	13.50	500	9.00
600	26.46	600	21.70	600	17.64	600	13.23	600	8.82
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 69-GOLFGREENS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	45000.	10	40000.	10	30000.	10	25000.	10	20000.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 70-VINYL FENCE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	11.70	50	9.59	50	7.80	50	5.85	50	3.90
100	11.60	100	9.50	100	7.73	100	5.80	100	3.86
150	11.48	150	9.40	150	7.65	150	5.74	150	3.82
200	11.25	200	9.22	200	7.50	200	5.62	200	3.75
300	11.02	300	9.04	300	7.35	300	5.51	300	3.68
400	10.80	400	8.85	400	7.20	400	5.40	400	3.60
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 71-RESIDENTIAL GREENHOUSE

Grade-A		Grade-B		Grade-C		Grade-D		Grade-E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
500	7.80	500	6.40	500	5.20	500	3.90	500	2.60
1000	7.44	1000	6.10	1000	4.96	1000	3.72	1000	2.48
1500	7.08	1500	5.80	1500	4.72	1500	3.54	1500	2.36
2000	6.75	2000	5.54	2000	4.50	2000	3.38	2000	2.25
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 72-COMMERCIAL GREEN HOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	14.36	200	11.77	200	9.57	200	7.18	200	4.78
300	13.66	300	11.20	300	9.11	300	6.83	300	4.56
500	13.02	500	10.68	500	8.68	500	6.51	500	4.34
1000	12.40	1000	10.17	1000	8.27	1000	6.20	1000	4.14
1500	11.82	1500	9.69	1500	7.88	1500	5.91	1500	3.94
2000	11.25	2000	9.22	2000	7.50	2000	5.62	2000	3.75
5000	10.68	5000	8.76	5000	7.12	5000	5.34	5000	3.56
10000	9.60	10000	7.87	10000	6.40	10000	4.80	10000	3.20

OTHER FEATURE CLASS: 73-COMMERCIAL SOUND VALUE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 74-LUMBER SHED

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	.Z\RF	RATE	AREA	RATE
2000	24.81	2000	20.34	2000	16.54	2000	12.40	2000	8.27
4000	23.62	4000	19.37	4000	15.75	4000	11.81	4000	7.88
6000	22.50	6000	18.45	6000	15.00	6000	11.25	6000	7.50
8000	21.00	8000	17.22	8000	14.00	8000	10.50	8000	7.00
10000	20.25	10000	16.60	10000	13.50	10000	10.12	10000	6.75
12000	18.75	12000	15.38	12000	12.50	12000	9.38	12000	6.25
14000	16.50	14000	13.53	14000	11.00	14000	8.25	14000	5.50
16000	15.75	16000	12.92	16000	10.50	16000	7.88	16000	5.25

OTHER FEATURE CLASS: 75-TENNISCT

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
7500	4.65	7500	3.75	7500	3.10	7500	2.48	7500	1.98
9000	4.64	9000	3.74	9000	3.09	9000	2.47	9000	1.97
10500	4.62	10500	3.73	10500	3.08	10500	2.46	10500	1.97
12000	4.59	12000	3.70	12000	3.06	12000	2.45	12000	1.96
13500	4.58	13500	3.69	13500	3.05	13500	2.44	13500	1.95
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 76-COMMON AREA

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 77-COMMERCIAL SWIMMING POOL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	ARFA	RATE
1500	81.77	1500	65.95	1500	54.50	1500	43.60	1500	34.88
3500	78.02	3500	62.92	3500	52.00	3500	41.60	3500	33.28
5500	75.02	5500	60.50	5500	50.00	5500	40.00	5500	32.00
7500	74.27	7500	59.90	7500	49.50	7500	39.60	7500	31.68
8500	72.39	8500	58.38	8500	48.25	8500	38.60	8500	30.88
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 78--DOCK LEVELERS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	3500.	10	3000.	10	2500.	10	2000.	10	1500.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	-0	0.00	0	0.00	0	0.00	0	0.00



Grade Price Obxf Maintenance

Valuation Year: Obxf:

GRADE	AREA	PRICE	
<input type="text" value="A"/> ▼	<input type="text" value="10.00"/>	<input type="text" value="19000.00"/>	
<input type="text" value="B"/> ▼	<input type="text" value="10.00"/>	<input type="text" value="16000.00"/>	
<input type="text" value="C"/> ▼	<input type="text" value="10.00"/>	<input type="text" value="12000.00"/>	
<input type="text" value="D"/> ▼	<input type="text" value="10.00"/>	<input type="text" value="9000.00"/>	
<input type="text" value="E"/> ▼	<input type="text" value="10.00"/>	<input type="text" value="7000.00"/>	
<input type="text" value=""/> ▼	<input type="text"/>	<input type="text"/>	

[Save](#) [Cancel](#)

OTHER FEATURE CLASS: 81-CHAIN LINK FENCE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	12.00	100	9.68	100	8.00	100	6.40	100	5.12
200	11.73	200	9.46	200	7.82	200	6.26	200	5.00
300	11.46	300	9.24	300	7.64	300	6.11	300	4.89
400	11.19	400	9.03	400	7.46	400	5.97	400	4.77
500	10.92	500	8.81	500	7.28	500	5.82	500	4.66
600	10.65	600	8.59	600	7.10	600	5.68	600	4.54
700	10.50	700	8.47	700	7.00	700	5.60	700	4.48
800	10.35	800	8.35	800	6.90	800	5.52	800	4.42

OTHER FEATURE CLASS: 82-WD FENCE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	9.75	200	8.00	200	6.50	200	4.88	200	3.25
400	9.27	400	7.60	400	6.18	400	4.64	400	3.09
600	8.79	600	7.21	600	5.86	600	4.40	600	2.93
1000	8.36	1000	6.85	1000	5.57	1000	4.18	1000	2.78
1400	7.94	1400	6.51	1400	5.29	1400	3.97	1400	2.64
2000	7.53	2000	6.17	2000	5.02	2000	3.76	2000	2.51
3000	7.17	3000	5.88	3000	4.78	3000	3.58	3000	2.39
5000	6.81	5000	5.58	5000	4.54	5000	3.40	5000	2.27

OTHER FEATURE CLASS: 83-LIGHTS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	2000.	10	1500.	10	1200.	10	800.	10	400.
20	2000.	20	1500.	20	1200.	20	800.	20	400.
30	2000.	30	1500.	30	1200.	30	800.	30	400.
40	2000.	40	1500.	40	1200.	40	800.	40	400.
50	2000.	50	1500.	50	1200.	50	800.	50	400.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 84-CANOPY (INEXPENSIVE)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	12.74	100	10.44	100	8.49	100	6.37	100	4.24
200	12.62	200	10.34	200	8.41	200	6.31	200	4.20
300	12.48	300	10.23	300	8.32	300	6.24	300	4.16
400	12.36	400	10.14	400	8.24	400	6.18	400	4.12
500	12.24	500	10.04	500	8.16	500	6.12	500	4.08
600	12.12	600	9.94	600	8.08	600	6.06	600	4.04
650	12.00	650	9.84	650	8.00	650	6.00	650	4.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 85-RAIL RD SPUR

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	10	65.00	0	0.00	0	0.00
0	0.00	0	0.00	1000	65.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 86-SERVICE STATION CANOPY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
400	31.50	400	26.00	400	21.50	400	16.50	400	11.50
500	31.50	500	26.00	500	21.50	500	16.50	500	11.50
600	31.00	600	25.50	600	21.00	600	16.00	600	11.00
700	31.00	700	25.50	700	21.00	700	16.00	700	11.00
800	30.50	800	25.00	800	20.50	800	15.50	800	10.50
900	30.50	900	25.00	900	20.50	900	15.50	900	10.50
1000	30.00	1000	24.50	1000	20.00	1000	15.00	1000	10.00
1200	30.00	1200	24.50	1200	20.00	1200	15.00	1200	10.00

