

Yancey County

Property Revaluation Manual and Schedule of Values For 2024

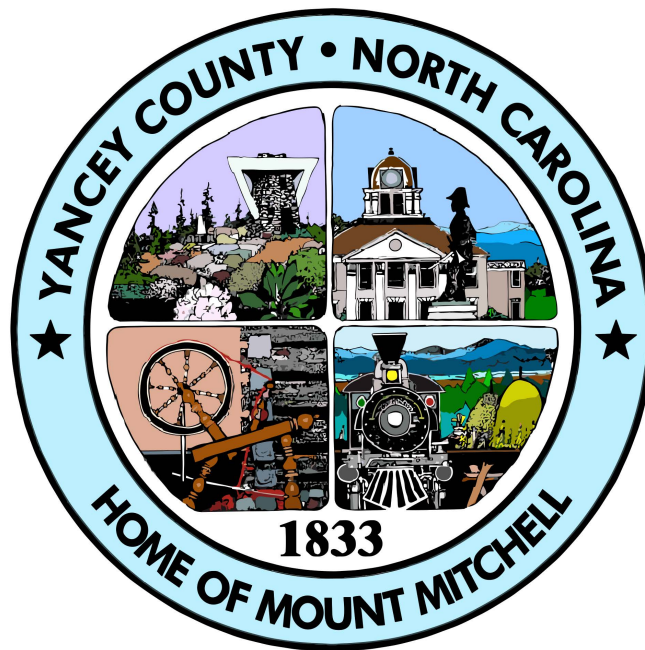


TABLE OF CONTENTS

STATUTORY REQUIREMENTS.....	4
APPRAISAL THEORY	9
BUNDLE OF RIGHTS	9
THE NATURE AND MEANING OF VALUE	10
VALUE IN USE AS OPPOSED TO VALUE IN EXCHANGE	11
THE PRINCIPLE OF SUPPLY AND DEMAND	11
THE PRINCIPLE OF HIGHEST AND BEST USE	12
THE PRINCIPLE OF CHANGE	12
THE PRINCIPLE OF SUBSTITUTION	13
TRADITIONAL APPROACHES TO VALUE	13
PROPERTY VALUATION TECHNIQUES	15
APPLYING THE COST APPROACH	15
REPLACEMENT COST.....	15
ESTIMATING REPLACEMENT COST	15
DEPRECIATION	16
ESTIMATING DEPRECIATION.....	17
APPLYING THE MARKET DATA APPROACH	18
SELECTING VALID COMPARABLES	18
PROCESSING COMPARABLE SALES	19
APPLYING THE INCOME APPROACH	20
THE PRINCIPLES OF CAPITALIZATION	20
EXPLORING THE RENTAL MARKET	20
QUESTIONS RELATING TO INCOME DATA	21
ANALYSIS OF EXPENSE DATA.....	22
CAPITALIZATION METHODS.....	24
CURRENT TECHNIQUES	26
RESIDUAL TECHNIQUES	26
MORTGAGE EQUITY METHOD EXAMPLE.....	27
LAND VALUATION TECHNIQUES.....	28
COMPARABLE SALES METHOD	29
THE SOIL PRODUCTIVITY METHOD.....	30
THE LAND RESIDUAL TECHNIQUE.....	34
RATIO METHOD	34
MASS APPRAISING	36
OVERVIEW	36
DATA INVENTORY	39
PROCESSING THE DATA.....	43
ESTIMATING REPLACEMENT COST NEW	47
REPLACEMENT COST.....	47
PRICING SCHEDULES.....	47
SELECTING THE PROPER QUALITY GRADE	47
APPLYING THE PROPER GRADE FACTOR.....	49
PRICING SCHEDULES AND COST TABLES	50
RESIDENTIAL COST FACTORS	53
RATES FOR RESIDENTIAL ADDITIONS.....	59
COMMERCIAL & INDUSTRIAL SCHEDULES	60
BASE STRUCUTRE CODES.....	61
COMMERCIAL BASE SF RATES.....	63
INTERIOR / EXTERIOR DATA	66

COMMERCIAL INTERIOR RATE TABLE	69
COMMERCIAL EXTERIOR WALL RATES.....	73
COMMERCIAL OTHER FEATURES RATES.....	78
YARD IMPROVEMENTS & SECONDARY BUILDINGS.....	81
OUTBUILDING & YARD IMPORVEMENTS.....	84
GOLF COURSE PRICING EXAMPLE	90
GOLF COURSE PRICING	91
LAND SCHEDULES.....	92
LAND VALUATION GUIDELINES.....	93
LOCATIONAL CONSIDERATIONS.....	93
PRIVATE CEMETERY OR BURIAL GROUND PROPERTY	103
LAND CODE DEFINITIONS	104
LAND MODEL RATES	105
DEPTH TABLE	253
SIZE ADJUSTMENTS FOR RURAL ACREAGE	254
DEPRECIATION.....	255
PHYSICAL DEPRECIATION TABLES - RESIDENTIAL	257
PERCENT GOOD SCHEDULES AND TABLES	274
PERCENT GOOD (DWELLINGS).....	274
APPLYING THE CDU SYSTEM	276
PRESENT USE-VALUE PROGRAM GUIDE.....	279
AGRICULTURE RATES	438

STATUTORY REQUIREMENTS

G.S. 105-286. Time for general reappraisal of real property.

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

(1) Schedule of Initial Reappraisals. -
Division Five - 1976: -- Yancey

Yancey County last conducted an octennial reappraisal in 2016. The 'Division Five' cycle established reappraisals to be done at least in the years 1984, 1992, 2000, 2008, 2016, and 2024. The next reappraisal, per cycle, would be in 2024: the effective date of this reappraisal.

G.S. 105-296. Powers and duties of assessor.

(b) Within budgeted appropriations, he shall employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law. The assessor may allocate responsibility among such employees by territory, by subject matter, or on any other reasonable basis. Each person employed by the assessor as a real property appraiser or personal property appraiser shall during the first year of employment and at least every other year thereafter attend a course of instruction in his area of work. At the end of the first year of their employment, such persons shall also achieve a passing score on a comprehensive examination in property tax administration conducted by the Department of Revenue.

G.S. 105-299. Employment of experts.

The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist him or her in the performance of such duties... The county may make available to such persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving such information shall be subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county shall be required to demonstrate that he or she is qualified to carry out such duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of such firms, primary consideration shall be given to the firms registered with the Department of Revenue pursuant to the provisions of G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may

be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of such firms or persons shall be deemed to be contracts for personal services and shall not be subject to the provisions of Article 8, Chapter 143, of the General Statutes. (1939, c. 310, s. 408; 1971, c. 806, s.1; 1973, c. 476, s. 193; 1975, c 508, s 2; 1983, c 813, s 4; 1985, c. 601, s. 2; 1989, c. 79; 2002-184, s. 7; 2003-416, s.9)

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

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

- (1) In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.
- (2) In determining the true value of a building or other improvement, to consider at least its location; type of construction; age; replacement cost; cost; adaptability for residence, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value.
- (3) To appraise partially completed buildings in accordance with the degree of completion on January 1.

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

- (1) Uniform schedules of values, standards, and rules to be used in appraising real property at its true value and at its present-use value are prepared and are sufficiently detailed to enable those making appraisals to adhere to them in appraising real property.
- (2) Repealed by Session Laws 1981, c. 678, s. 1.
- (3) A separate property record by prepared for each tract, parcel, lot, or group of contiguous lots, which record shall show the information required for compliance with the provisions of G.S. 105-309 insofar as they deal with real property, as well as that required by this section. (The purpose of this subdivision is to require that individual property records be maintained in sufficient detail to enable property owners to ascertain the method, rules, and standards of value by which property is appraised.)
- (4) The property characteristics considered in appraising each lot, parcel, tract, building, structure and improvement, in accordance with the schedules of values, standards, and rules, be accurately recorded on the appropriate property record.

- (5) Upon the request of the owner, the board of equalization and review, or the board of county commissioners, any particular lot, parcel, tract, building, structure or improvement be actually visited and observed to verify the accuracy of property characteristics on record for that property.
- (6) Each lot, parcel, tract, building, structure and improvement be separately appraised by a competent appraiser, either one appointed under the provisions of G.S. 105-296 or one employed under the provisions of G.S. 105-299.
- (7) Notice is given in writing to the owner that he is entitled to have an actual visitation and observation of his property to verify the accuracy of property characteristics on record for that property.

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

- (1) The assessor shall submit the proposed schedules, standards, and rules to the board of county commissioners not less than 21 days before the meeting at which they will be considered by the board. On the same day that they are submitted to the board for its consideration, the assessor shall file a copy of the proposed schedules, standards, and rules in his office where they shall remain available for public inspection.
- (2) Upon receipt of the proposed schedules, standards, and rules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating:
 - a. That the proposed schedules, standards, and rules to be used in appraising real property in the county have been submitted to the board of county commissioners and are available for public inspection in the assessor's office; and
 - b. The time and place of a public hearing on the proposed schedules, standards, and rules that shall be held by the board of county commissioners at least seven days before adopting the final schedules, standards, and rules.
- (3) When the board of county commissioners approves the final schedules, standards, and rules, it shall issue an order adopting them. Notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication being not less than seven days before the last day for challenging the validity of the schedules, standards, and rules by appeal to the Property Tax Commission. The notice shall state:

- a. That the schedules, standards, and rules to be used in the next scheduled reappraisal of real property in the county have been adopted and are open to examination in the office of the assessor; and
 - b. That a property owner who asserts that the schedules, standards, and rules are invalid may except to the order and appeal therefrom to the Property Tax Commission within 30 days of the date when the notice of the order adopting the schedules, standards, and rules was first published.
- (d) Before the board of county commissioners adopts the schedules of values, standards, and rules, the assessor may collect data needed to apply the schedules, standards, and rules to each parcel in the county.

G.S. 105-283. Uniform appraisal standards.

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. When used in this Subchapter, the words “true value” shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or 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.

Note: The Machinery Act of North Carolina is considered an integral part of these Uniform Schedules of Value, Standards, and Rules. Any applicable standard not recited within this text is hereafter included by reference.



APPRAISAL THEORY

An appraisal, in itself, is nothing more than an opinion of value. This does not imply, however, that one opinion is necessarily as good as another. There are valid and accurate appraisals, and there are invalid and inaccurate appraisals. The validity of an appraisal can be measured against the supporting evidence from which it was derived, and its accuracy against that very thing it is supposed to predict - the actual behavior of the market. Each is fully contingent upon the ability of the appraiser to record adequate data and to interpret that data into an indication of value.

Appraising real property, like the solving of any problem, is an exercise in reasoning. It is a discipline, and, like any discipline, is founded on fundamental economic and social principles. From these principles evolve certain premises which, when applied to the valuation of property, serve to explain the reaction of a market. This section concerns itself with those concepts and principles basic to the property valuation process. One cannot overstate the necessity of having a workable understanding of them.

BUNDLE OF RIGHTS

Real estate and real property are often used interchangeably. Generally speaking, real estate pertains to the real or fixed improvements to the land such as structures and other appurtenances, whereas real property encompasses all the interests, benefits and rights enjoyed by the ownership of the real estate.

Real property ownership involves the 'Bundle of Rights' Theory, which asserts that the owner has the right to enter, use, sell, lease, or give it away, as he so chooses. Law guarantees these rights, but they are subject to certain governmental and private restrictions.

Governmental restrictions are found in the government's power to:

- tax property
- take property by condemnation for the benefit of the public, providing that just compensation is made to the owner (Eminent Domain)
- police property by enforcing any regulations deemed necessary to promote the safety, health, morals and general welfare of the public
- provide for the reversion of ownership to the state in cases where a competent heir to the property cannot be ascertained (Escheat)

Private restrictions imposed upon property are often in the form of agreements incorporated into the deed. The deed also spells out precisely which rights of the total bundle of rights the buyer is acquiring. Since value is related to each of these rights, the appraiser should know precisely which rights are involved in his appraisal.

Appraisals for Ad Valorem tax purposes generally assume the property is owned in the "fee simple," meaning that the total bundle of rights is considered to be intact.

THE NATURE AND MEANING OF VALUE

An appraisal is an opinion, or estimate, of value. The concept of value is basic to the appraisal process and calls for a thorough understanding. The American Institute of Real Estate Appraisers' Appraisal Terminology Handbook, 1981 edition, offers the following definitions of value:

"The measure of value is the amount (for example, of money) which the potential purchaser probably will pay for possession of the thing desired."

"The ratio of exchange of one commodity for another, for example, one bushel of wheat in terms of a given number of bushels thus the value of one thing may be expressed in terms of another thing. Money is the common denominator by which value is measured."

"It is the power of acquiring commodities in exchange, generally with a comparison of utilities - the utility of the commodity parted with (money) and that of the commodity acquired in the exchange (property)."

"Value depends upon the relation of an object to unsatisfied needs; that is, supply and demand."

"Value is the present worth of future benefits arising out of ownership to typical users and investors."

With these definitions, one can see that value is not an intrinsic characteristic of the commodity itself. On the contrary, value is determined by people, and tempered by varying levels of desire. Throughout the definitions, a relationship between the purchase and the commodity (property) is implied; this relationship is "value." A purchaser *desires* a property because it is a commodity having utility. Utility is a prerequisite to value, but *having* utility alone does not sufficiently create value. If a great supply of a useful commodity exists - air, for example - needs would be easily satisfied, desire would not be aroused, and value would not be created. Therefore, besides having utility, to effectively arouse desire, the commodity must also be scarce.

One additional factor is necessary to complete the value equation: the ability to buy. A translation must be made of desire into a unit of exchange; a buyer must have purchasing power. The relationship is now complete. The commodity has utility and is relatively scarce, it arouses desire, and the buyer is able to satisfy that desire by trading for it; value is created. The question is how much value, and therein lies the job of the appraiser.

Numerous definitions of value have been offered, some simple and some complex. It would seem that any valid definition of value would necessarily embody the elements of utility, desire, scarcity and purchasing power. Furthermore, the concept of value very rarely stands alone. Instead, it is generally predicated by a descriptive term that serves to relate it to a specific appraisal purpose or activity, such as "loan value." Since appraisals are made for a variety of reasons, it is important for the appraiser to clarify the specific purpose for the appraisal and the type of value that he seeks to estimate.

For Ad Valorem tax purposes, the value sought is generally market value. The descriptive term “market” indicates the activity of buyers and sellers. Market value is the price which an informed and intelligent buyer, fully aware of the existence of competing properties, and not being compelled to act, would be justified in paying for a particular property.

VALUE IN USE AS OPPOSED TO VALUE IN EXCHANGE

We have stated that there are a number of qualifying distinctions made in reference to the meaning of value. One of the most common, and probably the most important, relative to the purpose of this manual, is the distinction between value in use and value in exchange. We have defined market value as a justifiable price which buyers, in general, will pay in the market. The question arises then as to the value of property which, by nature of its special and highly unique design, is useful to the present owner, but relatively less useful to buyers in the market. One can readily see that such a property’s utility value may differ greatly from its potential sales price. It is even possible that no market for such a property exists. Such a property is said to have value in use, which refers to the actual value of a commodity to a specific person, as opposed to value in exchange, which aligns itself with market value, referring to the dollar-value of a commodity to buyers in general.

THE PRINCIPLE OF SUPPLY AND DEMAND

Among the forces which constantly operate to influence supply and demand are population growth, new techniques in transportation, purchasing power, price levels, wage rates, taxation, governmental controls, and scarcity. A sudden population growth in an area would create an increase in demand for housing. If the demand increased at a higher rate than the supply, this could result in a scarcity of housing. If the demand was backed up by purchasing power, rentals and sale prices would tend to increase and ultimately reach a level which would tend to stimulate more builders to compete for the potential profits and thus serve to increase the supply toward the level of demand. As the supply is increased, demand would be satisfied and begin to taper off. This would result in a leveling of rental and sale prices. When builders, due to increases in labor and material rates, are no longer able to build cheaply enough to meet the new level of prices and rents, competition would tend to taper off and supply would level off. The cycle is then complete.

Balance occurs when reasonable competition serves to coordinate supply with demand. When competition continues unchecked to produce a volume that exceeds the demand, the net returns to investors are no longer adequate to pay all the costs of ownership, resulting in loss rather than profit, and consequently, a decline in values,

A community may well support two shopping centers, but the addition of a third shopping center may increase the supply to excess. If this occurs, one of two effects are caused: either

the net dollar return to all the shopping centers will be reduced below that level necessary to support the investment, or one of the shopping centers will flourish at the others' expense.

THE PRINCIPLE OF HIGHEST AND BEST USE

The highest and best use for a property is that use which will produce the highest net return to the land for given period of time within the limits of those uses which are economically feasible, probable, and legally permissible.

On a community-wide basis, the major determining factor in highest and best use is the maximum quantity of land that can be devoted to a specific use and still yield a satisfactory return. Once a suitable basic use has been chosen for a specific property, each increment of capital investment to the existing or planned improvement will increase the net return to the land only up to a certain point. Once this point is reached, the net return to the land begins to diminish. This is the point at which the land is at its highest and best use.

For example, in planning a high-rise office building, each additional upper floor represents an extra capital expenditure that must yield a certain return to the investor. This return will be dependent upon the levels of economic rent that the market will bear at the time. An optimum number of floors can be calculated above which the income yield requirements of additional expenditures will no longer be satisfactorily met. This, notwithstanding the possibility of other more particular considerations, should determine the number of stories of the building.

Detailed analysis of this type is rarely thrust upon the property tax appraiser. Generally the tax appraiser will find a more prudent course of action is to consider the present use and follow development rather than anticipate it.

THE PRINCIPLE OF CHANGE

The impact of change on the value of real property manifests itself in the life cycle of a neighborhood. The cycle is characterized by three stages of evolution: the development and growth evidenced by improving values; the 'leveling off stage evidenced by static values; and, finally, the stage of deterioration, evidenced by declining values.

The highest and best use of a particular property today does not necessarily correlate to its highest and best use tomorrow. The highest and best use of the land often lies in a succession of uses. A declining single-family residential neighborhood may be ripe for multi-family, commercial or industrial development. Whether it is or not depends upon the relationship of present or anticipated future demand with existing supply.

In estimating value, the appraiser is obligated to reasonably anticipate the future benefits, as well as the present benefits derived from ownership, and to evaluate the property in light of the quality, quantity, and duration of these benefits based on actual data as opposed to speculative or potential benefits that may or may not occur.

THE PRINCIPLE OF SUBSTITUTION

As mentioned earlier, value is created by the marketplace. It is the function of translating demand into a commodity of exchange. When the benefits and advantages derived from two properties are equal, the lowest priced property receives the greatest demand, and rightfully so. The informed buyer is not justified in paying anything more for a property than it would cost to acquire an equally desirable property. That is to say that the value of a property is established as that amount for which equally desirable comparable properties are being bought and sold in the market. Herein is an additional approach to value, and the basis of the valuation process.

TRADITIONAL APPROACHES TO VALUE

In the preceding paragraphs, it has been stated that value is an elusive target that occurs in many different forms, and that the forces and influences which combine to create, sustain, or diminish value are numerous and varied. It is the appraiser's function to define the type of value sought, to compile and to analyze all related data, and - giving due consideration to all the factors which may influence it - to process and translate that data into a final opinion or estimate of value. This he must do for each property he is to appraise.

The processing of this data into a conclusion of value generally takes the form of three recognized approaches to value: Cost, Sales Comparison, and Income. Underlying each of the approaches is the principle that the justifiable price of a property is no more than the cost of acquiring or reproducing an equally desirable substitute property. The use of one or all three approaches in the valuation of a property is determined by the quantity, quality, and accuracy of the data available to the appraiser.

The **COST APPROACH** involves making an estimate of the depreciated cost of reproducing or replacing the building and site improvements. "Reproduction" cost refers to the cost at a given point in time of producing a replica property, whereas "replacement" cost refers to the cost of producing improvements of equal utility. Depreciation is deducted from this cost (new) for loss in value caused by physical deterioration and functional or economic obsolescence. To this depreciated cost is then added the estimated value of the land, resulting in an indication of value derived by the Cost Approach.

The significance of the Cost Approach lies in its extent of application; it is the one approach that can be used on all types of construction. It is often a starting point for appraisers, and therefore a very effective "yardstick" in any equalization program for Ad Valorem taxes. Its widest application is in the appraisal of properties where the lack of adequate market and income data preclude the reasonable application of the other traditional approaches.

The **SALES COMPARISON** or, **MARKET DATA APPROACH** involves the compiling of sales and offerings of properties that are comparable to the property being appraised. These sales and offerings are then adjusted for any dissimilarity, and a value range obtained by comparison of these properties. The approach is reliable to the extent that the properties are comparable, and the appraiser's judgment of proper adjustments is sound. The procedure for using this approach is essentially the same for all types of property with the only difference being the elements of comparison.

The significance of this approach lies in its ability to produce estimates of value, which directly reflect the attitude of the market. Its application is contingent upon the availability of comparable sales, and therefore finds its widest range in the appraisal of vacant land and residential properties.

The **INCOME APPROACH** measures the present worth of the future benefits of a property by the capitalization of the net income stream over the remaining economic life of the property. The approach involves making an estimate of the "effective gross income" of a property, derived by deducing the appropriate vacant and collection losses from its estimated economic rent, as evidenced by the yield of comparable properties. From this sum, applicable operating expenses are deducted, as well as the costs of taxes and insurance, and reserve allowances for replacements. The resulting figure is an estimate of net income, which may then be capitalized into an indication value.

The approach obviously has its basic application in the appraisals of properties universally bought and sold on their ability to generate and maintain a stream of income for their owners. The effectiveness of the approach lies in the appraiser's ability to relate to the changing economic environment and to analyze income yields in terms of their relative quality and durability.

PROPERTY VALUATION TECHNIQUES

APPLYING THE COST APPROACH

If the highest and best use of a property is its present use, a valid indication of value may be derived by estimating the value of the land, and adding the land value to the depreciated value of the structures on the land; the resulting equation being:

$$\begin{array}{rcl} & \text{Estimated Land Value} & \\ + & \text{Estimated Replacement Cost New of Structures} & \\ - & \text{Estimated Depreciation} & \\ = & \text{Indication of Property Value} & \end{array}$$

REPLACEMENT COST

Replacement Cost is the current cost of producing an improvement of equal utility to the subject property; it may or may not be the cost of producing a replica property. The distinction being drawn is one between *replacement* cost - which refers to a substitute property of equal utility - as opposed to *reproduction* cost, which refers to a substitute replica property. In certain situations, the two concepts may be interchangeable, but they are not necessarily so. However, they both have application in the Cost Approach to value, with the difference being reconciled in the consideration of depreciation allowances.

In actual practice, outside of a few historic type communities in this country, developers and builders, for obvious economic reasons, replace buildings, not reproduce them. It logically follows that if an appraiser's job is to measure the actions of knowledgeable persons in the market place, the use of proper replacement costs should provide an accurate point of beginning in the valuation of most improvements.

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

ESTIMATING REPLACEMENT COST

There are various methods that may be employed to estimate replacement cost new. The methods widely used in the appraisal field are the quantity-survey method, the unit-in-place or component part-in-place method, and the model method.

The Quantity-Survey method involves a detailed itemized estimate of the quantities of various materials used, labor and equipment requirements, architect and engineering fees, contractor's overhead and profit, and other related costs. This method is primarily employed by contractors and cost estimators for bidding and budgetary purposes and is much too laborious and costly to be effective in everyday appraisal work, especially in the

mass appraisal field. The method, however, does have its place in that it is used to develop certain unit-in-place costs which can be more readily applied to estimating for appraisal purposes.

The Unit-in-Place method is employed by establishing in-place cost estimates (including material, labor, overhead and profit) for various structural components. The prices established for the specified components are related to their most common units of measurement such as cost per yard of excavation, cost per lineal foot of footings, and cost per square foot of floor covering. The unit prices can then be multiplied by the respective quantities of each as they are found in the composition of the subject building to derive the whole dollar component cost, the sum of which is equal to the estimated cost of the entire building, providing that due consideration is given to all other indirect costs which may be applicable. This “components” part-in-place method of using basic units can also be extended to establish prices for larger components in-place such as complete structural floors (including the finish flooring, sub-floor, joists and framing) which are likely to occur repeatedly in a number of buildings.

The Model method is still a further extension, in that unit-in-place costs are used to develop base unit square foot or cubic foot costs for total specified representative structures in place, which may then serve as “models” to derive the base unit cost of comparable structures to be appraised. The base unit cost of the model most representative of the subject building is applied to the subject building and appropriate tables of additions and deductions are used to adjust the base cost of the subject building to account for any significant variations between it and the model.

Developed and applied properly, these pricing techniques will assist the appraiser in arriving at valid and accurate estimates of replacement cost new as of a given time. The cost generally represents the upper limit of value of a structure. The difference between its replacement cost new and its present value is depreciation. The final step in completing the Cost Approach then is to estimate the amount of depreciation and deduct said amount from the replacement cost new.

DEPRECIATION

Simply stated, depreciation can be defined as “a loss in value from all causes.” As applied to real estate, it represents the loss in value between market value and the sum of the replacement cost new of the improvements plus the land value as of a given time.

The causes for the loss in value may be divided into three broad classifications: physical deterioration, functional obsolescence, and economic obsolescence.

Physical deterioration pertains to the wearing out of the various building components, referring to both short- and long-life terms, through the action of the elements, age, and use. The condition may be considered either “curable” or “incurable,” depending upon whether it may or may not be practical and economically feasible to cure the deficiency by repair or replacement.

Functional obsolescence is a condition caused by either inadequacies or over-adequacies in design, style, composition, or arrangement inherent to the structure itself, which tends to lessen its usefulness. Like physical deterioration, the condition may be considered either curable or incurable. Some of the more common examples of functional obsolescence are excessive wall and ceiling heights, excessive structural construction, surplus capacity, ineffective layouts, and inadequate buildings services.

Economic obsolescence is a condition caused by factors extraneous to the property itself, such as changes in population characteristics and economic trends, encroachment of inharmonious land uses, excessive taxes, and governmental restrictions. The condition is generally incurable in that the causes lie outside the property owner's realm of control.

