

Addenda to the 2012 Schedule of Values, Standards and Rules

County Commissioners:

William Eckler

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SCHEDULE OF VALUES

**RUTHERFORD COUNTY
2012 REAPPRAISAL**

This document has been prepared in accordance with Article 19, Section 105-317, Paragraph (b) (1), of the General Statutes of North Carolina.

“In preparation for each revaluation of real property required by General Statutes 105-286, it shall be the duty of the assessor to see that: Uniform schedules of value, standards and rules to be used in appraising real property at its true value and its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.”

ZONING

In preparation of the 2012 Rutherford County Schedule of Values, copies of all pertinent zoning and land use ordinances for each municipality were obtained, where applicable, within Rutherford County. These documents were used in determining highest and best use and subsequent market values for each land valuation model.

See next pages for the zoning regulations for Forest City, Lake Lure, and Spindale. The zoning regulations listed were acquired in 2010 and are subject to change.

The following pages contain codes used as of the date this Schedule of Values, Standards and Rules was compiled. It may be necessary to create additional codes as situations arise.

STYLE

TASTYCDE	Description.....
S	TWO STORY BI-LEVEL
T	TWO OR MORE STORIES
R	ONE STORY
H	ONE AND A HALF STORY
L	SPLIT LEVEL
H/U	1 1/2 STORY UNFINISHED

For illustrations see page IV-27.

ROOF TYPE

TARFNCDE	Description.....
G	GABLE
H	HIP
M	MANSARD
S	SHED
F	FLAT
GM	GAMBREL
SW	SAWTOOTH
MN	MONITOR
A	ARCHED/BOW TRUSS

For illustrations see page IV-28.

ROOF STRUCTURE

ROOFSTRCDE	Description.....
1	WOOD JOIST
2	STL DECK ON BAR JOIST
3	REINF/FORMED CONCRETE
4	STEEL

FIREPLACE TYPE

TAFIRCDE..	DESC.....
1	1 STORY
2	2 STORY
3	TWO PLUS STORY
4	PREFABRICATED
5	FLU ONLY

HEAT FUEL TYPE

TAFUEL....	Description.....
0	NO HEAT
1	OIL
2	ELECTRIC
3	GAS
4	WOOD
5	COAL
6	SOLAR
7	NONE

INTERIOR WALL

TAINTCDE..	Description.....
1	DRYWALL
2	PLASTER
3	PANEL
4	MASONRY
5	UNFINISHED
6	LOG
7	WOOD CEILING

EXTERIOR WALL

TAWALCDE..	Description.....
1	WOOD SIDING
2	STUCCO
3	BRICK VENEER
4	STONE VENEER
5	CONCRETE BLOCK
6	BRICK, LOAD BEARING
7	STONE, LOAD BEARING
8	MANUFACTURED HOUSING
9	VINYL/ALUM SIDING
10	VINYL/ALUM-MANUF HOME
C1	WD FR/STONE VENEER
C2	WD FR/WD SIDING
C3	WD FR/STUCCO
C4	RIBBED METAL
C5	RIBBED MTL W/INSUL
C6	WD FR/BRICK VENEER
C7	CONC BLK/PAINTED
C8	CONC BLK/STUCCO
C9	CONC BLK/BRK VENEER
C10	STL FR/PRECAST PANEL
C11	SOLID BRICK
C12	CONC BLK/STONE VENEER
C13	STL FR/TILT-UP PANEL
C14	CONC/BRK & GLS PANEL
C15	MTL & GLS PANEL
C16	WD FR/MTL SIDING
C17	WD FR/MTL PNL INSUL
C18	NO WALL
C19	LOG CONSTRUCTION
C20	WD FR/FBGLS SHINGLES
C21	WD FR/HDBD,PLY SDNG
C22	SOLID STONE
C23	CONC BLK/WD SIDING
C24	CONC BLK/MTL COVER
C25	MTL WALL/WD SDNG
C26	MTL WALL/BRK VENEER
C27	MTL WALL/STONE VENEER
C91	LOG SIDING

LIGHTING

TALITCDE..	Description.....
1	SODIUM
2	MERCURY VAPOR
3	FLUORESCENT/QUARTZ/IOD
4	INCANDESCENT
5	NONE

UTILITIES

UTILCDE... DESCRIPTION.....

A	ALL AVAILABLE
PW	PUBLIC WATER
T	SEPTIC TANK
S	PUBLIC SEWER
N	NONE
D	SIDEWALK
C	CURB & GUTTERING
W	PVT WELL
PC	PUBLIC COMMUNITY
P	PUBLIC WATER

LAND ADJUSTMENT CODES

TAADJCDE.. Description.....

V	VIEW
L	LOCATION
W	WET
P	PERCULATION
T	TOPOGRAPHY
Z	SIZE
E	EXCESS FRONTAGE
S	SIZE/SHAPE
ES	R O W EASEMENT
R	ROAD ADJUSTMENT
PTC	PROPERTY TAX COMMISSION
CI	CORNER INFLUENCE
IE	INGRESS/EGRESS
WFA	WATERFRONT ADJ
OTH	OTHER ADJ
CVI	COVE INFLUENCE
CE	CONSERVATION EASEMENT
FZ	FLOOD ZONE
WOA	WIDTH OF ANGLE

RESIDENTIAL BUILDING CLASS

BLDGCLSCDE	DESCRIPTION.....
WF	WOOD FRAME
MS	MASONRY
CN	REINFORCED CONCRETE
FP	FIREPROOF
RS	PRE-ENGINEERED
CB	CONCRETE BLOCK

NOTE – See definitions page IV-3.

COMMERCIAL BUILDING CLASS

STRUCTCDE.	Description.....
1	WOOD
2	MASONRY
3	CONCRETE
4	STEEL STRUCTURAL
5	RIGID STEEL FRAMING
6	STEEL STUDS
7	LOG

NOTE – See definitions page X-1.

BUILDING QUALITY

BLDGQALCDE	DESC.....
LW	LOW
FR	FAIR
AV	AVERAGE
GD	GOOD
VG	VERY GOOD
EX	EXCELLENT
LW-	LOW-MINIUM
GD+	GOOD-EXCELLENT
GD-	GOOD-AVERAGE
LW+	LOW-FAIR
FR-	FAIR-LOW
FR+	FAIR-AVERAGE
AV-	AVERAGE-FAIR
AV+	AVERAGE-GOOD
VG-	VERY GOOD-GOOD
VG+	VERY GOOD-EXCELLENT
EX-	EXCELLENT-GOOD
EX+	SUPERIOR

CONDITION

TACONCDE..	Description.....
EX	EXCELLENT
VG	VERY GOOD
GD	GOOD
AV	AVERAGE
BW	BADLY WORN
NL	NOT LIVABLE
FR	FAIR
PR	POOR
VP	VERY POOR

ZONE

ZONECDE...	Description.....
R15	LOW DENSITY RES
R20	RESIDENTIAL 20
C1	CENTRAL BUSINES
C2	GENERAL BUSINESS
C3	HIGHWAY BUSINESS
C4	OFFICE/ INSTUTIONAL
CC	CENTRAL COMMERCIAL
CI1	HEAVY COM/ INDUSTRY
GC	GENERAL COMMERCIAL
HCI	HEAVY COMM- INDUSTRIAL
HMT	HOSPITAL/MEDICAL
M1	INDUSTRIAL
R1	HIGH DENSITY
R2	MULTIFAMILY RES
R6	HIGH DENSITY RES
R8	MED/DENSITY
R10	RESIDENTIAL 10

BUILDING USE

BLDGUSECDE	Description.....
00	OUTBUILDINGS
01	APARTMENT FLAT
02	APARTMENT TOWNHOUSE
03	ARMORY
04	AUDITORIUM
05	AUTO SHOWROOM
06	BANK
07	BEAUTY/BARBERSHOP
08	REST/CAFETERIA
09	CAR WASH
10	CHURCH
100	USE FOR OUTPUT
11	CLASSROOM BLDG
12	CONDOMINIUM
13	CONVERSION
14	COUNTRY CLUB
15	DEPARTMENT STORE
16	DISCOUNT STORE
17	DORMITORY
18	DUPLEX/TRIPLEX
19	GYMNASIUM
20	FIRE STATION
21	FRATERNITY BLDG
22	HANGER
23	HOSPITAL
24	HOTEL
25	INDUSTRIAL MFG

26	LABORATORY
27	LAUNDROMAT
28	LIBRARY
29	INDUSTRIAL/LOFT
30	MANUF/HOUSING
31	MOTEL
32	OFFICE
33	RESTAURANT
34	RETAIL STORE
35	SERVICE GARAGE
36	SERVICE STATION
37	SINGLE FAMILY UNIT
38	SUPERMARKET
39	THEATRE
40	WAREHOUSE
41	CONVENIENCE STORE
42	GROUP CARE HOME
42A	CONVERTED RESIDENCE
43	BOWLING ALLEY
44	MORTUARY
45	RADIO-TV STATION
46	OFFICE MEDICAL
47	GOVERNMENT BLDG
48	RESEARCH/DEV
49	CONVALESCENT HOME
50	RESTURANT F/F
51	WAREHOUSE TRANSIT
52	COMMUNITY BUILDING
53	HEALTH CLUB
54	AUTOMOTIVE CENTER
55	TELEPHONE EXCHANGE
56	DAIRY SALES
565	MFG HOME
57	SERVICE SHOP
58	NEIGHB/COMMUTY/SHOPS
59	SHOPPING CTR/STRIP
60	PARKING STRUCT.
61	SKATING RINK
62	WAREHOUSE/DISTR
63	WAREHOUSE MINI
64	BANK DRIVE THRU
65	MULTIPLE DWELLING
66	POST OFFICE
67	CAR WASH AUTOMATIC
68	DISPENSARY
69	CONVIENCE W/ FAST FOOD
70	MANUFACTURED HOME
70D	DWMH REAL
70S	SWMH REAL
71	MINI LUBE
72	HOSPITAL/VETRY
73	AUTO DEALERSHIP
75	IND/GAR/WHSE (LIGHT)
76	DAY CARE CENTER
77	SURGICAL CENTER
80	BED AND BREAKFAST

