

Buncombe County Assessor's Office
R. Keith Miller, Assessor



2021 Reappraisal

**SCHEDULE OF VALUES, STANDARDS
AND RULES**

Table of Contents

(formatted with hyperlinks - ctrl + double click for easy navigation)

NCDOR Reappraisal Standards	14
Appraisal Principles	17
Three Approaches to Value	20
Reconciliation	20
Sales Comparison Approach	21
Cost Approach	22
Mass Appraisal Process	26
RESIDENTIAL BUILDING GUIDE	59
Design Styles	60
Arts and Crafts	60
A-Frame	61
Bi- Level	61
Cape Cod	62
Colonial	62
Container	62
Contemporary	63
1 Story Conventional	64
1.5 Story Conventional (not a Cape Cod)	64
2 Story Conventional	65
2.5 Story Conventional	65
3 Story Conventional	66
Townhome	66
Condominium	67
Condominiums (Converted)	67
Condominium/Villa	67
Cottage (Seasonal)	68
Compact Cottage	68
Duplex	68
Garage Apartment	69
Log	69
Mansion	70
Manufactured Housing	70
Manufactured Home Conversion	71
Manufactured Home/Double-Wide	71

Manufactured Home/Single-Wide	72
Manufactured Home/Triple-Wide	72
Modular	73
Ranch	73
Ranch/ Elevated	74
Rondette	74
Split –Level	75
Treehouse	75
Triplex	76
Other	77
Building Grade and Condition	79
Quality Grade	79
Quality Grade Adjustments	81
Quality Grade for Baths and Other Features	81
Grade L (LUX)	82
Grade S (Exceptional)	85
Grade A (Superior)	87
Grade B (Custom)	89
Grade C (Average)	91
Grade D (Fair)	93
Grade E (Low Cost)	95
Residential Building Features	100
Roof Styles	106
Roof Materials	109
Roof Type Codes	113
Floor Finish	116
Interior Finish Residential	121
Detached Structures, Special Features, and Yard Items	122
Barns and Utility Buildings	124
Two Story Barn or Utility Building Unfinished	124
Two Story Barn or Utility Building Finished	124
Stable	124
Low Cost Two Story Out Building or Tobacco Barn	124
Poultry House	124
Pump House	124
Utility Building Unfinished	124

Utility Building Finished	125
Concrete Building	125
Manufactured Home Converted to Storage	125
Prefabricated Metal Building	125
Quonset	125
Carport/Canopy/Garage	126
Carport	126
Canopy Residential or Agricultural	126
Commercial Quality Canopy/Frame or Metal	126
Canopy/ Concrete	126
Canopy/ Over Concrete/Asphalt/etc.	126
Garage.....	126
Condominium Garage (average quality) – GR1	126
Condominium Garage (above average quality) – GR2	126
Condominium Garage (Superior Quality) – GR3.....	127
Garage with Loft < Full Story	127
Garage with Full Story Utility Area.....	127
Other Structures	128
Gazebo Open or Screened Porch.....	128
Deck.....	128
Patio	128
Cabin/Cottage Unfinished	128
Cabin/Cottage Finished.....	128
Greenhouse Residential Quality	128
Greenhouse Commercial Quality	128
Reference Building No Value.....	128
Old Dwelling.....	128
Recreational.....	129
Pool Enclosure (Detached)	129
Swimming Pool Average Quality.....	129
Swimming Pool Custom Quality.....	129
Swimming Pool/ Wading.....	129
Swimming Pool/Lap Pool	129
Indoor Swimming Pool.....	129
Infinity Pool.....	129
In-Ground Spa or Hot Tub	129

Racquetball Court	129
Tennis Court – Residential	129
Manufactured Housing	130
Manufactured Home Procedure	134
COMMERCIAL, INDUSTRIAL, AND SPECIAL USE PROPERTY	140
Commercial Valuation	142
Reconciliation	143
Highest and Best Use	144
Commercial Property Assessment	145
Income Approach to Value	145
Income and Expense Ratio Determination	145
Capitalization Rate Determination	145
Discount Rate	146
Maintenance and Insurance Rates	146
Contingency Rate	146
Total Land Rate	146
Total Building Rate	146
Capitalization Methods	147
Residual Techniques	148
Gross Income Multiplier (GIM)	149
Manufactured Home and RV Parks	150
Manufactured Home Park Grade	150
Cost Approach Valuation Procedure	151
Market Approach	151
Income Approach	151
Golf Courses	151
Cemeteries	153
Real or Personal Property	154
Leasehold Improvements	155
Commercial Structure Types	160
Multi-Residential	160
Apartments	160
Condominiums	160
High-Rise Apartments	161
Dormitories	161
Lodging	163

Hotels	163
Limited-Service Hotels	163
Full-Service Hotels	164
Motels	165
Extended-Stay Facilities	166
Lodges	166
Bed and Breakfast Inns	167
Condo Hotel	167
Dining Establishments	168
Restaurants	168
Diner (all types)	169
Fast Food	170
Bars, Taverns or Lounges	170
Stores	171
Gas Station, Mini-Mart, and Convenience Stores	171
Markets	172
Supermarkets	173
Warehouse Discount Stores	174
Discount Department Stores	174
Warehouse Showroom Stores	175
Mall Anchor Stores	176
Department Store	177
All Building Classes	177
Shopping Centers	177
Strip Shopping Centers	177
Neighborhood and Community Shopping Centers (Or Power Centers)	178
Regional Mall	179
Specialty Retail Stores and Service Occupancy Buildings	180
Mixed Retail, Office, Residential, or Restaurant	181
Drugstores	182
Industrial Buildings	183
Loft and Flex Mall Buildings	183
Industrial Flex Mall Buildings	183
Light Industrials	184
Warehouses	185
Storage Warehouses	185

Distribution Warehouses	186
Transit Warehouses or Truck Terminals	186
Mega Warehouses	187
Cold Storage Warehouses	187
Storage Hangars	188
Mini-Warehouses	188
Automotive	190
Complete Auto Dealerships	190
Showrooms	190
Service Stations	191
Service Garages	191
Service Utility Sheds	192
Self-Serve Car Washes	192
Drive-Thru Car Washes	193
Automatic Car Washes	193
Mini-Lube Buildings	194
Parking Structures	194
Underground Parking Garages	194
Passenger Terminals	195
Office and Medical Buildings	195
Office Buildings	195
Banks and Central Offices	196
Central Office Bank	196
Branch Banks	197
Medical Office Buildings	198
Urgent Care	199
Outpatient Medical Office	200
Adult Care/Group Homes/Senior Citizen Housing	201
Group Care Homes	201
Homes for the Elderly/Assisted Living/Rest Homes	201
Nursing Home or Convalescent Hospitals	203
Hospital	203
Clubs/Recreational/Cultural Buildings	204
Clubhouses	204
Country Clubs	204
Live Stage Theatres	206

Cinema Theaters	206
Auditoriums	206
All Auditoriums	206
Handball/Racquetball Clubs	207
Indoor Tennis Clubs	207
Bowling Centers	207
Natatoriums	208
Gymnasiums	208
Fitness Club/Spas/Health Clubs	209
Government and Public Buildings	210
Community Recreation Centers	210
Government Buildings	210
Courthouses, City Hall, other Governmental Buildings	210
Library	210
All Library Buildings	210
Jails	210
All Jails	210
School Buildings	211
Post Office	211
Other Commercial Structures	212
Churches	212
Fellowship Halls	213
Day Care Centers	213
Laundromats	213
Laundry and Dry Cleaning Stores	214
Mortuaries or Funeral Homes	214
Kennels	214
Veterinary Hospitals	215
Multi - Use Buildings	216
Multi-Purpose Buildings	216
Estate Barns and Deluxe Stables	216
Equestrian/ Livestock Sales Arenas	217
Modular Shipping Container Buildings	218
Breweries	218
Miscellaneous	219
Unfinished Wood Frame Building	219

Unfinished Masonry Building.....	219
Unfinished Prefabricated Metal Building.....	219
Finished Fireproof Steel Building.....	219
Finished Reinforced Concrete Masonry Building.....	219
Finished Wood Frame Building.....	219
Finished Masonry Building.....	219
Finished Prefabricated Metal Building.....	219
Occupancy Codes.....	220
A Series - Apartments.....	220
B Series - Lodging.....	221
C Series - Restaurants.....	222
D Series - Stores and Commercial Buildings.....	223
E Series - Offices, Medical Offices, Banks, and Hospitals.....	226
F Series - Industrial Buildings and Warehouses.....	228
G Series - Automobile Parking, Service, and Sales.....	230
H Series - Theaters and Auditoriums.....	232
I Series - Recreation.....	232
J Series - Public Buildings.....	234
Refinement Codes.....	236
Detached Structures, Special Features, and Yard Items.....	238
Barns and Utility Buildings.....	240
Two Story Barn or Utility Building Unfinished.....	240
Two Story Barn or Utility Building Finished.....	240
Stable.....	240
Low Cost Two Story Out Building or Tobacco Barn.....	240
Poultry House.....	240
Pump House.....	240
Utility Building Unfinished.....	240
Utility Building Finished.....	241
Concrete Building.....	241
Manufactured Home Converted to Storage.....	241
Prefabricated Metal Building.....	241
Quonset.....	241
Carport/Canopy/Garage.....	241
Carport.....	241
Canopy Residential or Agricultural.....	241

Commercial Quality Canopy/Frame or Metal	241
Canopy/ Concrete	242
Canopy/ Over Concrete/Asphalt/etc.	242
Garage	242
Condominium Garage (average quality)	242
Condominium Garage (above average quality)	242
Condominium Garage (standalone garage)	242
Garage with Loft < Full Story	242
Garage with Full Story Utility Area	242
Other Structures	243
Gazebo Open or Screened Porch	243
Deck	243
Patio	243
Cabin/Cottage Unfinished	243
Cabin/Cottage Finished	243
Greenhouse Residential Quality	243
Greenhouse Commercial Quality	243
Reference Building No Value	243
Other Structures	244
Recreational	244
Pool Enclosure (Detached)	244
Swimming Pool Average Quality	244
Swimming Pool Custom Quality	244
Swimming Pool/ Wading	244
Swimming Pool/Lap Pool	244
Indoor Swimming Pool	244
Infinity Pool	244
In-Ground Spa or Hot Tub	244
Racquetball Court	245
Tennis Court – Residential	245
Commercial or Special Use	245
Tower Site	245
Water Tank	245
Cemetery Plot	245
Mausoleum Niches	245
Go-Kart Track	245

Miniature Golf Course	245
Condo Storage 1	245
Condo Storage 2	246
Condo Storage 3	246
Parking Space.....	246
Bank Money Vault.....	246
Bank Storage Vault.....	246
Mall Concourse	247
Golf Course Average Improvements.....	247
Golf Course Superior Improvements.....	247
Loading Dock	247
PRESENT-USE VALUE PROGRAM	248
Introduction.....	250
Use Value Advisory Board	251
Application Process.....	251
Program Requirements	252
Ownership Requirements.....	253
Land in Production Size Requirements	254
Income Requirements.....	255
Sound Management	256
Agriculture/Horticulture-Sound Management	257
Forestland Sound Management.....	257
Deferred Taxes	258
Penalty for Non-Compliance or Notification Failure	260
Present-Use Value Continued Eligibility	261
Compliance Reviews / Audits.....	261
Wildlife Conservation Land Program	262
Present-Use and Value Rates	263
Definitions.....	267
Agricultural	267
Business Entity	267
Forestland	267
Horticultural.....	267
Individually Owned	268
Member.....	269
Present-Use Value	269

Relative	270
Sound Management Program	270
Unit	270
2021 CODES AND RATES	271
APPENDIX	403
Definitions	404
Definitions - Statistical Terms	417
Leasehold Improvements	419
Real or Personal Property	423
2020 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL AND FOREST LAND	426
REAPPRAISAL STANDARDS	418
2021 ASSESSPRO RATE AND DEPRECIATION TABLES	516

INTRODUCTION

Why and how reappraisal is completed?

North Carolina law, General Statute 105-286 specifically, requires counties to reappraise all real property once every eight years, at minimum. Real property includes land, buildings, structures, and improvements. Buncombe County attempts to maintain a four-year reappraisal schedule. The previous appraisal date was January 1, 2017. The next reappraisal will be effective January 1, 2021.

General Statute 105-283, requires real property be valued at its true value in money. Properties are appraised at 100% of market value based on the most recent qualified sales that occurred leading up to the reappraisal date. Not all properties will sell, rent or be built in the same time frame, but those properties that do can be used to establish typical market rates for those activities. There are approximately 128,000 parcels in Buncombe County. To accomplish the reappraisal of all parcels a process referred to as “mass appraisal” is employed. Mass appraisal is the process of grouping uniform or similar properties together to ensure fair and equitable property values. Various characteristics of the property are considered during the appraisal process such as, location, type of construction, age, replacement cost, advantages and disadvantages of land and location, commercial, residential, zoning, etc.

Property values can change during a non-reappraisal year due to physical changes that are made to the property. Reappraisal value is the value of the property as of January 1 of the reappraisal year. Buildings or other improvements currently under construction are appraised according to the degree of completion on January 1 of the year the building first becomes taxable.

After properties are appraised at market value the property is then assessed for taxation based on its appraised value. The assessed value of a property may be different from the appraised value because the property could be enrolled in the present-use program and used for agriculture, horticulture, forestry or any property classified as Exempt.

2021 Reappraisal Timeline

January 1, 2021 – Appraisal date for the 2021 Reappraisal

January, 2021 – Notice of assessed value is mailed to property owners

January through April, 2021 – Property owners may appeal their assessed value between January 1st and the adjournment of the Board of Equalization and Review in April of the same year

April, 2021 – Board of Equalization and Review will convene to hear 2021 appeals

June, 2021 – Tax rate is established for 2021

August, 2021 – 2021 Tax bills will be mailed to property owners

North Carolina General Statutes 105-286(a) and 105-283

NCGS 105-286(a). Time for general reappraisal of real property.

“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... and every eighth year thereafter, unless the county... chooses to advance the date.”

NCGS 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.”

NCDOR Reappraisal Standards

The North Carolina Department of Revenue adopted the International Association of Assessing Officers (IAAO) Standard on Mass Appraisal of Real Property. This document consists of the guidelines and recommendations of the Local Government Division of the North Carolina Department of Revenue as it pertains to county-wide reappraisals. https://files.nc.gov/ncdor/documents/files/Reappraisal_Standards_Final_November_1_2017.pdf

Appeals

No matter how thorough and fair a reappraisal may be, there are still instances when only the property owner has all the information necessary for an accurate appraisal. A relatively easy appeal process is in place to rectify such a situation. According to North Carolina General Statutes, the property owner has the burden of proving the property under appeal is incorrectly valued. North Carolina law presumes the County Tax Assessor acted in good faith and that assessments are correct.

The first step in the appeal process is to file an informal appeal. This step begins by contacting the Tax Department to request an appeal form or file an appeal online. The appeal must be completed and returned within the specified timeframe and include information to support the owner’s opinion of value. Once the appeal is received it will be reviewed by an appraiser in the Assessment Department. The result of the informal review will be mailed to the property owner.

The second step in the appeal process is to file a formal appeal. This step begins by contacting the Assessment Department to request a formal appeal form, or submit the appeal online, within 30 days from the date of the informal appeal notice. After submission of the formal appeal an Assessment Department appraiser will meet with the property owner to discuss the value and verify information supplied. Should the appellant not agree with the appraiser’s opinion of value the formal appeal case will be scheduled and presented to the Board of Equalization and Review. Both property owner and Assessment Department staff will present to the Board of Equalization and Review. The Board of Equalization and Review will review the presentations and make a decision at a scheduled public

hearing. That decision will be mailed to the property owner within 30 days of the date of the Board meeting.

The third step in the appeal process arises if the appellant does not agree with the decision made by the Board of Equalization and Review. The property owner may, within 30 days of the date on the notice from the Board of Equalization and Review, file an appeal with the North Carolina Property Tax Commission. The majority of these appeal cases will be heard in Raleigh, North Carolina. An appellant must file an appeal with the Board of Equalization and Review before filing an appeal with the North Carolina Property Tax Commission.

The fourth and final step in the appeal process occurs when the appellant is not pleased with the decision from the North Carolina Property Tax Commission. The next step in the process would be an appeal to the North Carolina Court of Appeals and North Carolina Supreme Court.

Please contact Buncombe County Assessment at (828) 250-4940 if you have any questions or would like to begin the appeal process. You may also begin the online appeal process by visiting the Tax Department at BuncombeCounty.org.

Schedule of Values Purpose

The primary purpose of the Schedule of Values is to document the methods and procedures used to develop the assessed values for property during the 2021 reappraisal. The Schedule outlines the methodology, procedures, rules, terminology, categories, and classifications used by county appraisers. This document also serves as a resource to appraisers while in the field and a guide to share with citizens. The methods, procedures, and rules detailed in this Schedule will be used to value property until the next county-wide reappraisal. This valuation Schedule reflects the current market conditions, so it is possible to determine the current market values of the subject properties.

The goal of any reappraisal is to develop the market value for each property in the jurisdiction. Market value is defined as the most probable price a property will bring between a willing buyer and a willing seller, both of which are knowledgeable about the possible uses of the property. Requirements and procedures for property taxation in North Carolina are defined in North Carolina General Statutes Chapter 105. Therefore, all relevant General Statutes are considered as a part of this manual.

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

The first part of the Schedule is an overview of the mass appraisal process. A brief explanation of appraisal methods and how they are used in mass appraisal are included in this section. Also included are definitions of appraisal procedures and schedules for depreciation, land valuation, and building cost calculation. The methods used to insure that a mass appraisal is equitable and accurate are also detailed in this section. These methods include assessment performance measurements such as ratio studies, statistical testing and field reviews.

The remainder of the schedule details the procedures for maintaining the database of information about real estate in Buncombe County, which is the foundation of the mass appraisal process. The Schedule contains separate sections outlining the procedures for listing commercial, residential, manufactured housing, miscellaneous structures, land, and special use properties. Also included in a separate section are the schedules and rules for present use valuation.

In the addendum of this manual are sections on the property class coding system as well as a separate list of all rates which are applied to categories of properties.

Appraisal Principles

Real Property

- Real property includes both tangible and intangible rights to land and improvements. Real estate is land and anything permanently attached to it.
- Land ownership includes the surface land and anything below it or above it, such as air rights, mineral rights or timber rights.
- Ownership includes the right to use, sell, rent, enter or leave, give away or do nothing with the property.

Market Value

In North Carolina property is valued at 100% of its market value. A real estate transaction would be considered market value if the following criteria are met.

1. The buyer and seller are not related.
2. Purchased for cash or its equivalent.
3. The property was exposed to the open market for a reasonable amount of time.
4. The buyer and seller are well informed and both recognize the property's potential uses as well as the property's current use.

Types of Value

Market value	Salvage value
Lease fee value	Leasehold value
Book value	Insured value
Depreciated value	Assessed value
Condemnation value	Mortgage value

Market Value and Market Price¹

Market value is not always the same as market price. Market price is what the property actually sold for. Market value is an estimate of value based on comparable sales and other market information. Market price can differ from market value if any of the above market value criteria are not met. For example, if the buyer is forced to sell, if the parties are related, or if one of the parties was uninformed about the potential use of the property then the market price may not equal the market value.

Market Value and Cost

The cost of a property is not always equal to its market value. Cost could equal market value when the improvements on a property are new and are the highest and best use of the land. The cost to build may exceed the actual market value if special items are added and the market does not provide for a return on the investment. These are considered a super adequacy. An example of this would be installing a slate roof on a low quality construction in which the typical buyer for the structure would not want.

¹ International Association of Assessing Officers, Property Assessment Valuation (1196)21

Value-in-Use and Value-in-Exchange

In some cases, special use or unique characteristics make a property useful to the current owner and not as desirable to other potential buyers. The utility or value of the current use to the current owner may be different than the potential market value to others. The property may not be marketable for use by others in its current condition. For example, the cash flow an asset generates for a specific owner under such a specific use reflects the current value for that specific owner. Value-in-use is the value to one particular user/specific owner, and may be above or below the market value of a property.

Economic Principles

All appraisals, both individual and mass, are based on the three approaches to value. The three approaches to value are: the Sales Comparison or Market Approach, Cost Approach, and Income Approach. These approaches to value are based on the following economic principles of value:

Anticipation – the present value of all anticipated future benefits of the property.

Balance – The highest market value results when the size of improvements is proportional to the land. Example: Commercial land selling for \$500,000 per acre would not be used as a manufactured home site.

Change – The market is never constant.

Competition -A neighborhood can only support a limited number of department stores, markets, gas stations and shopping centers.

Conformity – The maximum value is reached in neighborhoods where properties are similar.

Consistent Use – Land and improvements must be valued based on a single use. The building may have a negative value if the highest and best use for the land is commercial.

Contribution – The value of a component depends on its contribution to the property.

Increasing and Decreasing Returns – Additional investment of capital produces increased returns to a point, then the return on capital diminishes.

Progression and Regression – The value of a lower priced property is increased when located near higher priced properties (progression). The value of a high cost property is lowered when it is located in a lower priced area (regression).

Substitution – Property value is set by the cost of acquiring an equally desirable substitute.

Supply and Demand – The price of property varies based on inventory.

Surplus Productivity – The income earned by the land after the costs of labor, management and capital.

Highest and Best Use

Highest and Best Use is defined as “that use which will generate the highest net return to the property over a reasonable period of time.” Property Assessment Valuation, Second Ed. @ 31 (1996). All three approaches to value must consider highest and best use as the primary factor in appraising property. The highest and best use must be legally permitted, physically possible, economically feasible and the most productive use.

1. **Legally Permitted:** The legal use of a property is the use permitted by the deed restrictions and zoning. For example, where no zoning restrictions are present in a neighborhood, but deed restrictions limit the use of the site to only one single-family residential dwelling of at least 1,300 square feet. Then the property is limited to one single-family residence per lot as its highest and best use.
2. **Physically Possible:** To be physically possible, the use must physical fit on the subject lot and meet all size requirements. In the previous example the deed restrictions require the structure to be at least 1,300 square feet on one level, but no more than two stories in height. To be physically possible the lot must be large enough to allow for the construction of a 1,300 square foot dwelling .
3. **Economically Feasible:** To be economically feasible, the use must provide the highest net return to the land over a period of time. In the previous example only a single-family residence is allowed due to deed restrictions. No other improvements are allowed and buying a lot for a commercial use would not give a return on the investment. Offering the land for sale as a vacant site would not provide a return on the investment until the time of sale. The only legally permitted, physically possible and economically feasible use in the previous example is a single-family residence.
4. **Most Productive Use:** In this example, only single-family residential use is the highest and best use.

Three Approaches to Value

All appraisals are done using one or more of the three approaches to value which are based on the previously listed appraisal principles. The three approaches to value are: the sales comparison, cost, and income. However, these three approaches to value are not equally relevant to every type of property. For example, the income approach is not the best method for valuing single-family residential properties because they are not usually purchased for income production. Buyers primarily purchase single family residences for use as a home. The cost approach is not the best method to use in valuing vacant land or older construction. The cost approach uses replacement cost of new construction minus depreciation to value improvements. Therefore, it is not useful for vacant land valuation. Estimating the amount of depreciation on an older structure can also be difficult when using the cost approach to value due to its subjective nature. Finally, the sales comparison approach is not the best method for valuing special use property because of the lack of sales data in situations involving properties such as government buildings, schools, churches, or public parks.

The method used for Buncombe County mass appraisal is a combination of all three approaches to value. The data on each improved property is used to develop the replacement cost of new construction of the structure, then depreciated for age and condition (cost), and finally adjusted by neighborhood based on the recent sales in that neighborhood (sales comparison). After those steps in the process Buncombe County arrives at a market adjusted cost valuation. In addition, for commercial properties, or income producing properties, income information is analyzed and considered in the reconciliation of property values. The appraiser must consider all aspects of the property and choose the best approach to value the property. The strengths of each approach to value and the amount and reliability of the data used to value the property are important considerations.

Reconciliation

Each of the three appraisal approaches are considered when developing an opinion of market value. Reconciliation of the three approaches to value is the final step in the appraisal process. During reconciliation an appraiser decided which approaches to value are most valid to the subject's property type and weighs them accordingly. Reconciliation is typically not an average of the values produced by the different appraisal methods. In the appraisal process, any of the three approaches to value may be most reliable depending on property type and available information. Using the reconciliation process, the appraiser produces a value by considering the type of property being appraised, the positives and negatives of each approach, then evaluating the reliability of each approach and its correlation to value.

Buncombe County will consider all three approaches to value for each property type. Appraiser judgement is allowed as to the correct approach to use and the order they are applied.

The appraiser must consider the following when using the three approaches to value:

1. Is the approach being used relevant to the property being appraised?
2. What are the expected strengths and weaknesses of the approach being used?
3. Is the data being used adequate in quantity and reliability?

Sales Comparison Approach

The sales comparison approach to value estimates market value by comparing recently sold properties to the subject property. These comparable sales are adjusted for differences from the subject to estimate market value. The comparable properties must be a possible substitute for the subject property because this appraisal method is based on the principle of substitution that “a prudent buyer will pay no more for a property than for a comparable property with similar utility.” Property Assessment Valuation, Second Ed. @ 97 (1996).

The procedures used for single property appraisal using the sales comparison approach are:

1. Research, collect, verify and analyze sales data on comparable properties.
2. Select the appropriate units of comparison between the subject and comparables.
3. Determine from the market contributory value of differences between the subject and the comparables.
4. Make adjustments to the comparables for these differences.
5. Correlate the adjusted values of the comparable sales to develop a final estimate of market value.

Because no two properties are completely alike, the sales information must be adjusted for any differences to compare it to the property being assessed. These differences are assigned a percent or dollar amount of value for these differences.

Reasons to adjust the sale price:

- **Date of sale:** The sales price is adjusted for economic changes that have occurred between the date of sale and the appraisal date.
- **Location:** Location is the primary factor when valuing similar property. Similar properties will vary in sales price due to the desirability of location even in the same neighborhood.
- **Physical attributes:** Age, size, quality of construction, condition, square footage, lot size, etc.
- **Financing:** Special financing arrangements may have an effect on the sale price.

For example, a buyer may pay more when a seller offers owner financing.

The computer assisted mass appraisal (CAMA) system enables the sales comparison approach to be applied to a larger population of properties. Hundreds of sales are analyzed and used to value thousands of properties. This process begins by stratifying properties by neighborhood and type so similar properties are compared to each other. For example, a rural area with a mixture of house types is not compared to a gated golf community. Sales of commercial and industrial use properties are not used to develop values for residential properties. The sales comparison approach to value is the most reliable way to value residential property and is helpful for other types of property when sales information is available.

Cost Approach

The cost approach to value is based on the principle of substitution. The principle of substitution states that an informed purchaser will pay no more for a property than the cost to obtain an acceptable substitute without a costly delay. The cost approach first calculates the cost of land comparable to the subject property. Then the building cost is calculated producing a value for the structure as if new. The depreciation applicable to the subject is subtracted from the cost of the new building. The costs of land and building are added to produce an estimate of value. The cost approach is especially useful to value new construction where depreciation is not a major factor. In addition, special types of construction such as industrial buildings, government buildings and churches that may not have sales or income information available to use in the appraisal process and buildings such as these can be valued using the cost approach. The cost method of valuing property has several steps:

1. Determine the value of the land as vacant and available for its highest and best use.
2. Calculate the cost to construct the building and site improvements.
3. Estimate the amount of accrued depreciation and subtract it from the building cost.
4. Add the depreciated building cost to the land value in order to estimate the value for the entire property.

Site Valuation

The first step in the cost approach, is to value the property as if it is vacant. There are five generally accepted methods of valuing a site as vacant; these methods are:

1. **Direct Sales Comparison:** Recent sales of vacant land are gathered, analyzed, and verified for comparison to the subject site. An appropriate unit of comparison is chosen and adjustments are made for differences such as location, physical characteristics, and time of sale. These adjustments are applied to the comparable sites that have sold to produce an indicated value of the land.
2. **Abstraction/Allocation or Ratio:** Improved parcels are analyzed for a logical relationship between land value and improvement value. In the abstraction method, the depreciated replacement cost of the improvements is subtracted from the sales price. The difference is an indication of land value for that property. The allocation method uses sales of improved properties to develop a ratio of the land value to the total sales price. Depreciated replacement costs are used to develop the ratio, and then typical ratios are applied to other parcels to develop an indication of value.
3. **Development of Anticipated Use:** The estimated costs to fully develop a site to its highest and best use are subtracted from the projected sales prices to develop an indication of the value for the land in its raw or undeveloped state.
4. **Capitalization of Ground Rent:** Ground rent refers to regular payments made by a holder of a leasehold property. Gross rent is estimated and expenses are subtracted to give net income. Net income is capitalized into an indication of total value from the ground rents. The income from the improvements is subtracted from the total net income to produce the income attributable to the land. The income from the land is capitalized, and an indication of the value for the land is developed.
5. **Land Residual Capitalization:** A new building, either actual or hypothetical, is projected onto the land. This use represents the most profitable use of the land. The procedure for this method follows the steps of the capitalization method after the cost and income for the new improvements are established.

Units of Comparison Analysis

There are five units of comparison commonly used to value land sites. These five units of comparison are: front foot, square foot, acre, site, and units buildable.

Front Foot: The front foot method is primarily used for commercial property. Frontage on a road or highway increases exposure for commercial property.

Square Foot: The Square foot method is primarily used for commercial property. The square foot method would be used where commercial lots are small, usually in urban areas, and where the front foot method would not be a factor.

Acre: The acre method is used to value large acreage tracts. This is the method most often used for large industrial, commercial, or farm tracts.

Site: The site method is primarily used to value subdivision lots where no significant differences in value can be contributed to the size of lot.

Units Buildable: The unit's buildable method is used when a site is sold on the basis of the number of units that can be built on the site. The number of units that can be physically built on a site can differ from the number of legally permitted units. When this method is used for land valuation, setbacks, zoning, deed restrictions, topography, and market demand must be considered by the appraiser.

Each of the land valuation methods will produce an accurate value. The appraiser must choose the method to use based on the type of property being appraised.

Building Costs

After the land value is set the next step in the cost approach is the valuing of all improvements based on replacement cost new. This process takes the information on each structure and values the structure based on the current cost of construction. The costs are developed from information gathered by national cost manuals and from local builders, realtors, and developers. Then the accrued depreciation is subtracted from the replacement cost new. This process is done by means of depreciation tables that are developed in the same manner as the cost tables. The depreciation is calculated based on the effective age of the structure. The effective age is based on the condition of the improvement. For example, if a structure was built in 1920 but was renovated in 2002, its effective age is less than a similar structure of the same age that has not been maintained. The final step in the cost approach to value is to add all improvement values to the land value to develop the total cost of the property.

Income Approach

The income approach to value is based on the principles of substitution and anticipation to produce income based on the investment value of the property. When no income data is available using the income approach to value is difficult or of little value. The income approach cannot be relied on as the only method of valuation. It is possible for the sales price to exceed the value supported by market rents. When sales price exceeds market rent other influences are affecting the value of the property, such as the future benefits of the property or speculation. The price paid for an income producing property is no more than the amount of investment required to provide a desirable return on the investment. The rental market is analyzed to determine the return investors expect from various types of property. This process includes estimating income by collecting local rental information and expense data, development of accurate capitalization rates, and the capitalization of net income into an indication of value.

The procedure for the income approach is:

1. Estimate the potential gross income based on market rents.
2. Deduct for vacancy and collection loss.
3. Add miscellaneous income to get the effective gross income.
4. Determine operating expenses.
5. Deduct operating expenses from effective gross income to determine net operating income before discount, taxes and recapture.
6. Select the proper capitalization rate and determine the proper capitalization procedure.
7. Capitalize the net operating income to determine the value.

Example: Potential Gross Income		\$65,500
Vacancy and Collection Loss	-	<u>5,000</u>
		\$60,500
Miscellaneous Income	+	<u>2,000</u>
Effective Gross Income		\$62,500
Operating Expenses	-	<u>\$22,000</u>
Net Operating Income		\$40,500
<u>Capitalization Rate</u>		(example 10%)
Estimated Value of Property		\$405,000

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Mass Appraisal Process

Mass appraisal is the process of valuing a large number of properties, usually all properties in the assessing jurisdiction, such as Buncombe County. The general definition of mass appraisal is “the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing.” Property Assessment Valuation, Second Ed. @ 285 (1996). This is the process used to assess real estate for tax purposes.

The first step in mass appraisal is to divide the subject properties into neighborhoods or special classes. For example, commercial and special use properties are separated from residential properties. The properties can be further stratified by area, type, age or use. This process allows the appraiser to compare like properties. Commercial hotels are not compared to strip malls or office buildings. Commercial properties are classified by location and use. Residential properties are divided by location, age and condition, and refinements.

The land values for each neighborhood are developed by the appraiser assigned to that area. This is done by analyzing sales data for the last four years in that area. If no data exists for a neighborhood, the appraiser uses data from a comparable neighborhood.

Once the land values are set, the appraiser reviews the value for the improved properties based on cost and depreciation schedules developed from the local market. This portion of the schedule is developed from information gathered from local builders, developers, realtors, contractors, and market transactions. The information gathered locally is compared to cost manuals such as Marshall and Swift costing service to check for reasonableness.

Neighborhood Delineation

The final step for the appraiser is analyzing the sales of improved properties by neighborhood within a defined area. A neighborhood is often delineated base on homogenous properties. These properties will be similar in age, style, size, or other characteristics. Two dwellings that are exactly alike may sell for different amounts based on their location. The appraiser applies a neighborhood adjustment to reflect the sales of properties in that area. The neighborhood adjustment is an adjustment for location. This adjustment is a change from the actual cost of a structure based on the market value. This adjustment can be neutral, plus or minus. The neighborhood factor takes the most time and effort. The appraiser will analyze hundreds of statistical reports to determine the neighborhood factor.

Principles of Uniform Assessment

The prime objective of mass appraisals for tax purposes is to establish equitable assessments for all property. The common denominator, or the basis for equitable assessments, is market value. General Statute 105-283 defines market value as, 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. The job of the appraiser is to arrive at a reasonable estimate of that justified price. The approaches to the valuation of the various classes of property must be correlated so that they are related one to another in such a way as to reflect the motives of the prospective purchasers of each type of property.

A prospective purchaser of a residential property is primarily interested in its capacity to render service as a place to live. Its location, size, quality, design, age, condition, desirability, and usefulness are the primary factors to be considered in making a selection. One property will eventually stand out to be more appealing than another. So, it is the job of appraisers for tax purposes, to evaluate the relative degree of appeal of one property to another.

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

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

The prospective purchaser of industrial property is primarily interested in the overall utility value of the property for a specific purpose. In evaluating the overall utility, consideration must be given to land and improvements. Industrial buildings are generally of special purpose design and, as such, cannot readily be separated from the operation for which they were built. As long as the operation remains effective, the building will hold its value. If the operation becomes obsolete, the building likewise loses value. The upper limit of its value is its replacement cost new and its present day value is some measure of its present day usefulness, in relation to the purpose for which it was originally designed.

The commercial appraiser may find comparable sales for commercial property not as readily available because commercial property is not bought and sold as frequently as residential property. The income approach must be used to determine the net economic rent the property is capable of yielding. Then the amount of investment required to produce a net return at a rate commensurate with what is normally expected by investors is developed. This can only be achieved through a comprehensive study of the income producing capabilities of comparable properties and an analysis of present day investment practices.

The industrial appraiser will not be able to rely on the market data approach because of the absence of comparable sales, because each sale generally reflects different circumstances and conditions. The income approach is not reliable due to the absence of comparable investments and the inability to accurately determine the contribution of each unit of production to the overall income produced. The appraiser must use replacement cost new of each improvement and the subsequent loss of value resulting from overall physical, functional, and economic depreciation.

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

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

Assessment Performance Measurements

The final step in mass appraisal is statistical testing, or assessment performance measurement. Specific mathematical and statistical methods are used to test the final values. These procedures can produce better and more consistent value estimates. These value estimates can be statistically verified and the quality of the mass appraisal results can be statistically evaluated, utilizing the experience of the appraisal staff. Mass appraisal techniques use applied statistics based on the collection and analysis of local statistics. Any large deviation from the norm will generate a more detailed examination of the affected properties and their assessments. For example, if twenty properties out of one hundred in a neighborhood are out of the normal range of value for that neighborhood, the appraiser will perform a more detailed review of those properties in order to find the cause and make adjustments as needed.

One of the primary responsibilities of the Assessor's Office is to estimate the market value of the properties within Buncombe County. The integrity of property values depends on the accuracy and efficiency of these values. Two aspects of the reappraisal must be measured: appraisal level and appraisal uniformity, in addition to accuracy and equity. Assessment performance measurements are used to test the equity and accuracy of all assessed property values.

Ratio Study

One performance measurement that measures appraisal level is the ratio study which is sometimes referred to as the assessment ratio. The assessment ratio expresses the relationship between a property's assessment and its sales price, or market value. Some sales are more useful than others in a ratio study. Qualified sales are sales that have been verified by MLS, the buyer, seller, or their agent. Unqualified sales are sales based on limited information such as revenue stamps or deed information. In addition, some sales that do not meet the guidelines of the Department of Revenue are considered unqualified based on its sales ratio. The sales ratio is developed by dividing the assessed value by the sale price. If the sales price is \$100,000 and the assessment is \$70,000, the sales ratio is 0.70 or 70% then the sale is considered unqualified.

Each county assessor's office is required to submit information for a ratio study once each quarter to the North Carolina Department of Revenue. The North Carolina Department of Revenue sends a list of randomly chosen deeds to each tax department. These deed transfers represent sales in the county. Information about these deeds is gathered and sent to the Department of Revenue. This information is used by the Department of Revenue to calculate the sales ratio. The sales ratio is the ratio of sale price to assessment. The perfect sales ratio is 100%.

Assessment accuracy is often shown by the median level. For example, if the ratio in a jurisdiction is 100%, and the median assessment level in the jurisdiction is 64%, the statutory requirement is not being met. The ratio study is a tool for the analysis of assessment accuracy.

The ratio study process is also used between reappraisals to track trends in neighborhoods or specific types of properties. If two years after a reappraisal, for instance, rural land sales indicate an assessment to sales ratio of 70%, the trend demonstrated by the sales ratio is an increase in sales price of 30%. During the reappraisal process sales ratios are used to develop neighborhood adjustments, find problem areas, and identify individual properties that are not in the normal range of value.

Coefficient of Dispersion

Appraisal uniformity relates to the equitable assessment of individual properties within neighborhoods or groups and between different types of properties. For example, if all residential properties are valued at 70% of their market value, but commercial properties are valued at 100% of their market value, the assessments are not uniform and a higher tax burden is being carried by the commercial properties. One method of measuring uniformity is the coefficient of dispersion, or COD. This is a complex statistical process that is calculated based on the average absolute deviation from the median as a percentage. Low CODs (15.0 or less) show excellent appraisal conformity. A high COD indicates less conformity between properties or groups of properties.

The International Association of Assessing Officers Standard on Ratio Studies is considered the standard for jurisdictions in which current market value is the basis for assessment. These standards presuppose a budget sufficient to hire competent personnel and apply sound assessment procedures as well as the availability of certain basic data, such as an adequate sample size. The recommendations made in the IAAO Standard on Ratio Studies, @ 17 (April 2013) are as follows:

- Single-family residential property type COD range should be 5.0 to 10.0
- Income producing property type COD range should be 5.0 to 20.0
- Vacant land COD range should be 5.0 to 25.0

Price - Related Differential

The other method of measuring appraisal conformity used most often is the price-related differential, or PRD. The price-related differential is a measure of assessment level used to determine if the assessment is progressive or regressive. Regressive appraisals have high value properties under-valued in relation to low value properties.

If the highest valued properties are valued at 70% of their market value, but lower valued properties are valued at 90% of their market value, the appraisals are regressive. Progressive appraisals value higher properties at a higher percentage of their market value than lower priced properties. Where the high valued properties valued at 90% of their market value and the lower value properties valued at 70% of their market value is progressive. Both conditions show a lack of conformity between assessments.

The PRD is calculated by dividing the mean for a neighborhood by the weighted mean. As a general rule the PRD should range between 0.98 and 1.03. A lower than the standard PRD (0.98) indicates a regressive assessment, a higher than the standard PRD (1.03) indicates a progressive assessment.

Note: Procedure and methodology follows guidelines established by the International Association of Assessing Officers; PROPERTY APPRAISAL AND ASSESSMENT ADMINISTRATION, Copyright 1990².

To be effective, the mass appraisal process must employ proven and professionally acceptable techniques and procedures which:

1. Provide for the compilation and processing of complete and accurate data resulting in an indication of value approximating the prices actually being paid in the market place;
2. Provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction;
3. Provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule; and
4. Provide techniques especially designed to streamline each phase of the operation, eliminating superfluous functions, and reducing the complexities inherent in the appraisal process to more simplified but equally effective procedures.

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

² Property Appraisal and Assessment Administration, Copyright 1990

The implementation phase of a mass appraisal program involves the valuation of properties in an orderly, timely, and equitable manner. Valuation schedules must accurately reflect current market interactions in order to estimate the current market values of the properties. It is important that care be exercised in validation of these schedules. Valuation schedules may not be changed after they are adopted by a county Board of Commissioners. If the valuation schedules do not accurately reflect the current market, it will not be possible to accurately estimate the current market values of the subject properties. To accomplish this, the assessor needs, at a minimum, schedules and guidelines for use in the various appraisal areas.

Schedules are developed for:

Land Valuation

Cost Estimation

Depreciation Calculation

Improved Property Valuation

Income and Expense Ratio Determination

Capitalization rate determination

Land Valuation

Land is an important aspect of real property. It is important that an easily manageable and accurate method of valuing land be used. The varying types and uses of land within a jurisdiction can make this a complicated and difficult task.

The sales comparison approach is the most appropriate method of land valuation when qualified sales are available. The income approach to value is typically considered when valuing commercial or industrial land. The cost approach is most often used to value land using the methods detailed previously.

The following techniques were employed in developing uniform and equitable land valuation schedules. Size adjustment formulas were developed for land in each neighborhood, based on the market activity present in the neighborhood. The key to development of size adjustment formulas is “market response” and sales data must conform to the following factors:

- (1) Sales price must be qualified as accurate and adjusted for time;
- (2) Land must be of the same use type; and
- (3) Adjustments for location and physical characteristics of the land must be made.

Land - Units of Measure

The unit of measure for land can be front foot, square foot, acre, lot, site, or tract. For example, assume ten commercial parcels in the same commercial neighborhood have recently sold and the only difference among them is their depth. The standard lot for this neighborhood has been determined to be 80' x 125'. A number of these standard lots have sold for \$20,000 and analysis shows the standard price per square foot is \$2.00 and per front foot is \$250.00. Local practice dictates that the price per square foot is the best standard unit of measure.

However, parcels may be valued by any unit of measure convenient for the appraiser's use. It is important that the selected unit of measure be the same as those used in the local market. This enables the appraiser to quickly determine developing valuation patterns and thus make changes in the valuation schedules in order to accurately reflect the market.

Front Foot - The front foot unit of measure is used when the frontage of a parcel is determined by the market to be significant. The frontage is the number of feet along the main part of a parcel and is particularly applicable for use where pedestrian traffic is heavy or where frontage is irregular, as in shoreline property. For these types of parcels, depth is usually not the most important factor. This unit of measure is used primarily in the valuation of residential land and is denoted as dollars per front foot.

Square Foot - The square foot is the most widely used land unit of measure. It considers all of the land in a parcel and can, in varying degrees, be used for all types of land. This unit of measure is used primarily in the valuation of commercial land and is denoted as “dollars per square foot.”

Acre - The acre (43,560 square feet) is the primary land unit of measure used in valuing large land areas such as farm land, timber land, mining land, and recreational land. It is denoted as “dollars per acre.”

Lot - The lot, regardless of its size or other attributes, is an important unit of measure. Home builders and developers often acquire a tract of land based upon the number of lots (buildable sites) a tract contains.

Site - The site as a unit of measure is closely related to the lot. In using the lot as the unit of measure each parcel is considered a portion of a larger tract. In the use of the site, unequal lots or parcel sizes are considered equal. The site may be used where separate sites are marketable, regardless of their size or other factors, and they are considered comparable.

Tract - The tract may be used as a unit of measure where the parcels are large and similar in size. When a greater section, or a homestead parcel, is considered, the entire area may be used as the unit of measure without any breakdown into acres or square feet.

Land Valuation

The first step in land valuation is the accurate description of the property. The description of the property includes factors such as size, location, topography, and zoning. Zoning is very important in determining the property's highest and best use because zoning controls the allowed uses for the property. The land is classified into neighborhoods based on the highest and best use of the property. Highest and best use considers four factors. The use must be: legally permitted; physically possible; financially feasible; and the most productive use. One base rate for land is not realistic because of the wide range of land values within Buncombe County. Land rates are developed based on the following: Lot, Square Foot, and Acreage. Land rates are developed from recent sales. A base value is determined for all neighborhoods, or land types, and all factors impacting land value are considered including; size, location, zoning, topography, etc.

Land Area Types

Rural

Rural areas are outlying, undeveloped areas of the county consisting primarily of farm land or former farmland areas. Few sales may be available in some sections, but sales from other rural areas can be used to set land values. Most improved properties will have wells and septic systems because public water and sewer may not be available.

Subdivisions and Suburban Areas

Subdivisions and suburban areas are developed areas located outside of a city center. When available, recent sales of vacant lots in new subdivisions can be used to set land values. For improved property, land values can be calculated by using a land to building ratio or allocation developed from market sales. The abstraction method subtracts the improvement's value from the total sale price using the remainder as the land value. When no sales are available in a subdivision, or neighborhood, the appraiser uses sales from comparable neighborhoods and adjusts them for any differences due to location.

Urban

Urban areas are within and near a city center with residential, governmental, commercial and industrial properties. Public water and sewer is usually available. Vacant land is usually sold for development or special purposes.

Land Class

Commercial or Industrial Land

Commercial property is not valued solely by its location in a specific neighborhood. Zoning is a major factor in the value of commercial or industrial land. In addition to zoning, road frontage, traffic count, utilities, size and shape of the parcel, and location near rail or other freight carriers are considered by industrial and commercial buyers. Land value is determined using market sales when available. For commercial and industrial property the sales are stratified not only by neighborhood, but also by property type or potential use. Commercial land can be valued by front foot, square foot, or acre.

The best indication of value is recent market sales of similar property. Market sales are not always available. In addition to market sales, the income approach, using the capitalization of ground rents or land residual methods, is helpful in calculating land value.

Residential

Each residential parcel is assigned a neighborhood. Residential parcel rates are derived from sales within that neighborhood or comparable neighborhoods. The sales comparison approach to value is used to set the base rate by comparing properties that sold in each neighborhood and making adjustments for the different factors affecting the land value.

The following issues are considered in land valuation, others may exist:

- Each parcel can have multiple land lines.

- Land lines are assigned to stratify the land based on criteria for the neighborhood or land type.

- Individual sections of land are valued based on these land lines depending on the code and rate.

- Adjustments are added for flood, topography, access, or other characteristics of the land.

Example: $\text{Lot} * \text{Rate} * \text{Size} * \text{Influences} = \text{Land Value}$

Non-Mapped Parcels

Condominium, Townhome or Planned Unit Development

Buncombe County has two types of tax parcels, mapped and non-mapped. A **mapped** parcel is a tract of land described in a deed or plat filed with the Register of Deeds Office. A **non-mapped** parcel represents ownership of other than physical land such as a condominium, leasehold interest or mineral rights. Non-mapped parcels will be attached to the land or parent PIN, also known as a “container” parcel.

Example of non-mapped parcels:

Land PIN:	XXXX-XX-XXXX-00000
Condo Unit:	XXXX-XX-XXXX-C00U1 Condo unit 1 attached to land PIN above
Rights:	
Land PIN:	XXXX-XX-XXXX-00000
Other rights:	XXXX-XX-XXXX-R0001 Mineral, air, development rights
Leasehold	
Leasehold Owner:	XXXX-XX-XXXX-L0001

Non-mapped parcels are created by condominium declarations, lease documents, deeds, or other transfers of non-mapped ownership interest. The land PIN will be listed in the land owner’s name. A condominium complex will be listed in the name of complex owners and each unit will be listed in the name of the unit owner. All non-mapped parcels must be retired or moved any time the attached container parcel is retired, due to combination or split, etc.

The deed for a condominium unit does not transfer fee simple ownership of any specific parcel of land. The deed does transfer fractional, undivided ownership of all common area land and improvements. The common area is valued using a method as described below.

Townhomes are multi-story houses in a modern housing development which are attached to one or more similar houses by shared walls. Owners of townhomes own in fee simple. Acreage will vary for units per each plat and deed. This area will be valued as a building lot just as any other types of ownership.

Valuation of Common Area

Townhome and condominium owners also own, as members of the homeowners' association, any additional common area or improvements in their development. Two methods of valuing the common area owned by a homeowners’ association or in a condominium complex are:

1. Value the common area land and improvements and then allocate that value to each unit owner based on the percentage of common area ownership applicable to the unit.
2. Value each unit based on market sales with knowledge the market value for each unit includes the common area interest. A buyer considers both unit amenities and common area amenities. Therefore, the neighborhood factor includes the value of the common area.

North Carolina General Statute 105-277.8

§ 105-277.8. (Effective for taxes imposed for taxable years beginning on or after July 1, 2012) Taxation of property of nonprofit homeowners' association.

(a) Except as provided in subsection (a1) of this section, the value of real and personal property owned by a nonprofit homeowners' association shall be included in the appraisals of property owned by members of the association and shall not be assessed against the association if each of the following requirements is met:

(1) All property owned by the association is held for the use, benefit, and enjoyment of all members of the association equally.

(2) Each member of the association has an irrevocable right to use and enjoy, on an equal basis, all property owned by the association, subject to any restrictions imposed by the instruments conveying the right or the rules, regulations, or bylaws of the association.

(3) Each irrevocable right to use and enjoy all property owned by the association is appurtenant to taxable real property owned by a member of the association.

The assessor may allocate the value of the association's property among the property of the association's members on any fair and reasonable basis.

(a1) The value of extraterritorial common property shall be subject to taxation only in the jurisdiction in which it is entirely contained and only in the amount of the local tax of the jurisdiction in which it is entirely contained. The value of any property taxed pursuant to this subsection, as determined by the latest schedule of values, shall not be included in the appraisals of property owned by members of the association that are referenced in subsection (a) of this section or otherwise subject to taxation. The assessor for the jurisdiction that imposes a tax pursuant to this subsection shall provide notice of the property, the value, and any other information to the assessor of any other jurisdiction so that the real properties owned by the members of the association are not subject to taxation for that value. The governing board of a nonprofit homeowners' association with property subject to taxation under this subsection shall provide annually to each member of the association the amount of tax due on the property, the value of the property, and, if applicable, the means by which the association will recover the tax due on the property from the members.

(b) As used in this section, "nonprofit homeowners' association" means a homeowners' association as defined in § 528(c) of the Internal Revenue Code, and "extraterritorial common property" means real property that is (i) owned by a nonprofit homeowners association that meets the requirements of subdivisions (1) through (3) of subsection (a) of this section and (ii) entirely contained within a taxing jurisdiction that is different from that of the taxable real property owned by members of the association and providing the appurtenant rights to use and enjoy the association property. (1979, c. 686, s. 1; 1987, c. 130; 2012-157, s. 1.)

Land Adjustments

Land values are developed based on normal properties within an area or neighborhood. Some individual parcels have factors that affect their land value and need adjustments to reflect their differences from the average parcel. Examples of factors requiring land value adjustments and applicable codes are described below.

Location

Location is the primary factor to consider when valuing real estate. Because market sales are grouped by neighborhood the impact of location is minimal unless positive or negative influences exist for only some areas within the neighborhood. Examples are: lots adjoining the waterfront, golf course, or negative influences, such as noise or noxious smells.

Road Frontage/ Corner Influence/ Traffic Count

The amount of road frontage or a corner location will affect land value. Commercial property values tend to increase due to road frontage, traffic count, or location on a corner. Residential land may not need an adjustment. A positive or negative adjustment is made on the land line with the code LOC, representing location. In some neighborhoods corner lots may be a separate land line and priced higher than other lots.

DESCRIPTION	ADJUSTMENT
Lot superior due to location on a corner of two secondary streets.	+10% to +25%
Road frontage less than typical for property type.	-10% to -25%
Located in a higher than typical traffic area, Intersection of two major streets.	+25% to 100%

Example: Neighborhood lot market value = \$50,000
Flag lot with no street frontage- 25%
Adjusted Value= \$37,500

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Topography

Topography problems are usually corrected before property is improved. This adjustment is made at the land line level. Topography adjustments are negative adjustments for natural land features such as gullies, ditches, rock cliffs, etc., affecting the use of the property. Adjustments are made based on estimating the cost to cure the problem. Consider the following guidelines.

DESCRIPTION	ADJUSTMENT
Lot is buildable but less desirable than typical lots.	10% to 25%
Problems can be corrected. Lot is unbuildable until corrected.	25% to 70%
Not economically feasible to correct.	75% to 90%

Example: Neighborhood lot market value = \$65,000
Lot is steeper than typical lot in neighborhood -35%
Adjusted Value= \$42,250

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Mass Appraisal Process

View

This code is not used to adjust the land value just because the property has a good view. If the typical lots have similar views, no view adjustment is needed. View is a positive or negative adjustment where the view enhances or distracts from the typical lot value.

DESCRIPTION	ADJUSTMENT
Moderate enhancement or distraction	10% to 25%
Advanced enhancement or distraction	30% to 65%
View has a significant effect on lot value	70% to 100%

Example: Neighborhood lot market value = \$75,000
Lot views are more enhanced than other lots in neighborhood +25%
Adjusted Value= \$93,750

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Access

The typical access to a parcel in a subdivision or developed area is considered to be direct access from a paved road. In rural areas access from an unpaved road may be typical for the area. Tracts with no access or limited private access may be given a negative adjustment on the land line. The adjustment depends on the comparability of the sales used to set the land values for the neighborhood. If the sales had the same access issues then no adjustment is needed.

Easements

Easements can be for above ground or surface of the land only, air rights overhead, or below ground. Negative adjustments for easements may be made at the land line level based on the amount of land affected by the easement.

Shape

The shape adjustment may be a negative adjustment made at the land line level when the shape of parcel (for example large enough in total size but only 6 feet wide) makes it have a lower than typical value.

Size

Size is an important factor in land value. A small lot with access to public water and sewer may be a buildable lot. Lots that do not have access to public water and sewer must meet Health Department requirements for size. In addition, each municipality in Buncombe County has rules limiting building and development. Lots are adjusted for size by a land size adjustment formula developed from market sales. In addition, land may be adjusted by the appraiser for size with the SZE adjustment per land line.

DESCRIPTION	ADJUSTMENT
Lot is buildable but less desirable than typical lots due to shape or size	10% to 25%
Restricts uses of the property to significantly less than typical lot	25% to 70%
Unusable due to size or shape	75% to 90% (Or flat priced)

Example: Neighborhood lot market value = \$90,000
Lot shape restricts use over typical lot shape -15%
Adjusted Value= \$76,500

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Undeveloped Land

Parcels priced by the “lot” method have improvements (utilities, site grading, streets, etc.) included in the per lot rate. Undeveloped lots without improvements are adjusted with the ULA adjustment applied at the land line level.

Rural -20%-25%

Suburban -10% -25%

Urban -10% -25%

Land Segments: Building lots and small parcels of land are valued as home sites. Land segments have a value set for each neighborhood based on market data. Other tracts of land are valued based on the type of land within each tract. Rural land is divided into segments based on topography. The land codes are:

- L1 = Land Code One 0 to 20% slope
- L2 = Land Code Two >20% slope

The value per acre for each type of land segment is applied to the land based on sales of similar properties. For example, in a neighborhood, L1 land sold for \$25,000 per acre, L2 land for \$10,000 per acre. These values are applied to the acreage for each land segment in the neighborhood. Fifteen (15) vacant acres may be valued as:

$$\begin{array}{r}
 \text{L1 10 acres X \$25,000} = 250,000 \\
 \text{L2 5 acres X \$10,000} = 50,000 \\
 \hline
 \text{15 Acres} \quad \text{\$300,000}
 \end{array}$$

Total Assessment before adjustments for size, topography, etc.

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Lot: An improved residential building site. Included is the cost of normal site preparation, water, and sewer or septic. Parcels of one acre or less are typically valued as one home site. Additional home sites may be added when more than one residence is located on a lot.

Home Site: Parcels larger than one acre, or not valued per lot, will have a home site added for each residential building including manufactured homes (real or personal). The value of each home site is added to the base land value. The home site includes all utilities and site preparation that make the land available for the addition of improvements. Once the home site is added to the land it usually remains even if the structure is removed. The value of the vacant land has been developed based on price per acre.

Residual Land: Residual land would be defined as remaining land that is not used or needed to satisfy the intended use. Residual land adds a nominal value to the parcel.

Wasteland: Unsuitable for practical use.

Common Area: Owned by a homeowner’s association or owned in common (undivided interest) by condominium unit owners.

Roadway: Roadways are not taxed. The area of a parcel that is taken up by roadways is not taxed and is listed as RDW on the land line.

Land Adjustments

Commonly used land adjustments are listed below. Some have been detailed or described in the preceding text.

CODE	DESCRIPTION
BER	Board of Equalization and Review
COA	Common Area
CON	Conservation Easement
COR	Corner Influence
DR	Deed Restriction
ECO	Economic / External Influence
EHS	Environmental Health Size Limitation
EPA	Environmental Contamination
ESM	Easement Adjustment
FLD	Land / Flood Plain Adjustment
HDR	Land / Health Department Rej
HIS	Historical / Land Adjustment
LOC	Location Adjustment
RAT	Rate Override
RDW	Roadway / Easement
RL	Rear Lot
SHP	Land / Shape Adjustment
SRA	Staff Review Adjustment
SZE	Size Adjustment
ULA	Undeveloped Land Adjustment
UWL	Under Water Land
VIE	View Adjustment
WET	Wetland / Bog / Swamp
ZON	Land / Zoning Adjustment

Cost Estimation Schedules

Cost estimation schedules are used in mass appraisal to estimate the cost new of all improvements including commercial buildings, residential buildings, site improvements, special features, and yard items.

The importance of property cost estimation schedules cannot be overemphasized. Up-to-date cost estimation schedules are necessary for establishing accurate cost figures for use in the cost approach. The cost estimation schedules should be developed for all property components that influence value. Also, the Schedule, along with a complete listing of property components for an individual property, is helpful in discussing assessments with the public.

The best local reference sources for current costs of improvements are builders, property developers, and material suppliers. Some cost sources include national cost manuals and data from other assessment jurisdictions. Data from national sources may not be as accurate as local data and must be carefully adjusted in order to reflect local market conditions.

Cost estimation schedules were developed in-house using multiple sources. A comparison of market conditions to Marshall and Swift valuation service, a national cost estimation manual, and to local and non-local data was evaluated. Surveys and interviews were completed by local builders, developers, appraisers, and Realtors. All of this information was considered in the development of these schedules.

Depreciation Estimation Schedules

Depreciation estimation schedules are used to estimate the amount of depreciation for an improvement to the land. First, the cost new of an improvement is determined using the cost estimation schedules, the amount of depreciation is then deducted from the cost new of the improvement to produce the current value of the improvement.

There are many types of depreciation estimation schedules. Commonly used schedules are:

Age-life: this depreciation schedule reflects physical deterioration and sometimes functional obsolescence. A depreciation curve is constructed by dividing the effective age of the improvement by its total economic life, showing the “percent good.” With this schedule there is always some value remaining in the improvement.

Example: Age-Life Depreciation

Effective age/ total economic life = remaining economic life

25 years/80 years = 31% percent depreciation with 69% good remaining

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

2. Straight-line: this schedule takes the total economic life of a property and allocates an even percentage of depreciation each year. The value of the improvements will be reduced to a residual value in a number of years. Example: Economic life is 20 years: residual value is \$10,000: and cost new is \$60,000. The amount depreciated each year is \$2,500 for 20 years.

Improved Property Schedules and Units of Measure

Schedules that reflect normalized value estimates of improved properties can be grouped into two categories, sales comparison schedules and income comparison schedules.

Sales comparisons may be subdivided into the following units of measure:

1. Lot size: this may be a valid unit to employ when the market adjusts the value of similar improvements by adjusting for the lot size.
2. Improvement size: these are the most commonly used units of measure, and include base area; the area measured by the outline of the improvement upon the ground; gross leasable area; the total area of the improvement including halls, elevators, restrooms, etc., expressed in square feet; and net leasable area, being that area which is utilized by the individual tenant, also measured in square feet.
3. Special purpose units of measure: for special purpose commercial properties the following may be developed from the market;

PROPERTY TYPE	UNITS OF MEASUREMENT
Apartments	Units, Bedrooms, Square Foot per Unit
Hospitals/Nursing Homes	Beds
Theaters/Restaurants	Seats/Screens
Hotels	Rooms

Income comparisons, the second category, are developed from net income and gross income information about income producing properties. These measures can be valuable in accurately valuing property. Some common income comparison measures are:

1. **Gross Rent Multiplier (GRM)** – Used for commercial and multifamily residential properties the GRM is obtained by dividing the market value, or sale price, of a property by its gross annual income. The use of this comparison method is considered part of the comparative sales approach in the valuation of income producing properties.
2. **Net Income** - the comparison of the net incomes of properties. It is generally expressed as the ratio of net income to effective gross income.

Income and Expense Ratio Determination

This process begins with the gathering of income and expense data from the local market. This data is then stratified by type. Rental information for apartments is not compared to rental information for office or retail space. Rental information used to determine the ratio is based on local market rents. Market rent is the price a property should produce. Property that is rented for less than market rent is not used in this process. Expenses are only those costs which are applicable to the cost of ownership. A complete list of allowable expenses is included in the commercial section of this manual.

Capitalization Rate Determination

The capitalization rate is used in the income approach to estimate the market value of the property based on its ability to produce income for the owner. Capitalization rates used for Ad Valorem taxes will include the following:

Recapture Rate – annual rate of return of the depreciable items of an investment.

Discount Rate – the annual rate of return on an investment.

Effective Tax Rate – The relationship between the level of assessment and the tax rate.

Income Approach Allowable Expenses

1. **Management** - Typically 3-10% of total collected rent it is the cost of administration. The cost of management is relative to the amount of risk.
2. **Salaries** – On- site workers’ salaries, FICA taxes, insurance, and other benefits paid to employees.
3. **Utilities** - Gas, telephone, cable TV, or electric services.
4. **Supplies and Materials** - Office supplies, light bulbs, etc.
5. **Repairs and Maintenance** - Painting, repair broken glass normal maintenance, etc.
6. **Insurance**
7. **Miscellaneous** - Small items that reflect a nominal amount of income.
8. **Reserves for Replacement** - Short-lived items that will need to be replaced during the life of the property. (For example: carpet, appliances, roof covering, heat/ac, elevators, etc.)

Income Approach Improper Expenses

1. **Depreciation** - The depreciation of improvements is considered as part of the recapture portion of the capitalization rate.
2. **Debt Service** - The interest and principle paid on a loan. This is considered in the capitalization rate as part of the **discount rate**.
3. **Income Taxes** - This is based on the owner’s individual income and not income attributable to the property.
4. **Property Tax** - Property taxes are not considered proper expenses when using the income approach for assessing property for taxation purposes. The preferred method is to load the property tax rate into the capitalization rate because the future taxes will be based on a new value.
5. **Capital Improvements** - These improvements can be made any time and usually increase the value of the property or economic life of the property. Capital improvements are not necessary to maintain the level of income and are not considered annual expenses.
6. **Owner’s Individual Business Expense** - This expense is not related to the income produced by the property, therefore it is not allowed.

Developing Capitalization Rates

The overall rate reflects the relationship between the property value or sales price and the net operation income. A capitalization rate that is established for use in appraising for Ad Valorem Taxes will consist of the following factors:

- 1 – **Recapture** - the annual rate of return of the depreciable items of a real estate investment.
- 2 – **Discount Rate** - the annual rate of return on investment.
- 3 – **Effective Tax Rate** - the tax bill divided by the property value or the level of assessment is multiplied by the tax rate.

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

Examples: 50 years remaining; $100/50 = 2.0\%$ per year
 40 years remaining; $100/40 = 2.5\%$ per year
 25 years remaining; $100/25 = 4.0\%$ per year

Discount Rate

There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors including the band of investment and direct comparison methods. Applying these procedures on an adequate representative sampling should provide a pattern from which to select the most appropriate discount rate.

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

In the direct comparison method, the rate of return is extracted directly from actual market data. It is reasonable to assume that informed investors fully aware of the existence of comparable properties will invest in those properties, which are able to produce the required and desirable net return.

Following are the steps involved in determining the normal rate of return by the direct comparison method:

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

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

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

Determine the net income before recapture.

Deduct the amount required for recapture from the net income. The residual amount represents the actual amount of interest.

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

Example A:

1 – Sale Price = \$250,000

2 – Amount allocated to land = \$87,500; to building = \$162,500

3 – Remaining Life = 20 years

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

Amount required annually = \$162,500 x 5% = \$8,125 per year.

4 – Net Income before Recapture = \$35,600

5 – Less Recapture - \$ 8,125

= \$27,475

6 – Indicated Rate of Return = \$27,475 divided by \$250,000 = 10%

**The example above is for demonstration only. The actual adjustments can be found in the rate tables.

Tax Rate

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

- 1 – The tax rate for assessed valuation.
- 2 – The percentage of the appraised value to be used for assessment purposes.

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

Maintenance and Insurance Rates

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

Contingency Rate

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

- 1 - Arriving at a proper market value based on the individual project.
- 2 - Providing some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

Total Land Rate

Since the income produced by land will theoretically continue for an infinite period of time it is not necessary to recapture the investment of land. The capitalization rate applicable to land is the sum of the interest rate and tax rate.

Total Building Rate

A building is a depreciable item. Since the income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in the buildings. The capitalization rate applicable to buildings is the sum of the rates of interest, recapture, tax, maintenance, insurance, and contingency.

Since it's the appraiser's job to interpret the local real estate market, the capitalization rates used must reflect the action of local investors.

Capitalization Methods

The most prominent methods of capitalization are direct, straight line, sinking fund, and annuity. Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity is the action of the market which indicates that the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. This can be expressed in terms of a simple equation:

$$\text{Value} = \text{Income} / \text{Rate} \quad (\text{Value} = \text{Net Income divided by Capitalization Rate})$$

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

A significant disadvantage of this method is that it does not provide for using separate rates for land and buildings. It calls for highly subjective judgment on the part of the appraiser in applying an overall rate to properties having different land to building ratios.

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

The straight line and sinking fund methods are both actually forms of direct capitalization with one using straight line recapture and the other using sinking fund recapture, differing only in that they provide for separate capitalization rates for land and buildings. That is, the building rate differing from the land rate in that it includes an allowance for recapture. Straight-line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the buildings.

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

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

Residual Techniques

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

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

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

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

Gross Rent Multiplier (GRM) Method

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

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

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

Land Valuation

LAND CLASS TYPE	SHORT DESCRIPTION
NOLND	NO LAND
RLOT	RURAL LOT IN AC
COA3	COMMON AREA-EA
COA2	COMMON AREA IN SF
ZON	MIX ZONING IN AC
WAS	WASTELAND IN AC
W06	WILDLIFE WASTELAND IN AC
W03	WILDLIFE CLASS 3 IN AC
W02	WILDLIFE CLASS 2 IN AC
W01	WILDLIFE CLASS 1 IN AC
TOW	CELL TOWER SITE-EA
STA	STATE ASSESSED IN AC
RV1	RV OR MH SITE-EA
MP3	MH PARK III-EA
MP2	MH PARK II-EA
MP1	MH PARK I-EA
MKR	MARKET RESIDUAL IN AC
L2	CLASS 2 IN AC
L1	CLASS 1 IN AC
H06	HORTICULTURE WASTELAND IN AC
H03	HORTICULTURE CLASS 3 IN AC
H02	HORTICULTURE CLASS 2 IN AC
H01	HORTICULTURE CLASS 1 IN AC
F06	FOREST WASTELAND IN AC
F01	FOREST LAND CLASS 1 IN AC
DWG	DWELLING SITE-EA
DEV	DEVELOPED IN AC
COA1	COMMON AREA IN AC
BMF	BILTMORE FOREST CITY IN AC
A06	AGRICULTURE WASTELAND IN AC
A03	AGRICULTURE CLASS 3 IN AC
A02	AGRICULTURE CLASS 2 IN AC
A01	AGRICULTURE CLASS 1 IN AC

Mass Appraisal Process

Neighborhood Delineation

The purpose of neighborhood delineation is to stratify property into like areas for valuation study. These areas can be divided by geographic area, age of properties, zoning, school districts, subdivisions, or property use. This information is analyzed to determine market value. Neighborhoods may be similar but be located in different areas based on value range, design styles, age of improvements, or life cycle. Neighborhoods will be grouped into types or grades to allow property in similar neighborhoods to be compared to each other.

Procedure for assigning neighborhoods:

1. Identify subdivisions;
2. Identify major areas of density;
3. Divide major areas into smaller areas (neighborhoods) by like characteristics; and
4. Assign neighborhood code to selection.

Considerations for grading neighborhoods include:

- Type, quality, and age of improvements
- Predominate land use (residential, commercial, rural, etc.)
- Lot size and value
- Life cycle (stable, improving, declining)
- Sales price range
- Neighborhood name
- Type: Subdivision, Rural, City, Other
- Typical building grade
- Utilities, public
- Roads

Percent Complete Standards for New Construction

BUILDING CONSTRUCTION STAGES	% COMPLETED
Footings	10%
Foundation	
OS Studs, Plates	
IS Studs, Ceiling Joists	20%
Wall Sheathing	
Roof Framing	
OS Windows and Door Frames	
Windows	30%
OS Doors	
Permanent Roof	
Roof Sheathing-Felt	
Rough-In Plumbing	40%
Rough-In Wiring	
Rough-In Heat	
Siding/Veneer	
Exterior-Trim	50%
Exterior Prime	
Drywall-Rough	
Drywall-Finish	
Bath-Wall Tile	60%
Bath-Floor Tile	
Furnace	
IS Trim-Panel-Wood Floor	70%
IS Doors	
Cabinets	
Hardware	80%
Interior Paint-Primer	
Interior Paint-Complete	
Plumbing Fixtures	90%
Wiring Complete-Fixtures	
Floor Covering-Carpet/Tile/Hardwood	
MH Site	
Miscellaneous	100%

Sales Qualification

Automatic disqualification

Certain deed types or transfers are disqualified without the need of further review:

- Correction deeds.
- Revenue stamps less than \$1.
- Related grantor (seller) and grantee (buyer).
- Bank or loan company grantee or grantor.
- Life Estate (LE).
- Multi-parcel sales.
- Sales involving government, non-profits or utility companies.
- Wills or estates or court proceedings.

Research

Some sales require research to determine if the transaction should be used in the valuation process:

- Transfer did not include all interest in the property.
- Transfer included personal property.
- Property was traded or exchanged for another property.
- Property is located in Buncombe and another county.
- Property was tax exempt at time of sale.
- All rights to property not transferred (mineral, timber, etc.)
- Forced sale

Sales can be qualified from conversations or emails with the buyer or seller. If the only available information is the deed stamps and the sales price is supported by other qualified sales the sale can be qualified “Yes” with information by “OTR”. This will allow these sales to be used in our analysis.

When the value of personal property is known, the sale price should be adjusted to subtract the value of personal property that was included in the stamps on the deed.

Sales information may be verified from sales letters, sellers, buyers, MLS, or agents (attorneys, sales persons, realtors or appraisers).³

³ Requirements for qualified sales based on Depa0--rtment of Revenue guidelines

RESIDENTIAL BUILDING GUIDE



Design Styles

Arts and Crafts

The arts and crafts house resulted from an international design movement that began in the 1860's. This design was especially popular between 1910 and 1940. The goal was for buildings to be simple in form, without superfluous decoration, and emphasize the quality of the materials used in construction. Builders wanted craftsmanship and quality construction which was the opposite of mass production and cheap materials. This design style has increased in popularity and is once again highly desirable to buyers. **Code ART**



A-Frame

An A-frame building has the roof as part of the exterior wall. The roof has an extreme pitch (A Shaped) giving this design its name. This design is usually 1.5 stories, but occasionally will be only one story. This design style first became popular in 1957. **Code AFR**



Bi- Level

The bi-level house design is also known as a split foyer design and identified as **Code BL**. In a bi-level house the entry door opens to a foyer between floors. Stairs leading from the entry foyer provide access to the main living area. Downstairs from the foyer is the basement or lower living area. If the lower living area is below grade it is listed as BGL (below grade living area).



Cape Cod

The Cape Cod is a 1.5 story house with the upper floor having an excessive roof pitch that allows for the second floor to provide living area up to 75% of the main living area. This design style usually includes dormers, either two small ones or full shed dormers. If the building has two full shed dormers, it is listed as two story. **Code CAP**



Colonial

The Colonial always has two full stories above grade. This design typically has a centrally located front porch with columns. In addition, one story additions may be on each side of the main two story section. **Code COL**



Container

Container homes are constructed from steel shipping containers. The container requires some type of concrete foundation. This can be a slab, piers or basement. The containers are lifted by crane onto the foundation, then embedded and welded into place. The interior of the home is finished to be comparable to conventional residential construction. **Code CNT**



Contemporary

This design includes all non-conventional design styles: geodesic, underground, and multi-level. Houses with shed or tar and gravel roofs, extensive windows or unusual design should be listed as contemporary. **Code CON**



1 Story Conventional

The one story conventional dwelling code is used for any one story building that cannot be assigned a more descriptive design style. **Code 1CN**



1.5 Story Conventional (not a Cape Cod)

The 1.5 story conventional dwelling code is used for any 1.5 story building that cannot be assigned a more descriptive design style. If a dwelling has two full shed dormers, it should be listed as a 2 story dwelling. **Code 1+C**



2 Story Conventional

A two story dwelling will have the living area on the upper floor equal to the ground-floor living area. **Code 2CN**



2.5 Story Conventional

A two story dwelling will have the living area on the upper floor equal to the ground floor living area with an additional half story of living area usually due to roof pitch or shed dormers. **Code 2+C**



3 Story Conventional

A three story dwelling with have the living area on the upper floors equal to the ground floor living area. **Code 3CN**



A townhome unit includes fee simple ownership of land and membership in a homeowners' association that owns the common areas. The design style varies depending on the style of the unit. Units can be attached or detached.

Townhome

Townhomes are vertically split units that can be attached or detached and include land with each unit. **Code C01**



Condominium

Condominium is a type of ownership not a building type. The common area of the building and the land is owned by the owners of the individual units as undivided interest. Use **Code C02** for new complexes, or buildings originally built as condominiums. They can be vertical or horizontal. Land is not attached to the units.

Condominiums (Converted)

Code C04 is used for buildings converted to condominiums from another use. The original use may have been apartments or retail buildings.



Condominium/Villa

Condominium ownership of detached residential buildings. **Code C05**



Cottage (Seasonal)

These are seasonal homes often unheated with minimal or no insulation and are built with simple design and low cost materials. **Code COT** is used to identify this type of home.



Compact Cottage

Compact cottages are typically built in urban areas on small lots. The construction is designed to be efficient modern living. The design is typically 2 or 3 stories with the foot print being no more than 500-600 square feet. **Code CPC**



Duplex

Two attached living units usually with separate entrances and kitchens. These units may be vertically or horizontally split. **Code DUP**



Garage Apartment

This design is a living unit over a garage. Occasionally the garage area will be over the apartment area. Some of these were originally carriage houses and have been converted to their present use. **Code GAP**



Log

This design code describes the material rather than a specific style. Includes older round log homes and new dovetail plank logs. These are often conventional or cap code design styles. **Code LOG**



Mansion

This design style is a very large, impressive, or stately residence. The mansion may be any story height but typically multi-story. **Code MAN**



Manufactured Housing

Manufactured housing that is built in a factory, transported to the building site, and assembled on site. **Code MFG**



Manufactured Home Conversion

A manufactured home that has been converted to resemble a stick built home. The only difference may be the presence of the original steel frame of the manufactured home. Many times these homes have gable roofs and brick or wood siding added so that the original manufactured home is completely incorporated with the additions. **Code MHC**



Manufactured Home/Double-Wide

A double-wide manufactured home is multi-section home built off-site and greater than 18 feet wide. **Code MHD**



Manufactured Home/Single-Wide

A single-wide is a single section home built off-site. The single section is 18 or less feet wide.
Code MHS



Manufactured Home/Triple-Wide

A manufactured home made up of three or more sections built off-site. **Code MHT**



Modular

A modular is a multi-section home built off-site and transported to the building site where it is assembled. The modular must meet the same building code as a stick built home. Unlike a manufactured home which must only meet HUD standards. **Code MOD**



Ranch

This design style was developed in the 1950's. It is always one story rectangular-shaped. The ranch style may include an attached garage or carport. **Code RAN**



Ranch/ Elevated

This design style is similar to both ranch and garage apartment design styles. This style is a ranch with a basement that is completely above grade, but it does not have a split foyer like a bi-level design. **Code ER**



Rondette

A round or octagonal house with multi sides all the same dimensions. **Code RON**



Split –Level

This home has two floors: a main floor, upper floor and a partially below grade basement. The front door leads to an entrance on the main level. The main level has stairs leading to the upper and lower living areas. The main living area will be located on the main floor while the bedrooms and family room will be on the upper and lower level. **Code SL**



Treehouse

A tree house building is constructed around, next to or among the trunk or branches of one or more mature trees while above ground level. Tree houses are comparable to conventional residential construction with exception of the foundation. Tree houses are connected to tree trunks and branches rather than concrete slabs or piers. **Code TRE**



Triplex

A building that has three living units and can be a horizontal or vertical split. **Code TRI**



Other

This is the design style used when the building does not fit any other design style. **Code OTR**



Residential Building Design Styles

CODE	DESCRIPTION
1+C	One & 1/2 Story Conventional
1CN	One Story Conventional
2+C	Two & 1/2 Story Conventional
2CN	Two Story Conventional
3CN	Three Story Conventional
AFR	A Frame
ART	Arts and Crafts
BL	Bi-Level
C01	Townhome
C02	Condo
C04	Apartment Converted to Condos
C05	Villa or Detached Condo
CAP	Cape Cod
COL	Colonial
CNT	Container Home
CON	Contemporary
COT	Cottage
CPC	Compact Cottage
DUP	Duplex
ER	Ranch/Elevated
GAP	Garage Apartment
LOG	Log
MAN	Mansion
MFG	Manufactured Housing
MHC	Manufactured Home Conversion
MHD	Manufactured Home Double-wide
MHS	Manufactured Home Single-wide
MHT	Manufactured Home Triple-wide
MOD	Modular
OTR	Other
RAN	Ranch
RON	Rondette
SL	Split Level
TRE	Treehouse
TRI	Triplex

Building Grade and Condition

Quality Grade

The quality grade (grade) of a structure is based on both the quality of construction, workmanship, and materials. Similar buildings may have the same floor plan and the same features, but the variation in cost can be significant. For example, not all 1400 square foot, 2 baths, three bedroom houses cost the same to build. A house built of economy grade materials having low cost fixtures can cost half the price of the same size house built with high grade materials. The cost of materials and workmanship are reflected in the grade. The grade is the basis for the cost estimation used to value all improvements.

Replacement cost and grade are interrelated. A dwelling built in 1920 of average quality usually has plaster interior wall finish. A new dwelling will have drywall interior finish. Both plaster and drywall perform the same function and have equal utility. In 1920, plaster was common (average), but drywall has replaced plaster as the common or average interior finish. The replacement cost of an average dwelling includes drywall as the interior finish. In new construction, plaster interior walls are considered above average construction. The grade placed on a structure should reflect the common building practices at the time of construction. For instance, a dwelling constructed in 1890 with central heating was above average construction (grade B or above). Today, central heat is considered standard and a dwelling without central heat is usually below average construction (grade D).

The base grade C is the standard for quality and design. The base grade represents the cost of construction with average quality materials and workmanship. The relationship between the highest grade (L) and the lowest grade (E) is based on percentage adjustments from the base. The grade C structure has a multiplier of 1.00 and is considered the standard or average. The higher than average grades have multipliers greater than 1.00, the lower grades have multipliers less than 100. Below average construction materials and workmanship is graded "D" or "E" to reflect their costs as below the base or average dwelling. Above average construction is graded "B," "S" or "L" to reflect cost and workmanship that is above average.

The size of the structure does not always relate to its quality of construction. Many homes have been added to over time with little or no planning. This may produce a large structure that has average or below average quality of construction.

Grade or quality should not be confused with condition or state-of-repair. It is possible to have a structure built of high quality materials in poor condition. It is also possible to have a structure built of shoddy materials in good condition. Grade or quality of construction is not dependent on maintenance and repair. A structure built with high quality materials retains that quality grade until it is torn down. **The grade of the structure reflects the quality of materials and workmanship only, not its state of repair.**

The primary difference between grades is cost of materials and quality workmanship. The more the materials cost and the greater the quality of workmanship, the higher the grade. The following is a list of grades beginning with the highest quality and ending with the lowest quality.

Grade Code	Definition
L	<i>Luxury:</i> The L quality grade is used for structures constructed of exceptional materials, workmanship, and designs that are unique.
S	<i>Exceptional:</i> The S quality grade describes structures of excellent quality materials and workmanship. They are architect designed and supervised structures that may include special features such as an indoor pool, bowling alley, theater, or conservatory.
A	<i>Superior:</i> The A quality grade describes structures that are architect designed and supervised buildings that have unusual design and style features. Like the S grade, the A grade will have many upgrades and special features.
B	<i>Custom:</i> The B quality grade describes structures built with better than average materials and may be architect designed or stock plans. Better than average workmanship with some special features.
C	<i>Average:</i> The C quality grade is the base from which all other grades are measured. The design is an average stock plan, with average materials and workmanship.
D	<i>Fair:</i> The D quality grade describes structures built with fair construction and materials and no design features and fair to low quality material.
E	<i>Poor:</i> The E quality grade describes structures built without plans using low quality, used or cull material, with unskilled labor. The building may not meet current Building code requirements.
U	<i>Unsound:</i> The U quality grade describes structures with a condition of unsound. The grade is used to value a residential building at its salvage value only.

Quality Grade Adjustments

Adjustments between these quality grade are allowed to be used to account for special features and quality of building material which may define the structure to be of better quality or less quality than the next section in the grade descriptions. The appraisers may use judgement and experience to allow for these differences.

Example: A “C” quality grade building that may only have an upgraded kitchen and still overall have average quality material. The upgrade kitchen may not make the building a B quality grade but does improve the quality beyond the C quality grade. Therefore, the appraiser may select the quality grade as a C+5% or C+10%. The percentage for each quality grade can range from -20% to +100% for each quality grade. The same methodology would apply to all categories of quality grades.

Quality Grade for Baths and Other Features

Baths, Kitchens, fireplaces and elevators are an example of features than can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded feature such as a bathroom or kitchen, but still not be considered a B quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

Grade L (LUX)

Structures graded “L” are high cost and unique. **The “L” grade home is usually a one of a kind home.** These structures are individually designed and built with the finest quality materials and workmanship, with attention to detail. Artisans are often employed to add special features such as painted murals, special woodwork, individually designed tiles, or stained glass. The materials used are also unique, such as mahogany, teak, and other exotic and rare woods. These woods may be used for floors, walls, and cabinets. Granite, slate, marble, and other stonework will also be present. Expect to find ornamental doorways, columns, and fireplaces. In addition, the interior may have hand-carved wood molding, floating stairways, conservatories, and other special features. The quality of construction is also evident in the landscaping which may include formal gardens, waterfalls, and ponds. All aspects of the building, both interior and exterior, are of the highest quality.

These properties present special challenges for the mass appraiser because no two luxury properties are alike. Special consideration must be given to the unique features of each property when estimating its replacement cost. The market for these homes may be limited. Most of these homes are built to the specification and tastes of the owner for their enjoyment and not for sale. Due to the personalization by the owner, when they are sold, the cost of the structure may not be reflected in the market. **The cost approach may be the most relevant method to value these structures.** The decision on the valuation of these properties should be based on the data that is available. Sales data may have to be gathered from other locations nationally to find comparable properties that have sold.

Interior Finish

The interior will include high or vaulted ceilings, exotic woods, extra features such as elevators, granite or marble counters, inlaid wood, hand blocked wallpaper, extensive carved wood, large entry foyers, and other luxury items. Extensive storage areas and closet space are found throughout the structure. Storage areas may have special climate control.

Plumbing

Fixtures will be abundant and of the highest quality and design. The fixtures may include silver, gold, or other fine metals.

Floor Cover

The floor covering can be high grade carpet, exotic or expensive hardwood, tile, slate, flagstone, terrazzo, brick inlaid wood, or other high quality floor coverings.

Roof

The roof will be covered with tile, slate, copper, or a combination of high quality materials.

Grade L Examples



Examples of amenities in Luxury Construction:

Granite Countertops
Limestone Floors
Stone Columns
Ceramic Tile Floors
Open Foyer with Marble Floor
Arched Openings
Spiral Staircase
Elevator
Formal Ballroom

Sunken Living Room
Sunken Media Room
Fully Fenced with Ornamental Wrought Iron
Octagon Formal Dining
Granite Floors in Formal Dining
Living Room/Kitchen with 2 Story ceiling
20' Stone Fireplace in Living Room
20' Ceilings in Heated Triple Garage

Grade L Examples



Grade S (Exceptional)

Structures graded “S” are high cost structures individually designed and built with considerable attention to detail. Dwellings generally have superior architectural style and workmanship. The interior finish is of superior quality which may include special features such as painted murals, individually designed tiles, or stained glass. The materials used are also unique such as mahogany, teak, and other exotic and rare woods. These woods are used for floors, walls, and cabinets. Granite, slate, marble, and other stonework will also be present. Expect to find ornamental doorways, columns, and fireplaces. In addition, the interior may have hand carved wood molding, floating stairways, conservatories, elevators, ballrooms, and other special features. Expect to find high ceilings with ornamentation or painted murals. These homes are not as rare as the luxury home. Many older neighborhoods will have at least one superior grade home. Some newer developments are all built to this standard.

Interior Finish

Interior walls are predominately painted drywall, hand blocked, or high grade wallpaper and wood panel. The kitchen and baths include an abundant amount of cabinetry, usually constructed of hardwoods. Doors and hardware are custom design. Extensive storage areas and closet space are present in every section of the structure. Large rooms are the norm with high or vaulted ceilings. May have hot water, forced air, radiant floor heat, and zoned thermostatic controls.

Plumbing

Kitchen and bath fixtures are abundant and of the highest quality.

Floor Cover

The floor covering can be high quality carpet, hardwood, tile, brick, slate, flagstone, marble, granite, or a combination of high quality materials.

Roof

The roof will have coverings such as slate, tile, copper, wood shakes, or architectural shingles on heavy wood rafters. Roof includes large eaves with gutters and downspouts.

Grade S Examples



Grade A (Superior)

These residences are of superior quality, they may be mass produced in above average residential developments or for an individual owner. Superior quality materials are used throughout the structure. Architect designed and supervised, with quality both in refinements and details is evident. The exterior has good fenestration (placement of windows and doors) and design.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an ample amount of cabinetry usually with wood veneer finish. Doors are superior quality, solid core, with attractive hardware. Ample linen and storage closets are included. The workmanship throughout is of excellent quality.

Plumbing

Very good quality plumbing fixtures are included. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), ceramic tile, high quality sheet vinyl, or a combination of these.

Roof

The roof has a covering of architectural shingles, copper, tile, slate, or wood shakes. The roof will also have large eaves with gutters and downspouts.

Other

Well-designed fenestration with superior quality ornamentation and trim.

Grade A Examples



Grade B (Custom)

These residences are of good quality, they may be mass produced in above average residential developments or for an individual owner. Good quality, standard materials are used throughout the structure. These structures generally exceed the minimum construction requirements of local building codes. Attention to architectural design both in refinements and details is evident. The exterior has good fenestration (placement of windows and doors) and design.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an ample amount of cabinetry usually with wood veneer finish. Doors are good quality hollow core with attractive hardware. Ample linen and storage closets are included. The workmanship throughout is of good quality.

Plumbing

Good quality plumbing fixtures are included. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), softwood (pine), ceramic tile, sheet vinyl, or a combination of these.

Roof

The roof has a covering of composition shingles or architectural shingles or high grade metal.

Other

Well-designed fenestration with custom ornamentation and trim.

Grade B Examples



Grade C (Average)

Dwelling constructed of average quality materials and workmanship, with moderate architectural styling and treatment with built-in features is a grade C. This grade of structure has a basic design. Grade C residences are usually mass produced and will meet all local building requirements. Workmanship is acceptable but does not reflect custom craftsmanship. Cabinets, doors and hardware, and plumbing are usually stock items, with an adequate number of each item.

Interior Finish

Interior walls are predominately painted drywall and may include some wallpaper or paneling. The kitchen and baths include an adequate amount of cabinetry, usually with wood veneer finish. Doors are good quality, hollow core, with attractive hardware. Ample linen and storage closets are included.

Plumbing

Eight, average quality plumbing fixtures are included in the grade C model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink.

Floor Cover

The floor covering can be carpet, hardwood (oak), softwood (pine), ceramic tile, sheet vinyl, or a combination of these.

Roof

The roof has a basic design with a covering of composition shingles.

Grade C Examples



Grade D (Fair)

Grade “D” dwellings are constructed of economy grade (fair quality) materials and using fair workmanship. They are generally lacking in style and built-in features. Mass built homes designed to meet minimal housing codes are “D” grade structures.

Interior Finish

Interior walls are painted drywall or paneling. Inexpensive cabinets are in the kitchen with a small vanity in the bath. Countertops are inexpensive laminate with a small backsplash. Interior doors are stock, hollow doors, with inexpensive hardware. A minimal amount of closet and storage space is the norm for this class. Minimal number of electrical outlets with fair quality lighting fixtures is standard for this grade. Heating is forced air furnace or electric baseboard heat with a thermostat.

Plumbing

Five, average quality plumbing fixtures are included in the grade “D” model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink. One full bath with fair quality fixtures is standard for this grade.

Floor Cover

Floor coverings are linoleum, asphalt tile or carpet, softwood (pine), sheet vinyl, or a combination of these.

Roof

The roof has a basic design with plywood sheathing covered with asphalt shingles, metal, low-cost composition shingles, or roll roofing with prefabricated trusses and a plain wood cornice.

Grade D Examples



Grade E (Low Cost)

Dwellings constructed of low cost materials and poor workmanship, with no architectural design. The interior and exterior finishes are plain and inexpensive. The materials used in construction are often “seconds” or other low cost and inferior materials.

Interior Finish

Interior Finish: Interior walls are painted drywall, concrete block, or paneling. Inexpensive paint grade cabinets are in the kitchen. Countertops are inexpensive, wood or plastic. Interior doors are stock, hollow doors, with inexpensive hardware. A minimal amount of closet and storage space is available. A minimal number of electrical outlets and low quality lighting fixtures is standard for this grade. Heating is forced air furnace or electric baseboard heat with a thermostat. This class may also include structures with no heat or bath.

Plumbing

Five or less, low quality plumbing fixtures are included in the grade “E” model. The fixtures may include any of the following: water heater, tiled or modular plastic shower stall, toilet, lavatory, tub, tub with shower, or kitchen sink. One full bath with low quality fixtures is standard for this grade.

Floor Cover

The floor covering is plywood flooring with low grade carpet linoleum, asphalt tile, softwood (pine), low cost sheet vinyl, unfinished sub-floor, or a combination of these.

Roof

The roof has a basic design (usually gable or shed), sheathed with plywood or planks covered with asphalt shingles or metal, low cost composition shingles, roll roofing with no cornice or gutters.

Other

The foundation may be cement block, brick, or wooden piers. Exterior Walls may be wood frame, concrete block, asbestos, or composition roll siding with inexpensive sash and little or no trim.

Grade E Examples



Condition

Condition of a structure is also known as the “state of repair.” Condition is relative to the age of the structure. Normal condition for example is a newly completed home that is available for sale or habitation. Normal condition for a home built in 1958 will show some deterioration allowing for routine maintenance but no major updates. A home built in 1958 that has just had a new roof, new siding, windows, and gutters is not in normal condition for its age, it is in good condition. The appraiser must not confuse grade and condition. Consider the condition and desirability of the building in relation to its age. The options for condition are:

Condition Code

Definition

R Renovated. The structure has been mostly renovated or restored to a new condition, which may include new kitchen, new electrical and plumbing, new windows, doors, exterior/Interior finish (vinyl, brick, etc.), or a combination of upgrades. The economic and age-life of the structure has been increased. The condition may have been restored to “like new” with little or no physical depreciation.

S Superior. Exceptionally maintained. In “like new” condition with no evidence of wear and tear or deferred maintenance. Has many upgrades and replacement of features that extend the life of the structure. The economic and age-life of the structure has been increased. This condition is “like new” with a small amount of physical depreciation.

G Good. Well maintained with minor evidence of physical deterioration. Has many upgrades and replacement of features that extends the life of the structure and therefore decreased the amount of depreciation. The economic and age-life of the structure has been increased. This building would present a small or moderate amount of depreciation.

N Normal. Normal or average condition that is typical for its age with no deferred maintenance.

F Fair. The structure has below normal maintenance with noticeable deterioration. The building would have an increased amount of physical depreciation. The economic and age-life of the structure has been decreased.

P Poor. The structure has little or no maintenance evident since the time of construction. Definite deterioration is noticeable. Structure is approaching unsound condition but it is still useable. The structure may have severe functional obsolescence and physical depreciation.

U Unsound. No maintenance with definite and extensive deterioration. May be marginally useable if repaired but is currently not in use. The building has reached the end of its economic life and has only a residual value if any value is present.

Poor Condition



Fair Condition



Normal Condition



Good Condition



Renovated Condition



Residential Building Features

Full Bath- A full bathroom is made up of three or more fixtures. Toilet, sink, shower and/or tub.

½ Bath- A ½ bath is made up of 2 fixtures. Toilet and sink.

Bath Features- Pricing

Bathrooms are valued at a standard rate per each bathroom as found in the Building Features pricing table.

Price Adjusted

The standard bathroom rate amount can be adjusted up or down by applying an adjustment rating depending on the condition of any particular bathroom. Adjustments are made on a case by case basis and may be adjusted up or down depending on the condition.

Bathrooms are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded bathroom but still not be considered a “B” quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

BATHROOM CONDITION RATING SCHEDULE	
Rating	Adjustment Amount
Poor	0.25 - .50
Fair	0.50 - .75
Good	1.50 – 2.00
Very Good	1.60 – 2.25
Renovated	1.75 – 2.50
Renovated 2	2.00 – 2.75
Renovated 2.5	2.50 – 3.00
Renovated 3	3.00 – 3.50

Bathroom Adjustment Formula

Standard Bathroom Rate X Adjustment Amount = Bathroom adjusted amount.

Kitchens

Kitchens are defined as a room or area for preparing food. A typical kitchen can include but is not limited to additional electrical, plumbing and/or gas to allow the use of kitchen appliances. Also included would be floor & hanging cabinets as well as countertops.

Kitchen Pricing

Kitchens are valued at a standard rate per each kitchen as found in the Building Features pricing table.

Price Adjusted

The standard kitchen rate amount can be adjusted up or down by applying an adjustment rating depending on the condition of the kitchen. Adjustments are made on a case by case basis. Kitchens are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded kitchen but still not be considered a “B” quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

KITCHEN CONDITION RATING SCHEDULE	
Poor	.25 - .50
Fair	.50 - .75
Good	1.50 – 2.00
Very Good	1.60 – 2.25
Renovated	1.75 – 2.50

Kitchen Adjustment Formula

Standard Kitchen Rate X Adjustment Amount = Kitchen adjusted amount.

Additional Living Units

Additional Living Unit is typically a secondary area or space within the existing residential structure that is self-contained to create an additional living area. These areas usually consist of a kitchen/kitchenette, full bathroom and sleeping area. These areas are commonly referred to as an *in-law suite*.

Additional Living Unit Pricing

Additional Living Units are valued at a standard rate per each additional living unit as found in the Building Features pricing table.

Price Adjusted

The standard additional living unit rate amount can be adjusted up or down by applying an adjustment rating depending on the condition of the additional living unit. Adjustments are made on a case by case basis.

Additional Living Units are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded ALU but still not be considered a “B” quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

ADDITIONAL LIVING UNIT CONDITION RATING SCHEDULE	
Poor	.25 - .50
Fair	.50 - .75
Good	1.50 – 2.00
Very Good	1.60 – 2.25
Renovated	1.75 – 2.50

Additional Living Unit Adjustment Formula

Standard Additional Living Unit Rate X Adjustment Amount = Additional Living Unit adjusted amount.

Fireplaces

Fireplaces include wood burning or gas unit that is permanently attached to the structure.

Fireplace Pricing

Fireplaces are valued at a standard rate per each fireplace as found in the Building Features pricing table.

Price Adjusted

The standard fireplace rate amount may be adjusted down by applying an adjustment rating depending on the condition or function of the fireplace. Adjustments are made on a case by case basis. A fireplace in *Poor* condition would be considered inoperable.

Fireplaces are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded fireplace but still not be considered a “B” quality grade overall. Therefore, the applications of quality grade for the specific feature is allowed.

FIREPLACE CONDITION RATING SCHEDULE	
Poor	.25 - .50
Fair	.50 - .75
Good	1.50 – 2.00
Very Good	1.60 – 2.25
Renovated	1.75 – 2.50

Fireplace Adjustment Formula

Standard Fireplace Rate X Adjustment Amount = Fireplace adjusted amount.

Elevators

A platform or an enclosure raised and lowered in a vertical shaft to transport people or freight.

Elevators Pricing

Elevators are valued at a standard rate per each Elevator as found in the Building Features pricing table.

Price Adjusted

The standard elevator rate amount may be adjusted up or down by applying an adjustment rating depending on the quality, condition or function of the elevator. Adjustments are made on a case by case basis.

Elevators are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded elevator but still not be considered a “B” quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

ELEVATOR CONDITION RATING SCHEDULE	
Rating	Adjustment Amount
U-Unsound	.25 - .50
E-Poor	.50 - .75
D-Fair	0.85- 0.95
C-Average	1.00 – 1.20
B-Custom	1.25 – 1.50
A-Superior	1.55 – 1.70
S- Special	1.75 – 2.00
L-Luxury	2.25 – 2.75

Elevator Adjustment Formula

Standard Additional Living Unit Rate X Adjustment Amount = Elevator adjusted amount.

Special Feature

Special Features can be an item or items that have been permanently added or attached to real property that are not typical to usual construction.

Examples would be: backup generators, home theaters, golf simulators and wine cellars etc.

Examples shown only represent a portion of the actual Special Feature possibilities.

Special Feature Pricing

Special Features are valued at a standard rate per each Special Feature as found in the Building Features pricing table.

Several factors are taken into consideration when determining if a condition rating needs to be applied and which condition rating is selected. Factors such as cost, quality of materials used, condition and contributing value.

Special Features are examples of features that can have an independent quality grade separate from the overall building grade. This is used to accomplish the same effect on value as the application of the percent grade adjustment. A “C” quality grade building can have an upgraded special feature but still not be considered a “B” quality grade overall. Therefore, the application of quality grade for the specific feature is allowed.

SPECIAL FEATURE CONDITION RATING SCHEDULE	
Poor	.25 - .50
Fair	.50 - .75
Good	1.50 – 2.00
Very Good	1.60 – 2.25
Renovated	1.75 – 2.50

Special Feature Adjustment Formula

Standard Special Feature Unit Rate X Adjustment Amount = Special Feature adjusted amount.

Residential Building Refinements

Roof Styles

Gable: A ridged roof that slopes from the center and resembles an “A”. It has a triangular shape when viewed from the side. A gable is also referred to as a pitched roof.



Hip: A pitched roof with four sloping sides. The pitch typically runs to each exterior wall.



Gambrel: Also known as a “barn” style roof. It has two pitches with the lower slope steeper than the upper slope.



Mansard: Similar to a gambrel roof except it slopes at all sides it is sometimes called a “double hip.” The lower slope is very steep and the upper slope is almost flat. A ridged roof with two slopes on either side, the lower slope having the steeper pitch.



Flat/Shed: A flat roof is level with the structure. A shed roof has only one side that generally has a steep slope.



A-Frame: Has an extreme pitched roof where the roof actually forms the wall structure.



Arch/ Bow: A straight, continuous arched vault or ceiling, either semi-circular or semi-elliptical in profile.



Other: All other roof styles.



Roof Materials

Composition Shingle: This material may be fiberglass or asphalt formed in strips (shingles). The shingles are nailed to the roof by in an overlapping pattern that creates a weatherproof seal.



Metal: A metal roof may be corrugated or crimped, aluminum or steel. The metal is nailed to the sheathing. New metals roofs have the look of traditional shingle roof materials.





Wood Shingle: Wood shingles are usually cedar or cypress that is cut into wedge-shaped shingles about 3/8" thick. Wood shingles are nailed to the sheathing.



Wood Shakes: Wood shakes differ from wood shingles in two ways; they are much thicker than wood shingles and less uniform in shape and size. Wood shakes may be hand split. They are attached to the roof by nails.



Asbestos Shingle: The asbestos shingle can be distinguished from the composition shingle by its more brittle appearance. The shingle is made of asbestos or asbestos materials. Only found on older homes.



Roll Composition: This is a fibrous material impregnated with tars, purchased in rolls. The material is rolled onto the roof and attached with nails or tar.



Slate: Slate stone shingles are sawed or split into individual shingles and are nailed to the roof.



Tile: Tile shingles are made of clay, baked to a hard surface and require no paint. The tiles usually are a half circle shape and are the color of clay (red, brown, or rust).



Copper: Sheets of copper are nailed to the roof.



Tar and Gravel: A layer of roll composition is covered with tar which is embedded with gravel. This roof material is usually found on flat or shed roofs.



Roof Type Codes

This code describes both the style of the subject roof and the finished roof covering. The predominant type of roof and material is listed when more than one type of roof is present. Following is a list of the roof codes and the combination of style and materials. A more detailed description of both roof style and roof materials is included in the next section.

CODE	STYLE	MATERIAL
100	Gable	Composition Shingle
102	Gable	Metal
104	Gable	Wood Shingle
106	Gable	Wood Shakes
108	Gable	Asbestos Shingle
110	Gable	Roll Composition
112	Gable	Slate
114	Gable	Tile
116	Gable	Copper
118	Gable	Other Material
120	Hip	Composition Shingle
122	Hip	Metal
124	Hip	Wood Shingle
126	Hip	Wood Shakes
128	Hip	Asbestos Shingle
130	Hip	Roll Composition
132	Hip	Slate
134	Hip	Tile
136	Hip	Copper
138	Hip	Other Material

CODE	STYLE	MATERIAL
140	Gambrel	Composition Shingle
142	Gambrel	Metal
144	Gambrel	Wood Shingle
146	Gambrel	Wood Shakes
148	Gambrel	Asbestos Shingle
150	Gambrel	Roll Composition
152	Gambrel	Slate
154	Gambrel	Tile
156	Gambrel	Copper
158	Gambrel	Other Material
160	Mansard	Composition Shingle
162	Mansard	Metal
164	Mansard	Wood Shingle
166	Mansard	Wood Shakes
168	Mansard	Asbestos Shingle
170	Mansard	Roll Composition
172	Mansard	Slate
174	Mansard	Tile
176	Mansard	Copper
178	Mansard	Other Material
180	Flat or Shed	Composition Shingle
182	Flat or Shed	Metal
184	Flat or Shed	Wood Shingle
186	Flat or Shed	Wood Shakes

CODE	STYLE	MATERIAL
188	Flat or Shed	Asbestos Shingle
190	Flat or Shed	Roll Composition
182	Flat or Shed	Slate
184	Flat or Shed	Tile
186	Flat or Shed	Tar and Gravel
198	Flat or Shed	Other Material
210	A Frame	Composition Shingle
212	A Frame	Other Material
220	Arch or Bowed	Other Material
299	Other	Other Material or Shape
100	Gable	Composition Shingle
102	Gable	Metal
104	Gable	Wood Shingle
106	Gable	Wood Shakes

Floor Finish

Floor finish is the predominant floor covering in the main heated areas, carpet or hardwood are the most common. Floor finish is listed for descriptive purposes only; it does not add value to the cost calculation.

CODE	DESCRIPTION
100	Carpet
102	Hardwood
104	Sheet Vinyl
106	Softwood
108	Asphalt Tile
110	Ceramic or Quarry Tile
112	Unfinished Concrete
114	Parquet
116	Earth
118	Brick
120	Terrazzo
122	Slate
124	Flagstone
126	Marble
128	Unfinished Sib-Floor
199	Other

Carpet: This must be attached to the sub-floor and can be any type or material.

Hardwood: Hardwood boards of various lengths and widths. Oak is the most commonly used wood, however, maple, walnut and other woods are also used.



Softwood: Softwood is similar to hardwood; usually made of pine.

Sheet Vinyl: Wall-to-wall sheet material in various patterns and thicknesses.

Asphalt Tile: Square tiles made of asphalt composition, in various colors that are glued to the sub-floor or peel and stick tiles.

Ceramic Tile: Ceramic tile is kiln baked and set in grout on the sub-floor.

Unfinished Concrete: Concrete that is at grade with no finished floor surface.

Parquet: Small hardwood squares or strips laid in various patterns and designs.



Earth: No floor, only exposed earth.

Brick: Common or face brick that is laid in various designs with mortar.

