

PRINCIPLES & ESSENTIALS OF UNIFORM PROPERTY

VALUATION AND ASSESSMENT

This manual represents the guidelines that will ensure the uniform, consistent, accurate and efficient valuation of all property within Brunswick County. There exists no “all encompassing” set of rules and regulations that will ensure an accurate estimate of value in each and every appraisal. The appraiser’s experience and expertise in applying the guidelines within this manual as well as their personal judgment will add to the overall quality and accuracy of the work.

The replacement cost of dwellings and out buildings is the starting point of most scientific appraisals. General construction specifications vary widely with the quality of materials and workmanship. Therefore, the guidelines in this manual are designed to enable the appraiser to distinguish between variations in replacement costs.

Included in the manual are depth factor charts, residential pricing examples, and land pricing charts. These guidelines, when applied properly, will ensure a fair and uniform valuation of property.

Ultimately the Uniform appraisal standards as set forth in the North Carolina General Statute 105-283 will be the standard upon which “true value” is based. It states:

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

VALUATION MODELS

The following valuation models are the mathematical expressions of value used in determining estimated market value.

The quality factors and formulas for determining the index values of each are shown. All fields shown require an entry even though the entry may be zero.

IMPROVEMENT CODES, BASE RATES AND DEPRECIATION TABLES

USE CODE	MODEL CODE	BUILDING DESCRIPTION	BASE RATE	DEPRECIATION TABLE QUALITY					
				2015	E	C	AA	AV	BA
01	01	Single Family Residential	80.00	2	3	A	A	A	9
02	02	Double Wide Mobile Home	48.00	5	5	6	6	6	9
03	02	Single Wide as Real	35.00	5	6	7	8	9	10
04	03	Condominium	75.00	2	3	A	A	A	9
05	01	Patio Home	80.00	2	3	A	A	A	9
06	03	Condominium Resort	115.00	2	3	A	A	A	9
07	01	Single Family Residential Resort	115.00	2	3	A	A	A	9
08	01	Modular	75.00	A	A	A	A	A	A
09	01	Townhome SF	70.00	2	3	A	A	A	10
10	07	Commercial Retail	60.00				6		
11	07	Convenience Stores	65.00				6		
12	07	Car Wash	50.00				9		
13	07	Strip Retail >4units no Anchor	70.00				6		
14	07	Big Box (ie Walmart)	75.00				5		
15	07	Shopping Center-Mall	80.00				2		
16	07	Shopping Center-Strip w Anchor	75.00				5		
17	04	Office	80.00				6		
18	04	Office High Rise> 4 floors	95.00				3		
19	04	Medical Office	90.00				5		
20	03	Medical Office Condo	90.00				6		
21	07	Restaurant/Cafeteria	95.00				5		
22	07	Fast Food Franchise	105.00				4		
23	04	Bank	110.00				4		
24	03	Comm/Office Condominium	90.00				6		
25	07	Commercial Service Shop	60.00				6		
26	07	Franchise Auto Service (Jiffy Lube)	62.00				6		
27	07	Auto Parts	62.00				6		
28	04	Auto Showroom and Office	65.00				6		
29	06	Mini-Warehouse	27.00				5		
30	04	Laboratory	125.00				6		
31	04	Child Care Center	80.00				8		
32	07	Theatre	65.00				8		
33	07	Night Club	60.00				8		
34	07	Bowling Alley	50.00				8		
35	07	Laundromat/Dry Cleaners	60.00				6		
36	04	Veterinarian Office	85.00				5		
37	05	Hot/Mot/HR 4 floors or more	80.00				4		
38	07	Furniture Store	60.00				4		
39	05	Hotel/Motel 3 floors or less	75.00				6		
40	06	Industrial	40.00				6		
41	06	Light Manufacturing	45.00				6		
42	06	Heavy Manufacturing	70.00				4		

IMPROVEMENT CODES, BASE RATES AND DEPRECIATION TABLES

USE CODE	MODEL CODE	BUILDING DESCRIPTION	BASE RATE	DEPRECIATION TABLE QUALITY					
				2015	E	C	AA	AV	BA
43	07	Building Supply (Display & Office)	55.00				6		
44	06	Packing Plant	65.00				6		
45	04	Radio/TV Station	75.00				5		
46	06	Food Processing Plant	65.00				5		
47	03	Warehouse Condo	35.00				6		
48	06	Warehouse	30.00				6		
49	06	Steel Frame Warehouse	24.00				6		
50	00	Reserved for future use	XXXX						
51	04	Post Office	70.00				3		
52	01	Reserved for future use	XXXX						
53	06	Flex Warehouse/Office	37.00			6			
54	00	Single Wide MH, Personal	00	0	0	0	0	0	0
55	00	Mobile Home Park, Personal	00	0	0	0	0	0	0
56	04	Modular Office	65.00				6		
57	07	Drug Store	90.00				4		
58	05	Subsidized Housing	55.00	A	A	A	A	A	A
59	00	Misc. comm. Bldg. (fire fee only)	XX.XX						
60	05	Garden Apartment	60.00	2	3	5	6	7	8
61	05	Townhouse Apartment	70.00	2	3	5	6	7	8
62	05	Duplex/Triplex	62.00	2	3	3	A	7	8
63	05	High Rise Apartment ≥3 Floors	65.00	8	8	7	6	5	4
64	05	Duplex Beach	80.00	2	3	3	A	7	8
65	00	Reserved for future use	XXXX						
66	07	Convenience Store/Fast Food	65.00	6			4		
67	01	Historical	150.00	2	A	A	A	A	9
68	04	Office BHI	150.00				3		
69	07	Commercial BHI	150.00				4		
70	04	Institutional	90.00				1		
71	07	Church	100.00				1		
72	04	School/College (Private)	95.00				1		
73	04	Private Hospital	150.00				1		
74	04	Rest Home/Convalescent	90.00				1		
75	04	Library	80.00				1		
76	04	Funeral Home	80.00				1		
77	07	Clubs, Lodge, Hall	80.00				1		
78	07	Country Club House	80.00				1		
79	07	Pavilion/Arcade	45.00				10		
80	06	Marina	60.00				5		
81	07	Auditorium	100.00				1		
82	07	Gym/Fitness Studio	75.00				1		
83	04	School, Public	100.00				1		
84	04	College Public	100.00				1		

IMPROVEMENT CODES, BASE RATES AND DEPRECIATION TABLES

USE CODE	MODEL CODE	BUILDING DESCRIPTION	BASE RATE	DEPRECIATION TABLE QUALITY					
				2015	E	C	AA	AV	BA
85	04	Hospital (Public)	150.00						
86	04	County Office Building	125.00				1		
87	04	State Office Building	125.00				1		
88	04	Federal Building	125.00				1		
89	04	Municipal Office Building	125.00				1		
90	07	Armory	75.00				1		
91	04	Utilities Office Building	75.00				1		
92	07	Fire Station/Rescue	65.00				1		
93	04	Police Station/Jail	75.00				1		
94	01	Single Family Residential BHI	175.00	2	3	A	A	A	9
95	03	Multi-Family BHI	155.00	2	3	A	A	A	9
96	01	Patio Home BHI	175.00	2	3	A	A	A	9
97	03	Condominium BHI	165.00	2	3	A	A	A	9
98	00	Vacant Property	0						
99	00	New Add	0						

*****THE MODEL CODES USED HERE ARE THE MOST COMMON FOR THE USE CODE
ALL MODELS CAN BE USED FOR EACH USE CODE.

MODEL 01**FOUNDATION PTS**

01 PIERS	2
02 PIERS>8FT	3
03 PIERS>8FT W/CON	4
04 CON FTG/CRAWL	5
05 SPREAD FOOTING	6
06 SPECIAL FOOTING	10
07 NONE	0

FLOOR SYSTEM

01 NONE	0
02 SLAB ON GRADE	5
03 SLAB AB GRADE	9
04 PLYWD/PTL BD	8
05 WOOD	9
06 PLATFORM HGT	10
07 STRUCT SLAB	11

EXTERIOR WALLS

01 SIDING MIN	6
02 CORR MET LGT	7
03 COMP OR WLBD	10
04 SIDG NO SHTG	19
05 ASBSTS SHING	27
06 BRD&BAT ON PLY	21
07 CORR ASBSTS	30
08 MASONITE	29
09 WOOD ON SHTG	30
10 AL/VINYL SIDING	30
11 CONCRETE BLK	21
12 STUCO/BLOCK	30
13 STUCO/TL-WD	33
14 LOG	31
15 BOARD/BAT 12 BD	31
16 WD/VNL SHIN	32
17 CEDAR RDWD	32
18 SIDING MAXIM	36
19 HARDI PLANK	32
20 FCBLOCK/COMBR	33
21 FACE BRICK	36
22 STONE	40
23 CORR MET HVY	6
24 MODULAR METAL	15
25 REFCD CONCRETE	40
26 PRECAST PANEL	36
27 PREFIN METAL	43
28 GLASS/THERML	46
29 ARCH BLOCK	33

ROOF STRUCTURE

01 FLAT	3
02 SHED	5
03 GABLE	7
04 HIP	9
05 MANSARD	8
06 GAMBREL	8
07 IRR CEIL	13
08 WOOD TRUSS	7
09 RIGID FR W/BAR	11
10 STL FRM TRUSS	13
11 BOWSTRING TRSS	9
12 RENFCD CONC	17
13 PRESTRESS CONC	19

RESIDENTIAL**ROOF COVER PTS**

01 CORR-SHT MET	1
02 ROLL COMP/MIN	2
03 COMP SHINGLE	3
04 BLT UP TAR/GVL	3
05 RUBBER	4
06 ARCH SHINGLE	5
07 FIBERGLS TILE	9
08 CLAY TILE	11
09 ENAML MET SHGL	10
10 CEDAR SHINGLE	11
11 SLATE/COPPER	14
12 PREFINISHED MTL	5
13 MTL STAND SEAM	8
14 CONC FORM	6

INTERIOR WALL

01 MASONRY/MIN	5
02 WLLBRD/WD	9
03 PLASTER	21
04 PLYWD PNL	18
05 DRWLL/SHR	21
06 CUSTOM	35
07 >8ft CEILING	30

INTERIOR FLOOR

01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	4
05 ASPHT TILE	4
06 CORK	7
07 RUBBER	7
08 VINYL	7
09 PINE	6
10 TERRAZZO	7
11 CERAMIC TILE	20
12 HARDWOOD	12
13 PARQUET	9
14 CARPET	8
15 HARD TILE	20
16 SEAMLESS	14
17 PRCST CONC	29
18 SLATE	21
19 MARBLE	46
20 LAMINATE	9
21 BAMBOO	14

HEATING FUEL

01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

HEATING TYPE PTS

01 NONE	0
02 BASEBOARD	2
03 AIR-NO DUCT	2
04 AIR- DUCTED	4
05 HOT WATER	5
06 STEAM	5
07 RADIANT-ELEC	3
08 RADIANT WATER	8
09 HEAT PUMP	4
10 SPACE HEATERS	2

AIR COND. TYPE

01 NONE	0
02 WALL UNIT	0
03 CENTRAL	4
04 PCKD ROOF	4
05 CHILLED WATER	4

FIREPLACE

01 NONE	0
02 1 STY SINGLE	3000
03 2 STY SGLE/1 DBL	3500
04 2 OR MORE	5000
05 MASSIVE >6FT	4000
06 >2 MASSIVE	7000
07 PREFAB	1800
08 PREFAB>1	2500

MARKET/DESIGN

01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15

QUALITY

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

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MODEL O1 SINGLE FAMILY RESIDENTIAL

<u>BEDROOMS</u>	<u>BATHS</u>	<u>½ BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>½ BATHS</u>	<u>POINTS</u>
1	0	0	0		4	0	0	2
1	0	1	2		4	0	1	4
1	1	0	4		4	1	0	8
1	1	1	6		4	1	1	10
2	0	0	0		4	2	0	14
2	0	1	3		4	2	1	15
2	1	0	7		4	3	0	16
2	1	1	9		4	3	1	17
2	2	0	11		4	3	2	17
2	2	1	12		5	0	0	2
3	0	0	1		5	0	1	4
3	0	1	4		5	1	0	8
3	1	0	8		5	1	1	10
3	1	1	10		5	2	0	13
3	2	0	12		5	2	1	15
3	2	1	13		5	3	0	17
3	2	2	14		5	3	1	18
3	3	0	15		5	3	2	18
3	3	1	16		0	0	0	0

If Bedroom/Bath count exceeds chart's figures, carry highest point

SIZE FACTOR CHART

Square footage comes from BAS, APT, SFB, FBM, CRH, LLB, LLF, LLS MEZ, EOF, GOF, AOF, FEP, LAB, FUS, FOG, FUT

HEATED SQ.FT.

SIZE FACTOR

0 - 600	1.25
601 - 700	1.20
701 - 800	1.15
801 - 1000	1.10
1001 - 1200	1.05
1201 - 1500	1.00
1501 - 2000	.98
2001 - 9999	.95

MODEL 02

MANUFACTURED

FOUNDATION PTS

01 PIERS*	5
02 PIERS>8FT	6
03 PIERS>8FT W/CON	7
04 CON FTG/CRAWL	8
05 SPREAD FOOTING	9
06 SPECIAL FOOTING	12
07 NONE	0

FLOOR SYSTEM

01 NONE	0
02 SLAB ON GRADE	7
03 SLAB AB GRADE	12
04 PLYWD/PTL BD	11
05 WOOD	12
06 PLATFORM HGT	12
07 STRUCT SLAB	14

EXTERIOR WALLS

01 SIDING MIN	8
02 CORR MET LGT	5
03 COMP OR WLBD	15
04 SIDG NO SHTG	21
05 ASBSTS SHING	26
06 BRD&BAT ON PLY	26
07 CORR ASBTS	26
08 MASONITE	33
09 WOOD ON SHTG	34
10 AL/VINYL SIDING	34
11 CONCRETE BLK	34
12 STUCO/BLOCK	34
13 STUCO/TL-WD	37
14 LOG	37
15 BOARD/BAT 12 BD	35
16 WD/VNL SHIN	34
17 CEDAR RDWD	36
18 SIDING MAXIM	41
19 HARDI PLANK	32
20 FCBLOCK/COMBR	38
21 FACE BRICK	39
22 STONE	43
23 CORR MET HVY	13
24 MODULAR METAL	12
25 REFCD CONCRETE	48
26 PRECAST PANEL	42
27 PREFIN METAL	55
28 GLASS/THERML	60
29 ARCH BLOCK	40

ROOF STRUCTURE

01 FLAT	4
02 SHED	6
03 GABLE	9
04 HIP	10
05 MANSARD	12
06 GAMBREL	12
07 IRR >8FT CEIL	14
08 WOOD TRUSS	8
09 RIGID FR W/BAR	12
10 STL FRM TRUSS	14
11 BOWSTRING TRUS	10
12 RENFCD CONC	18
13 PRESTRESS CONC	20

ROOF COVER PTS

01 CORR-SHT MET	2
02 ROLL COMP/MIN	2
03 COMP SHINGLE	5
04 BLT UP TAR/GVL	3
05 RUBBER	16
06 ARCH SHINGLE	6
07 FIBERGLS TILE	9
08 CLAY TILE	23
09 ENAML MET SHGL	22
10 CEDAR SHINGLE	11
11 SLATE/COPPER	28
12 PREFINISHED MTL	7
13 MTL STAND SEAM	8
14 CONC FORM	6

INTERIOR WALL

01 MASONRY/MIN	8
02 WLLBRD/WD	12
03 PLASTER	30
04 PLYWD PNL	22
05 DRWLL/SHR	28
06 CUSTOM	35
07 >8ft CEILING	0

INTERIOR FLOOR

01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	4
05 ASPHT TILE	4
06 CORK	9
07 RUBBER	9
08 VINYL	7
09 PINE	7
10 TERRAZZO	9
11 CERAMIC TILE	22
12 HARDWOOD	19
13 PARQUET	18
14 CARPET	8
15 HARD TILE	24
16 SEAMLESS	11
17 PRCST CONC	20
18 SLATE	30
19 MARBLE	59
20 LAMINATE	13
21 BAMBOO	14

HEATING FUEL

01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

HEATING TYPE PTS

01 NONE	0
02 BASEBOARD	1
03 AIR-NO DUCT	1
04 AIR- DUCTED	2
05 HOT WATER	5
06 STEAM	5
07 RADIANT-ELEC	3
08 RADIANT WATER	8
09 HEAT PUMP	4
10 SPACE HEATERS	2

AIR COND. TYPE

01 NONE	0
02 WALL UNIT	1
03 CENTRAL	2
04 PCKD ROOF	2
05 CHILLED WATER	3

FIREPLACE

01 NONE	0
02 1 STY SINGLE	1800
03 2 STY SGLE/1 DBL	2250
04 2 OR MORE	3600
05 MASSIVE >6FT	3900
06 >2 MASSIVE	5600
07 PREFAB	1000
08 PREFAB>1	1500

MARKET/DESIGN

01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15

QUALITY

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

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Model 02 – MANUFACTURED HOME CONSTRUCTION

SIZE FACTOR – USE CODE 02 Double Wide.

