

**UNION COUNTY  
TAX ADMINISTRATOR'S OFFICE**



**UNIFORM SCHEDULE OF VALUES,  
STANDARDS, AND RULES  
2021**

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# Union County

## 2021 Uniform Schedule of Values, Standards and Rules

### General Information

Reappraisal (or revaluation) refers to the process of periodically determining the fair market value of real property, which fluctuates over time.

Union County's last reappraisal was effective January 1<sup>st</sup> 2015. North Carolina General Statute 105-286 mandates each county conduct a general reappraisal every eight years unless the county's Board of County Commissioners adopts an earlier date. Additionally a county whose population is greater than 75,000 must conduct reappraisal of real property within three years if the county's sales ratio study is less than .85 or greater than 1.15.

North Carolina General Statute, Chapter 105, Section 317, requires that in preparation for each reappraisal of real property, it will be the duty of the tax assessor to develop and compile the Uniform Schedules of Values, Standards and Rules to be used in appraising real property in the county. These Schedules are to be prepared in sufficient detail to enable those making the appraisals to adhere to them in appraising the kinds of real property commonly found in the county. The objective of the Schedules is to develop standards by which all property is valued at market value.

The valuation of real property for tax purposes is accomplished through the mass appraisal system. As the term implies, it is the process of appraising a large number of properties as of a given date, adopting standard techniques and giving due consideration to the appraisal process so that uniformity or equity of values among all properties may be achieved.

Market value 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. This applies when neither is under any compulsion to buy or sell, and both have a reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.

An appraisal of real property is an opinion or estimate of value. The three standard appraisal methods are typically referred to as approaches to value. They are:

**Cost Approach:** (also known as Depreciated Replacement Cost). This approach is based on the proposition that the informed purchaser would not pay more than the cost of producing a substitute property with the same use as the subject property. This approach is particularly applicable when the property being appraised is utilized at its highest and best use. It also applies when unique or specialized improvements are located on a site for which there exist no comparable properties in the market.

**Market Data Approach:** (also known as the Comparative Approach). This appraisal method is used to estimate the value of real property through a market search to ascertain the selling prices of similar properties. In this process, the appraiser compares the subject property to those which have sold, and estimates the value of the property by using those selling prices as a comparison.

Income Approach: (also known as the Capitalization Approach). This is an appraisal method which restates market value by converting future benefits of property ownership (the annual income stream generated by rents) into an expression of present worth. Net operating income is capitalized into an estimated property value.

The three basic approaches to value referred to above are all valid and acceptable methods used in appraising real property. In Union County's 2021 Reappraisal process, all three approaches to value were considered and used depending on the type and location of each property. The remaining portion of this manual sets forth a detailed analysis of the Values, Standards, and Rules utilized in the reappraisal process.

The guidelines and methodologies detailed in this document have been developed in accordance with and in deference to the following authoritative sources:

- North Carolina General Statutes
- Uniform Standards of Professional Appraisal Practice (USPAP)
- North Carolina Department of Revenue
- International Association of Assessing Officers Standard on Mass Appraisal

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## USPAP – STANDARD 6

Union County, in its Ad Valorem application of assessment valuation, adheres to the rules and regulations of the *Uniform Standards of Professional Appraisal Practice* (USPAP) which are the generally accepted standards for professional appraisal practice in North America. USPAP contains standards for all types of appraisal services. Standards are included for real estate, personal property, business and mass appraisal. For the Union County 2021 General Reappraisal USPAP Standard 6: MASS APPRAISAL, DEVELOPMENT AND REPORTING is the primary guideline. The full detailed document on Standard 6 is in Appendix 3.

### USPAP STANDARD: MASS APPRAISAL, DEVELOPMENT AND REPORTING

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

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

A mass appraisal includes:

- 1) Identifying properties to be appraised;
- 2) Defining market area of consistent behavior that applies to properties;
- 3) Identifying characteristics (supply and demand) that affect the creation of value in that market area;
- 4) Developing a model structure that reflects the relationship among the characteristics affecting value in the market area;
- 5) Calibrating the model structure to determine the contribution of the individual characteristics affecting value;
- 6) Applying the conclusions reflected in the model to the characteristics of the property(ies) being appraised; and
- 7) Reviewing the mass appraisal results.

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

# Notification and Appeal Process

## Revaluation Notices

A Notice of “Change of Appraised Valuation” will be sent to all property owners in Union County.

## Informal Review

Taxpayers wishing to request an informal review of their value must complete an “Informal Review Request Form” for each parcel and return it within 30 days of the date of the notice. Upon receipt of a timely “Informal Review Request Form” an appraiser will review the parcel. An “Informal Review Notice” will then be mailed to the taxpayer stating if a change has or has not been made and the appraised value.

## Union County Board of Equalization and Review

Taxpayers that receive an “Informal Review Notice and do not agree with the valuation may file an appeal to Board of Equalization and Review. Also any taxpayer that failed to file a request for an informal review may file an appeal to the Board of Equalization and Review. The Board of Equalization and Review is made up of five Union County Citizens. At the Board of Equalization and Review hearing the taxpayer will be able to present evidence and testimony to support their opinion of value. Within 30 days of the Board meeting the taxpayer will be mailed a Notice of Decision indicating the Board’s determination.

## North Carolina Property Tax Commission

The Taxpayer has 30 days from the date of the Board of Equalization and Review’s Notice of Decision to file an appeal to the North Carolina Property Tax Commission. The Property Tax Commission is made up of five members appointed by the Governor and the Legislature. These appeals are typically heard in Raleigh.

## North Carolina Court of Appeals

The Court of Appeals hears all appeals from the Property Tax Commission

## North Carolina Supreme Court

The North Carolina Supreme Court may hear appeals from the Court of Appeals. There is no appeal of the decision of the Supreme Court.

# Land Valuation

The first step in the Mass Appraisal process in Union County was to appraise all the land as if it were vacant and free and clear of any liens and encumbrances. The market or sales comparison approach was used extensively. Land values were established by comparing properties to similar properties which had recently sold and making adjustments for different factors which affect land value.

## General Methodology

### Neighborhood Delineation

The county has been divided and grouped into residential appraisal neighborhoods. Each neighborhood is made up of parcels which share similar economic influences; such as school attendance zone, quality and age of improvements.

### Land Type

Then a land type is assigned to each parcel in the neighborhood. Land types are used to identify major differences in land on parcels within a neighborhood. A parcel may have its land divided into two or more segments when multiple types of land are present upon the parcel.

### Land Methods and Base Rates

The appraisers studied sales reports of vacant land sales within each neighborhood. They determined the best methods, types of units and rates for each land type to reflect the market for land within the neighborhood. Methods used are:

Site – A lump sum is applied to the parcel, often used to value lots.

Acres – A rate per acre is multiplied by the number of acres.

Site + Acres – A lump sum is applied, and in addition a rate per acre is multiplied by the number of acres, this is often used in residential areas with varying parcel sizes

Primary & Secondary – In this method the first acre of a parcel is valued with the primary rate per acre, any additional acreage is valued with a different secondary rate; this is often used with rural parcels.

Site Rating – Acreage rates are established for various different rating of a parcel, or portion of a parcel. The typical ratings are Excellent, Very Good, Good, Average, Fair, Poor, and Very Poor. This method is typically used with commercial and industrial parcels.

### Influence Factors

Some parcels (or portions of parcels) have other influences affecting them which are accounted for on a parcel by parcel basis. These adjustments will only be used when the condition directly affects the highest and best use of the parcel. When a parcel or portion of a parcel is impacted by more than one factor, it will be left to the appraiser's judgment to determine how the various influence factors will be applied.

### Shape

Adjustments for shape will only be made in the most extreme cases. The amount of the adjustment will be based on the professional judgment of an appraiser.

### Topography

Adjustments for topography will only be made where the topography of a parcel is substantially different than the norm for the surrounding area. The amount of the adjustment will be based on the professional judgment of an appraiser.

### Access

Limited access to a parcel may have a negative effect on the parcel. When a parcel is coded as limited access a -25% adjustment is made to the land. Only parcels with less than 60 feet of road frontage will be considered for this adjustment. Access issues will not be considered if the taxpayer owns adjacent parcels with road access.

### Utility Right of Ways

Any portion of a parcel restricted in use by a major utility right of way will receive a -45% adjustment

### Not Buildable

Parcels that are not buildable, for whatever reason, will receive the following adjustment:

Land valued at a lot or site value will be discount 75%

Land valued with a Site value and an acreage rate will have the site value removed.

Land valued strictly by acreage will be discounted 75% if 1-4 acres, 45% if 4.001 -10 acres, 25% if > 10.001 acres.

### Scenic Water Frontage

Frontage on a lake or river may affect the value of a parcel. Where enough sales data is available to establish separate rates for these parcels we do so. If enough sales do not exist, a +50% adjustment will be made to the portion of the parcel within 200 of the lake or river. No adjustment for flood zone will be made within this area.

### Flood

Any portion of a parcel valued as acreage in FEMA flood zones "AE-FW" or "AE" will receive a -75% adjustment; portions in Flood Zone ".2% Annual Chance" will receive a -10% adjustments. This will not apply on scenic waterfront.

### Homeowners' Association

Land owned by a Homeowners' Association, due to exemption, is valued at a nominal amount, typically \$100

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### Size

Rural parcels valued using the Primary and Secondary method, of greater than 5 acres. Will be adjusted for size based on the following table:

Acres	Modifier
5.001 - 6	98%
6.001 - 7	96%
7.001 - 8	94%
8.001 - 9	92%
9.001 - 10	90%
10.001 - 15	89%
15.001 - 20	88%
20.001 - 25	87%
25.001 - 30	85%
30.001 - 35	84%
35.001 - 40	83%
40.001 - 45	82%
45.001 - 50	81%
50.001 - 60	80%
60.001 - 75	78%
75.001 - 100	76%
100.001 - 150	74%
150.001 - 200	72%
>200	70%

### Flat Rates

Flat rates may be used to value unique parcels.

### Conservation Easements

In cases where some rights to the land have been deeded to another party; those rights will be appraised as follows:

Right to Subdivide	30%
Right to Sell	25%
Right to Construct Buildings	20%
Recreational Rights	15%
Right to use agriculturally	10%

### Appendices

Appendix 1 contains the residential land rates developed for each neighborhood.

Appendix 2 contains the commercial and industrial land rates developed for each neighborhood.

## Valuation of Improvements

Improvements are any real property placed upon the land. This would include, for example: residential houses, some manufactured housing (see manufactured housing sections for details), commercial buildings, garages, porches, decks, patios, paving, and outbuildings.

### Improvement Valuation Methodology

Valuing improvements involves the following steps (each of which will be explained in detail in following sections):

Place each parcel in an appraisal neighborhood. A neighborhood is a group of similar parcels which have similar economic influences affecting them.

Establish a typical countywide replacement cost (new) for the improvement. This is based on such factors as square footage of the improvement, quality of construction, types of materials (such as exterior wall cover, roof material, sub flooring), method of heating and cooling, number of plumbing fixtures, as well as other factors.

Determine any depreciation to be applied to the improvements. We consider three types of depreciation: physical, functional, and economic.

Establish a typical countywide cost value for the improvements by subtracting the depreciation from the replacement cost new.

Establish a neighborhood modifier by comparing the cost values in a neighborhood to the actual sales within the neighborhood. This allows for the fact that similar parcels within the county can sell for very different amounts largely based on location.

Multiply the cost value by the neighborhood modifier to establish market value

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# Calculation of Replacement Cost New Value

## Residential Housing

The following tables are used to develop a Replacement Cost New for a Dwelling.

### First Floor Base

The First Floor Base value is calculated by multiplying the first floor square footage by a price per square foot based on the total heated square footage on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

1 <sup>st</sup> FLOOR			
Square Footage	Rate	Square Footage	Rate
0 – 1400	\$133.80	3200	\$96.95
1600	\$128.30	3400	\$94.61
1800	\$123.16	3600	\$92.62
2000	\$118.36	3800	\$90.98
2200	\$113.92	4200	\$90.07
2400	\$109.82	4600	\$89.16
2600	\$106.08	5000	\$88.27
2800	\$102.69	5500	\$87.39
3000	\$99.64	6000+	\$86.52

### Upper Story Base

Upper Story Base value is calculated by multiplying the upper story square footage by a price per square foot based on the total heated square footage on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

UPPER FLOOR			
Square Footage	Rate	Square Footage	Rate
0 – 1400	\$120.42	3200	\$87.25
1600	\$115.47	3400	\$85.14
1800	\$110.84	3600	\$83.35
2000	\$106.52	3800	\$81.88
2200	\$102.52	4200	\$81.06
2400	\$98.83	4600	\$80.24
2600	\$95.47	5000	\$79.44
2800	\$92.42	5500	\$78.65
3000	\$89.67	6000+	\$77.86

### Unfinished Area

The value for any Unfinished Areas on the first or upper floor will be calculated by multiplying the unfinished area square footage by a price per square foot based on the table below.

UNFINISHED AREA	
Square Footage	Rate
Any	\$25.95

### Finished Basements

Finished Basement value is calculated by multiplying the basement square footage by a price per square foot based on the total heated square footage on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FINISHED BASEMENT			
Square Footage	Rate	Square Footage	Rate
0 – 1400	\$99.66	3200	\$67.87
1600	\$89.81	3400	\$66.23
1800	\$86.21	3600	\$64.83
2000	\$82.85	3800	\$63.69
2200	\$79.74	4200	\$63.05
2400	\$76.87	4600	\$62.41
2600	\$74.26	5000	\$61.79
2800	\$71.88	5500	\$61.17
3000	\$69.75	6000+	\$60.56

### Unfinished Basements

Unfinished Basement value is calculated by multiplying the unfinished basement square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

UNFINISHED BASEMENT	
Square Footage	Rate
0-1200	\$19.18
1600	\$17.94
2000	\$17.43
2400	\$16.83
2800	\$16.20
3200+	\$15.72

### Finished Walkout Basements

Finished Walkout Basement value is calculated by multiplying the finished walkout basement square footage by a price per square foot based on the total heated square footage on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FINISHED WALKOUT BASEMENT			
Square Footage	Rate	Square Footage	Rate
0 – 1400	\$100.35	3200	\$72.71
1600	\$96.23	3400	\$70.96
1800	\$92.37	3600	\$69.47
2000	\$88.77	3800	\$68.24
2200	\$85.44	4200	\$67.55
2400	\$82.37	4600	\$66.87
2600	\$79.56	5000	\$66.20
2800	\$77.02	5500	\$65.54
3000	\$74.73	6000+	\$64.89

### Unfinished Walkout Basements

Unfinished walkout basement base value is calculated by multiplying the unfinished walkout basement square footage by a price per square foot based on the table below. When the square footage falls between to charted points the rate will be calculated by interpolation.

UNFINISHED WALKOUT BASEMENT	
Square Footage	Rate
0-1200	\$22.05
1600	\$20.63
2000	\$20.04
2400	\$19.35
2800	\$18.63
3200+	\$18.07

### Finished Lower Level

Finished Lower Level value is calculated by multiplying the finished lower level square footage by a price per square foot based on the total heated square footage on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FINISHED LOWER LEVEL			
Square Footage	Rate	Square Footage	Rate
0 – 1400	\$109.72	3200	\$79.50
1600	\$105.21	3400	\$77.58
1800	\$100.99	3600	\$75.95
2000	\$97.06	3800	\$74.60
2200	\$93.41	4200	\$73.86
2400	\$90.05	4600	\$73.11
2600	\$86.99	5000	\$72.38
2800	\$84.21	5500	\$71.66
3000	\$81.70	6000+	\$70.95

### Unfinished Lower Level

Unfinished Lower Level value is calculated by multiplying the unfinished lower level square footage by a price per square footage based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

UNFINISHED LOWER LEVEL	
Square Footage	Rate
0-1200	\$23.15
1600	\$21.66
2000	\$21.04
2400	\$20.32
2800	\$19.56
3200+	\$18.97

### Finished Attic

Finished Attic value is calculated by multiplying the finished attic square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FINISHED ATTIC	
Square Footage	Rate
Any	\$24.65

### Unfinished Attic

Unfinished Attic value is calculated by multiplying the unfinished attic square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

UNFINISHED ATTIC	
Square Footage	Rate
Any	\$10.25

### Exterior Wall Cover

Atypical exterior wall covering may affect value. Up to two different types of exterior cover can be listed with each containing the percent of the total cover it makes up.

The adjustment is calculated by multiplying the rate by the first and upper story heated square footage.

COVERING	RATE	COVERING	RATE
Asbestos Siding	-\$1.34	Stone - Ruble	\$11.00
Brick	\$4.41	Stone - Synthetic	\$5.25
Brick & Stone	\$7.83	Stucco	\$1.00
Brick & Wood	\$2.75	Vinyl Siding	-\$0.66
Cement Fiber Siding	Typical	Wood Shake	\$1.65
Composition Siding	-\$1.34	Wood Siding	\$1.08
Log Veneer or Rustic	\$3.16	Metal	\$0.83

### Slab Floor

If a home has a slab floor value is deducted. This deduction is calculated by multiplying the first floor square footage by the slab floor rate.

SLAB FLOOR	
Square Footage	Rate
All	-\$2.83

### Roofing Material

Roofing Material may add or subtract value. The adjustment is calculated by multiplying the rate by the square footage of the first floor.

COVERING	GROUP	COVERING	GROUP
Cement Fiber Shingles	\$2.50	Enamel Steel	\$2.05
Cement Tile	\$3.35	Metal Standing Seam	\$3.95
Clay Tile	\$6.45	Pitch & Gravel	-\$0.40
Composition Shingles Heavy	Typical	Wood Shingles	\$1.25
Composition Shingles to 235	--\$0.90	Shake Shingles – Med.	\$1.55
Composition - Roll	-\$1.60	Slate or Tile	\$6.85
Copper	\$10.70	Synthetic Tile	\$5.00
Corrugated Steel	-\$0.20		

### Fireplaces

Fireplaces will add value. The adjustment is calculated by multiplying the quantity of each item by the rate for the item.

FIREPLACES	
	Flat Rate
Fireplace – Openings	\$3900
Fireplace - Gas	\$2320

### Air Conditioning

Air Conditioning will add value. The adjustment is calculated by multiplying square footage with air conditioning by the rate for air conditioning.

AIR CONDITIONING	
	Rate
Any Air Conditioning	\$2.42

**Heating**

Atypical heating may add or subtract value. The adjustment is calculated by multiplying the rate for the appropriate group by the heated square footage.

HEATING	RATE	HEATING	RATE
Baseboard	-\$0.50	Heat Pump	\$0.69
Electric Baseboard	-\$0.50	Hot Water	\$2.15
Forced Hot Air	Typical	None	-\$4.19
Forced Hot Air – Gas	Typical	Radiant – Floor	\$2.15
Geothermal	\$2.50	Wall Units	-\$2.65

**Garage**

Garage value is calculated by multiplying the garage square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FRAMED GARAGE – ATTACHED – UNFINISHED INTERIOR	
Square Footage	Rate
200	\$32.43
400	\$26.68
600	\$23.69
800	\$22.30
1000	\$21.25

FRAMED GARAGE – ATTACHED – FINISHED INTERIOR	
Square Footage	Rate
200	\$39.76
400	\$32.83
600	\$29.28
800	\$27.60
1000	\$26.23

FRAMED GARAGE – ATTACHED – SEMI FINISHED INTERIOR	
Square Footage	Rate
200	\$36.10
400	\$29.76
600	\$26.49
800	\$24.96
1000	\$23.74

FRAMED GARAGE – HIGH QUALITY	
Square Footage	Rate
200	\$59.64
400	\$49.25
600	\$43.93
800	\$41.40
1000	\$39.34



MASONRY GARAGE – ATTACHED – UNFINISHED INTERIOR	
Square Footage	Rate
200	\$36.80
400	\$29.67
600	\$25.99
800	\$24.91
1000	\$23.00
MASONRY GARAGE – ATTACHED – FINISHED INTERIOR	
Square Footage	Rate
200	\$44.13
400	\$35.82
600	\$31.58
800	\$29.90
1000	\$27.98

MASONRY GARAGE – ATTACHED – SEMI FINISHED INTERIOR	
Square Footage	Rate
200	\$40.47
400	\$32.75
600	\$28.79
800	\$27.26
1000	\$25.49

MASONRY GARAGE – HIGH QUALITY	
Square Footage	Rate
200	\$66.20
400	\$53.74
600	\$47.38
800	\$44.85
1000	\$41.97

### Garage – Living

Any living space within a garage adds value to the garage. This is calculated by multiplying the living square footage by a price per square foot based on the table below.

GARAGE - LIVING	
Square Footage	Rate
Any	\$35.19

### Carpport

Carpport value is calculated by multiplying the carport square footage by a price per square foot based on the table below.

INTEGRAL CARPORT	
Square Footage	Rate
Any	\$21.97

### Shed Carport

Shed Carport value is calculated by multiplying the shed carport square footage by a price per square foot based on the table below.

SHED CARPORT	
Square Footage	Rate
Any	\$12.00

### Concrete Patio

Concrete Patio value is calculated by multiplying the garage square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

CONCRETE PATIO	
Square Footage	Rate
50	\$7.00
100	\$6.64
200	\$6.43
300	\$6.21

CONCRETE PATIO – HIGH QUALITY	
Square Footage	Rate
50	\$14.00
100	\$13.24
200	\$12.86
300	\$12.42

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### Enclosed Porch

Enclosed porch value is calculated by multiplying the porch square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

ENCLOSED PORCH	
Square Footage	Rate
50	\$57.42
100	\$47.52
200	\$38.33
300	\$34.38

ENCLOSED PORCH – HIGH QUALITY	
Square Footage	Rate
50	\$114.83
100	\$95.04
200	\$76.65
300	\$68.76
ENCLOSED PORCH – LOW QUALITY	
Square Footage	Rate
50	\$44.31
100	\$36.67
200	\$29.58
300	\$26.53

### Open Porch

Open Porch value is calculated by multiplying the porch square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

OPEN PORCH	
Square Footage	Rate
50	\$27.52
100	\$25.36
200	\$23.42
300	\$21.96

OPEN PORCH – HIGH QUALITY	
Square Footage	Rate
50	\$55.03
100	\$50.32
200	\$46.85
300	\$43.52

OPEN PORCH – LOW QUALITY	
Square Footage	Rate
50	\$21.24
100	\$19.42
200	\$18.08
300	\$16.95

### Wood Deck (Also Wood Patio)

Wood Deck value is calculated by multiplying the deck square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

WOOD DECK	
Square Footage	Rate
50	\$29.90
100	\$20.75
200	\$18.35
300	\$12.24

WOOD DECK – HIGH QUALITY	
Square Footage	Rate
50	\$59.15
100	\$41.04
200	\$36.31
300	\$24.21

WOOD DECK – LOW QUALITY	
Square Footage	Rate
50	\$23.73
100	\$16.46
200	\$14.56
300	\$9.71

### Masonry Stoop

Masonry Stoop value is calculated by multiplying the stoop square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

MASONRY STOOP	
Square Footage	Rate
50	\$17.34
100	\$14.58
200	\$13.02
300	\$11.45

MASONRY STOOP – HIGH QUALITY	
Square Footage	Rate
50	\$21.68
100	\$18.23
200	\$16.27
300	\$14.32

MASONRY STOOP – LOW QUALITY	
Square Footage	Rate
50	\$13.01
100	\$10.94
200	\$9.76
300	\$8.59

### Flagstone Patio

Flagstone Patio value is calculated by multiplying the patio square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation.

FLAGSTONE PATIO	
Square Footage	Rate
50	\$29.90
100	\$20.75
200	\$18.35
300	\$12.24

FLAGSTONE PATIO – HIGH QUALITY	
Square Footage	Rate
50	\$59.15
100	\$41.04
200	\$36.31
300	\$24.21

FLAGSTONE PATIO – LOW QUALITY	
Square Footage	Rate
50	\$23.73
100	\$16.46
200	\$14.56
300	\$9.71

**Brick Patio**

Brick Patio value is calculated by multiplying the patio square footage by a price per square foot based on the tables below. When the square footage falls between two charted points the rate will be calculated by interpolation. Additionally, they may have modifiers which are multiplied with the value.

BRICK PATIO	
Square Footage	Rate
Any	\$7.33

MODIFIERS	
Low Quality	70%
High Quality	150%

BRICK PATIO	
Square Footage	Rate
50	\$14.00
100	\$13.24
200	\$12.86
300	\$12.42

BRICK PATIO – HIGH QUALITY	
Square Footage	Rate
50	\$21.00
100	\$19.86
200	\$19.29
300	\$18.63

BRICK PATIO – LOW QUALITY	
Square Footage	Rate
50	\$9.80
100	\$9.27
200	\$9.00
300	\$8.69

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## Grade Multipliers

To account for different qualities of design, materials, and craftsmanship the following multipliers are applied.

<b>Quality</b>	<b>Multiplier</b>
Substandard	45%
Fair Minus	54%
Fair	72%
Fair Plus	81%
Average Minus	90%
Average	94%
Average Plus	100%
Good Minus	108%
Good	121%
Good Plus	138%
Excellent Minus	162%
Excellent	188%
Excellent Plus	204%
Superior	286%

## Grade Descriptions

### **Substandard Quality**

Substandard grade houses are very basic structures which do not and cannot economically be made to meet modern building codes. They will display no or very limited architectural or aesthetic appeal. Architectural design is concerned with function rather than appearance. Exterior wall finish will generally be lapboard siding or one of several other lower quality wood or vinyl materials, average quality brick, or concrete block. Heating will likely be forced air, electric baseboard, wall, or floor furnace. In some instances the structure may have no heat.

### **Fair Quality**

Fair grade houses are very basic structures. They will display very limited architectural or aesthetic appeal. Architectural design is concerned with function rather than appearance. Exterior wall finish will generally be lapboard siding or one of several other lower quality wood or vinyl materials, average quality brick, or concrete block. Heating will likely be forced air, electric baseboard, and wall or floor furnace. In some instances the structure may have no heat.

### **Average Quality**

The average quality structure may be built for the individual property owner or may be mass-produced in tract subdivisions or residential developments. The average quality home will have some simple ornamentation to attract buyers; however, there is not the attention to detail or the quality of materials or workmanship when compared to the Good, Excellent, or Superior class structures. The exterior wall finish will be of a wide variety of materials including average quality brick and various wood frame materials of average quality including vinyl and masonite siding. Roofing material will generally be medium to light grade asphalt composition shingles. Heating and cooling types will vary in the average quality class with the newer structures having forced air heating and cooling and the older structures having a variety of heat types including wall and floor furnaces, baseboard electric, with central air or without air.

**Good Quality**

The good quality structure will usually be built in better residential tract subdivisions and will be mass-produced or may be built for an individual owner. These homes will offer more visual appeal and quality of materials and workmanship than homes in the Average quality grade. Exterior wall finish will be of a wide variety of materials ranging from good quality brick and stone veneer, stucco, or various wood frame materials of good quality. Roofing materials will generally be architectural shingles or wood shingles. Heating and cooling is usually forced central air.

**Excellent Quality**

Homes in this grade are of excellent quality with regard to materials and workmanship. They are usually individually designed structures with unique features and amenities. Great attention is typically given to architectural style and visual appeal. From both a structural and a cosmetic standpoint, the excellent grade home will utilize materials and workmanship far in excess of the standards typical of the lesser residential quality classes. Exterior wall finish may be of a variety of materials ranging from high quality brick or stone veneer, high quality siding or high quality stucco. The exterior of the structure will usually be highly detailed. Roofing materials typical of this class include wood shake, architectural shingles, tile, or slate. Heating and cooling is typically central forced air. Custom and/or multiple fireplaces are typical for this quality class.

**Superior Quality**

Homes in this grade are of the highest quality with regard to materials and workmanship. They are individually designed structures with unique features and amenities. Great attention is given to architectural style and visual appeal. From both a structural and a cosmetic standpoint, the superior quality home will utilize materials and workmanship of the highest standards. Exterior wall finish may be of a variety of materials ranging from high quality brick or stone veneer, high quality siding or high quality stucco. The exterior of the structure will be highly detailed. Roofing materials typical of this class include wood shake, architectural shingles, tile, or slate. Heating and cooling is typically central forced air. Custom and/or multiple fireplaces are typical for this quality class. The attention to detail, design, appearance, and quality of building materials is what separates this quality class from those below it.

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# Residential Depreciation

## Physical

Physical depreciation is the normal wear and tear associated with age. It is based on age and condition of the residence. Typically, actual age of the property is used, but in some situations, particularly where additions have been made to the property, effective age may be used. The Tax Administrator's office studied sales of older homes within the county to develop physical depreciation rates for this revaluation.

The tables below are normally used to determine the percentage of physical depreciation applied to a property. In some extreme situations the appraiser may choose to assign additional physical depreciation based on professional experience.

### Excellent Condition

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	0%	19	5%	37	13%
2	0%	20	5%	38	14%
3	0%	21	6%	39	14%
4	0%	22	6%	40	15%
5	0%	23	6%	41	15%
6	1%	24	7%	42	16%
7	1%	25	7%	44	17%
8	1%	26	7%	46	18%
9	2%	27	8%	48	19%
10	2%	28	8%	50	20%
11	2%	29	9%	55	21%
12	3%	30	9%	60	22%
13	3%	31	10%	65	23%
14	3%	32	10%	70	24%
15	3%	33	11%	75	26%
16	4%	34	11%	80	27%
17	4%	35	12%	90	29%
18	4%	36	12%	100	32%

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**Very Good Condition**

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	0%	19	7%	37	18%
2	0%	20	7%	38	19%
3	0%	21	8%	39	19%
4	1%	22	8%	40	20%
5	1%	23	9%	41	20%
6	1%	24	9%	42	21%
7	2%	25	10%	44	22%
8	2%	26	11%	46	23%
9	3%	27	11%	48	24%
10	3%	28	12%	50	25%
11	4%	29	13%	55	26%
12	4%	30	13%	60	27%
13	4%	31	14%	65	28%
14	5%	32	15%	70	29%
15	5%	33	15%	75	31%
16	6%	34	16%	80	33%
17	6%	35	17%	90	35%
18	6%	36	17%	100	37%

**Good Condition**

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	0%	19	9%	37	25%
2	0%	20	9%	38	27%
3	1%	21	10%	39	28%
4	1%	22	10%	40	29%
5	2%	23	11%	41	30%
6	2%	24	12%	42	30%
7	3%	25	13%	44	31%
8	3%	26	14%	46	32%
9	4%	27	15%	48	33%
10	4%	28	16%	50	34%
11	5%	29	17%	55	35%
12	5%	30	18%	60	36%
13	6%	31	19%	65	37%
14	6%	32	20%	70	38%
15	7%	33	21%	75	39%
16	7%	34	22%	80	40%
17	8%	35	23%	90	41%
18	8%	36	24%	100	42%

### Average Condition

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	0%	19	12%	37	30%
2	1%	20	13%	38	32%
3	1%	21	13%	39	33%
4	2%	22	14%	40	35%
5	2%	23	15%	41	35%
6	3%	24	16%	42	36%
7	4%	25	17%	44	36%
8	4%	26	18%	46	37%
9	5%	27	19%	48	37%
10	5%	28	20%	50	38%
11	6%	29	21%	55	38%
12	7%	30	22%	60	39%
13	8%	31	23%	65	40%
14	8%	32	24%	70	41%
15	9%	33	25%	75	42%
16	10%	34	27%	80	43%
17	10%	35	28%	90	44%
18	11%	36	29%	100	45%

### Fair Condition

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	0%	19	19%	37	37%
2	1%	20	20%	38	38%
3	2%	21	21%	39	39%
4	3%	22	22%	40	40%
5	4%	23	23%	41	42%
6	5%	24	24%	42	44%
7	6%	25	25%	44	45%
8	7%	26	26%	46	47%
9	8%	27	27%	48	49%
10	9%	28	28%	50	50%
11	10%	29	29%	55	53%
12	11%	30	30%	60	55%
13	12%	31	31%	65	57%
14	13%	32	32%	70	60%
15	15%	33	33%	75	62%
16	16%	34	34%	80	65%
17	17%	35	35%	90	68%
18	18%	36	36%	100	68%

**Poor Condition**

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	1%	19	34%	37	75%
2	3%	20	37%	38	77%
3	4%	21	39%	39	78%
4	5%	22	42%	40	79%
5	7%	23	44%	41	80%
6	9%	24	47%	42	80%
7	10%	25	50%	44	80%
8	12%	26	52%	46	80%
9	14%	27	55%	48	80%
10	16%	28	57%	50	80%
11	18%	29	59%	55	80%
12	20%	30	62%	60	80%
13	22%	31	64%	65	80%
14	24%	32	67%	70	80%
15	26%	33	69%	75	80%
16	28%	34	71%	80	80%
17	30%	35	72%	90	80%
18	32%	36	74%	100	80%

**Very Poor Condition**

Age	Depreciation	Age	Depreciation	Age	Depreciation
1	2%	19	53%	37	80%
2	4%	20	56%	38	80%
3	6%	21	59%	39	80%
4	9%	22	62%	40	80%
5	12%	23	65%	41	80%
6	14%	24	68%	42	80%
7	17%	25	71%	44	80%
8	19%	26	74%	46	80%
9	22%	27	75%	48	80%
10	25%	28	77%	50	80%
11	28%	29	78%	55	80%
12	31%	30	79%	60	80%
13	34%	31	80%	65	80%
14	37%	32	80%	70	80%
15	40%	33	80%	75	80%
16	43%	34	80%	80	80%
17	46%	35	80%	90	80%
18	50%	36	80%	100	80%

### **Functional**

Functional depreciation is any obsolescence due to changes in tastes, preferences, technical innovations, or construction standards built into the house. The appraiser assigns functional depreciation based on professional experience.

### **Economic**

Economic depreciation is any influence external to the parcel which influences the value of the property but not the entire neighborhood. Items that influence the entire neighborhood will be addressed with the neighborhood modifier. The appraiser assigns economic depreciation based on professional experience.