ESTIMATING DEPRECIATION

An estimate of depreciation represents an opinion of the appraiser as to the degree that the present and future appeal of a property has been diminished by deterioration and obsolescence. Of the three estimates necessary to the cost approach, it is the one most difficult to make. The accuracy of the estimate will be a product of the appraiser's experience in recognizing the symptoms of deterioration and obsolescence and the ability to exercise sound judgment in equating all observations to the proper monetary allowance to be deducted from the replacement cost new. There are several acceptable methods that may be employed:

Physical deterioration and/or functional obsolescence can be measured by observing and comparing the physical condition and/or functional deficiencies of the subject property as of a given time with either an actual or hypothetical, comparable, new and properly planned structure.

Curable physical deterioration and functional obsolescence can be measured by estimating the cost of restoring each item of depreciation to a physical condition as good as new, or estimating the cost of eliminating the functional deficiency.

Functional and economic obsolescence can be measured by capitalizing the estimated loss in rental due to the structural deficiency, or lack of market demand.

Total accrued depreciation may be estimated by first estimating the total useful life of a structure and then translating its present condition, desirability, and usefulness into an effective age (rather than an actual age) which would represent that portion of its total life (percentage) which has been used up.

Total accrued depreciation may also be estimated by deriving the amount of depreciation recognized by purchasers as evidenced in the prices paid for property in the market place; the loss of value being the difference between the cost of replacing the structure now and its actual selling price (total property selling price less the estimated value of the land).

APPLYING THE MARKET DATA APPROACH

An indication of the value of a property can be derived through analysis of the selling prices of comparable properties. The use of this technique, often referred to as the “comparison approach” or “comparable sales approach,” involves the selection of a sufficient number of valid comparable sales and the adjustment of each sale to the subject property to account for variations in time, location, site and structural characteristics.

SELECTING VALID COMPARABLES

Since market value has been defined as the price which an informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act is justified in paying for a particular property, it follows that if market value is to be derived from analyzing comparable sales, that the sales must represent valid “arms length” transactions. Due consideration must be given to the conditions and circumstances of each sale before selecting the sales for analysis. Some examples of sales that do not normally reflect valid market conditions are as follows:

Sales in connection with foreclosures, bankruptcies, condemnations and other legal actions

Sales to, or by, federal, state, county and local governmental agencies

Sales to, or by, religious, charitable or benevolent tax exempt agencies Sales involving family transfers, or “love and affection”

Sales involving intra-corporate affiliations

Sales involving the retention of life interests

Sales involving cemetery lots

Sales involving mineral or timber rights, and access or drainage

rights Sales involving the transfer of part interests

In addition to selecting valid market transactions, it is equally important to select properties that are truly comparable to the property under appraisal. For instance, sales involving both real property and personal property, or chattel, may not be used unless the sale can be adjusted to reflect only the real property transaction, nor can sales of non-operating or deficient industrial plants be validly compared with operating plants. The comparable sales and subject properties must exhibit the same use, and the site and structural characteristics must exhibit an acceptable degree of comparability.

PROCESSING COMPARABLE SALES

All comparable sales must be adjusted to the subject property to account for variations of time and location. The other major elements of comparison will differ depending upon the type of property being appraised. In selecting these elements, the appraiser must give prime consideration to the factors that influence prospective buyers of particular types of properties.

The typical homebuyer is interested in the property's capacity to provide the family with a place to live. A primary concern is with the living area, utility area, number of rooms, number of baths, age, structural quality and condition, and the presence of a modern kitchen and recreational conveniences of the house. Equally important is the location and neighborhood, including the proximity to and the quality of schools, public transportation, and recreational and shopping facilities.

In addition to the residential amenities, the buyer of agricultural property is primarily interested in the productive capacity of the land, the accessibility to the market place, and the condition and functional utility of the farm buildings and structures on the land.

The typical buyer of commercial property, including warehouses and certain light industrial plants, is primarily concerned with its capability to produce revenue. Of special interest will be the age, design and structural quality and condition of the improvements, the parking facilities, and the location relative to transportation, labor markets and trade centers.

In applying the market data approach to commercial/industrial property, the appraiser will generally find it difficult to locate a sufficient number of comparable sales, especially of properties that are truly comparable in their entirety. It will, therefore, generally be necessary to select smaller units of comparison such as price per square foot, per unit, per room, etc. In doing so, great care must be exercised in selecting a unit of comparison that represents a logical common denominator for the properties being compared. A unit of comparison that is commonly used and proven to be fairly effective is the Gross Rent Multiplier, generally referred to as GRM, which is derived by dividing the gross annual income into the sales price. Using such units of comparison enables the appraiser to compare two properties that are similar in use and structural features, but differ significantly in size and other characteristics.

Having selected the major factors of comparison, it remains for the appraiser to adjust each of the factors to the subject property. In comparing the site, adjustments for size, location, accessibility, and site improvements must be made. In comparing the structures, adjustments for size, quality, design, condition, and significant structural and mechanical components also must be made. The adjusted selling prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level that is most applicable to the subject property.

APPLYING THE INCOME APPROACH

The justified price paid for income producing property is no more than the amount of investment required to produce a comparably desirable return. Since the market can be analyzed in order to determine the net return actually anticipated by investors, it follows that the value of income producing property can be derived from the income which it is capable of producing. What is involved is an estimate of income through the collection and analysis of available economic data, the development of a property capitalization rate, and the processing of the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques.

THE PRINCIPLES OF CAPITALIZATION

Capitalization is the process for converting the net income produced by property into an indication of value. Through the years of appraisal history, a number of procedures have been recognized and employed by appraisal authorities in determining the value of real estate by the income approach. Although present-day practice recommends only certain methods, we will at least touch on the other approaches to value, even though they may not be accepted in today's appraisal scene because they do not accurately reflect the current market conditions.

EXPLORING THE RENTAL MARKET

The starting point for the appraiser is an investigation of current economic rent in a specific area in order to establish a sound basis for estimating the gross income that should be returned from competitive properties. The appraiser must make a distinction between economic rent (the rent which property is normally expected to produce on the open market), as opposed to control rent or the rent which property is actually realizing at the time of the appraisal due to lease terms established some time in the past.

The first step then is to obtain specific income and expense data on properties that best typify normal activity. The data is necessary to develop local guidelines for establishing the economic rent and related expenses for various types and properties.

The next step is to similarly collect income and expense data on individual properties, and to evaluate the data against the established guidelines. The collection of income and expense data is an essential phase in the valuation of commercial properties. The appraiser is

primarily concerned with the potential earning power of the property. The objective is to estimate its expected net income. Income and Expense Statements of past years are valuable only to the extent that they serve this end. The statements must not only be complete and accurate, but must also stand the test of market validity. Consideration of the following factors should assist the appraiser in evaluating the income and expense data in order to arrive at an accurate and realistic estimate of net income.

QUESTIONS RELATING TO INCOME DATA

- A. **Was the reported income produced entirely by the subject property?** Very often rents will include an amount attributable to one or more additional parcels of real estate. In this case, it would be necessary to obtain the proper allocations of rent.
- B. **Was the income attributable to the subject property as it physically existed at the time of the appraisal, or did the appraisal include the value of leasehold improvements and remodeling for which the tenant paid in addition to rent?** If so, it may be necessary to adjust the income to reflect economic rent.
- C. **Does the reported income represent a full year's return?** It is often advisable to obtain both monthly and annual amounts as verification.
- D. **Does the income reflect current economic rent?** Is either part or all of the income predicated on old leases? If so, what are the provisions for renewal options and rates?
- E. **Does the reported income reflect 100% occupancy?** What percentage of occupancy does it reflect? Is this percentage typical of this type of property, or is it due to special non-recurring causes?
- F. **Does the income include rental for all marketable space?** Does it include an allowance for space, if any, which is either owner or manager occupied? Is the allowance realistic?
- G. **Is the income attributable directly to the real estate and conventional amenities? Is some of the income derived from furnishings and appliances?** If so, it will be necessary to adjust the income or make provisions for reserves to eventually replace them, whichever local custom dictates.
- H. **Is the property occupied by the owner?** In many properties an actual rental does not exist because the real estate is owner occupied. In this event it is necessary to obtain other information to provide a basis to estimate economic rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statements of the business, including gross sales or receipt, can provide an accurate estimate of economic rent. Information requirements for a few of the more common property uses are as follows:

Retail Store	Annual net gross sales (gross sales less returns)

Hotel & Motel	Annual operating statement of the business. If retail

	or office space is leased in these properties, obtain the actual rent paid
Theaters	Annual gross receipts (including admissions and concessions) and seating capacity
Parking	Annual gross receipts

ANALYSIS OF EXPENSE DATA

The appraiser must consider only those expenses that are applicable to the cost of ownership; that is, those expenses that are normally owner-incurred. Any portion of the expenses incurred directly or indirectly by the tenant should not be considered. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the established guidelines and norms? Are they consistent with the expenses incurred by comparable properties?

Management refers to the costs of administration. These charges should realistically reflect what a real estate management company would actually charge to manage the property. If no management fee is shown on the statement, an allowance should be made by the appraiser. On the other hand, if excessive management charges are reported, as is often the case, the appraiser must disregard the reported charges and use an amount that he deems appropriate and consistent with comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 4 to 10% of the gross income.

General expenses may include such items as the cost of services and supplies not charged to a particular category. Unemployment and FICA taxes, Worker's Compensation, and other employee insurance plans are usually legitimate deductions when employees are a part of the building operation.

Reimbursed expenses refer to the cost associated with the maintenance of public or common areas of the commercial property. This expense is passed on to the tenants and should, therefore, only be considered when the amount of reimbursement is included as income.

Miscellaneous expense is the "catch-all" category for incidentals. This item should reflect a very nominal percentage of the income. If expenses reported seem to be excessive, the appraiser must examine the figures carefully in order to determine if they are legitimate expenses and if so, to allocate them to their proper category.

Cleaning expenses are legitimate charges for such items as general housekeeping and maid service, and include the total cost of labor and related supplies. All or a portion of the cleaning services may be provided by outside firms working on a "contract" basis. Cleaning expenses vary considerably and are particularly significant in operation such as offices and hotels. "Rule of thumb" norms for various operations are made available through national

management associations. The appraiser should have little difficulty in establishing local guidelines.

Utilities are generally legitimate expenses and, if reported accurately, need very little reconstruction by the appraiser other than to determine if the charges are consistent with comparable properties. Local utility companies can provide the appraiser with definite guidelines.

Heat and Air Conditioning costs are often reported separately and in addition to utilities. The expenses would include the cost of fuel other than the above mentioned utilities, and may include - especially in large installations - the cost of related supplies, inspection fees, and maintenance charges. These are generally legitimate costs, and the same precautions prescribed for “utilities” are in order.

Elevator expenses, including the cost of repairs and services, are legitimate deductions and are generally handled through service contracts. These fees can generally be regarded as fairly stable annual recurring expenses.

Decorating and minor alterations are necessary to maintain the income stream of many commercial properties. In this respect they are legitimate expenses. However, careful scrutiny of these figures is required. Owners tend to include the cost of major alterations and remodeling which are, in fact, capital expenditures, and as such are not legitimate operating expenses.

Repairs and Maintenance expense reported for any given year, are not necessarily a true indication of the average or typical annual expense for these items. For example, a statement could reflect a substantial expenditure for a specific year (possibly because the roof was replaced and/or several items of deferred maintenance were corrected); yet the statement for the following year may indicate that repairs and maintenance charges were practically negligible. It is necessary for the appraiser to either obtain complete economic history on each property in order to make a proper judgment as to the average annual expense for these items, or include a proper allowance based on norms for the type and age of the improvements to cover annual expenses. Since it is neither possible nor practical to obtain enough economic history on every property, the latter method is generally used and the amounts reported for repairs and maintenance are then estimated by the appraiser.

Insurance - Caution must be used in accepting insurance expense figures. Costs shown may be for more than one year, or may be for blanket policies including more than one building. It is generally more effective for the appraiser to establish his own guidelines for insurance. He must also be careful to include only items applicable to the real estate. Fire extended coverage and owner's liability are the main insurance expense items. Separate coverage on special component parts of the buildings, such as elevators and plate glass, are also legitimate expenses.

Real Estate Taxes - In making appraisals for tax purposes, the appraiser must exclude the actual amount reported for real estate taxes. Since future taxes will be based on his appraised value, the appraiser must express the taxes as a factor of the estimated value. This

can be done by including an additional percentage in the capitalization rate to account for real estate taxes.

Depreciation - The figure shown for depreciation on an operating statement is a “bookkeeping figure” which the owner uses for Internal Revenue purposes and should not be considered in the income approach. This reflects a tax advantage that is one of the benefits of ownership.

Interest - Although interest is considered a legitimate expense, it is always included in the Capitalization Rate. Most property is appraised as if it were “free and clear;” however, the appraiser does consider the interest of a current mortgage in the Capitalization Rate buildup.

Land Rent - When appraising for real estate tax purposes, only the sum of the leasehold and the leased fee is usually considered. Land rent is not deducted as an expense. Considered separately, rent from a ground lease would be an expense to the leasehold interest and an income to the leased fee. However, if land were rented from another property to supply additional parking for example, that land rent would be an allowable expense.

It is obvious that there are some expense items encountered on operating statements that the appraiser should not consider as allowable. This is because he is interested in legitimate cash expenses only. Income statements are usually designed for income tax purposes where credit can be taken for borrowing costs and theoretical depreciation losses.

It is virtually impossible and certainly not always practical to obtain a complete economic history on every commercial property being appraised. On many properties, however, detailed economic information can be obtained through the use of Income and Expense forms. One must realistically recognize the fact that the data obtainable on some properties is definitely limited.

In some cases, the gross income and a list of the services and amenities furnished can be obtained during the data gathering operation. However, in order to insure a sound appraisal, it may be necessary to estimate the fixed and operating expenses. This is best accomplished by setting guidelines for expenses, based on a percent of Effective Gross Income or a cost per square foot of leased area. These percentages or costs will vary depending on the services supplied and the type of property.

CAPITALIZATION METHODS

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

$$\text{Value} = \text{Net Income divided by Capitalization Rate}$$

The Straight Line and Sinking Fund methods are both actual forms of Straight Capitalization, with one using Straight Line recapture and the other using Sinking Fund

recapture. Both methods follow the same basic principles as Direct Capitalization, differing only in that they provide for separate capitalization rates for land and buildings; the building rate differing from the land rate in that it includes an allowance for recapture.

Straight Line Capitalization allows for “recapture” based on remaining economic life of the building - implying that at the end of that period of time, there would be a zero improvement value. There are three fallacies in this thinking. First, the potential buyer (investor) has no intention of holding the property that long. The average investment period might average ten years. Second, the investor anticipates that at the end of that period he will either get all his money back or will make a profit. And third is the depreciation allowance possible in connection with federal income taxes.

Depreciation allowances begin to “run out” between seven and ten years, so the advantages of owning the property are reduced considerably. A prudent owner may choose to sell the property at this point and re-invest in another property so that he may begin the depreciation cycle again and continue to take full advantage of the favorable tax laws.

For these reasons, the Straight Line Capitalization Method does not usually follow what the market indicates.

Straight Line recapture calls for the return of investment capital in equal increments or percentage allowances spread over the estimated remaining economic life of the building.

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

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

CURRENT TECHNIQUES

There are two methods that do lend themselves to an accurate measure of market value based on potential income. These are Direct Capitalization, utilizing the Direct Comparison Method of Rate Selection, and Mortgage Equity Capitalization.

In Direct Capitalization, the appraiser determines a single “overall” capitalization rate. This is done through analysis of actual market sales of similar types of properties. He develops the net income of each property, and divides the net income by the sales price to arrive at an overall rate to provide an indication of value.

Mortgage Equity Capitalization is a form of direct capitalization with the major difference in the two approaches being the development of the overall capitalization rate. In this method, equity yields and mortgage terms are considered influencing factors in construction of the interest rate. In addition, a plus or minus adjustment can be related to the recapture provisions used in other capitalization methods and techniques.

RESIDUAL TECHNIQUES

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

The Property Residual Technique is an application of Direct Capitalization. In this technique, the total net income is divided by an overall capitalization rate (which provided for the return on the total investment) to arrive at an indicated value for the property. This technique has received more popular support in recent years because it closely reflects the market. With this technique, the capitalization rate may be developed by either “direct comparison” in the market or by the Mortgage Equity Method.

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

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

MORTGAGE EQUITY METHOD EXAMPLE

For purposes of illustration, assume an investment financed with a 70% loan at 14.0% interest. The term of the mortgage is 20 years, paid off in level monthly payments. The total annual cost for principal and interest on such a loan can be determined by referring to the mortgage equity tables. Select the Constant Annual percent for an interest rate of 14.0% and a term of 20 years. Note that the constant is 14.92% of the amount borrowed, or .92% more than the interest rate alone.

Assume that the equity investor will not be satisfied with less than an 18% yield. The income necessary to satisfy both Lender and Equity can now be shown. The product of the percent portion and the rate equals the weighted rate. The sum of the weighted rates equals the weighted average.

	PORTION RATE WEIGHTED RATE			
Mortgage loan (principle interest)	70%	.1492	=	.1044
Equity (down payment)	30%	.18	=	.0540
Weighted Average	100%			.1584

Note that the "constant annual percent" is used for the rate of the loan.

Since there is a gain in equity's position through the years by the loan being paid off little by little, it is necessary to calculate the credit for "Equity Build-Up." Assume that the investor plans to hold the property for ten years. Since the mortgage is for 20 years, only a portion of the principal will be paid off and this amount must be discounted, as it won't be received for ten years. From the Table of Loan Balance and Debt Reduction, at the end of ten years for a 20 year mortgage at 14%, the figure is .199108. Consulting the sinking fund tables indicates that the discount factor for 18% at 10 years is .0425.

The credit for Equity Build-Up can now be deducted from the basic rate, thus

$$\begin{array}{rclcl}
 .199108 & 70\% & .0425 & & = .0059 \\
 (\% \text{ of loan paid in 10 yrs.}) & \times (\text{loan rate}) & \times (\text{sinking fund 18\% for 10 yrs.}) & &
 \end{array}$$

$$\text{Resulting Net Rate} \qquad \qquad \qquad = .1525$$

LAND VALUATION TECHNIQUES

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

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

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

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

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

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

As appraisers' opinions are based on data derived from the market, it is necessary to study and adapt, if possible, procedures used by those closest to everyday transactions.

COMPARABLE SALES METHOD

The most frequently used method in estimating the value of land is the comparable sales method, in which land values are derived from analyzing the selling prices of similar sites. This method is in essence the application of the market data approach to value and all the considerations pertaining thereto are equally applicable here.

The appraiser must select comparable and valid market transactions, and must weigh and give due consideration to all the factors significant to value, adjusting each to the subject property. The comparable sites must be used in the same way as is the subject property, and subjected to the same zoning regulations and restrictions. It is also preferable, whenever possible, to select comparable sales from the same or a similar neighborhood. The major adjustments will be to account for variations in time, location, and physical characteristics to include size, shape, topography, landscaping, access, as well as other factors which may significantly influence the selling price, such as the productivity of farm land.

Although it is always preferable to use sales of unimproved lots for comparison, it is not always possible to do so. Older neighborhoods are not likely to yield a sufficient number of representative sales of unimproved lots to permit a valid analysis. In such cases, in order to arrive at an estimate of land values using the comparable sales approach, it is necessary to consider improved property sales and to estimate the portion of the selling price applicable to the structure. The procedure would be to estimate the replacement cost of the buildings as of the date of sale, estimate the accrued depreciation and deduct that amount from the replacement cost resulting in the estimated selling price of the buildings, which can be deducted from the total selling price of the property to derive the portion of the selling price which can be allocated to the land. The equation is as follows:

$$\begin{array}{r} \text{Selling Price of Property} \\ - \text{Estimated Depreciated Value of Buildings} \\ \hline = \text{Indication of Land Value} \end{array}$$

In some of these older neighborhoods, vacant lots will exist often as a result of fire or normal deterioration. Since the desirability as a new building site is restricted, value is generally determined by adjoining property owners who have a desire for additional land area.

In order to apply the comparable sales method, it is first necessary to establish a common unit of comparison. The units generally used in the valuation of land are price per front foot, price per square foot, price per acre, price per lot, or site, or home site, price per apartment unit, and price per motel unit. The selection of any one particular unit depends upon the type of property being appraised, with frontage being commonly used for platted, uniform type residential lots, and square footage and acreage for larger, un-platted tracts, as well as irregularly shaped lots lacking in uniformity. Use of square footage is especially desirable in Central Business Districts where the entire lot maintains the same level of value (depth factor adjustments have a tendency to distort this concept). Commercial arteries are also best valued on a square foot basis.

The utility of a site will vary with the frontage, width, depth, and overall area. Similarly, the unit land values should be adjusted to account for differences in size and shape between the comparable and the subject property. Since such an adjustment is generally necessary for each lot, it is beneficial that the appraiser adopts and/or develops standardized procedures for adjusting the lot size and the unit values to account for the variations. It is not uncommon for all lots within a development to market at the same price. Should data indicate this, it is necessary to make alterations or adjustments to maintain this value level. In some cases, a “site value” concept has advantages. Site value tables provide for uniform pricing of standard sized lots within homogenous neighborhoods or subdivisions. Some of the techniques commonly employed are as follows:

Standard lot sizing techniques provide for the adjustment of the frontage, width, and depth of irregular shaped lots to make the units of measurement more comparable with uniform rectangular lots. Incremental and decremented adjustments can be applied to account for size differences.

Standard Depth Tables provide for the adjustment of front foot unit values to account for variations in depth from a predetermined norm.

Frontage Tables provide for the adjustment of front footage unit values to account for variations in the relative utility value of excessive or insufficient frontage as compared to a predetermined norm.

Acreage or Square Footage Tables provide for the adjustment of unit values to account for variations in the relative utility value of excessive or insufficient land sizes as compared to a predetermined norm.

During the process of adjusting the comparable sales to account for variations between them and the subject property, the appraiser must exercise great care to include all significant factors and to properly consider the impact of each of the factors upon the total value. If done properly, the adjusted selling prices of the comparable properties will establish a range in value in which the value of the subject property will fall. Further analysis of the factors should enable the appraiser to narrow the range down to the value level that is most applicable to the subject property.

THE SOIL PRODUCTIVITY METHOD

This method involves the classification of agricultural tracts according to a productivity index, and establishing corresponding unit land values either by the analysis of comparable sales or the capitalization of income yields. The method requires a great deal of data and time, and its application, for Ad Valorem tax purposes, is generally limited to the appraisal of predominantly agricultural jurisdictions, in which soil productivity is either the primary

influence to buyers and sellers, or in which soil productivity is the legal basis for the assessment of farm land.

There is a second condition which presupposes the use of the soil productivity method: the availability of current soil maps and related data. Soil productivity refers to the capacity of a soil to produce crops. Its productive capacity is basically dependent upon the properties and characteristics inherent in the soil; the prevailing environmental and climatic conditions; and the level of management input. Since the appraiser, for tax purposes, generally is neither provided with the time nor the resources to survey, analyze, and classify the varied numbers of soils, the use of the method is solely contingent upon the availability of reliable soil maps and data compiled from scientific soil surveys.

Providing then, that the value of the farm land as evidenced in the market place, or as mandated by law, is directly related to its capacity to produce, and that current soil maps and related data are available, it follows that soil productivity should be given prime consideration in the valuation of farm land.

The following is a suggested procedure for establishing unit land values based upon the relative productivity of the soil. Whereas precise terminology may differ from state to state, the general procedure should prove to be fairly applicable to any region.

1. *Obtain soil maps.* Soil maps prepared by soil surveyors should provide an accurate inventory of the soil resources of an area. The soil mapping units delineated on the maps provide a basis for soil-use suggestions and for crop-yield and/or soil productivity estimates.
2. *Obtain or develop soil productivity index ratings for each soil mapping unit.* Soil productivity is generally expressed in terms of yield per acre. In developing a soil productivity approach to value, it is necessary to compare the productivity of different soils and different yields. A productivity index provides the statistical means of expressing the productivity of different soils in relative units of comparison.

Table 1 shows the calculation of a productivity index for Muscatine silt loam at a high management level. The yield estimates are related to a base yield. The same base yield is used for all soils, but the crop-yield estimates and acreage ratio will vary with each soil. The acreage ratio is an expression of the percentage of the time that a particular crop is grown. Management level is held constant. Thus, the soil productivity index provides a measure of the soil contribution in crop production. Such ratings may be prepared for cropland, pasture, and timber.

TABLE 1. EXAMPLE CALCULATION OF SOIL PRODUCTIVITY INDEX

CROP	(1) Average Yield (Per Acre)	(2) Base Yield (Index -100)	(3) Relative Yield (1)(2)	(4) Acreage Ratio	(5) Cost Contribution (3) x (4)
Corn	145 Bu	90 Bu	161%	.55	88
Soybeans	46 Bu	30 Bu	153%	.30	46
Wheat	56 Bu	30 Bu	186%	.08	15
Oats	86 Bu	60 Bu	143%	.07	10

Soil Productivity Index (Sum of Crop Contribution) = 159 Rounded to the nearest multiple of 5 = 160

3. *Determine appropriate soil-use categories.* Separate soil-use categories may be established for each significant use. However, in many areas, it is often more practical to consider only cropland, and to establish the necessary guidelines for adjusting land in timber, brush, or pasture accordingly.
4. *Compile data on the selling prices and/or income yields or agricultural land in representative soil areas.*
5. *Obtain or measure and record the acreage of each soil-use mapping unit category for each tract of land in the sampling compiled in Step 4.* If measured, a planimeter, grid, or electric area calculator should be used.
6. *Calculate a tract-productivity index for each tract of land in the sampling.* A tract-productivity index may be calculated by using the acreage and soil-productivity index for each soil-mapping unit in a tract. The acreage is multiplied by the soil-productivity index to obtain a soil contribution for each mapping unit. The soil contributions are added together, and the resulting sum is divided by the number of acres in the tract. The result is a weighted index of the soil productivity of the tract.