Terrazzo: A floor surface of marble chips, pebbles or stones in concrete. After the concrete has hardened, the floor is ground and polished to expose the chips. Epoxy terrazzo has a filler of plastic.



Slate: Cut or randomly broken slate that is set in grout or concrete.



Flagstone: Cut or randomly broken stone that is set in grout or concrete.

Marble: Cut or randomly broken marble that is set in grout or concrete.



Unfinished Sub-Floor: No floor finish is added. The plywood, particle board or chip board sub-floor is the only flooring.



Interior Finish Residential

Interior finish describes the exposed living surface. This code does not adjust the value of the building and is for descriptive information only.

CODE	DESCRIPTION
100	Drywall
102	Plaster
104	Wood Paneling
106	Wood Boards
108	Knotty Pine
110	Wallboard
112	Painted Block
114	Glazed Brick or Block
116	Unfinished
199	Other

Drywall: A finish material composed of plaster with a paper surface. It is fastened to studding and sealed at the joints. Drywall is the standard for new construction.

Plaster: Lime, water and sand is mixed and applied to the walls with a trowel. Plaster hardens to form a durable and attractive wall surface. Plaster was the standard for average or better construction before the introduction of drywall.

Wood Paneling: A man-made material produced in various patterns or natural wood panels, typically made in 4' X 8' sheets.

Wood Boards: Plain wood boards usually found in older construction.

Knotty Pine: Tongue and groove knotty pine boards.

Wallboard: A man-made pressed paper product, usually 2' x 8' or 4' x 8' sheets and painted after installation.

Painted Block: This is found where the exterior is concrete block and no interior wall has been added. The concrete block is painted and is the interior finished surface.

Glazed Brick or Block: The interior wall is glass block, brick or kiln fired block.

Unfinished: No interior finish only exposed studs.

Detached Structures, Special Features, and Yard Items

Yard Items listed in this section are structures attached to the land. They are freestanding outbuildings and yard improvements. A yard item is not attached to the dwelling, it is free standing.

Grade

Quality grading refers to a process that values structures based on construction quality or grade. Construction quality is defined as the materials, quality, workmanship, and basic design/style (e.g. Architect designed, custom plans, stock plans, owner built) of the original construction.

The condition is defined as maintenance relative to age, or in other words, the condition of the subject compared to a model of the same age which has received normal maintenance. The current condition of a structure has nothing to do with its grade or quality of construction. A structure of better than average grade will retain the same construction quality until it is removed regardless of the condition. The age or condition does not change the quality of the original construction, workmanship, or materials. Condition or state of repair should not be confused with quality of construction.

The following specifications indicate construction quality associated with each grade. The intent is estimating the replacement cost.

Grade	Description
A	<i>Superior:</i> Architect designed and supervised structures. Many unusual design/style features. Superior materials and highest quality workmanship throughout the structure.
B	<i>Custom:</i> High grade custom built construction; may be architect designed. Material quality and workmanship is better than average.
C	<i>Average:</i> Forms the base from which others are measured. This grade represents the average stock plan, with average materials, and average workmanship.
D	<i>Fair:</i> Low quality materials and below average workmanship.
E	<i>Poor:</i> Constructed without plans, of used or cull material, poor quality construction, and workmanship.

Improvements

Quality grading is used to adjust value relative to a baseline value. The baseline value or C grade is considered average quality. The grade C structure is valued at 100 % of the assigned value. Grade A and B structures are higher quality construction than a C grade and are adjusted upward to reflect this difference. Grades D and E are lower than average quality construction and are adjusted downward. For example, if the base value per square foot of a C grade garage is \$25.00, the square footage is multiplied by the price per square foot to give an estimate of the cost new of the improvement. If the grade of the garage is a higher quality than C the price per square foot is adjusted by a higher percentage than the C grade. If the grade of the garage is lower quality than C the price per square foot is adjusted by a lower percentage than the C grade.

Example: C Grade Garage 20x20= 400 SF.

GRADE	**% ADJ FOR GRADE		BASE COST	=	GRADE ADJUSTED	X	SQUARE FOOTAGE	=	RCN
A	150 - 200%	X	\$25	=	\$37.50	X	400	=	\$15,000
B	125 - 145%	X	\$25	=	\$31.25	X	400	=	\$12,500
C	100%	X	\$25	=	\$25.00	X	400	=	\$10,000
D	75 - 95%	X	\$25	=	\$18.75	X	400	=	\$7,500
E	50 - 70%	X	\$25	=	\$12.50	X	400	=	\$5,000

**The example above is for demonstration only. The actual percentage adjustments can be found in the rate tables.

Once the replacement cost new is calculated, the improvement is then depreciated for age. The depreciation is calculated based on the average life of the item. Each improvement type is assigned a year life table. The depreciation table calculates the amount of depreciation for the item. The depreciation is subtracted from the replacement cost to calculate the remaining value of the improvement. All improvements are depreciated a maximum of 80%. This means that the improvement is considered to retain at least 20% of its value throughout its life.

Example: Cost new	Age	** Year –Life Table	Remaining Value
\$10, 000	10 Years	10	\$ 2,000
\$ 2,000	18 Years	20	\$ 500

**The example above is for demonstration only. The actual year life table can be found in the rate tables.

Barns and Utility Buildings

Two Story Barn or Utility Building Unfinished

Two story barns or high quality, two story utility buildings are represented by the **Code B2S**. The roof styles include gable and gambrel. A loft, above the level of the second story, may also be present. The original design provided for livestock shelter on feeding on the lower level, and hay and/or storage on the upper level. The cost per square foot is based on a two-story structure. This structure is measured by square feet and assessed based on its size.

Two Story Barn or Utility Building Finished

Two story barns or high quality two story barns with utilities and minimal finish are represented by the **Code BAR**. The finish is not the same quality as living area but is more than an unfinished barn.

Stable

A stable is used to house horses or other livestock. This improvement includes stalls and storage facilities. The structure may include restrooms and living area. **Code STB**

Low Cost Two Story Out Building or Tobacco Barn

Tobacco barns and other two story and low cost utility buildings or barns are represented by the **Code TB**. Many of these tobacco barns were originally used for storage and/or curing of tobacco. Most tobacco barns are now used for storage of equipment or hay. In addition to tobacco barns, other low quality, two story barn or utility buildings may be represented by this code.

Poultry House

A poultry house can be 1 or 2 stories. If the structure was originally built as a poultry house and has been converted to a barn or utility building the appraiser may list the structure as it is being used. **Code PH**

Pump House

A structure for housing water pumping and filtering equipment, including light and water connections, concrete floor, and no interior finish. This structure is similar to a utility building in appearance. The difference between a pump house and a utility building is in the use of the building and the addition of plumbing, utilities, and well fixtures. A pump house can be constructed of wood, concrete block, or brick. Usually a pump house is lower in height than utility building. **Code PH1**

Utility Building Unfinished

An unfinished one story barn or four-sided shed is represented by the **Code UB**. These structures may be located on any property type. There are no utilities and the quality can vary from poor to very good. This is a basic building used for storage of farm equipment, machinery or tools. They may also be used as workshops or studios. The primary deciding factor is the lack of utilities.

Utility Building Finished

A finished one story barn or four-sided shed is represented by the **Code UBF**. These structures may be located on any property type. These buildings have utilities and the quality varies from average to very good. This is a basic building used for storage of farm equipment, machinery, and tools and used as workshops or studios. The primary deciding factor is the addition of power or other utilities.

Concrete Building

A simple concrete block building. **Code CBB**

Manufactured Home Converted to Storage

A manufactured home or mobile home that which has been converted from a single family living unit to a storage unit. **Code MST**

Prefabricated Metal Building

A prefabricated metal building is most often used for equipment storage, machine shops, workshops, or barns. The structure often has clear span interior (no support members) which allows optimum space utilization. The roof is usually low pitch gable. Most of these structures are prefabricated with the brand name displayed on the front of the building. Example: Dixie Steel, Star, Butler, or Morton. **Code PMB**

Quonset

A Quonset is most often used for machinery storage or as a maintenance shop. The building is designed with precut arch rib frame steel and has no interior support beams. The base cost includes a concrete floor and electrical wiring but does not include plumbing or heating. **Code QUO**

Carport/Canopy/Garage

Carport

A carport is identified as a **Code CPT**. Similar to a canopy except this structure is sturdier and used for the protection of vehicles. This code is used for residential type construction, although it may be found on any property type.

Canopy Residential or Agricultural

A low to average quality open shed or canopy is represented by the **code CAN**. These structures are usually found on agricultural or residential property but they can also be on commercial property. For example, agricultural sheds with one or more open sides, low quality carports, or metal sheds will be represented by code CAN.

Commercial Quality Canopy/Frame or Metal

Free standing commercial grade metal or frame canopy. For example this improvement may be located over gas pumps. **Code CNM**

Canopy/ Concrete

A commercial grade concrete canopy is usually found at motels, gas stations, hospitals, or office buildings. **Code CNC**

Canopy/ Over Concrete/Asphalt/etc.

A commercial grade concrete canopy is usually found at motels, gas stations, hospitals, or office buildings. **Code CNP**

Garage

A residential or small commercial garage is represented by **Code GAR**. The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A garage includes four walls and a door opening. The door may be absent or either overhead, sliding, or hinged. The grade variation depends on complexity of design and materials, partitioning and utilities.

Condominium Garage (average quality) – GR1

A Condominium Garage is identified as **Code GR1**. The primary purpose of this structure is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone. GR1 is average quality.

Condominium Garage (above average quality) – GR2

The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or standalone and identified as **Code GR2** and is above average quality.

Condominium Garage (Superior Quality) – GR3

The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone. **Code GR3** and is superior quality.

Garage with Loft < Full Story

A structure with a utility room above the garage area is represented by the code GRL. If the area above the garage is finished living area, the building is coded as a garage apartment and not as a yard item. **Code GRL**

Garage with Full Story Utility Area

A residential or small commercial garage with a utility room above the garage area is represented by the **Code GRU**. If the area above the garage is finished living area, the building is coded as a garage apartment and not as a yard item.

Other Structures

Gazebo Open or Screened Porch

A gazebo is a detached structure similar to an open porch or pavilion. **Code GAZ.** The grade depends on the quality of materials and the design details. This code should also be used for a detached open or screened porch.

Deck

A free standing wood or other similar material deck is represented by the **Code DK**

Patio

An outdoor living area made of concrete, brick, or stone, terraced or flat. **Code PT**

Cabin/Cottage Unfinished

A low cost cabin usually found in resort or summer camps. This is intended primarily for summer or seasonal use. They have minimal insulation and no interior finish. This type of cabin should have electricity and plumbing. **Code CB1**

Cabin/Cottage Finished

A low cost cabin differs from a CB1 because they can be used for year-round living. They have some insulation with interior finish, including electricity and plumbing. **Code CB2**

Greenhouse Residential Quality

Wood or metal framed, includes lighting, plumbing, and vents. Greenhouses made of plastic sheeting on metal or wood frames are not listed as real estate. This code represents residential type greenhouses with lesser quality and amenities than a commercial facility. These greenhouses are used for production of horticultural products for personal use. Quality could be established by the weight of the plastic cover, materials used to construct the frame, and the amenities within. **Code GH**

Greenhouse Commercial Quality

Wood or metal framed includes lighting, plumbing, heat, sprinkler system, and vents. Greenhouses made of plastic sheeting on metal or wood frames are not listed as real estate. This code represents a commercial facility of higher quality with more amenities than residential greenhouses. These greenhouses are used to produce horticultural products for a retail market. Quality could be established by the weight of the plastic cover, materials used to construct the frame, and the amenities within. **Code GHC**

Reference Building No Value

Buildings considered to have no assessment value and add no value to the property are represented by **Code REF**

Old Dwelling

Dwelling no longer occupied, now used for storage, etc. **Code DWG**

Recreational

Pool Enclosure (Detached)

A building that encloses a pool and may include bathrooms and shower facilities are **Coded POE**

Swimming Pool Average Quality

A vinyl-lined swimming pool includes filtering system, circulating pump, and chlorinator. This is identified as **Code SP1**

Swimming Pool Custom Quality

In-ground poured concrete pool includes filtering system, circulating pump, and chlorinator. **Code SP2**

Swimming Pool/ Wading

Wading pool is an average of two feet deep but may be up to three feet deep. The average grade "C" includes filtering system, circulating pump, and chlorinator. **Code SP3**

Swimming Pool/Lap Pool

A narrow pool used for lap swimming. Includes filtering system, circulating pump, and chlorinator, may include wave machine. **Code SP4**

Indoor Swimming Pool

In-ground poured concrete pool includes filtering system, circulating pump, and chlorinator. The pool is comparable to an outdoor pool with the exception that the indoor pool would be located within an enclosure. The enclosure would be listed separately as code POE. Indoor Swimming Pool are identified as **Code INSP**

Infinity Pool

Also called a zero edge or vanishing edge pool and gives the impression of extending into the horizon. Primarily located at resorts or exclusive estates. Infinity pools are very expensive due to the extensive structural, mechanical, and architectural detail required. The foundation systems required for these pools is the main cost of construction. **Code SP5**

In-Ground Spa or Hot Tub

In-ground hot tubs and spas are similar to an in-ground pool. Includes a hot tub filtration system and heater. Typically built from an acrylic shells or concrete. **Code SP6**

Racquetball Court

Racquetball Courts built to regulation specification and would be suitable for all types of play including amateur and professional matches. The court would be an improvement found within an existing residential or commercial facility. **Code RBC**

Tennis Court – Residential

Residential tennis court may or may not be built to regulation size. These courts are for residential personal use and will have minimal fencing and lighting. **Code TC1**

Manufactured Housing

Manufactured housing is off-site construction.

Manufactured housing is defined as factory built sectional structures that are transported to the building site and installed. These units can be single-wide, double-wide, triple-wide homes, modular offices, classrooms, or other multi-sectional buildings. **Manufactured housing** is federally regulated by the Manufactured Home Construction and Safety Standards (MHCCSS) regulation also known as the HUD code which went into effect June 15, 1976. The HUD code provides the design and construction requirements for the complete production of the structure in the factory, with some modifications allowed for on-site completion. A HUD certification seal showing that these standards have been met must be displayed on each unit. The HUD code certification is for the manufactured home only, any attachments must meet local building codes.

What is the difference between a mobile home, a manufactured structure, and a modular home?

In practice all of these homes are referred to as manufactured housing. This is because they are constructed inside a building and moved to the building site, not built on-site. Mobile home was the name given to factory built homes that were on wheels and could be moved from one site to another. All new, factory built homes are considered to be manufactured housing by their homebuilders. There is a difference between the standards for each type of construction. This difference cannot be easily observed. The tax office depends on the inspections and permit offices to determine the type of manufactured housing.

Pre HUD Manufactured Homes are factory-built homes produced before June 16, 1976. These homes are also known as pre-HUD code homes and can be single or double-wide homes. All 1976 and older homes are graded as "D".

HUD Approved Manufactured homes are built with a steel undercarriage used to transport the home to the building site. Manufactured homes are valued for assessment purposes using the standards for manufactured homes in this manual. Housing units are assessed by using a combination of grade and condition or replacement cost new less depreciation. Standards for the different grades are detailed as part of this manual.

Modular Structures are factory built multi-sectional buildings that must meet the same North Carolina State building codes as stick or site-built construction. The differences between the MCHCCSS, or HUD requirements, and state building codes include structural considerations, energy design, accessibility, and electrical requirements. If the structure does not have a HUD certification it must meet local building code requirements. In Buncombe County, these structures must meet the requirements of the North Carolina Residential Building Code, a subsidiary of the International Residential Building Code. **These structures are assessed using the same standards and rules as site-built homes.**

Many new manufactured homes are being built to meet both HUD and local building codes. This marketing tool allows the home to be placed in a manufactured home park or a site-built subdivision. In this case, the steel undercarriage is not a necessary structural component and can be removed when the unit is placed on a permanent foundation. Sometimes this is called “on- frame” or “off-frame” modular construction.

The difference in manufactured housing depends on the standards that are followed during construction. If a home built after June 1, 1976 meets HUD standards, it is a manufactured home. **If the home meets North Carolina State Building codes, it is a modular home.** All modular structures are listed as real estate. Manufactured homes may be listed and assessed as real estate or personal property.

Real or Personal Property

North Carolina G.S.105-273. Definitions.

Personal Property

(8) **Intangible personal property.** – Patents, copyrights, secret processes, formulae, good will, trademarks, trade brands, franchises, stocks, bonds, cash, bank deposits, notes, evidences of debt, leasehold interests in exempted real property, bills and accounts receivable, or other like property.

(14) **Tangible personal property.** – All personal property that is not intangible and that is not permanently affixed to real property.

Real Property

(13) *“Real property”, “real estate” and “land” mean not only the land itself, but also buildings, structures, improvements and permanent fixtures thereon, and all rights and privileges belonging or in any wise appertaining to the property.*

Real property, real estate, or land. – Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
 1. It is a residential structure.
 2. It has the moving hitch, wheels and axles removed.
 3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for disposition of the manufactured home upon termination of the lease.

North Carolina G.S. 143-143.9(6)

Manufactured home. – A structure, transportable in one or more sections, which, in the traveling mode, is eight feet or more in width or is 40 feet or more in length, or when erected on site, is 320 or more square feet, and which is built on a permanent chassis and **designed to be used as a dwelling** with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained therein.

Any manufactured home that is used for a commercial purpose is personal property. A manufactured home is defined as a single-wide or double-wide manufactured home, built on a chassis. Manufactured homes are not the same as modular constructed buildings.

Modular constructed buildings are real estate. Examples; classrooms, offices, etc.

Is the manufactured home real or personal property?

A multi-section residential structure consisting of two or more sections.

1. The hitch, wheels, and axles have been removed.
2. Is placed on a permanent foundation.
3. Located on land owned by the owner of the manufactured home.

If all above conditions exist, the manufactured home **must be considered real estate**. Commercial property manufactured homes are not covered by this standard. **Commercial-use manufactured housing must be listed as a MOD (modular). Manufactured homes used for commercial purposes are personal property.**

Even if the owner of the manufactured home is not the owner of the land a manufactured home can be considered real estate under the following conditions:

The manufactured home owner has a lease of twenty years or longer, or the lease provides for the disposal or transfer of the home after the termination of the lease.

In the case of a long-term lease where the manufactured home is considered real estate and the manufactured home owner does not own the land, the Land Records staff will create a non-mapped leasehold record or "L0001". A leasehold record is used when the land owner does not own the improvement being considered real estate. In order to create the L0001 a citizen must contact the Land Records Office staff assigned to the township where the property is located. The Land Records staff will create a "non-mapped" parcel for the leasehold improvement in the name of the owner of the home.

Manufactured Home Procedure

Quality Grade

The quality grade (grade) of a manufactured home is based on both the quality of construction, workmanship, and materials. Similar manufactured homes may have the same floor plan and the same features, but the variation in cost can be significant. For example, not all 1400 square foot, 2 baths, three manufactured homes cost the same to build.

Quality grades used for manufactured homes.

QUALITY GRADE	DEFINITION
B	Good
C	Average
D	Fair

Any manufactured home of higher quality than a “B” grade is listed with the same schedule as conventional modular construction.

Grade B

ITEM	GOOD QUALITY
Foundation	Concrete piers with underpinning.
Frame	Steel beam undercarriage.
Floor Structure	Wood floor with particle board or plywood waterproofed and insulated.
Exterior Wall	Aluminum, wood, or vinyl siding.
Roof	Composition shingles with roof pitch typical to site built
Interior Finish	Has good quality paneling or drywall
Heat and A/C	Heat and A/C Forced air furnace or Heat Pump
Plumbing	Good quality fixtures with two or more baths

The building has an attractive exterior.



Grade C

Grade C differs from grades D and B only in the quality of materials in the structure. The building materials are average including fixtures, outlets, windows, and doors.

Grade C Manufactured Homes



Grade D

ITEM	FAIR
FOUNDATION	Cement block, aluminum, wood, or no skirting.
FRAME	Medium weight steel undercarriage.
FLOOR STRUCTURE	Wood floor joists, particle board or plywood, waterproofing
EXTERIOR WALL	Pre-finished aluminum or wood panels
ROOF	Engineered trusses and sheathing with metal roofing. Low pitch arched or slope with minimal overhang.
INTERIOR FINISH	Low quality, plywood paneling. Standard-grade, hollow core doors. Laminated plastic countertops and backsplashes. Ceiling height typically 7'6" to 8'.
HEATING	Forced air with adequate ductwork or wall furnace
ELECTRICAL	Minimal number of electrical outlets. Low cost lighting fixtures.
PLUMBING	Includes inexpensive fixtures (1 or 2 baths).

Meets minimum housing standards. All 1976 and older manufactured homes are graded “D”.



Listing Methods

Measuring and Listing

New construction is typically identified when new building permits are submitted through the Buncombe County Permits and Inspections, City of Asheville Permits and Inspections, Black Mountain Permits and Montreat Permits departments. Along with the permit information the actual plans and/or blueprints become available to the Assessors' Office to aide in the listing process. Department procedure requires that staff list the details of any new construction from any available permit and plans/blueprints. This would include but is not limited to permits for any new construction, remodels, renovations and demolitions.

Details acquired from the building permit and plans may include but are not limited to the cost of construction, types of materials used, heated and non-heated square footage, detailed interior and exterior information.

Staff will then perform a site inspection to ensure that the permit and plan information is an accurate depiction of what was actually built. During the site/field inspection, the staff may also determine what the actual percent complete will be as of the listing period of January 1. Staff also has access to inspections reports and certificate of occupancy reports which help determine percent complete with more accuracy.

Other than new building permits, staff members will perform many steps which will assist in determining if an on-site inspection is required and to assist in determining property value as well as ensuring that each property is listed accurately. Staff members are required to view all properties through ArcGIS, Orthoimagery, Eagle View imagery and Cyclomedia during the appraisal process. If there has been a recent property transaction, staff will verify and update property information as listed in MLS. Staff will utilize Google Earth Imagery and/or Google Street view as needed.

Multiple Listing Service (MLS)

A Multiple Listing Service is a database established by cooperating real estate brokers to provide data about properties for sale or that have been sold. All appraisal staff has access and uses MLS data as part of their daily process. County records are often updated due to updated information discovered through MLS. Accurate listings are a licensing requirement for all Real Estate Brokers.

ArcGIS

Mapping software and analysis tool that Land Records uses to perform day to day mapping operations in order to create and maintain individual real property records. This is used to identify individual property boundaries based off publicly recorded information. This software also provides other property characteristics that could have an effect on property value. Examples would be topography, flood zones, mapped public utilities, etc.

Orthoimagery

The state of North Carolina collects orthoimagery on a recurring 4 year schedule and provides this information to the individual counties. The collected data is then added as a layer into ArcGIS where staff members identify different property characteristics of individual properties.

Aerial Oblique Photography (Eagle View)

High resolution Orthos and aerial oblique photography of the county from Eagle View is available for staff review. Staff has the ability to locate and identify any exterior physical changes that may have been made to the property. Staff can then identify any properties that may require a physical or site inspection. Staff has the ability to accurately identify and measure individual components of a structure with use of oblique photography.

Street Level Photography (Cyclomedia)

High resolution street level photography is available for many parcels throughout Buncombe County. Cyclomedia captures and records visual data in public spaces using vehicle mounted camera system. The camera creates 360° panoramic images and captures LiDAR data. This captured imagery allows staff members to view individual properties from the street level to assist in making appraisal decisions.

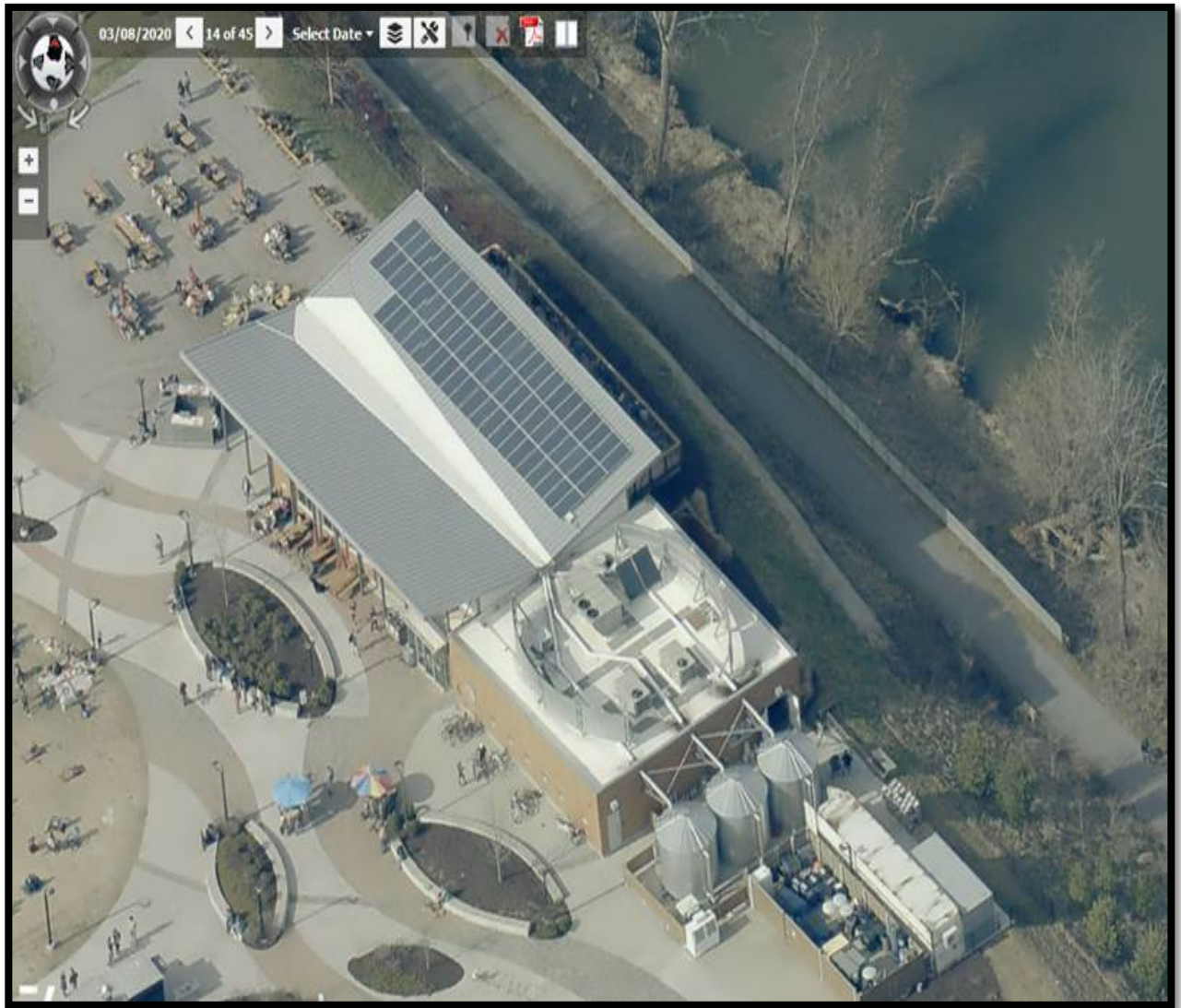
Google Earth Imagery

Google Earth renders a 3D representation based primarily on satellite imagery. The software superimposes satellite images, aerial photography, and GIS data onto a 3D globe. Google Earth is frequently used by staff to assist in identifying exterior physical property characteristics.

Google Street View

A feature within Google Maps, Street View provides interactive street level, panoramic imagery. This imagery allows staff members to view individual properties from several different angles and aids in making appraisal decisions.

Eagle View Imagery



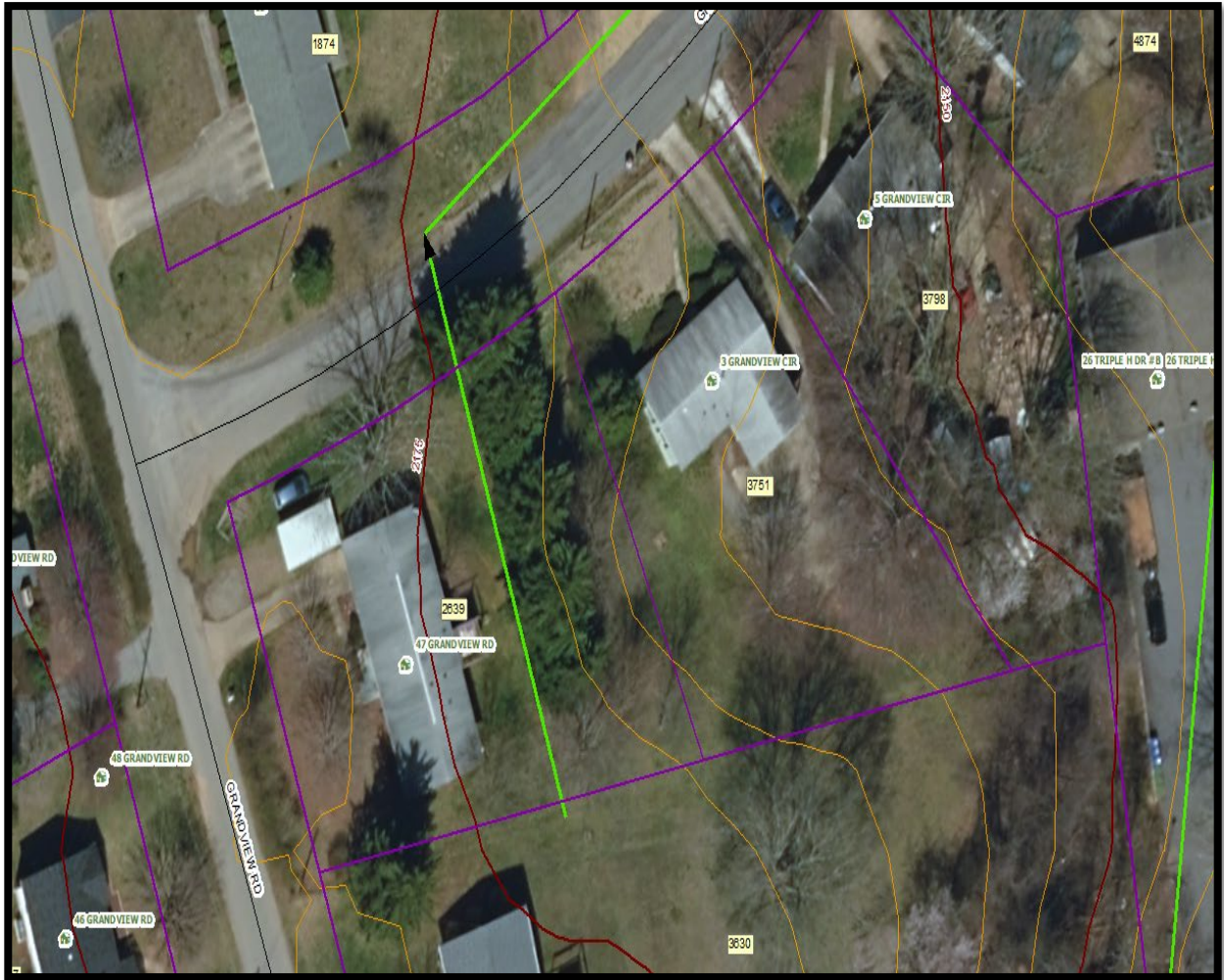
Cyclomedia Imagery



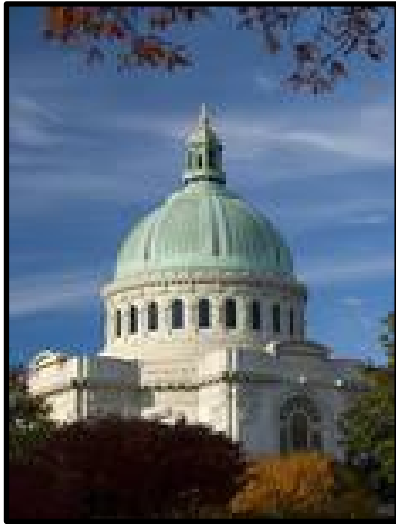
Google Street View



ArcGIS



COMMERCIAL, INDUSTRIAL, AND SPECIAL USE PROPERTY



Listing Procedure

This section describes the methods used to collect data and assess commercial and industrial property. Commercial structures are usually built for a specific purpose and have less uniformity than residential structures, therefore the assessment procedure is slightly different from residential property. The motivation for most sales of residential structures is limited to providing a home for the buyer. This is not true for commercial properties where the motivation of the buyer is based on the amount of income the property will produce. In addition, sales of commercial properties are rarely homogeneous or localized enough to be used for analysis by neighborhood or area. When the sales comparison approach is used, the sales are stratified by type of use instead of neighborhood alone. For example, comparable sales of hotels are used to value hotels but are not used to value shopping centers. A combination of the cost approach, sales comparison approach, and the income approach is used to value commercial property.

Industrial property is even more special purpose and less uniform than commercial property with far fewer sales. Because of the singularity of most manufacturing processes, industrial structures are usually built around these processes. Rarely are industrial buildings useful for a purpose other than for which they were designed and they rarely sell, therefore the sales approach is not always relevant for appraising property of this class. The income approach is rarely used to value special use properties because it is difficult to isolate the contribution of land and structures to the value of the final product. For mass appraisal, the method used to value special use properties is replacement cost new, minus depreciation. Adjustments are based on condition, income, and sales information obtained from the market.

Commercial Valuation

The purpose of this section is to describe the procedures used to value commercial structures. Commercial properties offer a service or merchandise for sale. Industrial properties produce or manufacture a product. Special use properties include churches, schools, and government buildings. Property types assessed using the commercial valuation procedures are: multi-family rentals, retail sales, office buildings, warehouses, industrial, and special use property. Commercial procedures are used to value all of these property types. Therefore industrial, commercial, and special use property will be referred to as “commercial” throughout this document.

Commercial property, like residential property, can be valued using the three accepted appraisal approaches to value: Income, cost, or sales comparison. The most reliable approach to value depends on the use of the property and the information available to the assessor. The procedures for all three approaches to value are discussed in detail in the general information section of this document.

The basis for mass appraisal is the cost approach. The cost to construct an improvement is adjusted for depreciation and obsolescence to produce “replacement cost new less depreciation” or RCNLD. The depreciated value of the improvement is then added to the land cost to produce a value based on cost of construction.

Obsolescence in commercial property examples:

Functional:

- Inadequate ratio of land to building area.
- Lack of available parking.
- Lack of useable space.
- Inadequate floor load capacity.
- Utilities not adequate.
- Ventilation, lighting, heat, or air conditioning is dated or lacking.
- Unappealing exterior appearance.
- Bad floor plan.
- Deferred maintenance.
- Deficient elevator service.

Economic:

- Building code requirements.
- Limitations due to zoning laws.
- Original use of property no longer profitable.
- Unsightly area surrounding property.

The cost value can be adjusted using the sales of comparable properties. This process, when used in mass appraisal, is called “market adjusted cost”.

Market value can also be calculated using the sales comparison approach. Using this method, data from sold properties is gathered and then compared to the subject property. The unit of measure in which the market data is applied depends on type of property. For instance, hotels may have a per room value while retail stores may have a per square foot value. It is important to note that sales used for assessment must have occurred before the last date of revaluation.

Commercial property value can be calculated based on future potential income which is known as the income approach. Using this approach, the price paid by the typical investor is dependent on the expected rate of return or “capitalization rate”. Once the capitalization rate is determined for the property, the value can then be calculated based on the net operating income (NOI). The income approach determines the present worth of future benefits of ownership by the capitalization of the NOI.

Commercial property can be valued using the cost approach value modified by market sales. In addition the income approach may also be used to determine market value. North Carolina courts have held that the actual income stream for an income producing property is not the only basis for determining market value. When using the income approach to value, the appraisal is based upon market or economic rent and expense levels.⁴ This method is valid if the income stream is less or more than economic rent.⁵

Reconciliation

Each of the three appraisal approaches indicates a market value. All three methods of valuation are considered to develop the assessment. Reconciliation of the three approaches to value is not an average of the values produced. An average gives equal weight to all approaches. During the appraisal process each appraisal method may be weighed differently, depending on property type and available information. In the reconciliation process the appraiser determines value by considering the type of property being appraised, the positives and negatives of each approach, and evaluating the reliability of each approach along with its correlation to value.

The three approaches to value are typically applied by type of property being appraised in the following order:

RESIDENTIAL	COMMERCIAL	INDUSTRIAL OR
1. Sales Comparison	1. Income	1. Cost
2. Cost	2. Cost	2. Either
3. Income	3. Sales Comparison	3. Either

The following should be considered when using the three approaches to value:

1. Is the approach being used relevant to the property being appraised?
2. What are the expected strengths and weaknesses of the approach being used?
3. Is the data being used adequately in quantity and reliability?
4. What is the effect of the local market on the data being used?

⁴ In re Pine Raleigh Corp North Carolina Supreme Court January (1963)

⁵ In re Property Located at 411-416 W. Fourth Street (F.W. Woolworth), by North Carolina Supreme Court, October (1972)

⁶ Information provided from IAAO One Day Forum 96

Highest and Best Use

Highest and Best Use⁷ is defined as “that use which will generate the highest net return to the property over a period of time.” (Property Assessment Valuation page 31). All three approaches to value must consider highest and best use as the primary factor in appraising property. The highest and best use must be legally permitted, physically possible, and economically feasible.

1. Legally Permitted: The legal use of a property is the use permitted by the deed restrictions and zoning. If no zoning restrictions are present in a neighborhood but deed restrictions limit the use of the site to retail use anything other than retail use is not legally permitted. Zoning is the primary force limiting the legal use of commercial property.
2. Physically Possible: To be physically possible the intended use must fit on the subject lot and meet all size requirements.
3. Economically Feasible: To be economically feasible the use must provide the highest net return to the land over a period of time. For example, a lot can be legally used to build an apartment building and the lot meets all size requirements for the building and parking. No other improvements, except multifamily, are allowed and building them would not give a return on the investment. Selling the land as a vacant site would not provide a return on the investment until the time of sale. The only legally permitted, physically possible, and economically feasible use in the previous example is an apartment building.
4. Most Productive Use: Which use of all possible uses will produce the highest rate of return for the property and be maximally?

⁷ International Association of Assessing Officers Property Assessment Valuation, Third Ed. (2015)

Commercial Property Assessment

Income Approach to Value

The income approach to value converts anticipated future benefits into present value by capitalizing operating income by the capitalization rate. The capitalization rate is determined by analyzing the market and evaluating the return investors expect from various types of property. The income approach to value process includes estimating income by collecting local rental information and expense data, development of accurate capitalization rates, and the capitalization of net income into an indication of present value. Using the income approach to value when no income data is available is difficult, the results may be of little value. The income approach cannot be relied on as the only method of valuation. It is possible for the sales price to exceed the value supported by market rents. When sales price exceeds market rent other influences are affecting the value of the property such as the future benefits of the property or speculation. The income approach produces a value based on the investment value of the property, using the formula $\text{Income/Capitalization Rate}=\text{Value}$. Capitalization is the process of converting anticipated future payments or income into present value.⁸

Income and Expense Ratio Determination

This process begins with the gathering of income and expense data from the local market. This data is then stratified by type. For example, rental information for apartments is not compared to rental information for office or retail space. Market rent is the price a property should produce. Property that is rented for less than market rent is not used in this process. Expenses are only those costs which are applicable to the cost of ownership. The expense ratio formula is $\text{Expense ratio} = \text{Expenses/Effective Gross Income}$.

Capitalization Rate Determination

The capitalization rate is used in the income approach to estimate the market value of the property based on its ability to produce income for the owner. Capitalization rates used for Ad Valorem taxes will include the following:

Recapture - the annual rate of return of the depreciable items of a real estate investment.

Discount Rate - the annual rate of return on a real estate investment.

Maintenance Rate - the annual rate of return on the total real estate investment required to pay the annual cost of each of these expenses.

Contingency Rate - the annual rate of return on the total real estate investment required to pay the annual cost of unusual and unanticipated expenses.

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

In most cases, income, vacancy, and expense data can be obtained in our listing process from property owners. In addition, information used to develop overall capitalization rates is obtained from national commercial services and local commercial appraisers.

⁸ International Association of Assessing Officers, Property Assessment Valuation (1996) 229

Discount Rate

There are several methods currently employed by appraisers to determine the acceptable normal rate of return expected by investors, including the band of investment and direct comparison methods. Applying these procedures on an adequate representative sampling should provide a pattern from which to select the most appropriate rate of interest.

When using the band of investment method it is necessary to first determine the rate of return local investors require on their equity (cash outlay). Next, lenders will be contacted to obtain the current interest rates for money and the amount of equity required. Then percentages of equity and mortgage will be multiplied by the rates provided by investors and lenders. The sum of these products will indicate the actual rate of return.

Maintenance and Insurance Rates

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

Contingency Rate

The percentage allowance for contingencies should be established at the local level. This element provides the appraiser some flexibility in arriving at a proper market value based on the individual project. Also provides some consideration for unusual expenses that may occur on properties appraised without the benefit of a detailed operating statement.

Total Land Rate

Since the income produced by land will theoretically continue for an infinite period of time, it is not necessary to recapture the investment of land. The capitalization rate applicable to land is the sum of the interest rate and the tax rate.

Total Building Rate

A building is a depreciable item. Since the income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in the buildings. The capitalization rate applicable to buildings is the sum of the rates of interest, recapture, tax, maintenance, insurance, and contingency.

Because it's the appraiser's job to interpret the local real estate market, the capitalization rates used must reflect the action of local investors.

Capitalization Methods

The most prominent methods of capitalization are direct, straight-line, sinking fund, and annuity. Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity is the action of the market which indicates the value of income producing property can be derived by equating the net income with the net return anticipated by informed investors. This can be expressed in terms of a simple equation:

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

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

A significant disadvantage of this method is it does not provide for using separate rates for land and buildings. It calls for highly subjective judgment on the part of the appraiser in applying an overall rate to properties having different land to building ratios.

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

The straight-line and sinking fund methods are both actually forms of direct capitalization with one using straight-line recapture and the other using sinking fund recapture, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture. Straight-line recapture calls for the return of investment capital in equal increments, or percentage allowances, spread over the estimated remaining economic life of the buildings. Sinking fund recapture calls for the return of invested capital in one lump sum at the termination of the estimated remaining economic life of the building. This is accomplished by providing for the annual return of a sufficient amount needed to invest, and annually re – invest, in “safe” interest – bearing accounts, such as government bonds, or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building’s economic life.

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

Residual Techniques

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

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

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

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

Gross Income Multiplier (GIM)

When specific types of income properties are rented in any significant number in the market, the tendency is for the ratio between sales price and gross incomes to be fairly consistent. The gross income multiplier, commonly referred to as GIM, is a factor reflecting this relationship between the gross annual income and value. Once the GIM has been determined for a specific type of property, it can be applied against the gross income of other similar properties to indicate their economic value. The gross rent multiplier converts monthly income into value. The GIM approach, as with any income approach, must still give consideration to the age of a building, size, location, and land to building ratios. Many adjustments, which would normally involve judgment estimates, have been determined by the free action of the rental market. For example, if one property has an advantage, such as location or accessibility over another property, this difference is normally reflected in the rent price. Expenses are not considered when using the GIM.

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

Manufactured Home and RV Parks

The average manufactured home park's purpose is to provide the manufactured home owner with utility services and a place to attach their home. The average park has limited street lighting, asphalt paving, concrete or asphalt pads, minimal or no landscaping, and recreational facilities. The manufactured home park site improvements are valued based on quality and income production. The quality of the park and park amenities is reflected in the rental income for the park. Better quality parks charge a higher rental fee than low quality parks. Therefore, better quality parks produce more income.

Each park's value is developed by adding the residual land value for the neighborhood plus the number of approved sites. A site improvement includes concrete pads, walks, grading for site preparation, electric service, water, and sewer or septic service. Site value does not include the land value. Any additional structures such as swimming pools, pavilions, etc. are added to the land value to produce the total park assessment.

Manufactured Home Park Grade

- Grade B** A good quality park with superior design and landscaping. Spacious lots with off-street parking, may also include recreational facilities. The park may limit the type, age, and quality of manufactured homes allowed in the park. Lots will allow large manufactured homes and may include patios, gardens, and garages. These parks will have a low density of lots per acre (8 -10) with a base site size of 4,400 square feet per lot.
- Grade C** An average park with adequate utilities and services and lot sizes, with medium density of lots per acre (10-15) with an average lot size of 3,200 square feet.
- Grade D** A fair quality park with minimal amenities and high lot density, with an average square footage of 2,400 each. Roads are usually narrow, unpaved, and may be in disrepair.
- Grade E** A low cost park with basic utilities with little or no design. Lots sizes will allow for smaller units only. These are usually older parks with closely spaced, high density lots, averaging 1,600 square feet per space.

The manufactured home park value may be adjusted based on information developed using the income approach or comparable sales. All three approaches to value will be considered and the best value assigned depending on the information available from the market.

Cost Approach Valuation Procedure

The costs and quality of the following items are considered by the appraiser when developing a cost approach to value for each site:

- Grading: normal grading needed for the development of each site, roads, and drainage.
- Street paving: absence or presence, quality.
- Patios and sidewalks.
- Utilities: water, sewer or septic, electric hookups.
- Features: landscaping, recreational facilities.

Market Approach to valuing manufactured home parks develops all elements of the costs of the park and adjusts the cost approach based on comparable sales. Depreciated improvements and structures are added to the land value as in the cost approach. The total value based on the cost approach is then adjusted to market value, based on sales of comparable manufactured home park properties, to calculate the assessed value.

Income Approach

Manufactured home and RV park values are developed using market rent, expense, and capitalization rates.

Golf Courses

The elements to consider in developing golf course costs depend on the size, layout, greens, watering system, fairways, bunkers, and landscaping. Golf courses are valued based on the land price for the area, plus the number of holes. The number of golf course holes is listed as miscellaneous improvements. The golf holes are valued based on the quality and cost of development of the course including grading, irrigation, roads, cart paths, etc. The cost per hole does not include the cost of clubhouses or other facilities located on the property.

Champion Golf Course Class I

This course is typically a private course with 18 holes on 130-200 acres, 6,500-7,000 yards long, par 72. The course is designed for championship play and is usually a signature course of a well-known golf course designer.

Examples include: The Cliffs at Walnut Cove, the Biltmore Forest Country Club, and Asheville County Club.

Average Golf Course Class II

A golf course with a simple design usually 18 holes on 110 - 130 acres or less, 6,000-6,500 yards long, and par 67-72. The course is designed for private club or municipal play.

Examples are: the Municipal Golf Course or Reems Creek Golf Course.

Cost Approach Valuation Procedure

The costs and quality of the following items are considered by the appraiser when developing a cost approach to value for a course or hole:

- Grading: normal grading needed for the development of each hole, roads, cart paths and drainage.
- Paving absence or presence, quality.
- Patios and sidewalks.
- Utilities: water, sewer or septic, electric.
- Features: landscaping, recreational facilities.

Market Approach

The use of market approach to value golf courses considers all elements of the costs of the course. Course improvements and structures, adjusted for depreciation, added to the land value and adjusted to market value, based on sales of comparable properties.

Income Approach

Golf income revenue can be developed from the market based on actual or estimated future number of golf rounds, in addition to the average daily rate per round, and initiation fees. Assessed value will be based on potential income, less typical expenses capitalized to indicate market value. The following formula can be used to value golf courses based on stabilized number of rounds. Stabilized number of rounds X stabilized daily rate= GIR

$$\text{GIR (golf income revenue) X GIM (golf income multiplier) = Value of Golf Course}$$

Golf Course Grades

- Grade A** Designed for championship or professional play, with extensive grading, well landscaped course with challenging fairways, quality greens, natural and man-made hazards. This is an excellent quality course.
- Grade B** Good course design usually a private or semi-private club membership. Has attractive landscaping with large above average greens, cart paths, and bunkers. This is a superior course.
- Grade C** Average quality course designed for municipal or public play with little landscaping or design.
- Grade D** A plain course with flat terrain and very little landscaping. Typically a nine-hole course.

Cemeteries

North Carolina statutes separate cemeteries into two classes, exempt and taxable. In addition, each taxable cemetery may also have a portion of the property that is exempt. The exempt portion of the cemetery is the sold burial lots. The unsold lots and undeveloped land area is taxable.

North Carolina General Statute 105-278.2 Burial Property

(a) Real property set apart for burial purposes shall be exempted from taxation unless it is owned or held for purposes of (i) sale or rental or (ii) sale of burial rights therein.

(b) Taxable real property set apart for human burial purposes is hereby designated a special class of property under authority of Article V Section II(2) of the North Carolina Constitution, and it shall be assessed for taxation taking into consideration the following:

(1) The effect on its value by division and development into burial plots:

(2) Whether it is irrevocable dedicated for human burial purposes by plat recorded with the Register of Deeds in the county in which the land is located; and

(3) Whether the owner is prohibited or restricted by law or otherwise from selling, mortgaging, leasing or encumbering the same.

(c) For the purposes of this section. The term "real property" includes ; land, tombs, vaults, monuments and mausoleums and the term burial includes entombment.

(1973,c.695,s.4:1987,c.724)

Private, commercial, or for-profit cemeteries are income producing and are assessed by using the number of unsold units (lots, niches) multiplied by the price developed for each, then adding the value of any undeveloped residual land. Any additional income will be capitalized using the income approach and used to assess the property.

The following questions will be used to determine the assessment:

How many units are available for sale?

How many units sell per year (absorption rate)?

What is the price per unit?

How much land is undeveloped for burial purposes?

The value of the unsold units can be developed using Discounted Cash Flow.

Land dedicated for burial purposes will be assessed based on the value per burial plot. This value does not include the land that has not been set aside for sale of burial sites. Any excess land not dedicated for burial purposes will be valued based on the land price for the economic area and adjusted for waste areas. All land containing sold lots or units will be exempt from taxation per NCGS 105-278.2.

The assessment for a cemetery includes the following:

Buildings

Developed acreage available for sale.

Undeveloped acreage.

Wasteland (roads, gullies etc.) will not be developed for burial sites.

Exempted acreage, sold burial sites.

Real or Personal Property

North Carolina G.S.105-273. Definitions.

Personal Property

(8) **Intangible personal property.** – Patents, copyrights, secret processes, formula, good will, trademarks, trade brands, franchises, stocks, bonds, cash, bank deposits, notes, evidences of debt, leasehold interests in exempted real property, bills and accounts receivable, or other like property.

(14) **Tangible personal property.** – All personal property that is not intangible and that is not permanently affixed to real property.

Real Property

(13) *“Real property,” “real estate,” and “land” mean not only the land itself, but also buildings, structures, improvements, and permanent fixtures thereon, and all rights and privileges belonging, or in any way appertaining, to the property.*

Real property, real estate, or land. – Any of the following:

- a. The land itself.
- b. Buildings, structures, improvements, or permanent fixtures on land.
- c. All rights and privileges belonging or in any way appertaining to the property.
- d. A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:
 1. It is a residential structure.
 2. It has the moving hitch, wheels, and axles removed.
 3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for disposition of the manufactured home upon termination of the lease.

North Carolina G.S.143.9(6)

Manufactured home. – A structure, transportable in one or more sections, which, in the traveling mode, is eight feet or more in width or is 40 feet or more in length, or when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained therein.

Commercial property can be listed as real estate or business personal property, but not both. Each type of commercial building has a “model” used to value the structure. The model includes average materials and amenities for the structure type. Items included in the model for a structure type are assessed as real estate. All commercial buildings are considered to have minimal interior finish including, floors, drywall, electrical, and plumbing fixtures. Any building that does not meet this standard is valued at the percent complete and the unfinished portion is considered under construction. Replacement of floor coverings, interior remodeling, painting, and reroofing are considered general maintenance and may not increase the market value of a commercial building. Any value increase to the building will be determined by the appraiser based on the extent of the changes. Any manufactured home that is used for a commercial purpose is personal property. A manufactured home is defined as a single wide or double wide manufactured home, built on a chassis. Manufactured homes are not the same as modular constructed buildings Modular constructed buildings are real estate. Examples: classrooms, offices, etc .⁹

The determination of how any improvements made to a commercial property are listed and assessed is made by the Commercial Real Estate Appraiser and the Business Personal Property Appraiser. If the items are not listed as real estate they are listed and assessed as business personal property. *According to Property Appraisal and Assessment (1990)” Personal property is defined by exception: anything not listed as real is personal.”(p 76).*

Leasehold Improvements

Modifications and up fits made by the tenant for the specific use of the business and not the building are taxable in North Carolina as business personal property (leasehold improvements). It is the responsibility of the occupant to list these improvements with the Assessor’s Office during the listing period each year.¹⁰

There are two tests for determining if an improvement should be listed as personal property:

1. The improvements are made by the occupant for the benefit of the business, not the building.
2. The components can be removed without damaging the building.

The commercial model for each structure type includes basic features such as minimal interior finish, plumbing, electrical, and lighting fixtures required for the general operation of the building. Personal property is anything added specifically for the operation of the specific business occupying the building and not for the use of the building itself. For example, if the business vacated the building, the next tenant would not use the items added by the previous business owner. Personal property can be generally defined as movable items. Items not listed and taxed as real estate are business personal property. It is the responsibility of the property owner to list any business personal property and to determine what should be listed as personal property. The following list of real and personal items is provided to aid real estate and business personal property appraisers and the property owner. When in doubt, the Commercial Appraiser and the Business Personal Property Appraiser will consult to insure that property is not taxed as both real estate and personal property.

⁹ Property Tax Bulletin number 157 September 2010 Christopher B McLaughlin

¹⁰ See memo dated December 23, 2011 North Carolina Department of Revenue in Addendum

Real or Personal Property

The decision about whether to list and tax a building component as real or personal property is based on the purpose of the item. Was it added for the benefit of the building or for the benefit of the business? Items added for the benefit of the business are listed as business personal property. Model homes, either manufactured housing or stick built, not attached to utilities are considered inventory and are not taxable. Houses previously considered real estate but are being moved, in transition and not permanently attached are also considered inventory. The following chart lists the most common items and how they should be listed. An item with a red X is listed as personal property and an item with a blue X is real estate.

ITEM	REAL	PERSONAL
Acoustical Drapes and Curtains		X
Appliances in Apartments	X	
Appliances in Rental Houses, Other		X
Air Conditioning (for business process)		X
Air Conditioning (for comfort of occupants or customers)	X	
Architectural and Engineering Fees (leasehold or tenant)		X
Architectural and Engineering Fees (building)	X	
Bar and Bar Equipment		X
Boiler (for business process)		X
Boiler (for service of building)	X	
Bowling Alley Equipment		X
Burglar Alarms		X
Cabinets (built-in)	X	
Car Wash Equipment Canopy (removable)		X
Canopy (not removable)	X	
Catwalks (movable)		X
Cell Towers		X
Cell Tower Sites	X	
Communication Equipment		X
Compressed Air Systems		X
Concrete Plant Equipment		X
Construction Allowances (paid to tenants)		X
Control Systems		X
Conveyor Systems		X
Cooking (restaurant equipment)		X
Cooling Towers (used for building)	X	
Cooling Towers (used in manufacturing)		X
Cold Storage Equipment		X
Coolers (walk-in) Portable		X
Counters, Cabinets, Bookcases (moveable)		X
Dairy Processing Equipment		X

ITEM	REAL	PERSONAL
Diagnostic Center Equipment		X
Dock Levelers		X
Doors	X	
Doors (removable grille or security doors installed by tenant)		X
Drapes and Blinds		X
Drive thru Windows (detached)		X
Drive Thru Windows (attached)	X	
Dust Control Systems		X
Electrical (for building)	X	
Electrical (for the business process)		X
Elevators/Escalators	X	
Fans (attached)	X	
Fans (removable)		X
Fencing		X
Fire Alarm Systems		X
Fitting Rooms (moveable)		X
Floors (basic included in model)	X	
Floors (movable or modular)		X
Floor Finish (included in building model)	X	
Foundations for Machinery and Equipment		X
Golf Course Improvements	X	
Grain Bins		X
Greenhouses (Glass, Plexiglas)	X	
Greenhouses (plastic)		X
Greenhouse Equipment		X
Heating Systems (used for building)	X	
Humidifiers (used in process)		X
Humidifiers (used for building)	X	
Heating Systems (used for process)		X
Hoppers		X
Hospital Equipment		X
Incinerators (permanent, built-in)	X	
Incinerators (movable)		X
Industrial Piping (used in the business process)		X
Interior Finish (not included in building model)		X
Interior Finish (included in building model)	X	
Irrigation Equipment		X
Kilns (moveable)		X
Kilns (built-in)	X	
Lighting (outdoor)		X
Lighting Fixtures (not included in model)		X
Malls (interior upfit mall retail or service stores upfit)		X
Mirrors, Counters, Movable Columns		X
Modular Offices	X	

ITEM	REAL	PERSONAL
Modular Offices (temporary sales offices, etc.)		X
Night Depository		X
Ovens (used in process)		X
Paint, stain, wall coverings		X
Power Generator Systems (backup system)		X
Piping for Process (removable)		X
Plumbing Fixtures	X	
Public Address Systems		X
Restaurant Kitchen Equipment (removable)		X
Scales		X
Scale House		X
Ovens (used in process)		X
Screens (movie)		X
Theater Seats		X
Service Station Equipment		X
Shelving		X
Signs (including billboards)		X
Sound Projection Equipment		X
Sound Systems		X
Sprinkler Systems (used for the process)		X
Sprinkler Systems (fire protection for the building)	X	
Switchboard		X
Tanks		X
Teller Machines (ATM)		X
Telephone System		X
Towers (cell, TV, radio, etc.)		X
Vacuum System (used for the process)		X
Vacuum System (used for the building)	X	
Vaults	X	
Vault Doors (removable)		X
Ventilation Systems (used for the building)	X	
Ventilation System (used for the process)		X
Walk in Coolers (prefabricated built on slab)		X
Walls (partition walls attached to the building)		X
Walls (portable)		X
Water Coolers		X
Water Lines (for the business process)		X

* See rates and codes section for detailed list of real/personal property items

Leasehold Interest in Exempt Real Property

Definition

Claim or right to enjoy the exclusive possession and use of an asset or property for a stated definite period, as created by a written lease. A long-term lease interest is a valuable asset in its own right which can be traded or mortgaged as a physical asset.

Assessment of Leasehold Interest in Exempt Real Property

A Leasehold Interest is one of only two types of intangible property that is subject to taxation in North Carolina. North Carolina General Statute 105-275(31) allows for taxation of leasehold interest in exempt real property. Assessors calculate the tax value of a leasehold interest to be the difference between the market rate and the actual lease rate. The amount by which the market rate exceeds the actual lease rate is the intangible property. If the analysis demonstrates that an intangible property actually exists, or a leasehold interest has been established, the assessor should create a taxable value for the difference and assess that value to the owner of the leasehold interest.

A non-mapped leasehold parcel will be created for the purpose of assessing the value of the leasehold interest. The non-mapped parcel will be created in the name of the owner of the leasehold interest.

Commercial Structure Types

Multi-Residential

Apartments include garden apartments and row or town house style apartments. Buildings of three or fewer stories, containing four or more units, in which each unit has a kitchen and bath, and are designed for other than transient occupancy.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CGAC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CGAD**

Condominiums

Condominiums will be listed and valued based on their individual market value and their use as residential or commercial units. Condos are not valued as a package or complex in the same manner as apartments. Common area ownership is considered as part of the market value of each unit.



High-Rise Apartments of three or more floors are multiple dwelling units with kitchen facilities; each unit has a bath and is designed for other than transient occupancy.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CHRA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CHRB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CHRC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CHRD**



High Rise Apartments

Dormitories include college and boarding school residence halls, interns and nurses' quarters, armed services bachelor officers' and NCO quarters. They generally have a lounge and frequently have dining facilities and built-in features not found in apartments.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CDMA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CDMB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CDMC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CDMD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CDMS**

Dormitories



Lodging

Hotels provide lodging for short term use. Hotel buildings are three or more floors, without individual kitchen facilities. The building costs are based on the type and amount of common-use or support facilities available.

Limited-Service Hotels will have little or no space designed for large groups or formal dining. Examples: Hampton Inns, Days Inn, etc.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CLSA**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLSC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLSD**

Limited Service Hotel



Full-Service Hotels will have meeting, ballroom, banquet, dining, and lounge facilities commensurate with the class and quality.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CFSA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CFSB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CFSC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CFSD**



Full Service Hotels

Motels are multiple sleeping units of three or fewer stories, with or without individual kitchen facilities, and designed for transient occupancy.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMTC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMTD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMTS**



Motels



Extended-Stay Facilities have larger rooms to accommodate kitchen facilities, but will have limited support facilities. An amount of office, lobby, coffee shop, meeting room, and managers' living space commensurate with the number of units and quality is included in the costs.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CESD**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CESD**

Lodges are generally of rustic design with multiple sleeping units and lobby, with some additional plumbing, and kitchen facilities, for the additional unrelated number of guests. The better quality structures will include large, formal dining and meeting rooms.

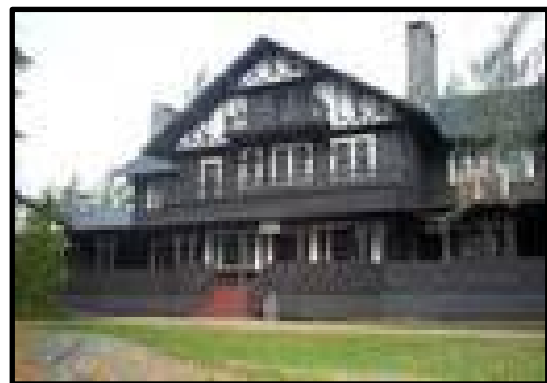
Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLGC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLGD**

Lodges



Bed and Breakfast Inns are residential buildings that provide sleeping accommodations for the night and a meal in the morning, but usually do not offer other meals.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CBBC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CBBD**



Bed and Breakfasts

Condo Hotel

Condo Hotels or condotels are a hybrid property type that have both residential and hotel components. Residential units are valued using the residential cost schedules and adjusted based on the income and market approaches to value.

Dining Establishments

Restaurants are constructed for the purpose of preparation and sale of food and/or beverages, and include cafeterias, bars and taverns, where the design is of restaurant type. The costs include all necessary plumbing, built-in refrigerators, and electrical connections to provide for these services, but do not include the restaurant and bar fixtures, or equipment or signs.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CREB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CREC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CRED**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CRES



Restaurants

Diner (all types)

Included in this code are modular and stick build diners or cafes providing basic food service.

Code CDIN

Diners/Cafe



Fast Food

Fast Food or small limited-menu outlets will contain limited seating in relation to preparation area, including drive-up windows, commensurate with the quality.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CFAB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CFAC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CFAD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CFAS**

Fast Food



Bars, Taverns or Lounges are designed primarily for the service and consumption of beverages, with the better qualities having limited food preparation areas and service. List as Structure type **CFML, CFWF, or CDIN**, depending on type and quality of construction, in addition to interior finish.

Stores

Gas Station, Mini-Mart, and Convenience Stores are small convenience and service station fueling outlets catering primarily to a transient trade for self-service snack foods and beverages. The better stores will have public restrooms, limited hot or deli food preparation, and service areas. The better qualities will include small specialty or gourmet food, meat, and liquor shops.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMMC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMMD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMMS**



Gas Mini Mart

Convenience Store



Markets also known as grocery stores and handle **limited lines of merchandise**, fixtures are not included in costs. Example: Grocery Outlet or Aldi's. These buildings are smaller with fewer types of items than a supermarket.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CMKB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMKC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMKD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMKS**

Market



Supermarkets are the large chain type food stores. Such as, *Ingles, Publix, Food Lion, Harris Teeter, etc.*

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CSKB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CSKC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CSKS**

Supermarket



Warehouse Discount Stores are of warehouse construction with minimal interior. Typically large open shells with some partitioning for offices and partitioning storage areas. Membership stores typically fall into this category. Examples: COSTCO, Sam's, Super Walmart, Lowes, etc.

Discount Department Stores commonly have central customer checkout areas, generally in the front area of the store.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CWDC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CWDS**



Warehouse Discount Stores

Warehouse Showroom Stores are typical of the large walk-through furniture outlets with a semi-finished showroom and large carry-out warehouse as one complete facility.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CWSC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CWSD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CWSS**

Warehouse Showroom Stores



Mall Anchor Stores, in retail, an anchor store, draw tenant, anchor tenant, or key tenant is one of the larger stores in a shopping mall, usually a department store or a major retail chain, that attract shoppers to a large mall. They are not the pure discount/big box, no frill store, nor the old full-line, full service department store. The anchor stores are normally located as far from each other as possible, to maximize the amount of traffic exposure for other stores when shoppers walk from one anchor to another.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CMAB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMAC**

Mall Anchor Stores



Department Store is a retail establishment handling a wide range of durable goods and products, offering the consumer a choice of multiple merchandise lines, at variable prices, in all product categories. Department stores usually sell products including clothing, furniture, home appliances, toys, cosmetics, gardening, toiletries, sporting goods, do it yourself, paint, and hardware. Select other lines of products are offered, such as food, books, jewelry, electronics, stationery, photographic equipment, baby, and pet needs. Certain department stores are further classified as discount stores. Department stores are usually part of a retail chain of many stores situated around a country or several countries. Example: Kohl's.

All Building Classes

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. Interior finish. All classes are **Code CDSA**.



Department Store

Shopping Centers are buildings designed for a group of commercial enterprises and considered one unit with multiple tenants and a common parking area. Typically rows of open stores comprising single lines of glazed storefronts with individual service entrances to the rear.

Strip Shopping Centers are oriented towards personal services such as food stores, food service, drugstores/pharmacies, flower shops, beauty shops, and cleaners. It is not anchored by a supermarket or other anchor store. May contain a small convenience market or minimarket. Example: River Ridge.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CSPC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CSPD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CSPS**



Strip Shopping Centers



Neighborhood and Community Shopping Centers (Or Power Centers)

An intermediate group or cluster of stores, also called plazas or villages. Typically support a major anchor. Some better specialty or boutique centers may not have a large, major anchor store, they may emphasize a particular market, such as an off-price, discount, or big box center, or have a strong architectural theme for a group or village of specialty stores. Typical anchors will include secondary or junior departments or specialty retail/discount stores, major restaurant buildings, etc. Typical anchors include major supermarkets (market or discount food stores), large drug or warehouse discount stores, or bank buildings. Example: Gerber Village.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CNSC**



Neighborhood/Community Shopping or Power Center

Regional Mall or shopping center contains a large number of satellite stores in strips with one or more major or junior department or anchor department store buildings as anchors. Costs include all support and service areas and facilities for the strip, but not the major anchor buildings, which are priced separately. The cost model does not include finish in tenant or public areas. Example: Asheville Mall.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CRCC**

Regional Mall



Specialty Retail Stores and Service Occupancy Buildings

Retail buildings are designed for retail sales and display. Service buildings usually have display and/or decorative fronts. Included are businesses with limited merchandise lines and specialty shops. Also use for commercial buildings designed for general occupancy or general service providers. Examples: Florist shops, barber or beauty shops, tanning salons, dress shops, men's suits, fabric shops, craft shop, etc.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CRSA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CRSB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CRSC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CRSD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CRSS**



Service Occupancy Building



Specialty Retail Stores

Mixed Retail, Office, Residential, or Restaurant units are generally two or three-story buildings designed for multiple uses with one or more residential or office units.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CXOC**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CXRB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CXRC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CXRD**



Mixed Use

Drugstores include both the small neighborhood pharmacy and the large, chain, discount-type store with variety of merchandise departments, including convenience foods. Costs include built-in refrigerators, but do not include display freezers and coolers, or other trade fixtures.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CDGB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CDGC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CDGD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CDGS**

Drugstore



Industrial Buildings

Industrial buildings are designed for manufacturing processes. An average amount of office space commensurate with the quality of the building is included. Typically, this is between 4% and 12% of the total area, either single story or stacked. Single-story offices may have a softwood flooring, storage mezzanine overhead, as part of the office area costs.

Loft and Flex Mall Buildings are large warehouses with high ceilings designed for manufacturing usually designed for multiple occupancies by relatively small-space users. Because of display areas, extra partitioning and plumbing in the higher qualities, they are a transition between industrial and office construction. They can also be a single tenancy structure with mixed functions, such as a publishing operation with distinct office, production, storage and distribution facilities all under one roof.

Industrial Flex Mall Buildings are the modern multi-tenant loft structure, typically of low-rise construction. The lower qualities are purely light industrial with the low cost category, having minimal subdivisions and finish per space user. The better qualities have fully finished customer service areas with storefront entries and lobby/display areas.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLFC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLFD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CLFS**



Loft

Light Industrials at the better qualities, typical of industrial parks, may have 15% – 25% offices and merge into the engineering buildings. Basic electric service is commensurate with building size, i.e., 200A @ 10,000; 400A @ 40,000; 600A @ 60,000; 800A @ 100,000 to 1,000A @ 200,000 square feet would be considered typical for light industrial-warehouse structures.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CLIA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CLIB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLIC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLID**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CLIS**



Light Industrial Building

Warehouses are designed primarily for storage. An amount of office space commensurate with the quality of the building is included in the costs. Typically, this is between 3% and 12% of the total area.

Storage Warehouses are designed primarily for long-term storage. An amount of office space commensurate with the quality of the building is included in the costs. Typically, this is between 3% and 12% of the total area.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CSWA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CSWB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CSWC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CSWD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CSWS**

Distribution Warehouses will have larger areas, 15% to 30%, for office/sales and/or other subdivisions, designed to accommodate breakdown and transshipment of small lots. Increased plumbing, lighting, and compartments to accommodate a larger personnel load.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CDWB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CDWC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CDWD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CDWS**

Transit Warehouses or Truck Terminals are designed for temporary closed storage, freight segregation, and loading. The costs include dock-height floors. They will generally have additional facilities, 10% to 30%, to cater to transient personnel.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CTWC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CTWS**

Transit Warehouse



Mega Warehouses are the large, storage-distribution facilities, typically over 200,000 sq. ft., where interior build-out is only 1% to 5%. Example: Ingles food warehouse.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMWC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMWS**

Cold Storage Warehouses are designed to keep stored commodities at various temperature levels. Some production or process areas are included in the better qualities.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CCSB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCSC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCSS**



Cold Storage Warehouse

Storage Hangars are buildings designed for aircraft storage, repair, and maintenance. These buildings normally have offices and storage space commensurate with the quality and type of services they perform. Most will have limited facilities for light line maintenance and repair servicing only.

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CSHS**



Hanger

Mini-Warehouses are warehouses subdivided into a mixture of cubicles, single or multistory. They are designed primarily to be rented for small self-storage or noncommercial storage and may include some service, office-living space.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMIC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMID**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMIS**



Mini Warehouses

Mini Warehouses



Automotive

Complete Auto Dealerships include showroom/office and parts/service facilities.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCDC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCDD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCDS**

Showrooms are open salesrooms. When a salesroom and service garage or warehouse are located in the same building, the service garage should be valued separately.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CASC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CASM**



Showrooms

Service Stations are buildings designed for gasoline sales, in addition to vehicular maintenance and repair. Area includes office, storage, sales, restrooms, and lube areas for service bay stations. Square foot costs include base electric cost and interior circuits.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CSTC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CSTD**



Service Station

Service Garages are buildings designed primarily for vehicular repair and maintenance.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCDC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCDD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCDS**



Auto Service Garage

Service Utility Sheds are buildings designed primarily for vehicular repair and maintenance and are usually of a lower quality construction than service repair garages.



Service Utility Shed

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CSSC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CSSD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CSSS**

Self-Serve Car Washes are small, coin-operated washes designed for the individual to exit their vehicle and clean it. Typically, they will have open bays with a roof overhead.

Masonry

Brick, block or any type of masonry construction. **Code CSFC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CSFS

Self-Serve Car Wash



Drive-Thru Car Washes are small, single-car, drive-thru, roll-over-robot type automated car washes. They typically have enclosed walls and a roof overhead. To be cleaned, the vehicle is driven into the car wash.

Masonry

Brick, block or any type of masonry construction. **Code CDTC**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CDTS

Drive thru Car Wash



Automatic Car Washes are full-service or tunnel car wash service buildings. They may include finished office/sales area, locker and restrooms and a basic, carwash equipment room. The vehicle is moved through the car wash by a conveyor system.

Masonry

Brick, block or any type of masonry construction. **Code CAWC**

Frame

Wood, metal stud construction or a combination of both. **Code CAWD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. **Code CAWS**

Automatic Car Wash

Mini-Lube Buildings are very small garages designed for quick maintenance lube and oil changes. May have drive-thru bays.

Masonry

Brick, block or any type of masonry construction. **Code CMLC**

Frame

Wood, metal stud construction or a combination of both. **Code CMLD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CMLS

Parking Structures are structures with no exterior walls, or with partial walls, designed for above grade storage of automobiles. The costs are based on the number of stories where there is always one more parking level (rooftop) than stories.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. **Code CPSA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. **Code CPSB**

Underground Parking Garages are independent structures built below grade with a load-bearing roof. Basement parking is situated beneath an above grade structure and receives the same multistory refinement as the balance of the building.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. **Code CUGB**

Passenger Terminals include the minimum small bus-stop-type waiting facility up to major airports with separate baggage, ticket lobby, concession lounge, and concourse areas. Costs do not include any ticket, baggage, boarding, or concession equipment.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. **Code CPTB**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CPTS

Office and Medical Buildings

Office Buildings are buildings designed for general commercial occupancy, including administrative government and corporate uses, they are normally subdivided into relatively small units. If part of an office building has some other occupancy, such as a bank or store on the first floor, that portion should be priced using its appropriate base cost.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code COBA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code COBB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code COBC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code COBD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code COBS**

Medical Building



Banks and Central Offices include savings and loan and credit union occupancies where the design is of a bank type. Where such uses are made of ordinary store or office buildings, the store or office costs should be used, adding for any extra features. While a branch bank tends to be a single purpose, low-rise neighborhood facility, the central or main bank facility may be more office building in character, where high-rise administrative office floors should be priced as such.

Central Office Bank

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CCBA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CCBB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCBC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCBD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCBS**



Central Office Bank

Branch Banks tend to serve a single purpose. Branch Banks are similar in construction and design to the central bank with the only exception being size. Branch Banks are neighborhood facilities, while central or main bank facilities are more office building in character.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CBAB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CBAC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CBAD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CBAS**



Branch Bank

Medical Office Buildings are designed for medical and/or dental services with examination and outpatient treatment, includes private and public clinics.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CMOA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CMOB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMOC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMOD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMOS**



Medical Office Building

Urgent Care, also known as Dispensaries or Infirmaries, are designed for emergency, urgent care, first aid, and medical treatment, usually having no facilities for long term care.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CUCC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CUCD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CUCS**



Urgent Care Office

Outpatient Medical Office, freestanding, specialty treatment centers for ambulatory outpatient or same day surgery facilities and include all clinical surgery, diagnostic, lab, administrative, and public areas, commensurate with the quality level. Operating rooms, on average, represent 2.5% of the total floor area. Cost includes fixed equipment only. This category will also include specialized imaging and radiation treatment, and diagnostic centers for cancer, diabetes, eye and kidney diseases, etc. Extremely small, vault-type imaging equipment buildings only, are not included, where reported costs have been 50% to 100% greater. Example: Asheville Gastroenterology.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code COPB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code COPC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code COPD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code COPS**



Outpatient Medical Office

Adult Care/Group Homes/Senior Citizen Housing

Retirement Community Complexes include a mix of independent, assisted living, apartments, facilities for Alzheimer's or dementia patients, and skilled nursing living units, with fitness and care facilities, commensurate with the quality. Each type of structure is listed as to the build, design, and use. Complexes may include individual houses, apartments, assisted living units, and skilled nursing care buildings. Examples: Deerfield, Givens Estates.

Group Care Homes are small congregate care or special needs buildings that are more family or residential style in character. Includes intermediate-care facilities for the elderly, physically challenged, or mentally handicapped, substance abusers, domestic violence victims, emergency homeless, and other similar groups.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. Interior finish commensurate with the quality of building construction.

Code CGHC

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. Interior finish commensurate with the quality of building construction.

Code CGHD

Homes for the Elderly/Assisted Living/Rest Homes typically consist of one or two-room suites, normally with limited individual kitchen areas, common dining areas, and lounges. Residents do not need skilled nursing care.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CELA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CELB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CELC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CELD**

Adult Care/Group Homes/Senior Citizen Housing



Nursing Home or Convalescent Hospitals lack facilities for surgical care and treatment, include skilled nursing homes, sanitariums and like buildings of hospital-type construction, giving full nursing care. Individual or shared bedrooms, with no individual food preparation areas. Individual dining is in room or in a common dining area. Treatment and therapy rooms commensurate with the quality, are included.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. Interior finish commensurate with the quality of building construction. **Code CCNA**

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CCNB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCNC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCND**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCNS**

Hospital A full service regional hospital. Example: Mission Hospital.

All building construction types use **Code CHOS**



Hospital

Clubs/Recreational/Cultural Buildings

Clubhouses are general-purpose, recreation, or activity buildings, usually with light kitchen facilities, a large, general-use room, and multiple restrooms. They will often have stages, the better quality clubs are listed as fraternal buildings.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCHC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCHD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCHS**

Country Clubs are specialized clubhouses designed mainly for entertainment and have few, if any, sleeping rooms. Generally, the better clubs will have ballroom, bar, banquet, and pro shop facilities, as well as locker and shower rooms.



Country Clubs

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCLC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCLD**

Fraternal Buildings are designed primarily for use by organizations such as Masons, Elks, etc. These multipurpose buildings typically have an auditorium, kitchen, dining, game room, and office facilities.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CFBB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CFBC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CFBD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CFBS**

Fraternal Building



Live Stage Theatres are designed primarily for stage presentations and include a stage commensurate with type and quality of construction but not scenery, curtains, or seating.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction. **Code CTRB**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CTRC**

Cinema Theaters are designed primarily for screen presentations and include a stage commensurate with type and quality of construction. Better quality will include stadium seating theaters.

Fireproof Steel

Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. **Code CCTA**

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCTC**

Auditoriums are buildings designed for mass seating, visual and voice presentations. Costs include stage or arena, basic floor, and necessary lighting but not the seating, ice-making units, movable floors, or other special equipment. Only one code is used for all auditoriums

All Auditoriums

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CAUD**

Auditoriums



Handball/Racquetball Clubs include the basic playing courts and ancillary facilities, commensurate with the quality similar to tennis clubs. The better clubs will include full exercise, dressing, spectator, lounge, snack bar, and pro shop facilities, but not any of the equipment or fixtures associated with these amenities. Pools and spas are not included and must be added separately.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CRQC**



Racquetball



Indoor Tennis

Indoor Tennis Clubs include the basic playing surfaces, including all necessary plumbing and electrical connections, but do not include any fixtures or equipment such as seating, lockers, food preparation, exercise equipment, or swim pools.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CITC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CITD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CITS**

Bowling Centers may include restaurant, bar, billiard and miscellaneous rooms with necessary plumbing and electrical connections, but do not include any equipment or fixtures such as the alleys, ball returns, kitchen and bar equipment, or other fixtures and chattels.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CBCC**

Natatoriums are specialized gymnasium-type structures for aquatic sports. The better facilities are complete aquatic centers.

Masonry

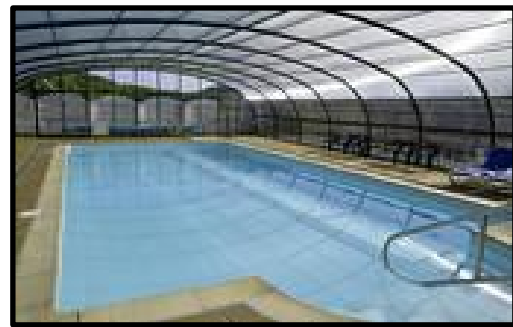
Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CNTC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CNTD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CNTS**



Natatoriums

Gymnasiums are complete multi-sport, commercial, recreational complexes distinguished by large gymnasium.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CGYC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CGYD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CGYS**

Fitness Club/Spas/Health Clubs are designed as physical fitness facilities, with varied exercise and conditioning areas. Generally, the better clubs will have a snack bar, massage and steam room, and sauna facilities, as well as locker and shower rooms. Whirlpool baths, swimming pools, and sport courts are not included.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CHCB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CHCC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CHCD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CHCS**



Fitness Club

Government and Public Buildings

Community Recreation Centers are large municipal multisport complexes. These multipurpose buildings will include gym-basketball, handball, bowling, and other sports courts, rinks, varied swimming/natatorium facilities, running tracks, as well as exercise, craft, game, and other social/multipurpose rooms. The number of varied amenities and support facilities (locker room, saunas, snack bars, etc.) will vary with the quality level.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCRC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCRD**

Government Buildings

Courthouses, City Hall, other Governmental Buildings, all building classes are covered by this code. **Code CGOV**

Library building includes main desk area, reading rooms, and office areas. Also included may be a conference room, workroom or an audio/visual room, or media room.

All Library Buildings

Good architectural features with stone, glass or brick exterior. Masonry, brick, block or any type of masonry construction. All public libraries, in all building classes, are listed using this code.

Code CLIR .

Museum is a high quality public and often governmental structure. Museums acquires, conserves, researches, communicates and exhibits the tangible and intangible heritage of humanity and its environment for the purposes of education, study and enjoyment.

Masonry

Brick, block or any type of masonry construction. All museums, in all building classes, are listed using this code. **Code CMUM**

Jails are correctional facilities designed for the security and safety of inmates and correctional officers. The model includes allowances for inmate reception, recreation, and confinement. All incarceration hardware is included in the model.

All Jails

Maximum security, the exterior is brick, stone, or architectural concrete with good ornamentation. Masonry, brick, block or any type of masonry construction. **Code CJAL**

School Buildings include high schools, elementary schools, colleges, or alternative school buildings.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. **Code CALB**

Masonry

Brick, block or any type of masonry construction. **Code CALC**

Frame

Wood, metal stud construction or a combination of both. **Code CALD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CALS



School Buildings

Post Office buildings are mail processing facilities typically less than 10,000 square feet. Masonry or frame. All free standing post offices are listed with this code. **Code CMPC**

Other Commercial Structures

Churches are buildings designed primarily for worship, but in many churches, costs will include some kind of kitchen, social, meeting and office facilities. The costs include special lighting and stained glass, consistent with the overall quality of construction.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CCUB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CCUC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CCUD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CCUS**



Churches

Fellowship Halls are multipurpose structures for recreation and social gatherings and include gymnasium-type flooring, stages, kitchens, and other miscellaneous rooms, commensurate with the quality.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CFHB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CFHC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CFHD**

Day Care Centers are early childhood, handicapped, and adult or senior care or development centers and include so-called kindergartens, nurseries or children's preschools. They may have light kitchen facilities, activity rooms, and multiple restrooms, more residential style in character than schools. Generally, the better centers may have reception, office, conference, lunch, shower and changing facilities, as well as general activity or classrooms.

Reinforced Concrete

Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. Interior finish commensurate with the quality of building construction.

Code CDYB

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CDYC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CDYD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CDYS**

Laundromats are constructed to hold automatic, self-service washing machines, dryers, and dry cleaning machines, in addition, the costs include the plumbing and electrical fixtures necessary for operation, but not the laundry or cleaning equipment, which is usually tenant-owned.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLMC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLMD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CLMS**

Laundry and Dry Cleaning Stores are designed for full-service laundry cleaning, including typical retail storefront and laundry workspace, commensurate with the quality level.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CLDC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CLDD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CLDS**

Mortuaries or Funeral Homes include chapels, stained glass, and laboratories, commensurate with the general quality. Generally, the better funeral homes may include some living area.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMRC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMRD**

Kennels have limited examination and treatment facilities, predominantly for the boarding of small animals. The better qualities include the large public animal control facilities and the high-cost pet hotels. Costs include the cages and enclosed runs, heated floors, extra plumbing for grooming rooms, and reception and office areas.

Masonry

Brick, block or any type of masonry construction. **Code CKLC**

Frame

Wood, metal stud construction or a combination of both. **Code CKLD**

Veterinary Hospitals are designed for the medical and surgical care and treatment of small animals. Costs do not include cages and runs or open shelters, which should be priced separately.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CVHC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CVHD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CVHS**



Veterinary Hospitals

Multi - Use Buildings

Multi-Purpose Buildings are structures designed for a variety of activities. Multi-purpose buildings may include retail, storage and warehousing areas, office or finished areas, and miscellaneous rooms.

Masonry

Brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. **Code CMUC**

Frame

Wood, metal stud construction or a combination of both. Interior finish commensurate with the quality of building construction. **Code CMUD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. Interior finish commensurate with the quality of building construction. **Code CMUS**

Estate Barns and Deluxe Stables are the estate-type equine barns, with the better qualities being the custom, luxury breeding facilities, where cost is not an issue.

Masonry

Brick, block or any type of masonry construction. **Code CSBC**

Frame

Wood, metal stud construction or a combination of both. **Code CSBD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CSBS



Estate Barns

Equestrian/ Livestock Sales Arenas incorporate a large, simple, clear span riding or exercise arena, with the better qualities, having some stabling facilities. The good show, exhibit or auction/sale facility will include spectator viewing and lounge, commensurate with the quality level, but does not include any fixtures or equipment such as seating, lockers, food preparation, or training equipment.

Masonry

Brick, block or any type of masonry construction. **Code CECC**

Frame

Wood, metal stud construction or a combination of both. **Code CECD**

Prefabricated Metal

Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls.

Code CELS



Equestrian/ Livestock Sales Arenas

Modular Shipping Container Buildings uses reclaimed shipping containers as modular box type self-supporting building units. Each container measures 8 feet wide by 40 feet long by 9 feet tall. The containers are made of pleated steel and the modular box unit forms the floor, wall, and ceiling of the building. One or two walls may be removed with sufficient beam supports. They may be set on a concrete block foundation, on pilings, or on other types of structures sufficient to support the structure. Roof structures are then added, and may be truss type, membrane, earth, etc. Utilities include heat, plumbing, and electrical systems. Interior finish commensurate with the quality of building construction. **Code CMCS**



Modular Shipping Container Buildings

Breweries are specialty built structures or converted warehouses for the manufacturing and distribution of beer with warehouse space to house machinery and may include a tasting bar for retail sales and entertaining.

Masonry, brick, block or any type of masonry construction. Interior finish commensurate with the quality of building construction. Interior finish commensurate with the quality of building construction. **Code CBRC**

Breweries



Miscellaneous

Unfinished Wood Frame Building

This code is used for basic shed-type buildings or where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish. Unfinished Masonry. **Code CUWF**

Unfinished Masonry Building

This code is used for basic concrete, brick, or stone buildings or where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish. **Code CUML**

Unfinished Prefabricated Metal Building

This code is used where the building class type is evident but the use of the building does not fit any other structure type. The building may have utilities but has no interior finish. **Code CUPM**

Finished Fireproof Steel Building

This code is used where the building class type is evident but the use of the building does not fit any other structure type. Construction includes passive fire protection materials that insulate steel structures from the effects of high temperatures that may be generated in a fire. **Code CFFS**

Finished Reinforced Concrete Masonry Building

This code is used where the building class type is evident but the use of the building does not fit any other structure type. Construction includes concrete in which metal or steel is embedded so that the two materials act together in resisting forces. **Code CFRC**

Finished Wood Frame Building

This code is used for basic shed-type buildings or where the building class type is evident but the use of the building does not fit any other structure type. Wood, metal stud construction or a combination of both. **Code CFWF**

Finished Masonry Building

This code is used for basic concrete, brick or stone buildings or where the building class type is evident but the use of the building does not fit any other structure type. Brick, block or any type of masonry construction. **Code CFML**

Finished Prefabricated Metal Building

This code is used where the building class type is evident but the use of the building does not fit any other structure type. Prefab metal construction is engineered and fabricated off-site then assembled on-site. Generally consists of a metal or wood frame with single or insulated sandwich panels to form walls. **Code CFPM**

Occupancy Codes

In the **BUILDING SECTION INFORMATION** area, the Occupancy Code is used to describe the interior finish of each section. The codes are designed so many buildings will have only one code describing many sections of a complex structure. A hotel is a good example. Others, however, will require the use of more than one code to describe the use or finish of each section.

A Series - Apartments

Walk-up Apartments

Walk-up Apartments consist of apartment buildings typically no higher than 4 to 8 stories with no elevators. They are usually medium density buildings with 4 to 8 units per floor. **Code A01**

Converted Apartments

These properties were originally designed for some other use (usually row retail or single-family residence) but have been converted to multiple tenant living accommodations. The living units resulting from these conversions usually have poor functional utility. There can be any number of apartments. **Code A02**

Garden Apartment

Typically one, two, or three story buildings designed and used as apartments. They are distinguished by their lower story height, "garden-like" setting and (often) a suburban location. This Occupancy Code usually has the lowest unit density of any apartment use. **Code A03**

Row (Townhouse) Apartments

Typically designed as one or two-story attached units which are constructed in a row, share common walls and have similar architectural styles. All buildings in a row need not be held by a common owner. **Code A04**

High-Rise Apartments

For our purposes, these are elevator-serviced buildings of four (4) stories or more. High-rise apartments usually represent highest unit density of any apartment use. An allowance for elevators commensurate with size is included in the model for this occupancy code. **Code A05**

Basement Apartment.

This code is to be used only at the BUILDING SECTION INFORMATION level. It is used to describe basement sections that have an apartment-type finish. **Code 06**

Mixed Use/Apartment

These are commercial structures containing commercial apartment accommodations in addition to some other commercial use. The key to using this code is that the apartments are not the primary use of the commercial property being described. **Code A07**

B Series - Lodging

Hotel

Generally, an urban facility offering lodging accommodations, as well as a wide range of other services, such as restaurants, convention facilities, meeting rooms, recreational facilities, and commercial shops. The appearance and construction of these buildings may be very similar to that of high-rise apartments or offices. **Code B01**

Motel

Typically, a building or group of buildings located on or near major highways designed to serve the needs of travelers. They usually offer little more than parking and lodging. However, they may have other services that can be used to distinguish value: food and beverage service, recreational areas, service station and shops. These buildings are commonly no more than two or three stories in height and are of light residential type construction. **Code B02**

Camps, Cottages, and Bungalow Colonies

This category includes camps, cottages, and bungalows which are grouped in a colony and belong to one owner on a contiguous property. Each building commonly comprises one or two units and is designed for seasonal rental on either a weekly, monthly, or season-long basis. The individual buildings should be coded according to improvement type. They can be distinguished in quality by size, presence of heat and related utilities, cooking facilities, sanitary facilities, and construction materials. **Code B03**

Inns (Lodges)

Inns are older structures, which provide sleeping accommodations with or without separate kitchen or bath facilities. Normally, these structures can be distinguished from motels by the fact that they often have no exterior entrance to the individual units and are located in older multiple story buildings. This category includes "Bed and Breakfast". **Code B04**

Resort Complexes

Motel or hotel-type structure found either near a resort community or comprising a resort community within itself. Normally, a full range of hotel services are available (see B01 description) along with such things as professional entertainment, beaches, marinas, tennis courts, or golf courses, depending on the resort location and characteristics. **Code B05**

Rooming Houses, Dormitories, Fraternities, Sororities and City Clubs

This classification includes structures which provide sleeping accommodations along with some form of shared-bath facilities, often only one or two bathrooms per floor. Dining facilities, if present, are usually of cafeteria design and are shared by all occupants of the structure. Tenancy may be transient or long term. **Code B06**

Rectory or Convent Quite similar to B06 except owned by a religious institution or order. Better grades may contain an office, meeting rooms, and/or a chapel. **Code B07**

C Series - Restaurants

Fast Food without Seating

Fast food restaurants Designed with high quantity, fast service in mind. Kitchen facilities are designed for rapid production of light meals. An allowance for drive-up windows is included in the model. **Code C01**

Fast Food with Seating

Fast food restaurants with an indoor seating area. Designed with high quantity, fast service in mind. Kitchen facilities are designed for rapid production of light meals. An allowance for drive-up windows is included in the model. Examples: McDonald's, Burger King, and Wendy's.

Code C02

Family Restaurant

This occupancy is characterized by local ownership, table service, and moderate prices. The structures may be of almost any type and may not be specifically designed for use as restaurants. There may or may not be alcoholic beverage service. Examples include Cornerstone, Happy Hill, and Athens. **Code C03**

Franchise Steak House or Cafeteria

Designed according to the standards of a national or regional franchise organization. They have singular architectural detail with full kitchen facilities but usually no alcoholic beverage service. A cafeteria line is almost always present. **Code C04**

Full Service Dining

A full service eating and drinking establishment contains provisions for multiple table seating, beverage consumption, and a large, multi-purpose kitchen area. This use may have separate areas to accommodate banquets and receptions. Applebee's, Chili's, and Cracker Barrel are examples of this use. **Code C05**

Bar or Lounge

Dependence on beverage rather than food service distinguishes this from C05. Often only the bar area is present, but there may also be seating and a limited kitchen area. The ubiquitous 'roadhouse' is a lower quality example of this code. They may or may not be housed in structures specifically designed for the use. **Code C06**

Franchise Family Restaurant

Similar to C03 except that they are designed to the specifications of a national or regional franchise organization. There is usually no alcoholic beverage service. Examples include Shoney's, Denny's, and Pizza Hut. **Code C07**

D Series - Stores and Commercial Buildings

Retail Stores

Retail stores are freestanding buildings designed for retail sales and display. Usually have display and/or decorative fronts. These include general merchandise outlets, stores, specialty shops, and commercial buildings designed for general occupancy including services. Features include sales and display areas and a stockroom. Also included may be a small office, changing rooms, or a workshop. Both one and two story retail occupancies are included. **Code D01**

Row Retail Stores

Often found in and radiating from the urban core, the buildings described by this Occupancy Code share common walls and may have multiple stories. They are often mixed use properties: Retail first floor use with apartments, offices, or vacant floors on the upper levels. The first floor may have a decorative or display front. D02 is appropriate for mixed occupancies where the first level is not a store but is still mercantile in nature. **Code D02**

Department Stores

These are buildings of two or more stories, typically found in central business districts and in regional or community shopping centers. Department stores handle multiple lines of merchandise which are sold in departments or specialty shops. **Code D03**

Discount Stores

Discount stores typically consist of large open shells with minimal partitions separating the departments or specialty areas. Cash registers are grouped in a check-out area near the exit. **Code D04**

Retail Basement

It is used to describe basement sections that have a retail sales area type finish. **Code D06**

Miscellaneous Retail

This code is reserved for those retail store buildings and uses which are not the primary use of the site or to which no other code readily applies. **Code D07**

Service Occupancy

This use differs from a retail store in that what is offered for sale may be services, not goods. Examples include electronic repair shops, small printing shops, and dry cleaners. It normally includes a small customer reception area in front with a larger workshop or storage area occupying the remainder of the building. **Code D08**

Supermarket

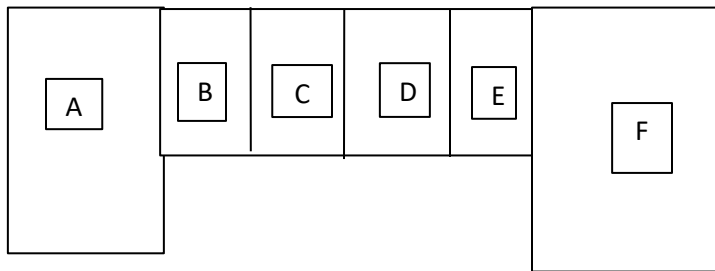
Large retail food stores similar in structure to D04 but containing built-in refrigerators, cold rooms, and ancillary cooling equipment. These buildings may be freestanding or part of a larger shopping center. Note that freezers and coolers for the display of merchandise are considered personal property. Ingle's and Bi-Lo stores are typical of this occupancy. **Code D09**

Convenience Market

Small retail food stores with limited product range but with refrigeration and cooling equipment, commensurate with size. There may be limited gasoline service facilities. If so, the canopies should be listed as miscellaneous improvements. Use this code for buildings that were designed and built as convenience stores. **Code D10**

Strip Shopping Center

Shopping Centers are buildings designed for a group of commercial enterprises, developed as a unit. A strip center is typically a row of stores with similar fronts built as a unit. Each unit has an individual customer entrance in the front and a separate service entrance at the rear. They are normally built parallel to the fronting street and have off-street customer parking areas in front of and close to the stores. **Code D11**

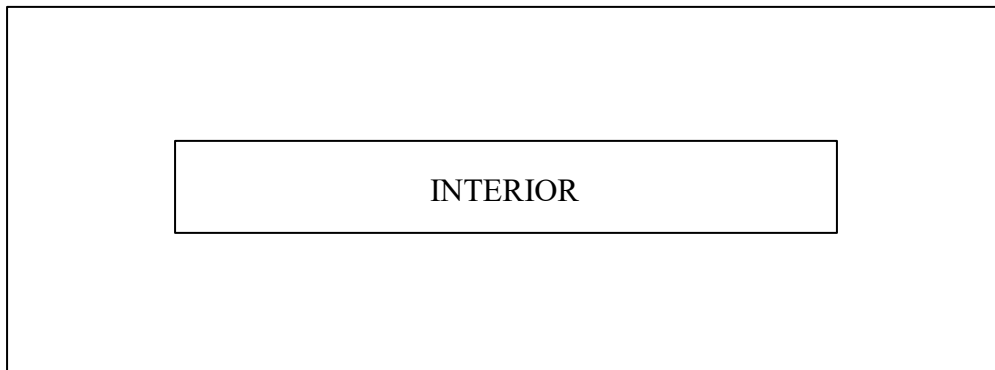


Strip Shopping Center Example

- A) Food Market
- B) Video Store
- C) Shoes
- D) Barber Shop
- E) Local Laundromat
- F) Hardware

Mall Shopping Center

A mall center has anchor stores and satellite stores arranged in a courtyard fashion around an interior concourse. The concourse is the common area of the mall. The model includes: lighting, air conditioning, heating, floor covering, and interior finish for the public or common areas only. All improvements to individual stores are considered business personal property. All elevators and escalators are valued as real estate. **Code D12**



Furniture Warehouse/Showroom

While similar in design to the discount store occupancy code, the interior may not be finished to the same extent as normal mercantile. Code D14

Service Occupancy - Barber Shop or Beauty Parlor

Similar to D08 but will have more extensive and/or appealing interior finish but less storage or workshop area. Extra electrical fixtures and plumbing are allowed for. This code is only to be used on a free-standing barber shop building. **Code D18**

Home Improvement Center

Similar to the discount store Occupancy Code. This category includes building supply stores. Attention to architectural detail and 'curb appeal' are what differentiate this occupancy code from an F10 Lumber Yard. **Code D24**

Service Occupancy - Laundromat

A facility for coin operated washers, dryers and dry cleaning machines. The machines are personal property. **Code D28**

Lawn and Garden Center

A lightweight commercial building with exposed concrete floor. Features include lighting, electrical, and plumbing hookups and space heaters. Attached greenhouses should be listed as a separate section. **Code D34**

Warehouse Retail or Club

Warehouse construction with high exterior walls. Minimal finish and partitions. Sam's Club is an example of this category. An allowance for overhead doors is included. **Code D44**

Leasehold Improvements

Modifications and up-fits made by the tenant for the specific use of the business and not the building are taxable in North Carolina as business personal property. It is the responsibility of the occupant to list these improvements with the Assessor's Office during the listing period each year.¹¹

There are two tests for determining if an improvement should be listed as personal property or real estate:

1. The improvements are made by the occupant for the benefit of the business, not the building.
2. The components can be removed without damaging the building.

Malls and strip centers are valued as shell buildings with minimal finish. Any improvements made to the individual rental spaces are considered "leasehold improvements" for the purpose of the specific business purpose of the tenant.

¹¹ See memo dated December 23, 2011 North Carolina Department of Revenue in Addendum

E Series - Offices, Medical Offices, Banks, and Hospitals

General Information

Office occupancies are normally subdivided into relatively small units. The descriptions below include allowances for lobby and reception areas, private offices and work spaces, conference rooms, and file areas. There may be a lounge or cafeteria, library or resource area, and storage facilities.

Medical offices are designed for individual or group medical or dental practice. Allowances are made for reception and waiting areas, examination and treatment rooms, offices, and record areas. A medical office will generally have more extensive plumbing and electrical service than the general office occupancy. Medical clinics are included in this use.