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## Residential & Farm Outbuildings

Residential and farm outbuildings' replacement cost new are calculated using the following tables:

### Residential Utility Shed

The Multi-purpose structure is generally equipped with minimum electrical and/or water service for general storage. The Residential Shed value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
	Size	Substandard	Fair	Average	Good	Excellent	Superior
SQ FT	0-200	\$12.06	\$18.85	\$24.13	\$34.53	\$46.52	\$81.51
	400	\$9.01	\$14.08	\$18.02	\$25.79	\$34.74	\$60.86
	600	\$8.00	\$12.50	\$16.00	\$22.90	\$30.85	\$54.05
	800	\$7.49	\$11.70	\$14.97	\$21.43	\$28.87	\$50.59
	1000+	\$7.17	\$11.21	\$14.35	\$20.53	\$27.66	\$48.46

### Quality Notes

- Substandard** Low cost - Board or tin siding on box frame, Unfinished interior, Lowest quality materials, Dirt floor, No electric or plumbing service, No heat
- Fair** Light frame, Board or tin siding on exposed studs, Unfinished interior, Lower quality light slab floor or board floor, No electric service, No plumbing, No heat
- Average** Wood frame, Board, metal or vinyl siding, unfinished interior, lower quality asphalt or slab floor, Minimum electric service, No plumbing, No heat
- Good** Wood frame, good siding: wood, vinyl, or metal siding, Hip or gable roof, Unfinished interior, Concrete slab floor, Minimum electric service, No plumbing, No heat
- Excellent** Good wood frame and better siding or stucco, Hip or gable roof, Concrete slab floor, Few extras, Good lighting, Electric service, Plumbing fixtures, May have electric wall heater
- Superior** Good wood frame and best siding or stucco, Hip or gable roof, Concrete slab floor, Few extras, Best lighting, Electric service, Plumbing fixtures, May have electric wall heater

**See Depreciation Schedule – C**

### Shed – Open Car Shed

A structure designed to shelter a vehicle from the elements. It is usually only a roof supported by minimal walls. The Shed value is calculated by multiplying the square footage by a price per square foot based on the table below.

		Quality					
	Size	Substandard	Fair	Average	Good	Excellent	Superior
SQ FT	Any	\$3.70	\$6.40	\$14.45	\$18.25	\$22.25	\$28.75

### Quality Notes

- Substandard** Low cost metal car shed or substandard wood pole, Unfinished interior, Lowest quality materials, Dirt floor, No electric service
- Fair** Metal car shed or low cost wood pole, Unfinished interior, Dirt floor, Minimum electric service
- Average** Good quality metal carport or Average quality wood pole, Gable roof, Unfinished interior, Gravel floor, Low cost concrete or asphalt, Minimum electric service,
- Good** Wood framed carport, Gable roof, Unfinished interior, Concrete floor, Minimum electric service
- Excellent** Carport better materials, Gable roof, Finished interior, Concrete floor, Adequate electric service
- Superior** Carport best materials, Gable roof, Finished interior, Good concrete slab, Adequate wiring and outlets, Water service

**See Depreciation Schedule – C**

**Residential Detached Garage – Frame/Block**

A typical siding or concrete block garage that is free standing and completely separate from the house. The Residential Detached Garage value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-200	\$22.62	\$31.91	\$37.77	\$48.29	\$58.94	\$87.51
	400	\$17.63	\$24.87	\$29.44	\$37.63	\$45.93	\$68.20
	600	\$15.60	\$22.00	\$26.05	\$33.30	\$40.65	\$60.35
	800	\$14.35	\$20.24	\$23.97	\$30.64	\$37.40	\$55.52
	801+	\$13.57	\$19.14	\$22.66	\$28.97	\$35.37	\$52.50

**Quality Notes**

- Substandard** Low cost - Board or tin siding on box frame, 235 comp shingles or tin roof, Unfinished interior, Overhead door, Lowest quality materials, Dirt floor, No electric or plumbing service, No heat
- Fair** Light frame, Board or tin siding on exposed studs, 235 comp shingles or light metal roof, Unfinished interior, Overhead door, Lower quality light slab floor or board floor, No electric service, No plumbing, No heat
- Average** Wood frame, Board, metal or vinyl siding, 235 comp shingles, heavy comp shingles or nice metal roof, Unfinished interior, Overhead door, Lower quality asphalt or slab floor, Minimum electric service, No plumbing, No heat
- Good** Wood frame, good siding: wood, vinyl, or metal siding, Hip or gable roof, Heavy comp shingles, Good overhead door, Unfinished interior, Concrete slab floor, Minimum electric service, No plumbing, No heat
- Excellent** Good wood frame and better siding or stucco, Hip or gable roof, Heavy comp shingles, Better overhead door, Concrete slab floor, Few extras, Good lighting, Electric service, Plumbing fixtures, May have electric wall heater
- Superior** Good wood frame and best siding or stucco, Hip or gable roof, Heavy comp or wood shingles, Best overhead door, Concrete slab floor, Few extras, Best lighting, Electric service, Plumbing fixtures, May have electric wall heater

**See Depreciation Schedule – D**

**Residential Detached Garage – Stud Framed Brick Veneer**

A brick or stone veneer garage that is free standing and completely separate from the house. The Residential Detached Garage – Stud Framed Brick Veneer value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality						
	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-200	\$26.20	\$36.47	\$43.49	\$56.47	\$66.97	\$98.08
	400	\$19.78	\$27.53	\$32.83	\$42.64	\$50.56	\$74.05
	600	\$17.35	\$24.15	\$28.80	\$37.40	\$44.35	\$64.95
	800	\$15.96	\$22.22	\$26.50	\$34.41	\$40.80	\$59.76
	801+	\$15.09	\$21.01	\$25.06	\$32.54	\$38.58	\$56.51

**Quality Notes**

- Substandard** Low cost - Brick veneer on wood frame, 235 comp shingles or tin roof, Unfinished interior, Overhead door, lowest quality materials, Dirt floor, No electric or plumbing service, No heat
- Fair** Light frame, Brick veneer, Unfinished interior, 235 comp shingles or light metal roof, Overhead door, Lower quality light slab floor or board floor, No electric service, No plumbing, No heat
- Average** Wood frame, Brick veneer, Unfinished interior, 235 comp shingles, heavy comp shingles or nice metal roof, Overhead door, Lower quality asphalt or slab floor, Minimum electric service, No plumbing, No heat
- Good** Wood frame, Good brick veneer, Hip or gable roof, Heavy comp shingles, Good overhead door, Unfinished interior, Concrete slab floor, Minimum electric service, No plumbing, No heat
- Excellent** Good wood frame and better brick or stone veneer, Hip or gable roof, Heavy comp shingles, Better overhead door, Concrete slab floor, Few extras, Good lighting, Electric service, Plumbing fixtures, May have electric wall heater
- Superior** Good wood frame and best brick or stone veneer, Hip or gable roof, Heavy comp or wood shingles, Best overhead door, Concrete slab floor, Few extras, Best lighting, Electric service, Plumbing fixtures, May have electric wall heater

**See Depreciation Schedule – D**

**Attic Over Outbuilding**

Attic over outbuilding - An unfinished space just below the roof of a building. The Attic value is calculated by multiplying the square footage by a price per square foot based on the table below.

SQ FT	Quality						
	Size	Substandard	Fair	Average	Good	Excellent	Superior
	Any	\$3.45	\$4.85	\$5.80	\$8.05	\$10.25	\$13.45

**NOTE:** Attic Over Outbuilding commensurate with quality of building

**See Depreciation Schedule – D**



**Interior Finish (Outbuilding)**

The Interior Finish (Outbuilding) value is calculated by multiplying the square footage by a price per square foot based on the table below.

	Structure Quality					
Finish Quality	Substandard	Fair	Average	Good	Excellent	Superior
Minimal	\$6.00	\$6.65	\$7.80	\$9.20	\$10.05	\$10.95
Rec Quality	\$13.55	\$15.10	\$17.60	\$19.75	\$20.40	\$23.00
Apart Quality	\$18.45	\$24.65	\$29.85	\$40.05	\$49.25	\$69.30

**Quality Notes**

- Interior Finish Minimal      Sheetrock or Paneling
- Interior Finish Rec Quality      Sheetrock or Paneling, Paint, Floor Covering, Etc.
- Interior Finish Apart Quality      Livable Space, Sheetrock, Paint, Floor Covering, Etc.

**See Depreciation Schedule – D**

**Upper Living (Outbuilding)**

A second floor over a residential building. Use the interior finish attributes to account for varying degrees of finish. The Upper Living (Outbuilding) value is calculated by multiplying the square footage per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

	Quality						
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-200	\$10.88	\$15.64	\$18.70	\$23.60	\$28.90	\$43.45
	400	\$8.00	\$11.50	\$13.75	\$17.35	\$21.25	\$31.95
	600	\$6.88	\$9.89	\$11.83	\$14.92	\$18.28	\$27.48
	800	\$6.32	\$9.09	\$10.86	\$13.71	\$16.79	\$25.24
	801+	\$6.08	\$8.74	\$10.45	\$13.19	\$16.15	\$24.28

NOTE:      Quality is commensurate with main level

**See Depreciation Schedule – D**

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**Residential Pool In-Ground**

In-ground concrete, gunite, or vinyl residential swimming pools - costs include filter, concrete coping, light, steps, and ladder. The Residential Pool In-Ground value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	300	\$54.88	\$63.60	\$86.64	\$107.12	\$133.84	\$163.92
	450	\$42.19	\$48.89	\$66.60	\$82.35	\$102.89	\$126.01
	525	\$39.10	\$45.32	\$61.73	\$76.32	\$95.36	\$116.79
	650	\$34.30	\$39.75	\$54.15	\$66.95	\$83.65	\$102.45
	800	\$30.18	\$34.98	\$47.65	\$58.92	\$73.61	\$90.16
	801+	\$27.78	\$32.20	\$43.86	\$54.23	\$67.76	\$82.98

**Quality Notes**

- Substandard Vinyl - low cost
- Fair Vinyl
- Average Concrete / Gunite
- Good Concrete / Gunite with low end extras
- Excellent Concrete / Gunite with extras, may have hot tub
- Superior Concrete / Gunite with high end extras, may have hot tub

**See Depreciation Schedule – A**

**Commercial Swimming Pool**

Large recreational pools found at parks, schools, hotels, etc. Poured concrete costs include chlorinator, filter, heaters, board, ladders, and coping.

The Commercial Swimming Pool value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Sub Standard	Fair	Average	Good	Excellent	Superior
	0-4000	\$54.65	\$57.75	\$61.60	\$68.30	\$72.20	\$76.95
	8000	\$51.37	\$54.29	\$57.90	\$64.20	\$67.87	\$72.33
	8001+	\$48.64	\$51.40	\$54.82	\$60.79	\$64.26	\$68.49

**Quality Notes**

- Substandard Poured concrete - low cost
- Fair Poured concrete - substandard materials
- Average Poured concrete - standard materials
- Good Poured concrete with low end extras
- Excellent Poured concrete with extras
- Superior Poured concrete with high end extras

**See Depreciation Schedule – C**

**Bath House**

Bath Houses are structures containing a small dressing room(s) and/or game room, usually supporting recreational improvements. Lowest quality is a simple cabana without plumbing, while the better quality includes the well-appointed entertainment/guest facility. The Bath House value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-200	\$24.97	\$38.52	\$53.78	\$76.70	\$107.00	\$160.34
	400	\$22.50	\$34.70	\$48.45	\$69.10	\$96.40	\$144.45
	600	\$22.05	\$34.01	\$47.48	\$67.72	\$94.47	\$141.56
	800	\$21.37	\$32.97	\$46.03	\$65.65	\$91.58	\$137.23
	1000	\$20.70	\$31.92	\$44.57	\$63.57	\$88.69	\$132.89
	1500	\$19.80	\$30.54	\$42.64	\$60.81	\$84.83	\$127.12
	1501+	\$19.12	\$29.50	\$41.18	\$58.74	\$81.94	\$122.78

**Quality Notes**

- Substandard** Low cost materials, possibly one room with changing room and storage with unfinished interior, No HVAC, Cabana type
- Fair** Lower quality materials, Typically vinyl siding, No extra architectural details, Changing room only, No kitchen or rec room, No HVAC
- Average** Average quality materials, typically cement fiber, wood, or low cost stucco exterior, Bathroom, Typically unfinished storage room, Low cost finishes, Minimum lighting and plumbing
- Good** Good quality materials, Typically stucco or siding exterior with some details in design, Bathroom, Possible rec room, Finished interior with rec quality finishes, Outdoor kitchen or grilling area, Adequate lighting, plumbing and HVAC
- Excellent** Excellent quality materials, Brick or stone exterior, some high end architectural details, Bathroom, Rec room, Indoor and/or outdoor kitchen, Fully finished interior with apartment quality finishes, HVAC
- Superior** Superior quality materials, Brick or stone exterior, High end architectural details, Bathroom, Rec room, Indoor and/or outdoor kitchen, Fully finished interior with apartment quality finishes, Package HVAC

**See Depreciation Schedule – C**

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**Green House**

The Green House value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Sub-Standard	Fair	Average	Good	Excellent	Superior
	0-100	\$40.48	\$50.60	\$57.85	\$65.09	\$72.34	\$79.58
	250	\$32.94	\$41.17	\$47.21	\$53.25	\$59.28	\$65.32
	400	\$30.18	\$37.72	\$42.78	\$47.84	\$52.90	\$57.96
	600	\$27.42	\$34.27	\$39.04	\$43.82	\$48.59	\$53.36
	1000+	\$24.29	\$30.36	\$34.62	\$38.87	\$43.13	\$51.50

**See Depreciation Schedule – A**

**Tennis/Game Court**

Tennis and Gaming Courts with concrete or asphalt courts and fencing.

The Tennis/Game Court structure value is calculated by multiplying the square footage by a price per square foot based on the table below.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	Any	\$3.85	\$5.95	\$7.10	\$8.75	\$10.85	\$12.90

**See Depreciation Schedule – C**

**Outdoor Fireplace**

Similar in construction to an indoor fireplace, an outdoor fireplace is usually added to a stone, brick, or concrete patio. It often consists of a firebox and a chimney. The Outdoor Fireplace structure value is calculated by multiplying the count by a price per Unit based on the table below.

		Quality				
	Substandard	Fair	Average	Good	Excellent	Superior
Per Unit	\$1,750	\$3,450	\$4,950	\$6,700	\$9,100	\$14,050

**Quality Notes**

- Substandard Low quality brick, cultured stone, or block outdoor fireplace
- Fair Fair quality brick, cultured stone, or block outdoor fireplace
- Average Standard quality brick or cultured stone outdoor fireplace
- Good Good quality materials brick or cultured stone - Custom Fireplace
- Excellent Better quality materials, good brick or natural stone - Custom Fireplace
- Superior Best quality materials, natural stone - Custom Fireplace

**See Depreciation Schedule – C**

**Outdoor Kitchen**

An outdoor kitchen is a place outside of the house where one can cook / prepare a meal. There is some heating element to the area, such as a stove, a cooktop, or a grill. The Outdoor Kitchen value is calculated by multiplying the count by a price per Unit based on the table below.

	Quality					
	Substandard	Fair	Average	Good	Excellent	Superior
Per Unit	\$2,250	\$3,550	\$4,700	\$6,150	\$8,050	\$12,450

**Quality Notes**

- Substandard** Low quality materials, Good grill, No extras, No sink, No wiring and outlets, does not include building / structure it is within
- Fair** Better materials, Stainless steel, many extras, with sink, Broiler, Adequate wiring and outlets, does not include building / structure it is within
- Average** Good materials, Stainless steel, few extras, with sink, adequate wiring and outlets, does not include building / structure it is within
- Good** Good materials, Stainless steel, Extras, with sink, adequate wiring and outlets, does not include building / structure it is within
- Excellent** Better materials, Stainless steel, and many extras, with sink, Broiler, Adequate wiring and outlets, does not include building / structure it is within
- Superior** Best materials, Stainless steel, and many extras, with sink, Broiler, Good hood, Superior wiring and outlets, does not include building / structure it is within

**See Depreciation Schedule – C**

**Loft Area - Over Structure**

Loft Areas are predominantly used for storing hay. Costs include floor structure and supports only. The Loft Area Over Structure value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

	Quality					
SQ FT	Substandard	Fair	Average	Good	Excellent	Superior
0-500	\$4.79	\$7.43	\$8.42	\$10.56	\$13.42	\$21.67
750	\$4.68	\$7.26	\$8.22	\$10.32	\$13.12	\$21.18
1000	\$4.57	\$7.09	\$8.03	\$10.08	\$12.81	\$20.69
1500	\$4.35	\$6.75	\$7.65	\$9.60	\$12.20	\$19.70
2000	\$4.26	\$6.62	\$7.50	\$9.41	\$11.96	\$19.31
2500	\$4.09	\$6.35	\$7.19	\$9.02	\$11.47	\$18.52
3000	\$3.96	\$6.14	\$6.96	\$8.74	\$11.10	\$17.93
3500	\$3.87	\$6.01	\$6.81	\$8.54	\$10.86	\$17.53
4000	\$3.83	\$5.94	\$6.73	\$8.45	\$10.74	\$17.34
5000	\$3.74	\$5.81	\$6.58	\$8.26	\$10.49	\$16.94
5001+	\$3.65	\$5.67	\$6.43	\$8.06	\$10.25	\$16.55

**Quality Notes**

- Substandard** Minimum support, Light floor or commensurate with the quality of main structure
- Fair** Minimum support, Light floor or commensurate with the quality of main structure
- Average** Adequate support, Plank floor or plywood or commensurate with the quality of main structure

- Good** Adequate support, Plank floor or plywood or commensurate with the quality of main structure
- Excellent** Heavy Timber, Good T & G Floor or good plank floor or commensurate with the quality of main structure
- Superior** Heavy Timber, Good T & G Floor or good plank floor or commensurate with the quality of main structure

**See Depreciation Schedule – B**

**Barn – Traditional Flat or Loft**

These are various styles of buildings that may be used for the care of livestock or grain/hay storage. Loft areas are not included in the rates below. The Barn – Traditional Flat or Loft value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality						
	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-500	\$8.69	\$13.48	\$15.35	\$19.20	\$24.42	\$39.44
	750	\$8.49	\$13.17	\$15.00	\$18.76	\$23.87	\$38.54
	1000	\$8.30	\$12.86	\$14.65	\$18.32	\$23.31	\$37.64
	1500	\$7.90	\$12.25	\$13.95	\$17.45	\$22.20	\$35.85
	2000	\$7.74	\$12.01	\$13.67	\$17.10	\$21.76	\$35.13
	2500	\$7.43	\$11.52	\$13.11	\$16.40	\$20.87	\$33.70
	3000	\$7.19	\$11.15	\$12.69	\$15.88	\$20.20	\$32.62
	3500	\$7.03	\$10.90	\$12.42	\$15.53	\$19.76	\$31.91
	4000	\$6.95	\$10.78	\$12.28	\$15.36	\$19.54	\$31.55
	5000	\$6.79	\$10.54	\$12.00	\$15.01	\$19.09	\$30.83
	5001+	\$6.64	\$10.29	\$11.72	\$14.66	\$18.65	\$30.11

**Quality Notes**

- Sub-Standard** Low cost pole frame and metal siding, Unfinished interior, Dirt floor, No electric service and plumbing, No heat
- Fair** Pole frame, Metal siding, Unfinished interior, Dirt floor, No electric service and plumbing, No heat
- Average** Pole frame, Metal siding or board siding, Gable roof, Unfinished interior, Dirt floor, Low cost stalls, Minimum electric service and plumbing, No heat
- Good** Light frame or pole frame, Metal siding or board siding, Gable roof, Unfinished interior, lower quality or dirt floor, Low cost stalls, Minimum electric service and plumbing, No heat
- Excellent** Wood frame or concrete block, Good quality siding, Gable roof, Unfinished interior with or without windows, Some concrete slab or plank flooring, Stalls, Few outlets, Water service, No heat
- Superior** Good frame or masonry, Lap siding or high quality metal siding, Gable roof, Unfinished interior with or without windows, Concrete slab or plank flooring, Stalls, Adequate wiring and outlets, Water service, No heat

**See Depreciation Schedule – B**

**Livestock Stable/Horse Barn**

Stables or stall barns designed for the care and housing of horses or livestock. The Livestock Stable/Horse Barn value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$11.50	\$16.56	\$19.09	\$24.92	\$31.52	\$47.03
750	\$11.23	\$16.18	\$18.65	\$24.35	\$30.80	\$45.96
1000	\$10.97	\$15.80	\$18.22	\$23.78	\$30.08	\$44.89
1500	\$10.45	\$15.05	\$17.35	\$22.65	\$28.65	\$42.75
2000	\$10.24	\$14.75	\$17.00	\$22.20	\$28.08	\$41.90
2500	\$9.82	\$14.15	\$16.31	\$21.29	\$26.93	\$40.19
3000	\$9.51	\$13.70	\$15.79	\$20.61	\$26.07	\$38.90
3500	\$9.30	\$13.39	\$15.44	\$20.16	\$25.50	\$38.05
4000	\$9.20	\$13.24	\$15.27	\$19.93	\$25.21	\$37.62
5000	\$8.99	\$12.94	\$14.92	\$19.48	\$24.64	\$36.77
5001+	\$8.78	\$12.64	\$14.57	\$19.03	\$24.07	\$35.91

**Quality Notes**

- Substandard** Pole frame, Metal siding, Shed or low gable roof, Rough stalls, Dirt floor, Minimal hobby stable, No lighting or water outlets, No heat
- Fair** Pole frame, Metal siding, Unfinished interior, Dirt floor, Rough stalls, Minimal or no lighting and water outlets, No heat
- Average** Pole frame, Wood or metal siding, Unfinished interior, Low cost or dirt floor, Open stalls, Minimal or no lighting and water outlets, No heat
- Good** Wood frame or pole frame, Good metal siding or wood siding, Wainscot in stalls, Flooring in tack and feed room, adequate lighting and water outlets, No heat
- Excellent** Wood frame or masonry, Stucco or wood siding, Nice trim, Wainscot in stalls, Concrete flooring in tack and feed room, Adequate lighting and water outlets, No heat
- Superior** Wood frame or masonry, Brick veneer or best siding, Some windows, High quality stalls, Finished tack room, Flooring, Good lighting and water outlets, May have restroom, No heat

**See Depreciation Schedule – B**

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**Estate Type Stables (High Value)**

Stables or stall barns are designed for the care and housing of horses. High-value stables are the estate-type equine barns, with better qualities being the custom luxury breeding facilities. The Estate Type Stables value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Fair	Average	Good	Excellent	Superior
	0-500	\$61.49	\$68.26	\$98.73	\$143.72	\$208.84
	750	\$60.09	\$66.70	\$96.48	\$140.45	\$204.09
	1000	\$58.70	\$65.15	\$94.24	\$137.18	\$199.34
	1500	\$55.90	\$62.05	\$89.75	\$130.65	\$189.85
	2000	\$54.78	\$60.81	\$87.96	\$128.04	\$186.05
	2500	\$52.55	\$58.33	\$84.37	\$122.81	\$178.46
	3000	\$50.87	\$56.47	\$81.67	\$118.89	\$172.76
	3500	\$49.75	\$55.22	\$79.88	\$116.28	\$168.97
	4000	\$49.19	\$54.60	\$78.98	\$114.97	\$167.07
	5000	\$48.07	\$53.36	\$77.19	\$112.36	\$163.27
	5001+	\$46.96	\$52.12	\$75.39	\$109.75	\$159.47

**Quality Notes**

- Fair** Small Estate type, Insulated, Some trim, nice roof, Finished stalls, Nice finishes, Electrical and plumbing fixtures
- Average** Good siding or masonry veneer, Trim, Insulated, Small estate type, Finished stalls, May have lounge and restrooms, Good finishes, High-level electrical and plumbing
- Good** Fine siding or good veneer, Good shake or metal roofing, Good finished stalls, Custom electrical and plumbing fixtures
- Excellent** Face brick or stone veneer, Heavy roof, Custom trim, Cupolas, Custom stalls, Best quality interior finish, High quality fixtures and custom hardware throughout, No heat
- Superior** Face brick or stone veneer, Heavy roof, Custom Trim, Cupolas, Custom stalls, Best quality interior finish, Extensive fixtures and hardware throughout, No heat

**See Depreciation Schedule – D**

**Lean-To**

Lean-Tos are side extensions of a shed, barn, pole building, etc. The Lean-to value is calculated by multiplying the square footage by a price per square foot based on the table below.

SQ FT	Quality					
	Substandard	Fair	Average	Good	Excellent	Superior
Any	\$1.80	\$2.75	\$3.75	\$4.55	\$6.25	\$9.70

**Quality Notes**

- Substandard** Side extension with low quality pole framing, Open with no siding, Dirt floor, No interior finish, No lighting or electricity
- Fair** Side extension with lower quality pole framing, Minimal siding but most likely open with no siding, Dirt or gravel floor, No interior finish, No lighting or electricity



- Average** Side extension with pole framing, Average metal siding but most likely open with no siding, Dirt or gravel floor, Unfinished interior, No lighting or electric
- Good** Side extension with pole framing, Metal siding but most likely open with no siding, Low cost asphalt or light concrete slab, Unfinished interior, Minimal lighting and electric, Possible water spigot
- Excellent** Side extension with pole framing, Good metal siding but most likely open with no siding, Asphalt or concrete slab, May have sliding door, Unfinished interior, Minimal lighting and electric, Possible water spigot
- Superior** Side extension with pole framing, Better metal or good siding quality siding, Finished concrete slab, May have windows and walk-door, Unfinished interior, Adequate lighting and electric, Possible water spigot

**See Depreciation Schedule – A**

**Milking Parlor**

Dairies or Milking Parlors are farm buildings designed for the milking of cows, first stage milk processing and short term storage. Cost include the entire building, but not for milking machines or tanks. Permanently installed piping and electrical circuits are included. The Milking Parlor value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-500	\$12.27	\$19.09	\$23.49	\$32.84	\$43.73	\$63.69
	750	\$11.99	\$18.65	\$22.95	\$32.09	\$42.73	\$62.24
	1000	\$11.71	\$18.22	\$22.42	\$31.34	\$41.74	\$60.80
	1500	\$11.15	\$17.35	\$21.35	\$29.85	\$39.75	\$57.90
	2000	\$10.93	\$17.00	\$20.92	\$29.25	\$38.96	\$56.74
	2500	\$10.48	\$16.31	\$20.07	\$28.06	\$37.37	\$54.43
	3000	\$10.15	\$15.79	\$19.43	\$27.16	\$36.17	\$52.69
	3500	\$9.92	\$15.44	\$19.00	\$26.57	\$35.38	\$51.53
	4000	\$9.81	\$15.27	\$18.79	\$26.27	\$34.98	\$50.95
	5000	\$9.59	\$14.92	\$18.36	\$25.67	\$34.19	\$49.79
	5001+	\$9.37	\$14.57	\$17.93	\$25.07	\$33.39	\$48.64

**Quality Notes**

- Substandard** Low quality materials, Pole frame, Low cost siding, Light concrete floor, Minimal electrical and plumbing services
- Fair** Fair quality materials, Pole frame, Low cost siding, Light concrete floor, Minimal electrical and plumbing services
- Average** Pole frame, Metal siding, Little finish, Concrete milking floor, Minimal electric and plumbing services
- Good** Pole frame, Metal siding, Concrete milking floor, Adequate lighting and plumbing services, Pipe stanchions
- Excellent** Pole frame, Sheathing, Good metal siding, Insulated, sheetrock or plaster, Cooler and storage, Concrete floor, Good lighting and plumbing services, Pipe stanchions
- Superior** Pole frame, sheathing, best metal siding, insulated, sheetrock or plaster, cooler and storage, Concrete floor, High-level lighting and plumbing services, Pipe stanchions

**See Depreciation Schedule – B**

**General Purpose Building Quonset Type**

Quonset Type Buildings are prefabricated metal structures made of corrugated steel that has a semicircular cross-section. This involves self-supporting lengths of steel, usually connected in a semicircular shape. The General Purpose Building Quonset Type value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$7.48	\$11.17	\$13.26	\$18.37	\$23.87	\$33.94
750	\$7.31	\$10.91	\$12.95	\$17.95	\$23.33	\$33.16
1000	\$7.14	\$10.66	\$12.65	\$17.54	\$22.79	\$32.39
1500	\$6.80	\$10.15	\$12.05	\$16.70	\$21.70	\$30.85
2000	\$6.66	\$9.95	\$11.81	\$16.37	\$21.27	\$30.23
2500	\$6.39	\$9.54	\$11.33	\$15.70	\$20.40	\$29.00
3000	\$6.19	\$9.24	\$10.97	\$15.20	\$19.75	\$28.07
3500	\$6.05	\$9.03	\$10.72	\$14.86	\$19.31	\$27.46
4000	\$5.98	\$8.93	\$10.60	\$14.70	\$19.10	\$27.15
5000	\$5.85	\$8.73	\$10.36	\$14.36	\$18.66	\$26.53
5001+	\$5.71	\$8.53	\$10.12	\$14.03	\$18.23	\$25.91

**Quality Notes**

- Substandard** Light metal self-framing Quonset panels, Open end/ends, Gravel or dirt flooring, Unfinished interior, No electric or lighting
- Fair** Basic quality self-framing Quonset panels, Open end/ends, Gravel flooring, Unfinished interior, Some minimal lighting and electric
- Average** Average quality pre-engineered Quonset, Metal siding, Sliding entry door, Gravel or basic concrete flooring, Unfinished interior, Adequate lighting, Outlets, and water
- Good** Good quality pre-engineered Quonset, Metal siding, Pedestrian and overhead door, Unfinished concrete or asphalt floor, May have some cabinets, Adequate lighting, Outlets, and water
- Excellent** Better quality self-framing Quonset panels, Pedestrian and overhead door, Concrete floor, Unfinished interior, May have some cabinets, Good lighting, Outlets, and water
- Superior** Best quality self-framing Quonset panels, Pedestrian and overhead doors, Finished concrete floor, Interior unfinished with cabinets and shop area, Good lighting, Outlets, and water

**See Depreciation Schedule – C**

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### Silo Conventional

Silo Conventional are bins and tanks used for utility type bulk grain or feed storage found on farms and ranches. The Silo Conventional value is calculated by multiplying the capacity by a price per bushel based on the table below. When the capacity falls between two charted points the rate will be calculated by interpolation.

Bushels	Quality	
	Size	Average
	0-3000	\$4.25
	6000	\$3.50
	9000	\$2.65
	15000	\$2.30
	21000	\$2.10
	27000	\$1.90
	40000	\$1.70
	40001+	\$1.45

NOTE: Concrete Stave Silo cost includes foundation, chute, ladder, and dome roof

**See Depreciation Schedule – C**

### Silo Porcelain (Harvestore)

Silo Porcelain (Harvestore) are bins and tanks used for utility type bulk grain or feed storage found on farms and ranches. The Silo Porcelain (Harvestore) value is calculated by multiplying the capacity by a price per bushel based on the table below. When the capacity falls between two charted points the rate will be calculated by interpolation.

Bushels	Quality	
	Size	Average
	3000	\$7.10
	6000	\$6.15
	9000	\$4.90
	15000	\$4.30
	21000	\$3.70
	27000	\$3.45
	40000	\$3.20
	40001+	\$2.75

NOTE: Porcelain Silo (Harvestore) cost includes foundation, chute, ladder, dome roof, but not unloader

**See Depreciation Schedule – C**

### Storage Grain Bin

Round corrugated steel structure in varying heights and diameter. Generally used to store dry corn and soybeans. The Storage Grain Bin value is calculated by multiplying the capacity by a price per bushel based on the table below. When the capacity falls between two charted points the rate will be calculated by interpolation.