TABLE 2. EXAMPLE CALCULATION OF TRACT PRODUCTIVITY INDEX

(1)	(2)	(3)	(4)	(5)
Soil Acreage	Mapping Productivity Index	Soil Contribution (3)x(4)	Soil	Unit (From Soil Map)
Stable	68 AO	14	150	2100
Denny	45 AO	2	110	220
Muscatine	41 AO	17	160	2720
Tama	36 C2	7	130	910
Totals	-	40	-	5950

Tract Productivity Index = Sum of (5) / Sum of (3) = 5950/40 = 149

7. *Determine the relationship of productivity and selling price and/or income yields per acre for each of the tracts included in the sampling. A curve (or graph) may be prepared by plotting the measure of dollar value along the vertical axis, and the productivity along the horizontal axis as shown in Figure 1.*
8. *Obtain or measure and record the acreage of each soil-use mapping unit category for each tract of agricultural land to be appraised.*
9. *Calculate a tract productivity index for each tract of agricultural land to be appraised and determine an estimate of its value from the graph generated in Step 7. Once the productivity of the tract is known, the base value of the tract can be determined from such a graph, or if preferred, a table can be prepared from the graph showing the tract productivity in one column and the estimated corresponding base unit level values in an adjoining column.*

Note: the base unit land values obtained in Step 9 will often require adjustments to account for factors such as location, accessibility, special soil conditions, etc., which influence land value, but which cannot be measured by productivity.

In such cases where soil productivity is a prime factor in determining the value of the land (as indicated by the linear relationship between selling prices and soil productivity in Figure 1), the procedural steps outlined above should provide a sound basis for establishing equitable values.

It should be noted, however, that the procedure is not a formula for appraising farm land, but only a method of establishing unit values based upon a soil productivity index. Soil productivity is but one value-influencing factor to be considered, and depending upon the area in which the farm land is located, it may or may not have significant bearing upon the market value of the property.

In the final analysis, each farm appraisal must stand the test of comparison with competing properties. Intelligent buyers may be assumed to know of the existence of similar properties as well as the bidding prices or asking prices for such properties. It is also reasonable to assume that well informed buyers of competing properties have examined the characteristics of the property, in a practical, if not scientific way before establishing the value of the property to them as investors.

Similarly, the appraiser must rely heavily upon the comparison process in determining the relationship of a farm property of unknown value, but of known characteristics (subject farm) to comparable farms of known value as well as known characteristics (bench-mark farms). Each value-influencing factor must be analyzed in order to determine its individual contribution to the overall value. In the process, consideration must be given to such factors as the time and condition of the sale, the size of the property, the suitability and productivity

of the soil, the value of the buildings, the location of the property in relation to market accessibility, and the location of the property in relation to its suitability for higher land uses.

Only after determining the contribution value of each of these factors can the appraiser determine the proper basis or criteria for establishing unit land values which will accurately reflect the action of the market.

THE LAND RESIDUAL TECHNIQUE

In the absence of sufficient market data, income-producing land may be valued by determining the portion of the net income attributable to the land and capitalizing the net income into an indication of value. The procedure is as follows:

1. Determine the highest and best use of the land, which may be either its present use or hypothetical use.
2. Estimate the net income which the property can be expected to yield.
3. Estimate the replacement cost new of the improvements.
4. If the case involves the present use, estimate the proper allowance for depreciation, and deduct that amount from the replacement cost new of the improvements to arrive at an estimate of their depreciated value.
5. Develop appropriate capitalization rates.
6. Calculate the income requirements of the improvements, and deduct the amount from the total net income to derive that portion of the income that can be said to be attributable to the land.
7. Capitalize the residual income attributable to the land to an indication of value.

RATIO METHOD

A technique useful for establishing broad indications of land values is a “typical” allocation or ratio method. In this technique, the ratio of the land value to the total value of improved properties is observed in situations where there is good market and/or cost evidence to support both the land values and total values. This market abstracted ratio is then applied to similar properties where the total values are known, but the allocation of values between land and improvements are not known. The ratio is usually expressed as a percentage that represents the portion of the total improved value that is land value, or as a formula:

$$(\text{Total Land Value} / \text{Total Property Value}) \times 100\% = \% \text{ Land Is of Total Property Value}$$

This technique can be used on most types of improved properties, with important exceptions being farms and recreational facilities, provided that the necessary market and/or cost information is available. In actual practice, available market information limits this technique primarily to residential properties, and to a much lesser extent, commercial and industrial properties such as apartments, offices, shopping centers, and warehouses. The ratio technique cannot give exact indications of land values. It is nevertheless useful, especially when used in conjunction with other techniques of estimating land values because it provides an indication of the reasonableness of the final estimate of land value.

The ratio should be extracted from available market information and applied to closely similar properties. It should be noted that any factor that affects the value could also affect the ratio of values. Zoning is particularly important because it may require more or less improvements be made to the land, or may require a larger or smaller minimum size. This tends to have a bearing on the land values, and may influence the ratio of values considerably, from community to community.

The following is an example of a residential land valuation situation:

Market information derived from an active new subdivision:

Typical Lot Sale Price (most lots equivalent)	\$30,000
Improved Lot Sales (range)	\$125,000 to \$150,000
Indicated Ratio:	$\frac{30,000}{150,000}$ to $\frac{30,000}{125,000} \times 100\%$ = 20% to 24%

Similar subdivision, but 100% developed:

Typical Lot Sale Price (most lots equivalent)	Unavailable
Improved Lot Sales (range)	\$100,000 to \$150,000
Broadest Indicated Range of Lot Values	\$20,000 to \$36,000
(20% x \$100,000 to 24% x \$150,000)	
Narrowest Indicated Range of Lot Values	\$24,000 to \$30,000
(24% x \$85,000 to 20% x \$105,000)	

If both lots and improvements vary considerably, the broadest range is most appropriate. If most lots vary little and are judged equivalent but the improvements vary somewhat, the narrowest range is appropriate. Most subdivisions exhibit a combination of the two ranges, showing a narrow typical range, but a wider actual range of land values.

MASS APPRAISING

In preceding sections, we have outlined the fundamental concepts, principles, and valuation techniques underlying the Appraisal Process. We will now approach the problem at hand: the reappraisal of certain specified real property within a total taxing jurisdiction, be it an entire county or any subdivision thereof, and to structure a systematic mass appraisal program to effect the appraisal of said properties in such a way as to yield valid, accurate, and equitable property valuations at a reasonable cost dictated by budgetary limitations, and within a time span totally compatible with assessing administration needs.

The key elements of the program are validity, accuracy, equity, economy, and efficiency. To be effective, the program must:

- incorporate the application of proven and professionally acceptable techniques and procedures;
- provide for the compilation of complete and accurate data and the processing of that data into an indication of value approximating the prices actually being paid in the market place;
- provide the necessary standardization measures and quality controls essential to promoting and maintaining uniformity throughout the jurisdiction;
- provide the appropriate production controls necessary to execute each phase of the operation in accordance with a carefully planned budget and work schedule; *and-*
- provide techniques especially designed to streamline each phase of the operation, eliminating superfluous functions, and reducing the complexities inherent in the Appraisal Process to more simplified but equally effective procedures.

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

OVERVIEW

The prime objective of mass appraisals for tax purposes is to equalize property values. Not only must the value of one residential property be equalized with another, but it must also be equalized with each agricultural, commercial, and industrial property within the political unit.

The common denominator or the basis for equalization is market value; that price which an informed and intelligent person, fully aware of the existence of competing properties and not being compelled to act, is justified in paying for a particular property.

The job of the appraiser is to arrive at a reasonable estimate of that justified price. To accomplish this, the coordination of approaches to the valuation of the various classes of property must be made so that they are related one to another in such a way as to reflect the

motives of the prospective purchasers of each type of property.

A prospective purchaser of a residential property is primarily interested in its capacity to render service to the family as a place to live. Its location, size, quality, design, age, condition, desirability and usefulness are the primary factors to be considered in making a selection. By relying heavily upon powers of observation and inherent intelligence, knowing what could be afforded and simply comparing what is available, one property will eventually stand out to be more appealing than another. So it is likewise the job of the appraisers to evaluate the relative degree of appeal of one property to another for tax purposes.

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

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

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

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the "modus operandi" of buyers in the market place. As indicated above, the motives influencing prospective buyers tend to differ depending upon the type of property involved. It follows that the appraiser's approach to value must differ accordingly.

The residential appraiser must rely heavily upon the market data approach to value, analyzing the selling prices of comparable properties and considering the very same factors of location, size, quality, design, age, condition, desirability, and usefulness, which were considered by the buyer.

The commercial appraiser will find that since commercial property is not bought and sold as frequently as is residential property, the sales market cannot be readily established. By relying heavily on the income approach to value, the net economic rent that the property is

capable of yielding can be determined, and the amount of investment required to effect that net return at a rate commensurate with that normally expected by investors could also be determined. This can only be achieved through a comprehensive study of the income-producing capabilities of comparable properties and an analysis of present-day investment practices.

The industrial appraiser will not be able to rely on the market data approach because of the absence of comparable sales, each sale generally reflecting different circumstances and conditions. Also, it is not possible to rely upon the income approach because of the absence of comparable investments, and because of the inability to accurately determine the contribution of each unit of production to the overall income produced. Therefore, by relying heavily on the cost approach to value, a determination must be made of the upper limit or replacement cost new of each improvement and the subsequent loss of value resulting overall from physical, functional and economic factors.

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

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

Each property must be given individual treatment, but the treatment must be uniform and standardized, and essentially no different than that given to any other property. All the factors affecting value must be analyzed and evaluated for each and every property within the entire political unit. It is only by doing this that equalization between properties and between classes of properties can be ultimately affected.

All this, at best, is an oversimplification of the equalization process underlying the entire mass appraisal program. The program itself consists of various operational phases, and its success depends primarily upon the systematic coordination of collecting and recording data, analyzing the data, and processing the data to an indication of value.

DATA INVENTORY

Basic to the appraisal process is the collecting and recording of pertinent data. The data will consist of general supporting data, referring to the data required to develop the elements essential to the valuation process; neighborhood data, referring to information regarding pre-delineated neighborhood units; and specific property data, referring to the data compiled for each parcel of property to be processed into an indication of value by the cost, market and/or income approach.

The data must be comprehensive enough to allow for the adequate consideration of all factors that significantly affect property values. In keeping with the economics of a mass appraisal program, it is costly and impractical to collect, maintain, and process data of no or marginal contribution to the desired objectives. The axiom “too much data is better than insufficient data” does not apply. What does apply is the proper amount of data, no more or no less, which is necessary to provide the database necessary to generate the desired output.

Cost data must be sufficient enough to develop or select and validate the pricing schedules and cost tables required to compute the replacement cost new of improvements needed to apply the cost approach to value.

All data pertaining to the cost of total buildings in place should include the parcel identification number, property address, date of completion, construction costs, name of builder, source of information, structural characteristics, and other information pertinent to analysis.

Cost information may be recorded on the same form (unassigned property record card) used to record specific property data.

The principal sources for obtaining cost data are builders, suppliers, and developers, and it is generally advisable to collect cost data in conjunction with new construction pick-ups.

Sales data must be sufficient enough to provide a representative sampling of comparable sales needed to apply the market data approach, to derive unit land values and depreciation indicators needed to apply the cost approach, and to derive gross rent multipliers and elements of the capitalization rate needed to apply the income approach.

All sales data should include the parcel identification number, property qualification code, month and year of sale, selling price, source of information, i.e., buyer, seller, agent, or fee, and a reliable judgment as to whether or not the sale is representative of a true arm's length transaction.

Sales data should be recorded on the same form (assigned property record card) used to record specific property data, and verified during the property listing phase.

The principal source for obtaining sales data is the County Register of Deeds Office, MLS, sales letters, fee appraisers and the real estate transfer returns.

Other sources may include developers, Realtors, lending institutions, and individual owners during the listing phase of the operation.

Income and expense data must be sufficient enough to derive capitalization rates and accurate estimates of net income needed to apply the income approach. Income and expense data should include both general data regarding existing financial attitudes and practices, and specific data regarding the actual incomes and expenses realized by specific properties.

The general data should include such information as equity return expectations, gross rentals, vacancy and operating cost expectations and trends, prevailing property management costs, and prevailing mortgage costs.

Specific data should include the parcel identification number, property address (or building ID), source of information, the amount of equity, the mortgage and lease terms, and itemized account of the annual gross income, vacancy loss, and operating expenses for the most recent two-year period.

The general data should be documented in conjunction with the development of capitalization procedural guidelines. The specific data, since it is often considered confidential and not subject to public access, should be recorded on special forms, designed in such a way as to accommodate the property owner or agent thereof in submitting the required information. The forms should also have space reserved for the appraiser's analysis and calculations.

The principal sources for obtaining the general financial data are investors, lending institutions, fee appraisers and property managers. The primary sources for obtaining specific data are the individual property owners and/or tenants during the listing phase of the operation.

Neighborhood data At the earliest feasible time during the data inventory phase of the operation, and after a thorough consideration of the living environment and economic characteristics of the overall county, or any political subdivision thereof, the appraisal staff should delineate the larger jurisdictions into smaller "neighborhood units," each exhibiting a high degree

of homogeneity in residential amenities, land use, economic trends, and housing characteristics such as structural quality, age, and condition. The neighborhood delineation should be outlined on an index (or comparable) map and each assigned an arbitrary Neighborhood Identification Code, which when combined with the parcel identification numbering system, will serve to uniquely identify it from other neighborhoods.

Neighborhood data must be comprehensive enough to permit the adequate consideration of value-influencing factors to determine the variations in selling prices and income yields attributable to benefits arising from the location of one specific property as compared to another. The data should include the taxing district, the school district, the neighborhood identification code, special reasons for delineation (other than obvious physical and economic boundaries), and various neighborhood characteristics such as the type (urban, suburban, etc.), the predominant class (residential, commercial, etc.), the trend (whether it is declining, improving, or relatively stable), its accessibility to the central business district, shopping centers, interstate highways and primary transportation terminals, its housing characteristics, the estimated range of selling prices for residentially-improved properties, and a rating of its relative durability.

All neighborhood data should be recorded on a specially designed form during the delineation phase.

Specific property data must be comprehensive enough to provide the data base needed to process each parcel of property to an indication of value, to generate the tax roll requirements, to generate other specified output, and to provide the assessing officials with a permanent record to facilitate maintenance functions and to administer taxpayer assistance and grievance proceedings.

The data should include the parcel identification number, ownership and mailing address, legal description, property address, property classification code, local zoning code, neighborhood identification code, site characteristics, and structural characteristics.

All the data should be recorded on a single, specially-designed property record card customized to meet individual assessing needs. Each card should be designed and formatted in such a way as to accommodate the listing of information and to facilitate data processing. In addition to the property data items noted above, space must be provided for a building sketch, land and building computations, summarization, and memoranda. In keeping with the economy and efficiency of a mass appraisal program, the card should be formatted to minimize writing by including a sufficient amount of site and structural descriptive data that can be checked and/or circled. The descriptive data should be comprehensive enough to be suitable for listing any type of land and improvement data regardless of class, with the possible exception of large industrial, institutional, and utility complexes that require

lengthy descriptions. In these cases, it will generally be necessary to use a specially- designed supplemental property record document, keyed and indexed to the corresponding property record card. The property record card should be made a permanent part of the assessing system, and used not only in conjunction with the revaluation, but also to update the property records for subsequent assessments.

The specific property data should be compiled from existing assessing records and field inspections. The parcel identification number, ownership, mailing address, and legal description may be obtained from existing tax rolls. Property classification codes may also be obtained from existing tax records (whenever available) and verified in the field. Local zoning codes may be obtained from existing zoning maps. Neighborhood identification codes may be obtained from the neighborhood delineation maps. Lot sizes and acreage may be obtained from existing tax maps. The property address and the site and structural characteristics may be obtained by making a physical inspection of each property.

In transferring lot sizes from the tax maps to the property record cards, the personnel performing the tasks must be specially trained in the use of standardized lot sizing techniques and depth tables, which may be used to adjust irregular shaped lots and abnormal depths to account for variations from predetermined norms. In regard to acreage, the total acreage may be transferred, but the acreage breakdowns required effecting the valuation of agricultural, residential, forestry, commercial, and industrial properties must be obtained in the field from the property owner and verified by personal observation and aerial photographs, if available.

Field inspections must be conducted by qualified listers under the close supervision of the appraisal staff. During this phase of the operation, the lister must visit each property and attempt personal contact with the occupant. In the course of the inspection, the following procedures must be adhered to:

Identification of the property.

Recording the property address.

Interviewing the occupant of the building and recording all pertinent data.

Inspection, when possible, of the interior of the building and recording of all pertinent physical data.

Measuring and inspecting the exterior of the building, as well as all other improvements on the property, and recording the story height, and the dimensions and/or size of each.

Recording a sketch of the principal building(s), consisting of a plan view showing the main portion of the structure along with any significant attached exterior features, such as porches, etc. All components must be identified and the exterior dimensions shown for each.

Selection of and recording the proper quality grade of the improvement.

Selection of and recording the proper adjustments for all field-priced items.

Reviewing the property record card for completeness and accuracy.

After the field inspection is completed, the property record cards must be submitted to clerical personnel to review the cards for completeness, calculate the areas, and make any necessary mathematical extensions.

Complete and accurate data are essential to the program. Definite standardized data collection and recording procedures must be followed if these objectives are to be met.

PROCESSING THE DATA

This phase of the operation involves the analysis of data compiled during the data inventory phase and the processing of that data to an indication of value through the use of the cost, market, and income approaches to value.

During the analytical phase, it will be necessary to analyze cost, market, and income data in order to provide a basis for validating the appropriate cost schedules and tables required to compute the replacement cost new of all buildings and structures; for establishing comparative unit land values for each class of property; for establishing the appropriate depreciation tables and guidelines for each class of property; and for developing gross rent multipliers, economic rent and operating expense norms, capitalization rate tables and other related standards and norms required to effect the mass appraisal of all the property within an entire political unit on an equitable basis.

After establishing the appropriate standards and norms, it remains to analyze the specific data compiled for each property by giving due consideration to the factors influencing the value of that particular property as compared to another, and then to process the data into an indication of value by employing the techniques described in the section of the manual dealing with the application of the traditional approaches to value.

Any one, or all three of the approaches, if applied properly, should lead to an indication of market value. Of primary concern is applying the approaches on an equitable basis. This will require the coordinated effort of a number of individual appraisers, each appraiser acting as a member of a team, with the team effort directed toward a valid, accurate and equitable appraisal of each property within the political unit. Each property must be physically reviewed, during which time the following procedures must be adhered to:

- Verification of the characteristics recorded on the property record card.
- Certification that the proper schedules and cost tables were used in computing the replacement cost of each building and structure.
- Determination of the proper quality grade and design factor to be applied to each building to account for variations from the base specifications.
- Making a judgment of the overall condition, desirability, and usefulness of each improvement in order to arrive at a sound allowance for depreciation.
- Capitalization of net income capabilities into an indication of value in order to determine to loss of value attributable to functional and economic obsolescence.
- Addition of the depreciated value of all improvements to the land value, and reviewing the total property value in relation to the value of comparable properties.

At the completion of the review phase, the property record cards must be, once again, submitted to clerical personnel for final mathematical calculations and extensions, as well as a final check for completeness and accuracy.

Once the final values have been established for each property, the entire program should be evaluated in terms of its primary objectives: Do the values approximate a satisfactory level of market value? Are the values equitable? Satisfactory answers to these questions can best be obtained through a statistical analysis of recent sales in an appraisal-to-sale ratio study, if sufficient sales are available.

To perform the study, it is necessary to take a representative sampling of recent valid sales and compute the appraisal-to-sale ratio for each of the sales. If the sample is representative, the computed median appraisal-to-sale ratio will give an indication of how close the appraisals within each district approximate market value. This is providing, of course, that the sales included represent true market transactions. It is then necessary to determine the deviation of each individual appraisal-to-sale ratio from the median ratio, and to compute either the average or the standard deviation, which will give an indication of the degree of equity within each individual district. What remains then is to compare the statistical measures across property classes in order to determine those areas, if any, which need to be further investigated, revising the appraisal, if necessary, to attain a satisfactory level of value and equity throughout the entire jurisdiction.

The techniques and procedures set forth herein, if applied skillfully, should yield highly accurate and equitable property valuations, and should provide a sound property tax base. It should be noted, however, that no program, regardless of how skillfully administered, can ever be expected to be error-free. The appraisal must be fine-tuned and this can best be done by giving the taxpayer an opportunity to question the value placed upon his property and to produce evidence that the value is inaccurate or inequitable. During this time, the significant errors will be brought to light, and taking the proper corrective action will serve to further the objectives of the program. What's important in the final analysis is to use all these measures as well as any other resources available to affect the highest degree of accuracy and equity possible.

Replacement Costs

ESTIMATING REPLACEMENT COST NEW

The informed buyer is not justified in paying anything more for a property than what it would cost him to acquire an equally desirable substitute property. Likewise, the upper limit of value of most improvements is the cost of reproducing an equally desirable substitute improvement. It follows, then, that a uniform starting point for an Equalization Program is to determine the Replacement Cost New of each and every improvement.

REPLACEMENT COST

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

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

PRICING SCHEDULES

Pricing schedules and related cost tables are included in this manual to assist the appraiser in arriving at accurate estimation of Replacement Cost New. They have been developed by applying unit-in-place costs to the construction of specified hypothetical or model buildings. Application of the schedules involves the selection of the model which most nearly resembles the subject building and adjusting its price to compensate for all significant variations.

Pricing schedules are included for various types of Residential, Agricultural, Institutional, Commercial and Industrial structures.

Cost adjustments for the variations which are most frequently encountered in a particular type building are included. Adjustments for other variations may be made by using either the 'Adjustments to Base Rates' tables or other appropriate schedules.

SELECTING THE PROPER QUALITY GRADE

The quality of materials and workmanship is the one most significant variable to be considered in estimating the replacement cost of a structure. Two buildings may be built from the same general plan, each offering exactly the same facilities and with the same specific features, but with widely different costs due entirely to the quality of materials and

workmanship used in their construction. For instance, the cost of a dwelling constructed of high quality materials and with the best of workmanship throughout can be more than twice that of one built from the same floor plan, but with inferior materials and workmanship.

The schedules included in this manual have been developed to provide the appraiser with a range of grades comprehensive enough to distinguish all significant variations in the quality of materials and workmanship which may be encountered. The basic specifications for each grade as to the type of facility furnished remain relatively consistent throughout, and the primary criterion for establishing the grade being the overall quality of materials and workmanship.

The majority of buildings erected fall within a definite class of construction, involving the use of average quality of materials with average quality of workmanship. This type of construction being the most common, it can readily be distinguished by the layman as well as the professional appraiser. Consequently, better or inferior quality of construction can be comparatively observed. The quality grading system and pricing schedules in this manual are keyed to this obvious condition; the basic grade being representative of that cost of construction using average quality of materials with average quality workmanship. The principal Quality Grade classifications are as follows:

Grade	X	Excellent Quality
Grade	A	Very Good
Grade	B	Good Quality
Grade	C	Average Quality
Grade	D	Fair Quality
Grade	E	Inferior Quality

The six grades listed above will cover the entire range of construction quality, from the poorest to the finest quality.

The general quality specifications for each grade are as follows:

- Grade X** Buildings generally having an exceptional architectural style and design, constructed with excellent quality materials and custom workmanship. Superior quality interior finish, built-in features, deluxe heating system, plumbing, and lighting fixtures.
- Grade A** Architecturally attractive buildings constructed with excellent quality materials and workmanship throughout, featuring very good quality interior finish and built-in features. Deluxe grade heating and cooling systems, and very good grade plumbing and lighting fixtures.
- Grade B** Buildings constructed with good quality materials and above average workmanship throughout, having moderate architectural treatment.

Good quality interior finish and built-in features. Good grade heating, plumbing, and lighting fixtures.

Grade C Buildings constructed with average quality materials and workmanship throughout, conforming to the base specifications used to develop the pricing schedule. Minimal architectural treatment, with average quality interior finish and built-in features. Standard grade heating, plumbing, and lighting fixtures.

Grade D Buildings constructed with inexpensive quality materials and little or no attention to detail. Void of architectural treatment. Fair quality interior finish and built-in features, with low-grade heating, plumbing, and lighting fixtures.

Grade E Buildings constructed with a substandard grade of materials, usually “culls” and “seconds” and very poor quality workmanship resulting from unskilled, inexperienced, “do-it-yourself”-type labor. Low-grade heating, plumbing, and lighting fixtures.

In order to facilitate using this grading system, and again to promote and maintain uniformity in approach, the value relationship of grade to grade as just described has been incorporated into the development of the base specifications relating to each schedule used in the manual.

Note: The appraiser must exercise extreme caution not to confuse the concepts of “quality” and “condition” when selecting the proper grade. This is especially applicable to older buildings, wherein a deteriorated condition can have a noticeable effect on physical appearance. A building will always retain its initial grade of construction, regardless of its existing deteriorated condition. The Quality Grade ultimately selected must reflect that original built-in quality and the selection of that grade cannot be influenced in any way by the physical condition of the building.

APPLYING THE PROPER GRADE FACTOR

Grading would be a relatively simple process if all buildings were built to conform to the quality grade specifications outlined above. The fact is, however, that this ideal condition does not exist. It is not unusual for any conventional building to be built incorporating construction qualities that fall between the established grade levels. The grading system in this manual has been designed in such a way as to provide the appraiser with a method for accounting for such variations by establishing intermediate grades.

If the Subject building is judged to be of a better or inferior quality than the actual grade levels, a grade factor of plus (+) or minus (-) should be applied, i.e., C+ would be better than a straight "C" Grade, B-, poorer than a straight "B" Grade, etc.

There is rarely a clear-cut designation of a specific grade factor. The appraiser will generally select a range, such as C+ to B-, and then weigh the various quality factors exhibited in the construction in order to select the proper factor.