Banks include commercial banks and savings and loan associations. Allowances are included for the lobby area, teller space, offices, and vault space (except E22). **VAULT DOORS, ATM MACHINES AND DRIVE-IN WINDOWS WITH ASSOCIATED EQUIPMENT ARE TO BE TREATED AS PERSONAL PROPERTY.**

Walk-Up Office

Freestanding 4 to 8 story buildings with no elevator service or marginal elevator capacity. Elevators should be added as refinements. These are older buildings usually found in downtown areas. **Code E01**

Converted Office - Typically found in a building that was originally built for another purpose, such as a residence or a retail establishment, but has been converted to an office type of use. **Code E02**

Garden Office - Interior finish in a smaller one story one or two tenant structures. These types of structures may be also located in residential areas and include back yard and home offices. **Code E03**

Row Office - Buildings with more upscale interior finishes usually found in urban areas. This finish may include buildings or interior portions of buildings in downtown or periphery areas. **Code E04**

High-Rise Office – Found in structures above four stories in height and generally located in downtown and urban areas. May be of a more upscale fit and finish compared to other office interior finish types. **Code E05**

Basement Office

This code is to be used only at the BUILDING SECTION INFORMATION level. It is used to describe basement sections that have an office-type finish. **Code E06**

Miscellaneous Office

This code is reserved for those office buildings and uses which are not the primary use of the SITE or to which no other code readily applies. It will only be used at the RENTAL INFORMATION and BUILDING SECTION INFORMATION level. A common example is that extensive office area attached or appended to the F series uses, warehouses and industrial buildings. **Code E07**

Broadcasting Studios - Radio/TV

A facility for producing and transmitting radio and TV programs. **Code E08**

Funeral Homes

An establishment with facilities for the preparation of dead bodies for burial or cremation. There are also areas for holding wakes and funerals. Allowances are included for a lobby, a social hall or chapel, offices, preparation rooms, and storage facilities. **Code E09**

Veterinary Clinic

A doctor's office for animals. Characteristics include a waiting room or receiving area, examination and treatment areas, and attached boarding areas. Separate kennels should be listed separately as miscellaneous improvements. **Code E10**

Nursing or Convalescent Home

This may also be called a rest home or sanitarium. Unlike a hospital, it only has limited patient care facilities. There will be patient rooms, examination and treatment rooms, offices, and a central kitchen and dining areas. When used at the building section level, care must be taken to distinguish between this use and facilities similarly named without patient care facilities. Unit Type is BE (Beds). Add for elevators. **Code E11**

Converted Medical Office - Interior finishes typically found in a building that was originally built for another purpose, such as a residence, business office or retail building, but has been converted to a medical office use. May be located in urban, suburban and rural areas. **Code E12**

Garden Medical Office - Garden medical office interiors found in low rise and smaller medical office complexes which are found in urban as well as suburban areas. May also include single structure medical offices and may or may not be as equipped as other types of medical office structures. **Code E13**

Row Medical Office – Row medical office interiors found in medium rise multi use structures which are found in downtown and urban areas. May also include single structure medical offices and may be more equipped compared to other types of lower quality medical office structures. **Code E14**

High-Rise Medical Office - High rise medical office interiors found in high rise structures typically above four stories in height. These structures are found in downtown and urban areas. May also include single structure medical offices located in hospital campuses and may be more equipped compared to other types of lower quality medical office structures. **Code E15**

Home for the Elderly

Similar to garden apartments. Usually of lighter residential construction. Differentiated from E11 Nursing Home by a lack of patient care facilities. Individual unit kitchen facilities and/or common dining/kitchen facilities may be present. **Code E17**

Converted Bank

These uses occupy buildings that were designed for other purposes. The buildings are usually freestanding. Examples include offices and medical offices that were once single family residences and branch banks that were once gas stations. Add for elevators. **Code E22**

Garden or Branch Bank

Typically 1 to 3 story freestanding office structures which may or may not have elevators. These buildings are often found in office parks, high technology centers or medical complexes in suburban or even rural areas. Elevators should be listed as refinements. **Code E23**

Row Bank

These structures are often found in and radiating from the urban core. **Code E24**

High-Rise Bank

These buildings are of four stories or more with ample elevator service. They may be multiple or single tenant buildings. There is often an impressive entry and a spacious lobby. The first floor will probably have a greater story height than the upper floors. An allowance is included for elevators but mezzanines should be added as refinements. **Code E25**

F Series - Industrial Buildings and Warehouses

Utility Building

Usually a small to medium size, single story storage building with no partitioning or interior finish. Minimal plumbing, heating and electrical service are allowed for. Floors are at or near grade. This building type is assumed to be more substantial than the shed of the FC series of miscellaneous improvements. **Code F01**

Storage Warehouse

Designed for medium to long-term storage of merchandise or commodities. These are single or multiple-story buildings that are divided into storage bays. **Code F02**

Mini Warehouse

Mini Warehouses subdivided into many small areas with individual access. Plumbing and electrical services are minimal. Generally used for non-commercial storage, individual units are rented out on a short to medium term basis. Overhead doors are included in the model. The data collector should note the number of units. **Code F03**

Downtown Row Storage

This code is particularly useful for describing upper stories of older buildings in urban areas that have different occupancy codes on the first level. However, it may apply to first floors also. It may or may not be the primary use of the property. The buildings described will usually have common walls with other buildings and multiple stories. There may be floor load limitations on the upper stories. **Code F04**

Industrial Building

These are used for manufacturing, fabrication, or processing of some product. There may be a production or shipping office with storage mezzanine above, comprising less than 12 percent of the floor space. They may or may not have dock height floors. The buildings may have more than one story and allowances are included for production, shipping, and receiving, in addition to storage areas. There may be a lunch or locker room. Often the only way to distinguish an F05 from an F02 is the level of lighting, plumbing, and heating. **Code F05**

Loft

A loft is an intermediate or transitional type of building. Often called industrial mall buildings, they are designed for single users with mixed functions or multiple occupancy by relatively small space users in need of both office and processing space. In effect, each area is a small warehouse or industrial building. These buildings have extra plumbing and partitioning placing them somewhere between industrial and office buildings in construction detail. **Code F06**

Miscellaneous Storage

This code is used to identify an income producing or other storage area that is not the primary use of the site. **Code F07**

Aircraft Hangar

Hangars are large open structures designed for the storage and maintenance of aircraft. They usually have minimal plumbing, partitioning, and interior finish. **Code F08**

Cold Storage

A structure or site for the storage of perishable commodities. Similar to a warehouse-type structure, except for the presence of an extensive refrigeration plant. **Code F09**

Lumber Yard

A lumber yard will typically include several structures: saw mill, planing mill, and lumber storage sheds. **Code F10**

Oil / Petroleum Storage and/or Distribution

A site for bulk storage of petroleum products and/or for wholesale or retail distribution of such products. **Code F11**

Distribution Warehouse

Similar to F02 Storage Warehouse. Designed for short-term storage and breakdown and transshipment of small lots of goods or commodities. There will be more plumbing, lighting, and partitioning because they will accommodate more workers. **Code F12**

Transit Warehouse (Truck Terminal)

Characterized by many overhead doors, this use is designed for very short-term storage and freight shipment. There may be a dispatcher's office and bunkhouse facilities for truck drivers. There will be little or no partitioning in the shipping area. **Code F22**

Shipping Dock (Truck Terminal)

Similar to a F22 Transit Warehouse except that there are no exterior walls or partitions. This is essentially a large covered loading dock. There may be free-standing office or plumbing cubical on the dock. **Code F32**

G Series - Automobile Parking, Service, and Sales

Parking Lots

Commercial parking lots for automobiles. Spaces are rented by hour, day, week, or month. To be used at the SITE description level only. **Code G01**

Small Parking Garage

Typically a residential type garage with 4 to 10 bays. Often found in residential areas. **Code G02**

Parking Ramp

A multiple story drive-up parking facility which may be open or enclosed. Stairwells are included. No heating, cooling, or interior finish. **Code G03**

Underground Parking Ramp (Parking Basement)

Quite similar to G03 Parking Ramp, except it is below grade and may be under a G03 or other type structure. Will be listed as a section of any building it may be under. **Code G04**

Limited Service Gas Station

Sells gasoline and perhaps a few convenience items only. There are no automotive repair services. Usually a high volume facility with discount prices. The structure on the site may be anything from a simple kiosk to a small but elaborate glass, brick, and block sales room. There will be no bays. **Code G05**

Convenience Gas Station

Offers a complete line of convenience goods in addition to gasoline but has no service or repair facilities. **Code G06**

Full Service Gas Station

A full service gas station sells repair and lubrication services and perhaps towing services, in addition to gasoline. There may be a few convenience items. **Code G07**

Mini-lube Service

Designed for quick oil changes and lubrication. Features include a grease pit for each bay. Bays may be drive through. May have been originally built as full service gas station. Overhead doors are included in the model. **Code G08**

Self Service Carwash

A multiple stall structure with a coin operated spray system where all washing is done by the automobile owner. Features include two or more bays and a central machinery room. This code can be used at all three levels, including the building section level. **Code G09**

Automatic Carwash

A linear structure with a fully automated wash line. Cars are pulled through with a chain pulley system. A small office may be included. There may be a convenience store attached, which should be listed at the building level by its own Occupancy Code. Canopies and kiosks should be listed as miscellaneous improvements. **Code G10**

Automobile Dealership (New Car) - Building interiors are designed for new automobile sales and service. They may include showrooms, sales areas, customer lounges, parts department and service areas. **Code G11**

Automobile Dealership (Used Car)

Similar to G11 Auto Dealerships. Tend to be smaller and less ostentatious than new car dealerships. May have separate sales and service areas, a small office or trailer, and/or a garage. **Code G12**

Automotive Showroom

A large, open, sales area characterized by large display windows, good lighting, average or superior interior finish. There will be small, partitioned offices and may be lounges, waiting rooms, and executive offices. This code will probably only be used at the BUILDING SECTION level. Mezzanines should be listed as refinements. **Code G13**

Automotive Service Garage

A garage or warehouse-type building offering automotive repair services. May or may not be attached to an automotive showroom. Features include minimal interior finish and plumbing, adequate lighting and heating, and areas for parts storage. **Code G14**

Auto Service Center

Usually a national chain auto service or tire company facility. There are areas for retail sales, service and repair, and customer waiting. Adequate plumbing, heating, and electrical service is included. There may be large display windows. **Code G15**

Repair Garage/Body Shop

Automotive mechanical or collision repair services. This code is included to distinguish the small independently owned operation from the franchise dealers and national chains. The building is usually minimal construction with no retail services or customer waiting area. **Code G16**

Farm Equipment Dealership - Found in structures that sell farm related or farming types of equipment. Facility areas include sales office and service areas. Interior finish is generally commensurate with building quality. **Code G21**

Construction Machinery Dealership - Found in structures that sell large construction related or farming types of equipment. Facility areas include sales office and service areas. Interior finish is generally commensurate with building quality. **Code G31**

Recreational Vehicle Dealership- Interior finish typically are in one story retail recreational vehicle operations which was designed for recreational vehicle sales and service. They are divided into sales, retail and service areas and may have customer convenience areas. **Code G41**

Motorcycle Dealership- Interior finish typically are in one story retail operations designed for motorcycle and power sports equipment sales and service. They are divided into sales and service areas and may have customer convenience areas. **Code G51**

H Series - Theaters and Auditoriums

Legitimate Theater

Primarily for live, stage presentations, the legitimate theater structure is a large, open area with permanent seating and full facilities for live performances. Stage areas, balconies, mezzanines, marquee, orchestra pit, prop storage areas, and a full complement of necessary electrical and lighting devices are present. The Unit Type is SE (seat). **Code H01**

Single Screen Cinema

This is a single 'house' motion picture theater. It may or may not be a free-standing building. There is a large, single screen and permanent seating. The stage, if any, is built to accommodate only the motion picture screen. There will probably be a marquee and a spacious lobby, ranging from simple to ornate in decor. A restroom area, lounge, concession area, projection room, and box office are included. Most of these were built before the middle 1960's. The Unit Type is SE (seat). **Code H02**

Multi-Screen Cinema

A multiple 'house' motion picture facility. There will be two or more auditoriums, each with its own screen, permanent seating, but the partitions between auditoriums may be moveable. One central projection booth will serve all houses and there may be more than one box office. The building may or may not be free-standing. However, they are often found as satellites to shopping malls. Any stage is only there to support the screen. There will be a lounge and rest room area, a concession area, and a simple but spacious lobby. The Unit Type is SE (seat). **Code H03**

Auditoriums

A large, open area with minimum ornamentation designed primarily for mass seating and visual or aural presentations. These may be either live performances or motion pictures. Seating is permanent, balconies are rarely found. A stage is always present but support facilities are much more limited than those found in a cinema or legitimate theater. The Unit Type is SE (seat).

Code H05

I Series - Recreation

Arena, Field House

A large, enclosed area usually used for indoor sporting events. If there is seating, it is situated around the perimeter of a large, open sports area. Commonly used for basketball, hockey, and similar events. Removable stage areas may be present. The Unit Type is SE (seat). **Code I01**

Bowling Center

Includes all bowling alley facilities. May also comprise a restaurant, bar, billiard room, locker room(s), or other miscellaneous rooms. **Note: the actual alleys and the ball return equipment are personal property.** The unit type is LA (lane). **Code I02**

Camping Facilities

Camping facilities are those offering temporary camping sites for tenting and trailer hookup only. **Code I03**

Fraternal Building/Clubhouse/Recreation Building/Fellowship Hall

These are multiple purpose buildings designed for meetings, entertainment, and social activities. Allowances include space for a large multi-purpose room, dining facilities, kitchen, small office(s), and game rooms. Larger examples may include an auditorium. Exercise and locker rooms may be present. **Code I04**

Golf Course

Refers to all types of golf courses. **Code I05**

Indoor Ice or Roller Rink

Any indoor skating facility. Specifications include a skating area, spectator's area, snack bar, and office. There may be locker and shower rooms in addition to a cashier's office. Refrigeration equipment and ice surface not included. **Code I06**

Indoor Tennis Club

Large facility designed for indoor tennis. **Code I07**

Indoor Health or Racquetball Club

Designed for racquetball or exercise. **Code I08**

Picnic Grounds

An outdoor area for picnics and barbecues. **Code I09**

Playground

An outdoor play area. There may be swings and other play equipment. **Code I10**

Riding Stables

A facility that keeps, cares for, and rents horses. **Code I11**

Stadium

A field surrounded by bleachers or grandstands. Used for baseball, football, and field sports. Scoreboards, announcer's booth, concession stands, and extensive outdoor lighting may also be present. **Code I12**

YMCA/YWCA

A multi-purpose facility, similar to an indoor health club. However, there is provision for sleeping rooms, a kitchen, and perhaps a chapel area. Gymnasiums should be listed as separate building sections. **Code I13**

Youth Camps

A rural residential camping facility for young people. **Code I14**

Religious Assembly

A reservation or camp, community owned and operated by a religious sect or denomination for purposes of worship, fellowship, or meditation. **Code I15**

Country Club

Similar to I05 Golf Courses except that ownership is private and membership is restricted.
Code I16

J Series - Public Buildings**Church**

This can be a church, synagogue, or mosque. This code is for the auditorium area. Allowances are included for the auditorium or gathering area, seating, and for preparation or storage rooms. **Code J01**

Church School Building

Similar to a classroom building. Includes classrooms, meeting rooms, and office. May include kitchen and dining facilities. Usually attached or in close proximity to a church. **Code J02**

Church Fellowship or Parish Hall

A general purpose building attached or close to a church. Closely associated with a clubhouse or fraternal building. Allowances include lobby area, activity hall, meeting rooms, kitchen, and dining area. **Code J03**

City Hall

A city, town, or county administrative building. Similar to an office use. There are allowances for administrative offices, meeting rooms, and lobby areas. There may be record storage areas, lounge, and cafeteria. **Code J04**

Courthouse

A building dedicated to, or used for, judicial proceedings. The City Hall description applies with the additional inclusion of courtrooms and jury rooms. **Code J05**

Post Office

Reserved for buildings constructed under contract to or lease agreement with the United States Postal Service. Features will include a lobby and vestibule area, a counter area, office, mail workroom, and sorting areas. There may also be a loading dock, locker room, and record storage area. Do not classify contract post offices located in conventional buildings with this code.

Code J06**Fire Station**

Built for the sheltering and maintenance of firefighting equipment. There is provision for an engine and equipment room, locker room, kitchen and dining facilities, and perhaps sleeping rooms. Drying towers, an office, and a training room may be included. **Code J07**

Police Station

A building for the housing and dispatching of police personnel. Allowances include offices, dispatching area, day room, and lobby. **Code J08**

Jail

Same as police station except that allowances for prisoner reception, recreation, and confinement areas are added. Incarceration hardware is included. **Code J09**

School

Includes both elementary and secondary schools. There are allowances for classrooms, assembly areas, offices, and a library. There may be a cafeteria, laboratory rooms, music rooms, and industrial arts areas. More specialized spaces, like gymnasiums, natatoriums, and auditoriums should be listed as separate sections, according to their own occupancy codes. **Code J10**

Library

Includes public and academic libraries. Specifications include stack areas, main desk area, reading rooms, and offices. There may be conference rooms, work rooms, and an audio/visual center. Free standing shelving is personal property. **Code J11**

Gymnasium

An institutional gymnasium. Included are allowances for the gymnasium area, locker and shower facilities, equipment storage, and a small office. Arena seating is not included. **Code J12**

Natatorium

A natatorium is a building that houses an indoor swimming pool. This code refers to the building. The pool must be listed as a miscellaneous improvement. The building includes the pool area, locker and shower facilities, a mechanical room, and a small office **Code J13**

Air Terminal

A facility for the reception and routing of commercial airline passengers. There are allowances for the ticket areas, baggage claim and service areas, concourses, and waiting areas. Restaurants, lounges, and small shops may also be included. **Code J14**

Armory

A building designed to headquarter and train National Guard Units. Features include classrooms, offices, drill hall (may be similar to a gymnasium), rifle range, kitchen, and storage rooms. **Code J15**

Day Care Center

Day Care Centers are early childhood, handicapped and adult or senior care or development centers and include so called kindergartens, nurseries or children's preschools. They have light kitchen facilities, activity rooms and multiple restrooms, and are more residential style in character than schools. Generally, the better centers may have reception, office, conference, lunch, shower and changing facilities, as well as general activity or classrooms. **Code J16**

Hospital

A comprehensive in-patient care center including surgery and emergency facilities. Allowances are made for patient rooms, offices, common kitchens, laboratories, pharmacies, treatment rooms, surgeries and emergency electrical power. Elevators are included in the building model. **Code J18**

Refinement Codes

Refinement are found within commercial structures and often used as units of measure for valuation purposes.

Efficiency Apartment - Used to identify the number of such units in an apartment building. Unit type is EA (each). **Code EFF**

One Bedroom Apartment - Used to identify the number of such units in an apartment building. Unit type is EA (each). **Code 1BR**

Two Bedroom Apartment - Used to identify the number of such units in an apartment building. Unit type is EA (each). **Code 2BR**

Three Bedroom Apartment - Used to identify the number of such units in an apartment building. Unit type is EA (each). **Code 3BR**

Four Bedroom Apartment - Used to identify the number of such units in an apartment building. Unit type is EA (each). **Code 4BR**

Bank Money Vault – a standard poured concrete money vault excluding the door, which is listed as a separate item. Unit type is SF (square feet). **Code BE1**

Bank Record Vault - a standard record storage vault, excluding door; mainly providing fire protection. Unit type is SF (square feet). **Code BE2**

Standard Hotel Room - Used to identify the number of such units in a hotel or motel building. Unit type is EA (each). **Code SHR**

Elevators

Elevators in some cases are included in the base costs of the occupancy codes. They are listed as refinements in two stages. The first describes the number of stops (doors or openings) while the second describes the elevator by type and capacity. For our purposes, **stops** will be the number of floors served. Elevators are defined as being either passenger or freight. Attended passenger elevators are obsolete. We have no codes for them and should be listed manually.

Freight Elevator Stop. Includes the door, the opening, and the controls. Unit type is EA (each). **Code EL0**

Electric Freight Elevator - typical 100 to 200 foot per minute freight elevator. Unit type is LB (capacity in pounds). **Code EL1**

Passenger Elevator Stop. Includes the door, the opening, and the controls. Unit type is EA (each). **Code EL2**

Electric Passenger Elevator - a 200 to 800 foot per minute unit. Unit type is LB (capacity in pounds). **Code EL3**

Mezzanines

Mezzanine - an intermediate partial story between two main floors of a building especially one that projects in the form of a balcony. Costs include floor structure, stairs, lighting, heating, and a finish commensurate with the associated space. Wall structure is not included.

Storage Mezzanine

Usually found in industrial buildings above the internal office area. Unfinished with no partitions. Unit type is SF (square feet). **Code MZ1**

Display Mezzanine

Typically found in a department store as additional sales area. Will have partitions and interior finish typical of the rest of the retail area. Unit type is SF (square feet). **Code MZ2**

Office Mezzanine

Typically found in bank or office buildings usually as part of the high first floor. Partitions and interior finish similar to that of the rest of the office space in the building. Unit type is SF (square feet). **Code MZ3**

Hotel Mezzanine

Associated with the lower floors of large hotels. Most often devoted to banquet and meeting rooms. Unit type is SF (square feet). **Code MZ4**

Detached Structures, Special Features, and Yard Items

Yard Items listed in this section are structures attached to the land. They are freestanding outbuildings and yard improvements. A yard item is not attached to the dwelling, it is free standing.

Grade

Quality grading refers to a process that values structures based on construction quality or grade. Construction quality is defined as the materials, quality, workmanship, and basic design/style (e.g. Architect designed, custom plans, stock plans, owner built) of the original construction.

The condition is defined as maintenance relative to age, or in other words, the condition of the subject compared to a model of the same age which has received normal maintenance. The current condition of a structure has nothing to do with its grade or quality of construction. A structure of better than average grade will retain the same construction quality until it is removed regardless of the condition. The age or condition does not change the quality of the original construction, workmanship, or materials. Condition or state of repair should not be confused with quality of construction.

The following specifications indicate construction quality associated with each grade. The intent is estimating the replacement cost.

Grade Description:

- A *Superior:* Architect designed and supervised structures. Many unusual design/style features. Superior materials and highest quality workmanship throughout the structure.
- B *Custom:* High grade custom built construction; may be architect designed. Material quality and workmanship is better than average.
- C *Average:* Forms the base from which others are measured. This grade represents the average stock plan, with average materials, and average workmanship.
- D *Fair:* Low quality materials and below average workmanship.
- E *Poor:* Constructed without plans, of used or cull material, poor quality construction, and workmanship.

Improvements

Quality grading is used to adjust value relative to a baseline value. The baseline value or C grade is considered average quality. The grade C structure is valued at 100 % of the assigned value. Grade A and B structures are higher quality construction than a C grade and are adjusted upward to reflect this difference. Grades D and E are lower than average quality construction and are adjusted downward. For example, if the base value per square foot of a C grade garage is \$25.00, the square footage is multiplied by the price per square foot to give an estimate of the cost new of the improvement. If the grade of the garage is a higher quality than C the price per square foot is adjusted by a higher percentage than the C grade. If the grade of the garage is lower quality than C the price per square foot is adjusted by a lower percentage than the C grade.

Example: C Grade Garage 20x20= 400 SF

GRADE	**% ADJ FOR GRADE		BASE COST		GRADE ADJUSTED		SQUARE FOOTAGE		RCN
A	150 -	X	\$25	=	\$37.50	X	400	=	\$15,000
B	125 -	X	\$25	=	\$31.25	X	400	=	\$12,500
C	100%	X	\$25	=	\$25.00	X	400	=	\$10,000
D	75 - 90%	X	\$25	=	\$18.75	X	400	=	\$7,500
E	50 - 70%	X	\$25	=	\$12.50	X	400	=	\$5,000

**The example above is for demonstration only. The actual percentage adjustments can be found in the rate tables.

Once the replacement cost new is calculated, the improvement is then depreciated for age. The depreciation is calculated based on the average life of the item. Each improvement type is assigned a year life table. The depreciation table calculates the amount of depreciation for the item. The depreciation is subtracted from the replacement cost to calculate the remaining value of the improvement. All improvements are depreciated a maximum of 80%. This means that the improvement is considered to retain at least 20% of its value throughout its life.

Example:	Cost new	Age	** Year –Life Table	Remaining Value
	\$10, 000	10 Years	10	\$ 2,000
	\$ 2,000	18 Years	20	\$ 500

**The example above is for demonstration only. The actual year life table can be found in the rate tables.

Barns and Utility Buildings

Two Story Barn or Utility Building Unfinished

Two story barns or high quality, two story utility buildings. The roof styles include gable and gambrel. A loft, above the level of the second story, may also be present. The original design provided for livestock shelter on feeding on the lower level, and hay and/or storage on the upper level. The cost per square foot is based on a two-story structure. This structure is measured by square feet and assessed based on its size. **Code B2S**

Two Story Barn or Utility Building Finished

Two story barns or high quality two story barns with utilities and minimal finish. The finish is not the same quality as living area but is more than an unfinished barn. **Code BAR**

Stable

A stable is used to house horses or other livestock. This improvement includes stalls and storage facilities. The structure may include restrooms and living area. **Code STB**

Low Cost Two Story Out Building or Tobacco Barn

Tobacco barns and other two story and low cost utility buildings or barns. Many of these tobacco barns were originally used for storage and/or curing of tobacco. Most tobacco barns are now used for storage of equipment or hay. In addition to tobacco barns, other low quality, two story barn or utility buildings may be represented by this code. **Code TB**

Poultry House

A poultry house can be 1 or 2 stories. If the structure was originally built as a poultry house and has been converted to a barn or utility building the appraiser may list the structure as it is being used. **Code PH**

Pump House

A structure for housing water pumping and filtering equipment, including light and water connections, concrete floor, and no interior finish. This structure is similar to a utility building in appearance. The difference between a pump house and a utility building is in the use of the building and the addition of plumbing, utilities, and well fixtures. A pump house can be constructed of wood, concrete block, or brick. Usually a pump house is lower in height than utility building. **Code PH1**

Utility Building Unfinished

An unfinished one story barn or four-sided shed. These structures may be located on any property type. There are no utilities and the quality can vary from poor to very good. This is a basic building used for storage of farm equipment, machinery or tools. They may also be used as workshops or studios. The primary deciding factor is the lack of utilities. **Code UB**

Utility Building Finished

A finished one story barn or four-sided shed. These structures may be located on any property type. These buildings have utilities and the quality varies from average to very good. This is a basic building used for storage of farm equipment, machinery, and tools and used as workshops or studios. The primary deciding factor is the addition of power or other utilities. **Code UBF**

Concrete Building

A simple concrete block building. **Code CBB**

Manufactured Home Converted to Storage

A manufactured home or mobile home that which has been converted from a single family living unit to a storage unit. **Code MST**

Prefabricated Metal Building

A prefabricated metal building is most often used for equipment storage, machine shops, workshops, or barns. The structure often has clear span interior (no support members) which allows optimum space utilization. The roof is usually low pitch gable. Most of these structures are prefabricated with the brand name displayed on the front of the building. Example: Dixie Steel, Star, Butler, or Morton. **Code PMB**

Quonset

A Quonset is most often used for machinery storage or as a maintenance shop. The building is designed with precut arch rib frame steel and has no interior support beams. The base cost includes a concrete floor and electrical wiring but does not include plumbing or heating. **Code QUO**

Carport/Canopy/Garage

Carport

Similar to a canopy except this structure is sturdier and used for the protection of vehicles. This code is used for residential type construction, although it may be found on any property type. **Code CPT**

Canopy Residential or Agricultural

A low to average quality open shed or canopy. These structures are usually found on agricultural or residential property but they can also be on commercial property. For example, agricultural sheds with one or more open sides, low quality carports, or metal sheds will be represented by **Code CAN**

Commercial Quality Canopy/Frame or Metal

Free standing commercial grade metal or frame canopy. For example this improvement may be located over gas pumps. **Code CNM**

Canopy/ Concrete

A commercial grade concrete canopy is usually found at motels, gas stations, hospitals, or office buildings. **Code CNC**

Canopy/ Over Concrete/Asphalt/etc.

A commercial grade concrete canopy is usually found at motels, gas stations, hospitals, or office buildings. **Code CNP**

Garage

A residential or small commercial garage. The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A garage includes four walls and a door opening. The door may be absent or either overhead, sliding, or hinged. The grade variation depends on complexity of design and materials, partitioning and utilities. **Code GAR**

Condominium Garage (average quality)

The primary purpose of this structure is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone. GR1 is average quality. **Code GR1**

Condominium Garage (above average quality)

The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone and identified as **Code GR2** and is above average quality.

Condominium Garage (standalone garage)

The primary purpose is to house automobiles. This structure may also include a workshop or other partitioned area. A condominium garage includes four walls, some will be common walls, and a door opening. The door may be absent or either overhead, sliding, or hinged. The garage is typically not attached to the condominium. The garage may be in a separate building or stand alone. **Code GR3**

Garage with Loft < Full Story

A structure with a utility room above the garage area is represented by the code GRL. If the area above the garage is finished living area, the building is coded as a garage apartment and not as a yard item. **Code GRL**

Garage with Full Story Utility Area

A residential or small commercial garage with a utility room above the garage area is represented by the **Code GRU**. If the area above the garage is finished living area, the building is coded as a garage apartment and not as a yard item.

Other Structures

Gazebo Open or Screened Porch

A gazebo is a detached structure similar to an open porch or pavilion. The grade depends on the quality of materials and the design details. This code should also be used for a detached open or screened porch. **Code GAZ**

Deck

A free standing wood or other similar material deck is represented by the **Code DK**

Patio

An outdoor living area made of concrete, brick, or stone, terraced or flat. **Code PT**

Cabin/Cottage Unfinished

A low cost cabin usually found in resort or summer camps. This is intended primarily for summer or seasonal use. They have minimal insulation and no interior finish. This type of cabin should have electricity and plumbing. **Code CB1**

Cabin/Cottage Finished

A low cost cabin differs from a CB1 because they can be used for year-round living. They have some insulation with interior finish, including electricity and plumbing. **Code CB2**

Greenhouse Residential Quality

Wood or metal framed, includes lighting, plumbing, and vents. Greenhouses made of plastic sheeting on metal or wood frames are not listed as real estate. This code represents residential type greenhouses with lesser quality and amenities than a commercial facility. These greenhouses are used for production of horticultural products for personal use. Quality could be established by the weight of the plastic cover, materials used to construct the frame, and the amenities within. **Code GH**

Greenhouse Commercial Quality

Wood or metal framed includes lighting, plumbing, heat, sprinkler system, and vents. Greenhouses made of plastic sheeting on metal or wood frames are not listed as real estate. This code represents a commercial facility of higher quality with more amenities than residential greenhouses. These greenhouses are used to produce horticultural products for a retail market. Quality could be established by the weight of the plastic cover, materials used to construct the frame, and the amenities within. **Code GHC**

Reference Building No Value

Buildings considered to have no assessment value and add no value to the property are represented by **Code REF**

Other Structures

Dwelling no longer occupied, now used for storage, etc. **Code DWG**

Recreational

Pool Enclosure (Detached)

A building that encloses a pool and may include bathrooms and shower facilities are **Coded POE**

Swimming Pool Average Quality

A vinyl-lined swimming pool includes filtering system, circulating pump, and chlorinator. This is identified as **Code SP1**

Swimming Pool Custom Quality

In-ground poured concrete pool includes filtering system, circulating pump, and chlorinator. **Code SP2**

Swimming Pool/ Wading

Wading pool is an average of two feet deep but may be up to three feet deep. The average grade "C" includes filtering system, circulating pump, and chlorinator. **Code SP3**

Swimming Pool/Lap Pool

A narrow pool used for lap swimming. Includes filtering system, circulating pump, and chlorinator, may include wave machine. **Code SP4**

Indoor Swimming Pool

In-ground poured concrete pool includes filtering system, circulating pump, and chlorinator. The pool is comparable to an outdoor pool with the exception that the indoor pool would be located within an enclosure. The enclosure would be listed separately as code POE. Indoor Swimming Pools are identified as **Code INSP**

Infinity Pool

Also called a zero edge or vanishing edge pool and gives the impression of extending into the horizon. Primarily located at resorts or exclusive estates. Infinity pools are very expensive due to the extensive structural, mechanical, and architectural detail required. The foundation systems required for these pools is the main cost of construction. **Code SP5**

In-Ground Spa or Hot Tub

In-ground hot tubs and spas are similar to an in-ground pool. Includes a hot tub filtration system and heater. Typically built from acrylic shells or concrete. **Code SP6**

Racquetball Court

Racquetball Courts built to regulation specification and would be suitable for all types of play including amateur and professional matches. The court would be an improvement found within and existing residential or commercial facility. **Code RBC**

Tennis Court – Residential

Residential tennis court may or may not be built to regulation size. These courts are for residential personal use and will have minimal fencing and lighting. **Code TC1**

Commercial or Special Use

Tower Site

The tower site represents the value of the improvements to the land for preparation of the construction of a tower. The site improvements may include any infrastructure such as site grading, building of access road, concrete pad and utilities need for the site. The physical tower and supporting equipment will be considered personal property. **Code TOW**

Water Tank

A wood, concrete, or metal water storage structure. **Code WTK**

Cemetery Plot

A piece of property within a cemetery purchased for a burial or burials for a family. **Code CEM**

Mausoleum Niches

A mausoleum is an external free-standing building constructed as a monument enclosing the interment space or burial chamber of a deceased person or people. **Code MAU**

Go-Kart Track

A narrow asphalt or concrete race track that is built to race Go-Karts. Go-Karts are small racing cars with a lightweight or skeleton body. **Code GCT**

Miniature Golf Course

A novelty golf game played with a putter on a miniature course usually having tunnels, bridges, sharp corners, and obstacles. **Code GC9**

Condo Storage 1

An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST1 would be consider below average finish. Finish minimal, often open air, and would be constructed of chain link fencing or something comparable. **Code ST1**

Condo Storage 2

An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST2 would be consider average finish. Average finish could be an enclosed area constructed of drywall or comparable material. **Code ST2**

Condo Storage 3

An area designed for personal storage within a condominium development. The area may be in a separate building or basement area. The area is typically not connected to the condominium unit. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code ST3 would be consider above average finish. Above average finish would be an enclosed area constructed of drywall or comparable material. The area could have climate control, finished interior and exterior wall, insulated, and minimal floor finish. **Code ST3**

Parking Space

An area designed for personal vehicle parking/storage within a condominium development. The area may be in a separate building, basement, or open air lot. The area will normally be described in the deed as a unit number or may be transferred to a unit owner in a separate deed as fee simple ownership. Code PKS would be considered average finish. Average finish could be an enclosed area constructed of dry wall or comparable material. **Code PKS**

Bank Money Vault

A bank vault is a secure space where money, valuables, records, and documents can be stored. It is intended to protect their contents from theft, unauthorized use, fire, natural disasters, and other threats, much like a safe. Unlike safes, vaults are an integral part of the building within which they are built, using armored walls and a tightly fashioned door closed with a complex lock. Vault doors are considered personal property. Bank vaults are typically made with steel-reinforced concrete. This material is not substantially different from that used in construction work. Modern bank vaults are typically made of modular concrete panels using a special proprietary blend of concrete and additives for extreme strength. The concrete has been engineered for maximum crush resistance. **Code BE1**

Bank Storage Vault

A bank storage vault is a secure space where valuables, records, and documents can be stored. This are may be used by the bank for document storage or may be used by the bank customers for document storage. It is intended to protect their contents from theft, unauthorized use, fire, natural disasters, and other threats, much like a safe. Unlike safes, bank storage vaults are an integral part of the building within which they are built, using armored walls and a tightly fashioned door closed with a complex lock. Storage vault doors should be considered personal property. Bank storage

vaults are typically made with steel- reinforced concrete. This material is not substantially different from that used in construction work. Modern bank storage vaults are typically made of modular concrete panels using a special proprietary blend of concrete and additives for extreme strength. The concrete has been engineered for maximum crush resistance. Bank storage vaults typically contain many safe deposit boxes, as well as places for teller cash drawers, and other valuable assets of the bank or its customers. **Code BE2**

Mall Concourse

A shopping center complex may have three distinct components, major anchor stores, the center strip stores, and the mall concourse. The mall concourse are for the public pedestrian areas only, exclusive of open well areas, and include stairs and ramps as necessary. This may consist of a single access way or it may include a number of subsidiary approach routes connecting to the main shopping corridor or concourse. This will include typical paving, lighting and permanent focal elements such as built-in seating, planters, center court wells, stages and fountains commensurate with the quality of the center buildings. **Code CO**

Golf Course Average Improvements

Typical club, private or not, on undulating terrain, bunkers at most greens, average elevated tees and greens, some large trees moved in or clearing of some wooded areas, driving range. May have named architect. **Code GC2**

Golf Course Superior Improvements

Better championship type course on good undulating terrain, fairway and greens bunkered and contoured, large tees and greens, large trees transplanted, driving range, will have named architect. May include longer, more challenging play of the game of golf. **Code GC1**

Loading Dock

A loading dock is an area of a building where goods vehicles are loaded and unloaded. They are commonly found on commercial and industrial buildings, and warehouses in particular. Loading docks may be exterior, flush with the building envelope, or fully enclosed. They are part of a facility's service or utility infrastructure, typically providing direct access to staging areas, storage rooms, and freight elevators. **Code LOD**



PRESENT-USE VALUE PROGRAM

2021 SCHEDULES



“Keep the family farm in the hands of the farming family”

Introduction

Buncombe County administers the Present-Use Value Program by conforming to the requirements of North Carolina General Statutes. These requirements are subject to change by the Legislature each year. All requirements and changes are determined by the North Carolina General Assembly, not by Buncombe County Commissioners or Buncombe County Assessment Department. All counties are required to develop both market value schedules and Present-Use value schedules. The Present-Use schedule values land based on its ability to produce agricultural, horticultural, or forestry products. The land values are based on land rent prices capitalized as required by general statutes. All improvements to farmland are valued using the market schedules as required by NCGS §105-317.

The present-use value statutes were enacted by the General Assembly in 1973.

The original intent of the use value taxation program was to “keep the family farm in the hands of the farming family”. North Carolina had seen a steady increase in property values since the early 1970’s. Farmers could not afford the increase in taxes produced by the increase in property values, so they sought relief from the General Assembly.

Use Value Advisory Board

§ 105-277.7 of the North Carolina General Statutes, establishes a nine member Use-Value Advisory Board and directs it to annually submit a recommended use-value manual to the Department of Revenue. Contents of the manual, as well as guidelines for their development, are further specified in NCGS §105-289(a) (5).

The contents of the Use-Value Manual reflect the combined judgment and effort of many professionals in the North Carolina Cooperative Extension Service and cooperating federal and state agencies. The 2021 Use Value Advisory Board Manual is included in this manual as a reference and is located in the addendum.

Application Process

All parcels approved for the Present-Use Program must be qualified by the Assessor. The guidelines for this procedure are outlined in the Machinery Act. The first requirement is the filing of a timely application. Applications for the Present-Use Value Program will be accepted only during the regular listing period (January 1- January 31 of each calendar year) or within thirty (30) days after a notice of change in the market value of the property or within sixty (60) days of a transfer of ownership. These applications are available in the Real Estate Division of the Tax Office or online. All sections of the application must be completed entirely and signed by the owner or they will not be accepted. **Applications denied because of incomplete, missing, or erroneous information will be returned to the applicant for resubmission.**

All applications will be reviewed and must meet the required qualifications for: Ownership, size, use, and sound management. All property will be field-checked (on-site visit by an appraiser) for sound management, farm activity, and qualifying land area types. The application is reviewed and either approved or denied based on Machinery Act requirements. If the application is denied, notice of denial is mailed to applicant. The applicant has 60 days to appeal the Assessor's decision.

If approved, the qualified acreage is divided into land classes. The land classes are developed based on a combination of the GIS mapping system, Management Plan, and field review. The soil types for an area may be unavailable or inaccurate. If the soil type indicated on GIS equals nonproductive wasteland, but the area is actually in production, then the land has changed since the last soil study. However, the final decision will be made by the appraiser based on experience and onsite evaluation. All available tools will be considered to accurately calculate the Present-Use Value of each property based on productivity.

A minimum of one (1) acre is to be valued as a home site for the first dwelling and a minimum of one-half (0.5) acre for each additional home site. Any area of the approved parcel not considered part of the farm unit will be valued as market residual. Wasteland, rock cliffs, and other nonproductive areas shall be valued as wasteland. This process creates a present-use value, a market value, and a deferred value. The market value is retained to allow calculation of the deferred tax. According to NCGS §105.277.4, the deferred tax and interest is due as of the date when the parcel, or a portion of the property, becomes disqualified from the Present-Use Value Program.

Program Requirements

Acceptance into the Present-Use Value Program is an implied contract. Buncombe County taxes the property at its use-value, as long as the owner continues to use the property as approved and continues to meet any statutory requirements. It is the property owner's responsibility to notify the Tax Assessor of any changes to the property, its use, or ownership.

§ 105-277.5. Agricultural, horticultural and forestland – Notice of change in use.

Not later than the close of the listing period following a change which would disqualify all or a part of a tract of land receiving the benefit of this classification, the property owner shall furnish the assessor with complete information regarding such change. Any property owner who fails to notify the assessor of changes as aforesaid regarding land receiving the benefit of this classification shall be subject to a penalty of ten percent (10%) of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues. (1973, c. 709, s. 1; 1975, c. 746, s. 8; 1987, c. 45, s. 1.)

All applicants for the Present-Use Value Program must meet the requirements in four areas, ownership, and size of tract, use, and sound management. All requirements are subject to change by the General Assembly.

Ownership Requirements

The owner of the property must be one of the following:

1. A natural person
 - An individual
 - Tenants by the Entireties*
 - Tenants in Common

*North Carolina courts have ruled that property owned by a husband and wife as tenants by the entirety is a different ownership than property owned by the husband or wife separately. [Duplin County V. Jones, 267 N.C. 68,147S.E.2d 603, (1966)]

NCGS §105-277.2(7) states “multiple parcels must be under the same ownership and the same classification”. Therefore, to qualify, all parcels must be in the same name or they individually must meet all requirements. For example, five acres owned by the wife only cannot qualify based on a qualified tract owned by both husband and wife. Each type of ownership is considered a separate legal entity.

2. A business entity
 - Corporation
 - General Partnership
 - Limited Partnership
 - Limited Liability Company
 - Family Business Entity
 - Family Trust

The principal business activity of a business entity participating in the Present-Use Value Program must be the growing and production of agricultural, horticultural, or forestry products and the members of that business entity must either be actively engaged or related to a member actively engaged in the business entity. In addition, a property eligible for present-use value must satisfy one of the following conditions of ownership:

- It is the owner’s place of residence **or**
- It has been owned by the current owner, or a qualified relative of the current owner, as of January 1st of each of the four years prior to the year of application **or**
- It was appraised at present-use value and was eligible for present-use value at the time it was transferred to the present owner. The new owner continues to use the land for the approved purpose and the new owner assumes liability for the deferred taxes under G.S. §105-277.3(b2). A new application is required from the new owner within 60 days from the date of the transfer.

Land in Production Size Requirements

Following are the land size requirements for acceptance into the use value program:

Agricultural: At least one parcel or tract with **10** acres in actual production.

Horticultural: At least one parcel or tract with **5** acres in actual production.

Forestland: At least one parcel or tract with **20** acres in actual production.

Land under a farm building can be considered “in production” if the building use is consistent with the use of the land. For example, a barn used for hay storage.

The home site acreage (minimum of 1 acre) cannot be included as part of the minimum acreage in actual production. A farm unit is considered an economic unit. The farm unit may be comprised of several parcels of land that may or may not be contiguous. At least one tract must meet the minimum size requirement, cited above. If an agricultural application is approved, up to 20 acres of woodland may be approved as part of the agricultural unit. All acreage over 20 acres must have an approved forestry plan to be listed as part of the farm unit. All acreage not part of the farm unit will be listed, assessed, and taxed at market value.





Income Requirements

An agricultural or horticultural applicant must be able to document the property is in actual production and has produced a minimum average annual income over the previous three years of \$1,000 (exception for Christmas trees \$2,000 per acre and in-lieu income requirement).

A special provision allows Christmas tree farmers to average gross income over the period of their growing cycle and must produce \$2,000 per acre in the western area (MLRA130). See the 2021 Use-Value Manual for Agricultural, Horticultural and page 20-22 for details on Christmas trees.

The value of a product consumed may be substituted for actual income when a crop is produced on the land and consumed on the farm to produce another farm product. Example: Hay produced to feed cattle.

Gross income is the amount of money received from all sources pertaining to the farm enterprise. Acceptable income must be derived from products produced on the land. The following are types of income not allowed:

- Ground rents received for acreage leased to another farmer.
- Income from stud fees, grazing, or boarding fees.
- Income received from leasing machinery or animals.
- Income received for performing a service for another farm operation.
- Income from the training and/or showing of livestock.
- Income from the sale of firewood or other forestry products.
- Income received from the leasing of hunting rights.

Consideration is given when the farm owner shows a history of active production, but has a time of crop loss due to flood, hail, frost, disease, etc.

Forestland does not have an income requirement for qualification.

Sound Management

The sound management requirement is set forth NCGS §105-277.3 which provides, in part,

(f) Sound Management Program for Agricultural Land and Horticultural Land. – If the Property owner demonstrates any one of the following factors with respect to agricultural land or horticultural land, then the land is operated under a sound management program:

- (1) Enrollment in and compliance with an agency administered and approved farm management plan.
- (2) Compliance with a set of best management practices.
- (3) Compliance with a minimum gross income per acre test.
- (4) Evidence of net income from the farm operation.
- (5) Evidence that farming is the farm operator's principal source of income.
- (6) Certification by a recognized agricultural or horticultural agency within the county that the land is operated under a sound management program.

Operation under a sound management program may also be demonstrated by evidence of other similar factors. As long as a farm operator meets the sound management requirements, it is irrelevant whether the property owner received income or rent from the farm operator.

(g) Sound Management Program for Forestland.–If the owner of forestland demonstrates that the forestland complies with a written sound forest management plan for the production and sale of forest products, then the forestland is operated under a sound management program.

Every property considered for the use-value program must operate under a sound management program; defined in NCGS 105-277.2(6) as “a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.”



Agriculture/Horticulture-Sound Management

For agricultural and horticultural applications, sound management can be determined by one of the six possible factors listed above.

One test of sound management is gross income per acre, factor 4 above: Evidence of net income from the farm operation.

To determine if the income is enough to cover expenses and return a profit, divide the gross income by the number of acres used for production to determine the gross return per acre. This gross income per acre, per year should cover the costs of labor, machinery, and land, annualized.

Example: Land cost \$20,000
 Machinery \$10,000
 Labor \$5,000

Per year costs: Land \$1,000/year (over 20 years), Machinery \$1,000/year (over 10 years), Labor \$5,000/year = \$7,000 / 10 acres Cost = \$700 per acre annual cost

Gross income = \$10,000 / 10 (Number of acres) = \$1,000 per acre

Sound management requirement met because profits exceed costs.

Forestland Sound Management

Forestland applications must be accompanied by a well written forestry management plan. This plan must meet the same standards regardless of who prepares it.

All forestry management plans must include the following:

- Management and Landowner Objectives – the long-range and short-range objectives for the property.
- Location – a map locating the property described and delineates each stand of trees, by type, referenced in the written portion of the plan.
- Inventory – a detailed description of various stands within the forestry unit. Each stand description should include acreage, species, age, size, and condition, plus information describing the soils, water, and fertility.
- Harvest Dates - a timetable for harvest and periodic review to reflect current stand conditions.
- Regeneration - an appropriate regeneration plan for each stand after harvest.
- Silviculture Practices - thinning, disease control, herbicide injections, etc.
- Protection and Maintenance – road maintenance, boundary lines, prescribed burning, fire breaks, etc.

Deferred Taxes

It is the property owner's responsibility to notify the Assessor's Office of any changes that occur to the property after an application is approved for the Present-Use Value Program.

North Carolina General Statute § 105-277.1F. - Uniform provisions for payment of deferred taxes.

(a) Scope. -- This section applies to the following deferred tax programs:

(1) G.S. 105-275(12), real property owned by a nonprofit corporation held as a protected natural area.

(1a) G.S. 105-275(29a), historic district property held as future site of historic structure.

(2) G.S. 105-277.1B, the property tax homestead circuit breaker.

(2a) *(See note for repeal)* G.S. 105-277.1D, the inventory property tax deferral.

(3) G.S. 105-277.4(c), present-use value property.

(4) G.S. 105-277.14, working waterfront property.

(4a) G.S. 105-277.15, wildlife conservation land.

(4b) *(Effective for taxes imposed for taxable years beginning on or after July 1, 2013)* G.S. 105-277.15A, site infrastructure land.

(5) G.S. 105-278(b), historic property.

(6) G.S. 105-278.6(e), nonprofit property held as future site of low- or moderate-income housing.

(b) Payment. -- Taxes deferred on property under a deferral program listed in subsection (a) of this section are due and payable on the day the property loses its eligibility for the deferral program as a result of a disqualifying event. If only a part of property for which taxes are deferred loses its eligibility for deferral, the assessor must determine the amount of deferred taxes that apply to that part and that amount is due and payable. Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.

The tax for the fiscal year that begins in the calendar year in which the deferred taxes are due and payable is computed as if the property had not been classified for that year. A lien for deferred taxes is extinguished when the taxes are paid.

All or part of the deferred taxes that are not due and payable may be paid to the tax collector at any time without affecting the property's eligibility for deferral. A partial payment is applied first to accrued interest.

The difference between the assessed value (market value) and the taxable value (use value) is deferred. This amount becomes due (plus interest) if the property or a portion of the property no longer qualifies for the program.

When a property, or a portion of a property, in the present-use value program is transferred, it is the responsibility of the seller to notify the Tax Department of the transfer in ownership and request a deferred tax bill if applicable. It is the responsibility of the buyer to file an application and assume the deferred taxes within **60 days** of the transfer date, if the buyer wishes to continue the farm use of the property. The new owner must meet **all** requirements of use, ownership, income, size, and sound management, as outlined in General Statute §105-277.4(c).

Anytime a tract or part of a tract of land becomes ineligible for present-use value assessment under the requirements of General Statutes §105-277, the deferred taxes, including interest, on that tract become due for the current year and the past three (3) years.

When changes in eligibility are not reported by the owner, a ten percent (10%) penalty for each year the ineligibility is unreported is required by General Statutes §105-277.5.

The following will result in loss of eligibility for all or a portion of the property and result in the creation of a deferred bill:

- The use of the property changes to a non-conforming use.
- The entire property is transferred to someone other than a relative and the new owner does not assume responsibility for the deferred taxes and the property is not the new owner's residence.
- A portion of the property is transferred and no longer meets requirements for qualification.
- The property is split and no longer meets size requirements.
- A new residence is built or a manufactured home is added.
- The acres in actual production drops below the minimum required for the approved classification.
- The property is no longer being used for the approved classification and the land has been lying idle for more than one growing season, voluntary or not.
- The minimum income requirement for agricultural or horticultural land is not being met.
- The property is not being managed under a program of sound management.
- The property owner does not intend to harvest timber or follow the guidelines required by the forest management plan they agreed to follow.

Penalty for Non-Compliance or Notification Failure

North Carolina General Statute § 105-277.5. Agricultural, horticultural and forestland – Notice of change in use.

Not later than the close of the listing period following a change which would disqualify all or a part of a tract of land receiving the benefit of this classification, the property owner shall furnish the assessor with complete information regarding such change. Any property owner who fails to notify the assessor of changes as aforesaid regarding land receiving the benefit of this classification shall be subject to a penalty of ten percent (10%) of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues.

Property owners are required to notify the Assessor of any changes that occurred to their property during the previous calendar year. There is no limit to the number of years the County may apply the 10% failure to give notice as required. The 10% penalty can be added for seven years if a change in the property is found seven years after the event that should have been reported. **The five year discovery statute does not apply to failure to report noncompliance.**

Examples (but not limited to only these) of changes requiring notification:

- Orchard abandoned
- Change in type of crop produced
- Decrease in amount of land in production
- Increase in amount of land in production
- Clearing wooded land
- Pasture converted to crops
- New buildings constructed
- Farming operation has been discontinued



Present-Use Value Continued Eligibility

Compliance Reviews / Audits

North Carolina General Statute §105-296(j) requires a review of each property within every eight years to ensure eligibility is maintained. The purpose of the compliance review is to objectively evaluate all available information and ensure qualified owners are participating in the program. The compliance review is an audit of the use-value program to ensure fairness in the administration of the program for all property owners.

Information maintained on each property is audited at the time of a compliance review for the following items:

- An original application should be on file and meet the ownership requirements.
- The size requirements for the use-value program are met.
- The income information must be complete and meet the minimum requirements.
- The forestry management plan must be on file and meet minimum requirements.
- The property is still being used for its qualifying purpose.



Wildlife Conservation Land Program

A new program for the taxation of wildlife conservation land went into effect for the 2010 tax year. The Wildlife Conservation Land Program is based on some concepts associated with the Present-Use Value Program, but it is a separate program set forth in NCGS §105-277.15.

Subject to the provisions set forth in NCGS §105-277.15, the Wildlife Conservation Land Program qualifications are:

1. The land must be managed under a written Wildlife Habitat Conservation Agreement. Property owners may contact the North Carolina Resources Commission with questions about an agreement. The completed and approved agreement must be submitted to the Assessor's office during the listing period (January 1 through January 31). The agreement must be in effect as of January 1 of the year for which application is made.

2. The land must consist of at least 20 contiguous acres. Property owners are restricted to 100 acres per county that may be classified as wildlife conservation, and 800 acres per county that may be classified as a reserve for hunting, fishing, shooting, wildlife observation or wildlife activities provided the land is inspected by a certified wildlife biologist at least quintennially to insure compliance.

3. The land must be owned by an individual, a family business entity or family trust.

4. The land must have been owned by the qualifying owner for the previous (5) five years unless one of the following applies:

- Family business entity: land was owned by one or more of the family business entity for the five previous years.
- Family Trust: the land was owned by one or more of the beneficiaries of the trust for the five previous years.
- A new owner acquires land that was classified as wildlife conservation land under this section when it was acquired and the owner continues to use the land as wildlife conservation land, then the land meets the ownership requirement if the new owner files an application and signs the wildlife habitat conservation agreement in effect for the property within 60 days after acquiring the property.

5. Qualified land is assessed as though it were agricultural land under the Present-Use Value Program.

6. The difference in the taxable value and the market value is deferred, but is a lien on the land. The deferred taxes immediately become due and payable when the property is no longer qualified for the program.

Present-Use and Value Rates

The present-use schedule values land based on its ability to produce agricultural, horticultural, or forestry products. The land types are divided into classes based on their ability to produce farm products.

Agriculture and Horticulture:

- Class I - Best Soils
- Class II - Average Soils
- Class III - Fair Soils
- Class IV - Non-Productive / Wastelands

Buncombe County will use the land values developed and recommended by the Use-Value Advisory Board for 2021. These values were developed based on cash rents for land capitalized at 6.5% as required by the General Assembly. Forestland is valued using net income from actual production, capitalized at 9%.

A minimum of one acre be valued as a home site for the first dwelling and a minimum of one-half acre for each additional home site. Any area of the approved parcel not considered part of the farm unit will be valued at market value. Wasteland, rock cliffs and other nonproductive areas shall be valued as wasteland. This process creates a present-use value, a market value, and a deferred value. The market value is retained to allow calculation of the deferred tax.

All available tools will be considered to accurately calculate the present-use value of each property, based on productivity. The majority of forestland is Class I. If a farmer has a recent soil study, it can be used to set the farm use value and is considered the best information available. In all other cases, the standards set by the appraisal staff will be considered the best information available. Areas not in production will be valued at the market rate.

2021 Rates for Present Use

TYPE	CODE	RATE PER ACRE
AGRICULTURE:		
Class I	A01	\$1,000-\$1,200
Class II	A02	\$700 - \$900
Class III	A03	\$500 - \$700
Wasteland	A06	\$30-\$50
HORTICULTURAL:		
Class I	H01	\$2,300-\$2,600
Class II	H02	\$1,600-\$1,900
Class III	H03	\$1000-\$1,300
Wasteland	H06	\$30-\$50
FOREST LAND:		
Class I	F01	\$200-\$500
Wasteland	F06	\$20-\$50

2021 Rate for Wildlife Conservation Land

TYPE	CODE	RATE PER ACRE
WILDLIFE:		
Class I	W01	\$1,000-\$1,200
Class II	W02	\$700-\$900
Class III	W03	\$500-\$700
WASTELAND:	W06	\$30-\$50



Examples of Agriculture Crops and Horticulture Crops include, but are not limited to:

AGRICULTURE CROPS	HORTICULTURE CROPS
Alfalfa	Apples/Pears
Barley	Bamboo
Cattle	Beans
Field Corn	Blueberries
Hay	Cabbage
Llamas/Alpacas	Christmas Trees
Pasture Grass	Cucumbers
Poultry	Floral Products
Seed Corn	Grapes
Sheep	Hops
Silage	Nursery Products
Soybeans	Ornamental Shrubs
Swine	Peaches
Tobacco	Potatoes
Wheat	Sod
Hemp	Squash
	Strawberries
	Sweet Corn
	Tomatoes

See definitions and statute references in the following section.

Definitions

Definitions to be followed in carrying out the requirements of present-use value as set out in NCGS §105-277.2 are:

Agricultural

Land that is a part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program. For purposes of this definition, the commercial production or growing of animals includes the rearing, feeding, training, caring, and managing of horses. Agricultural land includes woodland and wasteland that is a part of the farm unit, but the woodland and wasteland included in the unit must be appraised under the use-value schedules as woodland or wasteland. A farm unit may consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements in G.S. §105-277.3(a)(1), and each tract must be under a sound management program. If the agricultural land includes less than 20 acres of woodland, then the woodland portion is not required to be under a sound management program. Also, woodland is not required to be under a sound management program if it is determined that the highest and best use of the woodland is to diminish wind erosion of adjacent agricultural land, protect water quality of adjacent agricultural land, or serve as buffers for adjacent livestock or poultry operations.

Business Entity

A corporation, a general partnership, a limited partnership, or a limited liability company.

Forestland

Land that is a part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program. Forestland includes wasteland that is a part of the forest unit, but the wasteland included in the unit must be appraised under the use-value schedules as wasteland. A forest unit may consist of more than one tract of forestland, but at least one of the tracts must meet the requirements in G.S. §105-277.3(a)(3), and each tract must be under a sound management program.

Horticultural

Land that is a part of a horticultural unit that is actively engaged in the commercial production or growing of fruits or vegetables or nursery or floral products under a sound management program. Horticultural land includes woodland and wasteland that is a part of the horticultural unit, but the woodland and wasteland included in the unit must be appraised under the use-value schedules as woodland or wasteland. A horticultural unit may consist of more than one tract of horticultural land, but at least one of the tracts must meet the requirements in G.S. §105-277.3(a)(2), and each tract must be under a sound management program. If the horticultural land includes less than 20 acres of woodland, then the woodland portion is not required to be under a sound management program. Also, woodland is not required to be under a sound management program if it is determined that the highest and best use of the woodland is to diminish wind erosion of adjacent horticultural land or protect

water quality of adjacent horticultural land. Land used to grow horticultural and agricultural crops on a rotating basis or where the horticultural crop is set out or planted and harvested within one growing season, may be treated as agricultural land as described in subdivision (1) of this section when there is determined to be no significant difference in the cash rental rates for the land.

Land used for green beans, green peppers, or cucumbers and rotated with soybeans, grain, or corn should be treated as an agricultural unit. If the land is used for growing fruit trees, vineyard products, berries, or vegetables and other products that are not annuals, it should be classified as both agricultural and horticultural. It would be better to ask this applicant to complete two applications, even if only one tract of land is involved. However, it would be permissible to attach the land breakdown and income figures to one application form.

Individually Owned

Owned by one of the following:

- a.** An individual.
- b.** A business entity that meets all of the following conditions:
 - 1.** Its principal business is farming agricultural land, horticultural land, or forestland. When determining whether an applicant under G.S. 105-277.4 has as its principal business farming agricultural land, horticultural land, or forestland, the assessor shall presume the applicant's principal business to be farming agricultural land, horticultural land, or forestland if the applicant has been approved by another county for present-use value taxation for a qualifying property located within the other county; provided, however, the presumption afforded the applicant may be rebutted by the assessor and shall have no bearing on the determination of whether the individual parcel of land meets one or more of the classes defined in G.S. 105-277.3(a). If the assessor is able to rebut the presumption, this shall not invalidate the determination that the applicant's principal business is farming agricultural land, horticultural land, or forestland in the other county.
 - 2.** All of its members are, directly or indirectly, individuals who are actively engaged in farming agricultural land, horticultural land, or forestland or a relative of one of the individuals who is actively engaged. An individual is indirectly a member of a business entity that owns the land if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity that owns the land.
 - 3.** It is not a corporation whose shares are publicly traded, and none of its members are corporations whose shares are publicly traded.

4. If it leases the land, all of its members are individuals and are relatives. Under this condition, "principal business" and "actively engaged" include leasing.

c. A trust that meets all of the following conditions:

1. It was created by an individual who owned the land and transferred the land to the trust.

2. All of its beneficiaries are, directly or indirectly, individuals who are the creator of the trust or a relative of the creator. An individual is indirectly a beneficiary of a trust that owns the land if the individual is a beneficiary of another trust or a member of a business entity that has a beneficial interest in the trust that owns the land.

d. A testamentary trust that meets all of the following conditions:

1. It was created by an individual who transferred to the trust land that qualified in that individual's hands for classification under G.S. 105-277.3.

2. At the date of the creator's death, the creator had no relatives.

3. The trust income, less reasonable administrative expenses, is used exclusively for educational, scientific, literary, cultural, charitable, or religious purposes as defined in G.S. 105-278.3(d).

e. Tenants in common, if each tenant would qualify as an owner if the tenant were the sole owner. Tenants in common may elect to treat their individual shares as owned by them individually in accordance with G.S. 105-302(c) (9). The ownership requirements of G.S. 105-277.3(b) apply to each tenant in common who is an individual, and the ownership requirements of G.S. 105-277.3(b1) apply to each tenant in common who is a business entity or a trust.

Member

A shareholder of a corporation, a partner of a general or limited partnership, or a member of a limited liability company.

Present-Use Value

The value of land in its current use as agricultural land, horticultural land, or forestland, based solely on its ability to produce income and assuming an average level of management. A rate of nine percent (9%) shall be used to capitalize the expected net income of forestland. The capitalization rate for agricultural land and horticultural land is to be determined by the Use-Value Advisory Board as provided in G.S. 105-277.7.

Relative

Any of the following:

- a. A spouse or the spouse's lineal ancestor or descendant.
- b. A lineal ancestor or a lineal descendant.
- c. A brother or sister, or the lineal descendant of a brother or sister. For the purposes of this sub-subdivision, the term brother or sister includes stepbrother or stepsister.
- d. An aunt or an uncle.
- e. A spouse of an individual listed in paragraphs a. through d. For the purpose of this subdivision, an adoptive or adopted relative is a relative and the term "spouse" includes a surviving spouse.

Sound Management Program

A program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.

Unit

One or more tracts of agricultural land, horticultural land, or forestland. Multiple tracts must be under the same ownership and be of the same type of classification. If the multiple tracts are located within different counties, they must be within 50 miles of a tract qualifying under G.S. 105-277.3(a).

2021 CODES AND RATES

AssessPro, developed by Patriot Properties, is the computer assisted mass appraisal software employed by the Real Estate Division of Buncombe County Property Assessment. Many tables and calculations are programmed into this software to assist with the assessment process. Property appraisers also manually calculate random assessment values to ensure the accuracy of the electronic calculations completed by the appraisal software. The electronic processes of the valuation process are open and available for inspection or additional clarification by appointment.

Included in the appendix of this schedule are many of the tables housed in AssessPro guiding the electronic calculations of value. Calculations of value depend on many varying factors associated with specific properties.

Residential Rates

RESIDENTIAL BUILDING SECTIONS- LIVING AREA				
Code	Description	2021 Rate Range		
R125	1.25 LIVING AREA	\$77.20	to	\$94.35
R150	1.5 ST LIVING AREA	\$77.20	to	\$94.35
R175	1.75 LIVING AREA	\$77.20	to	\$94.35
R200	2 STORY LIVING AREA	\$77.20	to	\$94.35
R225	2.25 LIVING AREA	\$77.20	to	\$94.35
R250	2.50 LIVING AREA	\$77.20	to	\$94.35
R275	2.75 LIVING AREA	\$77.20	to	\$94.35
R300	3 STORY LIVING AREA	\$77.20	to	\$94.35
R400	4 STORY LIVING AREA	\$77.20	to	\$94.35
RBGL	BELOW GRADE LIV AREA	\$59.59	to	\$72.84
RC20	CONDO 2 STORY	\$85.59	to	\$104.60
RC25	CONDO 1.25 STORIES	\$85.59	to	\$104.60
RC30	CONDO 3 STORIES	\$85.59	to	\$104.60
RC50	CONDO 1.50 STORIES	\$85.59	to	\$104.60
RC75	CONDO 1.75 STORIES	\$85.59	to	\$104.60
RCBL	CONDO BELOW GRADE	\$90.09	to	\$110.11
RCO2	CONDO 2ND LEVEL	\$85.59	to	\$104.60
RCO3	CONDO 3RD LEVEL	\$85.59	to	\$104.60
RCON	CONDO LIVING AREA 1	\$90.09	to	\$110.11
RL05	1/2-STY LIVING AREA	\$78.63	to	\$96.10
RLA1	LIVING AREA LEVEL 1	\$82.96	to	\$101.40
RLA2	LIVING AREA LEVEL 2	\$78.63	to	\$96.10
RLA3	LIVING AREA LEVEL 3	\$78.63	to	\$96.10
RLA4	LIVING AREA LEVEL 4	\$78.63	to	\$96.10
RMFG	MANUFACTURED HOUSING	\$55.94	to	\$68.37
RMHD	MFG HOME DOUBLWIDE	\$45.76	to	\$55.93
RMHS	MFG HOME SINGLEWIDE	\$41.58	to	\$50.82
RMHT	MFG HOME TRIPLEWIDE	\$45.76	to	\$55.93
RMOD	CLASSROOM,OFFICE ETC	\$41.52	to	\$50.75
ROTR	FINISHED AREA	\$58.67	to	\$71.70

RESIDENTIAL BUILDING SECTIONS- NON LIVING AREA				
Code	Description	2021 Rate Range		
RBAF	FINISHED BSMT	\$35.86	to	\$43.82
RBAR	BARN	\$17.50	to	\$21.38
RBEX	BASEMENT EXTENSION	\$18.47	to	\$22.57
RBZM	MULTI STORY BREEZEWAY	\$25.12	to	\$30.70
RBZW	BREEZEWAY	\$25.12	to	\$30.70
RCAN	CANOPY	\$6.93	to	\$8.47
RCNP	CANOPY OVER	\$15.30	to	\$18.69
RCO4	CONDO 4TH LEVEL	\$85.59	to	\$104.60
RCOS	CONSERVATORY	\$74.20	to	\$90.69
RCPT	CARPORT	\$24.24	to	\$29.63
RCRT	COURTYARD	\$33.47	to	\$40.91
RDK	DECK	\$14.60	to	\$17.84
RDKM	MULTI STORY DECK	\$14.60	to	\$17.84
REP	ENCLOSED PORCH	\$28.59	to	\$34.94
REPM	MULTI STORY EP	\$28.59	to	\$34.94
RFBF	FUTURE BSMT FINISH	\$17.96	to	\$21.95
RGAR	GARAGE	\$38.07	to	\$46.53
ROP	OPEN PORCH	\$24.42	to	\$29.85
ROPM	MULTI STORY OP	\$24.42	to	\$29.85
RPOE	POOL ENCLOSURE	\$40.30	to	\$49.26
RPT	PATIO	\$7.61	to	\$9.30
RREF	SKETCH ONLY	\$0.00	to	\$0.00
RSP	SCREENED PORCH	\$27.22	to	\$33.26
RSPM	MULTI STORY SP	\$27.22	to	\$33.26
RSTA	STABLE	\$25.04	to	\$30.61
RSTP	MASONRY STOOP	\$9.88	to	\$12.07
RSUN	SUNROOM	\$61.51	to	\$75.18
RTER	TERRACE	\$14.58	to	\$17.82
RUBA	UNFINISHED BSMT	\$19.67	to	\$24.04
RUR	UTILITY ROOM	\$26.70	to	\$32.63
RURM	MULTI STORY UR	\$26.70	to	\$32.63

Residential Modifiers

QUALITY GRADES MODIFIERS			
Grade	Description	Range	
L	Luxury	2.20	2.30
S	Special	1.70	1.80
A	Superior	1.50	1.60
B	Custom	1.20	1.30
C	Average	0.95	1.05
D	Fair	0.80	0.90
E	Poor	0.50	0.60
U	Unsound	0.20	0.30

QUALITY RATING CODES MODIFIERS			
Code	Description	Range	
R	Renovated	1.70	1.80
G	Good	1.20	1.30
N	Normal	-	-
F	Fair	0.70	0.80
P	Poor	0.45	0.55
VG	Very Good	1.45	1.55
R2	Renovated	1.95	2.05
R2.5	Renovated	2.45	2.55
R3	Renovated	2.95	3.05

CONDITION CODES MODIFIER			
Code	Description	Range	
R	Renovated	0.15	0.25
G	Good	0.35	0.45
N	Normal	-	-
F	Fair	1.45	1.55
P	Poor	1.70	1.80
U	Unsound	0.75	0.99

GREEN BUILDINGS CODES			
Code	Description	Range	
GOLD	Gold	1.15	1.25
SILV	Silver	1.15	1.25
BRON	Bronze	1.15	1.25
CERT	Certified	1.15	1.25

Commercial Rates

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CALB	SCHOOL CLASS A B	\$205.08	to	\$250.66
CALC	SCHOOL CLASS C	\$167.90	to	\$205.21
CALD	SCHOOL CLASS D	\$161.47	to	\$197.35
CALS	SCHOOL CLASS S	\$124.17	to	\$151.77
CAMC	ARMORY ALL	\$114.71	to	\$140.20
CASC	AUTO SHOWROOM C	\$93.97	to	\$114.85
CASM	AUTO SHOWROOM S	\$86.35	to	\$105.54
CAUB	AUDITORIUM CLASS B	\$185.17	to	\$226.31
CAUD	AUDITORIUM CLASS C D	\$110.54	to	\$135.10
CAWC	AUTO CAR WASH C	\$109.53	to	\$133.87
CAWD	AUTO CAR WASH D	\$106.25	to	\$129.86
CAWS	AUTO CAR WASH S	\$105.31	to	\$128.71
CBAB	BANK CLASS B	\$206.44	to	\$252.32
CBAC	BANK CLASS C	\$158.05	to	\$193.18
CBAD	BANK CLASS D	\$148.15	to	\$181.08
CBAS	BANK CLASS S	\$140.51	to	\$171.74
CBBC	BED BREAKFAST INN C	\$110.67	to	\$135.27
CBBD	BED BREAKFAST INN D	\$106.24	to	\$129.84
CBCC	BOWLING CENTER C	\$72.39	to	\$88.47
CBRC	BREWERY	\$107.90	to	\$131.88
CBRD	BREWERY	\$92.59	to	\$113.17
CBRS	BREWERY	\$92.17	to	\$112.65
CCBA	OFFICE BANK A	\$223.90	to	\$273.65
CCBB	OFFICE BANK B	\$214.18	to	\$261.77
CCBC	OFFICE BANK C	\$174.67	to	\$213.48
CCBD	OFFICE BANK D	\$158.91	to	\$194.22
CCDC	AUTO DEALERSHIP C	\$82.95	to	\$101.39
CCDD	AUTO DEALERSHIP D	\$78.27	to	\$95.66
CCDS	AUTO DEALERSHIP S	\$76.74	to	\$93.80
CCHC	CLUBHOUSE CLASS C	\$91.00	to	\$111.22
CCHD	CLUBHOUSE CLASS D	\$83.76	to	\$102.38
CCHS	CLUBHOUSE CLASS S	\$74.43	to	\$90.97
CCLC	COUNTRY CLUB CLASS C	\$156.07	to	\$190.75
CCLD	COUNTRY CLUB CLASS D	\$125.02	to	\$152.80
CCNA	SKILLED NURSING A	\$200.84	to	\$245.47
CCNB	SKILLED NURSING B	\$192.47	to	\$235.24
CCNC	SKILLED NURSING C	\$135.90	to	\$166.10
CCND	SKILLED NURSING D	\$124.88	to	\$152.63
CCNS	SKILLED NURSING S	\$118.64	to	\$145.01
CCOC	CONCRETE CANOPY	\$18.56	to	\$22.69

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CCRC	COMM REC CENTER C	\$108.85	to	\$133.03
CCRD	COMM REC CENTER D	\$104.35	to	\$127.53
CCSB	COLD STORAGE WH A/B	\$76.55	to	\$93.56
CCSC	COLD STORAGE WH C	\$65.33	to	\$79.85
CCSS	COLD STORAGE WH S	\$58.03	to	\$70.93
CCTA	CINEMA CLASS A	\$158.89	to	\$194.19
CCTC	CINEMA CLASS C	\$123.55	to	\$151.01
CCUA	CHURCH CLASS A	\$190.12	to	\$232.36
CCUB	CHURCH CLASS B	\$180.14	to	\$220.17
CCUC	CHURCH CLASS C	\$141.28	to	\$172.68
CCUD	CHURCH CLASS D	\$112.51	to	\$137.52
CCUS	CHURCH CLASS S	\$110.42	to	\$134.96
CDGB	DRUGSTORE CLASS A B	\$109.49	to	\$133.83
CDGC	DRUGSTORE CLASS C	\$86.00	to	\$105.11
CDGD	DRUGSTORE CLASS D	\$90.50	to	\$110.61
CDGS	DRUGSTORE CLASS S	\$72.32	to	\$88.39
CDIN	DINER ALL	\$86.93	to	\$106.25
CDMA	DORMITORY CLASS A	\$132.66	to	\$162.14
CDMB	DORMITORY CLASS B	\$127.71	to	\$156.09
CDMC	DORMITORY CLASS C	\$101.97	to	\$124.63
CDMD	DORMITORY CLASS D	\$94.05	to	\$114.95
CDMS	DORMITORY CLASS S	\$94.05	to	\$114.95
CDSA	DEPARTMENT STORE ALL	\$103.50	to	\$126.50
CDTC	DRIVE THUR CARWASH C	\$88.29	to	\$107.91
CDTS	DRIVE THUR CARWASH S	\$82.26	to	\$100.54
CDWB	DISTRIBUTION WH B	\$71.65	to	\$87.57
CDWC	DISTRIBUTION WH C	\$46.97	to	\$57.40
CDWD	DISTRIBUTION WH D	\$42.25	to	\$51.64
CDWS	DISTRIBUTION WH S	\$41.58	to	\$50.82
CDYB	DAY CARE CENTER A B	\$143.91	to	\$175.89
CDYC	DAY CARE CENTER C	\$117.54	to	\$143.67
CDYD	DAY CARE CENTER D	\$116.63	to	\$142.55
CDYS	DAY CARE CENTER S	\$112.59	to	\$137.61
CECC	EQUESTRIAN CENTER C	\$26.26	to	\$32.10
CECD	EQUESTRIAN CENTER D	\$16.93	to	\$20.69
CECS	EQUESTRIAN CENTER S	\$13.41	to	\$16.39
CELA	RETIREMENT HOME A	\$122.85	to	\$150.15
CELB	RETIREMENT HOME B	\$121.91	to	\$149.00
CELC	RETIREMENT HOME C	\$99.23	to	\$121.28
CELD	RETIREMENT HOME D	\$93.56	to	\$114.35
CESC	EXTEND STAY HOTEL C	\$145.35	to	\$177.65
CESD	EXTEND STAY HOTEL D	\$108.20	to	\$132.24

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CFAB	FAST FOOD CLASS A B	\$155.93	to	\$190.58
CFAC	FAST FOOD CLASS C	\$154.80	to	\$189.20
CFAD	FAST FOOD CLASS D	\$144.00	to	\$176.00
CFAS	FAST FOOD CLASS S	\$136.80	to	\$167.20
CFBB	FRATERNAL CLASS A B	\$134.10	to	\$163.90
CFBC	FRATERNAL CLASS C	\$111.51	to	\$136.29
CFBD	FRATERNAL CLASS D	\$116.96	to	\$142.95
CFBS	FRATERNAL CLASS S	\$105.93	to	\$129.47
CFFS	FIN FIRE RES STEEL	\$73.76	to	\$90.16
CFHB	FELLOWSHIP HALL B	\$117.00	to	\$143.00
CFHC	FELLOWSHIP HALL C	\$88.20	to	\$107.80
CFHD	FELLOWSHIP HALL D	\$83.70	to	\$102.30
CFHS	FELLOWSHIP HALL S	\$78.30	to	\$95.70
CFLH	FIELD HOUSE ALL	\$82.15	to	\$100.40
CFML	FINISHED MASONRY C	\$69.51	to	\$84.96
CFPM	FINISHED METAL BLD	\$36.82	to	\$45.00
CFRC	FIN REINFORCED CONC	\$92.46	to	\$113.00
CFSA	FULL SERVICE HOTEL A	\$149.68	to	\$182.94
CFSB	FULL SERVICE HOTEL B	\$144.58	to	\$176.71
CFSC	FULL SERVICE HOTEL C	\$126.37	to	\$154.46
CFSD	FULL SERVICE HOTEL D	\$119.02	to	\$145.47
CFST	FIRE/RESCUE STATION	\$145.85	to	\$178.26
CFWF	FINISHED WOOD FRAME	\$42.77	to	\$52.27
CGAC	APARTMENT CLASS C	\$85.81	to	\$104.88
CGAD	APARTMENT CLASS D	\$82.78	to	\$101.18
CGAS	GARDEN APARTMENTS	\$80.34	to	\$98.19
CGHC	GROUP HOME C	\$96.44	to	\$117.87
CGHD	GROUP HOME D	\$90.09	to	\$110.11
CGOV	GOV BLD OR OFFICE	\$276.08	to	\$337.43
CGYC	GYMNASIUM C	\$114.90	to	\$140.44
CGYD	GYMNASIUM D	\$108.18	to	\$132.22
CGYS	GYMNASIUM S	\$99.21	to	\$121.25
CHCB	FITNESS CENTER B	\$133.53	to	\$163.20
CHCC	FITNESS CENTER C	\$94.56	to	\$115.58
CHCD	FITNESS CENTER D	\$88.33	to	\$107.96
CHCS	FITNESS CENTER S	\$82.31	to	\$100.61
CHOS	HOSPITAL ALL	\$362.12	to	\$442.59
CHRA	HIGHRISE APARTMENT A	\$121.44	to	\$148.43
CHRB	HIGHRISE APARTMENT B	\$115.25	to	\$140.86
CHRC	HIGHRISE APARTMENT C	\$89.23	to	\$109.06
CHRD	HIGHRISE APARTMENT D	\$83.90	to	\$102.55
CITC	POST OFFICE ALL	\$118.35	to	\$144.65

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CITS	INDOOR TENNIS CLUB S	\$51.53	to	\$62.98
CJAL	JAIL OR DETENTION	\$264.89	to	\$323.76
CKLC	KENNEL CLASS C	\$81.33	to	\$99.40
CKLD	KENNEL CLASS D	\$74.94	to	\$91.59
CKLS	KENNEL CLASS S	\$70.02	to	\$85.59
CLDC	LAUNDRY DRY CLEAN C	\$76.72	to	\$93.76
CLDD	LAUNDRY DRY CLEAN D	\$71.19	to	\$87.01
CLDS	LAUNDRY DRY CLEAN S	\$67.37	to	\$82.34
CLFC	LOFT OR FLEX CLASS C	\$61.90	to	\$75.66
CLFD	LOFT OR FLEX CLASS D	\$60.81	to	\$74.32
CLFS	LOFT OR FLEX CLASS S	\$59.30	to	\$72.48
CLGC	LODGE CLASS C	\$135.17	to	\$165.21
CLGD	LODGE CLASS D	\$131.74	to	\$161.01
CLIA	INDUSTRIAL CLASS A	\$62.36	to	\$76.22
CLIB	INDUSTRIAL CLASS B	\$57.87	to	\$70.73
CLIC	INDUSTRIAL CLASS C	\$43.29	to	\$52.91
CLID	INDUSTRIAL CLASS D	\$39.75	to	\$48.58
CLIR	LIBRARY C	\$154.98	to	\$189.42
CLIS	INDUSTRIAL CLASS S	\$37.26	to	\$45.54
CLMC	LAUNDROMAT CLASS C	\$75.60	to	\$92.40
CLMD	LAUNDROMAT CLASS D	\$69.69	to	\$85.18
CLMS	LAUNDROMAT CLASS S	\$66.15	to	\$80.85
CLSA	LIMIT SER HOTEL A B	\$116.98	to	\$142.98
CLSC	LIMIT SER HOTEL C	\$112.64	to	\$137.68
CLSD	LIMIT SER HOTEL D	\$109.78	to	\$134.18
CMAB	MALL ANCHOR CLASS B	\$95.06	to	\$116.18
CMAC	MALL ANCHOR CLASS C	\$79.09	to	\$96.66
CMIC	MINI WAREHOUSES C	\$38.76	to	\$47.37
CMID	MINI WAREHOUSES D	\$31.83	to	\$38.90
CMIS	MINI WAREHOUSES S	\$28.06	to	\$34.30
CMKB	RETAIL FOOD MARKET B	\$95.20	to	\$116.35
CMKC	RETAIL FOOD MARKET C	\$74.33	to	\$90.85
CMKD	RETAIL FOOD MARKET D	\$68.30	to	\$83.48
CMKS	RETAIL FOOD MARKET S	\$69.29	to	\$84.69
CMLC	MINI-LUBE CLASS C	\$93.44	to	\$114.20
CMLD	MINI-LUBE CLASS D	\$86.53	to	\$105.75
CMLS	MINI-LUBE CLASS S	\$86.01	to	\$105.12
CMMC	GAS/MINI MART FOOD C	\$133.90	to	\$163.65
CMMD	GAS/MINI MART FOOD D	\$128.70	to	\$157.30
CMMS	GAS/MINI MART FOOD S	\$124.74	to	\$152.46
CMOA	MEDICAL OFFICE BLD A	\$168.46	to	\$205.89
CMOB	MEDICAL OFFICE BLD B	\$162.15	to	\$198.19

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CMOC	MEDICAL OFFICE BLD C	\$129.30	to	\$158.04
CMOD	MEDICAL OFFICE BLD D	\$124.00	to	\$151.55
CMOS	MEDICAL OFFICE BLD S	\$117.87	to	\$144.06
CMPC	POST OFFICE ALL	\$118.35	to	\$144.65
CMRC	MORTUARY FUNERAL C	\$112.95	to	\$138.05
CMRD	MORTUARY FUNERAL D	\$100.73	to	\$123.12
CMTC	MOTEL CLASS C	\$81.83	to	\$100.02
CMTD	MOTEL CLASS D	\$82.44	to	\$100.76
CMTS	MOTEL CLASS S	\$74.14	to	\$90.62
CMUC	MULTI-USE BUILDING C	\$67.73	to	\$82.78
CMUD	MULTI-USE BUILDING D	\$64.34	to	\$78.64
CMUM	MUSEUM CULTURAL CENT	\$272.75	to	\$333.36
CMUS	MULTI-USE BUILDING S	\$56.25	to	\$68.75
CMWC	MEGA WAREHOUSE C	\$35.17	to	\$42.99
CMWS	MEGA WAREHOUSE S	\$33.33	to	\$40.74
CNSC	SHOP CNTR W ANCHOR C	\$79.09	to	\$96.66
CNTC	NATATORIUM CLASS C	\$113.85	to	\$139.15
CNTD	NATATORIUM CLASS D	\$104.54	to	\$127.77
CNTS	NATATORIUM CLASS S	\$102.63	to	\$125.44
COBA	OFFICE CLASS A	\$149.07	to	\$182.20
COBB	OFFICE CLASS B	\$144.50	to	\$176.61
COBC	OFFICE CLASS C	\$110.21	to	\$134.70
COBD	OFFICE CLASS D	\$96.34	to	\$117.75
COBS	OFFICE CLASS S	\$88.13	to	\$107.71
COPB	OUTPATIENT MED OFF B	\$197.51	to	\$241.40
COPC	OUTPATIENT MED OFF C	\$182.39	to	\$222.92
COPD	OUTPATIENT MED OFF D	\$174.35	to	\$213.10
COPS	OUTPATIENT OFFICE S	\$174.83	to	\$213.68
CPSA	PARKING STRUCTURES A	\$52.35	to	\$63.98
CPSB	PARKING STRUCTURE B	\$49.75	to	\$60.80
CPTB	PASSENGER TERMINAL	\$198.04	to	\$242.05
CPTS	PASSENGER TERMINAL S	\$92.37	to	\$112.90
CRCC	REGIONAL MALL C	\$69.85	to	\$85.38
CREB	RESTAURANT CLASS A B	\$151.07	to	\$184.65
CREC	RESTAURANT CLASS C	\$125.19	to	\$153.01
CRED	RESTAURANTS D	\$101.15	to	\$123.63
CRES	RESTAURANTS S	\$99.99	to	\$122.21
CRQC	RACQUETBALL COURT	\$47.26	to	\$57.76
CRSA	RETAIL CLASS A	\$96.43	to	\$117.86
CRSB	RETAIL CLASS B	\$92.09	to	\$112.55
CRSC	RETAIL CLASS C	\$74.48	to	\$91.04
CRSD	RETAIL CLASS D	\$70.32	to	\$85.94

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CRSS	RETAIL CLASS S	\$67.41	to	\$82.39
CSBC	ESTATE STABLE C	\$124.87	to	\$152.61
CSBD	ESTATE STABLE D	\$113.40	to	\$138.60
CSBS	ESTATE STABLE S	\$58.50	to	\$71.50
CSFC	SELF SERVE CARWASH C	\$30.97	to	\$37.85
CSFS	SELF SERVE CARWASH S	\$26.39	to	\$32.26
CSGC	SERVICE GARAGES C	\$45.90	to	\$56.10
CSGD	SERVICE GARAGE D	\$42.12	to	\$51.48
CSGS	SERVICE GARAGE S	\$38.88	to	\$47.52
CSHS	STORAGE HANGAR S	\$34.26	to	\$41.87
CSKB	SUPERMARKET A/B	\$94.26	to	\$115.21
CSKC	SUPERMARKET C	\$81.00	to	\$99.00
CSKS	SUPERMARKET S	\$73.80	to	\$90.20
CSPC	STRIP SHOPPING C	\$80.68	to	\$98.61
CSPD	STRIP SHOPPING D	\$75.86	to	\$92.72
CSPS	STRIP SHOPPING S	\$72.34	to	\$88.42
CSSC	SERVICE GAR SHED C	\$22.30	to	\$27.26
CSSD	SERVICE GAR SHED D	\$17.55	to	\$21.45
CSSS	SERVICE GAR SHED S	\$17.55	to	\$21.45
CSTC	SERVICE STATION C	\$50.42	to	\$61.62
CSTD	SERVICE STATION D	\$44.91	to	\$54.89
CSWA	STORAGE WAREHOUSE A	\$56.59	to	\$69.16
CSWB	STORAGE WAREHOUSE B	\$52.27	to	\$63.88
CSWC	STORAGE WAREHOUSE C	\$39.69	to	\$48.51
CSWD	STORAGE WAREHOUSE D	\$36.12	to	\$44.15
CSWS	STORAGE WAREHOUSE S	\$33.89	to	\$41.42
CTRB	LIVE STAGE THEATRE B	\$171.77	to	\$209.94
CTRC	LIVE STAGE THEATRE C	\$119.30	to	\$145.81
CTWC	TRANSIT WAREHOUSE C	\$57.54	to	\$70.33
CTWS	TRANSIT WAREHOUSE S	\$33.08	to	\$40.43
CUCC	URGENT CARE CENTER C	\$118.80	to	\$145.20
CUCD	URGENT CARE CENTER D	\$112.50	to	\$137.50
CUCS	URGENT CARE CENTER S	\$103.50	to	\$126.50
CUGB	UNDER PARKING GARAGE	\$78.90	to	\$96.44
CUML	UNF MAS LOAD BEARING	\$33.53	to	\$40.98
CUPM	UNF PREFAB MTL BLDG	\$25.39	to	\$31.03
CUWF	UNF WOOD FRAME	\$30.00	to	\$36.66
CVHC	VETERINARY HOSP C	\$128.70	to	\$157.30
CVHD	VETERINARY HOSP D	\$124.74	to	\$152.46
CVHS	VETERINARY HOSP S	\$117.81	to	\$143.99
CWDC	DISCOUNT WAREHOUSE C	\$46.35	to	\$56.65
CWDS	DISCOUNT WAREHOUSE S	\$39.69	to	\$48.51

COMMERCIAL BUILDING SECTIONS-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CWSC	WH SHOWROOM STORE C	\$49.72	to	\$60.77
CWSD	WH SHOWROOM STORE D	\$45.30	to	\$55.37
CWSS	WH SHOWROOM STORE S	\$41.10	to	\$50.23
CXOC	MIXED USE OFFICE ALL	\$112.50	to	\$137.50
CXRB	MIXED USE RETAIL ALL	\$112.50	to	\$137.50
CXRC	MIXED USE RETAIL C	\$82.55	to	\$100.89
CXRD	MIXED USE RETAIL D	\$79.48	to	\$97.14

COMMERCIAL BUILDING SECTIONS- UN-FINISHED AREA				
Code	Short Description	2021 Rate Range		
CBAU	COM UNFINISHED BASEMENT	\$17.96	to	\$21.95
CBSM	MULTI LEVEL BZW SPR	\$29.34	to	\$35.86
CBZM	MULTI LEVEL BZW	\$24.42	to	\$29.85
CBZS	BREEZEWAY SPRINKLED	\$32.14	to	\$39.28
CBZW	BREEZEWAY	\$24.42	to	\$29.85
CCAN	COMMERCIAL CANOPY	\$14.41	to	\$17.61
CCNP	CANOPY OVER FLOOR	\$21.03	to	\$25.70
CCPS	SPRINKLED CANOPY	\$19.27	to	\$23.55
CDK	DECK	\$14.60	to	\$17.84
CDKM	MULTI LEVEL DECK	\$14.60	to	\$17.84
CDKS	DECK SPRINKLED	\$19.26	to	\$23.53
CDOS	LD2 SPRINKLED	\$21.02	to	\$25.69
CEP	ENCLOSED PORCH	\$28.59	to	\$34.94
CEPM	MULTI LEVEL EP	\$28.59	to	\$34.94
CEPS	EP/SPRINKLED	\$32.13	to	\$39.27
CFBA	FINISHED BASEMENT	\$32.37	to	\$39.56
CGAR	GARAGE NON SERVICE	\$32.18	to	\$39.33
CGH1	GREENHOUSE AVERAGE	\$23.86	to	\$29.16
CGH3	GREENHOUSE GOOD QUAL	\$36.15	to	\$44.18
CGHS	GH3/SPRINKLED	\$38.23	to	\$46.73
CLD1	LOADING DOCK, WOOD	\$15.53	to	\$18.98
CLD2	LOADING DOCK, STEEL	\$21.74	to	\$26.57
CMEP	EP MULTI LEVEL SPRIN	\$32.37	to	\$39.56
CMOP	OP MULTI SPRINKLED	\$29.54	to	\$36.11
COP	OPEN PORCH	\$24.42	to	\$29.85
COPM	MULTI LEVEL OP	\$24.42	to	\$29.85
CPT	PATIO	\$7.61	to	\$9.30
CSBA	FBA SPRINKLED AND AC	\$37.89	to	\$46.32
CSFB	FIN BSMT SPRINKLED	\$34.35	to	\$41.98
CSGR	GARAGE/SPRINKLED	\$38.21	to	\$46.71
CSOP	OP SPRINKLED	\$29.54	to	\$36.11
CSP	SCREENED PORCH	\$27.72	to	\$33.88
CSPM	MULTI LEVEL SP	\$27.72	to	\$33.88
CTER	TERRACE PATIO SLAB	\$13.50	to	\$16.50
CTES	TERRACE/SPRINKLED	\$16.05	to	\$19.62
CUBA	UNFINISHED BASEMENT	\$17.96	to	\$21.95
CUBS	UNFIN BSMT SPRINKLED	\$21.12	to	\$25.81
CUR	UTILITY AREA OR ROOM	\$26.70	to	\$32.63
CURM	MULTI LEVEL UR	\$26.70	to	\$32.63
CURS	UTILITY RM SPRINKLED	\$28.78	to	\$35.18

Commercial Modifiers

QUALITY GRADES MODIFIERS			
Grade	Description	Range	
L	Luxury	2.20	2.30
S	Special	1.70	1.80
A	Superior	1.50	1.60
B	Custom	1.20	1.30
C	Average	.95	1.05
D	Fair	.80	.90
E	Poor	.50	.60
U	Unsound	.20	.30

QUALITY RATING CODES MODIFIERS			
Code	Description	Range	
R	Renovated	1.70	1.80
G	Good	1.20	1.30
N	Normal	-	-
F	Fair	.70	.80
P	Poor	.45	.55
VG	Very Good	1.45	1.55
R2	Renovated	1.95	2.05
R2.5	Renovated	2.45	2.55
R3	Renovated	2.95	3.05

GREEN CERTIFIED MODIFIERS			
Code	Description	Range	
GOLD	Gold	1.15	1.50
SILV	Silver	1.15	1.50
BRON	Bronze	1.15	1.50
CERT	Certified	1.15	1.50

CONDITION CODE MODIFIERS			
Code	Description	Range	
R	Renovated	.15	.25
G	Good	.35	.45
N	Normal	-	-
F	Fair	1.45	1.55
P	Poor	1.70	1.80
U	Unsound	75.00	99.00

NEIGHBORHOOD LAND RATES WITH NEIGHBORHOOD MODIFIERS

Neighborhood	Land Unit	Unit of Measure	Low Price Land	High Price Land	Low Modifier	High Modifier
123S	N/A	N/A	N/A	N/A	1.09	2.02
151A	COA1	AC - Acreage	\$0	\$0	1.40	2.60
151C	N/A	N/A	N/A	N/A	0.81	1.50
151L	N/A	N/A	N/A	N/A	1.82	3.38
151R	N/A	N/A	N/A	N/A	1.82	3.38
1CHA	LOT1	AC - Acreage	\$143,500	\$328,000	0.70	1.30
1CHA	COM1	AC - Acreage	\$42,000	\$84,000	0.70	1.40
1CHA	RIS1	AC - Acreage	\$42,000	\$84,000	0.70	1.40
1SUN	LOT1	AC - Acreage	\$0	\$0	0.77	1.43
1SUN	COA1	AC - Acreage	\$0	\$0	0.77	1.43
21HC	LOT1	AC - Acreage	\$28,000	\$64,000	2.03	3.77
21HL	N/A	N/A	N/A	N/A	1.65	3.06
21HR	N/A	N/A	N/A	N/A	1.65	3.06
23CR	COA1	AC - Acreage	\$0	\$0	1.30	2.41
23CR	LOT1	AC - Acreage	\$0	\$0	1.30	2.41
241R	N/A	N/A	N/A	N/A	1.51	2.80
25BC	N/A	N/A	N/A	N/A	2.49	4.62
25BR	N/A	N/A	N/A	N/A	1.75	3.25
32BC	LOT1	AC - Acreage	\$37,800	\$86,400	1.82	3.38
32BL	N/A	N/A	N/A	N/A	1.51	2.80
32BP	N/A	N/A	N/A	N/A	0.70	1.30
32BR	N/A	N/A	N/A	N/A	1.30	2.41
33PB	LOT1	AC - Acreage	\$175,000	\$400,000	0.70	1.30
33PC	N/A	N/A	N/A	N/A	2.60	4.84
33PL	N/A	N/A	N/A	N/A	2.14	3.97
33PO	N/A	N/A	N/A	N/A	1.80	3.34
33PR	N/A	N/A	N/A	N/A	2.24	4.16
39LR	N/A	N/A	N/A	N/A	1.16	2.15
45AC	COA1	AC - Acreage	\$0	\$0	1.33	2.47
45AC	NOLND	EA - Per Each	\$0	\$0	1.33	2.47
45AR	COA1	AC - Acreage	\$0	\$0	1.75	3.25
49BC	LOT1	AC - Acreage	\$175,000	\$400,000	2.38	4.42
49BL	N/A	N/A	N/A	N/A	1.68	3.12
49BO	N/A	N/A	N/A	N/A	1.83	3.39
49BR	LOT1	AC - Acreage	\$175,000	\$400,000	1.81	3.37
55MK1	N/A	N/A	N/A	N/A	1.44	2.67
55MK2	N/A	N/A	N/A	N/A	1.44	2.67
55MK3	N/A	N/A	N/A	N/A	1.30	2.41
55MK4	N/A	N/A	N/A	N/A	1.37	2.54
55MK5	N/A	N/A	N/A	N/A	1.44	2.67
60NC	N/A	N/A	N/A	N/A	1.12	2.08

NEIGHBORHOOD LAND RATES WITH NEIGHBORHOOD MODIFIERS

Neighborhood	Land Unit	Unit of Measure	Low Price Land	High Price Land	Low Modifier	High Modifier
60NL	N/A	N/A	N/A	N/A	1.82	3.38
60NR	LOT1	AC - Acreage	\$581,000	\$1,328,000	2.21	4.10
73BC	LOT1	AC - Acreage	\$175,000	\$400,000	1.82	3.38
73BR	N/A	N/A	N/A	N/A	1.58	2.93
74A1	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40
74A1	L1	AC - Acreage	\$24,500	\$49,000	0.70	1.40
74A1	COM2	SF - Square Feet	\$5.60	\$11.20	0.70	1.40
74A1	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
74A1	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
74A1	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
74B2	L1	AC - Acreage	\$21,700	\$43,400	0.70	1.40
74B2	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40
74B2	COM2	SF - Square Feet	\$3.50	\$7.00	0.70	1.40
74B2	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
74B2	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
74B2	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
74C3	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40
74C3	L1	AC - Acreage	\$21,700	\$43,400	0.70	1.40
74C3	COM2	SF - Square Feet	\$3.50	\$7.00	0.70	1.40
74C3	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
7PCC	COA1	AC - Acreage	\$0	\$0	0.70	1.30
7PCR	COA1	AC - Acreage	\$0	\$0	1.96	3.64
7PCR-11	N/A	N/A	N/A	N/A	2.03	3.77
7PCR-12	N/A	N/A	N/A	N/A	2.07	3.84
7PCR-14	N/A	N/A	N/A	N/A	2.10	3.90
7PCR-15	N/A	N/A	N/A	N/A	2.14	3.97
7PCR-16	N/A	N/A	N/A	N/A	2.17	4.03

7PCR-17	N/A	N/A	N/A	N/A	2.21	4.10
7PCR-18	N/A	N/A	N/A	N/A	2.24	4.16
AACT	LOT1	AC - Acreage	\$25,200	\$57,600	0.86	1.60
ABCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.38
ABMA	HMS	EA - Per Each	\$24,000	\$48,000	0.96	1.92
ABRA	LOT1	AC - Acreage	\$77,000	\$176,000	0.62	1.14
ABRA	HMS	EA - Per Each	\$12,000	\$24,000	0.62	1.23
ABSA	HMS	EA - Per Each	\$16,000	\$32,000	0.77	1.54
ABSB	HMS	EA - Per Each	\$16,000	\$32,000	0.77	1.54
ABSC	HMS	EA - Per Each	\$16,000	\$32,000	0.71	1.43

NEIGHBORHOOD LAND RATES WITH NEIGHBORHOOD MODIFIERS

Neighborhood	Land Unit	Unit of Measure	Low Price Land	High Price Land	Low Modifier	High Modifier
ABTA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
ACCA	LOT2	SF - Square Feet	\$2.00	\$6.40	0.70	1.40
ACCA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
ACEC	COA1	AC - Acreage	\$0	\$0	1.23	2.28
ACFT	LOT1	AC - Acreage	\$66,500	\$152,000	0.70	1.30
ACGA	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
ACOA	LOT1	AC - Acreage	\$35,000	\$80,000	1.02	1.89
ACPX	LOT2	SF - Square Feet	\$1.50	\$4.80	0.70	1.40
ACPX	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
ACPX	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
ACTA	LOT1	AC - Acreage	\$54,600	\$124,800	0.84	1.56
ADMA	LOT1	AC - Acreage	\$21,700	\$49,600	0.77	1.43
ADRA	LOT1	AC - Acreage	\$61,600	\$140,800	0.95	1.76
ADRA	RIS1	AC - Acreage	\$7,000	\$14,000	0.95	1.89
ADSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
AFCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
AHAA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
AHAA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
AIPA	LOT2	SF - Square Feet	\$3.00	\$9.60	0.70	1.40
AIPA	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
AIPA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
AIRI	LOT1	AC - Acreage	\$25,200	\$57,600	0.63	1.17
AIRI	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
AIRI	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
AKEA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
AKSA	LOT1	AC - Acreage	\$32,200	\$73,600	0.92	1.70
ALAZ	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
ALBA	LOT1	AC - Acreage	\$66,500	\$152,000	1.19	2.21
ALCA	LOT1	AC - Acreage	\$64,400	\$147,200	0.67	1.24
ALLA	LOT1	AC - Acreage	\$31,500	\$72,000	0.71	1.31
ALPA	LOT1	AC - Acreage	\$28,000	\$64,000	0.72	1.34
ALPA	RIS1	AC - Acreage	\$21,000	\$42,000	0.72	1.44
ALXA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
AMBA	LOT1	AC - Acreage	\$38,500	\$88,000	0.63	1.17
AMCF	N/A	N/A	N/A	N/A	0.77	1.43
AMDA	LOT1	AC - Acreage	\$24,500	\$56,000	0.71	1.33
AMHA	LOT1	AC - Acreage	\$63,000	\$144,000	0.74	1.37

AMLA	LOT2	SF - Square Feet	\$9.50	\$30.40	0.81	1.61
AMLD	LOT2	SF - Square Feet	\$9.50	\$30.40	0.70	1.40
AMPB	LOT2	SF - Square Feet	\$2.25	\$7.20	0.70	1.40
AMPB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
AMPB	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
AMSA	LOT1	AC - Acreage	\$28,700	\$65,600	0.65	1.21
AMZA	LOT1	AC - Acreage	\$33,600	\$62,400	0.70	1.30
ANAA	LOT1	AC - Acreage	\$19,600	\$44,800	0.60	1.11
ANAA	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
ANDA	LOT1	AC - Acreage	\$66,500	\$152,000	1.11	2.07
ANDA	HMS	EA - Per Each	\$8,000	\$16,000	1.11	2.23
APBC	COA1	AC - Acreage	\$0	\$0	0.70	1.30
APCA	LOT1	AC - Acreage	\$129,500	\$296,000	1.61	2.99
APCB	N/A	N/A	N/A	N/A	2.77	5.14
APDA	LOT1	AC - Acreage	\$42,000	\$96,000	0.65	1.21
APF1	LOT1	AC - Acreage	\$140,000	\$320,000	0.70	1.30
APFA	LOT1	AC - Acreage	\$564,102	\$1,289,376	0.70	1.30
APFA	RIS1	AC - Acreage	\$140,000	\$280,000	0.70	1.40
APFA	COM1	AC - Acreage	\$167,706	\$335,412	0.70	1.40
APFA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
APFB	LOT1	AC - Acreage	\$404,019	\$923,472	0.70	1.30
APFB	COM1	AC - Acreage	\$282,051	\$564,102	0.70	1.40
APFB	RIS1	AC - Acreage	\$280,000	\$560,000	0.70	1.40
APFB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
APFB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
APFB	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
APGA	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
APII	LOT1	AC - Acreage	\$495,495	\$1,132,560	0.70	1.30
APII	COM1	AC - Acreage	\$213,444	\$426,888	0.70	1.40
APII	RIS1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
APLA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
APML	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
APML	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
APPX	LOT1	AC - Acreage	\$29,400	\$67,200	0.74	1.37
APRA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
APRB	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
ARAB	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
ARAB	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
ARAB	HM1	EA - Per Each	\$8,000	\$16,000	0.70	1.40

ARBA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
ARBC	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
ARBD	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
ARBE	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
ARBM	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
ARBM	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
ARBP	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
ARNG	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
ARTR	LOT1	AC - Acreage	\$30,100	\$68,800	0.81	1.50
ARYA	LOT1	AC - Acreage	\$66,500	\$152,000	0.99	1.85
ARYA	HMS	EA - Per Each	\$8,000	\$16,000	0.99	1.99
ARYC	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
AS1A	LOT1	AC - Acreage	\$73,500	\$168,000	0.74	1.37
AS1A	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
ASAA	LOT1	AC - Acreage	\$29,400	\$67,200	0.89	1.65
ASCP	N/A	N/A	N/A	N/A	0.70	1.30
ASCR	COA1	AC - Acreage	\$0	\$0	1.58	2.93
ASHC	LOT1	AC - Acreage	\$42,000	\$96,000	0.86	1.60
ASHC	RIS1	AC - Acreage	\$5,600	\$11,200	0.86	1.72
ASHC	SSL1	AC - Acreage	\$350	\$700	0.86	1.72
ASHH	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
ASHR	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
ASHS	LOT1	AC - Acreage	\$56,000	\$128,000	1.02	1.89
ASHS	SSL1	AC - Acreage	\$350	\$700	1.02	2.03
ASHS	RIS1	AC - Acreage	\$14,000	\$28,000	1.02	2.03
ASRC	LOT1	AC - Acreage	\$21,000	\$48,000	0.77	1.43
ASRC	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
ASRC	TOW	EA - Per Each	\$42,000	\$78,000	0.77	1.54
ASRC	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
ASWA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
ASWB	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
ATEA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
ATPA	LOT2	SF - Square Feet	\$2.75	\$8.80	0.70	1.40
ATPA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
AUTA	LOT1	AC - Acreage	\$33,600	\$76,800	0.56	1.04
AVCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
AVCA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
AVCB	L1	AC - Acreage	\$32,200	\$64,400	0.74	1.47
AVCB	L2	AC - Acreage	\$22,400	\$44,800	0.74	1.47
AVCB	RV1	EA - Per Each	\$2,100	\$3,900	0.74	1.47
AVCB	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47

AVCB	MP1	EA - Per Each	\$9,450	\$17,550	0.74	1.47
AVCB	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.47
AVCB	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
AVCB	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
AVCB	HM1	EA - Per Each	\$4,000	\$8,000	0.74	1.47
AVOB	LOT1	AC - Acreage	\$25,900	\$59,200	0.75	1.39
AVOB	MP2	EA - Per Each	\$12,950	\$24,050	0.75	1.50
AVOB	MP1	EA - Per Each	\$9,450	\$17,550	0.75	1.50
AVOB	MP3	EA - Per Each	\$17,850	\$33,150	0.75	1.50
AVOB	HMS	EA - Per Each	\$8,000	\$16,000	0.75	1.50
AVPA	LOT1	AC - Acreage	\$38,500	\$88,000	0.84	1.56
AVPA	HMS	EA - Per Each	\$12,000	\$24,000	0.84	1.68
AVTG	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
AWAA	LOT1	AC - Acreage	\$35,000	\$80,000	0.71	1.33
AWAB	LOT1	AC - Acreage	\$59,500	\$136,000	0.70	1.30
AWAD	LOT1	AC - Acreage	\$50,400	\$115,200	0.66	1.22
AWAE	LOT1	AC - Acreage	\$35,000	\$80,000	0.64	1.18
AWDA	LOT1	AC - Acreage	\$27,300	\$62,400	0.70	1.30
AWEW	LOT1	AC - Acreage	\$35,000	\$80,000	0.73	1.35
AWSA	LOT1	AC - Acreage	\$3,500	\$8,000	0.70	1.30
AXAP	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
AXLA	LOT1	AC - Acreage	\$24,500	\$56,000	0.66	1.22
AZPA	LOT1	AC - Acreage	\$17,500	\$40,000	0.55	1.01
B&B1	LOT1	AC - Acreage	\$70,000	\$160,000	1.09	2.02
B&B2	LOT1	AC - Acreage	\$49,000	\$112,000	0.95	1.76
B&B2	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
B&B3	LOT1	AC - Acreage	\$80,500	\$184,000	1.09	2.02
B&B3	HMS	EA - Per Each	\$8,000	\$16,000	1.09	2.17
B&B4	LOT1	AC - Acreage	\$70,000	\$160,000	1.05	1.95
B&B4	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&B5	L1	AC - Acreage	\$14,000	\$28,000	0.88	1.75
B&B5	L2	AC - Acreage	\$5,600	\$11,200	0.88	1.75
B&B5	HMS	EA - Per Each	\$12,000	\$24,000	0.88	1.75
B&B6	LOT1	AC - Acreage	\$28,000	\$64,000	0.91	1.69
B&B6	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
B&B7	LOT2	SF - Square Feet	\$1.50	\$4.80	0.88	1.75
B&B7	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
B&B8	LOT1	AC - Acreage	\$43,400	\$99,200	0.81	1.50
B&B9	LOT2	SF - Square Feet	\$3.50	\$11.20	0.81	1.61
B&B9	RIS2	SF - Square Feet	\$0.70	\$1.40	0.81	1.61

B&B9	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
B&BA	LOT1	AC - Acreage	\$70,000	\$160,000	1.05	1.95
B&BA	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BB	LOT1	AC - Acreage	\$45,500	\$104,000	0.88	1.63
B&BB	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
B&BC	LOT1	AC - Acreage	\$42,000	\$96,000	1.05	1.95
B&BC	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BD	LOT1	AC - Acreage	\$49,000	\$112,000	0.91	1.69
B&BD	RIS1	AC - Acreage	\$49,000	\$98,000	0.91	1.82
B&BD	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
B&BE	LOT1	AC - Acreage	\$42,000	\$96,000	1.12	2.08
B&BE	HMS	EA - Per Each	\$8,000	\$16,000	1.12	2.24
B&BF	LOT1	AC - Acreage	\$29,400	\$67,200	0.95	1.76
B&BG	LOT1	AC - Acreage	\$84,000	\$192,000	1.23	2.28
B&BG	TOW	EA - Per Each	\$42,000	\$78,000	1.23	2.45
B&BH	LOT1	AC - Acreage	\$32,900	\$75,200	0.88	1.63
B&BI	LOT1	AC - Acreage	\$49,000	\$112,000	1.05	1.95
B&BI	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BL	L1	AC - Acreage	\$16,800	\$33,600	0.84	1.68
B&BL	L2	AC - Acreage	\$7,000	\$14,000	0.84	1.68
B&BL	HMS	EA - Per Each	\$12,000	\$24,000	0.84	1.68
B&BM	LOT1	AC - Acreage	\$35,000	\$80,000	1.02	1.89
B&BM	HMS	EA - Per Each	\$12,000	\$24,000	1.02	2.03
B&BN	LOT1	AC - Acreage	\$26,600	\$60,800	1.05	1.95
B&BN	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BO	LOT1	AC - Acreage	\$28,000	\$64,000	1.05	1.95
B&BO	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BQ	LOT1	AC - Acreage	\$42,000	\$96,000	1.05	1.95
B&BQ	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
B&BR	L1	AC - Acreage	\$14,000	\$28,000	0.88	1.75
B&BR	L2	AC - Acreage	\$8,400	\$16,800	0.88	1.75
B&BR	HMS	EA - Per Each	\$12,000	\$24,000	0.88	1.75
B&BT	LOT1	AC - Acreage	\$35,000	\$80,000	0.84	1.56
B&BT	RIS1	AC - Acreage	\$6,300	\$12,600	0.84	1.68
B&BT	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
B&BU	LOT1	AC - Acreage	\$24,500	\$56,000	0.84	1.56
B&BU	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
B&BV	LOT1	AC - Acreage	\$30,800	\$70,400	0.91	1.69
B&BW	L2	AC - Acreage	\$8,400	\$16,800	0.88	1.75
B&BW	L1	AC - Acreage	\$17,500	\$35,000	0.88	1.75
B&BW	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.75
B&BW	HMS	EA - Per Each	\$12,000	\$24,000	0.88	1.75
B&BY	LOT1	AC - Acreage	\$31,500	\$72,000	0.95	1.76