OTHER FEATURE CLASS: 87-WATER TANK/TOWER (GALS IN 000)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	25000	7.25	0	0.00	0	0.00
0	0.00	0	0.00	50000	3.88	0	0.00	0	0.00
0	0.00	0	0.00	100000	2.50	0	0.00	0	0.00
0	0.00	0	0.00	150000	2.05	0	0.00	0	0.00
0	0.00	0	0.00	200000	1.90	0	0.00	0	0.00
0	0.00	0	0.00	300000	1.75	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 88-KIOSK (TRADE BOOTH)

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
30	210.06	30	169.40	30	140.00	30	112.00	30	89.60
40	200.08	40	161.35	40	133.35	40	106.68	40	85.34
50	190.10	50	153.31	50	126.70	50	101.36	50	81.09
60	180.12	60	145.26	60	120.05	60	96.04	60	76.83
70	170.15	70	137.21	70	113.40	70	90.72	70	72.58
80	160.17	80	129.17	80	106.75	80	85.40	80	68.32
90	155.14	90	125.11	90	103.40	90	82.72	90	66.18
100	150.04	100	121.00	100	100.00	100	80.00	100	64.00

OTHER FEATURE CLASS: 89-SMOKEHOUSE

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	10.13	100	8.17	100	6.75	100	5.40	100	4.32
300	9.00	300	7.26	300	6.00	300	4.80	300	3.84
500	8.25	500	6.65	500	5.50	500	4.40	500	3.52
700	7.50	700	6.05	700	5.00	700	4.00	700	3.20
900	6.90	900	5.66	900	4.60	900	3.68	900	2.94
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 90-AWNING

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
20	18.25	20	15.25	20	6.75	20	3.00	20	2.50
70	18.25	70	15.25	70	6.75	70	3.00	70	2.50
120	18.25	120	15.25	120	6.75	120	3.00	120	2.50
170	18.25	170	15.25	170	6.75	170	3.00	170	2.50
220	18.25	220	15.25	220	6.75	220	3.00	220	2.50
270	18.25	270	15.25	270	6.75	270	3.00	270	2.50
320	18.25	320	15.25	320	6.75	320	3.00	320	2.50
370	18.25	370	15.25	370	6.75	370	3.00	370	2.50

OTHER FEATURE CLASS: 91-GROUND SPRINKLER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
10	4000.	10	3000.	10	2000.	10	1000.	10	500.
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 92-WALL

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	13.50	200	11.07	200	9.00	200	6.75	200	4.50
520	12.82	520	10.52	520	8.55	520	6.41	520	4.28
600	12.18	600	9.99	600	8.12	600	6.09	600	4.06
920	11.58	920	9.51	920	7.72	920	5.79	920	3.86
1000	11.00	1000	9.02	1000	7.33	1000	5.50	1000	3.66
1400	10.44	1400	8.56	1400	6.96	1400	5.22	1400	3.48
1600	9.93	1600	8.14	1600	6.62	1600	4.96	1600	3.31
1800	9.42	1800	7.72	1800	6.28	1800	4.71	1800	3.14

OTHER FEATURE CLASS: 93-COMMUNICATION TOWERS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	325.00	50	275.00	50	225.00	50	175.00	50	125.00
70	375.00	70	325.00	70	275.00	70	225.00	70	175.00
100	450.00	100	400.00	100	350.00	100	300.00	100	250.00
150	550.00	150	500.00	150	450.00	150	400.00	150	350.00
200	650.00	200	600.00	200	550.00	200	500.00	200	450.00
250	750.00	250	700.00	250	650.00	250	600.00	250	550.00
300	850.00	300	800.00	300	750.00	300	700.00	300	650.00
400	900.00	400	850.00	400	800.00	400	750.00	400	700.00

OTHER FEATURE CLASS: 94-MISCELLANEOUS BLDGS

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
100	8.50	100	6.80	100	5.00	100	3.80	100	2.00
300	7.00	300	5.60	300	4.20	300	3.20	300	1.90
500	6.00	500	4.90	500	3.80	500	2.80	500	1.70
700	5.00	700	4.30	700	3.60	700	2.60	700	1.60
900	4.00	900	3.70	900	3.40	900	2.40	900	1.50
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 95-LOADING DOCK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	24.99	50	20.15	50	16.65	50	13.32	50	10.66
70	24.53	70	19.78	70	16.35	70	13.08	70	10.46
100	23.63	100	19.06	100	15.75	100	12.60	100	10.08
150	22.51	150	18.15	150	15.00	150	12.00	150	9.60
300	21.01	300	16.94	300	14.00	300	11.20	300	8.96
400	20.71	400	16.70	400	13.80	400	11.04	400	8.83
500	20.26	500	16.34	500	13.50	500	10.80	500	8.64
600	19.36	600	15.61	600	12.90	600	10.32	600	8.26

OTHER FEATURE CLASS: 96-FIRE TOWER

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
50	220.00	50	110.00	50	71.50	50	58.30	50	36.30
70	240.00	70	135.00	70	74.50	70	60.30	70	38.30
100	320.00	100	145.00	100	76.50	100	63.30	100	41.30
150	370.00	150	160.00	150	81.50	150	65.50	150	43.30
200	464.00	200	175.00	200	83.50	200	67.50	200	44.30
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

OTHER FEATURE CLASS: 97-FINISHED UPPER STORY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	ARE	RATE
100	54.09	100	45.08	100	36.06	100	27.04	100	18.03
200	53.55	200	44.62	200	35.70	200	26.78	200	17.85
300	53.02	300	44.19	300	35.35	300	26.51	300	17.68
500	52.50	500	43.75	500	35.00	500	26.25	500	17.50
700	51.98	700	43.31	700	34.65	700	25.99	700	17.32
1000	51.45	1000	42.88	1000	34.30	1000	25.72	1000	17.15
2000	50.42	2000	42.01	2000	33.61	2000	25.21	2000	16.80
3000	49.41	3000	41.18	3000	32.94	3000	24.70	3000	16.47

OTHER FEATURE CLASS: 98-UNFINISHED UPPER STORY

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
200	18.76	200	15.13	200	12.50	200	10.00	200	8.00
400	17.63	400	14.22	400	11.75	400	9.20	400	7.36
600	16.50	600	13.31	600	11.00	600	8.80	600	7.04
800	15.38	800	12.40	800	10.25	800	8.20	800	6.56
1000	14.25	1000	11.50	1000	9.50	1000	7.60	1000	6.08
1500	13.50	1500	10.89	1500	9.00	1500	7.20	1500	5.76
2000	12.75	2000	10.29	2000	8.50	2000	6.80	2000	5.44
3000	12.38	3000	9.98	3000	8.25	3000	6.60	3000	5.28

OTHER FEATURE CLASS: 99-BLANK

GRADE- A		GRADE- B		GRADE- C		GRADE- D		GRADE- E	
AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE	AREA	RATE
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

THE PROPERTY RECORD CARD

DESCRIPTION OF THE PROPERTY RECORD CARD

1. OWNERSHIP – Name and address of the tax owner. This also tells us the deed book and page that is over in the tax office.
2. PROPERTY DESCRIPTION tells you the road name and number the property is located at.
3. TAX SUBDIVISION tells us what township the property is in and also lets us know if it is in the city.
4. The MAP NUMBER enables us to find the property on the map and the shortest and best route to get to the parcel. The routing number consists of two things; the new map number and the order in which our lister went to each parcel. Each of our listers is assigned letters in which he puts on each parcel card. Any change the appraiser makes on review is entered with the appraiser initials and the date the work was completed. This enables us to know who listed the property and the date the work was completed.
5. The CARD NUMBER lets us know how many pages that parcel consist of.
6. TOPO – A detailed description of the land.

