2015 Schedules, Standards and Rules

For Rowan County

Introduction

The following manual has been prepared by the Rowan County Assessor's Office to be used in the appraisal of real property as required by the Machinery Act of North Carolina for the 2015 Countywide Reappraisal, see G.S. 105-286[1] and 105-283[2] and 105-317[3].

The Machinery Act of North Carolina (G.S. 105-317(b)(1) requires that a schedule of standards and rules be developed and used in the appraisal of property. This document is commonly referred to as the Schedule of Values. The intent or purpose of this document, even though there are no individual property values listed here, is actually to present the methods and procedures that form the basis for the valuation of all land, buildings and other improvements considered to be real property in Rowan County. Effective January 1, 2015, property assessments will be based on the methods outlined here in the 2015 Schedule, Standards and Rules for the next four years until the countywide reappraisal effective for 2019.

North Carolina G.S. 105-286 requires each county in North Carolina to conduct a countywide reappraisal of all real property at least once every eight years, although a county may chose to revalue on a less than eight-year cycle. In accordance with North Carolina General Statutes 105-286, the Rowan County Board of Commissioners approved a reappraisal schedule every four years at its regular scheduled meeting on August 7, 1995[4] which is earlier than required in G.S. 105-286 and to continue a four-year cycle until subsequent action to amend or alter the schedule.

North Carolina G.S. 105-283 talks about 'uniform appraisal standards.' If the purpose of a revaluation is to re-establish the fair market value of each property, and by doing so, re-establish the fair tax burden on each property, then that is best accomplished when the proper application of the schedules, standards and rules (as outlined in this document) are used resulting in the property assessments that reflect the fair market value of each of Rowan County's approximate eighty thousand parcels.

[1] NCGS 105-286 of the Machinery Act of North Carolina, 2011 Edition, pp. 114-115
[2] NCGS 105-283 of the Machinery Act of North Carolina, 2011 Edition, p. 105
[3] NCGS 105-317 of the Machinery Act of North Carolina, 2011 Edition, pp. 175-177
[4] See Minutes from the Rowan County Board of Commissioners dated 8-7-1995.

Mass Appraisal Overview

A successful reappraisal requires extensive planning and organization and an experienced, dedicated staff. Staff appraisers began work in the early summer of 2013 by visiting the properties throughout the county. Contract workers[5], experienced in the field of real property appraising, have been employed to assist with the revaluation and the appeals process on an as-needed basis. Along with the field review, many of the properties that sold within an eighteen (18) to twenty-four (24) month period prior to January 1, 2015 and those that were used in the sales study and cost analysis have been reviewed.

Our Land Records Department staff is an extremely important part of the work in the tax office as they are responsible for the accurate and timely processing of all deeded property changes. We work with them to produce aerial maps that allow us to view our data so we can make better appraisal decisions. Pictometry[6] is the name of a patented aerial image capture process that produces imagery showing the top, front and sides of buildings on the ground and is another tool that provides our appraisal staff with the ability to verify certain type data with regard to structures.

It is important to be as accurate as possible in every stage of a revaluation as the processes build on each other. A common thought, due to the volume of properties and data involved in a mass appraisal, is that 'the computer does it.' Computers are an *indispensible* tool in our work, but experienced, competent human minds and bodies are far more indispensible. The work that we do as appraisers involves a tremendous amount of experience and judgment – two traits that are not yet 'programmable.'

While we believe that we have a high quality work product, no mass appraisal project is perfect. After the mailing of revaluation notices, we will move into the 'informal' appeals process. One purpose of that process is to identify and correct errors of any nature or magnitude that are inherently unavoidable in any revaluation project. We are absolutely dedicated to ensuring that the data and resulting value conclusion for each property is as accurate and equitable as possible.

[5] NCGS 105-299 of the North Carolina Machinery Act
[6] www.pictometry.com / www.eagleview.com

Real Property Assessment

An *ad valorem* tax, more commonly called the property tax, is a tax based on the value of a property. The value of a property is its fair market value. The sole purpose of real property assessment is to arrive at market value of all real property as of the date of the revaluation effective date so that the tax will be fair and equitable.

Market value (true value in money) as defined by the Machinery Act of North Carolina in G.S. 105-283[7] is defined as:

> "When used in Subchapter, the words 'true value' shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or 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."

The fair market value of property is an opinion of its value, that opinion being based on methodical market analysis. Fair market value is the most *probable* price a buyer would pay a seller for property available for sale on the market. It is *not* the price that you would most likely sell a property to someone in your family, or the sale price of a property you *had* to sell because of various reasons. Fair market value is not necessarily the *exact* sale price of a particular property.

Market value is determined through the application of the three established and accepted appraisal methods: the sales comparison approach; the cost approach; and the income approach. These three basic approaches to value[8] which may be used to arrive at a fair market value are defined as follows:

Cost Approach –	To the estimated value of the land, preferably derived from sales data, is added the current depreciated reproduction or replacement cost of the improvement.
Market Approach –	Provides for the comparing of similar properties sold in the recent past with the property under appraisal. The four basic steps include: discovering and analyzing the data; selecting appropriate units of comparison; making reasonable adjustments based on the market; and applying the data to the subject of appraisal.
Income Approach -	A restatement of the definition of market value in terms of the income approach provides that value is the present worth of future benefits arising from the ownership of a property.

[7] NCGS 105-283 of the Machinery Act of North Carolina, 2011 Edition p. 105
[8] International Association of Assessing Officers, Property Assessment Valuation, pp. 38-42

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

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

Our real property appraisers will study the local market and determine the application of these procedures which best results in property assessments that reflect their fair market value.

Generally, the market value of residential properties is based on sales of comparable properties (sales comparison approach) and the cost of construction less depreciation plus the estimated value of the land (cost approach). The market value of commercial properties may be established through the analysis of the income and expenses of those income-producing properties, in addition to the sales and cost approaches to new properties.

The significant difference in the appraisal procedures of a private appraiser and real property appraisers is the tax office represents the fundamental methods and theories of mass appraisal. Mass appraisal involves valuing thousands of properties in a cost-effective, timely, and accurate manner. It also involves development of procedures that will ensure that the value of each property is equitable with that of other like properties. Comparable property uses (based on zoning) and property types must be determined in order to apply the established rules and procedures to each like property with adjustments for significant individual property differences.

A careful investigation of location construction, labor costs and materials has been made and the manual has been tested against both new and existing constructions to prove its accuracy.

Rowan County's 2015 Schedule, Standards and Rules has been prepared to conform to professional appraisal principles and practices and to illustrate to property owners the methods and standards by which their property will be valued.

The 2015 Schedule, Standards and Rules are designed so that all real property in Rowan County, as far as practicable, can be appraised at its true market value as of January 1, 2015 in a uniform manner. Furthermore, it will be as a guide for the appraisers in estimating equitable and uniform values for all property types in those years prior to the next scheduled 2019 reappraisal.

Those professional appraisal principles and practices are outlined by the following bodies:

A. The Appraisal Foundation, Uniform Standards of Professional Appraisal Practice (USPAP) 2014-2015 Edition[9].

By permission, The Appraisal Foundation, has allowed reproduction of Standard 6: Mass Appraisal, Development and Reporting with the following statement:

> "USPAP is a copyrighted document published annually by The Appraisal Foundation. Under certain circumstances, permission to reproduce USPAP material is granted. The Appraisal Foundation hereby grants permission to the Rowan County Assessor's Office on a onetime nonexclusive basis to reproduce Standard 6 of the 2014-2015 USPAP in compliance with the following conditions:
>
> 1. No revision (including additions or deletions shall be made to the text of USPAP.
> 2. The permission granted is effective for your specific request to reproduce copies for inclusion in your 2015 manual.
> 3. This permission to reproduce USPAP does not give you the right to allow others to reproduce USPAP or portions thereof.
> 4. The following statement must appear on the title page of the material:
>
> > 'Standard 6 of the Uniform Standards of Professional Appraisal Practice (USPAP) Copyright © 2014-2015 by The Appraisal Foundation is reproduced with permission of The Appraisal Foundation. All rights reserved. No part of USPAP or the guidance material may be reproduced without prior consent of The Appraisal Foundation.'
> >
> > Complete copies of USPAP (including Advisory Opinions and Frequently Asked Questions) are available for purchase at www.appraisalfoundation.org or by calling 800.348.2831.'

B. North Carolina Real Estate Commission[10] – The Residential Square Footage Guidelines is available on the Real Estate Commission's website for the general public's use and inspection (see website below).

Application of Standards in Non-revaluation Years

The proposed schedule, standards and rules are subject to adjustment prior to their final approval; however, after their approval, specific property values generated using guidelines from the adopted schedule, standards and rules are subject to change only under G.S. 105-287[11]. In clarifying G.S. 105-287 - Changing Appraised Value of Real Property in Years in Which General Reappraisal is Not Made additions, changes, and/or deletions may be made to the values to reflect (1) new structural types not in existence at the time of approval; (2) new neighborhoods that are created as the result of subdivision; and (3) any other factor that would reflect a need to comply with G.S. 105-287 for Rowan County as of January 1, 2015.

[9] The Appraisal Foundation, USPAP 2014-2015 Edition, Standard 6, ppU-37 through U-47
[10] North Carolina Real Estate Commission, Residential Square Footage Guidelines, www.ncrec.gov
[11] NCGS 105-287 of the Machinery Act of North Carolina, 2011 Edition, p.116-118

Countywide Reappraisal Schedule

In accordance with North Carolina General Statutes 105-286, the Rowan County Board of Commissioners approved a reappraisal schedule every four years at its regular scheduled meeting on August 7, 1995[12] (A4) which is earlier than required in G.S. 105-286 and to continue a four-year cycle until subsequent action to amend or alter the schedule.

Principles and Essentials of Uniform Property Valuation and Assessment

In order to ensure that all property within this county is valued in a uniform and fair manner, the guidelines presented within this manual will need to be followed as closely as possible. There is no "all encompassing" set of rules and regulations that can be developed so as to ensure a totally accurate estimate of value in each and every appraisal. The appraiser's experience and expertise in applying the guidelines within this manual as well as personal judgment will add to the overall quality and accuracy of the work.

Replacement cost of dwellings and outbuildings is basically the starting point of most appraisals. General construction specifications can vary widely with quality of materials and workmanship. The guidelines in this manual are designed to enable the appraiser to distinguish between variations in replacement costs. The majority of homes fall within the area of average workmanship and materials that are addressed by the tables herein. Those buildings that fall outside of the tables provided herein shall be appraised based on the appraiser's knowledge, professional judgment and experience together with generally accepted principles of appraising.

Land appraisals are typically the most difficult of all appraisal operations. The method of land appraisal contained in this manual is based on market sales data and the comparison process. Included in the manual are depth factor charts, residential pricing charts, and rural land pricing charts. These guidelines, when applied properly, will ensure a fair and uniform valuation of property.

Ultimately, all valuation approaches rely upon the availability, collection, verification and analysis of *valid, qualified sales (or data)* in order to properly value any real property. When little or no valid sales transactions or data is available, the principle of substitution can be considered for use in arriving at value for most types of properties.

The schedule of values manual is intended to cover and address all classes and types of properties. Unique or special classes of properties may require special methods of appraising and have unique characteristics not found in the schedule of value manual. Staff appraisers may need to refer to Marshall & Swift or some other professional guide for assistance when assigning value for ad valorem purposes.

[12] See Minutes from the Rowan County Board of Commissioners dated 8-7-1995.

IMPROVED RESIDENTIAL SPECIFICATIONS

I. *Types of Residences*

Condominiums

The condominium form of fee simple ownership has gained in popularity in recent years. One of the reasons for this increased popularity is associated with maintenance which is provided by the Home Owner's Association. This means that all exterior maintenance is performed for each owner, such as lawn care, landscaping, painting, and general up-keep with the single-family residences.

The purchase of a condominium unit is in fee simple ownership of a single unit in a multi-unit structure. Included with the purchase of each unit is an interest in all common elements included in the condominium development. These common elements generally consist of land beneath the building, support walls, stairways, elevators, and roof. In some developments, these common elements include swimming pools, club houses, tennis courts, natural areas used for walking, running, hiking, and golf courses.

Site-Built

Site-built residences may incorporate the use of some prefabricated building components, but for the most part, are constructed at a permanent building site.

The base area (or heated living area) of a single-family residence is calculated from exterior measurements of the dwelling.

A. Story Heights

1. One-Story – The one-story dwelling has all regular living space on one level. These structures may have basement and/or attic area depending on location and preference of prospective owners.

2. One and One-half Story – The one and one-half story dwelling is essentially one-story with a steeper roof that allows for expansion of the attic. Dormers are usually added to provide additional interior wall height, light, and ventilation. This has two distinct advantages: economy in cost per unit of habitable living space, and built-in expansibility.

3. **Split-Level** - The split-level dwelling is a variation of the one-story dwelling with basement area. It was designed for a sloping or hilly lot and takes advantage of what might otherwise be a troublesome difference in elevation. The split-level makes efficient use of space. The general arrangement of the structure separates sleeping, living, and recreation areas on different levels.

4. Bi-Level - The bi-level with the split foyer dwelling is a popular variation of the split-level and is generally constructed with full basement area.

B. First Floor, Upper Floor and Basement Calculations

1. Square Footage - The system calculates square footage for a structure based on its exterior measurements provided by appraiser at time of measure and listing and/or from the Rowan County building permit data. The value for these areas is determined by taking the calculated square footage of the floor multiplied by the size factor times the base rate times the following factor:

First Floor	1.000
Upper Floor	.65

2. Attic area - as used in this schedule, is useable space (such as storage) between the roof structure and ceiling area. It can consist of soft wood subflooring and permanent stairway, however, it does not meet the industry standard for ceiling height to be included in the structure's total square footage of 'heated living area.' According to the North Carolina State Residential Building Code, Section R502.3.1 of the 2012 Edition[13] in certain cases where the upper floor has permanent stairs and sufficient ceiling height, the ceiling joists for the floor below has to be designed as 'floor joists' to carry the load in order to be classified as upper floor otherwise it will be considered attic area.

3. Basement costs - as used in this schedule, assume an average amount of exterior basement wall exposed for the general topography for this area. Adequate exterior basement entries, where applicable, have also been considered. *Unfinished basement area* consists of finished concrete floor, exposed masonry interior walls, with little or no interior partitioning. *Finished basement area* includes additional consideration for floor covering, drywall or equal ceiling, drywall and/or paneled interior walls, electrical outlets, and a limited amount of heating and lighting. See Basement table for pricing. Total square footage in the basement is shown as a percentage of the first floor in the 'unfinished' field while the 'finished' basement square footage is expressed as a percentage of the 'unfinished' area. Each line is then multiplied by its respective rate.

C. Heating/Air Conditioning, Plumbing & Fireplaces, Exterior Wall & Foundation

1. Heating and air conditioning rates are calculated using total heated living area.
2. Eight plumbing fixtures are considered standard (base) and are included in base pricing. Shower-over-tub is included in standard (base) price.
3. One, one-story fireplace with single opening is included in base pricing. Price one and one-half story fireplace as two-story. Price two-story fireplace as two-story.

[13] North Carolina State Residential Building Code, 2012 Edition, p.89

Residential Attic Tables

Finished Attic		
Type/Code	Size	Rate
AF 0200	200	45.00
AF 0300	300	44.00
AF 0400	400	43.00
AF 0500	500	42.00
AF 0600	600	41.00
AF 0700	700	40.00
AF 0800	800	39.00
AF 0900	900	38.00
AF 1000	1000	37.00
AF 1100	1100	36.00
AF 1200	1200	36.00
AF 1300	1300	36.00
AF 1400	1400	35.00
AF 1500	1500	35.00
AF 1600	1600	35.00
AF 1700	1700	35.00
AF 9999	9999	35.00

Unfinished Attic		
Type/Code	Size	Rate
AU 0100	100	7.00
AU 0200	200	7.00
AU 0300	300	7.00
AU 0400	400	7.00
AU 0500	500	7.00
AU 0600	600	7.00
AU 0700	700	6.00
AU 0800	800	6.00
AU 0900	900	6.00
AU 1000	1000	6.00
AU 1100	1100	6.00
AU 1200	1200	6.00
AU 1300	1300	6.00
AU 1400	1400	6.00
AU 1500	1500	6.00
AU 1600	1600	6.00
AU 1700	1700	6.00

Unfinished Attic		
Type/Code	Size	Rate
AU 1800	1800	5.00
AU 1900	1900	5.00
AU 2100	2100	5.00
AU 2300	2300	5.00
AU 2500	2500	5.00
AU 2700	2700	5.00
AU 2900	2900	5.00
AU 3100	3100	5.00
AU 3300	3300	5.00
AU 3500	3500	5.00
AU 9999	9999	5.00

Residential Basement Tables

Finished Basement		
Type/Code	**Size**	**Rate**
RB F01	499	22.00
RB F02	799	21.00
RB F03	850	20.00
RB F04	899	19.00
RB F05	949	18.00
RB F06	999	18.00
RB F07	1049	17.50
RB F08	1149	17.50
RB F09	1249	17.00
RB F10	1299	17.00
RB F11	1399	16.50
RB F12	1499	16.50
RB F13	1549	16.00
RB F14	1699	16.00
RB F15	1849	15.50
RB F16	1999	15.50
RB F17	2149	15.00
RB F18	2349	15.00
RB F19	2599	14.50
RB F20	2899	14.50
RB F21	3199	14.50
RB F22	3449	14.00
RB F23	3749	14.00
RB F24	4000	13.50
RB F25	99999	13.00
RB F99	Bsmt is Cellar	0.00
RB F99A	Semi-Fin Bsmt	6.00

Unfinished Basement		
Type/Code	**Size**	**Rate**
RB U01	499	16.00
RB U02	799	15.00
RB U03	850	14.50
RB U04	899	14.00
RB U05	949	13.50
RB U06	999	13.00
RB U07	1049	13.00
RB U08	1149	12.50
RB U09	1249	12.50
RB U10	1299	12.50
RB U11	1399	12.00
RB U12	1499	12.00
RB U13	1549	12.00
RB U14	1699	11.50
RB U15	1849	11.50
RB U16	1999	11.50
RB U17	2149	11.00
RB U18	2349	11.00
RB U19	2599	11.00
RB U20	2899	10.00
RB U21	3199	10.00
RB U22	3449	10.00
RB U23	3749	10.00
RB U24	4000	10.00
RB U25	99999	10.00
RB U99	Bsmt is Cellar	0.00

Codes for Exterior Walls, Foundation, Fireplace Heating/Air Conditioning and Plumbing

Exterior Wall

Type/Code	Description
EW 01	Brick
EW 02	Stone
EW 03	Concrete Block
EW 04	Stucco
EW 05	Wood Panel/Log
EW 06	Wood Siding
EW 07	Asbestos
EW 08	Alum/Vinyl
EW 09	Corrugated Metal
EW 10	Precast Panel
EW 11	Precast Sandwich
EW 12	Hardiboard

Foundation

Type/Code	Description	Rate
FD 01	Earth	-1.00
FD 02	Pier/Post	-0.75
FD 03	Continuous Slab	-0.25
FD 03A	Continuous Slab	Base
FD 04	Perm. Footings	Base
FD 05	Brick Veil	-0.75

Fireplace

Type/Code	Description	Rate
FP 0	No Fireplace	-3,000
FP 02	Wood Stove	-2,000
FP 03	Prefabricated	-1,600
FP 03A	Ventless Fireplace	Base
FP 04	One Story Single	Base
FP 04A	Two One Sty Sgle	3,000
FP 05	One Sty Double	1,200
FP 06	Two Sty Single	400
FP 06A	Two 2.0 Sty Sgle	3,800
FP 07	Two Sty Double	5,600
FP 08	Massive FP	10,000
FP 09	Gas Logs	Base
FP 10	Fireplace	3,000

Codes for Exterior Walls, Foundation, Fireplace Heating/Air Conditioning and Plumbing Cont'd

Heating/Cooling		
Type/Code	Description	Rate
HC 01	No Heat	(6.00)
HC 01A	Space Monitor	(2.25)
HC 02	Flr/Wall Furnace	(4.50)
HC 03	Radiant/Elec/BB	(3.25)
HC 04	Radiant/Water	(1.50)
HC 05	Forced Hot Air	(2.75)
HC 06	Unit Heaters	(5.00)
HC 07	Packaged Heat/Cool	Base
HC 08	Reverse Cycle Pump	Base
HC 09	Cooling w/Ducts	1.00
HC 10	HVAC	1.00
HC 51	No Heat	Base
HC 52	Flr/Wall/Furnace	0.85
HC 53	Radiant/Elec/BB	1.10
HC 54	Radiant/Water	2.75
HC 55	Forced Hot Air	1.50
HC 56	Unit Heaters	0.65
HC 57	Packaged Heat/Cool	2.85
HC 58	Reverse Cycle Pump	3.00
HC 59	Cooling w/Ducts	2.25
HC 60	Heat Vent Air	3.00
HC 61	Cooling w/Blower	2.00

Codes for Exterior Walls, Foundation, Fireplace Heating/Air Conditioning and Plumbing Cont'd

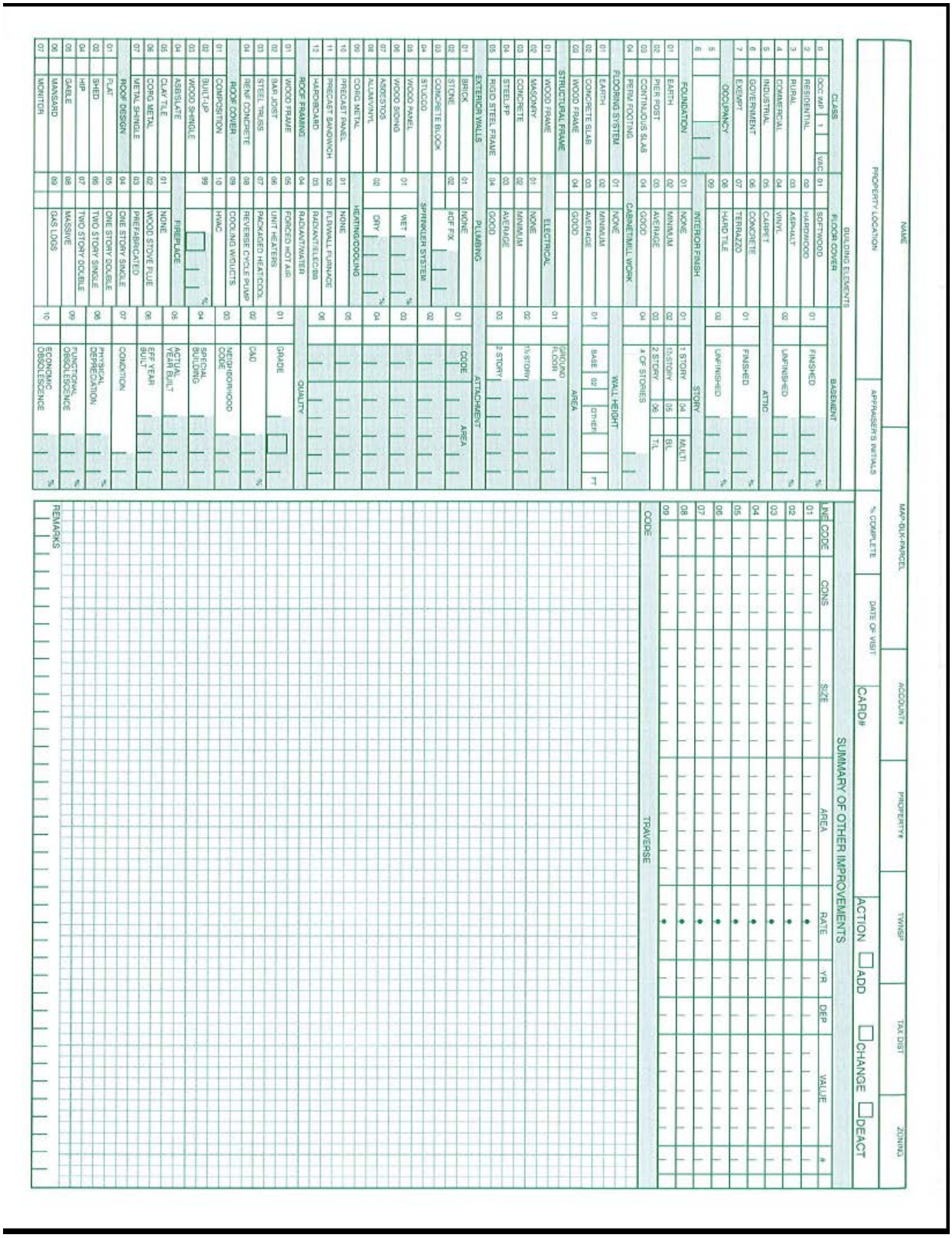
Plumbing		
Type/Code	Description	Rate
PL C	Commercial/Ea Fix	1,000
PL R	Residential-No Bath	(8,000)
PL RH	Residential Half Bath	(5,000)
PL R1	Residential 1.0 Bath	(3,000)
PL R10	Residential 4.5 Bath	8,000
PL R11	Residential 5.0 Bath	9,000
PL R12	Residential 5.5 Bath	11,000
PL R13	Residential 20 Fixtures	12,000
PL R14	Residential 7.0 Bath	15,000
PL R15	Residential 8.0 Bath	18,000
PL R16	Residential 22 Fixtures	14,000
PL R17	Residential 4.5 Bath	8,000
PL R18	Residential 5.5 Bath	11,000
PL R19	Residential 6.0 Bath	12,000
PL R2	Residential 1.5 Bath	(1,000)
PL R3	Residential 2.0 Bath	Base
PL R4	Residential 2.5 Bath	2,000
PL R5	Residential 3.0 Bath	3,000
PL R6	Res 1 Full/2 Half Bath	1,000
PL R7	Res 2 Full/2 Half Bath	4,000
PL R7A	Residential 15 Fixtures	7,000
PL R7B	Residential 18 Fixtures	10,000
PL R8	Residential 3.5 Bath	5,000
PL R9	Residential 4.0 Bath	6,000

D. Stages of Construction, Field Worksheet, Grading Table and Cost/Design - North Carolina General Statute 105-285[14] states that all real property shall be appraised as of January 1. As contractors/builders begin construction throughout any given year, the percent complete of a residential or commercial structure can vary as of January 1, therefore, the attached field worksheet and Stages of Construction are used as guidelines for estimating percent complete along with verification from the Rowan County Building Inspections Department as to the different trade permits, final inspections and certificates of occupancy provided. All major improvements receive a grade from the field appraiser based on quality of materials, workmanship, cost and design (see pages 16 through 18). Cost and design is an additional tool for staff appraisers to achieve the market value assigned to a structure based on its quality of workmanship, materials and design.

[14] NCGS 105-285 of the Machinery Act of North Carolina 2011 Edition, p. 112

Stages of Construction		
Stage	% Comp	Total %
Start-up - Permits, fees, ins.		
Survey, temps	2	2
Clear lot, rough grade, building p	2	4
Footings	2	6
Foundation walls and piers	4	10
Framing (floor, wall and roof)	21	31
Permanent Roof (shingles)	2	33
Rough-in Plumbing	4	37
Rough-in Wiring	3	40
Rough-in heat/cool (duct work)	2	42
Outside Windows/Doors	4	46
Siding and/or brick veneer	8	54
Chimney	2	56
Exterior Trim	2	58
Exterior Paint	2	59
Insulation (walls and ceilings)	2	61
Int Walls/Ceiling/Shtrk/Panel	6	67
Interior Trim	5	72
Kitchen Cab/Vanities, & Ctops	4	76
Interior Paint (prime)	1	77
Interior Paint Complete & WPr	2	79
Plumbing Comp-baths & kitchen	2	81
Hardware -doors, wind,cabinets	1	82
Wiring Complete-fixtures & trim	2	84
Exterior Paint Complete	1	85
Heat/Air Cond Units Installed	4	89
Floor Covering-cpt, vinyl, wood	4	93
Appliances	2	95
O/S Concrete or Asphalt	2	97
Finish Grade and Landscaping	1	98
Misc-(deck, garage floor, septic)	2	100

Field Worksheet



Grade Table

Code	% Adjustment	Code	% Adjustment
AAA	250	C+10	110
AA	200	C+05	105
A+50	190	C	100
A+40	180	C+/-	100
A+30	170	C-05	95
A+20	160	C-10	90
A+15	155	D+10	90
A+10	150	D+05	85
A+05	145	D	80
A	140	D+/-	80
A+/-	140	D-05	75
A-05	135	D-10	70
A-10	130	E+10	70
B+10	130	E+05	65
B+05	125	E	60
B	120	E+/-	60
B+/-	120	E-05	55
B-05	115	E-10	50
B-10	110	E-20	40
		E-30	35
		E-40	30
		E-50	25
		100	No Adjustmt

Factory-Produced

Factory-produced housing is a residential structure transported to a building site. There are three generally accepted categories of factory-produced housing, each of which has distinguishable characteristics and meet a unique set of criteria. The three categories are: manufactured, modular, and panelized. Because all three types of manufactured housing can resemble site-built housing in both appearance and cost, the following guidelines should be considered when estimating replacement cost.

a. **Manufactured** houses consist of single or multi-wide units, eight feet or greater in width and at least thirty-two feet in length. After being transported on their own wheel chassis to the site, the units are set up as permanent or semi-permanent residences and connected to the necessary utilities. The wheel assembly can be removed when the house is placed on a permanent foundation, but the steel undercarriage remains intact as a necessary structural component. In some instances, the presence of a steel undercarriage as a necessary structural component is the primary distinguishing factor between a higher-quality manufactured home and a modular house. Manufactured housing will be priced from the manufactured housing table and modular housing will be priced as a site-built dwelling.

When a factory-built residential meets applicable local, state, or regional building code requirements for construction and carries the HUD seal for manufactured homes, the unit can be considered as either real or personal property for tax purposes based on the following criteria:

Doublewide manufactured homes are listed, assessed and billed as real estate in Rowan County.

Singlewide manufactured homes are listed, assessed and billed as personal property unless the following occurs:

1. Unit placed on permanent foundation; and
2. Tongue removed; and
3. Title surrendered to the Department of Motor Vehicles.

When all three items have been met and our office notified, the singlewide manufactured home will be reclassified from personal property to real property and valued as such for tax purposes.

b. **Modular** housing will meet most local building codes and is subject to standard regional or state building codes for modular construction. 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 the house is placed on a permanent foundation. Modular housing can sometimes be priced from the manufactured housing tables, but will be priced from the site-built tables.

c. **Panelized** or prefabricated houses consist of packaged, factory-built components and are site-assembled. All must conform to local, state, or regional building codes for site-built construction. Some types of "kit" houses can be specially priced, however, when applicable, site-built tables will be used.

Townhouses

Townhouses are single-family attached residential dwellings. Townhouses will never have other units above or below them. These structures will always have individual exterior entries and cannot have more than two walls that are common with adjacent units. Townhouses own the land underneath the structure.

Condominiums

A condominium is one of a group of housing units where each property owner owns their individual unit air space, and all the dwellings share ownership of areas of common use. Unique to condominium ownership is that there is no individual ownership of land. All the land in the condominium project is most often owned in common by all the property owners. Typically the exterior walls and roof are insured by the condominium association while all interior walls and items are insured by the property owner.

II. Quality of Construction and Grading of Main Structures

Grade "AA-AAA" Dwellings – Excellent Quality

Excellent quality homes are usually individually designed and are characterized by the high quality of workmanship, finishes and appointments and the considerable attention to detail. These homes are built for upper income families by contractors who specialize in good quality construction. These homes will generally be found in affluent residential neighborhood districts. Much attention to detail and finish work, as well as considerable use of high quality materials are incorporated in this grade home.

Base Specifications:

Foundation: A continuous, reinforced concrete perimeter and interior bearing wall foundation based on a moderate climate.

Exterior Walls: Walls can be brick veneer, cedar shake shingles, stucco, vinyl, or frame siding. All exterior coverings will be of high quality and constructed with much attention to detail by experienced craftsman. Exterior walls will have ample insulation and numerous openings (windows & doors). Fenestration is well designed with high-quality sash. Custom ornamentation and trim, selected brick, cut stone, high-quality siding, etc. are used.

Roof: Slate, clay tile, asbestos, cedar shake shingles, or heavy asphalt shingles on heavy wood rafters and sheathing. Good quality gutters and downspouts.

Interior Finish: Interior walls are taped and painted drywall with high-grade paper or vinyl wall covering, hardwood paneling or ceramic tile. Built-in book shelving and ample cabinets which may include such specialty cabinetry items as a cooking island, bar, desk, etc. High-quality pullman or vanity cabinets in bathrooms and dressing areas. Ceramic tile, marble or highest-quality laminated plastic countertops and splash. Ceilings are mostly painted drywall with molding and coving details and other ornamentation with some degree of intricacy in their design and/or finish. Vaulted or cathedral ceilings will usually be found in master bedrooms, dining, great or family rooms as well as entries. Raised panel hardwood veneer or enameled doors with good-quality hardware. Base, casings and moldings have tight mitered corners. Spacious walk-in closets or wardrobes with many built-in features. Large linen storage closets and pantry are fully shelved.

Floors: Wood or steel floor joists and subfloor on first and upper floors. High-quality carpet or hardwood terrazzo, and vinyl, ceramic or quarry tile.

Grade "AA-AAA" Dwellings – Excellent Quality, Cont'd.

Plumbing: Very good quality tile floors and tiled or papered bathroom walls, copper piping and eight high quality fixtures (kitchen sink, toilet, bathtub, shower stall, and bathroom sink) are included in the base price.

Heating: Heat pumps and package heat/air are included in base price.

Electrical: Very good quality wiring, well positioned electrical outlets and high quality light fixtures.

Fireplaces: One, one-story single is included.

Grade "A" Dwellings – Very Good Quality

Very good quality homes are typical of those built in high-quality tracts or developments and are frequently custom-built homes which are often designed by an architect. These homes are built for upper income families by contractors who specialize in good quality construction. These homes will generally be found in affluent residential neighborhood districts. Much attention to detail and finish work, as well as considerable use of high quality materials are incorporated in this grade home.

Base Specifications:

Foundation: Brick or reinforced concrete foundation walls, footings with interior piers.

Exterior Walls: Walls can be brick veneer, cedar shake shingles, stucco, vinyl, or frame siding. All exterior coverings will be of high quality and constructed with much attention to detail by experienced craftsman. Exterior walls will have ample insulation, good fenestration (windows & doors) and some custom ornamentation.

Roof: Slate, tile, asbestos, cedar shake shingles, or heavy asphalt shingles on good quality sheathing and well braced rafters. Good quality gutters and downspouts.

Interior Finish: Fine finished drywall or plaster walls, good quality standard paneling and solid interior doors. High grade vinyl wall paper and matching trim. Custom cabinets with best quality hardware. Standard kitchen built-ins are included in base price.

Floors: Wood sub-floor with high quality hardwood or carpet coverings.

Plumbing: Very good quality tile floors and tiled or papered bathroom walls, copper piping and eight high quality fixtures (kitchen sink, toilet, bathtub, shower stall, and bathroom sink) are included in the base price.

Heating: Heat pumps and package heat/air are included in base price.

Electrical: Very good quality wiring, well positioned electrical outlets and high quality light fixtures.

Fireplaces: One, one-story single is included.

Grade "B" Dwellings – Good Quality

Good quality homes are custom-built or well constructed speculative homes which are normally found in upper middle or middle income residential district. They are constructed with good quality materials and workmanship with an above average attention given to detail. These homes generally exceed minimum building codes for local governments and lending institutions.

Base Specifications:

Foundation:	Brick or reinforced concrete foundation walls, concrete footings with interior piers.
Exterior Walls:	Walls can be brick veneer, stucco, vinyl, or frame siding. All exterior walls will be of above average quality and constructed with attention to detail by experienced craftsman. Exterior walls will be insulated and have ample openings (windows & doors).
Roof:	Asbestos, cedar shake shingles, or good quality asphalt shingles on wood sheathing and rafters or truss systems. Good quality gutters and downspouts.
Interior Finish:	Good finished drywall, plaster, average to good quality paneling or papered walls. Good grade hollow-core doors, custom cabinets with matching hardware. Standard kitchen built-ins are included in base price.
Floors:	Wood sub-floor with hardwood or carpet coverings.
Plumbing:	Good quality tile floors and tiled or papered bathroom walls, copper piping and eight good quality fixtures (kitchen sink, toilet, bathtub, shower stall, and bathroom sink) are included in the base price.
Heating:	Heat pumps and package heat/air are included in base price.
Electrical:	Good quality wiring, good amount of electrical outlets and attractive light fixtures.
Fireplaces:	One, one-story single is included.

Grade "C" Dwellings –Average Quality

Average quality homes are the prevalent homes. They are usually built in subdivision locations allowing many to be built following a specified period of time and sold to low-middle to middle income families. These homes are constructed with materials that are readily acceptable and meet or exceed minimum building codes for local governments and lending institutions. Adequate attention is shown to detail on both interior and exterior finish work.

Base Specifications:

Foundation:	Brick or concrete block foundation walls, concrete footings with interior piers.
Exterior Walls:	Walls can be brick veneer, stucco, vinyl, or frame siding. All exterior walls will be of average quality materials (stock items) and constructed with adequate attention to detail by experienced craftsmen. Walls will be insulated and have adequate openings (windows & doors).
Roof:	Average quality asphalt shingles on grade plywood sheathing and rafters or truss systems. Most often will have galvanized gutters and downspouts.
Interior Finish:	Drywall, average quality paneling or papered walls. Medium grade or stock hollow-core doors. Stock cabinets and hardware, no built-ins, and some attention to detail paid to finish work.
Floors:	Wood sub-floor with hardwood or carpet coverings.
Plumbing:	Stock quality tile floors and partially tiled or papered bathroom walls, galvanized or plastic piping and eight average quality fixtures (kitchen sink, Toilet, bathtub, shower stall, and bathroom sink) are included in base price.
Heating:	Heat pumps and package heat/air are included in base price.
Electrical:	Adequate quality wiring, adequate number of electrical outlets and stock light fixtures.
Fireplaces:	One, one-story single is included.

Grade "D" Dwellings – Fair Quality

Fair quality homes are usually built in quantity for moderate income families using average to low cost materials and expense saving construction methods. Workmanship, finish work, and materials are usually slightly below average quality, however, they will normally meet local building codes of government and lending institutions. Attention to detail is limited on both interior and exterior finish work.

Base Specifications:

Foundation:	Brick or concrete block foundation walls, concrete footings with interior on perimeter piers.
Exterior Walls:	Walls can be brick veneer, stucco, vinyl, or frame siding. All exterior walls will be of average or below average quality materials and constructed with little attention to detail by experienced craftsmen. Walls will have minimum insulation and adequate openings (windows & doors).
Roof:	Light weight asphalt shingles or exterior grade plywood and rafters or pre-fab truss system. May have galvanized gutters and downspouts.
Interior Finish:	Drywall, inexpensive paneling or papered walls. Low cost hollow core or flat panel doors. Few cabinets and hardware, no built-ins, and little attention to detail paid to finish work.
Floors:	Wood sub-floor with low cost hardwood, tile or carpet coverings.
Plumbing:	Low cost tile floors and partially tiled or papered bathroom walls, and galvanized or plastic piping. Eight low cost fixtures (kitchen sink, toilet, bathtub, shower stall, and bathroom sink) are included in base price.
Heating:	Heat pumps and package heat/air are included in base price.
Electrical:	Adequate quality wiring. Minimum number of electrical outlets and some low cost light fixtures.
Fireplaces:	One, one-story single is included.

Grade "E" Dwellings – Low Quality

Low quality homes are constructed for low income families or as rental units using low cost materials, but are designed to meet minimum building codes. Interior and exterior finish is very plain with very little attention given to detail. Design is primarily for functional use and little else.

Base Specifications:

Foundation:	Concrete block foundation walls with minimum concrete footings and piers.
Exterior Walls:	Walls can be either frame siding, vinyl or concrete block. All walls will be of low cost quality materials, but will usually be constructed by craftsmen. Walls will have no insulation and minimum openings (windows & doors).
Roof:	Light weight asphalt shingles, roll or metal on exterior grade plywood and rafters or pre-fab truss systems.
Interior Finish:	Drywall, low cost paneling or papered walls. Lowest cost hollow core or flat panel doors. Few cabinets and hardware, no built-ins.
Floors:	Wood sub-floor with low cost asphalt tile.
Plumbing:	Low cost asphalt tile floors and bathroom walls, and galvanized, plastic, or black piping. Eight low cost fixtures (kitchen sink, toilet, bathtub, shower stall, and bathroom sink) are included in base price.
Heating:	Heat pumps and package heat/air are included in base price.
Electrical:	Adequate quality wiring. Minimum electrical outlets and few low cost light fixtures.
Fireplaces:	One, one-story single is included.