Square footage can come from

BAS, SFB, FBM, CRH, LLF, LLS, MEZ, EOF, GOF, AOF, FEP, LAB, FUS, FOG,

<u>HEATED SQ. FT.</u>	<u>SIZE FACTOR</u>
-1000	110%
1001-1100	108%
1101-1200	106%
1201-1300	104%
1301-1400	102%
1401-1700	100%
1701-1800	98%
1801-1900	96%
1901-2000	94%
2001-2100	92%
2101-2200	90%
2201-2300	88%
2301-UP	85%

SIZE FACTOR – USE CODE 03 Single Wide

<u>HEATED SQ.FT.</u>	<u>SIZE FACTOR</u>
-800	106%
801-900	104%
901-1000	102%
1001-1300	100%
1301-1400	98%
1401-1500	96%
1501-1600	94%
1601-1700	92%
1701 OVER	90%

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MODEL 03**FOUNDATION PTS**

01 PIERS	2
02 PIERS>8FT	3
03 PIERS>8FT W/CON	4
04 CON FTG/CRAWL	5
05 SPREAD FOOTING	6
06 SPECIAL FOOTING	10
07 NONE	0

FLOOR SYSTEM

01 NONE	0
02 SLAB ON GRADE	4
03 SLAB AB GRADE	5
04 PLYWD/PTL BD	6
05 WOOD	7
06 PLATFORM HGT	11
07 STRUCT SLAB	15

EXTERIOR WALLS

01 SIDING MIN	6
02 CORR MET LGT	7
03 COMP OR WLBD	9
04 SIDG NO SHTG	16
05 ASBSTS SHING	20
06 BRD&BAT ON PLY	18
07 CORR ASBTS	26
08 MASONITE	25
09 WOOD ON SHTG	26
10 AL/VINYL SIDING	26
11 CONCRETE BLK	18
12 STUCO/BLOCK	26
13 STUCO/TL-WD	29
14 LOG	29
15 BOARD/BAT 12 BD	27
16 WD/VNL SHIN	26
17 CEDAR RDWD	28
18 SIDING MAXIM	32
19 HARDI PLANK	26
20 FCBLOCK/COMBR	29
21 FACE BRICK	31
22 STONE	43
23 CORR MET HVY	5
24 MODULAR METAL	13
25 REFCD CONCRETE	35
26 PRECAST PANEL	31
27 PREFIN METAL	37
28 GLASS/THERML	40
29 ARCH BLOCK	29

ROOF STRUCTURE

01 FLAT	2
02 SHED	2
03 GABLE	4
04 HIP	4
05 MANSARD	6
06 GAMBREL	5
07 IRR >8FT CEIL	8
08 WOOD TRUSS	4
09 RIGID FR W/BAR	7
10 STL FRM TRUSS	5
11 BOWSTRING TRSS	5
12 RENFCD CONC	8

13 PRESTRESS CONC	12
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CONDOS**ROOF COVER PTS**

01 CORR-SHT MET	1
02ROLL COMP/MIN	2
03 COMP SHINGLE	3
04 BLT UP TAR/GVL	3
05 RUBBER	4
06 ARCH SHINGLE	6
07 FIBERGLS TILE	9
08 CLAY TILE	11
09 ENAML MET SHGL	10
10 CEDAR SHINGLE	11
11 SLATE/COPPER	14
12 PREFINISHED MTL	5
13 MTL STAND SEAM	8
14 CONC FORM	6

INTERIOR WALL

01 MASONARY/MIN	5
02 WLLBRD/WD	15
03 PLASTER	30
04 PLYWD PNL	25
05 DRWLL/SHR	28
06 CUSTOM	35
07 >8FT CEILING	30

INTERIOR FLOOR

01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	17
05 ASPHT TILE	4
06 CORK	9
07 RUBBER	9
08 VINYL	9
09 PINE	7
10 TERRAZZO	22
11 CERAMIC TILE	22
12 HARDWOOD	14
13 PARQUET	11
14 CARPET	10
15 HARD TILE	22
16 SEAMLESS	16
17 PRCST CONC	31
18 SLATE	23
19 MARBLE	48
20 LAMINATE	6
21 BAMBOO	14

HEATING FUEL

01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

HEATING TYPE PTS

01 NONE	0
02 BASEBOARD	2
03 AIR-NO DUCT	2
04 AIR- DUCTED	4
05 HOT WATER	5
06 STEAM	5
07 RADIANT-ELEC	3
08 RADIANT WATER	8
09 HEAT PUMP	4
10 SPACE HEATERS	2

AIR COND. TYPE

01 NONE	0
02 WALL UNIT	0
03 CENTRAL	4
04 PCKD ROOF	4
05 CHILLED WATER	4

STRUCTURAL FRAME

01 PREFAB	4
02 WOOD	5
03 MASONARY	16
04 REINFCDC CONC	15
05 STEEL	9
06 FIREPROOF STL	16
07 SPECIAL	23

FIREPLACE

01 NONE	0
02 1 STY SINGLE	3000
03 2 STY SGLE/1 DBL	3500
04 2 OR MORE	5000
05 MASSIVE >6FT	4000
06 >2 MASSIVE	7000
07 PREFAB	1500
08 PREFAB>1	2500

MARKET/DESIGN

01 CORNER NO VIEW	1.05
02 CORNER/VIEW	1.10
03 INTERIOR NO VW	1.00
04 INTERIOR VIEW	1.05

QUALITY

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

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MODEL 03 CONDOMINIUMS

<u>BEDROOMS</u>	<u>BATHS</u>	<u>½ BATHS</u>	<u>POINTS</u>	<u>XXXX</u>	<u>BEDROOMS</u>	<u>BATHS</u>	<u>½ BATHS</u>	<u>POINTS</u>
1	0	0	0		4	0	0	1
1	0	1	2		4	0	1	3
1	1	0	4		4	1	0	5
1	1	1	6		4	1	1	7
2	0	0	1		4	2	0	10
2	0	1	2		4	2	1	11
2	1	0	4		4	3	0	13
2	1	1	6		4	3	1	15
2	2	0	8		5	0	0	1
2	2	1	10		5	0	1	3
3	0	0	1		5	1	0	5
3	0	1	3		5	1	1	7
3	1	0	5		5	2	0	9
3	1	1	7		5	2	1	11
3	2	0	9		5	3	0	13
3	2	1	11		5	3	1	15
3	3	0	13		5	3	2	17

If Bedroom/Bath count exceeds chart's figures, carry highest points

SIZE FACTOR

Square footage comes from 'BAS', 'FUS', 'SFB', 'LLF', 'FEP', 'AOF', 'GOF', 'EOF', 'FBM', 'APT', 'CRH', 'MEZ LAB, FOG.

<u>Square Footage</u>	<u>Factor</u>	<u>Square Footage</u>	<u>Factor</u>
0-600	125%	901- 920	109%
601-620	124%	921- 940	108%
621-640	123%	941- 960	107%
641-660	122%	961- 980	106%
661-680	121%	981-1000	105%
681-700	120%	1001-1002	104%
701-720	119%	1021-1040	103%
721-740	118%	1041-1060	102%
741-760	117%	1061-1100	101%
761-780	116%	1101-1150	100%
781-800	115%	1151-1200	99%
801-820	114%	1201-1300	98%
821-840	113%	1301-1400	97%
841-860	112%	1401-1500	96%
861-880	111%	1501-UP	95%
881-900	110%		

MODEL -04

FOUNDATION	PTS
01 PIERS	2
02 PIERS>8FT	4
03 PIERS>8FT W/CON	5
04 CON FTG/CRAWL	5
05 SPREAD FOOTING	6
06 SPECIAL FOOTING	12
07 NONE	0
FLOOR SYSTEM	
01 NONE	0
02 SLAB ON GRADE	5
03 SLAB AB GRADE	11
04 PLYWD/PTL BD	9
05 WOOD	11
06 PLATFORM HGT	16
07 STRUCT SLAB	16
EXTERIOR WALLS	
01 SIDING MIN	3
02 CORR MET LGT	5
03 COMP OR WLBD	10
04 SIDG NO SHTG	16
05 ASBSTS SHING	15
06 BRD&BAT ON PLY	17
07 CORR ASBTS	19
08 MASONITE	18
09 WOOD ON SHTG	19
10 AL/VINYL SIDING	19
11 CONCRETE BLK	16
12 STUCO/BLOCK	19
13 STUCO/TL-WD	23
14 LOG	22
15 BOARD/BAT 12 BD	20
16 WD/VNL SHIN	20
17 CEDAR RDWD	21
18 SIDING MAXIM	24
19 HARDI PLANK	20
20 COMMON BRICK	22
21 FACE BRICK	25
22 STONE	35
23 CORR MET HVY	10
24 MODULAR METAL	12
25 REFCO CONCRETE	27
26 PRECAST PANEL	22
27 PREFIN METAL	36
28 GLASS/THERML	35
29 ARCH BLOCK	17
ROOF STRUCTURE	
01 FLAT	5
02 SHED	6
03 GABLE	7
04 HIP	8
05 MANSARD	9
06 GAMBREL	9
07 IRR >8FT CEIL	12
08 WOOD TRUSS	7
09 RIGID FR W/BAR	9
10 STL FRM TRUSS	10
11 BOWSTRING TRSS	8
12 RENFCD CONC	10
13 PRESTRESS CONC	11

OFFICE

ROOF COVER	PTS
01 CORR-SHT MET	1
02 ROLL COMP/MIN	2
03 COMP SHINGLE	3
04 BLT UP TAR/GVL	3
05 RUBBER	4
06 ARCH SHINGLE	6
07 FIBERGLS TILE	9
08 CLAY TILE	11
09 ENAML MET SHGL	10
10 CEDAR SHINGLE	11
11 SLATE/COPPER	14
12 PREFINISHED MTL	5
13 MTL STAND SEAM	8
14 CONC TILE/PLAS	6
INTERIOR WALL	
01 MASONARY/MIN	5
02 WLLBRD/WD	15
03 PLASTER	30
04 PLYWD PNL	25
05 DRWLL/SHR	30
06 CUSTOM	35
07 >8FEET CEILING	30
INTERIOR FLOOR	
01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	17
05 ASPHT TILE	4
06 CORK	9
07 RUBBER	9
08 VINYL	9
09 PINE	7
10 TERRAZZO	22
11 CERAMIC TILE	22
12 HARDWOOD	14
13 PARQUET	11
14 CARPET	10
15 HARD TILE	22
16 SEAMLESS	16
17 PRCST CONC	31
18 SLATE	23
19 MARBLE	48
20 LAMINATE	6
21 BAMBOO	18
HEATING FUEL	
01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

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HEATING TYPE	PTS
01 NONE	0
02 BASEBOARD	4
03 AIR-NO DUCT	3
04 AIR- DUCTED	5
05 HOT WATER	8
06 STEAM	8
07 RADIANT-ELEC	4
08 RADIANT WATER	9
09 HEAT PUMP	5
10 SPACE HEATERS	3
AIR COND. TYPE	
01 NONE	0
02 WALL UNIT	2
03 CENTRAL	6
04 PCKD ROOF	7
05 CHILLED WATER	6
STRUCTURAL FRAME	
01 PREFAB	4
02 WOOD	5
03 MASONARY	16
04 REINFCO CONC	15
05 STEEL	9
06 FIREPROOF STL	16
07 SPECIAL	23
CEILING & INSULATION	
Suspended	
01 CEILING INSLTD	4
03 WALL INSLTD	4
05 CEL&WALL INSL	5
07 NO INSLTN	3
Not Suspended	
02 CEILING INSLTD	3
04 WALL INSLTD3	
06 CEL &WALL INS	4
08 NO INSLTN	2
No Ceiling	
09 ROOF INSULATED	1
10 WALL INSULATED	1
11 ROOF & WAL INS	2
12 NO INSULATION	0
MARKET/DESIGN	
01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15
QUALITY	
01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

BRUNSWICK COUNTY APPRAISAL MANUAL

MODEL 04 OFFICE CONSTRUCTION

SIZE FACTORS TO BE APPLIED TO TOTAL BUILDABLE AREA.

Auxiliary Areas need to calculate Buildable Areas on Appraisal Cards:

‘APT’, ‘BAS’, ‘SFB’, ‘FBM’, ‘CRH’, ‘LLF’, ‘MEZ’, ‘EOF’, ‘GOF’, ‘AOF’, ‘FEP’, ‘LAB’, ‘SPA’, ‘SDA’, ‘FUS’, ‘FOG’, ‘SWH’, ‘MWH’, ‘WWH’, ‘FUT’.

1- 500	125%	3601- 3900	107%
501- 600	124%	3901- 4200	106%
601- 700	123%	4201- 4500	105%
701- 800	122%	4501- 4800	104%
801- 900	121%	4801- 5200	103%
901-1000	120%	5201- 5600	102%
1001-1100	119%	5601- 6000	101%
1101-1200	118%	6001- 8000	100%
1201-1400	117%	8001-10000	99%
1401-1600	116%	10001-12000	98%
1601-1800	115%	12001-14000	97%
1801-2000	114%	14001-16000	96%
2001-2200	113%	16001-20000	95%
2201-2400	112%	20001-25000	94%
2401-2700	111%	25001-30000	93%
2701-3000	110%	30001-40000	92%
3001-3300	109%	40001-50000	91%
3301-3600	108%	50001-UP	90%

REST ROOM – PLUMBING POINT SCHEDULE

<u>AREA PER FIXTURE</u>	<u>POINTS</u>
0- 99	14
100- 149	13
150- 189	12
190- 229	11
230- 269	10
270- 309	9
310- 349	8
350- 449	7
450 - 559	6
560- 759	5
760- 869	4
870-1159	3
1160-1759	2
1760-UP	1

MODEL -05**FOUNDATION PTS**

01 PIERS	2
02 PIERS>8FT	3
03 PIERS>8FT W/CON	4
04 CON FTG/CRAWL	5
05 SPREAD FOOTING	6
06 SPECIAL FOOTING	10
07 NONE	0

FLOOR SYSTEM

01 NONE	0
02 SLAB ON GRADE*	5
03 SLAB AB GRADE	10
04 PLYWD/PTL BD	9
05 WOOD	10
06 PLATFORM HGT	11
07 STRUCT SLAB	15

EXTERIOR WALLS

01 SIDING MIN	4
02 CORR MET LGT	7
03 COMP OR WLBD	12
04 SIDG NO SHTG	17
05 ASBSTS SHING	18
06 BRD&BAT ON PLY	19
07 CORR ASBTS	25
08 MASONITE	25
09 WOOD ON SHTG	26
10 AL/VINYL SIDING	26
11 CONCRETE BLK	24
12 STUCO/BLOCK	26
13 STUCO/TL-WD	29
14 LOG	38
15 BOARD/BAT 12 BD	27
16 WD/VNL SHIN	27
17 CEDAR RDWD	28
18 SIDING MAXIM	33
19 HARDI PLANK	26
20 COMMON BRICK	27
21 FACE BRICK	29
22 STONE	47
23 CORR MET HVY	14
24 MODULAR METAL	18
25 REFCD CONCRETE	39
26 PRECAST PANEL	32
27 PREFIN METAL	50
28 GLASS/THERML	60
29 ARCH BLOCK	26

ROOF STRUCTURE

01 FLAT	4
02 SHED	6
03 GABLE	8
04 HIP	9
05 MANSARD	10
06 GAMBREL	10
07 IRR CEILING	10
08 WOOD TRUSS	8
09 RIGID FR W/BAR	10
10 STL FRM TRUSS	11
11 BOWSTRING TRSS	9
12 RENFCD CONC	13
13 PRESSTRESS CON	14

APARTMENTS**ROOF COVER PTS**

01 CORR-SHT MET	1
02 ROLL COMP/MIN	1
03 COMP SHINGLE	2
04 BLT UP TAR/GVL	2
05 RUBBER	4
06 ARCH SHINGLE	6
07 FIBERGLS TILE	9
08 CLAY TL/CEMENT	11
09 ENAML MET SHGL	10
10 CEDAR SHINGLE	11
11 SLATE/COPPER	14
12 PREFINISHED MTL	5
13 MTL STAND SEAM	8
14 CONC TILE/PLAS	6

INTERIOR WALL

01 MASONRY/MIN	6
02 WLLBRD/WD	10
03 PLASTER	30
04 PLYWD PNL	20
05 DRWLL/SHR	25
06 CUSTOM	35
07 >8 FEET CEILING	30

INTERIOR FLOOR

01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	17
05 ASPHT TILE	4
06 CORK	9
07 RUBBER	9
08 VINYL	9
09 PINE	7
10 TERRAZZO	15
11 CERAMIC TILE	15
12 HARDWOOD	14
13 PARQUET	12
14 CARPET	12
15 HARD TILE	15
16 SEAMLESS	7
17 PRCST CONC	1
18 SLATE	21
19 MARBLE	38
20 LAMINATE	12
21 BAMBOO	18

HEATING FUEL

01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

HOTEL/MOTEL**HEATING TYPE PTS**

01 NONE	0
02 BASEBOARD	2
03 AIR-NO DUCT	2
04 AIR- DUCTED	4
05 HOT WATER	5
06 STEAM	5
07 RADIANT-ELEC	3
08 RADIANT WATER	8
09 HEAT PUMP	4
10 SPACE HEATERS	2

AIR COND. TYPE

01 NONE	0
02 WALL UNIT	0
03 CENTRAL	6
04 PCKD ROOF	7
05 CHILLED WATER	4

STRUCTURALFRAME

01 PREFAB	1
02 WOOD	3
03 MASONRY	4
04 REIFCD CONC	8
05 STEEL	5
06 FIREPROOF STL	10
07 SPECIAL	14

CEILING & INSULATION

Suspended	
01 CEILING INSLTD	4
03 WALL INSLTD4	
05 CEL&WALL INSL	5
07 NO INSLTN	3
Not Suspended	
02 CEILING INSLTD	3
04 WALL INSLTD	3
06 CEL &WALL INS	4
08 NO INSLTN	2
No Ceiling	
09 ROOF INSULATED	1
10 WALL INSULATED	1
11 ROOF & WAL INS	2
12 NO INSULATION	0

MARKET/DESIGN

01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15

QUALITY

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.5

BRUNSWICK COUNTY APPRAISAL MANUAL

MODEL 05 MULTI FAMILY

USE CODES 60, 61, 62 & 63 APARTMENTS

BATHROOM – POINTS SCHEDULE

Area per Fixture	Points	
0 - 99	14	Enter total fixtures for entire building
100 - 149	12	Area per fixture = Total Heated Area divided by Total Number of Fixtures
150 - 189	10	
190 - 229	8	
230 - 269	7	
270 - 309	6	
310 - 349	5	
350 - 449	4	
450 - UP	3	

SIZE FACTOR INDEX

The average unit size = $\frac{\text{BUILDABLE AREA}}{\text{NUMBER OF UNITS}} = \text{SIZE FACTOR}$