01 – Level	04 – Rolling	07 – Swampy
02 – Above Street	05 – Steep	
03 – Below Street	06 – Low	
7. STRT – Describes the road surface and the traffic on the road.

01 – Paved	05 – Curb & Gutter	12 – No Outlet/St
02 – Unpaved	06 – Sidewalk	13 – Low Traffic
03 – Light	07 – Alley	14 – Med Traffic
04 – None	11 – Private Road	15 – Heavy Traffic
8. UTIL – What utilities a given parcel has.

01 – All Pub	04 – Gas	07 – Strmswr
02 – Pubwater	05 – Well	08 – Electric
03 – Pubsewer	06 – Septic	09 – None
10 – Community Water		
9. ZONING is used for specific areas in the governmental unit town for different purposes.
10. How many ACRES of land the parcel consists of.
11. This is a NOTE section that we use for miscellaneous notes.
12. LAND TYPE must be entered on each line with land on it. If the land is priced by the acre an A is entered, if it is priced by the front foot then a F is used, if the land is priced by the square foot a S is used and if there is no land size a L must be used. If the wrong land type is used an erroneous value will be placed on the land.

12A LAND CLASS is the different land classification that the land is divided into. For Example building site, cleared land, wood land, waterfront, etc. These are our LCLS 01 through LCLS 92 codes. Land classification is divided into twenty-seven different types and each type is valued according to how it is selling in a given neighborhood.

1, 2, 3 – Building Site – Valued at the value a building lot sells for in a given area. No land size adjustments is used on building sites an acre or more in size. Building Sites and Commercial Sites an acre or more are entered on line one. If a building site is less than one acre then the site is entered on line two so it will receive a plus adjustment. If there is more land that requires the land size adjustment it must be entered manually in the adjustment column on the lines that require the adjustment only. Lots that are entered by the front foot or square foot can be entered on any line. Only BUILDING SITES and COMMERCIAL SITES priced by the acre entered on line one. All other land entered by the acre are entered on two through six. If there is more than six land classes, a page two is required. Separate lots under an acre are adjusted by entering on lines two through six.

9 – Wasteland – Wetlands – Non-useable lands – Generally only wet lands will be shown in this class. Each tract is assumed to have some land of lesser value. Consideration that render land to have more or less than average value is given influence factors which are subjective in nature, and must be given on an individual class basis.

11, 12, 13 – Frontage – Valued same as raw land selling on road frontage.

18, 19 – Lake/Pond – The value of cleared land plus any additional value that the lake adds to the property.

21, 22, 23 – Cleared Land – Value of cleared land generally 65% of road frontage price.

29 – Cemetery – If designated.

31, 32, 33 – Woodland – Value of the land (standing timber is exempt) generally 50% of the cleared land price.

39 – Mineral Rights – Value of mineral standing alone. (Fee simple assume value of mineral included).

41, 42, 43 – Water Frontage – Value of property on the lake. This may be shown as front foot (on water), per acre or by flat lot value.

51, 52, 53 – Commercial Land – May be appraised by front foot, square foot, or acreage (commercial site includes site preparation for buildings and improvements).

61, 62, 63 – Residential – In town or subdivision lots – May be appraised by front foot, square foot or lot valued.

71, 72, 73 – Lot Value – Flat lot value only.

81, 82, 83 – Industrial Land – May be appraised by front foot, square foot, or acre (industrial site includes site preparation for buildings and improvements).

- 91, 92, 93 – Mixed – This is for small tracts that the value is the same whether it is clear or woods. It is usually 9 acres or less.
13. SIZE defines the size of each land class entered on a given parcel. Either by acre, frontfoot and depth or square footage.
 14. BASERATE is the non-adjusted amount entered for each land class.
 15. FRONTAGE is the amount in feet of land joining the road property. Frontage is also adjusted for irregular shaped lots or topography.
 16. DEPTH is the depth of a particular parcel. It is also adjusted for irregular shaped lots.
 17. The ADJUSTMENT RATE is after the land size adjustment is used.
 18. LAND VALUE is the total value of land.
 19. OTHER FEATURES are defined as outbuildings or OCLS buildings, which are listed as OCLS 01 through OCLS 99.
 20. SIZE consists of the outbuilding measurements.
 21. This BASERATE is the non-adjusted amount entered for each outbuilding.
 22. CONDITION is for our condition adjustment depending on the condition of the building.
 23. The ADJUSTED RATE after depreciation of a given outbuilding.
 24. The UNIT is the total square footage of the particular outbuilding on the designated line.
 25. OTHER VALUE is the total value for all outbuildings.
 26. The FOUNDATION is the basis, on which a thing stands, is founded, or is supported.
 27. The EXTERIOR FINISH is the external part or surfaces that is outside.
 28. ROOF TYPE tells what kind of roof is on the structure.
 29. ROOF MTRL specifies what kind of material the roof consists of.
 30. SIZE/QTY specifies what story height the structure is and the number of rooms in the structure.
 31. The WALL FINISH is the interior finish of the walls, unable to go in the owner's home unless upon request we ask the owner, if available, what finish the structure has. If there is no one home we leave a card asking them questions about the inside of there home requesting that they fill them out and return them back to us.
 32. The FLOOR FINISH is like the wall finishes except it is the kind of material that is on the floor surface.

33. HEAT & AIR distinguishes the kind of heating system operates on.
34. FUEL tells you the fuel type their heating system operates on.
35. BDRM specifies how many bedrooms are contained in the home.
36. ROOM specifies how many rooms total in the home.
37. YR BUILT is the year the house was built.
38. RM is the year the house was remodeled considering they added a new room or vinyl siding to the home, this does not include basic up keep of a home.
39. EFF is used when an older house has been remodeled. The effective year overrides the year built for depreciation purposes. An effective year is assigned because the house is worth more than a house the same year and not remodeled.
40. DIMENSIONS is the sketch vectors of the house, this shows us the route the data entry took to enter this home.

NOTE: NUMBERS 41-55 ARE BY SEGMENTS

41. STRUC lets you know how many different sections are in the home and what each section is called. They are our SCLS 01 through SCLS 99 codes specified in this manual.
42. SKTCH – SF gives us the square footage that is heated.
43. STHT lets us specify the story height of each section.
44. AREA lets you know the total square footage of the whole structure.
45. The RATE is given here by each separate section before any heat or adjustments have been made. This rate is specially designed for the specified square footage and grade of the home entered in the system.
46. Each house is given an adjustment for the GRADE. A C grade is standard. Any house graded above a C is given a plus percentage to match the given grade. A house graded below C is given a minus percentage to match the grade.
47. HEAT adds for heating and air conditioning.
48. EXWL is to adjust for different types of building materials used on the exterior walls. Materials are priced by sections.
49. WLHT is used for commercial. It gives the height of the walls and adjust the base value up or down in accordance with the standard height for each type of building.
50. ADJRATE or adjusted rate is the actual rates used after adjustments, up or down, for grade; heat and air; exterior walls or wall height.
51. AREA lets us know the total area of the home once again.
52. RPCN is the replacement cost new (calculation of the area times the adjusted rate).