B&BY	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
B&BZ	LOT2	SF - Square Feet	\$10.00	\$32.00	1.05	2.10
B&BZ	RIS2	SF - Square Feet	\$4.20	\$8.40	1.05	2.10
B&BZ	COM2	SF - Square Feet	\$4.20	\$8.40	1.05	2.10
B/B1	LOT1	AC - Acreage	\$245,000	\$560,000	0.70	1.30
B/B2	LOT1	AC - Acreage	\$365,904	\$836,352	0.70	1.30
B/B3	LOT1	AC - Acreage	\$487,872	\$1,115,136	0.70	1.30
B/B3	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BACC	STE	SF - Square Feet	\$3.50	\$7.00	1.06	2.11
BAFA	LOT2	SF - Square Feet	\$8.50	\$27.20	0.70	1.40
BAFA	RIS2	SF - Square Feet	\$6.30	\$12.60	0.70	1.40
BAFA	COM2	SF - Square Feet	\$6.65	\$13.30	0.70	1.40
BAFA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
BAFA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
BAFB	LOT2	SF - Square Feet	\$2.58	\$8.24	0.70	1.40
BAFB	COM2	SF - Square Feet	\$0.81	\$1.61	0.70	1.40
BAFB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BAFB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
BAFB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BAGA	LOT1	AC - Acreage	\$42,000	\$96,000	0.91	1.69
BAGA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
BAGZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.81	1.50
BAGZ	RIS1	AC - Acreage	\$35,000	\$70,000	0.81	1.61
BAGZ	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
BAIA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
BALA	HMS	EA - Per Each	\$28,000	\$56,000	0.70	1.40
BARA	LOT2	SF - Square Feet	\$3.25	\$10.40	0.70	1.40
BARA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
BARA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
BARA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
BATC	LOT1	AC - Acreage	\$700,000	\$1,600,000	1.26	2.34
BATO	N/A	N/A	N/A	N/A	0.60	1.11

BATR	COA1	AC - Acreage	\$0	\$0	1.68	3.12
BATR	LOT1	AC - Acreage	\$0	\$0	1.68	3.12
BATS	N/A	N/A	N/A	N/A	0.70	1.30
BBCC	COA1	AC - Acreage	\$0	\$0	0.98	1.82
BBCC	WET1	AC - Acreage	\$0	\$0	0.98	1.82
BBCC	STA	AC - Acreage	\$0	\$0	0.98	1.82
BBCC	PRK1	AC - Acreage	\$0	\$0	0.98	1.82
BBCC	LOT1	AC - Acreage	\$0	\$0	0.98	1.82
BBCC	RDW1	AC - Acreage	\$0	\$0	0.98	1.82
BBHA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
BBKA	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
BBO1	LOT1	AC - Acreage	\$70,000	\$160,000	0.91	1.69
BBRR	LOT1	AC - Acreage	\$36,400	\$83,200	0.67	1.24
BCAA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
BCCE	LOT1	AC - Acreage	\$15,400	\$35,200	0.82	1.52
BCCI	LOT1	AC - Acreage	\$15,400	\$35,200	0.62	1.14
BCCX	LOT1	AC - Acreage	\$0	\$0	0.62	1.16
BCCX	RDW1	AC - Acreage	\$0	\$0	0.62	1.16
BCCX	STA	AC - Acreage	\$0	\$0	0.62	1.16
BCCX	PRK1	AC - Acreage	\$0	\$0	0.62	1.16
BCCX	WET1	AC - Acreage	\$0	\$0	0.62	1.16
BCCX	COA1	AC - Acreage	\$0	\$0	0.62	1.16
BCEA	LOT1	AC - Acreage	\$24,500	\$56,000	0.89	1.65
BCFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
BCHA	LOT1	AC - Acreage	\$21,000	\$48,000	0.77	1.43
BCKA	HMS	EA - Per Each	\$20,000	\$40,000	0.60	1.20
BCLA	LOT1	AC - Acreage	\$38,500	\$88,000	0.76	1.40
BCM/S	RIS1	AC - Acreage	\$21,000	\$42,000	0.77	1.54
BCM/S	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
BCOA	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
BCOB	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
BCPA	LOT1	AC - Acreage	\$53,900	\$123,200	0.81	1.50
BCRA	LOT1	AC - Acreage	\$30,800	\$70,400	0.84	1.56
BCSC	LOT1	AC - Acreage	\$25,200	\$57,600	0.91	1.69
BCTC	LOT1	AC - Acreage	\$336,000	\$768,000	1.25	2.31
BCV1	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
BCV1	RIS1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
BCV1	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
BCV1	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
BCVA	LOT1	AC - Acreage	\$25,200	\$57,600	0.78	1.46
BCVA	SSL1	AC - Acreage	\$70	\$140	0.78	1.57
BCVA	HMS	EA - Per Each	\$8,000	\$16,000	0.78	1.57
BCVB	LOT1	AC - Acreage	\$25,200	\$57,600	0.67	1.24

BCVB	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
BCVC	LOT1	AC - Acreage	\$25,200	\$57,600	0.84	1.56
BCVC	MP2	EA - Per Each	\$12,950	\$24,050	0.84	1.68
BCVC	MP1	EA - Per Each	\$9,450	\$17,550	0.84	1.68
BCVC	MP3	EA - Per Each	\$17,850	\$33,150	0.84	1.68
BCVC	RV1	EA - Per Each	\$2,100	\$3,900	0.84	1.68
BCVC	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
BCVD	LOT1	AC - Acreage	\$23,100	\$52,800	0.66	1.22
BCVE	LOT1	AC - Acreage	\$25,200	\$57,600	0.86	1.60
BCVE	SSL1	AC - Acreage	\$70	\$140	0.86	1.72
BCYC	LOT1	AC - Acreage	\$210,000	\$480,000	1.40	2.60
BCYL	N/A	N/A	N/A	N/A	0.77	1.43
BCYS	N/A	N/A	N/A	N/A	1.05	1.95
BDAA	LOT1	AC - Acreage	\$84,000	\$192,000	0.70	1.30
BDAA	RIS1	AC - Acreage	\$49,000	\$98,000	0.70	1.40
BDAB	LOT1	AC - Acreage	\$84,000	\$192,000	0.77	1.43
BDAB	RIS1	AC - Acreage	\$49,000	\$98,000	0.77	1.54
BDAC	LOT1	AC - Acreage	\$66,500	\$152,000	0.86	1.60
BDAC	RIS1	AC - Acreage	\$59,500	\$119,000	0.86	1.72
BDAC	HMS	EA - Per Each	\$8,000	\$16,000	0.86	1.72
BDAD	LOT1	AC - Acreage	\$80,500	\$184,000	0.84	1.56
BDAD	RIS1	AC - Acreage	\$63,000	\$126,000	0.84	1.68
BDAD	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
BDAZ	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
BDAZ	RIS1	AC - Acreage	\$46,200	\$92,400	0.77	1.54
BDAZ	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
BDCC	COA1	AC - Acreage	\$0	\$0	2.44	4.54
BDCC	RDW1	AC - Acreage	\$0	\$0	2.44	4.54
BDCC	PRK1	AC - Acreage	\$0	\$0	2.44	4.54
BDCC	WET1	AC - Acreage	\$0	\$0	2.44	4.54
BDCC	LOT1	AC - Acreage	\$0	\$0	2.44	4.54
BDCC	STA	AC - Acreage	\$0	\$0	2.44	4.54
BDEA	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
BDFA	LOT1	AC - Acreage	\$36,400	\$83,200	0.78	1.46
BDGA	LOT1	AC - Acreage	\$35,000	\$80,000	0.60	1.11
BDWC	LOT1	AC - Acreage	\$175,000	\$400,000	1.90	3.54
BDWL	N/A	N/A	N/A	N/A	1.44	2.67
BDWR	N/A	N/A	N/A	N/A	1.54	2.86
BEAA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
BEEA	LOT1	AC - Acreage	\$35,000	\$80,000	0.79	1.47
BEEB	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
BEEC	LOT1	AC - Acreage	\$35,000	\$80,000	0.83	1.53
BEEC	RIS3	EA - Per Each	\$14,000	\$26,000	0.83	1.65

BELA	HMS	EA - Per Each	\$40,000	\$80,000	0.89	1.78
BEMA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
BENA	LOT1	AC - Acreage	\$63,000	\$144,000	0.70	1.30
BERA	LOT1	AC - Acreage	\$25,200	\$57,600	0.76	1.42
BERA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.53
BESB	LOT1	AC - Acreage	\$23,100	\$52,800	0.72	1.34
BETA	LOT1	AC - Acreage	\$56,000	\$128,000	0.60	1.11
BEVL	LOT1	AC - Acreage	\$0	\$0	0.77	1.43
BEVL	WET1	AC - Acreage	\$0	\$0	0.77	1.43
BEVL	RDW1	AC - Acreage	\$0	\$0	0.77	1.43
BEVL	PRK1	AC - Acreage	\$0	\$0	0.77	1.43
BEVL	STA	AC - Acreage	\$0	\$0	0.77	1.43
BEVL	COA1	AC - Acreage	\$0	\$0	0.77	1.43
BEVS	N/A	N/A	N/A	N/A	0.90	1.66
BFBA	LOT1	AC - Acreage	\$140,000	\$320,000	1.05	1.95
BFBA	RIS1	AC - Acreage	\$42,000	\$84,000	1.05	2.10
BFBB	LOT1	AC - Acreage	\$58,800	\$134,400	1.19	2.21
BFCA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
BFDR	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
BFGP	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
BFGP	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
BFGP	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
BFMA	LOT1	AC - Acreage	\$29,400	\$67,200	0.81	1.51
BFRA	L1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
BFRA	L2	AC - Acreage	\$23,800	\$47,600	0.70	1.40
BFRA	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
BGA1	COA1	AC - Acreage	\$0	\$0	0.87	1.61
BGA2	N/A	N/A	N/A	N/A	0.89	1.65
BGA3	N/A	N/A	N/A	N/A	0.98	1.82
BGAS	N/A	N/A	N/A	N/A	0.91	1.69
BGAX	LOT1	AC - Acreage	\$560,000	\$1,280,000	0.70	1.30
BGAX	STE	SF - Square Feet	\$30.10	\$60.20	0.70	1.40
BGEA	LOT1	AC - Acreage	\$52,500	\$120,000	0.70	1.30
BGEA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BGGX	LOT1	AC - Acreage	\$22,400	\$51,200	0.60	1.11
BGGX	MP2	EA - Per Each	\$12,950	\$24,050	0.60	1.19
BGGX	MP3	EA - Per Each	\$17,850	\$33,150	0.60	1.19
BGGX	MP1	EA - Per Each	\$9,450	\$17,550	0.60	1.19
BGSS	LOT1	AC - Acreage	\$28,000	\$64,000	0.65	1.21
BGVF	LOT1	AC - Acreage	\$36,400	\$83,200	0.85	1.57
BGWA	LOT1	AC - Acreage	\$53,900	\$123,200	0.82	1.52
BHCL	COA1	AC - Acreage	\$0	\$0	0.71	1.33

BHCR	N/A	N/A	N/A	N/A	0.74	1.37
BHDA	LOT1	AC - Acreage	\$140,000	\$320,000	0.77	1.43
BHDA	COM1	AC - Acreage	\$49,000	\$98,000	0.77	1.54
BHDA	TOW	EA - Per Each	\$42,000	\$78,000	0.77	1.54
BHPA	LOT1	AC - Acreage	\$59,500	\$136,000	1.05	1.95
BHRA	LOT1	AC - Acreage	\$24,500	\$56,000	0.91	1.69
BHRA	MP2	EA - Per Each	\$12,950	\$24,050	0.91	1.82
BHRA	MP3	EA - Per Each	\$17,850	\$33,150	0.91	1.82
BHRA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
BHSA	LOT1	AC - Acreage	\$54,600	\$124,800	0.92	1.70
BHSA	HMS	EA - Per Each	\$8,000	\$16,000	0.92	1.83
BHVA	HMS	EA - Per Each	\$12,000	\$24,000	0.55	1.11
BHVB	HMS	EA - Per Each	\$12,000	\$24,000	0.76	1.51
BICA	LOT1	AC - Acreage	\$210,000	\$480,000	0.83	1.53
BICB	LOT1	AC - Acreage	\$7,000	\$16,000	0.83	1.53
BICX	LOT1	AC - Acreage	\$420,000	\$960,000	0.88	1.63
BICX	STE	SF - Square Feet	\$14.00	\$28.00	0.88	1.75
BIGA	LOT1	AC - Acreage	\$30,800	\$70,400	0.70	1.30
BILC	LOT2	SF - Square Feet	\$3.25	\$10.40	0.70	1.40
BILC	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
BILC	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
BILK	LOT1	AC - Acreage	\$262,500	\$600,000	0.70	1.30
BILL	N/A	N/A	N/A	N/A	1.49	2.77
BIPA	LOT2	SF - Square Feet	\$2.00	\$6.40	0.70	1.40
BIPA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BIPB	LOT1	AC - Acreage	\$54,600	\$124,800	1.09	2.02
BIRA	LOT1	AC - Acreage	\$14,000	\$32,000	0.52	0.96
BISH	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
BKAA	LOT2	SF - Square Feet	\$2.95	\$9.44	0.70	1.40
BKC1	LOT2	SF - Square Feet	\$22.50	\$72.00	1.12	2.24
BKC1	RIS2	SF - Square Feet	\$17.50	\$35.00	1.12	2.24
BKC2	LOT2	SF - Square Feet	\$16.00	\$51.20	0.70	1.40
BKC3	LOT2	SF - Square Feet	\$5.00	\$16.00	0.70	1.40

BKC3	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BKC3	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BKC4	LOT2	SF - Square Feet	\$0.65	\$2.08	0.70	1.40
BKCC	LOT2	SF - Square Feet	\$5.00	\$16.00	0.70	1.40
BKCC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BKEA	LOT1	AC - Acreage	\$33,600	\$76,800	0.61	1.13
BKHA	LOT1	AC - Acreage	\$28,000	\$64,000	0.69	1.27
BKNA	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
BKRK	LOT1	AC - Acreage	\$56,000	\$128,000	0.60	1.11
BKTR	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
BKWR	LOT1	AC - Acreage	\$29,400	\$67,200	0.74	1.37
BLAC	LOT2	SF - Square Feet	\$25.50	\$81.60	0.70	1.40
BLAR	LOT2	SF - Square Feet	\$11.50	\$36.80	0.70	1.40
BLAR	RIS2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
BLAR	COM2	SF - Square Feet	\$3.50	\$7.00	0.70	1.40
BLBA	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
BLCA	LOT1	AC - Acreage	\$359,100	\$820,800	0.70	1.30
BLCA	COM1	AC - Acreage	\$242,200	\$484,400	0.70	1.40
BLCA	RIS1	AC - Acreage	\$7,000	\$14,000	0.70	1.40
BLDA	LOT1	AC - Acreage	\$68,600	\$156,800	1.02	1.89
BLEA	LOT1	AC - Acreage	\$17,500	\$40,000	0.95	1.76
BLEA	BMF	AC - Acreage	\$70,000	\$140,000	0.95	1.89
BLEA	DEV	AC - Acreage	\$59,500	\$119,000	0.95	1.89
BLEA	RIS1	AC - Acreage	\$14,000	\$28,000	0.95	1.89
BLEA	TOW	EA - Per Each	\$42,000	\$78,000	0.95	1.89
BLEA	HMS	EA - Per Each	\$20,000	\$40,000	0.95	1.89
BLFS	LOT1	AC - Acreage	\$66,500	\$152,000	0.98	1.82
BLHA	LOT1	AC - Acreage	\$49,000	\$112,000	0.89	1.65
BLHA	HMS	EA - Per Each	\$8,000	\$16,000	0.89	1.78
BLKB	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
BLKB	RIS1	AC - Acreage	\$8,400	\$16,800	0.70	1.40
BLRI	LOT1	AC - Acreage	\$19,600	\$44,800	0.70	1.30
BLRI	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BLS3	LOT1	AC - Acreage	\$87,500	\$200,000	0.77	1.43
BLS4	LOT1	AC - Acreage	\$136,500	\$312,000	0.92	1.72
BLS5	LOT1	AC - Acreage	\$140,000	\$320,000	0.70	1.30
BLS6	LOT1	AC - Acreage	\$350,000	\$800,000	0.70	1.30

BLSA	LOT1	AC - Acreage	\$52,500	\$120,000	0.70	1.30
BLSB	LOT1	AC - Acreage	\$49,000	\$112,000	0.79	1.47
BLSC	LOT1	AC - Acreage	\$49,000	\$112,000	0.74	1.37
BLSD	LOT1	AC - Acreage	\$52,500	\$120,000	0.73	1.35
BLSE	LOT1	AC - Acreage	\$49,000	\$112,000	0.63	1.17
BLSG	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
BLSH	LOT1	AC - Acreage	\$157,500	\$360,000	0.70	1.30
BLSH	RIS1	AC - Acreage	\$157,500	\$315,000	0.70	1.40
BLSJ	LOT1	AC - Acreage	\$45,500	\$104,000	0.70	1.30
BLSJ	RIS1	AC - Acreage	\$115,500	\$231,000	0.70	1.40
BLSL	LOT1	AC - Acreage	\$98,000	\$224,000	0.70	1.30
BLSM	LOT1	AC - Acreage	\$59,500	\$136,000	0.77	1.43
BLSP	LOT1	AC - Acreage	\$122,500	\$280,000	0.77	1.43
BLSQ	LOT1	AC - Acreage	\$52,500	\$120,000	0.77	1.43
BLSR	LOT1	AC - Acreage	\$73,500	\$168,000	0.83	1.53
BLSS	LOT1	AC - Acreage	\$73,500	\$168,000	0.81	1.51
BLST	LOT1	AC - Acreage	\$175,000	\$400,000	0.77	1.43
BLST	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
BLSW	LOT1	AC - Acreage	\$70,000	\$160,000	0.83	1.55
BLSX	LOT1	AC - Acreage	\$70,000	\$130,000	0.70	1.30
BLSX	COA1	AC - Acreage	\$70,000	\$130,000	0.70	1.30
BLSX	RDW1	AC - Acreage	\$70,000	\$130,000	0.70	1.30
BLTC	LOT1	AC - Acreage	\$42,000	\$96,000	0.60	1.12
BLTR	L2	AC - Acreage	\$73,500	\$147,000	0.70	1.40
BLTR	L1	AC - Acreage	\$105,000	\$210,000	0.70	1.40
BLTR	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
BLTR	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
BLWA	LOT1	AC - Acreage	\$32,200	\$73,600	0.71	1.31
BLWA	MP2	EA - Per Each	\$12,950	\$24,050	0.71	1.41
BLWA	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.41
BMCE	NOLND	EA - Per Each	\$0	\$0	1.40	2.60
BMCS	LOT1	AC - Acreage	\$53,200	\$121,600	0.72	1.34
BMCW	LOT1	AC - Acreage	\$0	\$0	1.40	2.60
BMCW	COA1	AC - Acreage	\$0	\$0	1.40	2.60
BMEA	LOT1	AC - Acreage	\$28,000	\$64,000	0.82	1.52
BMEB	LOT1	AC - Acreage	\$49,000	\$112,000	0.81	1.50
BMFB	LOT1	AC - Acreage	\$147,000	\$336,000	0.92	1.72
BMFC	LOT1	AC - Acreage	\$140,000	\$320,000	0.90	1.66
BMFC	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
BMFD	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
BMFD	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BMFE	LOT1	AC - Acreage	\$350,000	\$800,000	0.77	1.43
BMFE	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54

BMFF	LOT1	AC - Acreage	\$66,500	\$152,000	1.05	1.95
BMFF	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
BMFG	LOT1	AC - Acreage	\$262,500	\$600,000	0.70	1.30
BMFG	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
BMFG	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BMFH	LOT1	AC - Acreage	\$122,500	\$280,000	0.88	1.63
BMFI	LOT1	AC - Acreage	\$252,000	\$576,000	0.67	1.24
BMFJ	LOT1	AC - Acreage	\$245,000	\$560,000	1.23	2.28
BMFJ	HMS	EA - Per Each	\$8,000	\$16,000	1.23	2.45
BMFK	LOT1	AC - Acreage	\$350,000	\$800,000	0.70	1.30
BMFL	LOT1	AC - Acreage	\$227,500	\$520,000	0.95	1.76
BMFM	LOT1	AC - Acreage	\$262,500	\$600,000	0.82	1.52
BMFN	LOT1	AC - Acreage	\$157,500	\$360,000	1.01	1.87
BMFP	LOT1	AC - Acreage	\$199,500	\$456,000	0.68	1.26
BMFP	HMS	EA - Per Each	\$8,000	\$16,000	0.68	1.36
BMFZ	LOT1	AC - Acreage	\$210,000	\$480,000	0.90	1.66
BMFZ	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
BMGA	LOT1	AC - Acreage	\$52,500	\$120,000	0.88	1.63
BMIA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
BMIB	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
BMKK	LOT1	AC - Acreage	\$52,500	\$120,000	1.06	1.98
BMKT	LOT1	AC - Acreage	\$52,500	\$120,000	1.12	2.08
BMLC	LOT1	AC - Acreage	\$10,500	\$24,000	0.88	1.63
BMLC	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
BMRH	LOT1	AC - Acreage	\$34,300	\$78,400	0.74	1.38
BMRH	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
BMRH	HM1	EA - Per Each	\$4,000	\$8,000	0.74	1.48
BMRM	LOT1	AC - Acreage	\$34,300	\$78,400	0.81	1.50
BMRM	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
BMRT	LOT1	AC - Acreage	\$35,700	\$81,600	0.70	1.30
BMRT	RIS1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
BMRT	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
BMRT	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
BMRT	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
BMRT	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BMTA	LOT1	AC - Acreage	\$80,500	\$184,000	0.78	1.44
BMTB	LOT1	AC - Acreage	\$70,000	\$160,000	0.81	1.50
BMVA	LOT2	SF - Square Feet	\$32.50	\$104.00	0.70	1.40
BMVA	RIS2	SF - Square Feet	\$5.60	\$11.20	0.70	1.40
BMVA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40

BMVR	LOT2	SF - Square Feet	\$45.50	\$84.50	1.75	3.25
BNII	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
BNII	COM1	AC - Acreage	\$84,000	\$168,000	0.70	1.40
BNII	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
BNII	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BOUE	LOT1	AC - Acreage	\$7,000	\$16,000	1.12	2.08
BPBM	LOT1	AC - Acreage	\$38,500	\$71,500	0.81	1.50
BPBM	COA1	AC - Acreage	\$38,500	\$71,500	0.81	1.50
BPBM	RDW1	AC - Acreage	\$38,500	\$71,500	0.81	1.50
BPBM	RIS1	AC - Acreage	\$38,500	\$71,500	0.81	1.50
BPCA	LOT1	AC - Acreage	\$420,000	\$960,000	0.70	1.30
BPKA	LOT1	AC - Acreage	\$91,000	\$208,000	0.70	1.30
BPKB	LOT1	AC - Acreage	\$133,000	\$304,000	0.70	1.30
BPKC	LOT1	AC - Acreage	\$59,500	\$136,000	0.77	1.43
BPKD	LOT1	AC - Acreage	\$59,500	\$136,000	0.74	1.37
BPKE	LOT1	AC - Acreage	\$63,000	\$144,000	0.85	1.59
BPKF	LOT1	AC - Acreage	\$126,000	\$288,000	0.67	1.24
BPKG	LOT1	AC - Acreage	\$59,500	\$136,000	0.83	1.55
BPKH	LOT1	AC - Acreage	\$94,500	\$216,000	0.70	1.30
BPKI	LOT1	AC - Acreage	\$126,000	\$288,000	0.68	1.26
BPKJ	LOT1	AC - Acreage	\$105,000	\$240,000	0.61	1.13
BPKK	LOT1	AC - Acreage	\$182,000	\$416,000	0.67	1.24
BPKM	LOT1	AC - Acreage	\$66,500	\$152,000	0.76	1.40
BPKN	LOT1	AC - Acreage	\$63,000	\$144,000	0.70	1.30
BPKP	LOT1	AC - Acreage	\$0	\$0	1.18	2.18
BPKP	RDW1	AC - Acreage	\$0	\$0	1.18	2.18
BPKP	COA1	AC - Acreage	\$0	\$0	1.18	2.18
BPKY	LOT1	AC - Acreage	\$126,000	\$288,000	0.88	1.63
BPPA	LOT1	AC - Acreage	\$56,000	\$128,000	0.81	1.50
BRAA	HMS	EA - Per Each	\$16,000	\$32,000	0.56	1.12
BRBB	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
BRCA	LOT1	AC - Acreage	\$25,200	\$57,600	0.72	1.34
BRDA	LOT1	AC - Acreage	\$175,000	\$400,000	0.70	1.30
BRDA	COM1	AC - Acreage	\$84,000	\$168,000	0.70	1.40
BRDA	RIS1	AC - Acreage	\$84,000	\$168,000	0.70	1.40
BRDC	LOT1	AC - Acreage	\$700,000	\$1,600,000	0.70	1.30
BREO	LOT1	AC - Acreage	\$31,500	\$72,000	0.83	1.53
BREO	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.65
BRFC	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.42
BRGA	HMS	EA - Per Each	\$20,000	\$40,000	0.90	1.81
BRIX	LOT2	SF - Square Feet	\$6.00	\$19.20	0.70	1.40

BRIX	RIS2	SF - Square Feet	\$4.20	\$8.40	0.70	1.40
BRIZ	LOT2	SF - Square Feet	\$6.00	\$19.20	0.70	1.40
BRKA	LOT1	AC - Acreage	\$42,000	\$96,000	0.82	1.52
BRLM	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
BRNA	LOT1	AC - Acreage	\$28,000	\$64,000	0.53	0.98
BROA	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
BRRB	LOT1	AC - Acreage	\$32,200	\$73,600	0.74	1.38
BRRB	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.48
BRRB	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.48
BRRB	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.48
BRRB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
BRSA	LOT1	AC - Acreage	\$22,400	\$51,200	0.74	1.37
BRUC	SSL1	AC - Acreage	\$700	\$1,400	0.64	1.27
BRUC	L2	AC - Acreage	\$24,500	\$49,000	0.64	1.27
BRUC	L1	AC - Acreage	\$42,000	\$84,000	0.64	1.27
BRUC	RV1	EA - Per Each	\$1,750	\$3,250	0.64	1.27
BRUC	MP1	EA - Per Each	\$9,450	\$17,550	0.64	1.27
BRUC	MP2	EA - Per Each	\$12,950	\$24,050	0.64	1.27
BRUC	TOW	EA - Per Each	\$42,000	\$78,000	0.64	1.27
BRUC	HMS	EA - Per Each	\$12,000	\$24,000	0.64	1.27
BRUC	HM1	EA - Per Each	\$4,000	\$8,000	0.64	1.27
BRVD	LOT2	SF - Square Feet	\$4.25	\$13.60	0.70	1.40
BRVD	COM2	SF - Square Feet	\$1.47	\$2.94	0.70	1.40
BRVD	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
BRVE	LOT2	SF - Square Feet	\$2.08	\$6.64	0.70	1.40
BRVE	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BRVE	COM2	SF - Square Feet	\$0.81	\$1.61	0.70	1.40
BRVE	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
BRVE	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BRVR	LOT2	SF - Square Feet	\$3.00	\$9.60	0.70	1.40
BRVR	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BRVR	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BRVR	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
BRWA	LOT1	AC - Acreage	\$31,500	\$72,000	0.56	1.04

BRYA	LOT1	AC - Acreage	\$21,700	\$49,600	0.77	1.43
BRYA	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
BRYA	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
BRYA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
BRYC	LOT1	AC - Acreage	\$23,100	\$52,800	0.88	1.63
BRYC	MP1	EA - Per Each	\$9,450	\$17,550	0.88	1.75
BRYC	MP3	EA - Per Each	\$17,850	\$33,150	0.88	1.75
BRYC	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.75
BRYC	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
BRYI	LOT2	SF - Square Feet	\$1.25	\$4.00	0.70	1.40
BSCA	N/A	N/A	N/A	N/A	1.97	3.67
BSCC	COA1	AC - Acreage	\$0	\$0	1.47	2.73
BSCC	LOT1	AC - Acreage	\$0	\$0	1.47	2.73
BSCC	RDW1	AC - Acreage	\$0	\$0	1.47	2.73
BSCC	WET1	AC - Acreage	\$0	\$0	1.47	2.73
BSCC	STA	AC - Acreage	\$0	\$0	1.47	2.73
BSCC	PRK1	AC - Acreage	\$0	\$0	1.47	2.73
BSHA	LOT1	AC - Acreage	\$61,600	\$140,800	0.63	1.17
BSLE	LOT1	AC - Acreage	\$35,000	\$80,000	0.66	1.22
BSMZ	L2	AC - Acreage	\$24,500	\$49,000	0.70	1.40
BSMZ	L1	AC - Acreage	\$31,500	\$63,000	0.70	1.40
BSMZ	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
BSMZ	HM1	EA - Per Each	\$5,600	\$11,200	0.70	1.40
BSMZ	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
BSQ1	LOT2	SF - Square Feet	\$1.50	\$4.80	0.35	0.70
BSQA	LOT2	SF - Square Feet	\$3.25	\$10.40	0.70	1.40
BSRA	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
BSSA	LOT1	AC - Acreage	\$0	\$0	1.40	2.60
BSSA	HMS	EA - Per Each	\$0	\$0	1.40	2.60
BSSA	COA1	AC - Acreage	\$0	\$0	1.40	2.60
BSTA	HMS	EA - Per Each	\$16,000	\$32,000	0.86	1.72
BTBA	HMS	EA - Per Each	\$16,000	\$32,000	0.84	1.68
BTCB	LOT1	AC - Acreage	\$38,500	\$88,000	0.95	1.76
BTDA	LOT1	AC - Acreage	\$28,000	\$64,000	0.79	1.47
BTEA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
BTFA	LOT1	AC - Acreage	\$31,500	\$72,000	0.83	1.53
BTHA	HMS	EA - Per Each	\$40,000	\$80,000	0.86	1.72
BTHB	HMS	EA - Per Each	\$40,000	\$80,000	0.74	1.47
BTLA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
BTNA	LOT1	AC - Acreage	\$25,200	\$57,600	0.59	1.09

BTRA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
BTSA	LOT1	AC - Acreage	\$11,900	\$27,200	0.70	1.30
BTVA	LOT1	AC - Acreage	\$24,500	\$56,000	0.64	1.18
BTVA	HMS	EA - Per Each	\$4,000	\$8,000	0.64	1.27
BTWA	LOT1	AC - Acreage	\$99,400	\$227,200	0.71	1.33
BTWA	RIS1	AC - Acreage	\$91,000	\$182,000	0.71	1.43
BTWB	LOT1	AC - Acreage	\$126,000	\$288,000	0.74	1.37
BTWB	RIS1	AC - Acreage	\$136,500	\$273,000	0.74	1.47
BTWZ	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
BTWZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
BUCA	LOT1	AC - Acreage	\$23,100	\$52,800	0.81	1.50
BUSA	LOT2	SF - Square Feet	\$1.75	\$5.60	0.70	1.40
BVDL	N/A	N/A	N/A	N/A	0.86	1.60
BVDU	COA1	AC - Acreage	\$0	\$0	0.72	1.34
BVDU	LOT1	AC - Acreage	\$0	\$0	0.72	1.34
BVED	LOT1	AC - Acreage	\$28,000	\$64,000	0.82	1.52
BVIS	LOT2	SF - Square Feet	\$1.38	\$4.40	0.70	1.40
BVIS	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
BVIS	COM2	SF - Square Feet	\$0.88	\$1.75	0.70	1.40
BVIS	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
BVKA	LOT1	AC - Acreage	\$70,000	\$160,000	0.74	1.37
BVKX	LOT1	AC - Acreage	\$84,000	\$192,000	0.84	1.56
BVKX	RIS1	AC - Acreage	\$28,000	\$56,000	0.84	1.68
BVKZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
BVKZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
BVLX	LOT1	AC - Acreage	\$32,200	\$73,600	0.63	1.17
BVLX	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
BVLX	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
BVPA	LOT1	AC - Acreage	\$49,000	\$112,000	0.95	1.76
BVPA	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
BVRA	LOT1	AC - Acreage	\$49,000	\$112,000	0.88	1.63
BWDA	LOT1	AC - Acreage	\$38,500	\$88,000	0.88	1.63
BWDR	LOT1	AC - Acreage	\$56,000	\$128,000	1.05	1.95
BWLD	L1	AC - Acreage	\$17,500	\$35,000	0.77	1.54
BWLD	L2	AC - Acreage	\$11,200	\$22,400	0.77	1.54
BWLD	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
BWMA	LOT1	AC - Acreage	\$56,000	\$128,000	0.56	1.04
BWOA	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
BWSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.71	1.33

BYRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.79	1.47
C1AB	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
C6GB	LOT2	SF - Square Feet	\$3.63	\$11.60	0.70	1.40
C6GB	COM2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
C6GB	RIS2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
C6GD	LOT2	SF - Square Feet	\$6.75	\$21.60	0.70	1.40
C6GD	RIS2	SF - Square Feet	\$7.00	\$14.00	0.70	1.40
C6GD	COM2	SF - Square Feet	\$7.00	\$14.00	0.70	1.40
C6GF	LOT2	SF - Square Feet	\$2.25	\$7.20	0.70	1.40
C6GF	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C6GF	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C6SC	LOT2	SF - Square Feet	\$2.50	\$8.00	0.70	1.40
C6SC	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C6SC	COM2	SF - Square Feet	\$0.88	\$1.75	0.70	1.40
C6SC	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
C6SC	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
C6SC	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
C6SI	COM2	SF - Square Feet	\$0.81	\$1.61	0.70	1.40
C6SI	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C6SI	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
C6SI	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
C7EA	LOT2	SF - Square Feet	\$1.18	\$3.76	0.70	1.40
C7EA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C7EA	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
C7EA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
C7OB	LOT2	SF - Square Feet	\$2.75	\$8.80	0.70	1.40
C7OB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40

C7OC	LOT2	SF - Square Feet	\$2.75	\$8.80	0.70	1.40
C7OC	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C7OC	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
C7OD	LOT2	SF - Square Feet	\$1.13	\$3.60	0.70	1.40
C7OD	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C7OD	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C7OD	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
C7OD	HM1	EA - Per Each	\$4,000	\$8,000	0.70	1.40
C7OD	HM2	EA - Per Each	\$8,000	\$16,000	0.70	1.40
C7SB	LOT2	SF - Square Feet	\$2.75	\$8.80	0.70	1.40
C7SB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C7SB	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
C8QA	LOT1	AC - Acreage	\$11,900	\$27,200	0.70	1.30
CABA	LOT1	AC - Acreage	\$31,500	\$72,000	0.78	1.44
CADA	LOT1	AC - Acreage	\$38,500	\$88,000	0.60	1.11
CADA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
CAHT	LOT1	AC - Acreage	\$25,200	\$57,600	0.82	1.52
CAHT	HMS	EA - Per Each	\$8,000	\$16,000	0.82	1.64
CAKR	LOT1	AC - Acreage	\$25,200	\$57,600	0.76	1.40
CALH	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
CAMA	LOT1	AC - Acreage	\$26,600	\$60,800	0.81	1.50
CANC	LOT1	AC - Acreage	\$3,500	\$8,000	2.24	4.16
CANL	N/A	N/A	N/A	N/A	1.68	3.12
CANR	N/A	N/A	N/A	N/A	1.68	3.12
CAPA	COA1	AC - Acreage	\$0	\$0	1.86	3.45
CARA	LOT1	AC - Acreage	\$30,800	\$70,400	0.84	1.56
CASI	LOT1	AC - Acreage	\$30,100	\$68,800	0.70	1.30
CAVA	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
CAVA	SSL1	AC - Acreage	\$70	\$140	0.67	1.33
CAWA	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
CBCQ	LOT1	AC - Acreage	\$52,500	\$120,000	0.56	1.04
CBDA	LOT2	SF - Square Feet	\$95.00	\$304.00	0.70	1.40
CBDB	LOT2	SF - Square Feet	\$87.50	\$280.00	0.70	1.40
CBDC	LOT2	SF - Square Feet	\$42.50	\$136.00	0.70	1.40

CBDC	COM2	SF - Square Feet	\$28.70	\$57.40	0.70	1.40
CBDD	LOT2	SF - Square Feet	\$34.00	\$108.80	0.70	1.40
CBDW	LOT2	SF - Square Feet	\$95.00	\$304.00	0.70	1.40
CBDX	COA1	AC - Acreage	\$0	\$0	1.02	1.89
CBF1	LOT2	SF - Square Feet	\$20.00	\$64.00	0.70	1.40
CBF1	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
CBF2	LOT2	SF - Square Feet	\$30.00	\$96.00	0.70	1.40
CBF2	COM2	SF - Square Feet	\$28.00	\$56.00	0.70	1.40
CBF2	RIS2	SF - Square Feet	\$9.80	\$19.60	0.70	1.40
CBFB	LOT2	SF - Square Feet	\$36.50	\$116.80	0.70	1.40
CBFB	RIS2	SF - Square Feet	\$9.80	\$19.60	0.70	1.40
CBFB	COM2	SF - Square Feet	\$10.50	\$21.00	0.70	1.40
CBFB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CBFC	LOT2	SF - Square Feet	\$17.50	\$56.00	0.70	1.40
CBFC	RIS2	SF - Square Feet	\$9.80	\$19.60	0.70	1.40
CBFI	LOT1	AC - Acreage	\$385,000	\$880,000	0.70	1.30
CBFO	LOT2	SF - Square Feet	\$8.00	\$25.60	0.70	1.40
CBFP	LOT2	SF - Square Feet	\$20.50	\$65.60	0.70	1.40
CBFR	LOT1	AC - Acreage	\$385,000	\$880,000	0.70	1.30
CBPA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
CBSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.86	1.60
CBTA	LOT1	AC - Acreage	\$40,600	\$92,800	0.95	1.77
CBVA	HMS	EA - Per Each	\$120,000	\$240,000	0.81	1.62
CCAA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
CCCR	COA1	AC - Acreage	\$0	\$0	1.16	2.15
CCCR	LOT1	AC - Acreage	\$0	\$0	1.16	2.15
CCCT	N/A	N/A	N/A	N/A	1.16	2.15
CCDD	LOT1	AC - Acreage	\$19,600	\$44,800	0.70	1.30
CCEZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.62	1.14
CCHA	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
CCKD	LOT1	AC - Acreage	\$31,500	\$72,000	0.78	1.46

CCLA	LOT1	AC - Acreage	\$91,000	\$208,000	0.99	1.85
CCMS	LOT1	AC - Acreage	\$154,000	\$352,000	0.72	1.34
CCOA	LOT1	AC - Acreage	\$87,500	\$200,000	1.02	1.89
CCOZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.91	1.69
CCOZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.91	1.82
CCOZ	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
CCRA	LOT1	AC - Acreage	\$192,500	\$440,000	0.67	1.24
CCSA	LOT1	AC - Acreage	\$140,000	\$320,000	0.95	1.76
CCSA	RIS1	AC - Acreage	\$59,500	\$119,000	0.95	1.89
CCSZ	LOT1	AC - Acreage	\$105,000	\$240,000	0.84	1.56
CCSZ	RIS1	AC - Acreage	\$35,000	\$70,000	0.84	1.68
CCTA	LOT1	AC - Acreage	\$49,000	\$112,000	0.71	1.33
CCVA	LOT1	AC - Acreage	\$168,000	\$384,000	0.70	1.30
CCWA	LOT1	AC - Acreage	\$35,000	\$80,000	0.60	1.11
CCWB	LOT1	AC - Acreage	\$35,000	\$80,000	0.62	1.14
CCX3	N/A	N/A	N/A	N/A	0.77	1.43
CCXO	N/A	N/A	N/A	N/A	1.96	3.64
CCXR	LOT1	AC - Acreage	\$700,000	\$1,600,000	0.91	1.69
CDA A	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
CDHA	LOT1	AC - Acreage	\$30,100	\$68,800	0.68	1.26
CDHA	HMS	EA - Per Each	\$8,000	\$16,000	0.68	1.36
CDKA	LOT1	AC - Acreage	\$28,000	\$64,000	0.78	1.46
CDMD	L2	AC - Acreage	\$18,900	\$37,800	0.74	1.47
CDMD	L1	AC - Acreage	\$24,500	\$49,000	0.74	1.47
CDMD	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.47
CDMD	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
CDMD	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
CDMD	HM1	EA - Per Each	\$5,600	\$11,200	0.74	1.47
CDRA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
CDRB	LOT1	AC - Acreage	\$47,600	\$108,800	0.76	1.40
CDVM	LOT1	AC - Acreage	\$31,500	\$72,000	0.63	1.17
CDWB	LOT1	AC - Acreage	\$30,100	\$68,800	0.74	1.38
CEDG	LOT1	AC - Acreage	\$24,500	\$56,000	0.74	1.37
CEDH	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
CEFA	LOT1	AC - Acreage	\$14,000	\$32,000	0.67	1.24
CEHA	LOT1	AC - Acreage	\$23,100	\$52,800	0.56	1.04
CEHA	MP1	EA - Per Each	\$9,450	\$17,550	0.56	1.12
CEHA	MP3	EA - Per Each	\$17,850	\$33,150	0.56	1.12
CEHA	MP2	EA - Per Each	\$12,950	\$24,050	0.56	1.12
CEHA	HMS	EA - Per Each	\$8,000	\$16,000	0.56	1.12
CEKA	LOT1	AC - Acreage	\$23,800	\$54,400	0.88	1.63
CEKA	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
CENA	LOT1	AC - Acreage	\$28,700	\$65,600	0.78	1.44

CERA	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
CESA	LOT1	AC - Acreage	\$22,400	\$51,200	0.77	1.43
CEWA	LOT1	AC - Acreage	\$15,400	\$35,200	0.82	1.52
CEWC	LOT1	AC - Acreage	\$7,000	\$16,000	0.77	1.43
CEWP	LOT1	AC - Acreage	\$15,400	\$35,200	0.94	1.74
CFDA	LOT1	AC - Acreage	\$70,000	\$160,000	0.94	1.74
CFDA	SSL1	AC - Acreage	\$1,750	\$3,500	0.94	1.88
CFDA	RIS1	AC - Acreage	\$28,000	\$56,000	0.94	1.88
CFSA	HMS	EA - Per Each	\$24,000	\$48,000	0.74	1.47
CFSB	HMS	EA - Per Each	\$24,000	\$48,000	0.76	1.51
CFSC	LOT1	AC - Acreage	\$36,400	\$83,200	0.70	1.30
CFSJ	LOT1	AC - Acreage	\$26,600	\$60,800	0.77	1.43
CFSK	LOT1	AC - Acreage	\$33,600	\$76,800	0.83	1.53
CFSP	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
CGCA	LOT1	AC - Acreage	\$7,000	\$16,000	0.69	1.27
CGCG	LOT1	AC - Acreage	\$7,000	\$16,000	0.60	1.11
CGMR	LOT1	AC - Acreage	\$61,600	\$140,800	0.70	1.30
CGNM	LOT1	AC - Acreage	\$21,000	\$48,000	0.74	1.37
CGOA	HMS	EA - Per Each	\$32,000	\$64,000	0.95	1.89
CGVA	LOT1	AC - Acreage	\$30,800	\$70,400	0.79	1.47
CHAP	N/A	N/A	N/A	N/A	0.70	1.30
CHAR	COA1	AC - Acreage	\$0	\$0	1.33	2.47
CHBA	LOT1	AC - Acreage	\$28,000	\$64,000	0.91	1.69
CHCA	LOT1	AC - Acreage	\$105,000	\$240,000	0.53	0.98
CHEA	HMS	EA - Per Each	\$20,000	\$40,000	0.68	1.36
CHEB	LOT1	AC - Acreage	\$35,000	\$80,000	0.79	1.47
CHHA	LOT1	AC - Acreage	\$25,200	\$57,600	0.81	1.51
CHHA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
CHKA	LOT1	AC - Acreage	\$25,900	\$59,200	0.71	1.33
CHLA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
CHLA	RIS1	AC - Acreage	\$49,000	\$98,000	0.70	1.40
CHLZ	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CHLZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
CHMA	LOT1	AC - Acreage	\$26,600	\$60,800	0.81	1.50
CHMA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
CHOA	LOT1	AC - Acreage	\$280,000	\$640,000	1.20	2.22
CHRA	LOT1	AC - Acreage	\$579,348	\$1,324,224	0.70	1.30
CHRA	RIS1	AC - Acreage	\$274,428	\$548,856	0.70	1.40
CHRA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CHRB	LOT1	AC - Acreage	\$731,808	\$1,672,704	0.70	1.30
CHSA	LOT1	AC - Acreage	\$87,500	\$200,000	1.05	1.95
CHSA	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
CHTA	HMS	EA - Per Each	\$32,000	\$64,000	1.12	2.24

CHTB	HMS	EA - Per Each	\$32,000	\$64,000	0.92	1.85
CHUA	LOT1	AC - Acreage	\$22,400	\$51,200	0.69	1.27
CHWL	LOT1	AC - Acreage	\$35,000	\$80,000	0.80	1.48
CHYA	LOT1	AC - Acreage	\$52,500	\$120,000	0.50	0.94
CIEA	LOT1	AC - Acreage	\$49,000	\$112,000	1.37	2.54
CIEA	RIS1	AC - Acreage	\$28,000	\$56,000	1.37	2.73
CIEZ	LOT1	AC - Acreage	\$157,500	\$360,000	1.26	2.34
CIEZ	RIS1	AC - Acreage	\$35,000	\$70,000	1.26	2.52
CIEZ	HMS	EA - Per Each	\$16,000	\$32,000	1.26	2.52
CIMA	HMS	EA - Per Each	\$16,000	\$32,000	0.90	1.79
CIMB	HMS	EA - Per Each	\$16,000	\$32,000	0.76	1.51
CIMD	HMS	EA - Per Each	\$16,000	\$32,000	0.93	1.86
CIMV	HMS	EA - Per Each	\$16,000	\$32,000	0.74	1.47
CIRA	LOT1	AC - Acreage	\$40,600	\$92,800	0.70	1.30
CIRA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CKCC	LOT1	AC - Acreage	\$60,984	\$139,392	0.70	1.30
CKCC	COM2	SF - Square Feet	\$4.20	\$8.40	0.70	1.40
CKCC	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
CKSA	HMS	EA - Per Each	\$40,000	\$80,000	0.91	1.82
CKWC	LOT1	AC - Acreage	\$28,000	\$64,000	0.69	1.29
CLAA	LOT1	AC - Acreage	\$39,900	\$91,200	0.78	1.46
CLCA	LOT1	AC - Acreage	\$22,400	\$51,200	1.44	2.67
CLCB	N/A	N/A	N/A	N/A	1.47	2.73
CLFB	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
CLGA	LOT1	AC - Acreage	\$26,600	\$60,800	0.67	1.24
CLHH	LOT1	AC - Acreage	\$23,800	\$54,400	0.77	1.43
CLHH	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
CLNA	LOT1	AC - Acreage	\$31,500	\$72,000	0.56	1.04
CLOB	LOT1	AC - Acreage	\$24,500	\$56,000	0.73	1.35
CLPA	LOT1	AC - Acreage	\$42,000	\$96,000	1.06	1.98
CLSA	HMS	EA - Per Each	\$24,000	\$48,000	1.13	2.27
CLVA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
CLYA	HMS	EA - Per Each	\$16,000	\$32,000	0.72	1.44
CMBE	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
CMCC	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
CMCC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CMCX	LOT1	AC - Acreage	\$140,000	\$320,000	0.81	1.51
CMDD	LOT1	AC - Acreage	\$21,000	\$48,000	0.67	1.24
CMNA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CMPA	LOT1	AC - Acreage	\$52,500	\$120,000	0.77	1.43
CMPA	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
CMSR	LOT1	AC - Acreage	\$29,400	\$67,200	0.89	1.65

CMSR	WET1	AC - Acreage	\$910	\$1,820	0.89	1.78
CMSR	SSL1	AC - Acreage	\$3,500	\$7,000	0.89	1.78
CMTA	LOT1	AC - Acreage	\$35,000	\$80,000	0.84	1.56
CNCE	LOT1	AC - Acreage	\$21,000	\$48,000	0.72	1.34
CNEA	LOT1	AC - Acreage	\$56,000	\$128,000	0.67	1.24
CNEA	RIS1	AC - Acreage	\$56,000	\$112,000	0.67	1.33
CNEZ	LOT1	AC - Acreage	\$63,000	\$144,000	0.81	1.50
CNEZ	RIS1	AC - Acreage	\$56,000	\$112,000	0.81	1.61
CNEZ	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
CNFA	L2	AC - Acreage	\$7,000	\$14,000	0.60	1.19
CNFA	L1	AC - Acreage	\$14,000	\$28,000	0.60	1.19
CNFA	MP3	EA - Per Each	\$17,850	\$33,150	0.60	1.19
CNFA	MP2	EA - Per Each	\$12,950	\$24,050	0.60	1.19
CNFA	HM1	EA - Per Each	\$4,000	\$8,000	0.60	1.19
CNFA	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
CNKR	LOT1	AC - Acreage	\$26,600	\$60,800	0.88	1.63
CNLE	LOT1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
CNLE	RDW1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
CNVZ	L1	AC - Acreage	\$52,500	\$105,000	0.56	1.12
CNVZ	L2	AC - Acreage	\$38,500	\$77,000	0.56	1.12
CNVZ	MP1	EA - Per Each	\$9,450	\$17,550	0.56	1.12
CNVZ	MP2	EA - Per Each	\$12,950	\$24,050	0.56	1.12
CNVZ	TOW	EA - Per Each	\$42,000	\$78,000	0.56	1.12
CNVZ	MP3	EA - Per Each	\$17,850	\$33,150	0.56	1.12
CNVZ	HMS	EA - Per Each	\$12,000	\$24,000	0.56	1.12
CNVZ	HM1	EA - Per Each	\$5,600	\$11,200	0.56	1.12
COAA	LOT1	AC - Acreage	\$25,200	\$57,600	0.78	1.44
COCA	LOT1	AC - Acreage	\$25,200	\$57,600	0.77	1.43
COCB	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.38
COLA	HMS	EA - Per Each	\$8,000	\$16,000	0.64	1.29
CONA	LOT1	AC - Acreage	\$13,650	\$31,200	0.70	1.30
COPA	LOT1	AC - Acreage	\$122,500	\$280,000	1.23	2.28
CORT	LOT1	AC - Acreage	\$56,000	\$128,000	0.62	1.16
COSA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
COTB	LOT1	AC - Acreage	\$45,500	\$104,000	0.74	1.38
COUT	LOT1	AC - Acreage	\$14,000	\$32,000	0.74	1.37
COVB	LOT1	AC - Acreage	\$84,000	\$192,000	0.63	1.17
COVB	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
COWA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
COWB	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CPB1	LOT1	AC - Acreage	\$119,000	\$272,000	0.88	1.63
CPB2	COA1	AC - Acreage	\$0	\$0	0.88	1.63
CPB2	RDW1	AC - Acreage	\$0	\$0	0.88	1.63

CPB2	LOT1	AC - Acreage	\$0	\$0	0.88	1.63
CPB2	PRK1	AC - Acreage	\$0	\$0	0.88	1.63
CPB2	WET1	AC - Acreage	\$0	\$0	0.88	1.63
CPB2	STA	AC - Acreage	\$0	\$0	0.88	1.63
CPCV	LOT1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
CPCV	COA1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
CPCV	RDW1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
CPCV	WET1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
CPDA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
CPKA	LOT1	AC - Acreage	\$38,500	\$88,000	0.67	1.25
CPLA	LOT1	AC - Acreage	\$15,400	\$35,200	0.61	1.13
CPLB	LOT1	AC - Acreage	\$15,400	\$35,200	0.57	1.07
CPPO	COA1	AC - Acreage	\$0	\$0	0.91	1.69
CPPO	LOT1	AC - Acreage	\$0	\$0	0.91	1.69
CPSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.84	1.56
CPTG	LOT1	AC - Acreage	\$33,600	\$76,800	0.73	1.35
CPTG	RIS1	AC - Acreage	\$350	\$700	0.73	1.46
CRAC	LOT1	AC - Acreage	\$30,800	\$70,400	0.81	1.50
CRCA	HMS	EA - Per Each	\$12,000	\$24,000	0.78	1.57
CRCB	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.62
CRCC	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
CRCV	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
CRCX	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
CRDA	LOT1	AC - Acreage	\$59,500	\$136,000	0.83	1.53
CREA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CRFJ	LOT1	AC - Acreage	\$26,600	\$60,800	0.78	1.46
CRGA	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
CRIA	L1	AC - Acreage	\$19,600	\$39,200	0.72	1.44
CRIA	L2	AC - Acreage	\$11,200	\$22,400	0.72	1.44
CRIA	HMS	EA - Per Each	\$20,000	\$40,000	0.72	1.44
CRKI	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
CRKI	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
CRMA	L2	AC - Acreage	\$10,500	\$21,000	0.70	1.40
CRMA	L1	AC - Acreage	\$19,600	\$39,200	0.70	1.40
CRMA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CROS	N/A	N/A	N/A	N/A	0.64	1.20
CROT	N/A	N/A	N/A	N/A	0.76	1.40
CROU	N/A	N/A	N/A	N/A	0.70	1.30
CROV	LOT1	AC - Acreage	\$35,000	\$80,000	0.84	1.56
CRSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
CRTA	LOT1	AC - Acreage	\$30,800	\$70,400	0.72	1.34
CRTC	LOT1	AC - Acreage	\$80,500	\$184,000	1.12	2.08
CRVA	LOT1	AC - Acreage	\$35,000	\$80,000	0.59	1.09

CSCA	LOT1	AC - Acreage	\$122,500	\$280,000	1.05	1.95
CSKA	LOT1	AC - Acreage	\$37,800	\$86,400	0.68	1.26
CSMA	LOT1	AC - Acreage	\$70,000	\$160,000	0.88	1.63
CSMB	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
CSMD	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
CSPA	LOT1	AC - Acreage	\$18,200	\$41,600	0.70	1.30
CSSA	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
CSTR	COA1	AC - Acreage	\$0	\$0	0.70	1.30
CSTR	LOT1	AC - Acreage	\$0	\$0	0.70	1.30
CSTV	LOT1	AC - Acreage	\$0	\$0	0.79	1.47
CSTV	COA1	AC - Acreage	\$0	\$0	0.79	1.47
CSVA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
CSWA	LOT1	AC - Acreage	\$21,700	\$49,600	0.63	1.17
CTAA	LOT1	AC - Acreage	\$21,000	\$48,000	0.63	1.17
CTCJ	LOT1	AC - Acreage	\$17,500	\$40,000	0.49	0.91
CTCK	N/A	N/A	N/A	N/A	0.67	1.24
CTCL	N/A	N/A	N/A	N/A	0.67	1.24
CTCM	N/A	N/A	N/A	N/A	0.49	0.91
CTLC	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
CTMC	LOT1	AC - Acreage	\$38,500	\$88,000	0.90	1.66
CTMC	MP3	EA - Per Each	\$17,850	\$33,150	0.90	1.79
CTMC	MP2	EA - Per Each	\$12,950	\$24,050	0.90	1.79
CTMC	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
CTPD	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
CTRA	LOT2	SF - Square Feet	\$4.40	\$14.08	0.70	1.40
CTRA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
CTRA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
CTSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.12
CTTA	LOT1	AC - Acreage	\$42,000	\$96,000	0.75	1.39
CTVA	LOT1	AC - Acreage	\$23,800	\$54,400	0.64	1.20
CVCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CVDA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
CVEC	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
CVIA	HMS	EA - Per Each	\$32,000	\$64,000	0.96	1.92
CVLA	HMS	EA - Per Each	\$16,000	\$32,000	0.77	1.54
CVLB	HMS	EA - Per Each	\$12,000	\$24,000	0.76	1.53
CVLC	HMS	EA - Per Each	\$20,000	\$40,000	0.64	1.29
CVLD	HMS	EA - Per Each	\$20,000	\$40,000	0.83	1.65
CVRA	LOT1	AC - Acreage	\$63,000	\$144,000	0.93	1.73
CVRA	HMS	EA - Per Each	\$8,000	\$16,000	0.93	1.86

CVRB	LOT1	AC - Acreage	\$63,000	\$144,000	0.77	1.43
CVRC	LOT1	AC - Acreage	\$84,000	\$192,000	0.95	1.76
CVRZ	LOT1	AC - Acreage	\$59,500	\$136,000	0.67	1.24
CVRZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.67	1.33
CVRZ	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
CVSZ	LOT1	AC - Acreage	\$63,000	\$144,000	0.70	1.30
CVSZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
CVWL	LOT1	AC - Acreage	\$30,100	\$68,800	0.82	1.52
CWCC	COA1	AC - Acreage	\$0	\$0	2.17	4.03
CWCC	RDW1	AC - Acreage	\$0	\$0	2.17	4.03
CWCC	PRK1	AC - Acreage	\$0	\$0	2.17	4.03
CWCC	STA	AC - Acreage	\$0	\$0	2.17	4.03
CWCC	WET1	AC - Acreage	\$0	\$0	2.17	4.03
CWCC	LOT1	AC - Acreage	\$0	\$0	2.17	4.03
CWCO	N/A	N/A	N/A	N/A	1.83	3.39
CWDG	LOT1	AC - Acreage	\$42,000	\$96,000	0.64	1.18
CWDG	HMS	EA - Per Each	\$8,000	\$16,000	0.64	1.27
CWKR	LOT1	AC - Acreage	\$0	\$0	0.67	1.24
CWKR	COA1	AC - Acreage	\$0	\$0	0.67	1.24
DAHA	LOT1	AC - Acreage	\$24,500	\$56,000	0.57	1.07
DAPP	LOT1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
DAWA	LOT1	AC - Acreage	\$210,000	\$480,000	0.62	1.14
DBCS	HMS	EA - Per Each	\$24,000	\$48,000	0.77	1.54
DBKA	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.42
DBLA	LOT1	AC - Acreage	\$63,000	\$144,000	1.20	2.24
DBLA	HMS	EA - Per Each	\$8,000	\$16,000	1.20	2.41
DBRS	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
DBRS	RIS1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
DBRS	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
DBSA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
DENA	LOT1	AC - Acreage	\$280,000	\$640,000	0.77	1.43
DEPA	LOT1	AC - Acreage	\$108,500	\$248,000	1.02	1.89
DEVA	LOT1	AC - Acreage	\$70,000	\$160,000	0.80	1.48
DEWT	HMS	EA - Per Each	\$12,000	\$24,000	0.84	1.68
DEWV	HMS	EA - Per Each	\$12,000	\$24,000	0.93	1.86
DFAA	LOT1	AC - Acreage	\$420,000	\$960,000	0.84	1.56
DFAA	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
DGSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.83	1.53
DGWB	LOT2	SF - Square Feet	\$2.00	\$6.40	0.70	1.40
DGWB	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40

DGWB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
DGWB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
DHLG	LOT1	AC - Acreage	\$30,800	\$70,400	0.86	1.60
DHRC	LOT1	AC - Acreage	\$700,000	\$1,600,000	1.65	3.06
DHVA	LOT1	AC - Acreage	\$50,400	\$115,200	0.70	1.30
DISW	LOT1	AC - Acreage	\$31,500	\$72,000	0.93	1.73
DISW	SSL1	AC - Acreage	\$350	\$700	0.93	1.86
DISW	RIS1	AC - Acreage	\$700	\$1,400	0.93	1.86
DISW	HMS	EA - Per Each	\$8,000	\$16,000	0.93	1.86
DIXA	LOT1	AC - Acreage	\$23,800	\$54,400	0.81	1.50
DMOC	LOT1	AC - Acreage	\$25,200	\$57,600	0.81	1.51
DMTB	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
DMTB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
DMTB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
DMTB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
DONH	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
DONH	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
DOTC	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.11
DOVA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
DPK2	N/A	N/A	N/A	N/A	0.77	1.43
DPKA	LOT1	AC - Acreage	\$280,000	\$640,000	0.77	1.43
DPKB	N/A	N/A	N/A	N/A	0.77	1.43
DPOC	N/A	N/A	N/A	N/A	1.54	2.86
DPPA	LOT1	AC - Acreage	\$39,900	\$91,200	1.00	1.86
DRAA	LOT1	AC - Acreage	\$47,600	\$108,800	0.70	1.30
DRCA	LOT1	AC - Acreage	\$73,500	\$136,500	0.91	1.69
DRCA	RDW1	AC - Acreage	\$73,500	\$136,500	0.91	1.69
DREA	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
DRNE	LOT1	AC - Acreage	\$35,000	\$80,000	0.79	1.47
DRPA	LOT1	AC - Acreage	\$105,000	\$240,000	0.70	1.30
DRPB	LOT1	AC - Acreage	\$105,000	\$240,000	0.70	1.30
DRPC	LOT1	AC - Acreage	\$105,000	\$240,000	0.70	1.30
DRPD	LOT1	AC - Acreage	\$8,400	\$19,200	0.70	1.30
DSRA	L1	AC - Acreage	\$22,400	\$44,800	0.70	1.40
DSRA	L2	AC - Acreage	\$11,200	\$22,400	0.70	1.40
DSRA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
DSRA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
DSRA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
DSRA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
DSRA	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
DTCC	LOT1	AC - Acreage	\$175,000	\$400,000	1.82	3.38
DTCR	LOT1	AC - Acreage	\$175,000	\$400,000	1.37	2.54

DVHA	LOT1	AC - Acreage	\$32,200	\$73,600	0.72	1.34
DVIA	LOT1	AC - Acreage	\$76,230	\$174,240	0.70	1.30
DVIA	RIS1	AC - Acreage	\$30,492	\$60,984	0.70	1.40
DVIA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
DVRC	LOT1	AC - Acreage	\$21,000	\$48,000	0.65	1.21
DVRC	MP2	EA - Per Each	\$12,950	\$24,050	0.65	1.30
DVRC	MP3	EA - Per Each	\$17,850	\$33,150	0.65	1.30
DVRC	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
DWAA	LOT1	AC - Acreage	\$28,000	\$64,000	0.62	1.14
DWKB	LOT1	AC - Acreage	\$45,500	\$104,000	0.74	1.37
DWKB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
DWSQ	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
DXTB	LOT1	AC - Acreage	\$28,000	\$64,000	0.68	1.26
EACT	LOT1	AC - Acreage	\$23,800	\$54,400	0.70	1.30
ECEX	LOT1	AC - Acreage	\$19,600	\$44,800	0.81	1.51
ECEX	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
ECHA	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
ECHB	LOT1	AC - Acreage	\$26,600	\$60,800	0.88	1.63
EDEA	LOT1	AC - Acreage	\$42,000	\$96,000	0.77	1.43
EDGA	LOT1	AC - Acreage	\$70,000	\$160,000	1.23	2.28
EDGA	HMS	EA - Per Each	\$8,000	\$16,000	1.23	2.45
EDHL	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
EECC	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
EIPC	LOT1	AC - Acreage	\$21,700	\$49,600	0.67	1.24
EFEA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
EGAF	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
EGAF	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
EGAX	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
EGRA	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
EGRA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
EGSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.72	1.34
EGSA	MP3	EA - Per Each	\$17,850	\$33,150	0.72	1.44
EGSA	MP2	EA - Per Each	\$12,950	\$24,050	0.72	1.44
EGTZ	LOT1	AC - Acreage	\$25,900	\$59,200	0.84	1.56
EGVH	L1	AC - Acreage	\$23,800	\$47,600	0.83	1.67
EGVH	L2	AC - Acreage	\$18,900	\$37,800	0.83	1.67
EGVH	TOW	EA - Per Each	\$42,000	\$78,000	0.83	1.67
EGVH	MP2	EA - Per Each	\$12,950	\$24,050	0.83	1.67
EGVH	HMS	EA - Per Each	\$12,000	\$24,000	0.83	1.67
EGVH	HM2	EA - Per Each	\$4,800	\$9,600	0.83	1.67
EGVH	HM1	EA - Per Each	\$8,000	\$16,000	0.83	1.67
EGVZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.60	1.11
EHBA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30

EHSA	LOT1	AC - Acreage	\$42,000	\$96,000	0.84	1.56
EHSA	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
EKHA	LOT1	AC - Acreage	\$26,600	\$60,800	0.72	1.34
EKPA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
EKPA	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
EKPZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
EKPZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
ELDA	LOT1	AC - Acreage	\$35,000	\$80,000	0.58	1.08
ELKZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
ELKZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
ELPA	LOT1	AC - Acreage	\$122,500	\$280,000	0.70	1.30
ELWA	LOT1	AC - Acreage	\$45,500	\$104,000	0.84	1.56
EMAA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
EMAA	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
EMAA	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51
EMAA	MP1	EA - Per Each	\$9,450	\$17,550	0.76	1.51
EMAA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
EMEA	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
EMEA	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
EMEZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.60	1.11
EMEZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.60	1.19
EMKC	LOT1	AC - Acreage	\$108,500	\$248,000	1.52	2.82
EMKR	LOT1	AC - Acreage	\$108,500	\$248,000	0.70	1.30
EMMH	LOT1	AC - Acreage	\$38,500	\$88,000	0.69	1.27
EMOA	LOT1	AC - Acreage	\$59,500	\$136,000	0.67	1.25
EMPC	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
EMRA	LOT1	AC - Acreage	\$77,000	\$176,000	0.63	1.17
EMSA	LOT1	AC - Acreage	\$49,000	\$112,000	0.84	1.56
EMSA	RIS1	AC - Acreage	\$49,000	\$98,000	0.84	1.68
EMSA	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
EMSZ	LOT1	AC - Acreage	\$56,000	\$128,000	0.98	1.82
EMSZ	RIS1	AC - Acreage	\$49,000	\$98,000	0.98	1.96
EMSZ	TOW	EA - Per Each	\$42,000	\$78,000	0.98	1.96
EMSZ	HMS	EA - Per Each	\$8,000	\$16,000	0.98	1.96
EMTA	HMS	EA - Per Each	\$24,000	\$48,000	0.74	1.47
ENIF	LOT1	AC - Acreage	\$640,332	\$1,463,616	0.70	1.30
ENIF	COM1	AC - Acreage	\$182,000	\$364,000	0.70	1.40
ENIF	RIS1	AC - Acreage	\$182,000	\$364,000	0.70	1.40
ENIR	LOT1	AC - Acreage	\$357,000	\$816,000	0.70	1.30
ENIR	RIS1	AC - Acreage	\$182,000	\$364,000	0.70	1.40
ENIR	COM1	AC - Acreage	\$185,500	\$371,000	0.70	1.40
ENOA	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
EOHB	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30

EPAY	LOT1	AC - Acreage	\$31,500	\$72,000	0.91	1.69
EPBX	LOT1	AC - Acreage	\$26,600	\$60,800	0.88	1.63
EPKA	LOT1	AC - Acreage	\$36,400	\$83,200	0.91	1.69
EPLA	LOT1	AC - Acreage	\$38,500	\$88,000	0.98	1.82
ERDA	LOT1	AC - Acreage	\$38,500	\$88,000	0.71	1.33
ERSE	LOT1	AC - Acreage	\$33,600	\$76,800	0.84	1.56
ESBB	LOT1	AC - Acreage	\$18,900	\$43,200	0.60	1.11
ESBB	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
ESTA	LOT2	SF - Square Feet	\$8.80	\$28.16	0.98	1.96
ETVA	LOT1	AC - Acreage	\$7,000	\$16,000	0.49	0.91
EVAA	LOT1	AC - Acreage	\$21,000	\$48,000	0.69	1.27
EVAA	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
EVCA	LOT1	AC - Acreage	\$36,400	\$83,200	0.69	1.29
EVWW	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
EVWW	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
EWCB	N/A	N/A	N/A	N/A	0.69	1.27
EWCC	N/A	N/A	N/A	N/A	0.76	1.40
EWCD	N/A	N/A	N/A	N/A	0.78	1.46
EWCG	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
EWDA	LOT1	AC - Acreage	\$32,200	\$73,600	0.63	1.17
EWGA	LOT1	AC - Acreage	\$98,000	\$224,000	0.99	1.85
EWGA	HMS	EA - Per Each	\$8,000	\$16,000	0.99	1.99
EWGB	LOT1	AC - Acreage	\$94,500	\$216,000	1.02	1.89
EWGB	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
EWSB	LOT1	AC - Acreage	\$24,500	\$56,000	0.66	1.22
EWVA	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.42
EWVC	LOT1	AC - Acreage	\$161,000	\$368,000	0.70	1.30
EYVJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
F702	LOT2	SF - Square Feet	\$2.05	\$6.56	0.70	1.40
F702	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F702	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F702	RV1	EA - Per Each	\$2,800	\$5,200	0.70	1.40
F702	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
F702	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
F703	LOT2	SF - Square Feet	\$1.50	\$4.80	0.70	1.40
F703	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F703	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40

F703	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
F703	RV1	EA - Per Each	\$2,800	\$5,200	0.70	1.40
F703	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
F70A	LOT2	SF - Square Feet	\$3.25	\$10.40	0.70	1.40
F70A	SSL1	AC - Acreage	\$840	\$1,680	0.70	1.40
F70A	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F70A	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F70A	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
F70A	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
F70A	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
F70A	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
F70I	LOT2	SF - Square Feet	\$1.75	\$5.60	0.70	1.40
F70I	COM2	SF - Square Feet	\$1.05	\$2.10	0.70	1.40
F70I	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
F70I	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
F70P	LOT2	SF - Square Feet	\$8.50	\$27.20	0.70	1.40
F70P	RIS2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
F70P	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
F70P	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
F70P	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
FAIE	L1	AC - Acreage	\$21,700	\$43,400	0.70	1.40
FAIE	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40
FAIE	COM2	SF - Square Feet	\$21.00	\$42.00	0.70	1.40
FAIE	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
FAIE	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
FAIE	HM1	EA - Per Each	\$8,000	\$16,000	0.70	1.40
FALA	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
FARA	LOT1	AC - Acreage	\$44,800	\$102,400	0.68	1.26
FBRA	LOT1	AC - Acreage	\$32,900	\$75,200	0.84	1.56
FCII	LOT1	AC - Acreage	\$91,000	\$208,000	0.70	1.30
FCII	COM1	AC - Acreage	\$34,580	\$69,160	0.70	1.40
FCKA	LOT1	AC - Acreage	\$28,700	\$65,600	0.70	1.30
FCOC	LOT1	AC - Acreage	\$98,000	\$224,000	0.70	1.30
FCRA	LOT1	AC - Acreage	\$154,000	\$352,000	0.95	1.76
FDSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30

FEDA	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
FENA	LOT1	AC - Acreage	\$42,000	\$96,000	0.63	1.17
FESA	LOT1	AC - Acreage	\$31,500	\$72,000	0.56	1.04
FFDD	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
FFSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.11
FFSA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
FFTC	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.38
FFTC	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.48
FGWA	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
FHSD	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
FIAA	LOT1	AC - Acreage	\$29,400	\$67,200	0.64	1.20
FIBA	LOT1	AC - Acreage	\$70,000	\$160,000	1.89	3.51
FIBC	N/A	N/A	N/A	N/A	2.45	4.55
FJFE	LOT1	AC - Acreage	\$42,000	\$96,000	0.90	1.66
FKSA	LOT1	AC - Acreage	\$42,000	\$96,000	0.79	1.47
FLAA	LOT1	AC - Acreage	\$43,400	\$99,200	0.81	1.50
FLAA	RIS1	AC - Acreage	\$35,000	\$70,000	0.81	1.61
FLAB	L1	AC - Acreage	\$22,400	\$44,800	0.70	1.40
FLAB	L2	AC - Acreage	\$11,900	\$23,800	0.70	1.40
FLAB	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
FLAB	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
FLCQ	LOT1	AC - Acreage	\$28,000	\$64,000	0.64	1.20
FLCQ	HMS	EA - Per Each	\$8,000	\$16,000	0.64	1.29
FLLF	LOT1	AC - Acreage	\$10,500	\$24,000	0.60	1.11
FLOA	LOT1	AC - Acreage	\$29,400	\$67,200	0.67	1.24
FLOA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
FMEA	LOT1	AC - Acreage	\$44,800	\$102,400	0.70	1.30
FMSA	LOT1	AC - Acreage	\$24,500	\$56,000	0.75	1.39
FNP1	N/A	N/A	N/A	N/A	0.70	1.30
FNP2	N/A	N/A	N/A	N/A	0.70	1.30
FNP3	N/A	N/A	N/A	N/A	0.70	1.30
FOEE	LOT1	AC - Acreage	\$133,000	\$304,000	0.84	1.56
FOLA	LOT1	AC - Acreage	\$22,400	\$51,200	0.63	1.17
FORB	LOT1	AC - Acreage	\$210,000	\$480,000	0.88	1.63
FOSA	LOT1	AC - Acreage	\$40,600	\$92,800	0.63	1.17
FOXA	LOT1	AC - Acreage	\$22,400	\$51,200	0.85	1.59
FPKA	LOT1	AC - Acreage	\$49,000	\$112,000	0.76	1.40
FPKZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.77	1.43
FPKZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.77	1.54
FPSA	LOT1	AC - Acreage	\$22,400	\$51,200	0.65	1.21
FRCC	COA1	AC - Acreage	\$0	\$0	0.95	1.76
FREA	LOT1	AC - Acreage	\$31,500	\$72,000	0.88	1.64
FRNA	LOT1	AC - Acreage	\$19,600	\$44,800	0.67	1.24

FRPA	LOT1	AC - Acreage	\$22,400	\$51,200	0.67	1.24
FRSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
FRTA	LOT1	AC - Acreage	\$52,500	\$120,000	0.81	1.51
FRWA	HMS	EA - Per Each	\$12,000	\$24,000	0.73	1.46
FSGA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.25
FSVA	LOT1	AC - Acreage	\$38,500	\$88,000	0.63	1.17
FSVA	RIS1	AC - Acreage	\$42,000	\$84,000	0.63	1.26
FTMA	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
FTPA	LOT1	AC - Acreage	\$42,000	\$96,000	0.67	1.24
FTSA	LOT1	AC - Acreage	\$66,500	\$152,000	0.67	1.24
FTSA	RIS1	AC - Acreage	\$28,000	\$56,000	0.67	1.33
FTSZ	LOT1	AC - Acreage	\$66,500	\$152,000	0.67	1.24
FTSZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.67	1.33
FTUE	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
FTZR	LOT1	AC - Acreage	\$0	\$0	1.96	3.64
FTZR	COA1	AC - Acreage	\$0	\$0	1.96	3.64
FVAG	LOT1	AC - Acreage	\$29,400	\$67,200	0.70	1.30
FVCC	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
FVHD	LOT1	AC - Acreage	\$33,600	\$76,800	0.76	1.42
FVIA	LOT1	AC - Acreage	\$35,000	\$80,000	0.72	1.34
FVMA	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
FVMA	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
FVOA	LOT1	AC - Acreage	\$38,500	\$88,000	0.95	1.76
FVRA	LOT2	SF - Square Feet	\$2.80	\$8.96	0.70	1.40
FVRA	COM2	SF - Square Feet	\$13.30	\$26.60	0.70	1.40
FVRA	RIS2	SF - Square Feet	\$13.30	\$26.60	0.70	1.40
FVRA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
FVRB	LOT2	SF - Square Feet	\$3.03	\$9.68	0.70	1.40
FVRB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
FVRB	COM2	SF - Square Feet	\$1.12	\$2.24	0.70	1.40
FVRC	LOT2	SF - Square Feet	\$1.50	\$4.80	0.70	1.40
FVRC	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
FWGA	LOT1	AC - Acreage	\$140,000	\$320,000	0.70	1.30
FWVA	LOT1	AC - Acreage	\$38,500	\$88,000	0.64	1.18
FWVB	LOT1	AC - Acreage	\$42,000	\$96,000	0.69	1.27
FWYB	LOT1	AC - Acreage	\$28,000	\$64,000	0.57	1.07

FXFE	LOT1	AC - Acreage	\$28,000	\$64,000	0.64	1.20
FXHG	LOT1	AC - Acreage	\$38,500	\$88,000	0.76	1.40
FXRC	LOT1	AC - Acreage	\$45,500	\$104,000	0.62	1.14
GADC	LOT1	AC - Acreage	\$18,200	\$41,600	0.70	1.30
GADZ	N/A	N/A	N/A	N/A	0.67	1.24
GAEA	LOT1	AC - Acreage	\$36,400	\$83,200	0.60	1.11
GAEA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
GAHE	LOT1	AC - Acreage	\$28,000	\$64,000	0.60	1.11
GALW	LOT1	AC - Acreage	\$67,200	\$153,600	0.57	1.07
GAPF	L1	AC - Acreage	\$31,500	\$63,000	0.64	1.27
GAPF	L2	AC - Acreage	\$21,000	\$42,000	0.64	1.27
GAPF	COM2	SF - Square Feet	\$21.00	\$42.00	0.64	1.27
GAPF	MP2	EA - Per Each	\$12,950	\$24,050	0.64	1.27
GAPF	MP3	EA - Per Each	\$17,850	\$33,150	0.64	1.27
GAPF	MP1	EA - Per Each	\$9,450	\$17,550	0.64	1.27
GAPF	TOW	EA - Per Each	\$42,000	\$78,000	0.64	1.27
GAPF	HMS	EA - Per Each	\$12,000	\$24,000	0.64	1.27
GAPF	HM1	EA - Per Each	\$4,000	\$8,000	0.64	1.27
GARC	LOT1	AC - Acreage	\$30,800	\$70,400	0.71	1.33
GBMW	LOT1	AC - Acreage	\$73,500	\$136,500	0.70	1.30
GBMW	COA1	AC - Acreage	\$73,500	\$136,500	0.70	1.30
GBMW	RDW1	AC - Acreage	\$73,500	\$136,500	0.70	1.30
GBRB	LOT1	AC - Acreage	\$25,200	\$57,600	0.77	1.43
GBRB	SSL1	AC - Acreage	\$70	\$140	0.77	1.54
GBTA	RIS1	AC - Acreage	\$10,500	\$21,000	0.74	1.47
GBTA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
GCEA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
GCEA	SSL1	AC - Acreage	\$700	\$1,400	0.77	1.54
GCKA	LOT1	AC - Acreage	\$38,500	\$88,000	0.84	1.56
GCOR	LOT1	AC - Acreage	\$37,100	\$84,800	0.64	1.18
GDSG	RIS1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
GEGA	LOT1	AC - Acreage	\$31,500	\$72,000	0.68	1.26
GEGA	HMS	EA - Per Each	\$8,000	\$16,000	0.68	1.36
GERD	LOT1	AC - Acreage	\$336,000	\$768,000	0.70	1.30
GFRD	LOT1	AC - Acreage	\$32,200	\$73,600	0.98	1.82
GFRD	SSL1	AC - Acreage	\$1,680	\$3,360	0.98	1.96
GFRD	MP2	EA - Per Each	\$12,950	\$24,050	0.98	1.96
GFRD	MP3	EA - Per Each	\$17,850	\$33,150	0.98	1.96
GFRD	HMS	EA - Per Each	\$8,000	\$16,000	0.98	1.96
GFRM	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
GHBA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
GHSA	LOT1	AC - Acreage	\$70,000	\$160,000	0.69	1.27

GHWA	LOT1	AC - Acreage	\$77,000	\$176,000	0.72	1.34
GILA	LOT1	AC - Acreage	\$28,000	\$64,000	0.56	1.04
GILA	MP3	EA - Per Each	\$17,850	\$33,150	0.56	1.12
GILA	MP2	EA - Per Each	\$12,950	\$24,050	0.56	1.12
GILA	RV1	EA - Per Each	\$2,100	\$3,900	0.56	1.12
GILA	HMS	EA - Per Each	\$8,000	\$16,000	0.56	1.12
GILA	HM1	EA - Per Each	\$4,000	\$8,000	0.56	1.12
GLAA	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
GLAA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
GLCR	LOT1	AC - Acreage	\$39,620	\$90,560	0.70	1.30
GLMA	LOT1	AC - Acreage	\$35,000	\$80,000	0.65	1.21
GLNA	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
GLRA	LOT1	AC - Acreage	\$108,500	\$248,000	0.70	1.30
GLRR	LOT1	AC - Acreage	\$108,500	\$248,000	1.52	2.82
GLSA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
GLWA	LOT1	AC - Acreage	\$38,500	\$88,000	0.67	1.24
GLYA	LOT1	AC - Acreage	\$59,500	\$136,000	1.11	2.05
GLYA	HMS	EA - Per Each	\$8,000	\$16,000	1.11	2.21
GMDB	LOT1	AC - Acreage	\$33,600	\$76,800	0.81	1.51
GMEA	LOT1	AC - Acreage	\$43,400	\$99,200	0.80	1.48
GMGA	LOT1	AC - Acreage	\$45,500	\$104,000	0.67	1.24
GMPA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
GMSB	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
GMWA	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
GNAJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.79	1.47
GNAJ	HMS	EA - Per Each	\$8,000	\$16,000	0.79	1.58
GNEA	LOT1	AC - Acreage	\$24,500	\$56,000	0.64	1.18
GNEA	MP2	EA - Per Each	\$12,950	\$24,050	0.64	1.27
GNEA	MP1	EA - Per Each	\$9,450	\$17,550	0.64	1.27
GNEA	TOW	EA - Per Each	\$42,000	\$78,000	0.64	1.27
GNFM	LOT1	AC - Acreage	\$23,800	\$54,400	0.63	1.17
GNWA	LOT1	AC - Acreage	\$94,500	\$216,000	0.72	1.34
GORG	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
GORG	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51
GORG	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
GORG	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
GPCZ	LOT1	AC - Acreage	\$77,000	\$176,000	0.70	1.30
GPVA	LOT1	AC - Acreage	\$70,000	\$160,000	0.96	1.78
GPVA	RIS1	AC - Acreage	\$70,000	\$140,000	0.96	1.92
GRCA	L1	AC - Acreage	\$25,900	\$51,800	0.76	1.53
GRCA	L2	AC - Acreage	\$18,900	\$37,800	0.76	1.53
GRCA	MP1	EA - Per Each	\$9,450	\$17,550	0.76	1.53
GRCA	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.53

GRCA	HMS	EA - Per Each	\$12,000	\$24,000	0.76	1.53
GREA	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
GRFA	LOT1	AC - Acreage	\$17,500	\$40,000	0.63	1.17
GRFA	RDW3	EA - Per Each	\$70	\$130	0.63	1.26
GRFB	L1	AC - Acreage	\$15,400	\$30,800	0.70	1.40
GRFB	L2	AC - Acreage	\$5,600	\$11,200	0.70	1.40
GRHC	LOT1	AC - Acreage	\$0	\$0	1.52	2.82
GRHC	COA1	AC - Acreage	\$0	\$0	1.52	2.82
GRHR	LOT1	AC - Acreage	\$0	\$0	1.51	2.80
GRHR	COA1	AC - Acreage	\$0	\$0	1.51	2.80
GRNK	LOT1	AC - Acreage	\$26,600	\$60,800	0.65	1.21
GROE	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.38
GRSA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
GRVA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
GRVA	RV1	EA - Per Each	\$2,100	\$3,900	0.67	1.33
GRVA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
GRVA	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.33
GRVA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
GRVA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
GRYA	LOT1	AC - Acreage	\$31,500	\$72,000	0.53	0.99
GSCC	N/A	N/A	N/A	N/A	2.38	4.42
GSCR	LOT1	AC - Acreage	\$175,000	\$400,000	1.30	2.41
GTHA	STA	AC - Acreage	\$0	\$0	1.02	1.89
GTHA	COA1	AC - Acreage	\$0	\$0	1.02	1.89
GTHA	RDW1	AC - Acreage	\$0	\$0	1.02	1.89
GTHA	WET1	AC - Acreage	\$0	\$0	1.02	1.89
GTHA	LOT1	AC - Acreage	\$0	\$0	1.02	1.89
GTHA	PRK1	AC - Acreage	\$0	\$0	1.02	1.89
GTRJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.61	1.13
GTRJ	MP3	EA - Per Each	\$17,850	\$33,150	0.61	1.22
GTRJ	MP2	EA - Per Each	\$12,950	\$24,050	0.61	1.22
GTRJ	HMS	EA - Per Each	\$8,000	\$16,000	0.61	1.22
GVHA	LOT1	AC - Acreage	\$87,500	\$200,000	0.70	1.30
GVIA	LOT1	AC - Acreage	\$52,500	\$120,000	0.98	1.82
GVKA	LOT1	AC - Acreage	\$77,000	\$176,000	1.02	1.89
GVKB	LOT1	AC - Acreage	\$77,000	\$176,000	0.95	1.76
GVRA	LOT1	AC - Acreage	\$26,600	\$60,800	0.67	1.24
GVRA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
GWCA	COM3	EA - Per Each	\$10,500	\$19,500	1.23	2.45
GWDC	LOT1	AC - Acreage	\$31,500	\$72,000	0.55	1.01
GWDC	HMS	EA - Per Each	\$8,000	\$16,000	0.55	1.09
GWEA	LOT1	AC - Acreage	\$39,900	\$91,200	0.70	1.30
GWFA	LOT1	AC - Acreage	\$37,100	\$84,800	0.70	1.30

GWFB	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
GWMB	LOT1	AC - Acreage	\$17,500	\$40,000	0.74	1.37
GWPA	LOT1	AC - Acreage	\$87,500	\$200,000	0.97	1.79
GWPA	HMS	EA - Per Each	\$12,000	\$24,000	0.97	1.93
GWTA	LOT1	AC - Acreage	\$70,000	\$160,000	0.83	1.53
GWTA	TOW	EA - Per Each	\$42,000	\$78,000	0.83	1.65
H9SV	HMS	EA - Per Each	\$28,000	\$56,000	0.78	1.57
HAAA	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
HAAC	LOT1	AC - Acreage	\$18,200	\$41,600	0.70	1.30
HAAE	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
HAAX	LOT1	AC - Acreage	\$19,600	\$44,800	0.70	1.30
HACA	HMS	EA - Per Each	\$20,000	\$40,000	0.71	1.43
HAHB	LOT1	AC - Acreage	\$28,000	\$64,000	0.73	1.35
HAKZ	LOT1	AC - Acreage	\$21,700	\$49,600	0.63	1.17
HAKZ	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
HAMA	LOT2	SF - Square Feet	\$8.75	\$28.00	0.73	1.46
HARA	LOT1	AC - Acreage	\$28,000	\$64,000	0.69	1.29
HAWA	HMS	EA - Per Each	\$20,000	\$40,000	0.79	1.58
HBPT	LOT1	AC - Acreage	\$36,400	\$83,200	0.70	1.30
HBSA	LOT1	AC - Acreage	\$56,000	\$128,000	0.81	1.50
HBWK	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.38
HCAA	LOT1	AC - Acreage	\$49,000	\$112,000	0.89	1.65
HCAA	RIS1	AC - Acreage	\$31,500	\$63,000	0.89	1.78
HCAA	HMS	EA - Per Each	\$8,000	\$16,000	0.89	1.78
HCAB	LOT1	AC - Acreage	\$42,000	\$96,000	0.81	1.51
HCAB	RIS1	AC - Acreage	\$31,500	\$63,000	0.81	1.62
HCAB	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
HCAC	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
HCAC	RIS1	AC - Acreage	\$31,500	\$63,000	0.70	1.40
HCAC	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
HCAC	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
HCAC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HCAD	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
HCAD	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
HCAE	LOT1	AC - Acreage	\$35,000	\$80,000	1.02	1.89
HCAE	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
HCAF	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
HCAM	LOT1	AC - Acreage	\$108,500	\$248,000	0.70	1.30
HCAX	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
HCAX	RIS1	AC - Acreage	\$35,000	\$70,000	0.88	1.75
HCAX	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.75
HCAX	MP1	EA - Per Each	\$9,450	\$17,550	0.88	1.75

HCAAX	MP3	EA - Per Each	\$17,850	\$33,150	0.88	1.75
HCAZ	LOT1	AC - Acreage	\$42,000	\$96,000	1.12	2.08
HCAZ	RIS1	AC - Acreage	\$42,000	\$84,000	1.12	2.24
HCAZ	MP3	EA - Per Each	\$17,850	\$33,150	1.12	2.24
HCAZ	MP1	EA - Per Each	\$9,450	\$17,550	1.12	2.24
HCAZ	MP2	EA - Per Each	\$12,950	\$24,050	1.12	2.24
HCAZ	HMS	EA - Per Each	\$8,000	\$16,000	1.12	2.24
HCCA	LOT1	AC - Acreage	\$49,000	\$112,000	0.75	1.39
HCCB	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40
HCCB	L1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
HCCB	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
HCEA	LOT1	AC - Acreage	\$28,000	\$64,000	0.68	1.26
HCHA	HMS	EA - Per Each	\$24,000	\$48,000	0.63	1.26
HCHM	HMS	EA - Per Each	\$24,000	\$48,000	0.94	1.88
HCKA	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
HCKA	SSL1	AC - Acreage	\$1,400	\$2,800	0.70	1.40
HCLA	HMS	EA - Per Each	\$32,000	\$64,000	0.70	1.40
HCMA	LOT1	AC - Acreage	\$45,500	\$104,000	0.73	1.35
HCOA	LOT1	AC - Acreage	\$31,500	\$72,000	0.68	1.26
HCRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.88	1.63
HCSA	LOT1	AC - Acreage	\$42,000	\$96,000	0.69	1.27
HCSA	RIS1	AC - Acreage	\$38,500	\$77,000	0.69	1.37
HCSZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.63	1.17
HCSZ	RIS1	AC - Acreage	\$42,000	\$84,000	0.63	1.26
HCTA	LOT1	AC - Acreage	\$29,400	\$67,200	0.74	1.37
HCVA	HMS	EA - Per Each	\$24,000	\$48,000	0.70	1.40
HDGA	LOT1	AC - Acreage	\$25,200	\$57,600	0.60	1.11
HDMA	LOT1	AC - Acreage	\$33,600	\$76,800	0.63	1.17
HELA	LOT1	AC - Acreage	\$44,100	\$100,800	0.70	1.30
HEMA	LOT1	AC - Acreage	\$21,700	\$49,600	0.67	1.24
HERA	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
HESA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
HEVA	LOT1	AC - Acreage	\$26,600	\$60,800	0.77	1.43
HEYA	LOT1	AC - Acreage	\$9,800	\$22,400	0.64	1.20
HEYB	N/A	N/A	N/A	N/A	0.55	1.03
HFBA	LOT1	AC - Acreage	\$22,400	\$51,200	0.71	1.33
HFBB	LOT1	AC - Acreage	\$22,400	\$51,200	0.67	1.24
HFCA	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
HFHB	LOT1	AC - Acreage	\$28,000	\$64,000	0.84	1.56
HFMA	LOT1	AC - Acreage	\$38,500	\$88,000	1.23	2.28
HFMB	N/A	N/A	N/A	N/A	1.23	2.28
HFOG	LOT1	AC - Acreage	\$23,800	\$54,400	0.70	1.30
HFSA	N/A	N/A	N/A	N/A	1.19	2.21

HFSX	N/A	N/A	N/A	N/A	1.23	2.28
HG2B	LOT1	AC - Acreage	\$60,900	\$139,200	0.74	1.38
HGCA	LOT1	AC - Acreage	\$5,950	\$13,600	0.70	1.30
HGFF	LOT1	AC - Acreage	\$63,000	\$144,000	0.70	1.30
HGOA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
HGOA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
HGOA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
HH1A	LOT1	AC - Acreage	\$70,000	\$160,000	0.68	1.26
HH2A	LOT1	AC - Acreage	\$30,800	\$70,400	0.77	1.43
HH3A	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
HHLF	LOT1	AC - Acreage	\$38,500	\$88,000	0.73	1.35
HHRE	LOT1	AC - Acreage	\$32,900	\$75,200	0.60	1.11
HHRE	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
HHSB	LOT1	AC - Acreage	\$16,800	\$38,400	0.88	1.63
HHVA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
HIAR	LOT1	AC - Acreage	\$0	\$0	1.26	2.34
HIAR	COA1	AC - Acreage	\$0	\$0	1.26	2.34
HICO	LOT1	AC - Acreage	\$84,000	\$192,000	0.70	1.30
HICO	RIS1	AC - Acreage	\$39,900	\$79,800	0.70	1.40
HIGA	LOT1	AC - Acreage	\$25,900	\$59,200	0.65	1.21
HIHA	LOT1	AC - Acreage	\$52,500	\$120,000	0.85	1.57
HIHA	RIS1	AC - Acreage	\$31,500	\$63,000	0.85	1.69
HIHA	HMS	EA - Per Each	\$8,000	\$16,000	0.85	1.69
HIHZ	LOT1	AC - Acreage	\$52,500	\$120,000	0.85	1.59
HIHZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.85	1.71
HIHZ	HMS	EA - Per Each	\$8,000	\$16,000	0.85	1.71
HILA	LOT1	AC - Acreage	\$28,000	\$64,000	0.62	1.14
HIPA	LOT1	AC - Acreage	\$87,500	\$200,000	0.70	1.30
HIPA	RIS1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
HIPA	COM1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
HIVA	LOT1	AC - Acreage	\$19,600	\$44,800	0.69	1.27
HIVA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
HJBX	LOT1	AC - Acreage	\$33,600	\$76,800	0.81	1.50
HKHA	LOT1	AC - Acreage	\$42,000	\$96,000	0.69	1.27
HKNA	LOT1	AC - Acreage	\$22,400	\$51,200	0.84	1.56
HKRW	LOT1	AC - Acreage	\$21,000	\$48,000	0.81	1.50
HKSB	LOT1	AC - Acreage	\$25,900	\$59,200	0.81	1.51
HKSB	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
HKTG	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
HKTG	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
HKTG	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
HKTG	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
HKTG	RV1	EA - Per Each	\$3,500	\$6,500	0.77	1.54

HKTG	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
HLCA	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
HLGA	LOT1	AC - Acreage	\$77,000	\$176,000	0.94	1.74
HLNC	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
HLLA	HMS	EA - Per Each	\$20,000	\$40,000	0.70	1.40
HLPB	HMS	EA - Per Each	\$20,000	\$40,000	0.67	1.33
HLTA	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
HLWG	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
HMAA	LOT1	AC - Acreage	\$23,100	\$52,800	0.63	1.17
HMDC	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
HMEB	LOT1	AC - Acreage	\$19,600	\$44,800	0.67	1.25
HMRA	LOT1	AC - Acreage	\$21,000	\$48,000	0.74	1.37
HMRA	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47
HMRA	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
HMRA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
HMRA	HM1	EA - Per Each	\$4,000	\$8,000	0.74	1.47
HMSA	LOT1	AC - Acreage	\$92,400	\$211,200	0.84	1.56
HMSB	LOT1	AC - Acreage	\$87,500	\$200,000	0.70	1.30
HMSC	LOT1	AC - Acreage	\$84,000	\$192,000	0.70	1.30
HMTC	LOT1	AC - Acreage	\$28,000	\$64,000	0.60	1.12
HMVA	LOT1	AC - Acreage	\$25,200	\$57,600	0.67	1.24
HMVA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
HMWA	LOT1	AC - Acreage	\$26,600	\$60,800	0.67	1.24
HN1F	LOT1	AC - Acreage	\$465,003	\$1,062,864	0.70	1.30
HN1F	RIS1	AC - Acreage	\$304,920	\$609,840	0.70	1.40
HN1F	COM1	AC - Acreage	\$312,543	\$625,086	0.70	1.40
HN1F	ZON	AC - Acreage	\$312,543	\$625,086	0.70	1.40
HN1F	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
HN1F	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
HN1F	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HN2F	LOT1	AC - Acreage	\$556,479	\$1,271,952	0.70	1.30
HN2F	COM1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
HN2F	RIS1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
HN2F	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HN3F	LOT1	AC - Acreage	\$320,166	\$731,808	0.70	1.30
HN3F	RIS1	AC - Acreage	\$140,000	\$280,000	0.70	1.40
HN3F	COM1	AC - Acreage	\$140,000	\$280,000	0.70	1.40
HN3F	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HN4F	LOT1	AC - Acreage	\$243,936	\$557,568	0.70	1.30
HN4F	COM1	AC - Acreage	\$140,263	\$280,526	0.70	1.40
HN4F	SSL1	AC - Acreage	\$30,492	\$60,984	0.70	1.40
HN4F	RIS1	AC - Acreage	\$137,214	\$274,428	0.70	1.40
HN4F	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40

HNED	LOT1	AC - Acreage	\$47,600	\$108,800	0.74	1.37
HNHD	LOT1	AC - Acreage	\$18,900	\$43,200	0.71	1.33
HNSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
HOHA	LOT1	AC - Acreage	\$22,400	\$51,200	0.78	1.46
HOHA	TOW	EA - Per Each	\$42,000	\$78,000	0.78	1.57
HOLA	LOT1	AC - Acreage	\$7,000	\$16,000	0.62	1.16
HOLB	LOT1	AC - Acreage	\$7,000	\$16,000	0.55	1.03
HOLC	LOT1	AC - Acreage	\$7,000	\$16,000	0.56	1.04
HOMA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
HOPP	COM1	AC - Acreage	\$21,000	\$42,000	1.21	2.42
HOPP	COM3	EA - Per Each	\$21,000	\$39,000	1.21	2.42
HORS	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
HORS	SSL1	AC - Acreage	\$700	\$1,400	0.70	1.40
HOWD	LOT1	AC - Acreage	\$42,700	\$97,600	0.70	1.30
HPDA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
HPEZ	LOT1	AC - Acreage	\$22,400	\$51,200	0.79	1.47
HPKA	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
HPSA	LOT1	AC - Acreage	\$31,500	\$72,000	1.06	1.98
HPSA	MP2	EA - Per Each	\$12,950	\$24,050	1.06	2.13
HPSB	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
HPVW	LOT1	AC - Acreage	\$28,000	\$64,000	0.69	1.27
HPVW	SSL1	AC - Acreage	\$70	\$140	0.69	1.37
HPVW	RIS1	AC - Acreage	\$6,300	\$12,600	0.69	1.37
HPVW	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
HR1R	LOT1	AC - Acreage	\$106,722	\$243,936	0.70	1.30
HR2R	LOT1	AC - Acreage	\$213,444	\$487,872	0.70	1.30
HR2R	STE	SF - Square Feet	\$15.40	\$30.80	0.70	1.40
HR2R	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
HR2R	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
HRGE	LOT1	AC - Acreage	\$42,000	\$96,000	0.74	1.38
HRRA	LOT1	AC - Acreage	\$23,800	\$54,400	0.66	1.22
HRSZ	LOT1	AC - Acreage	\$38,500	\$88,000	0.63	1.17
HSCC	N/A	N/A	N/A	N/A	2.45	4.55
HSCR	LOT1	AC - Acreage	\$700,000	\$1,600,000	1.80	3.34
HSCS	N/A	N/A	N/A	N/A	1.91	3.55
HSOA	LOT1	AC - Acreage	\$25,200	\$57,600	1.09	2.02
HSOA	PRK3	EA - Per Each	\$10,500	\$19,500	1.09	2.17
HSHP	N/A	N/A	N/A	N/A	0.70	1.30
HSRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.71	1.33
HSWA	LOT1	AC - Acreage	\$35,000	\$80,000	0.55	1.01
HTEK	LOT1	AC - Acreage	\$32,200	\$73,600	0.63	1.17
HTRS	LOT1	AC - Acreage	\$29,400	\$67,200	0.71	1.33

HTWA	LOT1	AC - Acreage	\$49,000	\$112,000	0.86	1.60
HTWA	RIS1	AC - Acreage	\$28,000	\$56,000	0.86	1.72
HTWA	HMS	EA - Per Each	\$8,000	\$16,000	0.86	1.72
HUHA	LOT1	AC - Acreage	\$16,100	\$36,800	0.65	1.21
HUHA	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
HULN	LOT1	AC - Acreage	\$25,200	\$57,600	0.90	1.68
HULN	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.81
HUNA	LOT1	AC - Acreage	\$70,000	\$160,000	0.74	1.37
HVCT	LOT1	AC - Acreage	\$52,500	\$120,000	0.65	1.21
HVEB	LOT1	AC - Acreage	\$94,500	\$216,000	0.70	1.30
HVEC	LOT1	AC - Acreage	\$38,500	\$88,000	0.72	1.34
HVFC	LOT1	AC - Acreage	\$31,500	\$72,000	0.65	1.21
HVIX	LOT2	SF - Square Feet	\$14.50	\$46.40	0.70	1.40
HVIX	COM2	SF - Square Feet	\$7.00	\$14.00	0.70	1.40
HVIX	RIS2	SF - Square Feet	\$7.00	\$14.00	0.70	1.40
HVNA	LOT1	AC - Acreage	\$14,000	\$32,000	0.77	1.43
HVPA	LOT1	AC - Acreage	\$23,100	\$52,800	0.81	1.51
HVSA	LOT1	AC - Acreage	\$38,500	\$88,000	0.95	1.76
HVTA	LOT1	AC - Acreage	\$105,000	\$240,000	0.88	1.63
HWCA	LOT1	AC - Acreage	\$7,000	\$16,000	0.57	1.07
HWCX	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
HWDA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
HWEG	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
HWF2	LOT2	SF - Square Feet	\$13.00	\$41.60	0.70	1.40
HWF2	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
HWF2	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
HWF2	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HWFA	LOT2	SF - Square Feet	\$14.00	\$44.80	0.70	1.40
HWFA	RIS2	SF - Square Feet	\$5.60	\$11.20	0.70	1.40
HWFA	COM2	SF - Square Feet	\$5.60	\$11.20	0.70	1.40
HWFA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HWFB	LOT2	SF - Square Feet	\$9.25	\$29.60	0.70	1.40
HWFB	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40

HWFB	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
HWFB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
HWKA	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
HWKB	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
HWKC	L1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
HWKC	L2	AC - Acreage	\$8,400	\$16,800	0.70	1.40
HWLA	LOT1	AC - Acreage	\$23,800	\$54,400	0.77	1.43
HWP	LOT1	AC - Acreage	\$24,500	\$56,000	0.62	1.16
HYAA	LOT1	AC - Acreage	\$59,500	\$136,000	1.05	1.95
HYAB	LOT1	AC - Acreage	\$59,500	\$136,000	0.85	1.59
HYDA	LOT1	AC - Acreage	\$49,000	\$112,000	0.63	1.17
HYNA	LOT1	AC - Acreage	\$32,200	\$73,600	0.76	1.40
HYRA	LOT1	AC - Acreage	\$23,800	\$54,400	0.60	1.11
HYRA	RIS1	AC - Acreage	\$350	\$700	0.60	1.19
HYRA	RV1	EA - Per Each	\$1,750	\$3,250	0.60	1.19
HYRA	MP1	EA - Per Each	\$9,450	\$17,550	0.60	1.19
HYRA	MP2	EA - Per Each	\$12,950	\$24,050	0.60	1.19
HYRA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
HZHM	LOT1	AC - Acreage	\$29,400	\$67,200	0.60	1.12
HZMD	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
HZMD	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
I40A	L2	AC - Acreage	\$7,000	\$14,000	0.67	1.33
I40A	L1	AC - Acreage	\$15,400	\$30,800	0.67	1.33
I40A	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
I40A	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
I40A	TOW	EA - Per Each	\$42,000	\$78,000	0.67	1.33
I40A	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.33
I40A	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
I40A	HM1	EA - Per Each	\$4,000	\$8,000	0.67	1.33
I40B	L1	AC - Acreage	\$18,900	\$37,800	0.77	1.54
I40B	L2	AC - Acreage	\$8,400	\$16,800	0.77	1.54
I40B	SSL1	AC - Acreage	\$70	\$140	0.77	1.54
I40B	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
I40B	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
I40B	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
I40B	TOW	EA - Per Each	\$42,000	\$78,000	0.77	1.54
I40B	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
I40B	HM1	EA - Per Each	\$4,000	\$8,000	0.77	1.54
I40C	L2	AC - Acreage	\$5,600	\$11,200	0.67	1.33
I40C	L1	AC - Acreage	\$16,800	\$33,600	0.67	1.33
I40C	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
I40C	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33