		Average Size Unit				
No. of Unit Per Card	0 to 599	600 to 799	800 to 999	1000 to 1199	1200 to MAX	
2	120%	115%	110%	108%	106%	
3	118%	113%	108%	106%	105%	
4	116%	111%	106%	104%	103%	
5	114%	109%	104%	102%	101%	
6	111%	107%	102%	100%	99%	
7	108%	105%	100%	98%	97%	
8	105%	103%	98%	96%	95%	
9	102%	100%	96%	94%	93%	
10 & up	99%	97%	94%	92%	91%	

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BRUNSWICK COUNTY APPRAISAL MANUAL

MODEL 05 – HOTEL/MOTEL

PLUMBING – REST ROOM – POINTS SCHEDULE

Area per Fixture	Points
0 - 50	16
51 - 60	15
61 - 70	14
71 - 80	13
81 - 100	12
101 - 120	11
121 - 130	10
131 - 150	9
151 - UP	8

Area per fixture = Total Heated Area divided by Total Number of Fixtures

AVERAGE SIZE UNIT

SIZE FACTOR

0 – 200 SF	108%
201 – 300 SF	104%
301 – 500 SF	100%
501 – 800 SF	97%
809 – UP SF	95%

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MODEL -06

FOUNDATION	PTS
01 PIERS	3
02 PIERS>8FT	4
03 PIERS>8FT W/CON	5
04 CON FTG/CRAWL	6
05 SPREAD FOOTING	8
06 SPECIAL FOOTING	13
07 NONE	0
FLOOR SYSTEM	
01 NONE	0
02 SLAB ON GRADE	8
03 SLAB AB GRADE	15
04 PLYWD/PTL BD	14
05 WOOD	17
06 PLATFORM HGT	22
07 STRUCT SLAB	24
EXTERIOR WALLS	
01 SIDING MIN	5
02 CORR MET LGT	7
03 COMP OR WLBD	14
04 SIDG NO SHTG	20
05 ASBSTS SHING	27
06 BRD&BAT ON PLY	18
07 CORR ASBTS	27
08 MASONITE	29
09 WOOD ON SHTG	30
10 AL/VINYL SIDING	30
11 CONCRETE BLK	29
12 STUCO/BLOCK	31
13 STUCO/TL-WD	35
14 LOG	33
15 BOARD/BAT 12 BD	31
16 WD/VNL SHIN	31
17 CEDAR RDWD	33
18 SIDING MAXIM	40
19 HARDI PLANK	50
20 COMMON BRICK	36
21 FACE BRICK	38
22 STONE	49
23 CORR MET HVY	16
24 MODULAR METAL	20
25 REFCO CONCRETE	38
26 PRECAST PANEL	30
27 PREFIN METAL	50
28 GLASS/THERML	60
29 ARCH BLOCK	32
ROOF STRUCTURE	
01 FLAT	7
02 SHED	10
03 GABLE	14
04 HIP	15
05 MANSARD	17
06 GAMBREL	17
07 IRR CEILING	21
08 WOOD TRUSS	14
09 RIGID FR W/BAR	16
10 STL FRM TRUSS	18
11 BOWSTRING TRSS	15
12 RENFCO CONC	21
13 PRESTRESS CONC	23

WAREHOUSE

ROOF COVER	PTS
01 CORR-SHT MET	3
02 ROLL COMP/MIN	3
03 COMP SHINGLE	4
04 BLT UP TAR/GVL	5
05 RUBBER	11
06 ARCH SHINGLE	5
07 FIBERGLS TILE	10
08 CLAY TILE	15
09 ENAML MET SHGL	16
10 CEDAR SHINGLE	15
11 SLATE/COPPER	24
12 PREFINISHED MTL	8
13 MTL STAND SEAM	14
14 CONC FORM	11
INTERIOR WALL	
01 MASONARY/MIN	5
02 WLLBRD/WD	8
03 PLASTER	17
04 PLYWD PNL	13
05 DRWLL/SHR	17
06 CUSTOM	27
07 > 8 FEET CEILING	22
INTERIOR FLOOR	
01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	2
04 CONC COATED	4
05 ASPHT TILE	4
06 CORK	5
07 RUBBER	5
08 VINYL	8
09 PINE	13
10 TERRAZZO	24
11 CERAMIC TILE	24
12 HARDWOOD	19
13 PARQUET	19
14 CARPET	8
15 HARD TILE	24
16 SEAMLESS	11
17 PRCST CONC	2
18 SLATE	31
19 MARBLE	59
20 LAMINATE	13
21 BAMBOO	18

HEATING FUEL

01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

December 19, 2014**HEATING TYPE PTS**

01 NONE	0
02 BASEBOARD	5
03 AIR-NO DUCT	3
04 AIR- DUCTED	7
05 HOT WATER	9
06 STEAM	8
07 RADIANT-ELEC	5
08 RADIANT WATER	11
09 HEAT PUMP	6
10 SPACE HEATERS	3
AIR COND. TYPE	
01 NONE	0
02 WALL UNIT	3
03 CENTRAL	8
04 PCKD ROOF	8
05 CHILLED WATER	7

STRUCTURALFRAME

01 PREFAB	8
02 WOOD	11
03 MASONARY	13
04 REIFCD CONC	33
05 STEEL	15
06 FIREPROOF STL	36
07 SPECIAL	45

CEILING & INSULATION

Suspended	
01 CEILING INSLTD	4
03 WALL INSLTD	4
05 CEL&WALL INSL	5
07 NO INSLTN	3
Not Suspended	
02 CEILING INSLTD	3
04 WALL INSLTD	3
06 CEL &WALL INS	4
08 NO INSLTN	2
No Ceiling	
09 ROOF INSULATED	1
10 WALL INSULATED	1
11 ROOF & WAL INS	2
12 NO INSULATION	0

MARKET/DESIGN

01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15

QUALITY

01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

BRUNSWICK COUNTY APPRAISAL MANUAL

MODEL 06 WAREHOUSE/INDUSTRIAL CONSTRUCTION

SIZE FACTORS: Auxiliary Areas need to calculate Buildable Areas on Appraisal Cards:

‘APT’, ‘BAS’, ‘SFB’, ‘FBM’, ‘CRH’, ‘LLF’, ‘MEZ’, ‘EOF’, ‘GOF’, ‘AOF’, ‘FEP’, ‘LAB’, ‘SPA’, ‘SDA’, ‘FUS’, ‘FOG’, ‘SWH’, ‘MWH’, ‘WWH’, ‘FUT’.

AREA	FACTOR	AREA	FACTOR
1 - 1,000	130%	20,001 - 25,000	102%
1,001 - 1,500	128%	25,001 - 30,000	101%
1,501 - 2,000	125%	30,001 - 35,000	100%
2,001 - 3,000	121%	35,001 - 40,000	99%
3,001 - 4,000	119%	40,001 - 50,000	98%
4,001 - 5,000	116%	50,001 - 60,000	97%
5,001 - 6,000	115%	60,001 - 70,000	96%
6,001 - 7,000	114%	70,001 - 80,000	94%
7,001 - 8,000	112%	80,001 - 100,000	92%
8,001 - 10,000	110%	100,001 - 120,000	90%
10,001 - 12,000	109%	120,001 - 140,000	88%
12,001 - 14,000	107%	140,001 - 180,000	86%
14,001 - 16,000	105%	180,001 - 225,000	84%
16,001 - 18,000	104%	225,001 - 400,000	82%
18,001 - 20,000	103%	400,001 – UP	80%

REST ROOM – PLUMBING POINT SCHEDULE

HEIGHT FACTOR

AREA PER FIXTURE	POINTS	HEIGHT	FACTOR
0 – 1159	5	8 - 9	89%
1160 – 2249	4	10 – 11	92%
2250 – 3249	3	12 – 13	96%
3250 – 4999	2	14 – 15	100%
5000 – UP	1	16 – 17	104%
		18 – 19	108%
		20 – 21	113%
		22 – 23	118%
		24 – 25	123%
		26 – 27	128%
		28 – 29	133%
		30 – 34	138%
		35 – 39	151%
		40 – 44	164%
		45 – 49	177%
		50 – 54	190%
		55 – 59	203%
		60 – 69	216%
		70 – 79	242%
		80 – 89	268%
		90 – 98	284%
		99 – UP	284%

HEIGHT FACTOR X QUALITY FACTOR X SIZE FACTOR X MARKET FACTOR

MODEL -07

FOUNDATION	PTS
01 PIERS	2
02 PIERS>8FT	3
03 PIERS>8FT W/CON	4
04 CON FTG/CRAWL	4
05 SPREAD FOOTING	6
06 SPECIAL FOOTING	10
07 NONE	0
FLOOR SYSTEM	
01 NONE	0
02 SLAB ON GRADE	6
03 SLAB AB GRADE	12
04 PLYWD/PTL BD	10
05 WOOD	12
06 PLATFORM HGT	17
07 STRUCT SLAB	17
EXTERIOR WALLS	
01 SIDING MIN	3
02 CORR MET LGT	5
03 COMP OR WLBD	10
04 SIDG NO SHTG	14
05 ASBSTS SHING	17
06 BRD&BAT ON PLY	16
07 CORR ASBTS	17
08 MASONITE	18
09 WOOD ON SHTG	19
10 AL/VINYL SIDING	19
11 CONCRETE BLK	20
12 STUCCO/BLOCK	22
13 STUCCO/TL-WD	24
14 LOG	23
15 BOARD/BAT 12 BD	18
16 WD/VNL SHIN	18
17 CEDAR RDWD	22
18 SIDING MAXIM	28
19 HARDI PLANK	22
20 COMMON BRICK	23
21 FACE BRICK	25
22 STONE	35
23 CORR MET HVY	10
24 MODULAR METAL	20
25 REFCO CONCRETE	27
26 PRECAST PANEL	22
27 PREFIN METAL	30
28 GLASS/THERML	35
29 ARCH BLOCK	32
ROOF STRUCTURE	
01 FLAT	6
02 SHED	7
03 GABLE	8
04 HIP	9
05 MANSARD	11
06 GAMBREL	11
07 IRR CEILING	14
08 WOOD TRUSS	8
09 RIGID FR W/BAR	10
10 STL FRM TRUSS	11
11 BOWSTRING TRSS	9
12 RENFCO CONC	13
13 PRESTRESS CONC	14

COMMERCIAL

ROOF COVER	PTS
01 CORR-SHT MET	2
02 ROLL COMP/MIN	2
03 COMP SHINGLE	3
04 BLT UP TAR/GVL	4
05 RUBBER	9
06 ARCH SHINGLE	5
07 FIBERGLS TILE	10
08 CLAY TILE	13
09 ENAML MET SHGL	14
10 CEDAR SHINGLE	13
11 SLATE/COPPER	12
12 PREFINISHED MTL	7
13 MTL STAND SEAM	12
14 CONC FORM	9
INTERIOR WALL	
01 MASONARY/MIN	2
02 WLLBRD/WD	4
03 PLASTER	8
04 PLYWD PNL	6
05 DRWLL/SHR*	8
06 CUSTOM	16
07 >8FT CEILING	12
INTERIOR FLOOR	
01 NONE	0
02 PLYWD LINM	3
03 CONC FIN	1
04 CONC COATED	3
05 ASPHT TILE	3
06 CORK	8
07 RUBBER	8
08 VINYL	7
09 PINE	10
10 TERRAZZO	18
11 CERAMIC TILE	18
12 HARDWOOD	14
13 PARQUET	14
14 CARPET	7
15 HARD TILE	18
16 SEAMLESS	8
17 PRCST CONC	1
18 SLATE	24
19 MARBLE	45
20 LAMINATE	10
21 BAMBOO	15
HEATING FUEL	
01 NONE	0
02 OIL/WOOD/COAL	0
03 GAS	1
04 ELECTRIC	1
05 SOLAR	1

CONSTRUCTION

HEATING TYPE	PTS
01 NONE	0
02 BASEBOARD	5
03 AIR-NO DUCT	3
04 AIR- DUCTED	6
05 HOT WATER	10
06 STEAM	7
07 RADIANT-ELEC	5
08 RADIANT WATER	11
09 HEAT PUMP	6
10 SPACE HEATERS	3
AIR COND. TYPE	
01 NONE	0
02 WALL UNIT	3
03 CENTRAL	6
04 PCKD ROOF	6
05 CHILLED WATER	6
STRUCTURALFRAME	
01 PREFAB	7
02 WOOD	10
03 MASONARY	12
04 REIFCD CONC	29
05 STEEL	14
06 FIREPROOF STL	31
07 SPECIAL	35
CEILING & INSULATION	
Suspended	
01 CEILING INSLTD	4
03 WALL INSLTD	4
05 CEL&WALL INSL	7
07 NO INSLTN	3
Not Suspended	
02 CEILING INSLTD	3
04 WALL INSLTD	3
06 CEL &WALL INS	4
08 NO INSLTN	2
No Ceiling	
09 ROOF INSULATED	1
10 WALL INSULATED	1
11 ROOF & WAL INS	2
12 NO INSULATION	0
MARKET/DESIGN	
01	.95
02	1.00
03	1.02
04	1.04
05	1.06
06	1.10
07	1.15
QUALITY	
01 MINIMUM	.75
02 BELOW AVERAGE	.90
03 AVERAGE	1.00
04 ABOVE AVERAGE	1.10
05 CUSTOM	1.25
06 EXCELLENT	1.50

December 19, 2014

BRUNSWICK COUNTY APPRAISAL MANUAL

MODEL 07 COMMERCIAL

REST ROOM – PLUMBING POINT SCHEDULE

AREA PER FIXTURE	POINTS
0 - 99	14
100 - 149	13
150 - 189	12
190 - 229	11
230 – 269	10
270 – 309	9
310 - 349	8
350 – 449	7
450 – 559	6
560 – 759	5
760 - 869	4
870 –1159	3
1160 –1759	2
1760 –UP	1

HEIGHT FACTOR

HEIGHT	FACTOR
8-9.9	96%
10-13.9	100%
14-15.9	102%
16-17.9	104%
18-19.9	108%
20-UP	110%

SIZE FACTORS TO BE APPLIED TO TOTAL BUILDABLE AREA.

Auxiliary Areas need to calculate Buildable Areas on Appraisal Cards:

‘APT’, ‘BAS’, ‘SFB’, ‘FBM’, ‘CRH’, ‘LLF’, ‘MEZ’, ‘EOF’, ‘GOF’, ‘AOF’, ‘FEP’, ‘LAB’, ‘SPA’, ‘SDA’, ‘FUS’, ‘FOG’, ‘SWH’, ‘MWH’, ‘WWH’, ‘FUT’.

1 – 500	115%	7,001 – 8,000	99%
501 - 700	114%	8,001 – 10,000	98%
701 – 900	113%	10,001 – 12,000	97%
901 – 1,200	112%	12,001 – 14,000	96%
1,201 - 1,600	111%	14,001 - 16,000	95%
1,601 – 2,000	110%	16,001 - 18,000	94%
2,001 - 2,500	109%	18,001 - 20,000	93%
2,501 - 3,000	108%	20,001 - 25,000	92%
3,001 – 3,500	107%	25,001 - 30,000	91%
3,501 – 4,000	106%	30,001 - 40,000	90%
4,001 – 4,500	105%	40,001 - 60,000	89%
4,501 – 5,000	104%	60,001 - 80,000	88%
5,001 – 5,500	103%	80,001 –120,000	87%
5,501 – 6,000	102%	12,001 – 175,000	86%
6,001 – 6,500	101%	175,000 – UP	85%
*6,501 – 7,000	100%		

December 19, 2014

AUXILIARY AREA ADJUSTMENTS

Code and Model

	DESCRIPTION	ABRV	SFR	MH	CONDO	OFFC	MF	WHSE	COMM
			1	2	3	4	5	6	7
	Apartment	APT	95*@	N/A	95*@	80*@	100*@	150*@	120*@
	Base	BAS	100*@	100*@	100*@	100*@	100*@	100*@	100*@
	Base-Semi-Fin	SFB	80*@	80*@	80*@	80*@	85*@	85*@	85*@
	Basement, Fn	FBM	40*@	40*@	40*@	50*@	50*@	50*@	50*@
	Basement, Ufn	UBM	20	20	20	30	30	30	20
	Cold Storage	CST	100	100	140	140	100	300	100
	Canopy	CAN	15	20	20	15	30	40	20
	Carolina Room (heated)	CRH	90*@	90*@	90*@	90*@	90*@	90@	90@
	Carolina Room (no heat)	CRU	75	75	75	75	75	75	75
	Carport, FN	FCP	25	30	25	30	35	40	30
	Carport, Ufn	UCP	20	20	20	20	20	60	15
	Crow's Nest	CRN	25	25	25	25	25	20	20
	Garage, Fn	FGR	45	55	45	45	50	100	65
	Garage, Ufn	UGR	40	50	40	40	50	100	60
	Garage, Fn, w/Door	FGD	50	60	50	50	55	105	70
	Garage, Ufn, w/Door	UGD	45	55	45	45	55	105	65
	Loading Platform Covered	CLP	20	40	40	30	30	70	40
	Loading Platform Uncovered	ULP	10	20	15	10	15	30	15
	Lower Level, Beach	LLB	45*@	45	45	45	50	50	45
	Lower Level, Unf	LLU	20	30	20	20	20	50	20
	Lower Level, Semi-Fn	LLS	45*@	45*@	45	45	45	80	50
	Lower Level, FN	LLF	85*@	90*@	85*@	90*@	90*@	90*@	90*@
	Mezzanine	MEZ	100*@	100*@	80*@	90*@	50*@	50*@	60*@
	Office, Excellent	EOF	120*@	130*@	120*@	130*@	130*@	250*@	140*@
	Office, Good	GOF	110*@	120*@	110*@	120*@	120*@	200*@	130*@
	Office, Average	AOF	100*@	120*@	100*@	110*@	110*@	150*@	115*@
	Patio	PTO	5	10	5	5	5	10	5
	Patio – Raised	PTI	10	10	10	10	10	10	10
	Porch, Enclosed, Fn, Heat	FEP	80*@	85*@	80*@	85*@	85*@	90*@	85*@
	Porch, Enclosed, Ufn, No Heat	UEP	50	50	50	60	50	60	60
	Porch, Open, FN	FOP	30	30	35	30	30	40	20
	Porch, Open, Ufn	UOP	20	20	25	20	20	30	15
	Porch, Screen, Fn	FSP	35	35	40	35	35	45	25
	Porch, Screen, Ufn	USP	25	25	30	25	25	35	20
	Scientific, Laboratory	LAB	100*@	100*@	150*@	150*@	100*@	300*@	175*@
	Service Production Area	SPA	80*@	80*@	80*@	75*@	75*@	90*@	75*@
	Solarium	SOL	100*	170*	125*	100*	125*	220*	100*
	Shelter, Wooden Pole	WPS	15	15	15	15	30	40	30
	Shelter, Rigid Steel	RSS	15	15	15	15	30	40	30

Shop	SHP	60	100	70	60	70	100	90
Stoop	STP	20	20	30	30	30	90	20
Storage, Fn	FST	45	60	45	50	50	90	60
Storage, Ufn	UST	40	55	40	40	40	80	50
Storage, Climate Control	SCC	50	50	50	75	50	120*	75*
Store Display Area	SDA	90*@	100*@	90*@	100*@	100*@	160*@	100*@
Upper Story, Fn	FUS	90*@	90*@	90*@	80*@	90*@	80*@	80*@
Upper Story, Fin over gar.	FOG	85*@	85*@	85*@	85*@	90*@	90*@	90*@
Upper Story, Ufn	UUS	50	90	50	50	50	50	50
Utility, Fn	FUT	55@	65@	50@	45@	50@	70@	60@
Utility, Ufn	UUT	50	60	55	40	45	65	55
Veranda	VER	20	20	20	0	0	0	0
Warehouse, Rigid Steel	SWH	0	0	50@	35@	40	100@	50 @
Warehouse, Masonry	MWH	0	0	75@	50@	55	100@	65 @
Warehouse, Wood Frame	WWH	0	0	70@	40@	40	100@	55@
Wood Deck	WDD	20	20	20	15	20	70	60
Wood deck 2 nd Floor	WD2	25	20	25	25	20	45	15
* Heated Area @ Size Factor								

QUALITY – LOCATION – DESIRABILITY ADJUSTMENT

The appraiser will determine the Q-L-D adjustment by reflecting the quality of workmanship and materials, the location or neighborhood of the structure and the overall desirability of the structure as a combination of all three factors or as a separate entity.