53. DEPF is the depreciation factor or adjustment given to replacement cost new loss of value due to age and condition of structure.
54. CNDF is the condition factor. Additional (if any) adjustment for loss in value for functional or economic reasons.
55. STR-VALUE is the structure value by segmentation. It is the value after adjustment for loss in value (ie $rpcn - depf - cndf = str\text{-}value$).
56. STRUCTURE VALUE is the total of all above segments to show value of whole structure.
57. The TOTAL APPRAISED VALUE of the parcel in its entirety.
58. The VALUE we have assessed on the LAND.
59. The VALUE we have assessed on the other features (OCLS).
60. The VALUE we have assessed on the MAIN STRUCTURE.
61. The VALUE we have assessed on the ENTIRE PARCEL including land, other features and the main structure.
62. The PREVIOUS VALUE assessed on the LAND.
63. The PREVIOUS VALUE assessed on the OTHER FEATURES.
64. The PREVIOUS VALUE assessed on the MAIN STRUCTURE.
65. The PREVIOUS VALUE assessed on the ENTIRE PARCEL.
66. P – N is the percent of the old appraised value to the new appraised value.
67. SALE states the most current date this parcel sold and also the amount of the sale.
68. S – N is the percent of the sale value to the new appraised value.
69. APPRAISED VALUE of structure after final adjustment (if any) for geographic or neighborhood adjustment (location factor).
70. This is where the house is SKETCHED with the measurements on the designated sides of the house.

ADDITIONAL INFORMATION ON THE PROPERTY CARD

- STAK – Number of chimneys attached to the structure. Flues are not considered a chimney.
- FRPL – Number of fireplace openings in the structure. (Only chimney price charge for metal fireplace).
- ERYR – Actual year structure was built. Controls depreciation tables unless an effective year or DEPR override is used.

EFYR – Effective year (over ride by appraisers to adjust depreciation to a level which should represent a realistic depreciation).

RMYR – Year structure was remodeled. (This does not affect value or depreciation).

BATH – This indicates the number of full baths (3 fixtures) in a given structure.

HBTH – This indicates the number of half baths (2 fixtures) in a given structure.

ADFX – This indicates the number of additional fixtures in a given structure.

PHCO – Physical condition code – took from appraiser worksheet.

G – Good

A – Average

F – Fair

P – Poor

X – Very Poor

C – Commercial Average

R – Commercial Fair

S – Commercial Poor

DPRT – Depreciation tables

DPRT – 0 - Average

DPRT – 1 – MH Poor

DPRT – 2 – Res Good

DPRT – 3 – Res Fair

DPRT – 4 – Res Poor

DPRT – 5 – MH Average

DPRT – 6 – MH Fair

DPRT – 7 – Commercial Fair

DPRT – 8 – Commercial Average

DPRT – 9 – Commercial Poor

DEPR – Depreciation override for physical depreciation. The depreciation codes above work in conjunction with effective age tables, to assist the appraiser in arriving at equitable depreciation levels for each improvement being appraised. These codes only apply to sketched improvements. Outbuildings are depreciated according to physical condition and any types of functional or economic obsolescence. The appraiser is responsible for assigning a fair depreciation or percentage of loss in value considering the above factors.

NOTE: The appraisal software will not automatically depreciate any structure with an erected year prior to 1901. A depreciation override is needed for those structures erected prior to 1901. This override, when used, is entered in the “DEPR” field.

SCND – Used for entering both economic and functional obsolescence. In the event both types of obsolescence are used on the same appraisal it is necessary to add the two percentages together and enter as one. When applying economic and functional obsolescence to the same appraisal it is necessary to add the two together and enter this under the SCND code in order to accurately apply these types of depreciation.

EXAMPLE: Functional –15% economic –20% enter under SCND as –35

PCTC – This is designed to assist the assessor when appraising a partially complete building in structure class SCLS under construction. Simply enter the code PCTC and the percentage of completion. This will calculate the total value of the structure and multiply this by the percentage complete.

RVDT – Enter a date after this code so that all new construction appraisals which are incomplete can be rechecked at a future time to assure that all appraisals will be updated as the new construction is completed.

It is important to note that the percentage used in PCTC affects the entire structure. It is not practical to use this on additions to existing sketched buildings because the percentage used would not only affect the addition but the entire sketched structure.

NOTE: Another option would be to apply an adjustment under SCND but the appraiser must remember to take the percentage out when the addition is completed.

ITEMS WHICH INFLUENCE VALUES:

These items directly affect the value of a structure. Changing these items will increase or decrease the value in most cases.

Example: A frame house is changed to brick veneer, this would add \$1.70 a foot to the value of a C grade house.

- 1 – Grade of Structure
- 2 – Area of Structure
- 3 – Fireplaces
- 4 – Chimneys
- 5 – Baths
- 6 – Half Baths
- 7 – Extra Fixtures
- 8 – Exterior Finish
- 9 – Heating and Air
- 10 – Story Height
- 11 – Wall Height in Commercial Structure

BASEMENTS

BSMP – Unfinished Basement (does not exceed 250 percent of base area).

Note: When structure class additions have unfinished basement areas it is necessary to calculate total unfinished square footage area and divide by the number of square footage in the main area of structure class to get the actual percentage.

BSRP – Basements used as recreational room (does not exceed 250 percent of base area).

Note: When structure class additions have recreational finished basement areas it is necessary to calculate total recreational finished square footage is and divides by the number of square footage in the main area of structural class in order to get the actual percentage.

BSFP – Finished living area (does not exceed 250 percent of base area).

Note: When structure class additions have living area finished in the basement it will be necessary to calculate total finished area and divide by the number of square footage in the main are structure class in order to get the actual percentage.

Example 1: Main area 1,000 square feet of unfinished basement, additions 600 square feet of unfinished basement. Total unfinished basement 1600 square feet and divide by 1,000 square feet equals 160 percent.

DEFINITIONS

DEFINITION OF TERMS

Foundation – Is defined as the sub-structure of any building. It may be in many forms, but for use with this system applies only to the following:

Continuous Wall – Meaning that the foundation, whether it be masonry or wood, continues around the perimeter of the building. Often Instead of showing continuous wall we will use the term brick, stone, concrete block or frame to more specifically describe the construction of foundation.

Pier – Not a continuous wall.

Slab - Masonry on ground or very near ground level, sometimes referred to as concrete.

Exterior Walls – Are defined as the materials involved in the walls or external vertical perimeter of a structure.

Wood Frame Siding – Denotes any type of wood framing with or without sheathing and wood siding.

Brick – The better quality of brick such as is used on exposed parts of a building and is usually color treated and finished.

Brick and Wood Frame – Description above but must have as much as ½ brick tabs used – otherwise price as wood.

Concrete or Cinder Block – The standard concrete or cinder block which can range in size from 8 to 26 inches.

Wood Shingle – They are usually cedar or redwood shingles and usually appear on expensive homes – the irregular shaped cedar shakes being the most expensive.

Board and Batten – Sheathing placed on walls in a vertical position with the joints covered by narrow wooden strips called batten. With 12-inch boards nailed to sheathing in a vertical position and the joints covered by battens (which are narrow wooden strips).

Masonite – Wood like in appearance usually lapped over sheathing made of compressed wood or fibers. Hardboard siding usually 6 to 12 inches wide.

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.

Cypress, Cedar, or Redwood Siding – Horizontal cedar, cypress, or redwood lap siding or panel siding is 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.