Following the above procedures results in the full range of Quality Grade Factors, examples of these factors are listed below.

X+10	300%	B+10	135%	D+10	85%
X+05	275%	B+05	130%	D+05	80%
X	250%	B	125%	D	75%
X-05	225%	B-05	120%	D-05	70%
X-10	200%	B-10	115%	D-10	65%
A+10	175%	C+10	110%	E+10	60%
A+05	160%	C+05	105%	E+05	55%
A	150%	C	100%	E	50%
A-05	145%	C-05	95%	E-05	45%
A-10	140%	C-10	90%	E-10	40%

Note: the quality factor ultimately selected should represent a composite judgment of the overall Quality Grade. Generally, the quality of materials and workmanship is fairly consistent throughout the construction of a specific building; however, since this is not always the case, it is frequently necessary to weight the quality of each major component in order to arrive at the proper "overall" Quality Grade. Equal consideration must also be given to any "Additions" which are constructed of materials and workmanship inconsistent with the quality of the main building.

PRICING SCHEDULES AND COST TABLES

The Pricing Schedules and Cost Tables in this manual are provided to assist the appraiser in arriving at accurate and uniform valuations. Used properly, they should prove to be an invaluable tool. Quality valuations, however, are not the product of schedules and tables themselves, but rather of the appraiser's ability to use them effectively. In order to bring this about, a thorough understanding of the make-up and the capabilities and limitations of each schedule is essential. The appraiser must know the specifications, from which the base prices were derived, the composition of the prices, and the proper techniques and procedures for applying the prices. What's more important, the appraiser must be able to

exercise good common sense and sound judgment in selecting and using them. It should also be noted that the schedules and tables in the manual have been developed primarily for mass appraisal and tax equalization purposes. They have, therefore, been designed to provide the appraiser with an uncomplicated, fast, and effective method of arriving at an accurate estimate of replacement costs. In order to maintain simplicity in the schedules, techniques, and procedures, it is often necessary to make certain compromises from a strictly technical and engineering point of view. Extensive effort has been made in developing the schedules to minimize these compromises and limit them to variables that have minimal influence on the final value of the building. The schedules have been designed to reflect actual building costs and practices. Field tests have proven them to be both accurate and reliable, and when applied properly, highly effective in arriving at realistic replacement costs.

Residential

Residential Cost Factors						
#	Version	Model	Factor Name	Variable Costed	Description	Rate for Valuation
1	2024	1	AIRCODE	3	CENTRAL A/C	1
2	2024	1	AREA	COEFF	AREA FACTOR=AREA*COEFF+CONST	0.000397
3	2024	1	AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0.2733
4	2024	1	AREA	SQRT	SQRT FACTOR	0.00053
5	2024	1	ATTIC	0	NONE	0
6	2024	1	ATTIC	1	NONE	6250
7	2024	1	ATTIC	2	UNFINISHED	16250
8	2024	1	ATTIC	3	PART FINISH	32500
9	2024	1	ATTIC	4	FULL FINISH	44625
10	2024	1	ATTIC	5	FULL FINISH w/ HEAT	0
11	2024	1	ATTICSF	0	NONE	0
12	2024	1	ATTICSF	1	NONE	0
13	2024	1	ATTICSF	2	UNFINISHED	0
14	2024	1	ATTICSF	3	PART FINISH	1
15	2024	1	ATTICSF	4	FULL FINISH	1
16	2024	1	ATTICSF	5	FULL FINISH	1
17	2024	1	BGAR	0	NO BASEMENT GARAGE	
18	2024	1	BGAR	1	1 CAR BASEMENT GARAGE	1700
19	2024	1	BGAR	2	2 CAR BASEMENT GARAGE	2600
20	2024	1	BGAR	3	3 CAR BASEMENT GARAGE	3300
21	2024	1	BGAR	4	4 CAR BASEMENT GARAGE	3800
22	2024	1	BSMT	0	SLAB	0
23	2024	1	BSMT	1	NONE/SLAB	3250
24	2024	1	BSMT	2	CRAWL SPACE	0
25	2024	1	BSMT	3	PARTIAL BSMT	10875
26	2024	1	BSMT	4	FULL BSMT	21750
27	2024	1	BSMT	5	BSMT GARAGE	0
28	2024	1	COMAREA	A	ATTIC AREA ADJ	
29	2024	1	COMGRADE	A	VERY GOOD	1.55
30	2024	1	COMGRADE	A+	VERY GOOD	1.67
31	2024	1	COMGRADE	A-	VERY GOOD	1.45
32	2024	1	COMGRADE	B	GOOD	1.26
33	2024	1	COMGRADE	B+	GOOD	1.35
34	2024	1	COMGRADE	B-	GOOD	1.17
35	2024	1	COMGRADE	C	AVERAGE	1
36	2024	1	COMGRADE	C+	AVERAGE	1.08
37	2024	1	COMGRADE	C-	AVERAGE	0.92
38	2024	1	COMGRADE	D	BELOW AVERAGE	0.78
39	2024	1	COMGRADE	D+	BELOW AVERAGE	0.85
40	2024	1	COMGRADE	D-	BELOW AVERAGE	0.7
41	2024	1	COMGRADE	E	POOR	0.5
42	2024	1	COMGRADE	E+	POOR	0.6
43	2024	1	COMGRADE	E-	POOR	0.4
44	2024	1	COMGRADE	X	EXCELLENT	2.1

Schedule of Values

Yancey County 2024

45 2024	1 COMGRADE	X+	EXCELLENT	2.5
46 2024	1 COMGRADE	X-	EXCELLENT	1.85
47 2024	1 COMLVL	C	CRAWL SPACE ADJ	
48 2024	1 COMLVL	E	ENCLOSURE ADJ	
49 2024	1 COST	BASE	BASE COST VALUE	225000
50 2024	1 COST	VALYR	VALUATION YEAR	2024
51 2024	1 DEPR	R1	DEF DEPR TBL	0
52 2024	1 EXTWALL	0	NOT SPECIFIED	1
53 2024	1 EXTWALL	1	FRAME	1
54 2024	1 EXTWALL	10	LOG	1.1
55 2024	1 EXTWALL	11	BRICK VENEER	1
56 2024	1 EXTWALL	12	STOONE VENEER	1
57 2024	1 EXTWALL	13	LOG VENEER	1
58 2024	1 EXTWALL	2	BRICK	1.08
59 2024	1 EXTWALL	3	MASONRY/FRAME	1.03
60 2024	1 EXTWALL	4	BLOCK	1.03
61 2024	1 EXTWALL	5	STUCCO	1.03
62 2024	1 EXTWALL	6	ALUM/VINYL	1
63 2024	1 EXTWALL	7	STONE	1.05
64 2024	1 EXTWALL	8	ASBESTOS	0.97
65 2024	1 EXTWALL	9	CONCRETE	1
66 2024	1 FUEL	0	NONE	1
67 2024	1 FUEL	1	OIL	1
68 2024	1 FUEL	2	GAS	1
69 2024	1 FUEL	3	ELECTRIC	1
70 2024	1 FUEL	5	WOOD	1
71 2024	1 FUEL	6	COAL	1
72 2024	1 FUEL	7	K-1	1
73 2024	1 FUEL	8	FUEL 8	1
74 2024	1 FUEL	9	FUEL 9	1
75 2024	1 FUEL	A	FUEL A	1
76 2024	1 GRADE	0	NO GRADE SPECIFIED	1
77 2024	1 GRADE	A	VERY GOOD	1.6
78 2024	1 GRADE	A+	VERY GOOD	1.75
79 2024	1 GRADE	A-	VERY GOOD	1.5
80 2024	1 GRADE	B	GOOD	1.3
81 2024	1 GRADE	B+	GOOD	1.4
82 2024	1 GRADE	B-	GOOD	1.2
83 2024	1 GRADE	C	AVERAGE	1
84 2024	1 GRADE	C+	AVERAGE	1.1
85 2024	1 GRADE	C-	AVERAGE	0.9
86 2024	1 GRADE	D	BELOW AVERAGE	0.7
87 2024	1 GRADE	D+	BELOW AVERAGE	0.8
88 2024	1 GRADE	D-	BELOW AVERAGE	0.6
89 2024	1 GRADE	E	POOR	0.4
90 2024	1 GRADE	E+	POOR	0.5
91 2024	1 GRADE	E-	POOR	0.3
92 2024	1 GRADE	S	SUPERIOR	3.5
93 2024	1 GRADE	S+	SUPERIOR	4
94 2024	1 GRADE	S-	SUPERIOR	3
95 2024	1 GRADE	X	EXCELLENT	2.25
96 2024	1 GRADE	X+	EXCELLENT	2.5
97 2024	1 GRADE	X-	EXCELLENT	2
98 2024	1 HEAT	0	NO ADJUSTMENT	
99 2024	1 HEAT	1	NONE	-6000
100 2024	1 HEAT	2	BASIC	0
101 2024	1 HEAT	3	CENTRAL w/ AC	0
102 2024	1 HEATCODE	1	HEAT ADJ	

103 2024	1 HEATCODE	2	HEAT ADJ	
104 2024	1 HEATCODE	3	HEAT ADJ	
105 2024	1 HEATSYS	1	NO HEAT, NO AC	
106 2024	1 HEATSYS	2	BASIC	
107 2024	1 HEATSYS	3	CENTRAL HEAT / AC	1
108 2024	1 HEATX	4	CENTRAL W/AC	12000
109 2024	1 HEATX	5	HEAT PUMP	0
110 2024	1 HEATX	6	RADIANT	0
111 2024	1 HEATX	7	WD STOVE/FURNACE	0
112 2024	1 HEATX	8	SOLAR	0
113 2024	1 HEATX	9	ELECT-BB 09	0
114 2024	1 HEATX	J	SOLAR 10	0
115 2024	1 HEATX	K	NO A/C 11	0
116 2024	1 HEATX	L	CNTRLHTA 12	0
117 2024	1 HEATX	M	CENTRLAC 13	12000
118 2024	1 HEATX	N	RFTOP AC 14	0
119 2024	1 HEATX	O	CHILLEDW 15	0
120 2024	1 HEATX	P	HEATPUMP 16	0
121 2024	1 HEATX	Q	GAS PACK 17	0
122 2024	1 HEATX	R	WD STOVE 18	-7500
123 2024	1 HEATX	S	SPACE HT 19	-7500
124 2024	1 LEVEL	COM	COMM LEVEL	185
125 2024	1 LEVEL	OBJ	OBJ LEVEL	100
126 2024	1 LEVEL	RES	RES LEVEL	100
127 2024	1 MISC	1	HOT TUB	0
128 2024	1 MISC	2	JACUZZI	0
129 2024	1 MISC	3	JACUZZI (SEP)	0
130 2024	1 MISC	4	SAUNA	0
131 2024	1 OTH-FEAT	BLIV	FIN-BASEMENT LIVING AREA	34
132 2024	1 OTH-FEAT	BLIVA	FIN-BASEMENT LIVING AREA	34
133 2024	1 OTH-FEAT	BREC	RECREATION ROOM	31.5
134 2024	1 OTH-FEAT	BRECA	RECREATION ROOM	31.5
135 2024	1 OTH-FEAT	FBPCT	FIN BSMT SFLA %	1
136 2024	1 OTH-FEAT	METFP	PREFAB FIREPLACE	2400
137 2024	1 OTH-FEAT	TRIMB	BRICK TRIM	5.2
138 2024	1 OTH-FEAT	TRIMS	STONE TRIM	5.2
139 2024	1 OTH-FEAT	UNFIN	UNFINISHED AREA	15
140 2024	1 OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	4000
141 2024	1 OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	2000
142 2024	1 PLUMB	ADDFX	BASE # FIXTURES	2
143 2024	1 PLUMB	COUNT	NORMAL # FIXTURES	5
144 2024	1 PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1000
145 2024	1 REVEDIT	BLDG	REVIEWERS BLDG %	
146 2024	1 REVEDIT	LAND	REVIEWERS LAND %	
147 2024	1 ROUND	APRTT	ROUND APR TOTALS	-1
148 2024	1 SH-BRICK	0	NOT CLASSIFIED	0
149 2024	1 SH-BRICK	10	1 STORY MASONRY	0.0552
150 2024	1 SH-BRICK	12.5	1.25 STORY MASONRY	0.0618
151 2024	1 SH-BRICK	15	1.5 STORY MASONRY	0.0698
152 2024	1 SH-BRICK	16	1.6 STORY MASONRY	0.0748
153 2024	1 SH-BRICK	17.5	1.75 STORY MASONRY	0.0848
154 2024	1 SH-BRICK	20	2 STORY MASONRY	0.0998
155 2024	1 SH-BRICK	25	2.5 STORY MASONRY	0.1148
156 2024	1 SH-BRICK	27.5	2.75 STORY MASONRY	0.1298
157 2024	1 SH-BRICK	30	3 STORY MASONRY	0.1448
158 2024	1 SH-BRICK	35	3.5 STORY MASONRY	0.1598

159 2024	1 SH-BRICK	37.5	3.75 STORY MASONRY	0.1748
160 2024	1 SH-BRICK	40	4 STORY MASONRY	0.1898
161 2024	1 SH-FACT	0	NOT CLASSIFIED	1
162 2024	1 SH-FACT	10	1 STORY	1
163 2024	1 SH-FACT	12.5	1.25 STORY	1.11
164 2024	1 SH-FACT	15	1.5 STORY	1.22
165 2024	1 SH-FACT	16	1.6 STORY	1.33
166 2024	1 SH-FACT	17.5	1.75	1.44
167 2024	1 SH-FACT	20	2 STORY	1.65
168 2024	1 SH-FACT	25	2.5 STORY	1.85
169 2024	1 SH-FACT	27.5	2.75 STORY	1.93
170 2024	1 SH-FACT	30	3 STORY	2
171 2024	1 SH-FACT	35	3.5 STORY	2.85
172 2024	1 SH-FACT	37.5	3.75 STORY	2.93
173 2024	1 SH-FACT	4	4 STORY	3
174 2024	1 STDFIX	2	# ADD FIXTURES	0
175 2024	1 STORYSF	0	NOT IDENTIFIED	1
176 2024	1 STORYSF	1	1 STORY SFLA FACT	1
177 2024	1 STORYSF	1.5	1.5 STORY SFLA FACTOR	1.5
178 2024	1 STORYSF	1.6	1.6 STORY SFLA FACTOR	1.6
179 2024	1 STORYSF	1.75	1.75 STORY SFLA FACTOR	1.75
180 2024	1 STORYSF	2	2 STORY SFLA FACT	2
182 2024	1 STORYSF	2.75	2.75 STORY SFLA FACTOR	2.75
183 2024	1 STORYSF	3	3 STORY SFLA FACT	3
184 2024	1 STORYSF	3.5	3.5 STORY SFLA FACT	3.5
185 2024	1 STORYSF	3.75	3.75 STORY SFLA FACT	3.75
186 2024	1 STORYSF	4	4 STORY SFLA FACT	4
187 2024	2 AIRCODE	3	CENTRAL A/C	1
188 2024	2 AREA	COEFF	AREA FACTOR=AREA*COEFF+CONST	0.001
189 2024	2 AREA	CONST	AREA FACTOR=AREA*COEFF+CONST	0
190 2024	2 AREA	SQRT	SQRT FACTOR	0
191 2024	2 ATTIC	0	NONE	0
192 2024	2 ATTICSF	1	NONE	0
193 2024	2 BGAR	0	NO BASEMENT GARAGE	
194 2024	2 BSMT	0	SLAB	0
195 2024	2 BSMT	1	NONE/SLAB	3250
196 2024	2 BSMT	2	CRAWL SPACE	0
197 2024	2 BSMT	3	PARTIAL BSMT	10875
198 2024	2 BSMT	4	FULL BSMT	21750
199 2024	2 BSMT	5	BSMT GARAGE	0
200 2024	2 COMLVL	C	CRAWL SPACE ADJ	
201 2024	2 COMLVL	E	ENCLOSURE ADJ	
202 2024	2 COST	BASE	BASE COST VALUE	90000
203 2024	2 COST	VALYR	VALUATION YEAR	2016
204 2024	2 DEPR	R1	DEF DEPR TBL	0
205 2024	2 EXTWALL	0	NOT SPECIFIED	1
206 2024	2 EXTWALL	1	FRAME	1
207 2024	2 EXTWALL	10	LOG	1.1
208 2024	2 EXTWALL	11	BRICK VENEER	1
209 2024	2 EXTWALL	12	STOONE VENEER	1
210 2024	2 EXTWALL	13	LOG VENEER	1
211 2024	2 EXTWALL	2	BRICK	1.08
212 2024	2 EXTWALL	3	MASONRY/FRAME	1.03
213 2024	2 EXTWALL	4	BLOCK	1.03
214 2024	2 EXTWALL	5	STUCCO	1.03
215 2024	2 EXTWALL	6	ALUM/VINYL	1
216 2024	2 EXTWALL	7	STONE	1.05

Schedule of Values

Yancey County 2024

216 2024	2 EXTWALL	7	STONE	1.05
217 2024	2 EXTWALL	8	ASBESTOS	0.97
218 2024	2 EXTWALL	9	CONCRETE	1
219 2024	2 FUEL	0	NONE	1
220 2024	2 FUEL	1	OIL	1
221 2024	2 FUEL	2	GAS	1
222 2024	2 FUEL	3	ELECTRIC	1
223 2024	2 FUEL	5	COAL	1
224 2024	2 FUEL	6	SOLAR	1
225 2024	2 FUEL	7	K-1	1
226 2024	2 FUEL	8	FUEL 8	1
227 2024	2 FUEL	9	FUEL 9	1
228 2024	2 FUEL	A	FUEL A	1
229 2024	2 GRADE	0	NO GRADE SPECIFIED	1
230 2024	2 GRADE	A	VERY GOOD	1.6
231 2024	2 GRADE	A+	VERY GOOD	1.75
232 2024	2 GRADE	A-	VERY GOOD	1.5
233 2024	2 GRADE	B	GOOD	1.3
234 2024	2 GRADE	B+	GOOD	1.4
235 2024	2 GRADE	B-	GOOD	1.2
236 2024	2 GRADE	C	AVERAGE	1
237 2024	2 GRADE	C+	AVERAGE	1.1
238 2024	2 GRADE	C-	AVERAGE	0.9
239 2024	2 GRADE	D	BELOW AVERAGE	0.7
240 2024	2 GRADE	D+	BELOW AVERAGE	0.8
241 2024	2 GRADE	D-	BELOW AVERAGE	0.6
242 2024	2 GRADE	E	POOR	0.4
243 2024	2 GRADE	E+	POOR	0.5
244 2024	2 GRADE	E-	POOR	0.3
245 2024	2 GRADE	S	SUPERIOR	3.5
246 2024	2 GRADE	S+	SUPERIOR	4
247 2024	2 GRADE	S-	SUPERIOR	3
248 2024	2 GRADE	X	EXCELLENT	2.25
249 2024	2 GRADE	X+	EXCELLENT	2.5
250 2024	2 GRADE	X-	EXCELLENT	2
251 2024	2 HEAT	0	NO ADJUSTMENT	
252 2024	2 HEAT	1	NONE	-5000
253 2024	2 HEAT	2	BASIC	0
254 2024	2 HEAT	3	CENTRAL w/ AC	0
255 2024	2 HEATCODE	1	HEAT ADJ	
256 2024	2 HEATCODE	2	HEAT ADJ	
257 2024	2 HEATCODE	3	HEAT ADJ	
258 2024	2 HEATSYS	1	NO HEAT, NO AC	
259 2024	2 HEATSYS	2	BASIC	
260 2024	2 HEATSYS	3	CENTRAL HEAT / AC	1
261 2024	2 LEVEL	COM	COMM LEVEL	185
262 2024	2 LEVEL	OBV	OBV LEVEL	100
263 2024	2 LEVEL	RES	RES LEVEL	100
264 2024	2 MISC	1	HOT TUB	0
265 2024	2 MISC	2	JACUZZI	0
266 2024	2 MISC	3	JACUZZI (SEP)	0
267 2024	2 MISC	4	SAUNA	0
268 2024	2 OTH-FEAT	METFP	PREFAB FIREPLACE	2400
269 2024	2 OTH-FEAT	TRIMB	BRICK TRIM	5.2
270 2024	2 OTH-FEAT	TRIMS	STONE TRIM	5.2
271 2024	2 OTH-FEAT	UNFIN	UNFINISHED AREA	15
272 2024	2 OTH-FEAT	WBFP1	WBFP-ONE STACK, ONE OPENING	4000
273 2024	2 OTH-FEAT	WBFP2	ADDITIONAL OPENINGS	2000
274 2024	2 PLUMB	ADDFX	BASE # FIXTURES	2
275 2024	2 PLUMB	COUNT	NORMAL # FIXTURES	5

276 2024	2 PLUMB	FIXT	PRICE PER PLUMBING FIXTURE	1000
277 2024	2 REVEDIT	BLDG	REVIEWERS BLDG %	
278 2024	2 REVEDIT	LAND	REVIEWERS LAND %	
279 2024	2 ROUND	APRTT	ROUND APR TOTALS	-1
280 2024	2 SH-BRICK	0	NOT CLASSIFIED	0
281 2024	2 SH-BRICK	10	NOT CLASSIFIED	0
282 2024	2 SH-FACT	0	NOT CLASSIFIED	1
283 2024	2 SH-FACT	10	1 STORY	1
284 2024	2 STDFIX	2	# ADD FIXTURES	0
285 2024	2 STORYSF	0	NOT IDENTIFIED	1
286 2024	2 STORYSF	1	1 STORY SFLA FACT	1

Rates for Residential Additions

Addn Code	Description	1st Rate
0	Unknown / Univers	
10	1 STY FRAME	45.847
11	Open Frame Porch	21.83
12	ENC FRAME PORCH	32.307
13	Frame Garage	24.794
14	Frame Utility	15.846
15	Frame Bay	80.694
16	Frame Overhang	56.85
17	Half Story Frame	45.847
18	Attic Unfinished	
19	Attic Finished	0
2	Unknown / Univers	
20	1 STY MASONRY	95.253
21	OPEN MASONRY PCH	26.19
22	ENC MASONRY PCH	39.823
23	MASONRY/BRICK GAR	29.129
24	Masonry Utility	23.337
25	Masonry Bay	71.188
26	Masonry Overhang	62.745
27	Half Story Masonry	95.253
28	Unknown	0
30	Carport	12.347
31	Wood Deck	14.29
32	Canopy	6.361
33	MASONRY PATIO	8.227
34	STONE-TILE PATIO	16.757
35	MASONRY STOOP-TERR	12.838
36	GREEN HOUSE	24.098
37	SCREENED PCH	1.126
39	Unknown	0
50	BSMT UNFINI	25
54	BASMT-FIN REC RM	45.847
55	BASMT-FIN LIV AREA	45.847
72	UNKNOWN	
84	Unknown / Univers	0
96	Unknown / Univers	
98	NO CODE SPECIFIED	0.167
99	Additional Points	1.904

Commercial & Industrial

BASE STRUCTURE CODES					
Struct Code	Description	Basic Struct Code	Frame	Fire Res	Other Cns
101	101-RESIDENTIAL 1 FAM.	10	C50	C60	C60
102	102 RESIDENTIAL 2 FAM.	10	C40	C50	C50
103	103 RESIDENTIAL 3 FAM.	10	C40	C50	C50
104	104 RESIDENTIAL 4 FAM.	10	C40	C50	C50
105	105 MIXED RESID/COMM	10	C40	C50	C50
106	106 COND/(COMMON ELE)	10	C50	C60	C60
107	107 CONDO (FEE SIMPLE)	10	C50	C60	C60
201	201 RES ON APART LAND	10	C50	C60	C60
211	211-APARTMENT - GARDEN	02	C50	C60	C60
212	212-HIGH RISE APARTMENT	01	C50	C60	C60
301	301 RES ON COMM LAND	10	C50	C60	C60
314	314-HOTEL/MOTEL,HIGH RISE	01	C40	C50	C50
315	315-HOTEL/MOTEL, LOW RISE	02	C40	C50	C50
316	316-NURSING HOME	02	C40	C50	C50
318	318 BRDING-ROOMING HOUSE	10	C40	C50	C50
319	319-MIXED RES/COMM	03	C40	C50	C50
321	321-RESTAURANT	03	C40	C50	C50
323	323 FOOD STAND	03	C30	C40	C40
325	325-FAST FOOD	09	C40	C50	C50
327	327-BAR/LOUNGE	03	C40	C50	C50
328	328 NIGHT CLUB/DNR THEAT	03	C40	C50	C50
331	331-AUTO DEALER/SRV GARAG	04	C40	C50	C50
332	332 AUTO SERVICE GARAGE	04	C40	C50	C50
333	333-SERVICE STATION-FULL	03	C40	C50	C50
334	334 SERVICE STATION-SELF	03	C30	C40	C30
335	335-TRUCK STOP	04	C30	C40	C40
336	336-CAR WASH - MANUAL	07	C30	C40	C40
337	337-CAR WASH - AUTOMATIC	04	C30	C40	C40
338	338-PARKING GARAGE/DECK	04	C40	C50	C50
339	339-KWIK LUBE	04	C40	C50	C50
340	340-SUPER REGIONAL SHOPPI	03	C40	C50	C50
341	341-REGIONAL SHPMALL/CNT	03	C40	C50	C50
342	342-COMM SHOPPING CENTER	03	C40	C50	C50
343	343 NBHD SHOPPING CENTER	03	C40	C50	C50
344	344 STRIP SHOPPING CNTR	03	C40	C50	C50
345	345-DISCOUNT DEPART STORE	03	C40	C50	C50
346	346-DEPARTMENT STORE	03	C40	C50	C50
347	347-SUPERMARKET	03	C40	C50	C50
348	348-CONVENIENCE FOOD MARK	03	C40	C50	C50
349	349-MEDICAL OFFICE BLDG	05	C40	C50	C50
351	351-BANK	05	C40	C50	C50
352	352 SAVINGS INSTITUTION	05	C40	C50	C50
353	353-OFF BLDG L/R 1-4S	05	C40	C50	C50
354	354-OFF BLDG H/R 5ST	08	C40	C50	C50
355	355-OFFICE CONDOMINIUM	05	C40	C50	C50
356	356 RETAIL CONDOMINIUM	05	C40	C50	C50
361	361-FUNERAL HOME	10	C40	C50	C50
362	362-VETERINARY CLINIC	03	C40	C50	C50

