2018

Onslow County

Real Property Appraisal Manual

In accordance with the provision of G.S. 105 – 317 (C) and 105 – 277.6 (B) the County Commissioners of Onslow County herewith adopt the following schedule of values, standards, and rules to be used in appraising real property in Onslow County. The effective date of the Countywide Revaluation is January 1, 2018.

Adopted this _____ day of _____, 2017.

_____
Jack Bright, Chairman
Onslow County Board of Commissioners

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Julie Wand, Clerk
Onslow County Board of Commissioners

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INTRODUCTION

Reason for a Revaluation

Onslow County (like all other counties in the State of North Carolina) faces the continuous and challenging task of determining equitable assessment of properties, which are subject to Ad Valorem (at value) taxes within its jurisdiction. Those properties, subject to the Ad Valorem tax, may be generally considered in two categories, namely Real Property and Personal Property. The applicable statutes of our State generally require the assessment of real property in accordance with an "Octennial Plan" for revaluation.

The obvious necessity for the periodic reassessment of taxable property is the practical and legal requirements for taxation at a fair basis. Article Five of our State's Constitution prohibits unfair taxation by local jurisdictions, while providing authority for the locally administered Ad Valorem tax.

The economic principle of change has constant effects (although not identical) upon the properties which are subject to Ad Valorem taxation. These effects of change such as inflation, appreciation, depreciation, deterioration, destruction, improvement, and so forth, must be frequently recognized in order to facilitate equitable assessments. While numerous examples of such change may come to mind, a sufficient illustration might involve two residential properties, purchased by different taxpayers on the same day and year, at the same purchase price. A subsequent sale of both properties at different prices reflects an increase in value of one of the properties at a significant margin above the other (because of change) which if not properly recognized could result in an unfair assessment of both properties.

The General Statues of North Carolina pertaining to the assessment and administration of the property tax ("The Machinery Act of North Carolina", Subchapter II of Chapter 105 of the General Statutes of North Carolina), govern the manner in which the effect of change may be noted. The annual value determination for personal property and the "Octennial Plan" requires revaluation at least once every eight years, but also permits more frequent general reappraisal when deemed necessary to maintain equitable assessments. By resolution, the Onslow County Board of Commissioners has adopted a four-year revaluation cycle, in order to recognize changes in the economy and real estate market on a more frequent basis than the octennial plan, thus providing a fair and equitable tax system for Onslow County residents and property owners.

Purpose of the Manual

In accordance with the provisions of N. C. G. S. 105-317, there is herein developed and compiled uniform schedule of values, standards, and rules to be used in appraising real property in Onslow County.

In development of the following schedules, the greatest reliance was upon value determinants evident in the Onslow County real estate market. Among the many factors considered were recent transfers of properties (both improved and vacant parcels) cost information from local contractors, builders, material supplies, etc.: market indicators from local farms, appraisers, brokers, bankers, and savings and loan representatives, and other informed sources.

With the manual developed and compiled, its use is twofold: (1) by the County Tax Assessor and/or his staff in the appraisal of real property in the County: and (2) to enable taxpayers to determine and understand the methods, rules, and standards by which their property is appraised.

It is emphasized that the schedule of values reflected in this manual are intended to serve only as guidelines for the appraisals thereby determined, with the statutory requirement of "True Value" as identified in N. C. G. S. 105-283 being the objective of each appraisal.

Scope of Manual

This manual, together with the schedule of values reflected herein, is to serve as the basis for appraisal of all types of real property in Onslow County during the current revaluation. The different types of property anticipated to be appraised include, but is not limited to, the following:

- Vacant Lots: Residential, Commercial, Rural, etc.
- Vacant Land (Acreage Tracts): Commercial Industrial, Agricultural, Forestland, other vacant tracts.
- Improved Land: All Types.
- Residential Improvements: All Types
- Farm Buildings and Improvements: All Types
- Commercial Improvements:

  Multi-Family Residential Buildings, Motels, Hotels, Retail Business Improvements, Office Buildings, Banks, Stores, Service Establishment Facilities, and all other improvements generally associated with commercial uses.

- Industrial Properties:

  Manufacturing Plants, Storage and Warehousing Facilities, and all other improvements including site improvements generally associated with industrial uses.

- Special Purpose Properties:

  Although many special purpose properties such as schools, churches, etc., are exempt from Ad Valorem taxation, the County is required to maintain a value record for these properties. Other special purpose properties include those not readily adaptable for use other than that for which they were built.

Valuation

All properties are to be valued in accordance with the adopted Cost Schedule for that classification of property. The Schedule of Values included with this report has been adopted in compliance with the pertinent provisions of the Machinery Act of North Carolina, and said statutes are incorporated herein by reference. It is again emphasized that the Schedule of Values in this manual are intended to serve only as guidelines for the appraisals thereby determined, with the statutory requirement of "*true value*", as identified in N. C. G. S. 105 – 283 being the objective of each appraisal.

Appraisal Standards

NC General Statutes require that county assessors and appraisers obtain certification by the NC Department of Revenue, and maintain the certification by completing additional courses of instruction as specified in the Machinery Act. Many of the appraisal courses are IAAO (International Association of Assessing Officers) Courses. IAAO training includes specific guidelines to insure fair and equitable mass appraisals, including various statistical tests. This process provides for accuracy as measured in both assessment level and uniformity. In addition to IAAO guidelines, USPAP Standard 6: Mass Appraisal, Development and Reporting provides detailed standards which are incorporated into the mass appraisal process and product. USPAP Standard 6 is hereby incorporated by reference as a part of this Real Property Appraisal Manual.

Incorporated by Reference

The Marshall & Swift Cost Valuation Service Book and Residential Cost Handbook serve as reference for compilation of the Schedules, and are herein incorporated by reference. Additional reference documents incorporated by reference into the 2018 Schedule of Values for Onslow County are available as follows:

1. North Carolina General Statutes, "*The Machinery Act*":
http://www.ncga.state.nc.us/gascripts/statutes/statutelookup.pl?statute=105 or, in pdf format:
http://www.ncga.state.nc.us/EnactedLegislation/Statutes/PDF/ByChapter/Chapter_105.pdf

2. IAAO Standard on Mass Appraisal of Real Property
http://www.iaao.org/uploads/StandardOnMassAppraisal.pdf

3. Uniform Standards for the Professional Appraisal Practice, Standard 6
http://www.uspap.org/#/67/zoomed

4. Property Tax Use-Value Manual for Agricultural, Horticultural and Forest Land
http://www.dornc.com/publications/property.html
Under the Present Use Value section, select "Use Value Manual for Agricultural, Horticultural, and Forest Land", then select "2018".

5. Onslow County Tax Office, Appraisal Division-Standard Operating Procedure
(Available for review and inspection in the Onslow County Tax Office, Appraisal Division)

APPLICABLE STATUTES

The following General Statutes are among those most directly associated with the appraisal and revaluation of real property. (For additional reference see the "Machinery Act" of North Carolina).

G. S. 105 – 283. Uniform Appraisal Standards:

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this subchapter, the words "*true value*" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. For the purposes of this section, the acquisition of an interest in land by an entity having the power of eminent domain with respect to the interest acquired shall not be considered competent evidence of the true value in money of comparable land.

Determination by General Assembly – The North Carolina General Assembly, and no one else, determines how property in this State should be valued for purposes of Ad Valorem taxation.

In substance, this section and 105 – 317.1 provide that all property shall be appraised at market value, and that all the various factors which enter into the market value of property are to be considered by the Assessors in determining the market value for tax purposes.

There may be reasonable variations from market value in appraisals of property for tax purposes if these variations are uniform.

Use of "*Book Value*" - There is no statutory authority that permits the County Tax Assessor, as a per se rule, to equate "*book value*" with true value in money as a uniform measure of assessment for purposes of Ad Valorem tax valuation.

Taxation to be in Proportion to True Value of Property - The purpose of the statutory requirement that all property be appraised at its *true value* in money is to assure, as far as practicable, a distribution of the burden of taxation in proportion to the *true values* of the respective taxpayer's property holdings, whether they be rural or urban.

The fundamental rule of valuation is actual market or fair cash value.

There is no distinction between owners of real and personal property to their right to insist upon equality of valuation or as to their standing to pursue the remedies provided in the Machinery Act for error in the valuation of properties.

Ad Valorem tax assessments are presumed to be correct, and when such assessments are challenged, the burden of proof is on the taxpayer to show that the assessment was erroneous.
Economic Blight of Downtown to be Considered in Revaluation - The policy of equality in valuations compels the Assessors and, upon an appeal, The State Board of Assessment (now Property Tax Commission) to take economic blight of a downtown area into account when revaluing property for tax purposes.

G. S. 105 – 284. Uniform Assessment Standard

All property, real and personal, shall be assessed for taxation at the valuation established under G. S. 105 – 283 or 105-277.6, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined as provided in this section.

G. S. 105 – 286. Time for General Reappraisal of Real Property

(a) Octennial Plan – Unless the date shall be advanced as provided in subdivision (a) (2), below, each County of the State, as of January 1 of the year prescribed in the schedules set out in subdivision (a) (1), below, and every eighth year thereafter, shall reappraise all real property in accordance with the provisions of G. S. 105 – 283 and 105 – 317.

(1) Schedule of Initial Reappraisals

Division five - ONSLOW COUNTY

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

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

(b), (c) Repealed by Session Laws 2008-146, s. 1.1, effective July 1, 2009.

G. S. 105 – 317. Appraisal of Real Property, Adoption of Schedules, Standards, and Rules:

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

(1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; mineral quarry; or other valuable deposits; fertility;

adaptability for agricultural, timber-producing, commercial industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of seasonal or annual nature.

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

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

(b) In preparation for each revaluation of real property required by law G. S. 105 – 286, it shall be the duty of the Tax Assessor to that:

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

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

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

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

(5) Upon the request of the owner, the Board of Equalization and Review, or the Board of County Commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.

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

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

(c) The schedule of values, standards, and rules required by subdivision (b) (1), above, shall be reviewed and approved by the Board of County Commissioners before January 1 of the year they are applied.

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

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

a. That the proposed schedules, standards, and rules to be used in appraising real property in the County have been submitted to the Board of County Commissioners and are available for public inspection in the Assessor's office; and

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

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

a. That the Schedules, Standards, and Rules to be used in the next scheduled reappraisal of real property in the County have been adopted and are open to examination in the office of the Assessor; and

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

(d) Before the Board of County Commissioners adopts the schedule of values, standards, and rules, the Assessor may collect data needed to apply the Schedules, Standards, and Rules to each parcel in the County.

G. S. 105 – 277.6. Agricultural, Horticultural and Forestland – Appraisal; Computation of Deferred Taxes:

(a) In determining the amount of deferred taxes herein provided, the Tax Assessor shall use the appraised valuation established in the County's last general revaluation except for any changes made under the provision of G. S. 105 – 287.

(b) In revaluation years, as provided in G. S. 105 – 286, all property entitled to classification under G. S. 105 – 277.3 shall be reappraised at its true value in money and its present use value as of the effective date of the revaluation. The two valuations shall continue in effect and shall provide the basis for deferred taxes until a change in one or both of the appraisals is required by law. The present use-value schedules, standards, and rules shall be used by the tax assessor to appraise property receiving the benefit of this classification until the next general revaluation of real property in the County as required by G. S. 105 – 286.

(c) Repealed by Session Laws 1987, c 295, s. 2, effective January 1, 1988.

Definitions

When used in this Subchapter (unless the context required a different meaning):

(1) ***"Appraisal"*** means both the true value of property and the process by which the assessment is determined.

(2) ***"Assessment"*** means both the tax value of property and the process by which the assessment is determined.

(3) ***"Real Property", "Real Estate,"*** and ***"Land"*** means the land itself, but also buildings, structures, and improvements.

(4) ***"Taxing Unit"*** means a county or municipality authorized to levy Ad Valorem property taxes.

(5) ***"Valuation"*** means appraisal and assessment.

THE APPRAISAL PROCESS

THE APPRAISAL PROCESS:

The responsibility to appraise (reappraise) all real property in the County identifies the need for definition and implementation of procedural guidelines to be uniformly followed throughout the project. Once adopted, these guidelines should also be followed in making individual assessments, subsequent to the general reappraisal of all real property. It is intended that any guidelines incorporated in this manual are to be followed to the extent they assist in the assessment/appraisal function of the Tax Office, but not as rigid rules which substitute for sound appraisal judgment.

Through the course of Appraisal and Assessment history, there has developed an orderly flow of procedures, generally followed in the solution of most appraisal problems. This ordering of appraisal/assessment procedures has generally become known as the ***"Appraisal Process"*** and is briefly outlined as follows:

PRELIMINARY SURVEY AND APPRAISAL PLAN

Data Needed	Data Source	Personnel Needed	Time Schedule	Completion Flow Chart

DATA COLLECTION AND ANALYSIS

LOCATIONAL COMPARATIVE	ECONOMIC	SUBJECT	PROPERTY
Region	Market Analysis	Tile	Costs
City	Financial	Site	Sales
Neighborhood	Economic Base	Physical	Rentals
Etc.	Trend	Highest/Best Use	Expenses

APPLICATION OF THE THREE APPROACHES

Cost	Market Data	Income

RECONCILIATION OF VALUE INDICATIONS

FINAL ESTIMATE OF VALUE

While this process lends itself particularly well to solving individual appraisal problems, it is equally fundamental to the efficient development of appraisals on a mass basis, such as the countywide revaluation project. Adaptation of this process for mass appraisal use is illustrated below.

DEFINITION OF THE PROBLEM

To appraise all real property in Onslow County at its *"true value"*, in accordance with applicable North Carolina General Statues.

PRELIMINARY SURVEY AND APPRAISAL PLAN

Data Needed:

All available data pertinent to estimating the *"true value"* of each parcel of real property in Onslow County, for the purposes of Ad Valorem tax assessment.

Data Sources:

Recent real estate sales transactions; local real estate appraisers, brokers, multiple listing service data, etc.; lenders, contractors; builders; farms; county agent; and all other available informed sources.

Time Schedule:

The reappraisal project is to be complete in near proximity to January 1, 2018. Subsequent appraisals/assessments, to be completed in accordance with N.C.G.S. 105 – 287 and/or other applicable statutes.

DATA COLLECTION AND ANALYSIS

General Data – Location:

Regional and city data shall be interpreted as representing general and geographic areas of Onslow County and the city data as those areas within the cities and towns of Onslow County. Data relative to such general locations should include all pertinent factors having effect upon market values and trends within said general locations. Examples include zoning regulations, availability of municipal utilities, proximity to major traffic patterns, areas of centralized business and market activity, general topographical features which are particularly attractive or adverse in the real estate market for a given area, and location factors recognized to be pertinent in developing assessed values for subject areas within the County.

General Data – Economic:

The general economic data considered shall be that data particular to the areas described above. Such data shall include factors which may affect the general economy of any area and the property values within that area; all other available pertinent general economic data.