E. Attachments and Outbuildings.

Many residential dwellings have attachments, such as a deck, porch, garage, etc. and the various types of attachments (code AC) are listed below beginning with page 27 of this manual.

In addition, many residential or even commercial properties have detached buildings, such as a shed, storage building, garage, etc. (code MS) and are listed below beginning with page 29 of this manual.

F. Residential Main Area Rates.

Typical residential structures that are valued as real property in Rowan County include, a single-family dwelling, doublewide manufactured home, condominium, townhouse, and some duplex/triplex structures. Special conditions might cause one of these to be valued as something other than residential, however, the appraiser would evaluate those conditions on a one-to-one basis. Base rates for these main area codes are as follows:

Residential Main Area Codes

Code	Description	Rate
12C	Condominium/Twnhse	77.00
12M	Condominium/Twnhse	77.00
12M1	Condominium/Twnhse	72.00
12R	Condominium/Twnhse	71.00
12S	Condominium/Twnhse	71.00
12W	Condominium/Twnhse	71.00
12W1	Condominium/Twnhse	72.00
18C	Duplex/Triplex	49.00
18M	Duplex/Triplex	51.00
18R	Duplex/Triplex	47.00
18S	Duplex/Triplex	47.00
18W	Duplex/Triplex	51.00
30C	Real Prop-Manuf Home	46.00
30M	Real Prop-Manuf Home	46.00
30R	Real Prop-Manuf Home	46.00
30S	Real Prop-Manuf Home	46.00
30W	Real Prop-Manuf Home	46.00
37C	Single Family Dwelling	68.00
37M	Single Family Dwelling	68.00
37R	Single Family Dwelling	63.00
37S	Single Family Dwelling	68.00
37W	Single Family Dwelling	63.00

Attachment Codes		
Type/Code	Description	Rate
AC 01	Brick Addition	64.00
AC 01A	1.5 Sty Addn	78.00
AC 01B	2.0 Sty Addn	94.00
AC 02	Brick Garage	28.00
AC 03	Brick Garage	28.00
AC 03A	Garage	28.00
AC 03B	Garage w/Bonus Rm	28.00
AC 04	Canopy	10.00
AC 05	Carport	20.00
AC 05A	Carport w/Upper Lvl	55.00
AC 05B	Carport w/Upper Flr	30.00
AC 06	Covered Porch	24.00
AC 06A	Cov Prch w/Upr Lvl	61.00
AC 06B	Covered Porch	15.00
AC 07	Dock	28.00
AC 07001	Truck Dwl Dock	28.00
AC 07002	Truck Dwl Dock	25.00
AC 07003	Truck Dwl Dock	25.00
AC 07004	Truck Dwl Dock	25.00
AC 07005	Truck Dwl Dock	25.00
AC 07006	Truck Dwl Dock	25.00
AC 08	Encl Frame/Mtl Prch	34.00
AC 09	Encl Glass Porch	68.00
AC 09A	Sunroom	80.00
AC 09B	Enclosed Porch	42.00
AC 09C	Enclosure Around Pool	12.00
Ac 10	Encl Masonry Porch	36.00
AC 11	Frame Addition	63.00
AC 11001	Frame Addn Override	25.00
AS 12	Frame Deck	12.00
AC 12A	Frame Deck Covered	12.00
AC 12001	Frame Deck	8.00
AC 13	Frame Garage	27.00
AC 13A	Garage-Dirt Floor	16.00
AC 14	Frame Garage	27.00
AC 14A	Encl Vehicle Storage	28.00
AC 15	Frame/Mtl Stg Bldg	30.00
AC 15A	Workshop	32.00

Attachment Codes		
Type/Code	Description	Rate
AC 16	Freight Elevator	1.50
AC 17	Full Screen Porch	25.00
AC 17A	Breezeway	30.00
AC 17B	Full Screen Porch	18.00
AC 18	Industrial Overhead Door	SV
AC 19	Half Screen Porch	28.00
AC 20	Masonry Stoop	15.00
AC 21	Masonry Storage	32.00
AC 21001	Masonry Stg-Spec Rate	1.00
AC 22	Mezzanine Finished	1.00
AC 23	Above Avg Exterior Fin	58.00
AC 24	Avg Exterior Finish	52.00
AC 24A	Below Avg Ext Finish	38.00
AC 25	Passenger Elevator	2.50
AC 25A	Passenger Elevator	7.00
AC 26	Slab	2.00
AC 27	Above Avg Interior Fin	34.00
AC 2701	Abv Office-Lab R&D	90.00
AC 2702	Abv Office-Support Area	50.00
AC 28	Avg Interior Finish	30.00
AC 28001	Avg Interior Finish	100.00
AC 28002	Special Interior Finish	15.00
AC 29	Mezzanine Unfinished	7.00
AC 30	Frame Partitioning/LF	24.00
AC 31	Masonry Partitioning/LF	31.00
AC 32	Masonry Warehouse	20.00
AC 32A	Metal Warehouse	14.00
AC 33	Miscellaneous Storage	26.00
AC 33A	Encl Porch/Storage	18.00
AC 37	Patio	7.00
AC 37A	Patio Covered	12.00
AC 37B	Open Air Courtyard	55.00
AC 41	FrameGarage w/Attic	30.00
AC 41A	Garage w/Upper Level	48.00
AC 41B	Garage w/Upper Level	56.00
AC 41C	Garage w/Upper Level	64.00
AC 42	Frame Garage w/Attic	31.00
AC 43	Brick Garage w/Attic	31.00

Attachment Codes		
Type/Code	Description	Rate
AC 44	Brick Garage w/Attic	30.00
AC 45	Commercial Canopy	17.00
AC 4501	Commercial Canopy	30.00
AC 4502	Commercial Canopy	9.00
AC 46	Comercial Greenhouse	14.00
AC 51	Lean-To	4.00
AC 5101	Lean-To	19.00
AC 52	Warehs/Stg Temp Control	11.00
AC 52001	Warehs/Stg Temp Control	48.00
AC 53	Warehs/Stg Unheated	10.00
AC 70	Unfin Upper Flr/Bonus Rm	28.00
AC 75	Addition/Existing Structure	Price
AC 75001	Addition/Existing Structure	42.00
AC 75002	Addition/Existing Structure	24.00
AC 75003	Addition/Existing Structure	34.00
AC 75004	Addition/Existing Structure	3.00
AC 75005	Addition/Existing Structure	8.00
AC 76	Carport/Garage Conversion	48.00
AC 7601	Truck Dock/Dwl	30.00
AC 77	Open Shed - Lean-To	9.00
AC 77001	Open Shed - Lean-To	6.00
AC 77002	Open Shed - Lean-To	8.00
AC 78	Exterior Stairway	21.00
AC 79	Attached Car Wash	54.00

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 01	Egg/Apple House	27.00
MS 02	Grain Bin	1.00
MS 0201	Grain Bin	5.00
MS 0202	Grain Bin	7.00
MS 03	Grain Elevator	5.00
MS 04	Granary/Crib	10.00
MS 05	Greenhouse	7.00
MS 0501	Greenhouse	8.50
MS 06	Hog Parlor	22.00
MS 07	Implement Shed	9.00
MS 07A	Implement Shed	3.00
MS 07B	Implement Shed	6.00
MS 08	Milk Parlor	35.00
MS 09	Poultry House	4.00
MS 0901	Poultry House	3.00
MS 10	Shed	15.00
MS 1001	Shed	8.00
MS 1002	Shed	20.00
MS 1003	Shed-Golf Cart Storage	20.00
MS 1004	Shed-Equipment Stg	18.00
MS 1005	Shed	10.00
MS 11	Shop	20.00
MS 1101	Shop	17.00
MS 1102	Shop	10.00
MS 1103	Shop	35.00
MS 1104	Shop-General Purpose	25.00
MS 1105	Shop	16.00
MS 12	Silo	24.00
MS 13	Stable	38.00
MS 14	Stock/Feed Barn	18.00
MS 1401	Stock/Feed Barn	10.00
MS 15	Storage Barn	13.00
MS 1501	Storage Barn	12.00
MS 1502	Storage Barn	6.00
MS 16	Tobacco Barn	10.00
MS 17	Horse Barn	40.00
MS 1701	Horse Barn	24.00
MS 1702	Horse Barn	55.00

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 1703	Horse Barn	18.00
MS 1704	Horse Barn	10.00
MS 18	Hay Barn	14.00
MS 1801	Hay Barn	7.00
MS 19	Dairy Barn	25.00
MS 20	Lounging Shed	6.00
MS 21	Pole Shed	9.00
MS 2101	Pole Shed	6.00
MS 2102	Pole Shed	12.00
MS 2103	Pole Shed	3.00
MS 22	Lean-To Shelter	5.00
MS 2201	Lean-To Shelter	4.00
MS 2202	Lean-To Shelter	8.00
MS 23	Gate	8.00
MS24	Fence	24.00
MS 2401	Fence-Vinyl Coated	40.00
MS 2402	Fence-Vinyl Coated-3 Rail	26.00
MS 2403	Fence-3 or 4 Rail	14.00
MS 25	Storage Building	15.00
MS 2501	Storage Building	25.00
MS 2502	Storage Building	54.00
MS 2503	Storage Building	38.00
MS 2504	Storage Building	14.00
MS 2505	Storage Building	6.00
MS 2506	Storage Building	10.00
MS 2507	Storage Building	9.00
MS 2508	Storage Building	20.00
MS 26	Carport	18.00
MS 2601	Carport	5.00
MS 2602	Carport/Canopy-Low Cost	2.00
MS 2603	Carport Apartment	50.00
MS 27	Carport Att/Detached	10.00
MS 2701	Carport Att/Detached	12.00
MS 28	Canopy	9.00
MS 2801	Canopy	5.00
MS 2802	Canopy	39.00
MS 2803	Canopy - Lumber Storage	20.00
MS 2804	Canopy - Lumber Storage	15.00

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 30	Garage - Detached	28.00
MS 3001	Garage - Detached	16.00
MS 3002	Garage - Detached	22.00
MS 3003	Garage - Detached	12.00
MS 3004	Garage - Detached	18.00
MS 3005	Garage - Detached	38.00
MS 3006	Garage -Det Metal/Frm	7.50
MS 31	Frame Gar w/Unf Attic	34.00
MS 3101	Det Gar w/Upper flr	20.00
MS 32	Frame Garage Apartmt	60.00
MS 3201	Frame Garage Apartmt	66.00
MS 3202	Frame Garage Apartmt	58.00
MS 3203	Frame Garage Apartmt	56.00
MS 3204	Frame Garage Apartmt	36.00
MS 33	Brick Gar w/Unf Attic	30.00
MS 3301	Det Brk Gar w/Upper Flr	42.00
MS 34	Brick Garage Apartment	62.00
MS 3401	Brk Det Gar w/Bonus Rm	62.00
MS 35	Swimming Pool/Conc	40.00
MS 3501	Swimming Pool-High Qty	52.00
MS 36	Swimming Pool/Vinyl	28.00
MS 3601	Swimming Pool-Comm	46.00
MS 3602	Swim Pool-Vinyl/High Qty	42.00
MS 37	Swimming Pool/Fibergl	28.00
MS 38	Bath House	60.00
MS 38A	Bath House	40.00
MS 39	Gazebo	20.00
MS 39A	Outdoor Living Area	10,000
MS 39B	Outdoor Living Area	25,000
MS 39C	Outdoor Living Area	35,000
MS 39D	Outdoor Living Area	50,000
MS 39E	Outdoor Living Area	75,000
MS 40	Tennis Court-Inc Ltg/Fenc	5.00
MS 41	Pers Prop Mobile Home	PP
MS 42	Attached Deck	10.00
MS 43	Mobile Home Hookup	Price
MS 4301	Mobile Home Hookup	4,300
MS 4302	Mobile Home Hookup	4,500

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 4303	Mobile Home Hookup	4,700
MS 4304	Mobile Home Hookup	4,900
MS 4305	Mobile Home Hookup	5,200
MS 4306	Mobile Home Hookup	5,500
MS 4307	Mobile Home Hookup	5,700
MS 4308	Mobile Home Hookup	5,900
MS 4309	Mobile Home Hookup	6,100
MS 4310	Mobile Home Hookup	7,000
MS 44	Mobile Home Attachment	20.00
MS 4401	Mobile Home Attachment	6.00
MS 4402	Mobile Home Attachment	10.00
MS 45	Camper Sites	3,000
MS 4501	Camper Sites	3,400
MS 4502	Camper Sites	4,000
MS 4503	Camper Sites	4,400
MS 46	Dwelling	Price
MS 47	Land Improvement	7,500
MS 47A	Commercial Well	500
MS 47B	Residential Well	4,500
MS 47C	Septic Easement-Res	7,500
MS 4701	Septic Only	3,000
MS 48	Misc Dwelling Attachment	10.00
MS 49	Pier/Float/Plank	25.00
MS 49A	Pier/Float/Plank	25.00
MS 50	Boat House/Shelter	36.00
MS 51	Reservoir	Price
MS 5101R	Reservoir	1.10
MS 5102	Reservoir	0.20
MS 52	Bleachers	Price
MS 5201	Bleachers	20.00
MS 53	Booth	40.00
MS 54	Field House	Price
MS 5401	Field House	10.00
MS 5402	Field House	40.00
MS 55	Tank	0.65
MS 56	Service Station Canopy	26.00
MS 57	Dock	17.00
MS 58	Guard House	200.00

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 59	Lighting-single	1,100
MS 5901	Lighting-Double	2,100
MS 5902	Lighting-Triple	3,000
MS 5903	Lighting-Quad	3,900
MS 61	Self Service Booth	Price
MS 62	Golf Course-Kannapolis CC	138,500
MS 6201	Golf Course-Corbin Hills	53,000
MS 6202	Golf Course-McCanless	47,000
MS 6203	Golf Course-Rolling Hills	45,000
MS 6204	Golf Course-Foxwood	35,000
MS 6205	Golf Course-Minimum Pub	30,000
MS 6206	Golf Course-The Crescent	105,000
MS 6207	Golf Course-The Warrior	122,500
MS 6208	Golf Course-CC of Salisbury	140,500
MS 6209	Golf Practice Green	50,000
MS 6210	Golf Driving Range	60,000
MS 6211	Golf Course-Irish Creek	200,000
MS 63	Asphalt Paving	2.00
MS 6301	Impervious Asphalt	4.00
MS 64	Concrete Paving	3.75
MS 65	Parking Deck Per Space	11,000
MS 66	Railroad Siding	1.00
MS 67	Special Purpose Building	Price
MS 6701	Special Purpose Building	25.00
MS 6702	Special Purpose Building	Price
MS 6703	Special Purpose Building	114.00
MS 6704	Special Purpose Building	15.00
MS 6705	Special Purpose Building	38.00
MS 6706	Special Purpose Building	75.00
MS 6707	Spec Purpose/Fin Interior	30.00
MS 68	Industrial Stack	Price
MS 6801	Industrial Stack	25.00
MS 69	Mini Warehouse	4.00
MS 70	Airplane Hanger Bldg	12.00
MS 7001	Airplane Hanger Bldg	20.00
MS 7002	Airplane Hanger Bldg	30.00
MS 71	Addn to Existing Structure	Price
MS 72	Overhead Door	16.00

Misc Outbuilding Codes		
Type/Code	Description	Rate
MS 7201	Overhead Door	22.50
MS 80	Grave Sites	500
MS 81	Crypts/Niches	5,500
MS 82	Cremation Building	57.00
MS 83	Edifices	1.00
MS 84	Misc Improvements	Price
MS 85	Mobile Classrooms	1.00
MS 99	Misc Storage Building	Price
MS 9901	Brownsfield Base Value	813,916

RESIDENTIAL SIZE FACTORS FOR MAJOR IMPROVEMENTS, ATTACHMENT CODES AND MISCELLANEOUS IMPROVEMENTS

Residential Major Improvement
Size Adjustment Tables

Residential Major Improvement Size Adjustment Tables - Code S1			
Size	% Adjmt	Size	% Adjmt
250	125	1,399	99
299	125	1,449	98
349	125	1,499	98
399	125	1,549	97
499	124	1,599	96
549	123	1,699	95
599	122	1,799	94
649	120	1,899	93
699	118	1,999	92
749	116	2,149	91
799	115	2,299	90
849	114	2,449	89
899	113	2,599	88
949	112	2,749	88
999	110	2,899	87
1,049	108	3,049	87
1,099	106	3,199	86
1,149	104	3,399	86
1,199	102	3,599	85
1,249	100	3,749	85
1,299	100	4,000	84
1,349	99	999,999	

Code S1 is used as a size adjustment for single-family residential properties as well as doublewide manufactured homes.

Residential Major Improvement Size Adjustment Tables - Code S2	
Size	% Adjmt
9,999	100

No major improvements are tied to this adjustment factor at this time.

Residential Attachment Code Size Factor

Residential Attachment Code Size Factor												
A1		A2		A3		A4		A5		A6		
Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %	
49	125	49	125	49	125	49	125	49	125	49	125	
99	120	99	120	99	120	99	120	99	120	99	120	
149	115	149	115	149	115	149	115	149	115	149	115	
199	110	199	110	199	110	199	110	199	110	199	110	
249	108	249	108	249	108	249	108	249	108	249	108	
299	106	299	106	299	106	299	106	299	106	299	106	
349	104	349	104	349	104	349	104	349	104	349	104	
399	102	399	102	399	102	399	102	399	102	399	102	
449	100	449	100	449	100	449	100	449	100	449	100	
499	99	499	99	499	99	499	99	499	99	499	99	
549	97	549	97	549	97	549	97	549	97	549	97	
599	96	599	96	599	96	599	96	599	96	599	96	
699	95	699	95	699	95	699	95	699	95	699	95	
749	94	749	94	749	94	749	94	749	94	749	94	
799	93	799	93	799	93	799	93	799	93	799	93	
899	92	899	92	899	92	899	92	899	92	899	92	
9999	90	9999	90	9999	90	9999	90	9999	90	9999	90	

Size Adjustment Table for
Detached Garage w/Attic for Codes 41, 42, 43 and 44

Attachment Codes 41-44 Detached Garages				
Size	E1	E2	E3	E4
49	125	125	125	125
99	120	120	120	120
149	115	115	115	115
199	110	110	110	110
249	108	108	108	108
299	106	106	106	106
349	104	104	104	104
399	102	102	102	102
449	100	100	100	100
499	99	99	99	99
549	97	97	97	97
599	96	96	96	96
699	95	95	95	95
749	94	94	94	94
799	93	93	93	93
899	92	92	92	92
9,999	90	90	90	90

RESIDENTIAL MAJOR IMPROVEMENT DEPRECIATION CODES and MISCELLANEOUS IMPROVEMENT DEPRECIATION TABLES

Marshall Valuation Service discusses the concept of depreciation as it relates to all types of structures. The definitions below are taken from the Marshall & Swift Residential Cost Handbook[15]. Furthermore, Marshall Valuation Service is recognized as a leader in the residential, commercial and industrial cost industry; and is used as a basis for most all types of properties in Rowan County.

Definitions

Depreciation is loss in value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three general categories, see below. If you properly consider all the pertinent factors, you should be able to reliably estimate depreciation.

Physical Depreciation is loss in value due to physical deterioration.

Physical Deterioration is the wearing out of the improvement through the combination of wear and tear of use, the effects of the aging process and physical decay, action of the elements, structural defects, etc.

Curable physical deterioration is generally associated with individual short-lived items such as paint, floor and roof covers, hot-water heaters, etc. requiring periodic replacement or renewal, or modification continuously over the normal life span of the improvement.

Incurable physical deterioration is generally associated with the residual group of long-lived items such as floor and roof structures, mechanical supply systems, foundations, etc. Such basic structural items are not normally replaced in a typical maintenance program and are usually incurable except through major reconstruction. The distinction here is whether or not such corrections would be justified, economically and/or practically, in view of the cost, time and value gain involved. Exceptions might be historical or landmark buildings or a component that threatens the integrity of the structure itself.

Functional Obsolescence is the perceived market reaction to under- or over-improvements in the utility or desirability of part or all of the improvement. This is divided into: *adequacies or deficiencies* and *superadequacies or excesses*. Again, the test as to when an item is curable or incurable is whether the capitalized gain or value added by correcting the obsolescence by replacement, remodel, addition or removal, is equal to or greater than the cost to cure as indicated in the market.

Inadequacies are some kind of building deficiency that does not meet current market expectations. Inadequate fixtures or ceiling insulation may be curable while a poor floor plan or tandem rooms may be incurable.

Superadequacies are those unwanted items which do not add value at least equal to their cost, notably special- or singular-purpose features for a particular user. Many super adequacies are incurable except where excess operating costs might make it economical to remove or replace the item.

[15] Marshall & Swift/Boeckh LLC, December 2012, pp E1-5 – www.marshallswift.com

When considering the extent of functional obsolescence, pay particular attention to the following indicators:

1. Design characteristics
2. Physical layout
3. Mechanical equipment
4. Site Assessment

Some of the external factors affecting the extent of functional obsolescence are:

5. Code Requirements
6. Fire Protection Requirements
7. Handicapped Requirements
8. Environmental
9. Weather extremes

External Obsolescence is a change in the value of a property, usually negative but can be an enhancement, caused by forces outside the property itself, and is not included in the depreciation tables. The type of property being evaluated, whether residential or commercial, will be impacted differently by these external forces. For example, it is desirable or advantageous for a manufacturing plant to be situated close to a railroad spur; conversely, it is a disadvantage for a residential property to be located close to that same spur. External obsolescence can be measured by market abstraction and capitalization of the imputed loss or gain to the improvements and the land.

When considering the extent of external obsolescence, pay particular attention to the following indicators in the immediate vicinity, marketing area or community as a whole:

1. Physical factors. Proximity of desirable or unattractive natural or artificial features or barriers, general neighborhood maturity, conformity, deterioration, rehabilitation or static character, etc.
2. Infrastructure. Highest and best use, quality, availability and source of utilities, public services, fire stations, staffed or volunteer, distance from hydrants, street improvements, traffic patterns, public transportation and shipping facilities, parking, retail, recreation, educational facilities, etc.
3. Economic. Demand/supply imbalance, saturation or monopoly, competition or alternatives, market share, industry or major plant relocation, employment development and growth patterns, availability of funds or terms, labor and materials, interest rates, vacancy, building rates, general inflation or deflation rates, length of time on market or lease up or absorption, zoning, land use, legal nonconformity, permit, taxing and assessment policies and bureaucracy or other limiting conditions or restrictions.

Effective Age of a property is its age as compared with other properties performing like functions. It is the actual age less the age which has been taken off by face-lifting, structural reconstruction, removal of functional inadequacies, modernization of equipment, etc. It is an age which reflects a true remaining life for the property, taking into account the typical life expectancy of buildings or equipment of its class and its usage. It is a matter of judgment, taking all factors, current and those anticipated in the immediate future, into consideration. Determination of effective age on older structures may best be calculated by establishing a remaining life which, subtracted from a typical life expectancy will result in an appropriate effective age with which to work. Effective age can fluctuate year by year or remain somewhat stable in the absence of any major renewals or excessive deterioration.

Extended Life Expectancy is the increased life expectancy due to seasoning and proven ability to exist. Just as a person will have a total normal life expectancy at birth which increases as he grows older, so it is with structures and equipment.

Remaining Life is the normal remaining life expectation. It is the length of time the structure may be expected to continue to perform its function economically at the date of the appraisal. This does not imply a straight-line expiration, particularly for mortgage purposes, since normal recurring maintenance and renewal of replaceable items will continue to contribute toward an extended life expectancy. This extended life process is accomplished by use of effective age as the sliding scale and not by continually lengthening the typical life expectancy as the structure ages chronologically.

Percent Good equals 100% less the percentage of cost represented by depreciation. It is the present value of the structure or equipment at the time of appraisal, divided by its replacement cost.

These terms are used by appraisers to represent a physical condition of improvements, regardless of the actual age or date originally built. The physical life of most structures can be extended indefinitely if proper maintenance is applied when needed, and short-lived components are replaced as necessary. This extended life cycle is well supported by the great number of existing homes today that were constructed well before the 1930's and 1940's. Re-sales of these same properties tend to validate this extended life theory after analyzing sales prices compared with more recent construction.

Based on the foregoing discussion and in keeping with the appraisal industry standards, the following depreciation tables are based on the effective age of structures being valued and not the actual or chronological age. Depreciation tables for classes of structures, including single-family, commercial, industrial, etc. will be based only on effective year built.

Residential Major Improvement
Depreciation Tables Based on Grade

		A' Grade Code D0	B' Grade Code D1	C' Grade Code D2	D' Grade Code D3	E' Grade Code D4	Dblwide Code D5
Year	Yr #	Depr	Depr	Depr	Depr	Depr	Depr
2015	1	4	5	5	5	5	7
2014	1	4	5	5	5	5	7
2013	2	7	8	9	9	9.5	13
2012	3	10	11	12	13	14	18
2011	4	13	14	15	17	18.5	23
2010	5	14.25	15.5	16.5	18.75	20.5	27
2009	6	15.5	17	18	20.5	22.5	31
2008	7	16.75	18.5	19.5	22.25	24.5	35
2007	8	18	20	21	24	26.5	38
2006	9	19.25	21.5	22.5	25.75	28.5	41
2005	10	20.5	23	24	27.5	30.5	44
2004	11	21.75	24.5	25.5	29.25	32.5	47
2003	12	23	26	27	31	34.5	50
2002	13	24.1	27.25	28.5	32.5	36.1	52
2001	14	25.2	28.5	30	34	37.1	54
2000	15	26.3	29.75	31.5	35.5	39.3	56
1999	16	27.4	31	33	37	40.9	58
1998	17	28.5	32.25	34.5	38.5	42.5	60
1997	18	29.6	33.5	36	40	44.1	62
1996	19	30.7	34.75	37.5	41.5	45.7	64
1995	20	31.8	36	39	43	47.3	65.1
1994	21	32.9	37.25	40.5	44.5	48.9	66.2
1993	22	34	38.5	42	46	50.5	67.3
1992	23	35	39.6	43.1	47.2	51.8	68.4
1991	24	36	40.7	44.2	48.4	53.1	69.5
1990	25	37	41.8	45.3	49.6	54.4	70.6

Depreciation Tables Cont'd.

		A' Grade Code D0	B' Grade Code D1	C' Grade Code D2	D' Grade Code D3	E' Grade Code D4	Dblwide Code D5
Year	Yr #	Depr	Depr	Depr	Depr	Depr	Depr
1989	26	38	42.9	46.4	50.8	55.7	71.7
1988	27	39	44	47.5	51	57	72.8
1987	28	40	45	48.6	52.2	58.3	73.9
1986	29	41	46	49.7	53.4	59.6	75
1985	30	42	47	50.8	54.6	60.9	76
1984	31	43	48	51.9	55.8	62.2	77
1983	32	44	49	53	57	63.5	78
1982	33	45	50	54	58.1	64.6	79
1981	34	46	51	55	59.2	65.7	80
1980	35	47	52	56	60.3	66.8	81
1979	36	48	53	57	61.4	67.9	82
1978	37	49	54	58	62.5	69	83
1977	38	50	55	59	63	70	84
1976	39	51	56	60	64	71	85
1975	40	52	57	61	65	72	86
1974	41	53	58	62	66	73	87
1973	42	54	59	63	67	74	88
1972	43	55	60	64	68	75	89
1971	44	56	61	65	69	76	90
1970	45	57	62	66	70	77	90
1969	46	58	63	67	71	78	90
1968	47	59	64	68	72	79	90
1967	48	60	65	69	73	80	90
1966	49	61	66	70	74	81	90
1965	50	62	67	71	75	82	90
1964	51	63	68	72	76	83	90
1963	52	64	69	73	77	84	90
1962	53	65	70	74	78	85	90
1961	54	66	71	75	79	85	90
1960	55	67	72	76	80	85	90

Depreciation Tables Cont'd.

		A' Grade Code D0	B' Grade Code D1	C' Grade Code D2	D' Grade Code D3	E' Grade Code D4	Dblwide Code D5
Year	Yr #	Depr	Depr	Depr	Depr	Depr	Depr
1959	56	68	73	77	80	85	90
1958	57	69	74	77.5	80	85	90
1957	58	70	75	77.5	80	85	90
1956	59	70	75	77.5	80	85	90
1955	60	70	75	77.5	80	85	90
1954	61	70	75	77.5	80	85	90
1953	62	70	75	77.5	80	85	90
1952	63	70	75	77.5	80	85	90
1951	64	70	75	77.5	80	85	90
1950	65	70	75	77.5	80	85	90
1949	66	70	75	77.5	80	85	90
1948	67	70	75	77.5	80	85	90
1947	68	70	75	77.5	80	85	90
1946	69	70	75	77.5	80	85	90
1945	70	70	75	77.5	80	85	90
1944	71	70	75	77.5	80	85	90
1943	72	70	75	77.5	80	85	90
1942	73	70	75	77.5	80	85	90
1941	74	70	75	77.5	80	85	90
1940	75	70	75	77.5	80	85	90
1939	76	70	75	77.5	80	85	90
1938	77	70	75	77.5	80	85	90
1937	78	70	75	77.5	80	85	90
1936	79	70	75	77.5	80	85	90
To 9999		70	75	77.5	80	85	90

D0 Used on A Grade Dwellings

D1 Used on B Grade Dwellings

D2 Used on C Grade Dwellings

D3 Used on D Grade Dwellings

D4 Used on D-10, E Grade Dwellings and Doublewide Manufactured Homes that are not set up as a leasehold.

D5 Used on Doublewide manufactured homes set up as a leasehold

Miscellaneous Improvement Depreciation Tables Based on Age Life

Depreciation Tables Based on Age Life
Age Life - 15 Years
Code-01

Qty	Adj %
1	8
2	14
3	20
4	26
5	32
6	38
7	44
8	50
9	56
10	62
11	68
12	74
13	80
14	80
15	80
Max	80

Depreciation Tables Based on Age Life
Age Life - 25 Years
Code-02

Qty	Adj %	Qty	Adj %
1	4	17	56
2	8	18	59
3	12	19	62
4	16	20	65
5	20	21	68
6	23	22	71
7	26	23	74
8	29	24	75
9	32	25	75
10	35	26	75
11	38	27	75
12	41	28	75
13	44	29	80
14	47	30	80
15	50	Max	80
16	53		

Depreciation Tables Based on Age Life
Age Life - 40 Years
Code-03

Qty	Adj %	Qty	Adj %
1	3	21	48
2	6	22	49
3	9	23	50
4	12	24	51
5	15	25	52
6	18	26	53
7	20	27	54
8	22	28	55
9	24	29	56
10	26	30	58
11	28	31	60
12	30	32	62
13	32	33	64
14	34	34	66
15	36	35	68
16	38	36	70
17	40	37	72
18	42	38	73
19	44	39	74
20	46	Max	75

Depreciation Tables Based on Age Life
Age Life - 15 Years - Swimming Pools
Code-04

Qty	Adj %
1	10
2	20
3	26
4	32
5	38
6	44
7	50
8	55
9	60
10	65
11	70
12	75
13	80
14	85
15	90
Max	90

Depreciation Code 'D' is an override depreciation based on Appraiser's judgment.

Depreciation Code 'DX' generates no depreciation and uses the base rate for items such as mobile home park sites.

LAND APPRAISAL PROCEDURES

I. LAND VALUATION

The primary objective in appraising land in Rowan County is to estimate its true market value, as of a specific date. As a result of each land parcel being appraised at true market value, fairness and equity will be achieved.

Prior to beginning the appraisal process, a description of each parcel must be captured for use in the appraisal process. This information is available from tax office records as well as in recorded deeds. These descriptions are used in determining the best unit of comparison in assigning land values.

Units of comparison used in this revaluation could be, but are not limited to, the following: lots, sites, tracts, and acres. A further breakdown of these units of comparison to be used is: lots, building sites, site valued/priced parcels, front foot, square foot, and acres.

A suitable unit of comparison for land will be selected according to location, size, and current use of the subject property and will usually be shown as either front footage, square footage, acreage, lot or site value.

Unit front foot rates have been established after careful examination of available market data. A unit front foot rate will be based on one foot of frontage times the total length of front footage plus a depth factor equal to the average established in the community. The rate for parcels either longer or shorter than this average will be adjusted from the depth tables located in this manual. Excessive frontage factor (XF) is calculated based on an average parcel frontage in its neighborhood.

For parcels where no front footage, square footage, or acreage is provided and sizes cannot be determined, the appraiser will then use his or her best judgment in affixing a site value to these lots.

	Land Rate Types	
AC	Acres	
FF	Front Foot	
LT	Lots	
SF	Square Foot	
LU	Present-Use	

Rural and Urban Rates Per Front Foot

Poor	$ 5	to	$ 75
Fair	$ 20	to	$ 200
Average	$ 40	to	$ 350
Good	$ 75	to	$ 450
Excellent	$ 100	to	$ 1,200
Resort	$ 150	to	$ 4,000

Residual Acreage Rates (Non-building Site)*

Poor	$ 1,000	to	$ 10,000
Fair	$ 4,000	to	$ 24,000
Average	$ 8,000	to	$ 48,000
Good	$15,000	to	$ 88,000
Excellent	$20,000	to	$225,000
Resort	$30,000	to	$750,000

Building Site and Residual Lot Rates

Poor	$ 1,000	to	$ 10,000
Fair	$ 4,000	to	$ 60,000
Average	$ 8,000	to	$125,000
Good	$15,000	to	$225,000
Excellent	$20,000	to	$350,000
Resort	$30,000	to	$750,000

*Note: Residual acreage rates as shown above refers to a "net per acre" price after any adjustments are given.

Building site rates refer to a 'net per acre' rate and residual lot values refer to a per lot value.

Corner influence value as relates to residential property has no more significant influence than the mid-block location. At various times in past appraisal practices, corner lots would enhance the value of a particular lot due to access, use, etc. However, on today's market, the typical buyer appears to seek the privacy of a mid-block (interior) lot.

Corner influence value in commercial appraisals represents the additional value in land attributable to the use of corner lots over and above the value of land otherwise comparable interior lot. The individual merits of each corner location will dictate the amount of corner influence value. The architectural style of the improvement, the type of occupancy, the extent of side street accessibility to main operating floors, the patterns of vehicular and pedestrian traffic, and size and type of side street store fronts and window displays are some of the factors which are to be considered in making an appraisal of some specific corner properties.

The appraiser must use his own judgment in determining the actual accumulated affect upon a particular corner lot by considering the above factors. The range of this affect will fall between 0% and 100%, but seldom reaching either extreme.

Rear and side alley influence is determined in basically the same manner as the corner influence value. It allows for accessibility to the store from different entrances and allows for convenience through off-street parking and access.

II. COMMERCIAL – INDUSTRIAL LAND SCHEDULE

Commercial

	Front Foot	Square Foot	Acreage
Poor	$ 10 to $ 225	$ .05 to $ 2.25	$ 2,000 to $ 55,000
Fair	$ 60 to $ 600	$ .25 to $ 5.70	$11,000 to $ 115,000
Average	$100 to $1,200	$ .50 to $ 7.50	$22,000 to $ 300,000
Good	$150 to $2,000	$ .70 to $15.00	$31,000 to $ 750,000
Excellent	$250 to $5,000	$1.20 to $30.00	$52,500 to $1,500,000

Industrial

	Front Foot	Square Foot	Acreage
Poor	$ 10 to $ 75	$ .05 to $ .35	$ 2,000 to $ 15,000
Fair	$ 20 to $ 90	$ .10 to $ .40	$ 4,400 to $ 17,500
Average	$ 35 to $ 200	$ .15 to $ .90	$ 6,500 to $ 39,000
Good	$ 60 to $ 500	$ .27 to $2.25	$12,000 to $100,000
Excellent	$ 90 to $ 700	$ .40 to $3.10	$17,500 to $150,000

Note: When appraising rural commercials, the appraiser may elect to use the rural land pricing schedule in lieu of a front foot price.

III. VALUATION of RURAL and ACREAGE PROPERTIES

Recent sales of rural and acreage properties within the community will be used to determine average prices for the various neighborhoods or areas of the county. These sales will be verified for accuracy. They will then be analyzed to determine how much affect the various physical, social, and economic characteristics of each property have on the overall sales price. After this work has been completed, these sales will form the basis for establishing base prices throughout the community.

IV. FACTORS DETERMINING BASE ACREAGE RATES for ROWAN COUNTY

A. LOCATION OF PROPERTY
1. Relation of tract to rural farming areas, urban or commercial and industrial development areas.
2. Proximity and access to recreational areas.
3. Accessibility of roads and highways.
4. Proximity to cities and towns or known growth areas.
5. Overall desirability.
6. Local zoning ordinances.
7. Availability of water power and water privileges.

B. LAND CHARACTERISTICS
1. Physical characteristics
    a. Remaining acreage
    b. Special purpose land (building site, right-of-way, etc.)
    c. Quality of soil
    d. Mineral, quarry, or other valuable deposits.
2. Economic characteristics
    a. past income
    b. probable future income

C. SIZE AND SHAPE OF TRACT
1. Small tracts - 0.01 to 20.0 acres
2. Medium tracts - 20.01 to 50.0 acres
3. Large tracts - 50.01 acres and above

D. MARKET VALUES
1. Arms-length sales of comparable properties.
2. Highest and best use.
3. Supply and demand.

E. SCHEDULE OF VALUES - URBAN OR DEVELOPMENT AREAS:
1. Small tracts, out from towns with good roads within an average development area:
    $200 to $50,000 average base rate.

2. Medium tracts, out from town with good roads within an average development area: $100 to $40,000 average base rate.
3. Large tracts, out from town and major highways, within an average development area: $100 to $35,000 average base rate.
4. Small tracts, near town and major highways with a good development area: $300 to $150,000 average base rate.
5. Medium tracts, near town and major highways with a good development area: $200 to $125,000 average base rate.
6. Large tracts, near town and major highways, with a good development area: $100 to $110,000 average base rate.

F. SCHEDULE OF VALUES - RURAL FARMING OR LOW DEVELOPMENT AREA:

1. Small tracts, no relative convenience to towns, few roads, minimum or no development, farm or woodland, poor to good soil quality: $250 to $40,000 average base rate.
2. Medium tracts, no relative convenience to towns, few roads, minimum or no development, farm or woodland, poor to good soil quality: $200 to $30,000 average base rate.
3. Large tracts, no relative convenience to towns, few roads, minimum or no development, farm or woodland, poor to good soil quality: $200 to $25,000 average base rate.
4. Small tracts, no relative convenience to towns, average roads, minimum or little development, farm or woodland, poor to good soil quality: $250 to $30,000 average base rate.
5. Medium tracts, no relative convenience to towns, average roads, minimum or little development, farm or woodland, poor to good soil quality: $200 to $25,000 average base rate.
6. Large tracts, no relative convenience to towns, average roads, minimum or little development, farm or woodland, poor to good soil quality: $200 to $20,000 average base rate.
7. Small tracts, near town with adequate roads, some development, farm or woodland, poor to good soil quality: $250 to $50,000 average base rate.
8. Medium tracts, near town with adequate roads, some development, farm or woodland, poor to good soil quality: $200 to $40,000 average base rate.
9. Large tracts, near town with adequate roads, some development, farm or woodland, poor to good soil quality: $200 to $30,000 average base rate.

G. SCHEDULE OF VALUES - PONDS AND LAKES - CLASSIFIED AS REMAINING ACRES:

1. Individual appraiser's discretion will be used to determine the usefulness and desirability for all ponds and lakes and then make whatever adjustments, if any, to the average acreage price.

H. SCHEDULE OF VALUES - EASEMENTS AND RIGHT-OF-WAY CONSIDERATIONS:

1. Individual appraiser's discretion will be used when determining damages resulting from the taking of property to be used as "right-of-ways" and "easements." The appraiser must attempt to recognize, at least, the most obvious limitations of uses to which the property may be adapted, and then make whatever adjustments, if any, to the average acreage price.

I. SCHEDULE OF VALUES - ALL OTHER FACTORS INDICATING VALUE:

1. When making value estimates based on all factors contained in this section, the appraiser will use his best judgment to determine any adjustments that may be made to area base rates.

V. TYPES OF LAND ADJUSTMENTS

The foregoing base land rates may be adjusted positively or negatively by factors affecting real estate value. Some types of conditions that would form the basis for adjustments to land are: tract size, road frontage, topography, rights-of-way, accessibility, shape, and percolation ability, just to mention a few. If additional factors affecting land value are determined, they will be recognized in the appraisal process. While tract size, road front footage, type of road surface and property access adjustments are typically table driven, other adjustments need to be assigned based on individual parcels.