BASE STRUCTURE CODES

Struct Code	Description	Basic Struct Code	Frame	Fire Res	Other Cns
363	363 LEGITIMATE THEATER	06	C50	C60	C60
364	364 MOTION PICTURE THEAT	06	C40	C50	C50
365	365-CINEMA/THEATER	06	C40	C50	C50
366	366-RADIO/TV/MIN PIC STU	05	C40	C50	C50
367	367-SOCIAL/FRATERNAL HALL	03	C40	C50	C50
368	368-HANGAR	04	C30	C40	C40
369	369-DAY CARE CENTER	03	C40	C50	C50
370	370-GREENHOUSE/FLORIST	04	C30	C40	C40
371	371-DOWNTOWN ROW TYPE	03	C40	C50	C50
373	373-RETAIL SINGLE OCCUP	03	C40	C50	C50
374	374-RETAIL MULTI OCCUP	03	C40	C50	C50
375	375-SALON	03	C40	C50	C50
381	381-BOWLING ALLEY	04	C30	C40	C40
382	382-SKATING RINK	04	C30	C40	C40
383	383-HEALTH SPA	05	C30	C40	C40
384	384-SWIMMING/INDOOR POOL	04	C30	C40	C40
385	385-TENNIS CLUB/INDOOR	04	C30	C40	C40
386	386-RACQUET CLUB/INDOOR	04	C30	C40	C40
387	387-COUNTRY CLUB	05	C50	C60	C60
388	388-CLUB HOUSE	03	C40	C50	C50
389	389 COUNTRY CLUB/W CRSE	05	C50	C60	C60
391	391-COLD STORAGE FACIL.	04	C30	C40	C40
392	392-LUMBER STORAGE	07	C30	C40	C40
395	395-TRUCK TERMINAL	04	C30	C40	C40
396	396-MINI-WAREHOUSE	04	C40	C50	C50
397	397-OFFICE/WAREHOUSE	04	C30	C40	C40
398	398-WAREHOUSE	04	C30	C40	C40
399	399-PREFAB WAREHOUSE	07	C30	C40	C40
400	400-DISTRIBUTION WAREOUSE	04	C30	C40	C40
401	401-MANUFAC PROCESSING	04	C30	C40	C40
405	405-RESEARCH & DEVELOP	05	C40	C50	C50
610	610-RECREATIONAL/HEALTH	05	C40	C50	C50
611	611 LIBRARY	05	C50	C60	C60
612	612 SCHOOL	05	C50	C60	C60
613	613 COLLEGES & UNIVERSITY	05	C50	C60	C60
620	620 RELIGIOUS	05	C50	C60	C60
630	630 AUDITORIUM	06	C50	C60	C60
631	631-GYMNASIUM	06	C50	C60	C60
640	640 HOSPITALS	05	C50	C60	C60
660	660 POLICE/FIRE STATIONS	05	C50	C60	C60
670	670 CORRECTIONAL	05	C50	C60	C60
680	680-CULTURAL FACILITIES	05	C50	C60	C60
690	690-RAIL/BUS/AIR TERMINAL	05	C40	C50	C50
695	695 COURTHOUSE	05	C50	C60	C60
696	696-ARMORY	04	C50	C60	C60
710	710-PHONE EQUIPMENT BLDG	04	C40	C50	C50
715	715-PHONE SER GARAGE FACI	04	C40	C50	C50
720	720-RADIO/TV TRANS BLDG	04	C40	C50	C50

Comercial Base SF Rates						
#	Version	Basic Struct Code	Level	Construction Type	Rate	Name
1	2024	01	B	1	21.6	FRAME BSMT
2	2024	01	F	1	17.1	FRAME FIRST
3	2024	01	U	1	16.2	FRAME UPPER
4	2024	01	B	2	22.95	FR RES BSMT
5	2024	01	F	2	23.4	FR RES FIRST
6	2024	01	U	2	21.15	FR RES UPPER
7	2024	01	B	3	22.95	FR PRF BSMT
8	2024	01	F	3	31.5	FR PRF FIRST
9	2024	01	U	3	28.8	FR PRF UPPER
10	2024	01	B	4	0	LT STL BSMT
11	2024	01	F	4	0	LT STL FIRST
12	2024	01	U	4	0	LT STL UPPER
13	2024	02	B	1	14.4	FRAME BSMT
14	2024	02	F	1	15.3	FRAME FIRST
15	2024	02	U	1	13.95	FRAME UPPER
16	2024	02	B	2	17.55	FR RES BSMT
17	2024	02	F	2	19.8	FR RES FIRST
18	2024	02	U	2	18.45	FR RES UPPER
19	2024	02	B	3	17.55	FR PRF BSMT
20	2024	02	F	3	29.25	FR PRF FIRST
21	2024	02	U	3	26.1	FR PRF UPPER
22	2024	02	B	4	0	LT STL BSMT
23	2024	02	F	4	0	LT STL FIRST
24	2024	02	U	4	0	LT STL UPPER
25	2024	03	B	1	22.05	FRAME BSMT
26	2024	03	F	1	18	FRAME FIRST
27	2024	03	U	1	16.2	FRAME UPPER
28	2024	03	B	2	24.3	FR RES BSMT
29	2024	03	F	2	25.65	FR RES FIRST
30	2024	03	U	2	23.4	FR RES UPPER
31	2024	03	B	3	24.3	FR PRF BSMT
32	2024	03	F	3	27	FR PRF FIRST
33	2024	03	U	3	29.7	FR PRF UPPER
34	2024	03	B	4	21.25	LT STL BSMT
35	2024	03	F	4	18	LT STL FIRST
36	2024	03	U	4	15.75	LT STL UPPER
37	2024	04	B	1	18	FRAME BSMT
38	2024	04	F	1	16.65	FRAME FIRST
39	2024	04	U	1	15.3	FRAME UPPER
40	2024	04	B	2	19.35	FR RES BSMT

41 2024	04	F	2	18 FR RES FIRST
42 2024	04	U	2	16.65 FR RES UPPER
43 2024	04	B	3	19.35 FR PRF BSMT
44 2024	04	F	3	23.4 FR PRF FIRST
46 2024	04	B	4	14.85 LT STL BSMT
47 2024	04	F	4	13.95 LT STL FIRST
48 2024	04	U	4	12.6 LT STL UPPER
49 2024	05	B	1	18 FRAME BSMT
50 2024	05	F	1	22.05 FRAME FIRST
51 2024	05	U	1	19.8 FRAME UPPER
52 2024	05	B	2	25.2 FR RES BSMT
53 2024	05	F	2	30.15 FR RES FIRST
54 2024	05	U	2	28.8 FR RES UPPER
55 2024	05	B	3	25.2 FR PRF BSMT
56 2024	05	F	3	38.25 FR PRF FIRST
57 2024	05	U	3	35.1 FR PRF UPPER
58 2024	05	B	4	19.8 LT STL BSMT
59 2024	05	F	4	20.7 LT STL FIRST
60 2024	05	U	4	18.9 LT STL UPPER
61 2024	06	B	1	21.6 FRAME BSMT
62 2024	06	F	1	20.7 FRAME FIRST
63 2024	06	U	1	19.35 FRAME UPPER
64 2024	06	B	2	25.65 FR RES BSMT
65 2024	06	F	2	22.18 FR RES FIRST
66 2024	06	U	2	30.15 FR RES UPPER
67 2024	06	B	3	25.65 FR PRF BSMT
68 2024	06	F	3	42.75 FR PRF FIRST
69 2024	06	U	3	38.25 FR PRF UPPER
70 2024	06	B	4	14.38 LT STL BSMT
71 2024	06	F	4	21.15 LT STL FIRST
72 2024	06	U	4	19.8 LT STL UPPER
73 2024	07	B	1	18 FRAME BSMT
74 2024	07	F	1	16.2 FRAME FIRST
75 2024	07	U	1	14.85 FRAME UPPER
76 2024	07	B	2	18.9 FR RES BSMT
77 2024	07	F	2	18 FR RES FIRST
78 2024	07	U	2	16.2 FR RES UPPER
79 2024	07	B	3	18.9 FR PRF BSMT
80 2024	07	F	3	22.95 FR PRF FIRST
81 2024	07	U	3	20.7 FR PRF UPPER

82	2024	07	B	4	15.3 LT STL BSMT
83	2024	07	F	4	14.85 LT STL FIRST
84	2024	07	U	4	13.5 LT STL UPPER
85	2024	08	B	1	25.2 FRAME BSMT
86	2024	08	F	1	23.4 FRAME FIRST
87	2024	08	U	1	21.15 FRAME UPPER
88	2024	08	B	2	27.45 FR RES BSMT
89	2024	08	F	2	34.2 FR RES FIRST
90	2024	08	U	2	31.95 FR RES UPPER
91	2024	08	B	3	27.45 FR PRF BSMT
92	2024	08	F	3	43.65 FR PRF FIRST
93	2024	08	U	3	40.5 FR PRF UPPER
94	2024	08	B	4	0 LT STL BSMT
95	2024	08	F	4	0 LT STL FIRST
96	2024	08	U	4	0 LT STL UPPER
97	2024	09	B	1	0 FRAME BSMT
98	2024	09	F	1	0 FRAME FIRST
99	2024	09	U	1	0 FRAME UPPER
100	2024	09	B	2	0 FR RES BSMT
101	2024	09	F	2	0 FR RES FIRST
102	2024	09	U	2	0 FR RES UPPER
103	2024	09	B	3	0 FR PRF BSMT
104	2024	09	F	3	0 FR PRF FIRST
105	2024	09	U	3	0 FR PRF UPPER
106	2024	09	B	4	0 LT STL BSMT
107	2024	09	F	4	0 LT STL FIRST
108	2024	09	U	4	0 LT STL UPPER
109	2024	10	B	1	4 FRAME BSMT
110	2024	10	F	1	15.3 FRAME FIRST
111	2024	10	U	1	13.95 FRAME UPPER
112	2024	10	B	2	13.86 FR RES BSMT
113	2024	10	F	2	18 FR RES FIRST
114	2024	10	U	2	16.65 FR RES UPPER
115	2024	10	B	3	0 FR PRF BSMT
116	2024	10	F	3	0 FR PRF FIRST
117	2024	10	U	3	0 FR PRF UPPER
118	2024	10	B	4	0 LT STL BSMT
119	2024	10	F	4	0 LT STL FIRST
120	2024	10	U	4	0 LT STL UPPER

Notes

Levels are basement (B), first (F), and upper

(U) F/R = fire resistant (steel)

F/P = fireproof (concrete)

Prefab = prefabricated (or light) steel

INTERIOR / EXTERIOR DATA

In describing the various portions of a building section, the concept of interior / exterior lines should be used. For example, a portion of a building section several stories high is considered to be an interior / exterior line if all of the following variables have the same content:

Dimensions (width x length, or square feet)
Partitions
Perimeter
Heating System Type Use Type
Air Conditioning Type Wall Height
Plumbing
Exterior Wall Material Physical Condition
Construction Type Functional Utility
Interior Finish Percent % Rent Area

Section Number

Space is provided to enter a one-digit number denoting the 'section number' of the building being described. Section numbers should begin with '1' and a sequential order followed.

Levels (From)

Space is provided to enter a two-digit alpha/numeric code. This field may be used in conjunction with the next field for interior / exterior lines consisting of several stories.

Enter	B1	to indicate first basement
Enter	B2	to indicate sub-basement
Enter	B3	to indicate sub-sub-basement (up to B5 available)
Enter	C1	to indicate first crawlspace
Enter	M1	to indicate first mezzanine (balcony)
Enter	M2	to indicate second mezzanine (balcony)
		to indicate third mezzanine (balcony) (up to M9 available)
Enter	M3	available)
Enter	A1	to indicate attic
Enter	P1	to indicate penthouse (up to P3 available)
Enter	E1	to indicate enclosure (up to E9 available)
Enter	01 -01	to indicate first story
Enter	02 -99	to indicate second through ninety-ninth story.

Levels (To)

Space is provided to enter a two-digit alpha/numeric code which is to be used in conjunction with the 'from' entry. The same two-digit alpha/numeric codes apply for both the 'from' and 'to' fields.

Note 1: When making entries to the 'from' and 'to' fields, do not mix codes

Note 2: The numeric characters used with crawlspace, mezzanines, attics, penthouses and enclosures are for identification, not to indicate the floor or level where each item is located. For instance, if two enclosures are to be described on the first floor, they would be designated E1 to E1 and E2 to E2. Renumbering should begin when going to another floor.

Note 3: Mezzanine and enclosure listings should follow the listing of the floor they are found on. That is, if there is a mezzanine located on the first floor of a building, all the basic description of that first floor should be followed (underneath) by the mezzanine description.

Note 4: Attic levels should follow the next highest floor level.

Note 5: Penthouses should follow the top floor.

Note 6: The first floor must always be entered as 01 to 01.

Size

Enter either the dimensions (width and length) or square footage area of the level being described. To enter the dimensions, character positions are provided for eight characters: three numeric characters denoting the width, one multiplication (x) symbol, and four numeric characters denoting the length. The multiplication symbol must always be entered in the fourth character position from the left (within the two vertical hash marks). All character positions must be filled in. Use leading zeros if necessary.

To enter the square footage of an area, character positions are provided to enter eight numeric characters (up to 99,999,999 square feet). Utilize the character positions to the right. Leading zeros are not necessary.

Note: Do not enter the total square footage area for all stories of the interior / exterior line. Use 75% of the first floor area for 1.5 story buildings. Use 50% of the first floor area for attics.

Perimeter

Space is provided to enter the effective perimeter of the interior / exterior line of the building section being described. Enter the sum of all exterior wall measurements around the base of the interior / exterior line to the nearest foot. Utilize the character positions to the right.

Note 1: When a common wall separates two sections, take the wall with that section which corresponds to the height of the wall. If both sections are the same height, take the wall with either one of the two sections, but not both. When an open area separates two sections, do not use this open area in calculating the effective perimeter.

Note 2: When a common wall separates the building from an adjacent parcel under different ownership, take the length of the common wall multiplied by 60% for both parcels to calculate effective perimeter. Use 75% of the first floor perimeter for 1.5 story buildings and 50% of the first floor perimeter for two story buildings.

Use Type

Space is provided to enter a three-digit numeric code denoting the current use of the interior/exterior line. *The current use may differ from the structure type.*

Note: Use type for crawlspace will always be given as “000 - None.”

Commercial Interior Rate Table			
Use Type Code	Description	Base rate PSF	No Int. Finish
011	011-Apartment	55.35	-3.95
012	012-Hotel	55.35	-3.6
021	021-Motel	58.50	-3.35
023	023-Dormitory	40	-3.6
024	024-Duplex/Triplex	47.5	-3.95
025	025-Dwell Conv-Offi	67.5	-3.95
026	026-Dwell Conv Sale	67.5	-3.95
027	027-Dwelling	121.50	-3.95
031	031-Restaurant	63	-5
032	032-Department Stor	42.25	-4.45
033	033-Disc Store/Mart	50.50	-4.45
034	034-Retail Store	43	-4.45
035	035-Tavern/Bar	43	-4.45
036	036-Bar/Lounge	50	-4.45
037	037-Cafeteria	31.75	-3.65
038	038-Convenience Sto	33	-4.45
039	039-Mall Shops	32.50	-4.9
040	040-Dist Warehouse	2.75	-0.75
041	041-Mini-Warehouse	10.8	-0.75
042	042-Hangar		-0.75
043	043-Manufacturing	5.75	-0.75
044	044-Light Manufactur	8.55	-0.75
045	045-Warehouse	4	-0.75
046	046-Auto Showrm/Off	68	-4.05
047	047-Auto Parts/Serv	64	-0.75
048	048-Tennis Club	30.5	-3.8
049	049-Racquetball Crt	28	-1.65
050	050-Skating Rink	26	-2.05
051	051-Bank/Svngs Inst	97.5	-7.7
052	052-Medical Center	93.6	-7.7
053	053-Office Building	80	-7.7
054	054-Nursing Home	95	-7.7
055	055-School	85	-7.7
056	056-Hospital	130	-7.7
057	057-Library	45.5	-7.7
058	058-Funeral Home	60.3	-4.05
060	060-Gymnasium	35.25	-3.8

Commercial Interior Rate Table			
Use Type Code	Description	Base rate PSF	No Int. Finish
061	061-Auditorium/Thea	38.5	-3.8
062	062-Cinema	35	-3.8
063	063-Religious Insti	68	-3.8
064	064-Social/Frat Hll	73	-3.8
066	066-Fire/Rescue	92	-4.05
070	070-Srvc Stn W Bays	30	-0.75
071	071-Serv Sta-Conv R	22	-0.75
072	072-Serv St-Conv S	29	-0.75
073	073-Serv St No Bays	39.6	-0.75
074	074-Car Wash-Manual	11	-1.65
075	075-Car Wash-Automa	22	-1.65
076	076-Kwik Lube	22.5	-0.75
081	081-Multi-Use Apart	29.25	-3.1
082	082-Multi-Use Offic	66	-4.05
083	083-Multi-Use Sales	2.25	-2.05
084	084-Multi-Use Stora	27.54	-1.65
085	085-Enclosure		-4
086	086-Support Area	37	-5.85
087	087-Laundromat	25	-2.15
088	088-Rstrm/Lockrm Fac	8.5	-1.65
089	089-Salon	21.5	-5
090	090-Parking Garage	3.25	0
091	091-Unfin Res Bsmt	5	-1.65
095	095-Covered Mall	19	-4.45
096	096-Eng Resrch Dev	35.5	0
100	100-Fast Food	152	0
101	101 - Applebees	152	0
102	102 - Bennigans	152	0
103	103 - Bonanza	152	0
104	104 - Bojangles	152	0
105	105 - Burger King	152	0
106	106 - Cassano's Pizza	152	0
107	107 - Capt D's Seafoo	152	0
108	108 - Chi Chi's	152	0
109	109 - Church's Fr Chi	152	0
110	110-Chili's	152	0
111	111 - Dairy Queen	152	0
112	112 - Denny's	152	0
113	113 - Chic-Fil-A	152	0
114	114 - Cracker Barrel	152	0
115	115 - Dunkin Donuts	152	0

Commercial Interior Rate Table			
Use Type Code	Description	Base rate PSF	No Int. Finish
116	116 - China Coast	152	0
117	117 - Howard Johnson	152	0
118	118 - IHOP	152	0
119	119 - Lee's Famous Re	152	0
120	120 – Hot-N-Now	152	0
121	121 - Huddle House	152	0
122	122 - Krystals	152	0
123	123 - Longhorn Steaks	152	0
124	124 - Hardees	152	0
125	125 - Po Folks	152	0
126	126 – Cooker's Bar &	152	0
127	127 - Ruby Tuesdays	152	0
128	128 - Kntcky Fr Chick	152	0
129	129 - Ryans Steak Hse	152	0
130	130 – Subway Sandwich	152	0
131	131 - Perkins	152	0
132	132 - T.G.I. Fridays	152	0
133	133 - Donato's Pizza	152	0
134	134 – Rudy,s Hot Dogs	152	0
135	135 - Long John Silve	152	0
136	136 - Golden Corral	152	0
137	137 - Master Donut	152	0
138	138-McDonald's	152	0
139	139-J Alexanders	152	0
140	140-Little Ceasar	152	0
141	141-Dominoes	152	0
142	142-Marions	152	0
143	143-Pizza Hut	152	0
145	145-Olive Garden	152	0
146	146-Ponderosa Steak	152	0
150	150-Ralleys	152	0
151	151-Rax	152	0
152	152-Red Lobster	152	0
165	165-Kenny Rogers	152	0
166	166-Shoney's	152	0
167	167-Sizzler FM HSE	152	0
170	170-Sonic	152	0
172	172-Steak N' Shake	152	0
173	173-Steak And Egg	152	0
175	175-TCBY	152	0
180	180-Taco Bell	152	0
185	185-Waffle House	152	0
187	187-Wendy's	152	0

Schedule of Values

Yancey County 2024

190	190-WSTRN Steak HSE	152	0
191	191-White Castle	152	0
193	193-Boston Market	152	0
194	194-Friendly's	152	0
195	195-Bob Evans	152	0
196	196-Arbys/New Style	152	0
990	Parking Up Deck	152	0

Commercial Exterior Wall Rates				
#	Version	Wall Code	Basic Struct code	Description
1	2024	00	01	BLANK
2	2024	00	02	BLANK
3	2024	00	03	BLANK
4	2024	00	04	BLANK
5	2024	00	05	BLANK
6	2024	00	06	BLANK
7	2024	00	07	BLANK
8	2024	00	08	BLANK
9	2024	00	09	BLANK
10	2024	00	10	BLANK
11	2024	01	01	BRICK/STONE
12	2024	01	02	BRICK/STONE
13	2024	01	03	BRICK/STONE
14	2024	01	04	BRICK/STONE
15	2024	01	05	BRICK/STONE
16	2024	01	06	BRICK/STONE
17	2024	01	07	BRICK/STONE
18	2024	01	08	BRICK/STONE
19	2024	01	09	BRICK/STONE
20	2024	01	10	BRICK/STONE
21	2024	02	01	FRAME
22	2024	02	02	FRAME
23	2024	02	03	FRAME
24	2024	02	04	FRAME
25	2024	02	05	FRAME
26	2024	02	06	FRAME
27	2024	02	07	FRAME
28	2024	02	08	FRAME
29	2024	02	09	FRAME
30	2024	02	10	FRAME
31	2024	03	01	CONC BLOCK
32	2024	03	02	CONC BLOCK
33	2024	03	03	CONC BLOCK
34	2024	03	04	CONC BLOCK
35	2024	03	05	CONC BLOCK
36	2024	03	06	CONC BLOCK
37	2024	03	07	CONC BLOCK
38	2024	03	08	CONC BLOCK
39	2024	03	09	CONC BLOCK
40	2024	03	10	CONC BLOCK
41	2024	04	01	BRICK/BLOCK

42 2024	04	02	BRICK/BLOCK
43 2024	04	03	BRICK/BLOCK
44 2024	04	04	BRICK/BLOCK
45 2024	04	05	BRICK/BLOCK
46 2024	04	06	BRICK/BLOCK
47 2024	04	07	BRICK/BLOCK
48 2024	04	08	BRICK/BLOCK
49 2024	04	09	BRICK/BLOCK
50 2024	04	10	BRICK/BLOCK
51 2024	05	01	TILE
52 2024	05	02	TILE
53 2024	05	03	TILE
54 2024	05	04	TILE
55 2024	05	05	TILE
56 2024	05	06	TILE
57 2024	05	07	TILE
58 2024	05	08	TILE
59 2024	05	09	TILE
60 2024	05	10	TILE
61 2024	06	01	MASONRY/FRAME
62 2024	06	02	MASONRY/FRAME
63 2024	06	03	MASONRY/FRAME
64 2024	06	04	MASONRY/FRAME
65 2024	06	05	MASONRY/FRAME
66 2024	06	06	MASONRY/FRAME
67 2024	06	07	MASONRY/FRAME
68 2024	06	08	MASONRY/FRAME
69 2024	06	09	MASONRY/FRAME
70 2024	06	10	MASONRY/FRAME
71 2024	07	01	LIGHT METAL
72 2024	07	02	LIGHT METAL
73 2024	07	03	LIGHT METAL
74 2024	07	04	LIGHT METAL
75 2024	07	05	LIGHT METAL
76 2024	07	06	LIGHT METAL
77 2024	07	07	LIGHT METAL
78 2024	07	08	LIGHT METAL
79 2024	07	09	LIGHT METAL
80 2024	07	10	LIGHT METAL
81 2024	08	01	METAL, SANDWICH
82 2024	08	02	METAL, SANDWICH
83 2024	08	03	METAL, SANDWICH
84 2024	08	04	METAL, SANDWICH
85 2024	08	05	METAL, SANDWICH

86 2024	08	06	METAL, SANDWICH
87 2024	08	07	METAL, SANDWICH
88 2024	08	08	METAL, SANDWICH
89 2024	08	09	METAL, SANDWICH
90 2024	08	10	METAL, SANDWICH
91 2024	09	01	CONC LOAD BEARING
93 2024	09	03	CONC LOAD BEARING
94 2024	09	04	CONC LOAD BEARING
95 2024	09	05	CONC LOAD BEARING
96 2024	09	06	CONC LOAD BEARING
97 2024	09	07	CONC LOAD BEARING
98 2024	09	08	CONC LOAD BEARING
99 2024	09	09	CONC LOAD BEARING
100 2024	09	10	CONC LOAD BEARING
101 2024	10	01	CONC NON-LOAD
102 2024	10	02	CONC NON-LOAD
103 2024	10	03	CONC NON-LOAD
104 2024	10	04	CONC NON-LOAD
105 2024	10	05	CONC NON-LOAD
106 2024	10	06	CONC NON-LOAD
107 2024	10	07	CONC NON-LOAD
108 2024	10	08	CONC NON-LOAD
109 2024	10	09	CONC NON-LOAD
110 2024	10	10	CONC NON-LOAD
111 2024	11	01	GLASS/STEEL
112 2024	11	02	GLASS/STEEL
113 2024	11	03	GLASS/STEEL
114 2024	11	04	GLASS/STEEL
115 2024	11	05	GLASS/STEEL
116 2024	11	06	GLASS/STEEL
117 2024	11	07	GLASS/STEEL
118 2024	11	08	GLASS/STEEL
119 2024	11	09	GLASS/STEEL
120 2024	11	10	GLASS/STEEL
121 2024	12	01	GLASS/MASONRY
122 2024	12	02	GLASS/MASONRY
123 2024	12	03	GLASS/MASONRY
124 2024	12	04	GLASS/MASONRY
125 2024	12	05	GLASS/MASONRY
126 2024	12	06	GLASS/MASONRY
127 2024	12	07	GLASS/MASONRY
128 2024	12	08	GLASS/MASONRY
129 2024	12	09	GLASS/MASONRY