I40C	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
I40R	SSL1	AC - Acreage	\$70	\$140	0.63	1.26
I40R	L2	AC - Acreage	\$9,100	\$18,200	0.63	1.26
I40R	L1	AC - Acreage	\$16,800	\$33,600	0.63	1.26
I40R	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
I40R	TOW	EA - Per Each	\$42,000	\$78,000	0.63	1.26
I40R	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
I40R	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
I40R	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
ICCC	LOT1	AC - Acreage	\$24,500	\$56,000	0.91	1.69
ICIA	LOT1	AC - Acreage	\$36,400	\$83,200	0.67	1.24
ICSQ	LOT1	AC - Acreage	\$18,900	\$43,200	0.61	1.13
IDPA	LOT1	AC - Acreage	\$30,100	\$68,800	0.67	1.24
IDTE	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
IDWA	LOT1	AC - Acreage	\$9,800	\$22,400	0.70	1.30
IDYA	LOT1	AC - Acreage	\$9,100	\$20,800	0.70	1.30
IFLF	LOT1	AC - Acreage	\$28,000	\$64,000	0.72	1.34
IHLA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
IHLA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
IHSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
INBC	LOT1	AC - Acreage	\$30,492	\$69,696	0.70	1.30
INTA	LOT1	AC - Acreage	\$28,700	\$65,600	0.66	1.22
IRAA	LOT1	AC - Acreage	\$19,600	\$44,800	0.65	1.21
IRWA	LOT1	AC - Acreage	\$23,800	\$54,400	0.81	1.50
IVFA	LOT1	AC - Acreage	\$37,100	\$68,900	0.74	1.37
IVFA	RDW1	AC - Acreage	\$37,100	\$68,900	0.74	1.37
IVMA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
IVMA	SSL1	AC - Acreage	\$350	\$700	0.70	1.40
JACA	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
JACA	RIS1	AC - Acreage	\$5,600	\$11,200	0.63	1.26
JACC	LOT1	AC - Acreage	\$280,000	\$640,000	1.23	2.28
JAMA	LOT1	AC - Acreage	\$63,000	\$144,000	1.05	1.95
JAWO	N/A	N/A	N/A	N/A	1.79	3.32
JAWX	LOT1	AC - Acreage	\$700,000	\$1,600,000	2.00	3.71
JAYB	LOT1	AC - Acreage	\$23,800	\$54,400	0.71	1.31
JAZB	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
JBSE	LOT1	AC - Acreage	\$26,600	\$60,800	0.71	1.33
JCBA	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
JCPC	LOT1	AC - Acreage	\$175,000	\$400,000	2.59	4.81
JCPR	COA1	AC - Acreage	\$0	\$0	1.51	2.80
JCPS	N/A	N/A	N/A	N/A	2.94	5.46
JHDA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
JHSD	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30

JHSD	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
JKCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.57	1.07
JKMA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
JKMA	COA1	AC - Acreage	\$1	\$1	0.70	1.40
JKSA	LOT1	AC - Acreage	\$25,200	\$57,600	0.82	1.52
JKWA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
JMDA	LOT1	AC - Acreage	\$28,000	\$64,000	0.60	1.11
JMRA	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
JMRA	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
JNBJ	LOT1	AC - Acreage	\$19,600	\$44,800	0.56	1.04
JORA	LOT1	AC - Acreage	\$22,400	\$51,200	0.83	1.53
JORA	SSL1	AC - Acreage	\$70	\$140	0.83	1.65
JORA	TOW	EA - Per Each	\$42,000	\$78,000	0.83	1.65
JORA	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.65
JOSE	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
JPAA	LOT1	AC - Acreage	\$70,000	\$160,000	1.00	1.86
JPAA	HMS	EA - Per Each	\$8,000	\$16,000	1.00	2.00
JPTF	LOT1	AC - Acreage	\$25,200	\$57,600	0.65	1.21
JQMK	LOT1	AC - Acreage	\$23,800	\$54,400	0.74	1.37
JREL	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
JRET	LOT1	AC - Acreage	\$35,000	\$80,000	0.64	1.20
JRET	RIS1	AC - Acreage	\$28,000	\$56,000	0.64	1.29
JSBA	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
JSBA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
JTDA	LOT1	AC - Acreage	\$22,400	\$51,200	0.74	1.37
JUBA	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
JUNA	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
JUPA	LOT1	AC - Acreage	\$39,900	\$91,200	0.57	1.07
JVCA	HMS	EA - Per Each	\$24,000	\$48,000	0.74	1.47
JVEM	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
KASA	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
KAYA	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
KBCA	LOT1	AC - Acreage	\$49,000	\$112,000	0.69	1.27
KERB	LOT1	AC - Acreage	\$46,200	\$105,600	0.70	1.30
KERB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
KERB	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
KERB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
KERB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
KESK	LOT1	AC - Acreage	\$46,900	\$107,200	0.69	1.27
KESK	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
KGCA	LOT1	AC - Acreage	\$5,950	\$13,600	0.70	1.30
KGIG	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
KHGA	LOT1	AC - Acreage	\$42,000	\$96,000	0.60	1.11

KHSB	LOT1	AC - Acreage	\$26,600	\$60,800	0.51	0.95
KIAI	LOT2	SF - Square Feet	\$7.50	\$24.00	0.70	1.40
KIMA	LOT1	AC - Acreage	\$98,000	\$224,000	0.84	1.56
KIMA	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
KIMB	LOT1	AC - Acreage	\$70,000	\$160,000	0.96	1.78
KINA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
KLLV	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
KMHA	LOT1	AC - Acreage	\$77,000	\$176,000	1.09	2.02
KMHA	RIS1	AC - Acreage	\$70,000	\$140,000	1.09	2.17
KMHA	SSL1	AC - Acreage	\$70	\$140	1.09	2.17
KMHA	HMS	EA - Per Each	\$8,000	\$16,000	1.09	2.17
KNGA	LOT1	AC - Acreage	\$24,500	\$56,000	0.69	1.27
KNHA	LOT1	AC - Acreage	\$19,600	\$44,800	0.63	1.17
KNLK	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
KNOA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.11
KPAA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
KRSC	LOT1	AC - Acreage	\$175,000	\$400,000	1.65	3.06
KRSL	N/A	N/A	N/A	N/A	1.47	2.73
KRSR	COA1	AC - Acreage	\$0	\$0	1.45	2.69
KSRB	LOT1	AC - Acreage	\$31,500	\$72,000	0.76	1.40
KSWA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
KTAZ	LOT1	AC - Acreage	\$19,600	\$44,800	0.58	1.08
KTAZ	HMS	EA - Per Each	\$12,000	\$24,000	0.58	1.16
KTCA	RIS1	AC - Acreage	\$350	\$700	0.91	1.82
KTCA	HMS	EA - Per Each	\$28,000	\$56,000	0.91	1.82
KWDZ	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
KWFF	LOT1	AC - Acreage	\$56,000	\$128,000	1.03	1.91
KWFF	RIS1	AC - Acreage	\$7,000	\$14,000	1.03	2.06
KWFF	HMS	EA - Per Each	\$8,000	\$16,000	1.03	2.06
KWHA	LOT1	AC - Acreage	\$112,000	\$256,000	0.74	1.37
KWSH	LOT1	AC - Acreage	\$52,500	\$120,000	0.83	1.53
KYFA	HMS	EA - Per Each	\$24,000	\$48,000	0.84	1.68
LAGH	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
LAGH	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
LAPA	LOT1	AC - Acreage	\$28,000	\$64,000	0.69	1.27
LARA	LOT1	AC - Acreage	\$45,500	\$104,000	1.00	1.86
LARA	HMS	EA - Per Each	\$8,000	\$16,000	1.00	2.00
LASA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
LATA	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
LAUB	LOT1	AC - Acreage	\$49,000	\$112,000	0.77	1.43
LAWA	LOT1	AC - Acreage	\$23,100	\$52,800	0.69	1.27
LBFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.40

LBFB	LOT1	AC - Acreage	\$29,400	\$67,200	0.76	1.40
LBFC	LOT1	AC - Acreage	\$31,500	\$72,000	0.78	1.46
LBFD	LOT1	AC - Acreage	\$31,500	\$72,000	0.76	1.42
LBFR	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
LBKC	LOT1	AC - Acreage	\$24,500	\$56,000	0.88	1.63
LBKC	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
LBOR	LOT1	AC - Acreage	\$23,800	\$54,400	0.63	1.17
LBRL	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.42
LBVC	LOT1	AC - Acreage	\$40,600	\$92,800	0.76	1.40
LBVE	LOT1	AC - Acreage	\$40,600	\$92,800	0.80	1.48
LCCA	LOT1	AC - Acreage	\$36,400	\$83,200	0.62	1.16
LCCA	RIS1	AC - Acreage	\$245,000	\$490,000	0.62	1.25
LCHC	N/A	N/A	N/A	N/A	0.70	1.30
LCOA	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
LCRA	LOT1	AC - Acreage	\$14,000	\$32,000	0.84	1.56
LCRC	LOT1	AC - Acreage	\$14,000	\$32,000	0.74	1.37
LCRG	HMS	EA - Per Each	\$20,000	\$40,000	0.83	1.67
LCSA	LOT1	AC - Acreage	\$29,400	\$67,200	0.61	1.13
LCTA	LOT1	AC - Acreage	\$29,400	\$67,200	0.67	1.24
LCUS	LOT1	AC - Acreage	\$63,000	\$144,000	0.88	1.63
LCVA	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
LDBA	LOT1	AC - Acreage	\$27,300	\$62,400	0.91	1.69
LDGA	LOT1	AC - Acreage	\$52,500	\$120,000	0.77	1.43
LDVA	HMS	EA - Per Each	\$20,000	\$40,000	0.72	1.44
LEAB	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
LEDA	LOT1	AC - Acreage	\$28,000	\$64,000	0.80	1.48
LEDA	HMS	EA - Per Each	\$8,000	\$16,000	0.80	1.60
LEGA	LOT1	AC - Acreage	\$38,500	\$88,000	0.63	1.17
LEHA	LOT1	AC - Acreage	\$22,400	\$51,200	0.76	1.42
LELZ	LOT1	AC - Acreage	\$19,600	\$44,800	0.72	1.34
LELZ	HMS	EA - Per Each	\$8,000	\$16,000	0.72	1.44
LERA	LOT1	AC - Acreage	\$28,000	\$64,000	0.79	1.47
LEXC	LOT1	AC - Acreage	\$630,000	\$1,440,000	0.81	1.50
LEXR	PRK1	AC - Acreage	\$0	\$0	1.67	3.11
LEXR	STA	AC - Acreage	\$0	\$0	1.67	3.11
LEXR	RDW1	AC - Acreage	\$0	\$0	1.67	3.11
LEXR	COA1	AC - Acreage	\$0	\$0	1.67	3.11
LEXR	WET1	AC - Acreage	\$0	\$0	1.67	3.11
LEXR	LOT1	AC - Acreage	\$0	\$0	1.67	3.11
LFCA	LOT1	AC - Acreage	\$24,500	\$56,000	0.71	1.31
LFCB	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
LFLA	LOT1	AC - Acreage	\$32,900	\$75,200	0.67	1.24
LFLA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33

LFMC	LOT1	AC - Acreage	\$83,300	\$190,400	0.70	1.30
LG9V	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
LG9V	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
LGAE	LOT1	AC - Acreage	\$23,800	\$54,400	0.76	1.42
LGAE	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.53
LGHP	LOT1	AC - Acreage	\$29,400	\$67,200	0.72	1.34
LGHP	SSL1	AC - Acreage	\$1,400	\$2,800	0.72	1.44
LGTR	N/A	N/A	N/A	N/A	0.70	1.30
LH2A	L2	AC - Acreage	\$5,600	\$11,200	0.77	1.54
LH2A	L1	AC - Acreage	\$16,800	\$33,600	0.77	1.54
LH2A	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
LH2A	RV1	EA - Per Each	\$2,800	\$5,200	0.77	1.54
LH2A	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
LH2A	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
LH2A	HM1	EA - Per Each	\$4,000	\$8,000	0.77	1.54
LH2A	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
LHF1	LOT2	SF - Square Feet	\$8.88	\$28.40	0.70	1.40
LHF1	COM2	SF - Square Feet	\$4.97	\$9.94	0.70	1.40
LHF1	RIS2	SF - Square Feet	\$4.90	\$9.80	0.70	1.40
LHFA	LOT2	SF - Square Feet	\$3.58	\$11.44	0.70	1.40
LHFA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LHFA	COM2	SF - Square Feet	\$0.81	\$1.61	0.70	1.40
LHFB	LOT2	SF - Square Feet	\$3.38	\$10.80	0.70	1.40
LHFB	COM2	SF - Square Feet	\$0.81	\$1.61	0.70	1.40
LHFB	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LHFB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LHFB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
LHFB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
LHFC	LOT2	SF - Square Feet	\$1.50	\$4.80	0.70	1.40
LHFC	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LHFC	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LHFC	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LHFC	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40

LHFH	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
LHFR	LOT1	AC - Acreage	\$57,400	\$131,200	0.70	1.30
LHFR	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LHOA	L2	AC - Acreage	\$5,600	\$11,200	0.69	1.37
LHOA	L1	AC - Acreage	\$16,800	\$33,600	0.69	1.37
LHOA	MP3	EA - Per Each	\$17,850	\$33,150	0.69	1.37
LHOA	TOW	EA - Per Each	\$42,000	\$78,000	0.69	1.37
LHOA	MP2	EA - Per Each	\$12,950	\$24,050	0.69	1.37
LHOA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
LHOA	HM1	EA - Per Each	\$4,000	\$8,000	0.69	1.37
LHRB	LOT2	SF - Square Feet	\$1.15	\$3.68	0.70	1.40
LHRB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LHRB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
LHRB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
LHVC	LOT1	AC - Acreage	\$23,800	\$54,400	0.72	1.34
LIBR	LOT1	AC - Acreage	\$0	\$0	2.70	5.01
LIBR	COA1	AC - Acreage	\$0	\$0	2.70	5.01
LIMA	LOT1	AC - Acreage	\$38,500	\$88,000	0.88	1.63
LIMA	RIS1	AC - Acreage	\$59,500	\$119,000	0.88	1.75
LIMA	HMS	EA - Per Each	\$12,000	\$24,000	0.88	1.75
LIMB	L1	AC - Acreage	\$46,900	\$93,800	0.81	1.61
LIMB	L2	AC - Acreage	\$21,000	\$42,000	0.81	1.61
LIMB	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
LINW	LOT1	AC - Acreage	\$30,100	\$68,800	0.71	1.31
LIOA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
LJAA	LOT1	AC - Acreage	\$73,500	\$168,000	0.70	1.30
LJTA	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
LJTC	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
LJTE	HMS	EA - Per Each	\$12,000	\$24,000	0.65	1.30
LJTX	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
LKMA	LOT1	AC - Acreage	\$94,500	\$216,000	0.81	1.50
LKMA	RIS1	AC - Acreage	\$49,000	\$98,000	0.81	1.61
LKMA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
LKSG	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
LKVA	LOT1	AC - Acreage	\$63,000	\$144,000	0.88	1.63
LLEX	LOT2	SF - Square Feet	\$37.50	\$120.00	0.70	1.40
LLKA	LOT1	AC - Acreage	\$25,200	\$57,600	0.67	1.24
LLRA	LOT1	AC - Acreage	\$36,400	\$83,200	0.81	1.51
LLRA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
LLVA	HMS	EA - Per Each	\$16,000	\$32,000	0.89	1.78
LLVB	N/A	N/A	N/A	N/A	1.04	1.92

LMDA	LOT1	AC - Acreage	\$49,000	\$112,000	0.76	1.40
LMDA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
LMPA	LOT1	AC - Acreage	\$12,600	\$28,800	0.70	1.30
LMPA	RIS1	AC - Acreage	\$10,500	\$21,000	0.70	1.40
LMRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.79	1.47
LMRB	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
LOCA	LOT1	AC - Acreage	\$26,600	\$60,800	0.61	1.13
LOFA	L1	AC - Acreage	\$13,300	\$26,600	0.74	1.47
LOFA	L2	AC - Acreage	\$6,300	\$12,600	0.74	1.47
LOFA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
LOFA	HM1	EA - Per Each	\$4,000	\$8,000	0.74	1.47
LOKA	LOT1	AC - Acreage	\$26,600	\$60,800	0.62	1.14
LONP	N/A	N/A	N/A	N/A	0.70	1.30
LONR	LOT1	AC - Acreage	\$0	\$0	1.27	2.37
LONR	COA1	AC - Acreage	\$0	\$0	1.27	2.37
LOOR	LOT1	AC - Acreage	\$0	\$0	1.20	2.22
LOOR	COA1	AC - Acreage	\$0	\$0	1.20	2.22
LPEC	LOT1	AC - Acreage	\$49,000	\$112,000	0.67	1.24
LRAA	LOT1	AC - Acreage	\$19,600	\$44,800	0.88	1.63
LRAA	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
LRCF	LOT1	AC - Acreage	\$29,400	\$67,200	0.70	1.30
LRCF	RIS1	AC - Acreage	\$1,400	\$2,800	0.70	1.40
LRCF	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
LRGC	LOT1	AC - Acreage	\$31,500	\$72,000	0.79	1.47
LRGC	HM1	EA - Per Each	\$4,000	\$8,000	0.79	1.58
LRRQ	LOT1	AC - Acreage	\$29,400	\$67,200	0.77	1.43
LRSA	LOT1	AC - Acreage	\$16,800	\$38,400	0.67	1.24
LRWC	HMS	EA - Per Each	\$8,000	\$16,000	0.72	1.44
LSCA	LOT1	AC - Acreage	\$7,000	\$16,000	1.19	2.21
LSGA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
LSHA	LOT1	AC - Acreage	\$71,400	\$163,200	0.85	1.57
LSIS	LOT1	AC - Acreage	\$640,332	\$1,463,616	0.70	1.30
LSIS	COM1	AC - Acreage	\$454,331	\$908,662	0.70	1.40
LSIS	RIS1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
LSRC	LOT2	SF - Square Feet	\$2.20	\$7.04	0.70	1.40
LSRC	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LSRC	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
LSRC	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
LSRC	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
LSRS	LOT1	AC - Acreage	\$350,658	\$801,504	0.70	1.30

LSRS	COM1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
LSRS	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
LSRS	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LSRS	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
LSRS	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
LSRW	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
LSRW	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
LSRW	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
LSSA	LOT1	AC - Acreage	\$50,400	\$115,200	0.62	1.14
LSVA	LOT1	AC - Acreage	\$21,000	\$48,000	0.67	1.24
LSVA	SSL1	AC - Acreage	\$70	\$140	0.67	1.33
LTFC	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.37
LTLA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
LTLA	SSL1	AC - Acreage	\$700	\$1,400	0.70	1.40
LUCE	LOT1	AC - Acreage	\$35,000	\$80,000	1.18	2.18
LVAG	LOT1	AC - Acreage	\$21,000	\$48,000	0.53	0.98
LVCA	LOT1	AC - Acreage	\$21,000	\$48,000	0.91	1.69
LVCX	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
LVDC	LOT2	SF - Square Feet	\$7.75	\$24.80	0.60	1.19
LVLA	HMS	EA - Per Each	\$8,000	\$16,000	0.57	1.15
LVPG	LOT1	AC - Acreage	\$91,000	\$208,000	0.91	1.69
LVPG	RIS1	AC - Acreage	\$49,000	\$98,000	0.91	1.82
LVPN	LOT1	AC - Acreage	\$63,000	\$144,000	1.03	1.91
LVPN	RIS1	AC - Acreage	\$49,000	\$98,000	1.03	2.06
LVPS	LOT1	AC - Acreage	\$63,000	\$144,000	0.97	1.81
LVPS	RIS1	AC - Acreage	\$49,000	\$98,000	0.97	1.95
LVPS	HMS	EA - Per Each	\$8,000	\$16,000	0.97	1.95
LVPZ	LOT1	AC - Acreage	\$70,000	\$160,000	1.02	1.89
LVPZ	RIS1	AC - Acreage	\$49,000	\$98,000	1.02	2.03
LVPZ	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
LVTA	HMS	EA - Per Each	\$12,000	\$24,000	0.72	1.44
LVTB	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
LWDG	LOT1	AC - Acreage	\$30,100	\$68,800	0.63	1.17
LWEM	LOT1	AC - Acreage	\$21,000	\$48,000	0.63	1.17
LWOA	LOT1	AC - Acreage	\$45,500	\$104,000	0.62	1.14
LWOB	LOT1	AC - Acreage	\$45,500	\$104,000	0.60	1.11
LYNU	LOT1	AC - Acreage	\$49,000	\$112,000	0.95	1.76
LYNU	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
LYNZ	LOT1	AC - Acreage	\$31,500	\$72,000	0.88	1.63
LYNZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.88	1.75
LYNZ	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
LYXA	LOT1	AC - Acreage	\$7,000	\$16,000	0.79	1.47

LYXD	LOT1	AC - Acreage	\$7,000	\$16,000	0.74	1.37
LYXE	LOT1	AC - Acreage	\$7,000	\$16,000	0.74	1.37
LYXS	LOT1	AC - Acreage	\$7,000	\$16,000	0.79	1.47
MAGA	LOT1	AC - Acreage	\$37,800	\$86,400	0.63	1.17
MALA	HMS	EA - Per Each	\$28,000	\$56,000	0.74	1.47
MANA	LOT1	AC - Acreage	\$42,000	\$96,000	0.57	1.05
MARA	LOT1	AC - Acreage	\$17,500	\$40,000	0.63	1.17
MBCA	LOT1	AC - Acreage	\$24,500	\$56,000	0.66	1.22
MBEE	LOT1	AC - Acreage	\$25,900	\$59,200	0.75	1.39
MBKC	LOT1	AC - Acreage	\$77,000	\$176,000	0.61	1.13
MBRA	LOT1	AC - Acreage	\$54,600	\$124,800	0.83	1.55
MBRX	LOT1	AC - Acreage	\$28,000	\$64,000	0.84	1.56
MBRX	RIS1	AC - Acreage	\$28,000	\$56,000	0.84	1.68
MBRZ	LOT1	AC - Acreage	\$52,500	\$120,000	0.84	1.56
MBRZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.84	1.68
MBSD	LOT1	AC - Acreage	\$28,000	\$64,000	0.65	1.21
MBTA	RIS1	AC - Acreage	\$21,000	\$42,000	0.69	1.39
MBTA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.39
MBTA	HM1	EA - Per Each	\$4,000	\$8,000	0.69	1.39
MCAA	LOT1	AC - Acreage	\$25,200	\$57,600	0.81	1.50
MCBP	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
MCBP	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MCBP	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MCBP	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MCCM	LOT2	SF - Square Feet	\$3.38	\$10.80	0.70	1.40
MCDA	LOT1	AC - Acreage	\$336,000	\$768,000	1.89	3.51
MCEA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
MCGA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
MCHD	LOT1	AC - Acreage	\$29,400	\$67,200	0.63	1.17
MCHD	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
MCIA	LOT1	AC - Acreage	\$255,500	\$584,000	0.70	1.30
MCIA	RIS1	AC - Acreage	\$63,000	\$126,000	0.70	1.40
MCIA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
MCIA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MCIC	LOT1	AC - Acreage	\$255,500	\$584,000	1.11	2.05
MCIO	LOT2	SF - Square Feet	\$13.75	\$44.00	0.70	1.40
MCIR	LOT1	AC - Acreage	\$14,000	\$32,000	0.87	1.61
MCKB	LOT1	AC - Acreage	\$23,800	\$54,400	0.60	1.11
MCKB	RIS1	AC - Acreage	\$350	\$700	0.60	1.19
MCKB	MP1	EA - Per Each	\$9,450	\$17,550	0.60	1.19
MCKB	MP2	EA - Per Each	\$12,950	\$24,050	0.60	1.19

MCKB	RV1	EA - Per Each	\$1,750	\$3,250	0.60	1.19
MCKB	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
MCPA	LOT1	AC - Acreage	\$47,600	\$108,800	0.70	1.30
MCRA	LOT1	AC - Acreage	\$30,100	\$68,800	0.67	1.25
MCSA	LOT1	AC - Acreage	\$14,000	\$32,000	0.64	1.20
MCTZ	LOT1	AC - Acreage	\$24,500	\$56,000	0.78	1.46
MCVA	RIS1	AC - Acreage	\$1,750	\$3,500	0.63	1.26
MCVA	HMS	EA - Per Each	\$16,000	\$32,000	0.63	1.26
MCVA	HM1	EA - Per Each	\$8,000	\$16,000	0.63	1.26
MCVM	HMS	EA - Per Each	\$16,000	\$32,000	0.61	1.22
MDEA	LOT1	AC - Acreage	\$23,100	\$52,800	0.80	1.48
MDEA	HMS	EA - Per Each	\$8,000	\$16,000	0.80	1.60
MDLC	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
MDVZ	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
MDWI	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
MECB	L2	AC - Acreage	\$21,700	\$43,400	0.74	1.48
MECB	L1	AC - Acreage	\$25,900	\$51,800	0.74	1.48
MECB	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.48
MEDA	LOT2	SF - Square Feet	\$10.50	\$33.60	0.70	1.40
MEDA	COM2	SF - Square Feet	\$9.80	\$19.60	0.70	1.40
MEDA	RIS2	SF - Square Feet	\$9.80	\$19.60	0.70	1.40
MEDA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MEGA	LOT1	AC - Acreage	\$56,000	\$128,000	0.67	1.24
MELA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
MER1	LOT2	SF - Square Feet	\$19.50	\$62.40	0.70	1.40
MER1	COM2	SF - Square Feet	\$15.40	\$30.80	0.70	1.40
MER1	RIS2	SF - Square Feet	\$15.40	\$30.80	0.70	1.40
MER2	LOT2	SF - Square Feet	\$13.75	\$44.00	0.70	1.40
MER2	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MER3	LOT2	SF - Square Feet	\$11.00	\$35.20	0.70	1.40
MER4	LOT2	SF - Square Feet	\$4.75	\$15.20	0.70	1.40
MER4	RIS2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
MER4	SSL2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40

MER4	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
MER4	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MER4	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MER5	LOT2	SF - Square Feet	\$2.00	\$6.40	0.70	1.40
MER5	SSL2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
MER5	COM2	SF - Square Feet	\$1.65	\$3.29	0.70	1.40
MER5	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
MER5	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MER5	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MER5	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MERR	LOT2	SF - Square Feet	\$8.00	\$25.60	0.88	1.75
MFCC	LOT1	AC - Acreage	\$43,400	\$99,200	0.70	1.30
MFDA	LOT1	AC - Acreage	\$73,500	\$168,000	1.09	2.02
MFDA	HMS	EA - Per Each	\$8,000	\$16,000	1.09	2.17
MFDB	LOT1	AC - Acreage	\$52,500	\$120,000	1.39	2.59
MFDC	LOT1	AC - Acreage	\$91,000	\$208,000	1.02	1.89
MFDC	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
MFDD	LOT1	AC - Acreage	\$80,500	\$184,000	0.93	1.73
MFDD	HMS	EA - Per Each	\$8,000	\$16,000	0.93	1.86
MFDF	LOT1	AC - Acreage	\$80,500	\$184,000	0.91	1.69
MFDF	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
MFDG	LOT1	AC - Acreage	\$101,500	\$232,000	0.79	1.47
MFDG	HMS	EA - Per Each	\$8,000	\$16,000	0.79	1.58
MFDJ	LOT1	AC - Acreage	\$80,500	\$184,000	0.84	1.56
MFDJ	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
MFDK	LOT1	AC - Acreage	\$123,900	\$283,200	0.91	1.69
MFDK	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
MFDM	LOT1	AC - Acreage	\$185,500	\$424,000	0.82	1.52
MFDM	HMS	EA - Per Each	\$8,000	\$16,000	0.82	1.64
MFDP	LOT1	AC - Acreage	\$73,500	\$168,000	1.23	2.28
MFDR	LOT1	AC - Acreage	\$147,000	\$336,000	0.88	1.63
MFDR	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
MFDX	LOT1	AC - Acreage	\$562,856	\$1,286,528	0.70	1.30
MFDX	COM1	AC - Acreage	\$297,500	\$595,000	0.70	1.40
MFDX	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MFGA	HMS	EA - Per Each	\$32,000	\$64,000	0.74	1.47
MFLA	LOT1	AC - Acreage	\$30,800	\$70,400	0.74	1.37
MFLB	LOT1	AC - Acreage	\$30,800	\$70,400	0.62	1.14

MGFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
MGRA	LOT1	AC - Acreage	\$24,500	\$56,000	0.60	1.11
MGRA	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
MGSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.65	1.21
MGSA	SSL1	AC - Acreage	\$70	\$140	0.65	1.30
MGWC	LOT1	AC - Acreage	\$119,000	\$272,000	1.05	1.95
MGWR	N/A	N/A	N/A	N/A	0.70	1.30
MH1A	LOT1	AC - Acreage	\$245,000	\$560,000	0.70	1.30
MH1A	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MH1A	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MH1A	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MH1A	RV1	EA - Per Each	\$4,200	\$7,800	0.70	1.40
MH1A	HMS	EA - Per Each	\$9,600	\$19,200	0.70	1.40
MH1B	LOT1	AC - Acreage	\$105,000	\$240,000	0.70	1.30
MH1B	RIS1	AC - Acreage	\$17,500	\$35,000	0.70	1.40
MH1B	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MH1B	RV1	EA - Per Each	\$2,450	\$4,550	0.70	1.40
MH1B	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MH1B	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MH1B	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MH1C	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
MH1C	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MH1C	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MH1C	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
MH1C	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MH1C	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MH1R	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
MH1R	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
MH1R	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MH1R	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MH1R	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
MH1R	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MH1R	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MHAA	LOT1	AC - Acreage	\$18,900	\$43,200	0.70	1.30
MHPN	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
MHPN	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MHTX	LOT1	AC - Acreage	\$28,000	\$64,000	0.64	1.20
MIDA	LOT1	AC - Acreage	\$98,000	\$224,000	0.70	1.30
MILA	LOT1	AC - Acreage	\$21,000	\$48,000	0.84	1.56
MITA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
MIW6	LOT1	AC - Acreage	\$28,000	\$64,000	0.88	1.63
MKPA	LOT1	AC - Acreage	\$45,500	\$104,000	0.81	1.50
MLAC	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37

MLAN	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
MLCA	LOT1	AC - Acreage	\$70,000	\$160,000	0.63	1.17
MLCA	RIS1	AC - Acreage	\$70,000	\$140,000	0.63	1.26
MLRG	LOT1	AC - Acreage	\$28,700	\$65,600	0.76	1.40
MLRG	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
MLVA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.42
MLWA	LOT1	AC - Acreage	\$78,400	\$179,200	0.70	1.30
MLYO	LOT1	AC - Acreage	\$32,200	\$73,600	0.80	1.48
MMDZ	LOT1	AC - Acreage	\$16,100	\$36,800	0.70	1.30
MMSA	LOT1	AC - Acreage	\$63,000	\$144,000	1.11	2.07
MMSA	RIS1	AC - Acreage	\$28,000	\$56,000	1.11	2.23
MMSZ	LOT1	AC - Acreage	\$63,000	\$144,000	0.88	1.63
MMSZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.88	1.75
MMSZ	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
MMTA	LOT1	AC - Acreage	\$22,400	\$51,200	0.81	1.50
MMTA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
MMWK	LOT1	AC - Acreage	\$35,000	\$80,000	0.78	1.46
MNCA	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
MNGA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
MNTA	LOT1	AC - Acreage	\$12,600	\$28,800	0.91	1.69
MNYD	LOT1	AC - Acreage	\$27,300	\$62,400	0.67	1.24
MNYD	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
MOBC	LOT1	AC - Acreage	\$25,200	\$57,600	0.71	1.33
MOEA	LOT1	AC - Acreage	\$24,500	\$56,000	0.64	1.20
MONA	LOT1	AC - Acreage	\$84,000	\$192,000	0.95	1.76
MONA	SSL1	AC - Acreage	\$70	\$140	0.95	1.89
MONB	LOT1	AC - Acreage	\$84,000	\$192,000	0.95	1.76
MONB	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
MOND	LOT1	AC - Acreage	\$84,000	\$192,000	1.05	1.95
MOND	SSL1	AC - Acreage	\$70	\$140	1.05	2.10
MOND	TOW	EA - Per Each	\$42,000	\$78,000	1.05	2.10
MOND	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
MONG	LOT1	AC - Acreage	\$84,000	\$192,000	0.91	1.69
MONH	LOT1	AC - Acreage	\$84,000	\$192,000	0.67	1.24
MONH	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
MONI	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
MONJ	LOT1	AC - Acreage	\$84,000	\$192,000	1.05	1.95
MOOF	LOT1	AC - Acreage	\$45,500	\$104,000	0.88	1.63
MOOF	RIS1	AC - Acreage	\$17,500	\$35,000	0.88	1.75
MORJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
MORJ	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MORJ	HM1	EA - Per Each	\$4,000	\$8,000	0.70	1.40
MOSA	LOT1	AC - Acreage	\$21,000	\$48,000	0.77	1.43

MOUA	LOT1	AC - Acreage	\$31,500	\$72,000	0.87	1.61
MOUA	HMS	EA - Per Each	\$8,000	\$16,000	0.87	1.74
MOUC	LOT1	AC - Acreage	\$32,900	\$75,200	0.70	1.30
MOVA	LOT1	AC - Acreage	\$22,400	\$51,200	0.92	1.72
MP2A	LOT1	AC - Acreage	\$490,000	\$1,120,000	0.70	1.30
MP2A	RIS1	AC - Acreage	\$140,000	\$280,000	0.70	1.40
MP2A	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
MP2A	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MP2A	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MP2A	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MP2A	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
MP2A	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MPAA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
MPCC	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
MPCR	COA1	AC - Acreage	\$0	\$0	1.36	2.52
MPCR	LOT1	AC - Acreage	\$0	\$0	1.36	2.52
MPKA	LOT1	AC - Acreage	\$23,800	\$54,400	0.79	1.47
MPL2	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
MPL3	LOT1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
MPL3	COA1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
MPL3	RDW1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
MPLT	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
MPLT	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
MPVA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.11
MRAA	L2	AC - Acreage	\$10,500	\$21,000	0.70	1.40
MRAA	L1	AC - Acreage	\$52,500	\$105,000	0.70	1.40
MRCA	LOT1	AC - Acreage	\$28,000	\$64,000	0.98	1.82
MRDG	LOT1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
MRDG	COA1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
MRDG	RDW1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
MRDG	RIS1	AC - Acreage	\$31,500	\$58,500	0.70	1.30
MRIC	COA1	AC - Acreage	\$0	\$0	2.63	4.88
MRIH	N/A	N/A	N/A	N/A	1.40	2.60
MRRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.76	1.40
MRSA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
MRYA	LOT1	AC - Acreage	\$36,400	\$83,200	0.74	1.37
MRYA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
MSOA	LOT1	AC - Acreage	\$37,100	\$84,800	0.70	1.30
MSOA	RIS1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
MSOA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MSOC	LOT1	AC - Acreage	\$37,100	\$84,800	1.33	2.47
MSOC	HMS	EA - Per Each	\$12,000	\$24,000	1.33	2.66
MSPW	LOT1	AC - Acreage	\$33,600	\$62,400	0.70	1.30

MSSA	LOT1	AC - Acreage	\$32,900	\$75,200	0.74	1.37
MSTA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
MSTA	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
MSTA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MSTA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
MSTA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MSTA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MTAA	LOT1	AC - Acreage	\$28,700	\$65,600	0.70	1.30
MTAA	SSL1	AC - Acreage	\$700	\$1,400	0.70	1.40
MTAA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
MTAA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
MTAA	HM1	EA - Per Each	\$8,000	\$16,000	0.70	1.40
MTAB	LOT1	AC - Acreage	\$32,200	\$73,600	0.68	1.26
MTBA	HMS	EA - Per Each	\$20,000	\$40,000	1.02	2.03
MTCA	LOT1	AC - Acreage	\$63,000	\$144,000	0.76	1.40
MTCA	RIS1	AC - Acreage	\$63,000	\$126,000	0.76	1.51
MTGA	HMS	EA - Per Each	\$16,000	\$32,000	0.63	1.26
MTNR	LOT1	AC - Acreage	\$0	\$0	0.81	1.50
MTNR	COA1	AC - Acreage	\$0	\$0	0.81	1.50
MTRA	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
MTSC	LOT1	AC - Acreage	\$31,500	\$72,000	0.54	1.00
MTVP	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
MTVP	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
MVEU	LOT1	AC - Acreage	\$24,500	\$56,000	0.78	1.46
MVGA	LOT1	AC - Acreage	\$56,000	\$128,000	0.90	1.66
MVPB	LOT1	AC - Acreage	\$21,000	\$48,000	0.95	1.76
MVPB	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
MVWA	LOT1	AC - Acreage	\$73,500	\$168,000	0.91	1.69
MVYA	LOT1	AC - Acreage	\$24,500	\$56,000	0.56	1.04
MWBA	LOT1	AC - Acreage	\$29,400	\$67,200	0.73	1.35
MWBL	COA1	AC - Acreage	\$0	\$0	0.77	1.43
MWBM	N/A	N/A	N/A	N/A	0.81	1.51
MWBN	N/A	N/A	N/A	N/A	0.71	1.33
MWDA	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
MWVA	LOT1	AC - Acreage	\$17,500	\$40,000	0.60	1.11
MYRA	HMS	EA - Per Each	\$20,000	\$40,000	0.67	1.33
NARA	HMS	EA - Per Each	\$16,000	\$32,000	0.70	1.40
NARX	LOT1	AC - Acreage	\$52,500	\$120,000	0.70	1.30
NBBC	LOT1	AC - Acreage	\$426,888	\$975,744	2.10	3.90
NBCD	LOT1	AC - Acreage	\$25,200	\$57,600	0.84	1.56
NBCD	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
NBPA	LOT1	AC - Acreage	\$19,600	\$44,800	0.79	1.47

NC9D	LOT2	SF - Square Feet	\$8.80	\$28.16	0.70	1.40
NC9D	RIS2	SF - Square Feet	\$4.20	\$8.40	0.70	1.40
NC9D	COM2	SF - Square Feet	\$4.20	\$8.40	0.70	1.40
NCEA	LOT1	AC - Acreage	\$25,900	\$59,200	0.60	1.11
NCNA	L2	AC - Acreage	\$8,400	\$16,800	0.59	1.18
NCNA	L1	AC - Acreage	\$15,400	\$30,800	0.59	1.18
NCNA	HMS	EA - Per Each	\$12,000	\$24,000	0.59	1.18
NCOC	LOT1	AC - Acreage	\$59,500	\$136,000	0.95	1.76
NCSA	RIS1	AC - Acreage	\$350	\$700	0.60	1.19
NCSA	L1	AC - Acreage	\$17,500	\$35,000	0.60	1.19
NCSA	L2	AC - Acreage	\$7,000	\$14,000	0.60	1.19
NCSA	TOW	EA - Per Each	\$42,000	\$78,000	0.60	1.19
NCSA	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
NECB	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
NECB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
NFAA	LOT1	AC - Acreage	\$40,600	\$92,800	0.70	1.30
NFAA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
NFEO	LOT1	AC - Acreage	\$25,900	\$59,200	0.74	1.37
NFLA	LOT1	AC - Acreage	\$3,500	\$8,000	0.70	1.30
NFLA	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
NFVA	L2	AC - Acreage	\$7,000	\$14,000	0.69	1.37
NFVA	L1	AC - Acreage	\$15,400	\$30,800	0.69	1.37
NFVA	RV1	EA - Per Each	\$1,750	\$3,250	0.69	1.37
NFVA	MP1	EA - Per Each	\$9,450	\$17,550	0.69	1.37
NFVA	MP2	EA - Per Each	\$12,950	\$24,050	0.69	1.37
NFVA	MP3	EA - Per Each	\$17,850	\$33,150	0.69	1.37
NFVA	HM1	EA - Per Each	\$4,000	\$8,000	0.69	1.37
NFVA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
NGAA	LOT1	AC - Acreage	\$11,200	\$25,600	0.73	1.35
NHEC	LOT1	AC - Acreage	\$28,000	\$64,000	0.68	1.26
NHSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
NHSA	RIS1	AC - Acreage	\$17,500	\$35,000	0.63	1.26
NLAA	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
NLAA	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
NLAA	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
NLAA	MP1	EA - Per Each	\$9,450	\$17,550	0.81	1.61
NLAA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
NLAT	LOT2	SF - Square Feet	\$2.00	\$6.40	0.70	1.40
NLAT	COM2	SF - Square Feet	\$0.84	\$1.68	0.70	1.40

NLAT	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
NLAT	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
NLAT	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
NLAT	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
NLHA	LOT1	AC - Acreage	\$22,400	\$51,200	0.90	1.66
NLHA	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
NLKA	LOT1	AC - Acreage	\$22,400	\$51,200	0.83	1.53
NORA	LOT1	AC - Acreage	\$126,000	\$288,000	1.05	1.95
NORA	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
NPCA	LOT1	AC - Acreage	\$140,000	\$320,000	1.02	1.89
NPLA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
NRCC	LOT1	AC - Acreage	\$507,500	\$1,160,000	0.70	1.30
NRCC	COM1	AC - Acreage	\$129,500	\$259,000	0.70	1.40
NRCC	RIS1	AC - Acreage	\$129,500	\$259,000	0.70	1.40
NRCC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
NRCD	LOT1	AC - Acreage	\$507,500	\$1,160,000	1.33	2.47
NRCM	LOT1	AC - Acreage	\$66,500	\$152,000	0.70	1.30
NRCM	COM1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
NRCM	RIS1	AC - Acreage	\$56,000	\$112,000	0.70	1.40
NRCM	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
NREA	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
NRGF	LOT1	AC - Acreage	\$25,200	\$57,600	0.75	1.39
NSEZ	LOT1	AC - Acreage	\$22,400	\$51,200	0.84	1.56
NSEZ	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
NSHG	LOT1	AC - Acreage	\$35,000	\$65,000	0.84	1.56
NSHG	COA1	AC - Acreage	\$35,000	\$65,000	0.84	1.56
NSHG	WET1	AC - Acreage	\$35,000	\$65,000	0.84	1.56
NSHG	RDW1	AC - Acreage	\$35,000	\$65,000	0.84	1.56
NSHG	RIS1	AC - Acreage	\$35,000	\$65,000	0.84	1.56
NSPA	LOT1	AC - Acreage	\$22,400	\$51,200	0.77	1.43
NSPA	WET1	AC - Acreage	\$18,200	\$36,400	0.77	1.54
NSPA	SSL1	AC - Acreage	\$70	\$140	0.77	1.54
NSPA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
NSVA	LOT1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
NSVA	COA1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
NSVA	RDW1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
NTHA	LOT1	AC - Acreage	\$29,400	\$67,200	0.69	1.27
NTHA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
NVWA	N/A	N/A	N/A	N/A	0.81	1.51
NVWB	N/A	N/A	N/A	N/A	0.78	1.44
NVWC	N/A	N/A	N/A	N/A	0.78	1.44
NVWD	N/A	N/A	N/A	N/A	0.74	1.38

NVWE	N/A	N/A	N/A	N/A	0.79	1.47
NVWF	N/A	N/A	N/A	N/A	0.78	1.46
NVWG	N/A	N/A	N/A	N/A	0.78	1.44
NVWH	N/A	N/A	N/A	N/A	0.75	1.39
NVWI	N/A	N/A	N/A	N/A	0.81	1.51
NVWJ	N/A	N/A	N/A	N/A	0.77	1.43
NVWK	N/A	N/A	N/A	N/A	0.77	1.43
NVWL	N/A	N/A	N/A	N/A	0.74	1.38
NVWM	N/A	N/A	N/A	N/A	0.81	1.51
NVWN	N/A	N/A	N/A	N/A	0.76	1.42
NVWO	N/A	N/A	N/A	N/A	0.74	1.37
NVWP	N/A	N/A	N/A	N/A	0.76	1.42
NVWT	LOT1	AC - Acreage	\$44,100	\$100,800	0.56	1.04
NWRP	COA1	AC - Acreage	\$0	\$0	0.70	1.30
NWRP	RDW1	AC - Acreage	\$0	\$0	0.70	1.30
NWRP	LOT1	AC - Acreage	\$0	\$0	0.70	1.30
OAKA	HMS	EA - Per Each	\$16,000	\$32,000	0.63	1.26
OASS	HMS	EA - Per Each	\$32,000	\$64,000	0.74	1.48
OATK	LOT1	AC - Acreage	\$25,200	\$57,600	0.71	1.33
OATK	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.43
OBCA	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
OBCA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
OBCA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
OBCA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
OBCA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
OCHE	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
OCHE	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
OCHE	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
OCHE	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
OCTA	HMS	EA - Per Each	\$28,000	\$56,000	0.77	1.54
ODNA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
OFLA	LOT1	AC - Acreage	\$16,100	\$36,800	0.67	1.24
OFLA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
OFRA	L1	AC - Acreage	\$15,400	\$30,800	0.78	1.57
OFRA	L2	AC - Acreage	\$5,600	\$11,200	0.78	1.57
OFRA	HMS	EA - Per Each	\$12,000	\$24,000	0.78	1.57
OFTC	L2	AC - Acreage	\$17,500	\$35,000	0.67	1.33
OFTC	L1	AC - Acreage	\$24,500	\$49,000	0.67	1.33
OFTC	COM2	SF - Square Feet	\$21.00	\$42.00	0.67	1.33
OFTC	RV1	EA - Per Each	\$1,750	\$3,250	0.67	1.33
OFTC	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
OFTC	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33

OFTC	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.33
OFTC	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
OFTC	HM1	EA - Per Each	\$8,000	\$16,000	0.67	1.33
OGPA	LOT1	AC - Acreage	\$21,000	\$48,000	0.60	1.11
OGRC	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
OHDA	LOT1	AC - Acreage	\$26,600	\$60,800	0.63	1.17
OHDA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
OHLA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
OHLA	RIS1	AC - Acreage	\$35,000	\$70,000	0.70	1.40
OHOM	LOT1	AC - Acreage	\$38,500	\$88,000	0.68	1.26
OHOM	RIS1	AC - Acreage	\$28,000	\$56,000	0.68	1.36
OHRE	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
OHRE	SSL1	AC - Acreage	\$210	\$420	0.70	1.40
OHRE	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
OKEA	LOT1	AC - Acreage	\$22,400	\$51,200	0.61	1.13
OKFA	LOT1	AC - Acreage	\$38,500	\$88,000	0.64	1.18
OKFA	HMS	EA - Per Each	\$12,000	\$24,000	0.64	1.27
OKHA	LOT1	AC - Acreage	\$30,800	\$70,400	0.95	1.77
OKLA	LOT1	AC - Acreage	\$26,600	\$60,800	0.69	1.27
OKMA	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
OKMA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
OKOA	LOT1	AC - Acreage	\$57,400	\$131,200	0.54	1.00
OKRG	LOT1	AC - Acreage	\$23,800	\$54,400	0.65	1.21
OKTA	HMS	EA - Per Each	\$24,000	\$48,000	0.81	1.61
OLHK	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
OLHK	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47
OLHK	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
OLHK	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.47
OLHK	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
OLJ1	LOT1	AC - Acreage	\$112,000	\$256,000	1.72	3.19
OLJ3	N/A	N/A	N/A	N/A	1.19	2.21
OMCA	LOT1	AC - Acreage	\$122,500	\$280,000	0.91	1.69
OMTH	LOT1	AC - Acreage	\$29,400	\$67,200	0.75	1.39
OOAZ	LOT1	AC - Acreage	\$24,500	\$56,000	0.90	1.66
OPCC	LOT1	AC - Acreage	\$175,000	\$400,000	2.49	4.62
OPCL	N/A	N/A	N/A	N/A	2.46	4.58
OPCR	COA1	AC - Acreage	\$0	\$0	1.92	3.56
ORCA	LOT1	AC - Acreage	\$7,000	\$16,000	0.88	1.63
OREA	LOT1	AC - Acreage	\$66,500	\$152,000	0.77	1.43
OREA	RIS1	AC - Acreage	\$49,000	\$98,000	0.77	1.54
OREZ	LOT1	AC - Acreage	\$66,500	\$152,000	0.60	1.11
OREZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.60	1.19
OREZ	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19

OSCA	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
OSPB	LOT1	AC - Acreage	\$53,200	\$121,600	0.72	1.34
OTER	LOT1	AC - Acreage	\$23,100	\$52,800	0.83	1.55
OTER	MP3	EA - Per Each	\$17,850	\$33,150	0.83	1.67
OTER	MP2	EA - Per Each	\$12,950	\$24,050	0.83	1.67
OTER	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.67
OTER	HM1	EA - Per Each	\$4,000	\$8,000	0.83	1.67
OTPA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.25
OVHN	LOT1	AC - Acreage	\$32,900	\$75,200	0.63	1.17
OVPB	N/A	N/A	N/A	N/A	1.19	2.21
OVPC	LOT1	AC - Acreage	\$350,000	\$800,000	0.85	1.59
OVPU	LOT1	AC - Acreage	\$140,000	\$320,000	0.91	1.69
OWRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
OWRA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
OXBQ	LOT1	AC - Acreage	\$49,000	\$112,000	0.56	1.04
OZMA	LOT1	AC - Acreage	\$25,900	\$59,200	0.65	1.21
PAC1	LOT1	AC - Acreage	\$63,000	\$144,000	0.95	1.76
PAC1	RIS1	AC - Acreage	\$70,000	\$140,000	0.95	1.89
PAC2	LOT1	AC - Acreage	\$0	\$0	0.70	1.30
PAC2	HMS	EA - Per Each	\$0	\$0	0.70	1.30
PAC2	COA1	AC - Acreage	\$0	\$0	0.70	1.30
PAC2	RDW1	AC - Acreage	\$0	\$0	0.70	1.30
PACA	LOT1	AC - Acreage	\$24,500	\$56,000	0.51	0.95
PACA	SSL1	AC - Acreage	\$140	\$280	0.51	1.02
PANA	LOT1	AC - Acreage	\$23,100	\$52,800	0.67	1.24
PARB	LOT1	AC - Acreage	\$19,600	\$44,800	0.63	1.17
PARB	SSL1	AC - Acreage	\$3,500	\$7,000	0.63	1.26
PARB	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
PATA	LOT1	AC - Acreage	\$22,400	\$51,200	0.63	1.17
PATA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
PBFA	LOT1	AC - Acreage	\$42,000	\$96,000	0.94	1.74
PBFB	HMS	EA - Per Each	\$32,000	\$64,000	0.81	1.61
PBFC	HMS	EA - Per Each	\$32,000	\$64,000	0.84	1.68
PBTA	LOT1	AC - Acreage	\$26,600	\$60,800	0.97	1.79
PBTA	HMS	EA - Per Each	\$8,000	\$16,000	0.97	1.93
PCHC	LOT1	AC - Acreage	\$525,000	\$1,200,000	1.16	2.16
PCNR	N/A	N/A	N/A	N/A	1.44	2.67
PCNX	LOT1	AC - Acreage	\$700,000	\$1,600,000	1.82	3.38
PCRB	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
PCRB	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
PCSP	LOT1	AC - Acreage	\$39,900	\$91,200	0.81	1.51
PCVD	L1	AC - Acreage	\$25,200	\$50,400	0.67	1.33
PCVD	L2	AC - Acreage	\$14,000	\$28,000	0.67	1.33

PCVD	TOW	EA - Per Each	\$42,000	\$78,000	0.67	1.33
PCVD	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
PEAL	HMS	EA - Per Each	\$16,000	\$32,000	0.74	1.47
PEBA	LOT1	AC - Acreage	\$14,000	\$32,000	0.60	1.12
PEBB	N/A	N/A	N/A	N/A	0.69	1.27
PENA	HMS	EA - Per Each	\$12,000	\$24,000	0.56	1.12
PFHL	LOT1	AC - Acreage	\$29,400	\$67,200	1.16	2.15
PFHR	LOT1	AC - Acreage	\$0	\$0	1.35	2.51
PFHR	COA1	AC - Acreage	\$0	\$0	1.35	2.51
PFHR	RIS1	AC - Acreage	\$0	\$0	1.35	2.51
PFM4	LOT1	AC - Acreage	\$38,500	\$88,000	0.71	1.31
PFMB	LOT1	AC - Acreage	\$28,000	\$64,000	0.85	1.59
PGRA	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
PGRA	RIS1	AC - Acreage	\$49,000	\$98,000	0.81	1.61
PHEA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
PHPA	LOT1	AC - Acreage	\$35,000	\$80,000	0.99	1.85
PHRZ	LOT1	AC - Acreage	\$21,000	\$48,000	0.77	1.43
PHSZ	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
PHTN	LOT1	AC - Acreage	\$26,600	\$60,800	0.65	1.21
PIDA	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
PINL	N/A	N/A	N/A	N/A	0.69	1.27
PINR	COA1	AC - Acreage	\$0	\$0	0.84	1.56
PIVA	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
PKEA	LOT1	AC - Acreage	\$15,400	\$35,200	0.63	1.17
PKEA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
PKFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.83	1.53
PKFB	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.42
PKFB	RV1	EA - Per Each	\$1,750	\$3,250	0.76	1.53
PKFB	MP1	EA - Per Each	\$9,450	\$17,550	0.76	1.53
PKFB	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.53
PKFB	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.53
PKFZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
PKFZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.70	1.40
PKFZ	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
PKFZ	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
PKFZ	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
PKFZ	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
PKHA	LOT1	AC - Acreage	\$33,600	\$76,800	0.84	1.56
PKKA	LOT1	AC - Acreage	\$33,600	\$76,800	0.86	1.60
PKKA	HMS	EA - Per Each	\$8,000	\$16,000	0.86	1.72
PKMA	LOT1	AC - Acreage	\$156,100	\$356,800	0.58	1.08
PKMA	RIS1	AC - Acreage	\$42,000	\$84,000	0.58	1.16
PKMZ	LOT1	AC - Acreage	\$150,500	\$344,000	0.79	1.47

PKMZ	RIS1	AC - Acreage	\$35,000	\$70,000	0.79	1.58
PKRA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
PKSA	LOT1	AC - Acreage	\$21,000	\$48,000	0.69	1.27
PKWK	LOT1	AC - Acreage	\$30,800	\$70,400	0.62	1.14
PKWK	HMS	EA - Per Each	\$12,000	\$24,000	0.62	1.23
PLCA	LOT1	AC - Acreage	\$35,000	\$80,000	0.98	1.82
PLTA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
PMBC	N/A	N/A	N/A	N/A	0.70	1.30
PMBL	N/A	N/A	N/A	N/A	0.98	1.82
PMBR	LOT1	AC - Acreage	\$700,000	\$1,600,000	1.44	2.67
PMEA	LOT1	AC - Acreage	\$52,500	\$120,000	0.92	1.70
PMEA	HMS	EA - Per Each	\$8,000	\$16,000	0.92	1.83
PNBC	LOT1	AC - Acreage	\$245,000	\$560,000	1.16	2.15
PNBO	N/A	N/A	N/A	N/A	0.91	1.69
PNBR	LOT1	AC - Acreage	\$7,000	\$16,000	1.19	2.21
PNFA	LOT1	AC - Acreage	\$73,500	\$168,000	0.74	1.37
PNRM	LOT1	AC - Acreage	\$26,600	\$60,800	0.69	1.29
PNVA	LOT1	AC - Acreage	\$23,100	\$52,800	0.57	1.07
PNVA	HMS	EA - Per Each	\$8,000	\$16,000	0.57	1.15
PNWA	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
PODA	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
PONA	LOT1	AC - Acreage	\$23,100	\$52,800	0.78	1.44
POPA	LOT1	AC - Acreage	\$38,500	\$88,000	0.74	1.37
POPB	LOT1	AC - Acreage	\$115,500	\$264,000	1.09	2.02
POPD	LOT1	AC - Acreage	\$105,000	\$240,000	0.77	1.43
POPE	LOT1	AC - Acreage	\$77,000	\$176,000	0.74	1.37
POWA	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
POWD	LOT1	AC - Acreage	\$80,500	\$184,000	0.70	1.30
POWD	RIS1	AC - Acreage	\$115,500	\$231,000	0.70	1.40
PPAA	HMS	EA - Per Each	\$24,000	\$48,000	0.88	1.75
PPWF	LOT1	AC - Acreage	\$35,000	\$80,000	0.90	1.66
PPWF	MP1	EA - Per Each	\$9,450	\$17,550	0.90	1.79
PPWF	MP2	EA - Per Each	\$12,950	\$24,050	0.90	1.79
PPWF	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
PRAB	LOT1	AC - Acreage	\$21,000	\$48,000	0.67	1.24
PRAB	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
PRDA	LOT1	AC - Acreage	\$26,600	\$60,800	0.59	1.09
PRGM	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
PRKA	LOT1	AC - Acreage	\$31,500	\$72,000	0.78	1.46
PRSA	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
PRXA	LOT1	AC - Acreage	\$91,000	\$208,000	1.16	2.15
PSCA	COM1	AC - Acreage	\$500,010	\$1,000,020	1.61	3.22
PSCA	RIS1	AC - Acreage	\$500,010	\$1,000,020	1.61	3.22

PSGA	PRK1	AC - Acreage	\$0	\$0	0.73	1.35
PSGA	COA1	AC - Acreage	\$0	\$0	0.73	1.35
PSGA	RDW1	AC - Acreage	\$0	\$0	0.73	1.35
PSGA	STA	AC - Acreage	\$0	\$0	0.73	1.35
PSGA	WET1	AC - Acreage	\$0	\$0	0.73	1.35
PSGA	LOT1	AC - Acreage	\$0	\$0	0.73	1.35
PSOF	LOT1	AC - Acreage	\$26,600	\$60,800	0.77	1.43
PSPA	HMS	EA - Per Each	\$16,000	\$32,000	1.30	2.59
PTCS	LOT1	AC - Acreage	\$402,500	\$920,000	0.70	1.30
PTCS	RIS1	AC - Acreage	\$154,000	\$308,000	0.70	1.40
PTCS	COM1	AC - Acreage	\$171,500	\$343,000	0.70	1.40
PTFA	LOT1	AC - Acreage	\$255,500	\$584,000	0.70	1.30
PTFA	COM1	AC - Acreage	\$38,500	\$77,000	0.70	1.40
PTFA	RIS1	AC - Acreage	\$35,000	\$70,000	0.70	1.40
PTFA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
PTFB	LOT2	SF - Square Feet	\$13.00	\$41.60	0.70	1.40
PTFB	RIS2	SF - Square Feet	\$3.50	\$7.00	0.70	1.40
PTFB	COM2	SF - Square Feet	\$3.57	\$7.14	0.70	1.40
PTRA	LOT1	AC - Acreage	\$36,400	\$83,200	0.70	1.30
PTRA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
PTRA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
PTRA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
PTRB	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
PTRB	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
PTRB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
PTRC	LOT1	AC - Acreage	\$507,500	\$1,160,000	0.70	1.30
PTRC	COM1	AC - Acreage	\$227,500	\$455,000	0.70	1.40
PTRC	RIS1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
PUSE	H01	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	H02	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	W02	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	W03	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	F06	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	DWG	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	H03	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	A02	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	A06	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	A03	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	W06	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	H06	AC - Acreage	\$0	\$0	0.70	1.30

PUSE	W01	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	MKR	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	F01	AC - Acreage	\$0	\$0	0.70	1.30
PUSE	A01	AC - Acreage	\$0	\$0	0.70	1.30
PVTA	HMS	EA - Per Each	\$20,000	\$40,000	0.70	1.40
PWCC	LOT1	AC - Acreage	\$0	\$0	2.84	5.27
PWCC	RDW1	AC - Acreage	\$0	\$0	2.84	5.27
PWCC	PRK1	AC - Acreage	\$0	\$0	2.84	5.27
PWCC	STA	AC - Acreage	\$0	\$0	2.84	5.27
PWCC	WET1	AC - Acreage	\$0	\$0	2.84	5.27
PWCC	COA1	AC - Acreage	\$0	\$0	2.84	5.27
PWEA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
PWEA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
PWRA	LOT1	AC - Acreage	\$22,400	\$51,200	0.88	1.63
QFDA	LOT1	AC - Acreage	\$28,000	\$64,000	0.50	0.94
QHWV	LOT1	AC - Acreage	\$45,500	\$104,000	0.49	0.91
QHWZ	LOT1	AC - Acreage	\$72,800	\$166,400	0.71	1.31
QRCT	LOT1	AC - Acreage	\$27,300	\$62,400	0.63	1.17
QTRF	LOT1	AC - Acreage	\$23,100	\$52,800	0.77	1.43
QTRF	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
QUCV	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
R1GG	LOT1	AC - Acreage	\$122,500	\$280,000	0.67	1.24
R1SB	LOT1	AC - Acreage	\$227,500	\$520,000	0.67	1.24
R1SB	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R2DA	LOT1	AC - Acreage	\$30,800	\$70,400	0.91	1.69
R2DA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R2EA	LOT1	AC - Acreage	\$38,500	\$88,000	0.83	1.53
R2EA	RIS1	AC - Acreage	\$350	\$700	0.83	1.65
R2EA	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.65
R2EB	LOT1	AC - Acreage	\$68,600	\$156,800	0.81	1.50
R2EB	SSL1	AC - Acreage	\$3,500	\$7,000	0.81	1.61
R2EB	RIS1	AC - Acreage	\$12,600	\$25,200	0.81	1.61
R2EB	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
R2GA	LOT1	AC - Acreage	\$31,500	\$72,000	0.65	1.21
R2GA	RIS1	AC - Acreage	\$14,000	\$28,000	0.65	1.30
R2GA	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
R2GH	LOT1	AC - Acreage	\$36,400	\$83,200	0.81	1.50
R2GH	RIS1	AC - Acreage	\$7,000	\$14,000	0.81	1.61
R2HB	LOT1	AC - Acreage	\$112,000	\$256,000	0.74	1.37
R2HB	SSL1	AC - Acreage	\$350	\$700	0.74	1.47
R2HB	RIS1	AC - Acreage	\$6,300	\$12,600	0.74	1.47
R2HB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R2HI	LOT1	AC - Acreage	\$45,500	\$104,000	0.70	1.30

R2IA	LOT1	AC - Acreage	\$31,500	\$72,000	0.88	1.63
R2MD	LOT1	AC - Acreage	\$30,100	\$68,800	0.62	1.14
R2MF	LOT1	AC - Acreage	\$38,500	\$88,000	0.85	1.57
R2PA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
R2PA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R2PD	LOT1	AC - Acreage	\$26,600	\$60,800	0.68	1.26
R2PF	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
R2SB	LOT1	AC - Acreage	\$31,500	\$72,000	0.66	1.22
R2SB	HMS	EA - Per Each	\$8,000	\$16,000	0.66	1.32
R2SC	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
R2SZ	LOT1	AC - Acreage	\$47,600	\$108,800	0.60	1.11
R2TC	LOT1	AC - Acreage	\$63,000	\$144,000	0.74	1.37
R2TH	LOT1	AC - Acreage	\$52,500	\$120,000	0.67	1.24
R2VF	LOT1	AC - Acreage	\$49,000	\$112,000	0.81	1.50
R2VH	LOT1	AC - Acreage	\$31,500	\$72,000	0.83	1.55
R2YB	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
R2YB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R2ZA	LOT1	AC - Acreage	\$24,500	\$56,000	0.71	1.33
R3AA	LOT1	AC - Acreage	\$64,400	\$147,200	0.92	1.70
R3AA	HMS	EA - Per Each	\$8,000	\$16,000	0.92	1.83
R3AB	LOT1	AC - Acreage	\$98,000	\$224,000	0.77	1.43
R3AB	SSL1	AC - Acreage	\$10,500	\$21,000	0.77	1.54
R3AB	RIS1	AC - Acreage	\$7,000	\$14,000	0.77	1.54
R3AB	COM1	AC - Acreage	\$70,000	\$140,000	0.77	1.54
R3AC	LOT1	AC - Acreage	\$87,500	\$200,000	0.70	1.30
R3AD	LOT1	AC - Acreage	\$84,000	\$192,000	0.88	1.63
R3AD	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
R3DA	LOT1	AC - Acreage	\$28,000	\$64,000	0.82	1.52
R3DA	RIS1	AC - Acreage	\$3,500	\$7,000	0.82	1.64
R3DA	HMS	EA - Per Each	\$8,000	\$16,000	0.82	1.64
R3DB	LOT1	AC - Acreage	\$63,000	\$144,000	0.70	1.30
R3DB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R3DC	LOT1	AC - Acreage	\$63,000	\$144,000	0.75	1.39
R3DD	LOT1	AC - Acreage	\$101,500	\$232,000	0.77	1.43
R3DD	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
R3DE	LOT1	AC - Acreage	\$59,500	\$136,000	0.78	1.46
R3EA	LOT1	AC - Acreage	\$63,000	\$144,000	0.95	1.76
R3EA	RIS1	AC - Acreage	\$3,500	\$7,000	0.95	1.89
R3EA	SSL1	AC - Acreage	\$7,000	\$14,000	0.95	1.89
R3EA	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
R3EB	LOT1	AC - Acreage	\$66,500	\$152,000	0.91	1.69
R3EB	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R3FA	LOT1	AC - Acreage	\$79,100	\$180,800	0.91	1.69

R3FA	SSL1	AC - Acreage	\$1,400	\$2,800	0.91	1.82
R3FA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R3FB	LOT1	AC - Acreage	\$49,000	\$112,000	0.98	1.82
R3FB	HMS	EA - Per Each	\$8,000	\$16,000	0.98	1.96
R3FC	LOT1	AC - Acreage	\$87,500	\$200,000	0.77	1.43
R3FC	RIS1	AC - Acreage	\$4,200	\$8,400	0.77	1.54
R3FC	SSL1	AC - Acreage	\$350	\$700	0.77	1.54
R3FC	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
R3FD	LOT1	AC - Acreage	\$84,000	\$192,000	0.84	1.56
R3FD	RIS1	AC - Acreage	\$7,000	\$14,000	0.84	1.68
R3FD	SSL1	AC - Acreage	\$7,000	\$14,000	0.84	1.68
R3FD	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
R3GA	LOT1	AC - Acreage	\$24,500	\$56,000	0.83	1.55
R3GA	RIS1	AC - Acreage	\$3,850	\$7,700	0.83	1.67
R3GA	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.67
R3GB	LOT1	AC - Acreage	\$30,100	\$68,800	0.67	1.24
R3GB	SSL1	AC - Acreage	\$350	\$700	0.67	1.33
R3GB	RIS1	AC - Acreage	\$4,200	\$8,400	0.67	1.33
R3GB	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
R3GB	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
R3GB	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R3GC	LOT1	AC - Acreage	\$31,500	\$72,000	0.75	1.39
R3GC	HMS	EA - Per Each	\$8,000	\$16,000	0.75	1.50
R3GE	LOT1	AC - Acreage	\$35,000	\$80,000	0.86	1.60
R3GF	LOT1	AC - Acreage	\$35,000	\$80,000	1.02	1.89
R3GF	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
R3GH	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
R3GI	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
R3GI	RIS1	AC - Acreage	\$4,200	\$8,400	0.84	1.68
R3GI	SSL1	AC - Acreage	\$350	\$700	0.84	1.68
R3GI	MP3	EA - Per Each	\$17,850	\$33,150	0.84	1.68
R3GI	MP1	EA - Per Each	\$9,450	\$17,550	0.84	1.68
R3GI	MP2	EA - Per Each	\$12,950	\$24,050	0.84	1.68
R3GI	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
R3GJ	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
R3GJ	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
R3GJ	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
R3GJ	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R3GK	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.25
R3GW	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
R3HI	LOT1	AC - Acreage	\$73,500	\$168,000	0.97	1.79
R3HI	SSL1	AC - Acreage	\$21,000	\$42,000	0.97	1.93
R3HI	RIS1	AC - Acreage	\$14,000	\$28,000	0.97	1.93

R3HI	HMS	EA - Per Each	\$8,000	\$16,000	0.97	1.93
R3HJ	LOT1	AC - Acreage	\$49,000	\$112,000	0.98	1.82
R3HJ	SSL1	AC - Acreage	\$350	\$700	0.98	1.96
R3HJ	RIS1	AC - Acreage	\$5,600	\$11,200	0.98	1.96
R3HJ	COM1	AC - Acreage	\$42,000	\$84,000	0.98	1.96
R3HJ	HMS	EA - Per Each	\$8,000	\$16,000	0.98	1.96
R3HJ	HM1	EA - Per Each	\$4,000	\$8,000	0.98	1.96
R3HL	LOT1	AC - Acreage	\$38,500	\$88,000	1.09	2.02
R3K1	LOT2	SF - Square Feet	\$2.50	\$8.00	0.70	1.40
R3KA	LOT1	AC - Acreage	\$34,300	\$78,400	0.70	1.30
R3KA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R3KB	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
R3KK	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
R3KR	LOT1	AC - Acreage	\$36,400	\$83,200	0.70	1.30
R3KR	RIS1	AC - Acreage	\$36,400	\$72,800	0.70	1.40
R3KX	LOT1	AC - Acreage	\$47,600	\$108,800	0.70	1.30
R3KX	RIS1	AC - Acreage	\$47,600	\$95,200	0.70	1.40
R3MA	LOT1	AC - Acreage	\$30,100	\$68,800	0.66	1.22
R3MA	SSL1	AC - Acreage	\$350	\$700	0.66	1.32
R3MA	RIS1	AC - Acreage	\$5,600	\$11,200	0.66	1.32
R3MA	MP3	EA - Per Each	\$17,850	\$33,150	0.66	1.32
R3MA	MP2	EA - Per Each	\$12,950	\$24,050	0.66	1.32
R3MA	MP1	EA - Per Each	\$9,450	\$17,550	0.66	1.32
R3MA	HMS	EA - Per Each	\$8,000	\$16,000	0.66	1.32
R3MC	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
R3MD	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
R3MD	RIS1	AC - Acreage	\$4,200	\$8,400	0.81	1.61
R3MD	SSL1	AC - Acreage	\$350	\$700	0.81	1.61
R3MD	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
R3MD	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
R3MD	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R3MF	LOT1	AC - Acreage	\$28,000	\$64,000	0.83	1.53
R3MH	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.25
R3MH	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34
R3OB	LOT1	AC - Acreage	\$25,900	\$59,200	0.74	1.37
R3OD	LOT1	AC - Acreage	\$33,600	\$76,800	0.61	1.13
R3OD	HMS	EA - Per Each	\$12,000	\$24,000	0.61	1.22
R3OO	LOT1	AC - Acreage	\$29,400	\$67,200	0.64	1.20
R3OP	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
R3OP	SSL1	AC - Acreage	\$7,000	\$14,000	0.70	1.40
R3OP	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R3OQ	LOT1	AC - Acreage	\$24,500	\$56,000	0.69	1.27

R3OQ	SSL1	AC - Acreage	\$700	\$1,400	0.69	1.37
R3OQ	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
R3OR	LOT1	AC - Acreage	\$36,400	\$83,200	0.68	1.26
R3OR	RIS1	AC - Acreage	\$350	\$700	0.68	1.36
R3OR	RV1	EA - Per Each	\$4,200	\$7,800	0.68	1.36
R3OR	MP1	EA - Per Each	\$9,450	\$17,550	0.68	1.36
R3OR	MP3	EA - Per Each	\$17,850	\$33,150	0.68	1.36
R3OR	MP2	EA - Per Each	\$12,950	\$24,050	0.68	1.36
R3OR	HMS	EA - Per Each	\$8,000	\$16,000	0.68	1.36
R3OU	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
R3OU	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R3OV	LOT1	AC - Acreage	\$35,000	\$80,000	0.75	1.39
R3OV	HMS	EA - Per Each	\$8,000	\$16,000	0.75	1.50
R3OW	LOT1	AC - Acreage	\$32,900	\$75,200	0.71	1.33
R3OW	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.43
R3PB	LOT1	AC - Acreage	\$19,600	\$44,800	0.77	1.43
R3PD	LOT1	AC - Acreage	\$23,800	\$54,400	0.60	1.11
R3PE	LOT1	AC - Acreage	\$23,800	\$54,400	0.74	1.38
R3PK	LOT1	AC - Acreage	\$23,800	\$54,400	0.63	1.17
R3PL	LOT1	AC - Acreage	\$23,800	\$54,400	0.60	1.12
R3PP	LOT1	AC - Acreage	\$21,000	\$48,000	0.69	1.27
R3PP	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
R3PQ	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
R3SA	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.25
R3SA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.34
R3SA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.34
R3SA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34
R3SB	LOT1	AC - Acreage	\$31,500	\$72,000	0.69	1.27
R3SB	MP3	EA - Per Each	\$17,850	\$33,150	0.69	1.37
R3SB	MP2	EA - Per Each	\$12,950	\$24,050	0.69	1.37
R3SB	MP1	EA - Per Each	\$9,450	\$17,550	0.69	1.37
R3SB	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
R3SG	LOT1	AC - Acreage	\$26,600	\$60,800	0.65	1.21
R3SG	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
R3SI	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
R3SI	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R3SN	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.38
R3SN	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
R3ST	LOT1	AC - Acreage	\$29,400	\$67,200	0.73	1.35
R3ST	HMS	EA - Per Each	\$8,000	\$16,000	0.73	1.46
R3SW	LOT1	AC - Acreage	\$35,000	\$80,000	0.74	1.37
R3SW	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R3SZ	LOT1	AC - Acreage	\$26,600	\$60,800	1.02	1.89

R3SZ	MP3	EA - Per Each	\$17,850	\$33,150	1.02	2.03
R3SZ	MP2	EA - Per Each	\$12,950	\$24,050	1.02	2.03
R3SZ	HMS	EA - Per Each	\$8,000	\$16,000	1.02	2.03
R3TC	LOT1	AC - Acreage	\$35,000	\$80,000	0.71	1.33
R3TC	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.43
R3TE	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
R3TE	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R3V2	LOT1	AC - Acreage	\$24,500	\$56,000	0.83	1.53
R3V2	RIS1	AC - Acreage	\$11,200	\$22,400	0.83	1.65
R3V2	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.65
R3V3	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.51
R3V4	LOT1	AC - Acreage	\$24,500	\$56,000	0.89	1.65
R3V4	HMS	EA - Per Each	\$8,000	\$16,000	0.89	1.78
R3V5	LOT1	AC - Acreage	\$49,000	\$112,000	0.84	1.56
R3V5	MP2	EA - Per Each	\$12,950	\$24,050	0.84	1.68
R3V5	TOW	EA - Per Each	\$42,000	\$78,000	0.84	1.68
R3V5	MP3	EA - Per Each	\$17,850	\$33,150	0.84	1.68
R3V5	MP1	EA - Per Each	\$9,450	\$17,550	0.84	1.68
R3V5	RV1	EA - Per Each	\$2,100	\$3,900	0.84	1.68
R3V5	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
R3V8	LOT1	AC - Acreage	\$59,500	\$136,000	0.95	1.76
R3V9	LOT1	AC - Acreage	\$39,200	\$89,600	0.85	1.59
R3V9	HMS	EA - Per Each	\$8,000	\$16,000	0.85	1.71
R3VD	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
R3VD	TOW	EA - Per Each	\$42,000	\$78,000	0.88	1.75
R3VD	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
R3VH	LOT1	AC - Acreage	\$23,100	\$52,800	0.67	1.24
R3VH	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R3VI	LOT1	AC - Acreage	\$45,500	\$104,000	0.76	1.40
R3VJ	LOT1	AC - Acreage	\$38,500	\$88,000	0.81	1.50
R3VJ	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R3VN	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
R3VN	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R3VO	LOT1	AC - Acreage	\$31,500	\$72,000	0.62	1.14
R3VP	LOT1	AC - Acreage	\$45,500	\$104,000	0.81	1.50
R3VW	LOT1	AC - Acreage	\$40,600	\$92,800	0.70	1.30
R3WB	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
R3YX	LOT1	AC - Acreage	\$25,900	\$59,200	0.79	1.47
R3YX	MP3	EA - Per Each	\$17,850	\$33,150	0.79	1.58
R3YX	MP2	EA - Per Each	\$12,950	\$24,050	0.79	1.58
R4AA	LOT1	AC - Acreage	\$59,500	\$136,000	0.74	1.37
R4AA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4AC	LOT1	AC - Acreage	\$25,200	\$57,600	0.63	1.17

R4DA	LOT1	AC - Acreage	\$38,500	\$88,000	0.87	1.61
R4DA	HMS	EA - Per Each	\$8,000	\$16,000	0.87	1.74
R4DB	LOT1	AC - Acreage	\$70,000	\$160,000	1.18	2.18
R4EA	LOT1	AC - Acreage	\$59,500	\$136,000	0.81	1.50
R4EA	RIS1	AC - Acreage	\$5,600	\$11,200	0.81	1.61
R4EA	SSL1	AC - Acreage	\$350	\$700	0.81	1.61
R4EA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R4EC	LOT1	AC - Acreage	\$56,000	\$128,000	0.90	1.66
R4EC	RIS1	AC - Acreage	\$7,000	\$14,000	0.90	1.79
R4EC	SSL1	AC - Acreage	\$350	\$700	0.90	1.79
R4EC	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
R4ED	LOT1	AC - Acreage	\$77,000	\$176,000	0.74	1.37
R4ED	RIS1	AC - Acreage	\$700	\$1,400	0.74	1.47
R4ED	SSL1	AC - Acreage	\$3,500	\$7,000	0.74	1.47
R4ED	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4FA	LOT1	AC - Acreage	\$80,500	\$184,000	0.74	1.37
R4FA	RIS1	AC - Acreage	\$350	\$700	0.74	1.47
R4FA	SSL1	AC - Acreage	\$350	\$700	0.74	1.47
R4FA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4FB	LOT1	AC - Acreage	\$19,600	\$44,800	0.74	1.37
R4FC	LOT1	AC - Acreage	\$42,000	\$96,000	0.84	1.56
R4FC	RIS1	AC - Acreage	\$4,200	\$8,400	0.84	1.68
R4FC	SSL1	AC - Acreage	\$350	\$700	0.84	1.68
R4FC	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
R4GA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
R4GA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
R4GA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
R4GA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
R4GA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
R4GA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R4GB	LOT1	AC - Acreage	\$28,000	\$64,000	0.88	1.63
R4GB	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
R4GC	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
R4GC	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4GD	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
R4GD	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
R4GE	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
R4GF	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
R4GG	LOT1	AC - Acreage	\$31,500	\$72,000	0.86	1.60
R4GG	RIS1	AC - Acreage	\$4,200	\$8,400	0.86	1.72
R4GG	SSL1	AC - Acreage	\$350	\$700	0.86	1.72
R4GI	LOT1	AC - Acreage	\$44,100	\$100,800	0.74	1.37
R4GI	RIS1	AC - Acreage	\$4,200	\$8,400	0.74	1.47

R4GI	SSL1	AC - Acreage	\$350	\$700	0.74	1.47
R4GI	TOW	EA - Per Each	\$35,000	\$65,000	0.74	1.47
R4GI	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4GJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.86	1.60
R4GK	LOT1	AC - Acreage	\$28,000	\$64,000	0.95	1.76
R4GK	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
R4GL	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
R4GN	LOT1	AC - Acreage	\$45,500	\$104,000	0.70	1.30
R4GN	RV1	EA - Per Each	\$2,450	\$4,550	0.70	1.40
R4GN	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
R4GN	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
R4GN	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
R4GP	LOT1	AC - Acreage	\$32,200	\$73,600	0.63	1.17
R4GP	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
R4GP	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
R4HA	LOT1	AC - Acreage	\$77,000	\$176,000	0.88	1.63
R4HA	RIS1	AC - Acreage	\$4,200	\$8,400	0.88	1.75
R4HA	SSL1	AC - Acreage	\$350	\$700	0.88	1.75
R4HA	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
R4IA	LOT1	AC - Acreage	\$70,000	\$160,000	0.74	1.37
R4IA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4KA	LOT1	AC - Acreage	\$31,500	\$72,000	0.78	1.46
R4KA	MP3	EA - Per Each	\$17,850	\$33,150	0.78	1.57
R4KA	MP2	EA - Per Each	\$12,950	\$24,050	0.78	1.57
R4KA	HMS	EA - Per Each	\$8,000	\$16,000	0.78	1.57
R4KB	LOT1	AC - Acreage	\$35,000	\$80,000	0.91	1.69
R4KB	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R4KD	LOT1	AC - Acreage	\$26,600	\$60,800	0.65	1.21
R4KD	MP3	EA - Per Each	\$17,850	\$33,150	0.65	1.30
R4KD	MP2	EA - Per Each	\$12,950	\$24,050	0.65	1.30
R4KD	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
R4KF	LOT1	AC - Acreage	\$29,400	\$67,200	0.95	1.76
R4KF	MP2	EA - Per Each	\$12,950	\$24,050	0.95	1.89
R4KF	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
R4KH	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
R4KH	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R4KI	LOT1	AC - Acreage	\$31,500	\$72,000	0.96	1.78
R4KL	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
R4KL	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R4MA	LOT1	AC - Acreage	\$36,400	\$83,200	0.73	1.35
R4MA	HMS	EA - Per Each	\$8,000	\$16,000	0.73	1.46
R4ND	LOT1	AC - Acreage	\$28,700	\$65,600	0.67	1.25
R4ND	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34

R4OD	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.37
R4OD	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
R4OH	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.25
R4OH	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.34
R4OH	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34
R4PA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
R4PA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R4PI	LOT1	AC - Acreage	\$28,000	\$64,000	0.73	1.35
R4PI	SSL1	AC - Acreage	\$7,000	\$14,000	0.73	1.46
R4PI	HMS	EA - Per Each	\$8,000	\$16,000	0.73	1.46
R4SA	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.40
R4SA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
R4SC	LOT1	AC - Acreage	\$35,000	\$80,000	0.71	1.33
R4SC	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.43
R4SE	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
R4SE	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
R4SG	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
R4SG	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
R4SG	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
R4SG	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
R4SG	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
R4SG	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R4SR	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
R4SR	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
R4SR	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
R4SR	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R4VA	LOT1	AC - Acreage	\$42,000	\$96,000	0.83	1.53
R4VA	MP3	EA - Per Each	\$17,850	\$33,150	0.83	1.65
R4VA	MP2	EA - Per Each	\$12,950	\$24,050	0.83	1.65
R4VA	HMS	EA - Per Each	\$8,000	\$16,000	0.83	1.65
R4VB	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.51
R4VB	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.62
R4VE	LOT1	AC - Acreage	\$22,400	\$51,200	0.91	1.69
R4VE	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R4VG	LOT1	AC - Acreage	\$26,600	\$60,800	0.74	1.38
R4VG	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
R4VH	LOT1	AC - Acreage	\$22,400	\$51,200	0.90	1.66
R4VH	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
R4VI	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
R4VJ	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.51
R4VK	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
R4VK	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
R4VK	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54

R4VK	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
R5AA	LOT1	AC - Acreage	\$69,300	\$158,400	0.91	1.69
R5AA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R5AB	LOT1	AC - Acreage	\$56,000	\$128,000	0.91	1.69
R5AB	SSL1	AC - Acreage	\$350	\$700	0.91	1.82
R5AB	RIS1	AC - Acreage	\$4,200	\$8,400	0.91	1.82
R5AB	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R5DA	LOT1	AC - Acreage	\$87,500	\$200,000	0.91	1.69
R5DA	COM1	AC - Acreage	\$140,000	\$280,000	0.91	1.82
R5DA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
R5EA	LOT1	AC - Acreage	\$42,000	\$96,000	0.63	1.17
R5EA	RIS1	AC - Acreage	\$7,000	\$14,000	0.63	1.26
R5EA	SSL1	AC - Acreage	\$350	\$700	0.63	1.26
R5EA	TOW	EA - Per Each	\$42,000	\$78,000	0.63	1.26
R5EA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
R5GC	LOT1	AC - Acreage	\$21,000	\$48,000	0.60	1.11
R5GC	RIS1	AC - Acreage	\$7,000	\$14,000	0.60	1.19
R5KA	LOT1	AC - Acreage	\$23,100	\$52,800	0.79	1.47
R5KA	MP2	EA - Per Each	\$12,950	\$24,050	0.79	1.58
R5KA	MP3	EA - Per Each	\$17,850	\$33,150	0.79	1.58
R5KA	HMS	EA - Per Each	\$8,000	\$16,000	0.79	1.58
R5SC	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.25
R5SC	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.34
R5SC	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.34
R5SC	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.34
R5SC	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34
R5TA	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
R5TA	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
R5TA	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
R5TA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
R6NA	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
R6NA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
R6NA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
R6NA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
R6NB	LOT1	AC - Acreage	\$31,500	\$72,000	0.66	1.22
R6NB	WET1	AC - Acreage	\$4,200	\$8,400	0.66	1.32
R6NB	HMS	EA - Per Each	\$8,000	\$16,000	0.66	1.32
R6OZ	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
R70A	LOT2	SF - Square Feet	\$0.75	\$2.40	0.70	1.40
R70A	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
R70A	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
R70A	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40

R70A	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
R7SB	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
R7SB	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
R7SB	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
R8LC	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
R8LC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R8LW	L1	AC - Acreage	\$14,000	\$28,000	0.70	1.40
R8LW	L2	AC - Acreage	\$8,400	\$16,800	0.70	1.40
R8LW	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R8LX	L2	AC - Acreage	\$7,000	\$14,000	0.64	1.29
R8LX	L1	AC - Acreage	\$18,200	\$36,400	0.64	1.29
R8LX	SSL1	AC - Acreage	\$3,500	\$7,000	0.64	1.29
R8LX	MP2	EA - Per Each	\$12,950	\$24,050	0.64	1.29
R8LX	MP3	EA - Per Each	\$17,850	\$33,150	0.64	1.29
R8LX	MP1	EA - Per Each	\$9,450	\$17,550	0.64	1.29
R8LX	HMS	EA - Per Each	\$12,000	\$24,000	0.64	1.29
R8LX	HM1	EA - Per Each	\$4,000	\$8,000	0.64	1.29
R8LY	L2	AC - Acreage	\$5,600	\$11,200	0.63	1.26
R8LY	L1	AC - Acreage	\$14,000	\$28,000	0.63	1.26
R8LY	TOW	EA - Per Each	\$42,000	\$78,000	0.63	1.26
R8LY	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
R8LZ	L2	AC - Acreage	\$7,000	\$14,000	0.77	1.54
R8LZ	L1	AC - Acreage	\$17,500	\$35,000	0.77	1.54
R8LZ	TOW	EA - Per Each	\$42,000	\$78,000	0.77	1.54
R8LZ	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
R8LZ	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
R8LZ	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
R8LZ	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
R8LZ	HM1	EA - Per Each	\$4,000	\$8,000	0.77	1.54
R8QB	L1	AC - Acreage	\$15,400	\$30,800	0.63	1.26
R8QB	L2	AC - Acreage	\$6,300	\$12,600	0.63	1.26
R8QB	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
R8QB	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
R8QB	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
R8QB	TOW	EA - Per Each	\$42,000	\$78,000	0.63	1.26
R8QB	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
R8QB	HM1	EA - Per Each	\$4,000	\$8,000	0.63	1.26
R8QC	LOT1	AC - Acreage	\$8,400	\$19,200	0.70	1.30
R8QD	L2	AC - Acreage	\$7,000	\$14,000	0.73	1.46
R8QD	L1	AC - Acreage	\$14,000	\$28,000	0.73	1.46
R8QD	MP2	EA - Per Each	\$12,950	\$24,050	0.73	1.46
R8QD	TOW	EA - Per Each	\$42,000	\$78,000	0.73	1.46
R8QD	MP1	EA - Per Each	\$9,450	\$17,550	0.73	1.46

R8QD	MP3	EA - Per Each	\$17,850	\$33,150	0.73	1.46
R8QD	HMS	EA - Per Each	\$12,000	\$24,000	0.73	1.46
R8QD	HM1	EA - Per Each	\$4,000	\$8,000	0.73	1.46
R8RB	L2	AC - Acreage	\$8,400	\$16,800	0.60	1.20
R8RB	L1	AC - Acreage	\$14,000	\$28,000	0.60	1.20
R8RB	MP3	EA - Per Each	\$17,850	\$33,150	0.60	1.20
R8RB	MP2	EA - Per Each	\$12,950	\$24,050	0.60	1.20
R8RB	TOW	EA - Per Each	\$42,000	\$78,000	0.60	1.20
R8RB	MP1	EA - Per Each	\$9,450	\$17,550	0.60	1.20
R8RB	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.20
R8RB	HM1	EA - Per Each	\$4,000	\$8,000	0.60	1.20
R8UA	L2	AC - Acreage	\$7,000	\$14,000	0.67	1.33
R8UA	SSL1	AC - Acreage	\$70	\$140	0.67	1.33
R8UA	L1	AC - Acreage	\$16,800	\$33,600	0.67	1.33
R8UA	RV1	EA - Per Each	\$5,600	\$10,400	0.67	1.33
R8UA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
R8UA	TOW	EA - Per Each	\$42,000	\$78,000	0.67	1.33
R8UA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
R8UA	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
R8UA	HM1	EA - Per Each	\$4,000	\$8,000	0.67	1.33
R8UC	L1	AC - Acreage	\$19,600	\$39,200	0.78	1.57
R8UC	L2	AC - Acreage	\$9,800	\$19,600	0.78	1.57
R8UC	MP2	EA - Per Each	\$12,950	\$24,050	0.78	1.57
R8UC	MP3	EA - Per Each	\$17,850	\$33,150	0.78	1.57
R8UC	RV1	EA - Per Each	\$4,200	\$7,800	0.78	1.57
R8UC	HMS	EA - Per Each	\$12,000	\$24,000	0.78	1.57
R8UE	L2	AC - Acreage	\$15,400	\$30,800	0.77	1.54
R8UE	L1	AC - Acreage	\$24,500	\$49,000	0.77	1.54
R8UE	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
R8UE	HM1	EA - Per Each	\$12,000	\$24,000	0.77	1.54
R8UE	HM2	EA - Per Each	\$4,000	\$8,000	0.77	1.54
R8UW	L1	AC - Acreage	\$28,000	\$56,000	0.86	1.72
R8UW	L2	AC - Acreage	\$9,800	\$19,600	0.86	1.72
R8UW	TOW	EA - Per Each	\$42,000	\$78,000	0.86	1.72
R8UW	MP2	EA - Per Each	\$12,950	\$24,050	0.86	1.72
R8UW	MP1	EA - Per Each	\$9,450	\$17,550	0.86	1.72
R8UW	MP3	EA - Per Each	\$17,850	\$33,150	0.86	1.72
R8UW	HMS	EA - Per Each	\$12,000	\$24,000	0.86	1.72
R8UW	HM1	EA - Per Each	\$4,000	\$8,000	0.86	1.72
R8WY	L2	AC - Acreage	\$10,500	\$21,000	0.76	1.51
R8WY	L1	AC - Acreage	\$18,200	\$36,400	0.76	1.51
R8WY	TOW	EA - Per Each	\$42,000	\$78,000	0.76	1.51
R8WY	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51

R8WY	MP1	EA - Per Each	\$9,450	\$17,550	0.76	1.51
R8WY	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
R8WY	HM1	EA - Per Each	\$4,000	\$8,000	0.76	1.51
R8WY	HMS	EA - Per Each	\$12,000	\$24,000	0.76	1.51
R8XM	L2	AC - Acreage	\$8,400	\$16,800	0.67	1.34
R8XM	L1	AC - Acreage	\$15,400	\$30,800	0.67	1.34
R8XM	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.34
R8XM	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.34
R8XM	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.34
R8XM	TOW	EA - Per Each	\$42,000	\$78,000	0.67	1.34
R8XM	RV1	EA - Per Each	\$1,750	\$3,250	0.67	1.34
R8XM	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.34
R8XM	HM1	EA - Per Each	\$4,000	\$8,000	0.67	1.34
R8XX	L2	AC - Acreage	\$5,600	\$11,200	0.58	1.16
R8XX	L1	AC - Acreage	\$14,000	\$28,000	0.58	1.16
R8XX	TOW	EA - Per Each	\$42,000	\$78,000	0.58	1.16
R8XX	MP2	EA - Per Each	\$12,950	\$24,050	0.58	1.16
R8XX	MP3	EA - Per Each	\$17,850	\$33,150	0.58	1.16
R8XX	MP1	EA - Per Each	\$9,450	\$17,550	0.58	1.16
R8XX	HM1	EA - Per Each	\$4,000	\$8,000	0.58	1.16
R8XX	HMS	EA - Per Each	\$12,000	\$24,000	0.58	1.16
R8YD	L1	AC - Acreage	\$21,000	\$42,000	0.63	1.26
R8YD	L2	AC - Acreage	\$8,400	\$16,800	0.63	1.26
R8YD	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
R8YD	TOW	EA - Per Each	\$42,000	\$78,000	0.63	1.26
R8YD	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
R8YD	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
R8YG	SSL1	AC - Acreage	\$70	\$140	0.83	1.65
R8YG	WET1	AC - Acreage	\$35	\$70	0.83	1.65
R8YG	L1	AC - Acreage	\$29,400	\$58,800	0.83	1.65
R8YG	L2	AC - Acreage	\$16,800	\$33,600	0.83	1.65
R8YG	MP1	EA - Per Each	\$9,450	\$17,550	0.83	1.65
R8YG	MP3	EA - Per Each	\$17,850	\$33,150	0.83	1.65
R8YG	MP2	EA - Per Each	\$12,950	\$24,050	0.83	1.65
R8YG	HM1	EA - Per Each	\$4,000	\$8,000	0.83	1.65
R8YG	HMS	EA - Per Each	\$12,000	\$24,000	0.83	1.65
R8YS	L1	AC - Acreage	\$19,600	\$39,200	0.63	1.26
R8YS	SSL1	AC - Acreage	\$70	\$140	0.63	1.26
R8YS	L2	AC - Acreage	\$7,000	\$14,000	0.63	1.26
R8YS	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
R8ZC	L1	AC - Acreage	\$16,100	\$32,200	0.70	1.40
R8ZC	L2	AC - Acreage	\$9,100	\$18,200	0.70	1.40
R8ZC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40

R8ZW	L2	AC - Acreage	\$8,400	\$16,800	0.67	1.33
R8ZW	L1	AC - Acreage	\$15,400	\$30,800	0.67	1.33
R8ZW	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
R8ZW	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
R8ZW	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
R8ZW	HM1	EA - Per Each	\$4,000	\$8,000	0.67	1.33
R8ZZ	L2	AC - Acreage	\$11,200	\$22,400	0.70	1.40
R8ZZ	L1	AC - Acreage	\$19,600	\$39,200	0.70	1.40
R8ZZ	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
R8ZZ	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
R8ZZ	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
R8ZZ	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
R8ZZ	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
R8ZZ	HM1	EA - Per Each	\$4,000	\$8,000	0.70	1.40
R8ZZ	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
R9PA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
R9PA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
R9SA	LOT1	AC - Acreage	\$28,000	\$64,000	0.88	1.64
R9SA	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.76
R9SA	MP1	EA - Per Each	\$9,450	\$17,550	0.88	1.76
R9SA	MP3	EA - Per Each	\$17,850	\$33,150	0.88	1.76
RACA	LOT1	AC - Acreage	\$7,000	\$16,000	0.90	1.66
RALH	LOT1	AC - Acreage	\$133,000	\$304,000	0.85	1.59
RALH	HMS	EA - Per Each	\$8,000	\$16,000	0.85	1.71
RAMA	LOT1	AC - Acreage	\$182,000	\$416,000	0.98	1.82
RAMB	LOT1	AC - Acreage	\$168,000	\$384,000	0.91	1.69
RAMB	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
RAMC	LOT1	AC - Acreage	\$311,500	\$712,000	0.84	1.56
RAMD	LOT1	AC - Acreage	\$245,000	\$560,000	0.70	1.30
RAME	LOT1	AC - Acreage	\$241,500	\$552,000	0.98	1.82
RAMG	LOT1	AC - Acreage	\$147,000	\$336,000	0.84	1.56
RAMY	LOT1	AC - Acreage	\$154,000	\$352,000	0.81	1.50
RAMZ	LOT1	AC - Acreage	\$210,000	\$480,000	0.70	1.30
RANA	LOT1	AC - Acreage	\$10,500	\$24,000	0.70	1.30
RASA	LOT1	AC - Acreage	\$28,000	\$64,000	0.72	1.34
RAVA	COA1	AC - Acreage	\$0	\$0	0.69	1.27
RBER	LOT1	AC - Acreage	\$26,600	\$60,800	0.71	1.33
RBFS	LOT1	AC - Acreage	\$56,000	\$104,000	0.70	1.30
RBFS	COA1	AC - Acreage	\$56,000	\$104,000	0.70	1.30
RBFS	RDW1	AC - Acreage	\$56,000	\$104,000	0.70	1.30
RBFS	RIS1	AC - Acreage	\$56,000	\$104,000	0.70	1.30
RBFS	HMS	EA - Per Each	\$56,000	\$104,000	0.70	1.30

RBPA	LOT2	SF - Square Feet	\$6.25	\$20.00	0.70	1.40
RBPA	RIS2	SF - Square Feet	\$15.40	\$30.80	0.70	1.40
RBPA	COM2	SF - Square Feet	\$15.40	\$30.80	0.70	1.40
RBPB	LOT2	SF - Square Feet	\$4.50	\$14.40	0.70	1.40
RBPB	RIS2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
RBPB	SSL2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
RBPB	COM2	SF - Square Feet	\$3.01	\$6.02	0.70	1.40
RBRB	LOT1	AC - Acreage	\$32,200	\$73,600	0.56	1.04
RBTT	HMS	EA - Per Each	\$16,000	\$32,000	0.67	1.33
RBWP	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
RBWP	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
RCAC	LOT1	AC - Acreage	\$87,500	\$200,000	0.70	1.30
RCEA	L2	AC - Acreage	\$8,400	\$16,800	0.71	1.43
RCEA	L1	AC - Acreage	\$21,000	\$42,000	0.71	1.43
RCEA	MP3	EA - Per Each	\$17,850	\$33,150	0.71	1.43
RCEA	MP2	EA - Per Each	\$12,950	\$24,050	0.71	1.43
RCEA	MP1	EA - Per Each	\$9,450	\$17,550	0.71	1.43
RCEA	HMS	EA - Per Each	\$12,000	\$24,000	0.71	1.43
RCFC	LOT2	SF - Square Feet	\$7.50	\$24.00	0.70	1.40
RCGE	LOT1	AC - Acreage	\$42,000	\$96,000	0.67	1.24
RCGH	LOT1	AC - Acreage	\$53,200	\$121,600	0.75	1.39
RCGI	LOT1	AC - Acreage	\$42,000	\$96,000	0.67	1.25
RCGI	RIS1	AC - Acreage	\$14,000	\$28,000	0.67	1.34
RCGS	LOT1	AC - Acreage	\$49,000	\$112,000	0.63	1.17
RCHA	LOT1	AC - Acreage	\$12,600	\$28,800	0.69	1.27
RCKC	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26
RCMA	LOT1	AC - Acreage	\$38,500	\$88,000	0.81	1.50
RCOA	N/A	N/A	N/A	N/A	1.02	1.89
RCOC	LOT1	AC - Acreage	\$110,600	\$252,800	0.70	1.30
RCPA	LOT1	AC - Acreage	\$33,600	\$76,800	0.70	1.30
RCPZ	LOT1	AC - Acreage	\$33,600	\$76,800	0.70	1.30
RCPZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.70	1.40
RCRA	L2	AC - Acreage	\$11,900	\$23,800	0.81	1.61
RCRA	L1	AC - Acreage	\$23,100	\$46,200	0.81	1.61
RCRA	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
RCRA	TOW	EA - Per Each	\$42,000	\$78,000	0.81	1.61

RCRA	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
RCRA	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
RCSA	L1	AC - Acreage	\$22,400	\$44,800	0.84	1.68
RCSA	L2	AC - Acreage	\$7,000	\$14,000	0.84	1.68
RCSA	MP2	EA - Per Each	\$12,950	\$24,050	0.84	1.68
RCSA	TOW	EA - Per Each	\$42,000	\$78,000	0.84	1.68
RCSA	MP3	EA - Per Each	\$17,850	\$33,150	0.84	1.68
RCSA	HMS	EA - Per Each	\$12,000	\$24,000	0.84	1.68
RCVA	LOT1	AC - Acreage	\$42,000	\$96,000	0.56	1.04
RDAA	LOT1	AC - Acreage	\$59,500	\$136,000	0.88	1.63
RDAA	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
RDCA	LOT1	AC - Acreage	\$25,200	\$57,600	0.80	1.48
RDCA	TOW	EA - Per Each	\$42,000	\$78,000	0.80	1.60
RDCA	HMS	EA - Per Each	\$8,000	\$16,000	0.80	1.60
RDCB	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
RDCB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
RDCB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
RDCB	RV1	EA - Per Each	\$10,500	\$19,500	0.70	1.40
RDCB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
RDGE	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
REYA	LOT1	AC - Acreage	\$63,000	\$144,000	1.12	2.08
RFSA	LOT1	AC - Acreage	\$26,600	\$60,800	0.81	1.50
RFSA	SSL1	AC - Acreage	\$70	\$140	0.81	1.61
RGLA	LOT1	AC - Acreage	\$33,600	\$76,800	0.80	1.48
RGMA	LOT1	AC - Acreage	\$23,100	\$52,800	0.60	1.11
RGRC	LOT1	AC - Acreage	\$21,700	\$49,600	0.74	1.37
RGSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.84	1.56
RGSZ	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
RGSZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.74	1.47
RGSZ	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
RGVD	LOT1	AC - Acreage	\$21,000	\$48,000	0.74	1.37
RGVD	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
RGWA	LOT1	AC - Acreage	\$42,000	\$96,000	0.80	1.48
RHAA	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
RHAA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
RHDA	LOT1	AC - Acreage	\$38,500	\$88,000	0.83	1.53
RHEA	LOT1	AC - Acreage	\$70,000	\$160,000	0.63	1.17
RHEA	RIS1	AC - Acreage	\$28,000	\$56,000	0.63	1.26
RHEZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.88	1.63
RHEZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.88	1.75
RHLA	HMS	EA - Per Each	\$56,000	\$112,000	0.62	1.23
RHMA	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
RHOA	LOT1	AC - Acreage	\$23,100	\$52,800	0.95	1.76

RHRA	L2	AC - Acreage	\$17,500	\$35,000	0.74	1.47
RHRA	L1	AC - Acreage	\$25,900	\$51,800	0.74	1.47
RHRA	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
RHRA	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47
RHRA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
RHSF	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
RHSF	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
RHTT	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
RICA	LOT1	AC - Acreage	\$91,000	\$208,000	0.70	1.30
RIGA	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.25
RIV1	LOT2	SF - Square Feet	\$8.00	\$25.60	0.70	1.40
RIV1	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
RIV2	LOT2	SF - Square Feet	\$8.00	\$25.60	0.70	1.40
RIV2	RIS2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
RIV2	COM2	SF - Square Feet	\$4.90	\$9.80	0.70	1.40
RIV2	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
RIV3	LOT2	SF - Square Feet	\$7.50	\$24.00	0.70	1.40
RIV3	COM2	SF - Square Feet	\$1.75	\$3.50	0.70	1.40
RIV4	LOT2	SF - Square Feet	\$1.75	\$5.60	0.70	1.40
RIV4	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
RIV5	LOT2	SF - Square Feet	\$5.50	\$17.60	0.70	1.40
RIV5	COM2	SF - Square Feet	\$2.10	\$4.20	0.70	1.40
RIV9	LOT2	SF - Square Feet	\$5.50	\$17.60	0.70	1.40
RIVA	LOT2	SF - Square Feet	\$2.50	\$8.00	0.70	1.40
RIVA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
RIVA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
RIVA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
RIVA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
RIVA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
RIWA	LOT1	AC - Acreage	\$39,200	\$89,600	0.70	1.30

RKHA	LOT1	AC - Acreage	\$66,500	\$152,000	0.70	1.30
RKHA	RIS1	AC - Acreage	\$35,000	\$70,000	0.70	1.40
RKHZ	LOT1	AC - Acreage	\$66,500	\$152,000	0.74	1.37
RKHZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.74	1.47
RKSA	LOT1	AC - Acreage	\$29,400	\$67,200	0.56	1.04
RKWC	LOT1	AC - Acreage	\$26,600	\$60,800	0.77	1.43
RKWC	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
RLSA	LOT1	AC - Acreage	\$22,400	\$51,200	0.88	1.63
RMBA	LOT1	AC - Acreage	\$112,000	\$256,000	0.70	1.30
RMBA	RIS1	AC - Acreage	\$63,000	\$126,000	0.70	1.40
RMBA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
RMCC	LOT1	AC - Acreage	\$287,000	\$656,000	1.14	2.12
RMJA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
RMOA	HMS	EA - Per Each	\$28,000	\$56,000	0.81	1.61
RMPA	LOT2	SF - Square Feet	\$6.63	\$21.20	0.70	1.40
RMPA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
RMPC	COA2	SF - Square Feet	\$0	\$0	1.02	1.89
RMSA	LOT1	AC - Acreage	\$73,500	\$168,000	0.95	1.76
RMSH	LOT1	AC - Acreage	\$87,500	\$200,000	0.88	1.63
RMSP	LOT1	AC - Acreage	\$77,000	\$176,000	0.77	1.43
RMSS	LOT1	AC - Acreage	\$93,100	\$212,800	0.97	1.79
RMSV	HMS	EA - Per Each	\$68,000	\$136,000	1.02	2.04
RMSV	HM1	EA - Per Each	\$52,000	\$104,000	1.02	2.04
RMVA	L1	AC - Acreage	\$22,400	\$44,800	0.70	1.40
RMVA	L2	AC - Acreage	\$11,900	\$23,800	0.70	1.40
RMVA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
RMVB	LOT1	AC - Acreage	\$94,500	\$216,000	0.77	1.43
RMVC	LOT1	AC - Acreage	\$108,500	\$248,000	0.70	1.30
RMVS	LOT1	AC - Acreage	\$80,500	\$184,000	0.67	1.25
RMWF	LOT1	AC - Acreage	\$37,800	\$86,400	0.54	1.00
RMWF	HMS	EA - Per Each	\$8,000	\$16,000	0.54	1.08
RNBR	LOT1	AC - Acreage	\$7,700	\$17,600	0.63	1.17
ROBA	LOT1	AC - Acreage	\$49,000	\$112,000	0.88	1.63
ROBA	RIS1	AC - Acreage	\$37,100	\$74,200	0.88	1.75
ROCA	LOT2	SF - Square Feet	\$3.03	\$9.68	0.70	1.40
ROCA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
ROCA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
ROHA	LOT1	AC - Acreage	\$35,000	\$65,000	0.70	1.30