Specific Data – Subject:

Each appraisal/assessment shall reflect consideration given to all factors, which may have effect upon the value of the property being appraised, as required in G. S. 105 – 317.

Specific Data – Comparative:

Comparative data including current building cost, market prices paid in recent property transfers, and other available market data are considered in individual analysis during the development of the Schedule of Values reflected in this manual. The resulting schedules are then employed in the assessment determination for each parcel, with further consideration given (where practicable) to specific comparative data as it pertains to the property being appraised.

Cost Approach:

The Cost Approach, as employed in the mass appraisal process, is a correlation of value indications derived through all available approaches to value estimated (Cost, Market Data, Income, Regression Analysis, and/or any appropriate combination of these approaches). It is an approach wherein the value contribution of improvements (as indicated from all pertinent considerations), is translated into easily understandable units of comparison such as square or cubic feet and incorporated into a schedule of values, as reflected in this manual. Once established and adopted, this Schedule of Values is used to determine improvement Replacement/Reproduction Costs estimates from which are deducted appropriate allowances. The estimate of improvement values is added to the land value (as determined from the appropriate land value schedule).

It is important to remember that, while all appraisals/assessments of improved properties in Onslow County will be shown in the form of a Cost Approach, the appraisals are nonetheless, a consolidation of all available pertinent facts having effect upon the value of the property being appraised.

Market Data Approach:

In the mass appraisal process, the Market Data Approach is continuously employed. Its use begins with initial development of the schedule of values against current market transfers until sufficient refinement is achieved and the schedules are finally adopted. It is then incorporated into each individual appraisal by use of these schedules. It is then used in the revaluation project, and in subsequent appraisals, to verify the correctness of individual assessments and/or to identify any errors, which may occur.

Income Approach:

The Income Approach is limited in its application to those properties that are best used for the production of income. In the mass appraisal process, all available economic data is analyzed as it pertains to income producing properties found in the County. This data is then reduced to units of comparison as in the Cost and Market Data Approaches. Therefore, the individual consideration process in general is reflected in the Schedule of Values as adopted.

Whenever the necessity for individual, specific attention of the Income Approach becomes apparent in the appraisal of a particular property, the following general guidelines are recommended.

(1) Income to be capitalized shall be that which is considered to represent the potential earning capacity of the property being appraised. This income estimate will often be stated in terms of net rental before taxes and recapture, but may also be considered in other terms, such as gross rental, etc.

(2) Capitalization of income may be accomplished by any accepted method or technique which results a value indication in compliance with the requirements of the "Uniform Appraisal Standard" (N. C. G. S. 105 – 283). Examples of capitalization methods and techniques include Straight Line Capitalization, Annuity Capitalization, Sinking Fund Method, Residual Techniques, etc.

(3) Capitalization rates may be expressed as overall rates, built-up rates, factors, etc. Such rates are limited in their use however, by the practical application in the Income Approach to generate value indications as required by statute.

In summary, the Income Approach will be employed in the appraisal of each property where applicable, and shall utilize those methods and techniques which are generally understood and accepted in the assessment/appraisal field. Value indications derived by the Income Approach (as in any other approach) shall be maintained only to the extent that they comply with the provisions of the North Carolina General Statutes.

RECONCILIATION OF VALUE INDICATIONS

After analysis of all factors influencing the value of properties in Onslow County, the data and value indications are reconciled into the Schedule of Values, as adopted and incorporated herein by reference.

This procedure facilitates consideration of the large amount of data involved in the revaluation project, while also providing any easy reference for both the tax office staff and the taxpayer. As adopted, the Schedule of Values remain in effect until the next general revaluation in Onslow County and serve, in conjunction with the provisions of the "Machinery Act", as the basis for all assessments by the County.

FINAL ESTIMATE OF VALUE

With only few exceptions, final estimate of value will be shown on individual property records cards maintained in the tax office files. These property record cards shall identify the physical features of the property appraised and other factors having effect upon its value. The calculation of final values will be generally based upon unit rates as reflected in the Schedule of Values. (It should be remembered that these unit rates have been developed from analysis and consideration of all available data, and do not necessarily reflect only one approach). The following illustration shows the property cards used in the Onslow County revaluation, and the location for the value estimate.

ANALYSIS OF SALES ASSESSMENT RATIOS

On an annual basis, the North Carolina Department of Revenue performs a sales assessment ratio study for each of North Carolina's 100 counties. The ratio studies are based on sales that have occurred during the previous 12 month period. Below are the results of the state's ratio studies dating back to the last revaluation which was effective January 1, 2014:

Year	Median Ratio
2014	97.83
2015	100.00
2016	99.98
2017	100.17

As a matter of routine practice, the Onslow County Tax Office conducts periodic sales ratio studies to keep abreast of changes in the local market. As previously stated, the purpose on conducting a reappraisal is to assess all properties at current market value levels in order to provide a fair and equitable tax system for the citizens. As such, the goal of the reappraisal is to reduce the gap between assessed values and current market values so that the sales ratio is at 100%.

THE RESIDENTIAL & COMMERCIAL PROPERTY RECORD CARD

The property record card provides an orderly list of the property characteristics of each parcel, with a description and assigned value of the various components which contribute to the value of the property. The following section lists the various codes which are used to identify the property characteristics included on the property record card (PRC). Following the list of codes are examples of both the residential and commercial property record cards.

Although the data on the PRC is displayed in a Cost Approach format, it is important to remember that the Assessor's office is required to divide every parcel's appraised value into its components (land and building). *The ultimate goal is to determine the total value of the parcel, thus if an owner elects to appeal a value, only the total value is in question-not its components.*

DESCRIPTION OF THE RESIDENTIAL PROPERTY RECORD CARD

OWNERSHIP – Name and address of the owner of the tax parcel. This also provides us with the deed book and page that is recorded in the Office of the Register of Deeds.

SITUS DESCRIPTION – The number and road name where the parcel is located.

LEGAL DESCRIPTION – Legal description of parcel.

PAR ID – Parcel identification number,

MAP NUMBER – Physical location of parcel on tax maps.

JURISDICTION – Indicates the Township and City (if applicable) the parcel is located in.

CARD NUMBER – Indicates how many cards a parcel consists of.

COMMENTS – Used for miscellaneous notes.

REVISIT - Designed to assist the assessor as to a date to recheck the percent complete.

NBHD – Neighborhood in which parcel is located.

ROUTE # – Number assigned to the parcel to assist the appraiser in the field.

APPR – Appraiser that measured and listed the property.

REV2 - Appraiser that reviewed the listing of the parcel.

N-FACT – Neighborhood factor; can be applied to Land, Structure, or both. It is used to adjust the calculated values in the neighborhood to meet the market values.

LUC - Primary land Use Code

TOPO – Description of the land:

01-	Level	04-	Rolling	07-	Swampy
02-	Creek	05-	Steep	08-	Easement
03-	Ditch	06-	Low	09-	Lake/Pond

ROAD – Describes the road surface and the type of traffic on the road:

01-	None	04-	Medium	07-	Dirt
02-	No Outlet	05-	Heavy	08-	Sidewalk
03-	Light	06-	Paved		

TRAFFIC – Describes the type of traffic on the road:

01-	None	04-	Medium	07-	Dirt
02-	No Outlet	05-	Heavy	08-	Sidewalk
03-	Light	06-	Paved		

UTIL – Utilities provided to the parcel:

01-	All Public	04-	Gas	07-	Storm Sewage
02-	Public Water	05-	Well	08-	Electric
03-	Public Sewage	06-	Septic	09-	None

ZONING – Specific use of the parcel as determined by the city in which it is located.

TOTAL PARCEL SIZE – Amount of land in a parcel.

LAND TYPE – How the land is priced:

"A"	Acreage
"F"	Front Foot
"G"	Gross Value
"N"	No Land
"S"	Square Foot
"U"	Units

DESCRIPTION – Land class for each land line

SIZE – Defines the size of each land class; stated either by acre, front foot, depth or square footage.

BASERATE – Non-adjusted amount for each land class.

FRONTAGE – The distance which a property abuts a street, body of water, or other public way. Expressed on card under SIZE as 'F'rontage x 'D'epth.

WEIGHTED AVERAGE – In the case of irregular shaped lots, the frontage may be calculated using a weighted average. In these instances, the stated frontage and acreage may deviate from the actual frontage and acreage. This has no impact on the assessed value or legal ownership, as it is a calculation used only for assessment purposes.

DEPTH – The distance from the front to the rear line of a parcel. Expressed on card under SIZE as 'F'rontage x 'D'epth.

ADJUSTMENT FACTOR – Adjustment applied for factors other than frontage or depth.

ADJUSTED RATE – Rate after all necessary land adjustments are made.

LAND VALUE – The total land value

OB&Y'S

OTHER BUILDINGS AND YARD ITEMS FEATURES – Defined as outbuildings or other features located on the parcel.

YR BLT – Estimated year that the feature was built.

EFF YR – Effective year built of the feature for depreciation.

AREA – Calculated area of the feature

W x L – Measurements of the feature, Width x Length.

GRADE – Quality Grade of the feature.

UNITS – # of units of a particular feature. (# of identical features)

RATE – Non-adjusted rate for each feature.

OVRD RTE – Override rate for the feature

RCN – Estimated reproduction cost new of the feature.

COND. – Condition of the feature.

FNCT – Functional obsolescence factor.

%CMP – Percentage complete as of January 1 of the assessment year.

%GD – Percentage good for the feature after depreciation allowance.

RCNLD – Value of the feature after depreciation.

TOTAL – Total value of all outbuildings and other features.

STORY – Story height of base area.

CLASS – Construction style.

YR BLT – Estimated year that structure was built.

EFF YEAR – Effective year of the structure.

YR REMOD – Estimated year that structure was remodeled.

HEATING – Distinguishes the heating system.

FUEL – Fuel type on which the heating system operates.

FIREPLACES – Number of fireplace openings.

PHYS COND – Physical condition of structure.

GRADE – Quality of construction.
- A – Excellent
- B – Above Average
- C – Average
- D – Below Average
- E – Poor

C&D FACT – Construction and design factors; allows appraiser to make adjustments between Grade levels.

CDU – Physical condition of structure.
- E – Excellent
- G – Good
- A – Average
- F – Fair
- P – Poor
- X – Double Wide Manufactured Home
- M – Single Wide Manufactured Home

REC ROOM – Recreation room area.

ROOMS – Estimated total numbers of rooms.

BEDROOMS – Estimated number of bedrooms.

BATHS – Number of full baths (3 fixtures).

HALF – Number of half baths (2 fixtures).

EXTRA FIXT – Additional plumbing fixture.

BSMT – Basement area.

FIN BSMT – Finished Basement (living area)

UNFIN – Unfinished basement area.

EXT WALL – Exterior Finish -External parts or surfaces that are outside.

FNDT– Foundation - The basis on which a thing stands, is founded, or is supported.

ROOF – Roof Type – Style of roof on the structure.

ROOF MAT – Roof Material – Specifies type of material that the roof consists of.

INT WALL – Interior finish of the walls.

FLOOR – Specifies the material on the floor surface.

FNCT DEP% – Used for entering functional obsolescence.

ECON DEP% – Used for entering economic obsolescence.

OVER DEPR TB – Depreciation override for physical depreciation.

TV/SF – Total value divided by Heated Square Feet

SP/SF – Sales Price divided by Heated Square Feet

RCN/SF – Structure Value before depreciation divided by Heated Square Feet

RCNLD/SF – Structure Value after depreciation divided by Heated Square Feet

SKETCH VECTORS – The route in which the data was entered in order to sketch the structure.

LOW 1st 2nd 3rd – The level of each additional section to the main area.

DESCRIPTION – The sections of the structure and what each is called.

AREA – The area of each section and total square footage of the structure.

VALUE(RCN) – The non-adjusted amount for each section of the structure.

TABLE – Percentage good based on depreciation table associated with CDU of structure.

RCNLD – Value after all necessary adjustments.

ITEMS WHICH INFLUENCE VALUE

- Grade (Quality) of Structure
- Area of Structure
- Fireplace
- Baths
- Half Baths
- Fixtures
- Exterior Finish
- Heating and Air
- Story Height
- Wall Height
- Spa’s

Residential Property Record Card side 1

PAR ID: 153828	Map #: 1306E-54	JURIS CD: 1300 SWANSBORO UNINCORPORATED	Route #: 44650141
PIN #: 534600501385	ONSLOW COUNTY, NC - Property Card	Printed: 07/28/17 Card: 1 of 1	Appraiser: MICHELE

Ownership: 427106000

STEGEMAN GEORGE T JR & ANDREA M
115 PEYTONS RIDGE DR
HUBERT NC 28539

Subd: 62-137 Peytons Ridge Sec 1

SITUS:

115 PEYTONS RIDGE DR
HUBERT 28539

Legal Description:
L54 S1 Peytons Ridge
S/F 1306-100.15

Assessment: 2018

Land	42,000	Exempt:	0
Bldg	186,980	Taxable:	230,670
Oby	1,690	Def:	
Assd	230,670	Market:	230,670
		SWF:	

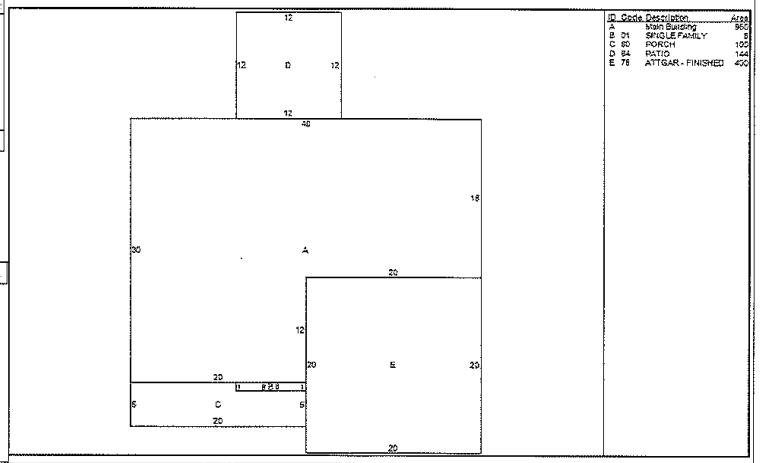
Sale Dt	I	S	Price	Db/Pg	Valid. Code
07/01/16	01	2	233,000	4476/534	Valid Sale
05/03/13	01	2	233,000	3980/944	Valid Sale
07/20/12	01		126,000	3816/144	2 + parcels Included
12/21/10	01			3525/487	