98	NEW CONSTRUCTION
99	MISCELLANEOUS (YARD)
ADN	ADD TO MH
AOB	ATT OFFICE BRICK
AOF	ATT OFFICE FRAME
AOR	ATTACHED OFFICE RSF
APH	ASPHALT PAVING
ATMB	ATM BOOTH
BCT	BASKETBALL COURT
BFP	FRUIT PACKING BUILDING
BFS	FERTILIZER STORAGE
BGA	BR.GAR.W/ATTIC
BLS	LUMBER STORAGE BLDG
BOA	BOAT HOUSE ENCLOSED
BOS	BOAT HOUSE SHELTER
BRN	BARN STOCK W/ LOFT
BRS	BARN STORAGE UNF
BST	SILO BIN TANKS
BWS	BLEACHERS WOOD
CAN	CANOPY METAL
CANC	COMMERCIAL CANOPY
CAS	CANOPY SERVICE STATION
CAW	CANOPY WOOD
CBA	CEMENT BLOCK ADDITION
CBB	BLEACHERS CONC BLOCK
CBH	BATH HOUSE COM
CBNS	CABIN/SHELTER
CBW	BLEACHERS CONC/ROOMS
CCBL	CORN CRIB BUILDING
CGH	GREENHOUSE COM
CP	CAR PORT
CPA	CARPORT W/ATTIC
CPL	POOL COMM
CPM	CARPORT METAL
CPMS	CARPORT MTL W/SIDES
CPT	CAR PORT OPEN
CS	CONCRETE SLAB
CSB	BOOTH CASHIERS
CTS	CELL TOWER SITE
DLC	DOCK W/CANOPY
DLT	LIGHTING-SEC DBL
DOC	DOCK LOADING
DOE	DOCK ENCLOSED
DWL	SOUND VALUE DWL
ELG	ELEVATOR GRAIN
ELP	PASSENGER ELV
EXFD	EXCESS FOUNDATION
FDO	FIELD OFFICE
FE10	FENCE 10' HI
FEN4	FENCE-4'HI
FEN6	FENCING-6FT-HI
FEN8	FENCE 8 FT W/BW
FGA	FR.GAR.W/ATTIC
FLD	FIELD HOUSE
FLO	FLOAT

FRA	FRAME ADDITION
FRM	FLORIDA ROOM
FSP	FULL SCREEN PORCH
FULT	FARM UTILITY LEAN TO
GAB	GARAGE W/ATT BRICK DET
GAF	GARAGE W/ATT FRAME DET
GAL	GARAGE W/ATT LOG
GAN	GRAIN ANNEX
GBM	BSMT.GAR.FIN
GDHS	GUARD HOUSE
GEL	GRAIN ELEVATOR
GHB	GUEST HOUSE BRK
GHF	GUEST HOUSE FR
GML	GARAGE APT FIN
GML2	GARAGE APT FIN 2 STORY
GOL	GOLF COURSE IMPROV
GRA	GRAIN BIN MTL
GRB	GARAGE BRICK
GRBU	GARAGE BRICK UNFIN INT
GRC	GARAGE CONCRETE BLK
GRCU	GARAGE CON BLK UNFIN INT
GRF	GARAGE FRAME
GRFU	GARAGE FRAME UNFIN INT
GRL	GARAGE LOG
GRPM	GAR/PRE-ENG MTL
GZB	GAZEBO
HGP	HOG PARLOR
HSP	HALF SCREEN PORCH
HST	TANKS HORIZONTAL
INS	INSULATION STYRENE
LTS	LEAN-TO SHED
MCS	MATERIALS COMMUNITY SHELTER
MFHG	MANUF/HOUSING
MMO	MODULAR MOBILE OFFICE
MOHA	MOBILE HOME ADD-ON
MPA	MILK PARLOR
MSHO	METAL SHED OPEN
MTLA	METAL ADDITION
MWH	MINI-WHSE
OAT	OFFICE ATTACHED
OFP	OPEN FRAME PORCH
PAV	CONCRETE PAVING
PIE	PIER
PLCV	POOL COVER/AUTO
POL	RES-SWIM-POOL
PTO	PATIO
PTY	POULTRY HOUSES
QLT	LIGHTING-SEC QUAD
QUO	QUONSET BUILDING
R	SINGLE FAM
R/R	RAILROAD SPUR
RBH	RESTROOM/BATHHOUSE
RCLR	TEMPORARY CLASSRMS
RECR	REC ROOM OVER
RETW	RETAINING WALL
RGH	GREENHOUSE RESIDENTIAL

RMP	RAMP
RSB	RAISED SLAB
RSV	RESERVOIR CONCRETE
RVC	R/V CAMPSITE
RVPS	R/V PARKING SITE
SEAW	SEA WALLS
SHE	SHED, EQUIPMENT
SHL	SHED LEAN TO
SHO	SHED OPEN
SHPL	POLE SHED
SHR	SHOWROOM
SHS	SHED WITH SIDE
SIC	SILO CON/STAVE
SIG	SILO GLASSLINED
SIP	SILO CONC/POURED
SLRY	SLURRY P/G
SLT	LIGHTING-SEC-SING
SPT	SEPTIC TANK
SSB	SELF SERVICE BOOTH
STB	STABLE
STF	STORAGE FRAME
STG	STORAGE FINISHED
STGB	STG-BARN/UNF
TCC	TENNIS COURT COMMERC
TCT	TENNIS COURTS
TGB	BOOTH TKT/GRD
THU	MOBILE HOME SPACES
UTB	UTILITY BRICK
UTC	UTILITY CONC BLK
UTF	UTILITY FRAME
UTM	UTILITY METAL
UTP	UTILITY PRE-ENG
WATE	WATER TANK ELV.
WATT	WATER TANK TOWER
WDK	ATT WOOD DECK
WEL	WELL
WKB	WORKSHOP BRICK
WKC	WORKSHOP CONC BLOCK
WKF	WORKSHOP FRAME
WST	WATER TANK VERTICAL

BUILDING TYPE

TATYPCDE..	Description.....
EGP	ENC GLASS PORCH
08B	CAR WASH AUTO
02A	ARMORY
ADN	ADDITION TO M/H
GRU	GARAGE UNFINISHED
17A	GYMNASIUM
70S	SWMH REAL
26A	LOUNGE/COUNTRY/CLUB

08C	CAR WASH DRIVE-THRU
11A	COMPUTER CENTER
GRCU	GAR. CON BLK UNFIN
GDHS	GUARD HOUSE
BAE	BALCONY EXT.
20A	HOSPITAL
35A	SHOWROOM AUTO/BOAT
ATI	ATRIUM INTERIOR
UTB	STORAGE BRICK
GHB	GUEST HOUSE BRK
CANC	CANOPY COMM.
UTC	STORAGE CONCRETE BLOCK
07A	BOWLING ALLEY
APT	APARTMENT
ELP	PASSENGER ELEV
CTS	CELL TOWER SITE
EFP	ENCLOSED FRAME PORCH
01A	APARTMENT/TWNHSE
16A	COM/SERVICE GARAGE
RMP	RAMP
UTF	STORAGE FRAME
01B	MULTIPLE/RES
BKA	BRICK ADDITION
10A	CLUB HSE. COMM/CTR
GRBU	GAR.BRICK UNFIN
25A	LAUNDROMAT
CP	CARPORT
CPA	CARPORT W/ATTIC
GHF	GUEST HOUSE FRM
CAN	CANOPY
34A	SERVICE SHOP
01C	BED AND BREAKFAST
AOR	ATTACHED OFFICE RSF
AGH	ATTCH.GREENHSE
34B	SHOP/STRIP COMM/CTR
43A	DORMITORY
USC	UPPER STORY COMM
ATO	ATTACHED OFFICE
DW	DOUBLEWIDE MANUF. HOME
GAB	GARAGE W/ATT BR
CS	CONCRETE SLAB
34C	SHOP/STRIP NEIGB/CTR
DOC	DOCK LOADING
06A	BARBER-BEAUTY SHOP
GRB	GARAGE BRICK
ELV	FREIGHT ELEVATOR
WKB	WORKSHOP BRICK
STB	STORAGE BRICK
TER	TERRACE
15A	MORTUARY
FGA	FR.GAR.W/ATTIC
34D	SHOP/STRIP REIG/CTR
GBI	GARAGE BUILT-IN
BRK	BRICK ADDITION
GRC	GARAGE CONCRETE BLK
SIF	SEMI-INT. FINISH

70A	MOBILE HOMES
PEC	pool enclosure
USF	UPPER STORY FULL
24A	LABORATORY
39A	VETERINARY HOSPITAL
DOE	DOCK ENCLOSED
33A	SERVICE STAT.S/S
RCB	REC ROOM BRICK
GAF	GARAGE W/ATT FR
33B	MINI-LUBE GARAGE
RES2	RES-ADDITION
FRA	FRAME ADDITION
RCC	REC ROOM CONC BLOCK
UTM	UTILITY METAL
42A	Converted Residence
OBP	OPEN BRICK PORCH
GBM	BSMT.GAR.FIN
GRF	GARAGE FRAME
33C	SERVICE STAT. F/S
STF	STORAGE FRAME
05A	BANK
WKF	WORKSHOP FRAME
MFHG	MANUF/HOUSING
70D	DWMH REAL
MOH-A	MOBILE HOME ADDITION
14A	FRATERNAL BUILDING
GRFU	GAR.FRAME UNFIN
75A	IND/COMM (SHELL ONLY)
29A	OFFICE
STG	STORAGE
HSP	HALF SCREEN PORCH
05B	BANK,DRIVE THRU
LGA	LG GAR W/ATTIC
ATW	ATTACHED WHSE
14B	COUNTRY CLUB
RCF	REC ROOM FRAME
29B	OFFICE-MEDICAL
42D	COMPUTER CENTER
23A	JAIL
38A	THEATER MOVIE
SOL	SOLAR ROOM
05C	BANK, ATM STRUCTURE
75B	INDUSTRIAL INTER/OFFICE
GML	GARAGE APT FIN
CAW	CANOPY WOOD
32A	SCHOOLS
29C	GOVERMENT BUILDING
47A	WAREHOUSE LUMB/STG W/RACKS
41A	LIBRARY
29D	POST OFFICE
FENC	ENC.FR.CP/GAR
CPM	CARPORT METAL
CBA	CEMENT BLOCK ADDITION
GAL	GARAGE W/ATT LOG
RES	RESIDENCE BASE
PAT	PATIO