130 2024	12	10	GLASS/MASONRY
131 2024	13	01	ENCLOSURE
132 2024	13	02	ENCLOSURE
133 2024	13	03	ENCLOSURE
134 2024	13	04	ENCLOSURE
135 2024	13	05	ENCLOSURE
136 2024	13	06	ENCLOSURE
137 2024	13	07	ENCLOSURE
138 2024	13	08	ENCLOSURE
139 2024	13	09	ENCLOSURE
140 2024	13	10	ENCLOSURE
141 2024	14	01	CONC TILT-UP
142 2024	14	02	CONC TILT-UP
143 2024	14	03	CONC TILT-UP
144 2024	14	04	CONC TILT-UP
145 2024	14	05	CONC TILT-UP
146 2024	14	06	CONC TILT-UP
147 2024	14	07	CONC TILT-UP
148 2024	14	08	CONC TILT-UP
149 2024	14	09	CONC TILT-UP
150 2024	14	10	CONC TILT-UP
151 2024	15	01	SOLAR GLASS/STEEL
152 2024	15	02	SOLAR GLASS/STEEL
153 2024	15	03	SOLAR GLASS/STEEL
154 2024	15	04	SOLAR GLASS/STEEL
155 2024	15	05	SOLAR GLASS/STEEL
156 2024	15	06	SOLAR GLASS/STEEL
157 2024	15	07	SOLAR GLASS/STEEL
158 2024	15	08	SOLAR GLASS/STEEL
159 2024	15	09	SOLAR GLASS/STEEL
160 2024	15	10	SOLAR GLASS/STEEL
161 2024	16	01	ASBESTOS
162 2024	16	02	ASBESTOS
163 2024	16	03	ASBESTOS
164 2024	16	04	ASBESTOS
165 2024	16	05	ASBESTOS
166 2024	16	06	ASBESTOS
167 2024	16	07	ASBESTOS
168 2024	16	08	ASBESTOS
169 2024	16	09	ASBESTOS
170 2024	16	10	ASBESTOS
171 2024	17	01	CIEXT 17
172 2024	17	02	CIEXT 17

173 2024	17	03	CIEXT 17
174 2024	17	04	CIEXT 17
175 2024	17	05	CIEXT 17
176 2024	17	06	CIEXT 17
177 2024	17	07	CIEXT 17
178 2024	17	08	CIEXT 17
179 2024	17	09	CIEXT 17
180 2024	17	10	CIEXT 17
181 2024	18	01	CIEXT18
182 2024	18	02	CIEXT18
183 2024	18	03	CIEXT18
184 2024	18	04	CIEXT18
185 2024	18	05	CIEXT18
186 2024	18	06	CIEXT18
187 2024	18	07	CIEXT18
188 2024	18	08	CIEXT18
189 2024	18	09	CIEXT18
190 2024	18	10	CIEXT18

Commercial Other Features Rates						
#	Cost Version	Struct Code	Description	Name	Unit of Meas	Rate Per Unit
1	2024	AC1	CENTRAL AIR		2	4.5
2	2024	AC2	UNIT AIR		2	2.5
3	2024	AT1	ATRIUM/COVR		2	35
4	2024	AT2	ATRIUM WALL		2	12.75
5	2024	AW1	AERIAL WALK		2	205
6	2024	BA1	BALCONY		2	12.25
7	2024	BC1	BANK CANOPY		2	47.5
8	2024	BE0	BANK TUBE		3	725
9	2024	BE1	BANK MONEY		2	109.75
10	2024	BE2	BANK REC ST		2	40
11	2024	BE3	BANK CIRC		1	130000
12	2024	BE4	BANK RECT		1	52500
13	2024	BE5	BANK REC ST		1	2800
14	2024	BE6	BANK NIGHT		1	9800
15	2024	BE7	BANK DRIVE		1	8000
16	2024	BE8	BANK SERVIC		1	7650
17	2024	BE9	BANK TELLER		2	81.5
18	2024	BT1	BASEMENT TOP		2	8
19	2024	CF1	COOLER CHIL		2	82
20	2024	CF2	COOL FREEZE		2	103.5
21	2024	CF3	COOL SHARP		2	13.5
22	2024	CM1	COVER MALL		2	29.25
23	2024	CP5	CANOPY ONLY		2	8.75
24	2024	CP6	CNPY RF/SLB		2	10.5
25	2024	CP7	CANOPY ECON		2	15
26	2024	CP8	CANOPY AVG		2	16.75
27	2024	CP9	CANOPY GOOD		2	19.5
28	2024	CR1	COMPU FLOOR		2	12.25
29	2024	CR2	COMPU AIR		2	8
30	2024	CR3	COMPU FIRE		2	10.25
31	2024	CW1	CRANEWAYS		3	38.25
32	2024	DL1	DOCK LEVEL		2	1
33	2024	EE1	ENCLO ENTRY		2	42.5
34	2024	EL1	ELEC FREIGHT		6	
35	2024	EL2	ELEC PSSNGR		6	
36	2024	EL3	HYDR FRIGHT		6	
37	2024	EL4	HYDR PSSNGR		6	
38	2024	EL5	ESCLATOR 32		7	25000
39	2024	EL6	ESCALTOR 48		7	35000
40	2024	FE1	FIRE ESCAPE		2	1340
41	2024	FI1	FIRE W/ ONE		1	4000
42	2024	FI2	FIRE W/ TWO		1	6000
43	2024	FI3	FIREPLACE		1	8000
44	2024	GH1	GREEN ECON		2	11
45	2024	GH2	GREEN AVG		2	14.25

46 2024	GH3	GREEN GOOD	2	16.5
47 2024	LD1	LOAD STL	2	26.5
48 2024	LD2	LOAD WOOD	2	22
49 2024	LD4	TRUCK/TRAIN	2	10.25
50 2024	LD5	DOCK LEVEL	1	55.25
51 2024	LP3	PAITO CONCR	2	6.25
52 2024	LP4	PATIO ASHPA	2	3.75
53 2024	LP5	PATIO FLGST	2	12.25
54 2024	LP6	PATIO FLAG	2	17.25
55 2024	LP7	PATIO BRICK	2	14.75
56 2024	MR1	ROOF MONITO	2	3.5
57 2024	MR2	ROOF HI BAY	2	3.5
58 2024	MS1	MISCELL	1	1
59 2024	OA1	APART/HOTEL	2	6.5
60 2024	OA2	MOTEL/APT	2	6
61 2024	OA3	STORE/RESTA	2	6.25
62 2024	OA4	INDUST/WARE	2	7
63 2024	OA5	BANK/OFF	2	8.5
64 2024	OA6	THEAT/AUTIT	2	9.25
65 2024	OA7	LIGHT METAL	2	5
66 2024	OA8	HI RISE OFF	2	8.75
67 2024	OD1	OVHD WD/MTL	2	10.25
68 2024	OD2	OVHD STEEL	2	16
69 2024	OD3	OVHD MTR WD	2	16.25
70 2024	OD4	OVHD MTR ST	2	25.75
71 2024	RC1	CARPORT/CAN	2	14.25
72 2024	RG1	GARAGE FRAME	2	24.5
73 2024	RG2	GARAGE MASONRY	2	26.5
74 2024	RP1	PORCH OPEN	2	28.25
75 2024	RP2	PORCH ENCL	2	37.5
76 2024	RP3	PORCH OP UP	2	19.25
77 2024	RP4	PORCH ENC UP	2	32
78 2024	RP5	PORCH CONVRD	2	14.5
79 2024	RP6	PORCH SCRND	2	37
80 2024	RP7	PRCH COV-UP	2	21.25
81 2024	RP8	PORCH SCRN U	2	27.75
82 2024	RS1	UTIL FRAME	2	14.75
83 2024	RS2	UTIL METAL	2	17.25
84 2024	RS3	UTIL BRICK	2	20.5
85 2024	SC2	INDOOR POOL	2	57.75
86 2024	SF1	FRONT WOOD	3	160.5
87 2024	SF2	FRONT AVG	3	239
88 2024	SF3	FRON ELABO	3	456.25
89 2024	SK1	SKATING RINK	2	15
90 2024	SKT	SKETCH (ONLY)	1	0
91 2024	SS1	SPRINK WET	2	2
92 2024	SS2	SPRINK DRY	2	2.5

Schedule of ValuesYancey County 2024

93 2024	TS1	TRUCK SCALE	2	850
94 2024	TS2	TRUCK SCALE	1	6825
95 2024	TU1	TUNNEL PEDE	3	366
96 2024	TU2	TUNNEL UTIL	3	
97 2024	WD1	WOOD DECK	2	15.5

YARD IMPROVEMENTS & SECONDARY BUILDINGS

Up to six segments of yard improvements / secondary buildings per parcel may be entered. There are numerous types of yard improvements and secondary buildings which may be encountered on commercial and industrial properties. The most common of these have been coded and included on the data collection form. The inclusion of all possible items is considered impractical, however, the ability to collect data on uncoded items has been provided for (see chart entry MSI - miscellaneous).

Structure Code

Space is provided to enter a three-digit alpha/numeric structure code denoting the type of yard improvement or secondary improvement being described (see following pages).

Flat Value

Space is provided to enter a plus (+) or minus (-) sign to denote the addition or deduction of a flat dollar amount that would be entered in the Dimensions column. If the flat value field is not utilized, this entry must be left blank. Consult your supervisor for instructions on possible uses of this field.

Size

Enter either the dimensions (width and length) or square footage area of the item being described. To enter the dimensions, character positions are provided for eight characters: three numeric characters denoting the width, one multiplication (x) symbol, and four numeric characters denoting the length. The multiplication symbol must always be entered in the fourth character position from the left (within the two vertical hash marks). All character positions must be filled in. Use leading zeros if necessary.

To enter the square footage of an area, character positions are provided to enter eight numeric characters (up to 99,999,999 square feet). Utilize the character positions to the right. Leading zeros are not necessary.

Number Identical Units

Space is provided to enter the total number of identical yard improvements or secondary buildings. Both character positions must be filled in (use leading zeros if necessary).

Note: When activating the Flat Value column for any entry, the amount entered in the Dimensions area will be used as the RCNLD for that line entry (multiplied by the Number of Identical Units). The Year Built, Physical Condition and Functional Utility must be entered, but are used as descriptive data only.

Physical Condition

Space is provided to enter a one-digit numeric code denoting the physical condition of the yard improvement or secondary building being described.

Enter 1	POOR, to indicate that the yard improvement or secondary building is in a dilapidated condition. It could be characterized as 'beyond repair.'

- Enter 2 FAIR, to indicate that the yard improvement or secondary building shows signs of deferred maintenance, but the improvement does contribute to the commercial or industrial operation. The improvement could be characterized as 'needing work.'
- Enter 3 NORMAL, to indicate that the yard improvement or secondary building shows only minor signs of physical depreciation due to 'wear and tear.' There are few indications of deferred maintenance.
- Enter 4 GOOD, to indicate that the yard improvement or secondary building shows no signs of deferred maintenance. It could be characterized as in new or Tike new' condition.
- Enter 5 RENOVATED, to indicate that the yard improvement or secondary building has undergone major renovation or rehabilitation. Despite the actual age of the improvement, the effective age has been altered to a much newer improvement in good condition. The amount of work done to enhance the appearance and/or structure soundness of the improvement is far in advance of that required for normal maintenance.

Note: Deferred maintenance may be defined as desirable repairs and rehabilitation that will require immediate expenditures. It does not necessarily imply inadequate prior maintenance.

Functional Utility

Space is provided to enter a one-digit numeric code denoting the functional utility of the yard improvement or secondary building. Functional utility may be defined as the ability of the improvement to assist the property in performing the function for which it is intended. Consideration should be given to design, size and performance standards.

- Enter 0 NONE, to indicate that the yard improvement or secondary building adds nothing to the ability of the property to perform the function for which it is intended. It can in no way be considered serviceable.
- Enter 1 POOR, to indicate that the yard improvement or secondary building adds little to the ability of the property to perform the function for which it is intended. Major renovation is necessary to allow the improvement to make an adequate contribution to service.
- Enter 2 FAIR, to indicate that the yard improvement or secondary building adds to the ability of the property to perform the function for which it was intended, but the effect is minimal.
- Enter 3 NORMAL, to indicate that the yard improvement or secondary building adds an adequate amount to the ability of the property to perform the function for which it is intended.
- Enter 4 GOOD, to indicate that no functional deficiencies exist for the yard

improvement or secondary building and that the improvement is well suited to aid the ability of the property to perform the function for which it is intended.

Year Built or Installed

Space is provided to enter the four-digit year in which the yard improvement or secondary building was constructed or installed.

Percent Good

Optional entry; space is provided to enter the appraiser's judgment of remaining percent good for the yard improvement or secondary building being described. Percent good and depreciation are complements of each other. Therefore, an improvement that is estimated to have 35% depreciation as of a given time is said to be 65% good (condition). In this way, the calculated Percent Good can be overridden by entering the appraiser's estimate of the percent good. However, the year built, physical condition, and the functional utility factors must still be entered. *The purpose of this entry is for override use only.*

Replacement Cost New

Do not utilize this entry; it is for manual pricing purposes only.

Replacement Cost New Less Depreciation

Do not utilize this entry; it is for manual pricing purposes only.

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
AB1	Barn, Bank	OB5	1.50	1.25	1.00	0.75	0.50	Area	40
AB2	Barn, Flat	OB5	1.50	1.25	1.00	0.75	0.50	Area	19.75
AB3	Stable	OB5	1.50	1.25	1.00	0.75	0.50	Area	49.25
AB4	Barn, General Purpose	OB5	1.50	1.25	1.00	0.75	0.50	Area	29.25
AB5	Barn, Equestrian	OB4	1.50	1.25	1.00	0.75	0.50	Area	61.5
AC1	Corn Crib, Frame	OB5	1.50	1.25	1.00	0.75	0.50	Area	6
AC1C	Central Air	C20	1.50	1.25	1.00	0.75	0.50	Area	2.95
AC2	Corn Crib, Wire	OB6	1.50	1.25	1.00	0.75	0.50	Area	5
AC2C	Unit Air	C20	1.50	1.25	1.00	0.75	0.50	Area	1.55
AC3	Corn Crib, #5 Wire 35% RF	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.75
AC4	Corn Crib, #5 Wire 45% RF	OB6	1.50	1.25	1.00	0.75	0.50	Area	4
AC5	Corn Crib, #2 Wire 35% RF	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.25
AC6	Corn Crib, #2 Wire 45% RF	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.5
AD1	Barn, Dairy	OB5	1.50	1.25	1.00	0.75	0.50	Area	40
AF1	Silo, Concrete	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AF2	Silo, Post/Plank	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AF3	Silo, Fence	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AF4	Silo, Post / Plank, Fence	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AG1	Grain Bin w/o Dry Bin	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AG2	Grain Bin w/ Dry Bin	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
AH1	Poultry House, Frame or Metal - 1S	OB5	1.50	1.25	1.00	0.75	0.50	Area	8
AH2	Poultry House, Frame or Metal - 2S	OB5	1.50	1.25	1.00	0.75	0.50	Area	6.8
AH3	Poultry House, Frame or Metal - 3S	OB5	1.50	1.25	1.00	0.75	0.50	Area	6.5
AH4	Poultry House, Concrete Block - 1S	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.75
AH5	Poultry House, Concrete Block - 2S	OB5	1.50	1.25	1.00	0.75	0.50	Area	12.5
AH6	Poultry House, Concrete Block - 3S	OB5	1.50	1.25	1.00	0.75	0.50	Area	12.25
AK1	Silo, Bunker	OB5	1.50	1.25	1.00	0.75	0.50	Depth/ Lineal	manual
AL1	Lean to	OB4						Area	3.7
AM1	Milk House, Attached - Block	OB5	1.50	1.25	1.00	0.75	0.50	Area	26
AM2	Milk House, Attached - Glazed Tile	OB5	1.50	1.25	1.00	0.75	0.50	Area	22.5
AM3	Milk House, Detached - Conc Block	OB5	1.50	1.25	1.00	0.75	0.50	Area	30.5
AM4	Milk House, Det-Glazed Tile	OB5	1.50	1.25	1.00	0.75	0.50	Area	26.5
AMS	Milking Parlor, Block	OB5	1.50	1.25	1.00	0.75	0.50	Area	33
AM6	Milking Parlor, Glazed Tile	OB5	1.50	1.25	1.00	0.75	0.50	Area	28
A01	Potato Storage, Underground	OB5	1.50	1.25	1.00	0.75	0.50	Area	8.25
A02	Potato Storage, Aboveground	OB5	1.50	1.25	1.00	0.75	0.50	Area	16.75
A03	Barn, Tobacco	OB5	1.50	1.25	1.00	0.75	0.50	Area	20

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
AP1	Pole Barn, Metal - Four-Sides Closed	OB6	1.50	1.25	1.00	0.75	0.50	Area	5
AP2	Pole Barn, Frame - Four-Sides Closed	OB6	1.50	1.25	1.00	0.75	0.50	Area	5
AP3	Pole Barn, Metal - One-Side Open	OB6	1.50	1.25	1.00	0.75	0.50	Area	4
AP4	Pole Barn, Frame - One-Side Open	OB6	1.50	1.25	1.00	0.75	0.50	Area	4
APS	Pole Barn, Metal – 4 Sides Open	OB6	1.50	1.25	1.00	0.75	0.50	Area	3
AP6	Pole Barn, Frame - Four-Sides Open	OB6	1.50	1.25	1.00	0.75	0.50	Area	3
AQ1	Quonset Building	OB6	1.50	1.25	1.00	0.75	0.50	Area	15
AR1	Granery	OB6	1.50	1.25	1.00	0.75	0.50	Area	16.75
AS1	Silo, Concrete w/ Roof	OB5	1.50	1.25	1.00	0.75	0.50	Cylinder Area	4
AS2	Silo, Concrete w/o Roof	OB5	1.50	1.25	1.00	0.75	0.50	Cylinder Area	manual
AS3	Silo, Butler	OB8	1.50	1.25	1.00	0.75	0.50	Cylinder Area	19.75
AS4	Silo, Porcelain	OB3	1.50	1.25	1.00	0.75	0.50	Cylinder Area	7.4
AS5	Silo, Steel - Prefabricated	OB4	1.50	1.25	1.00	0.75	0.50	Cylinder Area	2.45
AS6	Silo, Steel - Prefabricated (High Moisture)	OB5	1.50	1.25	1.00	0.75	0.50	Cylinder Area	3.09
AT1	Silo, Trench - Concrete or Plank	OB5	1.50	1.25	1.00	0.75	0.50	Depth/ Lineal	manual
AT2	Silo, Trench - Dirt	OB5	1.50	1.25	1.00	0.75	0.50	Depth/ Lineal	manual
AV1	Barn, Swine - Farrowing	OB5	1.50	1.25	1.00	0.75	0.50	Area	24
AW1	Barn, Swine - Finishing	OB5	1.50	1.25	1.00	0.75	0.50	Area	18.25
AW2	Barn, Swine - Confinement	OB5	1.50	1.25	1.00	0.75	0.50	Area	20.25
AX1	Prefabricated Steel Building	OB4	1.50	1.25	1.00	0.75	0.50	Area	12
BC1	Canopy, Drive-Through	OB4	1.50	1.25	1.00	0.75	0.50	Area	47.5
BC1C	BNK Canopy	C30	1.50	1.25	1.00	0.75	0.50	Area	25.75
BD1	Boat DCK WD	C20	1.50	1.25	1.00	0.75	0.50	Area	7.7
BE9	BNK DRIV IN	C30	1.50	1.25	1.00	0.75	0.50	Area	66.25
BH1	BOATHSE OPN	C20	1.50	1.25	1.00	0.75	0.50	Area	4.4
BH2	BOATHSE ENC	C20	1.50	1.25	1.00	0.75	0.50	Area	8.7
BK1	Bulkhead	C20	1.50	1.25	1.00	0.75	0.50	Area	110.8
BS1	Boat Slip E	C20	1.50	1.25	1.00	0.75	0.50	Quantity	4,020
BS2	Boat SLP AV	C20	1.50	1.25	1.00	0.75	0.50	Quantity	manual
BS3	Boat SLP GD	C20	1.50	1.25	1.00	0.75	0.50	Quantity	manual
BTO	Bank Automatic Teller Machine	OB5	1.50	1.25	1.00	0.75	0.50	Quantity	manual
BT2	Bath House	OB4	1.50	1.25	1.00	0.75	0.50	Area	69.75
CB1	Cabin/Cottage	OB3	1.50	1.25	1.00	0.75	0.50	Area	58.25
CBW	Concrete Block Wall	OB5	1.50	1.25	1.00	0.75	0.50	Lineal	manual
CI1	Paving, Asphalt or Blacktop	OB6	1.50	1.25	1.00	0.75	0.50	Area	2.5
CI2	Paving	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.75
CP5	Canopy, Roof Only	OB6	1.50	1.25	1.00	0.75	0.50	Area	8.75
CP5C	Canopy Only	C20	1.50	1.25	1.00	0.75	0.50	Area	3.35

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
CP6	Canopy Roof w/ Slab	OB5	1.50	1.25	1.00	0.75	0.50	Area	10.5
CP6C	CNPY RF/SLB	C20	1.50	1.25	1.00	0.75	0.50	Area	5.6
CP7	Canopy Roof, Economy	OB6	1.50	1.25	1.00	0.75	0.50	Area	15
CP7C	Canopy Econ	C20	1.50	1.25	1.00	0.75	0.50	Area	9
CP8	Canopy Roof, Average	OB5	1.50	1.25	1.00	0.75	0.50	Area	16.75
CP8C	Canopy AVG	C20	1.50	1.25	1.00	0.75	0.50	Area	15
CP9	Canopy Roof, Good	OB4	1.50	1.25	1.00	0.75	0.50	Area	19.5
CP9C	Canopy Good	C20	1.50	1.25	1.00	0.75	0.50	Area	20
CWA	Car Wash, Automatic	OB4	1.50	1.25	1.00	0.75	0.50	Area	69.25
CWM	Car Wash, Manual	OB5	1.50	1.25	1.00	0.75	0.50	Area	50.25
DT1	Drive Theat	C20	1.50	1.25	1.00	0.75	0.50	Area	13.45
DT2	DI-TH SPKRS	C20	1.50	1.25	1.00	0.75	0.50	Quantity	manual
DT3	DI-TH HTR	C20	1.50	1.25	1.00	0.75	0.50	Quantity	manual
EA0	Auditor	C50	1.50	1.25	1.00	0.75	0.50	Area	65.65
EA1	AUDIT-FINIS	C50	1.50	1.25	1.00	0.75	0.50	Area	38.1
EA2	AUDIT UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	12.3
EB0	COL GYM	C50	1.50	1.25	1.00	0.75	0.50	Area	67.5
EB1	GYM FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	47.3
EB2	GYM UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	12.65
EC0	Church	C50	1.50	1.25	1.00	0.75	0.50	Area	60.55
EC1	Church FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	43.3
EC2	Church UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	11.95
ED0	Dorm	C50	1.50	1.25	1.00	0.75	0.50	Area	55.3
ED1	Dorm FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	38.1
ED2	Dorm UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	10.45
EE0	Courthouse	C50	1.50	1.25	1.00	0.75	0.50	Area	79.45
EE1	Court FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	55.3
EE2	Court UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	15.5
EF0	Fire No BAS	C50	1.50	1.25	1.00	0.75	0.50	Area	60.53
EF1	Fire FIN BA	C50	1.50	1.25	1.00	0.75	0.50	Area	42.65
EF2	Fire UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	12.3
EG0	SCHL GYM	C50	1.50	1.25	1.00	0.75	0.50	Area	50.15
EG1	SCH-GYM-FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	35.35
EG2	SCH-GYM-UNF	C50	1.50	1.25	1.00	0.75	0.50	Area	9.45
EH0	Hospital	C50	1.50	1.25	1.00	0.75	0.50	Area	93.25
EH1	HOSP FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	65.65
EH2	HOSP-UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	19.05
EJ0	Jail	C50	1.50	1.25	1.00	0.75	0.50	Area	110.6
EJ1	Jail FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	78.65
EJ2	Jail UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	22.1
EK0	Armory No B	C50	1.50	1.25	1.00	0.75	0.50	Area	46.65
EK1	ARM FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	38.85
EK2	ARM UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	8.65
EL0	Library	C50	1.50	1.25	1.00	0.75	0.50	Area	63.95