Log – Solid wall construction using 5” to 6” diameter logs with tongue and groove, peeled to a clean wood finish, and spiked or doweled using weather sealant or caulking. Logs are usually pretreated with a preservative. Interior walls are often constructed of conventional materials while the interior perimeter wall is the same as exterior.

Aluminum, Vinyl, or Steel Siding – Flat or corrugated aluminum, vinyl, or steel sheets fastened to a wood or metal frame as a direct replacement or cover for horizontal wood siding.

Siding or Sheathing – Usually in the form of 4x8 panels positioned vertically over sheathing. Example (T1-11)

Stone – Refers to various good stone or stone veneers, usually on masonry.

Permastone – Artificial stone appearance over wood or masonry framing, stucco type siding formed and painted to look like stone.

Stucco or Tile – 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. A concrete block stucco is a wall of concrete with cement stucco applied to the exterior creating a textured surface. (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).

Composition or Wall Board – Refers to composition siding which comes in varied thickness and rolls, and is usually fastened over wood framing by nailing. It can be by 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 so withstand weather. Generally, it is an inexpensive construction.

Modular Metal – This refers to the type walls used in mobile home construction and other similar prefab metal walls.

Concrete Tilt-up – A modular construction material usually with a washed pebble finish. Such panels are precast 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.

Metal and Glass – 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 buildings.

Roof Type – Has two meanings: the shape (see “Roof Shapes”) and the framing involved.

Gable – A gable roof is pitched (pitch is the slope of the roof) in two directions, as an inverted V.

Hip – The hip roof is usually pitched in four directions.

Flat – A flat roof refers to a structural material, which spans a horizontal or nearly horizontal position from wall-to-wall or beam-to-beam.

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.

Mansard – A roof with two slopes on all four sides, the lower slope very steep, the upper slope almost flat.

Shed/Lean-To – Similar to flat roof except that it has a noted slope in one direction.

Monitor – A narrow gable or shed roofed structure built on to the roof of a building with the function of providing light and ventilation through its sides. The narrow structure on top of grain tanks, housing conveyors and equipment.

Pagoda – A type of roof with a far east design usually pyramidal and profusely adorned.

Sawtooth – A roof that 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.

Special – Any of a variety of unusual slopes that do not have the same size rise per foot run throughout.

Arched or Bowstring Truss – A large curved truss common to airplane hangers and Quonset huts.

Deck – Sloped on all 4 sides up to where the deck begins with a flat roof.

Roof Materials – May be better called “roofing”, since this is the finished or wearing surface of a roof.

Asphalt or Fiberglass Shingles – Refers to shingles made from asbestos felt saturated with asphalt. These are pliable shingles that are fastened down by nailing to some type of sheathing.

Asbestos Shingles – Shingles made of rigid, fireproof asbestos products, which come in individual shingles and are fastened down in the same manner as wood or composition.

Tile (terra cotta or concrete) – A cement product in either flat or half-round forms which is laid over a built up surface, and painted.

Metal (V crimped or enamel shingles) – 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 or strips.

Wood Shingles – These are usually cedar or redwood shingles and usually appear on expensive homes.

Slate – Shingles made of slate fastened down to sheathing or strips.

Rollroof – 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.

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 shape. Built up refers to the building up of waterproof layers with the mopped tar.

Bermuda (concrete) – Is formed from a lightweight cement and/or gypsum product to give appearance of a heavy, wide-lapped roof.

Floor Finish Materials – Include both the sub-flooring (if any) and the finished floor or wearing surface.

Pine or Softwoods – Floor finish of pine or other similar softwood.

Hardwood – Refers strictly to wearing surface made up of rather small pieces of hardwood set in patterns or designs over sub-flooring. At times this comes in made-up blocks and is laid in mastic over concrete.

Concrete – Either plain or reinforced poured or tamped fill or on the ground.

Tile – Quarry or machine made and unglazed.

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.

Terrazzo (epoxy strip) – A ground and polished terrazzo where metal trips with a finite modular spacing are incorporated in the poured terrazzo.

Terrazzo (monolithic) – A ground and polished floor finished or terrazzo bed without joints or strips.

Vinyl-Asbestos (linoleum) – A tough, strong, noncrystalline, thermoplastic tile.

Brick, Slate, Marble – Marble refers to various expensive stones set in grout on concrete and slate refers to cut or random broken slate set in grout over concrete.

Interior Finish – Refers to whatever products are used to finish the interior and exterior walls and to form inner partitions.

Drywall – Is a product of plaster with paper surfaces. It is fastened to studding or furring strips and requires a seal where joints occur, and only paint as a finish. It has become popular due to ease of installation and also due to the fact that no plastering, as such, is necessary.

Panel (wood) – Very high-grade plywood veneers or solid hardwoods in tongue and groove which are interior finishes.

Plaster – Portland cement mixed with sand and water to form a mortar-like consistency used for covering walls and ceilings of a building.

Fiber Board – A general term applied to sheets of material made from wood or other vegetable fibers, having some insulating qualities and usually used as roof or wall sheathing.

Acoustic – A ceiling designed to lessen sound reverberations: by absorption, blocking, or muffling. In construction, the most common materials are acoustical tile and acoustical plaster.

Unfinished – Means that either no product is used or that the interior or exterior walls are painted only and that no partition work exists.

Wood or Ceiling Boards – In some types of structures, either plain wood boards or narrow “beaded ceiling” boards are used for interior finish, particularly frame construction.

Brick – The better quality of brick such as is used on exposed parts of a building and is usually color treated and finished.

Concrete or Cinder Block – The standard concrete or cinder block that can range in size from 8 to 26 inches.

Heating Systems

No Heat – Stove or space heater on the floor. Can be removed without damage to the building.

Hot Water (Steam Heat) – A system of heating a building, usually commercial, by means of hot water and/or steam circulating through pipes, coils and radiators placed in rooms for that purpose.

Heating & Air – Reverses cycle system for heat and cooling. Gets heat or cooling from air or from water.

Electric or Baseboard – 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.

Forced Air (not duct) – A heating element and fan and/or blower enclosed in a common housing for circulating the heated air but no duct distribution system.

Radiant – Same as radiant electric only the fuel or radiant source is from heated water as opposed to electric current. (Usually used with solar heat).

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 system is widely used for smaller installations. The two-pipe steam or vapor system is used for larger installations.

Stove – Such as Buck or Taylor Wood Stoves. These are in addition to standard heat.

Metal Fireplace – Descriptive only – charged at 66% of a regular fireplace.

Central – Refers to a central heating system with duct work, thermostats, and forced hot air.

Air Conditioning Types

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.

Window Unit (wall unit) – A unit air conditioning system self-contained usually placed in a window although sometimes placed in an exterior wall. This is personal property.