The range of this effect will fall between minimum – (75%) and superior + (150%) as shown in the table below.

Q – L – D	Code	Percent Adjustment
Excellent	6	150%
Custom	5	125%
Above Average	4	110%
Average	3	100%
Below Average	2	90%
Minimum	1	75%

**PHYSICAL DEPRECIATION SCHEDULE
TABLE "A"**

All physical depreciations are based on the effective age or effective year built of the structure to be depreciated. The appraiser will determine the effective age or effective year built by reflecting any modernization or refurbishing done to the structure to extent the useful life of the original structure beyond its normal life span, or for those structures located in a neighborhood or area where the market indicates less depreciation than the typical within the county.

Effective Year Built	Depreciation	Percent Good
2015	0%	100%
2014	1	99
2013	2	98
2012	3	97
2011	4	96
2010	5	95
2009	6	94
2008	7	93
2007	8	92
2006	9	91
2005	10	90
2004	11	89
2003	12	88
2002	13	87
2001	14	86
2000	15	85
1999	16	84
1998	17	83
1997	18	82
1996	19	81
1995	20	80
1994	21	79
1993	22	78
1992	23	77
1991	24	76
1990	25	75
1989	26	74
1988	27	73
1987	28	72
1986	29	71
1985	30	70
1984	31	69
1983	32	68
1982	33	67
1981	34	66
1980	35	65
1979	36	64

Effective Year Built	Depreciation	Percent Good
1978	37	63
1977	38	62
1976	39	61
1975	40	60
1974	41	59
1973	42	58
1972	43	57
1971	44	56
1970	45	55
1969	46	54
1968	47	53
1967	48	52
1966	49	51
1965	50	50
1964	51	49
1963	52	48
1962	53	47
1961	54	46
1960	55	45
1959	56	44
1958	57	43
1957	58	42
1956	59	41
1955	60	40
1954	61	39
1953	62	38
1952	63	37
1951	64	36
1950	65	35
1949	66	34
1948	67	33
1947	68	32
1946	69	31
And older	70	30

New homes built after 2014 will not receive depreciation until the next revaluation

PHYSICAL DEPRECIATION SCHEDULE

EFFECTIVE AGE IN YEARS	TABLE LIFE EXPECTANCY	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
		70	60	55	50	45	40	35	30	25	20
1		0	0	0	1	1	1	1	2	2	3
2		0	1	1	2	1	2	2	3	5	7
3		0	1	1	3	2	3	4	4	7	10
4		1	2	2	4	3	4	5	7	10	14
5		1	2	3	5	4	5	6	9	13	18
6		1	3	3	6	4	7	8	11	16	22
7		1	3	4	7	5	9	10	14	19	26
8		1	4	5	8	6	11	11	16	22	30
9		2	4	5	9	7	13	13	18	25	35
10		2	5	6	10	8	15	15	21	29	40
11		2	5	7	11	9	17	17	24	32	45
12		2	6	8	12	10	19	19	26	36	50
13		2	6	9	13	12	21	22	29	40	55
14		3	7	10	14	13	23	24	32	44	58
15		3	7	11	15	14	25	26	35	48	60
16		3	8	12	16	16	27	28	39	52	62
17		4	8	13	17	18	29	31	42	54	64
18		4	9	14	18	19	31	34	46	56	66
19		4	9	16	19	21	33	36	49	58	68
20		5	10	17	20	23	35	39	50	60	70
21		5	11	18	21	25	37	42	52	62	
22		6	12	20	22	27	39	45	54	64	
23		6	13	21	23	29	41	48	56	66	
24		7	14	23	24	31	43	52	58	68	
25		7	15	25	25	33	45	55	60	70	
26		8	16	27	26	35	47	58	62		
27		9	17	28	27	37	49	61	64		
28		9	18	30	28	40	51	62	66		
29		10	19	32	29	42	53	63	68		
30		11	20	34	30	45	55	64	70		
31		12	21	36	31	47	57	65			
32		13	22	38	32	50	59	66			
33		14	23	39	33	52	61	67			
34		15	24	40	34	53	63	69			
35		16	25	41	36	54	65	70			
36		17	26	42	38	55	66				
37		18	27	44	40	56	67				
38		19	28	45	42	57	68				
39		20	29	46	44	59	69				
40		21	30	47	46	61	70				
41		23	31	48	48	63					
42		25	32	50	51	65					
43		26	33	52	54	67					
44		28	34	54	57	69					
45		29	35	56	60	70					

PHYSICAL DEPRECIATION SCHEDULE

EFFECTIVE AGE IN YEARS	TABLE LIFE EXPECTANCY	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
		70	60	55	50	45	40	35	30	25	20
46		31	36	58	62						
47		32	37	60	64						
48		34	38	64	66						
49		36	39	66	68						
50		38	40	68	70						
51		40	41	68							
52		42	42	68							
53		44	43	69							
54		46	44	69							
55		48	45	70							
56		50	46								
57		52	47								
58		54	48								
59		56	49								
60		58	50								
61		59									
62		60									
63		61									
64		63									
65		65									
66		66									
67		67									
68		68									
69		69									
70		70									

OUT BUILDINGS AND EXTRA FEATURES

There will be a great number of buildings and sheds that will not logically fall in one category listed in this manual. Often, these improvements will have very little (if any) value. The appraiser must use his best judgement in affixing a value on these properties. Typically a sound value is assigned.

The following schedules have been compiled to serve as a replacement cost of applied structures with average quality materials and workmanship. However, cost adjustments may be made by the appraiser by using the grade quality factors if the structures are determined to be of superior or inferior quality.

The column headings are described as follows:

CODE	Independent number assigned to each OB/XF
DESCRIPTION	Describes type of OB/XF
M	Method of pricing: BU = bushels FL = floors GA = gallons HO = holes LF = linear feet SF = square feet SV = sound value UT = units
D	Annual depreciation rate per year of age
M	Minimum quality
F	Below average quality
A	Average quality
G	Above average quality
E	Excellent quality

OUTBUILDINGS AND EXTRA FEATURES

Code	Description	M	D	MN	BA	AV	AA	EX
	Data Entry Code-→			(M)	(F)	(A)	(G)	(E)
01	Asphalt Paving	SF	5%	1.25	1.50	2.00	2.50	3.00
02	Activity Building	SF	2%	12.00	16.00	20.00	22.00	24.00
03	Barn (Pole)	SF	5%	3.50	4.00	6.00	7.00	8.00
04	Barn (Stock/Feed)	SF	5%	4.00	6.00	8.00	9.00	10.00
05	Barn (Hay, w/Loft)	SF	5%	6.00	8.00	10.00	12.00	14.00
06	Barn (Milk, w/Loft)	SF	5%	7.00	9.00	10.00	12.00	14.00
07	Barn (Stick Tobacco)	SV	5%	100.00	200.00	300.00	400.00	500.00
08	Barn (Bulk Tobacco)	SF	5%	10.00	15.00	20.00	22.00	25.00
09	Bath House	SF	2%	25.00	27.00	30.00	35.00	60.00
10	Boat House/Shed	SF	3%	10.00	10.50	12.00	14.00	15.00
11	Boat Slip	LF		400.00	700.00	1000.00	1300.00	1500.00
11B	Boat Slip (BHI)	LF		1500.00	2000.00	2500.00	3000.00	3500.00
12	Bulk Head	LF	3%	50.00	75.00	100.00	125.00	150.00
13	Boat Lift	UT	3%	1,000.00	3,000.00	5,000.00	6,000.00	7,000.00
14	Canopy (Ser. Station)	SF	5%	12.00	15.00	20.00	24.00	25.00
15	Carport (Metal)	SF	5%	3.00	3.50	4.00	5.00	6.00
16	Carport (Frame/Pool)	SF	4%	5.00	6.00	8.00	9.00	10.00
17	Car Wash (Self Serve)	SF	3%	18.00	20.00	24.00	25.00	28.00
18	Car Wash (Drive Thru)	SF	2%	40.00	50.00	65.00	80.00	100.00
19	Cabin/Bunk House	SF	2%	16.00	20.00	30.00	35.00	40.00
20	Concession Stand	SF	2%	8.50	9.50	12.00	13.00	14.00
21	Yard Lights****	UT	3%	1700.00	2,000.00	2,500.00	3,000.00	3,500.00
22	Concrete Paving	SF	3%	2.00	3.00	3.50	4.00	5.00
23	Cold Storage	SF	2%	80.00	90.00	100.00	105.00	120.00
24	Amenities	SV						
25	Dock (Floating)	SF	3%	9.00	10.00	16.00	18.00	20.00
26	Dwelling (Sound Val.)	SV	3%	X.XX	X.XX	X.XX	X.XX	X.XX
27	Deck (Wood)	SF	3%	8.50	10.50	12.00	15.00	17.00
28	Deck Covered	SF	3%	10.00	12.00	14.00	16.00	20.00
29	Elevator (Commercial)	UT	2%	5,000.00	10,000.00	15,000.00	20,000.00	25,000.00
30***	Elevator (Residential Passenger)	UT	2%	6,000.00	8,000.00	17,000.00	18,000.00	20,000.00
31***	Elevator (Freight)	UT	2%	6,000.00	8,000.00	15,000.00	17,000.00	18,000.00
32 **	Fencing	LF	3%	5.00	7.00	12.00	20.00	30.00
33	Garage (Metal)	SF	4%	9.00	11.00	13.00	14.00	16.00
34	Garage (Frame/CBL)	SF	2%	18.00	25.00	38.00	42.00	48.00
35	Garage (Brick/Stone)	SF	2%	20.00	28.00	40.00	45.00	50.00
36	Garage (With Attic)	SF	2%	25.00	32.00	47.00	48.00	50.00
37	Garage (Service)	SF	2%	18.00	25.00	38.00	42.00	48.00
38	Gazebo	SF	3%	15.00	22.00	28.00	30.00	35.00
39	Greenhouse (Residential)	SF	5%	1.50	2.00	2.50	3.00	3.50
40	Greenhouse (Commercial)	SF	5%	3.00	4.00	5.00	6.00	7.00
41	Grain Bin (Metal)	BU	5%	.75	1.00	1.00	1.00	1.25
42	Guard House	SF	2%	70.00	80.00	90.00	100.00	110.00
43	Golf Course (Reg.) (See Page 30)	HO		X.XX	X.XX	X.XX	X.XX	X.XX
44	Putt-Putt (Mini Golf)	HO		2,500.00	4,000.00	9,000.00	14,000.00	25,000.00
45 *	Fireplace (Models 04, 05, 06 and 07)	UT		2,000.00	3,700.00	5,000.00	8000.00	10,000.00
46	Hog House (Parlor)	SF	5%	6.00	8.00	12.00	14.00	18.00
47	Hanger (Airplane)	SF	3%	11.00	12.00	15.00	16.00	18.00
48	Res. for FIRE FEE			X.XX	X.XX	X.XX	X.XX	X.XX
49	Res. for FIRE FEE			X.XX	X.XX	X.XX	X.XX	X.XX
50	Kiln	SF	3%	8.50	9.50	11.00	12.00	16.00
51	Golf Cart Garage (Commercial)	SF	2%	30.00	40.00	50.00	60.00	75.00
52	Lean-To	SF	5%	2.00	3.00	5.00	7.00	8.00
53	Camp Site	SP		300.00	500.00	700.00	800.00	900.00
54	Reserved for future use	X		X.XX	X.XX	X.XX	X.XX	X.XX
55	Mobile Home (PER/PRP)	X		X.XX	X.XX	X.XX	X.XX	X.XX
56	Mobile Home Site	SP		2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
57	Mobile Home Park	SP		1,600.00	1,800.00	2,100.00	2,100.00	2,200.00
58	Mobile Home Addition	SF	2%	17.00	27.00	35.00	40.00	45.00

OUTBUILDINGS AND EXTRA FEATURES

Code	Description	M	D	MN	BA	AV	AA	EX
	Data Entry Code→			(M)	(F)	(A)	(G)	(E)
59	Mobile Home Deck	SF	3%	7.00	8.00	10.00	14.00	16.00
60	Mobile Home UO-Porch	SF	3%	8.00	9.00	11.00	12.00	14.00
61	Mobile Home FO-Porch	SF	3%	9.00	10.00	13.00	14.00	16.00
62	Mobile Home FS-Porch	SF	3%	9.00	10.00	14.00	16.00	18.00
63	Mobile Home FE-Porch	SF	3%	12.00	14.00	18.00	22.00	24.00
64	Mobile Home Canopy	SF	5%	3.00	4.00	5.00	6.00	7.00
65	Mobile Home Patio	SF	3%	3.00	4.00	5.00	7.00	9.00
66	Mobile Home Roof	SF	3%	4.00	6.00	10.00	11.00	12.00
67	Mobile Home (Storage)	SV	3%	X.XX	X.XX	X.XX	X.XX	X.XX
68	Office	SF	1%	40.00	45.00	55.00	60.00	70.00
69	Cemetery Plots	SV		X.XX	X.XX	X.XX	X.XX	X.XX
70	(Res. for future Use)			X.XX	X.XX	X.XX	X.XX	X.XX
71	Crypts	UT	4%	2000.00	3000.00	3500.00	4000.00	5000.00
72	Pier/Dock (Residential)	SF	2%	5.00	9.00	16.00	18.00	20.00
73	Pier/Dock (Commercial)	SF	2%	7.00	10.00	20.00	28.00	35.00
74	Ramp (Pier/Dock)	SF	2%	4.50	8.00	16.00	22.00	30.00
75	Quonset/Rigid STL BD	SF	2%	3.50	4.00	8.00	10.00	12.00
76	Reserved for Future Use			X.XX	X.XX	X.XX	X.XX	X.XX
77	Railroad Spur	LF		43.00	55.00	65.00	73.00	80.00
78	Shed – Enclosed	SF	3%	6.00	7.00	12.00	14.00	16.00
79	Shed – Open	SF	5%	4.00	6.00	8.00	9.00	10.00
80	Shop (BR/FR/CBL)	SF	2%	10.00	12.50	18.00	20.00	22.00
81	Silo	BU	5%	2.00	2.50	3.00	3.50	4.00
82	Shed (Commercial)	SF	5%	4.00	6.00	8.00	9.00	10.00
83	Generator	UT	2%	3500.00	4500.00	5500.00	6500.00	7500.00
84	Stable (Horse/Cow)	SF	3%	9.50	11.00	16.00	18.00	20.00
85	Storage/Utility	SF	3%	8.00	11.00	18.00	20.00	24.00
86	Pool (Res.)	SF	3%	26.00	38.00	55.00	78.00	100.00
87	Pool (Comm.)	SF	3%	45.00	60.00	72.00	96.00	120.00
88	Water Slide	LF	4%	275.00	315.00	350.00	385.00	490.00
89	Store (Retail)	SV	3%	X.XX	X.XX	X.XX	X.XX	X.XX
90	Sprinkler System	SF	2%	1.50	1.65	1.75	2.00	2.50
91	Ticket Office	SF	3%	25.00	27.00	31.00	33.00	46.00
92	Tennis Court	SF	4%	2.00	2.75	3.50	4.50	5.50
93	Warehouse (Mini/Stg)	SF	2%	11.00	13.00	16.00	17.00	20.00
94	Warehouse (Frm/Mtl)	SF	2%	11.00	12.00	16.00	18.00	20.00
95	Warehouse (Brick/CBL)	SF	2%	15.00	17.00	20.00	22.00	27.00
96	Warehouse (Rigid/Stl)	SF	2%	10.00	12.00	18.00	20.00	24.00
97	Water Tank (Elv. Stl.)	GA	3%	1.00	1.25	1.50	1.90	2.25
98	Water Tank (Std Pipe)	GA	3%	.50	.70	.80	.90	1.25
99	Miscellaneous Bldg	SV	3%	X.XX	X.XX	X.XX	X.XX	X.XX