Bushels	Size	Quality
		Average
	3000	\$3.20
	6000	\$2.45
	9000	\$2.00
	12000	\$1.70
	18000	\$1.40
	30000	\$1.25
	60000	\$1.15
	120000	\$1.10
		\$1.05
	120001+	

NOTE: Price per bushel – Concrete Foundation

**See Depreciation Schedule – A**

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### Pole Building

Pole Building – Four Sides Closed: Farm Utility Shelters; example: Hay Sheds or Equipment Sheds  
 The Pole Building value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$4.24	\$5.83	\$7.65	\$11.50	\$15.18	\$24.59
750	\$4.14	\$5.70	\$7.47	\$11.23	\$14.84	\$24.03
1000	\$4.04	\$5.57	\$7.30	\$10.97	\$14.49	\$23.47
1500	\$3.85	\$5.30	\$6.95	\$10.45	\$13.80	\$22.35
2000	\$3.77	\$5.19	\$6.81	\$10.24	\$13.52	\$21.90
2500	\$3.62	\$4.98	\$6.53	\$9.82	\$12.97	\$21.01
3000	\$3.50	\$4.82	\$6.32	\$9.51	\$12.56	\$20.34
3500	\$3.43	\$4.72	\$6.19	\$9.30	\$12.28	\$19.89
4000	\$3.39	\$4.66	\$6.12	\$9.20	\$12.14	\$19.67
5000	\$3.31	\$4.56	\$5.98	\$8.99	\$11.87	\$19.22
5001+	\$3.23	\$4.45	\$5.84	\$8.78	\$11.59	\$18.77

### Quality Notes

- Substandard** Farm utility shelter, Substandard materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Fair** Farm utility shelter, Lower quality materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Average** Farm utility shelter, Steel shed or flat roof on wood posts and girders, Dirt floor, No services
- Good** Farm utility shelter, Composition or steel gable roof on wood rafters and posts, Dirt floor, Minimal services
- Excellent** Contractor built, Utility type, Concrete floor, Adequate electric & plumbing
- Superior** Contractor built, Better materials, Concrete floor, Adequate electric & plumbing

### See Depreciation Schedule – B

### Pole Building – Four Sides Open

Pole Building – Four Sides Open: Farm Utility Shelters; example: open Hay Sheds or Equipment Sheds  
 The Pole Building value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$3.03	\$4.18	\$5.67	\$7.21	\$9.46	\$13.42
750	\$2.96	\$4.09	\$5.54	\$7.04	\$9.25	\$13.12
1000	\$2.89	\$3.99	\$5.41	\$6.88	\$9.03	\$12.81
1500	\$2.75	\$3.80	\$5.15	\$6.55	\$8.60	\$12.20
2000	\$2.70	\$3.72	\$5.05	\$6.42	\$8.43	\$11.96
2500	\$2.59	\$3.57	\$4.84	\$6.16	\$8.08	\$11.47
3000	\$2.50	\$3.46	\$4.69	\$5.96	\$7.83	\$11.10
3500	\$2.45	\$3.38	\$4.58	\$5.83	\$7.65	\$10.86
4000	\$2.42	\$3.34	\$4.53	\$5.76	\$7.57	\$10.74
5000	\$2.37	\$3.27	\$4.43	\$5.63	\$7.40	\$10.49
5001+	\$2.31	\$3.19	\$4.33	\$5.50	\$7.22	\$10.25

**Quality Notes**

- Substandard** Farm utility shelter, Substandard materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Fair** Farm utility shelter, Lower quality materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Average** Farm utility shelter, Steel shed or flat roof on wood posts and girders, Dirt floor, No services
- Good** Farm utility shelter, Composition or steel gable roof on wood rafters and posts, Dirt floor, Minimal services
- Excellent** Contractor built, Utility type, Concrete floor, Adequate electric & plumbing
- Superior** Contractor built, Better materials, Concrete floor, Adequate electric & plumbing

**See Depreciation Schedule – B**

**Pole Building – Three Sides Open**

Pole Building – Three Sides Open: Farm Utility Shelters; example: open Hay Sheds or Equipment Sheds  
The Pole Building value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
SQ FT	Size	Substandard	Fair	Average	Good	Excellent	Superior
	0-500	\$3.30	\$4.57	\$6.16	\$8.31	\$10.89	\$16.17
	750	\$3.23	\$4.46	\$6.02	\$8.12	\$10.64	\$15.80
	1000	\$3.15	\$4.36	\$5.88	\$7.93	\$10.42	\$15.44
	1500	\$3.00	\$4.15	\$5.60	\$7.55	\$9.90	\$14.70
	2000	\$2.94	\$4.07	\$5.49	\$7.40	\$9.70	\$14.41
	2500	\$2.82	\$3.90	\$5.26	\$7.10	\$9.31	\$13.82
	3000	\$2.73	\$3.78	\$5.10	\$6.87	\$9.01	\$13.38
	3500	\$2.67	\$3.69	\$4.98	\$6.72	\$8.81	\$13.08
	4000	\$2.64	\$3.65	\$4.93	\$6.64	\$8.71	\$12.94
	5000	\$2.58	\$3.57	\$4.82	\$6.49	\$8.51	\$12.64
	5001+	\$2.52	\$3.49	\$4.70	\$6.34	\$8.32	\$12.35

**Quality Notes**

- Substandard** Farm utility shelter, Substandard materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Fair** Farm utility shelter, Lower quality materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Average** Farm utility shelter, Steel shed or flat roof on wood posts and girders, Dirt floor, No services
- Good** Farm utility shelter, Composition or steel gable roof on wood rafters and posts, Dirt floor, Minimal services
- Excellent** Contractor built, Utility type, Concrete floor, Adequate electric & plumbing
- Superior** Contractor built, Better materials, Concrete floor, Adequate electric & plumbing

**See Depreciation Schedule – B**

**Pole Building – Two Sides Open**

Pole Building – Two Sides Open: Farm Utility Shelters; example: open Hay Sheds or Equipment Sheds  
 The Pole Building value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$3.63	\$5.01	\$6.66	\$9.35	\$12.32	\$18.98
750	\$3.55	\$4.89	\$6.50	\$9.14	\$12.04	\$18.54
1000	\$3.47	\$4.78	\$6.35	\$8.93	\$11.76	\$18.11
1500	\$3.30	\$4.55	\$6.05	\$8.50	\$11.20	\$17.25
2000	\$3.23	\$4.46	\$5.93	\$8.33	\$10.98	\$16.91
2500	\$3.10	\$4.28	\$5.69	\$7.99	\$10.53	\$16.22
3000	\$3.00	\$4.14	\$5.51	\$7.74	\$10.19	\$15.70
3500	\$2.94	\$4.05	\$5.38	\$7.57	\$9.97	\$15.35
4000	\$2.90	\$4.00	\$5.32	\$7.48	\$9.86	\$15.18
5000	\$2.84	\$3.91	\$5.20	\$7.31	\$9.63	\$14.84
5001+	\$2.77	\$3.82	\$5.08	\$7.14	\$9.41	\$14.49

**Quality Notes**

- Substandard** Farm utility shelter, Substandard materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Fair** Farm utility shelter, Lower quality materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Average** Farm utility shelter, Steel shed or flat roof on wood posts and girders, Dirt floor, No services
- Good** Farm utility shelter, Composition or steel gable roof on wood rafters and posts, Dirt floor, Minimal services
- Excellent** Contractor built, Utility type, Concrete floor, Adequate electric & plumbing
- Superior** Contractor built, Better materials, Concrete floor, Adequate electric & plumbing

**See Depreciation Schedule – B**

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### Pole Building – One Side Open

Pole Building – One Side Open: Farm Utility Shelters; example: open Hay Sheds or Equipment Sheds  
 The Pole Building value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$3.91	\$5.39	\$7.15	\$10.45	\$13.75	\$21.78
750	\$3.82	\$5.27	\$6.99	\$10.21	\$13.44	\$21.29
1000	\$3.73	\$5.15	\$6.83	\$9.98	\$13.13	\$20.79
1500	\$3.55	\$4.90	\$6.50	\$9.50	\$12.50	\$19.80
2000	\$3.48	\$4.80	\$6.37	\$9.31	\$12.25	\$19.40
2500	\$3.34	\$4.61	\$6.11	\$8.93	\$11.75	\$18.61
3000	\$3.23	\$4.46	\$5.92	\$8.65	\$11.38	\$18.02
3500	\$3.16	\$4.36	\$5.79	\$8.46	\$11.13	\$17.62
4000	\$3.12	\$4.31	\$5.72	\$8.36	\$11.00	\$17.42
5000	\$3.05	\$4.21	\$5.59	\$8.17	\$10.75	\$17.03
5001+	\$2.98	\$4.12	\$5.46	\$7.98	\$10.50	\$16.63

### Quality Notes

- Substandard** Farm utility shelter, Substandard materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Fair** Farm utility shelter, Lower quality materials, Shed or flat roof on wood posts and girders, Dirt floor, No services
- Average** Farm utility shelter, Steel shed or flat roof on wood posts and girders, Dirt floor, No services
- Good** Farm utility shelter, Composition or steel gable roof on wood rafters and posts, Dirt floor, Minimal services
- Excellent** Contractor built, Utility type, Concrete floor, Adequate electric & plumbing
- Superior** Contractor built, Better materials, Concrete floor, Adequate electric & plumbing

### See Depreciation Schedule – B

### General Purpose Building Steel Frame

Steel Utility Building - Four Sides Closed; Farm Implement (Equipment Shop / Utility) Buildings  
 The General Purpose Building Steel Frame value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$7.59	\$9.74	\$14.08	\$17.00	\$21.18	\$29.59
750	\$7.42	\$9.51	\$13.76	\$16.61	\$20.69	\$28.92
1000	\$7.25	\$9.29	\$13.44	\$16.22	\$20.21	\$28.25
1500	\$6.90	\$8.85	\$12.80	\$15.45	\$19.25	\$26.90
2000	\$6.76	\$8.67	\$12.54	\$15.14	\$18.87	\$26.36
2500	\$6.49	\$8.32	\$12.03	\$14.52	\$18.10	\$25.29
3000	\$6.28	\$8.05	\$11.65	\$14.06	\$17.52	\$24.48
3500	\$6.14	\$7.88	\$11.39	\$13.75	\$17.13	\$23.94
4000	\$6.07	\$7.79	\$11.26	\$13.60	\$16.94	\$23.67
5000	\$5.93	\$7.61	\$11.01	\$13.29	\$16.56	\$23.13
5001+	\$5.80	\$7.43	\$10.75	\$12.98	\$16.17	\$22.60



**Quality Notes**

- Substandard** Light steel slant frame, Metal siding, Sliding door entry, Unfinished, Dirt or gravel floor, Minimum lighting and outlets
- Fair** Light steel frame may be slant, Metal siding, Sliding door entry, Unfinished interior, Low cost concrete or gravel floor, Minimum lighting, water, and outlets
- Average** Light steel frame, Metal siding, Unfinished interior, Unfinished concrete or asphalt floor, Adequate lighting, water, and outlets
- Good** Steel frame and truss, Metal siding, windows and walk door, Unfinished interior, Concrete slab, Adequate lighting, water, and outlets, Minimum extras
- Excellent** Better steel frame and truss, Good metal siding, Overhead door, Concrete floor, May have cabinets, Adequate lighting, water, and outlets, Few extras
- Superior** Best steel frame and truss, Good metal siding, Overhead door, Concrete floor, May have cabinets and shop area, Good lighting, water, and outlets, Few extras

**See Depreciation Schedule – C**

**General Purpose Building Steel Frame – Four Sides Open**

Steel Utility Building - Four Sides Open; Farm Implement (Equipment Shop / Utility) Buildings  
 The General Purpose Building Steel Frame value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Substandard	Fair	Average	Good	Excellent	Superior
0-500	\$4.84	\$6.71	\$8.31	\$11.66	\$14.36	\$20.24
750	\$4.73	\$6.56	\$8.12	\$11.40	\$14.03	\$19.78
1000	\$4.62	\$6.41	\$7.93	\$11.13	\$13.70	\$19.32
1500	\$4.40	\$6.10	\$7.55	\$10.60	\$13.05	\$18.40
2000	\$4.31	\$5.98	\$7.40	\$10.39	\$12.79	\$18.03
2500	\$4.14	\$5.73	\$7.10	\$9.96	\$12.27	\$17.30
3000	\$4.00	\$5.55	\$6.87	\$9.65	\$11.88	\$16.74
3500	\$3.92	\$5.43	\$6.72	\$9.43	\$11.61	\$16.38
4000	\$3.87	\$5.37	\$6.64	\$9.33	\$11.48	\$16.19
5000	\$3.78	\$5.25	\$6.49	\$9.12	\$11.22	\$15.82
5001+	\$3.70	\$5.12	\$6.34	\$8.90	\$10.96	\$15.46

**Quality Notes**

- Substandard** Light steel slant frame, Unfinished, Dirt or gravel floor, Minimum lighting and outlets
- Fair** Light steel frame may be slant, Unfinished interior, Low cost concrete or gravel floor, Minimum lighting, water, and outlets
- Average** Light steel frame, Unfinished concrete or asphalt floor, Adequate lighting, water, and outlets
- Good** Steel frame and truss, Concrete slab, Adequate lighting, water, and outlets, Minimum extras
- Excellent** Better steel frame and truss, Concrete floor, Adequate lighting, water, and outlets, Few extras
- Superior** Best steel frame and truss, Concrete floor, Good lighting, water, and outlets, Few extras

**See Depreciation Schedule – C**

**General Purpose Building Steel Frame – Three Sides Open**

Steel Utility Building - Three Sides Open; Farm Implement (Equipment Shop / Utility) Buildings

The General Purpose Building Steel Frame value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$5.50	\$7.65	\$9.46	\$13.09	\$16.12	\$22.72
750	\$5.38	\$7.47	\$9.25	\$12.79	\$15.75	\$22.30
1000	\$5.25	\$7.30	\$9.03	\$12.50	\$15.38	\$21.68
1500	\$5.00	\$6.95	\$8.60	\$11.90	\$14.65	\$20.65
2000	\$4.90	\$6.81	\$8.43	\$11.66	\$14.36	\$20.24
2500	\$4.70	\$6.53	\$8.08	\$11.19	\$13.77	\$19.41
3000	\$4.55	\$6.32	\$7.83	\$10.83	\$13.33	\$18.79
3500	\$4.45	\$6.19	\$7.65	\$10.59	\$13.04	\$18.38
4000	\$4.40	\$6.12	\$7.57	\$10.47	\$12.89	\$18.17
5000	\$4.30	\$5.98	\$7.40	\$10.23	\$12.60	\$17.76
5001+	\$4.20	\$5.84	\$7.22	\$10.00	\$12.31	\$17.35

**Quality Notes**

- Substandard** Light steel slant frame, Unfinished, Dirt or gravel floor, Minimum lighting and outlets
- Fair** Light steel frame may be slant, Unfinished interior, Low cost concrete or gravel floor, Minimum lighting, water, and outlets
- Average** Light steel frame, Unfinished concrete or asphalt floor, Adequate lighting, water, and outlets
- Good** Steel frame and truss, Concrete slab, Adequate lighting, water, and outlets, Minimum extras
- Excellent** Better steel frame and truss, Concrete floor, Adequate lighting, water, and outlets, Few extras
- Superior** Best steel frame and truss, Concrete floor, Good lighting, water, and outlets, Few extras

**See Depreciation Schedule – C**

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### General Purpose Building Steel Frame – Two Sides Open

Steel Utility Building - Two Sides Open; Farm Implement (Equipment Shop / Utility) Buildings

The General Purpose Building Steel Frame value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$6.22	\$8.58	\$10.62	\$14.52	\$17.93	\$25.25
750	\$6.07	\$8.39	\$10.37	\$14.19	\$17.52	\$24.67
1000	\$5.93	\$8.19	\$10.13	\$13.86	\$17.12	\$24.10
1500	\$5.65	\$7.80	\$9.65	\$13.20	\$16.30	\$22.95
2000	\$5.54	\$7.64	\$9.46	\$12.94	\$15.97	\$22.49
2500	\$5.31	\$7.33	\$9.07	\$12.41	\$15.32	\$21.57
3000	\$5.14	\$7.10	\$8.78	\$12.01	\$14.83	\$20.88
3500	\$5.03	\$6.94	\$8.59	\$11.75	\$14.51	\$20.43
4000	\$4.97	\$6.86	\$8.49	\$11.62	\$14.34	\$20.20
5000	\$4.86	\$6.71	\$8.30	\$11.35	\$14.02	\$19.74
5001+	\$4.75	\$6.55	\$8.11	\$11.09	\$13.69	\$19.28

#### Quality Notes

**Substandard** Light steel slant frame, Unfinished, Dirt or gravel floor, Minimum lighting and outlets

**Fair** Light steel frame may be slant, Unfinished interior, Low cost concrete or gravel floor, Minimum lighting, water, and outlets

**Average** Light steel frame, Unfinished concrete or asphalt floor, Adequate lighting, water, and outlets

**Good** Steel frame and truss, Concrete slab, Adequate lighting, water, and outlets, Minimum extras

**Excellent** Better steel frame and truss, Concrete floor, Adequate lighting, water, and outlets, Few extras

**Superior** Best steel frame and truss, Concrete floor, Good lighting, water, and outlets, Few extras

#### See Depreciation Schedule – C

### General Purpose Building Steel Frame – One Side Open

Steel Utility Building - One Side Open; Farm Implement (Equipment Shop / Utility) Buildings

The General Purpose Building Steel Frame value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

SQ FT	Quality					
	Size	Substandard	Fair	Average	Good	Excellent
0-500	\$6.88	\$9.52	\$11.77	\$15.95	\$19.69	\$27.72
750	\$6.72	\$9.30	\$11.50	\$15.59	\$19.24	\$27.09
1000	\$6.56	\$9.08	\$11.24	\$15.23	\$18.80	\$26.46
1500	\$6.25	\$8.65	\$10.70	\$14.50	\$17.90	\$25.20
2000	\$6.13	\$8.48	\$10.49	\$14.21	\$17.54	\$24.70
2500	\$5.88	\$8.13	\$10.06	\$13.63	\$16.83	\$23.69
3000	\$5.69	\$7.87	\$9.74	\$13.20	\$16.29	\$22.93
3500	\$5.56	\$7.70	\$9.52	\$12.91	\$15.93	\$22.43
4000	\$5.50	\$7.61	\$9.42	\$12.76	\$15.75	\$22.18
5000	\$5.38	\$7.44	\$9.20	\$12.47	\$15.39	\$21.67
5001+	\$5.25	\$7.27	\$8.99	\$12.18	\$15.04	\$21.17

**Quality Notes**

- Substandard** Light steel slant frame, Unfinished, Dirt or gravel floor, Minimum lighting and outlets
- Fair** Light steel frame may be slant, Unfinished interior, Low cost concrete or gravel floor, Minimum lighting, water, and outlets
- Average** Light steel frame, Unfinished concrete or asphalt floor, Adequate lighting, water, and outlets
- Good** Steel frame and truss, Concrete slab, Adequate lighting, water, and outlets, Minimum extras
- Excellent** Better steel frame and truss, Concrete floor, Adequate lighting, water, and outlets, Few extras
- Superior** Best steel frame and truss, Concrete floor, Good lighting, water, and outlets, Few extras

**See Depreciation Schedule – C**

**Poultry – Broiler Confinement**

Broiler poultry houses are used to raise broiler chickens for commercial meat production. The Poultry Building value is calculated by multiplying the square footage by a price per square foot based on the table below.

		Quality			
		Size	Fair	Average	Good
SQFT	Any		\$5.55	\$6.30	\$7.55

**Quality Notes**

- Fair** Lower quality pole framing, Metal siding, Sidewall top open, No screen, Insulated ceiling, Unfinished interior, Dirt floor, Minimum lighting and water
- Average** Average quality pole framing, Metal siding, Insulated interior, Curtain sidewalls, Sidewall top open screen, Unfinished interior, Dirt floor, Adequate lighting and water
- Good** Good quality pole framing, Metal siding, Insulated interior, Shutters or vents, Plywood interior walls, Dirt floor, Some subdivided areas, Adequate lighting and water

**See Depreciation Schedule - B**

**Poultry – Breeder** Breeder poultry houses are used to hatch eggs before being sent to broiler houses. The Poultry – Egg Laying value is calculated by multiplying the square footage by a price per square foot based on the table below.

		Quality			
		Size	Fair	Average	Good
SQ FT	Any		\$6.35	\$7.15	\$8.85

**Quality Notes**

- Fair** Lower quality pole framing, Metal siding, Sidewall top open, No screen, Insulated ceiling, Unfinished interior, Dirt floor, Minimum lighting and water
- Average** Average quality pole framing, Metal siding, Insulated interior, Curtain sidewalls, Sidewall top open screen, Unfinished interior, Dirt floor, Adequate lighting and water
- Good** Good quality pole framing, Metal siding, Insulated interior, Shutters or vents, Plywood interior walls, Dirt floor, Some subdivided areas, Adequate lighting and water

**See Depreciation Schedule – B**

**Poultry – Dark**

Broiler poultry houses that are no longer being used to produce poultry.

The Poultry – Dark value is calculated by multiplying the square footage by a price per square foot based on the table below.

		Quality		
	Size	Fair	Average	Good
SQFT	Any	\$.55	\$.65	\$.75

NOTE: Valued at 10% of Poultry – Broiler Confinement rate

**No Depreciation**

**Livestock Confinement**

Livestock Confinement Barn are used for breeding, nursery, farrowing, and finishing of swine.

The Livestock Confinement Hog value is calculated by multiplying the square footage by a price per square foot based on the table below. When the square footage falls between two charted points the rate will be calculated by interpolation.

		Quality					
	Size	Substandard	Fair	Average	Good	Excellent	Superior
SQ FT	0-10000	\$7.55	\$10.05	\$13.15	\$18.70	\$23.90	\$33.85
	12000	\$7.40	\$9.85	\$12.89	\$18.33	\$23.42	\$33.17
	14000	\$7.25	\$9.65	\$12.62	\$17.95	\$22.94	\$32.50
	16000	\$7.02	\$9.35	\$12.23	\$17.39	\$22.23	\$31.48
	18000	\$6.80	\$9.05	\$11.84	\$16.83	\$21.51	\$30.47
	20000	\$6.57	\$8.74	\$11.44	\$16.27	\$20.79	\$29.45
	20001+	\$6.34	\$8.44	\$11.05	\$15.71	\$20.08	\$28.43

**Quality Notes**

**Substandard** Low cost pole frame, Low cost metal siding, Natural ventilation, Unfinished, Dirt floor, Minimal services

**Fair** Pole frame, Metal siding, Natural ventilation, Unfinished, Partial floor, Minimal services

**Average** Pole frame, Metal siding, Natural ventilation, Slab floor, Some subdivision, Minimal lighting and water service

**Good** Pole frame with metal siding or block, Some insulation, Side curtains or vents, Some wainscot, Slab floor, Some subdivision, Minimal lighting and water service

**Excellent** Pole frame with metal siding or block, Insulated, Ventilated, Insulated ceiling, Plywood interior, Slab floor, Some subdivision, Adequate lighting and water service

**Superior** Pole frame with good metal siding or block, Fully insulated, Ventilated, Insulated ceiling, Interior sheathing, Slab floor, Subdivided, Good lighting and water service

**See Depreciation Schedule – A**

# Outbuilding Depreciation

## Physical

Physical Depreciation is the normal wear and tear associated with the age of a structure. It is based on age and condition of the structure. Typically actual age of the outbuilding is used, but, in some situations, effective age may be used.

The tables below are normally used to determine the percentage of physical depreciation applied to an outbuilding. In some extreme situations the appraiser may choose to assign additional physical depreciation based on professional experience.

Select the depreciation schedule for each type of outbuilding listed in the outbuilding rate section.

### Depreciation Schedule A

#### Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	2%	2%	3%	3%	5%	8%	10%
2	4%	4%	6%	7%	10%	16%	20%
3	5%	6%	9%	11%	15%	24%	30%
4	7%	9%	12%	15%	21%	33%	40%
5	9%	12%	15%	20%	27%	42%	50%
6	11%	14%	18%	24%	32%	51%	60%
7	13%	17%	22%	28%	38%	61%	70%
8	15%	19%	25%	33%	45%	70%	80%
9	17%	22%	29%	38%	51%	76%	85%
10	20%	25%	32%	43%	57%	79%	
11	22%	28%	36%	48%	63%	80%	
12	24%	31%	40%	53%	69%		
13	26%	34%	44%	57%	74%		
14	29%	37%	48%	61%	75%		
15	32%	40%	52%	66%			
16	34%	43%	55%	70%			
17	37%	46%	59%				
18	40%	50%	63%				
19	43%	53%	65%				
20	45%	56%					
21	48%	60%					
22	50%						

## Depreciation Schedule B

### Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	2%	2%	3%	3%	5%	8%
2	2%	4%	4%	6%	7%	10%	16%
3	3%	5%	6%	9%	11%	15%	24%
4	4%	7%	9%	12%	15%	21%	33%
5	6%	9%	12%	15%	20%	27%	42%
6	7%	11%	14%	18%	24%	32%	51%
7	8%	13%	17%	22%	28%	38%	61%
8	10%	15%	19%	25%	33%	45%	70%
9	11%	17%	22%	29%	38%	51%	76%
10	13%	20%	25%	32%	43%	57%	79%
11	14%	22%	28%	36%	48%	63%	82%
12	15%	24%	31%	40%	53%	69%	85%
13	17%	26%	34%	44%	57%	74%	
14	19%	29%	37%	48%	61%	77%	
15	21%	32%	40%	52%	66%	79%	
16	23%	34%	43%	55%	70%	80%	
17	25%	37%	46%	59%	73%		
18	27%	40%	50%	63%	75%		
19	28%	43%	53%	67%			
20	30%	45%	56%	70%			
21	32%	48%	59%				
22	34%	51%	62%				
23	36%	54%	64%				
24	38%	57%	65%				
25	40%	60%					
26	43%						
27	45%						
28	47%						
29	49%						
30	50%						

## Depreciation Schedule C

### Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	1%	1%	2%	2%	3%	5%
2	2%	2%	3%	4%	4%	6%	10%
3	3%	3%	4%	5%	6%	9%	15%
4	4%	4%	5%	7%	9%	12%	21%
5	5%	6%	7%	9%	12%	15%	27%
6	6%	7%	9%	11%	14%	18%	32%
7	7%	8%	10%	13%	17%	22%	38%
8	8%	10%	12%	15%	19%	25%	45%
9	10%	11%	14%	17%	22%	29%	51%
10	11%	13%	16%	20%	25%	32%	57%
11	12%	14%	18%	22%	28%	36%	63%
12	13%	15%	20%	24%	31%	40%	69%
13	15%	17%	22%	26%	34%	44%	74%
14	16%	19%	24%	29%	37%	48%	77%
15	17%	21%	26%	32%	40%	52%	79%
16	19%	23%	28%	34%	43%	55%	82%
17	20%	25%	30%	37%	46%	59%	85%
18	22%	27%	32%	40%	50%	63%	
19	24%	28%	34%	43%	53%	67%	
20	25%	30%	37%	45%	56%	71%	
21	26%	32%	39%	48%	59%	73%	
22	28%	34%	42%	51%	62%	76%	
23	29%	36%	44%	54%	65%	77%	
24	31%	38%	47%	57%	68%	79%	
25	33%	40%	49%	59%	70%	80%	
26	35%	43%	52%	62%	74%		
27	37%	45%	54%	65%	75%		
28	39%	47%	57%	68%			
29	41%	49%	59%	69%			
30	44%	52%	62%	70%			
31	45%	54%	65%				
32	47%	56%					
33	49%	58%					
34	50%	60%					



## Depreciation Schedule D

### Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	1%	1%	1%	2%	2%	3%
2	1%	2%	2%	3%	4%	4%	6%
3	2%	3%	3%	4%	5%	6%	9%
4	3%	4%	4%	5%	7%	9%	12%
5	4%	5%	6%	7%	9%	12%	15%
6	4%	6%	7%	9%	11%	14%	18%
7	5%	7%	8%	10%	13%	17%	22%
8	6%	8%	10%	12%	15%	19%	25%
9	7%	10%	11%	14%	17%	22%	29%
10	8%	11%	13%	16%	20%	25%	32%
11	9%	12%	14%	18%	22%	28%	36%
12	10%	13%	15%	20%	24%	31%	40%
13	11%	15%	17%	22%	26%	34%	44%
14	12%	16%	19%	24%	29%	37%	48%
15	12%	17%	21%	26%	32%	40%	52%
16	13%	19%	23%	28%	34%	43%	55%
17	15%	20%	25%	30%	37%	46%	59%
18	16%	22%	27%	32%	40%	50%	63%
19	17%	24%	28%	34%	43%	53%	67%
20	18%	25%	30%	37%	45%	56%	71%
21	19%	26%	32%	39%	48%	59%	73%
22	20%	28%	34%	42%	51%	62%	76%
23	21%	29%	36%	44%	54%	65%	77%
24	23%	31%	39%	47%	57%	68%	79%
25	24%	33%	40%	49%	59%	71%	82%
26	25%	35%	43%	52%	62%	74%	85%
27	26%	37%	45%	54%	65%	75%	
28	28%	39%	47%	57%	68%	77%	
29	29%	41%	49%	59%	69%	78%	
30	31%	44%	52%	62%	71%	79%	
31	32%	45%	54%	64%	72%	80%	
32	34%	47%	56%	67%	74%		
33	35%	49%	58%	69%	75%		
34	37%	51%	60%	70%			
35	38%	53%	64%				
36	40%	55%	65%				
37	41%	57%					
38	43%	59%					
39	45%	60%					
40	47%						
41	49%						
42	50%						

### **Functional**

Functional Depreciation is any obsolescence due to changes in tastes, preferences, technical innovations, or construction standards built into the improvement. The appraiser assigns functional depreciation based on professional experience.

### **Economic**

Economic Depreciation is any influence external to the parcel which influences the value of the property but not the entire neighborhood. Items that influence the entire neighborhood will be addressed with the neighborhood modifier. The appraiser assigns economic depreciation based on professional experience.

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## Manufactured Housing

Under current North Carolina law manufactured housing which meets the following conditions is considered real property for property tax purposes:

1. It is a residential structure.
2. It has the moving hitch, wheels, and axles removed
3. It is placed on a permanent foundation on land owned by the owner of the mobile home

Manufactured housing is valued similarly to other homes in that first a replacement cost new is established and then any depreciation is subtracted from this value to determine a market value.

### Replacement Cost New Manufactured Housing

#### Base Value

Base Value is calculated by multiplying the square footage by the rate per square foot. When the square footage falls between two charted points the rate will be calculated by interpolation.

For single section manufactured housing the base value is calculated using the following table:

Single Section Manufactured Housing		
Square Footage	Rate	
0-560	\$	52.70
730	\$	50.00
960	\$	45.03
1150	\$	43.34
1280	\$	42.38
1440+	\$	39.40

For multiple section manufactured housing the base value is calculated using the following table:

Multiple Section Manufactured Housing		
Square Footage	Rate	
770	\$	63.00
1050	\$	55.85
1230	\$	50.60
1460	\$	47.27
1780	\$	41.57
2050	\$	39.20
2300	\$	36.10
2600	\$	34.44
2880	\$	31.75

#### Fireplaces

Fireplaces will add \$2,450 each

[Porches, Patios, Garages, Decks, etc.](#)

All these items are priced the same as conventional homes. See Residential Section for rates and methodology.

[Quality Class/Grades](#)

For valuation purposes manufactured housing is divided into five quality classes or grades. They are poor, fair, average, good, and excellent. The appraisers will use their professional experience to determine which grade a manufactured home will be classified.

The following multipliers will be used to the final replacement cost new:

Poor	75%
Fair	86%
Average	100%
Good	127%
Excellent	145%

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## Manufactured Housing Depreciation

### Physical

Physical Depreciation is the normal wear and tear associated with age. It is based on age and condition of the manufactured housing. Typically actual age of the property is used, but in some situations, particularly where additions have been made to the property, effective age may be used.

The tables below are normally used to determine the percentage of physical depreciation applied to a property. In some extreme situations the appraiser may choose to assign additional physical depreciation based on professional experience.

### Poor & Fair Grade

Poor & Fair grade manufactured housing use the table below.

Age	Condition						
	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	1%	2%	2%	2%	3%	3%
2	2%	2%	3%	3%	3%	4%	5%
3	3%	4%	4%	4%	4%	5%	6%
4	4%	5%	6%	7%	8%	9%	11%
5	5%	6%	8%	9%	10%	11%	14%
6	7%	8%	10%	11%	12%	14%	17%
7	9%	10%	13%	14%	15%	18%	21%
8	11%	11%	14%	16%	18%	20%	24%
9	13%	13%	16%	18%	20%	23%	27%
10	15%	15%	19%	21%	23%	26%	32%
11	17%	17%	22%	24%	26%	30%	36%
12	19%	19%	23%	26%	29%	33%	39%
13	21%	22%	26%	29%	32%	36%	44%
14	23%	24%	29%	32%	35%	40%	48%
15	25%	26%	31%	35%	39%	44%	43%
16	27%	28%	35%	39%	43%	49%	59%
17	29%	31%	38%	42%	46%	53%	63%
18	31%	34%	41%	46%	51%	58%	69%
19	33%	36%	44%	49%	54%	61%	74%
20	35%	39%	48%	53%	58%	66%	80%
21	37%	42%	51%	57%	63%	71%	85%
22	39%	45%	54%	60%	66%	75%	
23	41%	48%	57%	63%	70%	79%	
24	43%	52%	59%	66%	73%	80%	
25	45%	55%	62%	69%	75%		
26	47%	58%	63%	70%			
27	49%	60%	65%				
28	50%						

Average & Good Grade

Average & Good grade manufactured housing uses the table below.

Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	1%	1%	1%	1%	2%	3%
2	2%	2%	2%	2%	2%	3%	4%
3	3%	3%	3%	4%	4%	4%	6%
4	4%	4%	4%	5%	6%	7%	9%
5	5%	5%	5%	6%	7%	9%	12%
6	6%	7%	7%	8%	8%	11%	14%
7	7%	9%	9%	10%	11%	14%	17%
8	8%	11%	11%	11%	12%	16%	19%
9	9%	13%	13%	13%	14%	18%	22%
10	10%	15%	15%	15%	16%	21%	25%
11	11%	17%	17%	17%	19%	24%	28%
12	12%	19%	19%	19%	21%	26%	31%
13	13%	21%	21%	22%	24%	29%	34%
14	14%	23%	23%	24%	26%	32%	37%
15	16%	25%	25%	26%	29%	35%	40%
16	18%	27%	27%	28%	31%	39%	45%
17	20%	29%	29%	31%	34%	42%	48%
18	22%	31%	31%	34%	37%	46%	53%
19	24%	33%	33%	36%	40%	49%	56%
20	26%	35%	35%	39%	43%	53%	61%
21	28%	37%	37%	42%	46%	57%	66%
22	30%	39%	39%	45%	50%	60%	69%
23	32%	41%	41%	48%	53%	63%	72%
24	34%	43%	43%	52%	57%	66%	76%
25	36%	45%	45%	55%	61%	69%	79%
26	38%	47%	47%	58%	64%	73%	80%
27	40%	49%	49%	61%	67%	75%	85%
28	42%	51%	51%	64%	70%	77%	
29	44%	54%	54%	68%	75%	80%	
30	46%	57%	57%	70%			
31	48%	60%	60%				
32	50%						

Excellent Grade

Excellent grade manufactured housing uses the table below.