ROHA	COA1	AC - Acreage	\$35,000	\$65,000	0.70	1.30
ROHA	RDW1	AC - Acreage	\$35,000	\$65,000	0.70	1.30
ROHA	SSL1	AC - Acreage	\$35,000	\$65,000	0.70	1.30
ROLL	LOT1	AC - Acreage	\$31,500	\$72,000	0.65	1.21
ROMA	LOT1	AC - Acreage	\$29,400	\$67,200	0.83	1.53
ROPA	LOT1	AC - Acreage	\$25,200	\$57,600	0.63	1.17
ROSA	HMS	EA - Per Each	\$12,000	\$24,000	0.80	1.60
ROYK	LOT1	AC - Acreage	\$29,540	\$67,520	0.63	1.17
RPLC	COA1	AC - Acreage	\$0	\$0	1.54	2.86
RPLL	N/A	N/A	N/A	N/A	1.82	3.38
RPLR	N/A	N/A	N/A	N/A	1.76	3.26
RPVA	HMS	EA - Per Each	\$12,000	\$24,000	0.56	1.12
RPVX	HMS	EA - Per Each	\$12,000	\$24,000	0.53	1.06
RPVY	HMS	EA - Per Each	\$20,000	\$40,000	0.49	0.98
RPVZ	HMS	EA - Per Each	\$20,000	\$40,000	0.64	1.29
RRSA	LOT1	AC - Acreage	\$25,900	\$59,200	0.77	1.43
RSCG	LOT1	AC - Acreage	\$28,000	\$64,000	0.79	1.47
RSCG	HMS	EA - Per Each	\$8,000	\$16,000	0.79	1.58
RSHA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
RSPB	LOT1	AC - Acreage	\$115,500	\$264,000	0.70	1.30
RTEA	HMS	EA - Per Each	\$24,000	\$48,000	0.70	1.40
RTHY	LOT1	AC - Acreage	\$35,000	\$80,000	0.85	1.59
RTHY	COM1	AC - Acreage	\$84,000	\$168,000	0.85	1.71
RTHY	MP2	EA - Per Each	\$12,950	\$24,050	0.85	1.71
RTHY	MP1	EA - Per Each	\$9,450	\$17,550	0.85	1.71
RTHY	RV1	EA - Per Each	\$1,750	\$3,250	0.85	1.71
RTHY	HMS	EA - Per Each	\$8,000	\$16,000	0.85	1.71
RTRL	LOT1	AC - Acreage	\$56,000	\$128,000	0.77	1.43
RTSA	LOT1	AC - Acreage	\$18,200	\$41,600	0.84	1.56
RTTI	HMS	EA - Per Each	\$16,000	\$32,000	0.64	1.29
RUBO	LOT1	AC - Acreage	\$37,100	\$84,800	0.67	1.24
RUBO	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
RUNK	LOT1	AC - Acreage	\$94,500	\$216,000	0.70	1.30
RVAL	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
RVAL	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
RVAL	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
RVAL	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
RVCA	LOT1	AC - Acreage	\$42,000	\$96,000	0.62	1.16
RVEE	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
RVIA	LOT1	AC - Acreage	\$63,000	\$144,000	1.02	1.89
RVKA	HMS	EA - Per Each	\$20,000	\$40,000	0.95	1.89
RVKB	HMS	EA - Per Each	\$20,000	\$40,000	0.91	1.82
RVKX	RIS1	AC - Acreage	\$17,500	\$35,000	0.70	1.40

RVMJ	LOT1	AC - Acreage	\$29,400	\$67,200	0.82	1.52
RVRA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
RVST	LOT1	AC - Acreage	\$24,500	\$56,000	0.56	1.04
RVTA	LOT1	AC - Acreage	\$26,600	\$60,800	0.73	1.35
RVWA	LOT1	AC - Acreage	\$73,500	\$168,000	0.63	1.17
RVWA	SSL1	AC - Acreage	\$210	\$420	0.63	1.26
RVWA	WET1	AC - Acreage	\$35	\$70	0.63	1.26
RWDC	LOT1	AC - Acreage	\$33,600	\$76,800	1.09	2.03
RWEA	LOT1	AC - Acreage	\$99,400	\$227,200	0.51	0.95
RWFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.72	1.34
RWFZ	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
RWFZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.81	1.61
RWFZ	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
RWHA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.12
RWOC	LOT1	AC - Acreage	\$49,000	\$112,000	0.90	1.68
RWOC	RIS1	AC - Acreage	\$31,500	\$63,000	0.90	1.81
RWOZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
RWOZ	RIS1	AC - Acreage	\$31,500	\$63,000	0.70	1.40
RWOZ	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
RWPA	LOT1	AC - Acreage	\$30,100	\$68,800	0.68	1.26
RWSB	LOT1	AC - Acreage	\$21,700	\$49,600	0.62	1.16
RYPA	LOT1	AC - Acreage	\$35,000	\$80,000	0.69	1.27
RYPA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
RYPB	LOT1	AC - Acreage	\$33,600	\$76,800	0.70	1.30
RYPB	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
S&GA	LOT1	AC - Acreage	\$18,200	\$41,600	0.70	1.30
S&GA	RIS1	AC - Acreage	\$11,200	\$22,400	0.70	1.40
SAAA	LOT1	AC - Acreage	\$42,000	\$96,000	0.77	1.43
SABU	LOT1	AC - Acreage	\$70,000	\$160,000	1.37	2.54
SACA	LOT1	AC - Acreage	\$29,400	\$67,200	0.74	1.37
SADR	LOT1	AC - Acreage	\$28,000	\$64,000	0.68	1.26
SAGC	LOT1	AC - Acreage	\$19,600	\$44,800	0.77	1.43
SAGC	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
SAHA	LOT1	AC - Acreage	\$22,400	\$51,200	0.98	1.82
SAMH	LOT1	AC - Acreage	\$77,000	\$176,000	0.70	1.30
SAMH	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SANE	LOT1	AC - Acreage	\$38,500	\$88,000	0.74	1.37
SANE	RIS1	AC - Acreage	\$350	\$700	0.74	1.47
SANE	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47
SANE	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
SANE	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
SANF	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
SANF	RV1	EA - Per Each	\$2,100	\$3,900	0.63	1.26

SANF	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
SANF	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
SANF	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
SANF	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
SARD	LOT2	SF - Square Feet	\$3.50	\$11.20	0.70	1.40
SARD	COM2	SF - Square Feet	\$1.58	\$3.15	0.70	1.40
SARD	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
SARD	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SARD	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SARE	LOT2	SF - Square Feet	\$3.63	\$11.60	0.70	1.40
SARE	RIS2	SF - Square Feet	\$1.37	\$2.73	0.70	1.40
SAWC	LOT1	AC - Acreage	\$0	\$0	2.03	3.77
SAWC	STA	AC - Acreage	\$0	\$0	2.03	3.77
SAWC	PRK1	AC - Acreage	\$0	\$0	2.03	3.77
SAWC	COA1	AC - Acreage	\$0	\$0	2.03	3.77
SAWC	WET1	AC - Acreage	\$0	\$0	2.03	3.77
SAWC	RDW1	AC - Acreage	\$0	\$0	2.03	3.77
SAWL	N/A	N/A	N/A	N/A	1.86	3.45
SAWR	LOT1	AC - Acreage	\$0	\$0	1.89	3.51
SAWR	COA1	AC - Acreage	\$0	\$0	1.89	3.51
SBAC	LOT1	AC - Acreage	\$53,900	\$123,200	1.05	1.95
SBAZ	LOT1	AC - Acreage	\$52,500	\$120,000	0.63	1.17
SBAZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.63	1.26
SBAZ	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
SBCM	HM1	EA - Per Each	\$12,000	\$24,000	0.70	1.40
SBDA	LOT1	AC - Acreage	\$31,500	\$72,000	0.73	1.35
SBHA	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
SBKA	LOT1	AC - Acreage	\$11,900	\$27,200	0.70	1.30
SBRA	LOT1	AC - Acreage	\$42,000	\$96,000	0.69	1.27
SBSS	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
SBYZ	HMS	EA - Per Each	\$56,000	\$112,000	0.70	1.40
SCAS	LOT1	AC - Acreage	\$23,800	\$54,400	0.71	1.33
SCAS	TOW	EA - Per Each	\$42,000	\$78,000	0.71	1.43
SCAS	MP2	EA - Per Each	\$12,950	\$24,050	0.71	1.43
SCAS	MP3	EA - Per Each	\$17,850	\$33,150	0.71	1.43
SCAS	HMS	EA - Per Each	\$8,000	\$16,000	0.71	1.43
SCBA	LOT1	AC - Acreage	\$32,200	\$73,600	0.70	1.30
SCCC	L2	AC - Acreage	\$17,500	\$35,000	0.70	1.40
SCCC	L1	AC - Acreage	\$122,500	\$245,000	0.70	1.40

SCCC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SCCV	LOT1	AC - Acreage	\$63,000	\$144,000	0.88	1.63
SCEJ	LOT1	AC - Acreage	\$21,000	\$48,000	0.73	1.35
SCEJ	HMS	EA - Per Each	\$8,000	\$16,000	0.73	1.46
SCFA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
SCFB	LOT1	AC - Acreage	\$52,500	\$120,000	0.67	1.24
SCFC	LOT1	AC - Acreage	\$66,500	\$152,000	0.74	1.37
SCFD	LOT1	AC - Acreage	\$133,000	\$304,000	0.73	1.35
SCFF	LOT1	AC - Acreage	\$133,000	\$304,000	0.70	1.30
SCFG	LOT1	AC - Acreage	\$65,100	\$148,800	0.71	1.33
SCFG	RDW3	EA - Per Each	\$70	\$130	0.71	1.43
SCFT	HMS	EA - Per Each	\$48,000	\$96,000	1.10	2.20
SCFZ	LOT1	AC - Acreage	\$7,000	\$16,000	0.70	1.30
SCHA	HMS	EA - Per Each	\$32,000	\$64,000	1.61	3.22
SCKA	LOT1	AC - Acreage	\$23,100	\$52,800	0.64	1.18
SCRA	LOT1	AC - Acreage	\$21,000	\$48,000	0.65	1.21
SCST	LOT1	AC - Acreage	\$25,200	\$57,600	0.67	1.24
SCTB	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
SCTB	RIS1	AC - Acreage	\$84,000	\$168,000	0.70	1.40
SCVA	LOT1	AC - Acreage	\$21,000	\$48,000	0.65	1.21
SCVA	SSL1	AC - Acreage	\$70	\$140	0.65	1.30
SCVA	MP3	EA - Per Each	\$17,850	\$33,150	0.65	1.30
SCVA	MP2	EA - Per Each	\$12,950	\$24,050	0.65	1.30
SCVA	HMS	EA - Per Each	\$8,000	\$16,000	0.65	1.30
SDBA	L2	AC - Acreage	\$7,700	\$15,400	0.57	1.15
SDBA	L1	AC - Acreage	\$16,800	\$33,600	0.57	1.15
SDBA	HMS	EA - Per Each	\$12,000	\$24,000	0.57	1.15
SDCB	LOT1	AC - Acreage	\$38,500	\$88,000	0.85	1.59
SDEA	LOT1	AC - Acreage	\$42,000	\$96,000	0.68	1.26
SDEA	RIS1	AC - Acreage	\$38,500	\$77,000	0.68	1.36
SDEZ	LOT1	AC - Acreage	\$63,000	\$144,000	0.63	1.17
SDEZ	RIS1	AC - Acreage	\$63,000	\$126,000	0.63	1.26
SDFC	LOT1	AC - Acreage	\$25,200	\$57,600	0.81	1.50
SDLR	LOT1	AC - Acreage	\$59,500	\$136,000	0.70	1.30
SDRB	LOT1	AC - Acreage	\$31,500	\$72,000	0.63	1.17
SDRB	SSL1	AC - Acreage	\$1,400	\$2,800	0.63	1.26
SDRB	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
SDRB	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
SDRB	RV1	EA - Per Each	\$1,540	\$2,860	0.63	1.26
SDRB	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
SDRB	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
SELC	LOT1	AC - Acreage	\$38,500	\$88,000	0.84	1.56
SELC	HM1	EA - Per Each	\$4,000	\$8,000	0.84	1.68

SELC	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
SEMA	L1	AC - Acreage	\$22,400	\$44,800	0.77	1.54
SEMA	L2	AC - Acreage	\$7,700	\$15,400	0.77	1.54
SEMA	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
SEND	LOT1	AC - Acreage	\$28,000	\$64,000	0.73	1.35
SEQJ	LOT1	AC - Acreage	\$38,500	\$88,000	0.65	1.21
SERC	LOT1	AC - Acreage	\$35,000	\$80,000	0.60	1.12
SERC	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.20
SETW	LOT1	AC - Acreage	\$42,000	\$96,000	0.64	1.18
SETX	LOT1	AC - Acreage	\$63,000	\$144,000	0.60	1.11
SETY	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
SETZ	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
SFAA	LOT1	AC - Acreage	\$46,200	\$105,600	0.77	1.43
SFBA	LOT1	AC - Acreage	\$105,000	\$240,000	0.70	1.30
SFDB	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
SFGK	LOT1	AC - Acreage	\$23,800	\$54,400	0.74	1.37
SFHA	LOT1	AC - Acreage	\$52,500	\$120,000	1.15	2.13
SFHA	RIS1	AC - Acreage	\$49,000	\$98,000	1.15	2.30
SFLZ	LOT1	AC - Acreage	\$91,000	\$208,000	0.84	1.56
SFLZ	RIS1	AC - Acreage	\$49,000	\$98,000	0.84	1.68
SFSA	LOT1	AC - Acreage	\$27,300	\$62,400	0.76	1.40
SFSA	RIS1	AC - Acreage	\$70	\$140	0.76	1.51
SFSB	LOT1	AC - Acreage	\$28,000	\$64,000	0.84	1.56
SGAD	L1	AC - Acreage	\$32,200	\$64,400	0.74	1.47
SGAD	L2	AC - Acreage	\$14,700	\$29,400	0.74	1.47
SGAD	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
SHAZ	LOT1	AC - Acreage	\$17,500	\$40,000	0.88	1.63
SHBA	LOT1	AC - Acreage	\$28,700	\$65,600	0.67	1.24
SHBA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
SHCA	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30
SHDD	LOT1	AC - Acreage	\$42,000	\$96,000	0.69	1.27
SHDD	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
SHES	LOT1	AC - Acreage	\$29,400	\$67,200	0.66	1.22
SHFQ	LOT1	AC - Acreage	\$45,500	\$104,000	0.56	1.04
SHFQ	HMS	EA - Per Each	\$8,000	\$16,000	0.56	1.12
SHHA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
SHKA	LOT1	AC - Acreage	\$26,600	\$60,800	0.67	1.24
SHKA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
SHLA	LOT1	AC - Acreage	\$23,800	\$54,400	0.56	1.04
SHMA	LOT1	AC - Acreage	\$11,900	\$27,200	0.70	1.30
SHMA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SHMB	LOT1	AC - Acreage	\$11,200	\$25,600	0.74	1.37
SHMB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47

SHOS	LOT1	AC - Acreage	\$22,400	\$51,200	0.88	1.64
SHPT	LOT1	AC - Acreage	\$25,200	\$57,600	0.62	1.16
SHTA	LOT1	AC - Acreage	\$77,000	\$176,000	1.05	1.95
SHTA	HMS	EA - Per Each	\$8,000	\$16,000	1.05	2.10
SHTB	LOT1	AC - Acreage	\$77,000	\$176,000	1.11	2.05
SHTB	HMS	EA - Per Each	\$8,000	\$16,000	1.11	2.21
SHTC	LOT1	AC - Acreage	\$518,364	\$1,184,832	0.70	1.30
SHTC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SHTR	LOT1	AC - Acreage	\$381,150	\$871,200	0.70	1.30
SILR	RDW1	AC - Acreage	\$0	\$0	0.62	1.14
SILR	LOT1	AC - Acreage	\$0	\$0	0.62	1.14
SILR	COA1	AC - Acreage	\$0	\$0	0.62	1.14
SIPA	LOT1	AC - Acreage	\$121,968	\$278,784	0.70	1.30
SIPA	RIS1	AC - Acreage	\$121,800	\$243,600	0.70	1.40
SIPA	COM1	AC - Acreage	\$121,968	\$243,936	0.70	1.40
SIXA	LOT1	AC - Acreage	\$157,500	\$360,000	1.40	2.60
SJGT	LOT1	AC - Acreage	\$21,000	\$48,000	0.67	1.24
SKCA	LOT1	AC - Acreage	\$73,500	\$168,000	1.20	2.24
SKFB	LOT2	SF - Square Feet	\$3.38	\$10.80	0.70	1.40
SKFB	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
SKFB	COM2	SF - Square Feet	\$1.47	\$2.94	0.70	1.40
SKLA	COA1	AC - Acreage	\$0	\$0	1.51	2.80
SKLA	STA	AC - Acreage	\$0	\$0	1.51	2.80
SKLA	WET1	AC - Acreage	\$0	\$0	1.51	2.80
SKLA	RDW1	AC - Acreage	\$0	\$0	1.51	2.80
SKLA	PRK1	AC - Acreage	\$0	\$0	1.51	2.80
SKLA	LOT1	AC - Acreage	\$0	\$0	1.51	2.80
SKLB	LOT1	AC - Acreage	\$0	\$0	1.40	2.60
SKLB	COA1	AC - Acreage	\$0	\$0	1.40	2.60
SKLB	PRK1	AC - Acreage	\$0	\$0	1.40	2.60
SKLC	HMS	EA - Per Each	\$24,000	\$48,000	0.93	1.86
SKLZ	LOT1	AC - Acreage	\$280,000	\$640,000	0.70	1.30
SKYA	LOT1	AC - Acreage	\$35,000	\$80,000	1.26	2.34
SLAA	LOT1	AC - Acreage	\$20,300	\$46,400	0.70	1.30
SLCA	HMS	EA - Per Each	\$40,000	\$80,000	0.84	1.68
SLEA	HMS	EA - Per Each	\$8,000	\$16,000	0.64	1.29
SLHA	LOT1	AC - Acreage	\$84,000	\$192,000	0.70	1.30
SLKB	LOT1	AC - Acreage	\$22,400	\$51,200	0.67	1.24
SLND	LOT1	AC - Acreage	\$19,600	\$44,800	0.60	1.11
SLPS	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30

SLPS	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
SLPS	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SLPS	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
SLPS	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SLPS	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SLPS	HM1	EA - Per Each	\$4,000	\$8,000	0.70	1.40
SLWA	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
SLXC	N/A	N/A	N/A	N/A	0.95	1.77
SLXL	N/A	N/A	N/A	N/A	1.86	3.45
SLXO	N/A	N/A	N/A	N/A	0.53	0.99
SLXR	COA1	AC - Acreage	\$0	\$0	2.03	3.77
SMBC	LOT1	AC - Acreage	\$70,000	\$160,000	1.69	3.15
SMBL	N/A	N/A	N/A	N/A	1.75	3.25
SMBR	N/A	N/A	N/A	N/A	1.85	3.43
SMEM	LOT1	AC - Acreage	\$21,000	\$48,000	0.79	1.47
SMEM	HMS	EA - Per Each	\$8,000	\$16,000	0.79	1.58
SMFA	LOT1	AC - Acreage	\$23,800	\$54,400	0.67	1.24
SMIC	LOT1	AC - Acreage	\$21,000	\$48,000	0.58	1.08
SMIC	MP3	EA - Per Each	\$17,850	\$33,150	0.58	1.16
SMIC	MP1	EA - Per Each	\$9,450	\$17,550	0.58	1.16
SMIC	MP2	EA - Per Each	\$12,950	\$24,050	0.58	1.16
SMIC	RV1	EA - Per Each	\$2,100	\$3,900	0.58	1.16
SMIC	HMS	EA - Per Each	\$8,000	\$16,000	0.58	1.16
SMKA	LOT1	AC - Acreage	\$42,000	\$96,000	0.63	1.17
SMPA	LOT1	AC - Acreage	\$28,000	\$64,000	0.56	1.04
SMSA	LOT1	AC - Acreage	\$36,400	\$83,200	0.70	1.30
SMSA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
SMTJ	LOT1	AC - Acreage	\$31,500	\$72,000	0.76	1.40
SMTJ	SSL1	AC - Acreage	\$350	\$700	0.76	1.51
SMTJ	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51
SMTJ	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
SMTJ	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
SNCG	LOT1	AC - Acreage	\$48,300	\$110,400	0.77	1.43
SNHA	LOT1	AC - Acreage	\$28,000	\$64,000	0.56	1.04
SNLA	LOT1	AC - Acreage	\$23,800	\$54,400	0.77	1.43
SNLA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
SNRP	LOT1	AC - Acreage	\$30,100	\$68,800	0.69	1.27
SNRP	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
SNSA	L1	AC - Acreage	\$49,000	\$98,000	0.67	1.33
SNSA	L2	AC - Acreage	\$24,500	\$49,000	0.67	1.33
SNSA	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
SNTA	LOT1	AC - Acreage	\$98,000	\$224,000	0.84	1.56

SNXY	LOT2	SF - Square Feet	\$2.20	\$7.04	0.70	1.40
SNXY	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
SNXY	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
SOCA	HMS	EA - Per Each	\$16,000	\$32,000	0.88	1.76
SOEA	LOT1	AC - Acreage	\$49,000	\$112,000	0.63	1.17
SOKD	LOT1	AC - Acreage	\$33,600	\$76,800	0.91	1.69
SOLA	LOT1	AC - Acreage	\$28,000	\$64,000	0.63	1.17
SOMM	LOT1	AC - Acreage	\$26,600	\$60,800	0.60	1.12
SONA	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.37
SOOA	LOT1	AC - Acreage	\$87,500	\$200,000	1.05	1.95
SOOA	HMS	EA - Per Each	\$12,000	\$24,000	1.05	2.10
SOPC	LOT1	AC - Acreage	\$70,000	\$160,000	1.12	2.08
SOSA	LOT1	AC - Acreage	\$38,500	\$88,000	0.95	1.77
SOUA	HMS	EA - Per Each	\$12,000	\$24,000	0.54	1.08
SPAH	HMS	EA - Per Each	\$52,000	\$104,000	0.94	1.88
SPAR	COA1	AC - Acreage	\$0	\$0	1.14	2.12
SPAR	LOT1	AC - Acreage	\$0	\$0	1.14	2.12
SPCX	LOT1	AC - Acreage	\$38,500	\$88,000	0.60	1.12
SPDD	LOT1	AC - Acreage	\$45,738	\$104,544	0.70	1.30
SPDD	COM1	AC - Acreage	\$29,050	\$58,100	0.70	1.40
SPDD	RIS1	AC - Acreage	\$29,050	\$58,100	0.70	1.40
SPDD	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SPDD	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SPDD	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
SPDD	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
SPDD	RV1	EA - Per Each	\$4,200	\$7,800	0.70	1.40
SPDD	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SPFA	LOT1	AC - Acreage	\$423,500	\$968,000	0.70	1.30
SPFA	RIS1	AC - Acreage	\$182,000	\$364,000	0.70	1.40
SPFA	COM1	AC - Acreage	\$185,500	\$371,000	0.70	1.40
SPFB	LOT1	AC - Acreage	\$423,500	\$968,000	0.70	1.30
SPFB	RIS1	AC - Acreage	\$185,500	\$371,000	0.70	1.40
SPFB	COM1	AC - Acreage	\$185,500	\$371,000	0.70	1.40
SPFB	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
SPFB	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SPFB	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SPFC	LOT1	AC - Acreage	\$175,000	\$400,000	0.70	1.30
SPFC	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
SPFC	COM1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
SPFC	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40

SPGA	LOT1	AC - Acreage	\$35,000	\$80,000	0.65	1.21
SPII	LOT1	AC - Acreage	\$198,198	\$453,024	0.70	1.30
SPII	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
SPII	COM1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
SPII	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
SPLO	HM1	EA - Per Each	\$12,000	\$24,000	0.81	1.61
SPNA	LOT1	AC - Acreage	\$29,400	\$67,200	0.74	1.38
SPOA	LOT1	AC - Acreage	\$28,000	\$64,000	0.64	1.20
SPRA	LOT1	AC - Acreage	\$86,590	\$197,920	0.70	1.30
SPRC	LOT1	AC - Acreage	\$45,738	\$104,544	0.70	1.30
SPRC	RIS1	AC - Acreage	\$30,492	\$60,984	0.70	1.40
SPRC	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SPRC	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
SPRC	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SPRC	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SPVD	LOT1	AC - Acreage	\$24,500	\$56,000	0.71	1.31
SPWA	SSL1	AC - Acreage	\$70	\$140	0.63	1.26
SPWA	L2	AC - Acreage	\$9,800	\$19,600	0.63	1.26
SPWA	L1	AC - Acreage	\$19,600	\$39,200	0.63	1.26
SPWA	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
SPWA	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
SPWA	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
SPWA	HMS	EA - Per Each	\$12,000	\$24,000	0.63	1.26
SPWA	HM1	EA - Per Each	\$4,000	\$8,000	0.63	1.26
SPYA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
SQRC	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
SRAA	LOT1	AC - Acreage	\$52,500	\$120,000	0.70	1.30
SRDA	LOT2	SF - Square Feet	\$1.53	\$4.88	0.70	1.40
SREH	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
SREI	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
SREI	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
SREI	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
SREI	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
SRFA	LOT2	SF - Square Feet	\$2.48	\$7.92	0.70	1.40
SRFA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
SRFA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
SRFE	LOT2	SF - Square Feet	\$2.48	\$7.92	0.70	1.40
SRFE	RIS2	SF - Square Feet	\$1.05	\$2.10	0.70	1.40

SRGA	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
SRGF	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
SRPA	LOT1	AC - Acreage	\$28,000	\$64,000	0.72	1.34
SRRA	LOT1	AC - Acreage	\$81,200	\$185,600	0.70	1.30
SRSA	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
SRSA	RIS1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
SRSZ	LOT1	AC - Acreage	\$49,000	\$112,000	0.60	1.11
SRSZ	RIS1	AC - Acreage	\$28,000	\$56,000	0.60	1.19
SRVA	LOT1	AC - Acreage	\$17,500	\$40,000	0.74	1.37
SRVA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
SSCA	LOT1	AC - Acreage	\$31,500	\$72,000	0.71	1.31
SSEA	LOT1	AC - Acreage	\$21,000	\$48,000	0.74	1.38
SSFA	HMS	EA - Per Each	\$12,000	\$24,000	0.56	1.12
SSHD	LOT1	AC - Acreage	\$24,500	\$56,000	0.55	1.01
SSHD	HMS	EA - Per Each	\$8,000	\$16,000	0.55	1.09
SSMA	LOT1	AC - Acreage	\$77,000	\$176,000	0.90	1.66
SSMA	RIS1	AC - Acreage	\$56,000	\$112,000	0.90	1.79
SSMA	HMS	EA - Per Each	\$8,000	\$16,000	0.90	1.79
SSMZ	LOT1	AC - Acreage	\$77,000	\$176,000	1.20	2.24
SSMZ	RIS1	AC - Acreage	\$52,500	\$105,000	1.20	2.41
SSMZ	HMS	EA - Per Each	\$8,000	\$16,000	1.20	2.41
SSPA	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
SSRR	LOT1	AC - Acreage	\$0	\$0	0.79	1.47
SSRR	COA1	AC - Acreage	\$0	\$0	0.79	1.47
SSSA	LOT1	AC - Acreage	\$52,500	\$120,000	0.74	1.37
SSSZ	LOT1	AC - Acreage	\$52,500	\$120,000	0.70	1.30
SSSZ	RIS1	AC - Acreage	\$35,000	\$70,000	0.70	1.40
SSTA	LOT1	AC - Acreage	\$24,500	\$56,000	0.94	1.74
SSTC	HMS	EA - Per Each	\$40,000	\$80,000	1.16	2.31
SSVA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
STAC	LOT1	AC - Acreage	\$35,000	\$80,000	0.89	1.65
STBA	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
STCA	L1	AC - Acreage	\$14,000	\$28,000	0.61	1.22
STCA	WET1	AC - Acreage	\$350	\$700	0.61	1.22
STCA	L2	AC - Acreage	\$8,400	\$16,800	0.61	1.22
STCA	MP2	EA - Per Each	\$12,950	\$24,050	0.61	1.22
STCA	MP3	EA - Per Each	\$17,850	\$33,150	0.61	1.22
STCA	HMS	EA - Per Each	\$12,000	\$24,000	0.61	1.22
STCA	HM1	EA - Per Each	\$4,000	\$8,000	0.61	1.22
STEA	LOT1	AC - Acreage	\$31,500	\$72,000	0.89	1.65
STEA	SSL1	AC - Acreage	\$350	\$700	0.89	1.78
STEA	RIS1	AC - Acreage	\$4,200	\$8,400	0.89	1.78
STFC	LOT1	AC - Acreage	\$22,400	\$51,200	0.70	1.30

STGA	LOT1	AC - Acreage	\$66,500	\$152,000	0.67	1.24
STHA	LOT1	AC - Acreage	\$28,000	\$64,000	0.80	1.48
STIA	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
STKA	LOT1	AC - Acreage	\$23,800	\$54,400	0.54	1.00
STLA	LOT1	AC - Acreage	\$420,000	\$960,000	0.70	1.30
STLA	COM1	AC - Acreage	\$914,760	\$1,829,520	0.70	1.40
STLA	RIS1	AC - Acreage	\$914,760	\$1,829,520	0.70	1.40
STLS	LOT1	AC - Acreage	\$161,000	\$368,000	0.70	1.30
STLX	LOT1	AC - Acreage	\$140,000	\$320,000	0.70	1.30
STMA	LOT1	AC - Acreage	\$35,000	\$80,000	0.79	1.47
STNA	LOT1	AC - Acreage	\$35,000	\$80,000	0.73	1.35
STOA	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.37
STOA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
STRA	LOT1	AC - Acreage	\$26,600	\$60,800	0.62	1.16
STSL	HMS	EA - Per Each	\$12,000	\$24,000	1.09	2.17
STWA	LOT1	AC - Acreage	\$23,100	\$52,800	0.71	1.33
STZA	LOT1	AC - Acreage	\$81,900	\$187,200	0.70	1.30
SUAA	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
SUAA	SSL1	AC - Acreage	\$70	\$140	0.70	1.40
SUHA	LOT1	AC - Acreage	\$21,700	\$49,600	0.74	1.37
SUHA	SSL1	AC - Acreage	\$70	\$140	0.74	1.47
SUHA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
SUMA	L1	AC - Acreage	\$21,000	\$42,000	0.70	1.40
SUMA	L2	AC - Acreage	\$18,200	\$36,400	0.70	1.40
SUMM	LOT1	AC - Acreage	\$101,500	\$188,500	0.70	1.30
SUMM	COA1	AC - Acreage	\$101,500	\$188,500	0.70	1.30
SUMM	RDW1	AC - Acreage	\$101,500	\$188,500	0.70	1.30
SUNR	HMS	EA - Per Each	\$20,000	\$40,000	0.88	1.75
SUOA	LOT1	AC - Acreage	\$80,500	\$184,000	0.93	1.73
SURK	LOT1	AC - Acreage	\$18,200	\$41,600	0.67	1.24
SURK	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
SUSD	LOT1	AC - Acreage	\$59,500	\$136,000	0.70	1.30
SUSD	RIS1	AC - Acreage	\$5,600	\$11,200	0.70	1.40
SUVA	LOT1	AC - Acreage	\$29,400	\$67,200	0.79	1.47
SVAA	LOT1	AC - Acreage	\$32,900	\$75,200	0.67	1.24
SVCA	LOT1	AC - Acreage	\$21,000	\$48,000	0.64	1.20
SVCB	N/A	N/A	N/A	N/A	0.65	1.21
SVHA	LOT1	AC - Acreage	\$101,500	\$232,000	0.82	1.52
SVHA	HMS	EA - Per Each	\$8,000	\$16,000	0.82	1.64
SVHB	LOT1	AC - Acreage	\$101,500	\$232,000	0.85	1.57
SVSA	LOT1	AC - Acreage	\$31,500	\$72,000	0.74	1.38
SVSA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
SWAA	LOT1	AC - Acreage	\$56,000	\$128,000	0.84	1.56

SWBA	LOT1	AC - Acreage	\$35,000	\$80,000	0.76	1.42
SWDC	LOT1	AC - Acreage	\$73,500	\$168,000	0.70	1.30
SWDG	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
SWDG	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SWDG	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SWDG	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SWES	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
SWFA	LOT2	SF - Square Feet	\$3.30	\$10.56	0.70	1.40
SWFA	COM2	SF - Square Feet	\$1.47	\$2.94	0.70	1.40
SWFA	RIS2	SF - Square Feet	\$1.47	\$2.94	0.70	1.40
SWFA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SWFA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SWFA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
SWFA	RV1	EA - Per Each	\$4,200	\$7,800	0.70	1.40
SWFA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SWHA	LOT1	AC - Acreage	\$77,000	\$176,000	0.88	1.63
SWHA	RIS1	AC - Acreage	\$59,500	\$119,000	0.88	1.75
SWHB	LOT1	AC - Acreage	\$50,400	\$115,200	0.95	1.76
SWHB	RIS1	AC - Acreage	\$49,000	\$98,000	0.95	1.89
SWHB	HMS	EA - Per Each	\$8,000	\$16,000	0.95	1.89
SWIX	LOT2	SF - Square Feet	\$5.00	\$16.00	0.70	1.40
SWIX	RIS2	SF - Square Feet	\$1.75	\$3.50	0.70	1.40
SWOS	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
SWRA	LOT2	SF - Square Feet	\$0.75	\$2.40	0.70	1.40
SWRA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
SWRA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
SWRA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SWSA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
SWSA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
SWSB	LOT1	AC - Acreage	\$28,000	\$64,000	0.70	1.30
SWTA	LOT1	AC - Acreage	\$31,500	\$72,000	0.58	1.08
SYAA	LOT1	AC - Acreage	\$53,200	\$121,600	0.65	1.21
T&TB	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
TABA	LOT1	AC - Acreage	\$30,800	\$70,400	0.67	1.25
TABA	SSL1	AC - Acreage	\$70	\$140	0.67	1.34
TABA	RV1	EA - Per Each	\$1,750	\$3,250	0.67	1.34
TABA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.34
TABA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.34

TABA	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.34
TABA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.34
TALA	LOT1	AC - Acreage	\$26,600	\$60,800	0.70	1.30
TAYA	LOT1	AC - Acreage	\$30,100	\$68,800	0.91	1.69
TBED	LOT1	AC - Acreage	\$24,500	\$56,000	0.97	1.79
TBED	HMS	EA - Per Each	\$8,000	\$16,000	0.97	1.93
TBHS	LOT1	AC - Acreage	\$31,500	\$72,000	0.75	1.39
TBMA	LOT1	AC - Acreage	\$49,000	\$112,000	0.84	1.56
TBMA	HMS	EA - Per Each	\$8,000	\$16,000	0.84	1.68
TBMB	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
TBMB	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
TBMC	LOT1	AC - Acreage	\$63,000	\$144,000	0.86	1.60
TBMC	HMS	EA - Per Each	\$8,000	\$16,000	0.86	1.72
TBMD	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
TBMD	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
TBMD	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
TBMD	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
TBME	LOT1	AC - Acreage	\$52,500	\$120,000	0.81	1.50
TBME	RIS1	AC - Acreage	\$7,000	\$14,000	0.81	1.61
TBME	SSL1	AC - Acreage	\$350	\$700	0.81	1.61
TBME	HM1	EA - Per Each	\$4,000	\$8,000	0.81	1.61
TBME	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
TBMF	LOT1	AC - Acreage	\$42,000	\$96,000	0.82	1.52
TBMG	LOT1	AC - Acreage	\$42,000	\$96,000	0.91	1.69
TBMH	LOT1	AC - Acreage	\$31,500	\$72,000	0.88	1.63
TBMH	SSL1	AC - Acreage	\$70	\$140	0.88	1.75
TBMH	MP3	EA - Per Each	\$17,850	\$33,150	0.88	1.75
TBMH	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.75
TBMH	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
TBMI	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
TBMI	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
TBMI	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
TBMI	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
TBMI	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
TBMI	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
TBMK	LOT1	AC - Acreage	\$49,000	\$112,000	0.70	1.30
TBMK	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
TBMK	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
TBMK	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
TBML	LOT1	AC - Acreage	\$52,500	\$120,000	0.98	1.82
TBML	HMS	EA - Per Each	\$12,000	\$24,000	0.98	1.96
TBMM	LOT1	AC - Acreage	\$45,500	\$104,000	0.88	1.63
TBMM	RIS1	AC - Acreage	\$700	\$1,400	0.88	1.75

TBMM	MP3	EA - Per Each	\$17,850	\$33,150	0.88	1.75
TBMM	MP2	EA - Per Each	\$12,950	\$24,050	0.88	1.75
TBMM	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
TBMN	LOT1	AC - Acreage	\$38,500	\$88,000	0.91	1.69
TBMN	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
TBMP	LOT1	AC - Acreage	\$45,500	\$104,000	0.77	1.43
TBMR	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
TBMR	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
TBMR	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
TBMR	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
TBMS	LOT1	AC - Acreage	\$38,500	\$88,000	0.77	1.43
TBMS	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
TBMW	LOT1	AC - Acreage	\$45,500	\$104,000	0.85	1.59
TBMW	TOW	EA - Per Each	\$42,000	\$78,000	0.85	1.71
TBMX	LOT1	AC - Acreage	\$92,400	\$211,200	0.70	1.30
TBMZ	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
TBMZ	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
TBMZ	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
TBRA	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
TBRA	HMS	EA - Per Each	\$12,000	\$24,000	0.77	1.54
TBSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.60	1.11
TBTH	HMS	EA - Per Each	\$16,000	\$32,000	0.74	1.47
TBTH	HM1	EA - Per Each	\$8,000	\$16,000	0.74	1.47
TCAV	LOT1	AC - Acreage	\$29,400	\$67,200	0.69	1.27
TCCD	LOT1	AC - Acreage	\$24,500	\$56,000	0.67	1.24
TCEA	LOT1	AC - Acreage	\$26,600	\$60,800	0.60	1.11
TCSA	HMS	EA - Per Each	\$34,400	\$68,800	0.88	1.75
TCTA	LOT1	AC - Acreage	\$49,000	\$112,000	0.77	1.43
TCTA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
TDEA	LOT1	AC - Acreage	\$28,000	\$64,000	0.78	1.46
TEDA	LOT1	AC - Acreage	\$37,100	\$84,800	0.77	1.43
TEDA	RIS1	AC - Acreage	\$3,500	\$7,000	0.77	1.54
TEDA	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
TEDA	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
TEDA	HMS	EA - Per Each	\$8,000	\$16,000	0.77	1.54
TEDB	HMS	EA - Per Each	\$20,000	\$40,000	0.90	1.79
TENC	LOT1	AC - Acreage	\$175,000	\$400,000	2.67	4.97
TENR	LOT1	AC - Acreage	\$0	\$0	1.68	3.12
TENR	COA1	AC - Acreage	\$0	\$0	1.68	3.12
TFMA	LOT1	AC - Acreage	\$24,500	\$56,000	0.74	1.37
TFMA	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
TFPC	LOT1	AC - Acreage	\$175,000	\$400,000	2.45	4.55
TFPL	N/A	N/A	N/A	N/A	1.26	2.34

TFPR	LOT1	AC - Acreage	\$175,000	\$400,000	1.37	2.54
TFPS	N/A	N/A	N/A	N/A	1.05	1.95
TFSZ	LOT1	AC - Acreage	\$21,000	\$48,000	0.57	1.05
TFSZ	HMS	EA - Per Each	\$8,000	\$16,000	0.57	1.13
THHA	LOT1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
THHA	RDW1	AC - Acreage	\$59,500	\$110,500	0.70	1.30
THNA	LOT1	AC - Acreage	\$31,500	\$72,000	0.60	1.11
THOA	LOT1	AC - Acreage	\$31,500	\$72,000	0.81	1.50
THOA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
THRA	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
TIML	N/A	N/A	N/A	N/A	0.70	1.30
TIMR	COA1	AC - Acreage	\$0	\$0	0.74	1.37
TJBZ	LOT1	AC - Acreage	\$25,200	\$57,600	0.68	1.26
TJFA	LOT1	AC - Acreage	\$32,900	\$75,200	0.53	0.98
TKWA	LOT1	AC - Acreage	\$32,900	\$75,200	0.83	1.53
TLEA	LOT1	AC - Acreage	\$23,800	\$54,400	0.71	1.33
TLFC	LOT1	AC - Acreage	\$26,600	\$60,800	0.66	1.22
TLSM	LOT1	AC - Acreage	\$25,200	\$57,600	0.77	1.43
TMRA	LOT1	AC - Acreage	\$87,500	\$200,000	0.65	1.21
TMRA	RIS1	AC - Acreage	\$70,000	\$140,000	0.65	1.30
TMRB	LOT1	AC - Acreage	\$70,000	\$160,000	0.67	1.24
TMRB	RIS1	AC - Acreage	\$70,000	\$140,000	0.67	1.33
TMRB	TOW	EA - Per Each	\$42,000	\$78,000	0.67	1.33
TMRB	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
TMRM	LOT1	AC - Acreage	\$87,500	\$200,000	0.61	1.13
TMRM	RIS1	AC - Acreage	\$70,000	\$140,000	0.61	1.22
TMRM	HMS	EA - Per Each	\$8,000	\$16,000	0.61	1.22
TMRZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
TMRZ	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
TMRZ	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
TMWT	LOT1	AC - Acreage	\$28,000	\$64,000	0.78	1.46
TNBR	LOT1	AC - Acreage	\$35,000	\$80,000	0.61	1.13
TNEA	LOT2	SF - Square Feet	\$7.00	\$22.40	0.70	1.40
TNEA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
TNEA	RV1	EA - Per Each	\$1,750	\$3,250	0.70	1.40
TNEA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
TNEA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
TNEB	LOT2	SF - Square Feet	\$1.25	\$4.00	0.70	1.40
TNFA	LOT2	SF - Square Feet	\$6.13	\$19.60	0.70	1.40

TNFA	RIS2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
TNFA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
TNFA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
TNLA	LOT1	AC - Acreage	\$700,000	\$1,600,000	0.70	1.30
TNLA	RIS1	AC - Acreage	\$420,000	\$840,000	0.70	1.40
TNLA	COM1	AC - Acreage	\$420,000	\$840,000	0.70	1.40
TNLA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
TNSC	LOT1	AC - Acreage	\$548,800	\$1,254,400	0.70	1.30
TNSC	RIS1	AC - Acreage	\$42,000	\$84,000	0.70	1.40
TNSC	COM1	AC - Acreage	\$210,000	\$420,000	0.70	1.40
TODA	LOT1	AC - Acreage	\$25,200	\$57,600	0.60	1.11
TOKJ	LOT1	AC - Acreage	\$28,000	\$64,000	0.67	1.24
TOMH	L2	AC - Acreage	\$9,100	\$18,200	0.83	1.65
TOMH	L1	AC - Acreage	\$19,600	\$39,200	0.83	1.65
TOMH	TOW	EA - Per Each	\$42,000	\$78,000	0.83	1.65
TOMH	HMS	EA - Per Each	\$12,000	\$24,000	0.83	1.65
TOSN	LOT1	AC - Acreage	\$24,500	\$56,000	0.63	1.17
TPFR	LOT1	AC - Acreage	\$28,000	\$64,000	0.60	1.12
TPSA	LOT1	AC - Acreage	\$43,400	\$99,200	0.64	1.20
TPTX	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
TRAA	LOT1	AC - Acreage	\$117,600	\$268,800	0.63	1.17
TRAA	RIS1	AC - Acreage	\$70,000	\$140,000	0.63	1.26
TREA	LOT1	AC - Acreage	\$22,400	\$51,200	0.67	1.24
TREA	RIS1	AC - Acreage	\$49,000	\$98,000	0.67	1.33
TRGA	LOT1	AC - Acreage	\$36,400	\$83,200	0.63	1.17
TRIA	LOT1	AC - Acreage	\$49,000	\$112,000	0.73	1.35
TRSA	LOT1	AC - Acreage	\$35,000	\$80,000	0.94	1.74
TRTZ	LOT1	AC - Acreage	\$56,000	\$128,000	0.80	1.48
TRVA	LOT1	AC - Acreage	\$33,600	\$76,800	0.77	1.43
TSCA	LOT1	AC - Acreage	\$7,000	\$16,000	0.95	1.76
TSCR	WET1	AC - Acreage	\$0	\$0	1.11	2.05
TSCR	COA1	AC - Acreage	\$0	\$0	1.11	2.05
TSCR	RDW1	AC - Acreage	\$0	\$0	1.11	2.05
TSCR	STA	AC - Acreage	\$0	\$0	1.11	2.05
TSCR	PRK1	AC - Acreage	\$0	\$0	1.11	2.05
TSCR	LOT1	AC - Acreage	\$0	\$0	1.11	2.05
TSTD	L2	AC - Acreage	\$21,000	\$42,000	0.74	1.47
TSTD	L1	AC - Acreage	\$28,000	\$56,000	0.74	1.47
TSTD	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
TTEA	LOT1	AC - Acreage	\$140,000	\$320,000	0.91	1.69
TTEV	HMS	EA - Per Each	\$96,000	\$192,000	0.78	1.57

TTEZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.84	1.56
TTEZ	RIS1	AC - Acreage	\$70,000	\$140,000	0.84	1.68
TTPC	LOT1	AC - Acreage	\$16,800	\$38,400	0.66	1.22
TTPC	HMS	EA - Per Each	\$8,000	\$16,000	0.66	1.32
TTSA	LOT1	AC - Acreage	\$25,900	\$59,200	0.78	1.46
TTSA	HMS	EA - Per Each	\$8,000	\$16,000	0.78	1.57
TUSA	LOT1	AC - Acreage	\$45,500	\$104,000	0.73	1.35
TVCA	LOT1	AC - Acreage	\$21,000	\$48,000	0.63	1.17
TVCA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
TVCA	HM1	EA - Per Each	\$4,000	\$8,000	0.63	1.26
TVEC	LOT1	AC - Acreage	\$45,500	\$104,000	0.62	1.16
TWDA	LOT1	AC - Acreage	\$31,500	\$72,000	0.72	1.34
TWEE	LOT1	AC - Acreage	\$52,500	\$120,000	0.98	1.82
TWEE	MP3	EA - Per Each	\$17,850	\$33,150	0.98	1.96
TWEE	MP2	EA - Per Each	\$12,950	\$24,050	0.98	1.96
TWEE	HMS	EA - Per Each	\$8,000	\$16,000	0.98	1.96
TWHB	LOT1	AC - Acreage	\$38,500	\$88,000	0.67	1.25
TWLA	LOT1	AC - Acreage	\$25,200	\$57,600	0.76	1.40
TWNA	LOT1	AC - Acreage	\$22,400	\$51,200	1.05	1.95
TWSA	LOT1	AC - Acreage	\$28,000	\$64,000	0.83	1.53
UBDA	SSL1	AC - Acreage	\$70	\$140	0.67	1.33
UBDA	L2	AC - Acreage	\$7,000	\$14,000	0.67	1.33
UBDA	L1	AC - Acreage	\$18,200	\$36,400	0.67	1.33
UBDA	RV1	EA - Per Each	\$2,100	\$3,900	0.67	1.33
UBDA	MP2	EA - Per Each	\$12,950	\$24,050	0.67	1.33
UBDA	MP3	EA - Per Each	\$17,850	\$33,150	0.67	1.33
UBDA	MP1	EA - Per Each	\$9,450	\$17,550	0.67	1.33
UBDA	HM1	EA - Per Each	\$4,000	\$8,000	0.67	1.33
UBDA	HMS	EA - Per Each	\$12,000	\$24,000	0.67	1.33
UBRL	LOT1	AC - Acreage	\$32,200	\$73,600	0.70	1.30
UCAA	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
UFCA	L1	AC - Acreage	\$18,200	\$36,400	0.81	1.61
UFCA	L2	AC - Acreage	\$9,100	\$18,200	0.81	1.61
UFCA	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
UFCA	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
UFCA	HMS	EA - Per Each	\$12,000	\$24,000	0.81	1.61
UGCJ	L2	AC - Acreage	\$10,500	\$21,000	0.66	1.32
UGCJ	L1	AC - Acreage	\$14,000	\$28,000	0.66	1.32
UGCJ	TOW	EA - Per Each	\$42,000	\$78,000	0.66	1.32
UGCJ	HMS	EA - Per Each	\$12,000	\$24,000	0.66	1.32
UHMC	SSL1	AC - Acreage	\$70	\$140	0.74	1.47
UHMC	WET1	AC - Acreage	\$1,400	\$2,800	0.74	1.47
UHMC	L1	AC - Acreage	\$15,400	\$30,800	0.74	1.47

UHMC	L2	AC - Acreage	\$5,600	\$11,200	0.74	1.47
UHMC	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.47
UHMC	RV1	EA - Per Each	\$2,100	\$3,900	0.74	1.47
UHMC	MP3	EA - Per Each	\$17,850	\$33,150	0.74	1.47
UHMC	MP2	EA - Per Each	\$12,950	\$24,050	0.74	1.47
UHMC	HM2	EA - Per Each	\$4,000	\$8,000	0.74	1.47
UHMC	HM1	EA - Per Each	\$6,400	\$12,800	0.74	1.47
UHMC	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
UNCA	HMS	EA - Per Each	\$16,000	\$32,000	0.69	1.37
UNCB	HMS	EA - Per Each	\$16,000	\$32,000	0.68	1.36
UNCX	HMS	EA - Per Each	\$16,000	\$32,000	0.72	1.44
UNFA	L1	AC - Acreage	\$14,000	\$28,000	0.69	1.37
UNFA	L2	AC - Acreage	\$5,600	\$11,200	0.69	1.37
UNFA	RV1	EA - Per Each	\$1,750	\$3,250	0.69	1.37
UNFA	MP1	EA - Per Each	\$9,450	\$17,550	0.69	1.37
UNFA	MP2	EA - Per Each	\$12,950	\$24,050	0.69	1.37
UNFA	MP3	EA - Per Each	\$17,850	\$33,150	0.69	1.37
UNFA	HM1	EA - Per Each	\$4,000	\$8,000	0.69	1.37
UNFA	HMS	EA - Per Each	\$12,000	\$24,000	0.69	1.37
UOFF	L1	AC - Acreage	\$23,100	\$46,200	0.74	1.47
UOFF	L2	AC - Acreage	\$11,900	\$23,800	0.74	1.47
UOFF	WET1	AC - Acreage	\$21,000	\$42,000	0.74	1.47
UOFF	RIS1	AC - Acreage	\$21,000	\$42,000	0.74	1.47
UOFF	TOW	EA - Per Each	\$42,000	\$78,000	0.74	1.47
UOFF	HMS	EA - Per Each	\$12,000	\$24,000	0.74	1.47
UOFF	HM1	EA - Per Each	\$4,000	\$8,000	0.74	1.47
UPSA	LOT1	AC - Acreage	\$70,000	\$160,000	0.91	1.69
UPSA	HMS	EA - Per Each	\$8,000	\$16,000	0.91	1.82
URLA	LOT1	AC - Acreage	\$23,100	\$52,800	0.82	1.52
URLA	HMS	EA - Per Each	\$8,000	\$16,000	0.82	1.64
UTVR	COA1	AC - Acreage	\$0	\$0	0.87	1.61
VACA	LOT1	AC - Acreage	\$28,000	\$64,000	0.80	1.48
VALA	LOT1	AC - Acreage	\$21,700	\$49,600	0.67	1.24
VCCA	LOT1	AC - Acreage	\$42,000	\$96,000	0.71	1.31
VCHT	RIS1	AC - Acreage	\$63,000	\$126,000	0.60	1.19
VCHT	HMS	EA - Per Each	\$12,000	\$24,000	0.60	1.19
VCMA	LOT1	AC - Acreage	\$56,000	\$128,000	0.65	1.21
VCMB	LOT1	AC - Acreage	\$87,500	\$200,000	0.73	1.35
VCOA	HMS	EA - Per Each	\$24,000	\$48,000	0.67	1.33
VCWA	LOT1	AC - Acreage	\$28,000	\$64,000	0.75	1.39
VDDW	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
VERA	LOT1	AC - Acreage	\$32,900	\$75,200	0.70	1.30
VERV	LOT1	AC - Acreage	\$32,900	\$75,200	0.63	1.17

VGFA	LOT1	AC - Acreage	\$84,000	\$192,000	0.81	1.50
VGFA	RIS1	AC - Acreage	\$70,000	\$140,000	0.81	1.61
VGSC	LOT1	AC - Acreage	\$45,500	\$104,000	0.61	1.13
VICA	LOT2	SF - Square Feet	\$2.20	\$7.04	0.70	1.40
VICA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
VICA	SSL2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
VICA	COM2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
VKAA	LOT1	AC - Acreage	\$31,500	\$72,000	0.62	1.14
VMAA	LOT1	AC - Acreage	\$70,000	\$160,000	0.88	1.63
VOHA	LOT2	SF - Square Feet	\$14.00	\$44.80	0.70	1.40
VOHC	LOT2	SF - Square Feet	\$5.00	\$16.00	0.77	1.54
VOHR	COA1	AC - Acreage	\$0	\$0	1.26	2.34
VOHR	PRK1	AC - Acreage	\$0	\$0	1.26	2.34
VOHR	WET1	AC - Acreage	\$0	\$0	1.26	2.34
VOHR	RDW1	AC - Acreage	\$0	\$0	1.26	2.34
VOHR	STA	AC - Acreage	\$0	\$0	1.26	2.34
VOHR	LOT1	AC - Acreage	\$0	\$0	1.26	2.34
VPAA	HMS	EA - Per Each	\$20,000	\$40,000	0.98	1.96
VPAAV	LOT1	AC - Acreage	\$69,300	\$158,400	0.70	1.30
VPCC	N/A	N/A	N/A	N/A	0.98	1.82
VPDA	LOT1	AC - Acreage	\$84,000	\$192,000	0.56	1.04
VPDB	HMS	EA - Per Each	\$20,000	\$40,000	0.71	1.43
VPKA	LOT2	SF - Square Feet	\$11.50	\$36.80	0.70	1.40
VPTA	HMS	EA - Per Each	\$40,000	\$80,000	0.64	1.29
VRMC	LOT2	SF - Square Feet	\$5.25	\$16.80	0.70	1.40
VRMC	RIS2	SF - Square Feet	\$2.80	\$5.60	0.70	1.40
VRMC	COM2	SF - Square Feet	\$3.08	\$6.16	0.70	1.40
VRMD	HMS	EA - Per Each	\$36,000	\$72,000	1.09	2.17
VRMT	HMS	EA - Per Each	\$36,000	\$72,000	1.09	2.17
VWFA	HMS	EA - Per Each	\$24,000	\$48,000	0.71	1.43
VWFB	HMS	EA - Per Each	\$24,000	\$48,000	0.67	1.33
VWFC	HMS	EA - Per Each	\$24,000	\$48,000	0.69	1.37
VWFC	HM2	EA - Per Each	\$12,000	\$24,000	0.69	1.37
VWFD	HMS	EA - Per Each	\$24,000	\$48,000	0.88	1.75
VWFE	HMS	EA - Per Each	\$24,000	\$48,000	0.88	1.75

VWFF	HMS	EA - Per Each	\$24,000	\$48,000	0.84	1.68
VWFG	HMS	EA - Per Each	\$24,000	\$48,000	0.88	1.75
WACA	STA	AC - Acreage	\$0	\$0	0.63	1.17
WACA	PRK1	AC - Acreage	\$0	\$0	0.63	1.17
WACA	COA1	AC - Acreage	\$0	\$0	0.63	1.17
WACA	RDW1	AC - Acreage	\$0	\$0	0.63	1.17
WACA	WET1	AC - Acreage	\$0	\$0	0.63	1.17
WACA	LOT1	AC - Acreage	\$0	\$0	0.63	1.17
WAGA	LOT1	AC - Acreage	\$0	\$0	1.65	3.06
WAGA	PRK1	AC - Acreage	\$0	\$0	1.65	3.06
WAGA	COA1	AC - Acreage	\$0	\$0	1.65	3.06
WAGA	WET1	AC - Acreage	\$0	\$0	1.65	3.06
WAGA	RDW1	AC - Acreage	\$0	\$0	1.65	3.06
WAGA	STA	AC - Acreage	\$0	\$0	1.65	3.06
WAGR	N/A	N/A	N/A	N/A	1.05	1.95
WALC	PRK1	AC - Acreage	\$0	\$0	2.00	3.71
WALC	LOT1	AC - Acreage	\$0	\$0	2.00	3.71
WALC	WET1	AC - Acreage	\$0	\$0	2.00	3.71
WALC	COA1	AC - Acreage	\$0	\$0	2.00	3.71
WALC	RDW1	AC - Acreage	\$0	\$0	2.00	3.71
WALC	STA	AC - Acreage	\$0	\$0	2.00	3.71
WARA	LOT1	AC - Acreage	\$28,000	\$64,000	0.57	1.05
WASE	LOT1	AC - Acreage	\$35,000	\$80,000	0.65	1.21
WASE	HM1	EA - Per Each	\$8,000	\$16,000	0.65	1.30
WATA	LOT1	AC - Acreage	\$80,500	\$184,000	0.63	1.17
WBLA	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
WBPA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
WBRA	HMS	EA - Per Each	\$16,000	\$32,000	0.69	1.39
WCCA	HMS	EA - Per Each	\$40,000	\$80,000	0.81	1.61
WCEA	LOT1	AC - Acreage	\$19,600	\$44,800	0.61	1.13
WCFA	LOT1	AC - Acreage	\$31,500	\$72,000	0.70	1.30
WCKA	LOT1	AC - Acreage	\$35,000	\$80,000	0.98	1.82
WCOA	LOT1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
WCOA	COA1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
WCOA	RDW1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
WCOA	SSL1	AC - Acreage	\$42,000	\$78,000	0.70	1.30
WCPA	LOT2	SF - Square Feet	\$2.50	\$8.00	0.70	1.40
WCPA	RIS2	SF - Square Feet	\$0.70	\$1.40	0.70	1.40
WCPA	COM2	SF - Square Feet	\$1.40	\$2.80	0.70	1.40
WCSF	LOT1	AC - Acreage	\$332,500	\$760,000	0.70	1.30

WCTA	LOT1	AC - Acreage	\$35,000	\$80,000	0.67	1.24
WCTA	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
WCV2	LOT1	AC - Acreage	\$168,000	\$384,000	1.26	2.34
WCV3	LOT1	AC - Acreage	\$178,500	\$408,000	0.92	1.72
WCV4	LOT1	AC - Acreage	\$157,500	\$360,000	1.16	2.15
WCV6	LOT1	AC - Acreage	\$420,000	\$960,000	1.05	1.95
WCV8	LOT1	AC - Acreage	\$204,400	\$467,200	0.70	1.30
WCV9	LOT1	AC - Acreage	\$213,500	\$488,000	0.70	1.30
WCVA	LOT1	AC - Acreage	\$206,500	\$472,000	1.09	2.02
WCVB	LOT1	AC - Acreage	\$385,000	\$880,000	0.83	1.53
WCVC	LOT1	AC - Acreage	\$166,600	\$380,800	1.09	2.02
WCVE	LOT1	AC - Acreage	\$332,500	\$760,000	1.40	2.60
WCVG	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
WCVH	LOT1	AC - Acreage	\$147,000	\$336,000	1.44	2.67
WCVJ	LOT1	AC - Acreage	\$315,000	\$720,000	1.09	2.03
WCVK	LOT1	AC - Acreage	\$189,000	\$432,000	0.95	1.77
WCVL	LOT1	AC - Acreage	\$353,500	\$808,000	0.84	1.56
WCVM	LOT1	AC - Acreage	\$80,500	\$184,000	1.16	2.16
WCVP	LOT1	AC - Acreage	\$164,500	\$376,000	0.97	1.79
WCVQ	LOT1	AC - Acreage	\$231,000	\$528,000	0.82	1.52
WCVS	LOT1	AC - Acreage	\$392,000	\$896,000	0.88	1.63
WCVT	LOT1	AC - Acreage	\$210,000	\$480,000	1.19	2.21
WCVX	LOT1	AC - Acreage	\$24,500	\$56,000	0.70	1.30
WDAF	LOT1	AC - Acreage	\$25,200	\$57,600	0.77	1.43
WDAF	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
WDAF	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
WDAF	MP1	EA - Per Each	\$9,450	\$17,550	0.77	1.54
WDBR	LOT1	AC - Acreage	\$35,700	\$81,600	0.73	1.35
WDCT	LOT1	AC - Acreage	\$17,500	\$40,000	0.67	1.24
WDCT	HMS	EA - Per Each	\$8,000	\$16,000	0.67	1.33
WDEB	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
WDEB	PRK1	AC - Acreage	\$28,000	\$56,000	0.74	1.47
WDFE	LOT1	AC - Acreage	\$28,000	\$64,000	0.77	1.43
WDHF	LOT1	AC - Acreage	\$28,000	\$64,000	0.66	1.22
WDLA	HMS	EA - Per Each	\$16,000	\$32,000	0.77	1.54
WDLB	HMS	EA - Per Each	\$16,000	\$32,000	0.74	1.47
WDLG	HMS	EA - Per Each	\$16,000	\$32,000	0.60	1.19
WDLX	LOT1	AC - Acreage	\$21,000	\$48,000	0.70	1.30
WDMA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
WDMB	HMS	EA - Per Each	\$12,000	\$24,000	0.75	1.50
WDNA	LOT1	AC - Acreage	\$157,500	\$360,000	0.70	1.30
WDPA	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
WDRB	LOT1	AC - Acreage	\$25,900	\$59,200	0.74	1.38

WDSA	LOT1	AC - Acreage	\$91,000	\$208,000	0.95	1.76
WDSA	RIS1	AC - Acreage	\$3,500	\$7,000	0.95	1.89
WDSB	LOT1	AC - Acreage	\$91,000	\$208,000	0.98	1.82
WDTA	N/A	N/A	N/A	N/A	0.60	1.11
WDTB	LOT1	AC - Acreage	\$35,000	\$80,000	0.77	1.43
WDTC	N/A	N/A	N/A	N/A	0.65	1.21
WDTD	N/A	N/A	N/A	N/A	0.63	1.17
WDTE	N/A	N/A	N/A	N/A	0.63	1.17
WDTX	LOT1	AC - Acreage	\$35,000	\$80,000	0.70	1.30
WENA	LOT1	AC - Acreage	\$28,700	\$65,600	0.77	1.43
WENA	HMS	EA - Per Each	\$32,000	\$64,000	0.77	1.54
WFDA	LOT1	AC - Acreage	\$7,000	\$16,000	0.61	1.13
WFDB	LOT1	AC - Acreage	\$7,000	\$16,000	0.65	1.21
WFIA	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
WFIA	HMS	EA - Per Each	\$8,000	\$16,000	0.88	1.75
WFPC	LOT1	AC - Acreage	\$25,200	\$57,600	0.74	1.38
WFPC	SSL1	AC - Acreage	\$350	\$700	0.74	1.48
WFPC	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.48
WFRJ	LOT1	AC - Acreage	\$24,500	\$56,000	0.84	1.56
WGLA	LOT1	AC - Acreage	\$23,100	\$52,800	0.72	1.34
WGLA	HMS	EA - Per Each	\$8,000	\$16,000	0.72	1.44
WGPA	LOT1	AC - Acreage	\$31,500	\$72,000	0.87	1.61
WHEJ	LOT1	AC - Acreage	\$25,200	\$57,600	0.72	1.34
WHFA	LOT1	AC - Acreage	\$23,800	\$54,400	0.73	1.35
WHIA	LOT1	AC - Acreage	\$21,000	\$48,000	0.77	1.43
WHOM	LOT1	AC - Acreage	\$73,500	\$168,000	1.03	1.91
WHOM	RIS1	AC - Acreage	\$24,500	\$49,000	1.03	2.06
WHPZ	LOT1	AC - Acreage	\$24,500	\$56,000	0.69	1.27
WHPZ	MP1	EA - Per Each	\$9,450	\$17,550	0.69	1.37
WHPZ	MP3	EA - Per Each	\$17,850	\$33,150	0.69	1.37
WHPZ	MP2	EA - Per Each	\$12,950	\$24,050	0.69	1.37
WHPZ	HMS	EA - Per Each	\$8,000	\$16,000	0.69	1.37
WHSF	LOT1	AC - Acreage	\$25,900	\$59,200	0.70	1.30
WHTC	LOT1	AC - Acreage	\$31,500	\$72,000	0.67	1.24
WIGN	LOT1	AC - Acreage	\$33,600	\$76,800	0.74	1.37
WILA	LOT1	AC - Acreage	\$35,000	\$80,000	0.88	1.63
WINA	HMS	EA - Per Each	\$24,000	\$48,000	1.29	2.58
WINX	LOT1	AC - Acreage	\$66,500	\$152,000	0.91	1.69
WINX	HMS	EA - Per Each	\$20,000	\$40,000	0.91	1.82
WISA	LOT1	AC - Acreage	\$56,000	\$128,000	0.70	1.30
WKRG	L1	AC - Acreage	\$19,600	\$39,200	0.70	1.40
WKRG	L2	AC - Acreage	\$11,200	\$22,400	0.70	1.40
WKRG	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40

WKRK	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
WKRK	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
WKRK	RV1	EA - Per Each	\$2,100	\$3,900	0.70	1.40
WKRK	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
WKRK	HM1	EA - Per Each	\$4,000	\$8,000	0.70	1.40
WLAA	LOT1	AC - Acreage	\$45,500	\$104,000	0.79	1.47
WLCA	HMS	EA - Per Each	\$20,000	\$40,000	0.63	1.26
WLCB	HMS	EA - Per Each	\$20,000	\$40,000	0.77	1.54
WLCT	HMS	EA - Per Each	\$20,000	\$40,000	0.67	1.33
WLCZ	LOT1	AC - Acreage	\$70,000	\$160,000	0.70	1.30
WLDA	LOT1	AC - Acreage	\$136,500	\$312,000	0.70	1.30
WLDA	RIS1	AC - Acreage	\$70,000	\$140,000	0.70	1.40
WLDB	LOT1	AC - Acreage	\$122,500	\$280,000	0.70	1.30
WLKA	LOT1	AC - Acreage	\$38,500	\$88,000	0.70	1.30
WLLA	LOT1	AC - Acreage	\$24,500	\$56,000	0.71	1.33
WLPC	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
WLSA	LOT1	AC - Acreage	\$45,500	\$104,000	0.76	1.40
WLSB	LOT1	AC - Acreage	\$45,500	\$104,000	0.88	1.63
WLSC	LOT1	AC - Acreage	\$42,000	\$96,000	0.56	1.04
WLWA	LOT1	AC - Acreage	\$31,500	\$72,000	0.63	1.17
WNDI	LOT1	AC - Acreage	\$53,200	\$121,600	0.81	1.50
WNHA	LOT1	AC - Acreage	\$23,100	\$52,800	0.70	1.30
WNHA	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
WNSA	LOT1	AC - Acreage	\$0	\$0	1.03	1.91
WNSA	WET1	AC - Acreage	\$0	\$0	1.03	1.91
WNSA	PRK1	AC - Acreage	\$0	\$0	1.03	1.91
WNSA	RDW1	AC - Acreage	\$0	\$0	1.03	1.91
WNSA	STA	AC - Acreage	\$0	\$0	1.03	1.91
WNSA	COA1	AC - Acreage	\$0	\$0	1.03	1.91
WNTA	LOT1	AC - Acreage	\$28,000	\$64,000	0.74	1.37
WNTA	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
WOGA	LOT1	AC - Acreage	\$40,600	\$92,800	0.59	1.09
WOKA	LOT1	AC - Acreage	\$35,000	\$80,000	0.81	1.50
WOPA	LOT1	AC - Acreage	\$70,000	\$160,000	0.61	1.13
WOPA	HMS	EA - Per Each	\$8,000	\$16,000	0.61	1.22
WORA	LOT1	AC - Acreage	\$31,500	\$72,000	0.64	1.20
WOSB	LOT1	AC - Acreage	\$24,500	\$56,000	0.81	1.50
WPCA	LOT1	AC - Acreage	\$350,000	\$800,000	1.19	2.21
WPKA	LOT1	AC - Acreage	\$38,500	\$88,000	0.59	1.09
WPLA	HMS	EA - Per Each	\$24,000	\$48,000	0.60	1.19
WPLB	L1	AC - Acreage	\$19,600	\$39,200	0.70	1.40
WPLB	L2	AC - Acreage	\$11,200	\$22,400	0.70	1.40
WPMA	L2	AC - Acreage	\$14,000	\$28,000	0.70	1.40

WPMA	L1	AC - Acreage	\$28,000	\$56,000	0.70	1.40
WPMA	HMS	EA - Per Each	\$12,000	\$24,000	0.70	1.40
WPSA	LOT1	AC - Acreage	\$24,500	\$56,000	0.76	1.40
WPWY	RIS1	AC - Acreage	\$24,500	\$49,000	0.84	1.68
WPWY	HM2	EA - Per Each	\$24,000	\$48,000	0.84	1.68
WPWY	HM1	EA - Per Each	\$20,000	\$40,000	0.84	1.68
WRAA	LOT1	AC - Acreage	\$35,000	\$80,000	0.63	1.17
WRAA	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
WRCC	COA1	AC - Acreage	\$0	\$0	1.26	2.34
WRDA	LOT1	AC - Acreage	\$30,800	\$70,400	0.60	1.11
WREA	LOT1	AC - Acreage	\$28,000	\$64,000	0.72	1.34
WRFA	LOT1	AC - Acreage	\$129,500	\$296,000	0.70	1.30
WRPA	LOT1	AC - Acreage	\$23,800	\$54,400	0.70	1.30
WRPB	LOT1	AC - Acreage	\$14,000	\$32,000	0.70	1.30
WRSA	LOT1	AC - Acreage	\$17,500	\$40,000	0.70	1.30
WRWA	LOT1	AC - Acreage	\$9,800	\$22,400	0.60	1.11
WSDA	LOT1	AC - Acreage	\$21,000	\$48,000	0.58	1.08
WSDA	HMS	EA - Per Each	\$8,000	\$16,000	0.58	1.16
WSGA	LOT1	AC - Acreage	\$45,500	\$104,000	0.67	1.24
WSHH	LOT1	AC - Acreage	\$31,500	\$72,000	0.79	1.47
WSMA	LOT1	AC - Acreage	\$25,200	\$57,600	0.70	1.30
WSPA	LOT1	AC - Acreage	\$21,000	\$48,000	0.63	1.17
WSTU	LOT1	AC - Acreage	\$37,800	\$86,400	0.64	1.20
WSWB	LOT1	AC - Acreage	\$23,800	\$54,400	0.63	1.17
WTCA	LOT1	AC - Acreage	\$18,900	\$43,200	0.70	1.30
WTEA	LOT1	AC - Acreage	\$35,000	\$80,000	0.87	1.61
WTEX	N/A	N/A	N/A	N/A	0.84	1.56
WTHA	LOT1	AC - Acreage	\$25,200	\$57,600	0.76	1.40
WTHA	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51
WTHA	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
WTHA	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
WTHX	LOT1	AC - Acreage	\$28,000	\$64,000	0.81	1.50
WTHX	RIS1	AC - Acreage	\$28,000	\$56,000	0.81	1.61
WTHX	MP3	EA - Per Each	\$17,850	\$33,150	0.81	1.61
WTHX	MP2	EA - Per Each	\$12,950	\$24,050	0.81	1.61
WTHZ	LOT1	AC - Acreage	\$28,700	\$65,600	0.77	1.43
WTHZ	RIS1	AC - Acreage	\$29,400	\$58,800	0.77	1.54
WTHZ	MP3	EA - Per Each	\$17,850	\$33,150	0.77	1.54
WTHZ	MP2	EA - Per Each	\$12,950	\$24,050	0.77	1.54
WTKC	LOT1	AC - Acreage	\$21,000	\$48,000	0.60	1.11
WTKC	HMS	EA - Per Each	\$8,000	\$16,000	0.60	1.19
WTLA	LOT1	AC - Acreage	\$28,000	\$64,000	0.95	1.76
WTPH	LOT1	AC - Acreage	\$35,000	\$80,000	0.68	1.26

WTPH	HMS	EA - Per Each	\$12,000	\$24,000	0.68	1.36
WTRA	LOT1	AC - Acreage	\$47,600	\$108,800	0.74	1.37
WTSZ	LOT1	AC - Acreage	\$21,700	\$49,600	0.88	1.64
WTWD	LOT1	AC - Acreage	\$42,000	\$96,000	0.70	1.30
WVAA	LOT1	AC - Acreage	\$24,500	\$56,000	0.73	1.35
WVDB	LOT1	AC - Acreage	\$28,000	\$64,000	0.76	1.40
WVDB	MP2	EA - Per Each	\$12,950	\$24,050	0.76	1.51
WVDB	MP1	EA - Per Each	\$9,450	\$17,550	0.76	1.51
WVDB	MP3	EA - Per Each	\$17,850	\$33,150	0.76	1.51
WVDB	HMS	EA - Per Each	\$8,000	\$16,000	0.76	1.51
WVFI	LOT1	AC - Acreage	\$56,700	\$129,600	0.70	1.30
WVFI	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
WVFI	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
WVFI	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
WVIN	L2	AC - Acreage	\$8,400	\$16,800	0.70	1.40
WVIN	L1	AC - Acreage	\$57,400	\$114,800	0.70	1.40
WVIN	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
WVIN	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
WVIN	HMS	EA - Per Each	\$8,000	\$16,000	0.70	1.40
WVL1	LOT2	SF - Square FT	\$9.50	\$30.40	1.40	2.80
WVL2	LOT1	AC - Acreage	\$490,000	\$1,120,000	0.70	1.30
WVL3	LOT1	AC - Acreage	\$255,500	\$584,000	0.70	1.30
WVL3	COM1	AC - Acreage	\$73,500	\$147,000	0.70	1.40
WVL3	RIS1	AC - Acreage	\$63,000	\$126,000	0.70	1.40
WVL3	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
WVLB	LOT1	AC - Acreage	\$45,500	\$104,000	0.74	1.37
WVLB	HMS	EA - Per Each	\$8,000	\$16,000	0.74	1.47
WVLC	LOT1	AC - Acreage	\$255,500	\$584,000	0.53	0.98
WVLC	COM1	AC - Acreage	\$94,500	\$189,000	0.53	1.05
WVLC	RIS1	AC - Acreage	\$84,000	\$168,000	0.53	1.05
WVLC	MP3	EA - Per Each	\$17,850	\$33,150	0.53	1.05
WVLC	MP2	EA - Per Each	\$12,950	\$24,050	0.53	1.05
WVLC	HMS	EA - Per Each	\$8,000	\$16,000	0.53	1.05
WVLGS	COA1	AC - Acreage	\$0	\$0	0.69	1.27
WVLGS	LOT1	AC - Acreage	\$0	\$0	0.69	1.27
WVLM	LOT1	AC - Acreage	\$66,500	\$152,000	0.63	1.17
WVLM	MP3	EA - Per Each	\$17,850	\$33,150	0.63	1.26
WVLM	MP1	EA - Per Each	\$9,450	\$17,550	0.63	1.26
WVLM	MP2	EA - Per Each	\$12,950	\$24,050	0.63	1.26
WVLM	HMS	EA - Per Each	\$8,000	\$16,000	0.63	1.26
WVLR	LOT1	AC - Acreage	\$36,400	\$83,200	0.75	1.39
WVLR	RDW3	EA - Per Each	\$70	\$130	0.75	1.50
WVLW	LOT1	AC - Acreage	\$497,000	\$1,136,000	0.70	1.30

WVLW	COM1	AC - Acreage	\$189,000	\$378,000	0.70	1.40
WVLW	RIS1	AC - Acreage	\$182,000	\$364,000	0.70	1.40
WVRA	LOT1	AC - Acreage	\$66,500	\$152,000	0.70	1.30
WVRA	MP3	EA - Per Each	\$17,850	\$33,150	0.70	1.40
WVRA	MP2	EA - Per Each	\$12,950	\$24,050	0.70	1.40
WVRA	MP1	EA - Per Each	\$9,450	\$17,550	0.70	1.40
WVRA	TOW	EA - Per Each	\$42,000	\$78,000	0.70	1.40
WVSW	LOT1	AC - Acreage	\$25,200	\$57,600	0.77	1.43
WWAA	LOT1	AC - Acreage	\$28,000	\$64,000	0.88	1.63
WWCA	LOT1	AC - Acreage	\$26,600	\$60,800	0.81	1.50
WWCA	HMS	EA - Per Each	\$8,000	\$16,000	0.81	1.61
WWCH	LOT1	AC - Acreage	\$28,000	\$64,000	0.83	1.53
WWDA	HMS	EA - Per Each	\$16,000	\$32,000	1.65	3.29
WWDB	HMS	EA - Per Each	\$16,000	\$32,000	1.61	3.22
WWDC	HMS	EA - Per Each	\$16,000	\$32,000	1.47	2.94
WWPA	LOT1	AC - Acreage	\$32,200	\$73,600	0.64	1.20
WWSJ	LOT1	AC - Acreage	\$24,500	\$56,000	0.77	1.43
WYHA	LOT1	AC - Acreage	\$42,000	\$96,000	0.71	1.33
WYNA	LOT1	AC - Acreage	\$38,500	\$88,000	0.66	1.22
WYPA	LOT1	AC - Acreage	\$31,500	\$72,000	0.77	1.43
YRK1	COA1	AC - Acreage	\$0	\$0	0.98	1.82
YRKA	LOT1	AC - Acreage	\$583,333	\$1,333,333	1.32	2.44
ZELC	LOT1	AC - Acreage	\$77,000	\$176,000	0.70	1.30

* Land Unit, Unit of Measure, Low Price Land and High Price Land N/A - Indicates property type within identified neighborhood where Land Unit or Unit of Measure does not apply.

SPECIAL FEATURES AND YARD ITEMS				
Sfyi	Full Description	Unit of Measure	Low Rate	High Rate
B1S	BARN ONE STORY	SF - Square Feet	\$14.70	\$27.30
B2S	2 ST BARN	SF - Square Feet	\$29.40	\$54.60
BAR	BARN FINISHED 2STORY	SF - Square Feet	\$43.40	\$80.60
BE1	BANK MONEY VAULT	SF - Square Feet	\$91.81	\$170.50
BE2	BANK RECORD VAULT	SF - Square Feet	\$31.27	\$58.07
CAN	FRAME/ALUM. CANOPY	SF - Square Feet	\$7.18	\$13.33
CB1	CABIN SEASONAL	SF - Square Feet	\$23.59	\$43.81
CB2	CABIN/HEAT/UTILITIES	SF - Square Feet	\$28.18	\$52.33
CBB	CONCRETE BUILDING	SF - Square Feet	\$8.75	\$16.25
CEMA	BURIAL LOT	EA - Per Each	\$700.00	\$1,300.00
CEMB	BURIAL LOT	EA - Per Each	\$525.00	\$975.00
CEMC	BURIAL LOT	EA - Per Each	\$350.00	\$650.00
CEMD	BURIAL LOT	EA - Per Each	\$350.00	\$650.00
CEMP	BURIAL LOT PET	EA - Per Each	\$105.00	\$195.00
CNC	CONCRETE CANOPY	SF - Square Feet	\$11.73	\$21.78
CNM	CANOPY COMMERCIAL QY	SF - Square Feet	\$10.85	\$20.15
CNP	CANOPY OVER FLOOR	SF - Square Feet	\$10.82	\$20.09
CON	MALL CONCOURSE	SF - Square Feet	\$66.68	\$123.83
CPT	RESIDENTIAL CARPORT	SF - Square Feet	\$17.96	\$33.35
DK	DECK	SF - Square Feet	\$10.82	\$20.09
DWG	OLD DWELLING	SF - Square Feet	\$6.71	\$12.47
EL0	STOP, FREIGHT ELEV	EA - Per Each	\$3,044.30	\$5,653.70
EL1	ELEV, FREIGHT	LBS - Pounds	\$10.98	\$20.40
EL2	STOP, PASS ELEV	EA - Per Each	\$3,241.00	\$6,019.00
EL3	ELEV, PASSENGER	LBS - Pounds	\$25.98	\$48.24
GAR	GARAGE	SF - Square Feet	\$28.20	\$52.38
GAZ	GAZEBO OR OPEN PORCH	SF - Square Feet	\$18.09	\$33.59
GC1	GOLF COURSE CLASS I	HO - Holes	\$105,000.00	\$195,000.00
GC2	GOLF COURSE CLASS II	HO - Holes	\$52,500.00	\$97,500.00
GC9	MINITURE GOLF COURSE	HO - Holes	\$4,690.00	\$8,710.00
GCT	GO CART TRACK	LF - Linear Feet	\$63.00	\$117.00
GDH	GUARD HOUSE	SF - Square Feet	\$52.33	\$97.18
GH	GREENHOUSE RES TYPE	SF - Square Feet	\$17.68	\$32.83
GHC	GREENHOUSE COM TYPE	SF - Square Feet	\$26.78	\$49.73
GR1	CONDO GARAGE	EA - Per Each	\$7,000.00	\$13,000.00
GR2	CONDO GARAGE	EA - Per Each	\$10,500.00	\$19,500.00
GR3	CONDO GARAGE	EA - Per Each	\$14,000.00	\$26,000.00
GRL	GARAGE W 1/2 ST LOFT	SF - Square Feet	\$36.40	\$67.60
GRU	GARAGE WITH UT	SF - Square Feet	\$42.34	\$78.64
HTB	HOT TUB (NOT P/P)	EA - Per Each	\$3,500.00	\$6,500.00
INSP	INDOOR SWIMMING POOL	EA - Per Each	\$17,500.00	\$32,500.00

SPECIAL FEATURES AND YARD ITEMS				
Sfyi	Full Description	Unit of Measure	Low Rate	High Rate
KK1	KIOSK, FINISHED SALE	SF - Square Feet	\$92.58	\$171.93
LAN	LANDSCAPING	SF - Square Feet	\$19.94	\$37.04
LGH	SPECIAL LIGHTING	EA - Per Each	\$150.50	\$279.50
LOD	LOADING DOCK	SF - Square Feet	\$11.27	\$20.93
LSS	LUMBER STORAGE SHED	SF - Square Feet	\$8.10	\$15.04
MAUA	MAUSOLEUM NICHES	EA - Per Each	\$1,400.00	\$2,600.00
MAUB	MAUSOLEUM NICHES	EA - Per Each	\$1,050.00	\$1,950.00
MAUC	MAUSOLEUM NICHES	EA - Per Each	\$700.00	\$1,300.00
MAUD	MAUSOLEUM NICHES	EA - Per Each	\$350.00	\$650.00
MST	STORAGE	SF - Square Feet	\$7.34	\$13.64
MZ1	STORAGE MEZZANINE	SF - Square Feet	\$9.52	\$17.68
MZ2	DISPLAY MEZZANINE	SF - Square Feet	\$17.23	\$32.01
MZ3	OFFICE MEZZANINE	SF - Square Feet	\$20.53	\$38.13
MZ4	HOTEL MEZZANINE	SF - Square Feet	\$19.19	\$35.65
MZ5	THEATER MEZZANINE	SF - Square Feet	\$16.63	\$30.88
PH	POULTRY HOUSE	SF - Square Feet	\$5.94	\$11.04
PH1	PUMP HOUSE	SF - Square Feet	\$10.15	\$18.85
PMB	PREFAB METAL BLDING	SF - Square Feet	\$15.68	\$29.12
POE	POOL ENCLOSURE	SF - Square Feet	\$36.86	\$68.45
PRK	PARKING SPACE (EA)	EA - Per Each	\$10,500.00	\$19,500.00
PT	PATIO OR TERRACE	SF - Square Feet	\$10.50	\$19.50
PV1	OPEN PARK PAVILION	SF - Square Feet	\$16.91	\$31.40
PV2	ENCLOSED PARK PAVILI	SF - Square Feet	\$25.35	\$47.09
PV3	RESTROOM/POOLHOUSE	SF - Square Feet	\$33.03	\$61.35
PV4	CONCESSION STAND	SF - Square Feet	\$21.53	\$39.98
QUO	QUONSET	SF - Square Feet	\$10.85	\$20.15
RBC	RACQUETBALL CT.(CO)	CO - Courts	\$21,000.00	\$39,000.00
SP	INDOOR POOL	SF - Square Feet	\$31.50	\$58.50
SP1	POOL AVERAGE QUALITY	SF - Square Feet	\$24.68	\$45.83
SP2	POOL GOOD QUALITY	SF - Square Feet	\$36.82	\$68.38
SP3	WADING POOL	SF - Square Feet	\$24.68	\$45.83
SP4	LAP POOL	SF - Square Feet	\$24.68	\$45.83
SP5	INFINITY POOL	SF - Square Feet	\$105.35	\$195.65
SP6	SPA POOL	EA - Per Each	\$3,500.00	\$6,500.00
ST1	CONDO STORAGE	EA - Per Each	\$2,100.00	\$3,900.00
ST2	CONDO STORAGE	EA - Per Each	\$3,500.00	\$6,500.00
ST3	CONDO STORAGE	EA - Per Each	\$7,000.00	\$13,000.00
STB	STABLE	SF - Square Feet	\$28.58	\$53.08
STR	STORAGE UNITS	SF - Square Feet	\$49.00	\$91.00
TB	2 ST UB OR BARN	SF - Square Feet	\$6.71	\$12.47
TC1	TENNIS COURT BASIC	CO - Courts	\$17,990.00	\$33,410.00

SPECIAL FEATURES AND YARD ITEMS				
Sfyi	Full Description	Unit of Measure	Low Rate	High Rate
TC2	TENNIS GOOD QUALITY	CO - Courts	\$22,400.00	\$41,600.00
UB	1 ST UB OR BARN	SF - Square Feet	\$6.71	\$12.47
UBF	UB FINISHED 1 STORY	SF - Square Feet	\$23.42	\$43.50
WTK	WATER TANK	GAL - Gallon	\$0.60	\$1.11
HMS	HOME SITE	EA - Per Each	\$10,500.00	\$19,500.00
MHP 1	MANUFACTURED HOME PARK 1	EA - Per Each	\$9,450.00	\$17,550.00
MHP 2	MANUFACTURED HOME PARK 2	EA - Per Each	\$12,950.00	\$24,050.00
MHP 3	MANUFACTURED HOME PARK 3	EA - Per Each	\$17,850.00	\$33,150.00
RV	RV SITE	EA - Per Each	\$7,000.00	\$13,000.00
TOW	CELL TOWER	EA - Per Each	\$42,000.00	\$78,000.00

APPENDIX

Definitions

Abstract	A computer-printed report of appraised and/or assessed value(s) for each parcel of real property in a given taxing district; generally sequenced geographically.
Actual Age	The number of years elapsed since the original construction, as of the effective valuation date. Compare with <i>effective age</i> .
Ad Valorem Tax	In reference to property, a tax based upon the value of the property.
Aesthetic Value	A value, intangible in nature, which is attributable to the pleasing appearance of a property.
Agricultural Property	Land and improvements devoted to, or best adaptable for, the production of crops, fruits, and timber, and the raising of livestock.
Air Rights	The right to the use of a certain specified space within the boundaries of a parcel of land and above a specified elevation.
Alley Influence	The enhancement to the value of a property rising out of the presence of an abutting alley; most generally applicable to commercial properties.
Amenities	In reference to property, the intangible benefits arising out of ownership; <i>amenity value</i> refers to the enhancement of value attributable to such amenities.
Apartment Hotel	A building designed for non-transient residential use, divided into dwelling units similar to an apartment house, but having such hotel apartment hotel accommodations as room furnishings, lounges, public dining room, maid service, etc.
Apartment House	A multi-family residence containing three or more non-transient residential living units and generally providing them with a number of common facilities and services.
Assessment	The value of taxable property to which the tax rate is to be applied in order to compute the amount of taxes; may be used synonymously with <i>assessed value</i> , <i>taxable value</i> and <i>tax base</i> .
Assessment Ratio	The ratio of assessed value to a particular standard of value, generally the appraised value. A percentage to be applied to the appraised value in order to derive the assessed value.

Assessment Roll	The official listing of all properties within a given taxing jurisdiction by ownership, description and location, showing the corresponding assessed values for each; also referred to as <i>tax list</i> , <i>tax book</i> , <i>tax duplicate</i> and <i>tax roll</i> .
Average Deviation	In a distribution of values, the average amount of deviation of all the values from the mean value, equal to the total amount of deviation from the mean divided by the number of deviations. As applied to an assessment-to-sale ratio distribution, the average amount which all the ratios within the distribution deviate from the mean ratio.
Base Price	A value or unit rate established for a certain specified model, and subject to adjustments to account for variations between that particular model and the subject property under appraisal.
Basement	A building story which is wholly or partly below the grade level.
Beam	A long structural load-bearing member which is placed horizontally or nearly so and which is supported at both ends or, infrequently, at intervals along its length.
Beam, Spandrel	A wall beam supporting the wall, above, as well as the floor.
Building Residual Technique	A building valuation technique which requires the value of the land to be a known factor; the value of the buildings can then be indicated by capitalizing the residual net income remaining, after deducting the portion attributable to the land.
CAMA	Computer-Assisted Mass Appraisal - Utilizing data processing to compare parcels, calculate values and maintain property characteristics while increasing efficiency and accuracy in the appraisal process.
Capitalization	A mathematical procedure for converting the net income which a property is capable of producing into an indication of its current value. See <i>income approach</i> .
Column	A structurally isolated vertical member which is at least 8 to 10 times as long as it's least lateral dimension and which is designed to carry loads. Compare <i>pier</i> .
Concrete, Reinforced	A type of construction in which the principal structural members, such as the floors, columns, beams, etc., are made of concrete poured around isolated steel bars or steel meshwork in such manner that the two materials act together in resisting forces.

Condo Motel	Residential condos that are rented, usually short term. The unit owners may choose to include their units in the rental pool or decline the rental option. These unit's sales prices are typically based on the income available for the unit in addition to its residential use.
Conduit	A tube, pipe, or small artificial tunnel used to enclose wires or pipes or to convey water or other fluids.
Construction, Brick	A type of construction in which the exterior walls are bearing walls (q.v.) made of solid brick or brick and tile masonry.
Construction, Brick Veneer	A type of construction in which the exterior walls are one-layer brick curtain walls backed by a wood frame.
Construction, Steel Frame	A type of construction in which there is a framework of steel structural members for the support of all loads and the resistance of all stresses.
Construction, Wood Frame	A type of construction in which there is a framework of wooden structural members for the support of all loads and the resistance of all stresses. Loosely called "frame construction."
Coping	A special capping at the top of a wall, serving principally as a watershed.
Cornice	A projecting element at the top of a wall, serving principally as a decoration or as part of the coping (q.v.).
Corner Influence	The enhancement to the value of a property due to its corner location; most generally applicable to commercial properties.
Cost Approach	One of the three traditional approaches to determination of the value of a property; arrived at by estimating the value of the land, the replacement or reproduction cost new of the improvement and the amount of accrued depreciation to the improvement. The estimated land value is then added to the estimated depreciated value of the improvements to arrive at the estimated property value. Also referred to as the "cost-to-market approach" to indicate that the value estimates are derived from market data abstraction and analysis.
Cottage	Typically a one-story to two-story dwelling unit of small size and humble character.
Course	A uniform horizontal layer of brick, stone, terra cotta, shingles or some other structural material extending continuously around a building or along a wall.
Courtyard	An open space bordered on two or more sides by the walls of a single building or of two or more buildings.

Data Verification	Process of checking the accuracy of data that has been placed into a data processing system.
Depreciation	Loss in value from all causes; may be further classified as <i>physical</i> , referring to the loss of value caused by physical deterioration; <i>functional</i> , referring to the loss of value caused by obsolescence inherent in the property itself; and economic, referring to the loss of value caused by factors extraneous to the property. <i>Accrued depreciation</i> refers to the actual depreciation existing in a particular property as of a specified date. <i>Normal depreciation</i> refers to that amount of accrued depreciation one would normally expect to find in buildings of certain construction, design, quality and age.
Deterioration	Impairment of structural condition evidenced by the wear and tear caused by physical use and the action of the elements, also referred to as <i>physical depreciation</i> .
Dormer	(1) a relatively small structure projecting from a sloping roof. (2) a window set upright in the face of such a structure.
Dwelling	Any building or portion thereof designed or occupied in whole, or in part, as a place of residence.
Dwelling, Duplex	A two-family dwelling in which the two dwelling units are separate with a private street entrance for each.
Dwelling, Multi-Family	A building designed as a place of residence for more than two families or households; e.g., an apartment house.
Dwelling, Row	Any one of a series of similar single-family, two-family or multi-family dwellings having one or more contiguous common or party walls.
Eaves	The portion of a sloping roof which projects beyond the outside walls of a building.
Economic Life	The life expectancy of a property during which it can be expected to be profitably utilized.
Economic Obsolescence	Obsolescence caused by factors extraneous to the property. Also referred to as <i>economic depreciation</i> .
Economic Rent	The rent which a property can be expected to bring in the open market as opposed to <i>contract rent</i> or the rent the property is actually realizing at a given time.

Effective Age	An age assigned to a structure based upon its condition as of the effective valuation date; it may be greater or less than the structure's actual age. Compare with <i>actual age</i> .
Effective Gross Income	The estimated gross income of a property, less an appropriate allowance for vacancies and credit losses.
Elevation	A drawing which represents a projection of any one of the vertical sides or vertical cross-sections of a building or of any other object. Compare plan.
Façade	The face of a building (exterior).
Firewall	a wall of fire-resisting material erected between two parts of a building to prevent the spread of fire from one part to the other.
Flashing	Small, metal strips used to prevent leaking of roofs around chimneys, dormers, hips and valleys.
Footing	A spreading base to a wall, column or other supporting member, Serves to widen the ground area to which structural loads are transmitted.
Foundation	The structural members below grade level, or below the first tier of beams above grade level, which transmit the load of a superstructure to the ground.
Functional Obsolescence	Obsolescence caused by factors inherent in the property itself. Also referred to as <i>functional depreciation</i> .
Functional Utility	The composite effect of a property's usefulness and desirability upon its marketability.
Gable	(1) the triangular portion of a wall between the slopes of a double-sloping (i.e., gable) roof. (2) the whole of the wall containing such a triangular portion. (3) a portion of a building extending from the remainder of the building and covered with a gable roof.
Girder	A large or principal beam (q.v.) used to support concentrated loads at isolated points along its length. (Girders usually support the beams and structure above).
Grade	The classification of an improvement based upon certain construction specifications, and quality of materials and workmanship.

Grantee	A person to whom property is transferred and property rights are granted by deed, trust instrument or other similar documents. Compare with <i>grantor</i> .
Grantor	A person who transfers property or grants property rights by deed, trust instrument or other similar documents. Compare with <i>grantee</i> .
Gross Area	The total floor area of a building measured from the exterior of the walls.
Gross Income	The scheduled annual income produced by the operation of a business or by the property itself.
Gross income Multiplier	A multiplier representing the relationship between the gross income of a property and its estimated value.
Gross Sales	The total amount of invoiced sales before making any deductions for returns, allowances, etc.
Ground Lease	A document entitling the lessee certain, specified rights relating to the use of the land.
Ground Rent	Net rent from a ground lease; that portion of the total rent which is attributable to the land only.
Header	(1) a structural member which is laid perpendicularly to a parallel series of similar members and against which the latter members abut. (2) a brick or other piece of masonry which is laid in a wall in such manner that its longest dimension extends along the thickness of the wall. Contrast <i>stretcher</i> .
Hip	(1) a sloping line along which two roof surfaces meet to form an external angle of more than 180 degrees. (2) a hip rafter (q.v.). Compare <i>ridge</i> ; <i>valley</i> .
Hotel	A building designed for transient or semi-transient, residential use, divided into furnished single rooms and suites. Has such accommodations as lounges, public dining rooms, maid service, etc.
Income Approach	One of the three traditional approaches to determination of value; measures the present worth of the future benefits of a property by the capitalization of its net income stream over its remaining economic life. The approach involves making an estimate of the potential net income the property may be expected to yield, and capitalizing that income into an indication of value.

Joist	One of a series of small, parallel beams laid on edge and used to support floor and ceiling loads. Usually supported in turn by larger beams and girders.
Land Residual Technique	A land valuation technique which requires the value of the buildings to be known; the value of the land can then be indicated by capitalizing the residual net income remaining after deducting the portion attributable to the building(s).
Leasehold	A property held under the terms of a lease.
Leasehold Improvements	Additions, renovations and similar improvements made to a leased property by the lessee.
Legal Description	A description of a parcel of land which serves to identify the parcel in a manner sanctioned by law.
Lintel	A beam over a wall opening, such as a door or windows, designed to carry the load of the wall over such opening.
Louver (or louvre)	A ventilator containing slats which are placed lengthwise across the ventilator opening, each slat being slanted in such a manner as to overlap the next lower slat and to permit ventilation but exclude rain.
Market Value	The price an informed and intelligent buyer, fully aware of the existence of competing properties and not compelled to act, would be justified in paying for a particular property.
Marquee	A flat roof-like structure which shelters a doorway, which has no floor beneath it, and which is usually supported wholly from the walls or the building.
Mass Appraisal	Appraisal of property on a mass scale - such as an entire community, generally for ad valorem tax purposes, using standardized appraisal techniques and procedures to accomplish uniform equitable valuation with a minimum of detail, within a limited time period, and at a limited cost ... as opposed to a <i>fee appraisal</i> which is generally used to refer to a rather extensive, detailed appraisal of a single property or singularly used properties for a specified purpose.
Mezzanine	A low story formed by placing a floor between what would ordinarily be the floor and ceiling of a high story, <i>Note:</i> the mezzanine floor frequently has a smaller area than other floors and, if present at all, is usually between the first and second stories.
Millwork	All of the wooden portions of a building, whether frame construction or otherwise, which are customarily purchased in

finished form from a planing mill, such as doors, windows, trim, balusters, etc.

Mineral Rights	The right to extract subterranean deposits such as oil, gas, coal, and minerals, as specified in the grant.
MRA	Multi Regression Analysis - Also called the least squares method, is a mathematical method for producing a model for a dependent variable as a linear function of independent factors. As an example- the predicted sales price (dependent variable) is a function of independent factors such as square feet, style, neighborhood, etc.
Neighborhood Trend	Three stages in the life cycle of a neighborhood "the improving stage characterized by development and growth; the static stage characterized by a leveling off of values; and the declining stage characterized by infiltration and decay.
Net Income	The income remaining from the effective gross income after deducting all operating expenses related to the cost of ownership.
Net Lease	A lease wherein the lessee assumes to pay all applicable operating expenses related to the cost of ownership; also referred to as <i>net-net</i> (<i>double net</i>), or <i>net-net-net</i> (<i>triple net</i>) lease.
Net Sales	Gross sales less returns and allowances.
Net Sales Area	The actual floor area used for merchandising, excluding storage rooms, utility and equipment rooms, etc.
Non-Conforming Use	A use which, because of modified or new zoning ordinances, no longer conforms to current use regulations, but which is nevertheless upheld to be legal so long as certain conditions are adhered to.
Observed Depreciation	That loss in value which is discernable through physical observation by comparing the subject property with a comparable property either new or capable of rendering maximum utility.
Obsolescence	A diminishing of a property's desirability and usefulness brought about by either functional inadequacies and over-adequacies inherent in the property itself, or adverse economic factors external to the property. Refer to <i>functional depreciation</i> and <i>economic depreciation</i> .
Operating Expenses	The fixed expenses, operating costs and reserves for replacements, which are required to produce net income before depreciation and are to be deducted from effective gross income in order to arrive at net income.
Overall Rate	A capitalization rate representing the relationship of the net income (before recapture) of a property to its value as a single rate; it

necessarily contains, in their proper proportions, the elements of both the land and the building capitalization rates.

Overhang	A finished portion of a building having full story height which extends beyond the foundation wall line, if part of the ground story, or beyond the exterior walls of the ground story if part of any higher story.
Pier	(1) a thick, solid mass of masonry which is fully or partially isolated from a structural standpoint and which is designed to transmit vertical loads to the earth. (2) a structure projecting from land into water for use in loading and unloading vessels. Compare column.
Pilaster	Flat-faced pillar projecting somewhat from, but engaged in, the wall of a building and used for decorative purposes or to help support truss and girder loads or both.
Pile	A heavy timber, metallic, or masonry pillar forced into the earth to form a foundation member.
Pitch	The slope of any structural member, such as a roof or rafter, usually expressed as a simple fraction representing the rise per lateral foot.
Percentage Lease	A type of lease in which the rental is stipulated to be a percentage of the tenant's gross or net sales, whichever specified.
Personal Property	Property which is not permanently affixed to and a part of the real estate, as specified by state statutes.
Property Class	A division of like properties generally defined by statutes and generally based upon their present use. The basis for establishing assessment ratios in a classified property assessment system. See <i>classified property tax</i> .
Property Inspection	A physical inspection of a property for the purpose of collecting and/or reviewing property data.
Property Record Card	A document specially designed to record and process specified property data; may serve as a source document, a processing form, and/or a permanent property record.
Purlin	A beam running along the underside of a sloping roof surface and at right angles to the rafters, used to support the common rafters and usually supported in turn by larger structural members, such as trusses or girders (usually run along length of building).
Quantity Survey Method	A method of computing the replacement or the reproduction cost of an improvement by applying unit costs to the actual or estimated material and labor quantities and adding an allowance for overhead, profit and all other indirect construction costs.

Rafter	A structural member placed, as a rule, in a sloping position and used as the supporting element for the structural material forming the plane of the roof.
Ridge	A horizontal line along which the upper edges of two roof surfaces meet to form an external angle of more than 180 degrees. Compare <i>hip</i> ; <i>valley</i> .
Rise	(1) in general, any vertical distance. (2) specifically, the rise of a roof being the distance between the top of an exterior wall and the peak of the roof; the rise of a stair being the distance from tread to tread.
Real Estate	The physical land and appurtenances affixed thereto; often used synonymously with <i>real property</i> .
Real Property	All the interests, benefits and rights enjoyed by the ownership of the real estate.
Replacement Cost	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 property. Compare with <i>reproduction cost</i> .
Reproduction Cost	The current cost of reproducing a replica property. Compare with <i>replacement cost</i> .
Reserve for Replacements	A reserve established to cover renewal and replacements of fixed assets.
Residential Property	Vacant or improved land devoted to or available for use primarily as a place to live.
Sales Ratio Study	A statistical analysis of the distribution of assessment or appraisal-to-sale ratios of a sample of recent sales, made for the purpose of drawing inferences regarding the entire population of parcels from which the sample was abstracted.
Salvage Value	The price one would be justified in paying for an item of property to be removed from the premises and used elsewhere.
Sash	The wooden or metal framework in which the glass of a door or window is set.
Sheathing	The covering, usually of rough lumber, placed immediately over studding or rafters.
Sill	(1) the lower horizontal part of a door-case (the threshold) or of a window. (2) the lowest horizontal structural member of a frame building, upon which the superstructure is supported.

Site Development Costs	All costs incurred in the preparation of a site for use.
Soil Productivity	The capacity of a soil to produce crops.
Standard Deviation	A statistical measure of the variation of a characteristic about its average value. Standard deviation is the square root of the variance of a characteristic about its average observed value. Variance is the sum of the squared deviations of each observed value from the average, divided by one less than the number of observations. For normally distributed observations, approximately 70% of the observations will fall within one standard deviation of the mean or average value.
Story	That portion of a building enclosed by a floor, a ceiling, and the exterior walls.
Stretcher	A brick or other piece of masonry which is laid lengthwise in a wall. Contrast <i>header</i> .
Strut	Any structural member, which holds apart two or more other members by counteracting a pressure, which tends to bring them together. Contrast <i>tie</i> .
Stud	One of a series of small slender structural members placed vertically and used as the supporting element of exterior or interior walls. (Plural: studs or studding)
Sub Floor	The flooring laid directly on top of the floor joists, but beneath the finish floor.
Tax Levy	In reference to property taxes, the total revenue, which is to be realized, by the tax.

Tax Mapping	The creation of accurate representations of property boundary lines at appropriate scales to provide a graphic inventory of parcels for use in accounting, appraising and assessing; such maps show dimensions and the relative size and location of each tract with respect to other tracts.
Trim	(1) the wooden portions of a plastered room, such as the doors, windows, wainscoting and molding, or the corresponding portions of a room finished with a material other than plaster. (2) the contrasting elements on the exterior of a building which serve no structural purpose, but are intended to enhance its appearance, e.g., the cornice. (3) occasionally the hardware of a house, such as locks, hinges, doorknobs, etc.
Truss	A combination of structural pieces fastened together into a rigid open member which is supported at both ends and upon which loads are superimposed. Compare <i>girder</i> .
Unimproved Land	Vacant land; a parcel for which there is no improvement value.
Use Value	The actual value of a commodity to a specific owner, as opposed to its value in exchange or market value.
Vacancy	An un-rented unit of rental property.
Veneer	A thin, ornamental or protective facing which does not add appreciably to the strength of the body to which it is attached.
Wainscot (or Wainscoting)	(1) a wooden facing on the lower portion of a contrasting interior wall. (2) by extension, a facing of marble tile, or the like, on the lower portion of interior walls.
Wall	A vertical structure serving to enclose, support, divide; such as one of the vertical enclosing sides of a building or room.
Wall, Bearing	A wall designed primarily to withstand vertical pressure in addition to its own weight.
Wall, Common	A wall owned by one or two parties and jointly used by both, one or both of whom is entitled to such use under the provisions of ownership.
Wall, Curtain	Non-bearing wall which is supported by columns, beams or other structural members, whose primary function is to enclose space.
Wall, Partition	Interior bearing or non-bearing wall separating portions of a story. Synonymous <i>with partition</i> .