Table-driven land adjustments, such as tract size, road frontage, depth, excessive road frontage, access (location), etc. are shown below:

Location Adjustment Table

Code	Description	Code	Adj - % Good
AP	Acres-Public Rd	4	100
AD	Acres-Public Unpaved Rd	3	85
AN	Acres-Right-of-Way (ROW)	2	85
AR	Acres-No Established ROW	1	60
BP	Bldg Site - Paved Rd	4	100
BD	Bldg Site - Unpaved Rd	3	90
BN	Bldg Site - Private ROW	2	90
BR	Bldg Site-No Estab ROW	1	60
FP	Front Foot-Paved Road	4	100
FD	Front Foot-Unpaved Rd	3	80
FN	Front Foot-Private ROW	2	80
FR	Front Foot-No Estab ROW	1	60
LP	Lot Price - Paved Road	4	100
LD	Lot Price - Unpaved Road	3	85
LN	Lot Price - Established ROW	2	85
LR	Lot Price - No Estab ROW	1	60
SP	Square Foot-Paved Road	4	100
SD	Square Foot-Unpaved Road	3	90
SN	Square Foot-Established ROW	2	90
SR	Square Foot-No Estab ROW	1	60
99	Special - No Location Adj		100

Land Pricing – Front Foot Depth Adjustment Factors

Front Foot - Depth Adjustment Factors Code - DP					
Qty	Adj %	Qty	Adj %	Qty	Adj %
5	8	105	84	210	111
10	15	110	86	220	112
15	22	115	88	230	113
20	28	120	90	240	114
25	34	125	92	250	115
30	39	130	94	260	116
35	43	135	96	270	116
40	48	140	98	280	117
45	52	145	100	290	117
50	56	150	101	300	118
55	59	155	102	320	119
60	62	160	103	340	120
65	65	165	104	360	121
70	68	170	104	380	122
75	70	175	105	400	123
80	72	180	106	999999	124
85	75	185	107	Max	124
90	78	190	108		
95	80	195	109		
100	82	200	110		

Front Foot Pricing Cont'd.

Front Foot - Excessive Frontage Factors Code - XF					
Qty	Adj %	Qty	Adj %	Qty	Adj %
1	100	135	90	350	67
75	100	140	88	375	65.5
80	100	150	86	400	64
85	100	160	84	450	63
90	100	170	82	500	62
95	100	180	80	600	61
100	100	190	78	999999	60
105	98.5	200	76		
110	97	225	74.5		
115	95.5	250	73		
120	94	275	71.5		
125	92.5	300	70		
130	91	325	68.5		

Lot Pricing - Code UD - Undeveloped Adjustment is .85 remaining good.

Acreage Size & Access Adjustment Factors
Codes SA thru SR

Acreage – Size & Access Adjustment Factors for Nonbuilding Site Code - SA - Paved Road								
Qty		Adj %	Qty		Adj %	Qty		Adj %
From	To		From	To		From	To	
0.001	0.139	100	10.000	10.499	105	70.000	74.999	88.000
0.140	0.499	165	10.500	13.499	100	75.000	79.999	87.000
0.500	0.749	160	13.500	16.499	99	80.000	84.999	86.000
0.750	0.999	155	16.500	19.999	98	85.000	89.999	85.000
1.000	1.999	150	20.000	23.999	97	90.000	99.999	84.000
2.000	2.999	145	24.000	28.999	96	100.000	119.999	83.000
3.000	3.999	140	29.000	34.999	95	120.000	139.999	82.000
4.000	4.999	135	35.000	37.999	94	140.000	159.999	81.000
5.000	5.999	130	38.000	40.999	93	160.000	189.999	80.000
6.000	6.999	125	41.000	46.999	92	190.000	219.999	79.000
7.000	7.999	120	47.000	54.999	91	220.000	259.999	78.000
8.000	8.999	115	55.000	64.999	90	260.000	299.999	77.000
9.000	9.999	110	65.000	69.999	89	300.000	399.999	76.000
						400.000	999.999	75.000
						1,000.000	9,999.999	75.000

Acreage Land Pricing – Cont'd.

Acreage – Size & Access Adjustment Factors for Nonbuilding Site								Code SD - Dirt road
Qty		Adj %	Qty		Adj %	Qty		Adj %
From	To		From	To		From	To	
0.001	0.139	100	10.000	10.499	105	70.000	74.999	88.000
0.140	0.499	165	10.500	13.499	100	75.000	79.999	87.000
0.500	0.749	160	13.500	16.499	99	80.000	84.999	86.000
0.750	0.999	155	16.500	19.999	98	85.000	89.999	85.000
1.000	1.999	150	20.000	23.999	97	90.000	99.999	84.000
2.000	2.999	145	24.000	28.999	96	100.000	119.999	83.000
3.000	3.999	140	29.000	34.999	95	120.000	139.999	82.000
4.000	4.999	135	35.000	37.999	94	140.000	159.999	81.000
5.000	5.999	130	38.000	40.999	93	160.000	189.999	80.000
6.000	6.999	125	41.000	46.999	92	190.000	219.999	79.000
7.000	7.999	120	47.000	54.999	91	220.000	259.999	78.000
8.000	8.999	115	55.000	64.999	90	260.000	299.999	77.000
9.000	9.999	110	65.000	69.999	89	300.000	399.999	76.000
						400.000	999.999	75.000
						1,000.000	9,999.999	75.000

Acreage Land Pricing – Cont'd.

Acreage – Size & Access Adjustment Factors for Nonbuilding Site Code - SN - Right-of-Way Access								
Qty		Adj %	Qty		Adj %	Qty		Adj %
From	To		From	To		From	To	
0.001	0.139	100	10.000	10.499	105	70.000	74.999	88.000
0.140	0.499	165	10.500	13.499	100	75.000	79.999	87.000
0.500	0.749	160	13.500	16.499	99	80.000	84.999	86.000
0.750	0.999	155	16.500	19.999	98	85.000	89.999	85.000
1.000	1.999	150	20.000	23.999	97	90.000	99.999	84.000
2.000	2.999	145	24.000	28.999	96	100.000	119.999	83.000
3.000	3.999	140	29.000	34.999	95	120.000	139.999	82.000
4.000	4.999	135	35.000	37.999	94	140.000	159.999	81.000
5.000	5.999	130	38.000	40.999	93	160.000	189.999	80.000
6.000	6.999	125	41.000	46.999	92	190.000	219.999	79.000
7.000	7.999	120	47.000	54.999	91	220.000	259.999	78.000
8.000	8.999	115	55.000	64.999	90	260.000	299.999	77.000
9.000	9.999	110	65.000	69.999	89	300.000	399.999	76.000
						400.000	999.999	75.000
						1,000.000	9,999.999	75.000

Acreage Land Pricing – Cont'd.

Acreage – Size & Access Adjustment Factors for Nonbuilding Site Code - SR - No Stated Right-of-Way Access								
Qty		Adj %	Qty		Adj %	Qty		Adj %
From	To		From	To		From	To	
0.001	0.139	100	10.000	10.499	105	70.000	74.999	88.000
0.140	0.499	165	10.500	13.499	100	75.000	79.999	87.000
0.500	0.749	160	13.500	16.499	99	80.000	84.999	86.000
0.750	0.999	155	16.500	19.999	98	85.000	89.999	85.000
1.000	1.999	150	20.000	23.999	97	90.000	99.999	84.000
2.000	2.999	145	24.000	28.999	96	100.000	119.999	83.000
3.000	3.999	140	29.000	34.999	95	120.000	139.999	82.000
4.000	4.999	135	35.000	37.999	94	140.000	159.999	81.000
5.000	5.999	130	38.000	40.999	93	160.000	189.999	80.000
6.000	6.999	125	41.000	46.999	92	190.000	219.999	79.000
7.000	7.999	120	47.000	54.999	91	220.000	259.999	78.000
8.000	8.999	115	55.000	64.999	90	260.000	299.999	77.000
9.000	9.999	110	65.000	69.999	89	300.000	399.999	76.000
						400.000	999.999	75.000
						1,000.000	9,999.999	75.000

Building Site Small Acreage Adjustment Tables

Code - BSA - Paved Road							
Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %
0.001	400	0.360	210	0.620	139	0.880	109
0.100	400	0.380	200	0.640	136	0.900	107
0.140	380	0.400	190	0.660	133	0.920	105
0.160	350	0.420	180	0.680	130	0.940	103
0.180	325	0.440	172	0.700	128	0.950	103
0.200	300	0.460	168	0.720	126	0.960	102
0.220	290	0.480	164	0.740	123	0.970	102
0.240	270	0.500	160	0.760	121	0.980	101
0.260	260	0.520	156	0.780	118	0.990	101
0.280	250	0.540	152	0.800	116	1.000	100
0.300	240	0.560	148	0.820	114	50.000	100
0.320	230	0.580	145	0.840	112		
0.340	220	0.600	142	0.860	111		

Code - BSD - Dirt Road							
Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %
0.001	350	0.360	196	0.620	129	0.880	102
0.100	350	0.380	186	0.640	126	0.900	100
0.140	350	0.400	176	0.660	123	0.920	99
0.160	325	0.420	166	0.680	120	0.940	97
0.180	305	0.440	158	0.700	118	0.960	96
0.200	276	0.460	154	0.720	116	0.980	95
0.220	266	0.480	150	0.740	114	1.000	94
0.240	256	0.500	147	0.760	112	50.000	94
0.260	246	0.520	144	0.780	110		
0.280	236	0.540	141	0.800	108		
0.300	226	0.560	138	0.820	106		
0.320	216	0.580	135	0.840	105		
0.340	206	0.600	132	0.860	103		

Building Site Small Acreage Cont'd.

Code - BSN - Right-of-Way							
Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %
0.001	330	0.360	184	0.620	123	0.880	100
0.100	330	0.380	174	0.640	120	0.900	98
0.140	330	0.400	164	0.660	118	0.920	97
0.160	310	0.420	156	0.680	116	0.940	95
0.180	290	0.440	148	0.700	114	0.960	94
0.200	264	0.460	144	0.720	112	0.980	93
0.220	254	0.480	140	0.740	110	1.000	92
0.240	244	0.500	137	0.760	109	50.000	92
0.260	234	0.520	134	0.780	107		
0.280	224	0.540	132	0.800	105		
0.300	214	0.560	130	0.820	103		
0.320	204	0.580	128	0.840	102		
0.340	194	0.600	126	0.860	101		

Code - BSR - No Stated Right-of-Way							
Qty	Adj %	Qty	Adj %	Qty	Adj %	Qty	Adj %
0.001	320	0.360	174	0.620	118	0.880	95
0.100	320	0.380	164	0.640	115	0.900	94
0.140	320	0.400	154	0.660	113	0.920	93
0.160	300	0.420	148	0.680	110	0.940	91
0.180	280	0.440	142	0.700	109	0.960	90
0.200	254	0.460	138	0.720	107	0.980	89
0.220	244	0.480	134	0.740	105	1.000	88
0.240	234	0.500	131	0.760	104	50.000	88
0.260	224	0.520	128	0.780	102		
0.280	212	0.540	126	0.800	100		
0.300	204	0.560	124	0.820	98		
0.320	194	0.580	122	0.840	97		
0.340	184	0.600	121	0.860	96		

Other Types of Adjustments Assigned by Appraisers:
Non-percolation adjustments will be a negative sixty percent (60%). This adjustment will be applied to parcels that have been identified as potential building sites (those priced on a front footage, lot value, square foot basis). The adjustment does not apply to any land segment which is classified with an 'O' or 'W.' Only those land segments with a 'B' or 'U' classification that have been identified as having a higher and better use other than rural acreage will receive consideration for a non-percolation adjustment.

Topography, right-of-way, corner influence, shape, etc.: Adjustments will be assigned based on individual property characteristics.

Non-buildable or substandard Property: Adjustment for parcels that are verified by municipal or county building ordinances, restrictions or codes as being non-buildable or substandard, and the tax office has valued as though buildable or meets the municipal or county building ordinances, restrictions or codes, will receive a negative sixty percent (60%) adjustment for that portion that is non-buildable or substandard and cannot receive a permit for construction of a major improvement.

Cell Towers: Real property (land) that has been leased to (or encumbered by) a cell/broadcasting or radio tower company will be priced based on the type of tower and total amount of land typically encumbered. Minimum standard for towers is as follows: Land with a cell/broadcast tower will be priced at $50,000 for an area that is typically a quarter of an acre (.25). Land with a radio tower will be priced at $100,000 for an area that is typically a quarter of an acre (.25). The cell tower and associating equipment is considered business personal property and must be listed as such.

Real Property Affected by Railroad Taking; Easements, Temporary or Permanent, etc.: Rowan County is part of the North Carolina Department of Transportation (NCDOT) Rail Division's Piedmont Improvement Program (PIP) that is expanding its rail track and constructing approximately eleven miles of second track along the North Carolina Railroad (NCRR) in Rowan County. Per NCDOT, a second track will allow trains to pass more frequently, reducing congestion, increasing capacity and reliability, and decreasing travel time between Raleigh and Charlotte. Additionally, the work will involve upgrading some railroad crossings and permanently closing others, extending Kimball Road from Main Street to Center Avenue, and constructing a bridge carrying the NCRR tracks over Kimball Road. The project limits extend along U.S. 29 from Airport Road in Salisbury to 18th Street in Kannapolis. Our office will consider each appeal or discussion with the property owner on a case-by-case basis. Any and all written information provided to the property owner must be provided to our office in order for our staff to render any consideration or conclusion as to value. The project began 2013 and is expected to be completed by 2017.

Duke Energy Power line & Gas Pipeline Easements: Real property that is shown to have a negative affect by one or more of these easements and is priced on a per acre basis, can be adjusted to reflect a 'price per acre' of $2,200 per acre or as deemed appropriate by staff appraiser. Proof of a negative effect must be in writing and by an expert.

100-Year Flood plain or Flood way: Rowan County's most recent FEMA maps are dated June 16, 2009. These FEMA maps provide the legal and expert authority on property that is located in a one hundred year flood way or plain. Properties that are zoned residential or rural will be priced at $1,500 per acre. Properties that have a commercial or industrial type zoning (any zoning other than residential or rural) will be priced at fifteen thousand dollars ($15,000) per acre or as deemed appropriate by staff appraiser. Written documentation (from zoning authorities where property is located) providing proof that property cannot be built on must be provided by property owner at time of appeal for any type zoned property.

VI. LAND PRICING INSTRUCTIONS

GENERAL EXPLANATION: There are three basic classifications to consider when pricing rural land:

1. Building site
2. Residual/Undeveloped/Potential Building Site
3. Remaining Acres
    a. Open-agricultural
    b. Woodland
    c. Land unsuitable for use under present conditions

PROCEDURE:

Classifications: Enter the number of acres of each class in the space provided. If the base rates are not table-driven, enter a base rate. If any adjustments are necessary, place them in the factor field.

Building Site: Tracts that have up to 1.25 total acres. For each occupied improvement, at least one acre should accompany it when used with residential or rural properties or whatever acreage is determined by the appraiser. For commercial and industrial building sites, a staff appraiser will determine the number of acres in the allowable building site.

Agricultural/Forestry: Classified as remaining acres.

Undeveloped/Residential Land: To be used for all properties as residual or undeveloped land. Generally, will be considered as road front when used with rural properties.

Non-productive: Cannot be used feasibly in an economic manner. Classified as remaining acres and assign appropriate adjustment(s), if necessary.

Land Improvement - Water and Sewer: The availability of water and sewer to an individual parcel of land will be priced at $7,500 (itemized as $4,500 for the water and $3,000 for the sewer). Singlewide manufactured homes located outside any established mobile home park will be assessed with a land improvement charge of $7,500 which is the value of the availability of water and sewer to the site for use by the singlewide manufactured home as outlined above.

Solar Farm: Classified and valued on a case-by-case basis. Written documentation provided to property owner along with any contractual document(s) or lease agreement signed by property owner shall be provided to the tax office for their review and consideration in valuing the property.

Conservation Easements: Land that participates in a conservation easement typically through the Land Trust of North Carolina shall be priced at $2,500 per acre. Verification of this process is the conservation easement itself having been recorded in the Rowan County Register of Deeds office and made effective for tax purposes the following January 1st.

2015 Present-Use Schedule

Woodland/Forestry $200
This category includes all acreage other than horticultural, open or pasture.

Pasture $530
This category includes pasture land which is currently properly fenced and is used for livestock grazing. Horses or other recreational animals will not be included in present-use program unless approved by the Tax Administration Department.

Agricultural $600
This category includes all land used or may be conveniently used for grazing, row crops, and grass land.

Horticultural $940
This category includes land used or best suited to horticultural use, such as tomatoes, strawberries, etc.

- Value for woodland/forestry is capitalized at nine percent (9%)[16].
- Values for pasture, open and horticulture are capitalized at six and one-half percent (6.5%)[17].
- 'Present-Use' building site rates will be the same as 'market value' building site rates.
- The present-use values shown on this page are weighted averages based on rental rates for all classes of land in MLRA 136 Piedmont of the 2015 Use –Value Manual for agricultural, horticulture and forestland as published by the North Carolina Department of Revenue. All land in present-use valuation will be considered by using the information shown above.
- At this time Rowan County does not have the capability to use digitized soils directly through its computer system for mass appraisal. However, if a property owner can provide a detailed soil analysis of their property to the Tax Administrator it will be considered. For those cases where detailed soils for an individual parcel are provided, the county will not use the pricing schedule outlined above, but will implement the values as outlined in the *2015 Use-Value Manual for the Agricultural, Horticultural and Forest Land,* which is the recommendation of the Use-Value Advisory Board published by the N.C. Department of Revenue (see addendum).

[16] NCGS 105-277.7 of the North Carolina Machinery Act
[17] NCGS 105-277.7 of the North Carolina Machinery Act

SALES UTILIZATION
And
VERIFICATION

I. INTRODUCTION

Sales collection and verification is the single most important activity in the appraiser's office. There is no other activity necessary to the appraisal process as the meticulous and regimented collection of sales data. Ultimately, all valuation approaches rely upon the analysis of valid, qualified sales in order to properly value a subject property.

North Carolina statute 105.284[18] requires that all property be assessed for taxation at its true value or use value as determined under G.S. 105-283 or G.S. 105-277.6[19] and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section.

The premise of any mass appraisal system is that regardless of the appraisal approach used to value property, the analysis of properties that have sold is necessary in order to do the following:

1) Develop regression equations
2) Set cost/market base rates
3) Determine depreciation schedules
4) Determine income capitalization or discount rates

Without sales, the appraiser has to depend on the cost and income approaches to base his decision, therefore you need valid sales data to support the cost approach. Rowan County's property record card display of property characteristics (for structures) is based on replacement cost new less depreciation to give a depreciated value for the building plus land value for a total value of both land and building(s).

All sales data used is available from the Rowan County Register of Deeds office whether it was property that was listed for sale and sold by a realtor or properties that were for sale by owner. Any transfer of ownership (other than by will, estates, or property settlement) is recorded in the register of deeds office.

II. STEPS IN QUALIFICATION

All sales must be checked or qualified to verify that an 'arms length' transaction has taken place and that the sales price, date of sale, property information/characteristics is correct. Further analysis of the rights and benefits of property ownership that were transferred and whether or not any personal property was included in the sales transaction and, if so, was any monetary value assigned to the personal property.

The initial step in the sales qualification process begins with the North Carolina Department of Revenue's sales ratio reports that are submitted quarterly. NCDOR sends an electronic random list of deed book and pages of documents from the register of deeds office to begin the process. Attached is the NC Department of Revenue's 2013 Sales Ratio Workshop (A9) power point of how to conduct the sales ratio study.

A copy of the sales ratio letter mailed to property owners who have purchased property is shown below:

[18] NCGS 105-284 of the Machinery Act of North Carolina, 2011 Edition, pp. 109-110
[19] NCGS 105-277.6 of the Machinery Act of North Carolina, 2013 Edition, p. 66

Rowan County Assessor's Office
402 North Main Street • Salisbury, NC 28144-4341
Telephone 704-216-8586 FAX 704-642-2050

July 15, 2014

Name _____
Address _____
City, State Zip _____

Location:
Parcel ID:
Sales Date:
Deed Ref:
Stamps:

Congratulations on your recent purchase of real property. Please contact our real estate department at 704-216-8586 if you have any questions regarding your recent purchase.

In turn, we need your help. North Carolina law requires that each county conduct a sales assessment ratio study in order to measure the sales price of real property in relation to the county's assessed value. The answers to these questions are **strictly confidential and not open to public inspection.** Please confirm the information below and return this request within ten (10) days from the above date. We have enclosed a self-addressed envelope for your convenience.

As a result of the high volume of distressed sales, was the reason for your recent purchase due to (check one that most applies):

____ Short sale (bank approved)
____ Foreclosure or Pre-foreclosure
____ Auction
____ Family or relative transfer
____ Fair market value – please give sales price - $_____
____ Bankruptcy
____ Estate Sale
____ Divorce
____ Other_____

1. Is this your ____ primary residence ____rental ____ other ____?
2. Was the property listed for sale by ____ realtor ____bank ____ owner?
3. If for sale by owner, what was the asking price based on? _____
   _____
4. Was house in need of repair at time of purchase? If so, please describe:
   _____
   _____
5. Will you make the necessary repairs prior to selling? ____yes ____ no

DEED EDIT SHEET

CODE REASONS FOR REJECTION:

A. The transaction includes the conveyance of two (2) or more parcels.

B. Sales for which the improvements sold are not included in the tax assessment or the assessment included improvements built after the sale.

C. Deed shows $6.00* or less in revenue stamps. *Transaction is for $3,000 or less.

D. The date the deed was made, entered or notarized is outside the dates of the study period. (The study period runs from January 1 to December 31.)

E. The transaction is between relatives or related businesses.

F. The grantor is only conveying an undivided or fractional interest to the grantee.

G. The deed reserves until the grantor, a life estate or some other interest.

H. The deed reserves unto the grantor the possession of, or lease of, the property for specified period following the sale.

I. One or both of the parties involved in the transaction is governmental, a public ,utility , lending institution, or a relocation firm.

J. The deed conveys a cemetery lot or other tax exempt property.

K. One or both of the parties involved in the transaction is a church, school, lodge, or some other educational organization.

M. The deed indicates that the property conveyed is situated in more than one county.

N. The transaction is for minerals, timber, etc. or the rights to mine or cut same.

O. The transaction includes the conveyance of personal property, and the value of such is not specified separate from the real property value in the deed.

P. The transaction is the result of a forced sale or auction.

Q. Transaction made by the use of a Contract for Deed, the agreement for which is executed and sale actually made prior to the study.

R. The transaction involves the trade or exchange of real property.

S. The transaction is for real property which cannot be clearly identified on the county tax records.

X. Other (An explanation must be provided when this code is used).

Z. To use when $1 is put in the Assessed Value (for use of Access Database only).

Only those valid sales transactions as verified using the 'codes for rejection' in the NCDOR 2013 Sales Ratio Workshop power point are used by the assessor's office in establishing values for use in the 2015 countywide reappraisal.

Commercial/Industrial

I. Introduction

The logical starting point in the appraisal of a commercial property, as with other types of properties, is the determination of the replacement cost new of its improvements. This section of the manual concerns itself with pricing techniques and the procedures for applying pricing schedules and cost tables to various types of improvements in order to arrive at an estimate of the cost of replacing them. As with many types of property, the replacement cost method of valuation is a starting point for the appraiser.

The pricing schedule and cost tables in this manual are provided to assist the appraiser in arriving at accurate and uniform appraisals. Used properly, they should prove to be an invaluable tool. Quality valuations, however, are not the product of schedules and tables themselves, but the appraiser's ability to use them effectively. For this to happen, a thorough understanding of the make-up, knowledge of the specifications from which the base prices were derived, the composition of the prices, and the proper techniques and procedures for applying the prices must be had by the appraiser. What's more important is that the appraiser must be able to exercise good common sense and sound judgment in selecting and using them.

II. Replacement Cost

Replacement cost is the current cost of reproducing an improvement of equal utility to the subject property, it may or may not be the cost of reproducing a replica of the property. This distinction being drawn is one between 'replacement' costs which refers to a substitute property of equal utility, as opposed to 'reproduction' cost which refers to a substitute replica property.

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

III. Schedules

The pricing schedules in this manual have been developed by applying unit-in-place costs to the construction of specified hypothetical or model buildings. Application of the schedules involves the selection of the model which most nearly resembles the subject building and adjusting its price to compensate for variations in size, design, construction features and components, and quality of materials and workmanship.

The format of any one particular schedule depends upon the extent to which variations between the subject building and the model building are likely to occur. One can readily expect the variations among retail stores in general to be far more extensive than those among specific types of retail stores, such as discount stores. This gives rise to the various types of schedules included in the manual.

It should be noted that the schedules and tables in the manual have been developed to be used primarily in making mass appraisals for ad valorem – tax equalization – purposes. They have, therefore, been designed to provide the appraiser with an uncomplicated, fast and effective method of arriving at an accurate estimate of replacement costs. In order to maintain simplicity

in the schedules, techniques and procedures, it is often necessary to make certain compromises from a strictly technical and engineering point of view. Extensive effort has been made in developing the schedules to minimize these compromises and limit them to variables which have minimal influence on the final value of the building. The schedules have been designed to reflect actual building costs and practices. Field tests have proven them to be both accurate and reliable and, when applied properly, highly effective in arriving at a realistic replacement cost.

IV. *Quality of Construction*

The following descriptions correspond to the structural frame areas of the property record card.

Wood Frame buildings that are constructed of combustible materials with wood framed exterior walls which are usually load bearing. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor structure may be perimeter footing with reinforced concrete slab or wood joists and sheathing.

Masonry buildings that are constructed of double brick, brick or concrete block, or concrete block exterior walls which are usually load bearing. Roof structure is usually wood frame or pre-constructed trusses with wood sheathing and composition shingles, built-up or corrugated metal cover. Floor structuring may be perimeter footing with reinforced concrete slab or wood joists and sheathing.

Concrete buildings that are constructed with poured reinforced concrete super structure, or reinforced concrete or pre-case concrete panel load bearing exterior walls. Super structure may have a variety of exterior wall covers including pre-case panels and masonry veneers, or steel frame and stationary glass. Roof structure may be steel joists with metal decking, and poured concrete or concrete planks or other non-combustible construction floors are usually reinforced concrete slab on grade.

Steel/FP buildings that are constructed of steel super structure with a variety of non-bearing exterior walls including pre-case panels, steel sandwich panels, steel frame and stationary glass or masonry. Roof structure is usually steel frame with metal decking and poured concrete or concrete planks or other non-combustible construction. Floors are usually reinforced concrete slab on grade.

RSF buildings that are constructed with pre-fabricated structural members with exterior wall cover of pre-constructed panels or sheet siding. Roof structure is steel joists or beams usually with corrugated metal cover. Floors are usually reinforced concrete slab on grade.

'A' Grade buildings generally having an outstanding architectural style and design. Constructed of excellent quality materials and workmanship throughout. High quality interior finish and mechanical features are prevalent.

'B' Grade buildings generally having moderate architectural treatment, constructed with good quality materials and above average workmanship throughout. Good quality interior finish and mechanical features are prevalent.

'C' Grade buildings generally having minimal architectural treatment, constructed with average quality materials and workmanship throughout. Average quality interior finish and standard mechanical features are prevalent.

'D' Grade buildings generally are void of architectural treatment, constructed with economy quality materials and fair workmanship throughout. Fair quality interior finish and low grade mechanical features are prevalent.

'E' Grade buildings are constructed of sub-standard materials and poor, unskilled workmanship. Poor interior finish and low grade mechanical features are prevalent.

Main Area Commercial Codes

Code	Description	Age Life	C	M	RSF	SF	W	Other
1	Apartment Flat	40	58.00	46.00	39.00	65.00	42.00	
2	Apartment Townhouse	40	57.00	46.00	39.00	64.00	42.00	
3	Armory	60	54.00	49.00	42.00	64.00	41.00	
4	Auditorium	50	57.00	54.00	41.00	64.00	49.00	
5	Auto Showroom	30	55.00	53.00	46.00	61.00	46.00	
6	Bank	60	100.00	82.00	70.00	100.00	72.00	
7	Beauty/Barber Shop	35	44.00	42.00	38.00	42.00	40.00	
8	Cafeteria	35	63.00	51.00	46.00	60.00	47.00	
9	Car Wash	25	55.00	55	37	56	46	
10	Church	70	70.00	60.00	54.00	70.00	55.00	
10M	Church-Conversion	70		44.00				
11	Classroom Building	50	64.00	50.00	46.00	64.00	46.00	
12	Condominium/Townhouse	60	77.00	77.00	71.00	71.00	71.00	
12	Condominium - Office	60	85.00	85.00	85.00	85.00	85.00	
12	Condominium/Townhouse	60		72.00				
12	Condominium/Townhouse	60					72.00	
13	Conversion	60	56.00	56.00	56.00	60.00	54.00	
14	Clubhouse-Special Use	60	69.00	63.00	53.00	76.00	59.00	
14	Country Club	60	77.00	71.00	61.00	77.00	61.00	
15	Department Store	35	64.00	60.00	58.00	65.00	59.00	
16	Discount Store	35	44.00	37.00	34.00	54.00	34.00	
17	Dormitory	50	48.00	44.00	41.00	54.00	41.00	
18	Duplex/Triplex	40	49.00	51.00	47.00	47.00	51.00	
19	Gymnasium	60	51.00	48.00	44.00	55.00	40.00	
20	Fire Station	50	54.00	49.00	43.00	60.00	45.00	
20	EMS Building	50		49.00				
21	Fraternity House	60	47.00	43.00	40.00	54.00	40.00	
21	Fellowship Hall	60					40.00	
22	Aircraft Hanger	25	40.00	28.00	24.00	38.00	22.00	
22	Aircraft Hanger	25			35.00			
23	Hospital	70	80.00	70.00	64.00	86.00	64.00	
24	Hotel	50	59.00	52.00	48.00	66.00	48.00	
25	Industrial	40	40.00	36.00	26.00	49.00	31.00	
25	Industrial Office	40	60.00	50.00	44.00	66.00	44.00	
26	Laboratory	40	75.00	60.00	55.00	75.00	64.00	
27	Laundry/Cleaner	35	40.00	38.00	35.00	43.00	34.00	
27-1	Laundromat	35	47.50	47.50	47.50	47.50	47.50	
28	Library	60	65.00	62.00	54.00	75.00	49.00	
29	Loft	35	31.00	29.00	28.00	37.00	27.00	

Main Area Commercial Codes, Cont'd.

Code	Description	Age Life	C	M	RSF	SF	W	Other
30	Real Prop-Mobile Home	40.00	46.00	46.00	46.00	46.00	46.00	
31	Motel	35.00	53.00	53.00	49.00	53.00	49.00	
32	Office	50	64.00	57.00	49.00	72.00	56.00	
33	Restaurant	40	62.00	57.00	55.00	72.00	53.00	
34	Retail Store	40	52.00	43.00	39.00	52.00	43.00	
34	Retail Store	40					30.00	
35	Service Garage	35	35.00	347.00	28.00	40.00	30.00	
35	Service Garage	35			46.00			
36	Service Station	30	46.00	46.00	46.00	40.00	40.00	
37	Single Family Dwelling	*	68.00	68.00	68.00	63.00	68.00	
37	Upper Flr Living Quarters	*		75.00				
38	Supermarket	35	44.00	44.00	42.00	52.00	42.00	
39	Theatre	35	70.00	57.00	52.00	80.00	52.00	
40	Warehouse	40	35.00	33.00	24.00	40.00	24.00	
40	Refrig Stg/Warehouse	40	47.00	43.00	34.00	49.00	34.00	
40	Warehouse	40	40.00					
41	Convenience Store	35	50.00	50.00	57.00	53.00	48.00	
42	Retirement	50	58.00	55.00	48.00	60.00	50.00	
43	Bowling Alley	45	50.00	46.00	42.00	50.00	39.00	
44A1	Mausoleum	**						1
44A2	Mausoleum	**						260
44A3	Mausoleum	**						250
44	Funeral Home	50	72.00	70.00	60.00	80.00	58.00	
45	Radio/TV Station	50	66.00	60.00	56.00	66.00	56.00	
45	Radio/TV Equipment Bldg	50	100					
46	Medical Office	50	90.00	80.00	80.00	100	80.00	
47	Government Building	60	75.00	62.00	58.00	74.00	58.00	
48	Research & Development	50	80.00	70.00	60.00	76.00	62.00	
49	Convalescent Home	50	78.00	66.00	62.00	76.00	64.00	
50	Fast Food Restaurant	35	85.00	72.00	72.00	100	72.00	
50	Fast Food Restaurant	35						100
51	Transit Warehouse	40	32.00	30.00	26.00	32.00	28.00	
52	Community Building	50	38.00	38.00	36.00	38.00	36.00	
53	Health Club	40	56.00	56.00	50.00	56.00	52.00	
53	Fitness Center	40						88.00
54	Automotive Center	40	56.00	48.00	44.00	52.00	42.00	
55	Mini-Lube	30	115	115	115	115	115	

Main Area Commercial Codes, Cont'd.

Code	Description	Age Life	C	M	RSF	SF	W	Other
56	Dairy Sales	35	32.00	32.00	29.00	32.00	29.00	
57	Repair Shop	30	34.00	32.00	18.00	36.00	26.00	
58	Neighborhood Shop Ctr	35	52.00	47.00	45.00	52.00	45.00	
59	Shopping Malls	35	60.00	52.00	50.00	62.00	50.00	
60	community Centers	35	46.00	46.00	46.00	46.00	46.00	
61	Skating Rink (Roller)	35	34.00	34.00	34.00	34.00	34.00	
62	Warehouse (Distb)	35	35.00	29.00	24.00	38.00	25.00	
63	dispensary	40	31.00	31.00	29.50	34.00	28.00	
64	Bank Drive In	60	200	200	200	200	200	
65	Multiple Dwelling	60	52.00	46.00	50.00	52.00	44.00	
66	Post Office	70	90.00	60.00	60.00	90.00	60.00	
67	Car Wash Drive Thru	25	60.00	58.00	52.00	62.00	52.00	
68	Mini-Warehouse	35	29.00	27.00	22.00	30.00	25.00	
68A	Mini-Warehouse Low Qlty	35						17.00
68R1	Mini-Warehouse Condos	35			40.00			
68R2	Mini-Warehouse Variable	35			38.00			
75	Special Purpose Bldg	***	Appr					
75	Spec Bldg - Parking Garage	***		48.00				
75	Special Purpose Bldg	***			48.00		Appr	
75R01	Special Purpose Bldg	***						20.00
75R02	Special Purpose Bldg	***						100
75R03	Special Use-Retail Sales	***						15.00
75R04	Special Purpose Use	***						260
75R05	Special Purpose Bldg	***						40.00
75R06	Spec Use-Retail/Stg/Whse	***						33.00
75R07	Spec - Horse Stable	***						75.00
75R08	special Purpose Building	***						16.00
79	Guest House	45					50.00	
79W1	Cabin	45					42.00	
80	Garage Apartment	45	45.00	45.00	44.00	47.00	43.00	
80M1	House Over Garage	65		59.00				
81	Day Care	45		52.00	44.00	58.00	50.00	
82	Storage Warehouse	40		25.00	23.00	29.00	24.00	
83	Garage - Misc Use						32.00	
84	Non-Standard Use Bldg							46.00
85	Automotive Parts Sales	40		44.00	40.00			
86	Veterinary Hospital			67.00	67.00			
86M1	Estate Stables			76.00				
86W	Milk/Dairy Agri Process						40.00	

Main Area Commercial Codes, Cont'd.

Single Asterisk – Age life based on residential grade
Double Asterisk – Age life not applicable
Triple Asterisk – Age life to be determined by appraiser

Ceiling Height and Sprinkler System

Ceiling Height Adjustment Table

Qty	Adjstmt %	Qty	Adjstmt %
8	94	26	107
9	95	27	109
10	97	28	109
11	98	29	110
12	100	30	110
13	100	31	111
14	100	32	111
15	102	33	112
16	103	34	112
17	103	35	113
18	104	36	114
19	104	37	115
20	105	38	116
21	105	39	117
22	106	999	118
23	106	Max	120
24	106		
25	107		

Sprinkler System Table

Code	Desc	Rate
1	Wet	2.00
2	Dry	1.80

Area Perimeter Ratio

Code	PA	PB	PC	PD	PE	PF	PG	PH	PI	PJ	PK	PL	PM	PN	PO	PP	PQ
Perim SF	150	175	200	250	300	400	500	600	700	800	1000	1200	1400	1600	1800	2000	Max
1000	112	112															
1500	110	108	110														
2000	104	104	107	110													
2500	100	102	104	108	110												
3000	97	100	102	106	108	110											
4000	97	96	98	100	104	108	110										
5000		94	95	97	100	105	108	110									
6000		94	93	95	98	102	106	108									
8000			93	92	94	97	100	104	107	110							
10000				91	93	95	97	100	103	105	110	110					
12000				91	91	93	95	97	100	102	106	108	110				
14000					90	92	94	96	98	100	103	106	108	110			
16000					90	91	93	94	96	97	100	104	106	108			
18000						90	92	93	95	96	99	102	104	106	110		
20000						90	91	92	94	95	97	100	102	104	108	110	110
25000							90	91	92	93	95	97	99	101	103	105	105
30000							90	90	91	92	93	95	97	98	100	102	102
35000								90	90	91	92	93	95	96	98	99	99
40000									89	90	91	92	94	95	96	98	98
50000									85	89	90	91	92	93	94	95	95
75000									85	86	87	88	89	90	91	92	93
999999										84	85	86	87	88	89	90	91

Commercial Basements

Code Finished	Description	C	M	RSF	SF	W	Other
1	Apartment Flat	33.00	33.00	33.00	33.00	33.00	
2	Apartment Townhouse	33.00	33.00	33.00	33.00	33.00	
3	Armory	40.00	40.00	40.00	40.00	40.00	
4	Auditorium	40.00	40.00	40.00	40.00	40.00	
5	Auto Showroom	33.00	33.00	33.00	33.00	33.00	
6	Bank	58.00	58.00	58.00	58.00	58.00	
7	Beauty/Barber Shop	32.00	32.00	32.00	32.00	32.00	
8	Cafeteria	32.00	32.00	32.00	32.00	32.00	
9	Car Wash	29.00	29.00	29.00	29.00	29.00	
10	Church	53.00	53.00	53.00	53.00	53.00	
11	Classroom Building	35.00	35.00	35.00	35.00	35.00	
12	Condominium/Townhouse	35.00	35.00	35.00	35.00	35.00	
13	Conversion	47.00	47.00	47.00	47.00	47.00	
14AW	Clubhouse-Spec Use						34.81
14	Country Club	47.00	47.00	47.00	47.00	47.00	
15	Department Store	47.00	47.00	47.00	47.00	47.00	
16	Discount Store	27.00	27.00	27.00	27.00	27.00	
17	Dormitory	35.00	35.00	35.00	35.00	35.00	
18	Duplex/Triplex	35.00	35.00	35.00	35.00	35.00	
19	Gymnasium	35.00	35.00	35.00	35.00	35.00	
20	Fire Station	35.00	35.00	35.00	35.00	35.00	
21	Fraternity House	35.00	35.00	35.00	35.00	35.00	
22	Hanger	18.00	18.00	18.00	18.00	18.00	
23	Hospital	55.00	55.00	55.00	55.00	55.00	
24	Hotel	39.00	39.00	39.00	39.00	39.00	
25	Industrial	23.00	23.00	23.00	23.00	23.00	
26	Laboratory	43.00	43.00	43.00	43.00	43.00	
27	Laundry/Cleaner	28.00	28.00	28.00	28.00	28.00	
28	Library	43.00	43.00	43.00	43.00	43.00	
29	Loft	21.00	21.00	21.00	21.00	21.00	
30	Mobile Home	26.00	26.00	26.00	26.00	26.00	

Commercial Basements, Cont'd.