Condition

Age	Excellent	Very Good	Good	Average	Fair	Poor	Very Poor
1	1%	1%	1%	1%	1%	1%	2%
2	2%	2%	2%	2%	2%	3%	4%
3	3%	3%	3%	3%	3%	4%	6%
4	4%	4%	4%	4%	4%	5%	9%
5	5%	5%	5%	5%	6%	7%	12%
6	6%	6%	6%	7%	7%	9%	14%
7	7%	7%	8%	9%	10%	12%	17%
8	8%	8%	10%	11%	12%	14%	19%
9	9%	9%	12%	13%	14%	17%	22%
10	10%	10%	14%	15%	17%	19%	25%
11	11%	11%	15%	17%	19%	21%	28%
12	12%	12%	17%	19%	21%	23%	31%
13	13%	13%	19%	21%	23%	25%	34%
14	14%	14%	21%	23%	25%	27%	37%
15	15%	16%	23%	25%	28%	29%	40%
16	16%	18%	24%	27%	30%	32%	43%
17	17%	20%	26%	29%	32%	34%	46%
18	18%	22%	28%	31%	34%	36%	50%
19	19%	24%	30%	33%	36%	38%	53%
20	20%	26%	32%	35%	39%	41%	56%
21	21%	28%	33%	37%	41%	43%	59%
22	22%	30%	35%	39%	43%	45%	62%
23	23%	32%	37%	41%	45%	48%	65%
24	24%	34%	39%	43%	47%	52%	68%
25	25%	36%	41%	45%	50%	55%	71%
26	26%	38%	42%	47%	52%	58%	74%
27	27%	40%	44%	49%	54%	61%	75%
28	28%	42%	46%	51%	56%	64%	77%
29	29%	44%	49%	54%	59%	68%	78%
30	30%	46%	51%	57%	62%	72%	80%
31	31%	48%	54%	60%	66%	76%	83%
32	32%	50%	57%	63%	69%	80%	85%
33	33%	53%	59%	66%	73%		
34	34%	56%	61%	68%	75%		
35	36%	59%	65%	70%			
36	38%	60%					
37	40%						
38	42%						
39	44%						
40	46%						
41	48%						
42	50%						

### Functional

Functional Depreciation is any obsolescence due to changes in tastes, preferences, technical innovations, or construction standards built into the house. The appraiser assigns functional depreciation based on professional experience.

### Economic

Economic Depreciation is any influence external to the parcel which influences the value of the property but not the entire neighborhood. Items that influence the entire neighborhood will be addressed with the neighborhood modifier. The appraiser assigns economic depreciation based on professional experience.

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## Commercial Appraisal and Valuation

This segment of the 2021 Union County Schedule of Values addresses the valuation of Industrial, Commercial, and Exempt (ICE) properties. The valuation of Commercial/Industrial/Exempt classes of property accepts and adheres to the fundamental procedures, concepts, principles, and techniques underlying the Appraisal Process (*as presented in the Residential segment of this document*). However, due to the requirements and complexities of ICE properties, it is necessary that valuation tables that differ from Residential tables be separately developed and referenced.

### Schedules Used In Mass Appraisal Programs

The implementation phase of the Union County 2021 Mass Appraisal Program involved the valuation of industrial/commercial/exempt properties in an orderly, expeditious, and equitable manner. This was accomplished by developing and utilizing schedules and guidelines for use in various appraisal areas. Schedules were developed or obtained for:

- 1 - Land Valuation
- 2 - Cost Estimation
- 3 - Depreciation Calculation
- 4 - Improved Property Valuation
- 5 - Income and Expense Ratio Determination (where applicable)
- 6 - Capitalization Rate Determination (where applicable)

### Commercial Improvement Valuation

The cost approach for commercial property is calculated using the Marshall and Swift Valuation Services' "black box" using the cost calculation database dated July 2020.

The Union County 2021 Industrial/Commercial/Exempt Reappraisal referenced land valuation schedules, selected miscellaneous improvements valuation schedules, income and expense schedules, and capitalizations schedules (where applicable) that are resident or supplemental to the County's Computer Assisted Mass Appraisal (CAMA) System known as DEVNET.

For the valuation of primary industrial/commercial/exempt improvements the CAMA applications (*COST and Depreciation*) of Marshall and Swift (M & S) are employed.

**Note:** M & S Services has been recognized nationally as a reputable source of valuation relative data to appraisers, assessors, and insurers for over 75 years.

**Note:** M & S Services will be used to assist with any improvement types not covered within the scope of the Industrial/Commercial/Exempt schedules or reference manuals should the need arise. All such services will be modified to conform to the effective date for these schedules as of January 1, 2021.

## Exemptions and Exclusions

Properties not subject to Ad Valorem taxes are either excluded or exempted. An exclusion is granted in accordance with North Carolina Constitution Article V, Sec 2(2), and an exemption is granted in accordance with Article V, Sec 2(3). Excluded property types include properties in the jurisdiction of the State. These are properties such as those belonging to the State of North Carolina or any of its agencies (e.g. NCDOT), or any local government, county or municipality, or any of their agencies (e.g. Union County Public Schools). Excluded properties are automatically excluded from the tax base without application.

Exempt properties may require an application to achieve and maintain their tax-free status. Few exempt properties do not require an approved application to be tax-free, burial properties are an example of such. Those properties that are eligible for exempt status via approved application must apply in a timely manner, during the listing period in the month of January. They must apply initially and whenever there is a change in property values due to a change in improvements or land value. These properties include those used for charitable, non-profit, educational, and/or religious purposes. There are also historic exemptions which are usually partial exemptions for which an approved application is also necessary.

All excluded and exempt properties are subject to a compliance review at least once every eight years per G.S. 105-296(l). It is interpreted as the intent of this provision to be that all excluded and exempt properties be reviewed at least once each revaluation cycle. At this time the assessor's office may feel the need for an updated application.

Exempt properties are subject to the same valuation and applications rules as other real property in Union County.

## Conservation Easement

A conservation easement is a voluntary legal agreement between a willing owner of a property and a nonprofit organization, land trust or a governmental agency in which the (land) owner agrees to restrict the future uses of a property to those consistent with the landowner's and the easement holder's conservation objectives. Although the landowner still owns the property, the right to develop, divide, or subdivide all or part of the property is relinquished.

Each conservation easement is unique and negotiated between the landowner and the easement holder. The land owner retains the property's ownership and use, while giving up certain rights in part or in full. Conservation easements do not remove land from the property tax rolls, but can sometimes reduce the amount of property taxes paid.

To find the value of a property subject to conservation easements the appraiser must determine the market value prior to the granting of the easement then reduce that value by applying a damage factor caused by the granting of the conservation easement. Determining the highest and best use of the property prior to the granting of the easement is a critical part of the appraisal process.

An example of a worksheet used to estimate the impact of a conservation easement on the value of land is available upon request.

## Business Personal Property Guide

In general, machinery and equipment used primarily as part of a manufacturing process (process equipment) is taken as PERSONAL PROPERTY. Machinery and equipment which is part of the land or building improvement is generally part of the real property appraisal. Common Personal Property items in Union County are, but not limited to, the following:

- Acoustical fire resistant drapes and curtains
- Asphalt plants – batch mixer, etc. and other movable items
- Air conditioning – window units (portable). Package units in hotel units are considered as real property. Additional cooling for data processing rooms may also be considered as personal property.
- Airplanes
- Auto exhaust systems – flexible tube type
- Bar and bar equipment
- Bowling alley lanes
- Boiler used primarily for process (not to be confused with boiler used to heat the building)
- Burglar alarm systems
- Car wash – equipment only
- Concrete plant – electronic mixing, conveyors, tanks (all equipment) and movable items
- Construction and grading equipment – (non-licensed vehicles, etc.)
- Conveyor systems
- Coolers (walk-in) pre-fab, portable
- Cold storage – refrigeration equipment
- Cooling towers – primary use in manufacturing
- Computers – all
- Cooking equipment (restaurant, etc.)
- Compressed air systems
- Control systems (electronic)
- Chairs – all types
- Dairy processing plants – all process items
- Data processing equipment – all items
- Diagnostic center equipment (auto)
- Drying systems (special heating in process system)
- Dumpsters
- Dust catchers, control systems, etc.
- Desk – all
- Electronic control systems (weighing, mixing, etc.)
- Fire alarm systems
- Fans – freestanding
- Farm equipment – all
- Floors – computer room
- Foundations for machinery and equipment
- Furnaces – steel mill process, etc. foundry
- Furniture and fixtures
- Grain bins not permanently attached to real property
- Greenhouses and greenhouse equipment
- Humidifiers, process
- Heating systems – process

- Hoppers – metal bin type
- Hospital systems – oxygen, public address, emergency electric, closed T.V., call system, etc.
- Autoclaves, etc.
- Inventories
- Incinerators
- Industrial piping, process
- Irrigation Equipment
- Kilns – metal tunnel, movable
- Kiln heating system
- Leased equipment – lessor or lessee possession
- Leasehold improvements
- Lighting – yard lighting
- Lifts other than elevator
- Livestock
- Law libraries
- Machinery and equipment
- Milk handling – milking, cooling, piping, storage
- Office equipment – all
- Ovens – food processing
- Office supplies
- Oil company equipment – pumps, supplies, etc.
- Power generator systems (auxiliary emergency, etc.)
- Portable buildings
- Package and labeling equipment
- Paint spray booths
- Piping systems – process piping
- Public address systems (intercom, music, etc.)
- Pneumatic tube systems
- Refrigeration systems – compressors, etc.
- Rock crusher
- Scales
- Scale houses (portable)
- Screens, movie indoor, outdoor
- Signs (including billboards, etc.)
- Speakers – all types
- Spray booths (unless built in)
- Seats – theatre
- Sound projection equipment
- Sound systems
- Switchboards (motel, etc. – when not owned by a utility)
- Service station equipment – pumps, tanks, lifts
- Tanks – manufacturing, process, etc.
- Tanks – service station underground gasoline
- Teller machines - banks
- Tunnels – part of process system
- Transformer banks
- Towers – cell telephone, TV, radio, CATV, two-way radio. etc.
- Towers – microwave and equipment
- Telephone system – private

- Vacuum system – process
- Ventilation systems – manufacturing, process, etc.
- Vent fans – freestanding
- Utility systems – (other than in state-assessed utilities, and other than central heating and cooling for buildings, etc. e.g. motel owned switchboard systems, private water systems, emergency power generating equipment)
- Walk in coolers – portable or pre-fabricated
- Water tanks – process equipment
- Water coolers – electric
- Wells – pumps motors, equipment
- Walls – partitions, portable
- Water lines – for process above or below ground

### **Neighborhood Delineation**

Neighborhood Delineation is a study of forces from outside which could be considered to have an effect on property value; and also conclusions on the typical housing, economic, social and demographic characteristics of the geographic area considered a homogeneous neighborhood. A *neighborhood*, for analysis purposes, is defined as the largest geographic grouping of properties where the significant economic forces of those properties are generally uniform.

Union County has defined its major industrial / commercial areas and recorded pertinent valuation information on a Neighborhood (NBHD) Summary Sheet. The NBHD Summary Sheet (Delineation Data Form) serves three (3) main functions:

1. To provide an opinion of the typical structure, economic factors and conditions within an area considered a neighborhood. Appraisers use this information to provide a benchmark to compare each property within the neighborhood with each other.
2. To provide a generally similar geographic area to use as a statistical base for sales comparison, both during the 2021 Reappraisal and years later to measure change and update values accordingly.
3. To provide a basis to allow development of computer assisted land pricing tables.

Union County's most current commercial/industrial NBHD Summary Listing is available for review upon request.

### **Land Valuation**

In making appraisals for Ad Valorem Tax purposes, it is generally necessary to estimate separate values for the land and the improvements on the land. In actuality, the two are not separated and the final estimate of the property, as a single unit, must be given prime consideration. However, in arriving at that final estimate of value, aside from the requirements for property tax appraisals, there are certain other reasons for making a separate estimate of value for the land:

An estimate of land value is required in the application of the Cost Approach.

An estimate of land value is required to be deducted, from the total property sales price in order to derive indications of depreciation through market-data analysis (depreciation being equal to the difference between the replacement cost new of a structure and the actual price paid in the market place for the structure).

As land is not a depreciable item, a separate estimate of land value is required for bookkeeping and accounting purposes; likewise, the total capitalization rate applicable to land will differ from the rate applicable to the improvements on the land.

Since land may or may not be used to its highest potential, the value of land may be completely independent of the existing improvements on the land.

Real Estate is valued in terms of its highest and best use. The highest and best use of the land or site, if vacant and available for use, may be different from the highest and best use of the improved property. This will be true when the improvement is not an appropriate use and yet makes a contribution to total property value in excess of the value of the site. Highest and Best Use (*Highest and Most Profitable Use; Optimum Use*) is that reasonable and probable use which will support the highest present value as of the date of the appraisal. Alternatively, it is the most profitable likely use to which a property can be put. It may be measured in terms of the present worth of the highest net return that the property can be expected to produce over a stipulated long run period of time. (*American Institute of Real Estate Appraisers' Appraisal Terminology Handbook, 1981 edition.*)

### Land Rates

Land pricing for Industrial / Commercial / Exempt properties follow the same guidelines and procedures as delineated in the 'Residential' Section of this document.

Although non-residential neighborhood descriptions used in these schedules represent the majority of industrial / commercial areas found within Union County, it may become necessary to define new and/or additional sub-areas (*neighborhoods*) during the course of the general reappraisal to equitably assess future land areas not covered within the scope of these schedules. This process will be given careful consideration and it will closely follow the methods and procedures utilized in the development of current codes, descriptions and rates.

It remains the responsibility of the reviewing appraiser to accurately use the land schedules to insure fair treatment among properties within Union County. The use of a sound or flat value for land value, however, is permissible and is intended to give the reviewing appraiser flexibility when determining a contributory value for land.

### Land Value Adjustments

Plus and/or minus land value percent adjustments can be made at the line (*segment*) level of each parcel. Land value adjustments can be made for, but not limited to, the following reasons:

- Size
- Shape
- Location
- Topography
- Street type
- Ingress / Egress
- Corner
- Easements (*general conservation*)
- Percolation
- Flood Zone
- Zoning

- Utilities
- Undeveloped
- Utilities

The appraiser is to give careful consideration when assigning land value adjustments and is to follow the methods and procedures utilized in the development of any additional adjustments and percentages.

# Appendix 1

## Residential Land Rates

NEIGHBORHOOD - 1154100	Wilkes Avenue Monroe Porter Ridge	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$22,000
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1203920	MONROE - WALKUP	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$12,700
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1203921	Walkup Forest Hills	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$11,000
Site+Acre	Acres	\$5,400
Acres	Additional Land	\$5,400
NEIGHBORHOOD - 1204100	WINGATE COLLEGE #1	
Method	Type	<i>Rate</i>
Acres	Primary	\$24,900
Acres	Secondary	\$6,400
NEIGHBORHOOD - 1204120	WINGATE ELEMENTARY	
Method	Type	<i>Rate</i>
Acres	Primary	\$24,900
Acres	Secondary	\$6,400
NEIGHBORHOOD - 1303120	WAXHAW CITY-PARKWOOD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$10,300
Site	Common Area	\$0
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$10,300
NEIGHBORHOOD - 1363010	HILLCREST TWNSP 5	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$10,300
Site	Common Area	\$0
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$10,300
NEIGHBORHOOD - 1902000	CITY OF MONROE WEST	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$10,300
Site+Acre	Acres	\$8,000
Acres	Unbuildable	\$1,980
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1923010	CARMEL VILLAGE ETAL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$18,800
Site+Acre	Acres	\$8,000



Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1923011	BRAMBLEWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$37,200
NEIGHBORHOOD - 1923012	WELLINGTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$40,900
NEIGHBORHOOD - 1923013	TIMBERLAKE AND OTHERS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$34,500
Site+Acre	Acres	\$7,200
Acres	Additional Land	\$7,200
NEIGHBORHOOD - 1923020	FRANKLIN FOREST HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$22,000
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
Site	Common Area	\$0
Site	Lots - Group 2	\$1,435
NEIGHBORHOOD - 1933010	CITY CHURCH & HAYNE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$18,800
Site+Acre	Acres	\$8,000
NEIGHBORHOOD - 1953100	East Avenue Monroe	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,400
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
Acres	Unbuildable	\$1,800
NEIGHBORHOOD - 1962210	WINCHESTER/MISC	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$12,700
Site+Acre	Acres	\$8,000
Acres	Unbuildable	\$2,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1962300	SUNSET/SKYWAY/MISC	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,400
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1963010	STEWART PARK ETAL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$10,300
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1964810	HILLSDALE ETAL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$34,000
Site+Acre	Acres	\$2,000

Acres	Additional Land	\$2,000
NEIGHBORHOOD - 1993010	ICEMORLEE & GREEN VALLEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$12,700
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 1993020	CITY WEST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,400
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2104100	AVONDALE PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,000
Site+Acre	Acres	\$4,000
Acres	Additional Land	\$4,000
NEIGHBORHOOD - 2111010	FERGUSON FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$90,000
Site+Acre	Acres	\$8,500
NEIGHBORHOOD - 2111011	LIBERTY ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$18,000
Site+Acre	Acres	\$18,500
Site	Common Area	\$0
Acres	Additional Land	\$18,000
NEIGHBORHOOD - 2111020	BENTON ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$86,500
Site+Acre	Acres	\$1,000
Acres	Additional Land	\$1,000
NEIGHBORHOOD - 2111021	TALLWOOD ESTATE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$86,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2111022	WINDSOR GREENE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$14,000
Acres	Additional Land	\$14,000
NEIGHBORHOOD - 2111030	QUAIL RUN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 2111031	DUCK CREEK FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000

NEIGHBORHOOD - 2111040	OLDE SYCAMORE PH2 GOOD	
Method	Type	<i>Rate</i>
Site	Lots - No Golf Frontage	\$69,000
Site	Lots - Golf Frontage	\$84,000
Site	Common Area	\$0
NEIGHBORHOOD - 2111041	OLDE SYCAMORE PH1 AVG	
Method	Type	<i>Rate</i>
Site	Lots - No Golf Frontage	\$56,400
Site	Lots - Golf Frontage	\$68,800
NEIGHBORHOOD - 2111050	BELK PHIFER	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$18,000
Site+Acre	Acres	\$18,500
Acres	Additional Land	\$18,500
NEIGHBORHOOD - 2111051	VICTORIA ESTATES	
Method	Type	<i>Rate</i>
Acres	Acres	\$25,000
NEIGHBORHOOD - 2111060	BIGGERS FARM	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$86,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2111070	Courtyards at Emerald Lake	
Method	Type	<i>Rate</i>
Site	Lots	\$80,000
Site	Common Area	\$0
NEIGHBORHOOD - 2111910	EMERALD LAKE	
Method	Type	<i>Rate</i>
Site	Lots - Golf Frontage	\$90,000
Site	Lots - No Golf Frontage	\$79,700
Site	Common Area	\$0
Acres	Unbuildable	\$5,000
NEIGHBORHOOD - 2112040	NEW HOPE ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$65,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2112041	CALVERT PLACE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$5,000
NEIGHBORHOOD - 2113200	CHINQUEPIN ON TWITTY	
Method	Type	<i>Rate</i>
Site	Lots - No Water Frontage	\$75,000
Site	Lots - Water Frontage	\$162,500
Acres	Additional Land	\$7,200
NEIGHBORHOOD - 2113410	SMITH FIELD	
Method	Type	<i>Rate</i>
Site	Lots	\$79,600
Site	Common Area	\$0

NEIGHBORHOOD - 2113520	OLD GATE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$85,000
Site+Acre	Acres	\$10,000
Site	Common Area	\$0
NEIGHBORHOOD - 2113530	BICKETT RIDGE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$47,000
Site+Acre	Acres	\$1,000
Acres	Septic	\$0
NEIGHBORHOOD - 2113600	ROLLINS POINTE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$57,400
Acres	Unbuildable	\$4,400
NEIGHBORHOOD - 2114700	GLEN MEADOWS	
Method	Type	<i>Rate</i>
Site	Lots	\$68,600
NEIGHBORHOOD - 2114710	SAVANNAH WAY	
Method	Type	<i>Rate</i>
Site	Lots	\$62,700
Site	Common Area	\$0
NEIGHBORHOOD - 2114720	FOX HUNT	
Method	Type	<i>Rate</i>
Site	Lots	\$63,000
NEIGHBORHOOD - 2121100	HUNLEY CREEK- WILLOW BROOK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$52,800
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
NEIGHBORHOOD - 2121910	STEVENS MILL	
Method	Type	<i>Rate</i>
Site	Lots	\$58,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2123400	VILLAGE LAKE ET AL	
Method	Type	<i>Rate</i>
Site	Lots - No Water Frontage	\$75,000
Site	Lots - Water Frontage	\$153,000
NEIGHBORHOOD - 2123410	WATERFORD	
Method	Type	<i>Rate</i>
Site	Lots	\$70,800
NEIGHBORHOOD - 2123500	PRESSON FARMS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
NEIGHBORHOOD - 2124700	THE KARRINGTON	
Method	Type	<i>Rate</i>
Site	Lots	\$52,000

NEIGHBORHOOD - 2124710	SECRET VILLIAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,000
Site	Common Area	\$0
NEIGHBORHOOD - 2124730	STONEBROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$51,800
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2124740	FOWLER RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,000
NEIGHBORHOOD - 2124750	CREEKWOOD C-140	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,000
NEIGHBORHOOD - 2124760	PRICETON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,000
NEIGHBORHOOD - 2141010	HERITAGE ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 2141020	COUNTRY HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$1,000
Acres	Acres	\$1,000
NEIGHBORHOOD - 2141030	LAWYERS STATION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$39,000
Site	Common Area	\$0
NEIGHBORHOOD - 2141040	VICTORIA PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
NEIGHBORHOOD - 2141050	RIVERLAND ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 2141060	OLD FERRY ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 2142105	CEDAR PEAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$52,000
Site+Acre	Acres	\$2,500
Site	Septic	\$0
NEIGHBORHOOD - 2142110	BROOKSDALE	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$46,600
NEIGHBORHOOD - 2142120	BRETTWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$52,000
Site+Acre	Acres	\$2,500
NEIGHBORHOOD - 2142130	BRANNON FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2142140	WAVERLY PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$4,000
Site	Septic	\$0
NEIGHBORHOOD - 2142210	COUNTRY MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$52,500
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2143100	CESHIRE GLEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$34,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2143110	RIDGE VIEW ET AL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2143120	LOXDALE FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
Site	Common Area	\$0
NEIGHBORHOOD - 2143125	THE OAKS @ CAMDEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
NEIGHBORHOOD - 2143130	CHADWYCK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2143140	ARBOR WAY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
NEIGHBORHOOD - 2143150	COTTON RIDGE / COUNTRY MANOR	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400

Acres	Acres	
NEIGHBORHOOD - 2143160	SERENA HILL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
NEIGHBORHOOD - 2143220	DELLWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2143230	EMMANUEL CROSSING	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2144100	CHASE RUN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$47,000
Site+Acre	Acres	\$3,000
NEIGHBORHOOD - 2144110	HILTON MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$32,500
Acres	Unbuildable	\$2,250
Site	Common Area	\$0
NEIGHBORHOOD - 2144120	ARBOR CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$49,200
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2144130	CAMERON WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$49,200
NEIGHBORHOOD - 2144140	WOODLANDS CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$55,000
Site	Lots - Group 2	\$47,500
Site	Common Area	\$0
NEIGHBORHOOD - 2144150	SAINT JAMES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$47,200
Site	Common Area	\$0
NEIGHBORHOOD - 2144300	HAMILTON PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$47,400
Site	Common Area	\$0
NEIGHBORHOOD - 2144920	BREKONRIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$40,100
NEIGHBORHOOD - 2151100	HUNLEY CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$42,300
Site+Acre	Acres	\$15,000

NEIGHBORHOOD - 2151910	BUCKINGHAM	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
Site	Common Area	\$0
NEIGHBORHOOD - 2151920	OAK GROVE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$41,800
Site	Common Area	\$0
NEIGHBORHOOD - 2151930	GOLD DUST RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,600
NEIGHBORHOOD - 2151940	FIELD LARK TRAIL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$21,000
Site+Acre	Acres	\$8,900
NEIGHBORHOOD - 2152110	VICTORIA PLANTATION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$52,000
Site+Acre	Acres	\$2,500
NEIGHBORHOOD - 2152180	POLK MT PLANTATION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$5,000
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 2152200	WATSON GLENN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,000
Site+Acre	Acres	\$5,000
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 2152220	ASHTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$42,500
NEIGHBORHOOD - 2153120	HIGHLAND POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
NEIGHBORHOOD - 2153130	LAKEHAVEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2153140	VINEYARD/LAWYERS CROSSING	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
Acres	Additional Land	\$4,400
NEIGHBORHOOD - 2153150	ASBURY DOWNS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$4,000



NEIGHBORHOOD - 2153160	BRIARCLIFF	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,400
NEIGHBORHOOD - 2153170	CHINKAPIN RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2153200	COUNTRY RIDGE ET AL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2153205	SALEM POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$38,800
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2153210	BOYCE ESTATES / KELLYSTONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2153220	QUAIL RIDGE ET AL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$29,000
Site+Acre	Acres	\$9,500
Acres	Additional Land	\$9,500
Site	Septic	\$0
NEIGHBORHOOD - 2153230	FISHER RIDGE ET AL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2153300	HAPPY ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,800
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2154200	MEADOWOOD ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$47,000
Site+Acre	Acres	\$1,000
Acres	Additional Land	\$1,000
NEIGHBORHOOD - 2154210	COUNTRY VILLA	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$47,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2154230	MYERS MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site+Acre	Lots	\$44,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2154770	FOX HUNT ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$54,400
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2161100	FAIRFIELD PLANTATION	
Method	Type	<i>Rate</i>
Site	Lots	\$44,500
Site	Common Area	\$0
Acres	Unbuildable	\$2,550
NEIGHBORHOOD - 2161910	GOLDEN ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$62,000
Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2163210	LAKEVIEW ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2163220	NORTH HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,500
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2164220	NORTHWOOD ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$32,600
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2201100	AUTUMN CARE / SOUTH	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$17,300
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2201200	MARSHVILLE NORTHEAST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$17,300
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2201300	MARSHVILLE WEST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$17,300
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2203910	ROCK REST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$24,900
Acres	Secondary	\$6,400

NEIGHBORHOOD - 2203920	LAKE MONROE	
Method	Type	<i>Rate</i>
Acres	Primary	\$24,900
Acres	Secondary	\$6,400
NEIGHBORHOOD - 2204100	THE HILL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$15,600
Site+Acre	Acres	\$6,400
NEIGHBORHOOD - 2213910	BRIDGEWATER	
Method	Type	<i>Rate</i>
Site+Acre	Lots - Water Frontage	\$88,000
Site+Acre	Lots - Water Frontage	\$9,500
Site	Lots - No Water Frontage	\$50,000
Acres	Unbuildable	\$1,500
NEIGHBORHOOD - 2214100	ESSEX POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots - Water Frontage	\$165,000
Site+Acre	Acres	\$1,000
Site+Acre	Lots - No Water Frontage	\$51,000
Site+Acre	Acres	\$1,700
Site	Common Area	\$0
Acres	Septic	\$0
NEIGHBORHOOD - 2214200	CARDINAL MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$59,300
NEIGHBORHOOD - 2224100	IRONGATE	
Method	Type	<i>Rate</i>
Site+Acre	Lots - Water Frontage	\$161,000
Site+Acre	Acres	\$4,500
Site+Acre	Lots - No Water Frontage	\$51,000
Site+Acre	Acres	\$1,700
NEIGHBORHOOD - 2224200	LAKESHORES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots - Water Frontage	\$161,000
Site+Acre	Acres	\$4,500
Site+Acre	Lots - No Water Frontage	\$51,000
Site+Acre	Acres	\$1,700
NEIGHBORHOOD - 2224210	LAKESIDE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$44,000
Site+Acre	Acres	\$5,300
NEIGHBORHOOD - 2224300	MALLARD LEGACY	
Method	Type	<i>Rate</i>
Site+Acre	Lots - Water Frontage	\$165,000
Site+Acre	Acres	\$1,000
Site+Acre	Lots - No Water Frontage	\$51,000
Site+Acre	Acres	\$1,700
NEIGHBORHOOD - 2224301	LEGACY ON THE LAKE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots - Water Frontage	\$165,000

Site+Acre	Acres	\$1,000
Site+Acre	Lots - No Water Frontage	\$51,000
Site+Acre	Acres	\$1,700
NEIGHBORHOOD - 2241310	EAST POINTE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$17,300
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2241320	GULF BAY ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$17,300
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2243210	EAST VILLAGE	
Method	Type	<i>Rate</i>
Site	Lots	\$33,700
Acres	Unbuildable	\$1,900
NEIGHBORHOOD - 2243219	COTTAGE GREEN	
Method	Type	<i>Rate</i>
Site	Lots	\$62,000
Site	Common Area	\$0
NEIGHBORHOOD - 2243940	BASS CREEK	
Method	Type	<i>Rate</i>
Site	Lots	\$29,000
Acres	Unbuildable	\$1,620
NEIGHBORHOOD - 2244200	VISTA RIDGE	
Method	Type	<i>Rate</i>
Site	Lots	\$40,200
NEIGHBORHOOD - 2244210	NOBLE OAKS	
Method	Type	<i>Rate</i>
Site	Lots	\$36,400
NEIGHBORHOOD - 2244220	FOREST GLEN	
Method	Type	<i>Rate</i>
Site	Lots	\$40,200
NEIGHBORHOOD - 2244300	GLENCROFT	
Method	Type	<i>Rate</i>
Site	Lots	\$31,600
Site	Common Area	\$0
NEIGHBORHOOD - 2244310	EASTWOOD	
Method	Type	<i>Rate</i>
Site	Lots	\$36,800
NEIGHBORHOOD - 2253200	601 CANTERBURY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$29,000
Site+Acre	Acres	\$4,900
NEIGHBORHOOD - 2253930	WISHBONE FARMS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$39,000

Site+Acre	Acres	\$5,000
NEIGHBORHOOD - 2253950	LAKE LEE ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots - Water Frontage	\$88,000
Site+Acre	Lots - Water Frontage	\$9,500
Site	Lots - No Water Frontage	\$50,000
Acres	Additional Land	\$9,500
NEIGHBORHOOD - 2254100	EDGEWOOD ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,000
Site+Acre	Acres	\$5,000
NEIGHBORHOOD - 2254200	EDGEWOOD FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$32,000
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2254220	COLONIAL OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$44,000
Site+Acre	Acres	\$3,200
NEIGHBORHOOD - 2254300	GREENBROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,000
Site+Acre	Acres	\$11,000
NEIGHBORHOOD - 2254301	WINDWARD OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$25,000
Site+Acre	Acres	\$6,200
NEIGHBORHOOD - 2254310	WALKUP URBAN HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$25,000
Acres	Secondary	\$6,400
NEIGHBORHOOD - 2254320	MCINTYRE PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$20,000
Site+Acre	Acres	\$7,800
NEIGHBORHOOD - 2261210	WHISPERING PINES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$25,000
Site+Acre	Acres	\$8,700
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2263230	WORTHWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,000
Site+Acre	Acres	\$2,500
Site	Unbuildable	\$2,500
NEIGHBORHOOD - 2263920	KNOLLWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$46,800

NEIGHBORHOOD - 2263960	CREEKRIDGE	
Method	Type	<i>Rate</i>
Site	Lots	\$25,000
NEIGHBORHOOD - 2264100	OLIVE BRANCH ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$25,000
Site+Acre	Acres	\$7,400
Acres	Unbuildable	\$7,400
NEIGHBORHOOD - 2264210	COLLEGE PARK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$33,000
Site+Acre	Acres	\$3,500
Acres	Unbuildable	\$3,500
NEIGHBORHOOD - 2264300	COLLEGE GROVE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$14,000
Site+Acre	Acres	\$5,100
Acres	Unbuildable	\$5,100
NEIGHBORHOOD - 2264310	MEADOWVIEW	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$13,000
Site+Acre	Acres	\$5,200
NEIGHBORHOOD - 2303910	CENTER GROVE HEIGHTS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$10,300
Site	Common Area	\$0
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$10,300
NEIGHBORHOOD - 2303920	WASHINGTON ST	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$10,300
Site	Common Area	\$0
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$10,300
NEIGHBORHOOD - 2303930	WAXHAW CITY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$10,300
Site	Common Area	\$0
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$10,300
NEIGHBORHOOD - 2304010	COLLEST ESTATES	
Method	Type	<i>Rate</i>
Acres	Primary	\$43,000
Acres	Secondary	\$7,000
NEIGHBORHOOD - 2312200	HICKORY HOLLOW	
Method	Type	<i>Rate</i>
Acres	Primary	\$24,700

Acres	Secondary	\$6,500
NEIGHBORHOOD - 2312210	CANE POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,700
Site+Acre	Acres	\$15,400
Acres	Unbuildable	\$15,400
NEIGHBORHOOD - 2313010	HEATHWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots - Water Frontage	\$71,000
Site+Acre	Lots - No Water Frontage	\$42,000
Site+Acre	Acres	\$10,000
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2313020	WINGHAVEN ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$42,400
Site+Acre	Acres	\$4,350
Acres	Unbuildable	\$4,350
NEIGHBORHOOD - 2313030	RUSTIC CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$42,400
Site+Acre	Acres	\$4,350
NEIGHBORHOOD - 2313040	DEER TRACK ESTATE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$26,000
Acres	Secondary	\$9,900
NEIGHBORHOOD - 2313041	LAEL PLANTATION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$26,000
Acres	Secondary	\$9,900
NEIGHBORHOOD - 2313050	THE PRESERVE @ FOREST CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$57,250
Site+Acre	Acres	\$9,500
Acres	Unbuildable	\$9,500
NEIGHBORHOOD - 2313060	FARMS AT HEARTWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$26,000
Acres	Secondary	\$9,900
NEIGHBORHOOD - 2313070	OLDSTONE FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Water Frontage	\$137,000
Site+Acre	Lots - No Water Frontage	\$52,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
Site	Septic	\$0
Site	Common Area	\$0
NEIGHBORHOOD - 2313080	The Conservency @ Waxhaw Creek	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$61,800

Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2313090	Wildwood Estates	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$25,800
Site+Acre	Acres	\$13,600
NEIGHBORHOOD - 2313930	SELLAACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$75,000
Site+Acre	Acres	\$5,500
NEIGHBORHOOD - 2314010	ASHLEY HALL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$45,000
NEIGHBORHOOD - 2314020	COPPER RUN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$89,500
Site	Common Area	\$0
NEIGHBORHOOD - 2314030	HARRINGTON HALL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,500
Site+Acre	Acres	\$9,500
NEIGHBORHOOD - 2314031	McNeely Farms	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$137,500
Site+Acre	Acres	\$3,700
NEIGHBORHOOD - 2314040	POTTERS POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,300
NEIGHBORHOOD - 2314041	SOUTHWOOD ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,300
Acres	Unbuildable	\$4,300
Site	Septic	\$0
NEIGHBORHOOD - 2314050	CROSSBRIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$50,500
NEIGHBORHOOD - 2314060	SAYE BROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$47,000
Site+Acre	Acres	\$7,890
Site	Septic	\$0
NEIGHBORHOOD - 2314070	STONEBRIDGE-TWO	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$67,500
Site	Common Area	\$0
Acres	Unbuildable	\$2,010
NEIGHBORHOOD - 2314110	WALNUT CREST	