DEFINITIONS OF CONSTRUCTION STYLES

1. Ranch – A term used broadly for many one story houses that are wider than deep.
2. Conventional – This refers to the typical house in an area that does not fit one of the other more precise construction styles.
3. Bi-Level – Two story construction with a split-foyer entrance and is built with a partially finished lower level that is similar to a basement. The lower level typically includes plumbing and electrical rough-ins and some partition walls for recreation rooms, bedrooms, laundry rooms, and bathrooms.
4. Split Level – A house that has different levels but no level is one complete story higher than another.
5. Contemporary – Very modern in appearance, more glass and irregular roof lines. Often open inside and most likely to be found in the newer subdivisions and on the lake.
6. Farm – Usually found in the country with a two-story section, in front with a long narrow rear addition often used as a kitchen. A great difference in the quality and condition of these homes are not uncommon because many have been neglected and others have been modernized and are very nice.
7. Cape Cod – An American house style first built on Cape Cod, Massachusetts. It is a small, symmetrical one and one-half story compact house with a steep gable roof covered with shingles and is the earliest dwelling type built by the colonists that is still popular today.
8. Modular – Although a modular house can be transported on a steel undercarriage, the undercarriage is not a permanent and necessary structural component, and is usually removed when placed on a foundation.
9. Singlewide Mobile Home – Fourteen feet wide or less and moved as one unit.
10. Doublewide Mobile Home – Twenty feet wide or larger and moved in two sections.
11. Mobile Homes – Are residential structures built on a steel undercarriage with necessary wheel assembly to be transported to a permanent or semi-permanent site. The wheel assembly can be removed when placed on a permanent foundation, but the steel undercarriage remains intact as a necessary structural component.
12. Bungalow – A small house or cottage, usually with one or one and a half stories.

13. Cabin – Typical small with modest features often used as seasonal or weekend residence.
14. Cottage – Typically small with fairly modest features and often used as a residence during a particular season of the year.
15. Colonial – A colonial American house style that evolved from the Cape Cod style. The New England style is a large, roomy, two-and-one half story, rectangular or square, box-shaped house. It usually has side or rear wings and traditionally has clapboard siding and a shingled gabled roof. Other distinguishing characteristics are double hung windows with shutters the same size as the windows, elaborate cornices with dentals, and a central hallway on the first floor running from front to rear.
16. Federal Style – A multi-story, symmetrical, box-shaped house with a flat roof, a balustrade, windows with small panes, and one or more chimneys protruding through its flat roof. Generally, dates from 1790-1820.
17. Georgian Styles – Generally dates from 1700-1800.
18. Greek Revival – Pre Civil War styles with gable or hipped roof; cornice line of main roof and porch having a wide band of trim. Prominent columns often called “Southern Colonial” support most porches.
19. Victorian – Features symmetrical arch bay windows that protrude in front, and fancy exterior trim work. Generally, dates from 1865 to 1920.
20. Neoclassical – A house built from 1890 to 1930. Generally, a large two-story frame with massive front columns.
21. Tudor Style – The Tudor is an imposing looking house that resembles a fortress. It is usually two and one-half stories high, and its siding is mainly made of stone and brick. Bays and turrets, casement windows with leaded glass and high chimneys, characterize them. A Tudor’s interior is usually filled with nooks and crannies, large fireplaces, and beamed ceilings.
22. English Tudor – Features a combination of stone siding and timber trim over stucco walls.
23. Swiss Chalet – A direct copy of the mountain chalets in Switzerland, built mostly as ski lodges in the U.S. A one to two and one-half story house with a gable roof, open porches, and extensive natural woodwork on the exterior.
24. Dutch Colonial Style – A two to two and one-half story house with gambrel roof and eaves that flare outward.
25. Salt Box Colonial Style – A two and one-half story square or rectangular house that has a steep gable roof extending down to the first floor in the rear.
26. Mediterranean – Tile roofs (newer examples are composition), round, arched windows and stucco exteriors are common. Based on the Spanish Eclectic or mission design.

27. French Provincial Style – A perfectly balanced one and one-half to two and one-half story house. It has a high, steep roof and curved head upper windows that break through the cornice. Usually built of brick and have French windows or shutters on the first floor.
28. Conversion – Basically a house that has been converted into a commercial building.
29. Duplex – Two houses or apartments joined by a common wall.
30. Townhouse – One of a row of houses connected by common sidewalls, usually two stories with the bedrooms on the second floor.
31. Condo – An apartment in an apartment building in which the apartments are owned individually.
32. Special – Special designed building like Churches and Courthouses’, etc.
33. Motel – Designed for overnight or short period of stay. Each room contains separate bath.
34. Office/Services – An office building, some offer services such as an Insurance office.
35. Restaurant – Can be fast food or larger construction. Contains separate kitchen and eating area.
36. Store – Mostly retail sales.
37. Shopping Center – A large building or complex of buildings containing various shops, businesses and restaurants accessible by common passageways and/or parking.
38. Commercial – Commercial used in connection with business enterprise, usually sales.
39. Industrial – Heavy construction used for manufacturing.
40. Bank/Savings and Loan – A bank such as NCNB or BB&T.
41. Apartment – Units designed for individual families. Each unit contains features of single-family house. Each unit has bath, kitchen, den or living room, and bedrooms.
42. Underground – These dwellings are built underground or into the side of a hill. Most are partially exposed.
43. Warehouse – A large building used for storing and shipping merchandise.
44. Barn – Basically consists of an old barn, which has been modernized and is used as a dwelling or some other type of commercial structure.

NEIGHBORHOODS

The most important aspect of appraisal is location. During the original analysis of the county it was necessary to stratify geographic areas into neighborhoods. Neighborhoods are effective in maintaining equalization when the value of properties varies among areas. Neighborhoods are particularly effective when housing types and styles are fairly uniform with the areas. Geographic stratification has the advantage of being tailored to local supply and demand.

Different neighborhoods are assigned boundaries and within the boundaries are numbers. A neighborhood may be defined by man-made, political or natural boundaries and is reasonably homogeneous. In general boundaries are assigned to an area when buyers would consider purchasing in one area over another. Buyers prefer one area to another because of social, environmental, economic, and government forces. A neighborhood has an immediate and direct effect on value.

In addition to assigning neighborhoods to geographic locations, subdivisions are assigned at least one number so it can be treated as one or more homogeneous areas.

The neighborhood rates will be from 75% to 125% and will be applied by the appraiser on the final review. Post revaluation neighborhoods will be added in the year new subdivisions occur.

NEIGHBORHOODS

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
1	BUTNER	MARGINAL	0.96
2	BUTNER	AVERAGE	1.00
3	BUTNER	GOOD	1.02
4	BUTNER	EXCELLENT	1.04
5	CREEDMOOR	MARGINAL	0.98
6	CREEDMOOR	AVERAGE	1.00
7	CREEDMOOR	GOOD	1.02
8	CREEDMOOR	EXCELLENT	1.04
9	LYONS	MARGINAL	0.96
10	LYONS	AVERAGE	1.00
11	LYONS	GOOD	1.02
12	LYONS	EXCELLENT	1.04
13	OXFORD CITY	MARGINAL	0.90
14	OXFORD CITY	AVERAGE	0.92
15	OXFORD CITY	GOOD	0.94
16	OXFORD CITY	EXCELLENT	0.96
17	STEM	MARGINAL	0.98
18	STEM	AVERAGE	1.00
19	STEM	GOOD	1.02
20	STOVALL	MARGINAL	0.88
21	STOVALL	AVERAGE	0.90
22	STOVALL	GOOD	0.92
23	COMMERCIAL	AVERAGE	0.90
24	COMMERCIAL	GOOD	0.92
25	COMMERCIAL	EXCELLENT	0.94
26	COMMERCIAL OXFORD	DOWNTOWN	0.90
27	COMMERCIAL CREEDMOOR	DOWNTOWN	0.92
28	COMMERCIAL CREEDMOOR	AVERAGE	0.92
29	SHADOW RIDGE		1.00
30	REVITALIZATION		1.00
31	BUTNER DOWNTOWN		0.90
32	WATERFRONT	MARGINAL	0.92
33	WATERFRONT	AVERAGE	0.95
34	WATERFRONT	GOOD	0.97
35	WATERFRONT	EXCELLENT	1.00
36	WATER AREA	MARGINAL	0.91
37	WATER AREA	AVERAGE	0.94
38	WATER AREA	GOOD	0.97
39	WATER AREA	EXCELLENT	0.99
40	NORTH END	MARGINAL	0.88
41	NORTH END	AVERAGE	0.90
42	NORTH END	GOOD	0.92
43	NORTH END	EXCELLENT	0.94
44	NORTH CENTRAL	MARGINAL	0.88
45	NORTH CENTRAL	AVERAGE	0.90
46	NORTH CENTRAL	GOOD	0.92
47	NORTH CENTRAL	EXCELLENT	0.94
48	CENTRAL EAST	MARGINAL	0.85