Code Finished	Description	C	M	RSF	SF	W	Other
31	Motel	37.00	37.00	37.00	37.00	37.00	
32	Office	39.00	39.00	39.00	39.00	39.00	
33	Restaurant	39.00	39.00	39.00	39.00	39.00	
34	Retail Store	32.00	32.00	32.00	32.00	32.00	
35	Service Garage	23.00	23.00	23.00	23.00	23.00	
36	Service Station	35.00	35.00	35.00	35.00	35.00	
37	Single Family	47.00	47.00	47.00	47.00	47.00	
38	Supermarket	32.00	32.00	32.00	32.00	32.00	
39	Theatre	35.00	35.00	35.00	35.00	35.00	
40	Warehouse	19.00	19.00	19.00	19.00	19.00	
41	Convenience Store	33.00	33.00	33.00	33.00	33.00	
42	Rest Home	39.00	39.00	39.00	39.00	39.00	
43	Bowling Alley	28.00	28.00	28.00	28.00	28.00	
44	Funeral Home	42.00	42.00	42.00	42.00	42.00	
45	Radio/TV Station	42.00	42.00	42.00	42.00	42.00	
46	Medical Office	50.00	50.00	50.00	50.00	50.00	
47	Government Building	50.00	50.00	50.00	50.00	50.00	
48	Research & Development	55.00	55.00	55.00	55.00	55.00	
49	Convalescent Home	50.00	50.00	50.00	50.00	50.00	
50	Fast Food Restaurant	45.00	45.00	45.00	45.00	45.00	
51	Transit Warehouse	18.00	18.00	18.00	18.00	18.00	
52	Community Building	31.00	31.00	31.00	31.00	31.00	
53	Health Club	38.00	38.00	38.00	38.00	38.00	
54	Automotive Center	30.00	30.00	30.00	30.00	30.00	
55	Mini-Lube	95.00	95.00	95.00	95.00	95.00	
56	Dairy Sales	30.00	30.00	30.00	30.00	30.00	
57	Repair Shop	20.00	20.00	20.00	20.00	20.00	
58	Neighborhood Shopping	26.00	26.00	26.00	26.00	26.00	
59	Shopping Mall	31.00	31.00	31.00	31.00	31.00	
60	Community Center	26.00	26.00	26.00	26.00	26.00	
61	Skating Rink (Roller)	27.00	27.00	27.00	27.00	27.00	

Commercial Basements, Cont'd.

Code Finished	Description	C	M	RSF	SF	W	Other
62	Warehouse (Distb)	23.00	23.00	23.00	23.00	23.00	
63	Dispensary	30.00	30.00	30.00	30.00	30.00	
64	Bank Drive In	120.00	120.00	120.00	120.00	120.00	
65	Multiple Dwelling	41.00	41.00	41.00	41.00	41.00	
66	Post Office	52.00	52.00	52.00	52.00	52.00	
67	Car Wash Drive Thru	36.00	36.00	36.00	36.00	36.00	
68	Mini-Warehouse	16.00	16.00	16.00	16.00	16.00	
86	Veterinary Hospital		44.00				

Commercial Basements, Cont'd.

Code Unfinished	Description	C	M	RSF	SF	W	Other
1	Apartment Flat	20.00	20.00	20.00	20.00	20.00	
2	Apartment Townhouse	20.00	20.00	20.00	20.00	20.00	
3	Armory	24.00	24.00	24.00	24.00	24.00	
4	Auditorium	25.00	25.00	25.00	25.00	25.00	
5	Auto Showroom	18.00	18.00	18.00	18.00	18.00	
6	Bank	35.00	35.00	35.00	35.00	35.00	
7	Beauty/Barber Shop	17.00	17.00	17.00	17.00	17.00	
8	Cafeteria	17.00	17.00	17.00	17.00	17.00	
9	Car Wash	17.00	17.00	17.00	17.00	17.00	
10	Church	24.00	24.00	24.00	24.00	24.00	
11	Classroom Building	24.00	24.00	24.00	24.00	24.00	
12	Condominium/Townhouse	24.00	24.00	24.00	24.00	24.00	
13	Conversion	24.00	24.00	24.00	24.00	24.00	
14AW	Clubhouse-Spec Use						16.00
14	Country Club	24.00	24.00	24.00	24.00	24.00	
15	Department Store	24.00	24.00	24.00	24.00	24.00	
16	Discount Store	14.00	14.00	14.00	14.00	14.00	
17	Dormitory	18.00	18.00	18.00	18.00	18.00	
18	Duplex/Triplex	18.00	18.00	18.00	18.00	18.00	
19	Gymnasium	18.00	18.00	18.00	18.00	18.00	
20	Fire Station	18.00	18.00	18.00	18.00	18.00	
21	Fraternity House	18.00	18.00	18.00	18.00	18.00	
22	Hanger	9.00	9.00	9.00	9.00	9.00	
23	Hospital	33.00	33.00	33.00	33.00	33.00	
24	Hotel	22.00	22.00	22.00	22.00	22.00	
25	Industrial	12.00	12.00	12.00	12.00	12.00	
26	Laboratory	24.00	24.00	24.00	24.00	24.00	
27	Laundry/Cleaner	15.00	15.00	15.00	15.00	15.00	
28	Library	24.00	24.00	24.00	24.00	24.00	
29	Loft	12.00	12.00	12.00	12.00	12.00	
30	Mobile Home	15.00	15.00	15.00	15.00	15.00	

Commercial Basements, Cont'd.

Code Unfinished	Description	C	M	RSF	SF	W	Other
31	Motel	19.00	19.00	19.00	19.00	19.00	
32	Office	22.00	22.00	22.00	22.00	22.00	
33	Restaurant	22.00	22.00	22.00	22.00	22.00	
34	Retail Store	17.00	17.00	17.00	17.00	17.00	
35	Service Garage	12.00	12.00	12.00	12.00	12.00	
36	Service Station	18.00	18.00	18.00	18.00	18.00	
37	Single Family	25.00	25.00	25.00	25.00	25.00	
38	Supermarket	16.00	16.00	16.00	16.00	16.00	
39	Theatre	19.00	19.00	19.00	19.00	19.00	
40	Warehouse	10.00	10.00	10.00	10.00	10.00	
41	Convenience Store	16.00	16.00	16.00	16.00	16.00	
42	Rest Home	21.00	21.00	21.00	21.00	21.00	
43	Bowling Alley	15.00	15.00	15.00	15.00	15.00	
44	Funeral Home	22.00	22.00	22.00	22.00	22.00	
45	Radio/TV Station	22.00	22.00	22.00	22.00	22.00	
46	Medical Office	25.00	25.00	25.00	25.00	25.00	
47	Government Building	25.00	25.00	25.00	25.00	25.00	
48	Research & Development	28.00	28.00	28.00	28.00	28.00	
49	Convalescent Home	25.00	25.00	25.00	25.00	25.00	
50	Fast Food Restaurant	25.00	25.00	25.00	25.00	25.00	
51	Transit Warehouse	11.00	11.00	11.00	11.00	11.00	
52	Community Building	16.00	16.00	16.00	16.00	16.00	
53	Health Club	21.00	21.00	21.00	21.00	21.00	
54	Automotive Center	16.00	16.00	16.00	16.00	16.00	
55	Mini-Lube	47.00	47.00	47.00	47.00	47.00	
56	Dairy Sales	16.00	16.00	16.00	16.00	16.00	
57	Repair Shop	11.00	11.00	11.00	11.00	11.00	
58	Neighborhood Shopping	16.00	16.00	16.00	16.00	16.00	
59	Shopping Mall	19.00	19.00	19.00	19.00	19.00	
60	Community Center	16.00	16.00	16.00	16.00	16.00	
61	Skating Rink (Roller)	16.00	16.00	16.00	16.00	16.00	

Commercial Basements, Cont'd.

Code Unfinished	Description	C	M	RSF	SF	W	Other
62	Warehouse (Distb)	12.00	12.00	12.00	12.00	12.00	
63	Dispensary	16.00	16.00	16.00	16.00	16.00	
64	Bank Drive In	60.00	60.00	60.00	60.00	60.00	
65	Multiple Dwelling	16.00	16.00	16.00	16.00	16.00	
66	Post Office	24.00	24.00	24.00	24.00	24.00	
67	Car Wash Drive Thru	17.00	17.00	17.00	17.00	17.00	
68	Mini-Warehouse	10.00	10.00	10.00	10.00	10.00	
75	Spec Purpose Basement	85.00					
80	Garage Apartment		24.00				
81	Day Care					24.00	
86	Veterinary Hospital		30.00				

C O M M E R C I A L
D E P R E C I A T I O N

Marshall Valuation Service discusses the concept of depreciation as it relates to all types of structures. The definitions below are taken from the Marshall Valuation Service Commercial Handbook, October 2012 edition[20], and are recognized as a basis for residential, commercial and industrial type properties in Rowan County.

Definitions

Depreciation is loss in value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is divided into three general categories, see below.

Physical depreciation is loss in value due to physical deterioration.

- **Curable** physical deterioration is generally associated with individual short-lived items such as paint, floor and roof covers, hot-water heaters, etc. requiring periodic replacement or renewal, or modification continuously over the normal life span of the improvement.

- **Incurable** physical deterioration is generally associated with the residual group of long-lived items such as floor and roof structures, mechanical supply systems, and foundations. Such basic structural items are not normally replaced in a typical maintenance program and are usually incurable except through major reconstruction. The distinction here is whether or not such corrections would be justified, economically and/or practically, in view of the cost, time and value gain involved. Exceptions might be historical or landmark buildings or a component that threatens the structural integrity of the structure itself.

Functional obsolescence is loss in value due to causes outside the property and independent of it.

- **Inadequacies** are some kind of building deficiency(ies) that does not meet current market expectations. Inadequate fixtures or ceiling insulation may be curable while a poor floor plan or tandem rooms may be incurable.

- **Superadequacies** are those unwanted items which do not add value at least equal to their cost, notably special- or singular-purpose features for a particular user. Many superadequacies are incurable except where excess operating costs might make it economical to remove or replace the item. When considering the extent of functional obsolescence, pay particular attention to the following indicators:
  1. Design characteristics
  2. Physical layout
  3. Mechanical equipment
  4. Site Assessment

Some of the external factors affecting the extent of functional obsolescence are:

  5. Code Requirements
  6. Fire Protection Requirements
  7. Handicapped Requirements
  8. Environmental
  9. Weather extremes

[20] Marshall Valuation Service, October 2012, Section 97, pp1-3

External Obsolescence is a change in the value of a property, usually negative but can be an enhancement, caused by forces outside the property itself, and is not included in the depreciation tables. It can be divided into two types, locational and economic. Locational factors are generally incurable and may affect only a small area, while economic factors can cover a wide geographic area and may be only temporary and reversible. Different types of property, residential or commercial, will be affected differently by these external forces. For example, it is desirable or advantageous for a manufacturing plant to be situated closed to a railroad spur; conversely, it is a disadvantage for a residential property to be located close to that same spur. Close proximity to a major highway is generally much more beneficial for an apartment complex than a single-family residence, etc. Any abnormal, isolated or temporary cases of external obsolescence, usually computed separately, can be measured by market abstraction and capitalization of the imputed loss or gain, which generally affects land values first, then the improvements, by changing the possible uses and altering remaining life.

When considering the extent of external obsolescence, pay particular attention to the following indicators in the immediate vicinity, marketing area or community as a whole:

1. Physical factors. Proximity of desirable or unattractive natural or artificial features or barriers, general neighborhood maturity, conformity, deterioration, rehabilitation or static character, etc.
2. Infrastructure. Highest and best use, quality, availability and source of utilities, public services, fire stations, staffed or volunteer, distance from hydrants, street improvements, traffic patterns, public transportation and shipping facilities, parking, retail, recreation, educational facilities, etc.
3. Economic. Demand/supply imbalance, saturation or monopoly, competition or alternatives, market share, industry or major plant relocation, employment development and growth patterns, availability of funds or terms, labor and materials, interest rates, vacancy, building rates, general inflation or deflation rates, length of time on market or lease up or absorption, zoning, land use, legal nonconformity, permit, taxing and assessment policies and bureaucracy or other limiting conditions or restrictions.

These terms are used by appraisers to represent a physical condition of improvements, regardless of the actual age or date originally built. The physical life of most structures can be extended indefinitely if proper maintenance is applied when needed, and short-lived components are replaced as necessary. This extended life cycle is well supported by the great number of existing homes today that were constructed well before the 1930's and 1940's. Re-sales of these same properties tend to validate this extended life theory after analyzing sales prices compared with more recent construction.

Based on the foregoing discussion and in keeping with the appraisal industry standards, the following commercial depreciation tables are based on the effective age of structures being valued and not the actual or chronological age.

Commercial Depreciation – Age Life Tables
20 years and 25 years

Commercial Depreciation Major Improvements Age Life - 20 Years	
Qty	Adj %
1	5
2	10
3	15
4	20
5	25
6	29.5
7	34
8	38.5
9	43
10	47.5
11	51.5
12	55.5
13	59.5
14	63.5
15	67.5
16	71
17	74.5
18	78
19	81.5
20	85
Max	85

Commercial Depreciation Major Improvements Age Life - 25 Years			
Qty	Adj %	Qty	Adj %
1	4	15	56
2	8	16	59
3	12	17	62
4	16	18	65
5	20	19	68
6	23.5	20	71
7	27	21	74
8	31.5	22	77
9	35	23	80
10	38.5	24	83
11	42	25	85
12	45.5	Max	85
13	49		
14	52.5		

Commercial Depreciation Tables – Age Life 30 years and 35 years

Commercial Depreciation Major Improvements Age Life - 30 Years			
Qty	Adj %	Qty	Adj %
1	3.5	16	50.5
2	7	17	53.5
3	10.5	18	56.5
4	14	19	59.5
5	17.5	20	62.5
6	20.5	21	65
7	23.5	22	67.5
8	26.5	23	69
9	29.5	24	71.5
10	32.5	25	74
11	35.5	26	76
12	38.5	27	78
13	41.5	28	80
14	44.5	29	82
15	47.5	30	85
		Max	85

Commercial Depreciation Major Improvements Age Life - 35 Years			
Qty	Adj %	Qty	Adj %
1	3	21	54.5
2	6	22	56.5
3	9	23	58.5
4	12	24	60.5
5	15	25	62.5
6	17.5	26	64.5
7	20	27	66.5
8	22.5	28	68.5
9	25	29	70.5
10	27.5	30	72.5
11	30	31	74.25
12	32.5	32	76
13	35	33	77.75
14	37.5	34	79.5
15	40	35	81.25
16	42.5	Max	83
17	45		
18	47.5		
19	50		
20	52.5		

Commercial Depreciation Tables –Age Life 40 years and 45 years

Commercial Depreciation Major Improvements Age Life - 40 Years			
Qty	Adj %	Qty	Adj %
1	2.5	21	44
2	5	22	46
3	7.5	23	48
4	10	24	50
5	12	25	52
6	14	26	54
7	16	27	56
8	18	28	58
9	20	29	60
10	22	30	62
11	24	31	64
12	26	32	66
13	28	33	68
14	30	34	70
15	32	35	72
16	34	36	74
17	36	37	76
18	38	38	78
19	40	39	80
20	42	40	82
		Max	83

Commercial Depreciation Major Improvements Age Life - 45 Years			
Qty	Adj %	Qty	Adj %
1	2.25	24	45.75
2	4.5	25	47.5
3	6.75	26	49.25
4	9	27	51
5	11.25	28	52.75
6	13.25	29	54.5
7	15.25	30	56.25
8	17.25	31	58
9	19.25	32	59.75
10	21.25	33	61.5
11	23	34	63.25
12	24.75	35	65
13	26.5	36	66.75
14	28.25	37	68.5
15	30	38	70.25
16	31.75	39	72
17	33.5	40	73.75
18	35.25	41	75.5
19	37	42	77.25
20	38.75	43	79
21	40.5	44	80.75
22	42.25	45	82.5
23	44	Max	83

Commercial Depreciation Tables – Age Life 50 years and 60 years

Commercial Depreciation Major Improvements - 50 Year Life			
Qty	Adj %	Qty	Adj %
1	2	26	44
2	4	27	45.5
3	6	28	47
4	8	29	48.5
5	10	30	50
6	12	31	51.5
7	14	32	53
8	16	33	54.5
9	18	34	56
10	20	35	57.5
11	21.5	36	59
12	23	37	60.5
13	24.5	38	62
14	26	39	63.5
15	27.5	40	65
16	29	41	66.5
17	30.5	42	68
18	32	43	69.5
19	33.5	44	71
20	35	45	72.5
21	36.5	46	74
22	38	47	75.5
23	39.5	48	77
24	41	49	78.5
25	42.5	50	80
		Max	82

Commercial Depreciation Major Improvement - 60 Year Life			
Qty	Adj %	Qty	Adj %
1	1.75	31	43.75
2	3.5	32	45
3	5.25	33	46.25
4	7	34	47.5
5	8.75	35	48.75
6	10.5	36	50
7	12.25	37	51.25
8	14	38	52.5
9	15.75	39	53.75
10	17.5	40	55
11	18.75	41	56.25
12	20	42	57.5
13	21.25	43	58.75
14	22.5	44	60
15	23.75	45	61.25
16	25	46	62.5
17	26.25	47	63.75
18	27.5	48	65
19	28.75	49	66.25
20	29	50	67.5
21	30.25	51	68.75
22	31.5	52	70
23	32.75	53	72.25
24	34	54	74.5
25	35.25	55	75.75
26	36.5	56	76
27	37.75	57	77.25
28	39	58	78.5
29	40.25	59	80
30	42.5	60	81
		Max	81

Commercial Depreciation Tables – Age Life 70 years

Commercial Depreciation Major Improvement - Age Life 70 Years					
Qty	Adj %	Qty	Adj %	Qty	Adj %
1	1.5	26	35	51	60
2	3	27	36	52	61
3	4.5	28	37	53	62
4	6	29	38	54	63
5	7.5	30	39	55	64
6	9	31	40	56	65
7	10.5	32	41	57	66
8	12	33	42	58	67
9	13.5	34	43	59	68
10	15	35	44	60	69
11	16.5	36	45	61	70
12	18	37	46	62	71
13	19.5	38	47	63	72
14	21	39	48	64	73
15	22.5	40	49	65	74
16	24	41	50	66	75
17	25.5	42	51	67	76
18	27	43	52	68	77
19	28	44	53	69	78
20	29	45	54	70	79
21	30	46	55	Max	80
22	31	47	56		
23	32	48	57		
24	33	49	58		
25	34	50	59		

Commercial Depreciation Tables – Age Life 75 years (Golf Courses)

Commercial Depreciation
Golf Course - Age Life 75 Years

Qty	Adj %	Qty	Adj %	Qty	Adj %
1	1.25	26	28	51	53
2	2.5	27	29	52	54
3	3.75	28	30	53	55
4	5	29	31	54	56
5	6.25	30	32	55	57
6	7.5	31	33	56	58
7	8.75	32	34	57	59
8	10	33	35	58	60
9	11	34	36	59	61
10	12	35	37	60	62
11	13	36	38	61	63
12	14	37	39	62	64
13	15	38	40	63	65
14	16	39	41	64	68
15	17	40	42	65	69
16	18	41	43	66	70
17	19	42	44	67	71
18	20	43	45	68	72
19	21	44	46	69	73
20	22	45	47	70	74
21	23	46	48	71	75
22	24	47	49	72	75
23	25	48	50	73	75
24	26	49	51	74	75
25	27	50	52	75	75
				Max	75

INCOME APPROACH TO VALUE

I. Introduction

The income approach provides an indication of what a prudent investor would pay for a given property based on an analysis of the potential income that the property would produce. Estimating the present value from income is called *capitalization*. The basic model for direct capitalization is in the form: *Value = Income divided by Rate.* Income is the estimate of annual net stabilized income. The rate is the capitalization rate appropriate for the subject property at the effective date of the appraisal. Direct capitalization uses a capitalization rate taken directly from the market by dividing the net income of property that sold by the sale price. It is the method most used for mass appraisal as it is easily understood, can be used consistently because few variables are used, and its components can be supported by market evidence.

The first step in analyzing income is the calculation of potential gross income. For direct capitalization this is the projected total earnings from the market rent of the property at one hundred percent occupancy.

Typical or stabilized vacancy and collection loss can be established considering occupancy levels of similar or nearby properties or through surveys of similar properties. The vacancy and collection loss allowances are subtracted from the potential gross income and miscellaneous income is added which renders an effective gross income.

From the effective gross income, a stabilized operating expense allowance is deducted. Operating expense allowance consists of expenditures for items that would be deducted from income during a typical or stabilized operating year. These figures may be developed from source documents of the subject property, data collected from similar properties or standardized industry ratios. In mass appraisal, pass-through expenses are typically deducted from the owner's expense as they are paid by the tenant (net lease situation) and not included in potential gross income (or in the actual or asking rents). In all cases, the operating expense allowance must reflect effective and efficient operation of the property in a normal operating year.

Extraordinary expenses, capital improvements, depreciation and debt service are not allowable operating expenses.

Reserve for Replacement is the name assigned to the account for replacing short-lived items. To be accepted as an allowable operating expense, this account must exist in the operating documents of the subject property, similar properties, or in industry surveys for this property type. All data in regard to the income approach and operating expenses must be derived from the market.

Real Estate taxes are not used as an operating expense for ad valorem appraisals because the tax expense is directly related to the property's market value, which is being determined by the appraisal. Two methods are commonly used to make adjustments in the capitalization rate, when necessary, to account for real estate taxes when doing mass appraisals for tax assessment purposes. If real estate taxes have been included as an expense in the development of the overall capitalization rate of comparable sales, an estimated effective tax rate may be added to the market-driven overall capitalization rate. Alternatively in deriving the capitalization rates, real estate taxes can be taken out of the expenses of comparable dales, thus producing more net income and a higher overall capitalization rate.

Effective gross income less operating expenses equals net operating income. The net operating income is then divided by an appropriate capitalization rate for the subject property to estimate the value in direct capitalization.

If yield capitalization or discounted cash flow is considered as an income approach technique, all assumptions must be based on prevailing market conditions and reasonable investor expectations tempered with reliable economic projections. To be considered and carry weight in the valuation decision, all other methods such as discounted cash flow, should have documented market support for the various economic factors used.

Other capitalization methods used for mass appraisal include gross rent multipliers and effective gross rent multipliers. These methods do not include or account for differences in operating expenses, so care must be taken to use comparable sales that have very similar long-term operating expense ratios, occupancy levels, and risk levels. These multipliers may be employed as sales comparison measures in the market approach to value. In single-family residences, the monthly gross is usually used, while in multiple residences, the annual gross is generally used. After gross multipliers are derived from a number of sales, they are collated and considering their comparability and their reliability, a single gross multiplier is determined by which to multiply the gross income of the subject property.

Published local and regional commercial rate information is considered in establishing guidelines for commercial valuation. Among the published sources the County reviews in rate establishment are:

CRCBR[21]
SiteIndex[22]
The Karnes Report[23]
LoopNet[24]
Carolina Multiple Listing Services, Inc.[25]
RealtyRates (Investor Survey)[26]

As with any guide, some properties may lay outside a stated range. As such, each individual property is to be analyzed separately.

[21] Charlotte Region Commercial Board of REALTORS © www.crcbr.org
[22] www.SiteIndexCharlotte.com
[23] www.karnesco.com
[24] www.costar.com
[25] www.carolinarealtors.com
[26] www.RealtyRates.com

ADDENDUM

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

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

(1) Schedule of Initial Reappraisals.

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

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

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

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

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

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

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

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

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

a. The third year following the year the county received the notice.

b. The eighth year following the year of the county's last reappraisal.

(3) Optional Advancement. - A county may conduct a reappraisal of real property earlier than required by subdivision (1) or (2) of this subsection if the board of county commissioners adopts a resolution providing for advancement of the reappraisal. The resolution must designate the effective date of the advanced reappraisal and may designate a new reappraisal cycle that is more frequent than the octennial cycle set in subdivision (1) of this subsection. The board of county commissioners must promptly forward a copy of the resolution adopted under this subdivision to the Department of Revenue. A more frequent reappraisal cycle designated in a resolution adopted under this subdivision continues in effect after a mandatory reappraisal required under subdivision (2) of this subsection unless the board of county commissioners adopts another resolution that designates a different date for the county's next reappraisal.

(b), (c) Repealed by Session Laws 2008-146, s. 1.1, effective July 1, 2009. (1939, c. 310, s. 300; 1941, c. 282, ss. 1, 11/2; 1943, c. 634, s. 1; 1945, c. 5; 1947, c. 50; 1949, c. 109; 1951, c. 847; 1953, c. 395; 1955, c. 1273; 1957, c. 1453, s. 1; 1959, c. 704, s. 1; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1987, c. 45, s. 1; 2008-146, s. 1.1.)

Article 13.

Standards for Appraisal and Assessment.

§ 105-283. Uniform appraisal standards.

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

Article 19.

Administration of Real and Personal Property Appraisal.

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

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

(1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

(2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value.

(3) To appraise partially completed buildings in accordance with the degree of completion on January 1.

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

(1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.

(2) Repealed by Session Laws 1981, c. 678, s. 1.

(3) A separate property record be prepared for each tract, parcel, lot, or group of contiguous lots, which record shall show the information required for compliance with the provisions of G.S. 105-309 insofar as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised.)

(4) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules, be accurately recorded on the appropriate property record.

(5) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.

(6) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.

(7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.

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

standards, and rules, and notice of a property owner's right to comment on and contest the schedules, standards, and rules shall be given as follows:

(1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.

(2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:

a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and

b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.

(3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and

b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.

(d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county.

(1939, c. 310, s. 501; 1959, c. 704, s. 4; 1967, c. 944; 1971, c. 806, s. 1; 1973, c. 476, s. 193; c. 695, s. 5; 1981, c. 224; c. 678, s. 1; 1985, c. 216, s. 2; c. 628, s. 4; 1987, c. 45, s. 1; c. 295, s. 1; 1997-226, s. 5.)

§ 105-287. Changing appraised value of real property in years in which general reappraisal is not made.

(a) In a year in which a general reappraisal of real property in the county is not made under G.S. 105-286, the property shall be listed at the value assigned when last appraised unless the value is changed in accordance with this section. The assessor shall increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in the property's value resulting from one or more of the following reasons:

(1) Correct a clerical or mathematical error.
(2) Correct an appraisal error resulting from a misapplication of the schedules, standards, and rules used in the county's most recent general reappraisal.
(2a) Recognize an increase or decrease in the value of the property resulting from a conservation or preservation agreement subject to Article 4 of Chapter 121 of the General Statutes, the Conservation and Historic Preservation Agreements Act.
(2b) Recognize an increase or decrease in the value of the property resulting from a physical change to the land or to the improvements on the land, other than a change listed in subsection (b) of this section.
(2c) Recognize an increase or decrease in the value of the property resulting from a change in the legally permitted use of the property.
(3) Recognize an increase or decrease in the value of the property resulting from a factor other than one listed in subsection (b).

(b) In a year in which a general reappraisal of real property in the county is not made, the assessor may not increase or decrease the appraised value of real property, as determined under G.S. 105-286, to recognize a change in value caused by:

(1) Normal, physical depreciation of improvements;
(2) Inflation, deflation, or other economic changes affecting the county in general; or
(3) Betterments to the property made by:
    a. Repainting buildings or other structures;
    b. Terracing or other methods of soil conservation;
    c. Landscape gardening;
    d. Protecting forests against fire; or
    e. Impounding water on marshland for non-commercial purposes to preserve or enhance the natural habitat of wildlife.

(c) An increase or decrease in the appraised value of real property authorized by this section shall be made in accordance with the schedules, standards, and rules used in the county's most recent general reappraisal. An increase or decrease in appraised value made under this section is effective as of January 1 of the year in which it is made and is not retroactive. The reason for an increase or decrease in appraised value made under this section need not be under the control of or at the request of the owner of the affected property. This section does not modify or restrict the provisions of G.S. 105-312 concerning the appraisal of discovered property.

(d) Notwithstanding subsection (a), if a tract of land has been subdivided into lots and more than five acres of the tract remain unsold by the owner of the tract, the assessor may appraise the unsold portion as land acreage rather than as lots. A tract is considered subdivided into lots when the lots are located on streets laid out and open for travel and the lots have been sold or offered for sale as lots since the last appraisal of the property. (1939, c. 310, ss. 301, 500; 1953, c. 970, s. 5; 1955, c. 901; c. 1100, s. 2; 1959, c. 682; c. 704, s. 2; 1963, c. 414; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 10; c. 790, s. 2; 1987, c. 655; 1997-226, s. 4; 2001-139, s. 2; 2008-146, s. 1.2.)

§ 105-299. (Effective until July 1, 2013 – see notes) Employment of experts.

The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist the assessor in the performance of these duties. The county may also assign to county agencies, or contract with State or federal agencies for, any duties involved with the approval or auditing of use-value accounts. The county may make available to these persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving this information are subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county must be required to demonstrate that he or she is qualified to carry out these duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of these firms, primary consideration must be given to the firms registered with the Department of Revenue pursuant to G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of these firms or persons are contracts for personal services and are not subject to the provisions of Article 8, Chapter 143, of the General Statutes. (1939, c. 310, s. 408; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1975, c. 508, s. 2; 1983, c. 813, s. 4; 1985, c. 601, s. 2; 1989, c. 79; 2002-184, s. 7; 2003-416, s. 9.)

§ 105-299. (Effective July 1, 2013 until July 1, 2015 – see notes) Employment of experts.

The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist the assessor in the performance of these duties. The county may also assign to county agencies, or contract with State or federal agencies for, any duties involved with the approval or auditing of use-value accounts. The county may make available to these persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving this information are subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county must be required to demonstrate that he or she is qualified to carry out these duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of these firms, primary consideration must be given to the firms registered with the Department of Revenue pursuant to G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of these firms or persons are contracts for personal services and are not subject to the provisions of Article 8, Chapter 143, of the General Statutes. If the board of county commissioners employs any person or firm to assist the assessor in the performance of the assessor's duties, the person or firm may not be compensated, in whole or in part, on a contingent fee basis or any other similar method that may impair the assessor's independence or the perception of the assessor's independence by the public. (1939, c. 310, s. 408; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1975, c. 508, s. 2; 1983, c. 813, s. 4; 1985, c. 601, s. 2; 1989, c. 79; 2002-184, s. 7; 2003-416, s. 9; 2012-152, s. 2; 2012-194, s. 61.5(b).)

§ 105-299. (Effective July 1, 2015 – see notes) Employment of experts.

The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist the assessor in the performance of these duties. The county may also assign to county agencies, or contract with State or federal agencies for, any duties involved with the approval or auditing of use-value accounts. The county may make available to these persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving this information are subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county must be required to demonstrate that he or she is qualified to carry out these duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of these firms, primary consideration must be given to the firms registered with the Department of Revenue pursuant to G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of these firms or persons are contracts for personal services and are not subject to the provisions of Article 8, Chapter 143, of the General Statutes. (1939, c. 310, s. 408; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1975, c. 508, s. 2; 1983, c. 813, s. 4; 1985, c. 601, s. 2; 1989, c. 79; 2002-184, s. 7; 2003-416, s. 9; 2012-152, s. 2; 2012-194, s. 61.5(b).)

Article 14.

Time for Listing and Appraising Property for Taxation.

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

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

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

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

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

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

§ 105-277.7. Use-Value Advisory Board.

(a) Creation and Membership. – The Use-Value Advisory Board is established under the supervision of the Agricultural Extension Service of North Carolina State University. The Director of the Agricultural Extension Service of North Carolina State University shall serve as the chair of the Board. The Board shall consist of the following additional members, to serve ex officio:

(1) A representative of the Department of Agriculture and Consumer Services, designated by the Commissioner of Agriculture.

(2) A representative of the North Carolina Forest Service of the Department of Agriculture and Consumer Services, designated by the Director of that Division.

(3) A representative of the Agricultural Extension Service at North Carolina Agricultural and Technical State University, designated by the Director of the Extension Service.

(4) A representative of the North Carolina Farm Bureau Federation, Inc., designated by the President of the Bureau.

(5) A representative of the North Carolina Association of Assessing Officers, designated by the President of the Association.

(6) The Director of the Property Tax Division of the North Carolina Department of Revenue or the Director's designee.

(7) A representative of the North Carolina Association of County Commissioners, designated by the President of the Association.

(8) A representative of the North Carolina Forestry Association, designated by the President of the Association.

(b) Staff. – The Agricultural Extension Service at North Carolina State University must provide clerical assistance to the Board.

(c) Duties. – The Board must annually submit to the Department of Revenue a recommended use-value manual. In developing the manual, the Board may consult with federal and State agencies as needed. The manual must contain all of the following:

(1) The estimated cash rental rates for agricultural lands and horticultural lands for the various classes of soils found in the State. The rental rates must recognize the productivity levels by class of soil or geographic area, and the crop as either agricultural or horticultural. The rental rates must be based on the rental value of the land to be used for agricultural or horticultural purposes when those uses are presumed to be the highest and best use of the land. The recommended rental rates may be established from individual county studies or from contracts with federal or State agencies as needed.

(2) The recommended net income ranges for forestland furnished to the Board by the Forestry Section of the North Carolina Cooperative Extension Service. These net income ranges may be based on up to six classes of land within each Major Land Resource Area designated by the United States Soil Conservation Service. In developing these ranges, the Forestry Section must consider the soil productivity and indicator tree species or stand type, the average stand establishment and annual management costs, the average rotation length and timber yield, and the average timber stumpage prices.

(3) The capitalization rates adopted by the Board prior to February 1 for use in capitalizing incomes into values. The capitalization rate for forestland shall be nine percent (9%). The capitalization rate for agricultural land and horticultural land must be no less than six percent (6%) and no more than seven percent (7%). The incomes must be in the form of cash rents for agricultural lands and horticultural lands and net incomes for forestlands.

(4) The value per acre adopted by the Board for the best agricultural land. The value may not exceed one thousand two hundred dollars ($1,200).

(5) Recommendations concerning any changes to the capitalization rate for agricultural land and horticultural land and to the maximum value per acre for the best agricultural land and horticultural land based on a calculation to be determined by the Board. The Board shall annually report these recommendations to the Revenue Laws Study Committee and to the President Pro Tempore of the Senate and the Speaker of the House of Representatives.

(6) Recommendations concerning requirements for horticultural land used to produce evergreens intended for use as Christmas trees when requested to do so by the Department. (1973, c. 709, s. 1; 1975, c. 746, s. 11; 1985, c. 628, s. 2; 1989, c. 727, s. 218(44); c. 736, s. 2; 1997-261, s. 109; 1997-443, s. 11A.119(a); 2002-184, s. 4; 2005-313, s. 5; 2005-386, s. 1.3; 2011-145, s. 13.25(oo); 2013-155, s. 7.)

§ 105-284. Uniform assessment standard.

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

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

(1) The median ratio established in sales assessment ratio studies of real property conducted by the Department of Revenue in the county in the year the county conducts a reappraisal of real property and in the fourth and seventh years thereafter; or

(2) A weighted average percentage based on the median ratio for real property established by the Department of Revenue as provided in subdivision (1) and a one hundred percent (100%) ratio for personal property. No percentage shall be applied in a year in which the median ratio for real property is ninety percent (90%) or greater.

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

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

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

§ 105-277.6. Agricultural, horticultural and forestland – Appraisal; computation of deferred tax.

(a) In determining the amount of the deferred taxes herein provided, the assessor 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 a change in one or both of the appraisals is required by law. The present use-value schedule, standards, and rules shall be used by the tax assessor to appraise property receiving the benefit of this classification until the next general revaluation of real property in the county as required by G.S. 105-286.

(c) Repealed by Session Laws 1987, c. 295, s. 2. (1973, c. 709, s. 1; 1975, c. 746, ss. 9, 10; 1987, c. 45, s. 1, c. 295, s. 2.)

MINUTES OF THE BOARD OF
ROWAN COUNTY COMMISSIONERS
AUGUST 7, 1995 - 9:00 A.M.
SETH MURDOCH AUDITORIUM, AGRICULTURE BUILDING

PRESENT: Todd Arey, Chairman
Thomas M. Webb, Vice-Chairman
J. Newton Cohen, Member
Steve Blount, Member
Jim Neely, Member

The County Manager, County Attorney, Finance Director and Clerk to the Board were also in attendance. Chairman Arey called the meeting to order and gave the invocation.

ADDITIONS TO THE AGENDA:

* Commissioner Webb relayed the names of winners from the Rowan County junior dairy show that was held August 2, 1995, as attached to these minutes.

* Chairman Arey stated he wanted to add a discussion and vote of the 911 surcharge that had been tabled from the previous meeting. He added that he would also like to have a short closed session to discuss personnel.

CONSIDERATION OF CONSENT AGENDA:

Chairman Arey asked if there was any discussion among the Board concerning the consent agenda items. Commissioner Blount moved to approve the items as submitted. Commissioner Webb seconded and the motion passed by a unanimous vote. The consent agenda items consisted of:

a) approval of minutes from 7/17/95 and 7/31/95.
b) approval of refunds totaling $292.09
c) Tax Collector's report
d) approval of unanimous petitions for the road name changes of *Fellowship Park Road* and *Water Oak Lane*.

RECOGNITION OF STATE 3A CHAMPIONS-EAST ROWAN BASEBALL TEAM:

Chairman Arey recognized the East Rowan Baseball Team for winning the State 3A championship. The Board presented each player with a certificate of appreciation and congratulated them for their hard work.

PUBLIC HEARING: ROAD NAME CHANGES:

Commissioner Webb moved to open the public hearing for comments on proposed road name changes. Commissioner Cohen seconded and the motion passed by a unanimous vote. The road name changes were Allman Farm Road, Field Trace Road, Red Rose Lane, Wal-Hollow Lane, and Wild Bill Lane. Chairman Arey called for public comment and there being none offered, Commissioner Blount moved to close the public hearing. Commissioner Webb seconded and the motion passed unanimously. Commissioner Blount then moved to approve the road name changes. Commissioner Neely seconded and the motion passed by a unanimous vote.

DISCUSSION ON COURTHOUSE REQUESTS:

Clerk of Court Terry Osborne read a prepared letter to the Board concerning space needs and facility repairs needed for the existing court facilities. He stated he was concerned over the structural damage sustained during basement flooding and lack of working space. Chairman Arey stated that the Board had not wanted to work on the court facility until the Justice Center was completed. He stated he would like to determine how the city could be forced to pay a fair share for use of the building. Commissioner Blount stated the County needed to meet with all interested parties in determining an operation plan and a plan of action for the facilities. He added that an alarm system or backup pump should be added to control the possibility of the basement flooding. Commissioner Blount then moved to hold joint meeting to determine a plan for space requirements and a facility use plan. Commissioner Neely seconded and the motion passed unanimously. Chairman Arey asked if the meeting should include the full Board. Commissioner Blount stated he did not feel the entire Board would be required and perhaps the building committee could meet.

CONSIDERATION OF 911 SURCHARGE:

Chairman Arey asked if there was discussion among the Board concerning the 911 surcharge as a means of paying for the 911 phone lines and to update the mapping system tied into the 911 system. Commissioner Webb noted that the mapping update would only be for mapping tied to 911. Commissioner Blount added that the mapping would be a great benefit to the community in many ways other than 911. Mr. Russell then gave an explanation of the 911 system and a sequence of past events leading to the current request. Commissioner Neely asked

if the $0.50 portion of the charge would be dropped after the mapping is paid for. Mr. Russell answered yes the Board would be able to delete that portion if it wished. Commissioner Neely stated he would like that to be part of the motion. The Board was then given a chart of the necessary charges throughout the next five years. The chart showed a decrease in fees to a final charge of $0.19. Chairman Arey moved to approve the 911 charges. Commissioner Blount seconded. Commissioner Neely asked for the motion to include taking $0.50 off the charge when the mapping is complete. Chairman Arey stated the Board should address the charge each year during the budget and determine the rate. He then added to his motion that it was the intent of this Board review the charge when the mapping is completed. Commissioner Cohen offered an amendment to the motion to attach a $0.25 surcharge to the telephone bills and us fund balance to pay for the mapping, replacing the amount used from fund balance with next year's growth. Commissioner Cohen's amendment died for lack of a second. Chairman Arey then called for question on his motion and the motion passed by a vote of 4/1 with Commissioner Cohen voting "no".

REPORT FROM BOARD OF EQUALIZATION & REVIEW:

Tax Assessor Jerry Rowland gave the Board final figures from the revaluation and boards of equalization and review. Commissioner Webb stated he felt the boards went very well having served for may of the meetings. He added that in the future the members should be appointed earlier in the process to allow them to become familiar with the revaluation process. Mr. Rowland requested approval of a resolution to advance the revaluation schedule to 1995 and then every four years thereafter. Chairman Arey moved to approve the resolution. Commissioner Blount seconded and the motion passed unanimously.

UPDATE ON TAX DISCOVERY:

Jerry Rowland, Joe Williams and Phil Evans reviewed with the Board the progress of a tax discovery for a local company. Mr. Evans explained how the findings were reached and stated they would now issue a final discovery and which time the company may begin formal appeals of the amount due to the County. Mr. Evans stated the discovery found approximately 1.6 million in back taxes with penalties and interest owed. Mr. Evans recommended the Board seek outside legal council in someone who is trained for this specific area of the law. John Holshouser agreed with Mr. Evans and told the Board he would work as far as he could on the case and when he felt he had reached his limit he would recommend to the Board to seek the outside counsel.