<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$4,300
Acres	Unbuildable	\$2,010
NEIGHBORHOOD - 2314120	BRANTLEY OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,800
Site+Acre	Acres	\$23,800
Acres	Common Area	\$0
NEIGHBORHOOD - 2314130	STONEBRIDGE-ONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$93,000
Site	Lots - No Golf Frontage	\$67,500
Site	Common Area	\$0
NEIGHBORHOOD - 2314210	QUEENS GATE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$34,000
Site+Acre	Acres	\$8,500
Site	Septic	\$0
NEIGHBORHOOD - 2314910	OAK GROVE FARM	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$85,000
Site+Acre	Acres	\$22,000
Acres	Additional Land	\$22,000
NEIGHBORHOOD - 2314920	TWELVE OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$103,800
Site	Common Area	\$0
NEIGHBORHOOD - 2314921	EAST HAMPTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$75,000
Site	Common Area	\$0
NEIGHBORHOOD - 2323940	OAKS ON PROVIDENCE THE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$55,000
Site+Acre	Acres	\$3,700
Acres	Unbuildable	\$3,700
NEIGHBORHOOD - 2323941	DEERFIELD PLANTATION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$26,000
Site+Acre	Acres	\$23,300
NEIGHBORHOOD - 2323942	PROVIDENCE FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$26,000
Site+Acre	Acres	\$23,300
Acres	Unbuildable	\$2,100
Acres	Additional Land	\$23,300
NEIGHBORHOOD - 2342100	HIDDEN MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$14,000
NEIGHBORHOOD - 2342110	THE HOMESTEAD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$55,000
Site+Acre	Acres	\$1,800
Acres	Acres	\$1,800
NEIGHBORHOOD - 2342120	LATHANS POND	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$14,000
NEIGHBORHOOD - 2342130	APPALOOSA POINTE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$14,000
NEIGHBORHOOD - 2342270	PROSPECT ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$46,100
NEIGHBORHOOD - 2343020	JACKSON RIDGE	
Method	Type	<i>Rate</i>
Site	Lots	\$44,500
NEIGHBORHOOD - 2343030	GROVE MANOR	
Method	Type	<i>Rate</i>
Site	Lots	\$80,500
Acres	Common Area	\$0
Acres	Additional Land	\$12,300
NEIGHBORHOOD - 2343040	ASHTON MANOR	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$37,000
Site+Acre	Acres	\$4,000
Site	Common Area	\$0
NEIGHBORHOOD - 2343041	WOODLEAF	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$36,000
Site+Acre	Acres	\$3,500
NEIGHBORHOOD - 2343050	STARING VALLEY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$4,250
NEIGHBORHOOD - 2343060	KINGSLAND/FARMBROOK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$43,000
Site+Acre	Acres	\$8,600
Acres	Acres	\$8,600
NEIGHBORHOOD - 2343061	Stonewyck	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$4,800

Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2343070	CROW CREEK ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$9,250
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2343120	DEER WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$46,500
Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2343140	WALKUP RD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$43,500
NEIGHBORHOOD - 2343150	MAGNOLIA RIDGE-WAXHAW	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$45,000
Site+Acre	Acres	\$12,000
Site	Common Area	\$0
NEIGHBORHOOD - 2343151	HERMITAGE PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$41,500
Site+Acre	Acres	\$7,800
Acres	Unbuildable	\$2,200
NEIGHBORHOOD - 2343190	WAXHAW MEADOWS-PARKWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$59,000
Acres	Secondary	\$12,300
NEIGHBORHOOD - 2343910	CAMBERLEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$53,600
Site	Common Area	\$0
NEIGHBORHOOD - 2343920	STONE CREST/ SOUTHBROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$47,800
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2343921	ALMA VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$56,600
Site	Common Area	\$0
NEIGHBORHOOD - 2343922	HARRISON PARK LARGE LOTS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,400
Site	Common Area	\$0
NEIGHBORHOOD - 2343923	HARRISON PARK SMALL LOTS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$38,800
Site	Common Area	\$0

NEIGHBORHOOD - 2343930	JACKSON WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$40,000
Site+Acre	Acres	\$12,000
NEIGHBORHOOD - 2344010	CHARLTON OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$31,450
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2344020	AUBERT LANDING	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$49,000
Site+Acre	Acres	\$8,000
NEIGHBORHOOD - 2344040	FLETCHER BROOME-DOSTER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$7,200
Acres	Additional Land	\$7,200
NEIGHBORHOOD - 2344050	BIGHAM PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$31,450
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2344051	MAPLE KNOLL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,000
Site+Acre	Acres	\$3,200
NEIGHBORHOOD - 2344052	BROOME ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$40,000
Site+Acre	Acres	\$6,650
NEIGHBORHOOD - 2344060	POTTER DOWNS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$9,500
NEIGHBORHOOD - 2344070	WESTERN UNION-HOWEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,000
Site+Acre	Acres	\$8,500
Acres	Additional Land	\$8,500
NEIGHBORHOOD - 2344080	CORINTH HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,000
Site+Acre	Acres	\$3,200
NEIGHBORHOOD - 2344090	PLANTATION FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2344091	PROVIDENCE PINES	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2344092	MCNEELY RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$60,000
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2344100	STONEBRIDGE-THREE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$51,700
Site	Common Area	\$0
NEIGHBORHOOD - 2344110	PARKWOOD DOWNS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,000
Site+Acre	Acres	\$3,200
NEIGHBORHOOD - 2344140	WAXHAW FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$28,900
NEIGHBORHOOD - 2344910	HAZEL RIDGE/ HOUSTON RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$74,600
Site	Common Area	\$0
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2344911	NEW TOWNE VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$63,000
Site	Common Area	\$0
NEIGHBORHOOD - 2344930	DEMERE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$64,500
Site	Common Area	\$0
NEIGHBORHOOD - 2344931	BRIARCREST NORTH	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$97,800
Site	Common Area	\$0
NEIGHBORHOOD - 2344932	BRIARCREST SOUTH	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$70,800
Site	Common Area	\$0
NEIGHBORHOOD - 2344933	BERKSHIRE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$58,800
Site+Acre	Acres	\$1,500
Site	Common Area	\$0
NEIGHBORHOOD - 2344934	TUSCANY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site	Lots	\$81,200
Site	Common Area	\$0
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2344935	Greenbrier	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$64,900
Site	Lots - Group 2	\$82,500
Site	Common Area	\$0
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2344936	CORTONA	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$67,900
Site	Common Area	\$0
Acres	Additional Land	\$12,300
NEIGHBORHOOD - 2351010	NEWTOWNE ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$4,000
Acres	Additional Land	\$4,000
NEIGHBORHOOD - 2352140	HEATHERLOCH	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$57,400
NEIGHBORHOOD - 2352150	MARSH FIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$53,000
Site	Septic	\$0
NEIGHBORHOOD - 2352160	HUNTINGTON FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$35,500
Site+Acre	Acres	\$11,650
Acres	Additional Land	\$11,650
NEIGHBORHOOD - 2352200	PARKWOOD CROSSING	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,000
NEIGHBORHOOD - 2352230	WOODFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$45,000
NEIGHBORHOOD - 2352320	ALTAN RIDGE PINE OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$43,200
NEIGHBORHOOD - 2353030	SADDLEWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$27,500
Site+Acre	Acres	\$13,800
Acres	Additional Land	\$13,800
NEIGHBORHOOD - 2353110	SOUTHERN ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,000

Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2353111	MITCHELL ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$40,000
Site+Acre	Acres	\$6,100
NEIGHBORHOOD - 2353112	WAXHAW FARMS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$31,000
Site+Acre	Acres	\$8,350
Acres	Additional Land	\$8,350
NEIGHBORHOOD - 2353120	WOODLANDS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$4,250
Site	Common Area	\$0
NEIGHBORHOOD - 2353130	RADIN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$39,000
Site+Acre	Acres	\$3,800
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2353160	WYSACKY PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$40,000
Site+Acre	Acres	\$6,100
NEIGHBORHOOD - 2353210	LOCKLYN HEIGHTS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$32,000
Site+Acre	Acres	\$9,900
Acres	Additional Land	\$9,900
NEIGHBORHOOD - 2353910	WAXHAW MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$44,500
Site+Acre	Acres	\$4,800
NEIGHBORHOOD - 2353920	OLD HICKORY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$40,000
NEIGHBORHOOD - 2353921	KINGSTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,700
NEIGHBORHOOD - 2354020	RAINBROOK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$39,500
Site+Acre	Acres	\$6,400
Acres	Additional Land	\$6,400
NEIGHBORHOOD - 2354021	LAKWOOD GARDEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000

Site+Acre	Acres	\$7,300
Acres	Unbuildable	\$2,010
NEIGHBORHOOD - 2354030	SPRINGVIEW	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$33,000
Site+Acre	Acres	\$5,500
Acres	Unbuildable	\$5,500
NEIGHBORHOOD - 2354031	Springhaven	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$40,000
Site+Acre	Acres	\$7,100
Acres	Additional Land	\$7,100
NEIGHBORHOOD - 2354040	MAJESTIC FOREST	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$29,000
Site+Acre	Acres	\$5,000
NEIGHBORHOOD - 2354050	LEISURE ACRES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$38,000
Site+Acre	Acres	\$6,000
NEIGHBORHOOD - 2354060	BOTANY WOODS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$5,300
NEIGHBORHOOD - 2354070	FOREST SPRINGS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$33,000
Site+Acre	Acres	\$5,500
NEIGHBORHOOD - 2354080	VALLEY FARMS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$75,000
Site+Acre	Acres	\$5,500
NEIGHBORHOOD - 2354110	CAMDEN SQUARE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$5,300
NEIGHBORHOOD - 2354920	PLEASANT GROVE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2354930	OAK HILL	
Method	Type	<i>Rate</i>
Site	Lots	\$61,700
Acres	Unbuildable	\$2,010
NEIGHBORHOOD - 2362130	CEDARWOOD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$5,300



NEIGHBORHOOD - 2362340	SANDY RIDGE ACRES	
Method	Type	<i>Rate</i>
Acres	Primary	\$24,700
Acres	Secondary	\$6,500
NEIGHBORHOOD - 2363920	WHISPERING PINES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$24,000
Site+Acre	Acres	\$4,150
NEIGHBORHOOD - 2364930	BEL AIR ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$14,000
Site+Acre	Acres	\$14,000
Acres	Additional Land	\$14,000
NEIGHBORHOOD - 2403100	GOLDMINE ACRES	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Acres	Primary	\$43,000
Acres	Secondary	\$7,000
NEIGHBORHOOD - 2412100	CURETON 2	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$117,000
Site	Common Area	\$0
NEIGHBORHOOD - 2412200	CURETON 6	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$120,000
Site	Common Area	\$0
NEIGHBORHOOD - 2412310	ANKLIN FOREST	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$93,000
Site	Common Area	\$0
NEIGHBORHOOD - 2412320	CURETON 3	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$107,800
Site	Common Area	\$0
NEIGHBORHOOD - 2412400	Oak Grove Estates	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$94,700
Site	Common Area	\$0
NEIGHBORHOOD - 2412410	QUELLIN	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$85,000
Site	Common Area	\$0
NEIGHBORHOOD - 2412420	Kensington Place @ Waxhaw	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$91,000
Site	Common Area	\$0
NEIGHBORHOOD - 2412430	Kensington Park	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$82,100
Site	Common Area	\$0

NEIGHBORHOOD - 2412500	Cavaillon	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$97,000
Site+Acre	Acres	\$1,700
Site	Common Area	\$0
NEIGHBORHOOD - 2413300	CHAMPION FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$98,000
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2413301	WESLEY POND	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$103,300
NEIGHBORHOOD - 2413340	SARATOGA WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,800
Site+Acre	Acres	\$23,800
Acres	Additional Land	\$23,800
NEIGHBORHOOD - 2413400	SILVER CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$82,300
Site	Common Area	\$0
NEIGHBORHOOD - 2413420	STONEGATE - PART	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$75,800
Site+Acre	Acres	\$1,600
Site	Common Area	\$0
NEIGHBORHOOD - 2413421	STONEGATE - PART	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$66,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2413810	WEDDINGTON TRACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$102,000
Site	Common Area	\$0
NEIGHBORHOOD - 2413840	LAWSON 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$82,500
Site	Common Area	\$0
NEIGHBORHOOD - 2413845	LAWSON 5	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$96,600
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2413850	BROOKMEADE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$137,750
Acres	Unbuildable	\$7,200

NEIGHBORHOOD - 2413910	BARRINGTON RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$84,600
Site	Common Area	\$0
NEIGHBORHOOD - 2423320	THE ESTATES @ SOEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,800
Site+Acre	Acres	\$23,800
Acres	Unbuildable	\$7,200
Acres	Additional Land	\$23,800
NEIGHBORHOOD - 2423410	FAIRFAX FARM	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$32,000
Site+Acre	Acres	\$30,000
NEIGHBORHOOD - 2423920	VALHALLA FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$101,000
Site+Acre	Acres	\$48,000
Site	Common Area	\$0
Acres	Additional Land	\$48,000
NEIGHBORHOOD - 2442100	MILLBRIDGE 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$63,500
Site	Common Area	\$0
NEIGHBORHOOD - 2442120	CURETON 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,800
Site	Common Area	\$0
NEIGHBORHOOD - 2442130	CURETON 5	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$85,000
Site	Common Area	\$0
NEIGHBORHOOD - 2442400	PRESCOT 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$55,900
Site	Common Area	\$0
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2442420	CURETON 4	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$88,900
Site	Common Area	\$0
NEIGHBORHOOD - 2442500	MILLBRIDGE 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$80,900
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2442501	Millbridge- DR HORTON - GLEN - RETREAT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site	Lots	\$70,900
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2442502	MILLBRIDGE (BONTERRA)	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$88,400
Site	Common Area	\$0
NEIGHBORHOOD - 2442503	MILLBRIDGE - PULTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$93,000
Site	Common Area	\$0
NEIGHBORHOOD - 2442504	MILLBRIDGE - MI - COTTAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$81,600
Site	Common Area	\$0
NEIGHBORHOOD - 2442505	MILLBRIDGE - MI - TRADITIONS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$84,400
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2442506	MILLBRIDGE-LENNAR-TRADITIONS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$72,900
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2442507	MILLBRIDGE-LENNAR-HERITAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$62,700
Site	Common Area	\$0
NEIGHBORHOOD - 2442508	MILLBRIDGE-LENNAR-LEGENDS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,900
Site	Common Area	\$0
NEIGHBORHOOD - 2442509	MILLBRIDGE LENNAR MERIDIAN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$67,900
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2442510	PRESCOT 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,200
Site	Common Area	\$0
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2442513	MILLBRIGE-D R HORTON-ENCLAVES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$95,300
Site	Common Area	\$0
Acres	Unbuildable	\$7,200

NEIGHBORHOOD - 2442921	WAXHAW RIDGE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 2443100	WESLEY SPRINGS	
Method	Type	<i>Rate</i>
Site	Lots	\$64,300
Site	Common Area	\$0
NEIGHBORHOOD - 2443200	SHANNON VISTA	
Method	Type	<i>Rate</i>
Site	Lots	\$71,300
Site	Common Area	\$0
NEIGHBORHOOD - 2443810	Lawson 6	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$59,500
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2443811	LAWSON 2	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$67,800
Site	Common Area	\$0
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2443812	LAWSON 3	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$94,200
Site	Common Area	\$0
Acres	Additional Land	\$31,600
NEIGHBORHOOD - 2443813	LAWSON 4	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$79,000
Site	Common Area	\$0
NEIGHBORHOOD - 2443818	The Courtyards @ Wesley Chapel	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$95,400
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2443820	PARK PROVIDENCE	
Method	Type	<i>Rate</i>
Site	Lots	\$63,500
Site	Common Area	\$0
NEIGHBORHOOD - 2443830	PROVIDENCE GROVE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$74,000
Site	Common Area	\$0
NEIGHBORHOOD - 2443840	INVERNESS ON PROVIDENCE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$103,500
Site	Common Area	\$0
NEIGHBORHOOD - 2452110	FOXHOUND ESTATES	
<u>Method</u>	<u>Type</u>	<i>Rate</i>

Site+Acre	Lots	\$31,400
Site+Acre	Acres	\$5,200
Acres	Additional Land	\$5,200
NEIGHBORHOOD - 2463300	SHANNON RANCHETTES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$29,600
Site+Acre	Acres	\$4,900
Acres	Additional Land	\$4,900
NEIGHBORHOOD - 2503010	MEADOWLARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$251,000
Site+Acre	Acres	\$16,500
Site	Common Area	\$0
Acres	Additional Land	\$16,500
NEIGHBORHOOD - 2511010	SOMERSET-ONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$75,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511020	HUNTER OAKS GRACEFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$78,300
Site	Common Area	\$0
NEIGHBORHOOD - 2511110	SOMERSET-TWO	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$90,200
NEIGHBORHOOD - 2511120	HUNTER OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$96,800
Site	Common Area	\$0
NEIGHBORHOOD - 2511130	HUNTER OAKS-ONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$93,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511140	HUNTER OAKS-TWO	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$86,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511141	HUNTER OAKS - CARISBROOKE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$86,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511142	HUNTER OAKS - CARVER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$100,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511210	WALDEN AT PROVIDENCE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$265,000

Site+Acre	Acres	\$10,000
Site	Additional Land	\$10,000
NEIGHBORHOOD - 2511310	LONGVIEW-WEST	
Method	Type	<i>Rate</i>
Site	Lots	\$173,000
Site	Common Area	\$0
NEIGHBORHOOD - 2511410	HUNTER OAKS-KINGSMEAD	
Method	Type	<i>Rate</i>
Site	Lots	\$182,500
Site	Common Area	\$0
NEIGHBORHOOD - 2511510	LONGVIEW	
Method	Type	<i>Rate</i>
Site	Lots - Golf Frontage	\$600,000
Site	Lots - No Golf Frontage	\$516,000
Site	Lots - Golf Frontage	\$360,000
Site	Lots - No Golf Frontage	\$200,000
Site	Lots - Golf Frontage	\$375,000
Site	Lots - No Golf Frontage	\$322,500
NEIGHBORHOOD - 2511511	LONGVIEW	
Method	Type	<i>Rate</i>
Site	Lots - Golf Frontage	\$310,000
Site	Lots - No Golf Frontage	\$275,000
Site	Common Area	\$0
NEIGHBORHOOD - 2512020	DRAYTON HALL ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$127,600
Site	Common Area	\$0
Acres	Unbuildable	\$38,500
NEIGHBORHOOD - 2512030	MARVIN CREEK	
Method	Type	<i>Rate</i>
Site	Lots	\$145,200
Site	Common Area	\$0
NEIGHBORHOOD - 2512040	BRIDLE PATH ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$138,500
NEIGHBORHOOD - 2512050	CANTERFIELD CREEK	
Method	Type	<i>Rate</i>
Site	Lots	\$109,700
Site	Common Area	\$0
NEIGHBORHOOD - 2512060	THE PRESERVE @ MARVIN CREEK	
Method	Type	<i>Rate</i>
Site	Lots	\$173,200
Site	Common Area	\$0
NEIGHBORHOOD - 2512070	TULLAMORE	
Method	Type	<i>Rate</i>
Site	Lots	\$156,600
Site	Common Area	\$0
NEIGHBORHOOD - 2512080	GARDENS ON PROVIDENCE	
Method	Type	<i>Rate</i>

Site	Lots	\$150,000
Site	Common Area	\$0
NEIGHBORHOOD - 2512090	AMBER MEADOWS	
Method	Type	<i>Rate</i>
Site	Lots	\$124,800
Site	Common Area	\$0
NEIGHBORHOOD - 2512110	CRANE VALLEY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$200,000
Site+Acre	Acres	\$55,000
Site	Common Area	\$0
NEIGHBORHOOD - 2512210	WOODCLIFF	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$145,200
Site	Common Area	\$0
Acres	Unbuildable	\$7,510
NEIGHBORHOOD - 2512220	FOXWOOD	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$130,000
Site+Acre	Acres	\$60,000
NEIGHBORHOOD - 2512310	SARFIELD ESTATES	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$129,800
Acres	Unbuildable	\$11,550
NEIGHBORHOOD - 2512320	WYNDHAM HALL	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$146,000
NEIGHBORHOOD - 2512330	FIRETHORNE-INNISBROOK	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$184,000
Site	Common Area	\$0
NEIGHBORHOOD - 2512340	PROVIDENCE DOWNS	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$200,000
Site	Common Area	\$0
Acres	Unbuildable	\$11,550
NEIGHBORHOOD - 2512420	FIRETHORNE	
Method	Type	<i>Rate</i>
Site	Lots - Golf Frontage	\$165,500
Site	Lots - No Golf Frontage	\$142,400
Site	Common Area	\$0
Acres	Acres	\$38,250
NEIGHBORHOOD - 2512440	EZZELL HILL	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$178,500
Site	Common Area	\$0
NEIGHBORHOOD - 2512450	HIGHCLERE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>



Site	Lots	\$144,200
Site	Common Area	\$0
NEIGHBORHOOD - 2513120	CHIMNEYS OF MARVIN	
Method	Type	<i>Rate</i>
Site	Lots	\$117,000
Site	Common Area	\$0
NEIGHBORHOOD - 2513140	WILLOW CREEK	
Method	Type	<i>Rate</i>
Site	Lots	\$97,000
Site	Common Area	\$0
NEIGHBORHOOD - 2513170	OAK BROOK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$130,000
Site+Acre	Acres	\$12,500
Site	Common Area	\$0
Acres	Unbuildable	\$1,500
NEIGHBORHOOD - 2513210	WALDEN POND	
Method	Type	<i>Rate</i>
Site+Acre	Lots - Water Frontage	\$100,000
Site+Acre	Acres	\$40,000
Site+Acre	Lots - No Water Frontage	\$75,000
Site+Acre	Acres	\$37,000
Site	Common Area	\$0
Acres	Unbuildable	\$11,550
NEIGHBORHOOD - 2513230	WOODHALL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$96,000
Site+Acre	Acres	\$60,000
Site	Common Area	\$0
Acres	Additional Land	\$60,000
NEIGHBORHOOD - 2513240	FINCHER VALLEY	
Method	Type	<i>Rate</i>
Site	Lots	\$245,000
Site	Common Area	\$0
NEIGHBORHOOD - 2513241	MCGEE VALLEY	
Method	Type	<i>Rate</i>
Site	Lots	\$245,000
Site	Common Area	\$0
NEIGHBORHOOD - 2513242	PROVIDENCE DOWNS SOUTH	
Method	Type	<i>Rate</i>
Site	Lots	\$245,000
Site	Common Area	\$0
Acres	Unbuildable	\$11,550
NEIGHBORHOOD - 2513310	SEDGEFIELD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$100,000
Site+Acre	Acres	\$85,000
Site	Common Area	\$0
NEIGHBORHOOD - 2513320	LADERA	

<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$167,800	
Site	Common Area	\$0	
Acres	Unbuildable	\$11,550	
NEIGHBORHOOD - 2513330	BELLE GROVE		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$177,000	
Acres	Unbuildable	\$11,550	
NEIGHBORHOOD - 2513340	ROSECLIFF		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$135,000	
Site	Common Area	\$0	
NEIGHBORHOOD - 2513350	WYNDMOOR		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$143,000	
Acres	Unbuildable	\$11,550	
NEIGHBORHOOD - 2513360	Oldenburg		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$175,100	
Acres	Unbuildable	\$11,550	
NEIGHBORHOOD - 2522010	PROVIDENCE ACRES		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site+Acre	Lots	\$66,000	
Site+Acre	Acres	\$20,000	
Acres	Additional Land	\$20,000	
NEIGHBORHOOD - 2523150	BEECHWOOD		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site+Acre	Lots	\$96,000	
Site+Acre	Acres	\$35,000	
Acres	Unbuildable		
NEIGHBORHOOD - 2523160	PROVIDENCE RD. EST.		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site+Acre	Lots	\$96,000	
Site+Acre	Acres	\$35,000	
Acres	Unbuildable		
NEIGHBORHOOD - 2542010	MARVIN ESTATES		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site+Acre	Lots	\$251,000	
Site+Acre	Acres	\$16,500	
NEIGHBORHOOD - 2542020	Elysian Fields		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$143,000	\$0
NEIGHBORHOOD - 2543010	THE RESERVE - PART 1		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	
Site	Lots	\$87,000	
Site	Common Area	\$0	
NEIGHBORHOOD - 2543011	THE RESERVE - PART 2		
<u>Method</u>	<u>Type</u>	<u>Rate</u>	

Site	Lots	\$103,600
Site	Common Area	\$0
NEIGHBORHOOD - 2543012	THE RESERVE - PART 3	
Method	Type	<u>Rate</u>
Site	Lots	\$74,800
Site	Common Area	\$0
NEIGHBORHOOD - 2543900	THE COURTYARDS OF MARVIN	
Method	Type	<u>Rate</u>
Site	Lots	\$79,700
Site	Common Area	\$0
NEIGHBORHOOD - 2601790	BONNER OAKS	
Method	Type	<u>Rate</u>
Site	Lots	\$118,000
Site	Common Area	\$0
NEIGHBORHOOD - 2602100	WHITE OAKS TWNSHP 6	
Method	Type	<u>Rate</u>
Site+Acre	Lots	\$14,000
Site+Acre	Acres	\$50,000
NEIGHBORHOOD - 2602110	WEDDINGTON EST	
Method	Type	<u>Rate</u>
Site+Acre	Lots	\$71,000
Site+Acre	Acres	\$20,000
NEIGHBORHOOD - 2602120	GREYSTONE EST	
Method	Type	<u>Rate</u>
Site+Acre	Lots	\$60,000
Site+Acre	Acres	\$22,000
NEIGHBORHOOD - 2602130	AERO PLANTATION	
Method	Type	<u>Rate</u>
Site+Acre	Lots	\$200,000
Site+Acre	Acres	\$32,000
Acres	Additional Land	\$32,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611010	STRATFORD HALL - OLDER	
Method	Type	<u>Rate</u>
Site	Lots	\$155,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611011	STRATFORD HALL - NEWER	
Method	Type	<u>Rate</u>
Site	Lots	\$155,000
NEIGHBORHOOD - 2611110	PRESERVE @BROOKHAVEN	
Method	Type	<u>Rate</u>
Site	Lots	\$116,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611120	BROOKHAVEN	
Method	Type	<u>Rate</u>
Site	Lots	\$135,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611210	ANTIOCH WOODS	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$80,000
Site+Acre	Acres	\$18,000
Acres	Additional Land	\$18,000
NEIGHBORHOOD - 2611220	POTTERS CREEK ESTATE I & II	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$100,000
Site+Acre	Acres	\$8,000
Site	Common Area	\$0
Acres	Additional Land	\$29,000
NEIGHBORHOOD - 2611230	ROSE HILL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$155,000
Site	Common Area	\$0
Acres	Additional Land	\$8,700
NEIGHBORHOOD - 2611240	Vintage Creek	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$129,800
Site	Common Area	\$0
NEIGHBORHOOD - 2611330	CHESTNUT PHASE II	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$75,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611340	BROOKHAVEN PHASE I & III	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$89,700
Site	Common Area	\$0
NEIGHBORHOOD - 2611350	SAVANNAH HILLS EST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$75,000
NEIGHBORHOOD - 2611750	NATIONAL SALES PROMOTION	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$87,300
NEIGHBORHOOD - 2611770	SANTUARY AT WEDDINGTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$101,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611810	BROMLEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$183,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611820	AVERY COURT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$105,000
Site+Acre	Acres	\$81,900
Site	Common Area	\$0
NEIGHBORHOOD - 2611821	Cardinal Crest	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site	Lots	\$242,500
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2611825	HIGHGATE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$250,000
Site+Acre	Acres	\$20,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611830	WEDDINGTON HERITAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$52,000
Site+Acre	Acres	\$25,000
NEIGHBORHOOD - 2611835	BEULAH OAKS & EAGLECHASE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$147,500
Site	Common Area	\$0
NEIGHBORHOOD - 2611840	PROVIDENCE FOREST EST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$129,000
Site	Common Area	\$0
NEIGHBORHOOD - 2611870	WILLIAMSBURG	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$103,000
Site	Common Area	\$0
Acres	Unbuildable	\$11,000
NEIGHBORHOOD - 2611880	WEDDINGTON DOWNS & WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$79,500
NEIGHBORHOOD - 2611900	HARLOWS CROSSING	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$131,200
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2612100	HADLEY PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$155,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612110	STRATFORD ON PROVIDENCE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$140,000
Site+Acre	Acres	\$39,000
Site	Common Area	\$0
Acres	Unbuildable	\$11,400
NEIGHBORHOOD - 2612120	SKYECROFT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$140,000
Site+Acre	Acres	\$35,000
Site	Common Area	\$0

NEIGHBORHOOD - 2612130	CHATELAINE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$165,000
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612200	ATHERTON ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$183,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612300	WEDDINGTON HEIGHT	
Method	Type	<i>Rate</i>
Site	Lots	\$121,400
Site	Unbuildable	\$8,700
NEIGHBORHOOD - 2612310	LAKE FOREST PRESERVE	
Method	Type	<i>Rate</i>
Site	Lots	\$124,500
Site	Common Area	\$0
NEIGHBORHOOD - 2612311	The Falls at Weddington	
Method	Type	<i>Rate</i>
Site	Lots - Group 1	\$121,000
Site	Lots - Group 2	\$136,000
Site	Lots - Group 3	\$182,000
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2612320	WEDDINGTON PRESERVE	
Method	Type	<i>Rate</i>
Site	Lots	\$139,700
Site	Common Area	\$0
NEIGHBORHOOD - 2612400	DEVONRIDGE	
Method	Type	<i>Rate</i>
Site	Lots	\$127,800
Site	Common Area	\$0
NEIGHBORHOOD - 2612500	THE RETREAT	
Method	Type	<i>Rate</i>
Site	Lots	\$183,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612910	VICTORIA LAKE	
Method	Type	<i>Rate</i>
Site	Lots - Water Frontage	\$250,000
Site	Lots - No Water Frontage	\$156,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612911	CHATSWORTH	
Method	Type	<i>Rate</i>
Site	Lots	\$156,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612912	MEADOWS AT WEDDINGTON	
Method	Type	<i>Rate</i>
Site+Acre	Acres	\$208,000
Site+Acre	Lots	\$50,000

Site	Common Area	\$0
NEIGHBORHOOD - 2612921	ENNIS WOODS ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$25,500
Site	Septic	\$0
Acres	Primary	\$210,000
Acres	Secondary	\$77,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612922	THERRELL FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$147,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612941	HOLLISTER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 2	\$117,600
Site	Lots - Group 3	\$91,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612942	WEDDINGTON CHASE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$130,200
Site	Common Area	\$0
Acres	Unbuildable	\$9,300
NEIGHBORHOOD - 2612943	WEDDINGTON FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$130,200
NEIGHBORHOOD - 2612944	MCKINLEY FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$127,100
NEIGHBORHOOD - 2612945	Highland at Weddington	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$123,000
Site	Common Area	\$0
NEIGHBORHOOD - 2612946	GRACE MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$112,000
Site	Common Area	\$0
Acres	Unbuildable	\$7,200
NEIGHBORHOOD - 2612960	PROVIDENCE GLEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$81,000
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
NEIGHBORHOOD - 2621200	CAMBRIDGE OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$75,000
NEIGHBORHOOD - 2621230	GREYLYN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site+Acre	Lots	\$75,000
Site+Acre	Acres	\$13,000
Site	Common Area	\$0
NEIGHBORHOOD - 2621600	RAIN FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$6,000
Acres	Unbuildable	\$6,000
NEIGHBORHOOD - 2621700	PROVIDENCE WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$58,150
Site+Acre	Acres	\$25,650
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
Acres	Additional Land	\$25,650
NEIGHBORHOOD - 2621810	WEDDINGTON OAKS & LEMMOND	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$76,400
Site+Acre	Acres	\$15,000
Site	Septic	\$0
NEIGHBORHOOD - 2621820	WEDDINGTON MANOR	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$64,500
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
NEIGHBORHOOD - 2621830	PROV. WOODS SOUTH	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$58,150
Site+Acre	Acres	\$25,650
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
Acres	Additional Land	\$25,650
NEIGHBORHOOD - 2621840	PROVIDENCE PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$58,150
Site+Acre	Acres	\$25,650
Acres	Additional Land	\$25,650
NEIGHBORHOOD - 2621850	WILLOW OAK & MORRIS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$58,150
Site+Acre	Acres	\$25,650
NEIGHBORHOOD - 2621860	BARON & GRUHN FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$140,000
Site+Acre	Acres	\$34,000
Site	Additional Land	\$34,000
Site	Common Area	\$0
NEIGHBORHOOD - 2622200	ABELLIA	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$91,000