Wall, party	a wall jointly used by two parties under easement agreement and erected at or upon a line separating two parcels of land held under different ownership.
Wall, retaining	a wall designed primarily to withstand lateral pressures of earth or other filling or backing deposited behind it after construction.
Zoning regulations	governmental restrictions relating to the use of land.

Definitions - Statistical Terms

Aggregate ratio	as applied to real estate, the ratio of the total assessed value to the total selling price.
Average deviation	in a distribution of values, the average amount of deviation of all the values from the mean value equal to the total amount of deviation from the mean divided by the number of deviations.
Coefficient	a value prefixed as a multiplier to a variable or an unknown quantity.
Coefficient of dispersion	as applied to an assessment-to-sale ratio distribution, a measure of dispersion in a given distribution equal to the average deviation of the ratios from the mean ratio divided by the mean ratio.
Frequency distribution	a display of the frequency with which each value in a given distribution occurs, or in a <i>grouped frequency distribution</i> , a display of the frequency with which the values within various intervals, or value groupings, occur.
Mean	a measure of central tendency equal to the sum of the values divided by the number. Also referred to as <i>arithmetic average</i> or <i>arithmetic mean</i> .
Median	a measure of central tendency equal to that point in a distribution above which 50% of the values fall and below which 50% of the values fall. The 50th percentile. The 2nd quartile.
Mode	a measure of central tendency equal to that value occurring most frequently in a given distribution. In a grouped frequency distribution, the mode is equal to the mid-point of the interval with the greatest frequency.
Normal distribution	a distribution in which all the values are distributed symmetrically about the mean value, with 68.26% of the values falling between +/- 1 standard deviation, 95.44% between +/- 2 standard deviations, and 99.74% between +/- 3 standard deviations.
Percentile rank	the relative position of a value in a distribution of values expressed in percentage terms; for instance, as applied to an assessment-to-sale ratio distribution, a ratio with a percentile rank of 83 would indicate that 83% of the ratios were lower and 17% of the ratios were higher than that particular ratio.
Price Related Differential	as applied to real estate, an analytical measure of the vertical uniformity of values in a given distribution calculated by dividing the mean ratio by the aggregate ratio; a ratio of more than 1 being generally indicative of the relative undervaluation of high priced properties as compared to the less valuable properties, whereas a ratio of less than 1 would indicate the converse relationship.

Quartile	positions in a distribution at 25 percentile intervals; the <i>first quartile</i> being equal to the 25th percentile, the <i>second quartile</i> being equal to the 50th percentile or the median, and the <i>third quartile</i> being equal to the 75th percentile.
Range	the difference between the highest and the lowest value in a distribution.
Ratio	a fixed relationship between two similar things expressed in terms of the number of times the first contains the second; the quotient of one quantity divided by another quantity of the same type, generally expressed as a fraction.
Regression Analysis	a statistical technique for making statements as to the degree of linear association between a criterion (dependent) variable and one or more predictor (independent) variables; a simple linear regression having one independent variable, and multiple linear regression having more than one independent variable.
Sample	as applied to real estate, a set of parcels taken from a given universe which is used to make inferences about values for the universe.
Sample Size	as applied to real estate, the number of parcels needed from a universe to achieve a desired level of precision, given the total number of parcels in the universe and the standard deviation thereof.
Standard Deviation	a measure of dispersion, variability or scatter of values in a given distribution equal to the square root of the arithmetic mean of the squares of the deviations from the mean.
Stratified Sampling	the selection of sample parcels from distinct groups within the total universe based upon the known sizes and characteristics of these distinct groups.
Universe	as applied to real estate, all the parcels of a given type in the group under study, i.e., all the parcels of a given neighborhood, district, etc. Also referred to as <i>population</i> .

Real or Personal Property

Leasehold Improvements

Modifications and up fits made by the tenant for the specific use of the business and not the buildings are taxable in North Carolina as business personal property (**leasehold improvements**). It is the responsibility of the occupant to list these improvements with the Assessor's Office during the listing period each year.

There are two tests for determining if an improvement should be listed as personal property:

1. The improvements are made by the occupant for the benefit of the business, not the building.
2. The components can be removed without damaging the building.

The commercial model for each structure type includes basic features such as minimal interior finish, plumbing, electrical and lighting fixtures, required for the general operation of the building. Personal property is anything added specifically for the operation of the specific business occupying the building and not for the use of the building itself. For example, if the business left, the next tenant would not use the items added by the previous business owner. Personal property can be generally defined as movable items. Items not listed and taxed as real estate are business personal property. It is the responsibility of the property owner to list any business personal property and to determine what should be listed as personal property. The following list of real and personal is provided to aid real estate and business personal property appraisers in addition to the property owner. When in doubt, the commercial appraiser and the business personal property appraiser will consult to insure that property is not taxed as both real estate and personal property.

Malls and strip centers are valued as shell buildings with minimal finish. Any improvements made to the individual rental spaces are considered "leasehold improvements" for the purpose of the specific business purpose of the tenant.



North Carolina Department of Revenue

Beverly Eaves Perdue
Hoyle
Governor
December 23, 2011

David W.
Secretary

Memorandum

To: County Assessors
From: David B. Baker, MPA, PPS
Director, Local Government Division
Re: Assessment of Improvements to Leased Property

The property tax treatment of improvements to leased real property has been subject to varying opinions by taxpayers and taxing authorities in North Carolina over the years. This memo is intended to restate and clarify the position of the Property Tax Section of the Local Government Division of the North Carolina Department of Revenue on this issue.

Improvements to leased real property include improvements made by or for a business to real property leased or used by the business. These improvements are almost always used to facilitate the trade or business of the tenant in an occupied space and are most often associated with retail businesses. A determination must be made as to whether these improvements are real property fixtures or personal property fixtures before one can appropriately classify, appraise, and assess this category of property. In order to make this determination, it remains the position of the Property Tax Section that each situation involving these types of improvements must be analyzed independently using a total circumstances test. A total circumstances test involves considering all relevant factors and appropriately weighting the importance of the factors as indicated by the situation under review.

The treatise, 1 James A. Webster, *Webster's Real Estate Law in North Carolina: Possessory Estates and Present Interests in Real Property*, § 2, at 23-36 (Patrick K. Hetrick & James B. McLaughlin, Jr., eds., 4th ed. 1994) (hereinafter "*Webster's*") and court decisions provide guidance on the treatment of these types of improvements under North Carolina law. Chapter 2 of *Webster's* discusses fixtures and provides four criteria that can be used to determine if fixtures have become real property: "(1) Is there an express agreement that the annexed chattel is to be either permanent or temporary? (2) What is the character of the annexation of the chattel to the land - will its severance tear or cause injury to the annexed item or to the realty to which it is attached? (3) What relationship exists between the annexor of the chattel to the land and what relationship exists between the annexor and other claimants - is the annexor's interest in the land a permanent estate since the probability of an intention to annex a chattel permanently to land is in proportion to the permanency of the interest that he claims in the land? and (4)

What is the nature and purpose of the annexation of the chattel to the land - is it for a "trade," "agricultural," "domestic," or "ornamental" purpose?"

(1) Express Agreement: Some leases may expressly state that the improvements become the property of the landlord at termination of the lease or even upon completion of the improvements, but the fact that those improvements are almost always removed before the next tenant occupies the property indicates that the improvements are usually intended to be temporary.

Lease provisions and treatment of property for financial reporting purposes and income tax purposes can change from day to day. Lease provisions, financial reporting practices, and income tax treatment are factors that may be considered when using a total circumstances test, but they should not be given much weight if the actions of the parties indicate a different intention or actual practice.

Additionally, *Webster's* discussion of the owner's intent states: "'Personal fixtures' retain their character as personalty; 'real fixtures' are those items which have become in law so inseparably a part of the land as to be deemed a part of the real property. Again, the key factor in determining whether an item has become a fixture, i.e., a real fixture, is the intent of the owner of that item." The intent of the business in acquiring the assets and putting them in place is for use by the business, and the control of and use of these assets remain with the business (lessee) and not the lessor, regardless of any lease language.

(2) Character of the Annexation: This criteria requires an analysis of the character of the annexation of the improvement: What type of damage to the realty and to the annexed property will result from the removal of the improvements? Retail environments are designed for tenant improvements to be installed and removed on a regular basis, so the damage to the realty is usually negligible or at least expected as part of the business model. The injury caused to the item itself is less important since it is assumed that the next user will not be using the item in most cases (i.e. the damage to the item is irrelevant since it will be removed regardless of the damage caused to the item). The fact that the tenant attached the improvements to the realty in such a way as to accommodate the ability to remove the improvements without significant damage to the realty is also indicative that the improvements did not become real fixtures. However, certain types of improvements, such as structural items or basic construction items such as load-bearing walls, roofs, etc., would likely be considered permanent, regardless of whether installed by the tenant or the landlord.

(3) Relationship of the Annexor: The annexor or tenant has only a temporary interest in the realty. *Webster's* posits that "... if one has only a temporary interest in the real property, it is reasonably presumable that he does not intend for an attachment to the realty to be more than temporary, to parallel his limited interest in the realty, and thus to remain personalty." The fact that the vast majority of these improvements are removed when the tenant leaves, is a direct and strong argument against a position that the intent was to make the improvements realty. Of course, a county will have to recognize those situations when the improvements are continued to be used by the landlord after the original tenant has left. At that time, it will have to be considered whether the actions of the landlord in continuing to use the improvements have made those improvements real property. But those situations are the exception and not the norm. And certainly there are some types of tenant improvements that should be assumed to be permanently annexed, such as structural items.

Nature and Purpose of Annexation: *Webster's* discussion of the nature and purpose of chattels annexed to realty includes the following: " .. The law allows a tenant who places chattels on leased realty to remove whatever he has affixed to the premises for trade purposes. These chattels are called "trade fixtures" and remain personalty of the tenant." The tenant has paid for the improvements (either directly or indirectly) and the tenant is using the property for trade purposes and is reaping the rewards of that investment. However, continued use of the improvements by the landlord after the tenant has left might be evidence that the improvements have become real property, at that time. Two cases, *Railroad*

v. Deal, 90 N.C. 110 (1884) and *Home v. Smith*, 105 N.C. 322, 11 S.E. 373 (1890), support the concept that fixtures installed to promote trade remain personalty of the tenant.

(Note: Whether the improvements are called personal fixtures, "trade fixtures", or just personal property is not important, as long as it is recognized that they are not real property.)

Listing of Property for Taxation: Businesses should list improvements made by or for the business to real property leased or used by the business. The improvements may or may not be intended to remain in place at the end of the lease, but they must still be listed by the business unless it has been determined that the improvements will be appraised as real property by the county in accordance with the county real property schedules of values. If the business owner has questions about what should be listed, they should contact the appropriate county.

Schedules of Values: Counties should develop their real property schedules of values in such a way that everyone involved in the listing and assessment process, as well as the taxpayer, can readily determine which assets are considered real fixtures and assessed as real property and which assets are considered personal fixtures and should be listed by the business owner and assessed as personal property by the county.

Summary: Reinforcing the long-held position of the Property Tax Section, *Webster's* states that, "Any attempt to place an absolute meaning on the term "real fixtures" must be done with the warning that the facts and circumstances of each particular case must be carefully examined. Nevertheless, "real fixtures" generally consist of things, originally chattels personal, which have been annexed to the land, or to things permanently attached to land, by the owner of the chattels or with his assent, and with the intention to make the annexation permanent. All other annexations are "personal fixtures"." These examinations require the use of a total circumstances test to determine the nature of the assets.

Items of personal property that are determined to have become part of the real property based on a "total circumstances test" or similar analysis should be assessed as real property to the owner of the underlying real property. Counties have a duty to develop their real property schedule of values to make sure that they have the ability to assess real fixtures as real property and personal fixtures as personal property.

Real or Personal Property

The decision about whether to list and tax a building component as real or personal property is based on the purpose of the item. Was it added for the benefit of the building or for the benefit of the business? Items added for the benefit of the business are listed as business personal property. Model homes, either manufactured housing or stick built, not attached to utilities are considered inventory and are not taxable. Houses previously considered real estate but are being moved, in transition and not permanently attached are also considered inventory. The following chart lists the most common items and how they should be listed. An item with a red X is listed as personal property and an item with a blue X is real estate.

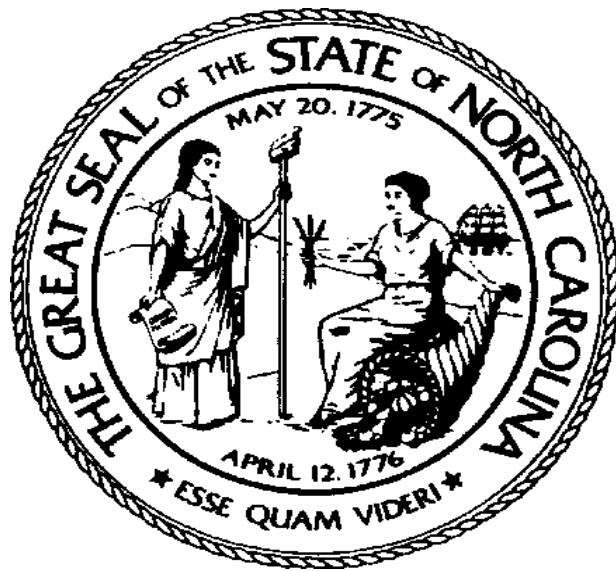
ITEM	REAL	PERSONAL
Acoustical Drapes and Curtains		X
Appliances in Apartments	X	
Appliances in Rental Houses, Other		X
Air Conditioning (for business process)		X
Air Conditioning (for comfort of occupants or customers)	X	
Architectural and Engineering Fees (leasehold or tenant)		X
Architectural and Engineering Fees (building)	X	
Bar and Bar Equipment		X
Boiler (for business process)		X
Boiler (for service of building)	X	
Bowling Alley Equipment		X
Burglar Alarms		X
Cabinets (built-in)	X	
Car Wash Equipment Canopy (removable)		X
Canopy (not removable)	X	
Catwalks (movable)		X
Cell Towers		X
Cell Tower Sites	X	
Communication Equipment		X
Compressed Air Systems		X
Concrete Plant Equipment		X
Construction Allowances (paid to tenants)		X
Control Systems		X
Conveyor Systems		X
Cooking (restaurant equipment)		X
Cooling Towers (used for building)	X	
Cooling Towers (used in manufacturing)		X
Cold Storage Equipment		X
Coolers (walk-in) Portable		X

ITEM	REAL	PERSONAL
Counters, Cabinets, Bookcases (moveable)		X
Dairy Processing Equipment		X
Diagnostic Center Equipment		X
Dock Levelers		X
Doors	X	
Doors (removable grille or security doors installed by tenant)		X
Drapes and Blinds		X
Drive thru Windows (detached)		X
Drive Thru Windows (attached)	X	
Dust Control Systems		X
Electrical (for building)	X	
Electrical (for the business process)		X
Elevators/Escalators	X	
Fans (attached)	X	
Fans (removable)		X
Fencing		X
Fire Alarm Systems		X
Fitting Rooms (moveable)		X
Floors (basic included in model)	X	
Floors (movable or modular)		X
Floor Finish (included in building model)	X	
Foundations for Machinery and Equipment		X
Golf Course Improvements	X	
Grain Bins		X
Greenhouses (Glass, Plexiglas)	X	
Greenhouses (plastic)		X
Greenhouse Equipment		X
Heating Systems (used for building)	X	
Humidifiers (used in process)		X
Humidifiers (used for building)	X	
Heating Systems (used for process)		X
Hoppers		X
Hospital Equipment		X
Incinerators (permanent, built-in)	X	
Incinerators (movable)		X
Industrial Piping (used in the business process)		X
Interior Finish (not included in building model)		X
Interior Finish (included in building model)	X	
Irrigation Equipment		X
Kilns (moveable)		X
Kilns (built-in)	X	
Lighting (outdoor)		X
Lighting Fixtures (not included in model)		X
Malls (interior Upfit mall retail or service stores Upfit)		X

ITEM	REAL	PERSONAL
Mirrors, Counters, Movable Columns		X
Modular Offices	X	
Modular Offices (temporary sales offices, etc.)		X
Night Depository		X
Ovens (used in process)		X
Paint, stain, wall coverings		X
Power Generator Systems (backup system)		X
Piping for Process (removable)		X
Plumbing Fixtures	X	
Public Address Systems		X
Restaurant Kitchen Equipment (removable)		X
Scales		X
Scale House		X
Ovens (used in process)		X
Screens (movie)		X
Theater Seats		X
Service Station Equipment		X
Shelving		X
Signs (including billboards)		X
Sound Projection Equipment		X
Sound Systems		X
Sprinkler Systems (used for the process)		X
Sprinkler Systems (fire protection for the building)	X	
Switchboard		X
Tanks		X
Teller Machines (ATM)		X
Telephone System		X
Towers (cell, TV, radio, etc.)		X
Vacuum System (used for the process)		X
Vacuum System (used for the building)	X	
Vaults	X	
Vault Doors (removable)		X
Ventilation Systems (used for the building)	X	
Ventilation System (used for the process)		X
Walk in Coolers (prefabricated built on slab)		X
Walls (partition walls attached to the building)		X
Walls (portable)		X
Water Coolers		X
Water Lines (for the business process)		X

* See rates and codes section for detailed list of real/personal property items

2020 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL AND FOREST LAND



May 2019

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

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. A. Richard Bonanno

Associate Dean & Director

North Carolina Cooperative Extension Service North Carolina State University

NCSU Box 7602

Raleigh, NC 27695-7602

919.515.1372 (T)

919.515.3135 (F)

abonann@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

Raleigh, NC 27699-1616

Telephone: 919.857.4818

Fax: 919.857.4805

Email: Sean.Brogan@ncagr.gov

(Representing NC Forest Service, NC Department of Agricultural and Consumer Services)

Ms. Tina **Hlabse**

General Counsel

NC Dept. of Agriculture & Consumer Services

Mail Service Center 1001

Raleigh, NC 27699

Telephone: 919.707.3013

Fax: 919.716.0090

Email: tina.hlabse@ncagr.gov

(Representing Dept. of Agriculture & Consumer Services)

Mr. Sam **Croom**

Pitt County Assessor

PO Box 43

Greenville, NC 27835

Telephone: 252.902.3400

Fax: 252.830.0753

Email: sam.croom@pittcountync.gov

(Representing NC Assn. Of Assessing Officers)

(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)

Dr. Rosalind **Dale**

Associate Dean & Extension Administrator

NC Cooperative Extension Program

NC A&T State University

PO Box 21928

Greensboro, NC 27420-1928

Telephone: 336.334.7956

Email: rdale@ncat.edu

(Representing the NC Cooperative Extension Program at NC A&T State University)

Mr. Steve **Woodson**

Associate General Counsel

North Carolina Farm Bureau

PO Box 27766

Raleigh, NC 27611

Telephone: 919.788.1018

Fax: 919.783.3593

Email: steve.woodson@ncfb.org

(Representing NC Farm Bureau Federation, Inc.)

Mr. Tony **Simpson**

Director, Local Government Division

NC Department of Revenue

PO Box 871

Raleigh, NC 27602

Telephone: 919.814.1129

Fax: 919.715.3107

Email: john.simpson@ncdor.gov

Mr. John **Hatcher**

Executive VP, NC Forestry Association

1600 Glenwood Avenue

Raleigh, NC 27608

Telephone: 919.834.3943 (press 5)

Fax: 919.832.6188

Email: jhatcher@ncforestry.org

(Representing NC Forestry Association)

USE-VALUE ADVISORY BOARD SUBCOMMITTEES

Administration and Implementation

Tony Simpson, NCDOR Doug Huffman, NCDOR Steve Woodson, Farm Bureau Dee Webb, NCDA&CS David Baker, NCAACC
Sam Croom, Pitt County
Daniel J. Whittle, Environmental Defense Robert Horton, NRCS

Soils

Rafeal Vega, NRCS Milton Cortes, NRCS Doug Huffman, NCDOR
Chris Green, Cleveland County
Godfrey Gayle, NC A&T State University Joseph Kleiss, Soil Science, NCSU

Cash Rents

Arnie Oltmans, ARE, NCSU
Guido van der Hoeven, ARE, NCSU Doug Huffman, NCDOR
Tony Simpson, NCDOR Sam Croom, Pitt County Julian Philpott, Farm Bureau
Jim Dunphy, Crop Science, NCSU

Forestry

Mark Megalos, Forestry, NCSU Tony Simpson, NCDOR
Doug Huffman, NCDOR 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. Classification Rates

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.

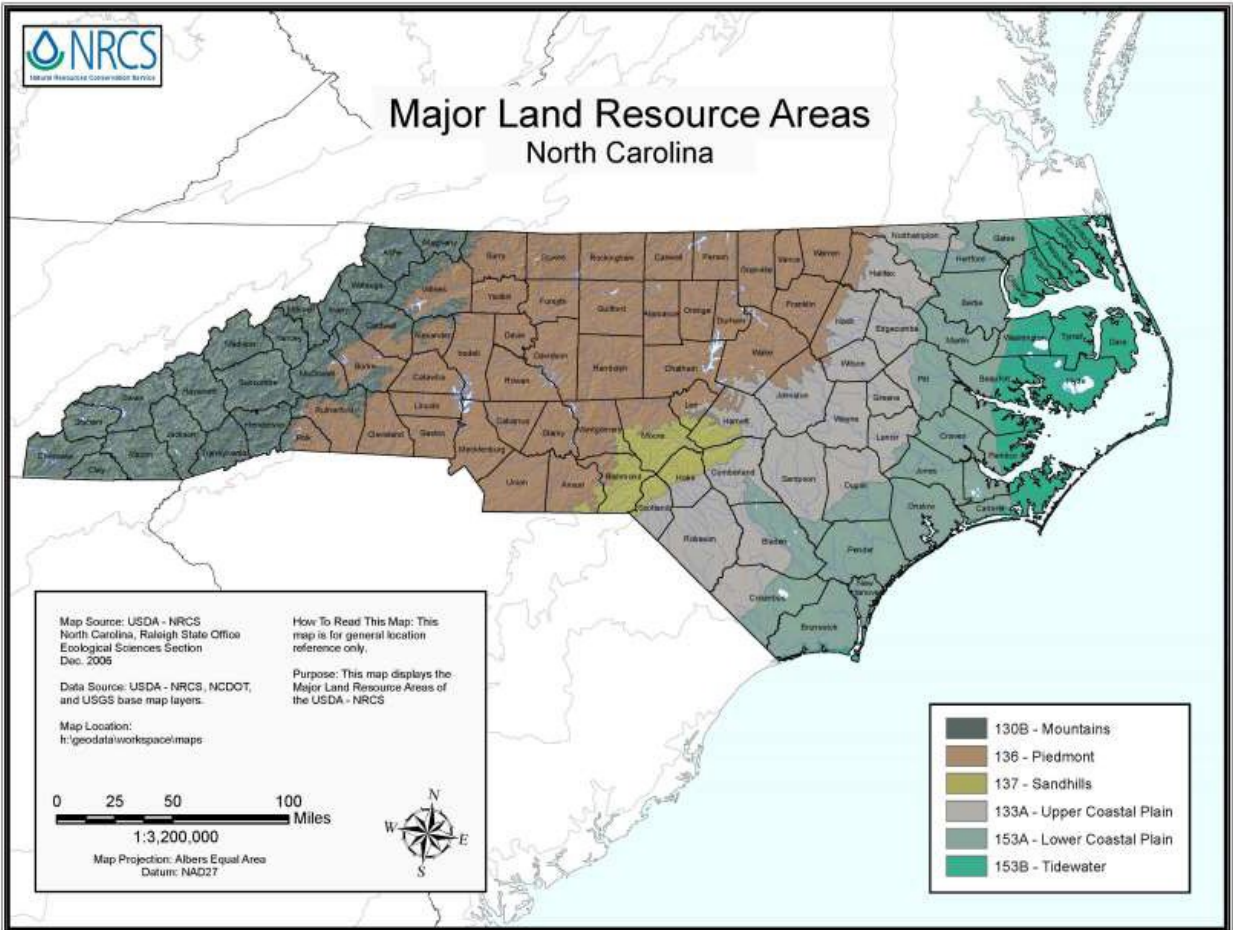
The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

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



PRESENT-USE VALUE SCHEDULES

AGRICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	\$90.30	\$54.30	\$35.50
133A	\$82.15	\$58.30	\$43.65
136	\$61.80	\$42.10	\$27.35
137	\$67.50	\$47.30	\$32.20
153A	\$77.10	\$56.10	\$42.20
153B	\$103.95	\$70.70	\$53.00

AGRICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$1,200*	\$835	\$545
133A	\$1,200*	\$895	\$670
136	\$950	\$645	\$420
137	\$1,035	\$725	\$495
153A	\$1,185	\$860	\$645
153B	\$1,200*	\$1,085	\$815

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

--For the 2019 year, rents were increased 10% to more accurately represent the current cash rents and then 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	\$161.70	\$111.10	\$72.90
133A	\$99.10	\$68.40	\$52.25
136	\$89.20	\$58.05	\$40.15
137	\$84.35	\$56.85	\$37.70
153A	\$93.80	\$58.15	\$44.40
153B	\$122.40	\$92.80	\$84.35

HORTICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$2,485	\$1,705	\$1,120
133A	\$1,520	\$1,050	\$803
136	\$1,370	\$890	\$615
137	\$1,295	\$870	\$580
153A	\$1,440	\$890	\$680
153B	\$1,880	\$1,425	\$1,295

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

--For the 2019 year, rents were increased 10% to more accurately represent the current cash rents and then 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	\$29.99	\$19.72	\$6.91	\$3.87	\$2.24
133A	\$27.78	\$22.19	\$18.01	\$7.03	\$4.77
136	\$32.92	\$23.65	\$22.80	\$14.61	\$10.51
137	\$34.78	\$23.08	\$22.80	\$7.77	\$3.00
153A	\$27.78	\$22.19	\$18.01	\$7.03	\$4.77
153B	\$22.34	\$18.01	\$17.43	\$7.03	\$4.77

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$330	\$215	\$75	\$40	\$40
133A	\$305	\$245	\$200	\$75	\$50
136	\$365	\$260	\$250	\$160	\$115
137	\$385	\$255	\$250	\$85	\$40
153A	\$305	\$245	\$200	\$75	\$50
153B	\$245	\$200	\$190	\$75	\$50

--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 most 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 turf grass. 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

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees Medium		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
A LLEG H A N Y	22	89.8	21	55.5	21	33.3												
A S H E	17	76.5	15	43.5	15	28.3							12	162.5				
A V E R Y																		
B U N C O M B E	37	100.7	31	53.9	27	33.8												
B U R K E	25	55.2	22	33.2	19	26.6												
C A L D W E L L	13	35.4	11	23.2	10	16.7												
C H E R O K E E	16	88.1	11	48.6	10	29.5												
C L A Y	15	68.7	14	39.1	13	25.2												
G R A H A M																		
H A Y W O O D	41	117.9	28	73.8	29	43.5												
H E N D E R S O N	24	83.5	18	57.6	18	36.9												
J A C K S O N																		
M A C D O W E L L																		
M A C O N	11	73.2	12	43.3														
M A D I S O N	26	116.5	22	63.2	23	40.5												
M I T C H E L L																		
P O L K																		
S W A I N																		
T R A N S Y L V A N I A	14	93.6											11	181.36				
W A T A U G A	27	79.1	18	49.7	14	32.5												
W I L K E S	79	57.3	71	39.3	59	27												
Y A N C E Y	17	117.9	13	72.3	13	48.85												
A R E A T O T A L	422	82.10	349	49.40	317	32.30	78	147.00	47	101.1	41	66.30	69	153.60	47	93.60	38	61.3

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

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
BLADEN	36	63.1	32	49.2	25	33.8												
COLUMBUS	77	60.8	58	45.8	51	34.6												
CUMBERLAND	36	66.4	29	44.7	25	30.4												
DUPLIN	142	69.3	113	50.8	90	39.7												
EDGEcombe	36	77.1	29	57.2	22	43.6												
GREENE	61	79.7	40	55	36	41.3												
HALIFAX	28	83.3	18	64.2	14	42.1												
HARNETT	58	74.5	52	51.7	39	36.4												
JOHNSTON	103	71.9	84	49.9	63	33.4	13	93.9	10	53								
LENOR	60	81.6	45	58.7	33	42.1												
NASH	51	77.8	39	52.7	31	43.1												
NORTHAMPTON	23	102.6	17	73.8	13	57.3												
ROBESON	53	49.6	52	38.9	28	32.4												
SAMPSON	128	81.6	109	56.4	87	41.8	10	95										
SCOTLAND	10	44.5																
WAYNE	96	89.7	64	62.3	65	47												
WILSON	40	82.8	30	61.5	27	48.2												
AREATOTAL	1038	74.70	819	53.00	655	39.70	61	90.10	46	62.20	35	47.50						

2009 Average Cash Rents or Resource Area= 136 Piedmont

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees Medium		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
A L A M A N C E	63	52.3	51	32.9	50	20.7												
A L E X A N D E R	35	49.1	28	33.4	29	20												
A N S O N	35	50.1	31	41.3	25	28.4												
B U R K E	25	55.2	22	33.2	19	26.6												
C A B A R R U S	20	42.2	16	37.8	13	23.9												
C A L D W E L L	13	35.4	11	23.5	10	16.7												
C A S W E L L	54	49.9	41	30.9	44	19.2												
C A T A W B A	32	39.2	29	28.6	31	19.2												
CHATHAM	47	48.8	48	34.7	37	23.1												
C L E V E L A N D	44	36.5	39	29.2	34	21.2												
D A V I D S O N	50	45.6	43	32.9	40	21.4												
D A V I E	38	60.7	27	39.3	24	21.3												
D U R H A M	15	36.5	12	27.5	13	21.5												
F O R S Y T H	26	63.6	16	48.8	18	23.3												
F R A N K L I N	41	59.2	38	37.1	35	21.9												
G A S T O N	17	33.5	15	27.3	15	18.8												
G R A N V I L L E	58	53	45	31.6	43	17.8												
G U I L F O R D	46	41.2	39	27	34	17.6												
H A L I F A X	28	83.3	18	64.2	14	42.1												
I R E D E L L	52	53.9	49	43.4	43	27.9												
J O H N S T O N	103	71.9	84	49.9	63	33.4	13	94	10	53								
LEE	25	72.4	20	45.4	16	33.1												
L I N C O L N	16	35.6	14	21.8	12	15.6												
M E C K L E N B U R G	11	61.4																
M O N T G O M E R Y	16	41.6	16	39.1	14	20												
M O O R E	37	56.5	33	37.3	25	23.9												
N A S H	51	77.8	39	52.7	31	43.1												
O R A N G E	31	37.6	26	31.8	25	19.4												
P E R S O N	38	60.7	26	40.6	22	23.3												
P O L K																		
R A N D O L P H	96	48.2	81	33.8	73	21.9												
R I C H M O N D	21	32.6	15	23.3	18	19.3												
R O C K I N G H A M	55	55.1	41	30.3	40	16.6												
R O W A N	47	48.8	36	34.7	33	23.5												
R U T H E R F O R D	21	37.4	16	27.6	14	19.3												
S T A N L Y	34	52.5	30	40.3	29	27.9												
S T O K E S	54	74.2	39	47.1	34	28.1												
S U R R Y	73	83	57	53.9	53	35.3												
U N I O N	55	66.3	50	47.8	40	40.3												
V A N C E	32	55	22	29.3	23	17.2												
W A K E	55	61.2	46	36.2	39	26.2												
W A R R E N	24	40.9	15	25.3	20	17.8												
W I L K E S	79	57.3	71	39.3	59	27												
Y A D K I N	79	67	60	47.8	58	31.5												
A R E A T O T A L	1798	56.20	1468	38.30	1324	24.90	125	81	101	52.80	89	36.50	46	77.90	43	52.90	41	35.00

2009 Average Cash Rents for Resource Area= 137 Sandhills

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
HARNETT	58	75	52	51.7	39	36.4												
H O K E	17	57	11	45	11	29.1												
LEE	25	72	20	45.4	16	33.1												
M O O R E	37	57	33	37.3	25	23.9												
R I C H M O N D	21	33	15	23.3	18	19.3												
S C O T L A N D	10	45																
A R E A T O T A L	168	61	139	43.00	115	29.30	*	76.70	*	52	*	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

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees Medium		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
BEAUFORT	30	83.7	23	52	21	37.1												
BERTIE	41	75	23	60	21	44.5												
BLADEN	36	63.1	32	49	25	33.8												
BRUNSWICK	23	44.4	15	38	13	30												
CARTERET																		
CHOWAN	20	87	13	59	12	51.7												
COLUMBUS	77	60.8	58	46	51	34.6												
CRAVEN	32	60.6	29	48	21	35.2												
DUPLIN	142	69.3	113	51	90	39.7												
EDGEcombe	36	77.1	29	57	22	43.6												
GATES	13	81.2	11	62														
HERTFORD	15	73	11	50														
JONES	25	64.4	22	50	20	41.3												
MARTIN	46	80.7	33	53	29	40.5												
NEWHANOVER																		
ONSLOW	34	55.4	24	43	23	34.8												
PAMLICO	13	70.4	13	51	13	36.5												
PENDER	24	67.1	21	46	19	33.7												
PITT	45	73.7	39	56	33	40.5												
WASHINGTOn	12	128.8	10	61														
AREATOTAL	672	70.10	525	51	442	38.40	30	85.30	19	52.90	13	40.40						

2009 Average Cash Rents for Resource Area= 153B Tidewater

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees Medium		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
BEAUFORT	30	83.7	23	52	21	37.1												
CAMDEN																		
CARTERET																		
CHOWAN	20	87	13	58.4	12	51.7												
CURRITUCK	10	88																
DARE																		
HYDE																		
PAMLICO	13	70.4	13	51.2	13	36.5												
PASQUOTANK	19	105.3	11	73.2	10	60												
PERQUIMANS	24	101.9	21	78.1	18	58.9												
TYRRELL	10	109.5																
WASHINGTON	12	128.8	10	61														
AREATOTAL	163	94.50	117	64.30	111	48.20	12	111	* 84.40	* 76.70								

2009 Average Cash Rents- State Total

	Agricultural High		Agricultural Medium		Agricultural Low		Horticultural High		Horticultural Medium		Horticultural Low		Christmas Trees High		Christmas Trees		Christmas Trees Low	
	Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity		Productivity	
	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.	#reports	Avg.
STATETOTAL	3431	66.90	2743	45.60	2414	32	254	103.20	184	67.70	155	46.90	114	122	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.

I. In-Lieu of Income Requirement

MLRA 130 – Mountains

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

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 5' x 5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4' x 4' or 4.5' x 4.5' spacing. Some experimentation has occurred with 5' x 6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable.)
3. A program for insect and weed control.
4. Generally, an eight-to-ten year setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year.)

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

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

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

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

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 7' x 7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable.)
3. A program for insect and weed control.
4. Generally a five-to-six year setting to harvest cycle. (Due to the species being grown, soil conditions and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical.)

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

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

Procedure for Forestry Schedules

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

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

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

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

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

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

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

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

MLRA 130:

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

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, river bottom, 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). Saw timber 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.

Forestry Net Present Values

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

Species/Stand Type	Est. Cost	Mgmt. Cost	Rot Lgth.	Yield	Yield	Price/mbf	Price/cd	Harvest Value	Annualized NPV
UP LCP	(\$)	(\$)	(yrs)	(MBF)	(cfs)	(\$)	(\$)	(\$)	(\$)
MLRAs 153A and 133A LOWER & UPPER CP									
Mixed hardwoods	\$0.00	\$0.00	50	11.5	44	\$228.25	\$14.52	\$476.65	\$22.19
Loblolly pine (86-104)	\$364.00	\$51.88	30	12	14	\$206.00	\$30.20	\$896.25	\$27.78
Loblolly pine (66-85)	\$255.00	\$34.58	30	7	17	\$206.00	\$30.20	\$601.02	\$18.01
Loblolly pine (60-65)	\$127.00	\$19.79	40	4.8	13	\$206.00	\$30.20	\$285.84	\$7.03
Pond pine (50-55)	\$50.00	\$10.74	50	2.7	20	\$206.00	\$30.20	\$163.25	\$4.77
Longleaf pine	\$50.00	\$10.74	50	3.2	8	\$206.00	\$30.20	\$126.75	\$3.92
MLRA 153B TIDEWATER									
Mixed hardwoods	\$0.00	\$0.00	50	8.43	44	\$14.52	\$374.48	\$17.43	
Loblolly pine (86-104)	\$458.00	\$51.88	30	12	14	\$206.00	\$30.20	\$896.25	\$22.34
Loblolly pine (66-85)	\$255.00	\$34.58	30	7	17	\$206.00	\$30.20	\$601.02	\$18.01
Loblolly pine (60-65)	\$127.00	\$19.79	40	4.8	13	\$206.00	\$30.20	\$285.84	\$7.03
Pond pine	\$50.00	\$10.74	50	2.7	20	\$206.00	\$30.20	\$163.25	\$4.77
MLRA 137 SANDHILLS									
Mixed hardwoods	\$0.00	\$0.00	50	11.9	46	\$240.00	\$14.50	\$495.73	\$23.08
Loblolly pine (86-104)	\$265.20	\$51.88	30	12	16	\$209.00	\$30.20	\$918.52	\$34.78
Loblolly pine (66-85)	\$141.00	\$34.58	30	6.4	17	\$209.00	\$30.20	\$569.77	\$22.80
Loblolly pine (60-65)	\$53.00	\$21.48	50	7.2	7	\$209.00	\$30.20	\$241.49	\$7.77
Longleaf pine (50-55)	\$53.00	\$10.74	50	3.2	8	\$209.00	\$30.20	\$128.10	\$3.00

Forestry Net Present Values

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

Species/Stand Type	Est. Cost	Mgmt. Cost	Rot Lgth	Yield	Yield	Price/mbf	Price/cd	Harvest Value	Annualized NPV
	(\$)	(\$)	(yrs)	(MBF)	(cda)	(\$)	(\$)	(\$)	(\$)
UP LCP									
MLRA 136 PIEDMONT									
Mixed hardwoods	\$0.00	\$0.00	50	11.9	46	\$240.00	\$16.40	\$508.03	\$23.65
Loblolly pine (86-104)	\$265.20	\$51.88	30	11.5	15.6	\$209.00	\$30.20	\$886.30	\$32.92
Loblolly pine (66-85)	\$141.00	\$34.58	30	6.4	16.9	\$209.00	\$30.20	\$569.77	\$22.80
Loblolly pine (60-65)	\$55.00	\$9.90	40	4.1	15	\$209.00	\$30.20	\$272.84	\$10.51
Upland hardwoods	\$0.00	\$0.00	50	6.05	32	\$209.00	\$30.20	\$313.91	\$14.61
MLRA 130 MOUNTAINS									
Mixed hardwoods	\$0.00	\$0.00	50	10.95	0	\$275.00	\$18.50	\$423.72	\$19.72
White pine (70-89)	\$270.00	\$34.58	30	17.8	0	\$150.00	\$18.50	\$823.21	\$29.99
White pine (55-69)	\$175.40	\$18.66	35	8.5	0	\$150.00	\$18.50	\$323.10	\$6.91
Shortleaf/mixed hwd	\$0.00	\$0.00	60	6	0	\$153.35	\$18.50	\$87.47	\$3.87
Upland oak ridge (40-68)	\$0.00	\$0.00	70	5.32	0	\$153.40	\$18.50	\$52.41	\$2.24

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Chester stony loam, (Evard), ALL OTHER	IV	I	IV
Chestnut and Edneyville soils, 15 to 25 percent slopes	IV	I	II
Chestnut and Edneyville soils, 25 to 50 percent slopes	IV	I	III
Chestnut gravelly loam, 50 to 80 percent slopes	IV	III	IV
Chestnut-Ashe complex, ALL	IV	III	IV
Chestnut-Buladean complex, 8 to 15 percent slopes, rocky	III	III	III
Chestnut-Buladean complex, stony, ALL	IV	III	IV
Chestnut-Cleveland-Rock outcrop complex, windswept, ALL	IV	VI	IV
Chestnut-Edneyville complex, 8 to 25 percent slopes, stony	IV	III	III
Chestnut-Edneyville complex, 25 to 60 percent slopes, stony	IV	III	IV
Chestnut-Edneyville complex, windswept, stony, ALL	IV	VI	IV
Chestoa-Ditney-Rock outcrop complex, 30 to 95 percent slopes, very bouldery	IV	VI	IV
Cleveland-Chestnut-Rock outcrop complex, windswept, ALL	IV	VI	IV
Cleveland-Rock outcrop complex, 8 to 90 percent slopes	IV	VI	IV
Clifffield-Cowee complex, 15 to 30 percent slopes, very stony	IV	V	IV
Clifffield-Fairview complex, 15 to 25 percent slopes	IV	V	IV
Clifffield-Pigeonroost complex, very stony, ALL	IV	V	IV
Clifffield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	V	IV
Clifffield-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Clifffield-Woolwine complex, 8 to 15 percent slopes	IV	V	IV
Clifton (Evard) stony loam, ALL	IV	I	IV
Clifton clay loam, 8 to 15 percent slopes, eroded	III	I	III
Clifton clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Clifton clay loam, 30 to 50 percent slopes, eroded	IV	I	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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Evard soils, ALL OTHER	IV	I	IV
Evard stony loam, 25 to 60 percent slopes	IV	I	IV
Evard-Cowee complex, 2 to 8 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes, eroded	III	I	II
Evard-Cowee complex, 8 to 25 percent slopes, stony	IV	I	III
Evard-Cowee complex, ALL OTHER	IV	I	IV
Evard-Cowee-Urban land complex, ALL	IV	I	IV
Fannin fine sandy loam, 8 to 15 percent slopes	III	I	I
Fannin fine sandy loam, 15 to 30 percent slopes	IV	I	II
Fannin fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Fannin fine sandy loam, 50 to 95 percent slopes	IV	I	III
Fannin loam, 8 to 15 percent slopes	III	I	II
Fannin loam, 15 to 25 percent slopes	IV	I	III
Fannin loam, 25 to 45 percent slopes	IV	I	III
Fannin loam, 30 to 50 percent slopes, eroded	IV	I	III
Fannin loam, 45 to 70 percent slopes	IV	I	IV
Fannin sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Fannin sandy clay loam, eroded, ALL OTHER	IV	I	III
Fannin silt loam, 6 to 10 percent slopes, eroded	III	I	II
Fannin silt loam, 7 to 15 percent slopes	III	I	II
Fannin silt loam, 10 to 25 percent slopes, eroded	IV	I	III
Fannin silt loam, 15 to 25 percent slopes	IV	I	III
Fannin silt loam, 25 to 45 percent slopes	IV	I	III
Fannin silty clay loam, 15 to 45 percent slopes, eroded	IV	I	IV
Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	IV	I	IV
Fannin-Cowee complex, 15 to 30 percent slopes, stony	IV	I	III
Fannin-Cowee complex, stony, ALL OTHER	IV	I	IV
Fannin-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Fletcher and Fannin soils, 6 to 15 percent slopes	III	I	II
Fletcher and Fannin soils, 15 to 25 percent slopes	IV	I	II
Fluvaquents-Udifluents 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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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

MLRA 130 – Mountains

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

MLRA133A - Upper Coastal Plain

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

MLRA133A - Upper Coastal Plain

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

MLRA133A - Upper Coastal Plain

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

MLRA133A - Upper Coastal Plain

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

MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Turbeville loamy sand, 2 to 6 percent slopes	I	II	I
Turbeville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Turbeville sandy loam, 0 to 2 percent slopes	I	II	I
Turbeville sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville sandy loam, 2 to 8 percent slopes	I	II	I
Turbeville sandy loam, 6 to 12 percent slopes	II	II	II
Turbeville-Urban land complex, 0 to 8 percent slopes	IV	II	IV
Uchee, ALL	III	V	III
Udorthents, loamy	IV	VI	IV
Urban land	IV	VI	IV
Varina, ALL	II	II	II
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

MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Ailey-Applying complex, 2 to 8 percent slopes	II	II	II
Ailey-Applying 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
Applying coarse sandy loam, eroded gently sloping phase	II	II	II
Applying coarse sandy loam, eroded sloping phase	II	II	II
Applying coarse sandy loam, ALL OTHER	II	II	I
Applying fine sandy loam, 2 to 6 percent slopes	II	II	I
Applying fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying fine sandy loam, 2 to 7 percent slopes	II	II	I
Applying fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Applying fine sandy loam, 6 to 10 percent slopes	II	II	I
Applying fine sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying fine sandy loam, 7 to 10 percent slopes(Wedowee)	II	II	I
Applying fine sandy loam, 7 to 10 percent slopes, eroded (Wedowee)	II	II	II
Applying fine sandy loam, 10 to 14 percent slopes (Wedowee)	III	II	II
Applying fine sandy loam, 10 to 14 percent slopes, eroded (Wedowee)	III	II	II
Applying fine sandy loam, (Wedowee), ALL OTHER	IV	II	II
Applying gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Applying gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying gravelly sandy loam, 6 to 10 percent slopes	II	II	I
Applying gravelly sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying loamy sand, 2 to 6 percent slopes	II	II	I
Applying sandy clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Applying sandy clay loam, 10 to 15 percent slopes, severely eroded	IV	II	II
Applying sandy clay loam, severely eroded sloping phase	III	II	III
Applying sandy loam, 1 to 6 percent slopes	II	II	I
Applying sandy loam, 2 to 6 percent slopes	II	II	I
Applying sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Applying sandy loam, 2 to 8 percent slopes	II	II	I
Applying sandy loam, 6 to 10 percent slopes	II	II	I
Applying sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Applying sandy loam, 6 to 12 percent slopes	II	II	II
Applying sandy loam, 8 to 15 percent slopes	II	II	II
Applying sandy loam, 10 to 15 percent slopes	III	II	II
Applying sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Applying sandy loam, 10 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Applying sandy loam, 15 to 25 percent slopes (Wedowee)	IV	II	II
Applying sandy loam, 15 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Applying sandy loam, eroded gently sloping phase	II	II	II
Applying sandy loam, eroded sloping phase	II	II	II
Applying sandy loam, eroded strongly sloping phase	III	II	II
Applying sandy loam, gently sloping phase	II	II	I
Applying sandy loam, moderately steep phase (Wedowee)	III	II	II

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA136 – Piedmont

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

MLRA137 – Sandhills

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

MLRA137 – Sandhills

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

MLRA153A – Lower Coastal Plain

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

MLRA153A – Lower Coastal Plain

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

MLRA153A – Lower Coastal Plain

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

MLRA153A – Lower Coastal Plain

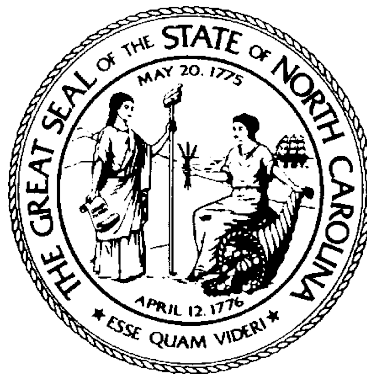
Map Unit Name	Agri	For	Hort
Tomahawk fine sand, 0 to 3 percent slopes	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy sand, 0 to 3 percent slopes	III	II	III
Tomotley, ALL	I	I	I
Torhunta, ALL	II	I	II
Torhunta-Urban land complex	IV	I	IV
Tuckerman fine sandy loam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

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

REAPPRAISAL STANDARDS



North Carolina Department of Revenue Local Government Division

Property Tax Section

November 1, 2017

Introduction

The North Carolina Department of Revenue has adopted the International Association of Assessing Officers' (IAAO) Standard on Mass Appraisal of Real Property. A copy of the standard is attached in the appendix of this document. This standard should be used in the mass appraisal of real property in North Carolina and in conducting countywide reappraisals required in N.C.G.S. 105-286. The objective of this document and the adoption of the IAAO standard is to provide a systematic means by which county assessors throughout North Carolina can improve and standardize the reappraisal process. If any portion of the IAAO standard is found to conflict with the North Carolina General Statutes, the state law shall govern.

This document consists of the guidelines and recommendations of the Local Government Division of the North Carolina Department of Revenue developed from the IAAO Standard on Mass Appraisal of Real Property (Mass Appraisal Standard). To ensure a fair uniform and consistent property tax system, the Mass Appraisal Standard and the NCDOR guidelines and recommendations should be used by all 100 North Carolina counties.

The county assessor is ultimately responsible for the listing, appraisal, and assessment of all property in the county in accordance with the provisions of State law. The Board of County Commissioners is to provide the funding necessary for the county assessor to carry out the duties and responsibilities required by the North Carolina statutes. Taxpayers of each county deserve a reappraisal performed by a government providing the resources needed to meet the standards established in the assessment profession. Those resources include a public relations program that gives taxpayers the increased information and communication that should be expected during the reappraisal process

1. Frequency of countywide reappraisals

- a. The NCDOR recommends that all counties conduct a countywide reappraisal of all real property at least once every four years. This is supported by Section 4.2.2 “The Principle of Annual Assessment” of the IAAO Standard on Property Tax Policy and section 4.8 of the Mass Appraisal Standard. If immediate compliance to this recommendation is not possible, counties should progress towards a four- year cycle by shortening their current cycle by two years until they are in compliance.
- b. On April 30th each year NCDOR will notify any county that a new reappraisal should be conducted if the county fails to meet any of the two following measures:
 - i. The median sales ratio of real property determined by NCDOR pursuant to NCGS 105-284 should be above 90 percent and below 110 percent. Once the median sales ratio falls outside this range the county should immediately begin a new reappraisal.
 - ii. The overall coefficient of dispersion (COD) for the county should be in the range of 5-25. If the COD determined from the sales ratio study pursuant to NCGS 105-284 and trimmed using IAAO Sales Ratio Standard 5.2 is above 25, the county should immediately begin a new reappraisal.

The reappraisal should become effective no later than January 1, of the earlier of the following years:

1. The third year following the year the county received the notice.
2. The eighth year following the year of the county’s last reappraisal.

2. Type of Reappraisal to Conduct:

- a. Before a county decides which type of reappraisal to conduct, a data review should be performed. A random sample of all properties should be reviewed for data accuracy, and Section 3.3.2.4 and Section 4.8 of the Mass Appraisal Standard should be used to measure the accuracy of the county data.
- b. Counties are required to conduct the data review under the following schedule:
 - i. Counties on a 4 year cycle or shorter are required to conduct a data review three years prior to their next scheduled countywide reappraisal.
 - ii. Counties on a reappraisal cycle longer than 4 years are required to conduct a data review four years prior to their next scheduled countywide reappraisal.
- c. On or by January 15 of a year that a random sample is required, the county shall submit to NCDOR a list of improved properties to be used for the random sample.

After the list has been submitted to NCDOR the county should begin an on-site review of the submitted random sample. The study should be completed and reported to NCDOR by September 1, of the required year and the random sample study is to be used by the county to determine what type of reappraisal should be conducted. NCDOR will publish guidelines as to how this review should be conducted and reported.

- d. Section 3.3.2.4 and Section 4.8 of the Mass Appraisal Standard will be used to measure the accuracy of the county data. Depending on the quality of the county data determined by the review, the county will determine which type of reappraisal to conduct. The following types of reappraisal may be conducted:
 - i. A full measure and list – each property is visited and all improvements are re-measured and checked for data accuracy.
 - ii. A walk around – each property is visited and all improvements are walked around and checked for data accuracy.
 - iii. A street review only – each property is visited and reviewed.
 - iv. A desk top reappraisal – each property is reappraised using current data and maps.
 - v. A combination of the above types of reappraisals
- e. Section 3.3.4 recommends that a physical review including an on-site verification of property characteristics be conducted at least every 4 to 6 years. Provided that initial physical inspections are timely completed and that an effective system of building permits or other methods of routinely identifying physical changes are in place, jurisdictions may employ a set of digital imaging technology tools to supplement field re-inspections with a computer-assisted office review. Section 3.3.5 of the Mass Appraisal Standard provides a list of imaging tools. Analyzing data by neighborhoods is an excellent tool to determine problem areas.

3. Reappraisal Plan

- a. Once the frequency of the reappraisal cycle and the type of reappraisal has been determined, the county shall develop a reappraisal plan. This plan shall be developed far enough in advance of the start of the reappraisal to allow the assessor to determine the following:
 - i. Budget – see NCGS 153A-150
 - ii. Staffing levels– review Section 6.2 of the Mass Appraisal Standard
 - iii. Outsourcing needs – review Section 6.4 of the Mass Appraisal Standard and NCGS 105-299.
 - iv. Hardware and software – review Sections 6.3 and 3.3.2 of the Mass Appraisal Standard.
- b. Time line – See Appendix

- c. The county reappraisal plan shall be presented to the North Carolina Department of Revenue for approval twenty-four months before the effective date of the reappraisal. NCDOR will provide a reporting document which all counties can use to file the plan; however, counties may choose to submit an independent reappraisal plan as long as that plan provides enough detail to ensure a successful reappraisal. The Department will review the data used to determine the frequency of reappraisal, type of reappraisal, budget, staffing level, and outsourcing needs in making its approval determination.

4. Data Collection

- a. Counties should make contact with all taxpayers during the listing period each year either by sending them a listing form or some other type of correspondence. This will ensure that new improvements and changes to existing properties are correctly listed, appraised and assessed.

- b. Property Characteristics Data

- i. Property data for both improved and vacant properties should be collected and maintained to meet the accuracy standards of section 3.3 of the Mass Appraisal Standard.
 - ii. The data collection and data entry should meet the quality control standards found in Section 3.3 of the Mass Appraisal Standard.
 - iii. Each county should have procedures in place to maintain property data in accordance with Section 3.3.4 of the Mass Appraisal Standard.
 - iv. Each county should have a data collection manual and schedule of values which will ensure consistent and correct data is being collected.

- c. Sales Data – Section 3.4 of the Mass Appraisal Standard.

- i. The county should maintain an ongoing sales file made up of qualified sales of properties which have sold in the county. This file should include every qualified sale and be maintained in a database which will allow all necessary statistical studies and measures to be determined. This sales file should be maintained between reappraisals.
 - ii. The county should use NCGS 105-303(a)(1) and (2) to set up a process to collect sales information on each parcel which is transferred within the county.
 - iii. In addition to (ii) above, the county should develop a process to collect information from the seller and/or the buyer on the sale of property, to include:
 - 1. What property was transferred
 - 2. Sales price

3. Any financing arrangements
4. Relationship between the buyer and seller
5. Any other factors that might have affected the sales price of the property
- d. Income and Expense Data – Section 3.5 of the Mass Appraisal Standard.
 - i. The county should collect and maintain income and expense data on income producing properties.
- e. Cost and Depreciation Data – Section 3.6 of the Mass Appraisal Standard.
 - i. The county should collect and maintain cost and depreciation data on all property types in the county.

5. Valuation

- a. Except as otherwise provided by law, the county assessor is to appraise all real property at its fair market value as defined in NCGS 105-283 and use the schedule of values and rules as required by NCGS 105-317.
- b. The CAMA system used by the county to appraise real property should allow the assessor to use all three approaches as appropriate to value real property and then reconcile the three values to determine the final market value as required by NCGS 105-283.
 - i. Sales Approach
 - ii. Income Approach
 - iii. Cost Approach
- c. The guidelines in Sections 4.1-4.7 of the Mass Appraisal Standard should be followed in appraising all real property in the county.
- d. The county assessor is required to follow the requirements found in NCGS 105- 317 in appraising all real property in the county.
- e. Present Use Value: The county assessor is required under NCGS 105-277.3 to appraise all qualifying agricultural, horticultural and forestland tracts at its present use value.

6. Uniform Schedules of Values, Standards and Rules

- a. NCGS 105-317 requires the county to adopt a schedule of values to be used in appraising all real property in the county.
- b. The county is to follow the adoption and advertisement requirements of NCGS 105-317. A sample adoption and advertisement schedule is located in the appendix of this document.
- c. The schedule of values should include all elements and information necessary to appraise all real property in the county. See appendix.

- d. The county is to adopt a present use value schedule to be used to appraise all qualifying agricultural, horticultural and forestland at its present use. This schedule should be adopted from the manual prepared and distributed by the North Carolina Department of Revenue. This manual is developed by the Use- Value Advisory Board under NCGS 105-277.7.
- e. The county should have appraisal manuals developed from the schedules of value, standards and rules for each county appraiser's use in appraising real property between countywide reappraisals. These manuals should be developed in a manner that ensures fair and equitable appraisals throughout the county.

7. Conducting the Reappraisal

- a. The following are resources county assessors should use in conducting a reappraisal:
 - i. IAAO Course 300
 - ii. USPAP
 - iii. NCDOR Tax Administration Course
 - iv. IAAO Course 400
 - v. NCDOR Reappraisal Workshop\
 - vi. The following IAAO text books:
 - 1. *Assessment Administration*
 - 2. *Fundamentals of Industrial Valuation*
 - 3. *Fundamentals of Mass Appraisal*
 - 4. *Fundamentals of Tax Policy*
 - 5. *GIS Guidelines for Assessors*
 - 6. *Property Appraisal and Assessment Administration*
 - 7. *Property Assessment Valuation - Third Ed.*
- b. The standards found in Section 5.2 of the Mass Appraisal Standard should be met in the appraisal of all real property in the county.

8. Notices and Appeals

- a. All counties are required to use the NCDOR forms and notices or they are required to have their forms and notices approved by NCDOR. The NCDOR recommended forms and letters are located at:
<http://www.dornc.com/localgovt/index.html>
- b. All counties should follow the NCDOR Appeal Manual in conducting informal appeal hearings and BOER hearings.

**2021 ASSESSPRO RATE AND
DEPRECIATION TABLES**

Building Category	Additional Plumbing Fixture Amt	Fireplaces Amt	Kitchens Amt	Additional Kitchens Amt	Elevator Amt	Basement Garages Amt
Residential	\$1,088.00 - \$1,632.00	\$2,920.00 - \$4,380.00	\$8,000.00 - \$12,000.00	\$12,000.00 - \$18,000.00	\$14,400.00 - \$21,600.00	\$1,520.00 - \$2,280.00

Building Category	% Heat/Unit Amt	% AC/Unit Amt	Heat HW/Unit Amt	% Sprinkled Per Unit Amt
Commercial	\$2.55 - \$3.83	\$3.00 - \$4.50	N/A	\$2.38 - \$3.58
Residential	N/A	\$2.61 - \$3.91	\$2.55 - \$3.83	N/A

Building Category	Full Bath Amount	Additional Bath Amount	Spec Features Amount	½ Bath Amount	Additional ½ Bath Amount
Residential	\$3,420.00 – \$5,130.00	\$3,420.00 – \$5,130.00	\$8,000.00 – \$12,000.00	\$2,176.00 – \$3,264.00	\$2,176.00 – \$3,264.00

2021 Present Use Value Rates

Land Use Code	Land Unit Code	Method	Rate Range
A - PRESENT-USE/AGRI	A01 - AGRICULTURE CLASS 1	Rate	\$960.00 - \$1,440.00
A - PRESENT-USE/AGRI	F01 - FOREST LAND CLASS 1	Rate	\$204.00 - \$306.00
A - PRESENT-USE/AGRI	F06 - FOREST WASTELAND	Rate	\$25.60 - \$38.40
A - PRESENT-USE/AGRI	H01 - HORTICULTURE CLASS 1	Rate	\$1,808.00 - \$2,712.00
A - PRESENT-USE/AGRI	H02 - HORTICULTURE CLASS 2	Rate	\$1,244.00 - \$1,866.00
A - PRESENT-USE/AGRI	H03 - HORTICULTURE CLASS 3	Rate	\$816.00 - \$1,224.00
A - PRESENT-USE/AGRI	H06 - HORT WASTELAND	Rate	\$32.00 - \$48.00
A - PRESENT-USE/AGRI	A02 - AGRICULTURE CLASS 2	Rate	\$608.00 - \$912.00
A - PRESENT-USE/AGRI	A03 - AGRICULTURE CLASS 3	Rate	\$396.00 - \$594.00
A - PRESENT-USE/AGRI	A06 - AG WASTELAND	Rate	\$32.00 - \$48.00
A - PRESENT-USE/AGRI	W01 - WILDLIFE CLASS 1	Rate	\$960.00 - \$1,440.00
A - PRESENT-USE/AGRI	W02 - WILDLIFE CLASS 2	Rate	\$608.00 - \$912.00
A - PRESENT-USE/AGRI	W03 - WILDLIFE CLASS 3	Rate	\$6,400.00 - \$9,600.00
A - PRESENT-USE/AGRI	W06 - WASTELAND	Rate	\$396.00 - \$594.00
C - CONSERVATION LAND	A01 - AGRICULTURE CLASS 1	Rate	\$960.00 - \$1,440.00
C - CONSERVATION LAND	F01 - FOREST LAND CLASS 1	Rate	\$204.00 - \$306.00
C - CONSERVATION LAND	F06 - FOREST WASTELAND	Rate	\$25.60 - \$38.40
C - CONSERVATION LAND	H01 - HORTICULTURE CLASS 1	Rate	\$1,808.00 - \$2,712.00
C - CONSERVATION LAND	H02 - HORTICULTURE CLASS 2	Rate	\$1,244.00 - \$1,866.00
C - CONSERVATION LAND	H03 - HORTICULTURE CLASS 3	Rate	\$816.00 - \$1,224.00
C - CONSERVATION LAND	H06 - HORT WASTELAND	Rate	\$32.00 - \$48.00
C - CONSERVATION LAND	A02 - AGRICULTURE CLASS 2	Rate	\$608.00 - \$912.00
C - CONSERVATION LAND	MKR - MARKET RESIDUAL	Rate	\$6,400.00 - \$9,600.00
C - CONSERVATION LAND	A03 - AGRICULTURE CLASS 3	Rate	\$396.00 - \$594.00
C - CONSERVATION LAND	A06 - AG WASTELAND	Rate	\$32.00 - \$48.00
C - CONSERVATION LAND	W01 - WILDLIFE CLASS 1	Rate	\$960.00 - \$1,440.00
C - CONSERVATION LAND	W02 - WILDLIFE CLASS 2	Rate	\$608.00 - \$912.00
C - CONSERVATION LAND	W03 - WILDLIFE CLASS 3	Rate	\$396.00 - \$594.00
C - CONSERVATION LAND	W06 - WASTELAND	Rate	\$32.00 - \$48.00
F - PRESENT-USE/FOREST	A01 - AGRICULTURE CLASS 1	Rate	\$960.00 - \$1,440.00
F - PRESENT-USE/FOREST	F01 - FOREST LAND CLASS 1	Rate	\$204.00 - \$306.00
F - PRESENT-USE/FOREST	F06 - FOREST WASTELAND	Rate	\$25.60 - \$38.40
F - PRESENT-USE/FOREST	H01 - HORTICULTURE CLASS 1	Rate	\$1,808.00 - \$2,712.00
F - PRESENT-USE/FOREST	H02 - HORTICULTURE CLASS 2	Rate	\$1,244.00 - \$1,866.00
F - PRESENT-USE/FOREST	H03 - HORTICULTURE CLASS 3	Rate	\$816.00 - \$1,224.00
F - PRESENT-USE/FOREST	H06 - HORT WASTELAND	Rate	\$32.00 - \$48.00
F - PRESENT-USE/FOREST	A02 - AGRICULTURE CLASS 2	Rate	\$608.00 - \$912.00
F - PRESENT-USE/FOREST	A03 - AGRICULTURE CLASS 3	Rate	\$396.00 - \$594.00
F - PRESENT-USE/FOREST	A06 - AG WASTELAND	Rate	\$32.00 - \$48.00
F - PRESENT-USE/FOREST	W01 - WILDLIFE CLASS 1	Rate	\$960.00 - \$1,440.00
F - PRESENT-USE/FOREST	W02 - WILDLIFE CLASS 2	Rate	\$608.00 - \$912.00
F - PRESENT-USE/FOREST	W03 - WILDLIFE CLASS 3	Rate	\$396.00 - \$594.00
F - PRESENT-USE/FOREST	W06 - WASTELAND	Rate	\$32.00 - \$48.00
H - PRESENT-USE/HORT	A01 - AGRICULTURE CLASS 1	Rate	\$960.00 - \$1,440.00
H - PRESENT-USE/HORT	DWG - DWELLING SITE	Rate	\$12,000.00 - \$18,000.00
H - PRESENT-USE/HORT	F01 - FOREST LAND CLASS 1	Rate	\$204.00 - \$306.00
H - PRESENT-USE/HORT	F06 - FOREST WASTELAND	Rate	\$25.60 - \$38.40
H - PRESENT-USE/HORT	H01 - HORTICULTURE CLASS 1	Rate	\$1,808.00 - \$2,712.00
H - PRESENT-USE/HORT	H02 - HORTICULTURE CLASS 2	Rate	\$1,244.00 - \$1,866.00

2021 Present Use Value Rates

LAND USE CODE	LAND UNIT CODE	METHOD	VALUE EFFECT
H - PRESENT-USE/HORT	H03 - HORTICULTURE CLASS 3	Rate	\$816.00 – \$1,224.00
H - PRESENT-USE/HORT	H06 - HORT WASTELAND	Rate	\$32.00 – \$48.00
H - PRESENT-USE/HORT	A02 - AGRICULTURE CLASS 2	Rate	\$608.00 – \$912.00
H - PRESENT-USE/HORT	A03 - AGRICULTURE CLASS 3	Rate	\$396.00 – \$594.00
H - PRESENT-USE/HORT	A06 - AG WASTELAND	Rate	\$32.00 – \$48.00
H - PRESENT-USE/HORT	W01 - WILDLIFE CLASS 1	Rate	\$960.00 – \$1,440.00
H - PRESENT-USE/HORT	W02 - WILDLIFE CLASS 2	Rate	\$608.00 – \$912.00
H - PRESENT-USE/HORT	W03 - WILDLIFE CLASS 3	Rate	\$396.00 – \$594.00
H - PRESENT-USE/HORT	W06 - WASTELAND	Rate	\$32.00 – \$48.00
W - WILDLIFE	A01 - AGRICULTURE CLASS 1	Rate	\$960.00 – \$1,440.00
W - WILDLIFE	F01 - FOREST LAND CLASS 1	Rate	\$204.00 – \$306.00
W - WILDLIFE	F06 - FOREST WASTELAND	Rate	\$25.60 – \$38.40
W - WILDLIFE	H01 - HORTICULTURE CLASS 1	Rate	\$1,808.00 – \$2,712.00
W - WILDLIFE	H02 - HORTICULTURE CLASS 2	Rate	\$1,244.00 – \$1,866.00
W - WILDLIFE	H03 - HORTICULTURE CLASS 3	Rate	\$816.00 – \$1,224.00
W - WILDLIFE	H06 - HORT WASTELAND	Rate	\$32.00 – \$48.00
W - WILDLIFE	A02 - AGRICULTURE CLASS 2	Rate	\$608.00 – \$912.00
W - WILDLIFE	A03 - AGRICULTURE CLASS 3	Rate	\$396.00 – \$594.00
W - WILDLIFE	A06 - AG WASTELAND	Rate	\$32.00 - \$48.00
W - WILDLIFE	W01 - WILDLIFE CLASS 1	Rate	\$960.00 – \$1,440.00
W - WILDLIFE	W02 - WILDLIFE CLASS 2	Rate	\$608.00 – \$912.00
W - WILDLIFE	W03 - WILDLIFE CLASS 3	Rate	\$396.00 – \$594.00
W - WILDLIFE	W06 - WASTELAND	Rate	\$32.00 – \$48.00

Depreciation Table Code	Physical Condition Code	Range
C-00 - C-00	F - FAIR	1.45 - 1.55
C-00 - C-00	G - GOOD	.35 - .45
C-00 - C-00	N - NORMAL	1.00
C-00 - C-00	P - POOR	1.70 - 1.80
C-00 - C-00	R - RENOVATED	.15 - .25
C-00 - C-00	U - UNSOUND	75.00 - 99.00
C-05 - C-05	F - FAIR	1.45 - 1.55
C-05 - C-05	G - GOOD	.35 - .45
C-05 - C-05	N - NORMAL	1.00
C-05 - C-05	P - POOR	1.70 - 1.80
C-05 - C-05	R - RENOVATED	.15 - .25
C-05 - C-05	U - UNSOUND	75.00 - 99.00
C-10 - C-10	F - FAIR	1.45 - 1.55
C-10 - C-10	G - GOOD	.35 - .45
C-10 - C-10	N - NORMAL	1.00
C-10 - C-10	P - POOR	1.70 - 1.80
C-10 - C-10	R - RENOVATED	.15 - .25
C-10 - C-10	U - UNSOUND	75.00 - 99.00
C-15 - C-15	F - FAIR	1.45 - 1.55
C-15 - C-15	G - GOOD	.35 - .45
C-15 - C-15	N - NORMAL	1.00
C-15 - C-15	P - POOR	1.70 - 1.80
C-15 - C-15	R - RENOVATED	.15 - .25
C-15 - C-15	U - UNSOUND	75.00 - 99.00
C-20 - C-20	F - FAIR	1.45 - 1.55
C-20 - C-20	G - GOOD	.35 - .45
C-20 - C-20	N - NORMAL	1.00
C-20 - C-20	P - POOR	1.70 - 1.80
C-20 - C-20	R - RENOVATED	.15 - .25
C-20 - C-20	U - UNSOUND	75.00 - 99.00
C-25 - C-25	F - FAIR	1.45 - 1.55
C-25 - C-25	G - GOOD	.35 - .45
C-25 - C-25	N - NORMAL	1.00
C-25 - C-25	P - POOR	1.70 - 1.80
C-25 - C-25	R - RENOVATED	.15 - .25
C-25 - C-25	U - UNSOUND	75.00 - 99.00
C-30 - C-30	F - FAIR	1.45 - 1.55
C-30 - C-30	G - GOOD	.35 - .45
C-30 - C-30	N - NORMAL	1.00
C-30 - C-30	P - POOR	1.70 - 1.80
C-30 - C-30	R - RENOVATED	.15 - .25
C-30 - C-30	U - UNSOUND	75.00 - 99.00
C-35 - C-35	F - FAIR	1.45 - 1.55
C-35 - C-35	G - GOOD	.35 - .45
C-35 - C-35	N - NORMAL	1.00
C-35 - C-35	P - POOR	1.70 - 1.80

C-35 - C-35	R - RENOVATED	.15 - .25
C-35 - C-35	U - UNSOUND	75.00 - 99.00
C-40 - C-40	F - FAIR	1.45 - 1.55
C-40 - C-40	G - GOOD	.35 - .45
C-40 - C-40	N - NORMAL	1.00
C-40 - C-40	P - POOR	1.70 - 1.80
C-40 - C-40	R - RENOVATED	.15 - .25
C-40 - C-40	U - UNSOUND	75.00 - 99.00
C-45 - C-45	F - FAIR	1.45 - 1.55
C-45 - C-45	G - GOOD	.35 - .45
C-45 - C-45	N - NORMAL	1.00
C-45 - C-45	P - POOR	1.70 - 1.80
C-45 - C-45	R - RENOVATED	.15 - .25
C-45 - C-45	U - UNSOUND	75.00 - 99.00
C-50 - C-50	F - FAIR	1.45 - 1.55
C-50 - C-50	G - GOOD	.35 - .45
C-50 - C-50	N - NORMAL	1.00
C-50 - C-50	P - POOR	1.70 - 1.80
C-50 - C-50	R - RENOVATED	.15 - .25
C-50 - C-50	U - UNSOUND	75.00 - 99.00
C-55 - C-55	F - FAIR	1.45 - 1.55
C-55 - C-55	G - GOOD	.35 - .45
C-55 - C-55	N - NORMAL	1.00
C-55 - C-55	P - POOR	1.70 - 1.80
C-55 - C-55	R - RENOVATED	.15 - .25
C-55 - C-55	U - UNSOUND	75.00 - 99.00
C-60 - C-60	F - FAIR	1.45 - 1.55
C-60 - C-60	G - GOOD	.35 - .45
C-60 - C-60	N - NORMAL	1.00
C-60 - C-60	P - POOR	1.70 - 1.80
C-60 - C-60	R - RENOVATED	.15 - .25
C-60 - C-60	U - UNSOUND	75.00 - 99.00
C-65 - C-65	F - FAIR	1.45 - 1.55
C-65 - C-65	G - GOOD	.35 - .45
C-65 - C-65	N - NORMAL	1.00
C-65 - C-65	P - POOR	1.70 - 1.80
C-65 - C-65	R - RENOVATED	.15 - .25
C-65 - C-65	U - UNSOUND	75.00 - 99.00
C-70 - C-70	F - FAIR	1.45 - 1.55
C-70 - C-70	G - GOOD	.35 - .45
C-70 - C-70	N - NORMAL	1.00
C-70 - C-70	P - POOR	1.70 - 1.80
C-70 - C-70	R - RENOVATED	.15 - .25
C-70 - C-70	U - UNSOUND	75.00 - 99.00
C-75 - C-75	F - FAIR	1.45 - 1.55
C-75 - C-75	G - GOOD	.35 - .45
C-75 - C-75	N - NORMAL	1.00

C-75 - C-75	P - POOR	1.70 – 1.80
C-75 - C-75	R - RENOVATED	.15 - .25
C-75 - C-75	U - UNSOUND	75.00 – 99.00
C-80 - C-80	F - FAIR	1.45 - 1.55
C-80 - C-80	G - GOOD	.35 - .45
C-80 - C-80	N - NORMAL	1.00
C-80 - C-80	P - POOR	1.70 - 1.80
C-80 - C-80	R - RENOVATED	.15 - .25
C-80 - C-80	U - UNSOUND	75.00 - 99.00
C-85 - C-85	F - FAIR	1.45 - 1.55
C-85 - C-85	G - GOOD	.35 - .45
C-85 - C-85	N - NORMAL	1.00
C-85 - C-85	P - POOR	1.70 - 1.80
C-85 - C-85	R - RENOVATED	.15 - .25
C-85 - C-85	U - UNSOUND	75.00 - 99.00
M-16 - M-16	F - FAIR	1.45 - 1.55
M-16 - M-16	G - GOOD	.35 - .45
M-16 - M-16	N - NORMAL	1.00
M-16 - M-16	P - POOR	1.70 - 1.80
M-16 - M-16	R - RENOVATED	.15 - .25
M-16 - M-16	U - UNSOUND	75.00 - 99.00
M-21 - M-21	F - FAIR	1.45 - 1.55
M-21 - M-21	G - GOOD	.35 - .45
M-21 - M-21	N - NORMAL	1.00
M-21 - M-21	P - POOR	1.70 - 1.80
M-21 - M-21	R - RENOVATED	.15 - .25
M-21 - M-21	U - UNSOUND	75.00 - 99.00
M-26 - M-26	F - FAIR	1.45 - 1.55
M-26 - M-26	G - GOOD	.35 - .45
M-26 - M-26	N - NORMAL	1.00
M-26 - M-26	P - POOR	1.70 - 1.80
M-26 - M-26	R - RENOVATED	.15 - .25
M-26 - M-26	U - UNSOUND	75.00 - 99.00
M-31 - M-31	F - FAIR	1.45 - 1.55
M-31 - M-31	G - GOOD	.35 - .45
M-31 - M-31	N - NORMAL	1.00
M-31 - M-31	P - POOR	1.70 - 1.80
M-31 - M-31	R - RENOVATED	.15 - .25
M-31 - M-31	U - UNSOUND	75.00 - 99.00
M-36 - M-36	F - FAIR	1.45 - 1.55
M-36 - M-36	G - GOOD	.35 - .45
M-36 - M-36	N - NORMAL	1.00
M-36 - M-36	P - POOR	1.70 - 1.80
M-36 - M-36	R - RENOVATED	.15 - .25
M-36 - M-36	U - UNSOUND	75.00 - 99.00
M-41 - M-41	F - FAIR	1.50
M-41 - M-41	G - GOOD	0.40

M-41 - M-41	N - NORMAL	1.00
M-41 - M-41	P - POOR	1.70 - 1.80
M-41 - M-41	R - RENOVATED	.15 - .25
M-41 - M-41	U - UNSOUND	75.00 - 99.00
M-46 - M-46	F - FAIR	1.45 - 1.55
M-46 - M-46	G - GOOD	.35 - .45
M-46 - M-46	N - NORMAL	1.00
M-46 - M-46	P - POOR	1.70 - 1.80
M-46 - M-46	R - RENOVATED	.15 - .25
M-46 - M-46	U - UNSOUND	75.00 - 99.00
M-51 - M-51	F - FAIR	1.45 - 1.55
M-51 - M-51	G - GOOD	.35 - .45
M-51 - M-51	N - NORMAL	1.00
M-51 - M-51	P - POOR	1.70 - 1.80
M-51 - M-51	R - RENOVATED	.15 - .25
M-51 - M-51	U - UNSOUND	75.00 - 99.00
M-56 - M-56	F - FAIR	1.45 - 1.55
M-56 - M-56	G - GOOD	.35 - .45
M-56 - M-56	N - NORMAL	1.00
M-56 - M-56	P - POOR	1.70 - 1.80
M-56 - M-56	R - RENOVATED	.15 - .25
M-56 - M-56	U - UNSOUND	75.00 - 99.00
R-00 - R-00	F - FAIR	1.45 - 1.55
R-00 - R-00	G - GOOD	.35 - .45
R-00 - R-00	N - NORMAL	1.00
R-00 - R-00	P - POOR	1.70 - 1.80
R-00 - R-00	R - RENOVATED	.15 - .25
R-00 - R-00	U - UNSOUND	75.00 - 99.00
R-10 - R-10	F - FAIR	1.45 - 1.55
R-10 - R-10	G - GOOD	.35 - .45
R-10 - R-10	N - NORMAL	1.00
R-10 - R-10	P - POOR	1.70 - 1.80
R-10 - R-10	R - RENOVATED	.15 - .25
R-10 - R-10	U - UNSOUND	75.00 - 99.00
R-15 - R-15	F - FAIR	1.45 - 1.55
R-15 - R-15	G - GOOD	.35 - .45
R-15 - R-15	N - NORMAL	1.00
R-15 - R-15	P - POOR	1.70 - 1.80
R-15 - R-15	R - RENOVATED	.15 - .25
R-15 - R-15	U - UNSOUND	75.00 - 99.00
R-20 - R-20	F - FAIR	1.45 - 1.55
R-20 - R-20	G - GOOD	.35 - .45
R-20 - R-20	N - NORMAL	1.00
R-20 - R-20	P - POOR	1.70 - 1.80
R-20 - R-20	R - RENOVATED	.15 - .25
R-20 - R-20	U - UNSOUND	75.00 - 99.00
R-25 - R-25	F - FAIR	1.45 - 1.55

R-25 - R-25	G - GOOD	.35 - .45
R-25 - R-25	N - NORMAL	1.00
R-25 - R-25	P - POOR	1.70 - 1.80
R-25 - R-25	R - RENOVATED	.15 - .25
R-25 - R-25	U - UNSOUND	75.00 - 99.00
R-30 - R-30	F - FAIR	1.45 - 1.55
R-30 - R-30	G - GOOD	.35 - .45
R-30 - R-30	N - NORMAL	1.00
R-30 - R-30	P - POOR	1.70 - 1.80
R-30 - R-30	R - RENOVATED	.15 - .25
R-30 - R-30	U - UNSOUND	75.00 - 99.00
R-35 - R-35	F - FAIR	1.45 - 1.55
R-35 - R-35	G - GOOD	.35 - .45
R-35 - R-35	N - NORMAL	1.00
R-35 - R-35	P - POOR	1.70 - 1.80
R-35 - R-35	R - RENOVATED	.15 - .25
R-35 - R-35	U - UNSOUND	75.00 - 99.00
R-45 - R-45	F - FAIR	1.45 - 1.55
R-45 - R-45	G - GOOD	.35 - .45
R-45 - R-45	N - NORMAL	1.00
R-45 - R-45	P - POOR	1.70 - 1.80
R-45 - R-45	R - RENOVATED	.15 - .25
R-45 - R-45	U - UNSOUND	75.00 - 99.00
R-50 - R-50	F - FAIR	1.45 - 1.55
R-50 - R-50	G - GOOD	.35 - .45
R-50 - R-50	N - NORMAL	1.00
R-50 - R-50	P - POOR	1.70 - 1.80
R-50 - R-50	R - RENOVATED	.15 - .25
R-50 - R-50	U - UNSOUND	75.00 - 99.00
R-55 - R-55	F - FAIR	1.45 - 1.55
R-55 - R-55	G - GOOD	.35 - .45
R-55 - R-55	N - NORMAL	1.00
R-55 - R-55	P - POOR	1.70 - 1.80
R-55 - R-55	R - RENOVATED	.15 - .25
R-55 - R-55	U - UNSOUND	75.00 - 99.00
R-60 - R-60	F - FAIR	1.45 - 1.55
R-60 - R-60	G - GOOD	.35 - .45
R-60 - R-60	N - NORMAL	1.00
R-60 - R-60	P - POOR	1.70 - 1.80
R-60 - R-60	R - RENOVATED	.15 - .25
R-60 - R-60	U - UNSOUND	75.00 - 99.00
R-65 - R-65	F - FAIR	1.45 - 1.55
R-65 - R-65	G - GOOD	.35 - .45
R-65 - R-65	N - NORMAL	1.00
R-65 - R-65	P - POOR	1.70 - 1.80
R-65 - R-65	R - RENOVATED	.15 - .25
R-65 - R-65	U - UNSOUND	75.00 - 99.00

R-70 - R-70	F - FAIR	1.45 - 1.55
R-70 - R-70	G - GOOD	.35 - .45
R-70 - R-70	N - NORMAL	1.00
R-70 - R-70	P - POOR	1.70 - 1.80
R-70 - R-70	R - RENOVATED	.15 - .25
R-70 - R-70	U - UNSOUND	75.00 - 99.00
R-75 - R-75	F - FAIR	1.45 - 1.55
R-75 - R-75	G - GOOD	.35 - .45
R-75 - R-75	N - NORMAL	1.00
R-75 - R-75	P - POOR	1.70 - 1.80
R-75 - R-75	R - RENOVATED	.15 - .25
R-75 - R-75	U - UNSOUND	75.00 - 99.00
R-80 - R-80	F - FAIR	1.45 - 1.55
R-80 - R-80	G - GOOD	.35 - .45
R-80 - R-80	N - NORMAL	1.00
R-80 - R-80	P - POOR	1.70 - 1.80
R-80 - R-80	R - RENOVATED	.15 - .25
R-80 - R-80	U - UNSOUND	75.00 - 99.00
R-85 - R-85	F - FAIR	1.45 - 1.55
R-85 - R-85	G - GOOD	.35 - .45
R-85 - R-85	N - NORMAL	1.00
R-85 - R-85	P - POOR	1.70 - 1.80
R-85 - R-85	R - RENOVATED	.15 - .25
R-85 - R-85	U - UNSOUND	75.00 - 99.00
R-90 - R-90	F - FAIR	1.45 - 1.55
R-90 - R-90	G - GOOD	.35 - .45
R-90 - R-90	N - NORMAL	1.00
R-90 - R-90	P - POOR	1.70 - 1.80
R-90 - R-90	R - RENOVATED	.15 - .25
R-90 - R-90	U - UNSOUND	75.00 - 99.00
R-95 - R-95	F - FAIR	1.45 - 1.55
R-95 - R-95	G - GOOD	.35 - .45
R-95 - R-95	N - NORMAL	1.00
R-95 - R-95	P - POOR	1.70 - 1.80
R-95 - R-95	R - RENOVATED	.15 - .25
R-95 - R-95	U - UNSOUND	75.00 - 99.00
R-99 - R-99	F - FAIR	1.45 - 1.55
R-99 - R-99	G - GOOD	.35 - .45
R-99 - R-99	N - NORMAL	1.00
R-99 - R-99	P - POOR	1.70 - 1.80
R-99 - R-99	R - RENOVATED	.15 - .25
R-99 - R-99	U - UNSOUND	75.00 - 99.00

2021 Building Size Adjustment Table

Size Adjustment Table Name Code	Standard Size	Curve Percent	Max Factor	Factor	Min Factor	RE	Area	PP	From Area	To Area	Price	Size Exponent
TBG-R - TBG-R		1	1	1	1	TRUE		FALSE	1400	9999999		
TBG-R - TBG-R		1	1	1.08	1	TRUE		FALSE	1	700		
TBG-R - TBG-R		1	1	1.07	1	TRUE		FALSE	700	800		
TBG-R - TBG-R		1	1	1.06	1	TRUE		FALSE	800	900		
TBG-R - TBG-R		1	1	1.05	1	TRUE		FALSE	900	1000		
TBG-R - TBG-R		1	1	1.04	1	TRUE		FALSE	1000	1100		
TBG-R - TBG-R		1	1	1.03	1	TRUE		FALSE	1100	1200		
TBG-R - TBG-R		1	1	1.02	1	TRUE		FALSE	1200	1300		
TBG-R - TBG-R		1	1	1.01	1	TRUE		FALSE	1300	1350		
TBG-R - TBG-R		1	1	1	1	TRUE		FALSE	1350	1400		
TBG-COMA - TBG-COMA	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	
TBG-COMS - TBG-COMS	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	
TBG-COMB - TBG-COMB	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	
TBG-MH - TBG-MH	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	
TBG-COMD - TBG-COMD	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	
TBG-COMC - TBG-COMC	1	1	1	1	1	TRUE	1	FALSE	0	999999	0	

2021 Depreciation Table

Depreciation Table	Full Description	Percent Per Year	Min Depreciation	Max Depreciation	Min Depreciation For AV	Max Depreciation For AV	Max Age
C-00	C-00	1	0	90	0	90	99
C-05	C-05	1	0	90	0	25	99
C-10	C-10	1	0	90	0	35	99
C-15	C-15	1	0	90	0	45	99
C-20	C-20	1	0	90	0	80	99
C-25	C-25	1	0	90	0	80	99
C-30	C-30	1	0	90	0	80	99
C-35	C-35	1	0	90	0	80	99
C-40	C-40	1	0	90	0	80	99
C-45	C-45	1	0	90	0	80	99
C-50	C-50	1	0	90	0	80	99
C-55	C-55	1	0	90	0	80	99
C-60	C-60	1	0	90	0	80	99
C-65	C-65	1	0	90	0	80	99
C-70	C-70	1	0	90	0	80	99
C-75	C-75	1	0	90	0	39	99
C-80	C-80	1	0	90	0	37	99
C-85	C-85	1	0	90	0	35	99
M-16	M-16	1	0	90	0	90	99
M-21	M-21	1	0	90	0	80	99
M-26	M-26	1	0	90	0	80	99
M-31	M-31	1	0	90	0	80	99
M-36	M-36	1	0	90	0	80	99
M-41	M-41	1	0	90	0	80	99
M-46	M-46	1	0	90	0	80	99
M-51	M-51	1	0	90	0	80	99
M-56	M-56	1	0	90	0	80	99
R-00	R-00	1	0	90	0	90	99
R-10	R-10	1	0	90	0	80	99
R-15	R-15	1	0	90	0	80	99
R-20	R-20	1	0	90	0	80	99
R-25	R-25	1	0	90	0	80	99
R-30	R-30	1	0	90	0	80	99
R-35	R-35	1	0	90	0	80	99
R-45	R-45	1	0	90	0	71	99
R-50	R-50	1	0	90	0	64	99
R-55	R-55	1	0	90	0	58	99
R-60	R-60	1	0	90	0	53	99
R-65	R-65	1	0	90	0	49	99
R-70	R-70	1	0	90	0	46	99
R-75	R-75	1	0	90	0	42	99
R-80	R-80	1	0	90	0	39	99
R-85	R-85	1	0	90	0	37	99
R-90	R-90	1	0	90	0	20	99
R-95	R-95	1	0	90	0	10	99
R-99	R-99	0	0	0	0	0	99

2021 Story Height Table

Story Height	Full Description	Method	Value Effect	Comparison
0.5	0.5	Factor	1	0.5
1	1	Factor	1	1
1.25	1.25	Factor	1	1.25
1.5	1.5	Factor	1	1.5
1.75	1.75	Factor	1	1.75
10	10	Factor	1.035	10
11	11	Factor	1.04	11
12	12	Factor	1.045	12
13	13	Factor	1.05	13
14	14	Factor	1.055	14
15	15	Factor	1.06	15
16	16	Factor	1.065	16
17	17	Factor	1.07	17
18	18	Factor	1.075	18
19	19	Factor	1.08	19
2	2	Factor	1	2
2.25	2.25	Factor	1	2.25
2.5	2.5	Factor	1	2.5
2.75	2.75	Factor	1	2.75
20	20	Factor	1.085	20
3	3	Factor	1	3
3.5	3.5	Factor	1	3.5
4	4	Factor	1.005	4
4.5	4.5	Factor	1.0075	4.5
5	5	Factor	1.01	5
6	6	Factor	1.015	6
7	7	Factor	1.02	7
7.25	7.25	Factor	1.02125	7.25
7.5	7.5	Factor	1.0225	7.5
8	8	Factor	1.025	8
9	9	Factor	1.03	9
9.5	9.5	Factor	1.0325	9.5

2021 Building Category Table

Building Category	Short Description	Full Description
COMA	COM CLASS A	COM CLASS A
COMB	COM CLASS B	COM CLASS B
COMC	COM CLASS C	COM CLASS C
COMD	COM CLASS D	COM CLASS D
COMS	COM CLASS S	COM CLASS S
MH	MFG Housing	MFG Housing
R	Residential	Residential

2021 Depreciation Tables

Commercial-00

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	18	40.5	90	90	90	90
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2021 Depreciation Tables

Commerical-05

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	5	11.25	25	42.5	51.25	90
1	5	11.25	25	42.5	51.25	90
2	5	11.25	25	42.5	51.25	90
3	5	11.25	25	42.5	51.25	90
4	5	11.25	25	42.5	51.25	90
5	5	11.25	25	42.5	51.25	90
6	5	11.25	25	42.5	51.25	90
7	5	11.25	25	42.5	51.25	90
8	5	11.25	25	42.5	51.25	90
9	5	11.25	25	42.5	51.25	90
10	5	11.25	25	42.5	51.25	90
11	5	11.25	25	42.5	51.25	90
12	5	11.25	25	42.5	51.25	90
13	5	11.25	25	42.5	51.25	90
14	5	11.25	25	42.5	51.25	90
15	5	11.25	25	42.5	51.25	90
16	5	11.25	25	42.5	51.25	90
17	5	11.25	25	42.5	51.25	90
18	5	11.25	25	42.5	51.25	90
19	5	11.25	25	42.5	51.25	90
20	5	11.25	25	42.5	51.25	90
21	5	11.25	25	42.5	51.25	90
22	5	11.25	25	42.5	51.25	90
23	5	11.25	25	42.5	51.25	90
24	5	11.25	25	42.5	51.25	90
25	5	11.25	25	42.5	51.25	90
26	5	11.25	25	42.5	51.25	90
27	5	11.25	25	42.5	51.25	90
28	5	11.25	25	42.5	51.25	90
29	5	11.25	25	42.5	51.25	90
30	5	11.25	25	42.5	51.25	90
31	5	11.25	25	42.5	51.25	90
32	5	11.25	25	42.5	51.25	90
33	5	11.25	25	42.5	51.25	90
34	5	11.25	25	42.5	51.25	90
35	5	11.25	25	42.5	51.25	90
36	5	11.25	25	42.5	51.25	90
37	5	11.25	25	42.5	51.25	90
38	5	11.25	25	42.5	51.25	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	5	11.25	25	42.5	51.25	90
40	5	11.25	25	42.5	51.25	90
41	5	11.25	25	42.5	51.25	90
42	5	11.25	25	42.5	51.25	90
43	5	11.25	25	42.5	51.25	90
44	5	11.25	25	42.5	51.25	90
45	5	11.25	25	42.5	51.25	90
46	5	11.25	25	42.5	51.25	90
47	5	11.25	25	42.5	51.25	90
48	5	11.25	25	42.5	51.25	90
49	5	11.25	25	42.5	51.25	90
50	5	11.25	25	42.5	51.25	90
51	5	11.25	25	42.5	51.25	90
52	5	11.25	25	42.5	51.25	90
53	5	11.25	25	42.5	51.25	90
54	5	11.25	25	42.5	51.25	90
55	5	11.25	25	42.5	51.25	90
56	5	11.25	25	42.5	51.25	90
57	5	11.25	25	42.5	51.25	90
58	5	11.25	25	42.5	51.25	90
59	5	11.25	25	42.5	51.25	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5	11.25	25	42.5	51.25	90
63	5	11.25	25	42.5	51.25	90
64	5	11.25	25	42.5	51.25	90
65	5	11.25	25	42.5	51.25	90
66	5	11.25	25	42.5	51.25	90
67	5	11.25	25	42.5	51.25	90
68	5	11.25	25	42.5	51.25	90
69	5	11.25	25	42.5	51.25	90
70	5	11.25	25	42.5	51.25	90
71	5	11.25	25	42.5	51.25	90
72	5	11.25	25	42.5	51.25	90
73	5	11.25	25	42.5	51.25	90
74	5	11.25	25	42.5	51.25	90
75	5	11.25	25	42.5	51.25	90
76	5	11.25	25	42.5	51.25	90
77	5	11.25	25	42.5	51.25	90
78	5	11.25	25	42.5	51.25	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	5	11.25	25	42.5	51.25	90
80	5	11.25	25	42.5	51.25	90
81	5	11.25	25	42.5	51.25	90
82	5	11.25	25	42.5	51.25	90
83	5	11.25	25	42.5	51.25	90
84	5	11.25	25	42.5	51.25	90
85	5	11.25	25	42.5	51.25	90
86	5	11.25	25	42.5	51.25	90
87	5	11.25	25	42.5	51.25	90
88	5	11.25	25	42.5	51.25	90
89	5	11.25	25	42.5	51.25	90
90	5	11.25	25	42.5	51.25	90
91	5	11.25	25	42.5	51.25	90
92	5	11.25	25	42.5	51.25	90
93	5	11.25	25	42.5	51.25	90
94	5	11.25	25	42.5	51.25	90
95	5	11.25	25	42.5	51.25	90
96	5	11.25	25	42.5	51.25	90
97	5	11.25	25	42.5	51.25	90
98	5	11.25	25	42.5	51.25	90
99	5	11.25	25	42.5	51.25	90

2021 Depreciation Tables

Commercial-10

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	7	15.75	35	59.5	71.75	90
1	7	15.75	35	59.5	71.75	90
2	7	15.75	35	59.5	71.75	90
3	7	15.75	35	59.5	71.75	90
4	7	15.75	35	59.5	71.75	90
5	7	15.75	35	59.5	71.75	90
6	7	15.75	35	59.5	71.75	90
7	7	15.75	35	59.5	71.75	90
8	7	15.75	35	59.5	71.75	90
9	7	15.75	35	59.5	71.75	90
10	7	15.75	35	59.5	71.75	90
11	7	15.75	35	59.5	71.75	90
12	7	15.75	35	59.5	71.75	90
13	7	15.75	35	59.5	71.75	90
14	7	15.75	35	59.5	71.75	90
15	7	15.75	35	59.5	71.75	90
16	7	15.75	35	59.5	71.75	90
17	7	15.75	35	59.5	71.75	90
18	7	15.75	35	59.5	71.75	90
19	7	15.75	35	59.5	71.75	90
20	7	15.75	35	59.5	71.75	90
21	7	15.75	35	59.5	71.75	90
22	7	15.75	35	59.5	71.75	90
23	7	15.75	35	59.5	71.75	90
24	7	15.75	35	59.5	71.75	90
25	7	15.75	35	59.5	71.75	90
26	7	15.75	35	59.5	71.75	90
27	7	15.75	35	59.5	71.75	90
28	7	15.75	35	59.5	71.75	90
29	7	15.75	35	59.5	71.75	90
30	7	15.75	35	59.5	71.75	90
31	7	15.75	35	59.5	71.75	90
32	7	15.75	35	59.5	71.75	90
33	7	15.75	35	59.5	71.75	90
34	7	15.75	35	59.5	71.75	90
35	7	15.75	35	59.5	71.75	90
36	7	15.75	35	59.5	71.75	90
37	7	15.75	35	59.5	71.75	90
38	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	7	15.75	35	59.5	71.75	90
40	7	15.75	35	59.5	71.75	90
41	7	15.75	35	59.5	71.75	90
42	7	15.75	35	59.5	71.75	90
43	7	15.75	35	59.5	71.75	90
44	7	15.75	35	59.5	71.75	90
45	7	15.75	35	59.5	71.75	90
46	7	15.75	35	59.5	71.75	90
47	7	15.75	35	59.5	71.75	90
48	7	15.75	35	59.5	71.75	90
49	7	15.75	35	59.5	71.75	90
50	7	15.75	35	59.5	71.75	90
51	7	15.75	35	59.5	71.75	90
52	7	15.75	35	59.5	71.75	90
53	7	15.75	35	59.5	71.75	90
54	7	15.75	35	59.5	71.75	90
55	7	15.75	35	59.5	71.75	90
56	7	15.75	35	59.5	71.75	90
57	7	15.75	35	59.5	71.75	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7	15.75	35	59.5	71.75	90
61	7	15.75	35	59.5	71.75	90
62	7	15.75	35	59.5	71.75	90
63	7	15.75	35	59.5	71.75	90
64	7	15.75	35	59.5	71.75	90
65	7	15.75	35	59.5	71.75	90
66	7	15.75	35	59.5	71.75	90
67	7	15.75	35	59.5	71.75	90
68	7	15.75	35	59.5	71.75	90
69	7	15.75	35	59.5	71.75	90
70	7	15.75	35	59.5	71.75	90
71	7	15.75	35	59.5	71.75	90
72	7	15.75	35	59.5	71.75	90
73	7	15.75	35	59.5	71.75	90
74	7	15.75	35	59.5	71.75	90
75	7	15.75	35	59.5	71.75	90
76	7	15.75	35	59.5	71.75	90
77	7	15.75	35	59.5	71.75	90
78	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90
81	7	15.75	35	59.5	71.75	90
82	7	15.75	35	59.5	71.75	90
83	7	15.75	35	59.5	71.75	90
84	7	15.75	35	59.5	71.75	90
85	7	15.75	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7	15.75	35	59.5	71.75	90
88	7	15.75	35	59.5	71.75	90
89	7	15.75	35	59.5	71.75	90
90	7	15.75	35	59.5	71.75	90
91	7	15.75	35	59.5	71.75	90
92	7	15.75	35	59.5	71.75	90
93	7	15.75	35	59.5	71.75	90
94	7	15.75	35	59.5	71.75	90
95	7	15.75	35	59.5	71.75	90
96	7	15.75	35	59.5	71.75	90
97	7	15.75	35	59.5	71.75	90
98	7	15.75	35	59.5	71.75	90
99	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Commercial-15

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	9	20.25	45	76.5	90	90
1	9	20.25	45	76.5	90	90
2	9	20.25	45	76.5	90	90
3	9	20.25	45	76.5	90	90
4	9	20.25	45	76.5	90	90
5	9	20.25	45	76.5	90	90
6	9	20.25	45	76.5	90	90
7	9	20.25	45	76.5	90	90
8	9	20.25	45	76.5	90	90
9	9	20.25	45	76.5	90	90
10	9	20.25	45	76.5	90	90
11	9	20.25	45	76.5	90	90
12	9	20.25	45	76.5	90	90
13	9	20.25	45	76.5	90	90
14	9	20.25	45	76.5	90	90
15	9	20.25	45	76.5	90	90
16	9	20.25	45	76.5	90	90
17	9	20.25	45	76.5	90	90
18	9	20.25	45	76.5	90	90
19	9	20.25	45	76.5	90	90
20	9	20.25	45	76.5	90	90
21	9	20.25	45	76.5	90	90
22	9	20.25	45	76.5	90	90
23	9	20.25	45	76.5	90	90
24	9	20.25	45	76.5	90	90
25	9	20.25	45	76.5	90	90
26	9	20.25	45	76.5	90	90
27	9	20.25	45	76.5	90	90
28	9	20.25	45	76.5	90	90
29	9	20.25	45	76.5	90	90
30	9	20.25	45	76.5	90	90
31	9	20.25	45	76.5	90	90
32	9	20.25	45	76.5	90	90
33	9	20.25	45	76.5	90	90
34	9	20.25	45	76.5	90	90
35	9	20.25	45	76.5	90	90
36	9	20.25	45	76.5	90	90
37	9	20.25	45	76.5	90	90
38	9	20.25	45	76.5	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	9	20.25	45	76.5	90	90
40	9	20.25	45	76.5	90	90
41	9	20.25	45	76.5	90	90
42	9	20.25	45	76.5	90	90
43	9	20.25	45	76.5	90	90
44	9	20.25	45	76.5	90	90
45	9	20.25	45	76.5	90	90
46	9	20.25	45	76.5	90	90
47	9	20.25	45	76.5	90	90
48	9	20.25	45	76.5	90	90
49	9	20.25	45	76.5	90	90
50	9	20.25	45	76.5	90	90
51	9	20.25	45	76.5	90	90
52	9	20.25	45	76.5	90	90
53	9	20.25	45	76.5	90	90
54	9	20.25	45	76.5	90	90
55	9	20.25	45	76.5	90	90
56	9	20.25	45	76.5	90	90
57	9	20.25	45	76.5	90	90
58	9	20.25	45	76.5	90	90
59	9	20.25	45	76.5	90	90
60	9	20.25	45	76.5	90	90
61	9	20.25	45	76.5	90	90
62	9	20.25	45	76.5	90	90
63	9	20.25	45	76.5	90	90
64	9	20.25	45	76.5	90	90
65	9	20.25	45	76.5	90	90
66	9	20.25	45	76.5	90	90
67	9	20.25	45	76.5	90	90
68	9	20.25	45	76.5	90	90
69	9	20.25	45	76.5	90	90
70	9	20.25	45	76.5	90	90
71	9	20.25	45	76.5	90	90
72	9	20.25	45	76.5	90	90
73	9	20.25	45	76.5	90	90
74	9	20.25	45	76.5	90	90
75	9	20.25	45	76.5	90	90
76	9	20.25	45	76.5	90	90
77	9	20.25	45	76.5	90	90
78	9	20.25	45	76.5	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	9	20.25	45	76.5	90	90
80	9	20.25	45	76.5	90	90
81	9	20.25	45	76.5	90	90
82	9	20.25	45	76.5	90	90
83	9	20.25	45	76.5	90	90
84	9	20.25	45	76.5	90	90
85	9	20.25	45	76.5	90	90
86	9	20.25	45	76.5	90	90
87	9	20.25	45	76.5	90	90
88	9	20.25	45	76.5	90	90
89	9	20.25	45	76.5	90	90
90	9	20.25	45	76.5	90	90
91	9	20.25	45	76.5	90	90
92	9	20.25	45	76.5	90	90
93	9	20.25	45	76.5	90	90
94	9	20.25	45	76.5	90	90
95	9	20.25	45	76.5	90	90
96	9	20.25	45	76.5	90	90
97	9	20.25	45	76.5	90	90
98	9	20.25	45	76.5	90	90
99	9	20.25	45	76.5	90	90

2021 Depreciation Tables

Commerical-20

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.4	3.15	7	11.9	14.35	90
3	2	4.5	10	17	20.5	90
4	2.8	6.3	14	23.8	28.7	90
5	3.6	8.1	18	30.6	36.9	90
6	4.4	9.9	22	37.4	45.1	90
7	5.2	11.7	26	44.2	53.3	90
8	6	13.5	30	51	61.5	90
9	7	15.75	35	59.5	71.75	90
10	8	18	40	68	82	90
11	9	20.25	45	76.5	90	90
12	10	22.5	50	85	90	90
13	11	24.75	55	90	90	90
14	12	27	60	90	90	90
15	13	29.25	65	90	90	90
16	13.8	31.05	69	90	90	90
17	14.6	32.85	73	90	90	90
18	15.2	34.2	76	90	90	90
19	15.6	35.1	78	90	90	90
20	15.8	35.55	79	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-25

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	1	2.25	5	8.5	10.25	90
3	1.4	3.15	7	11.9	14.35	90
4	2	4.5	10	17	20.5	90
5	2.6	5.85	13	22.1	26.65	90
6	3.2	7.2	16	27.2	32.8	90
7	3.8	8.55	19	32.3	38.95	90
8	4.4	9.9	22	37.4	45.1	90
9	5	11.25	25	42.5	51.25	90
10	5.8	13.05	29	49.3	59.45	90
11	6.4	14.4	32	54.4	65.6	90
12	7.2	16.2	36	61.2	73.8	90
13	8	18	40	68	82	90
14	8.8	19.8	44	74.8	90	90
15	9.6	21.6	48	81.6	90	90
16	10.4	23.4	52	88.4	90	90
17	11.2	25.2	56	90	90	90
18	12	27	60	90	90	90
19	12.8	28.8	64	90	90	90
20	13.6	30.6	68	90	90	90
21	14.2	31.95	71	90	90	90
22	14.6	32.85	73	90	90	90
23	15	33.75	75	90	90	90
24	15.4	34.65	77	90	90	90
25	15.8	35.55	79	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commerical-30