RSB	RAISED SLAB
04A	AUTO SERVICE CENTER
19A	HEALTH CLUB/SPAS
SPT	SEPTIC TANK
MTLA	METAL ADDITION
LAD	LOG ADDITION
13A	FIRE STATION
28A	GROUP CARE HOME
CCH	CLUB/COMMUNITY HOUSE
AOB	ATT OFFICE BRICK
MCS	MATERIALS COMMODITY SHELTER
SW	SINGLEWIDE MANUF. HOME
GRL	GARAGE LOG
28B	CONVALESCENT HOME
USP	UPPER STORY PARTIAL
22A	INDUST-ENGINEERING
37A	STORE-CONVIENENCE
SLB	CONCRETE SLAB
WEL	WELL-DRILLED OR BORED
22B	INDUST -LOFT
37B	STORE-DEPARTMENTS
46A	HANGER-T/TYPE
31A	RESTAURANT/CAFETERIA
BAY	BAY AREA
CPMS	CARPORT METAL W/SIDES
COM	COMMERCIAL
FSP	FULL SCRN PORCH
09A	CHURCH
0FP	OPEN FRAME PORCH
22C	INDUST-MANUFACTURING
37C	STORE-DISCOUNT
TRI	TRIPLEX
40A	WAREHOUSE STORAGE
31B	RESTAURANT/FAST FOOD
OAT	OFFICE ATTACHED
31C	RESTAURANT WALK-IN
CON	CONDOMINIUM
37D	STORE-SUPERMARKET
03A	AUDITORIUM
STP	STOOP
18A	DUP/TRI/APT FLAT
40B	WAREHOUSE-MINI
AOF	ATT OFFICE FRAME
DLC	DOCK W/CANOPY
40C	WAREHOUSE D-S-T
73A	AUTO DEALERSHIP
BENC	ENC.BRICK CP/GAR
27A	MOTEL
FRM	FLORIDA ROOM
CPT	OPEN CARPORT
EBP	ENCLOSED BRICK PORCH
WDK	WOOD DECK
37E	STORE-RETAIL
TSP	2 STORY OPEN PORCH
DOS	DOCK SHIPPING
12A	DAY CARE CENTER

30	MANUFACTURED HOMES
40D	WAREHOUSE TRANSIT
BGA	BR.GAR.W/ATTIC
AWS	ATT/WORKSHOP
21A	HOTEL
36A	SKATING RINK
LTS	LEAN-TO SHED
37F	DAIRY SALES
37G	CONV/STORE W/CAFE
30A	PARKING STRUCTURE
40E	UTILY EQUIP. BLD
THU	MANUF HOME LOT
LTS	LEAN-TO SHED
08A	CAR WASH SELF SERV
37H	WHSE-TYPE RETAIL
30B	RADIO/TV STAT.
GZB	GAZEB0
SHR	SHOWROOM
GML2	GARAGE APT FIN 2 STORY

VALUATION METHOD

TAMTHCDE..	Description.....
CP	COM PRICED
MI	XS
I	INDUSTRIAL
C	COMMERCIAL
COM	12-A
R	RESIDENTIAL
S	SOUND VALUE
42A	CONVERTED RESIDENCE
P	PRICED

OCCUPANCY

TAOCYCDE..	Description.....
1	SINGLE FAMILY
2	TWO FAMILY
3	THREE FAMILY
4	APARTMENT
5	CONDOMINIUM
6	INDUSTRIAL
7	COMMERCIAL
8	EXEMPT
9	MANUFACTURED HOME

Segment Types/Land Classifications

SEGTYPECD	Description.....	Definiton
1	HOMESITE	Land with house/manufactured home
12	COMMERCIAL RESIDUAL	Vacant land
13	COMMERCIAL SECONDARY	Land may or may not be improved
14	INDUSTRIAL SECONDARY	Land may or may not be improved
15	INDUSTRIAL UNDEVELOPED	Vacant land
16	INDUSTRIAL RESIDUAL	Vacant land
2	AGRICULTURAL	Open or Agricultural land
24	RURAL OPEN/FORESTRY	Higher value vacant open or forest land
3	FORESTRY	Land with trees
4	RESIDENTIAL	Land of residential use vacant or improved
5	COMMERCIAL UNDEVELOPED	Vacant land
6	INDUSTRIAL	Improved land for industry
7	EXEMPT	Land vacant or improved exempt from tax
8	PRIMARY SITE	Improved land for commercial use
A01	ORCHARDS	Land produces fruit,berries, nuts,veg.,flowers,trees,shrub turf
A20	EASEMENT	Certain right to use real property without possessing it
A50	COMMON LAND	Land of POA, HOA, etc. for use of all in association
A666	SERVICE LINE EASMN'T	Lines that service improvements with electricity, phones, etc.
A70	POND/LAKE	Body of water on a tract of land
A80	RETENTION POND	Area of land that catches water run-off
A90	WASTELAND	Land that is unproductive (see definition in Sch. of Val.)
FTPT	FOOTPRINT	Land directly under improvement
GYD	GRAVEYARD	Land with graves
H2O	WET	Land with constant moisture or water
LA	LAKE ACCESS LOT	Land on lake purchased for access usually not buildable
LB	OBSOLETE (LAND AND/OR BLDG)	Segment not used
MB	UNBUILDABLE LOT	Land that improvements are restricted (size, shape, codes)
ROAD	ROADWAY (SUB-COMM DEV-ETC)	Land on which roads are built in subdivison
ROW	RIGHT OF WAY ROAD	Land that extends out in a road
TRV	RV LOT	Land recreational vehicles are parked upon

In addition other segments may fall between 0001 and ZZZZ

MARKET APPROACH - SALES COMPARISON

APPLYING THE MARKET DATA APPROACH

An indication of the value of a property can be derived through analysis of 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, 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 that do not normally reflect valid market conditions are as follows:

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

A foreclosure is not a sale but the legal process by which a lien on a property is enforced. Post foreclosure sales are typically on the low side of the value range because the financial institution is highly motivated to sell and may be required by banking regulations to remove the property from its books. All sales are viewed and analyzed to see if they are useful in the market place.

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

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

Sales involving family transfers, or "love and affection."

Sales involving intra-corporate affiliations.

Sales involving the retention of life interests.

Sales involving cemetery lots.

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

Sales involving the transfer of part interests.

The *sound value* method should be applied where there isn't any logical means to apply any of the more conventional methods listed above. This method is used to assign a contributory value to properties that usually fall outside neighborhood norms. Sound Value is used when the market value needed on a piece of property is lower than the value arrived by the CAMA system. Therefore a correct appraised value needs generated value needs to be overwritten to achieve market value. Widespread use of this method is not recommended; only in rare cases should this method be applied. Examples of this method's use would be an odd-shaped lot, small in size that adds only a small contributory value to an existing tract or one that is isolated totally from other properties with consistent use. The calculation is as follows:

$$\text{Desired Value} = \text{Segment Value}$$

The *base rate* method allows for adjustments in variations of parcel size when compared to the standard size for any particular neighborhood. This allows the appraiser to apply size factors on a neighborhood by neighborhood basis, rather than using one "county wide" size table. Incremental/decremental rates are developed as a percentage of the base land rates to allow for size adjustments for those parcels which are either smaller or larger than the indicated base sizes established for the neighborhood.

EXAMPLE 1:

Neighborhood C60D – Hwy 74 By Pass

Land Type	Base Size (Acreage)	Base Rate (Per Acre)	Decrement Rate	Increment Rate
8 Primary Site	1.00	150,000	0.65	1.00
12 Residual	20.00	40,000	0.95	0.95

Subject parcel consists of 25 acres, including: an improved five (5) acre primary site, and twenty (20) acres of residual acreage. The base rate valuation technique will value the parcel in the following manner:

1 acre Primary @ \$150,000 per acre	\$ 150,000
4 acres Primary @ \$97,500 per acre (0.65 of 150,000)	\$ 390,000
20 acres Residual @ \$40,000 per acre	\$ 80,000
TOTAL APPRAISED VALUE OF LAND	<u>\$ 1,340,000</u>
AVERAGE PRICE PER ACRE	\$ 53,600

LAND PRICING – GENERAL EXPLANATION

PRIMARY LAND CLASSIFICATIONS: There are eight primary land classifications to consider when pricing properties: (1) homesite, (2) agricultural, (3) forestry, (4) residential, (5) commercial, (6) industrial, (7) exempt, (8) site.

1. The homesite classification is where the dwelling is located and the surrounding area.
2. The agricultural classification is that which is used for the production of agricultural products, usually free of most brush and trees.
3. The forestry classification is the land that is used for the production of timber and usually is wooded, or it may contain cut over land and scrub brush acreage.
4. The residential classification is land free of dwellings; it usually has good access, is in an area that is developing, or it may be land that can be built upon readily.
5. The commercial classification is for properties in areas zoned and/or used for commercial purposes or in predominantly commercial areas, or which are used in connection with commercial enterprises, or which are primarily suited for commercial development
6. The industrial classification is for properties whose best use is in connection with plants, shops, processing establishments and other structures thereon, used in manufacturing, processing, or production of any type material, substance or merchandise; whether improved, or vacant.
7. The exempt classification is for properties that are primarily institutional in nature and have been wholly or partially excluded from taxation.
8. The site classification is defined as where the improvements are located and the surrounding area in a commercial or industrial zone. Site is land suitable for building purposes, usually improved by the addition of utilities or other services.
 - i) A primary site in the CAMA system is the land beneath a commercial improvement and the land surrounding a commercial improvement that would support the higher value of a property.

An acreage tract with a dwelling will have some portion of that acreage listed as a homesite. One acre homesites per dwelling are generally considered standard unless otherwise directed by the appraiser. A tract having a “sound value” dwelling should receive little consideration for homesite classification. Acreage not shown as homesite or site acreage, or tracts without a dwelling will be considered as either agriculture, forestry, residential, commercial or industrial.

SECONDARY LAND CLASSIFICATIONS: There are five secondary land classifications that are not as frequently used, but may be deemed necessary due to certain characteristics the subject tract of land may possess that need to be considered when pricing a property: (A01) orchards, (A20) easement, (A70) pond/lake, (A90) wasteland, (MB) unbuildable lot.

1. The orchard classification is where the land is being used solely for growing fruit or nuts.
2. The easement classification is when a strip of land is being used only for ingress/egress to a separate tract of land. Easement is the right to use land of another for a specific purpose, such as a right-of-way or for utilities; a nonpossessory interest in land. An easement appurtenant passes with the land when conveyed.
3. The pond/lake classification is typically used when a significant portion of the property has a body of water.
4. The wasteland classification is used when the land cannot be built on, cultivated, grow trees or has no other use.
 - i) Wasteland is valued at the lowest value applied to that neighborhood.
 - ii) Wasteland as related to Present Use Value is valued according to the agriculture, horticulture and forestry for that area.
5. The unbuildable lot classification is used only when pricing lots if the subject lot will not pass a soil test by the health department or the lot is very steep and not economically feasible to develop. An unbuildable lot is a lot or section of land that an improvement cannot be built on for such reasons as soil does not perc, soil contamination, solid rock or flood zone. Topography and codes may also prohibit building on the property.