NEIGHBORHOOD - 2622300	LAKE PROVIDENCE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Water Frontage	\$200,000
Site	Lots - No Water Frontage	\$129,000
Acres	Additional Land	\$8,700
NEIGHBORHOOD - 2622310	ANTIOCH PLANTATION	
Method	Type	Rate
Site+Acre	Lots	\$58,950
Site+Acre	Acres	\$30,117
NEIGHBORHOOD - 2622320	LAKE PROVIDENCE NORTH	
Method	Type	Rate
Site	Lots - Water Frontage	\$200,000
Site	Lots - No Water Frontage	\$129,000
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
Acres	Additional Land	\$25,500
NEIGHBORHOOD - 2622400	CAMDEN FOREST	
Method	Type	Rate
Site+Acre	Lots	\$77,500
Site+Acre	Acres	\$17,000
NEIGHBORHOOD - 2622410	SHAVER FARMS	
Method	Type	Rate
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$34,000
NEIGHBORHOOD - 2622420	WEDDINGTON BROOK	
Method	Type	Rate
Site+Acre	Lots	\$77,400
Site+Acre	Acres	\$21,500
Site	Common Area	\$0
NEIGHBORHOOD - 2622430	WEDDINGTON HILLS	
Method	Type	Rate
Site+Acre	Lots	\$88,000
Acres	Acres	\$35,000
NEIGHBORHOOD - 2622435	SHANNON WOODS	
Method	Type	Rate
Site	Lots	\$91,400
NEIGHBORHOOD - 2622440	COBBLESTONE II	
Method	Type	Rate
Site+Acre	Lots	\$70,000
Site+Acre	Acres	\$15,000
NEIGHBORHOOD - 2622450	STEEPLE CHASE	
Method	Type	Rate
Site+Acre	Lots	\$71,000
Site+Acre	Acres	\$20,000
Site	Additional Land	\$20,000
NEIGHBORHOOD - 2622460	WEDGEWOOD	
Method	Type	Rate
Site	Lots	\$82,000

NEIGHBORHOOD - 2622480	VALLEY RANCH	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$71,250
Site+Acre	Acres	\$23,750
Acres	Unbuildable	\$23,750
NEIGHBORHOOD - 2622500	LOCHAVEN	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$132,000
Site+Acre	Lots	\$20,000
Acres	Additional Land	\$20,000
NEIGHBORHOOD - 2622590	VALLEY RANCH ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$71,250
Site+Acre	Acres	\$23,750
NEIGHBORHOOD - 2622950	COBBLESTONE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$70,000
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
Acres	Additional Land	\$1,500
NEIGHBORHOOD - 2631320	FAIR FOREST	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$44,000
Site+Acre	Acres	\$11,250
Acres	Additional Land	\$11,250
NEIGHBORHOOD - 2631700	WATER OAK COLONY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$15,000
Site+Acre	Acres	\$20,000
Acres	Additional Land	\$20,000
NEIGHBORHOOD - 2641100	COURTYARDS @ WEDDINGTON	
Method	Type	<i>Rate</i>
Site	Lots	\$74,200
Site	Common Area	\$0
NEIGHBORHOOD - 2642100	CREEKS LANDING	
Method	Type	<i>Rate</i>
Site	Lots	\$65,200
Site	Common Area	\$0
Acres	Additional Land	\$4,200
NEIGHBORHOOD - 2642110	CANISTEO	
Method	Type	<i>Rate</i>
Site	Lots	\$183,000
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2642120	ADDINGTON CROSSING	
Method	Type	<i>Rate</i>
Site	Lots	\$81,600
Site	Common Area	\$0
Acres	Additional Land	\$2,700

NEIGHBORHOOD - 2642130	WEDDINGTON ACRES	
Method	Type	<i>Rate</i>
Site	Lots	\$210,000
Acres	Unbuildable	\$8,700
Site	Common Area	\$0
NEIGHBORHOOD - 2642200	PINNACLE AT WESLEY CHAPEL	
Method	Type	<i>Rate</i>
Site	Lots	\$68,500
Site	Common Area	\$0
Acres	Unbuildable	\$8,700
NEIGHBORHOOD - 2643100	Wesley Manor	
Method	Type	<i>Rate</i>
Site	Lots	\$110,000
Site	Common Area	\$0
NEIGHBORHOOD - 2651310	MOOREFIELD PLANTATION	
Method	Type	<i>Rate</i>
Site	Lots	\$32,500
NEIGHBORHOOD - 2651700	MANDYS PLANTATION	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$55,000
Site+Acre	Acres	\$9,000
NEIGHBORHOOD - 2651810	GATEWOOD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$20,000
Site+Acre	Acres	\$31,000
Acres	Unbuildable	\$8,700
Acres	Additional Land	\$31,000
NEIGHBORHOOD - 2652010	MAPLE GROVE	
Method	Type	<i>Rate</i>
Site	Lots	\$58,500
NEIGHBORHOOD - 2652100	FOX RUN	
Method	Type	<i>Rate</i>
Site	Lots	\$73,500
NEIGHBORHOOD - 2652212	HUNTING CREEK COUNTRY	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$45,000
Site+Acre	Acres	\$6,000
Acres	Additional Land	\$6,000
NEIGHBORHOOD - 2652220	BERKLEY POINTE	
Method	Type	<i>Rate</i>
Site	Lots	\$68,800
Site	Septic	\$0
NEIGHBORHOOD - 2652221	IVY HILL	
Method	Type	<i>Rate</i>
Site	Lots	\$62,000
NEIGHBORHOOD - 2661210	WOR-WOOD	
Method	Type	<i>Rate</i>
Site	Lots	\$46,200

NEIGHBORHOOD - 2662100	CEDARWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$58,500
NEIGHBORHOOD - 2671100	FRANKLIN MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$81,900
Site	Common Area	\$0
NEIGHBORHOOD - 2681810	HEDEL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$55,000
NEIGHBORHOOD - 2704200	PINEWOOD FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$5,000
NEIGHBORHOOD - 2705910	PILGRIM FOREST/GOLDMINE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$47,500
Site+Acre	Acres	\$1,850
Acres	Unbuildable	\$2,700
Acres	Additional Land	\$1,850
NEIGHBORHOOD - 2705910	PILGRIM FOREST/GOLDMINE	
NEIGHBORHOOD - 2705920	WELLINGTON PLACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$59,000
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2711110	PIONEER LANE VICINITY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$72,000
Site	Lots - Group 2	\$58,400
Site	Lots - Group 3	\$63,000
Site	Lots - Group 4	\$72,000
Site	Common Area	\$0
NEIGHBORHOOD - 2711210	SATTERFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,400
Site	Common Area	\$0
NEIGHBORHOOD - 2711211	ARBOR HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,400
Site	Common Area	\$0
NEIGHBORHOOD - 2711212	The Cottages at Indian Trail	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$51,500
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2711910	CHESTNUT PLACE	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$86,500
Site	Common Area	\$0
NEIGHBORHOOD - 2711930 CALLONWOOD SOUTH TOWNHOMES		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$78,000
Site	Common Area	\$0
Acres	Unbuildable	\$8,300
NEIGHBORHOOD - 2712810 STONEY CREEK		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,300
NEIGHBORHOOD - 2715910 QUINTESSA		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$141,600
Site+Acre	Acres	\$9,000
Acres	Additional Land	\$9,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2715920 BLACKSTONE		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$109,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715922 ANNISTON GROVE		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$107,200
Site	Common Area	\$0
NEIGHBORHOOD - 2715924 WELSEY OAKS - THE ESTATES		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$85,400
Site+Acre	Acres	\$10,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715925 WESLEY OAKS GLEN		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$86,500
Site+Acre	Acres	\$24,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715929 CANTERFIELD EQUESTRIAN		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$62,000
Site+Acre	Acres	\$9,000
Acres	Additional Land	\$9,000
NEIGHBORHOOD - 2715931 PRICE MILL		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$72,100
Site	Common Area	\$0
NEIGHBORHOOD - 2715932 BROOKS (THE)		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$86,400
Site	Common Area	\$0

NEIGHBORHOOD - 2715933	POTTERS BLUFF	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$79,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715934	WINDING CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$83,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715935	MOORE FARM	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,100
Site	Common Area	\$0
NEIGHBORHOOD - 2715936	Heritage	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$70,100
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2715937	Ellington Downs	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$87,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715938	SHERIDAN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,700
Site	Common Area	\$0
NEIGHBORHOOD - 2715939	WESLEY CHASE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$107,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715940	Adelaide	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$99,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715941	WESLEY DOWNS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$57,600
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2715942	KINGS GRANT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$83,200
Site	Common Area	\$0
NEIGHBORHOOD - 2715943	COURT SQUARE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$57,000
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2715944	MEADOWMERE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$55,700

Site+Acre	Acres	\$10,000
Site	Common Area	\$0
NEIGHBORHOOD - 2715945	TWIN CEDARS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$55,700
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2721100	MOORES PARK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$77,500
Site+Acre	Acres	\$4,000
Acres	Additional Land	\$4,000
NEIGHBORHOOD - 2721920	PROVIDENCE HILLS	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$89,100
Site	Common Area	\$0
Acres	Unbuildable	\$9,000
NEIGHBORHOOD - 2724200	WESLEY WOODS	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$65,100
NEIGHBORHOOD - 2725931	WELLINGTON WOODS	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$50,000
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2725932	HEATHER GLEN	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$77,900
NEIGHBORHOOD - 2725933	LAKE PROVIDENCE EAST	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$81,400
Site+Acre	Acres	\$10,000
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2725934	HUNTERS POINTE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$60,000
Site+Acre	Acres	\$17,600
Acres	Additional Land	\$17,600
Site	Common Area	\$0
NEIGHBORHOOD - 2725935	WEXFORD	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$48,335
Site+Acre	Acres	\$5,577
NEIGHBORHOOD - 2741110	MORNINGSIDE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$61,000
Site	Common Area	\$0
NEIGHBORHOOD - 2741120	CURRY PLACE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$45,200

Site	Common Area	\$0
NEIGHBORHOOD - 2741130	COLTON RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$58,000
Site	Common Area	\$0
NEIGHBORHOOD - 2741280	PRESTWICK/SIERRA POINTE/QUICK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$53,000
Site	Common Area	\$0
NEIGHBORHOOD - 2741920	CALLONWOOD/CHESTNUT OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$62,000
Site	Lots - Group 2	\$55,000
Site	Common Area	\$0
NEIGHBORHOOD - 2741930	CHESTNUT PLACE II	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$84,900
Site	Common Area	\$0
NEIGHBORHOOD - 2741940	Walden at Austin Village	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$72,200
Site	Common Area	\$0
Site+Acre	Acres	\$8,700
NEIGHBORHOOD - 2742100	BRANDON OAKS SPANISH MOSS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$63,200
Site	Common Area	\$0
NEIGHBORHOOD - 2742110	BRANDON OAKS ROSEWATER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,200
Site	Common Area	\$0
NEIGHBORHOOD - 2742120	BRANDON OAKS GARDEN THE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$57,900
Site	Lots - Group 2	\$51,900
Site	Common Area	\$0
Acres	Unbuildable	\$2,850
NEIGHBORHOOD - 2742125	BRANDON OAKS BRIDLESIDE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$57,000
Site	Common Area	\$0
NEIGHBORHOOD - 2742126	BRANDON OAKS CURRIER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$62,000
Site	Common Area	\$0
NEIGHBORHOOD - 2742127	BRANDON OAKS FOUNTAINBROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$50,000
Site	Common Area	\$0



NEIGHBORHOOD - 2742130	SHILOH TRACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$58,000
Site	Common Area	\$0
NEIGHBORHOOD - 2742140	TAYLOR GLEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$58,300
Site	Common Area	\$0
NEIGHBORHOOD - 2742160	WILKERSON FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$46,000
NEIGHBORHOOD - 2742219	HARKEY CREEK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$41,500
Site	Lots - Group 2	\$66,000
Site	Common Area	\$0
Acres	Additional Land	\$4,200
NEIGHBORHOOD - 2742800	BRANDON OAKS (PART)	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,900
Site	Common Area	\$0
NEIGHBORHOOD - 2744100	BROOKVALLEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$54,600
Site	Common Area	\$0
NEIGHBORHOOD - 2744101	WINCREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$47,100
Site	Common Area	\$0
NEIGHBORHOOD - 2744130	MERIWETHER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$38,100
Site	Common Area	\$0
NEIGHBORHOOD - 2744230	CORNERSTONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$42,000
Site	Common Area	\$0
NEIGHBORHOOD - 2744310	GRAYSON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$50,600
Site	Common Area	\$0
NEIGHBORHOOD - 2744320	CASCADES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$53,600
Site	Common Area	\$0
NEIGHBORHOOD - 2745900	CANDELLA	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$81,600

Site	Common Area	\$0
NEIGHBORHOOD - 2745910	LINDENWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$76,500
Site	Common Area	\$0
NEIGHBORHOOD - 2745911	POTTERS TRACE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$56,600
Site	Common Area	\$0
NEIGHBORHOOD - 2745919	HOUSTON FARM	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$48,300
Site+Acre	Acres	\$5,600
Acres	Additional Land	\$5,600
NEIGHBORHOOD - 2745921	WESLEY OAKS AVG/ COMMON AREA	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$57,800
Site	Common Area	\$0
NEIGHBORHOOD - 2745936	HERITAGE (UNRESTRICTED)	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,700
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2745946	WESLEY OAKS AVG	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$71,000
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 2751100	CARMONA WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$60,100
Site+Acre	Acres	\$9,000
NEIGHBORHOOD - 2751220	KERRY GREENS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$49,500
Acres	Common Area	\$0
NEIGHBORHOOD - 2751240	POPLAR GLEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$45,400
NEIGHBORHOOD - 2751250	ENCHANTED FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$34,500
Site+Acre	Acres	\$15,000
NEIGHBORHOOD - 2751260	STONEWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$43,500
NEIGHBORHOOD - 2751270	INDIAN BROOK/INDIAN BROOK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$29,000

Site+Acre	Acres	\$13,000
Acres	Additional Land	\$13,000
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2751300	VILLAGE AT INDIAN TRAIL THE	
Method	Type	<i>Rate</i>
Site	Lots	\$38,000
NEIGHBORHOOD - 2751390	LAKESWOOD KNOLLS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$31,000
Site+Acre	Acres	\$5,000
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 2752106	HOLLY PARK	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$49,600
Site	Common Area	\$0
NEIGHBORHOOD - 2752200	VALLEY ESTATES	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$42,000
NEIGHBORHOOD - 2752800	BRANDON OAKS (PART)	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$48,800
Site	Common Area	\$0
NEIGHBORHOOD - 2754110	CHELSEA PLACE / WHITEHALL	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$46,000
NEIGHBORHOOD - 2754200	MELROSE PLACE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$41,000
NEIGHBORHOOD - 2754211	CLOVER BEND	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$49,000
NEIGHBORHOOD - 2754220	SANDALWOOD	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$36,800
NEIGHBORHOOD - 2754300	MEADOW GLEN / SANDALWOOD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$33,000
Site+Acre	Acres	\$15,000
NEIGHBORHOOD - 2755912	WESLEY GLEN	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$68,000
Site+Acre	Acres	\$2,900
NEIGHBORHOOD - 2755919	CEDAR HILL	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$82,500
NEIGHBORHOOD - 2755920	WELSEY ESTATES OFF PROV 1&2	
<u>Method</u>	<u>Type</u>	<i>Rate</i>

Site+Acre	Lots	\$32,400
Site+Acre	Acres	\$10,000
Site	Common Area	\$0
NEIGHBORHOOD - 2761210	RUSHING PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$44,000
Site+Acre	Acres	\$2,000
Acres	Additional Land	\$2,000
NEIGHBORHOOD - 2761230	CHEROKEE WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$40,700
Site+Acre	Acres	\$15,000
Acres	Additional Land	\$15,000
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2761310	FINCHER FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$1,500
NEIGHBORHOOD - 2761390	INDIAN TRAIL PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,000
Site+Acre	Acres	\$3,200
NEIGHBORHOOD - 2761930	SPRING HILL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$21,100
NEIGHBORHOOD - 2762810	MIDWAY PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$36,000
Site+Acre	Acres	\$10,000
Acres	Unbuildable	\$2,700
Acres	Additional Land	\$10,000
NEIGHBORHOOD - 2811070	COURTYARDS ON LAWYERS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$80,000
Acres	Common Area	\$0
Acres	Additional Land	\$14,200
NEIGHBORHOOD - 2811110	Old Blairs Mill	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,900
Site	Common Area	\$0
NEIGHBORHOOD - 2811120	Sterling Manor	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$66,400
Site	Common Area	\$0
NEIGHBORHOOD - 2811200	EAGLECREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$62,000
NEIGHBORHOOD - 2811210	SHANNAMARA Kilarney PART	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$87,900
Site	Lots - No Golf Frontage	\$72,300
Site	Common Area	\$0
NEIGHBORHOOD - 2811211	SHANNAMARA - WICKLOW	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$94,200
Site	Lots - No Golf Frontage	\$81,500
NEIGHBORHOOD - 2811212	SHANNAMARA WATERFORD PART	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - No Golf Frontage	\$87,300
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2811213	SHANNAMARA BALINTOY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$94,200
Site	Lots - No Golf Frontage	\$81,500
NEIGHBORHOOD - 2811214	SHANNAMARA GLAMORGAN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$79,900
Site	Lots - No Golf Frontage	\$75,000
NEIGHBORHOOD - 2811900	SOUTHSTONE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$77,900
Acres	Common Area	\$0
NEIGHBORHOOD - 2811910	Pleasant Plains	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$67,100
Site	Common Area	\$0
NEIGHBORHOOD - 2812100	CRISMARK DRIVE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$83,800
Site	Common Area	\$0
NEIGHBORHOOD - 2812105	CRISMARK THE ENCLAVES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$97,200
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2812110	CRISMARK - THE ENCLAVES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$83,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2812111	Vickery	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$98,200
Site	Common Area	\$0
NEIGHBORHOOD - 2812112	Bridgemoor	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$87,500
Site	Common Area	\$0
NEIGHBORHOOD - 2813400	LAKE PARK-LAKE PARK ROAD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$68,400
Site	Common Area	\$0
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2813500	ANNANDALE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$59,600
Site	Common Area	\$0
NEIGHBORHOOD - 2814510	Union Grove	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$61,500
Site	Common Area	\$0
NEIGHBORHOOD - 2815500	GLENDALOUGH	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$64,300
Site	Common Area	\$0
NEIGHBORHOOD - 2841100	MILL STONE ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$48,000
Site+Acre	Acres	\$8,500
Acres	Unbuildable	\$2,550
NEIGHBORHOOD - 2841110	MADISON RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$58,300
NEIGHBORHOOD - 2841200	FAIRHAVEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$55,000
Site	Common Area	\$0
NEIGHBORHOOD - 2841210	WOODBIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$55,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,700
NEIGHBORHOOD - 2841220	GREEN MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$7,500
Acres	Unbuildable	\$2,250
NEIGHBORHOOD - 2842100	CRISMARK - AREA 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$63,900
Site	Common Area	\$0
NEIGHBORHOOD - 2842110	CRISMARK-AREA 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site	Lots	\$52,000
Site	Common Area	\$0
NEIGHBORHOOD - 2842130	CRISMARK --AREA 3	
Method	Type	<i>Rate</i>
Site	Lots	\$50,200
Site	Common Area	\$0
NEIGHBORHOOD - 2842140	HEMBY COMMONS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$45,400
Site+Acre	Acres	\$10,000
Site	Common Area	\$0
NEIGHBORHOOD - 2842150	BENT CREEK	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$50,200
Site	Common Area	\$0
NEIGHBORHOOD - 2843100	BONTERRA	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots - Group 1	\$43,750
Site	Lots - Group 2	\$53,000
Site	Lots - Group 3	\$65,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,550
Acres	Acres	\$30,000
NEIGHBORHOOD - 2843110	BRAEBURN	
Method	Type	<i>Rate</i>
Site	Lots	\$66,400
Site	Common Area	\$0
Acres	Unbuildable	\$2,550
NEIGHBORHOOD - 2843200	FIELDSTONE FARM	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots - Group 1	\$51,000
Site	Lots - Group 2	\$54,000
Site	Lots - Group 3	\$65,800
Site	Common Area	\$0
NEIGHBORHOOD - 2843220	LAUREL CREEK	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$40,700
NEIGHBORHOOD - 2843221	OAKSTONE	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$47,100
Site	Common Area	\$0
NEIGHBORHOOD - 2845200	GLENDALOUGH-NEW	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site	Lots	\$57,800
Site	Common Area	\$0
NEIGHBORHOOD - 2845201	GLENDALOUGH - EASTWOOD	
<u>Method</u>	<u>Type</u>	<i>Rate</i>
Site+Acre	Lots	\$65,700
Site+Acre	Acres	\$8,500

Site	Common Area	\$0
NEIGHBORHOOD - 2845300	Stratford	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$60,200
Site	Common Area	\$0
NEIGHBORHOOD - 2845400	POPLIN GROVE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$81,700
Acres	Additional Land	\$14,200
NEIGHBORHOOD - 2851110	BLACKBERRY RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$51,800
Acres	Unbuildable	\$2,550
Acres	Additional Land	\$20,500
NEIGHBORHOOD - 2851210	FOREST PARK-NEWER PHASE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$37,700
Site+Acre	Acres	\$2,500
NEIGHBORHOOD - 2851300	COUNTRY WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$55,500
NEIGHBORHOOD - 2851910	CAMELIA PARK/WESBIT/PLYLER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$32,000
Site+Acre	Acres	\$4,800
Acres	Additional Land	\$4,800
NEIGHBORHOOD - 2851940	ASHLAND	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$33,800
NEIGHBORHOOD - 2852100	HEMBY WOODS & VICINITY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$45,000
Site+Acre	Acres	\$1,000
Acres	Additional Land	\$8,500
NEIGHBORHOOD - 2853110	LAKE PARK- AVG & GOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Group 1	\$50,700
Site	Lots - Group 2	\$50,700
Site	Lots - Group 3	\$57,000
Site	Common Area	\$0
Acres	Additional Land	\$8,500
NEIGHBORHOOD - 2854000	SUBURBAN HEIGHTS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 2854100	CROOKED CREEK ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$62,200



Site	Common Area	\$0
NEIGHBORHOOD - 2854110	JACOBS POINT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$45,000
NEIGHBORHOOD - 2854210	BROOKSTONE VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$41,600
Site	Common Area	\$0
NEIGHBORHOOD - 2854220	BRITTANY DOWNS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$35,100
NEIGHBORHOOD - 2854230	ASHE CROFT & BRAEFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$38,900
Site	Common Area	\$0
NEIGHBORHOOD - 2854250	ARBOR GLEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$48,000
Site	Common Area	\$0
NEIGHBORHOOD - 2854260	BRITTANY DOWNS EAST & ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,900
Site	Common Area	\$0
NEIGHBORHOOD - 2854261	BRITTANY DOWNS ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$25,800
NEIGHBORHOOD - 2854910	CRANSTON CROSSING/RIDGEFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$42,000
Site	Common Area	\$0
NEIGHBORHOOD - 2854913	TRAEWYCK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$38,800
Site	Common Area	\$0
NEIGHBORHOOD - 2854916	ALEXIS POINTE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$37,800
NEIGHBORHOOD - 2855100	EMERALD WOODS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$61,600
Site+Acre	Acres	\$14,200
Acres	Additional Land	\$14,200
NEIGHBORHOOD - 2861200	FOREST PARK-OLDER PHASE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$30,400
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000

NEIGHBORHOOD - 2861230	GOLD HILLS		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$33,000	
Site+Acre	Acres	\$4,800	
Acres	Additional Land	\$4,800	
NEIGHBORHOOD - 2861240	ACORN WOODS		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$33,000	
Site+Acre	Acres	\$4,800	
Acres	Additional Land	\$4,800	
NEIGHBORHOOD - 2861250	CROWELL		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$26,000	
Site+Acre	Acres	\$4,600	
NEIGHBORHOOD - 2861260	BOULEVARD & SURBURBAN HEIGHTS		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$26,000	
Site+Acre	Acres	\$4,600	
Acres	Additional Land	\$4,600	
NEIGHBORHOOD - 2861920	KINGSBERRY & VICINITY		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$32,000	
Site+Acre	Acres	\$4,800	
Acres	Additional Land	\$4,800	
NEIGHBORHOOD - 2861930	BROOKFIELD/NESBIT/STALLINGS		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$31,000	
Site+Acre	Acres	\$16,000	
Acres	Additional Land	\$16,000	
NEIGHBORHOOD - 2862100	HEMBY ACRES		
Method	Type	<i>Rate</i>	
Site	Lots	\$32,200	
Acres	Unbuildable	\$2,100	
NEIGHBORHOOD - 2862200	BEACON HILLS		
Method	Type	<i>Rate</i>	
Site	Lots	\$36,800	
Acres	Additional Land	\$8,500	
NEIGHBORHOOD - 2901100	COUNCIL OAKS/LEEWOOD		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$16,000	
Site+Acre	Acres	\$12,000	
Acres	Additional Land	\$12,000	
Acres	Unbuildable	\$2,400	
NEIGHBORHOOD - 2901200	SUNSET/FRANKLIN		
Method	Type	<i>Rate</i>	Secondary
Acres	Primary	\$22,400	\$8,000
Acres	Secondary	\$8,000	
NEIGHBORHOOD - 2901300	LAKEVIEW / OAKLAND		
Method	Type	<i>Rate</i>	

Site	Lots - No Water Frontage	\$32,500
Site	Lots - Water Frontage	\$110,000
Acres	Unbuildable	\$2,400
NEIGHBORHOOD - 2901500	HIEL LEAH 7-39 / WOLF POND	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$31,000
Site+Acre	Acres	\$9,000
Acres	Additional Land	\$9,000
NEIGHBORHOOD - 2901600	HASTY / TINA VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$27,000
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2904110	WALTERS / WILLIAMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$20,000
Site+Acre	Acres	\$16,000
Acres	Additional Land	\$16,000
NEIGHBORHOOD - 2913010	REFLECTIONS ETAL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$41,000
Site+Acre	Acres	\$8,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2914100	FARMS OF WILLOUGHBY THE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$137,000
Site+Acre	Acres	\$7,000
NEIGHBORHOOD - 2914901	WINDMERE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$70,000
NEIGHBORHOOD - 2924905	CAMELOT	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$56,300
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2924907	YORKSHIRE SECTION 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$53,000
Site+Acre	Acres	\$2,000
Site	Common Area	\$0
NEIGHBORHOOD - 2931100	LILESWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$52,000
NEIGHBORHOOD - 2934933	ROLLING HILLS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots - Golf Frontage	\$72,500
Site	Lots - No Golf Frontage	\$60,000
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2943010	LEXINGTON COMMONS	

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$43,600
Site	Common Area	\$0
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2943011	SOUTHWINDS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$38,000
Site	Common Area	\$0
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2943030	WOODHAVEN/BROOKS FARM & OTHERS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$29,200
Site+Acre	Acres	\$15,000
Site	Common Area	\$0
NEIGHBORHOOD - 2943031	PARK GROVE MEADOW	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$35,000
Site+Acre	Acres	\$5,000
NEIGHBORHOOD - 2944100	The Reserve At Dogwood Forest	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$42,800
Site	Common Area	\$0
NEIGHBORHOOD - 2944200	WINDY RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$46,400
Site	Common Area	\$0
NEIGHBORHOOD - 2944230	LONG BROOKE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$39,200
Site	Common Area	\$0
NEIGHBORHOOD - 2944903	FOXMOOR	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$41,300
Site	Common Area	\$0
NEIGHBORHOOD - 2944943	COLONIAL VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$42,500
Site	Common Area	\$0
NEIGHBORHOOD - 2944944	VILLAGES OF WESLEY CHAPEL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$46,000
Site	Common Area	\$0
NEIGHBORHOOD - 2944945	ST JOHNS FOREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$44,900
Site	Common Area	\$0
NEIGHBORHOOD - 2944946	PONDSIDE AKA VILLAS SUN VALLEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>

Site	Lots	\$53,000
Site	Common Area	\$0
NEIGHBORHOOD - 2944962	WENSLEY PARK	
Method	Type	<i>Rate</i>
Site	Lots	\$36,800
NEIGHBORHOOD - 2951210	WESTERIA WOODS	
Method	Type	<i>Rate</i>
Site	Lots	\$37,000
NEIGHBORHOOD - 2952250	NORTHWOOD	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$15,400
Site+Acre	Acres	\$8,000
Acres	Unbuildable	\$1,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2953010	WHITE OAKS ETAL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$36,200
Site+Acre	Acres	\$15,000
NEIGHBORHOOD - 2953011	White Oaks	
Method	Type	<i>Rate</i>
Site	Lots	\$21,500
NEIGHBORHOOD - 2954100	WILLOUGHBY WOODS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$40,500
Site+Acre	Acres	\$13,500
Acres	Additional Land	\$13,500
NEIGHBORHOOD - 2954110	SEVEN OAKS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$35,600
Site+Acre	Acres	\$12,400
Acres	Additional Land	\$12,400
NEIGHBORHOOD - 2954211	GLENEAGLES ET AL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$30,850
Site+Acre	Acres	\$12,850
Acres	Additional Land	\$12,850
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2954212	HASTY WOODS	
Method	Type	<i>Rate</i>
Site	Lots	\$29,600
NEIGHBORHOOD - 2954221	BRIGHTLAND RUN	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$37,000
Site+Acre	Acres	\$17,000
NEIGHBORHOOD - 2954240	OLDE TOWNE ESTATES	
Method	Type	<i>Rate</i>
Site	Lots	\$41,000

NEIGHBORHOOD - 2954260	ROCKY RIVER ESTATES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$29,000
Site+Acre	Acres	\$9,500
Acres	Additional Land	\$9,500
NEIGHBORHOOD - 2954270	SERENITY HILLS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$21,000
Site+Acre	Acres	\$19,500
Acres	Additional Land	\$19,500
NEIGHBORHOOD - 2954300	RIVER CHASE	
Method	Type	<i>Rate</i>
Site	Lots	\$35,000
Site	Common Area	\$0
NEIGHBORHOOD - 2954311	GOLDMINE HILLS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$31,000
Site+Acre	Acres	\$2,400
NEIGHBORHOOD - 2954321	MEADOWVIEW ACRES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$33,000
Site+Acre	Acres	\$2,000
Acres	Additional Land	\$2,000
NEIGHBORHOOD - 2954931	YORKSHIRE SECTION 1	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$51,000
Site+Acre	Acres	\$1,250
NEIGHBORHOOD - 2954941	BOULEVARD PARK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$32,000
Site+Acre	Acres	\$1,000
NEIGHBORHOOD - 2954944	WEDDINGTON RIDGE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$26,500
Site+Acre	Acres	\$20,900
Acres	Common Area	\$0
NEIGHBORHOOD - 2954948	OWLS NEST	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$7,000
NEIGHBORHOOD - 2954961	BARBEE FARMS	
Method	Type	<i>Rate</i>
Site	Lots	\$39,500
Site	Common Area	\$0
NEIGHBORHOOD - 2954962	HAMPTON MEADOWS	
Method	Type	<i>Rate</i>
Site	Lots	\$35,000
NEIGHBORHOOD - 2961200	HILLCREST TWNSHP 9	
Method	Type	<i>Rate</i>

Site	Lots	\$22,000
Acres	Additional Land	\$8,000
NEIGHBORHOOD - 2964250	PINE DELL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$36,000
Site+Acre	Acres	\$5,000
Acres	Unbuildable	\$2,100
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 2964260	HELMS PARK ET AL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$28,700
Site+Acre	Acres	\$7,500
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 2964932	SHIRLEY A-10B	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$39,550
Site+Acre	Acres	\$6,500
Acres	Additional Land	\$6,500
NEIGHBORHOOD - 2964947	GREENWOOD ACRES	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$36,500
Site+Acre	Acres	\$7,000
Acres	Additional Land	\$7,000
NEIGHBORHOOD - 3103100	HAPPY KNOLL	
Method	Type	<i>Rate</i>
Acres	Primary	\$36,500
Acres	Secondary	\$7,500
NEIGHBORHOOD - 3171010	LITTLE AUSTIN CARPENTER	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$10,800
Site+Acre	Acres	\$5,000
Acres	Unbuildable	\$3,000
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 3171020	OAK CREEK FARM	
Method	Type	<i>Rate</i>
Site	Lots	\$22,000
Acres	Acres	\$3,000
NEIGHBORHOOD - 3244100	AUSTIN HILLS	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$4,000
Acres	Additional Land	\$4,000
NEIGHBORHOOD - 3244200	TIMBERHILLS WINGATE	
Method	Type	<i>Rate</i>
Site	Lots	\$32,000
NEIGHBORHOOD - 3343010	EL BOSQUE	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$24,000
Site+Acre	Acres	\$5,250

NEIGHBORHOOD - 3343910	WISACKOLA PARK / FOREST GREEN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$7,000
Acres	Additional Land	\$7,000
Acres	Unbuildable	\$2,100
NEIGHBORHOOD - 3352100	BETHANY ESTATES	
Method	Type	Rate
Site+Acre	Lots	\$18,000
Site+Acre	Acres	\$4,100
Acres	Additional Land	\$4,100
NEIGHBORHOOD - 3373020	AEROWOOD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$21,000
Site+Acre	Acres	\$5,600
NEIGHBORHOOD - 3373021	SUMMERHILL ESTATES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$22,000
Site+Acre	Acres	\$4,900
NEIGHBORHOOD - 3373022	HICKORY OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,000
Site+Acre	Acres	\$5,250
NEIGHBORHOOD - 3374010	HOWEY-WADE HOWEY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$15,000
Site+Acre	Acres	\$6,250
NEIGHBORHOOD - 3374020	CEDAR ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$17,000
Site+Acre	Acres	\$7,400
NEIGHBORHOOD - 3374030	RICHFIELD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$10,000
Site+Acre	Acres	\$3,550
NEIGHBORHOOD - 3442911	APPLEWOOD / HAMILTON PROPERTY	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$7,000
NEIGHBORHOOD - 3845100	DUNCAN MEADOWS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,675
Site+Acre	Acres	\$8,225
NEIGHBORHOOD - 3845110	POPLIN FARMS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,675
Site+Acre	Acres	\$8,225
NEIGHBORHOOD - 3850100	SUBURBAN ESTATES	