RATIO: 99%

Sketch Vectors

Vector

A0CU30R40D18L20D12L20 A1R12CR8X1 A2CR20X5 A3U30R12CU12X12 A4R20D8CU20X20 A5NV



Improvement Description: D Dwelling

Story:	2.34	Phys Cond:	A	Rooms:	7	Ext Wall:	aluminum/vinyl	Roof:	gable	Int Wall:	drywall
Class:	conventional	Grade:	C	Bedrooms:	4						
Yr Blt:	2012	C&D Fact:	10	Baths:	2						
Eff Year:		C&D Desc:		Half:	1	Fndt:	slab	Roof Mat:	compshingl	Floor:	wood
Yr Remod:		% Comp:		Extra Fixt:	2						tile
Heating:	central heat & a/c	CDU:	AV	Bsmt:	none						carpet
Fuel:	electric	N-Fact:		Fin Bsmt:				Misc 1:			
Fireplaces:	1	Rec Room:		Unfin:		Unfin Value:		Misc 2:		RCN/SF	79.76

Fnct Dep %:	
Fnct Desc:	
Econ Dep%:	
Econ Desc:	
Over Depr Tb:	
TV/SF	92.49
SP/SF	93.42
RCNLD/SF	74.97

DWELLADDNS

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EfYr Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD
0					Single Family	960	173,536	2012		C	AV		94		163,124
1			01		SINGLE FAMILY	8	420	2012		C	AV		94		395
2		80			PORCH	100	2,420	2012		C	AV		94		2,275
3		84			PATIO	144	630	2012		C	AV		94		592
4		78			ATTGAR - FINISHED	400	9,240	2012		C	AV		94		8,686
5			01		SINGLE FAMILY	240	12,670	2012		C	AV		94		11,910
HSF:			2,494		*TSF:*	3,138	198,916							*Total:*	186,982

Entrances

Revisit:
Reason:

Appr	Date	Code	Rev2
MV	10/30/12	INTERNAL	

Building Permit

Date	Flag	Permit $	CO Date
01/01/1900	C		01/11/2013

Residential Property Record Card – side 2

PAR ID: 153828	Map #: 1306E-54	JURIS CD: 1300 SWANSBORO UNINCORPORATED	Route #: 44650141
PIN #: 534600501385	ONSLOW COUNTY, NC - Property Card	Printed: 07/28/17 Card: 1 of 1	Appraiser: MICHELE

Ownership: 427106000

STEGEMAN GEORGE T JR & ANDREA M
115 PEYTONS RIDGE DR
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SITUS:

115 PEYTONS RIDGE DR
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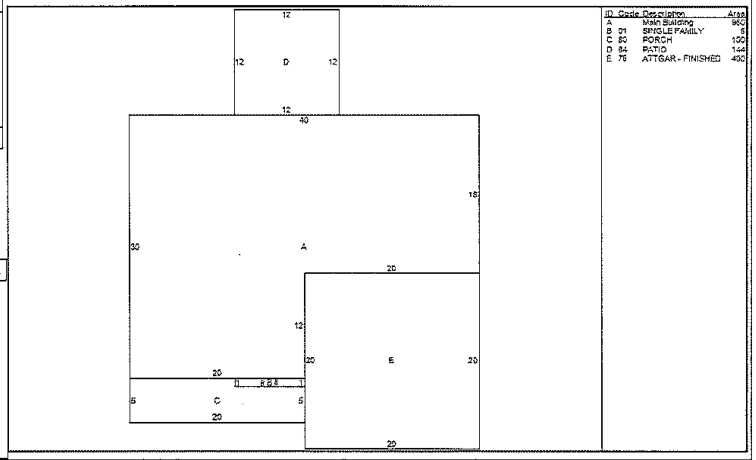
Legal Description:
L54 S1 Peytons Ridge
S/F 1306-100.15

Assessment: 2018

Land	42,000	Exempt:	0
Bldg	186,980	Taxable:	230,670
Oby	1,690	Def:	
Assd	230,670	Market:	230,670
		SWF:	

Sale Dt	I	S	Price	Db/Pg	Valid. Code
07/01/16	01	2	233,000	4476/534	Valid Sale
05/03/13	01	2	233,000	3980/944	Valid Sale
07/20/12	01		126,000	3816/144	2 + parcels Included
12/21/10	01			3525/487	

RATIO: 99%



Sketch Vectors

Vector

A0CU30R40D18L20D12L20 A1R12CR8X1 A2CR20X5 A3U30R12CU12X12 A4R20D8CU20X20 A5NV

Improvement Description: D Dwelling

Story:	2.34	Phys Cond:	A	Rooms:	7	Ext Wall:	aluminum/vinyl	Roof:	gable	Int Wall:	drywall	Fnct Dep %:	
Class:	conventional	Grade:	C	Bedrooms:	4							Fnct Desc:	
Yr Blt:	2012	C&D Fact:	10	Baths:	2							Econ Dep%:	
Eff Year:		C&D Desc:		Half:	1	Fndt:	slab	Roof Mat:	compshingl	Floor:	wood	Econ Desc:	
Yr Remod:		% Comp:		Extra Fixt:	2						tile	Over Depr Tb:	
Heating:	central heat & a/c	CDU:	AV	Bsmt:	none						carpet	TV/SF	92.49
Fuel:	electric	N-Fact:		Fin Bsmt:				Misc 1:				SP/SF	93.42
Fireplaces:	1	Rec Room:		Unfin:		Unfin Value:		Misc 2:		RCN/SF	79.76	RCNLD/SF	74.97

DWELLADDNS

L#	Low	1st	2nd	3rd	Description	Area	Value(RCN)	Yr Bt	EfYr Bt	Grd	CDU	%Gd	Table	% Cmp	RCNLD
0					Single Family	960	173,536	2012		C	AV		94		163,124
1			01		SINGLE FAMILY	8	420	2012		C	AV		94		395
2		80			PORCH	100	2,420	2012		C	AV		94		2,275
3		84			PATIO	144	630	2012		C	AV		94		592
4		78			ATTGAR - FINISHED	400	9,240	2012		C	AV		94		8,686
5			01		SINGLE FAMILY	240	12,670	2012		C	AV		94		11,910
HSF:			2,494		TSF:	3,138	198,916							Total:	186,982

Entrances

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Reason:

Appr	Date	Code	Rev2
MV	10/30/12	INTERNAL	

Building Permit

Date	Flag	Permit $	CO Date
01/01/1900	C		01/11/2013

DESCRIPTION OF THE COMMERCIAL PROPERTY RECORD CARD

GENERAL INFORMATION

PAR ID – Parcel identification number,

MAP NUMBER – Physical location of parcel on tax maps.

ROUTE # – Number assigned to the parcel to assist the appraiser in the field.

SITUS DESCRIPTION – The number and road name where the parcel is located.

OWNERSHIP – Name and address of the owner of the tax parcel.

LEGAL DESCRIPTION – Legal description of parcel. Also displays deeded acres, Tax District, Plat Book/Page,
and calculated acres.

LAND USE/ZONING – Indicates primary land use, property class, zoning, neighborhood number, and utilities.

MISC INFO – Indicates how many cards a parcel consists of, card print date, review code/date and township.

COMMERCIAL BUILDING

COMMERCIAL BLDG DATA

STRUCTURE- Structure code and description

GRADE – Quality Grade of the building.

BUILDING #- Building sequence number on parcel.

UNITS/IDENTICAL BLDGS- Number of units and identical buildings.

YR BLT- Actual year built of building.

EFF YR- Effective year of building.

AREA- Total area of building.

HEATED- Business living area of building.

CDU- Physical condition of structure.

%COMP- Percent complete of structure.

RCN- Replacement cost new.

RCN $/SF- Replacement cost new per square foot.

RCNLD- Replacement cost new less depreciation.

RCNLD %/SF- Replacement cost new less depreciation per square foot.

COMMERCIAL INT/EXT SECTION DATA

SECT- Building section sequence number.

LEVEL- Floor level, can be expressed as range of floor numbers.

INTFIN- % of interior that is finished area.

AREA- Area of section.

PERIM- Perimeter of section.

USE TYPE- Commercial use of section.

W HT- Exterior wall height of section.

EXT WALL- Exterior wall finish material.

CONST-PT-HT-AC-PB-LT-

PHYS- Physical condition of section.

FNCT-

%GD- Depreciated percent good.

ECON%- Economic depreciation adjustment factor.

FUN%- Functional obsolescence adjustment factor.

%CMP- percent complete of section.

RCNLD- Replacement cost new less depreciation of section.

COMMERCIAL FEATURE DATA-(non-business living areas of commercial buildings)

FEATURE- Description of commercial feature.

UNITS- Number of units.

MEASURE- Measurements/dimensions of feature area.

AREA- Calculated area of feature.

VALUE- Depreciated value of feature.

NOTES– Used for miscellaneous notes.

OUTBUILDINGS (Other Buildings & Yard Items)

DESCRIPTION- Description of item.

UNITS- number of units.

YRBLT- Actual of effective year built for depreciation calculation.

DIM- Dimensions of item, length x width.

AREA- Calculated area of item.

GRD- Quality grade.

COND- Physical condition of item.

FUNC- Functional utility of item.

MKT- Market or depreciation adjustment for item.

VALUE- Calculated value of item.

TOTL VALUE- Total value of all OBY's.

CODE DESCRIPTION (Sketch Section)- Displays description and area of each sketch component.

PHOTO- Displays photo of improvement/

ENTRANCE- Displays property visit data history.

PERMITS- Lists permit data for parcel.

SALES- Sales information including deed date, book & page number, sales validity code, and sale amount.

ITEMS WHICH INFLUENCE VALUE

- Grade (Quality) of Structure
- Area of Structure
- Perimeter
- Exterior Wall
- Wall Height
- Heating and Air
- Story Height
- Construction Type

Commercial Property Record Card Side 1

012748	2017	Map # : 341A-57	Pin #:	Route #: 21440018

404 S MARINE BLVD JACKSONVILLE NC 28540
CID: 149490000
AUTOZONE INC 465
11000 RICHMOND AVE STE 350
HOUSTON TX 77042

TR2 JAX UNION BUS STATIO
AUTOZONE

Deeded: .82 Acres
1020 - JACKSONVILLE CITY
28-219 - JAX UNION BUS STATION
Calculated: 0.8200 Acres

Land Use:	33	Commercial
Class:	C	Commercial
Zoning:	B-1	B-1
Nbhd:	2144	Hwy. 258/Hwy.24/Hwy.
Utility:	01	All Public

ONSLOW COUNTY, NC

Card:	1 of 1
Print Date:	07/28/2017 01:37 pm
Review Code:	
Review Date:	
Township:	110 - JACKSONVILLE

COMMERCIAL BUILDING DATA

Structure:	32	Retail		Ratio:	218.57%
Grade	C				
Building #	1	Yr Blt:	1993	%Comp:	100
Units/Ident:	1/1	Eff Yr:		RCN:	447,190
Mkt Adj:		Area:	8,016	RCN $/SF:	58.86
C&D%:		Heated:	7,598	RCNLD:	366,700
% Good:		CDU:		RCNLD $/SF:	48.26

LAND

L#	Typ	Cd	Descr	Size	BRate	INF	Inf%	Vc%	AdjRate	Value
1	S	33	Comm	35,719	9.000	:G			392,037	321,470
			Total	35,719			Rate/AC		9.00	321,470

PARCEL VALUES

Method:	COST APPROACH
Land:	321,470
Deferral:	0
Improvement:	366,700
Outbuildings:	22,190
Cost Value:	710,360
Income Value:	0
Exempt:	0
Taxable:	710,360
Prior Year:	710,360

COMMERCIAL INT/EXT SECTION DATA

S#	Sect	Level	IntFin	Area	Perim	Use Type	W Ht	Ext Wall	Const	PT	HT	AC	PB	LT	Phys	Fnct	%Gd	Econ%	Fun%	%Cmp	RCNLD
1	1	1:1	100	7,598	368	Retail Store	16	Concrete Block	2	2	2	3	2	2	A	A	82				366,700

COMMERCIAL FEATURE DATA

L#	S#	Feature	Units	Measure	Area	Value
1	1	Porch	1	418x1	418	10,030
2	1	Comm Sidewlk	1	240x1	240	960

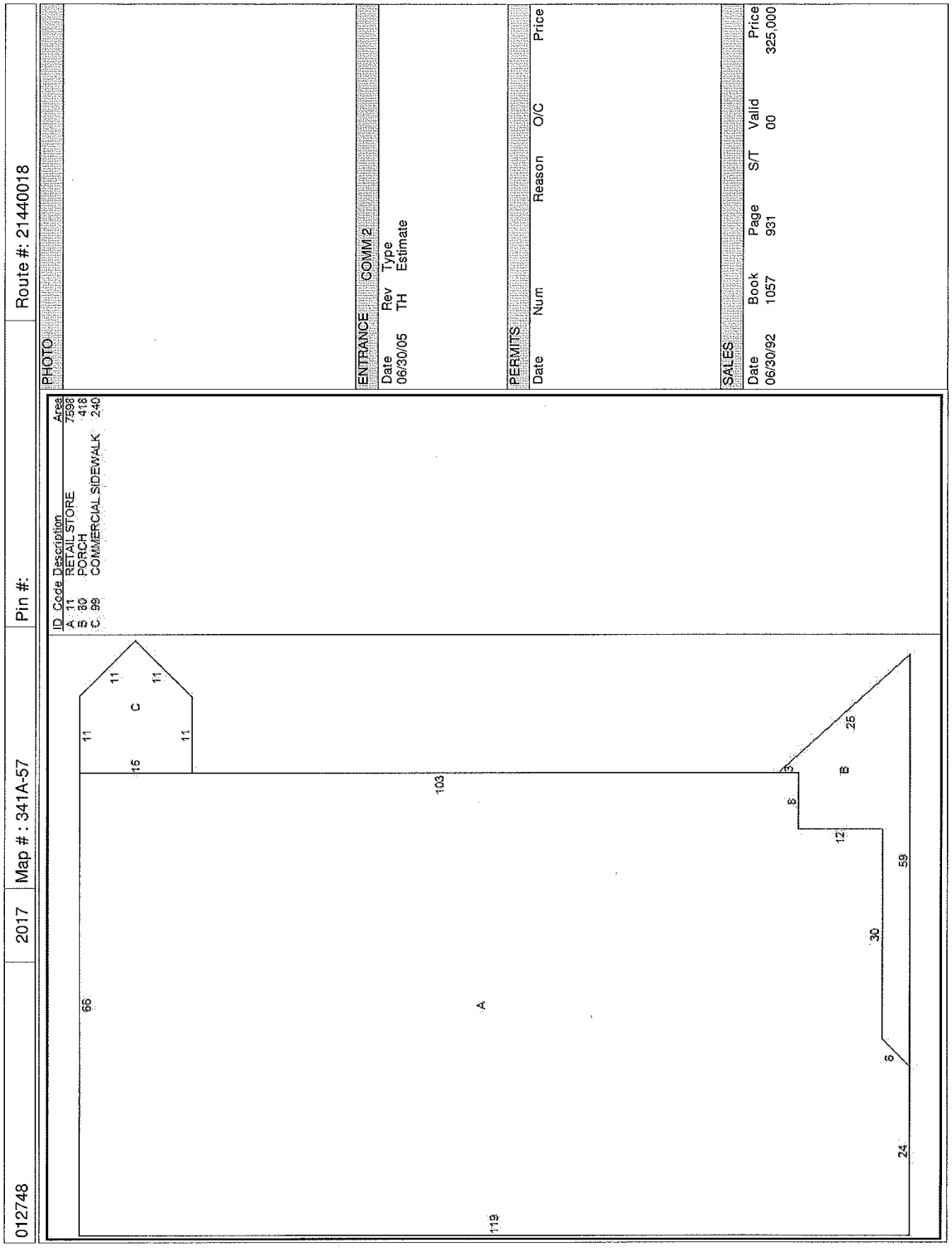
NOTES

L#	COMNT
0	COMM 2
1	BP 2/93 298,000

OUTBUILDINGS

S#	Code	Description	Units	YrBlt	Dim	Area	Mod Cd	Grd	Cond	Func	%Cmp	%Gd	Mkt	Value	Notes/Loc
1	12	Black Top	1	1993	106x46	4,876		D	A	A			50	4,570	
2	12	Black Top	1	1993	192x47	9,024		D	A	A			50	8,460	
3	13	Concrete	1	1993	88x20	1,760		C	A	A			60	4,220	
4	13	Concrete	1	1993	103x20	2,060		C	A	A			60	4,940	

Total Value: 22,190



Commercial property Record Card Side 2

RESIDENTIAL CODE SHEETS

RESIDENTIAL STRUCTURAL CLASSES

Below is a list of classes for residential improvements which are found throughout Onslow County.