PROCEDURE FOR VALUATION - ACREAGE METHOD

Homesite-enter number of acres for a homesite in the space provided (it is typically only one acre).

Residential will be entered next. It will be judged by the appraiser while doing his field work and land pricing.

Determine "agriculture and forestry acres" by subtracting the number of homesite acres from the total acreage; then subtract any acres listed as residential. Place answer under "acreage" with the appropriate breakdown of "agriculture and forestry acres" which is the primary technique. Only if the land has certain characteristics could the secondary classifications be utilized. The CAMA system will adjust for size on all acreage classes except for homesite and site classifications. The CAMA system uses total acres (homesite plus remaining acres) when using the "land-size" adjustment table.

Adjustments for dirt, private, gravel, or no road access, can be made from the "land-road" table. Topography, encumbrances such as powerline easements, floodplains, excessive road frontage, soil tests, shape, wetness, location, cove influence, corner influence, waterfrontage, size, and view will be adjusted as deemed necessary by the appraiser. All percentages are multiplicative of each other and will be used to arrive at a net value per class.

Post-foreclosure sales shall be treated as market value sales unless the greater weight of the evidence establishes that the price paid for a parcel in an individual post-foreclosure sale does not represent market value.

All sales not specifically excluded by statute from classification as market value sales shall be presumed to be market value sales unless the greater weight of evidence is to the contrary, and that all such evidence considered in determination shall be documented in the file for the parcel, and shall be documented in a separate file of parcel transactions, with specific reasons supporting any determination that the sale was not a market value sale being cited by reference to specific provisions in the Schedule of Values.

A property owner's purchase of adjoining property shall be presumed to be at market value, but examined by an appraiser at the time of sale to determine whether the greater weight of the evidence establishes that an enhanced price was paid for the property based on the special needs of the purchaser, and that all such evidence considered in the determination shall be documented in the file for the parcel.

Identifying the sale price of a split-parcel sale to a single one of the parcels and a zero-value to the other parcels is prohibited and that a value shall be assigned to each of the split parcels based on land classification, acreage and other relevant factors.

Require special appraisal of properties and neighborhood valuations where no market sales have occurred in the neighborhood since the previous appraisal (rather than continuing the current policy of "no sales – no change").

Property classified as "wasteland" will in all instances be valued at less than any classification of productive property.

Neighborhood Ranges to be used January 2012 and beyond

A10A – A99N

C01A – C99N

G01A – G99N

I01A – I99N

L01A – L99N

R01A – R99N

T01A – T99N

V01A – V99N

NBRHDCDE..	Description.....
0000	NIL
A10D	GOOD RURAL
A11	SELVEY RD
A11D	SELVEY RD
A20C	AVERAGE RURAL
A20D	AVE RURAL
A21C	AVERAGE RURAL
A21D	AVE. RURAL
A22C	AVERAGE RURAL
A22D	AVE RURAL
A23C	AVERAGE RURAL
A23D	AVE RURAL
A24D	AVE RURAL
A25D	AVERAGE RURAL
A26D	AVERAGE RURAL
A30A	AVERAGE RURAL
A30B	AVERAGE RURAL
A30C	FAIR RURAL
A30E	AVERAGE RURAL
A30F	AVERAGE RURAL
A30G	AVERAGE RURAL
A30H	AVERAGE RURAL
A30I	AVERAGE RURAL
A30J	AVERAGE RURAL
A30K	AVERAGE RURAL
A30L	AVERAGE RURAL
A30M	AVERAGE RURAL
A30N	AVERAGE RURAL
A31A	AVERAGE RURAL
A31B	AVERAGE RURAL
A31E	AVERAGE RURAL
A31F	AVERAGE RURAL
A31G	AVERAGE RURAL
A31H	AVERAGE RURAL
A31I	AVERAGE RURAL
A31J	AVERAGE RURAL
A31K	AVERAGE RURAL
A31L	AVERAGE RURAL
A31M	AVERAGE RURAL
A31N	AVERAGE RURAL
A32A	AVERAGE RURAL
A32B	AVERAGE RURAL
A32E	AVERAGE RURAL
A32F	AVERAGE RURAL
A32G	RIDGE AT SOUTH MOUNTAIN
A32H	AVERAGE RURAL

NBRHDCDE..	Description.....
A32I	AVERAGE RURAL
A32J	AVERAGE RURAL
A32K	AVERAGE RURAL
A32L	AVERAGE RURAL
A32N	AVERAGE RURAL
A33A	AVERAGE RURAL
A33B	AVERAGE RURAL
A33G	AVERAGE RURAL
A33I	AVERAGE RURAL
A33J	AVERAGE RURAL
A33K	AVERAGE RURAL
A33L	AVERAGE RURAL
A33N	AVERAGE RURAL
A34A	GOOD RURAL
A34B	AVERAGE RURAL
A34I	AVERAGE RURAL
A34L	AVERAGE RURAL
A34N	AVERAGE RURAL
A35B	AVERAGE RURAL
A35L	AVERAGE RURAL
A36B	AVERAGE RURAL
A37B	AVERAGE RURAL
A38B	AVERAGE RURAL
A39B	AVERAGE RURAL
A50G	GOOG RURAL
C20D	FC WEST MAIN
C20I	HENRIETTA PRIMARY COMMERCIAL
C20L	SPINDALE CBD
C21D	FOREST CITY CBD
C21I	CLIFFSIDE
C21L	RUTHERFORD CBD
C22D	FC TRANSITION
C22L	221 NORTH
C23D	FOREST CITY SECONDARY/COM
C23L	64/74 INTERSECTION
C24L	RUTHERFORDTON CITY PRIMARY/COM
C25L	RUTHERFORDTON CITY SEC/COM
C30B	TOWN OF LAKE LURE COMMERCIAL
C30C	ELLENBORO AREA COMMERCIAL
C30D	FOREST CITY SECONDARY/COM
C30L	S.DALE/E MAIN
C30N	RURAL COMMERCIAL
C31B	HWY 9/LAKE LURE
C31C	ELLENBORO AREA COMMERCIAL
C31D	FOREST CITY SECONDARY
C31L	RUTHERFORD CITY PRIMARY/COM

NBRHDCDE..	Description.....
C32B	C ROCK SPOT
C32C	ELLENBORO PRIMARY/COM
C32D	FOREST CITY SECONDARY
C32L	SPINDALE SECONDARY COMMERCIAL
C33B	LAKE LURE SPOT
C33C	ELLENBORO PRIMARY
C33D	FOREST CITY SECONDARY/COM
C33L	SOUTH (MAIN) 221
C34B	VILLAGE OF CHIMNEY ROCK
C34D	A MILLS/221A SOUTH
C34L	RUTH/RAILROAD AVE
C35B	FAIRFIELD
C35D	ALEX MILLS EXIT
C35L	W.MAIN/CLT AVE
C35L	1
C36B	LAKE LURE RESORT AREA
C36D	FOREST CITY SECONDARY/COMM
C36L	SPINDALE SECONDARY/COM
C37B	HWY 9-LAKE LURE
C37D	FOREST CITY SECONDARY/COM
C37L	S MAIN (221)
C38B	BILLS CREEK
C38D	FAIR CENTRAL BUSINESS
C38L	FAIR CENTRAL BUSINESS
C39L	RUTHERFORDTON SECONDARY/COM
C40C	ELLENBORO SECONDARY
C40D	S.DALE SUBURBAN
C40L	HOSPITAL/108
C41L	SPINDALE SECONDARY COMMERCIAL
C42L	SPINDALE SECONDARY COMMERCIAL
C60D	ISOTHERMAL AREA
C60L	HILLTOP
C61D	TRI-CITY MALL
C61L	RESERVATION DRIVE
C62D	BROADWAY
C63D	OAKLAND ROAD MALL AREA
C64D	OAK ST/74 BYPASS
C70D	BOSTIC/OLD 74 EAST
C71D	HILLSIDE
C72D	CHURCH ST/74A
C73D	VENTURE-SPARKS-LIPSCOMB
C90D	RURAL COMMERCIAL
C90F	N 221 RURAL COMMERCIAL
C90H	74 WEST RURAL COMMERCIAL
C90I	221A SOUTH
C90J	N CENTRAL RURAL COMMERCIAL

NBRHDCDE..	Description.....
C90L	RUTHERFORDTON RURAL COMMERCIAL
C90M	(221) RURAL COMMERCIAL
C91I	RURAL COMMERCIAL
G20B	GOLF COURSE
G21B	GOLF COURSE
G22A	QUEENS GAP GOLF COURSE
G22B	GOLF COURSE
G23B	THE KNOLLS AT APPLE VALLEY
G24A	QUEENS GAP GOLF COURSE INT
G24B	GOLF COURSE
G30B	GOLF COURSE (INT)
G31B	GOLF COURSE (INT)
G32B	GOLF COURSE (INT)
G33B	GOLF COURSE (INT)
G34B	GOLF COURSE (INT)
I30C	120/74
I30D	SPINDALE INDUSTRIAL
I30F	AIRPORT ROAD
I30G	MILLIKEN/GOLDEN VALLEY
I30I	HEN/CS/CAR
I30L	RUTHERFORDTON INDUSTRIAL
I30M	RURAL INDUSTRIAL
I31D	FC IND/GD
I31I	RIVERSTONE
I31L	TANNER/BROYHILL
I32D	SPINDALE INDUSTRIAL
I32L	SPINDALE INDUSTRIAL
I33D	FC IND/AV
I34D	RUTHERFORD CORP 74 CENTER
L30B	RESIDENTIAL LAKE
L30F	RESIDENTIAL LAKE
L31B	RESIDENTIAL LAKE
L32B	RESIDENTIAL LAKE
L33B	RESIDENTIAL LAKE
L34B	RESIDENTIAL LAKE
L35B	TRYON BAY
L36B	RESIDENTIAL LAKE
L37B	RESIDENTIAL LAKE
L38B	LAKE FRONT
L39B	FALLS AT CHIMNEY ROCK
L40B	BLUE HERON POINT-LAKE FRONT
L41B	FIREFLY COVE-LAKE FRONT
R10D	MORNINGSTAR LAKE ROAD
R13L	CLEARWATER CREEK-UPPER
R20B	GOOD RESIDENTIAL
R20C	HILLS CREEK CROSSING