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
EL1	LIB FIN BAS	C50	1.50	1.25	1.00	0.75	0.50	Area	44.9
EL2	LIB UNFIN B	C50	1.50	1.25	1.00	0.75	0.50	Area	11.95
EN0	Nrusin Home	C50	1.50	1.25	1.00	0.75	0.50	Area	69.2
EN1	Nursin FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	48.45
EN2	NURS UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	13.9
EP0	Post OFF	C50	1.50	1.25	1.00	0.75	0.50	Area	60.55
EP1	Enclosed Porch, Frame	OB4	1.50	1.25	1.00	0.75	0.50	Area	37.5
EP1C	Post OF FIN	C50	1.50	1.25	1.00	0.75	0.50	Area	43.3
EP2	Enclosed Porch, Masonry	OB4	1.50	1.25	1.00	0.75	0.50	Area	43.5
EP2C	Post OFF UN	C50	1.50	1.25	1.00	0.75	0.50	Area	11.95
ES0	School	C50	1.50	1.25	1.00	0.75	0.50	Area	58.8
ES1	SCHL FIN BA	C50	1.50	1.25	1.00	0.75	0.50	Area	41.4
ES2	SCHL UNF BA	C50	1.50	1.25	1.00	0.75	0.50	Area	11.95
EU0	COLLEG/UNIV	C50	1.50	1.25	1.00	0.75	0.50	Area	77.75
EU1	COLL/FIN B	C50	1.50	1.25	1.00	0.75	0.50	Area	55.3
EU2	COLL UNFIN	C50	1.50	1.25	1.00	0.75	0.50	Area	15.5
FC1	Fencing, Chainlink (10 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	manual
FC2	Fencing, Chainlink (12 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
FC3	Fencing, Barbed Wire (3 strands)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
FC4	Fencing, Chainlink (4 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
FC6	Fencing, Chainlink (6 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
FC8	Fencing, Chainlink (8 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
FC9	Fencing, Privacy-Frame (8 ft)	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
PB1	PLUMB FIXTR	C20	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
PC1	Paving, Concrete-Average	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.75
PC1C	Paving CON AVG	C15	1.50	1.25	1.00	0.75	0.50	Area	2.4
PC2	Paving, Concrete-Heavy Duty	OB6	1.50	1.25	1.00	0.75	0.50	Area	5.25
PC2C	Paving Heavy	C15	1.50	1.25	1.00	0.75	0.50	Area	2.6
PC3	Paving Slab	C15	1.50	1.25	1.00	0.75	0.50	Area	3.6
PH1	Pool House	OB4	1.50	1.25	1.00	0.75	0.50	Area	68
RA1	Garage, Attached-Frame	OB2	1.50	1.25	1.00	0.75	0.50	Area	24.5
RA2	Garage, Attached-Masonry	OB2	1.50	1.25	1.00	0.75	0.50	Area	26.5
RB1	Boat House, Frame	OB7	1.50	1.25	1.00	0.75	0.50	Area	43
RB2	Boat House, Masonry	OB7	1.50	1.25	1.00	0.75	0.50	Area	45.25
RC1	Carport	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.25
RC1C	Carport	C20	1.50	1.25	1.00	0.75	0.50	Area	5.6
RC2	Canopy	OB6	1.50	1.25	1.00	0.75	0.50	Area	2.5
RD1	Boat Dock-Light	OB5	1.50	1.25	1.00	0.75	0.50	Area	14
RD2	Boat Dock-Medium	OB5	1.50	1.25	1.00	0.75	0.50	Area	22
RD3	Boat Dock-Heavy	OB5	1.50	1.25	1.00	0.75	0.50	Area	33.5
RG1	Garage, Detached-Frame	OB4	1.50	1.25	1.00	0.75	0.50	Area	31
RG2	Garage, Detached-Masonry	OB3	1.50	1.25	1.00	0.75	0.50	Area	34.5
RG3	Garage w/ Unfinished Attic	OB3	1.50	1.25	1.00	0.75	0.50	Area	35.75

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
RG4	Garage w. Finished Attic	OB3	1.50	1.25	1.00	0.75	0.50	Area	48
RG4C	GARAG FRAME	C40	1.50	1.25	1.00	0.75	0.50	Area	12.45
RG5	Garage-1/2S	OB3	1.50	1.25	1.00	0.75	0.50	Area	26.75
RG5C	GARAG MASON	C40	1.50	1.25	1.00	0.75	0.50	Area	16
RG6	Garage-1S	OB3	1.50	1.25	1.00	0.75	0.50	Area	24.5
RG7	Garage-1S Storage	OB3	1.50	1.25	1.00	0.75	0.50	Area	35.5
RL1	Studio	OB3	1.50	1.25	1.00	0.75	0.50	Area	55.25
RM1	MH-Singlewide	OB6	1.50	1.25	1.00	0.75	0.50	Area	22
RM2	MH-Doublewide	OB6	1.50	1.25	1.00	0.75	0.50	Area	31.5
RP1	Pool, Plastic Liner	OB5	1.50	1.25	1.00	0.75	0.50	Area	19.75
RP2	Pool, Prefabricated w/ Plastic Liner	OB5	1.50	1.25	1.00	0.75	0.50	Area	22.5
RP3	Pool, Concrete Reinforced	OB4	1.50	1.25	1.00	0.75	0.50	Area	42.75
RP4	Pool, Fiberglass	OB4	1.50	1.25	1.00	0.75	0.50	Area	25
RP5	Pool, Gunite/Vinyl	OB5	1.50	1.25	1.00	0.75	0.50	Area	25
RR1	Track RAILR	C20	1.50	1.25	1.00	0.75	0.50	Area	60.1
RS1	Shed, Utility-FR	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.75
RS1C	UTIL Frame	C20	1.50	1.25	1.00	0.75	0.50	Area	7.55
RS2	Shed, Utility-Metal	OB5	1.50	1.25	1.00	0.75	0.50	Area	17.25
RS2C	UTIL Metal	C20	1.50	1.25	1.00	0.75	0.50	Area	10.1
RS3	Shed, Utility-Masonry	OB5	1.50	1.25	1.00	0.75	0.50	Area	20.5
RS3C	UTIL Stone	C20	1.50	1.25	1.00	0.75	0.50	Area	11
SC1	Pool, Commercial Swimming	OB3	1.50	1.25	1.00	0.75	0.50	Area	57.75
SC1C	SWIM COMM	C20	1.50	1.25	1.00	0.75	0.50	Area	40.6
SH1	Shed, Machinery & Farm-Frame	OB5	1.50	1.25	1.00	0.75	0.50	Area	12.25
SH1C	Shed Frame	C30	1.50	1.25	1.00	0.75	0.50	Area	7.05
SH2	Shed, Aluminum	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.75
SH2C	Shed ALUMIN	C30	1.50	1.25	1.00	0.75	0.50	Area	8.65
SH3	Shed, Metal-Finished	OB5	1.50	1.25	1.00	0.75	0.50	Area	21.25
SH3C	Shed Metal	C30	1.50	1.25	1.00	0.75	0.50	Area	12.35
SH4	Shed, Quonset	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.5
SH4C	Shed QUONSE	C30	1.50	1.25	1.00	0.75	0.50	Area	10.1
SH5	Shed, Two-Sides Open	OB5	1.50	1.25	1.00	0.75	0.50	Area	7.5
SH5C	Lumbar SH 2	C20	1.50	1.25	1.00	0.75	0.50	Area	4.35
SH6	Shed, Four-Sides Open	OB5	1.50	1.25	1.00	0.75	0.50	Area	7
SH6C	Lumbar SH 4	C20	1.50	1.25	1.00	0.75	0.50	Area	3.95
SK2	Skate Rink	C20	1.50	1.25	1.00	0.75	0.50	Area	3.9
SM0	Stoop	OB4	1.50	1.25	1.00	0.75	0.50	Area	15.5
SM1	Porch, Screened	OB5	1.50	1.25	1.00	0.75	0.50	Area	37
SM2	M/H Addition	OB4	1.50	1.25	1.00	0.75	0.50	Area	23.75
SM3	Patio-Covered/CP	OB5	1.50	1.25	1.00	0.75	0.50	Area	14.25
SM4	Skirting	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
SM5	Deck, Wood	OB5	1.50	1.25	1.00	0.75	0.50	Area	15.5
SM6	Attachment, Frame-1 Story	OB2	1.50	1.25	1.00	0.75	0.50	Area	39.75

OUTBUILDING & Yard improvements									
CODE	DESCRIPTION	DEPR	GRADE FACTOR					UNIT	RATE
		TABLE	A	B	C	D	E		
SM7	Open Porch	OB4	1.50	1.25	1.00	0.75	0.50	Area	28.25
SM8	M/H Basement	OB5	1.50	1.25	1.00	0.75	0.50	Area	16.5
SM9	M/H Foundation	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
SPP	Patio, Swimming Pool	OB5	1.50	1.25	1.00	0.75	0.50	Area	3.75
SS1	SPRINK Wet	C20	1.50	1.25	1.00	0.75	0.50	Area	1
SS2	SPRINK Dry	C20	1.50	1.25	1.00	0.75	0.50	Area	1.25
ST1	Stacks BRK	C40	1.50	1.25	1.00	0.75	0.50	Area	898.8
STP	Sewage Treatment Plant	OB4	1.50	1.25	1.00	0.75	0.50	Area	6.25
TC1	Tennis Court, Asphalt	OB5	1.50	1.25	1.00	0.75	0.50	Area	4
TC1C	Tennis ASPH	C15	1.50	1.25	1.00	0.75	0.50	Area	Manual
TC2	Tennis Court, Concrete	OB5	1.50	1.25	1.00	0.75	0.50	Area	6.25
TC2C	Tennis CONC	C15	1.50	1.25	1.00	0.75	0.50	Quantity	Manual
TC3	Tennis Court, Clay	OB6	1.50	1.25	1.00	0.75	0.50	Area	3.75
TC3C	Tennis Clay	C15	1.50	1.25	1.00	0.75	0.50	Quantity	Manual
TC4	Platform TE	C15	1.50	1.25	1.00	0.75	0.50	Quantity	Manual
TN1	TNK ELV STL	C30	1.50	1.25	1.00	0.75	0.50	Area	1.06
TN2	TNK STL BLK	C20	1.50	1.25	1.00	0.75	0.50	Area	0.59
TN3	TNK Redwood	C20	1.50	1.25	1.00	0.75	0.50	Area	0.97
TN4	TNK CONCRET	C20	1.50	1.25	1.00	0.75	0.50	Area	0.66
TN5	TNK STL PRE	C20	1.50	1.25	1.00	0.75	0.50	Area	1.56
TN7	TNK UNGR FB	C20	1.50	1.25	1.00	0.75	0.50	Area	0.95
TNK	UNGR ST	C20	1.50	1.25	1.00	0.75	0.50	Area	0.58
TR1	RSTRM Frame	C30	1.50	1.25	1.00	0.75	0.50	Area	22.9
TR2	RSTRM Stone	C40	1.50	1.25	1.00	0.75	0.50	Area	27.2
TS1	Truck Scales	OB4	1.50	1.25	1.00	0.75	0.50	Area	50
TT1	Tower Radio	C15	1.50	1.25	1.00	0.75	0.50	Area	76.5
TT2	Tower MICRO	C15	1.50	1.25	1.00	0.75	0.50	Area	127.5
TT3	TR Tower TV	C15	1.50	1.25	1.00	0.75	0.50	Area	197.95
WA7	Fencing, Wrought Iron	OB6	1.50	1.25	1.00	0.75	0.50	Lineal	Manual
WD1	Deck, Wood	OB5	1.50	1.25	1.00	0.75	0.50	Area	15.5
WP1	WD Pilings	C20	1.50	1.25	1.00	0.75	0.50	Quantity	Manual
WTP	Water Tank/Tower	OB4	1.50	1.25	1.00	0.75	0.50	Area	4

GOLF COURSE PRICING EXAMPLE

Worthington Golf Course - an 18-hole regulation size course; 6,500 yards long, par 72, located on 120 acres of rolling terrain. The course is 10 years old and has 10,000 square foot greens, (3) 2500 square foot tee locations for each hole, and three (3) bunkers per hole. Fairways and greens have automatic sprinkler system.

This course is judged to be a Class III Course with very good greens and tees, good overall condition, desirability and utility. Land value is estimated at \$7,500 per acre.

Base Cost per Hole (Good Quality)	\$ 100,000
Quality Factor (+10%)	+ \$ 10,000
Replacement Cost per Hole	\$ 110,000
Number of Holes	x 18
Total Replacement Cost	\$ 1,980,000
Less Depreciation (-10%)	- \$ 198,000
Total Value of Course Improvements	\$ 1,782,000
Land Value (120 acres @ \$7500)	\$ 900,000
Total Value	\$ 2,682,000
Value per Hole (Rounded)	\$ 149,000

GOLF COURSE PRICING**CLASS I - REPLACEMENT COST \$400,000 - \$600,000 PER HOLE**

Excellent golf course consisting of 18 holes designed for championship, professional, advanced, or competitive play with a par rating of 71 to 72 and yardage ranging from 6,800 and up. Terrain is generally rolling with medium to wide fairways, numerous man-made and natural hazards, well maintained landscaping with tees, greens and fairways of excellent quality.

CLASS II - REPLACEMENT COST \$300,000 - \$400,000 PER HOLE

Good golf course consisting of 18 holes designed for championship, professional, advanced or competitive play with a par rating of 71 to 72 and yardage ranging from 6000 to 7300 yards. Terrain is generally rolling with wide fairways and many manmade or natural hazards, well maintained landscaping, tees, greens and fairways of very good quality.

CLASS III - REPLACEMENT COST \$150,000-\$300,000 PER HOLE

Average golf course consisting of 18 holes designed for all classes of golfers with a par rating of 70 to 72 and yardage ranging from 5500 to 7300 yards. Terrain is generally rolling with narrow to wide fairways, several natural hazards and some man-made hazards, well maintained landscaping with tees, greens and fairways of good quality.

CLASS IV - REPLACEMENT COST \$75,000-\$150,000 PER HOLE

Average quality public or semi-private course; 18 holes designed for the average or occasional golfer with a par rating of 68 to 72 and yardage ranging from 5500 to 6900 yards. Terrain is generally flat to rolling with varying fairway widths and few natural or man-made hazards, mostly natural landscaping with some maintenance, tees, and greens are of average to good quality.

CLASS V - REPLACEMENT COST \$25,000-\$75,000 PER HOLE

Simply designed golf course consisting of 9 to 18 holes designed for recreational or occasional golfers; with a par rating of 32 to 68 and yardage ranging from 2500 to 5000 yards. Terrain is generally flat with narrow fairways little maintenance, very few hazards, tees and greens are fair to average quality.

CLASS VI - PAR 3- REPLACEMENT COST \$25,000-\$40,000 PER HOLE

Non-regulation golf course, consisting of 9 to 18 holes, all holes are par three, terrain is rolling to flat, tees, greens and fairways range from fair quality to good quality, maintenance varies based on private or public play.

Land Schedule

LAND VALUATION GUIDELINES

Land values across Yancey County are as varied as the properties they reflect. The use of a wide range of land types and rates to effectively value these properties is a necessity.

Specific land values are based on typical rates for classes of property and land types within a defined neighborhood or pricing area. Base rates are established to accommodate the majority of land types found within these areas.

Each tract of land is analyzed to determine the necessary land segment types and appropriate rates. See Land Rates tables and the explanation of the Land Segment types available for use within the Yancey County CAM A system.

LOCATIONAL CONSIDERATIONS

Rural properties are those located within remote or sparsely developed areas of the county where much of the land is being actively farmed or lying idle. Turnover is infrequent and development is generally limited to major highway intersections and rural hamlet communities. Public water may or may not be available. The majority of homes and businesses in rural areas are served by individual wells and septic systems.

The **suburban** classification is intended to identify those properties within the extraterritorial jurisdiction of incorporated municipalities. It is within these suburban areas of the county where most development is occurring, or has reached equilibrium stage. These areas typically include subdivisions and concentrated communities surrounding cities and towns. Pockets of commercial and industrial parcels are also prevalent. Public water is normally available, and in some cases sanitary sewer services exist.

Urban districts are those areas within or immediately surrounding cities or towns with a high density of housing, commercial and industrial properties. Land is almost always bought and sold with the intent to develop. Turnover is frequent and development is rapid. Public water and sewer are usually readily available.

Lakefront areas either adjoin or have easy access to area lakes. This land is almost always bought and sold with the intent to develop for residential, resort or recreational purposes. Demand is high for both primary and second homes. Turnover is frequent and development is often rapid. Values vary based upon access, depth of water and view. Public water may or may not be available, and in some cases sanitary sewer services exist.

LAND VALUATION ADJUSTMENTS

The technique of land pricing, as described in other sections of this manual, provides for the development of unit land rates for all classes of real property within a given area or neighborhood. These land rates are developed from verified, recent sales and are expected to reflect market value for various prevalent land types as of the effective valuation date for each given area.

Land rates will be developed for parcels in the following Categories:

Square Footage

Lot

Acreage

It is significant to point out that assigned land rates are based on typical or normal conditions for that class of property and land type within a specific neighborhood or area. It is likely that some number of specific parcels within a neighborhood will have unique factors affecting the value of that land parcel. These “Land Influences Factors” may affect the value of a specific parcel beneficially or detrimentally (i.e., plus or minus compared to the norm for the neighborhood).

Proper appraisal practice indicates that a land rate adjustment or “Land Influence Factor” should be applied by the review appraiser to properly reflect the unique considerations for a parcel with significant physical or economic characteristics, deviating from the normal conditions reflected by the neighborhood land rates.

The primary goal of a Revaluation Program is equalization; it is strongly recommended that users of this manual exercise proper judgment and caution in the application of land influence factors.

Land Influence Factors

Topography

This category allows the reviewer's judgment of the degree of difficulty due to poor topography in erecting a suitable improvement on the subject parcel.

Normally if a suitable improvement is present on the subject lot, the topography problem has been corrected. Therefore, an improved lot normally should have no allowance for topography. However, a topography influence may need to be applied in significant cases of unimproved lots or tracts where poor topography represents an actual detriment to the presumed utilization of the parcel.

Topography factors include: irregular land contour, poor drainage, potential subsidence, sub-surface rock ledge, potential erosion, and flood plain areas.

The following is presented as a guide:

CONDITION		Factor
Normal	Problem corrected or not significant	0%
Slight	Problem is a moderate handicap to full utilization of the lot but is correctable. The lot is buildable, but less desirable than typical lots in the area due to topography problem	10% - 25%
Severe	Problem is significant but correctable in that it prevents the development of the lot until the topography problem is corrected	25% - 75%
Unbuildable	The topography problem is so severe it is not economically feasible to develop the lot. Example: a lot that cannot pass health and safety perk test	75% - 90%

Shape / Size

The shape/size factor is normally a negative adjustment to account for loss of value due to highly irregular shape or insufficient size for the presumed utilization of the parcel.

Utilizing the shape/size factor is a review judgment and may apply to all land types. The basis for any factor is a negative adjustment reducing the subject lot value to the amount and degree of land utility applicable for the presumed utilization.

The following is presented as a guide:

SIZE/SHAPE INFLUENCE FACTOR GUIDE

Normal	Shape or size is no significant detriment to the presumed utilization of the parcel	0%
Minor	The lot is buildable and/or economically usable for the presumed utilization but irregular shape or insufficient size precludes the full utilization of the parcel	10% - 25%
Major	Irregular shape of insufficient size represent a significant handicap to the presumed utilization and/or development of the land category is restricted to a significant under-improvement or under utilization of the parcel	25% - 75%
Unbuildable	The shape or size problem is so severe that it renders the land category unusable and/or unbuildable for the presumed utilization. Example: an undersized lot subject to minimum zoning restrictions which effectively prevents any economical utilization	75% - 90%

Restrictions

A negative land influence adjustment for restrictions is applicable for cases where the property is subject to a legal or physical restriction to its utilization. Typical examples would include:

Utility easements, such as power lines and sewer lines

Zoning or deed restrictions to the property, limiting the utilization to a less than normal use for typical lots in the neighborhood

Physical barriers to the property (bridges, highway medians, fences or abutment)

The following is presented as a guide:

RESTRICTIONS INFLUENCE FACTOR GUIDE

<i>Normal</i>	No significant restriction to property	0%
<i>Minor</i>	A restriction of moderate significance legal or physical - exists which causes the property to be less desirable than similar lots in the area which are not subject to this restriction but does not prevent utilization of the property for presumed use	10% - 25%
<i>Major</i>	A restriction of major significance - legal or physical - exists which causes the property to be restricted to a less than full utilization compared to similar lots in the area, which are not subject to this restriction. Example: power lines bisecting a lot which prevent the building of a dwelling but would be suitable for a garage or secondary structure	25% - 75%
<i>Unbuildable</i>	A restriction of very severe impact - legal or physical, exists which causes the property to be rendered virtually unusable for any significant utilization compares to similar lots in the area which are not subject to this restriction. Example: a lot rendered inaccessible by a highway or right-of-way	75% - 90%

Economic Mis-Improvement

This category is reserved as a reviewer's judgment of the comparative loss of value land (either under-improvement or over-improvement). In essence, this judgment is expressing the appraiser's opinion that the existing structure represents an encumbrance to the full utilization of the land.

The application of a mis-improvement factor for residential/agricultural property is possible but very rare. Most instances occur in commercial or industrial situations where market evidence indicates a different economic utilization of the land than the current utilization. It is important to recognize in the application of economic mis-improvement factors that the land is presumed to be valued on the bases of typical "highest and best" utilization and the existing structure is non-contributory to this most economical utilization. Obviously, vacant tracts are not encumbered by any structure, and are not subject to economic mis- improvement factors. Further, the appraiser should recognize that the economic mis- improvement condition is "curable" (i.e., if the structure is removed, the previously applied economic mis-improvement factor is normally no longer applicable).

Typical examples include:

Dwellings in areas converting to commercial development

An old warehouse located in an area where market evidence indicates modern office complex development

MIS-IMPROVEMENT INFLUENCE FACTOR GUIDE

<i>Normal</i>	The property is unimproved (no major structures present) or the existing structure is consistent with the economical utilization of the land	0%
<i>Minor</i>	The land is encumbered with a structure that presents an economic mis-improvement, and the structure has an assigned value of 25% to 50% of the land value at highest and best use	10% - 50%
<i>Major</i>	The land is encumbered with a structure that represents an economic mis-improvement and the structure has an assigned value of 50% or more of the land value at the highest and best use	50% - 75%

Corner and/or Alley Influence

This category is reserved for the recognition of the enhancement in land value attributable to the potential utilization of a comer lot, over and above the value of an otherwise comparable interior site. The enhancement due to the presence of a rear or side alley is normally common to all lots in a given area or block. Therefore, recommended procedure for enhancement due to alley influence, if any, is to consider this factor in the land rate itself.

The amount of enhancement, if any, to a comer lot must be based on the individual merits of each comer location.

Normally, comer influence is not applicable to residential/agricultural property. Corner influence factors should be applied to only those cases of commercial or industrial property where the comer is an actual enhancement to the land.

The following is presented as a guide:

CORNER INFLUENCE FACTOR GUIDE		Factor
<i>Normal</i>	The presence of a corner or alley has significant enhancement or impact to the property	0%
<i>Minor</i>	The lot value is moderately enhanced by the presence of corner or alley exposure. Example: Intersection of two secondary streets or a major arterial street and a secondary street	10% - 25%
<i>Major</i>	The lot value is significantly enhanced by the presence of corner or alley exposure. Example: the intersection of two major arterial streets	25% - 100%

View Influence

This factor is normally a positive adjustment for lots or parcels where the land value is significantly enhanced by the presence of a scenic or waterfront view when compared to similar lots in the area where no significant view is present. This factor also applies to golf course lots.

It is highly recommended that the appraiser exercise due caution in the application of view influence. It is useful to remember that while the subject may have an appealing view, if this condition is common to most parcels in the area, then comparatively there is probably no real view enhancement. The appraiser should also consider the permanency of the view (i.e., the probability of potential obstruction).

The following is presented as a guide:

VIEW INFLUENCE FACTOR GUIDE		Factor
<i>Normal</i>	The view is considered common to the area and market evidence indicates no actual value enhancement exists	0%
<i>Minor</i>	The subject property has no moderate enhancement due to an appealing view, and market evidence supports value enhancement	10% - 25%
<i>Major</i>	The subject property has a significant enhancement due to an appealing view. Further the view enhancement is not common to similar lots in the area and there is little or no potential for obstruction of the view by other structures	25% - 300%
<i>Negative</i>	For properties with less than normal or typical views, the appraiser should apply negative factors to the affected properties as indicated by the market analysis and evidence	-10% -90%

CONSERVATION EASEMENTS

A conservation easement is a voluntary restriction of one's real property rights in favor of a tax-exempt conservancy organization for the purpose of preserving land from development and for future benefit as scenic areas, wildlife habitat, and open space for a sustainable natural environment.

Due to the uniqueness of both land and property owner, it is necessary to tailor a conservation easement equally as unique. Each conservation easement must be reviewed and analyzed to determine the relinquished rights as well as the allowable exceptions in order to equitably reflect the value for the property.

The Yancey County Tax Office, with the support of the North Carolina Department of Revenue - Property Tax Division, has decided to consider the issue of conservation easements on an individual case basis working through the appraisal process, notifying the property owner of the results of the assessment and allowing an adequate period of time for both discussion and appeal of the valuation.

All pertinent data that might be shared by either the conservation easement grantor or grantee will be considered by the Yancey County Tax Office in the appraisal of any property encumbered by a conservation easement.

§ 105-317. Appraisal of real property; adoption of schedules, standards, and rules.(a) Whenever any real property is appraised it shall be the duty of the persons making appraisals:(1)In determining the true value of land, to consider as to each tract, parcel, or lot separately listed at least its advantages and disadvantages as to location; zoning; quality of soil; waterpower; water privileges; dedication as a nature preserve; conservation or preservation agreements; mineral, quarry, or other valuable deposits; fertility; adaptability for agricultural, timber-producing, commercial, industrial, or other uses; past income; probable future income; and any other factors that may affect its value except growing crops of a seasonal or annual nature.

Base Rate Land Valuation Technique

The Base Rate Land Valuation Technique allows the appraiser to establish land rates using either a price per acre, price per square foot or price per lot for each parcel located within an individual neighborhood unit. This method also allows the appraiser to develop base land sizes for each land segment type within the neighborhood.

Incremental and decremental rates are developed as a percentage of the Base Land Rates to allow for size adjustments for those parcels which are either smaller or larger than the indicated base sizes established for the neighborhood.

PRIVATE CEMETARY OR BURIAL GROUND PROPERTY

Yancey County has numerous private cemeteries that date to the late eighteen century. Denotation and preservation of these cemeteries is an important and on-going effort on the part of many interested individuals and organizations.

According to North Carolina General Statute 105-278.2(a), real property set apart for burial purposes shall be exempt from taxation unless it is owned and held for purposes of sale or rental or sale of burial rights therein.

It is the intention of the Yancey County Tax Department to cooperate with any individual or) organization in any attempt to recognize and exclude from taxation acreage that can be identified as a family or community burial ground that may be a portion of a privately owned and otherwise taxable parcel of land. It is not the intention of the Yancey County Tax Department to become involved in any issue of ownership of such property or to attempt to satisfy any disputes that may arise between or among individuals or organizations that may be party to any such contentions.