PROPOSED NOISE ORDINANCE CONSIDERATIONS:

Ed Muire reviewed the current noise ordinance with the Board and recommended five possible solutions to make the ordinance enforceable. The five

recommendations were: develop decibel based standards for noise control, designating the Sheriff's Office as the office responsible for enforcement, define penalties for violation, set criteria for permits to exceed, determine exemptions from the ordinance. Staff recommended drafting a new ordinance and consulting with the Sheriff's Office then presenting it to the Board. Commissioner Blount stated it seemed that the biggest issue was grandfathering and who should be included. Commissioner Neely added that the ordinance needed specific rules for grandfathering some types of businesses. The Board referred the ordinance to staff for was as requested.

RECOMMENDATION FOR JUNK YARD/CAR ORDINANCE:

Planner Marion Lytle gave a brief overview of the ordinance reviewing the definitions for junked and abandoned cars. Commissioner Webb stated the ordinance needed a time period to allow cars to be parked in front of a building because someone may be waiting on a part. Mr. Lytle stated staff could add a time frame for car restoration. He reiterated that the ordinance would mainly be enforced by complaint. Commissioner Neely stated he would like to have the opportunity to study the document. The Board agreed they would hold a worksession to study the ordinance and set a public hearing at that time.

ARTHRITIS POOL PROGRAM FEE INCREASE:

Health Director John Shaw discussed with the Board state cuts to arthritis programs. He stated the county would lose $14,991 in the state funds. The Health Board proposed asking the participants to donate $2.50 each week for the twice a week program to help compensate for the loss. He stated the county could not charge the participants because the program receives federal funds. He asked the Board for permission to proceed with the first ten week session to determine the feasibility of the proposal. The Board agreed by consensus to the test for the first session.

REQUEST FOR SUPPORT OF SPENCER SHOPS CENTENNIAL CELEBRATION:

Ms. Kay Saintsing reviewed with the Board the planned celebration events for the Spencer Shops centennial anniversary. She stated the centennial coordination group was seeking a contribution from the county to become a partner in the celebration. Chairman Arey thanked Ms. Saintsing and stated the Board would accept the information and determine at a later date the amount of a contribution.

PERSONNEL BOARD POLICY REVIEW:

A revised personnel policy was presented to the Board. The policy would allow the personnel board to review reclassifications, salary adjustments, hiring new employees above step 4, and the review of personnel policies. Commissioner Neely stated he supported the new policy because he did not feel the personnel polices covered should be a function of the full board. Chairman Arey added that the Board of Commissioners would set the policy and the personnel board would implement the policy. Commissioner Blount moved to adopt the policy change. Commissioner Neely seconded and the motion passed by a vote of 4/1 with Commissioner Cohen voting "no".

ROAD PAVING POLICY:

Commissioner Blount stated that he and Commissioner Neely had met with representatives from Kannapolis Country Estates and determined that they should work with the state and the state had seemed to be taking more interest in helping. He explained that the county had exhausted all efforts to resolve the problem and the Board agreed by consensus to permanently table this issue.

COMMUNITY BUILDING USE PROPOSALS:

Commissioner Cohen asked to table discussions on uses for the Community Building until space needs at the Courthouse were determined.

BOARD APPOINTMENTS

Chairman Arey asked to delay Board appointments. The Board agreed by consensus, however, to removed George Bender from the Nursing Home Advisory Board at the request of it's chairman.

RESULTS OF AIRPORT USE SURVEY:

Mr. Russell reviewed the results from an survey sent to transient and based airport users. Commissioner Blount stated the Board needed to address all of the issues at the airport including the FBO and the Airport Board. Chairman Arey stated he would like to have a worksession to determine what the Board wants from the airport. The Board agreed by consensus to meet at 2:00 p.m. on August 21, 1995.

* John Holshouser told the Board that the legal fees and litigation fees involved in the Elvis King vs. Rowan County had been lowered but the final ruling had not been made.

Chairman Arey moved to enter closed session to discuss personnel. Commissioner Blount seconded the motion and it passed unanimously. Upon conclusion of closed session Commissioner Webb moved to return to open session.

Commissioner Blount seconded and the motion passed by a unanimous vote. Commissioner Webb then moved to adjourn the meeting. Commissioner Blount seconded the motion and it passed unanimously.

Respectfully Submitted,

Kelly Dickinson, Clerk to the Board

STANDARD 6: MASS APPRAISAL, DEVELOPMENT AND REPORTING

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

Comment: STANDARD 6 applies to all mass appraisals of real or personal property regardless of the purpose or use of such appraisals.[34] STANDARD 6 is directed toward the substantive aspects of developing and communicating credible analyses, opinions, and conclusions in the mass appraisal of properties. Mass appraisals can be prepared with or without computer assistance. The reporting and jurisdictional exceptions applicable to public mass appraisals prepared for ad valorem taxation do not apply to mass appraisals prepared for other purposes.

A mass appraisal includes:

1) identifying properties to be appraised;
2) defining market area of consistent behavior that applies to properties;
3) identifying characteristics (supply and demand) that affect the creation of value in that market area;
4) developing a model structure that reflects the relationship among the characteristics affecting value in the market area;
5) calibrating the model structure to determine the contribution of the individual characteristics affecting value;
6) applying the conclusions reflected in the model to the characteristics of the property(ies) being appraised; and
7) reviewing the mass appraisal results.

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

Standards Rule 6-1

In developing a mass appraisal, an appraiser must:

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

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

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

To keep abreast of these changes and developments, the appraisal profession is constantly reviewing and revising appraisal methods and techniques and devising new methods and techniques to meet new circumstances. For this reason it is not sufficient for appraisers to simply maintain the skills and the knowledge they possess when they become appraisers.

[34] See Advisory Opinion 32, *Ad Valorem Property Tax Appraisal and Mass Appraisal Assignments.*

Each appraiser must continuously improve his or her skills to remain proficient in mass appraisal.

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

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

(c) not render a mass appraisal in a careless or negligent manner.

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

Standards Rule 6-2

In developing a mass appraisal, an appraiser must:

(a) identify the client and other intended users;[35]

(b) identify the intended use of the appraisal;[36]

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

(c) identify the type and definition of value, and, if the value opinion to be developed is market value, ascertain whether the value is to be the most probable price:

(i) in terms of cash; or

(ii) in terms of financial arrangements equivalent to cash; or

(iii) in such other terms as may be precisely defined; and

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

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

(d) identify the effective date of the appraisal;[37]

---

[35] See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users.*

[36] See Statement on Appraisal Standards No. 9, *Identification of Intended Use and Intended Users.*

[37] See Statement on Appraisal Standards No. 3, *Retrospective Value Opinions,* and Statement on Appraisal Standards No. 4, *Prospective Value Opinions*.

(e) identify the characteristics of the properties that are relevant to the type and definition of value and intended use,[38] including:

(i) the group with which a property is identified according to similar market influence;

(ii) the appropriate market area and time frame relative to the property being valued; and

(iii) their location and physical, legal, and economic characteristics;

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

When appraising proposed improvements, an appraiser must examine and have available for future examination, plans, specifications, or other documentation sufficient to identify the extent and character of the proposed improvements.[39]

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

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

(i) location of the market area;

(ii) physical, legal, and economic attributes;

(iii) time frame of market activity; and

(iv) property interests reflected in the market;

(g) in appraising real property or personal property:

(i) identify the appropriate market area and time frame relative to the property being valued;

(ii) when the subject is real property, identify and consider any personal property, trade fixtures, or intangibles that are not real property but are included in the appraisal;

(iii) when the subject is personal property, identify and consider any real property or intangibles that are not personal property but are included in the appraisal;

(iv) identify known easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature; and

[38] See Advisory Opinion 23, *Identifying the Relevant Characteristics of the Subject Property of a Real Property Appraisal Assignment*, if applicable.

[39] See Advisory Opinion 17, *Appraisals of Real Property with Proposed Improvements*, if applicable.

(v) identify and analyze whether an appraised fractional interest, physical segment or partial holding contributes pro rata to the value of the whole;

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

(h) analyze the relevant economic conditions at the time of the valuation, including market acceptability of the property and supply, demand, scarcity, or rarity;

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

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

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

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

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

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

Standards Rule 6-3

When necessary for credible assignment results, an appraiser must:

(a) in appraising real property, identify and analyze the effect on use and value of the following factors: existing land use regulations, reasonably probable modifications of such regulations, economic supply and demand, the physical adaptability of the real estate, neighborhood trends, and highest and best use of the real estate; and

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

[40] See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure,* and Advisory Opinion 29, *An Acceptable Scope of Work.*

(b) in appraising personal property: identify and analyze the effects on use and value of industry trends, value-in-use, and trade level of personal property. Where applicable, analyze the current use and alternative uses to encompass what is profitable, legal, and physically possible, as relevant to the type and definition of value and intended use of the appraisal. Personal property has several measurable marketplaces; therefore, the appraiser must define and analyze the appropriate market consistent with the type and definition of value.

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

Standards Rule 6-4

In developing a mass appraisal, an appraiser must:

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

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

(b) employ recognized techniques for specifying property valuation models; and

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

(c) employ recognized techniques for calibrating mass appraisal models.

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

Standards Rule 6-5

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

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

(i) the cost new of the improvements;

(ii) accrued depreciation;

(iii) value of the land by sales of comparable properties;

(iv) value of the property by sales of comparable properties;

(v) value by capitalization of income or potential earnings - i.e., rentals, expenses, interest rates, capitalization rates, and vacancy data;

Comment: This Standards Rule requires appraisers engaged in mass appraisal to take reasonable steps to ensure that the quantity and quality of the factual data that are collected are sufficient to produce credible appraisals. For example, in real property, where applicable and feasible, systems for routinely collecting and maintaining ownership, geographic, sales, income and expense, cost, and property characteristics data must be established. Geographic data must be contained in as complete a set of cadastral maps as possible, compiled according to current standards of detail and accuracy. Sales data must be collected, confirmed, screened, adjusted, and filed according to current standards of practice. The sales file must contain, for each sale, property characteristics data that are contemporaneous with the date of sale. Property characteristics data must be appropriate and relevant to the mass appraisal models being used. The property characteristics data file must contain data contemporaneous with the date of appraisal including historical data on sales, where appropriate and available. The data collection program must incorporate a quality control program, including checks and audits of the data to ensure current and consistent records.

(b) base estimates of capitalization rates and projections of future rental rates and/or potential earnings capacity, expenses, interest rates, and vacancy rates on reasonable and appropriate evidence; [41]

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

(c) identify and, as applicable, analyze terms and conditions of any available leases; and

(d) identify the need for and extent of any physical inspection. [42]

Standards Rule 6-6

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

(a) value improved parcels by recognized methods or techniques based on the cost approach, the sales comparison approach, and income approach;

(b) value sites by recognized methods or techniques; such techniques include but are not limited to the sales comparison approach, allocation method, abstraction method, capitalization of ground rent, and land residual technique;

(c) when developing the value of a leased fee estate or a leasehold estate, analyze the effect on value, if any, of the terms and conditions of the lease;

Comment: In ad valorem taxation the appraiser may be required by rules or law to appraise the property as if in fee simple, as though unencumbered by existing leases. In such cases,

[41] See Statement on Appraisal Standards No. 2, *Discounted Cash Flow Analysis.*

[42] See Advisory Opinion 2, *Inspection of Subject Property*.

market rent would be used in the appraisal, ignoring the effect of the individual, actual contract rents.

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

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

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

Standards Rule 6-7

In reconciling a mass appraisal an appraiser must:

(a) reconcile the quality and quantity of data available and analyzed within the approaches used and the applicability and relevance of the approaches, methods and techniques used; and

(b) employ recognized mass appraisal testing procedures and techniques to ensure that standards of accuracy are maintained.

Comment: It is implicit in mass appraisal that, even when properly specified and calibrated mass appraisal models are used, some individual value conclusions will not meet standards of reasonableness, consistency, and accuracy. However, appraisers engaged in mass appraisal have a professional responsibility to ensure that, on an overall basis, models produce value conclusions that meet attainable standards of accuracy. This responsibility requires appraisers to evaluate the performance of models, using techniques that may include but are not limited to, goodness-of-fit statistics, and model performance statistics such as appraisal-to-sale ratio studies, evaluation of hold-out samples, or analysis of residuals.

Standards Rule 6-8

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

Each written report of a mass appraisal must:

(a) clearly and accurately set forth the appraisal in a manner that will not be misleading;

(b) contain sufficient information to enable the intended users of the appraisal to understand the report properly;

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

(c) clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment;

Comment: The report must clearly and conspicuously:

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

(d) state the identity of the client and any intended users, by name or type;[43]

(e) state the intended use of the appraisal;[44]

(f) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;

(g) set forth the effective date of the appraisal and the date of the report;

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

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

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

Comment: Stating the type and definition of value also requires any comments needed to clearly indicate to intended users how the definition is being applied.[46]

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

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

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

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

Comment: The report documents the sources for location, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal this information is often included in property records. When the property rights to be appraised are specified in a statute or court ruling, the law must be referenced.

---

[43] See Statement on Appraisal Standards No. 9, *Identification of the Intended Use and Intended Users.*

[44] See Statement on Appraisal Standards No. 9, *Identification of the Intended Use and Intended Users.*

[45] See Statement on Appraisal Standards No. 3, *Retrospective Value Opinions*, and Statement on Appraisal Standards No. 4, *Prospective Value Opinions*.

[46] See Statement on Appraisal Standards No. 6, *Reasonable Exposure Time in Real Property and Personal Property Opinions of Value*. See also Advisory Opinion 7, *Marketing Time Opinions*.

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

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

When any portion of the work involves significant mass appraisal assistance, the appraiser must describe the extent of that assistance. The signing appraiser must also state the name(s) of those providing the significant mass appraisal assistance in the certification, in accordance with Standards Rule 6-9.[48]

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

Comment: The appraiser must provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions. In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions. The report must include a discussion of the rationale for each model, the calibration techniques to be used, and the performance measures to be used.

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

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

(m) describe calibration methods considered and chosen, including the mathematical form of the final model(s); describe how value conclusions were reviewed; and, if necessary, describe the availability of individual value conclusions;

(n) when an opinion of highest and best use, or the appropriate market or market level was developed, discuss how that opinion was determined;

Comment: The mass appraisal report must reference case law, statute, or public policy that describes highest and best use requirements. When actual use is the requirement, the report must discuss how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance to the appraisal.

(o) identify the appraisal performance tests used and set forth the performance measures attained;

(p) describe the reconciliation performed, in accordance with Standards Rule 6-7; and

(q) include a signed certification in accordance with Standards Rule 6-9.

---

[47] See Advisory Opinion 28, *Scope of Work Decision, Performance, and Disclosure* and Advisory Opinion 29, *An Acceptable Scope of Work.*

[48] See Advisory Opinion 31, *Assignments Involving More than One Appraiser*.

Standards Rule 6-9

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

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

- **the statements of fact contained in this report are true and correct.**
- **the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.**
- **I have no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.**
- **I have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.**
- **I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.**
- **my engagement in this assignment was not contingent upon developing or reporting predetermined results.**
- **my compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.**
- **my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice.***
- **I have (or have not) made a personal inspection of the properties that are the subject of this report. (If more than one person signs the report, this certification must clearly specify which individuals did and which individuals did not make a personal inspection of the appraised property.)**[49]
- **no one provided significant mass appraisal assistance to the person signing this certification. (If there are exceptions, the name of each individual providing significant mass appraisal assistance must be stated.)**

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

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

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

[49] See Advisory Opinion 2, *Inspection of Subject Property*.

personal property appraiser(s), any personal property appraiser(s) who signs a certification accepts full responsibility for the personal property elements of the certification, for the personal property assignment results, and for the personal property contents of the appraisal report.

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

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

[50] See Advisory Opinion 31, *Assignments Involving More than One Appraiser*.

2015 USE-VALUE MANUAL

FOR AGRICULTURAL, HORTICULTURAL

AND

FOREST LAND

March 2014

North Carolina Use-Value Advisory Board
North Carolina Department of Revenue
Raleigh, North Carolina

Table of Contents

Foreword

When originally enacted in 1973, the objective of the present-use value program was to keep "the family farm in the hands of the farming family." By the early 1970's, North Carolina had become a prime site for industrial and commercial companies to relocate because of its plentiful and reliable work force. With this growth came other improvements to the State's infrastructure to accommodate this growth, such as new and larger road systems, more residential subdivisions, and new industrial and commercial developments. The land on which to build these improvements came primarily from one source: farmland. As the demand for this land skyrocketed, so did its price as well as its assessed value, as counties changed from a fractional assessment to a market value system. Farmers who owned land near these sites soon could not afford the increase in property values and sought relief from the General Assembly.

In response, the General Assembly passed legislation known as the Present-Use Value program. As originally enacted, the basic tenets of this program were that only individuals who lived on the land for which they were applying could immediately qualify and that the land had to have a highest and best use as agriculture, horticulture or forest land. Land might also have qualified if the farmer owned it for seven years. Passage of this law eased the financial burden of most farmers and eliminated to some degree the "sticker shock" of the new property tax values. From that time until the mid-1980's, the present-use value schedules were based on farmer-to-farmer sales, and quite often the market value schedules were very similar to the present use schedules, especially in the more rural areas.

Virtually every session of the General Assembly has seen new changes to the law, causing a constant rethinking as to how the law is to be administered. The mid-1980's saw several court cases that aided in this transformation. Among the legislative changes that resulted from these cases were the use of soil productivity to determine value, the use of a 9% capitalization rate, and the utilization of the "unit concept" to bring smaller tracts under the present use value guidelines.

Through the years the General Assembly has expanded the present-use value program to include new types of ownership such as business entities, tenants in common, trusts, and testamentary trusts. Legislation also expanded the definition of a relative. More recent legislation has established cash rents as the basis for determining present-use value for agricultural and horticultural land, while retaining the net income basis for determining present-use value for forestland.

This Use-Value Advisory Board Manual is published yearly to communicate the UVAB recommended present-use value rates and to explain the methodology used in establishing the recommended rates.

NORTH CAROLINA USE-VALUE ADVISORY BOARD

Chairman

Dr. Joe Zublena
Associate Dean & Director
North Carolina Cooperative Extension Service
North Carolina State University
NCSU Box 7602
Raleigh, NC 27695-7602
919.515.2813 (T)
919.515.3135 (F)
joe_zublena@ncsu.edu
(Representing the NC Cooperative Extension Service at NCSU)

Members

Mr. Sean M. **Brogan**, Director
Forest Management & Forest Development
NC Forest Service
Archdale Building-10th Fl, 1616 Mail Service Center
Raleigh, NC 27699-1616
Telephone: 919.857.4818
Fax: 919.857.4805
Email: Sean.Brogan@ncagr.gov
(Representing NC Forest Service, NC Department of Agricultural and Consumer Services)

Dr. Fletcher **Barber**
Associate Administrator
NC Cooperative Extension Program
NC A&T State University
PO Box 21928
Greensboro, NC 27420-1928
Telephone: 336.285.4671
Email: fbarber2@ncat.edu
(Representing the NC Cooperative Extension Program at NC A&T State University

Ms. Tina **Hlabse**
General Counsel
NC Dept. of Agriculture & Consumer Services
Mail Service Center 1001
Raleigh, NC 27699
Telephone: 919.707.3013
Fax: 919.716.0090
Email: tina.hlabse@ncagr.gov
(Representing Dept of Agriculture & Consumer Services)

Mr. Julian **Philpott**
Secretary and General Counsel
North Carolina Farm Bureau
PO Box 27766
Raleigh, NC 27611
Telephone: 919.783.3572
Fax: 919.783.3593
Email: julian.philpott@ncfb.org
(Representing NC Farm Bureau Federation, Inc.)

Mr. Stan **Duncan**
Henderson County Assessor
200 N. Grove St., Suite 102
Hendersonville, NC 28792
Telephone: 828.697.4876
Fax: 828.697.4578
Email: sduncan@hendersoncountync.org
(Representing NC Assn. Of Assessing Officers)

Mr. David **Baker**
Director, Local Government Division
NC Department of Revenue
PO Box 871
Raleigh, NC 27602
Telephone: 919.814.1129
Fax: 919.715.3107
Email: david.baker@dornc.com
(Representing NC Dept of Revenue)

Mr. Dan A. **Hunsucker**
Catawba County Commissioner
3216 John Daniel Drive
Conover, NC 28613
Telephone: 828.312-0102
Fax: 828.465.8392
Email: dhunsucker@catawbacountync.gov
(Representing NC Assn. Of County Commissioners)

Mr. Frank Rackley
Interim Executive VP, NC Forestry Association
1600 Glenwood Avenue
Raleigh, NC 27608
Telephone: 919.834.3943 (press 5)
Fax: 919.832.6188
Email: frackley@ncforestry.org
(Representing NC Forestry Association)

USE-VALUE ADVISORY BOARD SUBCOMMITTEES

Administration and Implementation

Michael Brown, DOR
Steve Woodson, Farm Bureau
Dee Webb, NCDA&CS
Rebecca Troutman, NCACC
Sam Croom, Jones County
Daniel J. Whittle, Environmental Defense
Robert Horton, NRCS

Soils

Roy Vick, NRCS
Milton Cortes', NRCS
Matt Flint, NRCS
Michael Brown, DOR
Chris Green, Cleveland County
Godfrey Gayle, N.C. A&T State University
Joseph Kleiss, Soil Science, NCSU

Cash Rents

Arnie Oltmans, ARE, NCSU
Guido van der Hoeven, ARE, NCSU
Michael Brown, DOR
Tony Simpson, DOR
Stan Duncan, Henderson County
Julian Philpott, Farm Bureau
Jim Dunphy, Crop Science, NCSU

Forestry

Mark Megalos, Forestry, NCSU
Tony Simpson, DOR
Kelvin Byrd, Rowan County
Steve Whitfield, NC Forest Landowners Assn.
Mike Huggins, Private Landowner Representative
Clay Altizer, Utilization Forester, NCFS

USE-VALUE ADVISORY BOARD MANUAL

Following are explanations of the major components of this manual.

I. Cash Rents

Beginning in 1985, the basis for determining present-use value for agricultural land was based on the soil productivity for growing corn and soybeans. At that time, corn and soybeans were considered the predominant crops in the state. Over time, fewer and fewer acres went into the production of corn and soybeans and the land used for these crops tended to be lower quality. As a result, both the productivity and value of these crops plummeted, thus resulting in lower present-use values. A viable alternative was sought to replace corn and soybeans as the basis for present-use value. Following a 1998 study by North Carolina State University, cash rents for agricultural and horticultural land were determined to be the preferred alternative. Cash rents are a very good indicator of net income, which can be converted into a value using an appropriate capitalization rate.

The General Assembly passed legislation that established cash rents as the required method for determining the recommended present-use values for agricultural and horticultural land. The cash rents data from the NCSU study served as the basis for determining present-use value for the 2004-2007 UVAB manuals. However, starting in 2006, funding became available for the North Carolina Department of Agriculture to perform an extensive statewide cash rents survey on a yearly basis. The 2006 survey became the basis for the 2008 UVAB recommended values,

and this process will continue forward until changes dictate otherwise (i.e. the 2007 survey is used to establish the 2009 UVAB values, etc).

Forestland does not lend itself well to cash rents analysis and continues to be valued using the net income from actual production.

II. Soil Types and Soil Classification

The 1985 legislation divided the state using the six Major Land Resource Areas (MLRAs). Five different classes of productive soils and one non-productive soil class for each MLRA were determined. Each class was identified by its net income according to type: agriculture, horticulture and forestry. The net income was then divided by a 9% capitalization rate to determine the present-use value. For 2004 and forward, the following change has taken place. For agricultural and horticultural classifications, the five different soil classes have been reduced to three soil classes and one non-productive soil class. Forestland present-use value has kept the five soil classes and one non-productive soil class. The use of the six MLRAs has been retained.

The six MLRAs are as follows:

MLRA 130	Mountains
MLRA 133A	Upper Coastal Plain
MLRA 136	Piedmont
MLRA 137	Sandhills
MLRA 153A	Lower Coastal Plains
MLRA 153B	Tidewater

The soils are listed in this manual according to the MLRA in which they occur. They are then further broken down into their productivity for each of the three types of use: agriculture, horticulture and forestry. Every soil listed in each of the MLRAs is ranked by its productivity into four classes (with the exception of forestry which retained its previous six classes). The classes for agricultural and horticultural land are as follows:

CLASS I	Best Soils
CLASS II	Average Soils
CLASS III	Fair Soils
CLASS IV	Non-Productive Soils

It should be noted that, in some soil types, all the various slopes of that soil have the same productivity class for each of the usages, and therefore for the sake of brevity, the word "ALL" is listed to combine these soils. Each of the classes set up by the UVAB soils subcommittee corresponds to a cash rent income established by the most recent cash rents survey conducted by the North Carolina Department of Agriculture. This rent income is then capitalized by a rate established each year by the UVAB (see below). The criteria for establishing present-use value for forestry have remained basically unchanged from previous years due to the quantity and quality of information already available.

III. Capitalization Rate

The capitalization rate mandated by the 1985 legislation for all types of present-use value land was 9%. The 1998 study by NCSU strongly indicated that a lower capitalization rate for agricultural and horticultural land was more in line with current sales and rental information. The 2002 legislation mandated a rate between 6%-7% for agricultural and horticultural land.

For the year 2004 and the subsequent years, the UVAB has set the capitalization rate at 6.5% for agricultural and horticultural land.

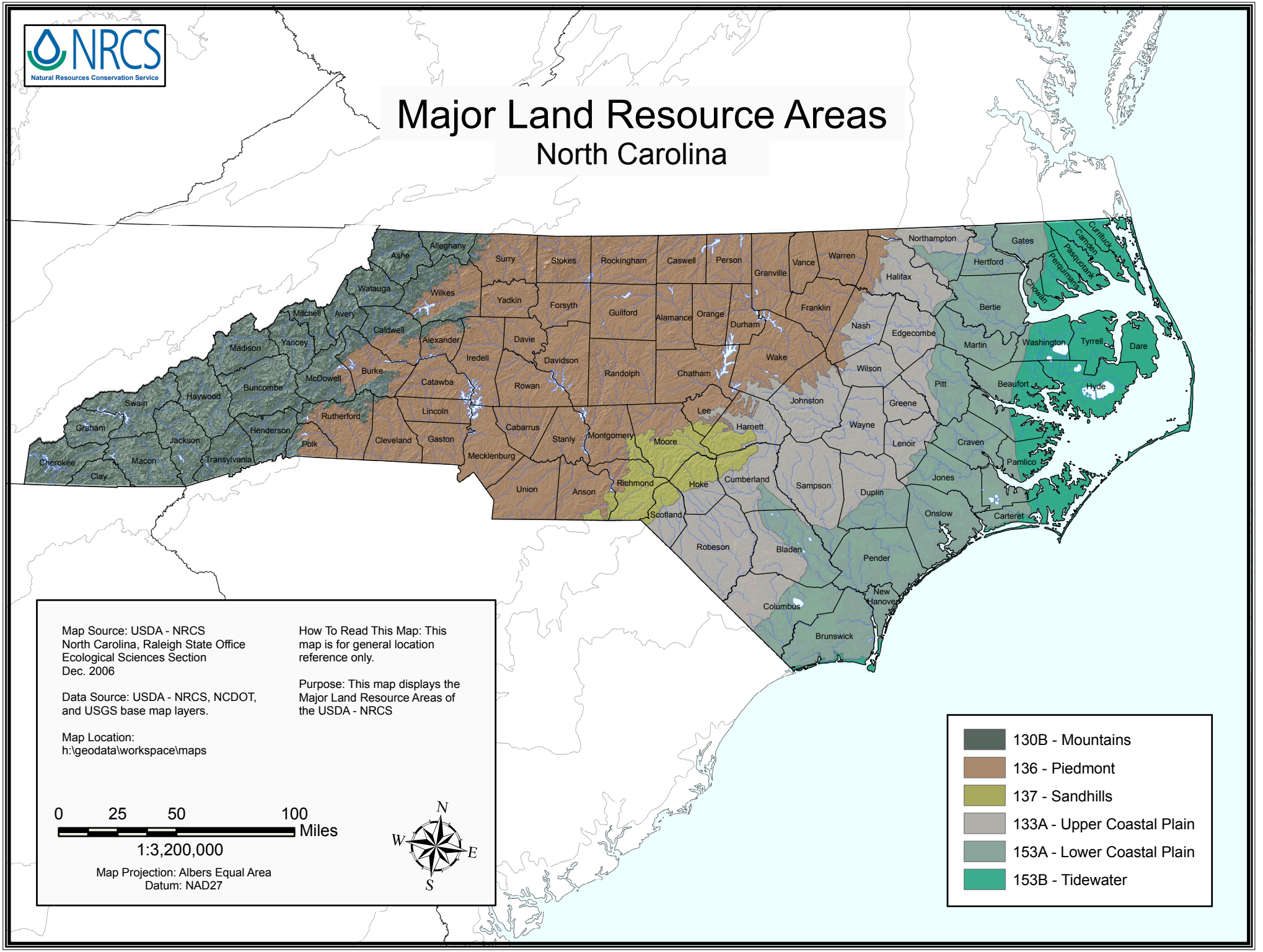
The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

IV. Other Issues

The value for the best agricultural land can be no higher than $1,200 an acre for any MLRA.

Major Land Resource Areas

North Carolina



Map Source: USDA - NRCS
North Carolina, Raleigh State Office
Ecological Sciences Section
Dec. 2006

Data Source: USDA - NRCS, NCDOT, and USGS base map layers.

Map Location:
h:\geodata\workspace\maps

How To Read This Map: This map is for general location reference only.

Purpose: This map displays the Major Land Resource Areas of the USDA - NRCS

0 25 50 100 Miles

1:3,200,000

Map Projection: Albers Equal Area
Datum: NAD27

N W E S

- 130B - Mountains
- 136 - Piedmont
- 137 - Sandhills
- 133A - Upper Coastal Plain
- 153A - Lower Coastal Plain
- 153B - Tidewater

PRESENT-USE VALUE SCHEDULES

AGRICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	82.10	49.40	32.30
133A	74.70	53.00	39.70
136	56.20	38.30	24.90
137	61.40	43.00	29.30
153A	70.10	51.00	38.40
153B	94.50	64.30	48.20

AGRICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	$1,200*	$760	$495
133A	$1,150	$815	$610
136	$865	$590	$385
137	$945	$660	$450
153A	$1,080	$785	$590
153B	$1,200*	$990	$740

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

--Rents were divided by a capitalization rate of 6.5% to produce the Agricultural Schedule.

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

HORTICULTURAL SCHEDULE

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

HORTICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	147.00	101.10	66.30
133A	90.10	62.20	47.50
136	81.10	52.80	36.50
137	76.70	51.70	34.30
153A	85.30	52.90	40.40
153B	111.30	84.40	76.70

HORTICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	$2,260	$1,555	$1,020
133A	$1,385	$955	$730
136	$1,250	$810	$560
137	$1,180	$795	$530
153A	$1,310	$815	$620
153B	$1,710	$1,300	$1,180

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

--Rents were divided by a capitalization rate of 6.5% to produce the Horticultural Schedule.

FORESTLAND NET PRESENT VALUES

MLRA	Class I	Class II	Class III	Class IV	Class V
130	$23.21	$17.43	$4.85	$3.71	$3.56
133A	$22.94	$17.87	$14.65	$5.42	$3.58
136	$29.39	$20.28	$19.36	$10.52	$8.97
137	$31.11	$20.27	$19.36	$7.01	$2.58
153A	$22.94	$17.87	$14.65	$5.42	$3.58
153B	$17.59	$14.60	$14.04	$5.42	$3.59

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
130	$255	$195	$55	$40	$40
133A	$255	$200	$165	$60	$40
136	$325	$225	$215	$115	$100
137	$345	$225	$215	$80	$40
153A	$255	$200	$165	$60	$40
153B	$195	$160	$155	$60	$40

--NOTE: All Class VI or Non-Productive Land will be appraised at $40.00/Acre. Exception: For MLRA 130 use 80 % of the lowest valued productive land.

--Net Present Values were divided by a capitalization rate of 9.00% to produce the Forestland Schedule.

2009 Cash Rent Study

INTRODUCTION

The National Agricultural Statistics Service in cooperation with the North Carolina Department of Agricultural and Consumer Services collected cash rents data on the 2009 County Estimates Survey. North Carolina farmers were surveyed to obtain cash rent values per acre for three land types: Agricultural, horticultural, and Christmas tree land. Supporting funds for this project were provided by the North Carolina Legislature. Appreciation is expressed to all survey participants who provided the data on which this report is based.

THE SURVEY

The survey was conducted by mail with telephone follow-up during September through February. Values relate to the data collection time period when the respondent completed the survey.

THE DATA

This report includes the current number of responses and average rental rate per acre. Producers were asked to provide their best estimate of cash rent values in their county by land quality. The data published here are simple averages of the best estimate of the cash rent value per acre. These averages are not official estimates of actual sales.

Reported data that did not represent agricultural usage were removed in order to give a more accurate reflection of agricultural rents and values. To ensure respondent confidentiality and provide more statistical reliability, counties and districts with fewer than 10 reports are not published individually, but are included in aggregate totals. Published values in this report should never be used as the only factor to establish rental arrangements.

Data were collected for three land types: Agricultural, horticultural, and Christmas tree land. Agricultural land includes land used to produce row crops such as soybeans, corn, peanuts, and small grains, pasture land, and hay. Agricultural land also includes any land on which livestock are grown. Horticultural land includes commercial production or growing of fruits or vegetables or nursery or floral products such as apple orchards, blueberries, cucumbers, tomatoes, potted plants, flowers, shrubs, sod, and turfgrass. Christmas tree land includes any land to produce Christmas trees, including cut and balled Christmas trees.

2009 Average Cash Rents for Resource Area = 130 Mountains

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALLEGHANY	22	89.80	21	55.50	21	33.30												
ASHE	17	76.50	15	43.50	15	28.30							12	162.50				
AVERY																		
BUNCOMBE	37	100.70	31	53.90	27	33.80												
BURKE	25	55.20	22	33.20	19	26.60												
CALDWELL	13	35.40	11	23.20	10	16.70												
CHEROKEE	16	88.10	11	48.60	10	29.50												
CLAY	15	68.70	14	39.10	13	25.20												
GRAHAM																		
HAYWOOD	41	117.90	28	73.80	29	43.50												
HENDERSON	24	83.50	18	57.60	18	36.90												
JACKSON																		
MACDOWELL																		
MACON	11	73.20	12	43.30														
MADISON	26	116.50	22	63.20	23	40.50												
MITCHELL																		
POLK																		
SWAIN																		
TRANSYLVANIA	14	93.60											11	181.36				
WATAUGA	27	79.10	18	49.70	14	32.50												
WILKES	79	57.30	71	39.30	59	27.00												
YANCEY	17	117.90	13	72.30	13	48.85												
AREA TOTAL	**422**	**82.10**	**349**	**49.40**	**317**	**32.30**	**78**	**147.00**	**47**	**101.10**	**41**	**66.30**	**69**	**153.60**	**47**	**93.60**	**38**	**61.30**

2009 Average Cash Rents for Resource Area = 133A Upper Coastal Plain

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BLADEN	36	63.10	32	49.20	25	33.80												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CUMBERLAND	36	66.40	29	44.70	25	30.40												
DUPLIN	142	69.30	113	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GREENE	61	79.70	40	55.00	36	41.30												
HALIFAX	28	83.30	18	64.20	14	42.10												
HARNETT	58	74.50	52	51.70	39	36.40												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LENOIR	60	81.60	45	58.70	33	42.10												
NASH	51	77.80	39	52.70	31	43.10												
NORTHAMPTON	23	102.60	17	73.80	13	57.30												
ROBESON	53	49.60	52	38.90	28	32.40												
SAMPSON	128	81.60	109	56.40	87	41.80	10	95.00										
SCOTLAND	10	44.50																
WAYNE	96	89.70	64	62.30	65	47.00												
WILSON	40	82.80	30	61.50	27	48.20												
AREA TOTAL	**1038**	**74.70**	**819**	**53.00**	**655**	**39.70**	**61**	**90.10**	**46**	**62.20**	**35**	**47.50**						

2009 Average Cash Rents for Resource Area = 136 Piedmont

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALAMANCE	63	52.30	51	32.90	50	20.70												
ALEXANDER	35	49.10	28	33.40	29	20.00												
ANSON	35	50.10	31	41.30	25	28.40												
BURKE	25	55.20	22	33.20	19	26.60												
CABARRUS	20	42.20	16	37.80	13	23.90												
CALDWELL	13	35.40	11	23.50	10	16.70												
CASWELL	54	49.90	41	30.90	44	19.20												
CATAWBA	32	39.20	29	28.60	31	19.20												
CHATHAM	47	48.80	48	34.70	37	23.10												
CLEVELAND	44	36.50	39	29.20	34	21.20												
DAVIDSON	50	45.60	43	32.90	40	21.40												
DAVIE	38	60.70	27	39.30	24	21.30												
DURHAM	15	36.50	12	27.50	13	21.50												
FORSYTH	26	63.60	16	48.80	18	23.30												
FRANKLIN	41	59.20	38	37.10	35	21.90												
GASTON	17	33.50	15	27.30	15	18.80												
GRANVILLE	58	53.00	45	31.60	43	17.80												
GUILFORD	46	41.20	39	27.00	34	17.60												
HALIFAX	28	83.30	18	64.20	14	42.10												
IREDELL	52	53.90	49	43.40	43	27.90												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LEE	25	72.40	20	45.40	16	33.10												
LINCOLN	16	35.60	14	21.80	12	15.60												
MECKLENBURG	11	61.40																
MONTGOMERY	16	41.60	16	39.10	14	20.00												
MOORE	37	56.50	33	37.30	25	23.90												
NASH	51	77.80	39	52.70	31	43.10												
ORANGE	31	37.60	26	31.80	25	19.40												
PERSON	38	60.70	26	40.60	22	23.30												
POLK																		
RANDOLPH	96	48.20	81	33.80	73	21.90												
RICHMOND	21	32.60	15	23.30	18	19.30												
ROCKINGHAM	55	55.10	41	30.30	40	16.60												
ROWAN	47	48.80	36	34.70	33	23.50												
RUTHERFORD	21	37.40	16	27.60	14	19.30												
STANLY	34	52.50	30	40.30	29	27.90												
STOKES	54	74.20	39	47.10	34	28.10												
SURRY	73	83.00	57	53.90	53	35.30												
UNION	55	66.30	50	47.80	40	40.30												
VANCE	32	55.00	22	29.30	23	17.20												
WAKE	55	61.20	46	36.20	39	26.20												
WARREN	24	40.90	15	25.30	20	17.80												
WILKES	79	57.30	71	39.30	59	27.00												
YADKIN	79	67.00	60	47.80	58	31.50												
AREA TOTAL	**1798**	**56.20**	**1468**	**38.30**	**1324**	**24.90**	**125**	**81.10**	**101**	**52.80**	**89**	**36.50**	**46**	**77.90**	**43**	**52.90**	**41**	**35.00**

2009 Average Cash Rents for Resource Area = 137 Sandhills

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
HARNETT	58	74.50	52	51.70	39	36.40												
HOKE	17	56.50	11	45.00	11	29.10												
LEE	25	72.40	20	45.40	16	33.10												
MOORE	37	56.50	33	37.30	25	23.90												
RICHMOND	21	32.60	15	23.30	18	19.30												
SCOTLAND	10	44.50																
AREA TOTAL	**168**	**61.40**	**139**	**43.00**	**115**	**29.30**	*****	**76.70**	*****	**51.70**	*****	**34.30**						

An * indicates the data is published even though there are less than 10 reports.