Age	Renovated	Good	Neutral	Fair	Poor	Unsound
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.6	1.35	3	5.1	6.15	90
3	1	2.25	5	8.5	10.25	90
4	1.4	3.15	7	11.9	14.35	90
5	1.8	4.05	9	15.3	18.45	90
6	2.2	4.95	11	18.7	22.55	90
7	2.8	6.3	14	23.8	28.7	90
8	3.2	7.2	16	27.2	32.8	90
9	3.6	8.1	18	30.6	36.9	90
10	4.2	9.45	21	35.7	43.05	90
11	4.8	10.8	24	40.8	49.2	90
12	5.2	11.7	26	44.2	53.3	90
13	5.8	13.05	29	49.3	59.45	90
14	6.4	14.4	32	54.4	65.6	90
15	7	15.75	35	59.5	71.75	90
16	7.8	17.55	39	66.3	79.95	90
17	8.4	18.9	42	71.4	86.1	90
18	9.2	20.7	46	78.2	90	90
19	9.8	22.05	49	83.3	90	90
20	10.6	23.85	53	90	90	90
21	11.4	25.65	57	90	90	90
22	12	27	60	90	90	90
23	12.6	28.35	63	90	90	90
24	13.2	29.7	66	90	90	90
25	13.8	31.05	69	90	90	90
26	14.4	32.4	72	90	90	90
27	15	33.75	75	90	90	90
28	15.4	34.65	77	90	90	90
29	15.6	35.1	78	90	90	90
30	15.8	35.55	79	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Neutral	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Neutral	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commerical-35

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.8	1.8	4	6.8	8.2	90
4	1	2.25	5	8.5	10.25	90
5	1.2	2.7	6	10.2	12.3	90
6	1.6	3.6	8	13.6	16.4	90
7	2	4.5	10	17	20.5	90
8	2.2	4.95	11	18.7	22.55	90
9	2.6	5.85	13	22.1	26.65	90
10	3	6.75	15	25.5	30.75	90
11	3.4	7.65	17	28.9	34.85	90
12	3.8	8.55	19	32.3	38.95	90
13	4.4	9.9	22	37.4	45.1	90
14	4.8	10.8	24	40.8	49.2	90
15	5.2	11.7	26	44.2	53.3	90
16	5.6	12.6	28	47.6	57.4	90
17	6.2	13.95	31	52.7	63.55	90
18	6.8	15.3	34	57.8	69.7	90
19	7.2	16.2	36	61.2	73.8	90
20	7.8	17.55	39	66.3	79.95	90
21	8.4	18.9	42	71.4	86.1	90
22	9	20.25	45	76.5	90	90
23	9.6	21.6	48	81.6	90	90
24	10.4	23.4	52	88.4	90	90
25	11	24.75	55	90	90	90
26	11.6	26.1	58	90	90	90
27	12.2	27.45	61	90	90	90
28	12.8	28.8	64	90	90	90
29	13.6	30.6	68	90	90	90
30	14.4	32.4	72	90	90	90
31	14.4	32.4	72	90	90	90
32	15	33.75	75	90	90	90
33	15	33.75	75	90	90	90
34	15.4	34.65	77	90	90	90
35	15.4	34.65	77	90	90	90
36	15.8	35.55	79	90	90	90
37	15.8	35.55	79	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-40

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1	2.25	5	8.5	10.25	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.6	3.6	8	13.6	16.4	90
9	2	4.5	10	17	20.5	90
10	2.2	4.95	11	18.7	22.55	90
11	2.6	5.85	13	22.1	26.65	90
12	2.8	6.3	14	23.8	28.7	90
13	3.2	7.2	16	27.2	32.8	90
14	3.6	8.1	18	30.6	36.9	90
15	4	9	20	34	41	90
16	4.4	9.9	22	37.4	45.1	90
17	4.8	10.8	24	40.8	49.2	90
18	5.2	11.7	26	44.2	53.3	90
19	5.6	12.6	28	47.6	57.4	90
20	6	13.5	30	51	61.5	90
21	6.4	14.4	32	54.4	65.6	90
22	7	15.75	35	59.5	71.75	90
23	7.4	16.65	37	62.9	75.85	90
24	8	18	40	68	82	90
25	8.6	19.35	43	73.1	88.15	90
26	9.2	20.7	46	78.2	90	90
27	9.8	22.05	49	83.3	90	90
28	10.4	23.4	52	88.4	90	90
29	10.8	24.3	54	90	90	90
30	11.4	25.65	57	90	90	90
31	12.4	27.9	62	90	90	90
32	12.4	27.9	62	90	90	90
33	12.4	27.9	62	90	90	90
34	13.6	30.6	68	90	90	90
35	13.6	30.6	68	90	90	90
36	14.6	32.85	73	90	90	90
37	14.6	32.85	73	90	90	90
38	15.4	34.65	77	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	15.4	34.65	77	90	90	90
40	15.8	35.55	79	90	90	90
41	15.8	35.55	79	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-45

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	0.8	1.8	4	6.8	8.2	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.4	3.15	7	11.9	14.35	90
10	1.6	3.6	8	13.6	16.4	90
11	1.8	4.05	9	15.3	18.45	90
12	2	4.5	10	17	20.5	90
13	2.4	5.4	12	20.4	24.6	90
14	2.6	5.85	13	22.1	26.65	90
15	2.8	6.3	14	23.8	28.7	90
16	3.2	7.2	16	27.2	32.8	90
17	3.6	8.1	18	30.6	36.9	90
18	3.8	8.55	19	32.3	38.95	90
19	4.2	9.45	21	35.7	43.05	90
20	4.6	10.35	23	39.1	47.15	90
21	5	11.25	25	42.5	51.25	90
22	5.4	12.15	27	45.9	55.35	90
23	5.8	13.05	29	49.3	59.45	90
24	6.2	13.95	31	52.7	63.55	90
25	6.6	14.85	33	56.1	67.65	90
26	7	15.75	35	59.5	71.75	90
27	7.4	16.65	37	62.9	75.85	90
28	8	18	40	68	82	90
29	8.4	18.9	42	71.4	86.1	90
30	9	20.25	45	76.5	90	90
31	9	20.25	45	76.5	90	90
32	10	22.5	50	85	90	90
33	10	22.5	50	85	90	90
34	11	24.75	55	90	90	90
35	11	24.75	55	90	90	90
36	12.2	27.45	61	90	90	90
37	12.2	27.45	61	90	90	90
38	13.4	30.15	67	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	13.4	30.15	67	90	90	90
40	14.4	32.4	72	90	90	90
41	14.4	32.4	72	90	90	90
42	15	33.75	75	90	90	90
43	15	33.75	75	90	90	90
44	15.4	34.65	77	90	90	90
45	15.4	34.65	77	90	90	90
46	15.6	35.1	78	90	90	90
47	15.6	35.1	78	90	90	90
48	15.8	35.55	79	90	90	90
49	15.8	35.55	79	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-50

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1	2.25	5	8.5	10.25	90
10	1.2	2.7	6	10.2	12.3	90
11	1.4	3.15	7	11.9	14.35	90
12	1.6	3.6	8	13.6	16.4	90
13	1.8	4.05	9	15.3	18.45	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.4	5.4	12	20.4	24.6	90
17	2.6	5.85	13	22.1	26.65	90
18	2.8	6.3	14	23.8	28.7	90
19	3.2	7.2	16	27.2	32.8	90
20	3.4	7.65	17	28.9	34.85	90
21	3.6	8.1	18	30.6	36.9	90
22	4	9	20	34	41	90
23	4.2	9.45	21	35.7	43.05	90
24	4.6	10.35	23	39.1	47.15	90
25	5	11.25	25	42.5	51.25	90
26	5.4	12.15	27	45.9	55.35	90
27	5.6	12.6	28	47.6	57.4	90
28	6	13.5	30	51	61.5	90
29	6.4	14.4	32	54.4	65.6	90
30	6.8	15.3	34	57.8	69.7	90
31	6.8	15.3	34	57.8	69.7	90
32	6.2	13.95	31	52.7	63.55	90
33	7.6	17.1	38	64.6	77.9	90
34	8.6	19.35	43	73.1	88.15	90
35	8.6	19.35	43	73.1	88.15	90
36	9.6	21.6	48	81.6	90	90
37	9.6	21.6	48	81.6	90	90
38	10.6	23.85	53	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	10.6	23.85	53	90	90	90
40	11.8	26.55	59	90	90	90
41	11.8	26.55	59	90	90	90
42	13	29.25	65	90	90	90
43	13	29.25	65	90	90	90
44	14	31.5	70	90	90	90
45	14	31.5	70	90	90	90
46	14.8	33.3	74	90	90	90
47	14.8	33.3	74	90	90	90
48	15.4	34.65	77	90	90	90
49	15.4	34.65	77	90	90	90
50	15.8	35.55	79	90	90	90
51	15.8	35.55	79	90	90	90
52	15.8	35.55	79	90	90	90
53	15.8	35.55	79	90	90	90
54	15.8	35.55	79	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-55

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.6	1.35	3	5.1	6.15	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1.2	2.7	6	10.2	12.3	90
13	1.2	2.7	6	10.2	12.3	90
14	1.4	3.15	7	11.9	14.35	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	2	4.5	10	17	20.5	90
18	2.2	4.95	11	18.7	22.55	90
19	2.4	5.4	12	20.4	24.6	90
20	2.6	5.85	13	22.1	26.65	90
21	2.8	6.3	14	23.8	28.7	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.4	7.65	17	28.9	34.85	90
25	3.8	8.55	19	32.3	38.95	90
26	4	9	20	34	41	90
27	4.2	9.45	21	35.7	43.05	90
28	4.6	10.35	23	39.1	47.15	90
29	4.8	10.8	24	40.8	49.2	90
30	5.2	11.7	26	44.2	53.3	90
31	5.2	11.7	26	44.2	53.3	90
32	6	13.5	30	51	61.5	90
33	6	13.5	30	51	61.5	90
34	6.8	15.3	34	57.8	69.7	90
35	6.8	15.3	34	57.8	69.7	90
36	7.6	17.1	38	64.6	77.9	90
37	7.6	17.1	38	64.6	77.9	90
38	8.4	18.9	42	71.4	86.1	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	8.4	18.9	42	71.4	86.1	90
40	9.2	20.7	46	78.2	90	90
41	9.2	20.7	46	78.2	90	90
42	10.2	22.95	51	86.7	90	90
43	10.2	22.95	51	86.7	90	90
44	11.2	25.2	56	90	90	90
45	11.2	25.2	56	90	90	90
46	12	27	60	90	90	90
47	12	27	60	90	90	90
48	12.8	28.8	64	90	90	90
49	12.8	28.8	64	90	90	90
50	13.6	30.6	68	90	90	90
51	13.6	30.6	68	90	90	90
52	13.6	30.6	68	90	90	90
53	13.6	30.6	68	90	90	90
54	13.6	30.6	68	90	90	90
55	15	33.75	75	90	90	90
56	15	33.75	75	90	90	90
57	15	33.75	75	90	90	90
58	15	33.75	75	90	90	90
59	15	33.75	75	90	90	90
60	15.6	35.1	78	90	90	90
61	15.6	35.1	78	90	90	90
62	15.6	35.1	78	90	90	90
63	15.6	35.1	78	90	90	90
64	15.6	35.1	78	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-60

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.2	0.45	1	1.7	2.05	90
6	0.4	0.9	2	3.4	4.1	90
7	0.4	0.9	2	3.4	4.1	90
8	0.4	0.9	2	3.4	4.1	90
9	0.6	1.35	3	5.1	6.15	90
10	0.6	1.35	3	5.1	6.15	90
11	0.8	1.8	4	6.8	8.2	90
12	0.8	1.8	4	6.8	8.2	90
13	1	2.25	5	8.5	10.25	90
14	1	2.25	5	8.5	10.25	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.8	4.05	9	15.3	18.45	90
20	1.8	4.05	9	15.3	18.45	90
21	2	4.5	10	17	20.5	90
22	2.2	4.95	11	18.7	22.55	90
23	2.4	5.4	12	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.8	6.3	14	23.8	28.7	90
26	3	6.75	15	25.5	30.75	90
27	3.2	7.2	16	27.2	32.8	90
28	3.4	7.65	17	28.9	34.85	90
29	3.6	8.1	18	30.6	36.9	90
30	4	9	20	34	41	90
31	4	9	20	34	41	90
32	4.4	9.9	22	37.4	45.1	90
33	4.4	9.9	22	37.4	45.1	90
34	5	11.25	25	42.5	51.25	90
35	5	11.25	25	42.5	51.25	90
36	5.6	12.6	28	47.6	57.4	90
37	5.6	12.6	28	47.6	57.4	90
38	6.4	14.4	32	54.4	65.6	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	6.4	14.4	32	54.4	65.6	90
40	7	15.75	35	59.5	71.75	90
41	7	15.75	35	59.5	71.75	90
42	7.8	17.55	39	66.3	79.95	90
43	7.8	17.55	39	66.3	79.95	90
44	8.6	19.35	43	73.1	88.15	90
45	8.6	19.35	43	73.1	88.15	90
46	9.6	21.6	48	81.6	90	90
47	9.6	21.6	48	81.6	90	90
48	10.6	23.85	53	90	90	90
49	10.6	23.85	53	90	90	90
50	11.6	26.1	58	90	90	90
51	11.6	26.1	58	90	90	90
52	11.6	26.1	58	90	90	90
53	11.6	26.1	58	90	90	90
54	11.6	26.1	58	90	90	90
55	13.4	30.15	67	90	90	90
56	13.4	30.15	67	90	90	90
57	13.4	30.15	67	90	90	90
58	13.4	30.15	67	90	90	90
59	13.4	30.15	67	90	90	90
60	14.8	33.3	74	90	90	90
61	14.8	33.3	74	90	90	90
62	14.8	33.3	74	90	90	90
63	14.8	33.3	74	90	90	90
64	14.8	33.3	74	90	90	90
65	15.6	35.1	78	90	90	90
66	15.6	35.1	78	90	90	90
67	15.6	35.1	78	90	90	90
68	15.6	35.1	78	90	90	90
69	15.6	35.1	78	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-65

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.6	3.6	8	13.6	16.4	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	1.8	4.05	9	15.3	18.45	90
18	2	4.5	10	17	20.5	90
19	2	4.5	10	17	20.5	90
20	2.2	4.95	11	18.7	22.55	90
21	2.2	4.95	11	18.7	22.55	90
22	2.4	5.4	12	20.4	24.6	90
23	2.4	5.4	12	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.6	5.85	13	22.1	26.65	90
26	2.8	6.3	14	23.8	28.7	90
27	3	6.75	15	25.5	30.75	90
28	3	6.75	15	25.5	30.75	90
29	3.2	7.2	16	27.2	32.8	90
30	3.2	7.2	16	27.2	32.8	90
31	3.4	7.65	17	28.9	34.85	90
32	3.4	7.65	17	28.9	34.85	90
33	3.6	8.1	18	30.6	36.9	90
34	3.6	8.1	18	30.6	36.9	90
35	3.8	8.55	19	32.3	38.95	90
36	4.4	9.9	22	37.4	45.1	90
37	4.4	9.9	22	37.4	45.1	90
38	4.8	10.8	24	40.8	49.2	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	4.8	10.8	24	40.8	49.2	90
40	5.4	12.15	27	45.9	55.35	90
41	5.4	12.15	27	45.9	55.35	90
42	5.8	13.05	29	49.3	59.45	90
43	5.8	13.05	29	49.3	59.45	90
44	6.2	13.95	31	52.7	63.55	90
45	6.2	13.95	31	52.7	63.55	90
46	7.2	16.2	36	61.2	73.8	90
47	7.2	16.2	36	61.2	73.8	90
48	8	18	40	68	82	90
49	8	18	40	68	82	90
50	9.2	20.7	46	78.2	90	90
51	9.2	20.7	46	78.2	90	90
52	9.2	20.7	46	78.2	90	90
53	9.2	20.7	46	78.2	90	90
54	9.2	20.7	46	78.2	90	90
55	11.8	26.55	59	90	90	90
56	11.8	26.55	59	90	90	90
57	11.8	26.55	59	90	90	90
58	11.8	26.55	59	90	90	90
59	11.8	26.55	59	90	90	90
60	12.6	28.35	63	90	90	90
61	12.6	28.35	63	90	90	90
62	12.6	28.35	63	90	90	90
63	12.6	28.35	63	90	90	90
64	12.6	28.35	63	90	90	90
65	13.8	31.05	69	90	90	90
66	13.8	31.05	69	90	90	90
67	13.8	31.05	69	90	90	90
68	13.8	31.05	69	90	90	90
69	13.8	31.05	69	90	90	90
70	15.2	34.2	76	90	90	90
71	15.2	34.2	76	90	90	90
72	15.2	34.2	76	90	90	90
73	15.2	34.2	76	90	90	90
74	15.2	34.2	76	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-70

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.4	3.15	7	11.9	14.35	90
15	1.6	3.6	8	13.6	16.4	90
16	1.6	3.6	8	13.6	16.4	90
17	1.6	3.6	8	13.6	16.4	90
18	1.8	4.05	9	15.3	18.45	90
19	1.8	4.05	9	15.3	18.45	90
20	2	4.5	10	17	20.5	90
21	2	4.5	10	17	20.5	90
22	2.2	4.95	11	18.7	22.55	90
23	2.2	4.95	11	18.7	22.55	90
24	2.4	5.4	12	20.4	24.6	90
25	2.4	5.4	12	20.4	24.6	90
26	2.4	5.4	12	20.4	24.6	90
27	2.6	5.85	13	22.1	26.65	90
28	2.6	5.85	13	22.1	26.65	90
29	2.8	6.3	14	23.8	28.7	90
30	2.8	6.3	14	23.8	28.7	90
31	3	6.75	15	25.5	30.75	90
32	3	6.75	15	25.5	30.75	90
33	3	6.75	15	25.5	30.75	90
34	3.2	7.2	16	27.2	32.8	90
35	3.2	7.2	16	27.2	32.8	90
36	3.4	7.65	17	28.9	34.85	90
37	3.4	7.65	17	28.9	34.85	90
38	3.8	8.55	19	32.3	38.95	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	3.8	8.55	19	32.3	38.95	90
40	4.2	9.45	21	35.7	43.05	90
41	4.2	9.45	21	35.7	43.05	90
42	5	11.25	25	42.5	51.25	90
43	5	11.25	25	42.5	51.25	90
44	5.6	12.6	28	47.6	57.4	90
45	5.6	12.6	28	47.6	57.4	90
46	6.2	13.95	31	52.7	63.55	90
47	6.2	13.95	31	52.7	63.55	90
48	6.8	15.3	34	57.8	69.7	90
49	6.8	15.3	34	57.8	69.7	90
50	7.6	17.1	38	64.6	77.9	90
51	7.6	17.1	38	64.6	77.9	90
52	7.6	17.1	38	64.6	77.9	90
53	7.6	17.1	38	64.6	77.9	90
54	7.6	17.1	38	64.6	77.9	90
55	9.6	21.6	48	81.6	90	90
56	9.6	21.6	48	81.6	90	90
57	9.6	21.6	48	81.6	90	90
58	9.6	21.6	48	81.6	90	90
59	9.6	21.6	48	81.6	90	90
60	11.4	25.65	57	90	90	90
61	11.4	25.65	57	90	90	90
62	11.4	25.65	57	90	90	90
63	11.4	25.65	57	90	90	90
64	11.4	25.65	57	90	90	90
65	13	29.25	65	90	90	90
66	13	29.25	65	90	90	90
67	13	29.25	65	90	90	90
68	13	29.25	65	90	90	90
69	13	29.25	65	90	90	90
70	14.2	31.95	71	90	90	90
71	14.2	31.95	71	90	90	90
72	14.2	31.95	71	90	90	90
73	14.2	31.95	71	90	90	90
74	14.2	31.95	71	90	90	90
75	15	33.75	75	90	90	90
76	15	33.75	75	90	90	90
77	15	33.75	75	90	90	90
78	15	33.75	75	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	15	33.75	75	90	90	90
80	15.6	35.1	78	90	90	90
81	15.6	35.1	78	90	90	90
82	15.6	35.1	78	90	90	90
83	15.6	35.1	78	90	90	90
84	15.6	35.1	78	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Commercial-75

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1.2	2.7	6	10.2	12.3	90
14	1.2	2.7	6	10.2	12.3	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.6	3.6	8	13.6	16.4	90
20	1.8	4.05	9	15.3	18.45	90
21	1.8	4.05	9	15.3	18.45	90
22	2	4.5	10	17	20.5	90
23	2	4.5	10	17	20.5	90
24	2.2	4.95	11	18.7	22.55	90
25	2.2	4.95	11	18.7	22.55	90
26	2.2	4.95	11	18.7	22.55	90
27	2.4	5.4	12	20.4	24.6	90
28	2.4	5.4	12	20.4	24.6	90
29	2.6	5.85	13	22.1	26.65	90
30	2.6	5.85	13	22.1	26.65	90
31	2.8	6.3	14	23.8	28.7	90
32	2.8	6.3	14	23.8	28.7	90
33	2.8	6.3	14	23.8	28.7	90
34	3	6.75	15	25.5	30.75	90
35	3	6.75	15	25.5	30.75	90
36	3.2	7.2	16	27.2	32.8	90
37	3.2	7.2	16	27.2	32.8	90
38	3.4	7.65	17	28.9	34.85	90
39	3.4	7.65	17	28.9	34.85	90
40	3.6	8.1	18	30.6	36.9	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.6	8.1	18	30.6	36.9	90
42	3.6	8.1	18	30.6	36.9	90
43	3.8	8.55	19	32.3	38.95	90
44	3.8	8.55	19	32.3	38.95	90
45	4	9	20	34	41	90
46	4	9	20	34	41	90
47	4.2	9.45	21	35.7	43.05	90
48	4.2	9.45	21	35.7	43.05	90
49	4.2	9.45	21	35.7	43.05	90
50	4.4	9.9	22	37.4	45.1	90
51	4.4	9.9	22	37.4	45.1	90
52	4.6	10.35	23	39.1	47.15	90
53	4.6	10.35	23	39.1	47.15	90
54	4.8	10.8	24	40.8	49.2	90
55	4.8	10.8	24	40.8	49.2	90
56	5	11.25	25	42.5	51.25	90
57	5	11.25	25	42.5	51.25	90
58	5	11.25	25	42.5	51.25	90
59	5.2	11.7	26	44.2	53.3	90
60	5.2	11.7	26	44.2	53.3	90
61	5.4	12.15	27	45.9	55.35	90
62	5.4	12.15	27	45.9	55.35	90
63	5.6	12.6	28	47.6	57.4	90
64	5.6	12.6	28	47.6	57.4	90
65	5.6	12.6	28	47.6	57.4	90
66	5.8	13.05	29	49.3	59.45	90
67	5.8	13.05	29	49.3	59.45	90
68	6	13.5	30	51	61.5	90
69	6	13.5	30	51	61.5	90
70	6.2	13.95	31	52.7	63.55	90
71	6.2	13.95	31	52.7	63.55	90
72	6.4	14.4	32	54.4	65.6	90
73	6.4	14.4	32	54.4	65.6	90
74	6.4	14.4	32	54.4	65.6	90
75	6.6	14.85	33	56.1	67.65	90
76	6.6	14.85	33	56.1	67.65	90
77	6.8	15.3	34	57.8	69.7	90
78	6.8	15.3	34	57.8	69.7	90
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	7	15.75	35	59.5	71.75	90
82	7.2	16.2	36	61.2	73.8	90
83	7.2	16.2	36	61.2	73.8	90
84	7.4	16.65	37	62.9	75.85	90
85	7.4	16.65	37	62.9	75.85	90
86	7.6	17.1	38	64.6	77.9	90
87	7.6	17.1	38	64.6	77.9	90
88	7.8	17.55	39	66.3	79.95	90
89	7.8	17.55	39	66.3	79.95	90
90	7.8	17.55	39	66.3	79.95	90
91	7.8	17.55	39	66.3	79.95	90
92	7.8	17.55	39	66.3	79.95	90
93	7.8	17.55	39	66.3	79.95	90
94	7.8	17.55	39	66.3	79.95	90
95	7.8	17.55	39	66.3	79.95	90
96	7.8	17.55	39	66.3	79.95	90
97	7.8	17.55	39	66.3	79.95	90
98	7.8	17.55	39	66.3	79.95	90
99	7.8	17.55	39	66.3	79.95	90

2021 Depreciation Tables

Commercial-80

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1.2	2.7	6	10.2	12.3	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.6	3.6	8	13.6	16.4	90
20	1.6	3.6	8	13.6	16.4	90
21	1.8	4.05	9	15.3	18.45	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	2	4.5	10	17	20.5	90
25	2	4.5	10	17	20.5	90
26	2.2	4.95	11	18.7	22.55	90
27	2.2	4.95	11	18.7	22.55	90
28	2.4	5.4	12	20.4	24.6	90
29	2.4	5.4	12	20.4	24.6	90
30	2.4	5.4	12	20.4	24.6	90
31	2.6	5.85	13	22.1	26.65	90
32	2.6	5.85	13	22.1	26.65	90
33	2.8	6.3	14	23.8	28.7	90
34	2.8	6.3	14	23.8	28.7	90
35	2.8	6.3	14	23.8	28.7	90
36	3	6.75	15	25.5	30.75	90
37	3	6.75	15	25.5	30.75	90
38	3.2	7.2	16	27.2	32.8	90
39	3.2	7.2	16	27.2	32.8	90
40	3.2	7.2	16	27.2	32.8	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.4	7.65	17	28.9	34.85	90
42	3.4	7.65	17	28.9	34.85	90
43	3.6	8.1	18	30.6	36.9	90
44	3.6	8.1	18	30.6	36.9	90
45	3.8	8.55	19	32.3	38.95	90
46	3.8	8.55	19	32.3	38.95	90
47	3.8	8.55	19	32.3	38.95	90
48	4	9	20	34	41	90
49	4	9	20	34	41	90
50	4.2	9.45	21	35.7	43.05	90
51	4.2	9.45	21	35.7	43.05	90
52	4.2	9.45	21	35.7	43.05	90
53	4.4	9.9	22	37.4	45.1	90
54	4.4	9.9	22	37.4	45.1	90
55	4.6	10.35	23	39.1	47.15	90
56	4.6	10.35	23	39.1	47.15	90
57	4.6	10.35	23	39.1	47.15	90
58	4.8	10.8	24	40.8	49.2	90
59	4.8	10.8	24	40.8	49.2	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5.2	11.7	26	44.2	53.3	90
63	5.2	11.7	26	44.2	53.3	90
64	5.2	11.7	26	44.2	53.3	90
65	5.4	12.15	27	45.9	55.35	90
66	5.4	12.15	27	45.9	55.35	90
67	5.6	12.6	28	47.6	57.4	90
68	5.6	12.6	28	47.6	57.4	90
69	5.6	12.6	28	47.6	57.4	90
70	5.8	13.05	29	49.3	59.45	90
71	5.8	13.05	29	49.3	59.45	90
72	6	13.5	30	51	61.5	90
73	6	13.5	30	51	61.5	90
74	6	13.5	30	51	61.5	90
75	6.2	13.95	31	52.7	63.55	90
76	6.2	13.95	31	52.7	63.55	90
77	6.4	14.4	32	54.4	65.6	90
78	6.4	14.4	32	54.4	65.6	90
79	6.6	14.85	33	56.1	67.65	90
80	6.6	14.85	33	56.1	67.65	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	6.6	14.85	33	56.1	67.65	90
82	6.8	15.3	34	57.8	69.7	90
83	6.8	15.3	34	57.8	69.7	90
84	7	15.75	35	59.5	71.75	90
85	7	15.75	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7.2	16.2	36	61.2	73.8	90
88	7.2	16.2	36	61.2	73.8	90
89	7.4	16.65	37	62.9	75.85	90
90	7.4	16.65	37	62.9	75.85	90
91	7.4	16.65	37	62.9	75.85	90
92	7.4	16.65	37	62.9	75.85	90
93	7.4	16.65	37	62.9	75.85	90
94	7.4	16.65	37	62.9	75.85	90
95	7.4	16.65	37	62.9	75.85	90
96	7.4	16.65	37	62.9	75.85	90
97	7.4	16.65	37	62.9	75.85	90
98	7.4	16.65	37	62.9	75.85	90
99	7.4	16.65	37	62.9	75.85	90

2021 Depreciation Tables

Commercial-85

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.6	1.35	3	5.1	6.15	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	0.8	1.8	4	6.8	8.2	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1	2.25	5	8.5	10.25	90
15	1.2	2.7	6	10.2	12.3	90
16	1.2	2.7	6	10.2	12.3	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.4	3.15	7	11.9	14.35	90
20	1.6	3.6	8	13.6	16.4	90
21	1.6	3.6	8	13.6	16.4	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	1.8	4.05	9	15.3	18.45	90
25	2	4.5	10	17	20.5	90
26	2	4.5	10	17	20.5	90
27	2.2	4.95	11	18.7	22.55	90
28	2.2	4.95	11	18.7	22.55	90
29	2.2	4.95	11	18.7	22.55	90
30	2.4	5.4	12	20.4	24.6	90
31	2.4	5.4	12	20.4	24.6	90
32	2.4	5.4	12	20.4	24.6	90
33	2.6	5.85	13	22.1	26.65	90
34	2.6	5.85	13	22.1	26.65	90
35	2.8	6.3	14	23.8	28.7	90
36	2.8	6.3	14	23.8	28.7	90
37	2.8	6.3	14	23.8	28.7	90
38	3	6.75	15	25.5	30.75	90
39	3	6.75	15	25.5	30.75	90
40	3.2	7.2	16	27.2	32.8	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.2	7.2	16	27.2	32.8	90
42	3.2	7.2	16	27.2	32.8	90
43	3.4	7.65	17	28.9	34.85	90
44	3.4	7.65	17	28.9	34.85	90
45	3.6	8.1	18	30.6	36.9	90
46	3.6	8.1	18	30.6	36.9	90
47	3.6	8.1	18	30.6	36.9	90
48	3.8	8.55	19	32.3	38.95	90
49	3.8	8.55	19	32.3	38.95	90
50	3.8	8.55	19	32.3	38.95	90
51	4	9	20	34	41	90
52	4	9	20	34	41	90
53	4.2	9.45	21	35.7	43.05	90
54	4.2	9.45	21	35.7	43.05	90
55	4.2	9.45	21	35.7	43.05	90
56	4.4	9.9	22	37.4	45.1	90
57	4.4	9.9	22	37.4	45.1	90
58	4.6	10.35	23	39.1	47.15	90
59	4.6	10.35	23	39.1	47.15	90
60	4.6	10.35	23	39.1	47.15	90
61	4.8	10.8	24	40.8	49.2	90
62	4.8	10.8	24	40.8	49.2	90
63	5	11.25	25	42.5	51.25	90
64	5	11.25	25	42.5	51.25	90
65	5	11.25	25	42.5	51.25	90
66	5.2	11.7	26	44.2	53.3	90
67	5.2	11.7	26	44.2	53.3	90
68	5.2	11.7	26	44.2	53.3	90
69	5.4	12.15	27	45.9	55.35	90
70	5.4	12.15	27	45.9	55.35	90
71	5.6	12.6	28	47.6	57.4	90
72	5.6	12.6	28	47.6	57.4	90
73	5.6	12.6	28	47.6	57.4	90
74	5.8	13.05	29	49.3	59.45	90
75	5.8	13.05	29	49.3	59.45	90
76	6	13.5	30	51	61.5	90
77	6	13.5	30	51	61.5	90
78	6	13.5	30	51	61.5	90
79	6.2	13.95	31	52.7	63.55	90
80	6.2	13.95	31	52.7	63.55	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	6.4	14.4	32	54.4	65.6	90
82	6.4	14.4	32	54.4	65.6	90
83	6.4	14.4	32	54.4	65.6	90
84	6.6	14.85	33	56.1	67.65	90
85	6.6	14.85	33	56.1	67.65	90
86	6.6	14.85	33	56.1	67.65	90
87	6.8	15.3	34	57.8	69.7	90
88	6.8	15.3	34	57.8	69.7	90
89	7	15.75	35	59.5	71.75	90
90	7	15.75	35	59.5	71.75	90
91	7	15.75	35	59.5	71.75	90
92	7	15.75	35	59.5	71.75	90
93	7	15.75	35	59.5	71.75	90
94	7	15.75	35	59.5	71.75	90
95	7	15.75	35	59.5	71.75	90
96	7	15.75	35	59.5	71.75	90
97	7	15.75	35	59.5	71.75	90
98	7	15.75	35	59.5	71.75	90
99	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Manufactured Home-16

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	18	40.5	90	90	90	90
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2021 Depreciation Tables

Manufactured Home-21

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.4	3.15	7	11.9	14.35	90
3	2.2	4.95	11	18.7	22.55	90
4	3	6.75	15	25.5	30.75	90
5	4	9	20	34	41	90
6	4.8	10.8	24	40.8	49.2	90
7	5.6	12.6	28	47.6	57.4	90
8	6.6	14.85	33	56.1	67.65	90
9	7.6	17.1	38	64.6	77.9	90
10	8.6	19.35	43	73.1	88.15	90
11	9.6	21.6	48	81.6	90	90
12	10.6	23.85	53	90	90	90
13	11.4	25.65	57	90	90	90
14	12.2	27.45	61	90	90	90
15	13.2	29.7	66	90	90	90
16	14	31.5	70	90	90	90
17	14.6	32.85	73	90	90	90
18	15.2	34.2	76	90	90	90
19	15.6	35.1	78	90	90	90
20	15.8	35.55	79	90	90	90
21	15.8	35.55	79	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-26

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.2	2.7	6	10.2	12.3	90
3	1.8	4.05	9	15.3	18.45	90
4	2.4	5.4	12	20.4	24.6	90
5	3	6.75	15	25.5	30.75	90
6	3.6	8.1	18	30.6	36.9	90
7	4.4	9.9	22	37.4	45.1	90
8	5	11.25	25	42.5	51.25	90
9	5.8	13.05	29	49.3	59.45	90
10	6.4	14.4	32	54.4	65.6	90
11	7.2	16.2	36	61.2	73.8	90
12	8	18	40	68	82	90
13	8.8	19.8	44	74.8	90	90
14	9.6	21.6	48	81.6	90	90
15	10.4	23.4	52	88.4	90	90
16	11	24.75	55	90	90	90
17	11.8	26.55	59	90	90	90
18	12.6	28.35	63	90	90	90
19	13.4	30.15	67	90	90	90
20	14.2	31.95	71	90	90	90
21	14.8	33.3	74	90	90	90
22	15.2	34.2	76	90	90	90
23	15.4	34.65	77	90	90	90
24	15.8	35.55	79	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-31

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.8	1.8	4	6.8	8.2	90
3	1.2	2.7	6	10.2	12.3	90
4	1.8	4.05	9	15.3	18.45	90
5	2.4	5.4	12	20.4	24.6	90
6	2.8	6.3	14	23.8	28.7	90
7	3.4	7.65	17	28.9	34.85	90
8	3.8	8.55	19	32.3	38.95	90
9	4.4	9.9	22	37.4	45.1	90
10	5	11.25	25	42.5	51.25	90
11	5.6	12.6	28	47.6	57.4	90
12	6.2	13.95	31	52.7	63.55	90
13	6.8	15.3	34	57.8	69.7	90
14	7.4	16.65	37	62.9	75.85	90
15	8	18	40	68	82	90
16	8.6	19.35	43	73.1	88.15	90
17	9.2	20.7	46	78.2	90	90
18	10	22.5	50	85	90	90
19	10.6	23.85	53	90	90	90
20	11.2	25.2	56	90	90	90
21	11.8	26.55	59	90	90	90
22	12.4	27.9	62	90	90	90
23	13	29.25	65	90	90	90
24	13.6	30.6	68	90	90	90
25	14.2	31.95	71	90	90	90
26	14.8	33.3	74	90	90	90
27	15	33.75	75	90	90	90
28	15.4	34.65	77	90	90	90
29	15.6	35.1	78	90	90	90
30	15.8	35.55	79	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-36

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.4	0.9	2	3.4	4.1	90
1	0.4	0.9	2	3.4	4.1	90
2	0.8	1.8	4	6.8	8.2	90
3	1	2.25	5	8.5	10.25	90
4	1.4	3.15	7	11.9	14.35	90
5	1.8	4.05	9	15.3	18.45	90
6	2.2	4.95	11	18.7	22.55	90
7	2.6	5.85	13	22.1	26.65	90
8	3	6.75	15	25.5	30.75	90
9	3.4	7.65	17	28.9	34.85	90
10	4	9	20	34	41	90
11	4.4	9.9	22	37.4	45.1	90
12	4.8	10.8	24	40.8	49.2	90
13	5.2	11.7	26	44.2	53.3	90
14	5.8	13.05	29	49.3	59.45	90
15	6.4	14.4	32	54.4	65.6	90
16	6.8	15.3	34	57.8	69.7	90
17	7.4	16.65	37	62.9	75.85	90
18	8	18	40	68	82	90
19	8.6	19.35	43	73.1	88.15	90
20	9	20.25	45	76.5	90	90
21	9.6	21.6	48	81.6	90	90
22	10.2	22.95	51	86.7	90	90
23	10.8	24.3	54	90	90	90
24	11.4	25.65	57	90	90	90
25	12	27	60	90	90	90
26	12.4	27.9	62	90	90	90
27	13	29.25	65	90	90	90
28	13.6	30.6	68	90	90	90
29	14	31.5	70	90	90	90
30	14.2	31.95	71	90	90	90
31	14.4	32.4	72	90	90	90
32	14.8	33.3	74	90	90	90
33	15	33.75	75	90	90	90
34	15.4	34.65	77	90	90	90
35	15.6	35.1	78	90	90	90
36	15.8	35.55	79	90	90	90
37	15.8	35.55	79	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-41

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.6	1.35	3	5.1	6.15	90
3	0.8	1.8	4	6.8	8.2	90
4	1	2.25	5	8.5	10.25	90
5	1.4	3.15	7	11.9	14.35	90
6	1.8	4.05	9	15.3	18.45	90
7	2	4.5	10	17	20.5	90
8	2.4	5.4	12	20.4	24.6	90
9	2.8	6.3	14	23.8	28.7	90
10	3.2	7.2	16	27.2	32.8	90
11	3.6	8.1	18	30.6	36.9	90
12	4	9	20	34	41	90
13	4.4	9.9	22	37.4	45.1	90
14	4.8	10.8	24	40.8	49.2	90
15	5.2	11.7	26	44.2	53.3	90
16	5.6	12.6	28	47.6	57.4	90
17	6	13.5	30	51	61.5	90
18	6.4	14.4	32	54.4	65.6	90
19	6.8	15.3	34	57.8	69.7	90
20	7.4	16.65	37	62.9	75.85	90
21	7.8	17.55	39	66.3	79.95	90
22	8.4	18.9	42	71.4	86.1	90
23	8.8	19.8	44	74.8	90	90
24	9.4	21.15	47	79.9	90	90
25	10	22.5	50	85	90	90
26	10.4	23.4	52	88.4	90	90
27	11	24.75	55	90	90	90
28	11.4	25.65	57	90	90	90
29	11.8	26.55	59	90	90	90
30	12.4	27.9	62	90	90	90
31	12.8	28.8	64	90	90	90
32	13.4	30.15	67	90	90	90
33	13.8	31.05	69	90	90	90
34	14.2	31.95	71	90	90	90
35	14.4	32.4	72	90	90	90
36	14.8	33.3	74	90	90	90
37	15	33.75	75	90	90	90
38	15.4	34.65	77	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	15.6	35.1	78	90	90	90
40	15.8	35.55	79	90	90	90
41	15.8	35.55	79	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-46

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1.2	2.7	6	10.2	12.3	90
6	1.4	3.15	7	11.9	14.35	90
7	1.6	3.6	8	13.6	16.4	90
8	2	4.5	10	17	20.5	90
9	2.2	4.95	11	18.7	22.55	90
10	2.6	5.85	13	22.1	26.65	90
11	2.8	6.3	14	23.8	28.7	90
12	3	6.75	15	25.5	30.75	90
13	3.4	7.65	17	28.9	34.85	90
14	3.8	8.55	19	32.3	38.95	90
15	4.2	9.45	21	35.7	43.05	90
16	4.6	10.35	23	39.1	47.15	90
17	5	11.25	25	42.5	51.25	90
18	5.4	12.15	27	45.9	55.35	90
19	5.6	12.6	28	47.6	57.4	90
20	6	13.5	30	51	61.5	90
21	6.4	14.4	32	54.4	65.6	90
22	6.8	15.3	34	57.8	69.7	90
23	7.2	16.2	36	61.2	73.8	90
24	7.6	17.1	38	64.6	77.9	90
25	8	18	40	68	82	90
26	8.6	19.35	43	73.1	88.15	90
27	9	20.25	45	76.5	90	90
28	9.4	21.15	47	79.9	90	90
29	9.8	22.05	49	83.3	90	90
30	10.4	23.4	52	88.4	90	90
31	10.8	24.3	54	90	90	90
32	11.2	25.2	56	90	90	90
33	11.6	26.1	58	90	90	90
34	12	27	60	90	90	90
35	12.4	27.9	62	90	90	90
36	13	29.25	65	90	90	90
37	13.4	30.15	67	90	90	90
38	13.8	31.05	69	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	14	31.5	70	90	90	90
40	14.4	32.4	72	90	90	90
41	14.6	32.85	73	90	90	90
42	15	33.75	75	90	90	90
43	15.2	34.2	76	90	90	90
44	15.4	34.65	77	90	90	90
45	15.6	35.1	78	90	90	90
46	15.8	35.55	79	90	90	90
47	15.8	35.55	79	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-51

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.6	1.35	3	5.1	6.15	90
4	0.8	1.8	4	6.8	8.2	90
5	1	2.25	5	8.5	10.25	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.6	3.6	8	13.6	16.4	90
9	2	4.5	10	17	20.5	90
10	2.2	4.95	11	18.7	22.55	90
11	2.4	5.4	12	20.4	24.6	90
12	2.6	5.85	13	22.1	26.65	90
13	3	6.75	15	25.5	30.75	90
14	3.2	7.2	16	27.2	32.8	90
15	3.4	7.65	17	28.9	34.85	90
16	3.8	8.55	19	32.3	38.95	90
17	4	9	20	34	41	90
18	4.4	9.9	22	37.4	45.1	90
19	4.8	10.8	24	40.8	49.2	90
20	5	11.25	25	42.5	51.25	90
21	5.2	11.7	26	44.2	53.3	90
22	5.6	12.6	28	47.6	57.4	90
23	5.8	13.05	29	49.3	59.45	90
24	6.2	13.95	31	52.7	63.55	90
25	6.6	14.85	33	56.1	67.65	90
26	7	15.75	35	59.5	71.75	90
27	7.4	16.65	37	62.9	75.85	90
28	7.8	17.55	39	66.3	79.95	90
29	8.2	18.45	41	69.7	84.05	90
30	8.8	19.8	44	74.8	90	90
31	9.2	20.7	46	78.2	90	90
32	9.4	21.15	47	79.9	90	90
33	9.8	22.05	49	83.3	90	90
34	10.2	22.95	51	86.7	90	90
35	10.6	23.85	53	90	90	90
36	11	24.75	55	90	90	90
37	11.4	25.65	57	90	90	90
38	11.8	26.55	59	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	12.2	27.45	61	90	90	90
40	12.6	28.35	63	90	90	90
41	12.8	28.8	64	90	90	90
42	13.2	29.7	66	90	90	90
43	13.4	30.15	67	90	90	90
44	13.8	31.05	69	90	90	90
45	14	31.5	70	90	90	90
46	14.4	32.4	72	90	90	90
47	14.6	32.85	73	90	90	90
48	15	33.75	75	90	90	90
49	15.2	34.2	76	90	90	90
50	15.4	34.65	77	90	90	90
51	15.6	35.1	78	90	90	90
52	15.6	35.1	78	90	90	90
53	15.8	35.55	79	90	90	90
54	15.8	35.55	79	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Manufactured Home-56

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.4	0.9	2	3.4	4.1	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	1	2.25	5	8.5	10.25	90
7	1.2	2.7	6	10.2	12.3	90
8	1.4	3.15	7	11.9	14.35	90
9	1.6	3.6	8	13.6	16.4	90
10	1.8	4.05	9	15.3	18.45	90
11	2	4.5	10	17	20.5	90
12	2.2	4.95	11	18.7	22.55	90
13	2.4	5.4	12	20.4	24.6	90
14	2.6	5.85	13	22.1	26.65	90
15	3	6.75	15	25.5	30.75	90
16	3.2	7.2	16	27.2	32.8	90
17	3.4	7.65	17	28.9	34.85	90
18	3.8	8.55	19	32.3	38.95	90
19	4	9	20	34	41	90
20	4.2	9.45	21	35.7	43.05	90
21	4.4	9.9	22	37.4	45.1	90
22	4.6	10.35	23	39.1	47.15	90
23	4.8	10.8	24	40.8	49.2	90
24	5.2	11.7	26	44.2	53.3	90
25	5.4	12.15	27	45.9	55.35	90
26	5.8	13.05	29	49.3	59.45	90
27	6.2	13.95	31	52.7	63.55	90
28	6.6	14.85	33	56.1	67.65	90
29	6.8	15.3	34	57.8	69.7	90
30	7.2	16.2	36	61.2	73.8	90
31	7.6	17.1	38	64.6	77.9	90
32	8	18	40	68	82	90
33	8.4	18.9	42	71.4	86.1	90
34	8.8	19.8	44	74.8	90	90
35	9	20.25	45	76.5	90	90
36	9.4	21.15	47	79.9	90	90
37	9.8	22.05	49	83.3	90	90
38	10.2	22.95	51	86.7	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	10.6	23.85	53	90	90	90
40	11	24.75	55	90	90	90
41	11.4	25.65	57	90	90	90
42	11.8	26.55	59	90	90	90
43	12	27	60	90	90	90
44	12.4	27.9	62	90	90	90
45	12.6	28.35	63	90	90	90
46	13	29.25	65	90	90	90
47	13.2	29.7	66	90	90	90
48	13.6	30.6	68	90	90	90
49	13.8	31.05	69	90	90	90
50	14.2	31.95	71	90	90	90
51	14.4	32.4	72	90	90	90
52	14.6	32.85	73	90	90	90
53	15	33.75	75	90	90	90
54	15.2	34.2	76	90	90	90
55	15.4	34.65	77	90	90	90
56	15.6	35.1	78	90	90	90
57	15.6	35.1	78	90	90	90
58	15.8	35.55	79	90	90	90
59	15.8	35.55	79	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential-00

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	18	40.5	90	90	90	90
1	18	40.5	90	90	90	90
2	18	40.5	90	90	90	90
3	18	40.5	90	90	90	90
4	18	40.5	90	90	90	90
5	18	40.5	90	90	90	90
6	18	40.5	90	90	90	90
7	18	40.5	90	90	90	90
8	18	40.5	90	90	90	90
9	18	40.5	90	90	90	90
10	18	40.5	90	90	90	90
11	18	40.5	90	90	90	90
12	18	40.5	90	90	90	90
13	18	40.5	90	90	90	90
14	18	40.5	90	90	90	90
15	18	40.5	90	90	90	90
16	18	40.5	90	90	90	90
17	18	40.5	90	90	90	90
18	18	40.5	90	90	90	90
19	18	40.5	90	90	90	90
20	18	40.5	90	90	90	90
21	18	40.5	90	90	90	90
22	18	40.5	90	90	90	90
23	18	40.5	90	90	90	90
24	18	40.5	90	90	90	90
25	18	40.5	90	90	90	90
26	18	40.5	90	90	90	90
27	18	40.5	90	90	90	90
28	18	40.5	90	90	90	90
29	18	40.5	90	90	90	90
30	18	40.5	90	90	90	90
31	18	40.5	90	90	90	90
32	18	40.5	90	90	90	90
33	18	40.5	90	90	90	90
34	18	40.5	90	90	90	90
35	18	40.5	90	90	90	90
36	18	40.5	90	90	90	90
37	18	40.5	90	90	90	90
38	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	18	40.5	90	90	90	90
40	18	40.5	90	90	90	90
41	18	40.5	90	90	90	90
42	18	40.5	90	90	90	90
43	18	40.5	90	90	90	90
44	18	40.5	90	90	90	90
45	18	40.5	90	90	90	90
46	18	40.5	90	90	90	90
47	18	40.5	90	90	90	90
48	18	40.5	90	90	90	90
49	18	40.5	90	90	90	90
50	18	40.5	90	90	90	90
51	18	40.5	90	90	90	90
52	18	40.5	90	90	90	90
53	18	40.5	90	90	90	90
54	18	40.5	90	90	90	90
55	18	40.5	90	90	90	90
56	18	40.5	90	90	90	90
57	18	40.5	90	90	90	90
58	18	40.5	90	90	90	90
59	18	40.5	90	90	90	90
60	18	40.5	90	90	90	90
61	18	40.5	90	90	90	90
62	18	40.5	90	90	90	90
63	18	40.5	90	90	90	90
64	18	40.5	90	90	90	90
65	18	40.5	90	90	90	90
66	18	40.5	90	90	90	90
67	18	40.5	90	90	90	90
68	18	40.5	90	90	90	90
69	18	40.5	90	90	90	90
70	18	40.5	90	90	90	90
71	18	40.5	90	90	90	90
72	18	40.5	90	90	90	90
73	18	40.5	90	90	90	90
74	18	40.5	90	90	90	90
75	18	40.5	90	90	90	90
76	18	40.5	90	90	90	90
77	18	40.5	90	90	90	90
78	18	40.5	90	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	18	40.5	90	90	90	90
80	18	40.5	90	90	90	90
81	18	40.5	90	90	90	90
82	18	40.5	90	90	90	90
83	18	40.5	90	90	90	90
84	18	40.5	90	90	90	90
85	18	40.5	90	90	90	90
86	18	40.5	90	90	90	90
87	18	40.5	90	90	90	90
88	18	40.5	90	90	90	90
89	18	40.5	90	90	90	90
90	18	40.5	90	90	90	90
91	18	40.5	90	90	90	90
92	18	40.5	90	90	90	90
93	18	40.5	90	90	90	90
94	18	40.5	90	90	90	90
95	18	40.5	90	90	90	90
96	18	40.5	90	90	90	90
97	18	40.5	90	90	90	90
98	18	40.5	90	90	90	90
99	18	40.5	90	90	90	90

2021 Depreciation Tables

Residential-10

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	1.6	3.6	8	13.6	16.4	90
1	1.6	3.6	8	13.6	16.4	90
2	3.2	7.2	16	27.2	32.8	90
3	4.8	10.8	24	40.8	49.2	90
4	6.4	14.4	32	54.4	65.6	90
5	8	18	40	68	82	90
6	9.6	21.6	48	81.6	90	90
7	11.2	25.2	56	90	90	90
8	12.8	28.8	64	90	90	90
9	14.4	32.4	72	90	90	90
10	16	36	80	90	90	90
11	16	36	80	90	90	90
12	16	36	80	90	90	90
13	16	36	80	90	90	90
14	16	36	80	90	90	90
15	16	36	80	90	90	90
16	16	36	80	90	90	90
17	16	36	80	90	90	90
18	16	36	80	90	90	90
19	16	36	80	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential-15

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	1	2.25	5	8.5	10.25	90
1	1	2.25	5	8.5	10.25	90
2	2.2	4.95	11	18.7	22.55	90
3	3.2	7.2	16	27.2	32.8	90
4	4.2	9.45	21	35.7	43.05	90
5	5.4	12.15	27	45.9	55.35	90
6	6.4	14.4	32	54.4	65.6	90
7	7.4	16.65	37	62.9	75.85	90
8	8.6	19.35	43	73.1	88.15	90
9	9.6	21.6	48	81.6	90	90
10	10.6	23.85	53	90	90	90
11	11.8	26.55	59	90	90	90
12	12.8	28.8	64	90	90	90
13	13.8	31.05	69	90	90	90
14	15	33.75	75	90	90	90
15	16	36	80	90	90	90
16	16	36	80	90	90	90
17	16	36	80	90	90	90
18	16	36	80	90	90	90
19	16	36	80	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential-20

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.8	1.8	4	6.8	8.2	90
1	0.8	1.8	4	6.8	8.2	90
2	1.6	3.6	8	13.6	16.4	90
3	2.4	5.4	12	20.4	24.6	90
4	3.2	7.2	16	27.2	32.8	90
5	4	9	20	34	41	90
6	4.8	10.8	24	40.8	49.2	90
7	5.6	12.6	28	47.6	57.4	90
8	6.4	14.4	32	54.4	65.6	90
9	7.2	16.2	36	61.2	73.8	90
10	8	18	40	68	82	90
11	8.8	19.8	44	74.8	90	90
12	9.6	21.6	48	81.6	90	90
13	10.4	23.4	52	88.4	90	90
14	11.2	25.2	56	90	90	90
15	12	27	60	90	90	90
16	12.8	28.8	64	90	90	90
17	13.6	30.6	68	90	90	90
18	14.4	32.4	72	90	90	90
19	15.2	34.2	76	90	90	90
20	16	36	80	90	90	90
21	16	36	80	90	90	90
22	16	36	80	90	90	90
23	16	36	80	90	90	90
24	16	36	80	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential-25

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1.2	2.7	6	10.2	12.3	90
3	2	4.5	10	17	20.5	90
4	2.6	5.85	13	22.1	26.65	90
5	3.2	7.2	16	27.2	32.8	90
6	3.8	8.55	19	32.3	38.95	90
7	4.4	9.9	22	37.4	45.1	90
8	5.2	11.7	26	44.2	53.3	90
9	5.8	13.05	29	49.3	59.45	90
10	6.4	14.4	32	54.4	65.6	90
11	7	15.75	35	59.5	71.75	90
12	7.6	17.1	38	64.6	77.9	90
13	8.4	18.9	42	71.4	86.1	90
14	9	20.25	45	76.5	90	90
15	9.6	21.6	48	81.6	90	90
16	10.2	22.95	51	86.7	90	90
17	10.8	24.3	54	90	90	90
18	11.6	26.1	58	90	90	90
19	12.2	27.45	61	90	90	90
20	12.8	28.8	64	90	90	90
21	13.4	30.15	67	90	90	90
22	14	31.5	70	90	90	90
23	14.8	33.3	74	90	90	90
24	15.4	34.65	77	90	90	90
25	16	36	80	90	90	90
26	16	36	80	90	90	90
27	16	36	80	90	90	90
28	16	36	80	90	90	90
29	16	36	80	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential- 30

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	1	2.25	5	8.5	10.25	90
3	1.6	3.6	8	13.6	16.4	90
4	2.2	4.95	11	18.7	22.55	90
5	2.6	5.85	13	22.1	26.65	90
6	3.2	7.2	16	27.2	32.8	90
7	3.8	8.55	19	32.3	38.95	90
8	4.2	9.45	21	35.7	43.05	90
9	4.8	10.8	24	40.8	49.2	90
10	5.4	12.15	27	45.9	55.35	90
11	5.8	13.05	29	49.3	59.45	90
12	6.4	14.4	32	54.4	65.6	90
13	7	15.75	35	59.5	71.75	90
14	7.4	16.65	37	62.9	75.85	90
15	8	18	40	68	82	90
16	8.6	19.35	43	73.1	88.15	90
17	9	20.25	45	76.5	90	90
18	9.6	21.6	48	81.6	90	90
19	10.2	22.95	51	86.7	90	90
20	10.6	23.85	53	90	90	90
21	11.2	25.2	56	90	90	90
22	11.8	26.55	59	90	90	90
23	12.2	27.45	61	90	90	90
24	12.8	28.8	64	90	90	90
25	13.4	30.15	67	90	90	90
26	13.8	31.05	69	90	90	90
27	14.4	32.4	72	90	90	90
28	15	33.75	75	90	90	90
29	15.4	34.65	77	90	90	90
30	16	36	80	90	90	90
31	16	36	80	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential- 35

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1.2	2.7	6	10.2	12.3	90
10	1.2	2.7	6	10.2	12.3	90
11	1.4	3.15	7	11.9	14.35	90
12	3	6.75	15	25.5	30.75	90
13	3	6.75	15	25.5	30.75	90
14	2.4	5.4	12	20.4	24.6	90
15	3	6.75	15	25.5	30.75	90
16	3.6	8.1	18	30.6	36.9	90
17	8	18	40	68	82	90
18	8.8	19.8	44	74.8	90	90
19	9.6	21.6	48	81.6	90	90
20	10.6	23.85	53	90	90	90
21	11.6	26.1	58	90	90	90
22	12.6	28.35	63	90	90	90
23	13.6	30.6	68	90	90	90
24	14	31.5	70	90	90	90
25	14.4	32.4	72	90	90	90
26	14.8	33.3	74	90	90	90
27	15	33.75	75	90	90	90
28	15.2	34.2	76	90	90	90
29	15.4	34.65	77	90	90	90
30	15.6	35.1	78	90	90	90
31	15.8	35.55	79	90	90	90
32	16	36	80	90	90	90
33	16	36	80	90	90	90
34	16	36	80	90	90	90
35	16	36	80	90	90	90
36	16	36	80	90	90	90
37	16	36	80	90	90	90
38	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	16	36	80	90	90	90
40	16	36	80	90	90	90
41	16	36	80	90	90	90
42	16	36	80	90	90	90
43	16	36	80	90	90	90
44	16	36	80	90	90	90
45	16	36	80	90	90	90
46	16	36	80	90	90	90
47	16	36	80	90	90	90
48	16	36	80	90	90	90
49	16	36	80	90	90	90
50	16	36	80	90	90	90
51	16	36	80	90	90	90
52	16	36	80	90	90	90
53	16	36	80	90	90	90
54	16	36	80	90	90	90
55	16	36	80	90	90	90
56	16	36	80	90	90	90
57	16	36	80	90	90	90
58	16	36	80	90	90	90
59	16	36	80	90	90	90
60	16	36	80	90	90	90
61	16	36	80	90	90	90
62	16	36	80	90	90	90
63	16	36	80	90	90	90
64	16	36	80	90	90	90
65	16	36	80	90	90	90
66	16	36	80	90	90	90
67	16	36	80	90	90	90
68	16	36	80	90	90	90
69	16	36	80	90	90	90
70	16	36	80	90	90	90
71	16	36	80	90	90	90
72	16	36	80	90	90	90
73	16	36	80	90	90	90
74	16	36	80	90	90	90
75	16	36	80	90	90	90
76	16	36	80	90	90	90
77	16	36	80	90	90	90
78	16	36	80	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	16	36	80	90	90	90
80	16	36	80	90	90	90
81	16	36	80	90	90	90
82	16	36	80	90	90	90
83	16	36	80	90	90	90
84	16	36	80	90	90	90
85	16	36	80	90	90	90
86	16	36	80	90	90	90
87	16	36	80	90	90	90
88	16	36	80	90	90	90
89	16	36	80	90	90	90
90	16	36	80	90	90	90
91	16	36	80	90	90	90
92	16	36	80	90	90	90
93	16	36	80	90	90	90
94	16	36	80	90	90	90
95	16	36	80	90	90	90
96	16	36	80	90	90	90
97	16	36	80	90	90	90
98	16	36	80	90	90	90
99	16	36	80	90	90	90

2021 Depreciation Tables

Residential-45

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.6	1.35	3	5.1	6.15	90
1	0.6	1.35	3	5.1	6.15	90
2	0.4	0.9	2	3.4	4.1	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	1	2.25	5	8.5	10.25	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.4	3.15	7	11.9	14.35	90
10	1.6	3.6	8	13.6	16.4	90
11	1.8	4.05	9	15.3	18.45	90
12	1.8	4.05	9	15.3	18.45	90
13	2	4.5	10	17	20.5	90
14	2.2	4.95	11	18.7	22.55	90
15	2.4	5.4	12	20.4	24.6	90
16	2.4	5.4	12	20.4	24.6	90
17	2.6	5.85	13	22.1	26.65	90
18	2.8	6.3	14	23.8	28.7	90
19	3	6.75	15	25.5	30.75	90
20	3.2	7.2	16	27.2	32.8	90
21	3.2	7.2	16	27.2	32.8	90
22	3.4	7.65	17	28.9	34.85	90
23	3.6	8.1	18	30.6	36.9	90
24	3.8	8.55	19	32.3	38.95	90
25	3.8	8.55	19	32.3	38.95	90
26	4	9	20	34	41	90
27	4.2	9.45	21	35.7	43.05	90
28	4.4	9.9	22	37.4	45.1	90
29	4.6	10.35	23	39.1	47.15	90
30	4.6	10.35	23	39.1	47.15	90
31	4.8	10.8	24	40.8	49.2	90
32	5	11.25	25	42.5	51.25	90
33	5.2	11.7	26	44.2	53.3	90
34	5.2	11.7	26	44.2	53.3	90
35	5.4	12.15	27	45.9	55.35	90
36	5.8	13.05	29	49.3	59.45	90
37	6	13.5	30	51	61.5	90
38	6	13.5	30	51	61.5	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	6.2	13.95	31	52.7	63.55	90
40	6.4	14.4	32	54.4	65.6	90
41	6.6	14.85	33	56.1	67.65	90
42	6.8	15.3	34	57.8	69.7	90
43	6.8	15.3	34	57.8	69.7	90
44	7	15.75	35	59.5	71.75	90
45	7.2	16.2	36	61.2	73.8	90
46	7.4	16.65	37	62.9	75.85	90
47	7.6	17.1	38	64.6	77.9	90
48	7.6	17.1	38	64.6	77.9	90
49	7.8	17.55	39	66.3	79.95	90
50	8	18	40	68	82	90
51	8.2	18.45	41	69.7	84.05	90
52	8.4	18.9	42	71.4	86.1	90
53	8.4	18.9	42	71.4	86.1	90
54	8.6	19.35	43	73.1	88.15	90
55	8.8	19.8	44	74.8	90	90
56	9	20.25	45	76.5	90	90
57	9.2	20.7	46	78.2	90	90
58	9.2	20.7	46	78.2	90	90
59	9.4	21.15	47	79.9	90	90
60	9.6	21.6	48	81.6	90	90
61	9.8	22.05	49	83.3	90	90
62	10	22.5	50	85	90	90
63	10	22.5	50	85	90	90
64	10.2	22.95	51	86.7	90	90
65	10.4	23.4	52	88.4	90	90
66	10.6	23.85	53	90	90	90
67	10.8	24.3	54	90	90	90
68	10.8	24.3	54	90	90	90
69	11	24.75	55	90	90	90
70	11.2	25.2	56	90	90	90
71	11.4	25.65	57	90	90	90
72	11.6	26.1	58	90	90	90
73	11.6	26.1	58	90	90	90
74	11.8	26.55	59	90	90	90
75	12	27	60	90	90	90
76	12.2	27.45	61	90	90	90
77	12.4	27.9	62	90	90	90
78	12.4	27.9	62	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	12.6	28.35	63	90	90	90
80	12.8	28.8	64	90	90	90
81	13	29.25	65	90	90	90
82	13.2	29.7	66	90	90	90
83	13.2	29.7	66	90	90	90
84	13.4	30.15	67	90	90	90
85	13.6	30.6	68	90	90	90
86	13.8	31.05	69	90	90	90
87	14	31.5	70	90	90	90
88	14	31.5	70	90	90	90
89	14.2	31.95	71	90	90	90
90	14.2	31.95	71	90	90	90
91	14.2	31.95	71	90	90	90
92	14.2	31.95	71	90	90	90
93	14.2	31.95	71	90	90	90
94	14.2	31.95	71	90	90	90
95	14.2	31.95	71	90	90	90
96	14.2	31.95	71	90	90	90
97	14.2	31.95	71	90	90	90
98	14.2	31.95	71	90	90	90
99	14.2	31.95	71	90	90	90

2021 Depreciation Tables

Residential-50

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.8	1.8	4	6.8	8.2	90
6	0.8	1.8	4	6.8	8.2	90
7	1	2.25	5	8.5	10.25	90
8	1.2	2.7	6	10.2	12.3	90
9	1.2	2.7	6	10.2	12.3	90
10	1.4	3.15	7	11.9	14.35	90
11	1.6	3.6	8	13.6	16.4	90
12	1.6	3.6	8	13.6	16.4	90
13	1.8	4.05	9	15.3	18.45	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.2	4.95	11	18.7	22.55	90
17	2.4	5.4	12	20.4	24.6	90
18	2.6	5.85	13	22.1	26.65	90
19	2.6	5.85	13	22.1	26.65	90
20	2.8	6.3	14	23.8	28.7	90
21	3	6.75	15	25.5	30.75	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.4	7.65	17	28.9	34.85	90
25	3.6	8.1	18	30.6	36.9	90
26	3.6	8.1	18	30.6	36.9	90
27	3.8	8.55	19	32.3	38.95	90
28	4	9	20	34	41	90
29	4	9	20	34	41	90
30	4.2	9.45	21	35.7	43.05	90
31	4.4	9.9	22	37.4	45.1	90
32	4.4	9.9	22	37.4	45.1	90
33	4.6	10.35	23	39.1	47.15	90
34	4.8	10.8	24	40.8	49.2	90
35	5	11.25	25	42.5	51.25	90
36	5.2	11.7	26	44.2	53.3	90
37	5.4	12.15	27	45.9	55.35	90
38	5.4	12.15	27	45.9	55.35	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	5.6	12.6	28	47.6	57.4	90
40	5.8	13.05	29	49.3	59.45	90
41	6	13.5	30	51	61.5	90
42	6	13.5	30	51	61.5	90
43	6.2	13.95	31	52.7	63.55	90
44	6.4	14.4	32	54.4	65.6	90
45	6.4	14.4	32	54.4	65.6	90
46	6.6	14.85	33	56.1	67.65	90
47	6.8	15.3	34	57.8	69.7	90
48	7	15.75	35	59.5	71.75	90
49	7	15.75	35	59.5	71.75	90
50	7.2	16.2	36	61.2	73.8	90
51	7.4	16.65	37	62.9	75.85	90
52	7.4	16.65	37	62.9	75.85	90
53	7.6	17.1	38	64.6	77.9	90
54	7.8	17.55	39	66.3	79.95	90
55	8	18	40	68	82	90
56	8	18	40	68	82	90
57	8.2	18.45	41	69.7	84.05	90
58	8.4	18.9	42	71.4	86.1	90
59	8.4	18.9	42	71.4	86.1	90
60	8.6	19.35	43	73.1	88.15	90
61	8.8	19.8	44	74.8	90	90
62	9	20.25	45	76.5	90	90
63	9	20.25	45	76.5	90	90
64	9.2	20.7	46	78.2	90	90
65	9.4	21.15	47	79.9	90	90
66	9.6	21.6	48	81.6	90	90
67	9.6	21.6	48	81.6	90	90
68	9.8	22.05	49	83.3	90	90
69	10	22.5	50	85	90	90
70	10	22.5	50	85	90	90
71	10.2	22.95	51	86.7	90	90
72	10.4	23.4	52	88.4	90	90
73	10.6	23.85	53	90	90	90
74	10.6	23.85	53	90	90	90
75	10.8	24.3	54	90	90	90
76	11	24.75	55	90	90	90
77	11	24.75	55	90	90	90
78	11.2	25.2	56	90	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	11.4	25.65	57	90	90	90
80	11.6	26.1	58	90	90	90
81	11.6	26.1	58	90	90	90
82	11.8	26.55	59	90	90	90
83	12	27	60	90	90	90
84	12	27	60	90	90	90
85	12.2	27.45	61	90	90	90
86	12.4	27.9	62	90	90	90
87	12.6	28.35	63	90	90	90
88	12.6	28.35	63	90	90	90
89	12.8	28.8	64	90	90	90
90	12.8	28.8	64	90	90	90
91	12.8	28.8	64	90	90	90
92	12.8	28.8	64	90	90	90
93	12.8	28.8	64	90	90	90
94	12.8	28.8	64	90	90	90
95	12.8	28.8	64	90	90	90
96	12.8	28.8	64	90	90	90
97	12.8	28.8	64	90	90	90
98	12.8	28.8	64	90	90	90
99	12.8	28.8	64	90	90	90

2021 Depreciation Tables

Residential-55

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.6	1.35	3	5.1	6.15	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1.2	2.7	6	10.2	12.3	90
10	1.2	2.7	6	10.2	12.3	90
11	1.4	3.15	7	11.9	14.35	90
12	1.6	3.6	8	13.6	16.4	90
13	1.6	3.6	8	13.6	16.4	90
14	1.8	4.05	9	15.3	18.45	90
15	2	4.5	10	17	20.5	90
16	2	4.5	10	17	20.5	90
17	2.2	4.95	11	18.7	22.55	90
18	2.2	4.95	11	18.7	22.55	90
19	2.4	5.4	12	20.4	24.6	90
20	2.6	5.85	13	22.1	26.65	90
21	2.6	5.85	13	22.1	26.65	90
22	2.8	6.3	14	23.8	28.7	90
23	3	6.75	15	25.5	30.75	90
24	3	6.75	15	25.5	30.75	90
25	3.2	7.2	16	27.2	32.8	90
26	3.4	7.65	17	28.9	34.85	90
27	3.4	7.65	17	28.9	34.85	90
28	3.6	8.1	18	30.6	36.9	90
29	3.6	8.1	18	30.6	36.9	90
30	3.8	8.55	19	32.3	38.95	90
31	4	9	20	34	41	90
32	4	9	20	34	41	90
33	4.2	9.45	21	35.7	43.05	90
34	4.4	9.9	22	37.4	45.1	90
35	4.4	9.9	22	37.4	45.1	90
36	4.8	10.8	24	40.8	49.2	90
37	4.8	10.8	24	40.8	49.2	90
38	5	11.25	25	42.5	51.25	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	5.2	11.7	26	44.2	53.3	90
40	5.2	11.7	26	44.2	53.3	90
41	5.4	12.15	27	45.9	55.35	90
42	5.4	12.15	27	45.9	55.35	90
43	5.6	12.6	28	47.6	57.4	90
44	5.8	13.05	29	49.3	59.45	90
45	5.8	13.05	29	49.3	59.45	90
46	6	13.5	30	51	61.5	90
47	6.2	13.95	31	52.7	63.55	90
48	6.2	13.95	31	52.7	63.55	90
49	6.4	14.4	32	54.4	65.6	90
50	6.6	14.85	33	56.1	67.65	90
51	6.6	14.85	33	56.1	67.65	90
52	6.8	15.3	34	57.8	69.7	90
53	7	15.75	35	59.5	71.75	90
54	7	15.75	35	59.5	71.75	90
55	7.2	16.2	36	61.2	73.8	90
56	7.4	16.65	37	62.9	75.85	90
57	7.4	16.65	37	62.9	75.85	90
58	7.6	17.1	38	64.6	77.9	90
59	7.8	17.55	39	66.3	79.95	90
60	7.8	17.55	39	66.3	79.95	90
61	8	18	40	68	82	90
62	8.2	18.45	41	69.7	84.05	90
63	8.2	18.45	41	69.7	84.05	90
64	8.4	18.9	42	71.4	86.1	90
65	8.6	19.35	43	73.1	88.15	90
66	8.6	19.35	43	73.1	88.15	90
67	8.8	19.8	44	74.8	90	90
68	9	20.25	45	76.5	90	90
69	9	20.25	45	76.5	90	90
70	9.2	20.7	46	78.2	90	90
71	9.2	20.7	46	78.2	90	90
72	9.4	21.15	47	79.9	90	90
73	9.6	21.6	48	81.6	90	90
74	9.6	21.6	48	81.6	90	90
75	9.8	22.05	49	83.3	90	90
76	10	22.5	50	85	90	90
77	10	22.5	50	85	90	90
78	10.2	22.95	51	86.7	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	10.4	23.4	52	88.4	90	90
80	10.4	23.4	52	88.4	90	90
81	10.6	23.85	53	90	90	90
82	10.8	24.3	54	90	90	90
83	10.8	24.3	54	90	90	90
84	11	24.75	55	90	90	90
85	11.2	25.2	56	90	90	90
86	11.2	25.2	56	90	90	90
87	11.4	25.65	57	90	90	90
88	11.6	26.1	58	90	90	90
89	11.6	26.1	58	90	90	90
90	11.6	26.1	58	90	90	90
91	11.6	26.1	58	90	90	90
92	11.6	26.1	58	90	90	90
93	11.6	26.1	58	90	90	90
94	11.6	26.1	58	90	90	90
95	11.6	26.1	58	90	90	90
96	11.6	26.1	58	90	90	90
97	11.6	26.1	58	90	90	90
98	11.6	26.1	58	90	90	90
99	11.6	26.1	58	90	90	90

2021 Depreciation Tables

Residential-60

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.8	1.8	4	6.8	8.2	90
7	0.8	1.8	4	6.8	8.2	90
8	1	2.25	5	8.5	10.25	90
9	1	2.25	5	8.5	10.25	90
10	1.2	2.7	6	10.2	12.3	90
11	1.2	2.7	6	10.2	12.3	90
12	1.4	3.15	7	11.9	14.35	90
13	1.6	3.6	8	13.6	16.4	90
14	1.6	3.6	8	13.6	16.4	90
15	1.8	4.05	9	15.3	18.45	90
16	1.8	4.05	9	15.3	18.45	90
17	2	4.5	10	17	20.5	90
18	2.2	4.95	11	18.7	22.55	90
19	2.2	4.95	11	18.7	22.55	90
20	2.4	5.4	12	20.4	24.6	90
21	2.4	5.4	12	20.4	24.6	90
22	2.6	5.85	13	22.1	26.65	90
23	2.6	5.85	13	22.1	26.65	90
24	2.8	6.3	14	23.8	28.7	90
25	3	6.75	15	25.5	30.75	90
26	3	6.75	15	25.5	30.75	90
27	3.2	7.2	16	27.2	32.8	90
28	3.2	7.2	16	27.2	32.8	90
29	3.4	7.65	17	28.9	34.85	90
30	3.6	8.1	18	30.6	36.9	90
31	3.6	8.1	18	30.6	36.9	90
32	3.8	8.55	19	32.3	38.95	90
33	3.8	8.55	19	32.3	38.95	90
34	4	9	20	34	41	90
35	4	9	20	34	41	90
36	4.4	9.9	22	37.4	45.1	90
37	4.4	9.9	22	37.4	45.1	90
38	4.6	10.35	23	39.1	47.15	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	4.6	10.35	23	39.1	47.15	90
40	4.8	10.8	24	40.8	49.2	90
41	5	11.25	25	42.5	51.25	90
42	5	11.25	25	42.5	51.25	90
43	5.2	11.7	26	44.2	53.3	90
44	5.2	11.7	26	44.2	53.3	90
45	5.4	12.15	27	45.9	55.35	90
46	5.6	12.6	28	47.6	57.4	90
47	5.6	12.6	28	47.6	57.4	90
48	5.8	13.05	29	49.3	59.45	90
49	5.8	13.05	29	49.3	59.45	90
50	6	13.5	30	51	61.5	90
51	6.2	13.95	31	52.7	63.55	90
52	6.2	13.95	31	52.7	63.55	90
53	6.4	14.4	32	54.4	65.6	90
54	6.4	14.4	32	54.4	65.6	90
55	6.6	14.85	33	56.1	67.65	90
56	6.8	15.3	34	57.8	69.7	90
57	6.8	15.3	34	57.8	69.7	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7.2	16.2	36	61.2	73.8	90
61	7.4	16.65	37	62.9	75.85	90
62	7.4	16.65	37	62.9	75.85	90
63	7.6	17.1	38	64.6	77.9	90
64	7.6	17.1	38	64.6	77.9	90
65	7.8	17.55	39	66.3	79.95	90
66	8	18	40	68	82	90
67	8	18	40	68	82	90
68	8.2	18.45	41	69.7	84.05	90
69	8.2	18.45	41	69.7	84.05	90
70	8.4	18.9	42	71.4	86.1	90
71	8.6	19.35	43	73.1	88.15	90
72	8.6	19.35	43	73.1	88.15	90
73	8.8	19.8	44	74.8	90	90
74	8.8	19.8	44	74.8	90	90
75	9	20.25	45	76.5	90	90
76	9.2	20.7	46	78.2	90	90
77	9.2	20.7	46	78.2	90	90
78	9.4	21.15	47	79.9	90	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	9.4	21.15	47	79.9	90	90
80	9.6	21.6	48	81.6	90	90
81	9.8	22.05	49	83.3	90	90
82	9.8	22.05	49	83.3	90	90
83	10	22.5	50	85	90	90
84	10	22.5	50	85	90	90
85	10.2	22.95	51	86.7	90	90
86	10.4	23.4	52	88.4	90	90
87	10.4	23.4	52	88.4	90	90
88	10.6	23.85	53	90	90	90
89	10.6	23.85	53	90	90	90
90	10.6	23.85	53	90	90	90
91	10.6	23.85	53	90	90	90
92	10.6	23.85	53	90	90	90
93	10.6	23.85	53	90	90	90
94	10.6	23.85	53	90	90	90
95	10.6	23.85	53	90	90	90
96	10.6	23.85	53	90	90	90
97	10.6	23.85	53	90	90	90
98	10.6	23.85	53	90	90	90
99	10.6	23.85	53	90	90	90

2021 Depreciation Tables

Residential-65

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.4	0.9	2	3.4	4.1	90
4	0.4	0.9	2	3.4	4.1	90
5	0.6	1.35	3	5.1	6.15	90
6	0.6	1.35	3	5.1	6.15	90
7	0.8	1.8	4	6.8	8.2	90
8	0.8	1.8	4	6.8	8.2	90
9	1	2.25	5	8.5	10.25	90
10	1	2.25	5	8.5	10.25	90
11	1.2	2.7	6	10.2	12.3	90
12	1.2	2.7	6	10.2	12.3	90
13	1.4	3.15	7	11.9	14.35	90
14	1.6	3.6	8	13.6	16.4	90
15	1.6	3.6	8	13.6	16.4	90
16	1.8	4.05	9	15.3	18.45	90
17	1.8	4.05	9	15.3	18.45	90
18	2	4.5	10	17	20.5	90
19	2	4.5	10	17	20.5	90
20	2.2	4.95	11	18.7	22.55	90
21	2.2	4.95	11	18.7	22.55	90
22	2.4	5.4	12	20.4	24.6	90
23	2.4	5.4	12	20.4	24.6	90
24	2.6	5.85	13	22.1	26.65	90
25	2.6	5.85	13	22.1	26.65	90
26	2.8	6.3	14	23.8	28.7	90
27	3	6.75	15	25.5	30.75	90
28	3	6.75	15	25.5	30.75	90
29	3.2	7.2	16	27.2	32.8	90
30	3.2	7.2	16	27.2	32.8	90
31	3.4	7.65	17	28.9	34.85	90
32	3.4	7.65	17	28.9	34.85	90
33	3.6	8.1	18	30.6	36.9	90
34	3.6	8.1	18	30.6	36.9	90
35	3.8	8.55	19	32.3	38.95	90
36	4	9	20	34	41	90
37	4	9	20	34	41	90
38	4.2	9.45	21	35.7	43.05	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	4.4	9.9	22	37.4	45.1	90
40	4.4	9.9	22	37.4	45.1	90
41	4.6	10.35	23	39.1	47.15	90
42	4.6	10.35	23	39.1	47.15	90
43	4.8	10.8	24	40.8	49.2	90
44	4.8	10.8	24	40.8	49.2	90
45	5	11.25	25	42.5	51.25	90
46	5	11.25	25	42.5	51.25	90
47	5.2	11.7	26	44.2	53.3	90
48	5.4	12.15	27	45.9	55.35	90
49	5.4	12.15	27	45.9	55.35	90
50	5.6	12.6	28	47.6	57.4	90
51	5.6	12.6	28	47.6	57.4	90
52	5.8	13.05	29	49.3	59.45	90
53	5.8	13.05	29	49.3	59.45	90
54	6	13.5	30	51	61.5	90
55	6	13.5	30	51	61.5	90
56	6.2	13.95	31	52.7	63.55	90
57	6.4	14.4	32	54.4	65.6	90
58	6.4	14.4	32	54.4	65.6	90
59	6.6	14.85	33	56.1	67.65	90
60	6.6	14.85	33	56.1	67.65	90
61	6.8	15.3	34	57.8	69.7	90
62	6.8	15.3	34	57.8	69.7	90
63	7	15.75	35	59.5	71.75	90
64	7	15.75	35	59.5	71.75	90
65	7.2	16.2	36	61.2	73.8	90
66	7.4	16.65	37	62.9	75.85	90
67	7.4	16.65	37	62.9	75.85	90
68	7.6	17.1	38	64.6	77.9	90
69	7.6	17.1	38	64.6	77.9	90
70	7.8	17.55	39	66.3	79.95	90
71	7.8	17.55	39	66.3	79.95	90
72	8	18	40	68	82	90
73	8	18	40	68	82	90
74	8.2	18.45	41	69.7	84.05	90
75	8.4	18.9	42	71.4	86.1	90
76	8.4	18.9	42	71.4	86.1	90
77	8.6	19.35	43	73.1	88.15	90
78	8.6	19.35	43	73.1	88.15	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	8.8	19.8	44	74.8	90	90
80	8.8	19.8	44	74.8	90	90
81	9	20.25	45	76.5	90	90
82	9	20.25	45	76.5	90	90
83	9.2	20.7	46	78.2	90	90
84	9.4	21.15	47	79.9	90	90
85	9.4	21.15	47	79.9	90	90
86	9.6	21.6	48	81.6	90	90
87	9.6	21.6	48	81.6	90	90
88	9.8	22.05	49	83.3	90	90
89	9.8	22.05	49	83.3	90	90
90	9.8	22.05	49	83.3	90	90
91	9.8	22.05	49	83.3	90	90
92	9.8	22.05	49	83.3	90	90
93	9.8	22.05	49	83.3	90	90
94	9.8	22.05	49	83.3	90	90
95	9.8	22.05	49	83.3	90	90
96	9.8	22.05	49	83.3	90	90
97	9.8	22.05	49	83.3	90	90
98	9.8	22.05	49	83.3	90	90
99	9.8	22.05	49	83.3	90	90

2021 Depreciation Tables

Residential-70

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	1	2.25	5	8.5	10.25	90
1	1	2.25	5	8.5	10.25	90
2	1	2.25	5	8.5	10.25	90
3	1	2.25	5	8.5	10.25	90
4	1	2.25	5	8.5	10.25	90
5	1.2	2.7	6	10.2	12.3	90
6	1.2	2.7	6	10.2	12.3	90
7	1.4	3.15	7	11.9	14.35	90
8	1.4	3.15	7	11.9	14.35	90
9	1.4	3.15	7	11.9	14.35	90
10	1.8	4.05	9	15.3	18.45	90
11	1.8	4.05	9	15.3	18.45	90
12	1.8	4.05	9	15.3	18.45	90
13	2	4.5	10	17	20.5	90
14	2	4.5	10	17	20.5	90
15	2.2	4.95	11	18.7	22.55	90
16	2.4	5.4	12	20.4	24.6	90
17	2.4	5.4	12	20.4	24.6	90
18	2.6	5.85	13	22.1	26.65	90
19	2.8	6.3	14	23.8	28.7	90
20	2.8	6.3	14	23.8	28.7	90
21	3	6.75	15	25.5	30.75	90
22	3	6.75	15	25.5	30.75	90
23	3.2	7.2	16	27.2	32.8	90
24	3.2	7.2	16	27.2	32.8	90
25	3.6	8.1	18	30.6	36.9	90
26	3.6	8.1	18	30.6	36.9	90
27	3.8	8.55	19	32.3	38.95	90
28	3.8	8.55	19	32.3	38.95	90
29	4	9	20	34	41	90
30	4	9	20	34	41	90
31	4.2	9.45	21	35.7	43.05	90
32	4.2	9.45	21	35.7	43.05	90
33	4.4	9.9	22	37.4	45.1	90
34	4.4	9.9	22	37.4	45.1	90
35	4.6	10.35	23	39.1	47.15	90
36	4.8	10.8	24	40.8	49.2	90
37	4.8	10.8	24	40.8	49.2	90
38	5	11.25	25	42.5	51.25	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	5	11.25	25	42.5	51.25	90
40	5.2	11.7	26	44.2	53.3	90
41	5.2	11.7	26	44.2	53.3	90
42	5.4	12.15	27	45.9	55.35	90
43	5.4	12.15	27	45.9	55.35	90
44	5.6	12.6	28	47.6	57.4	90
45	5.6	12.6	28	47.6	57.4	90
46	5.8	13.05	29	49.3	59.45	90
47	5.8	13.05	29	49.3	59.45	90
48	6	13.5	30	51	61.5	90
49	6	13.5	30	51	61.5	90
50	6.2	13.95	31	52.7	63.55	90
51	6.2	13.95	31	52.7	63.55	90
52	6.2	13.95	31	52.7	63.55	90
53	6.4	14.4	32	54.4	65.6	90
54	6.6	14.85	33	56.1	67.65	90
55	6.6	14.85	33	56.1	67.65	90
56	6.8	15.3	34	57.8	69.7	90
57	6.8	15.3	34	57.8	69.7	90
58	7	15.75	35	59.5	71.75	90
59	7	15.75	35	59.5	71.75	90
60	7.2	16.2	36	61.2	73.8	90
61	7.2	16.2	36	61.2	73.8	90
62	7.4	16.65	37	62.9	75.85	90
63	7.4	16.65	37	62.9	75.85	90
64	7.6	17.1	38	64.6	77.9	90
65	7.6	17.1	38	64.6	77.9	90
66	7.8	17.55	39	66.3	79.95	90
67	7.8	17.55	39	66.3	79.95	90
68	8	18	40	68	82	90
69	8	18	40	68	82	90
70	8.2	18.45	41	69.7	84.05	90
71	8.4	18.9	42	71.4	86.1	90
72	8.4	18.9	42	71.4	86.1	90
73	8.6	19.35	43	73.1	88.15	90
74	8.6	19.35	43	73.1	88.15	90
75	8.8	19.8	44	74.8	90	90
76	9.2	20.7	46	78.2	90	90
77	8	18	40	68	82	90
78	8	18	40	68	82	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	8.2	18.45	41	69.7	84.05	90
80	8.2	18.45	41	69.7	84.05	90
81	8.4	18.9	42	71.4	86.1	90
82	8.4	18.9	42	71.4	86.1	90
83	8.6	19.35	43	73.1	88.15	90
84	8.6	19.35	43	73.1	88.15	90
85	8.8	19.8	44	74.8	90	90
86	8.8	19.8	44	74.8	90	90
87	9	20.25	45	76.5	90	90
88	9	20.25	45	76.5	90	90
89	9.2	20.7	46	78.2	90	90
90	9.2	20.7	46	78.2	90	90
91	9.2	20.7	46	78.2	90	90
92	9.2	20.7	46	78.2	90	90
93	9.2	20.7	46	78.2	90	90
94	9.2	20.7	46	78.2	90	90
95	9.2	20.7	46	78.2	90	90
96	9.2	20.7	46	78.2	90	90
97	9.2	20.7	46	78.2	90	90
98	9.2	20.7	46	78.2	90	90
99	9.2	20.7	46	78.2	90	90

2021 Depreciation Tables

Residential-75

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	1	2.25	5	8.5	10.25	90
11	1	2.25	5	8.5	10.25	90
12	1.2	2.7	6	10.2	12.3	90
13	1.2	2.7	6	10.2	12.3	90
14	1.4	3.15	7	11.9	14.35	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.6	3.6	8	13.6	16.4	90
18	1.6	3.6	8	13.6	16.4	90
19	1.8	4.05	9	15.3	18.45	90
20	1.8	4.05	9	15.3	18.45	90
21	2	4.5	10	17	20.5	90
22	2	4.5	10	17	20.5	90
23	2.2	4.95	11	18.7	22.55	90
24	2.2	4.95	11	18.7	22.55	90
25	2.4	5.4	12	20.4	24.6	90
26	2.4	5.4	12	20.4	24.6	90
27	2.6	5.85	13	22.1	26.65	90
28	2.6	5.85	13	22.1	26.65	90
29	2.8	6.3	14	23.8	28.7	90
30	2.8	6.3	14	23.8	28.7	90
31	2.8	6.3	14	23.8	28.7	90
32	3	6.75	15	25.5	30.75	90
33	3	6.75	15	25.5	30.75	90
34	3.2	7.2	16	27.2	32.8	90
35	3.2	7.2	16	27.2	32.8	90
36	3.4	7.65	17	28.9	34.85	90
37	3.4	7.65	17	28.9	34.85	90
38	3.6	8.1	18	30.6	36.9	90
39	3.6	8.1	18	30.6	36.9	90
40	3.8	8.55	19	32.3	38.95	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.8	8.55	19	32.3	38.95	90
42	4	9	20	34	41	90
43	4	9	20	34	41	90
44	4.2	9.45	21	35.7	43.05	90
45	4.2	9.45	21	35.7	43.05	90
46	4.2	9.45	21	35.7	43.05	90
47	4.4	9.9	22	37.4	45.1	90
48	4.4	9.9	22	37.4	45.1	90
49	4.6	10.35	23	39.1	47.15	90
50	4.6	10.35	23	39.1	47.15	90
51	4.8	10.8	24	40.8	49.2	90
52	4.8	10.8	24	40.8	49.2	90
53	5	11.25	25	42.5	51.25	90
54	5	11.25	25	42.5	51.25	90
55	5.2	11.7	26	44.2	53.3	90
56	5.2	11.7	26	44.2	53.3	90
57	5.4	12.15	27	45.9	55.35	90
58	5.4	12.15	27	45.9	55.35	90
59	5.6	12.6	28	47.6	57.4	90
60	5.6	12.6	28	47.6	57.4	90
61	5.6	12.6	28	47.6	57.4	90
62	5.8	13.05	29	49.3	59.45	90
63	5.8	13.05	29	49.3	59.45	90
64	6	13.5	30	51	61.5	90
65	6	13.5	30	51	61.5	90
66	6.2	13.95	31	52.7	63.55	90
67	6.2	13.95	31	52.7	63.55	90
68	6.4	14.4	32	54.4	65.6	90
69	6.4	14.4	32	54.4	65.6	90
70	6.6	14.85	33	56.1	67.65	90
71	6.6	14.85	33	56.1	67.65	90
72	6.8	15.3	34	57.8	69.7	90
73	6.8	15.3	34	57.8	69.7	90
74	7	15.75	35	59.5	71.75	90
75	7	15.75	35	59.5	71.75	90
76	7	15.75	35	59.5	71.75	90
77	7.2	16.2	36	61.2	73.8	90
78	7.2	16.2	36	61.2	73.8	90
79	7.4	16.65	37	62.9	75.85	90
80	7.4	16.65	37	62.9	75.85	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	7.6	17.1	38	64.6	77.9	90
82	7.6	17.1	38	64.6	77.9	90
83	7.8	17.55	39	66.3	79.95	90
84	7.8	17.55	39	66.3	79.95	90
85	8	18	40	68	82	90
86	8	18	40	68	82	90
87	8.2	18.45	41	69.7	84.05	90
88	8.2	18.45	41	69.7	84.05	90
89	8.4	18.9	42	71.4	86.1	90
90	8.4	18.9	42	71.4	86.1	90
91	8.4	18.9	42	71.4	86.1	90
92	8.4	18.9	42	71.4	86.1	90
93	8.4	18.9	42	71.4	86.1	90
94	8.4	18.9	42	71.4	86.1	90
95	8.4	18.9	42	71.4	86.1	90
96	8.4	18.9	42	71.4	86.1	90
97	8.4	18.9	42	71.4	86.1	90
98	8.4	18.9	42	71.4	86.1	90
99	8.4	18.9	42	71.4	86.1	90

2021 Depreciation Tables

Residential-80

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.6	1.35	3	5.1	6.15	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1.2	2.7	6	10.2	12.3	90
14	1.2	2.7	6	10.2	12.3	90
15	1.4	3.15	7	11.9	14.35	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.6	3.6	8	13.6	16.4	90
19	1.6	3.6	8	13.6	16.4	90
20	1.8	4.05	9	15.3	18.45	90
21	1.8	4.05	9	15.3	18.45	90
22	2	4.5	10	17	20.5	90
23	2	4.5	10	17	20.5	90
24	2.2	4.95	11	18.7	22.55	90
25	2.2	4.95	11	18.7	22.55	90
26	2.2	4.95	11	18.7	22.55	90
27	2.4	5.4	12	20.4	24.6	90
28	2.4	5.4	12	20.4	24.6	90
29	2.6	5.85	13	22.1	26.65	90
30	2.6	5.85	13	22.1	26.65	90
31	2.8	6.3	14	23.8	28.7	90
32	2.8	6.3	14	23.8	28.7	90
33	2.8	6.3	14	23.8	28.7	90
34	3	6.75	15	25.5	30.75	90
35	3	6.75	15	25.5	30.75	90
36	3.2	7.2	16	27.2	32.8	90
37	3.2	7.2	16	27.2	32.8	90
38	3.4	7.65	17	28.9	34.85	90
39	3.4	7.65	17	28.9	34.85	90
40	3.6	8.1	18	30.6	36.9	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.6	8.1	18	30.6	36.9	90
42	3.6	8.1	18	30.6	36.9	90
43	3.8	8.55	19	32.3	38.95	90
44	3.8	8.55	19	32.3	38.95	90
45	4	9	20	34	41	90
46	4	9	20	34	41	90
47	4.2	9.45	21	35.7	43.05	90
48	4.2	9.45	21	35.7	43.05	90
49	4.2	9.45	21	35.7	43.05	90
50	4.4	9.9	22	37.4	45.1	90
51	4.4	9.9	22	37.4	45.1	90
52	4.6	10.35	23	39.1	47.15	90
53	4.6	10.35	23	39.1	47.15	90
54	4.8	10.8	24	40.8	49.2	90
55	4.8	10.8	24	40.8	49.2	90
56	5	11.25	25	42.5	51.25	90
57	5	11.25	25	42.5	51.25	90
58	5	11.25	25	42.5	51.25	90
59	5.2	11.7	26	44.2	53.3	90
60	5.2	11.7	26	44.2	53.3	90
61	5.4	12.15	27	45.9	55.35	90
62	5.4	12.15	27	45.9	55.35	90
63	5.6	12.6	28	47.6	57.4	90
64	5.6	12.6	28	47.6	57.4	90
65	5.6	12.6	28	47.6	57.4	90
66	5.8	13.05	29	49.3	59.45	90
67	5.8	13.05	29	49.3	59.45	90
68	6	13.5	30	51	61.5	90
69	6	13.5	30	51	61.5	90
70	6.2	13.95	31	52.7	63.55	90
71	6.2	13.95	31	52.7	63.55	90
72	6.4	14.4	32	54.4	65.6	90
73	6.4	14.4	32	54.4	65.6	90
74	6.4	14.4	32	54.4	65.6	90
75	6.6	14.85	33	56.1	67.65	90
76	6.6	14.85	33	56.1	67.65	90
77	6.8	15.3	34	57.8	69.7	90
78	6.8	15.3	34	57.8	69.7	90
79	7	15.75	35	59.5	71.75	90
80	7	15.75	35	59.5	71.75	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	7	15.75	35	59.5	71.75	90
82	7.2	16.2	36	61.2	73.8	90
83	7.2	16.2	36	61.2	73.8	90
84	7.4	16.65	37	62.9	75.85	90
85	7.4	16.65	37	62.9	75.85	90
86	7.6	17.1	38	64.6	77.9	90
87	7.6	17.1	38	64.6	77.9	90
88	7.8	17.55	39	66.3	79.95	90
89	7.8	17.55	39	66.3	79.95	90
90	7.8	17.55	39	66.3	79.95	90
91	7.8	17.55	39	66.3	79.95	90
92	7.8	17.55	39	66.3	79.95	90
93	7.8	17.55	39	66.3	79.95	90
94	7.8	17.55	39	66.3	79.95	90
95	7.8	17.55	39	66.3	79.95	90
96	7.8	17.55	39	66.3	79.95	90
97	7.8	17.55	39	66.3	79.95	90
98	7.8	17.55	39	66.3	79.95	90
99	7.8	17.55	39	66.3	79.95	90

2021 Depreciation Tables

Residential-85

Age	Renovated	Good	Normal	Fair	Poor	Unsound
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.4	0.9	2	3.4	4.1	90
5	0.4	0.9	2	3.4	4.1	90
6	0.4	0.9	2	3.4	4.1	90
7	0.6	1.35	3	5.1	6.15	90
8	0.8	1.8	4	6.8	8.2	90
9	0.8	1.8	4	6.8	8.2	90
10	0.8	1.8	4	6.8	8.2	90
11	1	2.25	5	8.5	10.25	90
12	1	2.25	5	8.5	10.25	90
13	1	2.25	5	8.5	10.25	90
14	1.2	2.7	6	10.2	12.3	90
15	1.2	2.7	6	10.2	12.3	90
16	1.4	3.15	7	11.9	14.35	90
17	1.4	3.15	7	11.9	14.35	90
18	1.4	3.15	7	11.9	14.35	90
19	1.6	3.6	8	13.6	16.4	90
20	1.6	3.6	8	13.6	16.4	90
21	1.8	4.05	9	15.3	18.45	90
22	1.8	4.05	9	15.3	18.45	90
23	1.8	4.05	9	15.3	18.45	90
24	2	4.5	10	17	20.5	90
25	2	4.5	10	17	20.5	90
26	2.2	4.95	11	18.7	22.55	90
27	2.2	4.95	11	18.7	22.55	90
28	2.4	5.4	12	20.4	24.6	90
29	2.4	5.4	12	20.4	24.6	90
30	2.4	5.4	12	20.4	24.6	90
31	2.6	5.85	13	22.1	26.65	90
32	2.6	5.85	13	22.1	26.65	90
33	2.8	6.3	14	23.8	28.7	90
34	2.8	6.3	14	23.8	28.7	90
35	2.8	6.3	14	23.8	28.7	90
36	3	6.75	15	25.5	30.75	90
37	3	6.75	15	25.5	30.75	90
38	3.2	7.2	16	27.2	32.8	90
39	3.2	7.2	16	27.2	32.8	90
40	3.2	7.2	16	27.2	32.8	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
41	3.4	7.65	17	28.9	34.85	90
42	3.4	7.65	17	28.9	34.85	90
43	3.6	8.1	18	30.6	36.9	90
44	3.6	8.1	18	30.6	36.9	90
45	3.8	8.55	19	32.3	38.95	90
46	3.8	8.55	19	32.3	38.95	90
47	3.8	8.55	19	32.3	38.95	90
48	4	9	20	34	41	90
49	4	9	20	34	41	90
50	4.2	9.45	21	35.7	43.05	90
51	4.2	9.45	21	35.7	43.05	90
52	4.2	9.45	21	35.7	43.05	90
53	4.4	9.9	22	37.4	45.1	90
54	4.4	9.9	22	37.4	45.1	90
55	4.6	10.35	23	39.1	47.15	90
56	4.6	10.35	23	39.1	47.15	90
57	4.6	10.35	23	39.1	47.15	90
58	4.8	10.8	24	40.8	49.2	90
59	4.8	10.8	24	40.8	49.2	90
60	5	11.25	25	42.5	51.25	90
61	5	11.25	25	42.5	51.25	90
62	5.2	11.7	26	44.2	53.3	90
63	5.2	11.7	26	44.2	53.3	90
64	5.2	11.7	26	44.2	53.3	90
65	5.4	12.15	27	45.9	55.35	90
66	5.4	12.15	27	45.9	55.35	90
67	5.6	12.6	28	47.6	57.4	90
68	5.6	12.6	28	47.6	57.4	90
69	5.6	12.6	28	47.6	57.4	90
70	5.8	13.05	29	49.3	59.45	90
71	5.8	13.05	29	49.3	59.45	90
72	6	13.5	30	51	61.5	90
73	6	13.5	30	51	61.5	90
74	6	13.5	30	51	61.5	90
75	6.2	13.95	31	52.7	63.55	90
76	6.2	13.95	31	52.7	63.55	90
77	6.4	14.4	32	54.4	65.6	90
78	6.4	14.4	32	54.4	65.6	90
79	6.6	14.85	33	56.1	67.65	90
80	6.6	14.85	33	56.1	67.65	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
81	6.6	14.85	33	56.1	67.65	90
82	6.8	15.3	34	57.8	69.7	90
83	6.8	15.3	34	57.8	69.7	90
84	7	15.75	35	59.5	71.75	90
85	7	15.75	35	59.5	71.75	90
86	7	15.75	35	59.5	71.75	90
87	7.2	16.2	36	61.2	73.8	90
88	7.2	16.2	36	61.2	73.8	90
89	7.4	16.65	37	62.9	75.85	90
90	7.4	16.65	37	62.9	75.85	90
91	7.4	16.65	37	62.9	75.85	90
92	7.4	16.65	37	62.9	75.85	90
93	7.4	16.65	37	62.9	75.85	90
94	7.4	16.65	37	62.9	75.85	90
95	7.4	16.65	37	62.9	75.85	90
96	7.4	16.65	37	62.9	75.85	90
97	7.4	16.65	37	62.9	75.85	90
98	7.4	16.65	37	62.9	75.85	90
99	7.4	16.65	37	62.9	75.85	90

2021 Depreciation Tables

Residential-95

Age	Renovated	Good	Normal	Fair	Poor	Unsound
0	0.2	0.45	1	1.7	2.05	90
1	0.2	0.45	1	1.7	2.05	90
2	0.2	0.45	1	1.7	2.05	90
3	0.2	0.45	1	1.7	2.05	90
4	0.2	0.45	1	1.7	2.05	90
5	0.2	0.45	1	1.7	2.05	90
6	0.4	0.9	2	3.4	4.1	90
7	0.4	0.9	2	3.4	4.1	90
8	0.4	0.9	2	3.4	4.1	90
9	0.4	0.9	2	3.4	4.1	90
10	0.4	0.9	2	3.4	4.1	90
11	0.6	1.35	3	5.1	6.15	90
12	0.6	1.35	3	5.1	6.15	90
13	0.6	1.35	3	5.1	6.15	90
14	0.6	1.35	3	5.1	6.15	90
15	0.6	1.35	3	5.1	6.15	90
16	0.8	1.8	4	6.8	8.2	90
17	0.8	1.8	4	6.8	8.2	90
18	0.8	1.8	4	6.8	8.2	90
19	0.8	1.8	4	6.8	8.2	90
20	0.8	1.8	4	6.8	8.2	90
21	1	2.25	5	8.5	10.25	90
22	1	2.25	5	8.5	10.25	90
23	1	2.25	5	8.5	10.25	90
24	1	2.25	5	8.5	10.25	90
25	1	2.25	5	8.5	10.25	90
26	1.2	2.7	6	10.2	12.3	90
27	1.2	2.7	6	10.2	12.3	90
28	1	2.25	5	8.5	10.25	90
29	1.2	2.7	6	10.2	12.3	90
30	1.2	2.7	6	10.2	12.3	90
31	1.4	3.15	7	11.9	14.35	90
32	1.4	3.15	7	11.9	14.35	90
33	1.4	3.15	7	11.9	14.35	90
34	1.4	3.15	7	11.9	14.35	90
35	1.4	3.15	7	11.9	14.35	90
36	1.6	3.6	8	13.6	16.4	90
37	1.6	3.6	8	13.6	16.4	90
38	1.6	3.6	8	13.6	16.4	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
39	1.6	3.6	8	13.6	16.4	90
40	1.6	3.6	8	13.6	16.4	90
41	1.8	4.05	9	15.3	18.45	90
42	1.8	4.05	9	15.3	18.45	90
43	1.8	4.05	9	15.3	18.45	90
44	1.8	4.05	9	15.3	18.45	90
45	1.8	4.05	9	15.3	18.45	90
46	2	4.5	10	17	20.5	90
47	2	4.5	10	17	20.5	90
48	2	4.5	10	17	20.5	90
49	2	4.5	10	17	20.5	90
50	2	4.5	10	17	20.5	90
51	2	4.5	10	17	20.5	90
52	2	4.5	10	17	20.5	90
53	2	4.5	10	17	20.5	90
54	2	4.5	10	17	20.5	90
55	2	4.5	10	17	20.5	90
56	2	4.5	10	17	20.5	90
57	2	4.5	10	17	20.5	90
58	2	4.5	10	17	20.5	90
59	2	4.5	10	17	20.5	90
60	2	4.5	10	17	20.5	90
61	2	4.5	10	17	20.5	90
62	2	4.5	10	17	20.5	90
63	2	4.5	10	17	20.5	90
64	2	4.5	10	17	20.5	90
65	2	4.5	10	17	20.5	90
66	2	4.5	10	17	20.5	90
67	2	4.5	10	17	20.5	90
68	2	4.5	10	17	20.5	90
69	2	4.5	10	17	20.5	90
70	2	4.5	10	17	20.5	90
71	2	4.5	10	17	20.5	90
72	2	4.5	10	17	20.5	90
73	2	4.5	10	17	20.5	90
74	2	4.5	10	17	20.5	90
75	2	4.5	10	17	20.5	90
76	2	4.5	10	17	20.5	90
77	2	4.5	10	17	20.5	90
78	2	4.5	10	17	20.5	90

2021 Depreciation Tables

Age	Renovated	Good	Normal	Fair	Poor	Unsound
79	2	4.5	10	17	20.5	90
80	2	4.5	10	17	20.5	90
81	2	4.5	10	17	20.5	90
82	2	4.5	10	17	20.5	90
83	2	4.5	10	17	20.5	90
84	2	4.5	10	17	20.5	90
85	2	4.5	10	17	20.5	90
86	2	4.5	10	17	20.5	90
87	2	4.5	10	17	20.5	90
88	2	4.5	10	17	20.5	90
89	2	4.5	10	17	20.5	90
90	2	4.5	10	17	20.5	90
91	2	4.5	10	17	20.5	90
92	2	4.5	10	17	20.5	90
93	2	4.5	10	17	20.5	90
94	2	4.5	10	17	20.5	90
95	2	4.5	10	17	20.5	90
96	2	4.5	10	17	20.5	90
97	2	4.5	10	17	20.5	90
98	2	4.5	10	17	20.5	90
99	2	4.5	10	17	20.5	90