CLASS	01	Ranch
CLASS	02	BI- level
CLASS	03	Split Level
CLASS	04	Conventional
CLASS	05	Contemporary
CLASS	06	Colonial
CLASS	07	Cape Cod
CLASS	08	Cottage
CLASS	09	Bungalow
CLASS	10	Farm
CLASS	11	Modular
CLASS	12	Single Wide Manufactured Home
CLASS	13	Multi-Section Manufactured Home
CLASS	14	Log
CLASS	15	Victorian
CLASS	16	Tudor
CLASS	24	Beach Cottage
CLASS	25	Condo
CLASS	26	Town House
CLASS	27	Duplex
CLASS	28	Special
CLASS	30	Strip Shopping Mall
CLASS	32	Conversion

CONSTRUCTION STYLE – Below is a list of different styles of Residential improvements throughout Onslow County.

STYLE	01	Single Family
STYLE	02	Beach Duplex
STYLE	03	Duplex
STYLE	04	Apartment
STYLE	05	Single Family with Special Ceiling
STYLE	06	Condominium
STYLE	07	Town Home
STYLE	08	Multi-Family
STYLE	38	Multi-Section MH
STYLE	39	Singlewide M/H
STYLE	41	Mixed Use Res/Com
STYLE	54	Beach Townhome
STYLE	63	Beach House
STYLE	73	Beach Condo

COND – PHYSICAL CONDITION – This describes the condition of the structure

COND – E – Excellent
COND – G – Good
COND – A – Average
COND – F – Fair
COND – P – Poor
COND – X – Double Wide Manufactured Home
COND – M – Single Wide Manufactured Home

EXTWALL – EXTERIOR WALL FINISH – This is the different types of materials used on the outside of the structure.

EXTWALL01-	Frame – Siding, Plywood
EXTWALL02-	Brick Veneer
EXTWALL03-	Brick Frame
EXTWALL04-	Concrete Block
EXTWALL05-	Stucco Block
EXTWALL06-	Stucco Frame
EXTWALL07-	Stone
EXTWALL08-	Modular Metal
EXTWALL11-	Aluminum/Vinyl
EXTWALL13-	Metal/Glass
EXTWALL16-	Asbestos Shingle
EXTWALL17-	Composition Roll
EXTWALL18-	Wood Shingle
EXTWALL19-	Board and Batten
EXTWALL20-	Siding on Sheathing
EXTWALL21-	Cedar/Redwood/Cypress
EXTWALL22-	Stone Veneer/Permastone
EXTWALL23-	Log
EXTWALL25-	Cedar Shake
EXTWALL26-	Hard Board (Hardy board or plank)
EXTWALL27-	Metal/Insulation/Metal (Sandwich)

RFTY – ROOF TYPE – These are the different styles of roof types.

RFTY01- Gambrel
RFTY02- Hip
RFTY03- Double Pitch
RFTY04- Mansard
RFTY05- Flat
RFTY06- Single Pitch
RFTY07- Arched
RFTY08- Monitor
RFTY09- Saw tooth
RFTY10- Dome
RFTY11- Shed
RFTY12- Gable
RFTY13- Bow
RFTY14- Pagoda
RFTY15- Gypsum Wood Deck
RFTY16- Steel Deck
RFTY17- Pyramid
RFTY18- Concrete Plank
RFTY19- Pre-Stressed Concrete

RFMT – ROOF MATERIAL – These are the types of roof material.

RFMT01- Composition Shingle
RFMT02- Asbestos
RFMT03- Tile
RFMT04- Metal
RFMT05- Wood Shingle
RFMT06- Slate
RFMT07- Roll
RFMT08- Built Up
RFMT09- Tile/Concrete
RFMT10- Tar and Gravel
RFMT11- Concrete
RFMT12- Terra Cotta/Clay
RFMT13- Porcelain
RFMT14- Corrugated Metal
RFMT15- Copper

WLFN – INTERIOR WALL FINISH – The finish on the walls inside the structure.

WLFN01- Dry Wall
WLFN02- Panel
WLFN03- Plaster
WLFN04- Fiber Board
WLFN05- Acoustic
WLFN06- Unfinished
WLFN07- Other
WLFN08- Metal Panel
WLFN09- T & G Wood
WLFN10- Brick
WLFN11- Painted Block
WLFN12- Pine Ceiling Board
WLFN13- Minimum
WLFN14- Tile
WLFN15- Vinyl Panel
WLFN16- Log

FLFN – FLOOR FINISH – The type of material or finish on the floor.

FLFN01- Laminate
FLFN02- Hardwood
FLFN03- Concrete
FLFN04- Tile
FLFN05- Carpet
FLFN06- Unfinished
FLFN07- Metal
FLFN08- Terrazzo
FLFN09- Vinyl
FLFN10- Marble
FLFN11- Torginal
FLFN12- Brick
FLFN13 Heart Pine

FUEL – HEAT/AIR/PLANT FUEL – The type of fuel the structure is heated with.

FUEL01- Gas
FUEL02- Electric
FUEL03- Oil
FUEL04- Blank
FUEL05- Solar
FUEL06- Wood
FUEL07- None

HEAT – HEATING/AIR CONDITION – The type of heating and cooling system in the structure.

HEAT00- No Heat, No A/C
HEAT01- Central Heat / A/C
HEAT02- Unit/ BB/ Electric
HEAT03- Furnace
HEAT04- Steam / HW
HEAT05- Central A/C
HEAT06- Solar
HEAT07- Unit Heat Pump
HEAT08- Electric/ Central A/C
HEAT09- Furnace/ Central A/C

TOPO – TOPOGRAPHY CODES – description of the parcel of land

TOPO01- Level
TOPO02- Creek
TOPO03- Ditch
TOPO04- Rolling
TOPO05- Steep
TOPO06- Low
TOPO07- Swampy
TOPO08- Easement
TOPO09- Lake/Pond

UTIL – UTILITIES – The utilities located on, or available to, the property.

UTIL01- All public Utilities
UTIL02- Public Water
UTIL03- Public Sewer
UTIL04- Gas
UTIL05- Well
UTIL06- Septic
UTIL07- Storm Sewer
UTIL08- Electric
UTIL09- None
UTIL10- Private Sewer

ROADS- Describes the type of road where the parcel is located.

01- None
02- No Outlet
03- Paved
04- Dirt
05- Sidewalk
06- Private

TRAFFIC – Describes the typical flow of traffic.

01- None
02- Light
03- Medium
04- Heavy

FNDT – FOUNDATION MATERIALS – The materials the structure is built on.

FNDT01- Slab
FNDT02- Concrete Block
FNDT03- Brick
FNDT04- Stone
FNDT05- Wood
FNDT06- Continuous Wall
FNDT07- Piers
FNDT08- Pilings

OTHER BUILDINGS & YARD ITEMS – This is a list of the out buildings throughout Onslow County.

OBY01-	Resident Recreational
OBY02-	Wood Deck
OBY03-	Patio
OBY04-	Shed
OBY05-	Pool
OBY06-	Dwelling Sound Value
OBY07-	Bath House
OBY08-	Shelter
OBY09-	Stable
OBY10-	Blank
OBY11-	Blank
OBY12-	Black Top
OBY13-	Concrete
OBY14-	Shop
OBY15-	Finished Brick Garage
OBY16-	Finished Frame Garage
OBY17-	Unfinished Brick Garage
OBY18-	Unfinished Frame Garage
OBY19-	Carport
OBY20-	Swine Farrowing House
OBY21-	Swine Nursery
OBY22-	Swine Farrowing/Nursing
OBY23-	Swine Breeding/Gestation House
OBY24-	Swine Finishing House
OBY25-	Poultry Brooding House
OBY26-	Poultry Broiling House
OBY27-	Poultry Brooding/Broiling
OBY28-	Blank
OBY29-	Blank
OBY30-	Enclosed Porch
OBY31-	Stoop
OBY32-	Covered Porch
OBY33-	Blank
OBY34-	Utility Room
OBY35-	One Story Brick
OBY36-	One Story Frame
OBY37-	Inexpensive Metal Storage
OBY38-	Implement Shed
OBY39-	Bulk Head
OBY40-	Commercial Spa
OBY41-	Finished Upper Story
OBY42-	Unfinished Upper Story
OBY43-	Other Animal House
OBY44-	Barn
OBY45-	Blank
OBY46-	Blank
OBY47-	Blank
OBY48-	Blank
OBY49-	Packing House
OBY50-	Quonset
OBY51-	Blank
OBY52-	Lean To
OBY53-	Blank
OBY54-	Gazebo
OBY55-	Auger Leg
OBY56-	Grain Bin
OBY57-	Blank
OBY58-	Metal Building
OBY59-	Kiosk
OBY60-	Blank
OBY61-	Blank
OBY62-	Blank
OBY63-	Blank
OBY64-	Boat Slip
OBY65-	Boat House
OBY66-	Commercial Pier
OBY67-	Dock
OBY68-	Golf Greens
OBY69-	Lumber Shed
OBY70	Blank
OBY71-	Blank
OBY72-	Commercial Greenhouse
OBY73-	Commercial Building
OBY74-	Blank
OBY75-	Tennis Court
OBY76-	Blank
OBY77-	Blank
OBY78-	Grain Elevator
OBY79-	Manufactured Home Hook Up
OBY80-	Commercial Swimming Pool
OBY81-	RV Hook Up
OBY82-	Blank
OBY83-	Blank
OBY84-	Canopy
OBY85-	Bridge

LND – LAND PRICING TYPES – identifies the method land is priced.

LTYP – A – Acreage "A" Acreage

LTYP – F – Front Foot "F" Front Foot

LTYP – U – Lot Price "U" Unit Price

LTYP – N – No Land "N" No Land

LTYP – S – Square Foot "S" Square Foot

LTYP – G – Gross "G" Gross Value

LUC – LAND USE CLASSIFICATIONS – describes the different type of land classes.

Code	Description	Code	Description
1	Residential Lot	28	Marsh/Wet
2	Residential Lot	29	Lake/Pond
3	Residential Lot	30	Mobile Home Park
4	Residential Lot	31	RV Park
5	Nitrification Field	32	Rear
6	WF R/C	33	Commercial
7	WF R/C	34	Comm Ind Primary
8	WF R/C	35	Comm Ind Secondary
9	WF Canal	36	Cemetery
10	WF Canal	37	Quarry
11	WF ICW	38	Island Spoil
12	WF Sound	39	Oyster Bottom
13	WF Sound	40	Mineral Rights
14	WF Ocean	41	Common Area
15	WF Ocean	42	Commercial
16	Waterview	43	Commercial
17	Undeveloped	44	Commercial
18	Townhome	45	Commercial
19	Building Site	46	WF ICW
20	Building Site	47	WF ICW
21	Bldg Site Off-Road	48	Waterview
22	Golf Course Lot	49	Waterview
23	Residual	50	Waterview
24	Clear	51	Undeveloped
25	Woodland	52	Undeveloped
26	404 Wetlands	53	Building Site
27	Right of Way	54	Bldg Site Off-Road

Code	Description	Code	Description
55	Bldg Site Off-Road	78	Residential Lot
56	GOLF COURSE LOT	79	WF Ocean
57	Residual	80	WF Ocean
58	Residual	81	WF Ocean
59	Mobile Home Park	82	WF Sound
60	Mobile Home Park	83	WF Sound
61	Mobile Home Park	84	WF Sound
62	Clear	85	Building Site
63	Clear	86	Building Site
64	Clear	87	Building Site
65	Woodland	88	Building Site
66	Woodland	89	Building Site
67	Woodland	90	Building Site
68	Residential Lot	91	Building Site
69	Residential Lot	92	Building Site
70	Residential Lot	93	Building Site
71	Residential Lot	94	RV Water
72	Residential Lot	95	Waterfront
73	Residential Lot	96	RV Water
74	Residential Lot	97	Commercial
75	Residential Lot	98	Undeveloped
76	Residential Lot	99	Appraiser Review
77	Residential Lot	100	Billboard Site
		101	Cell Tower Site

SLSTYP – SALES TYPE CODES – This distinguishes the type of sale for a parcel(s).

SLSTYP 1-	Land
SLSTYP 2-	Land & Building
SLSTYP 3-	Building

IMPR – IMPROVEMENT CODES – This let you know the type of building located on the parcel.

IMPR A-	Apartment
IMPR C-	Commercial
IMPR D-	Dwelling
IMPR I -	Industrial
IMPR V-	Vacant

CDU PERCENTAGE GOOD TABLES

CDU 00-	Residential
CDU 01-	Residential
CDU 02-	Residential
CDU 03-	Residential
CDU 04-	Residential
CDU 05-	Residential
CDU 06-	Residential
CDU 07-	Residential
CDU 08-	Residential
CDU 09-	Residential
CDU10-	**OBY**
CDU20-	Commercial
CDU30-	Commercial
CDU40-	Commercial
CDU50-	Commercial
CDUC00-	Commercial
CDUP6-	Commercial
CDUP7-	Commercial

NOTE: All STYLE Buildings automatically apply the standard depreciation unless an alternate CDU is assigned.