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
49	CENTRAL EAST	AVERAGE	1.00
50	CENTRAL EAST	GOOD	1.00
51	CENTRAL EAST	EXCELLENT	1.00
52	CENTRAL WEST	MARGINAL	0.96
53	CENTRAL WEST	AVERAGE	1.00
54	CENTRAL WEST	GOOD	1.02
55	CENTRAL WEST	EXCELLENT	1.04
56	SOUTH CENTRAL	MARGINAL	0.96
57	SOUTH CENTRAL	AVERAGE	1.00
58	SOUTH CENTRAL	GOOD	1.02
59	SOUTH CENTRAL	EXCELLENT	1.04
60	SOUTH CENTRAL EAST	MARGINAL	0.98
61	SOUTH CENTRAL EAST	AVERAGE	1.00
62	SOUTH CENTRAL EAST	GOOD	1.02
63	SOUTH CENTRAL EAST	EXCELLENT	1.04
64	SOUTH CENTRAL WEST	MARGINAL	0.96
65	SOUTH CENTRAL WEST	AVERAGE	1.00
66	SOUTH CENTRAL WEST	GOOD	1.02
67	SOUTH WEST	MARGINAL	0.96
68	SOUTH WEST	AVERAGE	1.00
69	SOUTH WEST	GOOD	1.02
70	SOUTH WEST	EXCELLENT	1.04
71	SOUTH EAST	MARGINAL	0.96
72	SOUTH EAST	AVERAGE	1.00
73	SOUTH EAST	GOOD	1.02
74	SOUTH EAST	EXCELLENT	1.04
75	DICKERSON ACRES		1.00
76	GELA ACRES		1.00
77	THE CROSSINGS AT BUTNER		1.00
78	CENTRAL HOME		1.00
79	MORGANTON		1.00
80	BLACKLEY SUBDIVISION (WILSON'S WAY)		1.00
81			
82			
83	GRASSY RUN		1.00
84			
85			
86	SALEM SPRINGS ESTATES		1.00
87	STRICKLAND BAY		1.00
88	TALLEY HO FARMS		1.00
89	BULLOCK PINES		1.00
90	FOXCROFT		1.00
91	SHELTON HILLS		1.00
92	CROSSWINDS		1.00
93	JORDAN CREEK ESTATES & OUTER LOOP		1.00
94	BRENTWOOD ESTATES		1.00
95			
96	OXFORD COUNTRY CLUB		1.00
97	DELACROIX HEIGHTS		1.00
98	DEER RUN I		1.00
99	ASHLEY ACRES		1.00
100	GRAHAM ESTATES		1.00

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
101	GREEN ACRES		1.00
102	CROSS ACRES		1.00
103			
104	LANDIS HEIGHTS		1.00
105	CLOVER LANE		1.00
106			
107	QUAILRIDGE ESTATES		1.00
108	SPRINGSIDE I & II		1.00
109	HORNER HILLS		1.00
110			
111	WESTBURY		1.00
112	WILDWOOD PARK		1.00
113			
114	MEADOWBROOK I & II		1.00
115	TWIN CREEKS		1.00
116			
117	PINE TREE HOLLOW		1.00
118	OXFORD ESTATES		0.92
119	RIPPLING BROOK		1.00
120	PINE CONE DRIVE		1.00
121	EDGEWOOD		1.00
122			
123	PARHAM WOODS I, II, & III		1.00
124	BRIARWOOD		1.00
125			
126	SALEM FARMS		0.90
127	WINFIELD ACRES		1.00
128	EASTLAND PLACE		1.00
129	WOODLAWN		1.00
130	NEWTON FARM		1.00
131	POPULAR CREEK FARMS		1.00
132	BELL ACRES		1.00
133			
134	BOULDER OAKES		1.00
135	CEDAR RIDGE FARMS		1.00
136	COUNTRY VALLEY SEC I & II		1.00
137			
138	COUNTRY VALLEY SEC III		1.00
139	DEERFIELD I		1.00
140	DEER RUN		1.00
141	DEER TRAIL		1.00
142			
143	JOHNSON CREEK		1.00
144	LITTLE CREEK		1.00
145	NORTH DURHAM FARMS		1.00
146	NORTH STEM FARMS		1.00
147	OAK VALLEY FARMS		1.00
148	RANEY WAY		1.00
149	SOUTH GRANVILLE FARMS		1.00
150			
151	TAR VALLEY FARMS		1.00
152	TAR RIVER FARMS		1.00

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
153	NORTH RIDGE		1.00
154	WYNDTREE		1.00
155	MINERAL SPRING		1.00
156	MISTY MEADOWS		1.00
157	WALNUT CREEK		1.00
158	SATTERWHITE FARMS		1.00
159	AUTUMN WOODS		1.00
160	OXFORD HILLS		1.00
161	RED HAWK RIDGE		1.00
162	LITTLE VAIL		1.00
163	BENT TREE I & II		1.00
164			
165			
166			
167	EDEN OAKS		1.00
168	PARHAM GARDENS		1.00
169			
170	RIVER RIDGE DEV I		1.00
171			
172			
173	TABBS CREEK		1.00
174	WHITE OAK ESTATES		1.00
175	STONE RIDGE		1.00
176			
177	BENT CREEK		1.00
178	NORTH BEND		1.00
179	ALLENWOODS		1.00
180	BEAVER CREEK		1.00
181	BIG OAK FARMS		1.00
182	BRASSFIELD ESTATES		1.00
183	BURCHETTE		1.00
184	CEDAR CREEK RIDGE		1.00
185	T & K WOODS		1.00
186	CREEK BEND I & II		1.00
187	FLINT ROCK FARMS		1.00
188	FORT CREEK		1.00
189			
190			
191	HILLSIDE ACRES & POCOMOKE ACRES		1.00
192	HUNTING RIDGE		1.00
193	OLD MILL FARMS		1.00
194	PINE RIDGE		1.00
195	SANDY CREEK FARMS		1.00
196	SLEEPY HOLLOW I		1.00
197			
198	STALLINGSWORTH		1.00
199	WOODSTONE		1.00
200	PEEBLEBROOK		1.00
201	OXFORD RIDGE I & II		1.00
202	MAYFIELD MEADOWS		1.00
203	WILLOW CREEK		1.00
204			