<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$24,675
Site+Acre	Acres	\$8,225
Acres	Additional Land	\$8,225
NEIGHBORHOOD - 3851100	INDEPENDENCE VILLAGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$18,000
Site+Acre	Acres	\$5,000
Acres	Additional Land	\$5,000
NEIGHBORHOOD - 4101000	FAIRVIEW UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 4101900	LAWYERS & MILLGROVE RD	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$35,000
Acres	Secondary	\$14,200
NEIGHBORHOOD - 4102000	NEW SALEM SOUTH UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$21,500
Acres	Secondary	\$8,100
NEIGHBORHOOD - 4102001	NEW SALEM NORTH UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$21,000
Acres	Secondary	\$5,200
NEIGHBORHOOD - 4103000	UNIONVILLE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$36,500
Acres	Secondary	\$7,500
NEIGHBORHOOD - 4104000	UNPLATTED R.R. SECREST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$30,000
Acres	Secondary	\$24,000
NEIGHBORHOOD - 4142160	SALEM RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$44,000
NEIGHBORHOOD - 4152120	BF ALEXANDER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$11,500
Site+Acre	Acres	\$10,000
NEIGHBORHOOD - 4201000	MARSHVILLE UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$22,000
Acres	Secondary	\$4,800
NEIGHBORHOOD - 4201100	LANES CREEK ACRES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$22,000
Acres	Secondary	\$4,800

NEIGHBORHOOD - 4201200	Long Branch		
Method	Type	<i>Rate</i>	
Site+Acre	Lots	\$33,000	
Site+Acre	Acres	\$2,000	
NEIGHBORHOOD - 4202000	LANES CREEK / 601 SOUTH		
Method	Type	<i>Rate</i>	
Acres	Primary	\$17,000	
Acres	Secondary	\$5,300	
NEIGHBORHOOD - 4203000	UNPLATTED		
Method	Type	<i>Rate</i>	Secondary
Acres	Primary	\$24,900	\$6,400
Acres	Secondary	\$6,400	
NEIGHBORHOOD - 4204000	RURAL WINGATE NORTH / SOUTH		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$24,900	
Acres	Secondary	\$6,400	
NEIGHBORHOOD - 4261100	MORGAN ESTATES		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Site+Acre	Lots	\$17,300	
Site+Acre	Acres	\$4,800	
Acres	Additional Land	\$4,800	
NEIGHBORHOOD - 4302000	RURAL BUFORD / STATE LINE		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$24,700	
Acres	Secondary	\$6,500	
Acres	Unbuildable	\$6,500	
NEIGHBORHOOD - 4303000	UNPLATTED WAXHAW		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$26,000	
Acres	Secondary	\$9,900	
NEIGHBORHOOD - 4303100	TRIPLE C MINI RANCH		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Site+Acre	Lots	\$25,000	
Site+Acre	Acres	\$8,900	
Acres	Unbuildable	\$1,950	
Acres	Additional Land	\$8,900	
NEIGHBORHOOD - 4303900	RURAL WAXHAW		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$59,000	
Acres	Secondary	\$12,300	
NEIGHBORHOOD - 4304000	UNPLATTED WESTERN UNION		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$43,000	
Acres	Secondary	\$7,000	
NEIGHBORHOOD - 4304900	BILLY HOWEY RURAL		
<u>Method</u>	<u>Type</u>	<i>Rate</i>	
Acres	Primary	\$32,000	
Acres	Secondary	\$31,600	
NEIGHBORHOOD - 4352330	GREEN GABLES		

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$31,000
Site+Acre	Acres	\$4,000
NEIGHBORHOOD - 4402000	KENSINGTON RURAL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$32,000
Acres	Secondary	\$31,600
NEIGHBORHOOD - 4403000	CUTHBERTSON RURAL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$32,000
Acres	Secondary	\$31,600
NEIGHBORHOOD - 4403800	CUTHBERTSON RURAL 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$98,000
Acres	Secondary	\$36,500
NEIGHBORHOOD - 4501000	RURAL REA VIEW	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$98,000
Acres	Secondary	\$36,500
NEIGHBORHOOD - 4502000	UNPLATTED MARVIN	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$98,000
Acres	Secondary	\$36,500
NEIGHBORHOOD - 4503000	RURAL SANDY RIDGE	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$98,000
Acres	Secondary	\$36,500
NEIGHBORHOOD - 4601000	UNPLATTED NORTH WEDDINGTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$25,500
Site	Septic	\$0
Acres	Primary	\$210,000
Acres	Secondary	\$77,000
Site	Common Area	\$0
NEIGHBORHOOD - 4601800	UNPLATTED WEDDINGTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$25,500
Site	Septic	\$0
Acres	Primary	\$210,000
Acres	Secondary	\$77,000
Site	Common Area	\$0
NEIGHBORHOOD - 4602000	UNPLATTED WEDDINGTON WEST	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$25,500
Site	Septic	\$0
Acres	Primary	\$210,000
Acres	Secondary	\$77,000

Site	Common Area	\$0
NEIGHBORHOOD - 4602900	NEW RURAL WEDDINGTON	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$58,000
Acres	Secondary	\$25,500
Site	Septic	\$0
Acres	Primary	\$210,000
Acres	Secondary	\$77,000
Site	Common Area	\$0
NEIGHBORHOOD - 4701000	Unplatted - Indian Trail	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4702000	SUN VALLEY UNPLATTED 2	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4702800	Old Charlotte Highway @ Radiat	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4704000	SUN VALLEY UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4705900	WESLEY ACRES ET AL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$55,000
Acres	Secondary	\$35,000
NEIGHBORHOOD - 4706000	Rocky River Unplatted 1	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4751900	STALLINGS/INDIAN TRAIL	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4801000	STALLINGS UNPLATTED	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$39,000
Acres	Secondary	\$20,500
NEIGHBORHOOD - 4801900	STALLINGS MATTHEWS INDIAN TRAI	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$52,000
Acres	Secondary	\$25,000
NEIGHBORHOOD - 4802000	HEMBY BRIDGE CLUSTER	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$35,000
Acres	Secondary	\$14,200

NEIGHBORHOOD - 4803000	POPLIN ROAD VICINITY		
Method	Type	<u>Rate</u>	
Acres	Primary	\$35,000	
Acres	Secondary	\$14,200	
NEIGHBORHOOD - 4804000	UNIONVILLE INDIAN TRAIL @SARDI		
Method	Type	<u>Rate</u>	
Acres	Primary	\$39,000	
Acres	Secondary	\$20,500	
NEIGHBORHOOD - 4804900	PLYER ROAD CLUSTER		
Method	Type	<u>Rate</u>	
Acres	Primary	\$52,000	
Acres	Secondary	\$25,000	
NEIGHBORHOOD - 4805000	POPLIN & RIDGE RD VICINITY		
Method	Type	<u>Rate</u>	
Acres	Primary	\$35,000	
Acres	Secondary	\$14,200	
NEIGHBORHOOD - 4903000	RURAL UNPLATTED		
Method	Type	<u>Rate</u>	
Acres	Primary	\$22,400	
Acres	Secondary	\$8,000	
NEIGHBORHOOD - 4904000	ROCKY RIVER UNPLATTED		
Method	Type	<u>Rate</u>	
Acres	Primary	\$49,000	
Acres	Secondary	\$16,000	
NEIGHBORHOOD - 4904900	ROCKY RIVER UNPLATTED 2		
Method	Type	<u>Rate</u>	
Acres	Primary	\$49,000	
Acres	Secondary	\$16,000	
NEIGHBORHOOD - 5144100	VILLAGE OF WOODRIDGE		
Method	Type	<u>Rate</u>	
Site	Common Area	\$0	
NEIGHBORHOOD - 5144910	BREKONRIDGE /CHARLESTOWN		
Method	Type	<u>Rate</u>	
Site	Lots	\$41,000	
Site	Common Area	\$0	
NEIGHBORHOOD - 5343100	ALMA VILLAGE		
Method	Type	<u>Rate</u>	
Site	Lots	\$35,200	
Acres	Common Area	\$0	
NEIGHBORHOOD - 5343116	MAIN STREET STATION		
Method	Type	<u>Rate</u>	
Site	Lots	\$35,200	
Site	Common Area	\$0	
NEIGHBORHOOD - 5353120	Baraka Place Condo		
Method	Type	<u>Rate</u>	
Site	Common Area	\$0	\$0
NEIGHBORHOOD - 5442100	CURETON TOWNHOMES		

<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$45,600
Site	Common Area	\$0
NEIGHBORHOOD - 5542010 TOWNS AT AUBREY PARK		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$89,500
Site	Common Area	\$0
Acres	Unbuildable	\$11,550
NEIGHBORHOOD - 5741100 PARKSIDE AT STALLINGS		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,200
Site	Common Area	\$0
NEIGHBORHOOD - 5741200 Park Meadows		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$47,700
Site	Common Area	\$0
NEIGHBORHOOD - 5741300 Plyler Place		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,200
Site	Common Area	\$0
NEIGHBORHOOD - 5741910 TOWNHOMES:CALLONWOOD/CHESTNUT		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$40,600
Site	Common Area	\$0
NEIGHBORHOOD - 5741930 WENDOVER @ CURRY PLA		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$36,500
Site	Common Area	\$0
Acres	Unbuildable	\$2,400
NEIGHBORHOOD - 5742100 TAYLOR GLEN		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$34,100
Site	Common Area	\$0
NEIGHBORHOOD - 5742110 HOLLY PARK		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$40,700
NEIGHBORHOOD - 5841910 ARLINGTON DOWNS		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$34,200
Site	Common Area	\$0
NEIGHBORHOOD - 5843100 LAKE PARK - TOWNHOMES		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Lots	\$37,000
Site	Common Area	\$0
Acres	Additional Land	\$14,200
NEIGHBORHOOD - 5843110 LAKE PARK - VINTAGE CONDOS		
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Common Area	\$0

NEIGHBORHOOD - 5843200	OAKSTONE CONDOS	
Method	Type	<i>Rate</i>
Site	Lots	\$34,200
NEIGHBORHOOD - 5943010	SOUTHWINDS TOWNHOMES	
Method	Type	<i>Rate</i>
Site	Lots	\$29,300
Site	Common Area	\$0
NEIGHBORHOOD - 5943011	FIELDSTONE TOWNHOMES	
Method	Type	<i>Rate</i>
Site	Lots - Group 1	\$41,400
Site	Lots - Group 2	\$37,400
Site	Common Area	\$0
NEIGHBORHOOD - 5954910	CAMELOT TOWNHOMES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Common Area	\$0
NEIGHBORHOOD - 5961300	COLONY OAKS	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site	Common Area	\$0
NEIGHBORHOOD - 6181010	WRIGHT	
Method	Type	<i>Rate</i>
Acres	Primary	\$42,000
Acres	Secondary	\$12,000
NEIGHBORHOOD - 6242200	MOUNTAIN VIEW	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$3,000
Acres	Unbuildable	\$1,325
Acres	Additional Land	\$3,000
NEIGHBORHOOD - 6302100	MCCAIN PARK	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$24,700
Acres	Secondary	\$6,500
NEIGHBORHOOD - 6303910	MARVIN PROPERTIES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Acres	Primary	\$32,000
Acres	Secondary	\$31,600
NEIGHBORHOOD - 6761300	BRYSON VILLAGE & WILLIAMS RES	
<u>Method</u>	<u>Type</u>	<u>Rate</u>
Site+Acre	Lots	\$33,800
Site+Acre	Acres	\$1,000
Acres	Additional Land	\$1,000
NEIGHBORHOOD - 6762100	BONANZA PARK	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$19,000
Site+Acre	Acres	\$3,400
NEIGHBORHOOD - 6764100	CLARENCE EASON	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$19,000

Site+Acre	Acres	\$3,400
NEIGHBORHOOD - 6861100	ROSEMARY PARK-PARTIAL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$28,000
Site+Acre	Acres	\$7,500
Acres	Additional Land	\$7,500
NEIGHBORHOOD - 6861910	EASTWOOD FOREST	
Method	Type	<i>Rate</i>
Site	Lots	\$22,500
NEIGHBORHOOD - 6964100	WESTFIELD ET AL	
Method	Type	<i>Rate</i>
Site+Acre	Lots	\$20,500
Site+Acre	Acres	\$5,000



## Appendix 2 Commercial and Industrial Land Rates

NEIGHBORHOOD - 8123084		MARSHVILLE PLAZA	
Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$300000
Method	Commercial per Acre by Rating	Good	\$200000
Method	Commercial per Acre by Rating	Average	\$100000
Method	Commercial per Acre by Rating	Fair	\$35000
Method	Commercial per Acre by Rating	Poor	\$12000
Method	Commercial per Acre by Rating	Very Poor	\$7500

NEIGHBORHOOD - 8123085		GAYE CHEVROLET 74 EAST	
Method	Commercial per Acre by Rating	Excellent	\$500000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$250000
Method	Commercial per Acre by Rating	Average	\$150000
Method	Commercial per Acre by Rating	Fair	\$100000
Method	Commercial per Acre by Rating	Poor	\$75000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 8123090		COLD STORAGE WAMPLER	
Method	Commercial per Acre by Rating	Excellent	\$336000
Method	Commercial per Acre by Rating	Very Good	\$224000
Method	Commercial per Acre by Rating	Good	\$112000
Method	Commercial per Acre by Rating	Average	\$56000
Method	Commercial per Acre by Rating	Fair	\$41000
Method	Commercial per Acre by Rating	Poor	\$12000
Method	Commercial per Acre by Rating	Very Poor	\$7000

NEIGHBORHOOD - 8174040		HC SUN VALLEY	
Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$110000
Method	Industrial per Acre by Rating	Average	\$90000
Method	Industrial per Acre by Rating	Fair	\$75000
Method	Industrial per Acre by Rating	Poor	\$60000
Method	Industrial per Acre by Rating	Very Poor	\$45000
Method	Commercial per Acre by Rating	Excellent	\$900000
Method	Commercial per Acre by Rating	Very Good	\$600000
Method	Commercial per Acre by Rating	Good	\$400000
Method	Commercial per Acre by Rating	Average	\$300000
Method	Commercial per Acre by Rating	Fair	\$131000
Method	Commercial per Acre by Rating	Poor	\$106000
Method	Commercial per Acre by Rating	Very Poor	\$81000

NEIGHBORHOOD - 8174100		HC RURAL SUN VALLEY	
Method	Industrial per Acre by Rating	Excellent	\$108000
Method	Industrial per Acre by Rating	Very Good	\$78000
Method	Industrial per Acre by Rating	Good	\$60000

Method	Industrial per Acre by Rating	Average	\$48000
Method	Industrial per Acre by Rating	Fair	\$36000
Method	Industrial per Acre by Rating	Poor	\$24000
Method	Industrial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8176503                      74 AT INDIAN TRAIL FAIRVIEW

Method	Commercial per Acre by Rating	Excellent	\$1100000
Method	Commercial per Acre by Rating	Very Good	\$920000
Method	Commercial per Acre by Rating	Good	\$865000
Method	Commercial per Acre by Rating	Average	\$690000
Method	Commercial per Acre by Rating	Fair	\$517500
Method	Commercial per Acre by Rating	Poor	\$345000
Method	Commercial per Acre by Rating	Very Poor	\$115000

NEIGHBORHOOD - 8176505                      HWY 74 @ STALLINGS RD

Method	Commercial per Acre by Rating	Excellent	\$390000
Method	Commercial per Acre by Rating	Very Good	\$325000
Method	Commercial per Acre by Rating	Good	\$283000
Method	Commercial per Acre by Rating	Average	\$195000
Method	Commercial per Acre by Rating	Fair	\$156000
Method	Commercial per Acre by Rating	Poor	\$130000
Method	Commercial per Acre by Rating	Very Poor	\$104000

NEIGHBORHOOD - 8176509                      HWY 74 @ SHERIN ROAD

Method	Commercial per Acre by Rating	Excellent	\$330000
Method	Commercial per Acre by Rating	Very Good	\$275000
Method	Commercial per Acre by Rating	Good	\$220000
Method	Commercial per Acre by Rating	Average	\$165000
Method	Commercial per Acre by Rating	Fair	\$132000
Method	Commercial per Acre by Rating	Poor	\$110000
Method	Commercial per Acre by Rating	Very Poor	\$88000

NEIGHBORHOOD - 8191251                      74 MALL

Method	Commercial per Acre by Rating	Excellent	\$1100000
Method	Commercial per Acre by Rating	Very Good	\$900000
Method	Commercial per Acre by Rating	Good	\$630000
Method	Commercial per Acre by Rating	Average	\$510000
Method	Commercial per Acre by Rating	Fair	\$390000
Method	Commercial per Acre by Rating	Poor	\$300000
Method	Commercial per Acre by Rating	Very Poor	\$210000

NEIGHBORHOOD - 8193086                      UNION AGRI- SHERIFF

Method	Commercial per Acre by Rating	Excellent	\$250000
Method	Commercial per Acre by Rating	Very Good	\$204000
Method	Commercial per Acre by Rating	Good	\$168000
Method	Commercial per Acre by Rating	Average	\$125000
Method	Commercial per Acre by Rating	Fair	\$66000
Method	Commercial per Acre by Rating	Poor	\$42000
Method	Commercial per Acre by Rating	Very Poor	\$16800

NEIGHBORHOOD - 8193096		WINGATE 74 EAST	
Method	Commercial per Acre by Rating	Excellent	\$300000
Method	Commercial per Acre by Rating	Very Good	\$226000
Method	Commercial per Acre by Rating	Good	\$156000
Method	Commercial per Acre by Rating	Average	\$133000
Method	Commercial per Acre by Rating	Fair	\$66500
Method	Commercial per Acre by Rating	Poor	\$46500
Method	Commercial per Acre by Rating	Very Poor	\$18600

NEIGHBORHOOD - 8194118		HC SECREST PRICE	
Method	Commercial per Acre by Rating	Excellent	\$431200
Method	Commercial per Acre by Rating	Very Good	\$402000
Method	Commercial per Acre by Rating	Good	\$330000
Method	Commercial per Acre by Rating	Average	\$240000
Method	Commercial per Acre by Rating	Fair	\$180000
Method	Commercial per Acre by Rating	Poor	\$120000
Method	Commercial per Acre by Rating	Very Poor	\$60000

NEIGHBORHOOD - 8194119		HC ROCKY RIVER / BREKONRIDGE	
Method	Industrial per Acre by Rating	Excellent	\$140000
Method	Industrial per Acre by Rating	Very Good	\$90000
Method	Industrial per Acre by Rating	Good	\$65000
Method	Industrial per Acre by Rating	Average	\$50000
Method	Industrial per Acre by Rating	Fair	\$40000
Method	Industrial per Acre by Rating	Poor	\$30000
Method	Industrial per Acre by Rating	Very Poor	\$20000
Method	Commercial per Acre by Rating	Excellent	\$431200
Method	Commercial per Acre by Rating	Very Good	\$402000
Method	Commercial per Acre by Rating	Good	\$330000
Method	Commercial per Acre by Rating	Average	\$240000
Method	Commercial per Acre by Rating	Fair	\$180000
Method	Commercial per Acre by Rating	Poor	\$120000
Method	Commercial per Acre by Rating	Very Poor	\$60000

NEIGHBORHOOD - 8194200		HC BOREN CLAY/MARTIN MARIETTA	
Method	Industrial per Acre by Rating	Excellent	\$140000
Method	Industrial per Acre by Rating	Very Good	\$90000
Method	Industrial per Acre by Rating	Good	\$65000
Method	Industrial per Acre by Rating	Average	\$50000
Method	Industrial per Acre by Rating	Fair	\$40000
Method	Industrial per Acre by Rating	Poor	\$30000
Method	Industrial per Acre by Rating	Very Poor	\$20000
Method	Commercial per Acre by Rating	Excellent	\$230000
Method	Commercial per Acre by Rating	Very Good	\$205000
Method	Commercial per Acre by Rating	Good	\$180000
Method	Commercial per Acre by Rating	Average	\$170000
Method	Commercial per Acre by Rating	Fair	\$140000
Method	Commercial per Acre by Rating	Poor	\$85000
Method	Commercial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 8195202				300-1100 W. ROOSEVELT BLVD.			
Method	Commercial per Acre by Rating	Excellent		\$759000			
Method	Commercial per Acre by Rating	Very Good		\$605000			
Method	Commercial per Acre by Rating	Good		\$484000			
Method	Commercial per Acre by Rating	Average		\$330000			
Method	Commercial per Acre by Rating	Fair		\$192500			
Method	Commercial per Acre by Rating	Poor		\$110000			
Method	Commercial per Acre by Rating	Very Poor		\$30000			

NEIGHBORHOOD - 8195206				1000-1300 W. ROOSEVELT BLVD.			
Method	Commercial per Acre by Rating	Excellent		\$759000			
Method	Commercial per Acre by Rating	Very Good		\$605000			
Method	Commercial per Acre by Rating	Good		\$484000			
Method	Commercial per Acre by Rating	Average		\$330000			
Method	Commercial per Acre by Rating	Fair		\$192500			
Method	Commercial per Acre by Rating	Poor		\$110000			
Method	Commercial per Acre by Rating	Very Poor		\$30000			

NEIGHBORHOOD - 8195207				1300-1600 W. ROOSEVELT BLVD.			
Method	Commercial per Acre by Rating	Excellent		\$793500			
Method	Commercial per Acre by Rating	Very Good		\$660000			
Method	Commercial per Acre by Rating	Good		\$506000			
Method	Commercial per Acre by Rating	Average		\$345000			
Method	Commercial per Acre by Rating	Fair		\$201000			
Method	Commercial per Acre by Rating	Poor		\$115000			
Method	Commercial per Acre by Rating	Very Poor		\$35000			

NEIGHBORHOOD - 8197109				POPLIN SHOPPING			
Method	Commercial per Acre by Rating	Excellent		\$1100000			
Method	Commercial per Acre by Rating	Very Good		\$900000			
Method	Commercial per Acre by Rating	Good		\$630000			
Method	Commercial per Acre by Rating	Average		\$510000			
Method	Commercial per Acre by Rating	Fair		\$390000			
Method	Commercial per Acre by Rating	Poor		\$300000			
Method	Commercial per Acre by Rating	Very Poor		\$210000			

NEIGHBORHOOD - 8197125				HILLTOP 601			
Method	Commercial per Acre by Rating	Excellent		\$550000			
Method	Commercial per Acre by Rating	Very Good		\$412500			
Method	Commercial per Acre by Rating	Good		\$288700			
Method	Commercial per Acre by Rating	Average		\$258700			
Method	Commercial per Acre by Rating	Fair		\$230000			
Method	Commercial per Acre by Rating	Poor		\$201200			
Method	Commercial per Acre by Rating	Very Poor		\$172500			

NEIGHBORHOOD - 8197136				OLD 74			
Method	Industrial per Acre by Rating	Excellent		\$60000			
Method	Industrial per Acre by Rating	Very Good		\$50000			
Method	Industrial per Acre by Rating	Good		\$40000			
Method	Industrial per Acre by Rating	Average		\$35000			

Method	Industrial per Acre by Rating	Fair	\$20000
Method	Industrial per Acre by Rating	Poor	\$15000
Method	Industrial per Acre by Rating	Very Poor	\$10000
Method	Commercial per Acre by Rating	Excellent	\$120000
Method	Commercial per Acre by Rating	Very Good	\$110000
Method	Commercial per Acre by Rating	Good	\$100000
Method	Commercial per Acre by Rating	Average	\$90000
Method	Commercial per Acre by Rating	Fair	\$70000
Method	Commercial per Acre by Rating	Poor	\$50000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 8223082                      MARSHVILLE DOWNTOWN

Method	Commercial per Acre by Rating	Excellent	\$140000
Method	Commercial per Acre by Rating	Very Good	\$128800
Method	Commercial per Acre by Rating	Good	\$112000
Method	Commercial per Acre by Rating	Average	\$100800
Method	Commercial per Acre by Rating	Fair	\$56000
Method	Commercial per Acre by Rating	Poor	\$33600
Method	Commercial per Acre by Rating	Very Poor	\$12000

NEIGHBORHOOD - 8252174                      WAXHAW COMMERCIAL

Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$250000
Method	Commercial per Acre by Rating	Average	\$200000
Method	Commercial per Acre by Rating	Fair	\$165000
Method	Commercial per Acre by Rating	Poor	\$140000
Method	Commercial per Acre by Rating	Very Poor	\$98000

NEIGHBORHOOD - 8262126                      MINERAL SPRINGS-COMMERCIAL

Method	Commercial per Acre by Rating	Excellent	\$120000
Method	Commercial per Acre by Rating	Very Good	\$102000
Method	Commercial per Acre by Rating	Good	\$84000
Method	Commercial per Acre by Rating	Average	\$72000
Method	Commercial per Acre by Rating	Fair	\$57600
Method	Commercial per Acre by Rating	Poor	\$42000
Method	Commercial per Acre by Rating	Very Poor	\$24000

NEIGHBORHOOD - 8271000                      HEMBY BRIDGGE B4

Method	Commercial per Acre by Rating	Excellent	\$500000
Method	Commercial per Acre by Rating	Very Good	\$412500
Method	Commercial per Acre by Rating	Good	\$302500
Method	Commercial per Acre by Rating	Average	\$231000
Method	Commercial per Acre by Rating	Fair	\$165000
Method	Commercial per Acre by Rating	Poor	\$110000
Method	Commercial per Acre by Rating	Very Poor	\$44000

NEIGHBORHOOD - 8274110                      HC WESLEY CHAPEL RAILROAD

Method	Industrial per Acre by Rating	Excellent	\$240000
Method	Industrial per Acre by Rating	Very Good	\$150000
Method	Industrial per Acre by Rating	Good	\$100000

Method	Industrial per Acre by Rating	Average	\$70000
Method	Industrial per Acre by Rating	Fair	\$56000
Method	Industrial per Acre by Rating	Poor	\$42000
Method	Industrial per Acre by Rating	Very Poor	\$35000

NEIGHBORHOOD - 8274110 HC WESLEY CHAPEL RAILROAD

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$100000
Method	Industrial per Acre by Rating	Average	\$80000
Method	Industrial per Acre by Rating	Fair	\$40000
Method	Industrial per Acre by Rating	Poor	\$20000
Method	Industrial per Acre by Rating	Very Poor	\$10000

NEIGHBORHOOD - 8291258 CHARLOTTE & CSX DOWNTOWN

Method	Commercial per Acre by Rating	Excellent	\$131200
Method	Commercial per Acre by Rating	Very Good	\$115500
Method	Commercial per Acre by Rating	Good	\$94500
Method	Commercial per Acre by Rating	Average	\$78800
Method	Commercial per Acre by Rating	Fair	\$52500
Method	Commercial per Acre by Rating	Poor	\$31500
Method	Commercial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8291261 200 SOUTH

Method	Commercial per Acre by Rating	Excellent	\$125000
Method	Commercial per Acre by Rating	Very Good	\$115000
Method	Commercial per Acre by Rating	Good	\$95000
Method	Commercial per Acre by Rating	Average	\$7000
Method	Commercial per Acre by Rating	Fair	\$53500
Method	Commercial per Acre by Rating	Poor	\$21400
Method	Commercial per Acre by Rating	Very Poor	\$10700

NEIGHBORHOOD - 8291263 5 POINTS

Method	Commercial per Acre by Rating	Excellent	\$199500
Method	Commercial per Acre by Rating	Very Good	\$173200
Method	Commercial per Acre by Rating	Good	\$147000
Method	Commercial per Acre by Rating	Average	\$120700
Method	Commercial per Acre by Rating	Fair	\$84000
Method	Commercial per Acre by Rating	Poor	\$42000
Method	Commercial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8291264 PATTON CHARLOTTE AVE

Method	Commercial per Acre by Rating	Excellent	\$131200
Method	Commercial per Acre by Rating	Very Good	\$115500
Method	Commercial per Acre by Rating	Good	\$94500
Method	Commercial per Acre by Rating	Average	\$78800
Method	Commercial per Acre by Rating	Fair	\$52500
Method	Commercial per Acre by Rating	Poor	\$31500
Method	Commercial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8291265                      SECRET SHORT CUT & CONCORD

Method	Commercial per Acre by Rating	Excellent	\$205000
Method	Commercial per Acre by Rating	Very Good	\$184000
Method	Commercial per Acre by Rating	Good	\$155000
Method	Commercial per Acre by Rating	Average	\$135000
Method	Commercial per Acre by Rating	Fair	\$105000
Method	Commercial per Acre by Rating	Poor	\$80000
Method	Commercial per Acre by Rating	Very Poor	\$50000

NEIGHBORHOOD - 8291266                      DOWNTOWN

Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$275000
Method	Commercial per Acre by Rating	Average	\$250000
Method	Commercial per Acre by Rating	Fair	\$150000
Method	Commercial per Acre by Rating	Poor	\$75000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 8291267                      CHARLOTTE HWY 200 SOUTH

Method	Commercial per Acre by Rating	Excellent	\$500000
Method	Commercial per Acre by Rating	Very Good	\$450000
Method	Commercial per Acre by Rating	Good	\$375000
Method	Commercial per Acre by Rating	Average	\$300000
Method	Commercial per Acre by Rating	Fair	\$200000
Method	Commercial per Acre by Rating	Poor	\$100000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 8291300                      CHARLOTTE HWY / DICKERSON

Method	Commercial per Acre by Rating	Excellent	\$230000
Method	Commercial per Acre by Rating	Very Good	\$212700
Method	Commercial per Acre by Rating	Good	\$195500
Method	Commercial per Acre by Rating	Average	\$172500
Method	Commercial per Acre by Rating	Fair	\$115000
Method	Commercial per Acre by Rating	Poor	\$57500
Method	Commercial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8357110                      WAXHAW COMMERCIAL PARKWOOD

Method	Commercial per Acre by Rating	Excellent	\$377500
Method	Commercial per Acre by Rating	Very Good	\$330000
Method	Commercial per Acre by Rating	Good	\$220500
Method	Commercial per Acre by Rating	Average	\$182800
Method	Commercial per Acre by Rating	Fair	\$154000
Method	Commercial per Acre by Rating	Poor	\$32300
Method	Commercial per Acre by Rating	Very Poor	\$98000

NEIGHBORHOOD - 8367077                      JACKSON STATION

Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$250000
Method	Commercial per Acre by Rating	Average	\$200000
Method	Commercial per Acre by Rating	Fair	\$165000

Method	Commercial per Acre by Rating	Poor	\$140000
Method	Commercial per Acre by Rating	Very Poor	\$98000

NEIGHBORHOOD - 8367078                      WAXHAW COMMONS

Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$250000
Method	Commercial per Acre by Rating	Average	\$200000
Method	Commercial per Acre by Rating	Fair	\$165000
Method	Commercial per Acre by Rating	Poor	\$140000
Method	Commercial per Acre by Rating	Very Poor	\$98000

NEIGHBORHOOD - 8367131                      WAXHAW COMMERCIAL CUTHBERTSON

Method	Commercial per Acre by Rating	Excellent	\$900000
Method	Commercial per Acre by Rating	Very Good	\$665000
Method	Commercial per Acre by Rating	Good	\$465500
Method	Commercial per Acre by Rating	Average	\$399000
Method	Commercial per Acre by Rating	Fair	\$266000
Method	Commercial per Acre by Rating	Poor	\$150000
Method	Commercial per Acre by Rating	Very Poor	\$125000

NEIGHBORHOOD - 8371000                      SUN VALLEY PARK

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$120000
Method	Industrial per Acre by Rating	Good	\$100000
Method	Industrial per Acre by Rating	Average	\$80000
Method	Industrial per Acre by Rating	Fair	\$60000
Method	Industrial per Acre by Rating	Poor	\$50000
Method	Industrial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 8371100                      MATTHEWS INDIAN TRAIL ROAD

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$105000
Method	Industrial per Acre by Rating	Average	\$90000
Method	Industrial per Acre by Rating	Fair	\$80000
Method	Industrial per Acre by Rating	Poor	\$60000
Method	Industrial per Acre by Rating	Very Poor	\$45000

NEIGHBORHOOD - 8372000                      INDIAN TRAIL BUS PARK VICINITY

Method	Industrial per Acre by Rating	Excellent	\$240000
Method	Industrial per Acre by Rating	Very Good	\$210000
Method	Industrial per Acre by Rating	Good	\$180000
Method	Industrial per Acre by Rating	Average	\$130000
Method	Industrial per Acre by Rating	Fair	\$96000
Method	Industrial per Acre by Rating	Poor	\$72000
Method	Industrial per Acre by Rating	Very Poor	\$48000
Method	Commercial per Acre by Rating	Excellent	\$292000
Method	Commercial per Acre by Rating	Very Good	\$243700
Method	Commercial per Acre by Rating	Good	\$212200
Method	Commercial per Acre by Rating	Average	\$146200



Method	Commercial per Acre by Rating	Fair	\$140000
Method	Commercial per Acre by Rating	Poor	\$99400
Method	Commercial per Acre by Rating	Very Poor	\$58000

NEIGHBORHOOD - 8391000 FRANKLIN

Method	Commercial per Acre by Rating	Excellent	\$200000
Method	Commercial per Acre by Rating	Very Good	\$135000
Method	Commercial per Acre by Rating	Good	\$118000
Method	Commercial per Acre by Rating	Average	\$107000
Method	Commercial per Acre by Rating	Fair	\$53500
Method	Commercial per Acre by Rating	Poor	\$32000
Method	Commercial per Acre by Rating	Very Poor	\$21400

NEIGHBORHOOD - 8391252 NELDA & WILLIAMS

Method	Industrial per Acre by Rating	Excellent	\$144000
Method	Industrial per Acre by Rating	Very Good	\$115000
Method	Industrial per Acre by Rating	Good	\$110000
Method	Industrial per Acre by Rating	Average	\$90000
Method	Industrial per Acre by Rating	Fair	\$60000
Method	Industrial per Acre by Rating	Poor	\$35000
Method	Industrial per Acre by Rating	Very Poor	\$20000
Method	Commercial per Acre by Rating	Excellent	\$300000
Method	Commercial per Acre by Rating	Very Good	\$200000
Method	Commercial per Acre by Rating	Good	\$145000
Method	Commercial per Acre by Rating	Average	\$120000
Method	Commercial per Acre by Rating	Fair	\$75000
Method	Commercial per Acre by Rating	Poor	\$45000
Method	Commercial per Acre by Rating	Very Poor	\$30000