ENTRANCE CODES

ENTR 01-	Owner
ENTR 02-	Relative
ENTR 03-	Tenant
ENTR 04-	Internal
ENTR 05-	Estimate
ENTR 06-	Owner Refused

ACREAGE FACTOR TABLES

TABLE01-	Agricultural Land
TABLE02-	Woodland
TABLE01-	.01 - .99 Acre Lot

INSTYP - INSTRUMENT TYPE – SALES CODE

INSTYP01	Deed
INSTYP02	Will
INSTYP03	Quitclaim
INSTYP04	Civil Action
INSTYP05	ADES-Additional Deed Description
INSTYP06	Secretary of State
INSTYP07	Records of Administration
INSTYP08	Annexation Deed
INSTYP09	Affidavit or Transfer
INSTYP10	Name Change/Resume Maiden Name

SUMMARY OF APPRAISAL PROCESS

The term Tax Appraiser shall apply to all individuals who list, measure and/or appraise real property in Onslow County for Ad Valorem tax purposes. The term Tax Appraiser shall also apply to those individuals, who are charged with the responsibility of formulating value estimates, which are recommended to the County Tax Assessor. It should be remembered the Tax Appraisers serve to assist the County Tax Assessor in his duties to list and appraise property (See G. S. 105 – 296).

Complete property data collection and recording is essential to arriving at equitable property assessments.

During inspection of a property, field appraisers are to physically inspect all improvements located upon the property being appraised. This inspection will consist of measuring (or confirming existing measurements) of all improvements, drawing a perimeter sketch (or confirming existing sketches) of the improvements, and properly identifying all physical features of the subject property to be appraised.

Tax Appraisers shall complete a "Data Entry Form" in conjunction with the inspection for new construction. Once this form (and the inspection) is completed, it shall be returned to the office for further processing. It should be noted that classification, grade, and depreciation made during the initial inspection will be considered only tentative, and subject to final review. For existing building inspections, Tax Appraisers shall note any changes on existing Property Record Cards.

The office clerical and data entry staff will input and review all Data Entry Forms and Property Record Cards (PRC's) to insure accuracy of mathematical calculations and other information recorded on the cards. Once all data has been entered into the system, new PRC's are printed.

These PRC's are then given **only** to qualified appraisers who will proceed in a final review. During review, the appraiser shall formulate the final value estimates based upon careful consideration of all features of the property and all factors having effect upon the value of the property.

DESCRIPTIVE GUIDELINES: REAL/PERSONAL

REAL	PERSONAL	DESCRIPTION
XX		Air Conditioning – Building
	XX	Air Conditioning – Manufacturing/Produce
	XX	Air Conditioning – Window Units
	XX	Airplanes
	XX	Alarm Systems (security or fire) to include wiring
	XX	Asphalt Plants
	XX	ATM – All Equipment & Self Standing Units
XX		Auto Exhaust System for a Building
	XX	Auto Exhaust System for Equipment
	XX	Awnings
	XX	Backup Power Source – Any Type
	XX	Balers (paper, cardboard, etc.)
	XX	Bank Teller Counters – Service & Other Areas
	XX	Bank Teller Lockers – Moveable or Built-In
	XX	Bar and Bar Equipment – Moveable or Built-In
	XX	Barns – Tobacco Bulk
	XX	Billboards (all types)
	XX	Boatlifts
	XX	Boats & Motors – All
XX		Boiler – for the service of a building
	XX	Boiler – primarily for use in a process
	XX	Bookcases-Movable or Built-In
	XX	Bowling Alley Lanes
	XX	Broadcast Equipment
	XX	Construction in Process Equipment
	XX	Cabinets (not built – in)
	XX	Cable TV Distribution Systems
	XX	Cable TV Equipment & Wiring
	XX	Cable TV Subscriber Connections
	XX	Camera Equipment
	XX	Canopies – Fabric, Vinyl, Plastic
XX		Canopies – Generally Metal or Wood
XX		Canopy Lighting
	XX	Car Wash – All Equipment, Filters, Tanks
XX		Carpet – Installed
	XX	Catwalks
	XX	Cement or Concrete Plant Holders
	XX	Chairs – All Types
	XX	Closed Circuit TV Systems
	XX	Cold Storage (External) – Equipment Rooms
	XX	Compressed Air/Gas Systems (not building heat)
	XX	Computer Room Air Condition Units
	XX	Computer Room – Raised Floor

REAL	PERSONAL	DESCRIPTION
	XX	Computer Scanning Equipment
	XX	Concrete Plants
	XX	Computers and Data Lines
	XX	Construction and Grading Equipment
	XX	Control Systems – Building and Equipment
	XX	Conveyor & Material Handling Systems
	XX	Coolers – External Walk-In or Freestanding
XX		Cooling Towers – Primarily Used for a Building
	XX	Cooling Towers – Primarily Used in Manufacturing
	XX	Counters/Reception Desks – Moveable or Built-in
	XX	Dairy Processing Plants – All Process Items
	XX	Dance Floors
	XX	Data Processing Equipment – All Types
	XX	Deli Equipment
	XX	Desks – All
	XX	Diagnostic Center Equipment – Moveable/Built-in
	XX	Display Cases – Moveable/Built-in
	XX	Dock Levelers
	XX	Drapes, Curtains, Blinds, etc.
	XX	Drinking Fountains
	XX	Drive-thru Windows – All Types
	XX	Drying Systems – Used for Processing/Production
	XX	Dumpsters
	XX	Dust Catchers, Control Systems, etc.
	XX	Electronic Control Systems
XX		Elevators
XX		Escalators
	XX	Farming Equipment – All
	XX	Fencing – Inside
XX		Fencing – Outside
	XX	Flag Pole
	XX	Flooring-Raised, Padded, Special Purpose
	XX	Foundations for Machinery & Equipment
	XX	Freight Costs – As a Part of Cost
	XX	Fuels – Not for Sale (List as Supplies)
	XX	Furnaces – Steel Mill Processing, etc.
	XX	Furniture & Fixtures – All
XX		Gazebos
XX		Golf Course – Including Drainage/Irrigation System
XX		Grain Bins
	XX	Greenhouse – Benches, Heating System, etc.
XX		Greenhouse – The Structure, Permanently Affixed
	XX	Heating System – for a Process or Production
	XX	Hoppers – Metal Bin Type

REAL	PERSONAL	DESCRIPTION
	XX	Hospital systems – Equipment & Piping
	XX	Hot Air Balloons
	XX	Hotel/Motel Televisions and Wiring
	XX	Humidifiers – for a Process or Production
	XX	Incinerator Equipment
	XX	Industrial Piping – Used for Process/Production
	XX	Installation Costs – As a Part of Cost
	XX	Irrigation Equipment-portable
XX		Irrigation Equipment-in ground
	XX	Kiln - Heating System
	XX	Kiln – Metal Tunnel or Moveable
	XX	Laboratory Equipment
XX		Lagoons and Settling Ponds
	XX	Laundry Bins
	XX	Law & Professional Libraries
	XX	Leased Equipment – Lessor or Lessee Possession
	XX	Leasehold Improvements (must be listed in detail)
	XX	Lifts – Other Than an Elevator
	XX	Lighting – Portable, Moveable and Special
XX		Lighting – Specifically for a Parking Lot/Yard
	XX	Machinery & Equipment
XX		Manufactured home which meets the criteria to be classified as real estate as set forth in NCGS 105-273(13)
	XX	Manufactured home which *does not* meet the criteria to be classified as real estate as set forth in NCGS 105-273(13)
	XX	Medical Equipment
	XX	Milk Handling – Milking, Cooling, Piping, Storage
	XX	Millwork
XX		Mineral Rights
	XX	Mirrors – Except those in a Bathroom
	XX	Monitoring systems – for Building and Equipment
	XX	Newspaper Stands
	XX	Night Depositories
	XX	Office Equipment – All
	XX	Office Supplies - (list as supplies)
	XX	Oil Company Equipment – Pumps, Supplies, etc.
	XX	Ovens – Used in Processing/Manufacturing
	XX	Overhead Conveyor Systems
	XX	Package and Labeling Equipment
	XX	Paging Systems
	XX	Paint Spray Booths
	XX	Partitions or Dividers
XX		Paving

REAL	PERSONAL	DESCRIPTION
	XX	Piping Systems – Process Piping
	XX	Playground Equipment – All
	XX	Pneumatic Tube Systems
	XX	Portable Buildings
	XX	Power Generator Systems – Auxiliary, Emergency
	XX	Power Transformers – Equipment
	XX	Public Address Systems – Intercom/Music, etc.
XX		Railroad Sidings (other than Railroad owned)
	XX	Refrigeration Systems – Compressors, etc.
XX		Repairs to a Building
	XX	Repairs to Equipment which are 50% of cost
	XX	Restaurant Furniture
	XX	Restaurant/Kitchen Equipment – Hoods, Sinks, etc.
	XX	Returnable Containers
	XX	Roll Up Doors – Inside Wall
XX		Roll Up Doors – Outside Wall
XX		Roofing
	XX	Room Dividers/Partitions – Moveable or Built-in
	XX	Rooms – Self-Contained or Special Purpose
	XX	Safes – Wall or Free-Standing
	XX	Sales/Use Tax
	XX	Satellite Dishes – All Wiring/Installation
XX		Scale Houses (Unless Moveable)
	XX	Scales
	XX	Security Systems
	XX	Service Station Equipment – Pumps, Tanks, etc.
XX		Sewer Systems
	XX	Shed/Storage Building- Not on Permanent Foundation (skids)
XX		Shed/Storage Buildings- $\geq$100 sq. ft. on Permanent Foundation
	XX	Shelving
	XX	Signs – All - Including Attached to Buildings
XX		Sinks – Bathroom
	XX	Sinks – Kitchen Areas
	XX	Software – Capitalized
XX		Solar Equipment-Used to Heat & Cool Building
	XX	Solar Equipment-Photovoltaic & Solar Thermal
	XX	Solar Farm-Electricity Generation
	XX	Sound Systems & Projection Equipment
	XX	Spare Parts – List as Supplies
	XX	Speakers – Built-in or Free Standing
	XX	Spray Booths
	XX	Sprinkler System – used to protect specific item

REAL	PERSONAL	DESCRIPTION
XX		Sprinkler System – Building
	XX	Supplies – Office and Other
XX		Swimming Pools- in ground
XX		Swimming pools-in ground type supported by above ground structure/supports
	XX	Swine House Finishing Floor
	XX	Swine House Topping Floor
		(In the absence of segregated costs, personal property will be allocated on a 60/40 or 70/30 real/personal basis per NCDOR guidelines)
	XX	Tanks – Above or Below Ground
	XX	Telephone systems & Wiring – Private
	XX	Theatre Screens – Indoor
XX		Theatre Screens – Outdoor
	XX	Theatre Seats
	XX	Tooling, Dies, Molds
	XX	Towers – Microwave/Equipment/Wiring/Fndt
	XX	Towers – TV/Radio/CATV/Two-Way/Wiring/Fndt
	XX	Transportation Costs – All
XX		Tunnels – Unless Part of a Process System
	XX	Upgrades to Equipment
	XX	Vacuum System – Used in Process/Production
XX		Vault
	XX	Vault Door, Inner gates, Vents, and Equipment
	XX	Vending Machines
	XX	Vent Fans
XX		Ventilation System – Part of Central Cooling Sys
	XX	Ventilation System – used in Manufacturing Process
	XX	Video Tapes/Movies/Reel Movies
XX		Wall Covering
	XX	Water Coolers – All
	XX	Water Lines – Used in Process
XX		Water Systems – Residential or General Building
	XX	Water Tanks/Systems – used with processing Equip
	XX	Whirlpools/Jacuzzis/Hot Tubs
	XX	Wiring – Power for Machinery & Equipment

STRUCTURE CLASSIFICATION

STRUCTURE CLASSIFICATION

CLASSIFICATION: In general, structures can be classified much in the same manner as motor vehicles in their basic form; namely, for the design or purpose of which the motor vehicles were constructed. You would not classify a bus as an automobile because a family used the bus for day to day travel. Therefore, you should not classify a single-family residence as an office because a Realtor uses the structure as a sales office.

In valuing structures by the cost approach, in most cases, a structure should be priced for cost purposes by the way it was designed and purpose for which it was constructed.

Design – Affects Costs

Use – Affects depreciation and functional obsolesce

The accuracy of an appraisal largely depends upon the selection of the property classification.

Proper classification is important in selecting the property-pricing schedule to arrive at the replacement cost. Each classification has a unique pricing schedule.

For Structure ***Classes*** see **PAGE** 68

For Structure ***Pricing*** see **PAGE** 81

GRADE

OF

CLASSIFIED STRUCTURE

GRADE OF CLASSIFIED STRUCTURE

GRADE FACTORS: Classified structures can be graded much in the same manner as automobiles in their basic form; namely by quality of workmanship and material which, in turn, reflects value and marketability.

Learning to properly grade structures requires at least a basic knowledge of construction—what is good, or what is bad. It requires knowledge of what materials, when assembled into various parts of a structure, form expensive or inexpensive construction. It requires the ability to recognize the difference between good and bad workmanship.

The accuracy of the grade is important. Grade reflects quality. Quality represents workmanship and the type of materials used. Quality workmanship and materials reflect value. Replacement cost is basically the initial processing point of all appraisals. Quality grading is important in adopting the proper sub-classification in the pricing schedule to arrive at the replacement cost.

Structures may be constructed from the same basic plan, each offering exactly the same facilities and with the same features, but with widely varying cost due to the quality of materials and workmanship used in their construction. A structure constructed of high quality and with the best of workmanship throughout may be more than twice the cost of one built from the same floor plan with inferior materials and workmanship.

The majority of structures erected fall within a certain type of construction consisting of average quality workmanship and materials. This type of structure, being most common can easily be distinguished. Consequently, above average quality of construction or poor quality of construction can be comparatively observed. The quality grading system in this manual is keyed to this obvious condition.

The basic grade, therefore, reflects cost of construction with average quality workmanship and materials involved and are designated as Grade "C". The five- (5) grades of quality for all structural classifications are:

Grade "A" – Excellent Quality
Grade "B" – Good Quality (Above Average)
Grade "C" – Average Quality
Grade "D" – Fair Quality (Below Average)
Grade "E" – Poor Quality (Sub-standard)

Grades would be a simple process if all structures were constructed to conform to the base specifications outlined in this manual and with a normal cost variance.

Since this condition does not exist, it is necessary to further improve our grading system. It is typical for conventional structures to be built of construction qualities that fall in between these developed grades. If the structure that is being appraised does not fall directly into a certain grade, but should categorized as slightly better, or slightly poorer, than the specific grade, the use of the (+) symbol or (-) symbol will adjust the base replacement cost of the structure. This +/- procedure may be utilized throughout the range of structure as required.

It is very important not to confuse quality and condition when adopting rates for older structures in which a deteriorated condition may have an obvious effect on their appearance. Correct grades must represent replacement cost as new structures. A building will always keep its original grade regardless of its present physical condition.

Refer to the Grade Specifications and Illustrations in this manual for differences in features and quality construction for each grade as related to single-family dwellings.

COMMERCIAL GRADING – Commercial Grades are determined using a combination of Quality of Construction and potential income.