NOTE: As it is impossible to obtain local construction cost for all buildings in this section, most values were taken from Marshall & Swift Pricing Service and factored to this area

* 45 NOTE: Prefab Fireplace \$800.00 in models 04, 05,06,07

** NOTE: Fencing Grades: M-Rail, F-Chain Link, A-Privacy, G-Stucco, E-Brick

*** 30 & 31 USE A FOR GROUND TO BASE, G FOR GROUND TO SECOND FLOOR AND E FOR GROUND TO THIRD FLOOR (SEE OBX SHEET)

**** 21 Yard light M-Pole +1 light, F=Pole +2 lights, A=Pole+3, G=Pole+4, E=Pole+>4 lights

NOTES CONCERNING OUTBUILDINGS AND EXTRA FEATURES

Code	Description	Notes
01	Asphalt Paving	Used for driveways, walkways, parking areas etc. M/F Light Weight, A-Medium Weight, G/E-Heavy Weight
02	Activity Building	Usually found at churches, schools, parks, etc.
03	Barn (Pole)	Open barns to house cattle or material
04	Barn (Stock/Feed)	Used as hay, material or machinery storage or livestock feeding or loafing shed, etc.
05	Barn (Hay, w/Loft)	Used to house cattle for feeding and has a loft area used for hay storage
06	Barn (Milk, w/Loft)	Used for cooling and short-term storage of milk. Loft area may be used for storage
07	Barn (Stick Tobacco)	Old type tobacco curing barns in most modern operations have been phased out
08	Barn (Bulk Tobacco)	Modern commercially built tobacco curing barns
09	Bath House	Used for changing and shower
10	Boat House/Shed	These structures are constructed over water for the housing of boats
11	Boat Slip	Pier or dock type structures used to park and tie off boats. Revenue generating
11B	Boat Slip (BHI)	
12	Bulk Head	A wall constructed to prevent land erosion. Also called a seawall
13	Boat Lift	Above average and excellent used for elevating boats
14	Canopy (Ser. Station)	Usually aluminum type structure found at service stations and convenience stores
15	Carport (Metal)	Pre-fabricated type structures
16	Carport (Frame/Pool)	Stick built type structures
17	Car Wash (Self Serve)	Small coin-operated washes, for user operation
18	Car Wash (Drive Thru)	Full service drive-thru or tunnel type washes
19	Cabin/Bunk House	Small and cheaply built structures usually found in camping areas
20	Concession Stand	Structures used to house drink and snack machines. May also have toilet facilities
21	Yard Lights	Security lights M=Pole +1 light, F= Pole +2 lights, A=Pole +3 lights, G=Pole +4 lights E=Pole +>4
22	Concrete Paving	Driveways, walkways, parking areas, etc.
23	Cold Storage	Freezer rooms usually found attached to fast food restaurants or super markets
24	Amenities	Condo amenity value is arrived at by dividing total complex amenity value such as pools, tennis courts, etc by total number of units. This value is then entered on the OB/XF section on each card
25	Dock (Floating)	Pier or dock built on floating devices designed to rise and lower with the tide
26	Dwelling (Sound Val.)	Dwellings with little or no remaining value. Appraiser must assign value
27	Deck (Wood)	Any wood decking not attached to a building
28	Deck Covered	Used for covered decks on piers
29	Elevator Commercial	Value is calculated by multiplying number of floors (units) by rate per floor
30	Elevator (Passenger)	Value is calculated by multiplying number of floors (Units) by rate per floor
31	Elevator (Freight)	Value is calculated by multiplying number of floors (Units) by rate per floor
32	Fencing	Appraiser must select price by type of fence and quality from the following: M-Rail (wooden) F-Chain link A-Privacy/Picket G-Stucco E-Brick
33	Garage (Metal)	Pre-fabricated type structures
34	Garage (Frame/CBL)	Stick built type structures
35	Garage (Brick/Stone)	Stick built type structures
36	Garage (With Attic)	Stick built type structures with 2 nd floor area usable for living area, game room or storage
37	Garage (Service)	Typical neighborhood garages used for mechanical service
38	Gazebo	A small pavilion or belvedere used as a sitting porch
39	Greenhouse (Res.)	A plastic or glass enclosed structure used to cultivate or store plants
40	Greenhouse (Comm.)	A plastic or glass enclosed structure used to cultivate or store plants
41	Grain Bin (Metal)	Value is calculated by multiplying number of bushels (Units) by rate per bushel (Excellent value is with concrete floor and dryer units)
42	Guard House	A small structure for guards usually found at the entrance of an industrial plant or private subdivision
43	Golf Course (Reg.)	
44	Putt-Putt (Mini Golf)	These are replacement cost for Putt-Putt course for each hole
45	Fireplace	Use for models 04, 05, 06 and 07. Prefab fireplace \$800.00
46	Hog House (Parlor)	All types of structures used for the housing of pigs or hogs
47	Hanger (Airplane)	These structures are specifically designed for the housing of airplanes
48	Fire Fee	Used as Horticultural fire fee
49	Fire Fee	Used as Animal production fire fee
50	Kiln	Structure used for the drying of bricks or lumber
51	Golf Cart Garage (Commercial)	Commercial only
52	Lean-To	A shed type structure attached to another building

NOTES CONCERNING OUTBUILDINGS AND EXTRA FEATURES

Code	Description	Notes
53	Camp Site	M=No services, F=Electric only, A=Water/Electric, G=Full Service,
54	Par 3	Par 3 Golf Course
55	Mobile Home (PER/PRP)	Used to note a mobile home or homes are located on property having no land value
56	Mobile Home Site	1 hook-up (A), 2 hook-ups (F) 3 hook-ups (M) 4 hook-ups (E) 5 hook-ups (G)
57	Mobile Home Park	4-20 hookups (E) 21-40 hookups (G) 41-60 hookups (A) 61-80 hookups (F) 81 & up (M)
58	Mobile Home Addition	Heated or living area attached to a mobile home
59	Mobile Home Deck	Wood or frame deck attached to a mobile home
60	Mobile Home UO-Porch	Unfinished open porch attached to a mobile home
61	Mobile Home FO-Porch	Finished open porch attached to a mobile home
62	Mobile Home FS-Porch	Finished screen porch attached to a mobile home
63	Mobile Home FE-Porch	Finished enclosed porch attached to a mobile home
64	Mobile Home Canopy	Metal or frame canopy attached to a mobile home
65	Mobile Home Patio	Concrete or brick patio attached to a mobile home
66	Mobile Home Roof	Replacement roof built over a mobile home
67	Mobile Home (Storage)	Mobile homes with little or no value, however, mobile home is being utilized as storage
68	Office	Any type of unattached office structure
69	Cemetery Plots	40 square feet to a plot
70	Reserved for future use	XXX
71	Crypts	Mausoleum
72	Pier/Dock (Res.)	All residential type piers
73	Pier/Dock (Comm)	All commercial type piers
74	Ramp (pier/Dock)	Ramp from dock to pier6
75	Quonset/Rigid STL BD	All types of Quonset or metal on rigid steel frame type structures for farm or commercial use
76	Reserved for future use	XXX
77	Railroad Spur	Side track or spur running from an industrial or commercial building to the main line
78	Shed – Enclosed	All types of fully enclosed farm sheds
79	Shed – Open	All types of open farm sheds
80	Shop (BR/FR/CBL)	Residential type work shop
81	Silo (Concrete)	Value per bushel (E) Porcelain/Glass (G) Brick (A) Conc/Stave (F) Conc block (M) Conc.Block
82	Shed commercial	Usually open sheds used at Lumber Yards either wood or steel
83	Generator	M=6-8KW F=9-11KW A=12-14KW G=15-17KW E=18KW or more
84	Stable (Horse/Cow)	Structure designed for the housing of horses or cows
85	Storage/Utility	All types of residential storage buildings
86	Pool (Residential.)	In ground residential pools only
87	Pool (Commercial)	In ground commercial pools only
88	Water Slide	Commercial water slides usually found at resort type areas. Price per linear foot of sliding surface includes site preparation supports, landing pond, pump and chlorine filtration system.
89	Store (Retail)	Old country retail stores with little or no value. The appraiser must assign a sound value.
90	Sprinkler System	Wet or dry sprinkler system usually found in commercial and industrial type buildings. Must enter building base area in unit section.
91	Ticket Office	Ticket office usually found at ballparks, fairgrounds etc.
92	Tennis Court	Price does not include fencing
93	Warehouse (Mini/Stg)	Warehouses designed for rental purposes. Price includes all doors and interior partitions.
94	Warehouse (Frm/Mtl)	Commercial, industrial type warehouses
95	Warehouse (Brick/CBL)	Commercial, industrial type warehouses
96	Warehouse (Rigid/Stl)	Commercial, industrial type warehouses
97	Water Tank (Elv. Stl.)	Value is calculated by multiplying number of gallons (units) by rate per gallon
98	Water Tank (Std Pipe)	Value is calculated by multiplying number of gallons (units) by rate per gallon
99	Miscellaneous Building	There will be a great number of buildings and sheds that will not logically fall in one category listed in this manual. Often, these improvements will have little (if any) value. The appraiser must use his best judgement in affixing a value on these improvements. It is acceptable for the appraiser to group these misc. out buildings together and assign a single value collectively.

GOLF COURSES

Assessors consider three methods to estimate a property's fair market value: the sales comparison (market), income, and cost approaches. See Section 3, "Approaches to Value", for more information. Golf courses may be stand-alone enterprises or developed as an integral part of a residential community. In applying the three approaches to a golf course facility, the appraiser must investigate and identify factors that establish or influence value. In all three approaches, the appraiser should establish the true market value of the real property only as set out in the Machinery Act and take into consideration the value of personal property (tangible or intangible), if any. See N.C.G.S. 105-273, 105-317.

COST APPROACH

Courses are grouped into price classifications with a limited description of what the price includes. Courses may fit into one class by sheer length (1,000 to 7,000 yards) and another by gross area covered (80 to 750 acres) or by overall quality, in which case, interpolations may be made. Generally, simpler courses will require little clearing or grading, encompass minimal acreage, has easy playing holes, and/or minimal irrigation, while good courses may include extensive site work and/or irrigation over large acreage with well-designed holes. Price includes normal grading, sprinkler systems, service roads and cart paths and architect fees.

(E)	Excellent-Championship:	\$225,000 per hole
(G)	Good:	\$200,000 per hole
(A)	Average:	\$150,000 per hole
(F)	Fair:	\$100,000 per hole
(M)	Minimum	\$75,000 per hole

To derive a market value estimate of the golf course using the approach, depreciation is deducted from the replacement or reproduction cost of the improvements. The depreciation attributable to a golf course may be physical, functional, or external and result from a variety of conditions.

INCOME VALUATION OF A GOLF COURSE

STEP	1 – Estimated annual rounds played.....	_____
	2 – Multiply by estimated rate per round.....X \$	_____
	3 – Gross income attributed to green fees and carts.....= \$	_____
	4 – Estimated remaining gross income..... ÷	
	(ex. Initiation fee, dues etc)	
	5 – Estimated total gross income..... = \$	_____
	6 – Subtract normal annual operating expense..... - \$	_____
	7 – Estimated net operating income..... = \$	_____
	8 – Capitalized at the rate of ÷	Market rate (estimated 9%-15%)
	9 – Indicated value by income approach..... = \$	_____

The preceding formula and capitalization rate will be used to determine value by the income approach on golf courses before consideration of the value of personal property (tangible and intangible), if any. Estimated annual rounds played, rate per round, estimated income and expense will be used when actual figures are not feasible or unattainable. Estimates are derived from market data.

SALES COMPARISON

When recent golf course sales data is available, the appraiser should analyze each transaction in the market area and make appropriate adjustments to arrive at true market value of the subject golf course. Sales for golf course developments in distant locations may be considered if the market dynamics are similar and they can be adjusted without applying unreasonable assumptions.

Copy of property card

CONSTRUCTION DETAIL		MARKET VALUE				DEPRECIATION				CORRELATION OF VALUE			
USE	MOD	EFF. AREA	QUAL	BASE RATE	RCN	EYB	AYB	% GOOD	NORM	0.12000	CREDENCE TO	MARKET	
Foundation	4												
Con Ftg/Crawl	5.00	01	01	1,107	109	87.20	96530	2003	2003			84,950	
Sub Floor System	4												
Plywd/PTI bd	8.00											1,130	
Exterior Walls	08											10,000	
Masonite on Sheathing	29.00											96,080	
Roofing Structure	03												
Gable	7.00												
Roofing Cover	03												
Composition Shingle	3.00												
Interior Wall Construction	5												
Drywall/Sheetrock	21.00												
Interior Floor Cover	12												
Hardwood	10.00												
Interior Floor Cover	14												
Carpet	0.00												
Heating Fuel	04												
Electric	1.00												
Heating Type	04												
Forced Air - Ducted	4.00												
Air Conditioning Type	03												
Central	4.00												
Bedrooms/Bathrooms/Half-Bathrooms	12.000												
3/2/0													
Bedrooms													
BAS - 3 FUS - 0 LL - 0													
Bathrooms													
BAS - 2 FUS - 0 LL - 0													
Half-Bathrooms													
BAS - 0 FUS - 0 LL - 0													
Office													
BAS - 0 FUS - 0 LL - 0													
TOTAL POINT VALUE												104,000	
BUILDING ADJUSTMENTS													
Market/Design	2	Rectangle	1.00										
Quality	3	Average	1.00										
Size	Size	Size	1.05										
TOTAL ADJUSTMENT FACTOR			1.050										
TOTAL QUALITY INDEX			109										

TYPE	GS AREA	PCT	RPL CS	CODE	QUALITY	DESCRIPTION	COUN T	LTH	WTH	UNITS	UNIT PRICE	ORIG % COND	BLDG #	SIZE FACT	AYB	EYB	DEP SCH	OVR	% COND	OB /XF DEPR. VALUE	
BAS	1,080	100	94176	27	A	DECK		14	10	140	12.00	0	1		2004	2004	53		67	1125	
FOP	90	030	2354																		1125
TOTAL OB /XF VALUE																					
SUBAREA TOTALS	1,170		96,530																		

HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRONTAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJ/NOTES RF AC LC TO OT	ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNIT TYPE	TOTAL ADJST	ADJUSTED UNIT PRICE	LAND VALUE	OVERRIDE VALUE	LAND NOTES
SFR	0100	R75	0	0	1.0000	0	1.0000		SD	5,000.00	2,000	LT	1,000	5,000.00	10000		0
TOTAL MARKET LAND DATA															10000		
TOTAL PRESENT USE DATA																	

STEP 1 AREA CALCULATIONS

- A. Determine the square footage of the areas involved in the valuation. As shown on the sample card, the parcel has two sub areas:

BAS = 1080 square feet
 FOP = 90 square feet

- B. Multiply each gross area by the percentages assigned to it (this percentage is located in the TABLE OF SUB AREA found in the APPENDIX).

BAS 1080 sq. ft. X 100% = 1080
 FOP 90 sq. ft. X 30% = 27
 TOTAL ADJUSTED AREA 1107

NOTE: All points will be rounded after each application. For instance: if the exterior wall had 2 exterior wall points and when divided it came out 25.5, round then to 25.

STEP 2 DETERMINE Q-L-D* INDEX (POINTS)

The determination of the Q-L-D index is a most important operation. It reflects the effect of local conditions in the market and is expressed as an index number which when applied to a general county wide rate for a given type of improvement, will yield an adjusted base rate. This adjusted base rate represents the rate per square foot which the market would most probably yield if the property sold.

A. Select the appropriate valuation mode. In the sample parcel, the model is “01”, the model for residential building.

B. Determine the points associated with the structural element data:

FOUNDATION -- Continuous footing/Crawl	5 Points
SUB FLOOR SYSTEM—Plywood/Particle Board	8 Points
EXTERIOR WALLS – Masonite	29 Points
ROOFING STRUCTURE – Gable	7 Points
ROOF COVER –Comp. Shingle	3 Points
INTERIOR WALL CONSTRUCTION – Drywall	21 Points
INTERIOR FLOORING – Hardwood and Carpet	10 Points

If the subject had 2 components such as hardwood and carpet the points for each are added together and averaged then rounded to the nearest whole number.

HEAT FUEL – Electric	
HEAT TYPE – Forced Air Ducted	5 Points

Heating points are added together

AIR CONDITIONING TYPE - Central	4 Points
---------------------------------	----------

BEDROOMS – Three (3) “See Table”	
BATHROOMS – Two (2) “See Table”	12 Points

From the preceding figures we have obtained the following:

FOUNDATION	5 Points
SUB FLOOR SYSTEM	8 Points
EXTERIOR WALL CONSTRUCTION	29 Points
ROOFING STRUCTURE	7 Points
ROOFING COVER	3 Points
INTERIOR WALL CONSTRUCTION	21 Points
INTERIOR FLOORING	10 points
HEAT TYPE	5 Points
AIR CONDITIONING TYPE	4 Points
BEDROOMS AND BATHS	12 Points
TOTAL POINTS	104 Points

*Quality – Location – Desirability Adjustment

The QUALITY INDEX is the Q-L-D* factor X size factor X the total points.

Therefore $1.00 (Q-L-D) \times 1.05\% (\text{size}) = 1.05 \times 1.04 = 1.09$

STEP 3 DETERMINE EFFECTIVE BASE RATE

- A. The base rate for a particular model is given. In this instance, it is \$80.00 per square foot.
- B. Multiply the base rate times the quality index:
 $\$80.00 \times 1.09 = \87.20
\$87.20 is the effective base rate.