NBRHDCDE..	Description.....
R20D	GD RESIDENTIAL
R20L	GOOD RESIDENTIAL
R20M	GOOD RESIDENTIAL
R21B	GOOD RESIDENTIAL
R21D	GD RESIDENTIAL
R21H	GREEN HILL ESTATES
R21L	GOOD RESIDENTIAL
R22B	GOOD RESIDENTIAL
R22C	MOORE MOUNTAIN FARMS
R22D	GD RESIDENTIAL
R22H	TAROMINA PHASE I
R22L	GOOD RESIDENTIAL
R23B	GOOD RESIDENTIAL
R23D	GD RESIDENTIAL
R23H	HUNTERS GLEN
R23L	GOOD RESIDENTIAL
R23N	HUNTERS GLEN
R24B	GOOD RESIDENTIAL
R24C	SPRING CREEK SUB-PH I
R24D	GD RESIDENTIAL
R24H	MOUNTAIN CREEK PH I
R24L	GOOD RESIDENTIAL
R24N	HUNTERS GLEN S/L
R25B	GOOD RESIDENTIAL
R25D	GD RESIDENTIAL
R25H	JERICO WOODS
R25L	GOOD RESIDENTIAL
R25N	KING PLANTATION! LLC
R26B	GOOD RESIDENTIAL
R26D	GOOD RESIDENTIAL
R26I	HORSE CREEK FARMS(WOODED)
R26L	GOOD RESIDENTIAL
R27B	GOOD RESIDENTIAL
R27I	HORSE CREEK FARMS(RIVERFRONT)
R27L	GOOD RESIDENTIAL
R28A	HEARTHSTONE RIDGE UPPER
R28B	CEDAR CREEK MTN AT LL
R28F	HEARTHSTONE RIDGE UPPER
R28I	HORSE CREEK FARM(LAKEFRONT)
R28L	GOOD RESIDENTIAL
R29B	BLACK ROCK FALLS
R29F	CLEARWATER CREEK UPPER
R29L	GOOD RESIDENTIAL
R30B	AVERAGE RESIDENTIAL
R30C	AVERAGE RESIDENTIAL
R30D	AVE.RESIDENTIAL

NBRHDCDE..	Description.....
R30F	CLEARWATER CREEK
R30H	AVERAGE RESIDENTIAL
R30I	AVERAGE RESIDENTIAL
R30L	AVERAGE RESIDENTIAL
R30M	AVERAGE RESIDENTIAL
R31B	AVERAGE RESIDENTIAL
R31D	AVE RESIDENTIAL
R31F	CLEARWATER CREEK (UPPER)
R31H	LAZY CREEK
R31I	AVERAGE RESIDENTIAL
R31L	AVERAGE RESIDENTIAL
R32A	HEARTHSTONE RIDGE LOWER
R32B	AVERAGE RESIDENTIAL
R32D	AVE RESIDENTIAL
R32F	HEARTHSTONE RIDGE LOWER
R32I	HILLS CREEK
R32J	FOX GATE
R32L	AVERAGE RESIDENTIAL
R33B	AVERAGE RESIDENTIAL
R33D	AVE RESIDENTIAL
R33F	SAVANNAH RIDGE
R33I	CLIFFSIDE EST CREEKSIDE
R33L	AVE RESIDENTIAL
R34B	AVERAGE RESIDENTIAL
R34D	AVE RESIDENTIAL
R34L	AVERAGE RESIDENTIAL
R35B	AVERAGE RESIDENTIAL
R35D	AVE RESIDENTIAL
R35L	AVERAGE RESIDENTIAL
R36B	AVERAGE RESIDENTIAL
R36D	AVE RESIDENTIAL
R36L	AVERAGE RESIDENTIAL
R37B	AVERAGE RESIDENTIAL
R37D	AVE RESIDENTIAL
R37L	AVERAGE RESIDENTIAL
R38B	AVERAGE RESIDENTIAL
R38D	AVE RESIDENTIAL
R38L	AVERAGE RESIDENTIAL
R39B	AVERAGE RESIDENTIAL
R39D	COVENTRY LANE
R39L	DEER TRACK
R40B	THE PINNACEL
R40C	FAIR RESIDENTIAL
R40D	FAIR RESIDENTIAL
R40I	FAIR RESIDENTIAL
R40L	FAIR RESIDENTIAL

NBRHDCDE..	Description.....
R41B	RETREAT @ WATERS EDGE LLC
R41C	FAIR RESIDENTIAL
R41D	FAIR RESIDENTIAL
R41L	FAIR RESIDENTIAL
R42C	FAIR RESIDENTIAL
R42D	FAIR RESIDENTIAL
R42L	FAIR RESIDENTIAL
R43D	FAIR RESIDENTIAL
R43L	FAIR RESIDENTIAL
R44D	FAIR RESIDENTIAL
R44L	FAIR RESIDENTIAL
R45D	FAIR NEIGHBORHOOD
R45L	QUAIL HILL DR
R50D	POOR RESIDENTIAL
R70B	GOOD RURAL RESIDENTIAL
R70C	EASTWOOD VILLAGE
R70D	GD RURAL RESIDENTIAL
R70F	GOOD RURAL RESIDENTIAL
R70H	GOOD RURAL RESIDENTIAL
R70I	GOOD RURAL RESIDENTIAL
R70K	GOOD RURAL RESIDENTIAL
R70L	GD RURAL RESIDENTIAL
R70M	GOOD RESIDENTIAL
R70N	GOOD RURAL RESIDENTIAL
R71A	BEECH TREE FARMS
R71B	GOOD RURAL RESIDENTIAL
R71C	GOOD RURAL RESIDENTIAL
R71D	GD RURAL RESIDENTIAL
R71F	GOOD RURAL RESIDENTIAL
R71H	GOOD RURAL RESIDENTIAL
R71I	GOOD RURAL RESIDENTIAL
R71K	GOOD RURAL RESIDENTIAL
R71L	GOOD RURAL RESIDENTIAL
R71M	GOOD RURAL RESIDENTIAL
R71N	GOOD RURAL RESIDENTIAL
R72B	GOOD RURAL RESIDENTIAL
R72D	EVERGREEN POND
R72G	THE RIDGE PH 2
R72H	GOOD RURAL RESIDENTIAL
R72I	BROAD RIVER ESTATES
R72K	GOOD RURAL RESIDENTIAL
R72L	GOOD RURAL RESIDENTIAL
R72N	GOOD RURAL RESIDENTIAL
R73B	GOOD RESIDENTIAL
R73I	ARMSTRONG VILLAGE
R73K	GOOD RURAL RESIDENTIAL

NBRHDCDE..	Description.....
R73L	GOOD RURAL RESIDENTIAL
R73N	GOOD RURAL RESIDENTIAL
R74B	SWEETBRIAR FARMS
R74I	EVERGREEN POND
R74K	GLAGHORN MOUNTAIN
R74L	GOOD RURAL RESIDENTIAL
R74N	GOOD RURAL RESIDENTIAL
R75B	SWEETBRIAR FARMS NORTH
R75G	THE RIDGE AT S MOUNTAIN
R75H	OLE PLANTATION
R75J	AUSTIN ACRES
R75K	OLE PLANTATION PH 2
R75L	GOOD RURAL
R75N	GOOD RURAL RESIDENTIAL
R76B	SWEETBRIAR FARMS S PHASE SIX
R76K	CAROLINA PEAKS PHASE I
R76L	HUNTER'S TRACE
R76N	GOOD RURAL RESIDENTIAL
R77A	TONGAS RIDGE PHASE I
R77B	RETREAT AT CEDAR CREEK
R77I	CREEKSIDE
R77N	GOOD RURAL RESIDENTIAL
R78B	DEER RUN
R78N	GOOD RURAL RESIDENTIAL
R79B	BROOKSIDE FOREST
R79L	PEBBLESTONE
R80A	AVE RURAL RESIDENTIAL
R80B	AVERAGE RURAL RESIDENT
R80C	AVE RURAL RESIDENTIAL
R80D	AVE RURAL RESIDENTIAL
R80E	AVERAGE RURAL RESIDENTIAL
R80F	AVERAGE RURAL RESIDENTIAL
R80G	AVERAGE RURAL RESIDENTIAL
R80H	AVE RURAL RESIDENTIAL
R80I	AVE RURAL RESIDENTIAL
R80J	AVE RURAL RESIDENTIAL
R80K	AVERAGE RURAL RESIDENTIAL
R80L	AVE RURAL RESIDENTIAL
R80M	AVE RURAL RESIDENTIAL
R80N	AVE RURAL RESIDENTIAL
R81A	GUFFEY SUB
R81B	AVERAGE RURAL RESIDENT
R81C	AVE RURAL RESIDENTIAL
R81D	AVE RURAL RESIDENTIAL
R81F	AVERAGE RURAL RESIDENTIAL
R81G	AVERAGE RURAL RESIDENTIAL

NBRHDCDE..	Description.....
R81H	AVE RURAL RESIDENTIAL
R81I	AVE RESIDENTIAL
R81J	AVERAGE RURAL RESIDENTIAL
R81K	AVERAGE RURAL RESIDENTIAL
R81L	AVERAGE RURAL RESIDENTIAL
R81M	AVE RURAL RESIDENTIAL
R81N	AVERAGE RURAL RESIDENTIAL
R82A	STONECLIFF PHASE I
R82B	AVERAGE RURAL RESIDENT
R82C	AVE RURAL RESIDENTIAL
R82D	AVE RURAL RESIDENTIAL
R82F	AVERAGE RURAL RESIDENTIAL
R82G	AVERAGE RURAL RESIDENTIAL
R82H	AVERAGE RURAL RESIDENTIAL
R82I	AVE RURAL RESIDENTIAL
R82J	AVERAGE RURAL RESIDENTIAL
R82K	AVERAGE RURAL RESIDENTIAL
R82L	AVERAGE RESIDENTIAL
R82M	AVE RURAL RESIDENTIAL
R82N	AVERAGE RURAL RESIDENTIAL
R83B	AVERAGE RURAL RESIDENT
R83C	AVE RURAL RESIDENTIAL
R83D	AVE RURAL RESIDENTIAL
R83F	AVERAGE RURAL RESIDENTIAL
R83G	YELLOWTOP PHASE 14
R83H	AVERAGE RURAL RESIDENTIAL
R83I	AVE RURAL RESIDENTIAL
R83J	COBBLESTONE SUBDIVISION
R83L	WEDGEWOOD GARDENS SUB
R83M	AVE RURAL RESIDENTIAL
R83N	AVERAGE RURAL RESIDENTIAL
R84B	AVERAGE RURAL RESIDENT
R84C	AVE RURAL RESIDENTIAL
R84D	AVE. RURAL RESIDENTIAL
R84F	WILDEWOOD SUBDIVISION
R84G	THE SUMMIT
R84H	AVERAGE RURAL RESIDENTIAL
R84I	AV RURAL RESIDENTIAL
R84L	PARK CROSSING
R84M	AVE RURAL RESIDENTIAL
R85B	AVERAGE RURAL RESIDENT
R85C	AVE RURAL RESIDENTIAL
R85D	AVE RURAL RESIDENTIAL
R85G	INDIAN FOREST SUBDIVISION
R85H	AVERAGE RURAL RESIDENTIAL
R85J	YELLOW TOP PH 9-10-11

Road rights-of-way, utility easements (including power lines, waterlines, gas lines, sewer lines, communication lines), and land conservation easements, if size and or plats are provided and appraised accordingly.