RESIDENTIAL BUILDING CLASSIFICATION

GRADE "E"

This is the lowest quality type or class of structure that can be called a residence. Usually, it is a one-story, square or rectangular building of simplest design, ranging in size from 200 to 800 square feet.

Such structures are generally found in the older and poorer sections of the community, and outlying unrestricted areas.

Dwellings of this category fall well below minimum requirements of building codes and mortgage lending agencies. Financing, if any, is handled by individuals at higher than prevailing interest rates. They are seldom built according to any plans or specifications; frequently are owner built or with some outside assistance, on ungraded lots. Trim or other decoration is non-existent. Materials are of low grade and workmanship crude.

RESIDENTIAL BUILDING CLASSIFICATION

GRADE "D"

This is the modest, inexpensive type residence. Houses of this class are one, one and half and sometimes two-story structures, including cottages, garage apartments, small duplexes and apartment buildings of three units or less and tourist court cabins. The typical house in this category is square or rectangular and will range in floor area between 400 and 1200 square feet.

Residences in this bracket are usually located in residential areas where zoning and deed restrictions are liberal or nonexistent. Maintenance is poor to average.

Such buildings generally conform with minimum building code regulations and are often constructed on a mass production bases, either of mill quarters or lower quality residential developments. They do not meet a minimum FHA or VA requirement for loan purposes and most insurance and savings and loan companies are skeptical concerning this type of financing.

From an architectural standpoint, their design is simple and decoration plain. They are of a sturdy construction, usually built from plans prepared by carpenters or small builders. Often the owner does some of the work. Materials are of low to medium grades and the quality of workmanship poor to fair. The typical building of this class is wood construction and both foundation and framing meet with minimum engineering practices. Exterior walls consist of medium grade weather boarding, nailed to properly placed studs, or asbestos siding over cheap sheathing. The trim around corners, windows, doors and gables is simple and roofing a cheap grade of composition shingles. Interior floors are average grade of pine laid directly on the joists. Partitions consist of studs finished on both sides with either two coats of plaster or drywall or inexpensive wallboard.

Doors and windows are good, but inexpensive stock wood patterns.

Plumbing fixtures are of the cheapest grade, and the bath fixtures are set in wood floor. Heating is by stove and flue, or inexpensive fireplace and chimney. Electrical wiring is also inexpensive, with wall switches, a few outlets and cheap fixtures. Built in equipment includes small closets and kitchen cabinets of simple type, drain boards and a cheap water heater.

RESIDENTIAL BUILDING CLASSIFICATION

GRADE "C"

Here we have the type of residence, which comes nearer to being the average or standard class for the entire county than any other. Included in this category are one, one and one-half or two-story houses, duplexes, garage apartments, apartment houses, condominiums, town homes, and tourist court cottages of similar construction. Typical buildings of this classification are average bungalows and two-story residences. They range in size from approximately 500 to 2000 square feet.

As a general rule, they are located in any average to good residential section where property is minimally restricted and/or zoned for average single family dwellings. They are occupied by families in the medium income bracket and, in most instances, are owner occupied. The neighborhood reflects pride of ownership in maintenance and appearance.

Structures of this classification meet all building code requirements and mortgage loan standards, both governmental and private. They represent the attractive, well-designed and well-built average American home. Occasionally, architect designs one, but contractors who use quality materials, good craftsmanship and supervise the work build the majority from stock plans. Such houses are typical of medium-priced housing developments constructed by local builders and real estate sub-dividers.

The typical house of this class is constructed of wood or brick, and in some areas, of concrete block. The foundations, wall and roofing meet with sound engineering practices.

Exterior walls consist of good grade weather boarding nailed to sheathing and neatly trimmed around the corners, gables, doors and windows. Other types of wall may be substituted provided they conform to good construction and the remainder of the building is unchanged in quality. Flooring is of a high-grade pine laid on resin paper over sub-flooring or low cost hardwood over sub-flooring. Partitions consist of studs usually covered with drywall or plaster one each side, painted, with decorative trim or equal. Windows are either good medium grade of stock wood patterns or any inexpensive grade of steel. Doors are of a good grade of wood pattern.

Plumbing is of a medium-grade and bath fixtures are set in sheet vinyl or tile floors. Heating is by hot air furnace or heat pump. Electrical wiring is adequate to provide ample wall switches and outlets and electrical fixtures are medium grade. Built-in equipment includes adequate clothes and storage closets, medicine cabinet, built-in kitchen cabinets, drain boards and water heater.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RESIDENTAIL BUILDING CLASSIFICATION

GRADE "B"

This is the good, better than average residential classification. Included are one, one and one-half, two and two and one-half story houses, garage apartments, duplexes, apartment houses, condominiums, and town homes all of similar construction. Typical buildings of this class are good bungalows and two story residences. They range in area from 800 to 2200 square feet.

These homes are located in the better-than-average neighborhoods, which are zoned for and often times restricted to larger, more expensive dwellings. Lots are generally fairly large and subdivisions well planned. For the most part, they are owner occupied and pride of ownership is much in evidence. Maintenance is of a better quality and workmanship of a skilled nature. Attractive ranch-type houses and the so-called "modern" houses, with varying floor levels, fall into this category.

Exterior walls consist of high grade weather boarding or equal, laid on felt and sheathing, expertly trimmed about the corners, gables and around the doors, windows, eaves and base of the house. Brick and hollow tile may be used, if of good quality and workmanship. Also, concrete blocks may be used in some areas, but only if the walls are furred. Roofing is usually the best grade of composition or asbestos shingles.

Floors are of good grade hardwood, carpet or tile. The partitions consist of studs with drywall or three coats of plaster on each side, with decorative trim, and at times, some paneling. More windows are usually found in a structure of this type than in the average house, made of a high grade of standard wood or a medium grade of steel or aluminum, casement type. The doors are of medium high-grade wood pattern.

RESIDENTIAL BUILDING CLASSIFICATION

GRADE "A"

Residences of the excellent type are slotted in this classification. Included are one, one and one-half, two and two and one-half and three story houses, garage apartment, condominiums, town homes and some high grade duplexes, and tourist courts, all of similar construction. Buildings in this category represent the best quality found in homes built of ordinary materials. They range in size from approximately 1000 to 5000 square feet.

These homes are located in the highest-class residential sections, which are zoned for and restricted to highest residential use. Lots are generally large and professionally landscaped. Owners are in the high-income group.

Buildings of this class more than fulfill all requirements of building codes and property location surpasses all standards of mortgage loan agencies. They are custom designed and built for the owners. Planning usually includes adaptability to the site. Materials are of the best grade of ordinary materials and craftsmanship high skilled, with architectural supervision. Extra conveniences and decorations are common in this classification.

Exterior walls consist of the highest-grade siding laid over felt and sheathing, often insulated, solid brick or hollow tile. They are properly and ornately trimmed about corners, gables, eves, entrance and base of the house and around the doors and windows, usually following a custom plan of decorative design. The foundation and frame conform to best engineering practices. Roofing is of a high quality.

Typical floors are high-grade hardwood, carpet, marble or tile over good sub-flooring. Partitions consist of studs, plastered on both sides with high class three coat plaster or drywall and panel. The trim is excellent and decorative; often including variation of finished panel walls, custom fireplace, glass enclosed rooms and other features.

Windows are the best grade wood pattern or the better grades of steel or aluminum and doors are high grade or custom wood patterns. High-grade plumbing fixtures are used throughout and connections for modern appliances evident. Bathrooms have tile floors and walls. Heat is provided by automatic hot water or steam furnace, radiators and heat pumps with air conditioning. The electrical system is of the highest grade, including expensive fixtures or an incandescent or fluorescent type. Adequate switches and outlets are evident. Built-in equipment includes custom clothes closets and ample storage space, frequently cedar lined; utility rooms, bookcases, kitchen cabinets and large water heaters.

DEFINITIONS
OF
CONSTRUCTION CLASSES

(1) Ranch - A term used broadly for many one story houses that are wider than they are deep.

(2) Bi-Level - Two story construction with a split-foyer entrance and is built with a partially finished lower level that is similar to a basement. The lower level typically includes plumbing and electrical rough-ins and some partition walls for recreation room, bedroom, laundry room, and bathroom.

(3) Split-level - A house that has different levels but no level is one complete story higher than another.

(4) Conventional- This refers to the typical house in an area that does not fit one of the other more precise construction styles.

(5) Contemporary- Very modern in appearance, more glass and irregular roof lines. Often open inside and most likely to be found in the newer subdivisions.

(6) Colonial - A colonial American house style that evolved from the Cape Cod style. The New England style is a large room, two and one half stories, rectangular or square, box-shaped house. It usually has side or rear wings and traditionally has clapboard siding and double hung windows with shutters the same size as the windows, elaborate cornices with dental, and a central hallway on the first floor running from front to rear.

(7) Cape Cod - An American house style first built on Cape Cod, Massachusetts. It is small, symmetrical one and one half story compact house with a steep gable roof covered with shingles and is the earliest dwelling type built by the colonists that is still popular today.

(8) Cottage - Typically small with fairly modest features and often used as a residence during a particular season of the year.

(9) Bungalow - A small house or cottage, usually with one or one and one-half stories.

(10) Farm - Usually found in the country with a 2-story section, in front with a long narrow rear addition often used as a kitchen. A difference in the quality and condition of these homes are not uncommon because many have been neglected and others have been modernized and are very nice.

(11) Modular - Although a modular house can be transported on a steel under-carriage, the undercarriage is not a permanent and necessary structural component, and is usually removed when placed on a foundation.

(12) Single Section – Sixteen feet wide or less and moved as one unit.
Manufactured Home

(13) Multi Section – Twenty feet wide or larger and moved in two or more sections.
Manufactured Home

Manufactured Homes - Are residential structures built on a steel undercarriage with necessary wheel assembly to be transported to a permanent or semi-permanent site. The wheel assembly can be removed when placed on a permanent foundation, but the steel undercarriage remains intact as a necessary structural component.

(14) Log - Log home come in many styles, shapes and sizes. One thing they all have in common is the exterior siding is log. Log homes can consist of any grade.

(15) Victorian - Features symmetrical arched bay windows that protrude in front, and fancy exterior trim work. Generally dates from 1865 to 1920.

(16) Tudor - The Tudor is an imposing looking house that resembles a fortress. It is usually two and one half stories high, and its siding is mainly made of stone and brick. Bays and turrets, casement windows with leaded glass and high chimneys, characterize them. A Tudor's interior is usually filled with nooks and crannies, large fireplaces, and beamed ceilings.

English Tudor - Features a combination of stone siding and timber trim over stucco walls.

(24) Beach Cottage-A generic term for many part time vacation residences built along coastal or water resort areas. Generally the unit is raised above ground on wood pilings.

(25) Condominium-An apartment in an apartment building in which the apartments are owned individually.

(26) Town House – One of a row of houses connected by common sidewalls, usually two stories with the bedrooms on the second floor.

(27) Duplex - Two houses or apartments joined by a common wall.

(28) Special - Special designed building like Churches and Courthouses', etc.

(29) Pre-Fab. Metal – A structure with the exterior made from pre-fabricated metal.

(30) Strip Shopping Center – A group of commercial buildings joined by common walls and having separated outside entrances.

(32) Conversion-Basically a house that has been converted to a commercial building.

(34) Discount Retail-Discount retail store such as the Family Dollar or K-Mart, etc.

(37) Office/Service-An office building, some offer services such as an Insurance office.

(38) Department-A department store such as Belk or Sears.

(39) Rural Store- Generally a retail store in a rural area.

(40) Manufacturing-An Industrial plant that manufactures a product.

(41) Auto Dealer-A car dealership.

(42) Warehouse -A large building used for storing and shipping merchandise

(43) Mall - Jacksonville Mall – A large building or complex of buildings containing various shops, businesses and restaurants accessible by common passageways.

(44) Law Enforce/Correction – A place of confinement.

(46) Food Chain-A grocery store chain such as Food Lion or Winn Dixie.

(47) Market - A local supermarket. (Not a chain)

(48) Food Stand/Grill-A local grill. (Not a chain)

(49) Franchise Restaurant-Hardee's, McDonalds, Burger King, etc.

(50) Commercial-This is a catch all for commercial structures not covered by any other construction style.

(51) Office Condo. -A Condominium complex used for offices.

(52) Cafeteria - A cafeteria such as K & W or a school cafeteria that is separate from the rest of the school.

(53) Bank/Savings & Loan-A bank such as WACHOVIA or BB&T.

(54) Medical Center-A doctor's office or clinic.

(55) Service Station-A filling station, sometimes where repairs can be obtained.

(57) Public Building-A structure built to supply service such as a Post Office or Library, etc.

(61) Auto Repair-A structure used for the repair of automobiles.

DEFINITIONS

OF

STRUCTURAL TERMS

FOUNDATION - The part of the structure on which the structure rests. It includes all construction, which transmits the loads of the structure to the earth. It may be in many forms, but for use with this system applies only to the following: (DOES NOT ADD VALUE)

- 01 – Slab — Masonry on ground or very near ground level, sometimes referred to as concrete.
- 02 – Concblck — (Concrete Block) A solid masonry wall, built typically with one or two rows of concrete block and mortar.
- 03 – Brick — A solid masonry wall, built of brick and mortar.
- 04 – Stone — A solid wall, built with stone and mortar.
- 05 – Wood — A wall built with wood.
- 06 – Contwall — (Continuous Wall) Meaning that the foundation, whether it be masonry or wood, continues around the perimeter of the buildings. Often instead of showing continuous wall we will use the term Brick, Stone, Concrete Block or Frame to more specifically describes the construction of the foundation.
- 07 – Pier — The short individual wood, concrete or masonry foundation supports for the post and girder underpinning of a raised floor structure.
- 08 – Pilings — Columns extending below the ground to bear the loads of a structure, most often used in beach and/or waterfront construction due to elevation requirements.

EXTERIOR FINISH – are defined as the materials involved in the walls or external vertical perimeter of a structure.