STEP 4 CALCULATE REPLACEMENT COST NEW

- A. Replacement cost new is the product of the effective base rate times the total adjusted area calculated earlier. In the sample parcel we have:

$$87.20 \times 1,107 \text{ sq. ft.} = 96,530$$

STEP 5 DETERMINE DEPRECIATION AND PERCENT CONDITION OF THE SUBJECT

- A. See tables for depreciation.
- B. The sample parcel is an improvement type 01 with an effective age of 12 years and is depreciated 12%.
- C. To determine the percent condition subtract the amount of depreciation from 1.0. In the sample parcel the percent condition equals $1.0 - .12 = 88\%$

STEP 6 CALCULATE THE DEPRECIATED BUILDING VALUE

- A. The DEPRECIATED BUILDING VALUE is the Replacement Cost New X the Percent Condition in the sample parcel $\$96,530 \times .88 = \$84,950$

STEP 7 CALCULATE TOTAL COST – MARKET VALUE

- A. To the Depreciated Building Value is added the total Depreciated OB/XF Value and Land Value.
- B. In the sample this is as follows:

Depreciated Building Value	\$84,950
Total Depreciated OB/XF Value	1,126
Land Value	10,000
Total	\$96,076

*Quality – Location – Desirability Adjustment

LAND VALUATION

The following pages contain Base Price Ranges for all areas of Brunswick County. The areas, referred to as neighborhoods, were arrived at by the land appraisal department, and are an attempt to group properties with other properties which have similar locations and Market Values. These Base Price Ranges are very broad and represent only the extreme high and low values which could possibly occur in each area. The actual land values assigned to each parcel vary greatly between the ranges and can only be determined by looking at the market.

Land values are derived primarily by the sales comparison method. It is, therefore, important that certain factors, which are listed in N.C.G.S. 105-317(a)(1), be accurately shown and considered in accordance with G.S. 105-317(b)(3).

LAND VALUE SCHEDULES

Base Land Acreage Defined: Rural agricultural land consisting of 20 to 25 acre tracts with 10% road frontage located on a paved road without public utilities.

Base Lot Value Defined: Single Family Residential lot with well /septic and taking into consideration the impact of public utilities and zoning.

Wetlands Definitions: Generally, wetland are lands where saturation with water is the dominant factor determining the nature of soil development and the types of plant and animal communities living in the soil and on its surface (Cowardin, December 1979). Wetland vary widely because of regional and local differences in soils, topography, climate, hydrology, water chemistry, vegetation, and other factors, including human disturbance. Indeed, wetlands are found from the tundra to the tropics and on every continent except Antarctica.

For regulatory purposes under the Clean Water Act, the term wetland means “those areas that are inundated or saturated by surface or ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs and similar areas.” (Taken from the EPA Regulations listed at 40 CRF230.3(t).

The County GIS system, an appraiser’s professional opinion, market data, and information provided by a qualified professional to delineate wetlands are sources of generally reliable information that an appraiser can consider when determining if an adjustments should be made to any specific parcel of land impacted by wetlands.

The effects of neighborhood delineation, land use and zoning are applied to all base values to arrive at a value reflective of the market as of January 1, 2015.

The neighborhood land tables for Brunswick County, North Carolina are displayed on the following pages.

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 1</u>	<u>LOW</u>	<u>HIGH</u>
NORTHWEST		
BASE ACREAGE	\$100	\$200,000
BASE FRONT FEET	\$200	\$5,000
BASE SQUARE FOOT	\$1.50	\$15.00
BASE LOT	\$100	\$150,000
BASE UNIT	\$0	\$60,000

Including but not limited to

Leland
Navassa
Northwest
Sandy Creek

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 2</u>	<u>LOW</u>	<u>HIGH</u>
TOWNCREEK		
BASE ACREAGE	\$100	\$300,000
BASE SQUARE FOOT	\$2.00	\$15.00
BASE FRONT FEET	\$200	\$5,000
BASE LOT	\$100	\$250,000
BASE UNIT	\$0	\$60,000

Including but not limited to

Leland
Boiling Spring Lakes
Bolivia
Bellville

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 3</u>	<u>LOW</u>	<u>HIGH</u>
SMITHVILLE		
BASE ACREAGE	\$100	\$1,200,000
BASE FRONT FEET	\$200	\$10,000
BASE SQUARE FOOT	\$1.50	\$35.00
BASE LOT	\$100	\$1,500,000
BASE UNIT	\$0	\$450,000

Including but not limited to

Oak Island
St. James Plantation
Southport
Caswell Beach
Bald Head Island

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 5</u>	<u>LOW</u>	<u>HIGH</u>
LOCKWOOD FOLLY		
BASE ACREAGE	\$100	\$360,000
BASE FRONT FEET	\$100	\$10,000
BASE SQUARE FOOT	\$5.00	\$35.00
BASE LOT	\$100	\$850,000
BASE UNIT	\$0	\$175,000

Including but not limited to

Holden Beach
Varnamtown

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 6</u>	<u>LOW</u>	<u>HIGH</u>
SHALLOTTE		
BASE ACREAGE	\$100	\$950,000
BASE FRONT FEET	\$195	\$10,000
BASE SQUARE FOOT	\$5.00	\$35.00
BASE LOT	\$100	\$1,200,000
BASE UNIT	\$0	\$60,000

*Including but not limited to

Carolina Shores
Calabash
Sunset Beach
Ocean Isle Beach
Shallotte

LAND VALUE SCHEDULE BY TOWNSHIP

<u>TOWNSHIP 7</u>	<u>LOW</u>	<u>HIGH</u>
WACCAMAW		
BASE ACREAGE	\$100	\$60,000
BASE FRONT FEET	\$200	\$5000
BASE SQUARE FOOT	\$1.50	\$15.00
BASE LOT	\$100	\$75,000
BASE UNIT	\$0	\$105,000

LAND USE CODES*

<u>CODE</u>	<u>DESCRIPTION</u>
0100	SINGLE FAMILY RESIDENTIAL
0101	SINGLE FAMILY RESIDENTIAL COMMON AREA
0102	SINGLE FAMILY RESIDENTIAL CANAL
0103	SINGLE FAMILY RESIDENTIAL RIVER OR CREEK
0104	SINGLE FAMILY RESIDENTIAL WATERWAY
0105	SINGLE FAMILY RESIDENTIAL 2 ND ROW
0106	SINGLE FAMILY RESIDENTIAL 3 RD ROW
0107	SINGLE FAMILY RESIDENTIAL OCEAN FRONT
0108	SINGLE FAMILY RESIDENTIAL MARSH
0109	SINGLE FAMILY RESIDENTIAL RIPARIAN RIGHTS
0110	RESIDENTIAL/RURAL ACREAGE
0111	SINGLE FAMILY RESIDENTIAL ACREAGE LAKE
0112	SINGLE FAMILY RESIDENTIAL ACREAGE CANAL
0113	SINGLE FAMILY RESIDENTIAL ACREAGE RIVER
0114	SINGLE FAMILY RESIDENTIAL ACREAGE INLAND WATERWAY
0115	SINGLE FAMILY RESIDENTIAL IMPROVED CAMA
0116	SINGLE FAMILY RESIDENTIAL ESTATE LOTS
0117	SINGLE FAMILY RESIDENTIAL ACREAGE OCEAN FRONT
0118	SINGLE FAMILY RESIDENTIAL ACREAGE/MARSH/ESTATE
0120	SINGLE FAMILY RESIDENTIAL OCEAN VIEW
0121	SINGLE FAMILY RESIDENTIAL CONCRETE CANAL
0130	SINGLE FAMILY RESIDENTIAL WATER FRONTAGE
0131	SINGLE FAMILY RESIDENTIAL WATERFRONT ESTATE LOTS
0136	SINGLE FAMILY RESIDENTIAL MARINA LOT
0140	SINGLE FAMILY RESIDENTIAL GOLF COURSE FRONTAGE
0141	SINGLE FAMILY RESIDENTIAL GOLF COURSE ESTATE LOTS
0150	SINGLE FAMILY RESIDENTIAL WATER ACCESS
0156	SINGLE FAMILY RESIDENTIAL WATER VIEW
0158	SINGLE FAMILY RESIDENTIAL NATURE
0159	SINGLE FAMILY RESIDENTIAL SOUND
0160	SINGLE FAMILY RESIDENTIAL BEACH
0161	BALD HEAD ISLAND CROFTER
0162	SINGLE FAMILY RESIDENTIAL BAY
0181	PATIO HOME
0182	PATIO HOME COMMON AREA
0183	PATIO HOME CANAL
0184	PATIO HOME RIVER OR CREEK
0185	PATIO HOME INLAND WATERWAY
0186	PATIO HOME 2 ND ROW
0187	PATIO HOME 3 RD ROW
0188	PATIO HOME OCEAN FRONT
0189	PATIO HOME MARSH
0190	PATIO HOME RIPARIAN RIGHTS
0191	PATIO HOME RURAL/RESIDENTIAL ACREAGE
0192	PATIO HOME OCEAN VIEW
0193	PATIO HOME WATER FRONTAGE
0194	PATIO HOME GOLF COURSE FRONTAGE

*Land Use Code selected is the independent judgment of the appraiser

LAND USE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
0195	PATIO HOME WATER VIEW
0196	PATIO HOME NATURE
0197	PATIO HOME SOUND
0198	PATIO HOME BEACH
0199	PATIO HOME BAY
0200	MOBILE HOME SUBDIVISION
0201	MOBILE HOME COMMON AREA
0203	MOBILE HOME WATER FRONT
0204	MOBILE HOME SUBDIVISION GOLF COURSE
0210	MANUFACTURED HOME PARK
0230	MOBILE HOME ACREAGE
0301	CONDOMINIUM COMMON AREA
0310	CONDOMINIUM RURAL/RESIDENTIAL ACREAGE
0321	CONDOMINIUM RESORT COMMON AREA
0330	CONDOMINIUM RESORT RURAL/RESIDENTIAL ACREAGE
0340	TOWNHOUSE
0341	TOWNHOUSE COMMON AREA
0342	TOWNHOUSE CANAL
0343	TOWNHOUSE RIVER OR CREEK
0344	TOWNHOUSE INLAND WATERWAY
0345	TOWNHOUSE 2 ND ROW
0346	TOWNHOUSE 3 RD ROW
0347	TOWNHOUSE OCEAN FRONT
0348	TOWNHOUSE MARSH
0349	TOWNHOUSE RIPARIAN RIGHTS
0350	TOWNHOUSE RURAL/RESIDENTIAL ACREAGE
0351	TOWNHOUSE OCEAN VIEW
0352	TOWNHOUSE WATER FRONTAGE
0353	TOWNHOUSE GOLF COURSE FRONTAGE
0354	TOWNHOUSE WATER VIEW
0355	TOWNHOUSE NATURE
0356	TOWNHOUSE SOUND
0357	TOWNHOUSE BEACH
0358	TOWNHOUSE BAY
0417	OFFICE
0418	OFFICE-5 STORIES-HIGH RISE
0419	MEDICAL OFFICE BUILDING
0420	MEDICAL CONDOMINIUM
0421	OFFICE COMMON AREA
0423	BANK
0424	OFFICE CONDOMINIUM
0431	DAY CARE CENTER

- Land Use Code selected is the independent judgment of the appraiser

LAND USE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
0500	MULTI FAMILY
0501	MULTI FAMILY COMMON AREA
0502	MULTI FAMILY CANAL
0503	MULTI FAMILY RIVER OR CREEK
0504	MULTI FAMILY INLAND WATERWAY
0505	MULTI FAMILY 2 ND ROW
0506	MULTI FAMILY 3 RD ROW
0507	MULTI FAMILY OCEAN FRONT
0508	MULTI FAMILY MARSH
0509	MULTI FAMILY RIPARIAN RIGHTS
0510	MULTI FAMILY ACREAGE
0511	MULTI FAMILY OCEAN VIEW
0512	MULTI FAMILY WATER FRONTAGE
0515	MULTI FAMILY GOLF COURSE FRONTAGE
0515	MULTI FAMILY WATER VIEW
0517	MULTI FAMILY NATURE
0518	MULTI FAMILY SOUND
0519	MULTI FAMILY BEACH
0520	MULTI FAMILY BAY
0521	MULTI FAMILY LESS THAN 5 UNITS
0522	MULTI FAMILY RESORT
0523	MULTI FAMILY LESS THAN 5 UNITS RESORT
0524	MULTI FAMILY LESS THAN 5 UNITS RESORT COMMON AREA
0525	MULTI FAMILY LESS THAN 5 UNITS RESORT CANAL
0526	MULTI FAMILY LESS THAN 5 UNITS RESORT RIVER OR CREEK
0527	MULTI FAMILY LESS THAN 5 UNITS RESORT INLAND WATERWAY
0528	MULTI FAMILY LESS THAN 5 UNITS RESORT 2 ND ROW
0529	MULTI FAMILY LESS THAN 5 UNITS RESORT 3 RD ROW
0530	MULTI FAMILY LESS THAN 5 UNITS RESORT OCEAN FRONT
0531	MULTI FAMILY LESS THAN 5 UNITS RESORT MARSH
0532	MULTI FAMILY LESS THAN 5 UNITS RESORT RIPARIAN RIGHTS
0533	MULTI FAMILY LESS THAN 5 UNITS RESORT RURAL/RES ACREAGE
0534	MULTI FAMILY LESS THAN 5 UNITS RESORT OCEAN VIEW
0535	MULTI FAMILY LESS THAN 5 UNITS RESORT WATER FRONT
0536	MULTI FAMILY LESS THAN 5 UNITS RESORT GOLF COURSE FRONTAGE
0537	HOTEL MOTELS- 3 FLOORS OR MORE
0538	MULTI FAMILY LESS THAN 5 UNITS RESORT NATURE
0539	HOTEL MOTEL LESS THAN 3 FLOORS
0540	MULTI FAMILY LESS THAN 5 UNITS RESORT BEACH
0541	MULTI FAMILY LESS THAN 5 UNITS BAY
0629	MINI WAREHOUSE
0640	INDUSTRIAL-LIGHT & HEAVY MANUFACTURING, LUMBER YARDS
0641	LIGHT MANUFACTURING
0642	HEAVY MANUFACTURING

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LAND USE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
0643	FERTILIZER PLANT
0644	PACKING
0645	BOTTLER
0646	SWINE OPEN OR PRODUCTION
0647	MINERAL PRODUCTION
0648	WAREHOUSE
0649	OPEN STORAGE
0650	SEAFOOD PRODUCTION
0651	BOAT STORAGE
0700	COMMERCIAL
0701	COMMERCIAL COMMON AREA
0703	COMMERCIAL OCEAN FRONT
0704	COMMERCIAL WATER FRONTAGE
0705	COMMERCIAL INDLAND WATERWAY
0711	CONVENIENCE STORE
0712	CAR WASH
0713	STRIP COMMERCIAL
0714	BIG BOX (STAND ALONE)
0715	SHOPPING CENTER (Mall)
0716	SHOPPING CENTER (Strip)
0721	RESTAURANT AND CAFETERIA
0722	FAST FOOD
0724	LAUNDROMAT/DRY CLEANER
0725	ELECTRIC REPAIR
0726	SERVICE STATION
0727	AUTO SALES, REPAIR & STORAGE, FARM MACHINERY SALES/SERVICE
0728	PARKING
0730	LABORATORY
0732	THEATER
0733	LOUNGE, NIGHT CLUB, BAR
0734	BOWLING ALLEY, SKATING RINK, ARENA
0735	TOURIST ATTRACTIONS, PERMANENT EXHIBITS
0736	CAMPS
0738	FURNITURE STORE
0757	DRUG STORE
0781	MARINA LAND
3602	FISHING PIERS
3603	WET SLIP
3604	DRY STACK COVERED
3605	DRY STACK UNCOVERED
3606	BOAT LANDING COMMUNITY
3607	BOAT LANDING PUBLIC
6300	MARSH ACRES
6400	MARSH LOTS
6610	SPOIL FILL AREA
6620	BROWNFIELD
6700	POULTRY, BEES, TROPICAL FISH

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LAND USE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
6800	DAIRY, FEED LOT
6900	TOBACCO
6910	PEANUTS
7001	NON-PROFIT WATER AND SEWAGE COMPANY
7100	CHURCH
7101	ASSEMBLY, RETREAT, ETC.
7200	SCHOOLS, COLLEGES (Private)
7300	HOSPITAL (Private)
7400	HOME FOR AGED
7401	YMCA
7402	DISABLED VETERANS HOUSING
7403	LOW INCOME HOUSING
7500	ORPHANAGES
7600	CEMETERY
7700	CLUB, LODGE, UNION HALL, CIVIC COMMUNITY ORGANIZATION
7705	PROPERTY OWNERS' ASSOCIATION CLUBHOUSE
7710	YACHT CLUB
7720	RETREATS
7800	PRIVATE GOLF COURSE
7801	PAR '3' GOLF COURSE
7802	MINIATURE GOLF COURSE
7803	PUBLIC GOLF COURSE-REGULATION
7804	SEMI-PRIVATE GOLF COURSE
8000	PUBLIC SCHOOL, PUBLIC COLLEGE, PUBLIC HOSPITAL, OTHER
9000	LEASEHOLD INTEREST
9010	NO LAND INTEREST
9100	UTILITY (GAS, ELECTRIC, TELEPHONE, TELEGRAPH, RAILROAD)
9110	CELL TOWER
9111	BILL BOARDS
9200	MINING
9300	PETROLEUM & GAS
9400	RIGHT OF WAY
9410	CONSERVATION EASEMENTS/LAND
9500	LAKE/POND
9501	ISLAND
9502	ISLAND MARSH
9507	ISLAND OCEAN
9600	WASTELAND, GULLY, FLOOD PLAIN, ROCK OUTCROP, NON-BUILDABL
9601	NO PERK LOT RESIDENTIAL
9602	NO PERK LOT MOBILE HOME
9603	NO PERK ACREAGE
9604	OCEAN FRONT EROSION CAMA
9605	UNDERWATER LOT
9700	MINERAL RIGHTS
9800	VACANT LAND
9999	NEW ADD

* Land Use Code selected is the independent judgment of the appraiser

LAND MODELS*

Currently there are Six different land models in use with the Appraisal System most of which when properly used should give reliable results.