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
205	WIGGINS ACRES		1.00
206	WHITFIELD CHASE		1.00
207	EVANS RIDGE		1.00
208	WAYSIDE FARMS		1.00
209	GOLDEN POND		1.00
210	RIVERSIDE ESTATES		1.00
211			
212	DEERFIELD III		1.00
213	DUTCHVILLE HEIGHTS		1.00
214	GRANVILLE ESTATES		1.00
215			
216			
217	MOUNT ENERGY		1.00
218	PINE VALLEY		0.75
219	QUAILRIDGE SOUTH		1.00
220			
221			
222	WYNWOOD ACRES		1.00
223			
224	LAND O/GOSHEN		1.00
225			
226	OLD WEAVER ESTATES		1.00
227			
228	CREEDMOOR HEIGHTS		1.00
229	SUN ROCK		0.95
230	MITCHELL ACRES		1.00
231	KRISTINA CROSSING		1.00
232	NEW FOREST		0.97
233	WILSON PLACE		1.00
234	DUTCHVILLE DOWNS		1.00
235	ROLLINGWOOD		1.00
236	RABBIT HOLLOW		1.00
237	BRASSFIELD WOODS		1.00
238	WOODCROFT		1.00
239	ROGERS POINTE		1.00
240	BLACKSTONE VILLAGE		1.00
241	GRANVILLE RIDGE		1.00
242	FISHING FARMS		1.00
243	QUAIL MEADOWS		1.00
244	RIVERGATE		1.00
245	RANGWOOD		1.00
246	THREE SISTERS		1.00
247	CRUTE SUBDIVISION		1.00
248	OLD ORCHARD		1.00
249	TAYLOR PLACE		1.00
250	SUMMER BREEZE		1.00
251	CAROLWOOD		1.00
252	CUBCREEK		1.00
253	ROLLING MEADOWS		1.00
254			
255	ROOSTERS RIDGE		1.00
256	ROBERTS RIDGE		1.00

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
257	GOBBLERS RIDGE		1.00
258			
259	OLD DALTON MILL		1.00
260	WATKINS GROVE		1.00
261	POSSUM HILL		1.00
262	WHISPERING PINES		1.00
263	HEBON MEADOWS		1.00
264			
265	RADFORD RUN		1.00
266			
267	PENNY HILL		1.00
268	SLEEPY HOLLOW		1.00
269	GRANVILLE WOODS		1.00
270	BOWLING MOUNTAIN		1.00
271	CEDAR HILLS		1.00
272	CROWN OAKS		1.00
273	CROWN FOREST		1.00
274	KATHERINE WOODS		1.00
275	SHERRON FARMS		1.00
276	NEW LIGHT CREEK		1.00
277	SABRE SPRINGS AREA		1.00
278	ELLINGTON EST		1.00
279	FLETCHERS WAY		1.00
280	RANGE ROAD I		1.00
281	BLUEBELL ACRES		1.00
282	NEW CASTLE		1.00
283	FRAZIER LANE		1.00
284	COLES PLACE		1.00
285	STEMBRIDGE EST		1.00
286	TIMBERLAKE RIDGE		1.00
287	CLEAR SPRINGS		1.00
288	STONEFIELD		1.00
289	SUMMER SPRINGS		1.00
290	SEVEN SPRINGS		0.94
291	CLUBVIEW & FRAZIER		1.00
292	CLOSED/NON-OPERATING		0.75
293	PROFESSIONAL/MEDICAL		0.90
294			
295	WHITE HALL		1.00
296	PINE FOREST		1.00
297	EASTERN HWY 158		1.00
298	LUXURY COUNTRY HOMES		1.00
299	7100'S HWY 15		1.00
300	PINEY POINT		1.00
301	ISLAND CREEK		1.00
302	CULBRETH FARMS		1.00
303	COUNTRYSIDE ESTATES		1.00
304	WOODHAVEN		1.00
305	ALSTON COURT		1.00
306	WHEELER POND		1.00
307	SMOKE TREE		1.00
308	FLETCHER TRACE		1.00

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
309	MAY'S CROSSING		1.00
310	GRANVILLE FOREST		1.00
311	CREEDMOOR CROSSING		1.00
312	REEDY CREEK		1.00
313	BROOKHAVEN		1.00
314	QUAIL MEADOWS PH. 2		1.00
315	SOUTHERBY'S		1.00
316	WHIPPOORWILL RUN		1.00
317	FIELDSTONE		1.00
318	COPPER CREEK		1.08
319	SADDLERIDGE		1.00
320	HAVEN WOOD		1.00
321	BRANTLEY PLACE		1.00
322	FLETCHER'S POINT		1.00
323	FALLS MEADOW		1.00
324	WOODLAND CREEK		1.00
325	GOLDEN MEADOW		1.00
326	HUNTER'S RIDGE		0.80
327	PADDINGTON		0.90
328	QUAIL MEADOWS		1.00
329	KELLER POND		1.00
330	OXFORD PARK		0.95
331	ASHTON GLEN		1.00
332	GRISSOM WOODS		1.00
333	TRAYLEE		1.00
334	WILLIAMSBURG PARK		1.00
335	HIDEAWAY HILLS		1.00
336			
337	KIMMON PLACE		1.00
338	WILKINS ESTATE		1.00
339	COVE LANE		1.00
340	HAWTHORNE		1.00
341	PINE VALLEY		0.75
342	WYNNGATE PHASE I		0.85
343	PRESERVE AT SMITH CREEK		0.94
344			
345	JONATHAN'S LANDING		1.00
346	BLUE HERON FARMS		1.00
347	STERLING CREEK		1.00
348	ANGEL OAKS		1.00
349	WALTERS RIDGE		1.00
350	BULLOCK FARM		1.00
351	BOWLING GREENE		1.00
352	CARRIAGE HILL		1.00
353	HERITAGE HALL		0.90
354	GLENN MEADOWS		1.00
355	DAVENPORT GRANVILLE		0.75
356	WALNUT GROVE PLANTATION		1.00
357	BROOKSDALE		1.00
358	MILLSTONE		1.00
359	LEXINGTON PARK		0.85
360	LYONS PLACE		1.00

NBHD NUMBER	AREA NAME	TYPE	PERCENT APPLIED
361	GRESHAM CROSSING		1.00
362	MERRIWEATHER I & II		0.78
363	MARSHALL LANDING		1.00
364	CHESLEIGH		0.94
365	HASWELL BLUFF		1.00
366	OLD BRASSFIELD		1.00
367	APPLEWOOD		0.92
368	AUTUMN CHASE		1.00
369	RENNSHIRE		1.00
370	IRONWOOD		0.84
371	STARMONT		1.05
372	WINDSOR		1.00
373	QUAIL MEADOWS PH 3 & 4		1.00
374	MONTGOMERY PLACE		1.00
375	APPLEWOOD TOWNHOMES		0.92
376	CUB CREEK RUN		1.00
377	RESERVE @ PRESTWICK		0.90
378	HIGHLANDS @ PRESTWICK		0.90
379	WOODLIEF MEADOWS		1.00
380	SILVERLEAF		1.00
381	WINSOR LAKES		1.00
382	OXFORD INDUSTRIAL		0.85
383	CEDAR POINT		1.00
384	WESLEY MANOR		1.00
385	RIDGEWOOD		1.00
386	SADDLE BACK CROSSING		1.00
387	STOVALL HEIGHTS		1.00
388	WYNNGATE PHASE II		0.95
389	WYNNGATE PHASE III		0.95
390	SPENCERS HIDEAWAY		1.00
391	GOLDEN FOREST		1.00
392	QUAIL MEADOWS TOWNHOMES		1.00
393	THE VILLAGE		1.00
394	ROCK BROOK		1.00
395	MINOR		1.00
396	MAGNUM FARMS		0.89
397	CURRIN HILL		1.00
398	NEW LIGHT CREEK		1.00
399	DALTON MILL		1.00
400	INDUSTRIAL		0.85
995	OXFORD MISC		1.00
996	BUTNER MISC		1.00
997	CREEDMOOR MISC		1.00

APPEAL CODES

01 – ER CHANGE

02 – ER NO CHANGE

18 – INF APPEAL

19 – INF CHANGE

20 – INF NO CHANGE