Lakefront parcels shall have their own table showing lower values for less length of water footage and have their own table showing lower values for smaller parcels.

Acreage	Percentage
0 to .20	-30%
.21 to .30	-15%
.31 to .50	0

To be interpolated and shape considered

.30 to .70	+ 5%
.71 to .90	+10%

Lakefront parcels that are appraised higher for view shall have view measured as width of angle for that parcel and for the comparable parcels sales.

WOA WIDTH OF ANGLE TABLE

10° from center Left & Right	-16% to -20%
30° from center Left & Right	-11% to -15%
50° from center Left & Right	-6% to -10%
70° from center Left & Right	-1% to -5%
90° from center Left & Right	100%

Lake front parcels with restricted uses, such as can't build a dock or dock a boat have a lower appraisal unless purchased for lake access.

Taxed parcels shall not be smaller than their legal description unless new plat is provided.

NBRHDCDE..	Description.....
R85M	AVE RURAL RESIDENTIAL
R86B	AVERAGE RURAL RESIDENT
R86C	AVERAGE RURAL RESIDENTIAL
R86D	ABERDEEN
R86G	SOUTH MTN PEAKS
R86H	AVERAGE RURAL RESIDENTIAL
R86J	FOX GATE
R86M	AVE-RESIDENTIAL
R87B	AVERAGE RURAL RESIDENT
R87C	AVERAGE RURAL RESIDENTIAL
R87D	PALMS
R87E	CHERRY MOUNTAIN TRAIL
R87G	FORK MOUNTAIN PH I & II
R87H	AVERAGE RURAL RESIDENTIAL
R87I	BROOKWOOD SUB
R87L	JAMESFIELD
R87M	AVERAGE RURAL RESIDENTIAL
R88B	AVERAGE RURAL RESIDENTIAL
R88C	AVERAGE RURAL RESIDENTIAL
R88H	AVERAGE RURAL RESIDENTIAL
R88I	PIN OAK SUB PH II
R88M	AVE RURAL RESIDENTIAL
R89	ROWELL LAND AND TIMBER INC
R89B	AVERAGE RURAL RESIDENTIAL
R89C	AVE RURAL RESIDENTIAL
R89H	AVERAGE RURAL RESIDENTIAL
R89I	ROWELL LAND AND TIMBER INC
R89M	GOOD RURAL RESIDENTIAL
R90B	FAIR RURAL RESIDENTIAL
R90C	AVERAGE RURAL RESIDENTIAL
R90D	FAIR RURAL RESIDENTIAL
R90M	AVERAGE RURAL
R91B	FAIR RURAL RESIDENTIAL
R91C	FAIR RURAL RESIDENTIAL
R92B	FAIR RESIDENTIAL
R93B	MARINE DRIVE-CHIMNEY CLIFFS
R94B	TWIN CREEK FARMS
R95B	LURE RIDGE ESTATES
R96B	THE VINEYARDS @ LAKE LURE
T20B	APPLE VALLEY FARMS
T21B	GREY ROCK RESORT(LOWEST)
T22B	GREY ROCK RESORT(LOW)
T22K	OTTER CREEK
T23B	GREY ROCK RESORT(MID)
T24B	GREY ROCK RESORT(UPPER)F/S
T25B	GREY ROCK RESORT(HIGHER ELEV)

NBRHDCDE..	Description.....
T25K	QUEENS GAP COMBO LOTS '08
T26B	TRANQUILITY AT LAKE LURE
T26K	QUEENS GAP RESORT PH 1
T27B	FIREFLY COVE
T27K	QWEENS GAP RESORT PH 1 (HIGH)
T28B	RIDGE @ FIREFLY COVE
T29B	BALD MTN-TOP
T30B	RESIDENTIAL RESORT
T31B	RESIDENTIAL RESORT
T32B	RESIDENTIAL RESORT
T33B	RESIDENTIAL RESORT
T34B	RESIDENTIAL RESORT
T35B	RESIDENTIAL RESORT
T36B	RESIDENTIAL RESORT
T37B	RESIDENTIAL RESORT
T38B	RESIDENTIAL RESORT
T39B	RESIDENTIAL RESORT
T40B	VISTA @ BILL'S MTN PHASE III
V20B	LAKE VIEW
V21B	LAUREL MOUNTAIN ESTATES
V22B	LAUREL MOUNTAIN ESTATES
V23B	LAUREL MTN ESTATES (AVE)
V24B	LAUREL MTN ESTATES (GOOD)
V25B	HIGHLANDS OF LAKE LURE
V26B	HIGHLANDS OF LAKE LURE
V27B	HICKORY POINTE
V30B	LAKE VIEW
V31B	LAKE VIEW
V32B	LAKE VIEW
V33B	LAKE VIEW
V34B	LAKE VIEW
V35B	LAKE VIEW
V36B	LAKE VIEW
V37B	LAKE VIEW
V38B	LAKE VIEW
V39B	TRYON BAY/HWY 74
V40B	LAKE VIEW
V41B	LAKE VIEW
V42B	LAKE VIEW
V43B	LAKE VIEW
V44B	HAYNES HILL ESTATES
V45B	BLUE HERON POINT-OFF LAKE
V46B	CLIFFSIDE
V80B	LUTHER BURBANK-WASHBURN

TEST PARCEL M/B/L: 000 00 000
 Land: 37,300 Acres: 10 YR VALUATION: 2012 T/S 02
 Impr: 165,800 Sqft: 0 Zone:
 Total: 203,100 Lots: 0 Neighborhood: A30B AVERAGE RURA
 RUTHERFORDTON, NC 28139 Use Value: 203,100 Deferred Value: 0 Description: ADASDF ADDED TEST
 Property Address: Property: ADASDF RTG Nbr: Vac
 Previous Land: 0 Defer: 0 Acct Nbr: 15198693 Dell
 Value Bldg: 0 Net: 0 City: # Land Segments: 4 Imp
 Mkt: 0 Fire: F16 # of Imprmnts: 2 Exmp
 Land Assessed Square Grade Eff Eff Depth Adjustments Market
 Method: Segment Type: Acres: Foot: Cond: Front: Depth: Factor: Lot: Unit \$ Rd% To% Lo% Sisa Oth Value
 ACREAGE HOMESITE 1.00 12000 0 12,000
 ACREAGE RESIDENTIAL 1.00 3200 0 135 4,300
 ACREAGE AGRICULTURAL 3.00 2200 0 135 8,900
 ACREAGE FORESTRY 5.00 1800 0 135 12,100

Use: R SINGLE FAM Sale Date Instrument Book/Page Valid Sale Price Land Use:
 Method: R RESIDENTIAL 01/03/06 PC AD/3137 NV Road: S PAVED SECONDAR
 Base value: 149,693 Building: 160,500 Topo: ROLLING
 Year built: 1976 EffYrBlt: 1976 Utilities: T, W
 Style: ONE STORY BldgClas: Landscape: F FAIR
 Descript'n: HOUSE Flood Pln: N
 # Of Strys: 1.0 Wall Hgt: 100
 Ext walls: BRICK VENEER %ExtWall: 100
 Additions: ActYr EffYr Nbr
 S# Type Desc Bult Bult Cond Story Area Grade Rep Cost Dep% Depr Value
 1 RES RESIDEN 1.0 2,128 +10 249,489 40 149,693
 2 OFP OPEN FR 160 2,662 40 1,597
 3 STG STORAGE 88 1,903 40 1,142
 4 WDK WOOD DE 280 2,562 40 1,537
 5 GRB GARAGE 484 10,958 40 6,575
 Qty grade: AVERAGE Condition: AVERAGE
 # Of Units:
 Area sect: 2,128 Net: 2,128 Total: 3,140
 Perimeter: Sprinkl:
 Bsmnt Area: 2,040 Finish %: 50
 Attic Area: Finish %:
 Heating: 6 HEAT PUM Heated %: 100 Fuel: ELECTR
 Type A/C: 1 HEAT PUMP A/C %: 100
 Rooms: 6 Bedrooms: 3 267,574 160,544
 Baths: 3 Half: 1 AdFx: 2 Accessory Structures - - - - -
 FP Stacks: 1 Openings: 2 ActYr EffYr Nbr Bldg
 2 STORY Cnt: 2 B# Use Desc Built Built Cond Story Area Grade Rep Cost Dep% Depr Value
 2 THU MOBILE 1974 1974 AV 0.0 1 AV 5,300 0 5,300
 Quality Int: QtyExt :
 Occupancy 1 SINGLE F
 Roof type: GABLE Wall str: WOOD
 Roof cover: ASPHALT/FIB Roof Str: WOOD JOIST
 Floor Stru: WOOD FRAME
 Floor covr: CARPET %FlrCovr: 40
 LINOLEUM 30
 HARDWOOD 30
 Foundation: BLOCK/BRICK
 Inter.Wall: DRYWALL %IntrFin: 100
 Design %: % Complete: 100 Other Features Last Appraised: By:
 Physical %: 18 Reval Base Rate: # Type Desc Count Last Updated: 08/25/11 By: CH
 Function %: Functional code: Last Calculated: CH
 Economic %: Economic code: Source Of Data:
 Mailer Returned:

--General Remarks----

OFFICE USE ONLY

PIN: 00-00000

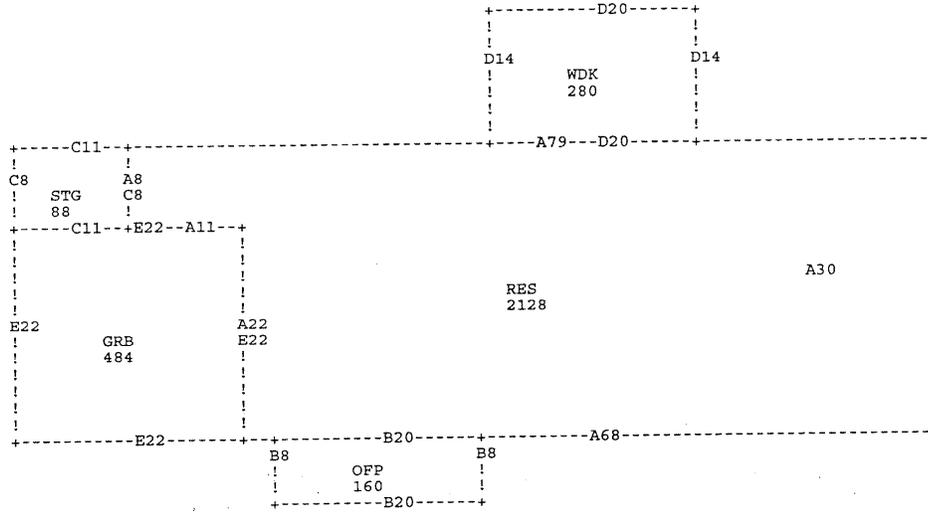
ALT PAR NBR: 0000000000 M/B/L: 000 00 000

SCALE IS 1:162

Letter Type

A	RES	RESIDENCE BASE
B	OPF	OPEN FRAME PORCH
C	STG	STORAGE
D	WDK	WOOD DECK
E	GRB	GARAGE BRICK

Area	2128
	160
	88
	280
	484



=====
Detail calculation report for parcel 00-00000 0000.00-00-0000.000

Land segment 1, method A - ACREAGE, type 1 - HOMESITE

Number of acres.....	1.00	
Schedule LAND-A30B, segment type 1, method A, value	12000	
Initial segment value 12000 x 1.00.....		12,000
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 1.....		12,000
Total land deferment 1.....		0

Land segment 2, method A - ACREAGE, type 4 - RESIDENTIAL

Number of acres.....	1.00	
Schedule LAND-A30B, segment type 4, method A, value	3200	
Initial segment value 3200 x 1.00.....		3,200
Schedule LAND-SIZE, acres 10, value 1.35		
Acres size adjustment 1.35.....		1,120
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 2.....		4,300
Total land deferment 2.....		0

Land segment 3, method A - ACREAGE, type 2 - AGRICULTURAL

Number of acres.....	3.00	
Schedule LAND-A30B, segment type 2, method A, value	2200	
Initial segment value 2200 x 3.00.....		6,600
Schedule LAND-SIZE, acres 10, value 1.35		
Acres size adjustment 1.35.....		2,310
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 3.....		8,900
Total land deferment 3.....		0

Land segment 4, method A - ACREAGE, type 3 - FORESTRY

Number of acres.....	5.00	
Schedule LAND-A30B, segment type 3, method A, value	1800	
Initial segment value 1800 x 5.00.....		9,000
Schedule LAND-SIZE, acres 10, value 1.35		
Acres size adjustment 1.35.....		3,150
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 4.....		12,100
Total land deferment 4.....		0

=====
Total land market value 37,300
Total land use value 37,300

Building 1, method R - RESIDENTIAL, use R - SINGLE FAM

Schedule RES-LOCAL, ext wall 3, value 1.00
Schedule RES-AV-R, area 2128, ext wall 3, value 69.03
Exterior wall of 3 BRICK VENEER 100.00% x 69.03... 69.03

Building main area..... 2,128
Number of stories..... 1.0
Building net sq feet..... 2,128
Base rate..... 69.03
Quality AVERAGE..... AV
Condition AVERAGE..... AV
Year built..... 1976
Sect style ONE STORY..... R

Building 1, Section 1, type RES - RESIDENCE BASE

Initial section value 69.03 x 2128..... 146,896
Schedule RES-ARCH, arch code R, value 1.00
Architectural code R ONE STORY..... 0
Schedule RES-ROOF, roof matl A, quality AV, value 0.00
Roof code A ASPHALT/FIBERGLASS 0.00 x 2128..... 0
Schedule RES-FLOOR, flooring 2, quality AV, value 2.80
Floor Covering of 2 CARPET 0.40% x 2.80 = 1.12.... 2,383
Schedule RES-FLOOR, flooring 4, quality AV, value 3.47
Floor Covering of 4 LINOLEUM 0.30% x 3.47 = 1.04.. 2,213
Schedule RES-FLOOR, flooring 3, quality AV, value 8.84
Floor Covering of 3 HARDWOOD 0.30% x 8.84 = 2.65.. 5,639
Total Flooring 10,235
Schedule RES-PLUMB, quality AV, value 915
Plumbing fixtures 5 x 915..... 4,575
Schedule RES-FIRE, quality AV, type STACK, value 3127
Chimneys 1 x 3127..... 3,127
Schedule RES-FIRE, quality AV, type OPENING, value 1400
Fireplaces 2 x 1400..... 2,800
Schedule RES-HEAT, heating 6, quality AV, value 2.58
Heat code/fuel 6 HEAT PUMP 2.58 x 2128 x 1.00%... 5,490
Schedule RES-AC, a/c 1, quality AV, value 2.58
Air conditioning 1 HEAT PUMP 2.58 x 2128 x 1.00%.. 5,490
Schedule RES-FOUND, foundation 4, quality AV, value 0.00
Foundation code 4 BLOCK/BRICK 2128 x 0.00..... 0
Schedule RES-SUBFLOOR, flr system 1, quality AV, value 0.00
Flooring structure 1 WOOD FRAME 2128 x 0.00..... 0
Schedule RES-BSMTU, area 2040, quality AV, value 13.59
Unfinished basement 2040 sqft x 13.59..... 27,724
Schedule RES-BSMTF, area 1020, quality AV, value 20.07
Finished basement 1020 sqft x 20.07..... 20,471

Low quality allowance 0
Fair quality allowance 0
Average quality allowance 0
Good quality allowance 0
Very Good quality allowance 0
Excellent quality allowance 0

```

=====
Built-in allowance ..... 0
Schedule RES-GRADE, grade +10, value 1.10
Grade +10, factor 1.10..... 22,681
Local multiplie 1.00..... 0
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule RES-AV-DEPR, age 36, quality AV, value 40
Physical depreciation 40%..... -99,796
Total undepreciated section value..... 249,489
Total depreciated section value..... 149,693
=====

```

Building 1, Section 2, type OFF - OPEN FRAME PORCH

```

Schedule RES-OFF, area 160, quality AV, value 16.64
Section initial value 16.64 x 160..... 2,662
Schedule RES-GRADE, grade AV, value 1.00
Grade AV AVERAGE, factor 1.00..... 0
Local multiplie 1.00..... 0
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule RES-AV-DEPR, age 36, quality AV, value 40
Physical depreciation 40%..... -1,065
Total undepreciated section value..... 2,662
Total depreciated section value..... 1,597
=====

```

Building 1, Section 3, type STG - STORAGE

```

Schedule RES-AD, type STG, quality AV, value 21.63
Section initial value 21.63 x 88..... 1,903
Schedule RES-GRADE, grade AV, value 1.00
Grade AV AVERAGE, factor 1.00..... 0
Local multiplie 1.00..... 0
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule RES-AV-DEPR, age 36, quality AV, value 40
Physical depreciation 40%..... -761
Total undepreciated section value..... 1,903
Total depreciated section value..... 1,142
=====

```

Building 1, Section 4, type WDK - WOOD DECK

```

Schedule RES-WDK, area 280, quality AV, value 9.15
Section initial value 9.15 x 280..... 2,562
Schedule RES-GRADE, grade AV, value 1.00
Grade AV AVERAGE, factor 1.00..... 0
Local multiplie 1.00..... 0
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule RES-AV-DEPR, age 36, quality AV, value 40
Physical depreciation 40%..... -761
Total undepreciated section value..... 1,903
Total depreciated section value..... 1,142
=====

```

Physical depreciation 40%..... -1,025
Total undepreciated section value..... 2,562
Total depreciated section value..... 1,537

Building 1, Section 5, type GRB - GARAGE BRICK

Schedule RES-GRB, area 484, quality AV, value 22.64
Section initial value 22.64 x 484..... 10,958
Schedule RES-GRADE, grade AV, value 1.00
Grade AV AVERAGE, factor 1.00..... 0
Local multiplier 1.00..... 0
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule RES-AV-DEPR, age 36, quality AV, value 40
Physical depreciation 40%..... -4,383
Total undepreciated section value..... 10,958
Total depreciated section value..... 6,575
Total undepreciated building value..... 267,574
Total depreciated building value..... 160,500

Building 2, method P - PRICED, use THU - MOBILE HOME SPACES

Schedule MI-RATE, use code THU, quality AV, value 5300.00
Building initial value 5300.00 x 1..... 5,300
Schedule RES-NBRHD, nbrhd A3, value 0.00
Schedule RES-SUB, nbrhd A30B, value 1.00
Neighborhood A30B multiplier of 1.00..... 0
Schedule MI-DEPR, use code THU, type LIFE, value 100
Schedule MI-DEPR, use code THU, type SALVAGE, value 100
Physical depreciation 38 years @0 per yr..... 0
Total undepreciated building value..... 5,300
Total depreciated building value..... 5,300
Total building value 165,800
Total parcel value is 203,100

TEST PARCEL Land: 18,800 Acres: 6 YR VALUATION: 2012 T/S 02
Impr: 0 Sqft: 0 Zone:
TEST PARCEL Total: 18,800 Lots: 0 Neighborhood: A30B AVERAGE RURA
RUTHERFORDTON, NC 28139 Use Value: 18,800 Deferred Value : 0 Description: ADASDF ADDED TEST
Property Address: Property: ADASDF RTG Nbr: Vac V
Previous Land: 0 Defer: 0 Acct Nbr: 15198693 Dell D
Value Bldg: 0 Net: 0 City: # Land Segments: 2 Imp I
Mkt: 0 Fire: F16 # of Imprvmts: 0 Exmp
Land Assessed Square Grade Eff Eff Depth Adjustments Market
Method: Segment Type: Acres: Foot: Cond: Front: Depth: Factor: Lot: Unit \$ Rd% To% Lc% Sisa Oth Value
ACREAGE RESIDENTIAL 1.00 3200 0 155 4,900
ACREAGE FORESTRY 5.00 1800 0 155 13,900

Use: Sale Date Instrument Book/Page Valid Sale Price Land Use:
Method: 01/03/06 PC AD/3137 NV Road: S PAVED SECONDAR
Base value: Building: EffYrBlt: Topo: ROLLING
Year built: BldgClas: Utilities: T, W
Style: Landscape: F FAIR
Descript'n: Wall Hgt: Additions: ActYr EffYr Nbr Sect
Of Stry: # ExtWall: S# Type Desc Bult Bult Cond Story Area Grade Rep Cost Dep% Depr Value
Ext walls: %ExtWall:

Qty grade: Condition:
Of Units:
Area sect: Net: Total:
Perimeter: Sprinkl: r:
Bsmnt Area: Finish %:
Attic Area: Finish %:
Heating: Heated %: Fuel:
Type A/C: A/C %:
Rooms: Bedrooms:
Baths: Half: AdFx: Accessory Structures - - - - -
FP Stacks: Openings: ActYr EffYr Nbr Bldg
Cnt: B# Use Desc Built Built Cond Story Area Grade Rep Cost Dep% Depr Value

Quality Int: QtyExt :
Occupancy
Roof type: Wall str:
Roof cover: Roof Str:
Floor Stru:
Floor covr: %FlrCovr:

Foundation:
Inter.Wall: %IntrFin:

Design %: % Complete: Other Features Last Appraised: By:
Physical %: Reval Base Rate: # Type Desc Count Last Updated: 08/25/11 By: CH
Function %: Functional code: Last Calculated: CH
Economic %: Economic code: Source Of Data:
Mailer Returned:

---General Remarks----

OFFICE USE ONLY

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Detail calculation report for parcel 00-00000 0000.00-00-0000.000

Land segment 1, method A - ACREAGE, type 4 - RESIDENTIAL

Number of acres.....	1.00	
Schedule LAND-A30B, segment type 4, method A, value 3200		
Initial segment value 3200 x 1.00.....		3,200
Schedule LAND-SIZE, acres 6, value 1.55		
Acresize adjustment 1.55.....		1,760
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 1.....		4,900
Total land deferment 1.....		0

Land segment 2, method A - ACREAGE, type 3 - FORESTRY

Number of acres.....	5.00	
Schedule LAND-A30B, segment type 3, method A, value 1800		
Initial segment value 1800 x 5.00.....		9,000
Schedule LAND-SIZE, acres 6, value 1.55		
Acresize adjustment 1.55.....		4,950
Schedule LAND-ROAD, Road Type S, value 0.00		
Adjustment for S 0.00%.....		0
Total land segment 2.....		13,900
Total land deferment 2.....		0

Total land market value	37,600
Total land use value	37,600
Total parcel value is	37,600

Page 87 of Present use for dollar values of true land rental rates in Rutherford County.

Land classes of wasteland and non-productive land by revising page 88 and page 89 to show land classes 4 & 8 in both agriculture and horticulture and to show 6 & 12 for forestry. We shall use the State Advisory Board for soil types.

Pages 40-44, 64-72 are for the entire state and not for Rutherford County.

Rutherford County, North Carolina, Use Value Schedule of Values for
Agriculture, Horticulture, and Forestland for 2012 Reappraisal

MRLA 136* PIEDMONT		MRLA 130* MOUNTAINS	
Land Class	Value	Land Class	Value
Agriculture		Agriculture	
1	\$865	5	\$1,200
2	\$590	6	\$ 760
3	\$385	7	\$ 495
4**	\$ 10	8**	\$ 10
Horticulture		Horticulture	
1	\$1,250	5	\$2,260
2	\$ 810	6	\$1,555
3	\$ 560	7	\$1,020
4**	\$ 10	8**	\$ 10
Forestry		Forestry	
1	\$485	7	\$345
2	\$305	8	\$195
3	\$240	9	\$ 85
4	\$130	10	\$ 40
5	\$115	11	\$ 40
6**	\$ 10	12**	\$ 10

* MRLA is Major Land Resource Area as defined by
Natural Resources Conservation Service (NRCS)
136 = Piedmont Area
130 = Mountains Area

** Land classes 4 and 8 in both the agriculture and horticulture
Categories denote waste/non-productive land.
Land classes 6 and 12 in the forestry category denote
waste/non-productive land.

PUV Classifications of Rutherford County
Mountain Soils
MLRA 130

Map Unit Symbol	Map Unit Name	Land Use			Physiographic Province
		Ag	For	Hort	
ArD	Ashe-Cleveland-Rock outcrop complex, 15 to 30 percent slopes	8	10	8	Mountains
ArF	Ashe-Cleveland-Rock outcrop complex, 50 to 95 percent slopes	8	10	8	Mountains
BoA	Bandana-Ostin complex, 0 to 3 percent slopes, occasionally flooded	7	8	7	Mountains
CoD	Clifffield-Cowee complex, 15 to 30 percent slopes, very stony	8	11	8	Mountains
CpD	Clifffield-Pigeonroost complex, 15 to 30 percent slopes, very stony	8	11	8	Mountains
CpE	Clifffield-Pigeonroost complex, 30 to 50 percent slopes, very stony	8	11	8	Mountains
CrF	Clifffield-Rock outcrop complex, 50 to 95 percent slopes	8	12	8	Mountains
EcD	Edneyville-Chestnut complex, 15 to 30 percent slopes, very stony	8	7	7	Mountains
EcE	Edneyville-Chestnut complex, 30 to 50 percent slopes, very stony	8	7	8	Mountains
EvD	Evard-Cowee complex, 15 to 30 percent slopes, stony	8	7	8	Mountains
EvE	Evard-Cowee complex, 30 to 50 percent slopes, stony	8	7	8	Mountains
EwD	Evard-Cowee complex, 15 to 30 percent slopes, rocky	8	7	8	Mountains
EwE	Evard-Cowee complex, 30 to 50 percent slopes, rocky	8	7	8	Mountains
EwF	Evard-Cowee complex, 50 to 85 percent slopes, rocky	8	7	8	Mountains
FaD	Fannin fine sandy loam, 15 to 30 percent slopes, stony	8	7	6	Mountains
FaE	Fannin fine sandy loam, 30 to 50 percent slopes, stony	8	7	7	Mountains
FbF	Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	8	7	8	Mountains
FvA	Fluvaquents-Udifluvents complex, 0 to 2 percent slopes, occasionally flooded	7	8	8	Mountains
GaC	Greenlee-Tate complex, 6 to 15 percent slopes, extremely bouldery	8	7	8	Mountains
GaD	Greenlee-Tate complex, 15 to 30 percent slopes, extremely bouldery	8	7	8	Mountains
GbF	Greenlee-Tate complex, 30 to 70 percent slopes, rubbly	8	7	8	Mountains
HaC2	Hayesville sandy clay loam, 8 to 15 percent slopes, eroded	7	7	6	Mountains
HaD2	Hayesville sandy clay loam, 15 to 30 percent slopes, eroded	8	7	7	Mountains
IoA	Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	6	8	7	Mountains
RxF	Rock outcrop-Cleveland complex, 30 to 95 percent slopes	8	12	8	Mountains
TaC	Tate gravelly loam, 8 to 15 percent slopes	6	7	5	Mountains
TbC	Tate-Greenlee complex, 6 to 15 percent slopes, very stony	8	7	8	Mountains
TbD	Tate-Greenlee complex, 15 to 30 percent slopes, very stony	8	7	8	Mountains
TtD	Toecane-Tusquitee complex, 15 to 30 percent slopes, very stony	8	8	7	Mountains
UdC	Udorthents, loamy, 0 to 15 percent slopes	8	11	8	Mountains
UoA	Udorthents, loamy, 0 to 3 percent slopes, rarely flooded	8	11	8	Mountains
UpA	Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	8	11	8	Mountains

PUV Classifications of Rutherford County
Piedmont Soils
MLRA 136

Map Unit Symbol	Map Unit Name	Land Use			Physiographic Province
		Ag	For	Hort	
ApB	Appling sandy loam, 1 to 6 percent slopes	2	2	2	Piedmont
ApC	Appling sandy loam, 6 to 12 percent slopes	2	2	2	Piedmont
BuB	Buncombe loamy sand, 0 to 5 percent slopes, occasionally flooded	4	3	4	Piedmont
CaB2	Cecil sandy clay loam, 2 to 8 percent slopes, eroded	3	2	2	Piedmont
CeB2	Cecil-Urban land complex, 2 to 8 percent slopes, eroded	4	2	4	Piedmont
ChA	Chewacla loam, 0 to 2 percent slopes, occasionally flooded	2	3	3	Piedmont
DoB	Dogue loam, 1 to 6 percent slopes, rarely flooded	2	1	1	Piedmont
GrE	Grover loam, 25 to 45 percent slopes	4	2	3	Piedmont
HeB	Helena-Worsham complex, 1 to 6 percent slopes	4	2	3	Piedmont
HsB2	Hiwassee clay loam, 2 to 8 percent slopes, eroded	2	2	2	Piedmont
HsC2	Hiwassee clay loam, 8 to 15 percent slopes, eroded	3	2	2	Piedmont
MaC2	Madison clay loam, 8 to 15 percent slopes, eroded	4	2	2	Piedmont
MaD2	Madison clay loam, 15 to 25 percent slopes, eroded	4	2	2	Piedmont
PaC2	Pacolet sandy clay loam, 8 to 15 percent slopes, eroded	3	2	2	Piedmont
PaD2	Pacolet sandy clay loam, 15 to 25 percent slopes, eroded	4	2	2	Piedmont
PbB2	Pacolet-Bethlehem complex, 2 to 8 percent slopes, eroded	3	2	2	Piedmont
PbC2	Pacolet-Bethlehem complex, 8 to 15 percent slopes, eroded	4	2	2	Piedmont
PbD2	Pacolet-Bethlehem complex, 15 to 25 percent slopes, eroded	4	2	2	Piedmont
PsB2	Pacolet-Saw complex, 2 to 8 percent slopes, eroded	3	2	2	Piedmont
PsC2	Pacolet-Saw complex, 8 to 15 percent slopes, eroded	4	2	2	Piedmont
PsD2	Pacolet-Saw complex, 15 to 25 percent slopes, eroded	4	2	2	Piedmont
Qp	Pits, quarry	4	6	4	Piedmont
RaE	Rion sandy loam, 25 to 45 percent slopes	4	2	3	Piedmont
RcF	Rion-Ashlar-Rock outcrop complex, 45 to 70 percent slopes	4	2	4	Piedmont
RnE	Rion-Cliffside complex, 25 to 60 percent slopes, very stony	4	2	4	Piedmont
RsC	Rock outcrop-Ashlar complex, 2 to 15 percent slopes	4	6	4	Piedmont
SkB	Skyuka loam, 2 to 8 percent slopes	1	1	2	Piedmont
ToA	Toccoa sandy loam, 0 to 3 percent slopes, occasionally flooded	1	3	3	Piedmont
Ur	Urban land	4	6	4	Piedmont
WeA	Wehadkee silt loam, 0 to 2 percent slopes, frequently flooded	4	3	3	Piedmont