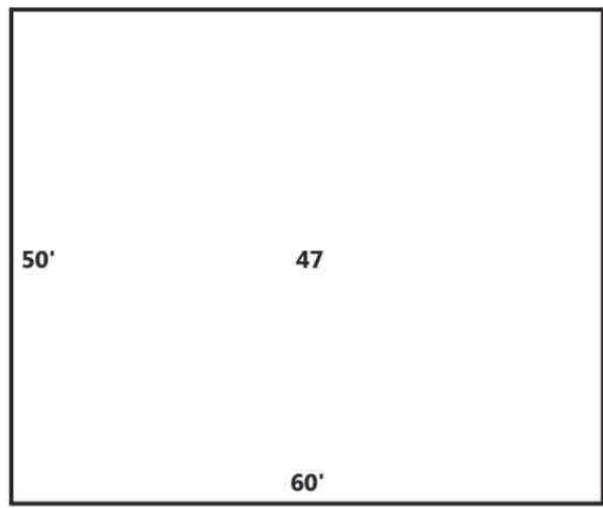


03/15/2024 01:02 OWNERSHIP 26795312	PROPERTY DESCRIPTION	TAX DESCRIPTION	MAP NUMBER	CARD#
GRANVILLE COUNTY #1 PO BOX 906 OXFORD, NC 27565 DEED: 00885 0591 1/1/2002 \$80,000 #6	WILTON COMM CTR & ACS #2 PLATBOOK/PAGE/DATE: 00000 00000 NB: 072 SOUTH EAST AVERAGE 2547 NC HWY 96S	BRASSFIELD #3	182700319739 #4 RECORD NUMBER: 19419 ROUTE: 182700 222 LISTER: DE 1/9/2023 REVIEWER: DE 1/9/2023	1 / 1 #5



TOPO	STREET	UTILITIES	NOTES				AC	
#6	#7	#8	COMUN EQUIP NO ADD VAL OTHER IS WATER TOWER #11				4.6200 #10	
#	LAND CLASS #12	SIZE	BASERATE	* ACF	* ADJ	= ADJ RATE	* UNITS	= LNDVALUE
1	2EBUILDING SITE 2	13 1.000	14 42000	15 1.00	16 1.00	17 42000	1.000	18 42000
2	12EFRONTAGE 2	1.500	25000	0.85	1.00	21250	1.500	31875
3	22ECCLEARED 2	2.120	16000	0.85	1.00	13600	2.120	28832
ACREAGE FACTOR:		0	FRONTAGE FACTOR:		0	LAND VALUE		102707
#	19 OTHER FEATURES	20 SIZE	BASERATE	COND	ADJ RATE	UNITS	VALUE	
1	12 C ASPHALT PAVING	0.000	21 15000.00	220.00	23 15000.00	24 0	25 15000	
2	57 OTHER	1 * 1	50000.00	0.00	50000.00	1	50000	
3	93 COMMUNICATION TOWER	199 * 1	200000.00	0.00	200000.00	199	200000	
4	82 C WOOD FENCE	302 * 1	6.34	0.00	6.34	302	1915	
5	57 OTHER	12 * 30	15000.00	0.00	15000.00	360	15000	
OTHER FEATURES VALUE:							281915	
26 FOUNDATION	27 XTR_FINISH	28 ROOF TYPE	29 ROOF MTRL	30 SIZE/QTY				
SLAB	MODULAR METAL BRICK	FLAT	METAL	1.0000 STHT 0 BDRM				
31 WALL FINISH	32 FLOORS	33 HEAT&AIR	34 HEAT FUEL	BLDING #				
DRYWALL	CONCRETE TILE	HEAT & AIR	ELECTRIC	1				

IMPROVEMENT TYPE:	EXEMPT	GRADE:	C	AYB:	37	2007	EYB:	39	2007	CONDITION:	COMMERCIAL AVERAGE	DEPR TABLE:		SQ FT TABLE:	
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DIMENSIONS: 40 SFR-CL40U30R40D12R2D7L2D11 OFP-CL40D8R40U8 WDK-L40CU38XL6D8XD30XD8R6XU8 OFP-U30CR40U8L40D8H

41 STRUCTURE	SKETCH-SF	* STHT	= AREA	RATE	* GRDE	+ HEAT	+ EXWL	* WLHT	= ADJRATE	* AREA	= RPCN	* DEPF	* CNDF	= STR-VALUE
47 FIRE STA	42 3000	43 1.00	44 3000	115.16	C	5.00	(3.00)	1.00	117.16	51 3000	351480	53 0.85	54	298758
2 BATHS	0		0	45	46	47	48	49	50 0.00	0	52 0	0.85		55 0
		3000 HSF	3000 TSF			RPCN- 117.16/HSF		351480 VALU- 99.59/HSF						56 298758
STRUCTURE VALUE												310708		
												NBHD ADJUSTMENT: 1.040 69		
												CARD 1 VALUE 695330		

VALUATION	THIS CARD	+ OTHER CARD	= VALUE	PREV-VAL	OTHER CARDS VALUE
LAND 58	102707		102707	62 62248	TOTAL VALUE 695330
OTHER FEAT 59	281915		281915	63 281915	
STRUCTURE 60	310708		310708	64 169468	
TOTAL 61	695330		695330	65 513631	

(1515259) Group:0 Granville County, NC	TAX YEAR: 2024 REVAL YEAR: 2024	DEFERRED VALUE	0	APPRAISED VALUE TAXABLE VALUE	695330 695330
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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.