2009 Average Cash Rents for Resource Area = 153A Lower Coastal Plain

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BEAUFORT	30	83.70	23	52.00	21	37.10												
BERTIE	41	75.00	23	60.10	21	44.50												
BLADEN	36	63.10	32	49.20	25	33.80												
BRUNSWICK	23	44.40	15	38.00	13	30.00												
CARTERET																		
CHOWAN	20	87.00	13	58.90	12	51.70												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CRAVEN	32	60.60	29	47.80	21	35.20												
DUPLIN	142	69.30	113	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GATES	13	81.20	11	62.30														
HERTFORD	15	73.00	11	49.60														
JONES	25	64.40	22	49.80	20	41.30												
MARTIN	46	80.70	33	53.20	29	40.50												
NEW HANOVER																		
ONSLOW	34	55.40	24	42.80	23	34.80												
PAMLICO	13	70.40	13	51.20	13	36.50												
PENDER	24	67.10	21	45.50	19	33.70												
PITT	45	73.70	39	56.20	33	40.50												
WASHINGTON	12	128.80	10	61.00														
AREA TOTAL	**672**	**70.10**	**525**	**51.00**	**442**	**38.40**	**30**	**85.30**	**19**	**52.90**	**13**	**40.40**						

2009 Average Cash Rents for Resource Area = 153B Tidewater

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BEAUFORT	30	83.70	23	52.00	21	37.10												
CAMDEN																		
CARTERET																		
CHOWAN	20	87.00	13	58.40	12	51.70												
CURRITUCK	10	88.00																
DARE																		
HYDE																		
PAMLICO	13	70.40	13	51.20	13	36.50												
PASQUOTANK	19	105.30	11	73.20	10	60.00												
PERQUIMANS	24	101.90	21	78.10	18	58.90												
TYRRELL	10	109.50																
WASHINGTON	12	128.80	10	61.00														
AREA TOTAL	**163**	**94.50**	**117**	**64.30**	**111**	**48.20**	**12**	**111.30**	*****	**84.40**	*****	**76.70**						

An * indicates the data is published even though there are less than 10 reports.

2009 Average Cash Rents - State Total

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
STATE TOTAL	**3431**	**66.90**	**2743**	**45.60**	**2414**	**31.50**	**254**	**103.20**	**184**	**67.70**	**155**	**46.90**	**114**	**121.50**	**93**	**75.30**	**80**	**49.40**

Christmas Tree Guidelines

This information replaces a previous memorandum issued by our office dated December 12, 1989. The 1989 General Assembly enacted an "in-lieu of income" provision allowing land previously qualified as horticulture to continue to receive benefits of the present-use value program when the crop being produced changed from any horticultural product to Christmas trees. It also directed the Department of Revenue to establish a separate gross income requirement different from the $1,000 gross income requirement for horticultural land, when the crop being grown was evergreens intended for use as Christmas trees. N.C.G.S. 105-289(a)(6) directs the Department of Revenue:

> **"To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type of horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land."**

It should be noted that horticultural land used to produce evergreens intended for use as Christmas trees is the only use allowed benefit of the present-use value program without first having met a gross income requirement. The trade-off for this exception is a different gross income requirement in recognition of the potential for greater income than would normally be associated with other horticultural or agricultural commodities.

While the majority of Christmas tree production occurs in the western mountain counties (MLRA 130), surveys as far back as 1996 indicate that there are approximately 135 Christmas tree operations in non-mountain counties (MLRAs 136, 137, 133A, 153A & 153B). They include such counties in the piedmont and coastal plain as Craven, Halifax, Robeson, Wake, and Warren. For this reason we have prepared separate in-lieu of income requirements and gross income requirements for these two areas of the State. The different requirements recognize the difference in species, growing practices, markets, and resulting gross income potential.

After consulting with cooperative extension agents, the regional Christmas tree/horticultural specialist at the Western North Carolina Experimental Research Station, and various landowners/growers, we have determined the standards in the following attachments to be reasonable guidelines for compliance with G.S. 105-289(a)(6). Please note these requirements are subject to the whims of weather and other conditions that can have a significant impact. The combined effect of recent hurricanes, spring freezes, and ice storms across some parts of the State should be taken into consideration when appropriate within each county. As with other aspects of the present-use value program, owners of Christmas tree land should not be held accountable for conditions such as adverse weather or disease outbreak beyond their control.

We encourage every county to contact their local Cooperative Extension Service Office to obtain the appropriate local data and expertise to support particular situations in each county.

I. Gross Income Requirement for Christmas Trees

For MLRA 130, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is $2,000 per acre.

For all other MLRAs, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is $1,500 per acre.

II. In-Lieu of Income Requirement

MLRA 130 – Mountains

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.

2. Generally, a 5' x 5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4' x 4' or 4.5' x 4.5' spacing. Some experimentation has occurred with 5' x 6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable.)

3. A program for insect and weed control.

4. Generally, an eight-to-ten year setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year.)

The gross income requirement for acres undergoing Christmas tree harvest in the mountain region of North Carolina (MLRA 130) is $2,000 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be $6,000.

MLRA 136 – Piedmont, MLRA 137 – Sandhills, MLRA 133A – Upper Coastal Plain, MLRA 153A – Lower Coastal Plain, and MLRA 153B – Tidewater.

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.

2. Generally, a 7' x 7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable.)

3. A program for insect and weed control.

4. Generally a five-to-six year setting to harvest cycle. (Due to the species being grown, soil conditions and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical.)

The gross income requirement for acres undergoing Christmas tree harvest in the non-mountain regions of North Carolina (MLRAs 136, 137, 133A, 153A, and 153B) is $1,500 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be $4,500.

Procedure for Forestry Schedules

The charge to the Forestry Group is to develop five net income per-acre ranges for each MLRA based on the ability of the soils to produce timber income. The task is confounded by variable species and stand type; management level, costs and opportunities; markets and stumpage prices; topographies; and landowner objectives across North Carolina.

In an attempt to develop realistic net income per acre in each MLRA, the Forestry Group considered the following items by area:

1. soil productivity and indicator tree species (or stand type);
2. average stand establishment and annual management costs;
3. average rotation length and timber yield; and
4. average timber stumpage prices.

Having selected the appropriate combinations above, the harvest value (gross income) from a managed rotation on a given soil productivity level can be calculated, netted of costs and amortized to arrive at the net income per acre per year soil expectation value. The ensuing discussion introduces users of this manual to the procedure, literature and software citations and decisions leading to the five forest land classes for each MLRA. Column numbers beside sub-headings refer to columns in the Forestry Net Present Values Table.

Soil Productivity/Indicator Species Selection (Col. 1). Soil productivity in forestry is measured by site index (SI). Site index is the height to which trees of a given species will grow on a given soil/site over a designed period of time (usually 50 or 25 years, depending on species, site or age

of site table). The Forestry Group identified key indicator species (or stand types) for each MLRA and then assigned site index ranges for the indicator species that captured the management opportunities for that region. The site index ranges became the productivity class basis for further calculations of timber yield and generally can be correlated to Natural Resource Conservation Service (NRCS) cubic foot per acre productivity classes for most stand types. By MLRA, the following site index ranges and species/stand types cover the overwhelming majority of soils/sites and management opportunities.

MLRA 153A, 153B, 137, 136, 133A:

Species/Stand Type	SI Range (50 yr. basis)
Loblolly pine	86-104
Loblolly pine	66-85
Loblolly pine	60-65
Mixed hardwoods	Mixed species and site indices on coves, river bottoms, bottomlands
Pond and/or longleaf pine	50-55
Upland hardwoods (MLRA 136)	40-68 (Upland oak)

MLRA 130:

Species/Stand Type	SI Range (50 yr. basis)
White pine	70-89
White pine	55-69
Shortleaf/mixed hardwoods	Mixed species/sites (SI 42-58 shortleaf)
Bottomland/cove hardwoods	Mixed species/site indices on coves and bottoms
Upland oak ridges	40-68

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, riverbottom, and other hardwood sites where topographic position must also

be considered. The Soils Group is responsible for assigning soil series to the appropriate class for agriculture, horticulture and forestry.

Stand Establishment and Annual Management Costs (Columns 2 and 3). Stand establishment costs include site preparation and tree planting costs. Costs vary from $0 to over $200 per acre depending on soils, species, and management objectives. No cost would be incurred for natural regeneration (as practiced for hardwoods) with costs increasing as pine plantations are intensively managed on highly productive sites. The second column in the Forestry Net Present Values Table contains average establishment costs for the past ten years as reported by the N.C. Forest Service for site classes in each MLRA.

Annual management may include costs of pine release, timber stand improvement activities, prescribed burning, boundary line maintenance, consultant fees and other contractual services. Cost may vary from $0 on typical floodplain or bottomland stands to as high as $6 per acre per year on intensively managed pine plantations. Annual management costs in Forestry Net Present Values Table are the best estimates under average stand management regimes by site class.

Rotation Length and Timber Yields (Columns 4, 5, 6). Sawtimber rotations are recommended on all sites in North Carolina. This decision is based on the market situation throughout the state, particularly the scarce markets for low quality and small-diameter pine and hardwood, which normally would be used for pulpwood. Timber thinnings are not available to most woodlot managers and, therefore, rotations are assumed to proceed unthinned until the optimum economic product mix is achieved.

Timber yields are based on the most current yield models developed at the N.C. State University School of Forest Resources for loblolly pine. (Hafley, Smith, and Buford, 1982) and natural hardwood stands (Gardner et al. 1982). White pine yields, mountain mixed stand yields, and upland oak yields are derived from U.S. Forest Service yield models developed by Vimmerstedt (1962) and McClure and Knight. Longleaf and pond pine yields are from Schumacher and Coile (1960).

Timber Stumpage Prices (Columns 7 and 8). Cost of forestry operations are derived from the past five year regional data (provided by the NC DFR). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional Forest2Market reports, a timber price reporting system.

Harvest Values (Column 9). Multiplication of timber yields (columns 5 and 6) times the respective timber stumpage prices (columns 7 and 8) gives the gross harvest value of one rotation.

Annualized Net Present Value (NPV) (Column 10). Harvest values (column 9) are discounted to present value at a 4 percent discount rate, which is consistent with rates used and documented by the U.S. Forest Service, forestry industry and forestry economists. This rate approximates the long-term measures of the opportunity cost of capital in the private sector of the U. S. economy (Row et al. 1981; Gunter and Haney, 1984). The respective establishment costs and the present value of annual management costs are subtracted from the present value of the income to obtain

the net present value of the timber stand. This is then amortized over the life of the rotation to arrive at the annualized net present value (or annual net income) figure.

Table 11. Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Harvest Value	(10) Annualized NPV
MLRAs 153A and 133A (Lower and Upper CP)	($)	($)	(yrs)	(MBF)	(cds)	($)	($)	($)	($)
Mixed hardwoods	0.00	0.00	50	11.5	44	189.4	12.5	2728	17.87
Loblolly pine (86-104)	361.00	3.00	30	12	14.4	190.6	23.5	2626	22.94
Loblolly pine (66-85)	246.00	2.00	30	7	16.8	191	23.5	1732	14.65
Loblolly pine (60-65)	126.00	1.00	40	4.8	12.7	191	23.5	1215	5.42
Pond pine (50-55)	51.00	0.50	50	2.7	20	191	23.5	986	3.58
Longleaf pine (50-55)	51.00	0.50	50	3.2	8	190.6	23.5	798	2.97
MLRA 153B (Tidewater)									
Mixed hardwoods	0.00	0.00	50	8.43	44	189	12.5	2143	14.04
Loblolly pine (86-104)	453.50	3.00	30	12	14.4	190.6	23.5	2626	17.59
Loblolly pine (66-85)	246.00	2.00	30	7	16.8	190.6	23.5	1729	14.60
Loblolly pine (60-65)	126.00	1.00	40	4.8	12.7	191	23.5	1215	5.42
Pond pine (low site)	51.00	0.50	50	2.7	20	191.6	23.5	987	3.59
MLRA 137 (Sandhills)									
Mixed hardwoods	0.00	0.00	50	11.9	46	202	12	2956	19.36
Loblolly pine (86-104)	247.00	3.00	30	12	15.6	194.4	24.46	2714	31.11
Loblolly pine (66-85)	126.00	2.00	30	6.4	16.9	194.4	24.46	1658	20.27
Loblolly pine (60-65)	49.00	1.00	50	7.2	7	194.4	24.5	1571	7.01
Longleaf pine (50-55)	49.00	0.50	50	3.2	8	194.4	24.5	818	2.58

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Harvest Value	(10) Annualized NPV
MLRA 136 (Pied)									
Mixed hardwoods	0.00	0.00	50	11.9	46	202	12	2956	19.36
Loblolly pine (86-104)	247.00	3.00	30	11.5	15.6	194.4	24.5	2618	29.39
Loblolly pine (66-85)	126.00	2.00	30	6.4	16.9	194.4	24.5	1658	20.28
Loblolly pine (60-65)	55.00	0.50	40	4.1	15	194.4	24.46	1164	8.97
Upland hardwoods	0.00	0.00	50	6.05	32	202	12	1606	10.52
MLRA 130 (MTN)									
Mixed hardwoods*	0.00	0.00	50	10.95	0	243	18.4	2661	17.43
White pine (70-89)	250.00	2.00	30	17.8	0	125	16.4	2225	23.21
White pine (55-69)	160.00	1.00	35	8.5	0	125	16.4	1063	4.85
Shortleaf/mixed hwd.	0.00	0.00	60	6	0	147	16.4	882	3.71
Upland oak ridge (40-68)	0.00	0.00	70	5.32		243.5	18.2	1295	3.56

* Coves, riverbottoms, bottomland yields

Map Unit Name	Agri	For	Hort
Alluvial land, wet	IV	II	IV
Arents, loamy	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, occasionally flooded	II	III	II
Arkaqua loam, 0 to 2 percent slopes, rarely flooded	II	III	II
Ashe and Edneyville soils, 6 to 15 percent slopes	IV	I	III
Ashe and Edneyville soils, 15 to 25 percent slopes	IV	I	III
Ashe and Edneyville soils, 25 to 45 percent slopes	IV	I	IV
Ashe fine sandy loam, 6 to 15 percent slopes	IV	III	III
Ashe fine sandy loam, 10 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 15 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 25 to 45 percent slopes	IV	III	IV
Ashe gravelly fine sandy loam, 25 to 65 percent slopes	IV	III	IV
Ashe stony fine sandy loam, ALL	IV	III	IV
Ashe stony sandy loam, ALL	IV	III	IV
Ashe-Chestnut-Buladean complex, very stony, ALL	IV	III	IV
Ashe-Cleveland complex, stony, ALL	IV	IV	IV
Ashe-Cleveland-Rock outcrop complex, ALL	IV	IV	IV
Ashe-Rock outcrop complex, 15 to 70 percent slopes	IV	VI	IV
Augusta fine sandy loam, cool variant, 1 to 4 percent slopes (Delanco)	II	I	II
Balsam, ALL	IV	VI	IV
Balsam-Rubble land complex, windswept, ALL	IV	VI	IV
Balsam-Tanasee complex, extremely bouldery, ALL	IV	VI	IV
Bandana sandy loam, 0 to 3 percent slopes, occasionally flooded	II	II	II
Bandana-Ostin complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Biltmore, ALL	IV	II	IV
Braddock and Hayesville clay loams, eroded, ALL	III	I	III
Braddock clay loam, 2 to 6 percent slopes, eroded	II	I	III
Braddock clay loam, 2 to 8 percent slopes, eroded	II	I	III
Braddock clay loam, 6 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, 8 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, eroded, ALL OTHER	IV	I	III
Braddock clay loam, 15 to 30 percent slopes, eroded, stony	IV	I	IV
Braddock fine sandy loam, 15 to 30 percent slopes	III	I	III
Braddock gravelly loam, 2 to 8 percent slopes	I	I	I
Braddock gravelly loam, 8 to 15 percent slopes	II	I	I
Braddock loam, 2 to 8 percent slopes	I	I	I
Braddock loam, 8 to 15 percent slopes	II	I	I
Braddock-Urban land complex, ALL	IV	I	IV
Bradson gravelly loam, ALL	II	I	I
Brandywine stony soils, ALL	IV	IV	IV
Brasstown-Junaluska complex, 8 to 15 percent slopes	III	IV	III
Brasstown-Junaluska complex, 15 to 30 percent slopes	IV	IV	III
Brasstown-Junaluska complex, ALL OTHER	IV	IV	IV
Brevard fine sandy loam, 1 to 6 percent slopes, rarely flooded	I	I	I
Brevard loam, 2 to 6 percent slopes	I	I	I
Brevard loam, 6 to 10 percent slopes	II	I	I
Brevard loam, 7 to 15 percent slopes	II	I	I
Brevard loam, 10 to 25 percent slopes	IV	I	I
Brevard loam, 15 to 25 percent slopes	IV	I	I
Brevard loam, 25 to 45 percent slopes	IV	I	II
Brevard sandy loam, 8 to 15 percent slopes	II	I	I

Map Unit Name	Agri	For	Hort
Brevard-Greenlee complex, extremely bouldery, ALL	IV	I	IV
Buladean-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Buladean-Chestnut complex, stony, ALL OTHER	IV	I	IV
Burton stony loam, ALL	IV	V	IV
Burton-Craggey complex, windswept, ALL	IV	VI	IV
Burton-Craggey-Rock outcrop complex, windswept, ALL	IV	VI	IV
Burton-Wayah complex, windswept, ALL	IV	VI	IV
Cashiers fine sandy loam, 2 to 8 percent slopes	II	I	I
Cashiers fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cashiers gravelly fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers gravelly fine sandy loam, 15 to 30 percent slopes	IV	I	II
Cashiers gravelly fine sandy loam, 30 to 50 percent slopes	IV	I	III
Cashiers gravelly fine sandy loam, 50 to 95 percent slopes	IV	I	IV
Cashiers sandy loam, 8 to 15 percent slopes, stony	II	I	II
Cashiers sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cataska-Rock outcrop complex, 30 to 95 percent slopes	IV	VI	IV
Cataska-Sylco complex, 50 to 95 percent slopes	IV	VI	IV
Chandler and Fannin soils, 25 to 45 percent slopes	IV	I	IV
Chandler gravelly fine sandy loam, 8 to 15 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 15 to 30 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 30 to 50 percent slopes	IV	III	III
Chandler gravelly fine sandy loam, ALL OTHER	IV	III	IV
Chandler gravelly fine sandy loam, windswept, ALL	IV	VI	IV
Chandler loam, 2 to 8 percent slopes	III	III	II
Chandler loam, 8 to 15 percent slopes	IV	III	II
Chandler loam, 15 to 25 percent slopes	IV	III	III
Chandler loam, 25 to 65 percent slopes	IV	III	IV
Chandler silt loam, 10 to 25 percent slopes	IV	III	II
Chandler silt loam, 25 to 45 percent slopes	IV	III	III
Chandler stony loam, 45 to 70 percent slopes	IV	III	IV
Chandler stony silt loam, ALL	IV	III	IV
Chandler-Micaville complex, 8 to 15 percent slopes	IV	III	II
Chandler-Micaville complex, 15 to 30 percent slopes, stony	IV	III	II
Chandler-Micaville complex, 30 to 50 percent slopes, stony	IV	III	III
Chandler-Micaville complex, 50 to 95 percent slopes, stony	IV	III	IV
Cheoah channery loam, ALL	IV	I	IV
Cheoah channery loam, stony, ALL	IV	I	IV
Cheoah channery loam, windswept, stony	IV	VI	IV
Chester clay loam, 15 to 45 percent slopes, eroded (Evard)	IV	I	III
Chester fine sandy loam, 6 to 15 percent slopes (Evard)	II	I	I
Chester fine sandy loam, 15 to 25 percent slopes (Evard)	II	I	III
Chester fine sandy loam, 25 to 45 percent slopes (Evard)	IV	I	III
Chester loam, 2 to 6 percent slopes	II	I	I
Chester loam, 6 to 10 percent slopes	III	I	I
Chester loam, 10 to 25 percent slopes	IV	I	II
Chester loam, 25 to 45 percent slopes	IV	I	III
Chester stony loam, 10 to 15 percent slopes (Evard)	III	I	III

Map Unit Name	Agri	For	Hort
Chester stony loam, (Evard), ALL OTHER	IV	I	IV
Chestnut and Edneyville soils, 15 to 25 percent slopes	IV	I	II
Chestnut and Edneyville soils, 25 to 50 percent slopes	IV	I	III
Chestnut gravelly loam, 50 to 80 percent slopes	IV	III	IV
Chestnut-Ashe complex, ALL	IV	III	IV
Chestnut-Buladean complex, 8 to 15 percent slopes, rocky	III	III	III
Chestnut-Buladean complex, stony, ALL	IV	III	IV
Chestnut-Cleveland-Rock outcrop complex, windswept, ALL	IV	VI	IV
Chestnut-Edneyville complex, 8 to 25 percent slopes, stony	IV	III	III
Chestnut-Edneyville complex, 25 to 60 percent slopes, stony	IV	III	IV
Chestnut-Edneyville complex, windswept, stony, ALL	IV	VI	IV
Chestoa-Ditney-Rock outcrop complex, 30 to 95 percent slopes, very bouldery	IV	VI	IV
Cleveland-Chestnut-Rock outcrop complex, windswept, ALL	IV	VI	IV
Cleveland-Rock outcrop complex, 8 to 90 percent slopes	IV	VI	IV
Cliffield-Cowee complex, 15 to 30 percent slopes, very stony	IV	V	IV
Cliffield-Fairview complex, 15 to 25 percent slopes	IV	V	IV
Cliffield-Pigeonroost complex, very stony, ALL	IV	V	IV
Cliffield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	V	IV
Cliffield-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Cliffield-Woolwine complex, 8 to 15 percent slopes	IV	V	IV
Clifton (Evard) stony loam, ALL	IV	I	IV
Clifton clay loam, 8 to 15 percent slopes, eroded	III	I	III
Clifton clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Clifton clay loam, 30 to 50 percent slopes, eroded	IV	I	IIII
Clifton loam, 2 to 8 percent slopes	II	I	I
Clifton loam, 6 to 10 percent slopes	II	I	I
Clifton loam, 8 to 15 percent slopes	II	I	II
Clifton loam, 10 to 25 percent slopes	IV	I	II
Clifton loam, 15 to 25 percent slopes	IV	I	II
Clifton loam, 25 to 45 percent slopes	IV	I	III
Clifton stony loam, 15 to 45 percent slopes	IV	I	IV
Clingman-Craggey-Rock outcrop complex, windswept, 15 to 95 percent slopes, extremely bouldery	IV	VI	IV
Codorus, ALL	II	II	III
Colvard, ALL	I	II	III
Comus, ALL	I	II	III
Cowee gravelly loam, stony, ALL	IV	V	IV
Cowee-Evard-Urban land complex, 15 to 30 percent slopes	IV	III	IV
Cowee-Saluda complex, stony, ALL	IV	V	IV
Craggey-Rock outcrop complex, 40 to 90 percent slopes	IV	VI	IV
Craggey-Rock outcrop-Clingman complex, windswept, rubbly, ALL	IV	VI	IV
Crossnore-Jeffrey complex, very stony, ALL	IV	I	IV
Cullasaja cobbly fine sandy loam, 8 to 30 percent slopes, very bouldery	IV	II	IV
Cullasaja cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly fine sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja-Tuckasegee complex, 8 to 15 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 15 to 30 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 30 to 50 percent slopes, stony	IV	II	III
Cullasaja-Tuckasegee complex, 50 to 90 percent slopes, stony	IV	II	IV
Cullasaja-Tuckasegee complex, 50 to 95 percent slopes, stony	IV	II	IV

Map Unit Name	Agri	For	Hort
Cullasaja-Tusquitee complex, 10 to 45 percent slopes	IV	II	III
Cullowhee fine sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	II
Cullowhee, frequently flooded, ALL	IV	II	IV
Cullowhee-Nikwasi complex, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Delanco (Dillard) loam, ALL	I	I	I
Delanco fine sandy loam, 2 to 6 percent slopes	II	I	I
Dellwood gravelly fine sandy loam, 0 to 5 percent slopes, frequently flooded	IV	II	IV
Dellwood, occasionally flooded, ALL	III	II	III
Dellwood-Reddies complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Dellwood-Urban land complex, 0 to 3 percent slopes, occasionally flooded	IV	II	IV
Dillard, ALL	I	I	I
Dillsboro clay loam, 2 to 8 percent slopes	I	I	I
Dillsboro clay loam, 8 to 15 percent slopes, rarely flooded	II	I	II
Dillsboro clay loam, 8 to 15 percent slopes, stony	III	I	II
Dillsboro clay loam, 15 to 30 percent slopes, stony	IV	I	II
Dillsboro loam, 2 to 8 percent slopes	I	I	I
Dillsboro loam, 8 to 15 percent slopes	II	I	II
Dillsboro-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Ditney-Unicoi complex, very stony, ALL	IV	VI	IV
Ditney-Unicoi complex, 50 to 95 percent slopes, very rocky	IV	VI	IV
Ditney-Unicoi-Rock outcrop complex, ALL	IV	VI	IV
Edneytown gravelly sandy loam, 8 to 25 percent slopes	IV	I	III
Edneytown-Chestnut complex, 30 to 50 percent slopes, stony	IV	I	III
Edneytown-Chestnut complex, 50 to 80 percent slopes, stony	IV	I	IV
Edneytown-Pigeonroost complex, 8 to 15 percent slopes, stony	III	I	III
Edneytown-Pigeonroost complex, 15 to 30 percent slopes, stony	IV	I	III
Edneytown-Pigeonroost complex, 30 to 50 percent slopes, stony	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 7 to 15 percent slopes	III	I	III
Edneyville (Edneytown) fine sandy loam, 15 to 25 percent slopes	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 25 to 45 percent slopes	IV	I	IV
Edneyville loam, 15 to 25 percent slopes	IV	I	II
Edneyville loam, 25 to 45 percent slopes	IV	I	III
Edneyville stony loam, 45 to 70 percent slopes	IV	I	IV
Edneyville-Chestnut complex, 2 to 8 percent slopes, stony	III	I	III
Edneyville-Chestnut complex, 8 to 15 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 10 to 25 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, ALL OTHER	IV	I	IV
Edneyville-Chestnut-Urban land complex, ALL	IV	I	IV
Ellijay silty clay loam, 2 to 8 percent slopes, eroded	III	I	I
Ellijay silty clay loam, 8 to 15 percent slopes, eroded	IV	I	I
Ellijay silty clay loam, eroded, ALL OTHER	IV	I	II
Elsinboro loam, ALL	I	I	I
Eutrochrepts, mined, 30 to 50 percent slopes, very stony	IV	VI	IV
Evard and Saluda fine sandy loams, 25 to 60 percent slopes	IV	I	IV
Evard fine sandy loam, 7 to 15 percent slopes	III	I	II
Evard fine sandy loam, 15 to 25 percent slopes	IV	I	II
Evard fine sandy loam, 25 to 50 percent slopes	IV	I	III
Evard gravelly sandy loam, 6 to 15 percent slopes	III	I	II
Evard gravelly sandy loam, 15 to 25 percent slopes	IV	I	III
Evard loam, ALL	IV	I	IV
Evard soils, 15 to 25 percent slopes	IV	I	III

Map Unit Name	Agri	For	Hort
Evard soils, ALL OTHER	IV	I	IV
Evard stony loam, 25 to 60 percent slopes	IV	I	IV
Evard-Cowee complex, 2 to 8 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes, eroded	III	I	II
Evard-Cowee complex, 8 to 25 percent slopes, stony	IV	I	III
Evard-Cowee complex, ALL OTHER	IV	I	IV
Evard-Cowee-Urban land complex, ALL	IV	I	IV
Fannin fine sandy loam, 8 to 15 percent slopes	III	I	I
Fannin fine sandy loam, 15 to 30 percent slopes	IV	I	II
Fannin fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Fannin fine sandy loam, 50 to 95 percent slopes	IV	I	III
Fannin loam, 8 to 15 percent slopes	III	I	II
Fannin loam, 15 to 25 percent slopes	IV	I	III
Fannin loam, 25 to 45 percent slopes	IV	I	III
Fannin loam, 30 to 50 percent slopes, eroded	IV	I	III
Fannin loam, 45 to 70 percent slopes	IV	I	IV
Fannin sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Fannin sandy clay loam, eroded, ALL OTHER	IV	I	III
Fannin silt loam, 6 to 10 percent slopes, eroded	III	I	II
Fannin silt loam, 7 to 15 percent slopes	III	I	II
Fannin silt loam, 10 to 25 percent slopes, eroded	IV	I	III
Fannin silt loam, 15 to 25 percent slopes	IV	I	III
Fannin silt loam, 25 to 45 percent slopes	IV	I	III
Fannin silty clay loam, 15 to 45 percent slopes, eroded	IV	I	IV
Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	IV	I	IV
Fannin-Cowee complex, 15 to 30 percent slopes, stony	IV	I	III
Fannin-Cowee complex, stony, ALL OTHER	IV	I	IV
Fannin-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Fletcher and Fannin soils, 6 to 15 percent slopes	III	I	II
Fletcher and Fannin soils, 15 to 25 percent slopes	IV	I	II
Fluvaquents-Udifluvents complex, occasionally flooded, ALL	III	II	IV
Fontaflora-Ostin complex	IV	II	IV
French fine sandy loam, 0 to 3 percent slopes, frequently flooded	IV	II	IV
Greenlee ALL	IV	I	IV
Greenlee-Ostin complex, 3 to 40 percent slopes, very stony	IV	I	IV
Greenlee-Tate complex, ALL	IV	I	IV
Greenlee-Tate-Ostin complex, 1 to 15 percent slopes, extremely stony	IV	I	IV
Gullied land	IV	VI	IV
Harmiller-Shinbone complex, 15 to 30 percent slopes, stony	IV	III	III
Harmiller-Shinbone complex, 30 to 50 percent slopes, stony	IV	III	III
Hatboro loam	IV	II	IV
Hayesville channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	I	II
Hayesville channery fine sandy loam, 15 to 25 percent slopes, very stony	IV	I	III
Hayesville channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	I	IV
Hayesville clay loam, 2 to 8 percent slopes, eroded	III	I	II
Hayesville clay loam, 6 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 10 to 25 percent slopes, severely eroded	IV	I	III
Hayesville clay loam, 15 to 30 percent slopes, eroded	IV	I	III

Map Unit Name	Agri	For	Hort
Hayesville fine sandy loam, 6 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 8 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 15 to 25 percent slopes	III	I	II
Hayesville fine sandy loam, 15 to 30 percent slopes	III	I	II
Hayesville fine sandy loam, 25 to 50 percent slopes	IV	I	III
Hayesville loam, 2 to 7 percent slopes	II	I	I
Hayesville loam, 2 to 8 percent slopes	II	I	I
Hayesville loam, 6 to 10 percent slopes	II	I	I
Hayesville loam, 6 to 15 percent slopes	III	I	I
Hayesville loam, 7 to 15 percent slopes	III	I	I
Hayesville loam, 8 to 15 percent slopes	III	I	I
Hayesville loam, 10 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 30 percent slopes	III	I	II
Hayesville sandy clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Hayesville sandy clay loam, eroded, ALL OTHER	III	I	II
Hayesville-Evard complex, 15 to 25 percent slopes	III	I	II
Hayesville-Evard-Urban land complex, 15 to 25 percent slopes	IV	I	IV
Hayesville-Sauratown complex, 2 to 8 percent slopes	II	I	II
Hayesville-Sauratown complex, 8 to 15 percent slopes	III	I	II
Hayesville-Sauratown complex, 15 to 25 percent slopes	III	I	III
Hayesville-Sauratown complex, 25 to 60 percent slopes	IV	I	III
Hayesville-Urban land complex, ALL	IV	I	IV
Haywood stony loam, 15 to 25 percent slopes	IV	I	III
Haywood stony loam, 25 to 50 percent slopes	IV	I	IV
Hemphill, rarely flooded, ALL	IV	II	IV
Humaquepts, loamy, 2 to 8 percent slopes, stony	IV	II	IV
Huntdale clay loam, 8 to 15 percent slopes, stony	III	I	II
Huntdale clay loam, 15 to 30 percent slopes, stony	IV	I	II
Huntdale clay loam, 30 to 50 percent slopes, stony	IV	I	III
Huntdale silty clay loam, 15 to 30 percent slopes, stony	IV	I	II
Huntdale silty clay loam, 30 to 50 percent slopes, very stony	IV	I	III
Huntdale silty clay loam, 50 to 95 percent slopes, very stony	IV	I	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	III
Junaluska-Brasstown complex, 6 to 25 percent slopes	IV	IV	II
Junaluska-Brasstown complex, 15 to 30 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 25 to 60 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 30 to 50 percent slopes	IV	IV	IV
Junaluska-Tsali complex, ALL	IV	IV	IV
Keener-Lostcove complex, 15 to 30 percent slopes, very stony	IV	I	III
Keener-Lostcove complex, 30 to 50 percent slopes, very stony	IV	I	IV
Kinkora loam	IV	I	III
Lonon loam, 2 to 8 percent slopes	I	I	I
Lonon loam, 8 to 15 percent slopes	II	I	I
Lonon loam, 15 to 30 percent slopes	IV	I	II
Lonon-Northcove complex, 6 to 15 percent slopes	IV	I	III
Maymead fine sandy loam, ALL	IV	I	II
Maymead-Greenlee-Potomac complex, 3 to 25 percent slopes	IV	I	IV
Nikwasi, ALL	IV	II	IV
Northcove very cobbly loam, ALL	IV	I	IV
Northcove-Maymead complex, extremely stony, ALL	IV	I	IV
Oconaluftee channery loam, ALL	IV	VI	IV

Map Unit Name	Agri	For	Hort
Oconaluftee channery loam, windswept, ALL	IV	VI	IV
Ostin, occasionally flooded, ALL	IV	II	IV
Pigeonroost-Edneytown complex, stony, ALL	IV	I	III
Pineola gravelly loam, 2 to 8 percent slopes	IV	I	II
Pineola gravelly loam, 8 to 15 percent slopes, stony	IV	I	II
Pineola gravelly loam, 15 to 30 percent slopes, stony	IV	I	III
Pits, ALL	IV	VI	IV
Plott fine sandy loam, 8 to 15 percent slopes, stony	III	I	II
Plott fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Plott fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Plott fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Plott loam, 15 to 30 percent slopes, stony	IV	I	II
Plott loam, 30 to 50 percent slopes, stony	IV	I	III
Plott loam, 50 to 95 percent slopes, stony	IV	I	IV
Ponzer muck, cool variant	IV	VI	IV
Porters gravelly loam, 8 to 15 percent slopes, stony	III	I	II
Porters gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Porters gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Porters gravelly loam, 50 to 80 percent slopes, stony	IV	I	IV
Porters loam, 25 to 45 percent slopes	IV	I	III
Porters loam, 25 to 80 percent slopes, stony	IV	I	IV
Porters loam, 30 to 50 percent slopes, stony	IV	I	IV
Porters loam, ALL OTHER	IV	I	II
Porters stony loam, 10 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 45 percent slopes	IV	I	II
Porters stony loam, 25 to 45 percent slopes	IV	I	III
Porters stony loam, ALL OTHER	IV	I	IV
Porters-Unaka complex, 8 to 15 percent slopes, stony	IV	I	II
Porters-Unaka complex, 15 to 30 percent slopes, stony	IV	I	II
Porters-Unaka complex, 30 to 50 percent slopes, stony	IV	I	III
Porters-Unaka complex, 50 to 95 percent slopes, rocky	IV	I	IV
Potomac, frequently flooded, ALL	IV	II	IV
Potomac-Iotla complex, 0 to 3 percent slopes, mounded, frequently flooded	IV	II	IV
Rabun loam, 6 to 25 percent slopes	IV	I	II
Rabun loam, 25 to 50 percent slopes	IV	I	III
Reddies, occasionally flooded	II	II	II
Reddies, frequently flooded, ALL	IV	II	IV
Rock outcrop	IV	VI	IV
Rock outcrop-Ashe complex, ALL	IV	VI	IV
Rock outcrop-Ashe-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cataska complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, windswept, ALL	IV	VI	IV
Rock outcrop-Craggey complex, windswept, ALL	IV	VI	IV
Rosman, frequently flooded, ALL	IV	II	IV
Rosman, ALL OTHER	I	II	I
Rosman-Reddies complex, 0 to 3 percent slopes, occasionally flooded	I	II	I
Saunook gravelly loam, 2 to 8 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Saunook gravelly loam, 15 to 30 percent slopes	IV	I	II

Map Unit Name	Agri	For	Hort
Saunook gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Saunook loam, 2 to 8 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes, stony	II	I	II
Saunook loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook loam, 15 to 30 percent slopes, very stony	IV	I	III
Saunook loam, 30 to 50 percent slopes, very stony	IV	I	IV
Saunook sandy loam, 2 to 8 percent slopes	I	I	I
Saunook sandy loam, 8 to 15 percent slopes, stony	II	I	II
Saunook silt loam, 2 to 8 percent slopes	I	I	I
Saunook silt loam, 8 to 15 percent slopes, stony	II	I	II
Saunook-Nikwasi complex, 2 to 15 percent slopes	IV	I	III
Saunook-Thunder complex, ALL	IV	I	III
Saunook-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Sauratown channery fine sandy loam, 8 to 15 percent slopes	IV	V	III
Sauratown channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	V	III
Sauratown channery fine sandy loam, ALL OTHER	IV	V	IV
Soco-Cataska-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Soco-Ditney complex, 6 to 25 percent slopes, stony	IV	III	III
Soco-Ditney complex, 8 to 15 percent slopes, very stony	IV	III	III
Soco-Ditney complex, 15 to 30 percent slopes, very stony	IV	III	III
Soco-Ditney complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, 8 to 15 percent slopes, stony	IV	III	II
Soco-Stecoah complex, 15 to 30 percent slopes	IV	III	III
Soco-Stecoah complex, 15 to 30 percent slopes, stony	IV	III	III
Soco-Stecoah complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, windswept, 30 to 50 percent slopes	IV	VI	IV
Spivey cobbly loam, extremely bouldery, ALL	IV	I	IV
Spivey stony loam, 10 to 40 percent slopes	IV	I	IV
Spivey-Santeetlah complex, 8 to 15 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, 15 to 30 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, stony, ALL OTHER	IV	I	IV
Spivey-Whiteoak complex, ALL	IV	I	IV
Statler, rarely flooded, ALL	I	I	I
Stecoah-Soco complex, 15 to 30 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 30 to 50 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 50 to 80 percent slopes, stony	IV	I	IV
Stony colluvial land	IV	II	IV
Stony land	IV	VI	IV
Stony steep land	IV	VI	IV
Suncook loamy sand, ALL	IV	II	II
Sylco-Cataska complex, ALL	IV	IV	IV
Sylco-Rock outcrop complex, 50 to 95 percent slopes	IV	IV	IV
Sylco-Soco complex, 10 to 30 percent slopes, stony	IV	IV	IV
Sylva-Whiteside complex, ALL	IV	I	II
Talladega, ALL	IV	IV	IV
Tanasee-Balsam complex, ALL	IV	VI	IV
Tate fine sandy loam, 2 to 6 percent slopes	I	I	I
Tate fine sandy loam, 2 to 7 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes, very stony	IV	I	II

Map Unit Name	Agri	For	Hort
Tate fine sandy loam, 6 to 15 percent slopes	II	I	I
Tate fine sandy loam, 7 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 25 percent slopes	IV	I	II
Tate fine sandy loam, 15 to 25 percent slopes	IV	I	II
Tate gravelly loam, 8 to 15 percent slopes	II	I	I
Tate gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Tate gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Tate loam, 2 to 6 percent slopes	I	I	I
Tate loam, 2 to 8 percent slopes	I	I	I
Tate loam, 6 to 10 percent slopes	II	I	I
Tate loam, 6 to 15 percent slopes	II	I	I
Tate loam, 8 to 15 percent slopes	II	I	I
Tate loam, 10 to 15 percent slopes	II	I	I
Tate loam, 15 to 25 percent slopes	IV	I	II
Tate loam, 15 to 30 percent slopes	IV	I	II
Tate-Cullowhee complex, 0 to 25 percent slopes	IV	I	II
Tate-French complex, 2 to 10 percent slopes	II	I	II
Tate-Greenlee complex, ALL	IV	I	IV
Thunder-Saunook complex, ALL	IV	II	IV
Toecane-Tusquitee complex, ALL	IV	II	III
Toxaway, ALL	IV	II	IV
Transylvania silt loam	I	II	II
Trimont gravelly loam, ALL	IV	I	IV
Tuckasegee-Cullasaja complex, 8 to 15 percent slopes, stony	IV	II	III
Tuckasegee-Cullasaja complex, 15 to 30 percent slopes, very stony	IV	II	IV
Tuckasegee-Cullasaja complex, 30 to 50 percent slopes, extremely stony	IV	II	IV
Tuckasegee-Whiteside complex, 2 to 8 percent slopes	I	II	I
Tuckasegee-Whiteside complex, 8 to 15 percent slopes	II	II	I
Tusquitee and Spivey stony soils, ALL	IV	I	IV
Tusquitee loam, 6 to 10 percent slopes	I	I	I
Tusquitee loam, 6 to 15 percent slopes	II	I	I
Tusquitee loam, 7 to 15 percent slopes	II	I	I
Tusquitee loam, 8 to 15 percent slopes	II	I	I
Tusquitee loam, 10 to 15 percent slopes	II	I	I
Tusquitee loam, 15 to 25 percent slopes	IV	I	II
Tusquitee stony loam, 25 to 45 percent slopes	IV	I	IV
Tusquitee stony loam, ALL OTHER	IV	I	III
Udifluvents, frequently flooded, ALL	IV	II	IV
Udorthents, loamy, ALL	IV	V	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	V	IV
Udorthents-Urban land complex, ALL	IV	V	IV
Unaka-Porters complex, very rocky, ALL	IV	V	IV
Unaka-Rock outcrop complex, 50 to 95 percent slopes, very bouldery	IV	VI	IV
Unicoi-Rock outcrop complex, 30 to 95 percent slopes, extremely bouldery	IV	V	IV
Unison fine sandy loam, 2 to 8 percent slopes	I	I	I
Unison fine sandy loam, 8 to 15 percent slopes	II	I	I
Unison fine sandy loam, 15 to 25 percent slopes	IV	I	II
Unison loam, 2 to 8 percent slopes	I	I	I
Unison loam, 8 to 15 percent slopes	II	I	I
Unison loam, 15 to 30 percent slopes	IV	I	II
Urban land	IV	VI	II