NEIGHBORHOOD - 8391256 MORGAN MILL/ INDUSTRIAL

Method	Industrial per Acre by Rating	Excellent	\$50000
Method	Industrial per Acre by Rating	Very Good	\$45000
Method	Industrial per Acre by Rating	Good	\$40000
Method	Industrial per Acre by Rating	Average	\$35000
Method	Industrial per Acre by Rating	Fair	\$25000
Method	Industrial per Acre by Rating	Poor	\$20000
Method	Industrial per Acre by Rating	Very Poor	\$12000
Method	Commercial per Acre by Rating	Excellent	\$135000
Method	Commercial per Acre by Rating	Very Good	\$120000
Method	Commercial per Acre by Rating	Good	\$105000
Method	Commercial per Acre by Rating	Average	\$85000
Method	Commercial per Acre by Rating	Fair	\$60000
Method	Commercial per Acre by Rating	Poor	\$50000
Method	Commercial per Acre by Rating	Very Poor	\$20000

NEIGHBORHOOD - 8391260 DICKERSON & OLD CHARLOTTE

Method	Commercial per Acre by Rating	Excellent	\$500000
Method	Commercial per Acre by Rating	Very Good	\$420500
Method	Commercial per Acre by Rating	Good	\$375000
Method	Commercial per Acre by Rating	Average	\$312500
Method	Commercial per Acre by Rating	Fair	\$250000

Method	Commercial per Acre by Rating	Poor	\$125000
Method	Commercial per Acre by Rating	Very Poor	\$62500

NEIGHBORHOOD - 8391262                      200 & MLK

Method	Commercial per Acre by Rating	Excellent	\$200000
Method	Commercial per Acre by Rating	Very Good	\$150000
Method	Commercial per Acre by Rating	Good	\$105000
Method	Commercial per Acre by Rating	Average	\$81000
Method	Commercial per Acre by Rating	Fair	\$65000
Method	Commercial per Acre by Rating	Poor	\$51000
Method	Commercial per Acre by Rating	Very Poor	\$37500

NEIGHBORHOOD - 8393095                      WINGATE POST OFFICE

Method	Commercial per Acre by Rating	Excellent	\$220000
Method	Commercial per Acre by Rating	Very Good	\$190000
Method	Commercial per Acre by Rating	Good	\$156800
Method	Commercial per Acre by Rating	Average	\$112000
Method	Commercial per Acre by Rating	Fair	\$67200
Method	Commercial per Acre by Rating	Poor	\$39000
Method	Commercial per Acre by Rating	Very Poor	\$16800

NEIGHBORHOOD - 8395200                      HOSPITAL AREA

Method	Commercial per Acre by Rating	Excellent	\$247500
Method	Commercial per Acre by Rating	Very Good	\$220000
Method	Commercial per Acre by Rating	Good	\$207000
Method	Commercial per Acre by Rating	Average	\$165000
Method	Commercial per Acre by Rating	Fair	\$88000
Method	Commercial per Acre by Rating	Poor	\$44000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 8395201                      COMMERCIAL NORTHEAST MONROE

Method	Industrial per Acre by Rating	Excellent	\$90000
Method	Industrial per Acre by Rating	Very Good	\$75000
Method	Industrial per Acre by Rating	Good	\$60000
Method	Industrial per Acre by Rating	Average	\$54000
Method	Industrial per Acre by Rating	Fair	\$49000
Method	Industrial per Acre by Rating	Poor	\$43000
Method	Industrial per Acre by Rating	Very Poor	\$32000
Method	Commercial per Acre by Rating	Excellent	\$150000
Method	Commercial per Acre by Rating	Very Good	\$120000
Method	Commercial per Acre by Rating	Good	\$105000
Method	Commercial per Acre by Rating	Average	\$90000
Method	Commercial per Acre by Rating	Fair	\$70000
Method	Commercial per Acre by Rating	Poor	\$55000
Method	Commercial per Acre by Rating	Very Poor	\$45000

NEIGHBORHOOD - 8395203                      600-700 E. FRANKLIN COMMERCIAL

Method	Commercial per Acre by Rating	Excellent	\$158000
Method	Commercial per Acre by Rating	Very Good	\$126000
Method	Commercial per Acre by Rating	Good	\$105000
Method	Commercial per Acre by Rating	Average	\$90000

Method	Commercial per Acre by Rating	Fair	\$63000
Method	Commercial per Acre by Rating	Poor	\$26300
Method	Commercial per Acre by Rating	Very Poor	\$11000

NEIGHBORHOOD - 8395204                      HOUSTON/MONROE MILLS

Method	Commercial per Acre by Rating	Excellent	\$250000
Method	Commercial per Acre by Rating	Very Good	\$200000
Method	Commercial per Acre by Rating	Good	\$165000
Method	Commercial per Acre by Rating	Average	\$150000
Method	Commercial per Acre by Rating	Fair	\$100000
Method	Commercial per Acre by Rating	Poor	\$65000
Method	Commercial per Acre by Rating	Very Poor	\$40900

NEIGHBORHOOD - 8395205                      MANETTA MILLS AREA

Method	Commercial per Acre by Rating	Excellent	\$107000
Method	Commercial per Acre by Rating	Very Good	\$85600
Method	Commercial per Acre by Rating	Good	\$64000
Method	Commercial per Acre by Rating	Average	\$32000
Method	Commercial per Acre by Rating	Fair	\$16000
Method	Commercial per Acre by Rating	Poor	\$8000
Method	Commercial per Acre by Rating	Very Poor	\$5000

NEIGHBORHOOD - 8397124                      HWY 200 & SOUTHERLAND AVE

Method	Industrial per Acre by Rating	Excellent	\$85000
Method	Industrial per Acre by Rating	Very Good	\$80000
Method	Industrial per Acre by Rating	Good	\$70000
Method	Industrial per Acre by Rating	Average	\$60000
Method	Industrial per Acre by Rating	Fair	\$50000
Method	Industrial per Acre by Rating	Poor	\$45000
Method	Industrial per Acre by Rating	Very Poor	\$30000
Method	Commercial per Acre by Rating	Excellent	\$160000
Method	Commercial per Acre by Rating	Very Good	\$140000
Method	Commercial per Acre by Rating	Good	\$120000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$80000
Method	Commercial per Acre by Rating	Poor	\$65000
Method	Commercial per Acre by Rating	Very Poor	\$55000

NEIGHBORHOOD - 8397126                      SUNSET PROFESSIONAL

Method	Commercial per Acre by Rating	Excellent	\$200000
Method	Commercial per Acre by Rating	Very Good	\$170000
Method	Commercial per Acre by Rating	Good	\$140000
Method	Commercial per Acre by Rating	Average	\$100000
Method	Commercial per Acre by Rating	Fair	\$70000
Method	Commercial per Acre by Rating	Poor	\$30000
Method	Commercial per Acre by Rating	Very Poor	\$10000

NEIGHBORHOOD - 8397132                      SUNSET 207

Method	Commercial per Acre by Rating	Excellent	\$600000
Method	Commercial per Acre by Rating	Very Good	\$500000
Method	Commercial per Acre by Rating	Good	\$400000

Method	Commercial per Acre by Rating	Average	\$230000
Method	Commercial per Acre by Rating	Fair	\$175000
Method	Commercial per Acre by Rating	Poor	\$115000
Method	Commercial per Acre by Rating	Very Poor	\$85000

NEIGHBORHOOD - 8397133 WALKUP/SUTHERLAND

Method	Commercial per Acre by Rating	Excellent	\$185000
Method	Commercial per Acre by Rating	Very Good	\$148000
Method	Commercial per Acre by Rating	Good	\$120000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$80000
Method	Commercial per Acre by Rating	Poor	\$60000
Method	Commercial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 8401100 INDIAN TRAIL @ RAIL ROAD

Method	Commercial per Acre by Rating	Excellent	\$435000
Method	Commercial per Acre by Rating	Very Good	\$390000
Method	Commercial per Acre by Rating	Good	\$325000
Method	Commercial per Acre by Rating	Average	\$260000
Method	Commercial per Acre by Rating	Fair	\$156000
Method	Commercial per Acre by Rating	Poor	\$119500
Method	Commercial per Acre by Rating	Very Poor	\$65000

NEIGHBORHOOD - 8461000 WEDDINGTON CBD

Method	Commercial per Acre by Rating	Excellent	\$660000
Method	Commercial per Acre by Rating	Very Good	\$550000
Method	Commercial per Acre by Rating	Good	\$440000
Method	Commercial per Acre by Rating	Average	\$385000
Method	Commercial per Acre by Rating	Fair	\$330000
Method	Commercial per Acre by Rating	Poor	\$220000
Method	Commercial per Acre by Rating	Very Poor	\$167000

NEIGHBORHOOD - 8462172 REA ROAD COMMERCIAL

Method	Commercial per Acre by Rating	Excellent	\$720000
Method	Commercial per Acre by Rating	Very Good	\$600000
Method	Commercial per Acre by Rating	Good	\$480000
Method	Commercial per Acre by Rating	Average	\$420000
Method	Commercial per Acre by Rating	Fair	\$360000
Method	Commercial per Acre by Rating	Poor	\$240000
Method	Commercial per Acre by Rating	Very Poor	\$180000

NEIGHBORHOOD - 8462173 COMMERCIAL NEW TOWN-HWY 16

Method	Commercial per Acre by Rating	Excellent	\$650000
Method	Commercial per Acre by Rating	Very Good	\$472500
Method	Commercial per Acre by Rating	Good	\$378000
Method	Commercial per Acre by Rating	Average	\$330700
Method	Commercial per Acre by Rating	Fair	\$283500
Method	Commercial per Acre by Rating	Poor	\$189000
Method	Commercial per Acre by Rating	Very Poor	\$135000

NEIGHBORHOOD - 8467130		WESLEY CHAPEL COMMERCIAL	
Method	Commercial per Acre by Rating	Excellent	\$720000
Method	Commercial per Acre by Rating	Very Good	\$600000
Method	Commercial per Acre by Rating	Good	\$480000
Method	Commercial per Acre by Rating	Average	\$420000
Method	Commercial per Acre by Rating	Fair	\$360000
Method	Commercial per Acre by Rating	Poor	\$240000
Method	Commercial per Acre by Rating	Very Poor	\$180000
NEIGHBORHOOD - 8470000		OLD CHARLOTTE HWY @ POTTERS RD	
Method	Commercial per Acre by Rating	Excellent	\$600000
Method	Commercial per Acre by Rating	Very Good	\$500000
Method	Commercial per Acre by Rating	Good	\$400000
Method	Commercial per Acre by Rating	Average	\$230000
Method	Commercial per Acre by Rating	Fair	\$175000
Method	Commercial per Acre by Rating	Poor	\$115000
Method	Commercial per Acre by Rating	Very Poor	\$85000
NEIGHBORHOOD - 8474001		GB SUN VALLEY COMMONS	
Method	Commercial per Acre by Rating	Excellent	\$1200000
Method	Commercial per Acre by Rating	Very Good	\$780000
Method	Commercial per Acre by Rating	Good	\$655000
Method	Commercial per Acre by Rating	Average	\$598500
Method	Commercial per Acre by Rating	Fair	\$399000
Method	Commercial per Acre by Rating	Poor	\$266000
Method	Commercial per Acre by Rating	Very Poor	\$209400
NEIGHBORHOOD - 8476030		LAWYERS RD @ STEVENS MILL	
Method	Commercial per Acre by Rating	Excellent	\$660000
Method	Commercial per Acre by Rating	Very Good	\$577000
Method	Commercial per Acre by Rating	Good	\$495000
Method	Commercial per Acre by Rating	Average	\$412500
Method	Commercial per Acre by Rating	Fair	\$330000
Method	Commercial per Acre by Rating	Poor	\$165000
Method	Commercial per Acre by Rating	Very Poor	\$95000
NEIGHBORHOOD - 8476140		INDIAN TRAIL @ OLD MONROE	
Method	Industrial per Acre by Rating	Excellent	\$287500
Method	Industrial per Acre by Rating	Very Good	\$172500
Method	Industrial per Acre by Rating	Good	\$143700
Method	Industrial per Acre by Rating	Average	\$115000
Method	Industrial per Acre by Rating	Fair	\$86200
Method	Industrial per Acre by Rating	Poor	\$57500
Method	Industrial per Acre by Rating	Very Poor	\$45000
Method	Commercial per Acre by Rating	Excellent	\$550000
Method	Commercial per Acre by Rating	Very Good	\$460000
Method	Commercial per Acre by Rating	Good	\$325000
Method	Commercial per Acre by Rating	Average	\$250000
Method	Commercial per Acre by Rating	Fair	\$175000
Method	Commercial per Acre by Rating	Poor	\$156000
Method	Commercial per Acre by Rating	Very Poor	\$115000

NEIGHBORHOOD - 8476502 HWY 74 @ UNIONVILLE INDIAN TRL

Method	Commercial per Acre by Rating	Excellent	\$900000
Method	Commercial per Acre by Rating	Very Good	\$600000
Method	Commercial per Acre by Rating	Good	\$488000
Method	Commercial per Acre by Rating	Average	\$300000
Method	Commercial per Acre by Rating	Fair	\$131000
Method	Commercial per Acre by Rating	Poor	\$106000
Method	Commercial per Acre by Rating	Very Poor	\$81000

NEIGHBORHOOD - 8491253 1000-1600 SKYWAY DR

Method	Commercial per Acre by Rating	Excellent	\$247500
Method	Commercial per Acre by Rating	Very Good	\$220000
Method	Commercial per Acre by Rating	Good	\$203500
Method	Commercial per Acre by Rating	Average	\$165000
Method	Commercial per Acre by Rating	Fair	\$66000
Method	Commercial per Acre by Rating	Poor	\$33000
Method	Commercial per Acre by Rating	Very Poor	\$15000

NEIGHBORHOOD - 8491254 PARADISE HEIGHTS

Method	Commercial per Acre by Rating	Excellent	\$348000
Method	Commercial per Acre by Rating	Very Good	\$225000
Method	Commercial per Acre by Rating	Good	\$125000
Method	Commercial per Acre by Rating	Average	\$100000
Method	Commercial per Acre by Rating	Fair	\$80000
Method	Commercial per Acre by Rating	Poor	\$45000
Method	Commercial per Acre by Rating	Very Poor	\$35000

NEIGHBORHOOD - 8491255 601 & 74

Method	Commercial per Acre by Rating	Excellent	\$184000
Method	Commercial per Acre by Rating	Very Good	\$157500
Method	Commercial per Acre by Rating	Good	\$131500
Method	Commercial per Acre by Rating	Average	\$105000
Method	Commercial per Acre by Rating	Fair	\$63000
Method	Commercial per Acre by Rating	Poor	\$26200
Method	Commercial per Acre by Rating	Very Poor	\$10500

NEIGHBORHOOD -8501000 BYPASS, SECREST SHORTCUT

Method	Commercial per Acre by Rating	Excellent	\$372600
Method	Commercial per Acre by Rating	Very Good	\$223500
Method	Commercial per Acre by Rating	Good	\$186300
Method	Commercial per Acre by Rating	Average	\$148500
Method	Commercial per Acre by Rating	Fair	\$129600
Method	Commercial per Acre by Rating	Poor	\$92300
Method	Commercial per Acre by Rating	Very Poor	\$55000

NEIGHBORHOOD - 8567061 HWY 16 COMMERCIAL

Method	Commercial per Acre by Rating	Excellent	\$400000
Method	Commercial per Acre by Rating	Very Good	\$350000
Method	Commercial per Acre by Rating	Good	\$250000
Method	Commercial per Acre by Rating	Average	\$200000
Method	Commercial per Acre by Rating	Fair	\$165000

Method	Commercial per Acre by Rating	Poor	\$140000
Method	Commercial per Acre by Rating	Very Poor	\$98000

NEIGHBORHOOD - 8567075 KINGSTON BUSINESS PARK

Method	Commercial per Acre by Rating	Excellent	\$230000
Method	Commercial per Acre by Rating	Very Good	\$206200
Method	Commercial per Acre by Rating	Good	\$172500
Method	Commercial per Acre by Rating	Average	\$138000
Method	Commercial per Acre by Rating	Fair	\$115000
Method	Commercial per Acre by Rating	Poor	\$92000
Method	Commercial per Acre by Rating	Very Poor	\$69000

NEIGHBORHOOD - 8571000 IDLEWILD AT 485

Method	Commercial per Acre by Rating	Excellent	\$650600
Method	Commercial per Acre by Rating	Very Good	\$577000
Method	Commercial per Acre by Rating	Good	\$495000
Method	Commercial per Acre by Rating	Average	\$412500
Method	Commercial per Acre by Rating	Fair	\$330000
Method	Commercial per Acre by Rating	Poor	\$165000
Method	Commercial per Acre by Rating	Very Poor	\$95000

NEIGHBORHOOD - 8576046 OLD HICKORY BUSINESS PARK

Method	Industrial per Acre by Rating	Excellent	\$133700
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$116400
Method	Industrial per Acre by Rating	Average	\$88000
Method	Industrial per Acre by Rating	Fair	\$79200
Method	Industrial per Acre by Rating	Poor	\$71200
Method	Industrial per Acre by Rating	Very Poor	\$35000

NEIGHBORHOOD - 8595000 601 / BAUCOM DEESE

Method	Commercial per Acre by Rating	Excellent	\$172500
Method	Commercial per Acre by Rating	Very Good	\$120000
Method	Commercial per Acre by Rating	Good	\$90000
Method	Commercial per Acre by Rating	Average	\$60000
Method	Commercial per Acre by Rating	Fair	\$48000
Method	Commercial per Acre by Rating	Poor	\$36000
Method	Commercial per Acre by Rating	Very Poor	\$24000

NEIGHBORHOOD - 8701000 AUSTIN VILLAGE

Method	Commercial per Acre by Rating	Excellent	\$600000
Method	Commercial per Acre by Rating	Very Good	\$500000
Method	Commercial per Acre by Rating	Good	\$425000
Method	Commercial per Acre by Rating	Average	\$360000
Method	Commercial per Acre by Rating	Fair	\$215000
Method	Commercial per Acre by Rating	Poor	\$150000
Method	Commercial per Acre by Rating	Very Poor	\$65000

NEIGHBORHOOD - 8853120 LAKE PARK - TOWN CENTER

Method	Commercial per Acre by Rating	Excellent	\$187830
Method	Commercial per Acre by Rating	Very Good	\$150280

Method	Commercial per Acre by Rating	Good	\$130240
Method	Commercial per Acre by Rating	Average	\$112690
Method	Commercial per Acre by Rating	Fair	\$92650
Method	Commercial per Acre by Rating	Poor	\$55100
Method	Commercial per Acre by Rating	Very Poor	\$37500

NEIGHBORHOOD - 9123096 WINGATE 74 EAST

Method	Industrial per Acre by Rating	Excellent	\$64500
Method	Industrial per Acre by Rating	Very Good	\$54000
Method	Industrial per Acre by Rating	Good	\$43000
Method	Industrial per Acre by Rating	Average	\$37500
Method	Industrial per Acre by Rating	Fair	\$25000
Method	Industrial per Acre by Rating	Poor	\$19000
Method	Industrial per Acre by Rating	Very Poor	\$5000
Method	Commercial per Acre by Rating	Excellent	\$226000
Method	Commercial per Acre by Rating	Very Good	\$190000
Method	Commercial per Acre by Rating	Good	\$156800
Method	Commercial per Acre by Rating	Average	\$112000
Method	Commercial per Acre by Rating	Fair	\$67200
Method	Commercial per Acre by Rating	Poor	\$39000
Method	Commercial per Acre by Rating	Very Poor	\$16800

NEIGHBORHOOD - 9197127 TYSON / COMMERCIAL

Method	Industrial per Acre by Rating	Excellent	\$64500
Method	Industrial per Acre by Rating	Very Good	\$54000
Method	Industrial per Acre by Rating	Good	\$43000
Method	Industrial per Acre by Rating	Average	\$37500
Method	Industrial per Acre by Rating	Fair	\$25000
Method	Industrial per Acre by Rating	Poor	\$19000
Method	Industrial per Acre by Rating	Very Poor	\$11000
Method	Commercial per Acre by Rating	Excellent	\$130000
Method	Commercial per Acre by Rating	Very Good	\$120000
Method	Commercial per Acre by Rating	Good	\$105000
Method	Commercial per Acre by Rating	Average	\$85000
Method	Commercial per Acre by Rating	Fair	\$60000
Method	Commercial per Acre by Rating	Poor	\$50000
Method	Commercial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 9197128 HILLTOP 74

Method	Commercial per Acre by Rating	Excellent	\$550000
Method	Commercial per Acre by Rating	Very Good	\$412500
Method	Commercial per Acre by Rating	Good	\$288700
Method	Commercial per Acre by Rating	Average	\$192500
Method	Commercial per Acre by Rating	Fair	\$102800
Method	Commercial per Acre by Rating	Poor	\$55000
Method	Commercial per Acre by Rating	Very Poor	\$30000

NEIGHBORHOOD - 9197129 METRO MEDICAL

Method	Commercial per Acre by Rating	Excellent	\$350000
Method	Commercial per Acre by Rating	Very Good	\$250000
Method	Commercial per Acre by Rating	Good	\$225000



Method	Commercial per Acre by Rating	Average	\$150000
Method	Commercial per Acre by Rating	Fair	\$105000
Method	Commercial per Acre by Rating	Poor	\$65000
Method	Commercial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 9391259 ICEMORLEE & GOLDMINE

Method	Industrial per Acre by Rating	Excellent	\$50000
Method	Industrial per Acre by Rating	Very Good	\$45000
Method	Industrial per Acre by Rating	Good	\$40000
Method	Industrial per Acre by Rating	Average	\$35000
Method	Industrial per Acre by Rating	Fair	\$30000
Method	Industrial per Acre by Rating	Poor	\$25000
Method	Industrial per Acre by Rating	Very Poor	\$10000
Method	Commercial per Acre by Rating	Excellent	\$150000
Method	Commercial per Acre by Rating	Very Good	\$120000
Method	Commercial per Acre by Rating	Good	\$100000
Method	Commercial per Acre by Rating	Average	\$85000
Method	Commercial per Acre by Rating	Fair	\$65000
Method	Commercial per Acre by Rating	Poor	\$40000
Method	Commercial per Acre by Rating	Very Poor	\$10000

NEIGHBORHOOD - 9393087 WALK-UP INDUSTRIAL

Method	Industrial per Acre by Rating	Excellent	\$43000
Method	Industrial per Acre by Rating	Very Good	\$38000
Method	Industrial per Acre by Rating	Good	\$32000
Method	Industrial per Acre by Rating	Average	\$27000
Method	Industrial per Acre by Rating	Fair	\$22000
Method	Industrial per Acre by Rating	Poor	\$16000
Method	Industrial per Acre by Rating	Very Poor	\$11000

NEIGHBORHOOD - 9397135 ALLVAC / DOT

Method	Industrial per Acre by Rating	Excellent	\$54000
Method	Industrial per Acre by Rating	Very Good	\$48000
Method	Industrial per Acre by Rating	Good	\$43000
Method	Industrial per Acre by Rating	Average	\$37500
Method	Industrial per Acre by Rating	Fair	\$32000
Method	Industrial per Acre by Rating	Poor	\$27000
Method	Industrial per Acre by Rating	Very Poor	\$22000

NEIGHBORHOOD - 9486500 IVANS CORNER

Method	Industrial per Acre by Rating	Excellent	\$110000
Method	Industrial per Acre by Rating	Very Good	\$100000
Method	Industrial per Acre by Rating	Good	\$90000
Method	Industrial per Acre by Rating	Average	\$70000
Method	Industrial per Acre by Rating	Fair	\$50000
Method	Industrial per Acre by Rating	Poor	\$40000
Method	Industrial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 9574044 INDIAN TRAIL INDUSTRIAL ET AL

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$109300

Method	Industrial per Acre by Rating	Average	\$93700
Method	Industrial per Acre by Rating	Fair	\$81200
Method	Industrial per Acre by Rating	Poor	\$68700
Method	Industrial per Acre by Rating	Very Poor	\$50000

NEIGHBORHOOD - 9576082 SARDIS CHURCH RD

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$105000
Method	Industrial per Acre by Rating	Average	\$95000
Method	Industrial per Acre by Rating	Fair	\$75000
Method	Industrial per Acre by Rating	Poor	\$60000
Method	Industrial per Acre by Rating	Very Poor	\$50000

NEIGHBORHOOD - 9576084 74 INDUSTRIAL PARK

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$125000
Method	Industrial per Acre by Rating	Good	\$110000
Method	Industrial per Acre by Rating	Average	\$90000
Method	Industrial per Acre by Rating	Fair	\$75000
Method	Industrial per Acre by Rating	Poor	\$60000
Method	Industrial per Acre by Rating	Very Poor	\$45000
Method	Commercial per Acre by Rating	Excellent	\$175000
Method	Commercial per Acre by Rating	Very Good	\$150000
Method	Commercial per Acre by Rating	Good	\$120000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$65000
Method	Commercial per Acre by Rating	Poor	\$45000
Method	Commercial per Acre by Rating	Very Poor	\$25000

NEIGHBORHOOD - 9576126 HWY 74 @ STALLINGS RD

Method	Industrial per Acre by Rating	Excellent	\$200000
Method	Industrial per Acre by Rating	Very Good	\$150000
Method	Industrial per Acre by Rating	Good	\$120000
Method	Industrial per Acre by Rating	Average	\$111000
Method	Industrial per Acre by Rating	Fair	\$65000
Method	Industrial per Acre by Rating	Poor	\$50000
Method	Industrial per Acre by Rating	Very Poor	\$25000
Method	Commercial per Acre by Rating	Excellent	\$275000
Method	Commercial per Acre by Rating	Very Good	\$250000
Method	Commercial per Acre by Rating	Good	\$220000
Method	Commercial per Acre by Rating	Average	\$200000
Method	Commercial per Acre by Rating	Fair	\$170000
Method	Commercial per Acre by Rating	Poor	\$140000
Method	Commercial per Acre by Rating	Very Poor	\$100000

NEIGHBORHOOD - 9576131 INDUSTRIAL VENTURES

Method	Industrial per Acre by Rating	Excellent	\$105000
Method	Industrial per Acre by Rating	Very Good	\$95000
Method	Industrial per Acre by Rating	Good	\$80000
Method	Industrial per Acre by Rating	Average	\$70000

Method	Industrial per Acre by Rating	Fair	\$60000
Method	Industrial per Acre by Rating	Poor	\$50000
Method	Industrial per Acre by Rating	Very Poor	\$45000

NEIGHBORHOOD - 9576501 FAITH CHURCH ROAD@UNIONVILLE

Method	Industrial per Acre by Rating	Excellent	\$89700
Method	Industrial per Acre by Rating	Very Good	\$71500
Method	Industrial per Acre by Rating	Good	\$58800
Method	Industrial per Acre by Rating	Average	\$55000
Method	Industrial per Acre by Rating	Fair	\$41600
Method	Industrial per Acre by Rating	Poor	\$29900
Method	Industrial per Acre by Rating	Very Poor	\$15000
Method	Commercial per Acre by Rating	Excellent	\$276000
Method	Commercial per Acre by Rating	Very Good	\$165600
Method	Commercial per Acre by Rating	Good	\$138000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$96000
Method	Commercial per Acre by Rating	Poor	\$68400
Method	Commercial per Acre by Rating	Very Poor	\$40800

NEIGHBORHOOD - 9576507 UNION WEST BUS PARK

Method	Industrial per Acre by Rating	Excellent	\$150000
Method	Industrial per Acre by Rating	Very Good	\$120000
Method	Industrial per Acre by Rating	Good	\$100000
Method	Industrial per Acre by Rating	Average	\$88000
Method	Industrial per Acre by Rating	Fair	\$75000
Method	Industrial per Acre by Rating	Poor	\$60000
Method	Industrial per Acre by Rating	Very Poor	\$35000
Method	Commercial per Acre by Rating	Excellent	\$160000
Method	Commercial per Acre by Rating	Very Good	\$140000
Method	Commercial per Acre by Rating	Good	\$120000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$80000
Method	Commercial per Acre by Rating	Poor	\$50000
Method	Commercial per Acre by Rating	Very Poor	\$40000

NEIGHBORHOOD - 9591000 AIRPORT BUSINESS CENTER ET AL

Method	Industrial per Acre by Rating	Excellent	\$75000
Method	Industrial per Acre by Rating	Very Good	\$65000
Method	Industrial per Acre by Rating	Good	\$60000
Method	Industrial per Acre by Rating	Average	\$50000
Method	Industrial per Acre by Rating	Fair	\$44000
Method	Industrial per Acre by Rating	Poor	\$39000
Method	Industrial per Acre by Rating	Very Poor	\$34000
Method	Commercial per Acre by Rating	Excellent	\$160000
Method	Commercial per Acre by Rating	Very Good	\$140000
Method	Commercial per Acre by Rating	Good	\$120000
Method	Commercial per Acre by Rating	Average	\$110000
Method	Commercial per Acre by Rating	Fair	\$80000
Method	Commercial per Acre by Rating	Poor	\$50000
Method	Commercial per Acre by Rating	Very Poor	\$40000

## NEIGHBORHOOD - 9594104

## WESTWOOD COMMERCE ET AL

Method	Industrial per Acre by Rating	Excellent	\$76500
Method	Industrial per Acre by Rating	Very Good	\$69500
Method	Industrial per Acre by Rating	Good	\$63000
Method	Industrial per Acre by Rating	Average	\$58000
Method	Industrial per Acre by Rating	Fair	\$52000
Method	Industrial per Acre by Rating	Poor	\$46500
Method	Industrial per Acre by Rating	Very Poor	\$36500

## NEIGHBORHOOD - 9594108

## TOWER INDUSTRIAL PARK

Method	Industrial per Acre by Rating	Excellent	\$79000
Method	Industrial per Acre by Rating	Very Good	\$74000
Method	Industrial per Acre by Rating	Good	\$65000
Method	Industrial per Acre by Rating	Average	\$60000
Method	Industrial per Acre by Rating	Fair	\$50000
Method	Industrial per Acre by Rating	Poor	\$45000
Method	Industrial per Acre by Rating	Very Poor	\$40000

## USPAP STANDARD 6: MASS APPRAISAL, REPORTING

**In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading.**

Comment: STANDARD 6 addresses the content and level of information required in a report that communicates the results of a mass appraisal.

STANDARD 6 does not dictate the form, format, or style of mass appraisal reports. The substantive content of a report determines its compliance.

### **STANDARDS RULE 6-1, GENERAL REPORTING REQUIREMENTS**

**Each written report of a mass appraisal must:**

- (a) clearly and accurately set forth the appraisal in a manner that will not be misleading;**
- (b) contain sufficient information to enable the intended user(s) of the appraisal to understand the report properly; and**

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

- (c) Clearly and accurately disclose all assumptions, extraordinary assumptions, hypothetical conditions, and limiting conditions used in the assignment.**

### **STANDARDS RULE 6-2, CONTENT OF MASS APPRAISAL REPORT**

**The content of a mass appraisal report must be appropriate for the intended use of the appraisal and, at a minimum:**

- (a) state the identity of the client, or if the client has requested anonymity, state that the identity is withheld at the client's request but is retained in the appraiser's workfile; state the identity of any intended use(s) by name or type,**

Comment: Because the client is an intended user, they must be identified in the report as such. However, if the client has requested anonymity the appraiser must use care when identifying the client to avoid violations of the Confidentiality section of the ETHICS RULE.

- (b) state the intended use of the appraisal;**
- (c) disclose any assumptions or limiting conditions that result in deviation from recognized methods and techniques or that affect analyses, opinions, and conclusions;**
- (d) state the effective date of the appraisal and the date of the report;**

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

- (e) state the type and the definition of value and cite the source of the definition;**

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

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

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

When an opinion of value is based on non-market financing terms or financing with unusual conditions or incentives, summarize the terms of such financing and any influences on value.

- (f) state the properties appraised including the property rights; and, when the property rights to be appraised are specified in a statute or court ruling reference the law;**

Comment: The report documents the sources for locations, describing and listing the property. When applicable, include references to legal descriptions, addresses, parcel identifiers, photos, and building sketches. In mass appraisal this information is often included in property records.

- (g) summarize the scope of work used to develop the appraisal, and explain the exclusion of the sales comparison approach, cost approach, or income approach;**

Comment: Summarizing the scope of work includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

- (h) when any portion of the work involves significant mass appraisal assistance, summarize the extent of the assistance,**

- (i) summarize and support the model specification(s) considered, data requirements, and the model(s) chosen; provide sufficient information to enable the client and intended users to have confidence that the process and procedures used conform to accepted methods and result in credible value conclusions; and include a summary of the rationale for each model, the calibration techniques to be used, and the performance measures to be used;**

Comment: In the case of mass appraisal for ad valorem taxation, stability and accuracy are important to the credibility of value opinions.

- (j) summarize the procedure for collecting, validating, and reporting data; and summarize the sources of data and the data collection and validation processes;**

Comment: Reference to detailed data collection manuals or electronic records must be made, as appropriate, including where they may be found for inspection.

- (k) summarize calibration methods considered and chosen, including the mathematical form of the final model(s); summarize how value conclusions were reviewed; and, if necessary, state the availability and location of individual value conclusions;**

- (l) when an opinion of highest and best use, or the appropriate market or market level was developed, summarize how that opinion was determined, and reference case law, statute, or public policy that describes highest and best use requirements;**

Comment: When actual use is the requirement, the report must summarize how use-value opinions were developed. The appraiser's reasoning in support of the highest and best use opinion must be provided in the depth and detail required by its significance of the appraisal.

- (m) identify the appraisal performance test used and the performance measures attained;
- (n) summarize the reconciliation performed, in accordance with Standards Rule 5-7; and
- (o) include a signed certification in accordance with Standards Rule 6-3.

#### **STANDARDS RULE 6-3, CERTIFICATION**

A signed certification is an integral part of the appraisal report.

- (a) The wording of a certification does not have to match the following verbatim, but each of the elements must be addressed:

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

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

Comment: The above certification is not intended to disturb an elected or appointed assessor's work plans or oaths of office.

- (b) An appraiser who signs any part of the appraisal report, including a letter of transmittal, must also sign a certification.

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

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

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

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

Comment: Although a certification must contain the names of individuals providing significant mass appraisal assistance, it is not required that a summary of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.