- 01 - Frame — Denotes any type of wood framing with or without sheathing and wood siding. *No effect on value*

- 02 – Brickven — Brick Veneer is a non-load-bearing single tier of brick applied to wall made of other materials. *Adds value*

- 03 – Brk /Frm — Brick/Frame is a brick and wood exterior. *Adds value*

- 04 – Concblk — Concrete Block is a solid masonry block (Cinder Block). A lightweight block using cinders as the coarse aggregate to achieve lightness. Sometimes used as a generic term for all lightweight block. *Deduction to value*

- 05 – Stucco/Bl — Stucco/Block is a wall of concrete block with cement stucco applied to the exterior creating a textured surface. Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable. *Adds value*

- 06 – Stucco/Fr — Stucco/Frame is a type of wall, which is formed by applying cement stucco to a framework of wood with wire or wood lath. Stucco is a coating in which cement is used for covering walls and is put on wet, but when dry it becomes exceedingly hard and durable. *Adds value*

- 07 – Stone — Refers to various good stone or stone veneers, usually on masonry. *Adds value*

- 08 – Modmetal — Modular Metal refers to the type walls used in mobile home construction and other similar prefab metal walls. *Deduction to value*

- 11 – Alum/Vnl — Aluminum/Vinyl is a flat or corrugated aluminum or vinyl fastened to a wood or metal frame as direct replacement or cover for horizontal wood siding. *No effect on value*

- 13 – MetlGlas — Metal/Glass is a glass sandwich designed for use on exterior walls. Usually tinted and with an aluminum or metal framing system. This normally occurs only on large commercial buildings. *Adds value*

- 16 – Asbshngl Asbestos Shingles refers to asbestos shingles laid over wood frame with sheathing. The principle composition of these shingles is asbestos, which is a mineral fiber occurring in long and delicate fibers of fibrous masses. It is incombustible, non-conducting and chemically resistant. Typically these shingles are hard and brittle in nature with a noticeable grain or texture. *Deduction to value*

- 17 – Roll Comp Composition refers to composition siding, which comes in varied thickness and rolls, and is usually fastened over wood framing by nailing. Can be any of the various man-made materials on wood or metal framing such as "Homosote", or "Cleotex", or other trade name products. These must be treated or painted to withstand weather. Generally inexpensive construction. *Deduction to value*

- 18 – WD Shngl Wood Shingles are usually Cedar or Redwood shingles and usually appears on expensive homes. The irregular shaped cedar shakes being the most expensive. *Adds value*

- 19 – Bd & Battn Board & Batten refers to sheathing placed on walls in a vertical position with joints covered by narrow wooden strips called batten. *No effect on value*

- 20 – Side Shet Side Sheathing is usually in the form of 4x8 panels positioned vertically over sheathing. Example (T1-11) *No effect to value*

- 21 – Cedarsup Cedar Siding or panel siding normally unfinished or naturally stained, which is desirable because of color and maintenance free characteristics. Usually the lap siding has above average excellent type construction. *Adds value*

- 22 - Permston Perm-stone refers to an artificial stone appearance over wood or masonry framing. *Adds value*

- 23 – Log A solid wall construction using 5" to 6" diameter logs with tongue and grove, peeled to a clean wood finish, and spiked or doweled using weather sealant or caulking. *Adds value*

- 25 – Cedarshk Cedar Shakes are shingles split (not sawed) from a bolt of wood and installed by individual shingles. *Adds value*

- 26 – HDBoard Hardboard is a highly compressed wood fiberboard, which may be a lap or sheeting siding. *Adds value*

- 27 – Sandwich Any wall panel constructed in three layers. Examples are: two sheets of plywood with insulation between, metal one side, gypsum board on the other and insulation between, metal on both sides with insulation between, etc. *Deduction to value*

ROOF TYPE – has two meanings; the shape (see "Roof Shapes") and the framing involved.

ROOF SHAPES

- Single Pitch – (Gable Roof) a ridged roof that slopes up from only two walls. A gable is the triangular portion of the end of a building from the eaves to the ridge.

- Hip - the hip roof is usually pitched in four directions.

- Flat - a flat roof refers to a structural material, which spans a horizontal or nearly horizontal position from wall to wall or beam to beam.

- Gambrel –a type of roof which has its slope broken by an obtuse angle, so that the lower slope is steeper than the upper slope; a roof with two pitches such as is common on a barn.

- Double Pitch – the slope of the roof in two directions.

- Monitor - a narrow gable or shed roofed structure built on to the roof of a building with the function of providing light and ventilation through its sides. The narrow structure on top of grain tanks, housing conveyors and equipment.

- Dome - A hemispherical (a half of a sphere bounded by a great circle) roof.

- Sawtooth- a roof, which is formed of a number of trusses having unequal slopes. When viewed from the end, such a roof presents a serrated profile similar to the teeth of a saw.

- Mansard - a roof with two slopes, the lower slope very steep, the upper slope almost flat.

- Arched – a large curved truss common to airplane hangars and Quonset huts.

ROOF MATERIALS – may be better called "roofing", since this is the finished or wearing surface of a roof.

- Asphalt - a type of shingle made of felt saturated with asphalt or tar pitch and surfaced with mineral granules or inorganic fiberglass saturated with asphalt and surfaced with ceramic granules. There are many different patterns, some individual and others in strips, which are included under the heading of Composition Shingles.

- Asbestos –shingles made of rigid, fire proof asbestos products, which come in individual shingles and are fastened down in the same manner as wood or composition.

- Tile - a thin, flat, or convex slab of material such as baked clay, laid in rows.

- Metal - shingles with enamel coating. This type of shingle is usually predrilled and fastened down by nailing to some type of sheathing or strips.

- Wood - shingles are usually cedar or redwood, and usually appear on more expensive homes.

- Slate - a fine-grained metamorphic rock that splits into thin, smooth-surface layer, normally a dark gray to bluish gray, to dark bluish or dark purplish gray. These are fastened down to sheathing or strips. Usually appear on very expensive homes.

- Roll - a roofing material consisting of asbestos, felt saturated with asphalt and assembled with asphalt cement, which comes in rolls and is fastened down to a wood, composition or gypsum decking and tar and nails.

- Built-up - gravel embedded in tar and is hot mopped over various types of composition, concrete, metal or gypsum roofing. This product requires a very low pitched of flat shape. Built-up refers to the building up of waterproof layers with the mopped tar.

- Fiberglass-a composite material of glass fibers in resin. These are pliable shingles, which are fastened down by nailing to some type of sheathing.

- Tar and gravel-roof material made of tar and gravel and is hot mopped over various types of composition, concrete, metal or gypsum roofing.

- Concrete - is formed from lightweight cement and/or gypsum products to give appearance of a heavy, wide lapped roof.

- Terra Cotta- A hard-burned unglazed clay usually molded into shapes for ornamentation of structural surfaces.

- Porcelain - A highly vitrified glazed surface heat-bonded to a metal surface.

FLOOR FINISH MATERIALS – include both the sub-flooring (if any) and the finished floor or wearing surface.

- Softwood- the wood of any various predominantly evergreen cone bearing trees, such as a pine, spruce, hemlock, or fir.

- Hardwood-the wood of a broad-leaved flowering tree.

- Concrete – either plain or reinforced poured on tamped fill or on the ground.

- Tile - a thin, flat, or convex slab of material such as baked clay or plastic, laid in rows to cover floors.

- Carpet - a thick, heavy covering for a floor, usually made of wool or synthetic fibers.

- Unfinished-no product is used on the floor surface.

- Terrazzo- a flooring surface of marble chips in concrete. After the concrete has hardened, the floor is ground and polished to expose the marble chips. In epoxy terrazzo, the concrete filler material is replaced with plastic.

- Vinyl - a tough, strong, non-crystalline, thermoplastic tile which is available in many colors and textures.

- Marble - a metamorphic rock, chiefly calcium carbonate, set in grout on concrete.

- Brick - a molded, rectangular block of clay baked until hard, set in grout on concrete.

- Heart Pine – floor finish from the heart of a pine tree.

INTERIOR FINISH – products used to finish the interior and to form inner partitions.

- Drywall - is a product of plaster with paper surfaces. It is fastened to studding or furring strips and requires a seal where joints occur, and only painted as a finish. It has become popular due to ease of installation and also, due to the fact that no plastering, as such, is necessary.

- Panel - plywood veneers or solid hardwoods in tongue and grove, which are interior finishes.

- Plaster - Portland cement mixed with sand and water to form a mortar like consistency used for covering walls and ceilings.

- Fiberboard-A general term applied to sheets of material made from wood or other vegetable fibers, having some insulating qualities and usually as wall sheathing.

- Acoustic - a ceiling designed to lessen sound reverberations: by absorption, blocking, or muffling. In construction, the most common materials are acoustical tile and acoustical plaster.

- Unfinished-means that either no product is used or that the interior is painted only and that no partition work exists.

- Other - any other finishes that is not defined on the Onslow County Code Sheet.

- Metal Panel - Paneling made of metal.

- T & G Wood – any joint made by one member with a projecting tongue fitting into another member with a matching groove.

- Brick - a molded, rectangular block of clay baked until hard, applied with mortar.

- Painted Block-either concrete or cinder block that has been painted.

- Pineceiling - either plain wood boards or narrow “beaded ceiling” boards of pine.

- Minimum- either unfinished or the very minimum of interior finish.

- Tile - a thin, flat, or convex slab of material such as baked clay or plastic, laid in rows to cover walls.

- Vinyltrim - trim made of vinyl.

HEATING and COOLING SYSTEMS are described in this section. Three lines are available in the computer system, each allow additions in value.

- Heat Pump-this is a self-contained, reverse cycle, heating and cooling unit. On its cooling cycle it works like an air conditioner, collecting heat from inside and pumping to an outside coil where it is dissipated. On the heating cycle, heat is collected by the outside coil and pumped inside. *Adds Value*

- FHA - Forced-Air Heating is a warm-air heating system in which circulation of air is effected by a motor-driven fan. Such a system includes air-cleaning devices and the ductwork. *Adds Value*

- Hot-water-the circulation of hot water from a boiler through a system of pipes and radiators or convectors, either by gravity or a circulating pump, allowing the heat to radiate in the room. *Adds Value*

- Electric BB-Electric Baseboard refers to an electric heater installed as a baseboard along a wall. *Adds Value*

- Radiant Electric-a system in which space is heated by the use of concealed electric resistance wires normally placed in the floor or ceiling allowing the heat to radiate into the room. *Adds Value*

- Floor Furnace-a metal, box-like, warm-air furnace that is installed underneath the floor, having one grilled duct, but not a ducted distribution system. *Adds Value*

- Wall Furnace-a metal, box-like, warm-air furnace that is installed in the wall having one grilled duct, but not a ducted distribution system. *Adds Value*

- Wood Stove-a special stove in which wood is used to furnish heat. *No effect on value*

- Unit - A unit air conditioning system, self contained, usually placed in a window, although, sometimes placed in an exterior wall. *No effect on value*

- Steam - This heating system uses radiators in the rooms to heat the steam or vapor being delivered from boiler to radiators through one of several arrangements of piping. The one-pipe gravity system is widely used for smaller installations. The two-pipe system or vapor system is used for larger installations. *Adds Value*

- Solar A system using solar collectors for the absorption of solar radiation to heat water to be used in heating a structure. *Adds Value*

- Central AC-refers to a central cooling system with ductwork, thermostats and forced cold air. *Adds Value*

- None - Refers to structures that have no source of heat or air conditioning. *No effect on value*

- Hot Water Heat-Pump-uses water to create a reverse cycle refrigeration unit, which can be used for heating or cooling. *Adds Value*

- FHA Air-Conditioning-a cool air system in which circulation of air is effected by a motor driven fan. Such a system includes air-cleaning devices and the ductwork. *Adds Value*

- Unit Heat Pump-a unit system, self-contained, has both heating and cooling elements, usually placed in a window, although, sometimes placed in an exterior wall. *Adds Value*

COST SCHEDULES

DWELLINGS

From time to time it may be deemed necessary to add one or another code (for example, additional Land Models for new subdivisions), with associated rates, to those in this Schedule of Values to address unforeseen situations.

All such new codes and associated rates are hereby incorporated into this Schedule of Values except that no new code or rate may negatively affect the integrity of (equality among) the valuations arising from the implementation of and continuing use of this Schedule, as approved.

RESIDENTIAL COST SCHEDULE (CA42) 2018

MODEL(s)	CODE TYPE	CODE	DESCRIPTION	RATE/FACTOR RANGE
1-7	AIRCODE	1	AIR COND ADJ	0
1-7	AIRCODE	2	ELEC HT ADJ	1.50
1-7	AIRCODE	3	FURNACE ADJ	1.00
1-7	AIRCODE	4	STEAM ADJ	2.00
1-7	AIRCODE	5	CENT AC ADJ	1.25
1-7	AIRCODE	6	SOLAR ADJ	1.00
1-7	AIRCODE	7	UNIT HT PMP ADJ	2.00
1-7	AIRCODE	8	ELECT / CENTRAL ADJ	3.00
1-7	AIRCODE	9	FURNACE / CENTRAL ADJ	3.00
1-7	AREA	COEFF	AREA FACTOR=AREA*COEF1+CONST	.00035-.0015
1-7	AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	.02-.40
1-7	AREA	SQRT	SQRT FACTOR	-.020-.025
1-7	BSMT	1	NONE	0
1-7	BSMT	2	CRAWL	0
1-7	BSMT	3	PART	0
1-7	BSMT	4	FULL	0
1-7	COST	BASE	BASE COST VALUE	12000-102500
1-7	COST	VALYR	VALUATION YEAR	2018
1-7	EXTWALL	1	Frame Siding, Plywood	0
1-7	EXTWALL	2	Brick Veneer	1.00
1-7	EXTWALL	3	Brick Frame	1.00
1-7	EXTWALL	4	Concrete Block	-1.00
1-7	EXTWALL	5	Stucco Block	1.10
1-7	EXTWALL	6	Stucco Frame	1.20
1-7	EXTWALL	7	Stone	1.50
1-7	EXTWALL	8	Modular Metal	-1.00
1-7	EXTWALL	11	Aluminum/Vinyl	0.00
1-7	EXTWALL	13	Metal/Glass	1.20
1-7	EXTWALL	16	Asbestos Shingle	-1.00
1-7	EXTWALL	17	Composition Roll	-1.00
1-7	EXTWALL	18	Wood Shingle	1.30
1-7	EXTWALL	19	Board and Batten	1.00
1-7	EXTWALL	20	Siding on Sheathing	1.00
1-7	EXTWALL	21	Cedar/Redwood/Cypress	1.20
1-7	EXTWALL	22	Stone Veneer/Permastone	1.40
1-7	EXTWALL	23	Log	1.00
1-7	EXTWALL	25	Cedar Shake	1.20
1-7	EXTWALL	26	Hard Board \(Hardy board or plank)	1.20
1-7	EXTWALL	27	Metal/Insulation/Metal \(Sandwich)	-1.00
1-7	FUEL	1	GAS	
1-7	FUEL	2	ELECTRIC	
1-7	FUEL	3	OIL	
1-7	FUEL	4	COAL	
1-7	FUEL	5	SOLAR	
1-7	FUEL	6	WOOD	
1-7	FUEL	7	NONE	