Map Unit Name	Agri	For	Hort
Watauga loam, 6 to 10 percent slopes	III	I	II
Watauga loam, 6 to 15 percent slopes	III	I	II
Watauga loam, 8 to 15 percent slopes	III	I	II
Watauga loam, ALL OTHER	IV	I	III
Watauga sandy loam, 8 to 15 percent slopes, stony	III	I	II
Watauga sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Watauga sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Watauga stony loam, 15 to 45 percent slopes	IV	I	IV
Wayah loam, windswept, eroded, stony, ALL	IV	VI	IV
Wayah sandy loam, stony, ALL	IV	V	IV
Wayah sandy loam, windswept, stony, ALL	IV	VI	IV
Wayah-Burton complex, 15 to 30 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 30 to 50 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 50 to 95 percent slopes, very rocky	IV	V	IV
Wayah-Burton complex, windswept, ALL	IV	V	IV
Whiteoak cobbly loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak cobbly loam, 15 to 30 percent slopes, stony	IV	I	III
Whiteoak fine sandy loam, 2 to 8 percent slopes	I	I	I
Whiteoak fine sandy loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak fine sandy loam, 15 to 30 percent slopes, very stony	IV	I	III
Whiteside-Tuckasegee complex, 2 to 8 percent slopes	I	I	I

Map Unit Name	Agri	For	Hort
Alluvial land, wet	III	III	III
Alpin, ALL	IV	II	IV
Altavista. ALL	I	I	I
Altavista-Urban land complex, 0 to 3 percent slopes, rarely flooded	IV	I	IV
Augusta, ALL	I	I	I
Autryville loamy sand, ALL	III	II	III
Autryville, ALL OTHER	IV	II	IV
Autryville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Aycock very fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Aycock, ALL OTHER	I	II	I
Ballahack fine sandy loam	I	I	I
Barclay very fine sandy loam	I	I	I
Bethera loam, 0 to 1 percent slopes	II	I	II
Bibb and Johnston soils, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Blaney, ALL	IV	II	IV
Blanton, ALL	IV	V	IV
Bojac loamy fine sand, 0 to 3 percent slopes	III	II	III
Bonneau loamy fine sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Bonneau sand, 0 to 3 percent slopes	II	II	II
Butters fine sand, 0 to 2 percent slopes	II	II	II
Butters loamy sand, 0 to 2 percent slopes	II	II	II
Byars loam	II	I	II
Candor sand, 1 to 8 percent slopes	IV	V	IV
Candor sand, 8 to 15 percent slopes	IV	V	IV
Cape Fear loam	I	I	I
Caroline sandy loam, 0 to 2 percent slopes	II	II	II
Caroline sandy loam, 2 to 6 percent slopes	II	II	II
Centenary sand	IV	II	IV
Chastain and Bibb soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla and Congaree loams, frequently flooded	III	III	III
Chewacla and Wehadkee soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chewacla loam	II	III	II
Chewacla loam, 0 to 1 percent slopes, occasionally flooded	II	III	II
Chewacla loam, frequently flooded	IV	III	IV
Chewacla silt loam	II	III	II
Chipley loamy sand (Pactolus)	IV	II	IV
Chipley sand, 0 to 2 percent slopes	IV	II	IV
Conetoe loamy sand, ALL	III	II	III
Congaree silt loam	I	III	I
Congaree silt loam, frequently flooded	I	III	I
Cowarts loamy sand, 2 to 6 percent slopes	II	I	II
Cowarts loamy sand, 6 to 10 percent slopes	III	I	III
Cowarts sandy loam, 6 to 12 percent slopes, eroded	IV	I	IV
Coxville loam	II	I	II
Coxville sandy loam	II	I	II
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 4 to 10 percent slopes	III	I	III
Craven loam, 1 to 4 percent slopes	II	I	II
Craven sandy clay loam, 1 to 4 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded (Gritney)	II	I	II
Craven sandy loam, 6 to 10 percent slopes, eroded (Gritney)	III	I	III
Craven-Urban land complex, 0 to 4 percent slopes	IV	I	IV
Croatan muck	I	V	I
Deloss loam	I	III	I
Dogue, ALL	II	I	II
Dothan loamy sand, 2 to 6 percent slopes	II	I	II
Dothan, ALL OTHER	I	I	I
Dragston loamy sand	I	III	I
Dunbar, ALL	II	I	II
Duplin, ALL	II	I	II
Duplin-Urban land complex, 0 to 5 percent slopes	IV	I	IV
Dystrochrepts, steep	IV	II	IV
Emporia, ALL	II	II	II
Emporia-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Emporia-Wedowee complex, 2 to 6 percent slopes	II	II	II
Eustis, ALL	IV	II	IV
Exum, ALL	I	II	I
Faceville fine sandy loam, ALL	II	II	II
Faceville loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville loamy sand, ALL OTHER	II	II	II
Faceville sandy loam, 0 to 2 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes, eroded	III	II	III
Faceville sandy loam, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Foreston loamy sand, ALL	II	II	II
Fuquay, ALL	IV	II	IV
Gilead loamy sand, 0 to 2 percent slopes	III	II	III
Gilead loamy sand, 10 to 15 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Gilead loamy sand, 6 to 10 percent slopes	IV	II	IV
Gilead loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Gilead sandy loam, 2 to 8 percent slopes	III	II	III
Gilead sandy loam, 8 to 15 percent slopes	IV	II	IV
Goldsboro, ALL	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grantham-Urban land complex	IV	I	IV
Grifton-Meggett complex, occasionally flooded	IV	I	IV
Gritney fine sandy loam, 2 to 6 percent slopes	II	II	II
Gritney fine sandy loam, 2 to 7 percent slopes	II	II	II
Gritney fine sandy loam, 4 to 8 percent slopes	III	II	III
Gritney fine sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney fine sandy loam, 6 to 10 percent slopes	III	II	III
Gritney fine sandy loam, 7 to 15 percent slopes	IV	II	IV

Map Unit Name	Agri	For	Hort
Gritney fine sandy loam, 10 to 15 percent slopes	IV	II	IV
Gritney loamy fine sand, 2 to 7 percent slopes	II	II	II
Gritney sandy clay loam, ALL	III	II	III
Gritney sandy loam, 2 to 5 percent slopes, eroded	III	II	III
Gritney sandy loam, 2 to 6 percent slopes	II	II	II
Gritney sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney sandy loam, 6 to 10 percent slopes	III	II	III
Gritney-Urban land complex, 2 to 12 percent slopes	IV	II	IV
Hoffman loamy sand, 6 to 10 percent slopes, eroded (Gilead)	IV	II	IV
Hoffman loamy sand, 10 to 20 percent slopes (Gilead)	III	II	III
Johns, ALL	II	I	II
Johnston, ALL	IV	III	IV
Kalmia loamy sand, 0 to 2 percent slopes	II	II	II
Kalmia loamy sand, 0 to 3 percent slopes	II	II	II
Kalmia loamy sand, 2 to 6 percent slopes	II	II	II
Kalmia loamy sand, 10 to 15 percent slopes	III	II	III
Kalmia loamy sand, 15 to 25 percent slopes	IV	II	IV
Kenansville, ALL	III	II	III
Kinston, ALL	IV	III	IV
Kureb sand, 1 to 8 percent slopes	IV	V	IV
Lakeland, ALL	IV	V	IV
Leaf loam	III	I	III
Lenoir loam	III	I	III
Leon sand, ALL	IV	V	IV
Liddell very fine sandy loam	I	I	I
Lillington-Turbeville complex, 8 to 15 percent slopes	III	II	III
Lucy loamy sand	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	I	I	I
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven and Torhunta soils	II	II	II
Mantachie soils, local alluvium	II	III	II
Marlboro, ALL	II	II	II
Marlboro-Cecil complex, 2 to 8 percent slopes	II	II	II
Marvyn and Gritney soils. 6 to 15 percent slopes	IV	I	IV
Marvyn loamy sand, 6 to 12 percent slopes	IV	I	IV
Maxton loamy sand, 0 to 2 percent slopes	II	II	II
McColl loam	III	II	III
McQueen loam, 1 to 6 percent slopes	II	II	II
Meggett, ALL	IV	I	IV
Muckalee, ALL	IV	III	IV
Myatt very fine sandy loam	II	I	II
Nahunta, ALL	I	I	I
Nankin ,ALL	II	II	II
Nixonton very fine sandy loam	I	I	I
Norfolk and Faceville soils, 6 to 10 percent slopes	II	II	II
Norfolk loamy fine sand, ALL	I	II	I
Norfolk loamy sand, 0 to 2 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes, eroded	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes, eroded	III	II	III

Map Unit Name	Agri	For	Hort
Norfolk sandy loam, 0 to 2 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Norfolk sandy loam, 6 to 10 percent slopes	II	II	II
Norfolk, Georgeville, and Faceville soils, 2 to 8 percent slopes	II	II	II
Norfolk-Urban land complex, 0 to 3 percent slopes	IV	II	IV
Norfolk-Wedowee complex, 2 to 6 percent slopes	II	II	II
Ocilla, ALL	III	II	III
Okenee loam (Paxville)	II	III	II
Orangeburg loamy sand, eroded, ALL	II	II	II
Orangeburg loamy sand, ALL OTHER	I	II	I
Pactolus, ALL	IV	II	IV
Pamlico muck	III	V	III
Pantego, ALL	I	I	I
Paxville fine sandy loam	II	III	II
Paxville loam	II	III	II
Peawick, ALL	II	II	II
Pits-Tarboro complex	IV	VI	IV
Plummer and Osier soils	IV	I	IV
Plummer, ALL	IV	V	IV
Pocalla loamy sand, 0 to 3 percent slopes	III	II	III
Polawana loamy sand, frequently flooded	IV	III	IV
Ponzer muck, siliceous subsoil variant	I	V	I
Portsmouth, ALL	I	I	I
Rains, ALL	I	I	I
Rains-Toisnot complex, 0 to 2 percent slopes	IV	I	IV
Rains-Urban land complex, ALL	IV	I	IV
Rimini sand	IV	V	IV
Riverview loam, 0 to 1 percent slopes, occasionally flooded	I	III	I
Roanoke and Wahee loams	II	III	II
Roanoke, ALL	II	III	II
Roanoke-Urban land complex	IV	III	IV
Ruston loamy sand, ALL	III	II	III
Ruston sandy loam, 2 to 6 percent slopes, eroded	IV	II	IV
Rutlege loamy sand	IV	V	IV
Seabrook loamy sand, rarely flooded	IV	II	IV
Smoothed sandy land	IV	VI	IV
St. Lucie sand (Kureb)	IV	V	IV
Stallings, ALL	II	II	II
State, ALL	I	I	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Toisnot, ALL	IV	II	IV
Tomahawk sand	III	II	III
Tomotley, ALL	I	I	I
Torhunta and Lynn Haven soils	II	I	II
Torhunta, ALL	I	I	I
Trebloc loam	I	I	I
Troup sand	IV	II	IV
Turbeville fine sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville gravelly sandy loam, 2 to 8 percent slopes	II	II	II
Turbeville loamy sand, 0 to 2 percent slopes	I	II	I

Map Unit Name	Agri	For	Hort
Turbeville loamy sand, 2 to 6 percent slopes	I	II	I
Turbeville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Turbeville sandy loam, 0 to 2 percent slopes	I	II	I
Turbeville sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville sandy loam, 2 to 8 percent slopes	I	II	I
Turbeville sandy loam, 6 to 12 percent slopes	II	II	II
Turbeville-Urban land complex, 0 to 8 percent slopes	IV	II	IV
Uchee, ALL	III	V	III
Udorthents, loamy	IV	VI	IV
Urban land	IV	VI	IV
Varina, ALL	II	II	II
Vaucluse loamy sand, 10 to 15 percent slopes	IV	II	IV
Vaucluse loamy sand, 10 to 15 percent slopes, eroded	IV	II	IV
Vaucluse loamy sand, 2 to 6 percent slopes	III	II	III
Vaucluse loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Vaucluse loamy sand, 6 to 10 percent slopes	III	II	III
Vaucluse loamy sand, 6 to 10 percent slopes, eroded	III	II	III
Wagram fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 0 to 2 percent slopes	II	II	II
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 2 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 10 to 15 percent slopes	III	II	III
Wagram sand, thick surface, 0 to 6 percent slopes	II	II	II
Wagram sand, thick surface, 6 to 10 percent slopes	III	II	III
Wagram sand, thick surface, 10 to 15 percent slopes	III	II	III
Wagram-Troup sands, 0 to 4 percent slopes	IV	II	IV
Wagram-Urban land complex, ALL	IV	II	IV
Wahee, ALL	I	I	I
Wakulla, ALL	IV	V	IV
Wehadkee and Chewacla loams	IV	III	IV
Wehadkee, ALL	IV	III	IV
Wehadkee-Chastain association, frequently flooded	IV	III	IV
Weston loamy sand	III	I	III
Wickham fine sandy loam, 6 to 15 percent slopes, rarely flooded	II	I	II
Wickham fine sandy loam, ALL OTHER	I	I	I
Wickham loamy sandy, ALL	I	I	I
Wickham sandy loam, 0 to 4 percent slopes	I	I	I
Wickham sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wickham-Urban land complex, 1 to 6 percent slopes	IV	I	IV
Wilbanks loam, frequently flooded	IV	III	IV
Wilbanks silt loam	IV	III	IV
Winton fine sandy loam, ALL	IV	I	IV
Woodington loamy sand	II	II	II

Map Unit Name	Agri	For	Hort
Ailey-Appling complex, 2 to 8 percent slopes	II	II	II
Ailey-Appling complex, 8 to 15 percent slopes, bouldery	IV	II	III
Alamance silt loam, gently sloping phase	II	II	II
Alamance variant gravelly loam, ALL	IV	II	II
Altavista fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Altavista fine sandy loam, 7 to 10 percent slopes	II	I	I
Altavista fine sandy loam, 0 to 2 percent slopes occasionally flooded	I	I	II
Altavista fine sandy loam, ALL OTHER	I	I	I
Altavista fine sandy loam, clayey variant	I	I	I
Altavista loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Altavista sandy loam, ALL	I	I	I
Altavista silt loam, ALL	I	I	I
Appling coarse sandy loam, eroded gently sloping phase	II	II	II
Appling coarse sandy loam, eroded sloping phase	II	II	II
Appling coarse sandy loam, ALL OTHER	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling fine sandy loam, 2 to 7 percent slopes	II	II	I
Appling fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Appling fine sandy loam, 6 to 10 percent slopes	II	II	I
Appling fine sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling fine sandy loam, 7 to 10 percent slopes(Wedowee)	II	II	I
Appling fine sandy loam, 7 to 10 percent slopes, eroded (Wedowee)	II	II	II
Appling fine sandy loam, 10 to 14 percent slopes (Wedowee)	III	II	II
Appling fine sandy loam, 10 to 14 percent slopes, eroded (Wedowee)	III	II	II
Appling fine sandy loam, (Wedowee), ALL OTHER	IV	II	II
Appling gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Appling gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling gravelly sandy loam, 6 to 10 percent slopes	II	II	I
Appling gravelly sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling loamy sand, 2 to 6 percent slopes	II	II	I
Appling sandy clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Appling sandy clay loam, 10 to 15 percent slopes, severely eroded	IV	II	II
Appling sandy clay loam, severely eroded sloping phase	III	II	III
Appling sandy loam, 1 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling sandy loam, 2 to 8 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling sandy loam, 6 to 12 percent slopes	II	II	II
Appling sandy loam, 8 to 15 percent slopes	II	II	II
Appling sandy loam, 10 to 15 percent slopes	III	II	II
Appling sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Appling sandy loam, 10 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, eroded gently sloping phase	II	II	II
Appling sandy loam, eroded sloping phase	II	II	II
Appling sandy loam, eroded strongly sloping phase	III	II	II
Appling sandy loam, gently sloping phase	II	II	I
Appling sandy loam, moderately steep phase (Wedowee)	III	II	II

Map Unit Name	Agri	For	Hort
Appling sandy loam, sloping phase	II	II	II
Appling sandy loam, strongly sloping phase	II	II	II
Appling-Marlboro complex, 1 to 6 percent slopes	II	II	II
Appling-Urban land complex, ALL	IV	II	IV
Armenia, ALL	IV	III	III
Ashlar-Rock outcrop complex, ALL	IV	V	IV
Augusta, ALL	III	I	II
Ayersville gravelly loam, ALL	IV	V	II
Badin channery loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, 2 to 8 percent slopes	III	II	II
Badin channery silt loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, ALL OTHER	IV	II	II
Badin channery silty clay loam, eroded, ALL	III	II	II
Badin silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Badin silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Goldston complex, 2 to 8 percent slopes	III	II	II
Badin-Goldston complex, 8 to 15 percent slopes	IV	II	III
Badin-Goldston complex, 15 to 25 percent slopes	IV	II	IV
Badin-Nanford complex, 15 to 30 percent slopes	IV	II	IV
Badin-Tarrus complex, 2 to 8 percent slopes	II	II	I
Badin-Tarrus complex, 2 to 8 percent slopes, moderately eroded	III	II	I
Badin-Tarrus complex, 8 to 15 percent slopes	III	II	II
Badin-Tarrus complex, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Tarrus complex, 15 to 25 percent slopes	IV	II	II
Badin-Tarrus complex, 25 to 45 percent slopes	IV	II	IV
Badin-Urban land complex, ALL	IV	II	IV
Banister loam, 1 to 6 percent slopes, rarely flooded	II	I	I
Bethlehem gravelly sandy loam, 2 to 8 percent slopes	III	II	II
Bethlehem gravelly sandy loam, 8 to 15 percent slopes	IV	II	II
Bethlehem-Hibriten complex, 6 to 15 percent slopes	IV	II	III
Bethlehem-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Buncombe, ALL	IV	III	IV
Callison-Lignum complex, 2 to 6 percent slopes	III	II	II
Callison-Misenheimer complex, 6 to 10 percent slopes	III	II	II
Carbonton-Brickhaven complex, ALL	IV	II	IV
Cartecay and Chewacla soils	II	III	III
Cecil clay loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil clay loam, 2 to 6 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 7 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, severely eroded	IV	II	II
Cecil clay loam, ALL OTHER	IV	II	II
Cecil fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 8 percent slopes	II	II	I
Cecil fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II

Map Unit Name	Agri	For	Hort
Cecil fine sandy loam, 8 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Cecil fine sandy loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	II
Cecil fine sandy loam, 25 to 40 percent slopes (Pacolet)	IV	II	III
Cecil fine sandy loam, 25 to 40 percent slopes, eroded (Pacolet)	IV	II	III
Cecil fine sandy loam, eroded gently sloping phase	II	II	II
Cecil fine sandy loam, eroded sloping phase	II	II	II
Cecil fine sandy loam, eroded strongly sloping phase	III	II	II
Cecil fine sandy loam, gently sloping phase	II	II	I
Cecil fine sandy loam, moderately steep phase	III	II	II
Cecil fine sandy loam, sloping phase	III	II	II
Cecil fine sandy loam, strongly sloping phase	III	II	II
Cecil gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil gravelly fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 7 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, ALL OTHER	IV	II	II
Cecil gravelly sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil gravelly sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Cecil gravelly sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly sandy loam, 10 to 15 percent slopes	IV	II	IV
Cecil loam, 2 to 6 percent slopes	II	II	I
Cecil loam, ALL OTHER	III	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Cecil sandy clay loam, ALL OTHER	III	II	II
Cecil sandy loam, 2 to 6 percent slopes	II	II	I
Cecil sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil sandy loam, 2 to 8 percent slopes	II	II	I
Cecil sandy loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil sandy loam, 6 to 10 percent slopes	III	II	I
Cecil sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil sandy loam, 8 to 15 percent slopes	III	II	II
Cecil sandy loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy loam, 10 to 15 percent slopes	III	II	II
Cecil sandy loam, 10 to 15 percent slopes, eroded	III	II	II

Map Unit Name	Agri	For	Hort
Cecil sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil sandy loam, 15 to 45 percent slopes (Pacolet)	IV	II	II
Cecil sandy loam, eroded gently sloping phase	III	II	II
Cecil sandy loam, eroded sloping phase	III	II	II
Cecil sandy loam, gently sloping phase	II	II	I
Cecil sandy loam, sloping phase	III	II	I
Cecil soils, (Pacolet), ALL	IV	II	II
Cecil stony fine sandy loam, (Uwharrie), ALL	IV	II	II
Cecil-Urban land complex, ALL	IV	II	IV
Chastain silty clay loam	IV	III	III
Chenneby silt loam, 0 to 2 percent slopes, frequently flooded	III	III	III
Chewacla and Chastain soils, 0 to 2 percent slopes, frequently flooded	IV	III	III
Chewacla and Wehadkee, ALL	IV	III	III
Chewacla silt loam, frequently flooded	III	III	III
Chewacla, ALL OTHER	II	III	III
Cid, ALL	III	II	II
Cid-Lignum complex, 1 to 6 percent slopes	II	II	II
Cid-Misenheimer complex, 0 to 4 percent slopes	III	II	II
Cid-Urban land complex, 1 to 5 percent slopes	IV	II	IV
Meadowfield-Fairview complex, 15 to 25 percent slopes	IV	IV	IV
Meadowfield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	IV	IV
Meadowfield-Woolwine complex, 8 to 15 percent slopes	IV	IV	IV
Claycreek fine sandy loam, 0 to 2 percent slopes	III	I	II
Colfax sandy loam, ALL	III	II	II
Colvard sandy loam, 0 to 3 percent slopes, occasionally flooded	I	III	III
Colfax silt loam	III	II	II
Congaree, frequently flooded	II	III	III
Congaree, ALL OTHER	I	III	III
Coronaca clay loam, ALL	II	II	I
Coronaca-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Creedmoor coarse sandy loam, ALL	III	I	II
Creedmoor fine sandy loam, 8 to 15 percent slopes	IV	I	II
Creedmoor fine sandy loam, ALL OTHER	III	I	II
Creedmoor loam, 2 to 8 percent slopes	III	I	II
Creedmoor sandy loam, 10 to 15 percent slopes	IV	I	II
Creedmoor sandy loam, 10 to 20 percent slopes	IV	I	II
Creedmoor sandy loam, ALL OTHER	III	I	II
Creedmoor silt loam, ALL	III	I	II
Cullen clay loam, ALL	II	II	II
Cullen-Wynott complex, 15 to 35 percent slopes	IV	II	III
Cut and fill land	IV	VI	IV
Davidson clay, severely eroded strongly sloping phase	III	I	II
Davidson sandy clay loam, 15 to 25 percent slopes	III	I	I
Davidson, ALL OTHER	II	I	I
Dillard fine sandy loam, 2 to 8 percent slopes, rarely flooded	I	III	I
Dogue, ALL	II	I	I
Dogue-Roanoke complex, 0 to 6 percent slopes, rarely flooded	II	I	III
Durham coarse sandy loam, gently sloping phase	II	I	I
Durham coarse sandy loam, sloping phase	III	I	I
Durham loamy sand, 6 to 10 percent slopes, eroded	III	I	I
Durham loamy sand, ALL OTHER	II	I	I
Durham sandy loam, eroded sloping phase	II	I	I

Map Unit Name	Agri	For	Hort
Durham sandy loam, ALL OTHER	III	I	I
Efland silt loam, eroded gently sloping phase (Badin)	II	II	II
Efland silt loam, eroded sloping phase (Badin)	III	II	II
Efland silt loam, gently sloping phase (Badin)	II	II	II
Efland silt loam, sloping phase (Badin)	II	II	II
Efland silt loam, strongly sloping phase (Badin)	III	II	II
Efland silty clay loam severely eroded strongly sloping phase (Badin)	III	II	II
Efland silty clay loam, severely eroded sloping phase (Badin)	III	II	II
Enon clay loam, 2 to 6 percent slopes, eroded	III	II	II
Enon clay loam, 6 to 10 percent slopes, eroded	III	II	II
Enon clay loam, 10 to 15 percent slopes, eroded	IV	II	II
Enon clay loam, severely eroded sloping phase	III	II	II
Enon clay loam, severely eroded strongly sloping phase	IV	II	II
Enon cobbly loam, 2 to 8 percent slopes	II	II	II
Enon cobbly loam, 8 to 15 percent slopes	III	II	II
Enon complex, gullied	IV	II	IV
Enon fine sandy loam, 2 to 15 percent slopes, very stony	IV	II	II
Enon fine sandy loam, 2 to 6 percent slopes	II	II	II
Enon fine sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Enon fine sandy loam, 2 to 8 percent slopes	II	II	II
Enon fine sandy loam, 6 to 10 percent slopes	III	II	II
Enon fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Enon fine sandy loam, 8 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Enon fine sandy loam, eroded gently sloping phase	II	II	II
Enon fine sandy loam, eroded sloping phase	III	II	II
Enon fine sandy loam, gently sloping phase	II	II	II
Enon fine sandy loam, sloping phase	III	II	II
Enon gravelly loam, 2 to 8 percent slopes	II	II	II
Enon gravelly loam, 8 to 15 percent slopes	III	II	II
Enon loam, 2 to 6 percent slopes	II	II	II
Enon loam, 6 to 10 percent slopes	II	II	II
Enon loam, 6 to 12 percent slopes	III	II	II
Enon loam, eroded gently sloping phase	II	II	II
Enon loam, eroded sloping phase	III	II	II
Enon loam, eroded strongly sloping phase	III	II	II
Enon loam, gently sloping phase	II	II	II
Enon loam, sloping phase	III	II	II
Enon loam, strongly sloping phase	III	II	II
Enon sandy loam, 2 to 8 percent slopes	II	II	II
Enon sandy loam, 8 to 15 percent slopes	III	II	II
Enon very cobbly loam, very stony, ALL	IV	II	IV
Enon very stony loam, ALL	IV	II	IV
Enon-Mayodan complex, 15 to 35 percent slopes, very stony	IV	II	III
Enon-Urban land complex, ALL	IV	II	IV
Enon-Wynott complex, 2 to 8 percent slopes	II	II	II
Enon-Wynott complex, 4 to 15 percent slopes, very bouldery	IV	II	IV
Fairview sandy clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Fairview sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Fairview sandy clay loam, 15 to 25 percent slopes, moderately eroded	IV	II	II
Fairview-Urban land complex, ALL	IV	II	IV

Map Unit Name	Agri	For	Hort
Fluvaquents-Udifluvents complex, 0 to 3 percent slopes, mounded, occasionally flooded	IV	VI	IV
Gaston clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston clay loam, 8 to 15 percent slopes, eroded	III	II	II
Gaston loam, 15 to 25 percent slopes	III	II	II
Gaston sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Georgeville clay loam, 2 to 6 percent slopes, eroded	II	I	II
Georgeville clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville clay loam, 8 to 15 percent slopes, eroded	III	I	II
Georgeville gravelly loam, 2 to 6 percent slopes	II	I	I
Georgeville gravelly loam, 2 to 8 percent slopes, stony	III	I	II
Georgeville gravelly loam, 6 to 10 percent slopes	II	I	I
Georgeville gravelly loam, 10 to 25 percent slopes	IV	I	II
Georgeville gravelly silt loam, 2 to 8 percent slopes	II	I	I
Georgeville gravelly silt loam, 8 to 15 percent slopes	III	I	II
Georgeville loam, 2 to 6 percent slopes	II	I	I
Georgeville loam, 2 to 8 percent slopes	II	I	I
Georgeville loam, 6 to 10 percent slopes	II	I	I
Georgeville loam, 8 to 15 percent slopes	III	I	I
Georgeville loam, ALL OTHER	IV	I	II
Georgeville silt loam, 2 to 6 percent slopes	II	I	I
Georgeville silt loam, 2 to 6 percent slopes, eroded	III	I	II
Georgeville silt loam, 2 to 8 percent slopes	II	I	I
Georgeville silt loam, 2 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 4 to 15 percent slopes, extremely stony	IV	I	IV
Georgeville silt loam, 6 to 10 percent slopes	II	I	I
Georgeville silt loam, 6 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 8 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes, eroded	III	I	II
Georgeville silt loam, 10 to 25 percent slopes	IV	I	II
Georgeville silt loam, 15 to 45 percent slopes, extremely bouldery	IV	I	IV
Georgeville silt loam, eroded gently sloping phase	II	I	II
Georgeville silt loam, eroded sloping phase	III	I	II
Georgeville silt loam, eroded strongly sloping phase	III	I	II
Georgeville silt loam, gently sloping phase	II	I	I
Georgeville silt loam, moderately steep phase	III	I	II
Georgeville silt loam, sloping phase	II	I	I
Georgeville silt loam, strongly sloping phase	III	I	I
Georgeville silty clay loam, 2 to 6 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 6 to 10 percent slopes, moderately eroded	III	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	I	II
Georgeville silty clay loam, severely eroded gently sloping phase	III	I	II
Georgeville silty clay loam, severely eroded moderately steep phase	IV	I	III
Georgeville silty clay loam, severely eroded sloping phase	III	I	III
Georgeville silty clay loam, severely eroded strongly sloping phase	IV	I	III
Georgeville-Badin complex, ALL	IV	I	II
Georgeville-Montonia complex, very stony ALL	IV	I	III

Map Unit Name	Agri	For	Hort
Georgeville-Urban land complex, ALL	IV	I	IV
Goldston, ALL	IV	II	III
Goldston-Badin complex, ALL	IV	II	III
Granville gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Granville sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 6 to 10 percent slopes	III	II	I
Granville sandy loam, 6 to 10 percent slopes, eroded	III	II	I
Granville sandy loam, 10 to 15 percent slopes	IV	II	I
Grover, ALL	IV	II	III
Gullied land, ALL	IV	VI	IV
Halewood stony sandy loam, (Edneyville), ALL	IV	III	II
Hatboro sandy loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	II	II	II
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	III	II	II
Hayesville and Cecil clay loams, 14 to 25 percent slopes, severely eroded (Pacolet and Pacolet)	IV	II	II
Hayesville and Cecil fine sandy loam, eroded, ALL	IV	II	II
Helena clay loam, severely eroded sloping phase	IV	II	II
Helena coarse sandy loam, sloping phase	IV	II	II
Helena coarse sandy loam, ALL OTHER	III	II	II
Helena fine sandy loam, 2 to 8 percent slopes	III	II	II
Helena sandy loam, 10 to 15 percent slopes	IV	II	II
Helena sandy loam, ALL OTHER	III	II	II
Helena-Sedgefield sandy loams, ALL	III	II	II
Helena-Urban land complex, ALL	IV	II	IV
Helena-Worsham complex, 1 to 6 percent slopes	IV	II	III
Herndon loam, 2 to 6 percent slopes	II	II	I
Herndon loam, 6 to 10 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes, eroded	II	II	II
Herndon silt loam, 2 to 8 percent slopes	II	II	I
Herndon silt loam, 6 to 10 percent slopes	III	II	I
Herndon silt loam, 6 to 10 percent slopes, eroded	III	II	II
Herndon silt loam, 8 to 15 percent slopes	III	II	I
Herndon silt loam, 10 to 15 percent slopes, eroded	III	II	II
Herndon silt loam, 15 to 25 percent slopes	III	II	I
Herndon silt loam, eroded gently sloping phase	II	II	II
Herndon silt loam, eroded sloping phase	III	II	II
Herndon silt loam, eroded strongly sloping phase	III	II	II
Herndon silt loam, gently sloping phase	II	II	I
Herndon silt loam, moderately steep phase	III	II	I
Herndon silt loam, sloping phase	II	II	I
Herndon silt loam, strongly sloping phase	III	II	I
Herndon silty clay loam, ALL	IV	II	II
Herndon stony silt loam, 2 to 10 percent slopes	III	II	II
Hibriten very cobbly sandy loam, ALL	IV	V	III
Hiwassee clay loam, 8 to 15 percent slopes, eroded	III	II	II
Hiwassee clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Hiwassee clay loam, 10 to 15 percent slopes, eroded	III	II	II

Map Unit Name	Agri	For	Hort
Hiwassee clay loam, 15 to 30 percent slopes, moderately eroded	IV	II	II
Hiwassee clay loam, ALL OTHER	II	II	II
Hiwassee gravelly loam, 2 to 8 percent slopes	II	II	I
Hiwassee gravelly loam, 8 to 15 percent slopes	II	II	II
Hiwassee loam, 2 to 6 percent slopes	II	II	I
Hiwassee loam, 2 to 6 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 7 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 8 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes, eroded	II	II	II
Hiwassee loam, 8 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes, eroded	III	II	II
Hiwassee loam, 15 to 25 percent slopes	IV	II	II
Hornsboro, ALL	I	I	I
Hulett, ALL	IV	II	II
Hulett-Saw complex, 4 to 15 percent slopes, very rocky	IV	II	III
Hulett-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Iredell clay loam, 2 to 6 percent slopes	III	II	III
Iredell fine sandy loam, 10 to 14 percent slopes (Wilkes)	IV	II	III
Iredell fine sandy loam, 10 to 14 percent slopes, eroded (Wilkes)	IV	II	III
Iredell fine sandy loam, ALL OTHER	III	II	III
Iredell gravelly loam, 1 to 4 percent slopes	III	II	III
Iredell loam, ALL	III	II	III
Iredell sandy loam, ALL	III	II	III
Iredell very stony loam, gently sloping phase (Enon)	IV	II	IV
Iredell-Urban land complex, ALL	IV	II	IV
Iredell-Urban land-Picture complex, 0 to 10 percent slopes	IV	II	IV
Kirksey silt loam, ALL	II	II	II
Kirksey-Cid complex, 2 to 6 percent slopes	III	II	II
Leaksville silt loam, 0 to 4 percent slopes	III	III	III
Leaksville-Urban land complex, 0 to 4 percent slopes	IV	III	IV
Leveled clayey land	IV	VI	IV
Lignum gravelly silt loam, 2 to 8 percent slopes	II	III	II
Lignum loam, 2 to 6 percent slopes	II	III	II
Lignum silt loam, 7 to 12 percent slopes	III	III	II
Lignum silt loam, ALL OTHER	II	III	II
Lloyd clay loam, 2 to 6 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 2 to 10 percent slopes, severely eroded (Pacolet)	II	II	II
Lloyd clay loam, 6 to 10 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 10 to 14 percent slopes, severely eroded (Pacolet)	III	II	III
Lloyd clay loam, 10 to 15 percent slopes, severely eroded (Gaston)	III	II	III
Lloyd clay loam, 14 to 25 percent slopes, severely eroded (Pacolet)	IV	II	IV
Lloyd clay loam, 15 to 25 percent slopes, severely eroded (Gaston)	IV	II	IV
Lloyd clay loam, severely eroded gently sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded strongly sloping phase (Gaston)	III	II	III
Lloyd clay loam, severely eroded, moderately steep phase (Cecil)	IV	II	III
Lloyd fine sandy loam, 2 to 6 percent slopes (Cecil)	II	II	II
Lloyd fine sandy loam, 2 to 6 percent slopes, eroded (Cecil)	II	II	II
Lloyd fine sandy loam, 6 to 10 percent slopes (Cecil)	III	II	II

Map Unit Name	Agri	For	Hort
Lloyd fine sandy loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes (Pacolet)	II	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 2 to 6 percent slopes (Gaston)	II	II	I
Lloyd loam, 2 to 6 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 2 to 6 percent slopes, eroded (Gaston)	II	II	I
Lloyd loam, 2 to 7 percent slopes (Pacolet)	II	II	I
Lloyd loam, 2 to 7 percent slopes, eroded (Pacolet)	II	II	II
Lloyd loam, 6 to 10 percent slopes (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Lloyd loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Lloyd loam, 10 to 14 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 10 to 14 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 10 to 15 percent slopes (Cecil)	IV	II	II
Lloyd loam, 10 to 15 percent slopes, eroded (Davidson)	II	II	III
Lloyd loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	III
Lloyd loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 25 to 40 percent slopes (Pacolet)	IV	II	IV
Lloyd loam, eroded gently sloping phase (Gaston)	III	II	II
Lloyd loam, eroded sloping phase (Cecil)	III	II	II
Lloyd loam, eroded strongly sloping phase (Cecil)	IV	II	II
Lloyd loam, gently sloping phase (Gaston)	II	II	I
Lloyd loam, level phase (Gaston)	II	II	I
Lloyd loam, moderately steep phase (Cecil)	II	II	II
Lloyd loam, sloping phase (Cecil)	II	II	II
Lloyd loam, strongly sloping phase (Cecil)	IV	II	II
Local alluvial land, ALL	IV	III	III
Louisa fine sandy loam, 25 to 45 percent slopes	IV	II	III
Louisa sandy loam, 25 to 45 percent slopes	IV	II	III
Louisburg and Louisa soils, 25 to 55 percent slopes	IV	II	II
Louisburg and Louisa soils, ALL OTHER	IV	II	III
Louisburg coarse sandy loam, ALL	IV	II	II
Louisburg loamy coarse sand, ALL	IV	II	IV
Louisburg loamy sand, 2 to 6 percent slopes	III	II	II
Louisburg loamy sand, 6 to 10 percent slopes	III	II	II
Louisburg loamy sand, 6 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 10 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 15 to 45 percent slopes	IV	II	III
Louisburg sandy loam, ALL	IV	II	II
Louisburg-Wedowee complex, 15 to 25 percent slopes	IV	II	II
Louisburg-Wedowee complex, ALL OTHER	III	II	II
Made land	IV	VI	IV
Madison clay loam, 2 to 6 percent slopes, eroded	III	II	II
Madison clay loam, 6 to 10 percent slopes, eroded	III	II	II
Madison clay loam, eroded, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Madison complex, gullied	IV	II	IV
Madison fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Madison fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes, eroded	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes, eroded	IV	II	II
Madison fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison fine sandy loam, 14 to 25 percent slopes	IV	II	II
Madison fine sandy loam, 15 to 45 percent slopes	IV	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison gravelly fine sandy loam, ALL OTHER	IV	II	II
Madison gravelly sandy clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Madison gravelly sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Madison gravelly sandy loam, 10 to 25 percent slopes, eroded	IV	II	II
Madison gravelly sandy loam, ALL OTHER	III	II	II
Madison sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Madison sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Madison sandy clay loam, 15 to 25 percent slopes, eroded	IV	II	II
Madison sandy loam, 2 to 6 percent slopes	II	II	II
Madison sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison sandy loam, 6 to 10 percent slopes	II	II	II
Madison sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison sandy loam, 8 to 15 percent slopes	III	II	II
Madison sandy loam, 10 to 15 percent slopes	III	II	II
Madison sandy loam, ALL OTHER	IV	II	II
Madison-Bethlehem complex, 2 to 8 percent slopes, stony, moderately eroded	III	II	II
Madison-Bethlehem complex, 8 to 15 percent slopes, very stony, moderately eroded	IV	II	III
Madison-Bethlehem-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Madison-Udorthents complex, 2 to 15 percent slopes, gullied	IV	II	IV
Madison-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Mantachie soils	III	III	II
Masada fine sandy loam, ALL	I	II	I
Masada gravelly sandy clay loam, eroded, ALL	II	II	I
Masada loam, 2 to 8 percent slopes	I	II	I
Masada loam, 8 to 15 percent slopes	II	II	I
Masada sandy clay loam, eroded ALL	II	II	I
Masada sandy loam, 2 to 8 percent slopes	I	II	I
Masada sandy loam, 8 to 15 percent slopes	II	II	I
Masada sandy loam, 15 to 25 percent slopes	IV	II	II
Masada-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Mayodan fine sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan fine sandy loam, 2 to 7 percent slopes	II	I	I