Models 1, 2 and 3 are depth tables modeled after the Somers curve and standard depths:

Model 0	Unit/Lot/Acreage/Square Feet/Front Feet Values
Model 1	100 Feet Standard Depth
Model 2	150 Feet Standard Depth
Model 3	200 Feet Standard Depth
Model 4	Rural/Residential Acreage
Model 5	Present Use

***Model used is the independent judgment of the appraiser.**

LAND MODEL 0-Unit Lot/Acreage Value Pricing

Lots or acreage within a neighborhood are assigned a base value. Adjustments can then be made to each individual parcel for factors such as; access, topography, wetland, location, shape, easements, right of ways, percolation, or any other factor that may positively or negatively influence the value of the parcel.

Pricing Guidelines for valuing excess Land of Residential Lots when using land model 0:

Excess Land on Residential Lots:

The value of excess land in residential lots varies from area to area depending on what the buyer is looking for. In many new subdivisions small lots with small yards is desirable and in such subdivisions excessive size may yield no additional value. In subdivisions that appeal to buyers that are looking for large lots that provide more privacy and room for outdoor activities, excess land is desirable and should be reflected in the appraised value.

The appraiser when appraising a neighborhood must decide how to appraise excess land. Some suggested guidelines are:

- 1) Make no adjustment.
- 2) Use the 50% rule. Decide what the average lot size is and set the base lot price. Adjust lots that are larger or smaller by valuing the difference at 50% of value. This approach is especially useful when converting older subdivisions from front footage to lot pricing but can also be used in modern subdivisions.

Example 1: Typical lot size is 75 feet and the subject lot is 90 feet. $90/75=120\%$ or the subject is 20% larger. $20\% \times 50\% = +10\%$ Size Adjustment.

Example 2: Typical lot size is 75 feet and the subject lot is 60 feet. $60/75 = 80\%$ or the subject is 20% smaller. $-20\% \times 50\% = -10\%$ Size Adjustment.

Example 3: Typical lot size is .75 acres and the subject lot is 1.25 acres. $1.25/.75 = 1.67\%$ or the subject is 69% larger. $-67\% \times 50\% = +33.5$ say +35 Size Adjustment.

If it is determined that the lot is unbuildable due to the zoning requirements multiply the result of the calculation by an adjustment factor that reflects market conditions.

In the event that a house is built in the middle of 2 or more lots and no additional homes can be built on the land, one lot will be valued at full value and each additional lot will be valued at 50% of value unless the size of the house built required the use of 2 or more lots in which case all lots will be valued at full value.

Example 1: Typical lot size is 75 feet and the subject lot is two 75 foot lots. $100\% + 50\% = 150\%$ - $15\%/2\text{lots} = 75\%$ or a -25% Size Adjustment. Price as 2 LT with a condition factor of 75% HSE ON 2 LTS.

Example 2: Typical lot size is 75 feet and the subject lot is three 75 foot lots. $100\% + 50\% + 50\% = 200\%$ - $200\%/3 \text{ lots} = 67\%$ or a -33% Size Adjustment. Price as 3.00 LT with a condition factor of 67% HSE ON 3 LTS.

In custom quality neighborhoods where additional lots may be necessary to accommodate the size of the home being built, all lots may need to be valued at full value.

3). If the 50% rule does not work for a particular neighborhood adjust the percentage to whatever the market dictates, say 30% 75% etc ad follow the examples above.

LAND MODEL 0- UNIT VALUE PRICING

Site suitability for a septic system when sewer is not available:

For parcels that do not have access to a sewer system, consideration must be given if the parcel has had a site evaluation or preliminary evaluation performed by the Health Department or a Licensed Soil Scientist which resulted in it being deemed unsuitable. Before determining the amount of adjustment to be made information must be received to determine what restrictions have been placed on the lot.

Adjustment will be based on Comparable sales and Appraised at Fair Market Value.

The adjustment factor should be netted against any existing condition factor. Once public sewer is available this adjustment is to be removed.

Example: The lot as a base price of \$80,000 and a 110% condition for size yielding a total land value of \$88,000 and it is determined that the lot is unsuitable for any type of septic system and the PERK adjustment is -70% or 30% good, total adjustment for the parcel is $30\% \times 110\% = 33\%$ rounded to 35% PERK/SIZE. Note the amount of Perk adjustment in the land line note field.

*Model used is the independent judgment of the appraiser

LAND MODEL #1

DEPTH FACTOR TABLE 100 FEET STANDARD DEPTH

Depth	Depth Factor
10-12	.26
13-16	.33
17-20	.40
21-24	.45
25-28	.50
29-32	.55
33-36	.59
37-40	.63
41-44	.67
45-48	.70
49-52	.72
53-55	.75
56-59	.78
60-63	.81
64-67	.83
68-71	.85
72-75	.87
76-79	.89
80-83	.91
84-87	.93
88-91	.95
92-95	.97
96-98	.98
99-101	1.00
102-103	1.02
104-106	1.03
107-110	1.04
111-114	1.05
115-118	1.06
119-122	1.07
123-128	1.09
129-134	1.11
135-140	1.12
141-146	1.14

Depth	Depth Factor
147-152	1.15
153-158	1.16
159-164	1.17
165-169	1.18
170-175	1.19
176-181	1.20
182-187	1.20
188-193	1.21
194-199	1.22
200-UP	1.22

*Model used is the independent judgment of the appraiser.

LAND MODEL #2

**DEPTH FACTOR TABLE
150 FEET STANDARD DEPTH**

Depth	Depth Factor
10-12	.18
13-17	.25
18-22	.29
23-27	.36
28-32	.41
33-37	.46
38-42	.51
43-47	.55
48-52	.59
53-57	.62
58-62	.65
63-67	.69
68-72	.72
73-77	.74
78-82	.77
83-87	.79
88-92	.81
93-97	.83
98-102	.85
103-107	.87
108-112	.89
113-117	.91
118-122	.93
123-127	.94
128-132	.96
133-137	.97
138-142	.98
143-147	.99
148-152	1.00
153-157	1.01
158-162	1.03
163-167	1.03
168-172	1.04
173-177	1.05
178-182	1.05

183-187	1.06
Depth	Depth Factor
188-192	1.07
193-197	1.07
198-205	1.07
206-215	1.08
216-225	1.09
226-235	1.10
236-245	1.10
246-255	1.11
256-265	1.12
266-275	1.12
276-285	1.13
286-295	1.13
295-310	1.14
311-330	1.15
331-350	1.16
351-370	1.16
371-390	1.17
391-410	1.17
411-430	1.18
431-450	1.18
451-470	1.18
471-490	1.19
491-510	1.19
511-530	1.20
531-550	1.20
551-570	1.21
571-590	1.21
591-UP	1.22

*Model used is the independent judgment of the appraiser.

LAND MODEL #3
DEPTH FACTOR TABLE
200 FEET STANDARD DEPTH

Depth	Depth Factor
10-12	.14
13-17	.19
18-22	.25
23-27	.30
28-32	.34
33-37	.37
38-42	.41
43-47	.45
48-52	.49
53-57	.52
58-62	.55
63-67	.58
68-72	.60
73-77	.63
78-82	.65
83-87	.68
88-92	.70
93-97	.72
98-102	.74
103-107	.76
108-112	.78
113-117	.80
118-122	.82
123-127	.83
128-132	.85
133-137	.86
138-142	.88
143-147	.89
148-152	.90
153-157	.92
158-162	.93
163-167	.94
168-172	.95
173-177	.96
178-182	.97
183-187	.97
188-192	.98
193-197	.99
198-202	1.00

Depth	Depth Factor
203-207	1.01
208-212	1.02
213-217	1.02
218-222	1.02
223-227	1.03
228-232	1.03
233-237	1.04
238-242	1.04
243-247	1.05
248-252	1.05
253-257	1.06
258-262	1.06
263-267	1.06
268-277	1.07
278-282	1.07
283-287	1.08
288-291	1.08
292-297	1.08
298-305	1.08
306-315	1.09
316-325	1.09
326-335	1.10
336-345	1.10
346-355	1.11
356-365	1.11
366-375	1.12
376-385	1.12
386-395	1.13
396-410	1.13
411-430	1.14
431-450	1.14
451-470	1.15
471-490	1.16
491-510	1.16
511-530	1.16
531-550	1.16
551-570	1.17
571-590	1.17
591-UP	1.17

*Model used is the independent judgment of the appraiser.

LAND MODEL #4 (BASE PRICE METHOD)

The base price method is determined by using sales information to group properties of similar market value into well defined boundaries. Once the Base Price Method is applied to a given parcel, condition factors may be used to adjust the value when compared to comparable parcels which have recently sold.

Many factors must be considered before a true market analysis can be obtained. These factors are location, size, shape, road frontage, type of access and topography. The following is a description of how these factors affect each parcel of rural/residential acreage:

A. Location:

Location is the key factor in the determination of market value in the county. Depending on market demand and sales prices, locational areas (Base Price Areas) were established for the entire county. Within each base price area, locational factors may be applied to adjust a given parcel. The concept of neighborhood homogeneity may cause values to fluctuate as the parcel comes more under the influence of the neighborhood and less under the influence of the total base area. The market demands higher prices for property in or near active market areas. Desirable subdivisions, availability of water and sewer, proximity to shopping areas, high base price areas and the existence of amenities are factors which tend to increase market demand. The inverse may be true for parcels near declining or undesirable areas. These influences must be determined and adjusted on an individual basis by the appraiser.

B. Size

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiation and longer turnover periods for large tracts. Consequently, the actual cash value per acre decreases as the size of the parcel increases.

The value of small lots containing less than one acre depend greatly on zoning and health department restrictions. Therefore, these lots must be priced by the lot or by front footage. Tracts one acre or greater are to be priced using the base price in conjunction with the following size factor chart:

SIZE ADJUSTMENTS FOR RURAL/RESIDENTIAL ACREAGE

0.01 – 0.49 Acres	280%
0.50 – 0.70 Acres	260%
0.71 – 0.80 Acres	250%
0.81 – 1.10 Acres	240%
1.11 – 1.20 Acres	235%
1.21 – 1.30 Acres	230%
1.31 – 1.40 Acres	225%
1.41 – 1.50 Acres	222%
1.51 – 1.60 Acres	219%
1.61 – 1.70 Acres	216%
1.71 – 1.80 Acres	212%
1.81 – 1.90 Acres	209%
1.91 – 2.00 Acres	206%
2.01 – 2.10 Acres	204%
2.11 – 2.20 Acres	202%
2.21 – 2.30 Acres	200%
2.31 – 2.40 Acres	198%
2.41 – 2.50 Acres	196%
2.51 – 2.60 Acres	194%
2.61 – 2.70 Acres	192%
2.71 – 2.80 Acres	190%
2.81 – 2.90 Acres	188%
2.91 – 3.00 Acres	186%
3.01 – 3.10 Acres	184%
3.11 – 3.20 Acres	182%
3.21 – 3.30 Acres	180%
3.31 – 3.40 Acres	178%
3.41 – 3.50 Acres	176%
3.51 – 3.60 Acres	174%
3.61 – 3.70 Acres	172%
3.71 – 3.80 Acres	170%
3.81 – 3.90 Acres	168%
3.91 – 4.00 Acres	165%
4.01 – 4.10 Acres	163%
4.11 – 4.20 Acres	161%
4.21 – 4.30 Acres	159%
4.31 – 4.40 Acres	157%
4.41 – 4.50 Acres	155%
4.51 – 4.60 Acres	153%
4.61 – 4.70 Acres	151%
4.71 – 4.80 Acres	149%
4.81 – 4.90 Acres	147%
4.91 – 5.00 Acres	145%
5.01 – 5.10 Acres	143%

5.11 – 5.20 Acres	141%
5.21 – 5.30 Acres	139%
5.31 – 5.40 Acres	137%
5.41 – 5.60 Acres	135%
5.61 – 5.80 Acres	133%
5.81 – 6.00 Acres	132%
6.01 – 6.20 Acres	131%
6.21 – 6.40 Acres	130%
6.41 – 6.60 Acres	129%
6.61 – 6.80 Acres	128%
6.81 – 7.00 Acres	127%
7.01 – 7.30 Acres	126%
7.31 – 7.60 Acres	125%
7.61 – 7.90 Acres	124%
7.91 – 8.20 Acres	123%
8.21 – 8.50 Acres	122%
8.51 – 8.80 Acres	121%
8.81 – 9.10 Acres	120%
9.11 – 9.40 Acres	119%
9.41 – 9.70 Acres	118%
9.71 – 10.00 Acres	117%
10.01 – 10.50 Acres	116%
10.51 – 11.00 Acres	115%
11.01 – 11.50 Acres	114%
11.51 – 12.00 Acres	113%
12.01 – 12.50 Acres	112%
12.51 – 13.00 Acres	111%
13.01 – 13.50 Acres	110%
13.51 – 14.00 Acres	109%
14.01 – 14.50 Acres	108%
14.51 – 15.00 Acres	107%
15.01 – 15.50 Acres	106%
15.51 – 16.00 Acres	105%
16.01 – 17.00 Acres	104%
17.01 – 18.00 Acres	103%
18.01 – 19.00 Acres	102%
19.01 – 20.00 Acres	101%
20.01 – 25.00 Acres	100%
25.01 – 30.00 Acres	99%
30.01 – 40.00 Acres	98%
40.01 – 50.00 Acres	97%
50.01 – 60.00 Acres	96%
60.01 – 70.00 Acres	95%
70.01 – 80.00 Acres	94%

80.01 – 90.00 Acres	93%
90.01 – 100.00 Acres	92%
100.01 – 110.00 Acres	91%
110.01 – 115.00 Acres	90%
115.01 – 120.00 Acres	89%
120.01 – 125.00 Acres	88%
125.01 – 130.00 Acres	87%
130.01 – 135.00 Acres	86%
135.01 – 140.00 Acres	85%
140.01 – 145.00 Acres	84%
145.01 – 150.00 Acres	83%
150.01 – 155.00 Acres	82%
155.01 – 160.00 Acres	81%
160.01 – 165.00 Acres	80%
165.01 – 170.00 Acres	79%
170.01 – 175.00 Acres	78%
175.01 – 180.00 Acres	77%
180.01 – 185.00 Acres	76%
185.01 – 190.00 Acres	75%
190.01 – 195.00 Acres	74%
195.01 – 200.00 Acres	73%
200.01 – 205.00 Acres	72%
205.01 – 210.00 Acres	71%
210.01 – 215.00 Acres	69%
215.01 – 220.00 Acres	68%
220.01 – 225.00 Acres	67%
225.01 – 230.00 Acres	66%
230.01 – 235.00 Acres	65%
235.01 – 240.00 Acres	64%
240.01 – 245.00 Acres	63%
245.01 – 250.00 Acres	62%
250.01 – 255.00 Acres	61%
255.01 – 260.00 Acres	60%
260.01 – 265.00 Acres	59%
265.01 – 270.00 Acres	58%
270.01 – 275.00 Acres	57%
275.01 – 280.00 Acres	56%
280.01 and Up	55%

*Model used is the independent judgment of the appraiser

NOTE: This chart is in the computer and will not have to be applied by the appraiser

C. Road Frontage:

The market tends to recognize parcels containing 10 acres or less as residential home sites. Tracts of this size are more desirable if they have at least 26% - 30% road frontage. Sales of large tracts, which have the potential for development, tend to reflect the amount of road frontage in relation to total parcel size. Parcels containing more than ten acres are considered to have adequate frontage if 10% of the total acres is in road frontage. Dividing the number of acres of road frontage (1 Acre = 208' X 208') by the total acreage, yields the percent of frontage to total acreage. This percent when applied to the following chart produces a plus or minus factor to be applied to each parcel.

Percent Frontage To Total Acreage	0 – 10 Acres	10.01 Acres and Up
.1 – .9	-22%	-18%
1 – 1.9	-21%	-16%
2 – 2.9	-20%	-14%
3 – 3.9	-19%	-12%
4 – 4.9	-18%	-10%
5 – 5.9	-16%	-8%
6 – 6.9	-14%	-6%
7 – 7.9	-12%	-4%
8 – 8.9	-10%	-2%
9 – 11.9	-8%	0%
12 – 15.9	-6%	+2%
16 – 20.9	-4%	+4%
21 – 25.9	-2%	+6%
26 – 30.9	-00	+8%
31 – 35.9	+2%	+11%
36 – 40.9	+4%	+14%
41 – 50.9	+7%	+17%
51 – 60.9	+10%	+20%
61 – 70.9	+15%	+23%
71 – 80.9	+20%	+26%
81 – 100.9	+30%	+30%

NOTE: This chart is in the computer and will not have to be applied by the appraiser

NOTE: Parcels that front on intersections or corners will be adjusted so that usable frontage will be considered only once.

D. Access:

1. Paved – This is considered to be the norm and no adjustment is needed.
2. Dirt – Parcels located on dirt roads are reduced 15% for access.
3. No State Maintained Access – Parcels having no access are useful mainly as add on property for adjoining owners which have access. Residential use is limited on these parcels, therefore, small tracts do not show the dramatic increase in per acre price.
4. No Public Access – Private Drive. These parcels have an established access to the property but no state maintained frontage.

The following factors are to be applied to parcels having no access in order to reduce both the base price and size factor influence.

NX – NON EXISTENT		PD – PRIVATE DRIVE	
0.01 – 1.5 Acres	-60%	0.01 – 1.5 Acres	-30%
1.51 – 3.0 Acres	-57%	1.51 – 3.0 Acres	-27%
3.01 – 4.0 Acres	-54%	3.01 – 4.0 Acres	-25%
4.01 – 5.0 Acres	-52%	4.01 – 5.0 Acres	-24%
5.01 – 6.0 Acres	-51%	5.01 – 6.0 Acres	-23%
6.01 – 7.0 Acres	-50%	6.01 – 7.0 Acres	-23%
7.01 – 8.0 Acres	-49%	7.01 – 8.0 Acres	-22%
8.01 – 9.0 Acres	-48%	8.01 – 9.0 Acres	-22%
9.01 – 10.0 Acres	-47%	9.01 – 10.0 Acres	-22%
10.01 – 15.0 Acres	-46%	10.01 – 15.0 Acres	-21%
15.01 – 30.0 Acres	-45%	15.01 – 30.0 Acres	-21%
30.01 – 50.0 Acres	-44%	30.01 – 50.0 Acres	-21%
50.01 – 70.0 Acres	-43%	50.01 – 70.0 Acres	-20%
70.01 – 100.0 Acres	-42%	70.01 – 100.0 Acres	-20%
100.01 – 150.0 Acres	-41%	100.01 – 150.0 Acres	-20%
150.01 and Up	-40%	150.01 and Up	-20%

NOTE: This chart is in the computer and will not have to be applied by the appraiser

E. Topography:

Land considered to be usable but suffering from rough topography may need further adjustment in order to achieve market value. Rough topography increases the development and building cost required to gain the optimum use from a parcel of land.