RESIDENTIAL COST SCHEDULE (CA42) 2018

MODEL(s)	CODE TYPE	CODE	DESCRIPTION	RATE/FACTOR RANGE
1-7	GRADE	A	VERY GOOD	1.50
1-7	GRADE	B	GOOD	1.25
1-7	GRADE	C	AVERAGE	1.00
1-7	GRADE	D	BELOW AVERAGE	0.75
1-7	GRADE	E	POOR	0.50
1-7	HEAT	0	NO HEAT, NO AC	0
1-7	HEAT	1	CENTRAL HEAT & A/C	3600
1-7	HEAT	2	UNIT/EBB/ELEC	1800
1-7	HEAT	3	FURNACE	1200
1-7	HEAT	4	STEAM / HW	2400
1-7	HEAT	5	CENTRAL AC	1500
1-7	HEAT	6	SOLAR	1200
1-7	HEAT	7	UNIT HEAT PUMP	2400
1-7	HEAT	8	ELECTRIC HT / CENT AC	3600
1-7	HEAT	9	FURNACE / CENT AC	2700
1-7	HEATCODE	2	HEAT ADJ	0
1-7	HEATCODE	3	HEAT ADJ	0
1-7	HEATSYS	1	CENTRAL HEAT / AC	3600
1-7	LEVEL	COM	COMM LEVEL	100
1-7	LEVEL	OBY	OBY LEVEL	100
1-7	LEVEL	RES	RES LEVEL	100-150
1-7	MISC	CC	CATHEDRAL CEILING	1500
1-7	MISC	EC	ELEVATOR VAR ELECTRIC	0
1-7	MISC	ED	ELEVATOR HYDRAULIC	0
1-7	MISC	EE	ELEVATOR SMALL	0
1-7	MISC	EF	2 STORY FOYER	1500
1-7	MISC	FW	DAYLIGHT BSMT FULL WALKOUT	0
1-7	MISC	HA	HABITAT	0
1-7	MISC	JA	JACUZZI	3200
1-7	MISC	PW	DAYLIGHT BSMT PARTIAL WALKOUT	0
1-7	MISC	RW	DAYLIGHT BSMT RAISED WALKOUT	0
1-7	MISC	SA	SAUNA	2300
1-7	MISC	SC	SECURITY	0
1-7	OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	25.00
1-7	OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	25.00
1-7	OTH-FEAT	BREC	FIN-BASEMENT REC ROOM	20.00
1-7	OTH-FEAT	BRECA	FIN-BASEMENT REC ROOM	20.00
1-7	OTH-FEAT	FBPCT	FIN BSMT SFLA %	1.00
1-7	OTH-FEAT	METFP	METAL FIREPLACES	2500

RESIDENTIAL COST SCHEDULE (CA42) 2018

MODEL(s)	CODE TYPE	CODE	DESCRIPTION	RATE/FACTOR RANGE
1-7	OTH-FEAT	TRIMB	BRICK TRIM	7.30
1-7	OTH-FEAT	TRIMS	STONE TRIM	7.30
1-7	OTH-FEAT	UNFIN	UNFINISHED AREA	14
1-7	OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	0
1-7	OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	0
1-7	OTH-FEAT	WHEAT	CENTRAL WOOD HEATING	2000
1-7	PLUMB	ADDFX	BASE # FIXTURES	2
1-7	PLUMB	COUNT	NORMAL # FIXTURES	2
1-7	PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	950
1-7	REVEDIT	BLDG	REVIEWERS BLDG %	0-99
1-7	REVEDIT	LAND	REVIEWERS LAND %	0-99
1-7	ROUND	APRTT	ROUND APR TOTALS	-2
1-7	SH-BRICK	10-45.9	1 STORY-4 1/2 STORY MASONRY	0.06-0.175
1-7	SH-FACT	10-45.9	1 STORY - 4 1/2 STORY	1-3.84
1-7	STDFIX	2	# STANDARD FIXTURES (NO ADJ)	
1-7	STORYSF	1	1 STORY - 4 1/2 STORY SFLA FACT	1-4.59

RESCOSTSCH ADDITIONS (CA42) 2018

(ALL MODELS)

CODE	DESCRIPTION	RATE RANGE		
01	SINGLE FAMILY	35	-	55
02	BEACH DUPLEX	45	-	65
03	DUPLEX	32	-	52
04	APARTMENT	30	-	50
05	SINGLE FAM W/SPEC	45	-	65
06	CONDO	60	-	90
07	TOWNHOUSE	36	-	56
08	MULTI FAMILY	30	-	50
150	SINGLE FAMILY 50% FLR SPACE	35	-	55
175	SINGLE FAMILY 75% FLR SPACE	35	-	55
38	Double Wide M/H	28	-	48
39	Singlewide M/H	10	-	30
41	MIXED USE RES/COMM	35	-	55
50	MISC COMM USE	25	-	45
54	BEACH TOWNHOUSE	50	-	90
63	BEACH HOUSE	50	-	90
72	SOLARIUM	40	-	60
73	BEACH CONDO	75	-	300
77	ATTGAR - UNFINISHED	12	-	25
78	ATTGAR - FINISHED	15	-	30
80	PORCH	15	-	30
81	ENCLOSED PORCH	25	-	40
82	CARPORT	7	-	17
83	CANOPY	8	-	20
84	PATIO	2	-	6
85	STOOP	6	-	15
86	UTILITY ROOM	20	-	40
87	PORTICO	20	-	40
88	WOOD DECK	8	-	18
89	COV PATIO	6	-	17
90	LUMBER SHED	12	-	25
91	OPEN PLATFORM	7	-	20
92	COVERED PLATFORM	8	-	24
93	DRIVETHRU	15	-	30
94	OVERHANG	5	-	15
97	SHELTER	6	-	15
98	ATT SHOP	15	-	30
99	LUMBER SHED	10	-	30

COST SCHEDULES

COMMERCIAL

From time to time it may be deemed necessary to add one or another code (for example, additional Land Models for new subdivisions), with associated rates, to those in this Schedule of Values to address unforeseen situations.

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COMMERCIAL BASE STRUCTURE RATES (CA62) 2018

Ranges for All Levels

Basic Bldg Code	Wood Frame	Fire Resist.	Fire Proof	Pre-Engineered Steel
02	13.00-17.00	14.00-19.00	24.00-31.00	0
03	12.00-16.00	14.00-18.00	23.00-29.00	10.00-13.00
04	12.00-16.00	13.00-17.00	22.00-29.00	9.00-13.00
05	13.00-18.00	15.00-20.00	25.00-32.00	11.00-14.00
06	14.00-18.00	16.00-20.00	26.00-33.00	11.00-15.00
10	12.00-16.00	13.00-18.00	25.00-30.00	12.00-15.00

COMMERCIAL/INDUSTRIAL INTERIOR FINISH USE TYPE COST FACTORS & MECHANICAL (CA64) 2018

USE TYPE	DESCRIPTION	SF BASE RATE RANGE			MECHANICAL (HVAC)
1	Dwg/Living Area	35	-	55	0.00-5.00
3	Duplex	32	-	52	0.00-5.00
4	Apartment	25	-	45	0.00-5.00
11	Retail Store	25	-	45	0.00-5.00
12	Supermarket	25	-	45	0.00-5.00
13	Industrial	8	-	25	0.00-5.00
14	Warehouse	4	-	10	0.00-5.00
15	Armories	35	-	55	0.00-5.00
16	Restaurant/Lounge	45	-	80	0.00-5.00
17	Tavern Lounge	40	-	60	0.00-5.00
18	Post Office	55	-	75	0.00-5.00
19	Hangar	4	-	10	0.00-5.00
20	Offices	50	-	70	0.00-5.00
21	Medical Center	60	-	90	0.00-5.00
22	Govt Building	70	-	100	0.00-5.00
23	Hospital	75	-	150	0.00-5.00
24	Vet Clinic	40	-	100	0.00-5.00
25	Library	60	-	100	0.00-5.00
26	Bank/Savings Inst	75	-	150	0.00-5.00
27	Fire Station	60	-	90	0.00-5.00
28	Jail	100	-	225	0.00-5.00
30	School	60	-	100	0.00-5.00
31	Religious Inst	50	-	100	0.00-5.00

USE TYPE	DESCRIPTION	SF BASE RATE	USE	DESCRIPTION	HVAC

		RANGE		TYPE	
32	Auditorium	60	-	90	0.00-5.00
33	Theater	45	-	65	0.00-5.00
34	Social/Fraternal Hall	40	-	90	0.00-5.00
35	Spa	30	-	50	0.00-5.00
36	Day Care	60	-	80	0.00-5.00
38	DW Mfg Home	25	-	40	0.00-5.00
39	SW Mfg Home	12	-	25	0.00-5.00
40	Nursing Home	55	-	75	0.00-5.00
42	Club House	40	-	60	0.00-5.00
43	Ind Maintenance	5	-	15	0.00-5.00
44	Mortuary	45	-	65	0.00-5.00
45	Motel	30	-	50	0.00-5.00
46	Restaurant	55	-	75	0.00-5.00
47	Gas Station	35	-	55	0.00-5.00
48	Restroom Bldg	40	-	90	0.00-5.00
49	Auto Showrm/Office	40	-	60	0.00-5.00
50	Surgical/Outpatient	100	-	165	0.00-5.00
51	Laundromat	25	-	45	0.00-5.00
52	Bowling Alley	25	-	45	0.00-5.00
52	Skating Rink	35	-	55	0.00-5.00
55	Service Shop	10	-	20	0.00-5.00
56	Rural Retail	12	-	25	0.00-5.00
57	Car Wash Auto	35	-	55	0.00-5.00
59	School Gym	45	-	65	0.00-5.00
60	Car Wash Manual	15	-	35	0.00-5.00
61	Convenience Store	30	-	50	0.00-5.00
62	Food Franchise	65	-	85	0.00-5.00
64	Heavy Industrial	15	-	25	0.00-5.00
65	Mezzanine	20	-	35	0
66	Mini-Warehouse	5	-	15	0.00-5.00
67	Mall Shops	45	-	100	0.00-5.00
68	Retail Comty Shpg	30	-	60	0.00-5.00
69	Retail-NBHD Shpg	25	-	55	0.00-5.00
70	Department Store	45	-	65	0.00-5.00
71	Big Box Discount Store	20	-	30	0.00-5.00
72	Hotel	35	-	65	0.00-5.00
73	Barber/Beauty Shop	20	-	40	0.00-5.00
76	Auto Lube	45	-	65	0.00-5.00
77	Boat Storage Open	1	-	3	0
78	Boat Storage Bldg	5	-	15	1.00-5.00

COMMERCIAL/INDUSTRIAL OTHER FEATURE & ATTACHED IMPROVEMENTS
(CA65) 2018

CODE	DESCRIPTION	UNIT OF MSMT	RATE RANGE		
72	SOLARIUM	SQ FT	40	-	60
73	MAUSOLEUM	SQ FT	80	-	120
77	ATT GAR UNFIN	SQ FT	15	-	25
78	ATT GAR FINISHED	SQ FT	18	-	28
80	PORCH	SQ FT	20	-	30
81	ENCLOSED PORCH	SQ FT	25	-	35
82	CARPORT	SQ FT	7	-	15
83	CANOPY	SQ FT	8	-	16
84	PATIO	SQ FT	3	-	5
85	STOOP	SQ FT	8	-	12
86	UTILITY ROOM	SQ FT	20	-	30
86A	SERVICE STATION CANOPY	SQ FT	15	-	25
87	PORTICO	SQ FT	20	-	30
88	WOOD DECK	SQ FT	10	-	15
89	COVERED PATIO	SQ FT	10	-	15
89A	SPRINKLER	SQ FT	2	-	4
90	LUMBER SHED	SQ FT	12	-	25
91	OPEN PLATFORM	SQ FT	8	-	15
91A	BRICKING	SQ FT	6	-	10
92	COVERED PLATFORM	SQ FT	10	-	20
93	DRIVETHRU	SQ FT	25	-	25
94	OVERHANG	SQ FT	7	-	12
95	SERVICE STN CANOPY	SQ FT	15	-	30
96	WAREHOUSE-COLD STORAGE	SQ FT	40	-	60
97	SHELTER	SQ FT	7	-	12
97A	FREIGHT ELEVATOR	EACH	20000	-	40000
98	ATTACHED SHOP	SQ FT	15	-	25
98A	PASSENGER ELEVATOR	EACH	25000	-	50000
99	COMMERCIAL SIDEWALK	SQ FT	3	-	5
99A	DOCK LEVELER	EACH	3500	-	5500

CDU PERCENT GOOD TABLES (CA44) 2018

(Ex=excellent, VG=Very Good, G=Good, Avg=Average, F=Fair, P=Poor, US=Unsound)

Residential

00	1	100.00	100.00	100.00	99.00	98.00	90.00	99.00
00	10	96.00	96.00	93.00	90.00	86.00	79.00	90.00
00	20	91.00	91.00	86.00	80.00	73.00	66.00	64.00
00	30	86.00	86.00	80.00	70.00	60.00	52.00	44.00
00	40	81.00	81.00	73.00	60.00	50.00	42.00	24.00
00	50	76.00	76.00	67.00	50.00	40.00	32.00	20.00
00	60	71.00	71.00	62.00	41.00	31.00	24.00	20.00
00	70	66.00	66.00	57.00	37.00	27.00	20.00	20.00
00	80	61.00	61.00	52.00	35.00	25.00	18.00	20.00
00	90	56.00	56.00	47.00	33.00	23.00	15.00	20.00
00	100	51.00	51.00	43.00	32.00	22.00	15.00	20.00
P6	1	98.00	98.00	98.00	98.00	98.00	98.00	98.00
P6	10	80.00	80.00	80.00	80.00	80.00	80.00	80.00
P6	20	55.00	55.00	55.00	55.00	55.00	55.00	55.00
P6	40	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	50	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	60	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	70	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	80	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	90	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P6	100	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	1	98.00	98.00	98.00	98.00	98.00	98.00	98.00
P7	10	80.00	80.00	80.00	80.00	80.00	80.00	80.00
P7	20	55.00	55.00	55.00	55.00	55.00	55.00	55.00
P7	30	29.00	29.00	29.00	29.00	29.00	29.00	29.00
P7	40	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	50	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	60	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	70	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	80	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	90	20.00	20.00	20.00	20.00	20.00	20.00	20.00
P7	100	20.00	20.00	20.00	20.00	20.00	20.00	20.00

CDU PERCENT GOOD TABLES (CA44) 2018

(Ex=excellent, VG=Very Good, G=Good, Avg=Average, F=Fair, P=Poor, US=Unsound)

Commercial

C00	1	100.00	100.00	100.00	99.00	99.00	99.00	97.00
C00	10	97.00	96.00	94.00	92.00	89.00	85.00	60.00
C00	20	91.00	87.00	83.00	77.00	70.00	61.00	21.00
C00	30	80.00	74.00	66.00	55.00	43.00	28.00	20.00
C00	40	65.00	54.00	41.00	28.00	21.00	20.00	20.00
C00	50	42.00	32.00	21.00	20.00	20.00	20.00	20.00
C00	60	26.00	22.00	20.00	20.00	20.00	20.00	20.00
C00	70	20.00	20.00	20.00	20.00	20.00	20.00	20.00
C00	80	20.00	20.00	20.00	20.00	20.00	20.00	20.00
C00	90	20.00	20.00	20.00	20.00	20.00	20.00	20.00
C00	100	20.00	20.00	20.00	20.00	20.00	20.00	20.00