Map Unit Name	Agri	For	Hort
Mayodan fine sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan fine sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes, eroded	III	I	I
Mayodan fine sandy loam, 8 to 15 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes, eroded	III	I	II
Mayodan fine sandy loam, ALL OTHER	IV	I	II
Mayodan gravelly sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan gravelly sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan gravelly sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes, eroded	IV	I	I
Mayodan gravelly sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy clay loam, 2 to 8 percent slopes, eroded	II	I	II
Mayodan sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Mayodan sandy clay loam, 15 to 25 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan sandy loam, 6 to 10 percent slopes, eroded	III	I	I
Mayodan sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes, stony	IV	I	IV
Mayodan silt loam, 2 to 8 percent slopes	II	I	I
Mayodan silt loam, 8 to 15 percent slopes	III	I	II
Mayodan silt loam, 15 to 25 percent slopes	IV	I	II
Mayodan silt loam, 25 to 45 percent slopes	IV	I	III
Mayodan silt loam, thin, ALL	III	I	II
Mayodan silty clay loam, 2 to 8 percent slopes, eroded	III	I	II
Mayodan silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Mayodan-Brickhaven complex, 15 to 30 percent slopes	IV	I	III
Mayodan-Exway complex, eroded, ALL	III	I	II
Mayodan-Pinkston complex, 25 to 45 percent slopes	IV	I	III
Mayodan-Urban land complex, ALL	IV	I	IV
McQueen loam, 1 to 6 percent slopes	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, eroded	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Mecklenburg clay loam, 6 to 15 percent slopes, severely eroded	IV	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, eroded	III	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Mecklenburg clay loam, severely eroded sloping phase	IV	II	II
Mecklenburg fine sandy loam, 2 to 6 percent slopes	II	II	I
Mecklenburg fine sandy loam, 2 to 8 percent slopes	II	II	II
Mecklenburg fine sandy loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, 2 to 6 percent slopes, eroded	II	II	II

Map Unit Name	Agri	For	Hort
Mecklenburg loam, 2 to 7 percent slopes, eroded	II	II	II
Mecklenburg loam, 2 to 8 percent slopes	II	II	I
Mecklenburg loam, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, 6 to 10 percent slopes, eroded	II	II	II
Mecklenburg loam, 7 to 14 percent slopes, eroded	III	II	II
Mecklenburg loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 10 to 15 percent slopes, eroded	III	II	II
Mecklenburg loam, ALL OTHER	IV	II	II
Mecklenburg loam, dark surface variant, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, dark surface variant, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, dark surface variant, 10 to 15 percent slopes	III	II	II
Mecklenburg loam, eroded gently sloping phase	II	II	II
Mecklenburg loam, eroded sloping phase	II	II	II
Mecklenburg loam, eroded strongly sloping phase	III	II	II
Mecklenburg sandy clay loam, eroded, ALL	III	II	II
Mecklenburg-Urban land complex, ALL	IV	II	IV
Miscellaneous water	IV	VI	IV
Misenheimer channery silt loam, 0 to 4 percent slopes	IV	V	III
Misenheimer-Callison complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Cid complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Kirksey complex, 0 to 5 percent slopes	IV	V	III
Mixed alluvial land, ALL	IV	III	III
Mocksville sandy loam, 2 to 8 percent slopes	II	II	II
Mocksville sandy loam, 8 to 15 percent slopes	III	II	II
Mocksville sandy loam, 15 to 45 percent slopes	IV	II	III
Moderately gullied land, ALL	IV	VI	IV
Monacan and Arents soils	I	III	IV
Monacan loam	I	III	III
Montonia very channery silt loam, 25 to 60 percent slopes, very stony	IV	V	IV
Mooshaunee-Hallison complex, 2 to 8 percent slopes	III	II	II
Mooshaunee-Hallison complex, 8 to 15 percent slopes	IV	II	III
Mooshaunee-Hallison complex, 15 to 25 percent slopes	IV	II	IV
Mooshaunee-Hallison complex, ALL OTHER	IV	II	IV
Nanford gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Nanford silt loam, 2 to 6 percent slopes	II	II	I
Nanford silt loam, 2 to 8 percent slopes	II	II	I
Nanford silt loam, 8 to 15 percent slopes	III	II	II
Nanford silty clay loam, 2 to 6 percent slopes, moderately eroded	III	II	II
Nanford-Badin complex, 6 to 10 percent slopes	III	II	II
Nanford-Badin complex, 10 to 15 percent slopes	IV	II	II
Nanford-Emporia complex, 2 to 8 percent slopes	II	II	I
Nason gravelly loam, 2 to 6 percent slopes	III	II	I
Nason gravelly loam, 6 to 10 percent slopes	III	II	II
Nason gravelly loam, 10 to 25 percent slopes	IV	II	II
Nason gravelly loam, 25 to 50 percent slopes	IV	II	III
Nason gravelly silt loam, 2 to 8 percent slopes	II	II	I
Nason gravelly silt loam, 8 to 15 percent slopes	III	II	II
Nason loam, 2 to 6 percent slopes	II	II	I
Nason loam, 6 to 10 percent slopes	III	II	I
Nason silt loam, 2 to 6 percent slopes	II	II	I
Nason silt loam, 2 to 8 percent slopes	II	II	I
Nason silt loam, 6 to 12 percent slopes	III	II	I

Map Unit Name	Agri	For	Hort
Nason silt loam, 8 to 15 percent slopes	III	II	I
Nason silt loam, 10 to 15 percent slopes	III	II	I
Nason silt loam, 15 to 25 percent slopes	IV	II	II
Nason stony silt loam, 10 to 15 percent slopes (Uwharrie)	IV	II	IV
Oakboro silt loam, ALL	III	III	III
Orange gravelly loam, 2 to 7 percent slopes	II	II	II
Orange loam, 0 to 2 percent slopes	II	II	II
Orange silt loam, 0 to 3 percent slopes	II	II	II
Orange silt loam, eroded gently sloping moderately well drained variant	III	II	II
Orange silt loam, eroded gently sloping phase	III	II	II
Orange silt loam, eroded sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping phase	II	II	II
Orange silt loam, nearly level phase	II	II	II
Orange silt loam, sloping moderately well drained variant	III	II	II
Pacolet clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Pacolet clay loam, 6 to 10 percent slopes, eroded	III	II	II
Pacolet clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Pacolet clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet clay loam, 10 to 15 percent slopes, eroded	III	II	II
Pacolet clay loam, 15 to 45 percent slopes, eroded	IV	II	II
Pacolet complex, 10 to 25 percent slopes, severely eroded	IV	II	III
Pacolet fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet fine sandy loam, 6 to 10 percent slopes	III	II	I
Pacolet fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, ALL OTHER	IV	II	II
Pacolet gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 15 to 25 percent slopes	IV	II	II
Pacolet gravelly sandy clay loam, 15 to 30 percent slopes, eroded	IV	II	II
Pacolet gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet gravelly sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly sandy loam, ALL OTHER	IV	II	II
Pacolet loam, 10 to 15 percent slopes	III	II	II
Pacolet loam, 15 to 25 percent slopes	IV	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, moderately eroded	II	II	II
Pacolet sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 6 to 10 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 10 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, ALL OTHER	IV	II	II
Pacolet sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet sandy loam, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Pacolet soils, 10 to 25 percent slopes	IV	II	III
Pacolet-Bethlehem complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Bethlehem complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Bethlehem complex, ALL OTHER	IV	II	II
Pacolet-Bethlehem complex, 15 to 25 percent slopes, stony	IV	II	III
Pacolet-Bethlehem-Urban Land complex, ALL	IV	II	IV
Pacolet-Madison-Urban land complex, ALL	IV	II	IV
Pacolet-Saw complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Saw complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Saw complex, ALL OTHER	IV	II	II
Pacolet-Udorthents complex, gullied, ALL	IV	II	IV
Pacolet-Urban land complex, ALL	IV	II	IV
Pacolet-Wilkes complex, 8 to 15 percent slopes	III	II	II
Pacolet-Wilkes complex, 15 to 25 percent slopes	IV	II	II
Picture loam, 0 to 3 percent slopes	IV	II	III
Pinkston, ALL	IV	II	III
Pinoka, ALL	IV	II	III
Pinoka-Carbonton complex, 2 to 8 percent slopes	IV	II	III
Pits, ALL	IV	VI	IV
Poindexter and Zion sandy loams, 2 to 8 percent slopes	III	II	II
Poindexter and Zion sandy loams, 8 to 15 percent slopes	IV	II	II
Poindexter and Zion sandy loams, ALL OTHER	IV	II	III
Poindexter fine sandy loam, 25 to 60 percent slopes	IV	II	III
Poindexter loam, 2 to 8 percent slopes	III	II	II
Poindexter loam, 8 to 15 percent slopes	IV	II	II
Poindexter loam, 15 to 45 percent slopes	IV	II	III
Poindexter-Mocksville complex, 2 to 8 percent slopes	IV	II	II
Poindexter-Mocksville complex, 8 to 15 percent slopes	IV	II	II
Poindexter-Mocksville complex, ALL OTHER	IV	II	III
Poindexter-Zion-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Polkton-White Store complex, 2 to 8 percent slopes, severely eroded	III	II	III
Polkton-White Store complex, ALL OTHER	IV	II	III
Quarry, ALL	IV	VI	IV
Rhodhiss, ALL	IV	II	II
Rhodhiss-Bannertown complex, 25 to 50 percent slopes	IV	II	III
Rion fine sandy loam, 2 to 8 percent slopes	III	II	II
Rion fine sandy loam, 8 to 15 percent slopes	IV	II	II
Rion fine sandy loam, 15 to 25 percent slopes	IV	II	II
Rion fine sandy loam, 25 to 60 percent slopes	IV	II	III
Rion loamy sand, 8 to 15 percent slopes	IV	II	II
Rion loamy sand, 15 to 25 percent slopes	IV	II	III
Rion sandy loam, 2 to 8 percent slopes	III	II	II
Rion sandy loam, 8 to 15 percent slopes	III	II	II
Rion sandy loam, 15 to 25 percent slopes	IV	II	II
Rion sandy loam, 15 to 30 percent slopes	IV	II	II
Rion sandy loam, ALL OTHER	IV	II	III
Rion, Pacolet, and Wateree soils, 25 to 60 percent slopes	IV	II	IV
Rion-Ashlar complex, 15 to 35 percent slopes, stony	IV	II	III
Rion-Ashlar complex, 25 to 60 percent slopes, rocky	IV	II	IV
Rion-Ashlar-Rock outcrop complex, 45 to 70 percent slopes	IV	II	IV
Rion-Cliffside complex, 25 to 60 percent slopes, very stony	IV	II	IV
Rion-Hibriten complex, 25 to 45 percent slopes, very stony	IV	II	IV

Map Unit Name	Agri	For	Hort
Rion-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Rion-Wateree-Wedowee complex, 8 to 15 percent slopes	IV	II	III
Rion-Wedowee complex, ALL	III	II	II
Rion-Wedowee-Ashlar complex, ALL	IV	II	III
Riverview and Buncombe soils, 0 to 3 percent slopes, frequently flooded	II	III	III
Riverview and Toccoa soils, 0 to 4 percent slopes, occasionally flooded	II	III	III
Riverview, frequently flooded, ALL	II	III	III
Riverview, occasionally flooded, ALL	I	III	III
Roanoke, ALL	II	III	III
Roanoke-Wahee complex, 0 to 3 percent slopes, occasionally flooded	II	III	III
Rock outcrop	IV	VI	IV
Rock outcrop-Ashlar complex, 2 to 15 percent slopes	IV	VI	IV
Rock outcrop-Wake complex, ALL	IV	VI	IV
Sauratown channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	IV	IV
Saw-Pacolet complex, ALL	IV	II	II
Saw-Wake Complex, very rocky, ALL	IV	II	IV
Secrest-Cid complex, 0 to 3 percent slopes	III	II	II
Sedgefield fine sandy loam, 1 to 4 percent slopes	II	II	II
Sedgefield fine sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 2 to 8 percent slopes	III	II	II
Severely gullied land, ALL	IV	VI	IV
Shellbluff loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Shellbluff silt loam, 0 to 2 percent slopes, frequently flooded	IV	III	III
Skyuka clay loam, 2 to 8 percent slopes, eroded	II	I	II
Skyuka loam, 2 to 8 percent slopes	I	I	II
Spray loam, 0 to 5 percent slopes	IV	II	III
Spray-Urban land complex, 0 to 5 percent slopes	IV	II	IV
Starr loam, ALL	II	I	III
State, ALL	I	I	I
Stoneville loam, 2 to 8 percent slopes	II	II	I
Stoneville loam, 8 to 15 percent slopes	III	II	I
Stoneville loam, 15 to 25 percent slopes	IV	II	II
Stoneville-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Stony land	IV	VI	IV
Swamp	IV	III	IV
Tallapoosa fine sandy loam, ALL	IV	II	III
Tarrus gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tarrus-Georgeville complex, 8 to 15 percent slopes	II	II	I
Tatum and Nason channery silt loams, 15 to 25 percent slopes	IV	II	II
Tatum channery silt loam, ALL	III	II	I
Tatum channery silty clay loam, ALL	III	II	II
Tatum gravelly loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly loam, ALL OTHER	IV	II	II
Tatum gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly silt loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly silt loam, ALL OTHER	IV	II	II
Tatum gravelly silty clay loam, eroded, ALL	III	II	II
Tatum loam, 2 to 6 percent slopes	II	II	I
Tatum loam, 10 to 15 percent slopes	III	II	II
Tatum loam, ALL OTHER	IV	II	II

Map Unit Name	Agri	For	Hort
Tatum silt loam, 2 to 8 percent slopes	II	II	I
Tatum silt loam, 8 to 15 percent slopes	III	II	I
Tatum silt loam, ALL OTHER	IV	II	II
Tatum silty clay loam, eroded, ALL	III	II	II
Tatum-Badin complex, 2 to 8 percent slopes	III	II	I
Tatum-Badin complex, 2 to 8 percent slopes, eroded	III	II	II
Tatum-Badin complex, 8 to 15 percent slopes	III	II	II
Tatum-Montonia complex, 15 to 30 percent slopes	IV	II	II
Tatum-Montonia complex, ALL OTHER	III	II	II
Tatum-Urban land complex, 2 to 8 percent slopes	IV	II	IV
Tetotum fine sandy loam, 1 to 4 percent slopes	I	I	I
Tetotum silt loam, 0 to 3 percent slopes	I	I	I
Tirzah silt loam, eroded gently sloping phase (Tatum)	III	II	I
Tirzah silt loam, eroded sloping phase (Tatum)	II	II	I
Tirzah silt loam, eroded strongly sloping phase (Tatum)	III	II	II
Tirzah silt loam, gently sloping phase (Stoneville)	II	II	II
Tirzah silt loam, sloping phase (Stoneville)	III	II	II
Tirzah silt loam, strongly sloping phase (Stoneville)	III	II	II
Tirzah silty clay loam, severely eroded gently sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded strongly sloping phase (Tatum)	IV	II	II
Toast sandy loam, 2 to 8 percent slopes	II	I	I
Toast sandy loam, 8 to 15 percent slopes	III	I	II
Toccoa, ALL	I	III	III
Turbeville fine sandy loam, 0 to 3 percent slopes	I	II	I
Udorthents, ALL	IV	VI	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	VI	IV
Udorthents-Urban land complex, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Urban land-Arents complex, occasionally flooded	IV	III	IV
Urban land-Iredell-Creedmoor complex, 2 to 10 percent slopes	IV	II	IV
Urban land-Masada complex, 2 to 15 percent slopes	IV	II	IV
Uwharrie clay loam, 2 to 8 percent slopes, eroded	III	II	III
Uwharrie clay loam, 8 to 15 percent slopes, eroded	IV	II	III
Uwharrie loam, 15 to 25 percent slopes	IV	II	III
Uwharrie loam, very stony, ALL	IV	II	III
Uwharrie silt loam, 2 to 8 percent slopes	II	II	I
Uwharrie silty clay loam, 2 to 8 percent slopes, eroded	III	II	II
Uwharrie silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Uwharrie silty clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Uwharrie stony loam, ALL	IV	II	III
Uwharrie stony loam, very bouldery, ALL	IV	II	IV
Uwharrie-Badin complex, ALL	IV	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes	III	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes, moderately eroded	IV	II	III
Uwharrie-Urban Land, 2 to 8 percent slopes	IV	II	IV
Vance clay loam, severely eroded sloping phase	IV	II	II
Vance coarse sandy loam, 2 to 8 percent slopes	II	II	II
Vance coarse sandy loam, eroded gently sloping phase	III	II	II
Vance coarse sandy loam, eroded sloping phase	III	II	II
Vance coarse sandy loam, gently sloping phase	II	II	II

Map Unit Name	Agri	For	Hort
Vance sandy clay loam, ALL	III	II	II
Vance sandy loam, 2 to 6 percent slopes	II	II	II
Vance sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Vance sandy loam, 2 to 8 percent slopes	II	II	II
Vance sandy loam, 6 to 10 percent slopes	III	II	II
Vance sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Vance sandy loam, 8 to 15 percent slopes	III	II	II
Vance sandy loam, 10 to 15 percent slopes	III	II	II
Vance sandy loam, eroded gently sloping phase	III	II	II
Vance sandy loam, eroded moderately sloping phase	III	II	II
Vance sandy loam, eroded strongly sloping phase	IV	II	II
Vance sandy loam, gently sloping phase	II	II	II
Vance-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Wadesboro clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Wadesboro clay loam, 8 to 15 percent slopes, moderately eroded	III	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes (Mayodan)	II	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes, eroded (Mayodan)	II	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes, eroded (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes, eroded (Mayodan)	IV	I	II
Wadesboro fine sandy loam, 14 to 30 percent slopes (Mayodan)	IV	I	II
Wahee, ALL	II	III	I
Wake soils, ALL	IV	II	III
Wake-Saw-Wedowee complex, 2 to 8 percent slopes, rocky	IV	II	III
Wake-Wateree complex, 15 to 30 percent slopes, very rocky	IV	II	III
Wake-Wateree-Wedowee complex, 8 to 15 percent slopes, rocky	IV	II	III
Warne and Roanoke fine sandy loams (Dogue)	IV	III	II
Wateree fine sandy loam, ALL	IV	II	II
Wateree-Rion complex, 40 to 95 percent slopes	IV	II	III
Wateree-Rion-Wedowee complex, 15 to 30 percent slopes	IV	II	III
Wedowee coarse sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee coarse sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee loam, 2 to 8 percent slopes	II	I	I
Wedowee loam, 8 to 15 percent slopes	III	I	II
Wedowee loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Wedowee sandy loam, 2 to 10 percent slopes, extremely bouldery	IV	I	IV
Wedowee sandy loam, 2 to 15 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wedowee sandy loam, 2 to 8 percent slopes	II	I	I
Wedowee sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wedowee sandy loam, 6 to 15 percent slopes	III	I	II
Wedowee sandy loam, 8 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes, eroded	III	I	II
Wedowee sandy loam, 10 to 25 percent slopes	III	I	II
Wedowee sandy loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy loam, 15 to 35 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 15 to 40 percent slopes	IV	I	II

Map Unit Name	Agri	For	Hort
Wedowee-Louisburg complex, 2 to 6 percent slopes	II	I	II
Wedowee-Louisburg complex, ALL OTHER	III	I	III
Wedowee-Urban land-Udorthents complex, 2 to 10 percent slopes	IV	I	IV
Wehadkee and Bibb soils	IV	III	III
Wehadkee, ALL	IV	III	III
White Store clay loam, ALL	IV	II	III
White Store fine sandy loam, moderately eroded, ALL	IV	II	III
White Store loam, 8 to 15 percent slopes	IV	II	III
White Store loam, ALL OTHER	III	II	III
White Store sandy loam, 2 to 6 percent slopes	III	II	III
White Store sandy loam, ALL OTHER	IV	II	III
White Store silt loam, 8 to 15 percent slopes	IV	II	III
White Store silt loam, ALL OTHER	III	II	III
White Store-Polkton complex, ALL	IV	II	III
White Store-Urban land complex, ALL	IV	II	IV
Wickham fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 7 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 8 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 7 to 14 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 10 to 15 percent slopes	III	I	II
Wickham sandy loam, ALL	I	I	I
Wilkes, ALL	IV	II	III
Wilkes-Poindexter-Wynott complex, ALL	IV	II	III
Wilkes-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Winnsboro fine sandy loam, 2 to 8 percent slopes	II	II	I
Winnsboro loam, 2 to 8 percent slopes	III	II	I
Winnsboro loam, 8 to 15 percent slopes	IV	II	II
Winnsboro-Wilkes complex, 2 to 8 percent slopes	III	II	II
Winnsboro-Wilkes complex, ALL OTHER	IV	II	III
Woolwine-Fairview complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Woolwine-Fairview complex, moderately eroded, ALL OTHER	IV	II	II
Woolwine-Fairview-Urban land complex, ALL	IV	II	IV
Worsham, ALL	IV	III	III
Wynott cobbly loam, 2 to 10 percent slopes, extremely stony	IV	II	IV
Wynott loam, 2 to 8 percent slopes	III	II	II
Wynott-Enon complex, 2 to 8 percent slopes	II	II	II
Wynott-Enon complex, 2 to 8 percent slopes, moderately eroded	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes, moderately eroded	III	II	II
Wynott-Enon complex, 15 to 25 percent slopes	IV	II	II
Wynott-Enon complex, extremely bouldery, ALL	IV	II	IV
Wynott-Wilkes-Poindexter complex, 2 to 8 percent slopes	IV	II	II
Wynott-Winnsboro complex, 2 to 8 percent slopes	II	II	II
Wynott-Winnsboro complex, 8 to 15 percent slopes	II	II	II
Wynott-Winnsboro complex, 15 to 25 percent slopes	IV	II	II
Zion gravelly loam, 2 to 8 percent slopes	III	II	II
Zion gravelly loam, 8 to 15 percent slopes	IV	II	II
Zion-Enon complex, 2 to 8 percent slopes	III	II	III

Map Unit Name	Agri	For	Hort
Zion-Enon complex, 8 to 15 percent slopes	IV	II	II
Zion-Mocksville complex, 25 to 45 percent slopes	IV	II	III
Zion-Wilkes complex, 8 to 15 percent slopes	IV	II	II
Zion-Winnsboro-Mocksville complex, ALL	IV	II	II

Map Unit Name	Agri	For	Hort
Ailey gravelly loamy sand, 8 to 15 percent slopes	III	V	III
Ailey gravelly loamy sand, 15 to 25 percent slopes	IV	V	IV
Ailey loamy sand, ALL	III	V	III
Ailey sand, moderately wet, 0 to 6 percent slopes	II	V	II
Ailey-Urban land complex, ALL	IV	V	IV
Bibb loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Blaney loamy sand, 2 to 8 percent slopes	II	II	II
Blaney loamy sand, 8 to 15 percent slopes	III	II	III
Blaney-Urban land complex, ALL	IV	II	IV
Bragg sandy loam, 1 to 4 percent slopes	IV	V	IV
Candor and Wakulla soils, 8 to 15 percent slopes	IV	V	IV
Candor sand, ALL	IV	V	IV
Candor-Urban land complex, 2 to 12 percent slopes	IV	V	IV
Dothan gravelly loamy sand, 0 to 6 percent slopes	I	II	I
Dothan loamy sand, ALL	I	II	I
Emporia loamy sand, ALL	II	II	II
Faceville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Fuquay, ALL	II	II	II
Fuquay-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Gilead loamy sand, ALL	II	II	II
Johns fine sandy loam, 0 to 2 percent slopes	I	I	I
Johnston, ALL	IV	III	IV
Kalmia sandy loam, wet substratum, 0 to 2 percent slopes	I	II	I
Kenansville loamy sand, 0 to 4 percent slopes	II	I	II
Lakeland, ALL	IV	V	IV
Lakeland-Urban land complex, 1 to 8 percent slopes	IV	V	IV
Lillington gravelly sandy loam, 2 to 8 percent slopes	III	II	III
Lillington gravelly sandy loam, 8 to 15 percent slopes	IV	II	IV
Lillington gravelly sandy loam, 15 to 25 percent slopes	IV	II	IV
Pactolus sand, 0 to 3 percent slopes	IV	II	IV
Paxville fine sandy loam, 0 to 2 percent slopes	I	III	I
Pelion loamy sand, 0 to 2 percent slopes	II	II	II
Pelion loamy sand, 1 to 4 percent slopes	IV	II	IV
Pelion loamy sand, 2 to 8 percent slopes	III	II	III
Pelion loamy sand, 8 to 15 percent slopes	IV	II	IV
Pelion-Urban land complex, ALL	IV	II	IV
Pelion-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Pocalla loamy sand, 0 to 6 percent slopes	II	II	II
Rains fine sandy loam, 0 to 2 percent slopes	III	I	III
Tetotum silt loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Vaucluse gravelly loamy sand, 2 to 8 percent slopes	III	II	III
Vaucluse gravelly loamy sand, 8 to 15 percent slopes	IV	II	IV
Vaucluse gravelly loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaucluse gravelly sandy loam, ALL	III	II	III
Vaucluse gravelly sandy loam, 8 to 15 percent slopes	III	II	III
Vaucluse gravelly sandy loam, 15 to 25 percent slopes	III	II	III
Vaucluse loamy sand, 2 to 8 percent slopes	II	II	II
Vaucluse loamy sand, 8 to 15 percent slopes	III	II	III
Vaucluse loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaucluse very gravelly loamy sand, ALL	IV	II	IV

Map Unit Name	Agri	For	Hort
Vaucluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaucluse-Urban land complex, ALL	IV	II	IV
Wakulla and Candor soils, 0 to 8 percent slopes	IV	V	IV
Wakulla sand, ALL	IV	V	IV
Wakulla-Candor-Urban land complex, 0 to 10 percent slopes	IV	V	IV
Wehadkee fine sandy loam	IV	III	IV
Wehadkee loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV

Map Unit Name	Agri	For	Hort
Alaga, ALL	IV	II	IV
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe fine sandy loam	II	I	II
Augusta, ALL	II	I	II
Autryville fine sand, 1 to 4 percent slopes	IV	II	IV
Autryville, ALL OTHER	III	II	III
Aycock, ALL ERODED	II	I	II
Aycock, ALL OTHER	I	I	I
Ballahack loam, 0 to 2 percent slopes, occasionally flooded	I	I	I
Bayboro, ALL	I	I	I
Baymeade and Marvyn soils, 6 to 12 percent slopes	IV	V	IV
Baymeade fine sand, ALL	IV	V	IV
Baymeade-Urban land complex, 0 to 6 percent slopes	IV	V	IV
Bethera, ALL	II	I	II
Bibb and Johnston loams, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Bladen, ALL	III	I	III
Blanton, ALL	IV	V	IV
Bohicket, ALL	IV	VI	IV
Bonneau loamy fine sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 10 percent slopes	III	II	III
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Borrow pits	IV	VI	IV
Bragg, ALL	IV	VI	IV
Brookman loam, frequently flooded	IV	III	IV
Butters loamy fine sand, 0 to 3 percent slopes	III	II	III
Byars loam	II	III	II
Cainhoy, ALL	IV	V	IV
Cape Fear loam, ALL	I	I	I
Caroline fine sandy loam, ALL	II	II	II
Carteret, ALL	IV	VI	IV
Centenary fine sand	IV	II	IV
Chastain and Chenneby soils, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla loam, frequently flooded	IV	III	IV
Chipley sand	IV	II	IV
Chowan silt loam	IV	III	IV
Conetoe, ALL	III	II	III
Congaree silt loam, 0 to 4 percent slopes, occasionally flooded	I	III	I
Corolla fine sand	IV	VI	IV
Coxville, ALL	II	I	II
Craven clay loam, 4 to 12 percent slopes, eroded	IV	I	IV
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 1 to 6 percent slopes, eroded	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes, eroded	IV	I	IV

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 6 to 10 percent slopes	IV	I	IV
Craven fine sandy loam, 8 to 12 percent slopes, eroded	IV	I	IV
Craven loam, 1 to 4 percent slopes	II	I	II
Craven loam, 1 to 4 percent slopes, eroded	III	I	III
Craven silt loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 4 to 8 percent slopes	IV	I	IV
Craven-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Croatan muck, frequently flooded	III	V	III
Croatan muck, ALL OTHER	II	V	II
Dogue sandy loam, 0 to 2 percent slopes	II	I	II
Dogue sandy loam, 2 to 6 percent slopes	III	I	III
Dogue sandy loam, 6 to 12 percent slopes	IV	I	IV
Dorovan, ALL	IV	V	IV
Duckston fine sand	IV	VI	IV
Echaw, ALL	IV	V	IV
Exum fine sandy loam, 0 to 1 percent slopes	I	II	I
Exum fine sandy loam, 1 to 6 percent slopes	II	II	II
Exum loam, 0 to 2 percent slopes	I	II	I
Exum silt loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 2 to 5 percent slopes	II	II	II
Exum-Urban land complex, 0 to 2 percent slopes	IV	II	IV
Foreston loamy fine sand, ALL	II	II	II
Goldsboro sandy loam, 1 to 6 percent slopes	I	I	I
Goldsboro, ALL OTHER	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grifton, ALL	II	I	II
Hobonny muck	IV	VI	IV
Icaria fine sandy loam, ALL	II	I	II
Invershiel-Pender complex, 0 to 2 percent slopes	I	II	I
Johns, ALL	II	I	II
Johnston and Pamlico soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Johnston soils	IV	III	IV
Kalmia, ALL	II	II	II
Kenansville, ALL	III	II	III
Kinston loam, frequently flooded	IV	III	IV
Kureb, ALL	IV	V	IV
Lafitte muck	IV	VI	IV
Lakeland sand, 0 to 6 percent slopes	IV	V	IV
Leaf, ALL	III	I	III
Lenoir, ALL	III	I	III
Leon, ALL	IV	V	III
Leon-Urban land complex	IV	V	IV
Liddell silt loam	II	I	II
Lucy loamy sand, 0 to 6 percent slopes	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	II	I	II
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven sand	IV	II	IV
Mandarin, ALL	IV	V	IV

Map Unit Name	Agri	For	Hort
Mandarin-Urban land complex	IV	V	IV
Marvyn and Craven soils, 6 to 12 percent slopes	IV	I	IV
Marvyn, ALL	IV	I	IV
Masada sandy loam, 0 to 4 percent slopes	I	II	I
Masontown, ALL	IV	III	IV
Masontown mucky fine sandy loam and Muckalee sandy loam, frequently flooded	IV	III	IV
Meggett fine sandy loam, frequently flooded	IV	III	IV
Meggett, ALL OTHER	III	I	III
Mine pits	IV	VI	IV
Muckalee loam, ALL	IV	III	IV
Murville, ALL	IV	V	IV
Nahunta, ALL	I	I	I
Nakina fine sandy loam	I	I	I
Nawney loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Newhan, ALL	IV	VI	IV
Newhan-Corolla complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Noboco fine sandy loam, 0 to 2 percent slopes	I	I	I
Noboco fine sandy loam, 2 to 6 percent slopes	II	I	II
Norfolk, ALL	II	II	II
Norfolk-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Ocilla loamy fine sand, 0 to 4 percent slopes	IV	II	IV
Olustee loamy sand, sandy subsoil variant (Murville)	IV	II	IV
Onslow, ALL	II	II	II
Osier loamy sand, loamy substratum	IV	I	IV
Pactolus, ALL	IV	II	IV
Pamlico muck, frequently flooded	IV	V	IV
Pamlico muck, ALL OTHER	III	V	III
Pantego, ALL	I	I	I
Paxville sandy loam	II	III	II
Pender fine sandy loam	II	I	II
Pender-Urban land complex	IV	I	IV
Pits, ALL	IV	VI	IV
Pocalla loamy sand, 0 to 6 percent slopes	III	II	III
Rains, ALL	I	I	I
Rains-Urban land complex	IV	I	IV
Rimini sand 1 to 6 percent slopes	IV	V	IV
Roanoke, frequently flooded	IV	III	IV
Roanoke, ALL OTHER	II	III	II
Rumford, ALL	III	II	III
Rutlege mucky loamy fine sand	IV	V	IV
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Stallings, ALL	II	II	II
State fine sandy loam, 0 to 2 percent slopes	I	I	I
State fine sandy loam, 2 to 6 percent slopes	II	I	II
State loamy sand, 0 to 2 percent slopes	I	I	I
Stockade fine sandy loam	I	I	I
Suffolk loamy sand, 10 to 30 percent slopes	I	II	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Tarboro-Urban land complex, 0 to 6 percent slopes	IV	II	IV

Map Unit Name	Agri	For	Hort
Tomahawk fine sand, 0 to 3 percent slopes	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy sand, 0 to 3 percent slopes	III	II	III
Tomotley, ALL	I	I	I
Torhunta, ALL	II	I	II
Torhunta-Urban land complex	IV	I	IV
Tuckerman fine sandy loam	II	II	II
Udorthents, ALL	IV	VI	IV
Udults, steep	IV	VI	IV
Umbric Ochraqualfs	IV	VI	IV
Urban land	IV	VI	IV
Valhalla fine sand, 0 to 6 percent slopes	III	II	III
Wagram loamy fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 10 to 15 percent slopes	IV	II	IV
Wahee, ALL	II	I	II
Wando fine sand, 0 to 6 percent slopes	IV	II	IV
Wando-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Wakulla sand, ALL	IV	V	IV
Wasda muck	I	I	I
Wehadkee silt loam	IV	III	IV
Wickham fine sandy loam, 0 to 2 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	II	I	II
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	II
Wickham loamy sand, 1 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 2 percent slopes	I	I	I
Wickham sandy loam, 0 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 6 percent slopes, rarely flooded	II	I	II
Wickham sandy loam, 2 to 6 percent slopes	II	I	II
Wickham-Urban land complex, 2 to 10 percent slopes	IV	I	IV
Wilbanks, ALL	IV	III	IV
Winton, ALL	IV	I	IV
Woodington, ALL	II	II	II
Wrightsboro fine sandy loam 0 to 2 percent slopes	I	I	I
Yaupon silty clay loam, 0 to 3 percent slopes	III	VI	III

Map Unit Name	Agri	For	Hort
Acredale silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Altavista ,ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe, ALL	I	I	I
Argent, ALL	II	I	II
Augusta ,ALL	II	I	II
Augusta-Urban land complex	IV	I	IV
Backbay mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Ballahack fine sandy loam, occasionally flooded	I	I	I
Barclay very fine sandy loam	I	I	I
Bayboro, ALL	I	I	I
Baymeade ,ALL	IV	V	IV
Baymeade-Urban land complex 1 to 6 percent slopes	IV	V	IV
Beaches, ALL	IV	VI	IV
Beaches-Newhan association	IV	VI	IV
Beaches-Newhan complex, ALL	IV	VI	IV
Belhaven muck, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Belhaven muck, ALL OTHER	II	V	II
Bertie ,ALL	II	I	II
Bibb soils	IV	III	IV
Bladen ,ALL	III	I	III
Bohicket silty clay loam	IV	VI	IV
Bojac, ALL	III	II	III
Bolling loamy fine sand, 0 to 3 percent slopes, rarely flooded	II	I	II
Borrow pits	IV	VI	IV
Brookman loam, 0 to 2 percent slopes, rarely flooded	II	I	II
Brookman mucky loam, frequently flooded	IV	III	IV
Brookman mucky silt loam	I	I	I
Cape Fear, ALL	I	I	I
Carteret, ALL	IV	VI	IV
Chapanoke silt loam, ALL	I	I	I
Charleston loamy fine sand	III	II	III
Chowan, ALL	IV	III	IV
Conaby muck, ALL	II	I	II
Conetoe, ALL	III	II	III
Corolla, ALL	IV	VI	IV
Corolla-Duckston complex, ALL	IV	VI	IV
Corolla-Urban land complex	IV	VI	IV
Currituck, ALL	IV	VI	IV
Dare muck	IV	V	IV
Deloss fine sandy loam	I	III	I
Deloss mucky loam, frequently flooded	IV	III	IV
Delway muck, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Dogue, ALL	II	I	II
Dorovan, ALL	IV	V	IV
Dragston, ALL	II	I	II
Duckston, ALL	IV	VI	IV
Duckston-Corolla complex, 0 to 6 percent slopes, rarely flooded	IV	VI	IV
Dune land, ALL	IV	VI	IV
Dune land-Newhan complex, 2 to 40 percent slopes	IV	VI	IV
Elkton, ALL	II	I	II
Engelhard loamy very fine sand, 0 to 2 percent slopes, frequently flooded	IV	III	IV

Map Unit Name	Agri	For	Hort
Engelhard loamy very fine sand, 0 to 2 percent slopes, rarely flooded	II	III	II
Fallsington fine sandy loam	IV	I	IV
Fork fine sandy loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Fork loamy fine sand	II	I	II
Fortescue, ALL	I	III	I
Fripp fine sand, 2 to 30 percent slopes	IV	VI	IV
Galestown loamy fine sand	IV	II	IV
Gullrock muck, 0 to 2 percent slopes, rarely flooded	II	I	II
Hobonny muck, 0 to 1 percent slopes, frequently flooded	IV	VI	IV
Hobucken, ALL	IV	VI	IV
Hyde, ALL	I	I	I
Hydeland silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Icaria loamy fine sand, 0 to 2 percent slopes, rarely flooded	II	I	II
Johns loamy sand, 0 to 2 percent slopes	II	I	II
Klej loamy fine sand	IV	II	IV
Kureb sand 1 to 8 percent slopes	IV	V	IV
Kureb-Urban land complex 1 to 8 percent slopes	IV	V	IV
Lafitte muck, ALL	IV	VI	IV
Lakeland sand 1 to 8 percent slopes	IV	V	IV
Leaf silt loam	III	I	III
Lenoir, ALL	III	I	III
Leon fine sand, 0 to 2 percent slopes, rarely flooded	IV	V	III
Leon sand	IV	V	III
Longshoal mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Lynn Haven, ALL	IV	II	IV
Made land and dumps	IV	VI	IV
Masontown mucky fine sandy loam	IV	III	IV
Matapeake fine and very fine sandy loams	I	II	I
Mattapex, ALL	II	I	II
Munden, ALL	II	I	II
Newhan, ALL	IV	VI	IV
Newhan-Beaches complex,	IV	VI	IV
Newhan-Corolla complex, ALL	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Urban land complex, ALL	IV	VI	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, rarely flooded	I	V	I
Nimmo, ALL	II	I	II
Nixonton very fine sandy loam	I	I	I
Osier fine sand, ALL	IV	I	IV
Othello, ALL	I	II	I
Ousley fine sand, ALL	IV	V	IV
Pactolus fine sand	IV	II	IV
Pasquotank, ALL	I	I	I
Paxville mucky fine sandy loam	II	III	II
Perquimans, ALL	I	I	I
Pettigrew muck, ALL	II	I	II
Pits, mine	IV	VI	IV
Pocomoke, ALL	II	I	II
Ponzer, ALL	II	V	II
Portsmouth, ALL	I	I	I
Psamments, 0 to 6 percent slopes	IV	VI	IV

Map Unit Name	Agri	For	Hort
Pungo muck, ALL	III	V	III
Roanoke, ALL	II	I	II
Roper muck, ALL	I	I	I
Sassafras loamy fine sand	II	I	II
Scuppernong muck, ALL	II	V	II
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Seagate fine sand	IV	II	IV
Seagate-Urban land complex	IV	II	IV
State fine sandy loam, ALL	I	I	I
State loamy fine sand, ALL	II	I	II
State sandy loam, ALL	I	I	I
State-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Stockade loamy fine sand	I	III	I
Stockade mucky loam, ALL	IV	III	IV
Stono, ALL	I	I	I
Tarboro sand, ALL	IV	II	IV
Tidal marsh	IV	VI	IV
Tomotley fine sandy loam, ALL	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land ALL	IV	VI	IV
Wahee, ALL	II	I	II
Wakulla sand, ALL	IV	V	IV
Wando, ALL	IV	II	IV
Wasda muck ALL	I	I	I
Weeksville loam, 0 to 2 percent slopes, frequently flooded	IV	I	IV
Weeksville, ALL OTHER	I	I	I
Wickham loamy sand, 0 to 4 percent slopes	II	I	II
Woodstown fine sandy loam	I	I	I
Wysocking very fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	III	I
Yaupon fine sandy loam, 0 to 3 percent slopes	III	VI	III
Yeopim loam, 0 to 2 percent slopes	I	I	I
Yeopim loam, 2 to 6 percent slopes	II	I	II
Yeopim silt loam, ALL	I	I	I
Yonges, ALL	I	I	I