Certain tracts of land in the County have problems with percolation. Adjustments for this condition will be made only when a rejection certificate from the Health Department accompanies the property owner's request.

F. Shape:

The utility of a specific parcel may be affected by its shape. The appraiser will determine the amount of land that is unusable and the extent that it affects the value of the total parcel.

G. Right of Ways:

Land falling within a state road right-of-way or surface assessment is to be coded 9400. These right-of-ways add no value to the property and receive a zero unit price.

Surface easements governing power and petroleum right-of-ways may have varying effects on each parcel. The extent of their influence is based mainly on their location within the parcel. Therefore, these easements are priced according to the base price and conditioned back at the discretion of the appraiser.

**RURAL AND FARM LAND BUILDING SITES
MARKET VALUE SCHEDULE**

USE CODE	DESCRIP.	1			2			3		
		STATE: PAVED			STATE: DIRT			PRIVATE DRIVE		
		GOOD	AVG.	FAIR	GOOD	AVG.	FAIR	GOOD	AVG.	FAIR
		1	2	3	1	2	3	1	2	3
5000	Home Site	20000	17000	15500	15000	14000	13000	14500	13500	12500

NOTE: All land should be classified by its highest and best use, not by its present use.

NOTE: All values are base prices and may be adjusted for any factors which may affect their market value such as location, right-of-ways, etc.

Condo Model 9 is (Building Market Location Model)

A condominium is one of a group of housing units where each homeowner owns their individual unit space, and all the dwellings share ownership of areas of common use.

The individual units normally share walls, but that isn't a requirement. The main difference in condos and other properties is that there is **no individual ownership of a plot of land**. All the land in the condominium project is owned in common by all the homeowners and / or developers.

Brunswick County has developed Condo Model 9 to assist in the Mass Appraisal process. Model 9 will allow the appraiser to adjust values based on # of floors, location, amenities, and position of each condo unit.

This process is described in detail below.

Condo model 9 is used to describe all condo building structures and must be entered in the appropriate field for the system to calculate condo values.

Refer to picture 4b "Building"

This is where the structural elements are entered. Enter all information as needed. The Market Design field represents the corner with view, corner no view, interior with view, and interior no view in the residential condo properties. It is to be used as a Market factor for all commercial condo properties.

Refer to picture 4c "Building"

Continue to enter information as needed.

In the Use Code field enter the data that best describes (property location or view) "aka" the Building Market Location.

In the Unique location code enter UT representing condo "unit" or PH representing "penthouse" unit as needed. These are only descriptions as to the type of unit but both are still units.

If the condo unit justifies an adjustment per floor enter the appropriate code to reach the value needed.

Floor Value Chart

00 = No Value this is the default value that is always available.

10 = \$1,000

20 = \$2,000

30 = \$5,000

40 = \$8,000

50 = \$10,000

60 = \$15,000

EXAMPLE

These values are determined by the first digit i.e. 50, the 5 drives the 10,000 value per floor. In our example our unit is located on the 2nd floor and our Bas Floor is 01, this gives us a 01 as our factor giving us a \$10,000 value adjustment for the floor location. If the same units on the 3rd floor were selling for only \$2,000 more than these, you would list their Bas floor as 02, then the second digit in the floor value code **adds** that value to your total so if you keyed 52 your increase would be \$12,000. This example allows an adjustment if needed. (The second digit **adds** the chart number to the value of the first digit totals.) The Bas Floor can **NOT be more than the "TOTAL FLOORS"**.

The Floor number represents the floor number that the unit is located on.

The Number of Floors represents the number of floors in the building.

The “Bldg Market Location Value” also referred to as “BML” is the value before adjustments.

The Unique location factor is used to make adjustments that are unique to that unit. These adjustments can vary and can be used to reach market value in conjunction with other fields, etc. if the Floor value chart is not reaching the floor value to meet the market. The Condition factor is used to make adjustments to that unit, these adjustments can vary and can be used to reach market value. These adjustments help to determine a total “Bldg Mrkt Loc Adj” value.

Picture 4b* “Building”

Building Items			Use
Use	04	CONDOMINIUM	Next
Model	03	MFR CONSTRUCTION	01 -- SINGLE FAMILY RESIDENTIAL
Foundation	5	Spread Footing	02 -- DOUBLE WIDE
Sub Floor	2	Slab On Grade	03 -- SINGLE WIDE AS REAL
Ext Wall1	21	Face Brick	04 -- CONDOMINIUM
Ext Wall2	26	Precast Panel	05 -- PATIO HOME
Roofing Structure	10	Steel Frame or Truss	06 -- CONDOMINIUM, RESORT
Roofing Cover	06	Arch Shingle	07 -- SFR RESORT
Int Wall1	5	Drywall/Sheetrock	08 -- MODULAR HOME
Int Wall2			09 -- TOWNHOME (COMMON WALL)
Interior Floor1	12	Hardwood	10 -- COMMERCIAL RETAIL
Interior Floor2	14	Carpet	11 -- CONVENIENCE STORE
Heat Fuel	04	Electric	12 -- CARWASH
Heat Type	09	Heat Pump Only	13 -- STRIP RETAIL NO ANCHOR
AC	03	Central	14 -- BIG BOX
			16 -- SHOPPING CENTER/STRIP
			17 -- OFFICE
			18 -- 18
			19 -- MEDICAL OFFICE
			20 -- MEDICAL OFFICE CONDO
			21 -- RESTAURANT/CAFETERIA
			22 -- FAST FOOD FRANCHISE
			23 -- BANK
			24 -- COM/OFF CONDO
			25 -- SERVICE SHOP/GARAGE
			26 -- FRANCHISE AUTO SERVICE

Residential Bedrooms				Next			
	Base	Finished	Upper	Lower	Previous		
Bedrooms	2	0	0	0	7	8	9
Full Baths	2	0	0	0	4	5	6
Half Baths	0	0	0	0	1	2	3
Office	0	0	0	0	0	.	

Building Items			Style
Style	1	1.0 Story	Next
Fire	1	None	Previous
Market Design	3	Slight Irregular	1 -- 1.0 Story
Quality Adjustment	3	Average	2 -- 1.5 Stories
Actual Year Built	2006		3 -- 2.0 Stories
Effective Year Built	2007		4 -- 2.5 Stories or More
Ec Obs			5 -- 3 Stories or More
Fu Obs			6 -- A Frame
Sp Cond			7 -- Split Level
%Cond			8 -- Split Foyer
			9 -- Log

Picture 4c* "Building"

Condo/Apartment/Commercial Items		Commercial Heat & Air	
Commercial Heat & Air		Next	
Floor Number	2	Previous	
Location	IV Interior w/View	1 -- None	
Unit Count	30	2 -- Packaged Units	
Condo Land Type		3 -- Split Units	
Common Owned %			
Structural Frame	06 Fireproof Steel		
Ceiling & Insulation	06 Not Suspended - Ceiling & Walls Insulated		
Avg Rooms Per Floor			
Common Wall %			
NonStandard Wall Height			

Condo View Value		Building Market Location	
Building Market Location	00	Next	
Unique Location Code	UT	00 -- CONDO	
Floor Value Code	50	03 -- CONDO RIVR	
Base Floor Number	1	04 -- CONDO ICM	
Floor Number	2	12 -- CONDO W FT	
Number of Floors	4.00	13 -- CONDO GOLF	
Floor Value	10000.0	14 -- CONDO WTVW	
Unique Location Factor	1.00000	20 -- CONDORESOT	
Condition Factor	1.00000	22 -- CNDO R CAN	
Adjusted Floor Value	10000.0	23 -- COND RERVR	
Bldg Market Location Value	5000.00	24 -- COND REICW	
Unique and Condition Adjustment	0.00	25 -- CONDO 2ROW	
Bldg Mkt Loc Adj	15000.00	26 -- CONDO 3ROW	
		27 -- CNDO RE OF	
		28 -- CNDO RE MA	
		31 -- COND R OVW	
		32 -- COND RE WF	
		33 -- COND RW GF	
		34 -- CONV R VVW	

Sub Areas for Building

IDENTIFIER	ACTUAL AREA	PERCENTAGE OF BASE	EFFECTIVE AREA	REPLACEMENT COST NEW
BAS	1,458	100%	1,458	134,501
FOP	274	35%	96	8,856

Sketch-Tek

Sketch Notes:

Building Permits

CODE	DATE	NOTE	PERMIT NUMBER	AMOUNT	WORK TYPE	CO DATE	VOIDED	EXPIRED	STATUS	DEL
Select Code ..										

*Cosmetic changes may occur on the screen shots due to changes in name, address, etc., in order to maintain system accuracy. No schedule of value changes will result from these changes.

CONDO BUILDING MARKET LOCATION

<u>CODE</u>	<u>DESCRIPTION</u>
00	CONDOMINIUM
02	CONDOMINIUM CANAL
03	CONDOMINIUM RIVER OR CREEK
04	CONDOMINIUM INLAND WATERWAY
08	CONDOMINIUM MARSH
11	CONDOMINIUM OCEAN VIEW
12	CONDOMINIUM WATER FRONTAGE
13	CONDOMINIUM GOLF COURSE FRONTAGE
14	CONDOMINIUM WATER VIEW
15	CONDOMINIUM NATURE
17	CONDOMINIUM BEACH
20	CONDOMINIUM RESORT
22	CONDOMINIUM RESORT CANAL
23	CONDOMINIUM RESORT RIVER OR CREEK
24	CONDOMINIUM RESORT INLAND WATERWAY
25	CONDOMINIUM RESORT 2ND ROW
26	CONDOMINIUM RESORT 3 RD ROW
27	CONDOMINIUM RESORT OCEAN FRONT
28	CONDOMINIUM RESORT MARSH
31	CONDOMINIUM RESORT OCEAN VIEW
32	CONDOMINIUM RESORT WATER FRONTAGE
33	CONDOMINIUM RESORT GOLF COURSE FRONTAGE
34	CONDOMINIUM RESORT WATER VIEW
35	CONDOMINIUM RESORT NATURE
36	CONDOMINIUM RESORT SOUND
37	CONDOMINIUM RESORT BEACH
40	COMMERCIAL CONDOMINIUM
41	MEDICAL CONDOMINIUM
42	OFFICE CONDOMINIUM

ZONING*

*current but subject to change. Municipalities taken from UDOs

RESIDENTIAL DISTRICTS	
RR	Rural Low Density Residential
R-7500	Medium Density Residential
R-6000	High Density Residential
SBR-6000	High Density Site Built Residential
MR-3200	Multifamily Residential
COMMERCIAL DISTRICTS	
C-LD	Commercial Low Density
N-C	Neighborhood Commercial
C-I	Commercial Intensive
INDUSTRIAL DISTRICTS	
RU-I	Industrial Rural
I-G	Industrial General
SPECIAL PURPOSE BASE DISTRICTS	
MI	Military Installation
CP	Conservation and Protection
OVERLAY DISTRICTS	
ED	Economic Development
PUD	Planned Unit Development
TO	Transitional Office
WQP	Water Quality Protection

BELVILLE

R-10	Residential District
R-15	Residential District
MF	Manufactured Home District
BR	Business Residential
BH	Business Highway
CBD	Central Business District
I	Industrial District
PI	Public Institutional District

BOILING SPRING LAKES

R-1	Residential District
R-2	Residential District
R-3	Residential District
R-4	Residential District
R-5	Residential District
R-6	Residential District
C-1	Commercial District
C-1A	Commercial District
O&I	Office and Institutional District
I-1	Light Industrial District
CON	Conservation District
REC	Recreation District

CALABASH

R15	Residential District
R8	Residential District
R6	Residential District
R/C	Residential Commercial District
MFHII	Manufactured Home District
PUD	Planned Unit Development
O/I	Office and Institutional
CB	Central Business District
HC	Highway Commercial District
AD	Agriculture District
ID	Industrial District (Light)
CD	Conservation District

CAROLINA SHORES

R-15	Residential District
R-12	Residential District
R-8	Residential District
R-6	Residential District
MFH I	Manufactured Home District I
MFH II	Manufactured Home District II
O/I	Office and Institutional District
NB	Neighborhood Business District
HC	Highway Commercial District
ID	Industrial District
CRD	Conservation Recreation District
PRD	Planned Residential District

CASWELL BEACH

R-20SF	Single Family Residential District
R-8	Single Family Residential District
R-12	Single Family Residential District
R-20	Single Family Residential District
R-20MF	Multi Family Residential District
R-MH	Mobile Home District
RRCD	Resort Residential Condominium District
BD	Business District
CON	Conservation
CR	Commercial Recreation District
NCR	Non-commercial Recreation District

HOLDEN BEACH

C	Conservation
CS	Conservation Special Use
R	Rural
RS	Rural Special Use
R-1	Residential District
R-2	Residential District
C-1	Commercial District

LELAND

R-20	Residential District, low density
R-15	Residential District, medium density
RMH	Residential manufactured home district
C-1	Commercial Business District, general commercial
C-2	Commercial Business District, regional business
C-3	Commercial Trucking District
O&I	Office and Institutional District
M-F	Multi-family District
PUD	Planned unit development
R-6	Residential District, medium density with performance
CD	Conservation

NAVASSA

CR	Conservation and Recreation
RU	Rural
R-20	Low Density Single Family Residential
R-15	Low Density Single Family Residential
R-10	Moderate Density Single Family Residential
R-8	Moderate Density Single Family Residential
R-6	High Density Single Family Residential
R-MH	Manufactured Home Residential
R-MF	Multiple Family Residential
NB	Neighborhood Business
GB	General Business
LI	Light Industrial
HI	Heavy Industrial
PUD	Planned Unit Development
NPO	Neighborhood Protection Overlay
BYO	Bypass Overlay

OAK ISLAND

R-20	Low Density Residential District
R-9	Moderate Density Residential District
R-7.5	Moderate Density Residential District
R-7	Moderate Density Residential District
R-6A	Higher Density Residential District
R-6B	Higher Density Residential District
R-6MF	Higher Density Residential District
R6MH	Higher Density Residential District
CB	Community Business District
CR	Commercial Recreation District
C-LD	Low Density Commercial District
AD	Airport District
OS	Open Space District

OCEAN ISLE BEACH

R-1	Single Family Residential District
R-1M	Single-Family and Two Family Residential District Mainland
R-2	Multifamily Residential District
R-2M	Multifamily Residential District Mainland
R-3	General Residential District
C-1	Commercial Accommodations District
C-2	Commercial Business District
C-2M	Commercial Causeway Mainland
C-3	Commercial Highway District
C-1-165	Ocean Point District

SANDY CREEK

RA-1	Residential District low density
RA-1A	Residential District low Density
RA-2	Residential District medium Density
RA-2A	Residential District
RA-MH	Residential Manufactured Home District
RA-3	Residential District
RA-3A	Residential District
RA-4	Residential District
B-1	Business District
B-2	Neighborhood Business District
B-3	Business District
RB-1	Residential Business District
R-MF	Residential Multi Family District
CD	Conservation District

SHALLOTTE

MF-14	Multi-family Residential District
MF-10	Multi-family Residential District
MF-6	Multi-Family Residential District
R-10	Residential District
RM-10	Residential District
R-15	Residential District
RA-15	Residential Agriculture District
RAM-15	Residential Agricultural Manufactured Home District
CB	Central Business District
HB	Highway Business District
CW	Commercial Waterfront District
B-2	Business District
O/I	Office and Institutional District
LI	Light Industrial District
HI	Industrial District
C	Conservation
PUD	Planned Unit Development
PRD	Planned Residential Development (Overlay)

SOUTHPORT

R-10	Single and two-family Residential District
R-20	Single and two-family Residential District
MF	Multi Family District
MH	Manufactured Housing
O/I	Office/Institutional District
CBD	Central Business District
BD	Business District
LI	Light Industrial District
HI	Heavy Industrial District
OS	Open space District
PUD	Planned Unit Development
HC	Highway Commercial District

ST. JAMES

R-20	Residential District
R-15	Residential District
R-10	Residential District
SBR	6000
MR	Multi-family Residential District
EPUD	Existing Planned Unit Development
CN	Commercial Neighborhood District
CLD	Commercial Low Density District
CI	Commercial Intensive District
MR-CD	Multi-family Residential Conditional District
PUD-CD	Planned Unit Development Conditional District
SCO	Sports Club Overlay
CDO	Corridor Development Overlay

SUNSET BEACH

MR-1	Mainland Residential District
MR-2	Mainland Residential District
MR-3	Mainland Multi-family Residential District
MB-1	Mainland Business District
MB-2	Mainland Mixed Use District
BR-1	Beach Residential District
BR-2	Beach Residential District
BB-1	Beach Business District
MH-1	Manufactured Home/Conventional Home
MH-2	Manufactured Home Residential District
AF-1	Agricultural-Forestry District
RI-1	Recreational-Institutional District
CR-1	Conservation Reserve District
MUD	Mixed Use District

ROAD CLASSIFICATIONS

SP	STATE PAVED (NO WATER OR SEWER)
PW	PAVED WITH PUBLIC WATER
PS	PAVED WITH PUBLIC WATER AND SEWER
NS	NON PAVED WITH SEWER
NW	NON PAVED WITH WATER
NP	NON PAVED (NO WATER OR SEWER)
RT	RURAL DIRT ROAD NOT STATE MAINTAINED
PD	PRIVATE DRIVE OR EASEMENT (NO PUBLIC ACCESS)
SH	STATE HIGHWAY
NX	NON EXISTANT