Private cemeteries or burial grounds shall be listed as a separate land entry on the parcel record for the property where the cemetery or burial ground is located. The area shall be identified as to actual size as accurately as possible. For those cemeteries or burial grounds that can not be accurately identified, the Yancey County Tax Department shall consider an area not to exceed one tenth (. 10) acres in size to attribute to said cemetery or burial ground.

Note: Yancey County Tax Office will add or delete parcels from the cemetery grouping as necessary.

Land Code Definitions					
#	Version	Model	Land Type	Land Code	Description
1	2024	1	A	1	PRIMARY
2	2024	1	A	2	SECONDARY
3	2024	1	A	3	UNDEVELOPED
4	2024	1	A	4	RESIDUAL
5	2024	1	A	5	OTHER
6	2024	1	A	6	TILLABLE
7	2024	1	A	7	PASTURE
8	2024	1	A	8	WOODLAND
9	2024	1	A	9	OPEN SPACE
10	2024	1	A	10	PRIME
11	2024	1	G	2	SECONDARY
12	2024	1	G	4	RESIDUAL
13	2024	1	G	5	OTHER
14	2024	1	S	1	PRIMARY
15	2024	1	S	2	SECONDARY
16	2024	1	S	3	UNDEVELOPED
17	2024	1	S	4	RESIDUAL
18	2024	1	S	5	OTHER
19	2024	1	S	6	TILLABLE
20	2024	1	S	7	PASTURE
21	2024	1	S	8	WOODLAND
22	2024	1	S	9	OPEN SPACE
23	2024	1	S	10	PRIME
24	2024	1	U	1	PRIMARY
25	2024	1	U	2	LOT CODE 2
26	2024	1	U	3	UNDEVELOPED
27	2024	1	U	4	RESIDUAL
28	2024	1	U	5	LOT CODE 5
29	2024	1	U	6	LOT CODE 6
30	2024	1	U	7	LOT CODE 7
31	2024	1	U	8	WOODLAND
32	2024	1	U	9	OPEN SPACE
33	2024	1	U	10	LOT CODE 10

Schedule of Values

Yancey County 2024

Land Model Rates								
#	Version	Land Type	Nbhd Model	Land Code	Base Size	Base Rate	Base Increase	Base Decrease
1	2024	A		0 1		0	0	0
2	2024	A		0 3		0	0	0
3	2024	A		0 4		0	0	0
4	2024	A		0 5		0	0	0
5	2024	A		1 1	1	613360	61336	183260
6	2024	A		1 10	1	0	0	0
7	2024	A		1 2	1	306680	306680	306680
8	2024	A		1 21	1	328000	32800	98000
9	2024	A		1 22	1	164000	164000	164000
10	2024	A		1 23	1	82000	82000	82000
11	2024	A		1 24	1	32800	32800	32800
12	2024	A		1 25	1	600	600	600
13	2024	A		1 26	1	74390	74390	74390
14	2024	A		1 27	1	32800	32800	32800
15	2024	A		1 28	1	2500	2500	2500
16	2024	A		1 29	1	0	0	0
17	2024	A		1 3	1	153340	153340	153340
18	2024	A		1 30	1	0	0	0
19	2024	A		1 4	1	61336	61336	61336
20	2024	A		1 41	1	142.7	142.7	142.7
21	2024	A		1 42	1	70.2	70.2	70.2
22	2024	A		1 43	1	112.1	112.1	112.1
23	2024	A		1 44	1	112.1	112.1	112.1
24	2024	A		1 45	1	13.5	13.5	13.5
25	2024	A		1 46	1	91.4	91.4	91.4
26	2024	A		1 47	1	26.5	26.5	26.5
27	2024	A		1 48	1	64.3	64.3	64.3
28	2024	A		1 49	1	64.3	64.3	64.3
29	2024	A		1 5	1	600	600	600
30	2024	A		1 50	1	382.5	382.5	382.5
31	2024	A		1 6	1	139109	139109	139109
32	2024	A		1 7	1	61336	61336	61336
33	2024	A		1 8	1	4675	4675	4675
34	2024	A		1 9	1	0	0	0
35	2024	A		2 1	1	316000	31600	94800
36	2024	A		2 10	1	0	0	0
37	2024	A		2 2	1	158000	158000	158000
38	2024	A		2 21	1	316000	31600	94800
39	2024	A		2 22	1	158000	158000	158000
40	2024	A		2 23	1	79000	79000	79000
41	2024	A		2 24	1	31600	31600	31600
42	2024	A		2 25	1	600	600	600
43	2024	A		2 26	1	42000	42000	42000
44	2024	A		2 27	1	31600	31600	31600
45	2024	A		2 28	1	2500	2500	2500
46	2024	A		2 29	1	0	0	0
47	2024	A		2 3	1	79000	79000	79000
48	2024	A		2 30	1	0	0	0
49	2024	A		2 4	1	31600	31600	31600
50	2024	A		2 41	1	142.7	142.7	142.7
51	2024	A		2 42	1	70.2	70.2	70.2
52	2024	A		2 43	1	112.1	112.1	112.1
53	2024	A		2 44	1	112.1	112.1	112.1
54	2024	A		2 45	1	13.5	13.5	13.5
55	2024	A		2 46	1	91.4	91.4	91.4

113 2024	A	4 44	1	112.1	112.1	112.1
114 2024	A	4 45	1	13.5	13.5	13.5
115 2024	A	4 46	1	91.4	91.4	91.4
116 2024	A	4 47	1	26.5	26.5	26.5
117 2024	A	4 48	1	64.3	64.3	64.3
118 2024	A	4 49	1	64.3	64.3	64.3
119 2024	A	4 5	1	600	600	600
120 2024	A	4 50	1	382.5	382.5	382.5
121 2024	A	4 6	1	0	0	0
122 2024	A	4 7	1	40018	40018	40018
123 2024	A	4 8	1	4675	4675	4675
124 2024	A	4 9	1	0	0	0
125 2024	A	5 1	1	403920	40392	121176
126 2024	A	5 10	1	0	0	0
127 2024	A	5 2	1	201960	201960	201960
128 2024	A	5 21	1	216000	21600	64800
129 2024	A	5 22	1	108000	108000	108000
130 2024	A	5 23	1	54000	54000	54000
131 2024	A	5 24	1	21600	21600	21600
132 2024	A	5 25	1	600	600	600
133 2024	A	5 26	1	0	0	0
134 2024	A	5 27	1	21600	21600	21600
135 2024	A	5 28	1	2500	2500	2500
136 2024	A	5 29	1	0	0	0
137 2024	A	5 3	1	100980	100980	100980
138 2024	A	5 30	1	0	0	0
139 2024	A	5 4	1	40932	40932	40932
140 2024	A	5 41	1	142.7	142.7	142.7
141 2024	A	5 42	1	70.2	70.2	70.2
142 2024	A	5 43	1	112.1	112.1	112.1
143 2024	A	5 44	1	112.1	112.1	112.1
144 2024	A	5 45	1	13.5	13.5	13.5
145 2024	A	5 46	1	91.4	91.4	91.4
146 2024	A	5 47	1	26.5	26.5	26.5
147 2024	A	5 48	1	64.3	64.3	64.3
148 2024	A	5 49	1	64.3	64.3	64.3
149 2024	A	5 5	1	600	600	600
150 2024	A	5 50	1	382.5	382.5	382.5
151 2024	A	5 6	1	0	0	0
152 2024	A	5 7	1	40932	40932	40932
153 2024	A	5 8	1	4675	4675	4675
154 2024	A	5 9	1	0	0	0
155 2024	A	6 1	1	403920	40392	125664
156 2024	A	6 10	1	0	0	0
157 2024	A	6 2	1	201960	201960	201960
158 2024	A	6 21	1	216000	21600	67200
159 2024	A	6 22	1	108000	108000	108000
160 2024	A	6 23	1	54000	54000	54000
161 2024	A	6 24	1	21600	21600	21600
162 2024	A	6 25	1	600	600	600
163 2024	A	6 26	1	28200	28200	28200
164 2024	A	6 27	1	21600	21600	21600
165 2024	A	6 28	1	2500	2500	2500
166 2024	A	6 29	1	0	0	0
167 2024	A	6 3	1	100980	100980	100980
168 2024	A	6 30	1	0	0	0
169 2024	A	6 4	1	40392	40392	40392

Schedule of Values

Yancey County 2024

170 2024	A	6 41	1	142.7	142.7	142.7
171 2024	A	6 42	1	70.2	70.2	70.2
172 2024	A	6 43	1	112.1	112.1	112.1
173 2024	A	6 44	1	112.1	112.1	112.1
174 2024	A	6 45	1	13.5	13.5	13.5
175 2024	A	6 46	1	91.4	91.4	91.4
176 2024	A	6 47	1	26.5	26.5	26.5
177 2024	A	6 48	1	64.3	64.3	64.3
178 2024	A	6 49	1	64.3	64.3	64.3
179 2024	A	6 5	1	600	600	600
180 2024	A	6 50	1	382.5	382.5	382.5
181 2024	A	6 6	1	52734	52734	52734
182 2024	A	6 7	1	40392	40392	40392
183 2024	A	6 8	1	4675	4675	4675
184 2024	A	6 9	1	0	0	0
185 2024	A	7 1	1	299200	29920	89760
186 2024	A	7 10	1	0	0	0
187 2024	A	7 2	1	149600	149600	149600
188 2024	A	7 21	1	160000	16000	48000
189 2024	A	7 22	1	80000	80000	80000
190 2024	A	7 23	1	40000	40000	40000
191 2024	A	7 24	1	16000	16000	16000
192 2024	A	7 25	1	600	600	600
193 2024	A	7 26	1	30200	30200	30200
194 2024	A	7 27	1	16000	16000	16000
195 2024	A	7 28	1	2500	2500	2500
196 2024	A	7 29	1	0	0	0
197 2024	A	7 3	1	74800	74800	74800
198 2024	A	7 30	1	0	0	0
199 2024	A	7 4	1	29920	29920	29920
200 2024	A	7 41	1	142.7	142.7	142.7
201 2024	A	7 42	1	70.2	70.2	70.2
202 2024	A	7 43	1	112.1	112.1	112.1
203 2024	A	7 44	1	112.1	112.1	112.1
204 2024	A	7 45	1	13.5	13.5	13.5
205 2024	A	7 46	1	91.4	91.4	91.4
206 2024	A	7 47	1	26.5	26.5	26.5
207 2024	A	7 48	1	64.3	64.3	64.3
208 2024	A	7 49	1	64.3	64.3	64.3
209 2024	A	7 5	1	600	600	600
210 2024	A	7 50	1	382.5	382.5	382.5
211 2024	A	7 6	1	56474	56474	56474
212 2024	A	7 7	1	29920	29920	29920
213 2024	A	7 8	1	4675	4675	4675
214 2024	A	7 9	1	0	0	0
215 2024	A	8 1	1	418880	41888	125664
216 2024	A	8 10	1	0	0	0
217 2024	A	8 2	1	209440	209440	209440
218 2024	A	8 21	1	224000	22400	67200
219 2024	A	8 22	1	112000	112000	112000
220 2024	A	8 23	1	56000	56000	56000
221 2024	A	8 24	1	22400	22400	22400
222 2024	A	8 25	1	600	600	600
223 2024	A	8 26	1	0	0	0
224 2024	A	8 27	1	22400	22400	22400
225 2024	A	8 28	1	2500	2500	2500
226 2024	A	8 29	1	0	0	0

Schedule of Values

Yancey County 2024

227 2024	A	8 3	1	104720	104720	104720
228 2024	A	8 30	1	0	0	0
229 2024	A	8 4	1	41888	41888	41888
230 2024	A	8 41	1	142.7	142.7	142.7
231 2024	A	8 42	1	70.2	70.2	70.2
232 2024	A	8 43	1	112.1	112.1	112.1
233 2024	A	8 44	1	112.1	112.1	112.1
234 2024	A	8 45	1	13.5	13.5	13.5
235 2024	A	8 46	1	91.4	91.4	91.4
236 2024	A	8 47	1	26.5	26.5	26.5
237 2024	A	8 48	1	64.3	64.3	64.3
238 2024	A	8 49	1	64.3	64.3	64.3
239 2024	A	8 5	1	600	600	600
240 2024	A	8 50	1	382.5	382.5	382.5
241 2024	A	8 6	1	0	0	0
242 2024	A	8 7	1	41888	41888	41888
243 2024	A	8 8	1	4675	4675	4675
244 2024	A	8 9	1	0	0	0
245 2024	A	9 1	1	230000	23000	69000
246 2024	A	9 10	1	0	0	0
247 2024	A	9 2	1	115000	115000	115000
248 2024	A	9 21	1	230000	23000	69000
249 2024	A	9 22	1	115000	115000	115000
250 2024	A	9 23	1	57500	57500	57500
251 2024	A	9 24	1	23000	23000	23000
252 2024	A	9 25	1	600	600	600
253 2024	A	9 26	1	348000	34800	104400
254 2024	A	9 27	1	23000	23000	23000
255 2024	A	9 28	1	2500	2500	2500
256 2024	A	9 29	1	0	0	0
257 2024	A	9 3	1	57500	57500	57500
258 2024	A	9 30	1	0	0	0
259 2024	A	9 4	1	23000	23000	23000
260 2024	A	9 41	1	142.7	142.7	142.7
261 2024	A	9 42	1	70.2	70.2	70.2
262 2024	A	9 43	1	112.1	112.1	112.1
263 2024	A	9 44	1	112.1	112.1	112.1
264 2024	A	9 45	1	13.5	13.5	13.5
265 2024	A	9 46	1	91.4	91.4	91.4
266 2024	A	9 47	1	26.5	26.5	26.5
267 2024	A	9 48	1	64.3	64.3	64.3
268 2024	A	9 49	1	64.3	64.3	64.3
269 2024	A	9 5	1	600	600	600
270 2024	A	9 50	1	382.5	382.5	382.5
271 2024	A	9 6	1	348000	34800	104400
272 2024	A	9 7	1	23000	23000	23000
273 2024	A	9 8	1	2500	2500	2500
274 2024	A	9 9	1	0	0	0
275 2024	A	10 1	1	463760	46376	139128
276 2024	A	10 10	1	0	0	0
277 2024	A	10 2	1	231880	231880	231880
278 2024	A	10 21	1	248000	24800	74400
279 2024	A	10 22	1	124000	124000	124000
280 2024	A	10 23	1	62000	62000	62000
281 2024	A	10 24	1	24800	24800	24800
282 2024	A	10 25	1	600	600	600
283 2024	A	10 26	1	405000	40500	121500

Schedule of Values

Yancey County 2024

284 2024	A	10 27	1	24800	24800	24800
285 2024	A	10 28	1	2500	2500	2500
286 2024	A	10 29	1	0	0	0
287 2024	A	10 3	1	115940	115940	115940
288 2024	A	10 30	1	0	0	0
289 2024	A	10 4	1	46376	46376	46376
290 2024	A	10 41	1	142.7	142.7	142.7
291 2024	A	10 42	1	70.2	70.2	70.2
292 2024	A	10 43	1	112.1	112.1	112.1
293 2024	A	10 44	1	112.1	112.1	112.1
294 2024	A	10 45	1	13.5	13.5	13.5
295 2024	A	10 46	1	91.4	91.4	91.4
296 2024	A	10 47	1	26.5	26.5	26.5
297 2024	A	10 48	1	64.3	64.3	64.3
298 2024	A	10 49	1	64.3	64.3	64.3
299 2024	A	10 5	1	600	600	600
300 2024	A	10 50	1	382.5	382.5	382.5
301 2024	A	10 6	1	689350	75735	227205
302 2024	A	10 7	1	46376	46376	46376
303 2024	A	10 8	1	4675	4675	4675
304 2024	A	10 9	1	0	0	0
305 2024	A	11 1	1	200000	20000	40000
306 2024	A	11 10	1	0	0	0
307 2024	A	11 2	1	100000	100000	100000
308 2024	A	11 21	1	200000	20000	40000
309 2024	A	11 22	1	100000	100000	100000
310 2024	A	11 23	1	50000	50000	50000
311 2024	A	11 24	1	20000	20000	20000
312 2024	A	11 25	1	600	600	600
313 2024	A	11 26	1	70000	70000	70000
314 2024	A	11 27	1	20000	20000	20000
315 2024	A	11 28	1	2500	2500	2500
316 2024	A	11 29	1	0	0	0
317 2024	A	11 3	1	50000	50000	50000
318 2024	A	11 30	1	0	0	0
319 2024	A	11 4	1	20000	20000	20000
320 2024	A	11 41	1	142.7	142.7	142.7
321 2024	A	11 42	1	70.2	70.2	70.2
322 2024	A	11 43	1	112.1	112.1	112.1
323 2024	A	11 44	1	112.1	112.1	112.1
324 2024	A	11 45	1	13.5	13.5	13.5
325 2024	A	11 46	1	91.4	91.4	91.4
326 2024	A	11 47	1	26.5	26.5	26.5
327 2024	A	11 48	1	64.3	64.3	64.3
328 2024	A	11 49	1	64.3	64.3	64.3
329 2024	A	11 5	1	600	600	600
330 2024	A	11 50	1	382.5	382.5	382.5
331 2024	A	11 6	1	70000	70000	70000
332 2024	A	11 7	1	20000	20000	20000
333 2024	A	11 8	1	2500	2500	2500
334 2024	A	11 9	1	0	0	0
335 2024	A	12 1	1	162000	16200	32400
336 2024	A	12 10	1	0	0	0
337 2024	A	12 2	1	81000	81000	81000
338 2024	A	12 21	1	162000	16200	32400
339 2024	A	12 22	1	81000	81000	81000
340 2024	A	12 23	1	40500	40500	40500

Schedule of Values

Yancey County 2024

341 2024	A	12 24	1	16200	16200	16200
342 2024	A	12 25	1	600	600	600
343 2024	A	12 26	1	41450	41450	41450
344 2024	A	12 27	1	16200	16200	16200
345 2024	A	12 28	1	2500	2500	2500
346 2024	A	12 29	1	0	0	0
347 2024	A	12 3	1	40500	40500	40500
348 2024	A	12 30	1	0	0	0
349 2024	A	12 4	1	16200	16200	16200
350 2024	A	12 41	1	142.7	142.7	142.7
351 2024	A	12 42	1	70.2	70.2	70.2
352 2024	A	12 43	1	112.1	112.1	112.1
353 2024	A	12 44	1	112.1	112.1	112.1
354 2024	A	12 45	1	13.5	13.5	13.5
355 2024	A	12 46	1	91.4	91.4	91.4
356 2024	A	12 47	1	26.5	26.5	26.5
357 2024	A	12 48	1	64.3	64.3	64.3
358 2024	A	12 49	1	64.3	64.3	64.3
359 2024	A	12 5	1	600	600	600
360 2024	A	12 50	1	382.5	382.5	382.5
361 2024	A	12 6	1	41450	41450	41450
362 2024	A	12 7	1	16200	16200	16200
363 2024	A	12 8	1	2500	2500	2500
364 2024	A	12 9	1	0	0	0
365 2024	A	13 1	1	180000	18000	36000
366 2024	A	13 10	1	0	0	0
367 2024	A	13 2	1	90000	90000	90000
368 2024	A	13 21	1	180000	18000	36000
369 2024	A	13 22	1	90000	90000	90000
370 2024	A	13 23	1	45000	45000	45000
371 2024	A	13 24	1	18000	18000	18000
372 2024	A	13 25	1	600	600	600
373 2024	A	13 26	1	37500	37500	37500
374 2024	A	13 27	1	18000	18000	18000
375 2024	A	13 28	1	2500	2500	2500
376 2024	A	13 29	1	0	0	0
377 2024	A	13 3	1	45000	45000	45000
378 2024	A	13 30	1	0	0	0
379 2024	A	13 4	1	18000	18000	18000
380 2024	A	13 41	1	142.7	142.7	142.7
381 2024	A	13 42	1	70.2	70.2	70.2
382 2024	A	13 43	1	112.1	112.1	112.1
383 2024	A	13 44	1	112.1	112.1	112.1
384 2024	A	13 45	1	13.5	13.5	13.5
385 2024	A	13 46	1	91.4	91.4	91.4
386 2024	A	13 47	1	26.5	26.5	26.5
387 2024	A	13 48	1	64.3	64.3	64.3
388 2024	A	13 49	1	64.3	64.3	64.3
389 2024	A	13 5	1	600	600	600
390 2024	A	13 50	1	382.5	382.5	382.5
391 2024	A	13 6	1	37500	37500	37500
392 2024	A	13 7	1	18000	18000	18000
393 2024	A	13 8	1	2500	2500	2500
394 2024	A	13 9	1	0	0	0
395 2024	A	14 1	1	160000	16000	32000
396 2024	A	14 10	1	0	0	0
397 2024	A	14 2	1	80000	80000	80000

Schedule of ValuesYancey County 2024

398 2024	A	14 21	1	160000	16000	32000
399 2024	A	14 22	1	80000	80000	80000
400 2024	A	14 23	1	40000	40000	40000
401 2024	A	14 24	1	16000	16000	16000
402 2024	A	14 25	1	600	600	600
403 2024	A	14 26	1	0	0	0
404 2024	A	14 27	1	16000	16000	16000
405 2024	A	14 28	1	2500	2500	2500
406 2024	A	14 29	1	0	0	0
407 2024	A	14 3	1	40000	40000	40000
408 2024	A	14 30	1	0	0	0
409 2024	A	14 4	1	16000	16000	16000
410 2024	A	14 41	1	142.7	142.7	142.7
411 2024	A	14 42	1	70.2	70.2	70.2
412 2024	A	14 43	1	112.1	112.1	112.1
413 2024	A	14 44	1	112.1	112.1	112.1
414 2024	A	14 45	1	13.5	13.5	13.5
415 2024	A	14 46	1	91.4	91.4	91.4
416 2024	A	14 47	1	26.5	26.5	26.5
417 2024	A	14 48	1	64.3	64.3	64.3
418 2024	A	14 49	1	64.3	64.3	64.3
419 2024	A	14 5	1	600	600	600
420 2024	A	14 50	1	382.5	382.5	382.5
421 2024	A	14 6	1	0	0	0
422 2024	A	14 7	1	16000	16000	16000
423 2024	A	14 8	1	2500	2500	2500
424 2024	A	14 9	1	0	0	0
425 2024	A	15 1	1	168000	16800	33600
426 2024	A	15 10	1	0	0	0
427 2024	A	15 2	1	84000	84000	84000
428 2024	A	15 21	1	168000	16800	33600
429 2024	A	15 22	1	84000	84000	84000
430 2024	A	15 23	1	42000	42000	42000
431 2024	A	15 24	1	16800	16800	16800
432 2024	A	15 25	1	600	600	600
433 2024	A	15 26	1	0	0	0
434 2024	A	15 27	1	16800	16800	16800
435 2024	A	15 28	1	2500	2500	2500
436 2024	A	15 29	1	0	0	0
437 2024	A	15 3	1	42000	42000	42000
438 2024	A	15 30	1	0	0	0
439 2024	A	15 4	1	16800	16800	16800
440 2024	A	15 41	1	142.7	142.7	142.7
441 2024	A	15 42	1	70.2	70.2	70.2
442 2024	A	15 43	1	112.1	112.1	112.1
443 2024	A	15 44	1	112.1	112.1	112.1
444 2024	A	15 45	1	13.5	13.5	13.5
445 2024	A	15 46	1	91.4	91.4	91.4
446 2024	A	15 47	1	26.5	26.5	26.5
447 2024	A	15 48	1	64.3	64.3	64.3
448 2024	A	15 49	1	64.3	64.3	64.3
449 2024	A	15 5	1	600	600	600
450 2024	A	15 50	1	382.5	382.5	382.5
451 2024	A	15 6	1	0	0	0
452 2024	A	15 7	1	16800	16800	16800
453 2024	A	15 8	1	2500	2500	2500
454 2024	A	15 9	1	0	0	0

Schedule of Values

Yancey County 2024

455 2024	A	16 1	1	100000	10000	20000
456 2024	A	16 10	1	0	0	0
457 2024	A	16 2	1	50000	50000	50000
458 2024	A	16 21	1	100000	10000	20000
459 2024	A	16 22	1	50000	50000	50000
460 2024	A	16 23	1	25000	25000	25000
461 2024	A	16 24	1	10000	10000	10000
462 2024	A	16 25	1	600	600	600
463 2024	A	16 26	1	0	0	0
464 2024	A	16 27	1	10000	10000	10000
465 2024	A	16 28	1	2500	2500	2500
466 2024	A	16 29	1	0	0	0
467 2024	A	16 3	1	25000	25000	25000
468 2024	A	16 30	1	0	0	0
469 2024	A	16 4	1	10000	10000	10000
470 2024	A	16 41	1	142.7	142.7	142.7
471 2024	A	16 42	1	70.2	70.2	70.2
472 2024	A	16 43	1	112.1	112.1	112.1
473 2024	A	16 44	1	112.1	112.1	112.1
474 2024	A	16 45	1	13.5	13.5	13.5
475 2024	A	16 46	1	91.4	91.4	91.4
476 2024	A	16 47	1	26.5	26.5	26.5
477 2024	A	16 48	1	64.3	64.3	64.3
478 2024	A	16 49	1	64.3	64.3	64.3
479 2024	A	16 5	1	600	600	600
480 2024	A	16 50	1	382.5	382.5	382.5
481 2024	A	16 6	1	0	0	0
482 2024	A	16 7	1	10000	10000	10000
483 2024	A	16 8	1	2500	2500	2500
484 2024	A	16 9	1	0	0	0
485 2024	A	17 1	1	100000	10000	20000
486 2024	A	17 10	1	0	0	0
487 2024	A	17 2	1	50000	50000	50000
488 2024	A	17 21	1	100000	10000	20000
489 2024	A	17 22	1	50000	50000	50000
490 2024	A	17 23	1	25000	25000	25000
491 2024	A	17 24	1	10000	10000	10000
492 2024	A	17 25	1	600	600	600
493 2024	A	17 26	1	0	0	0
494 2024	A	17 27	1	10000	10000	10000
495 2024	A	17 28	1	2500	2500	2500
496 2024	A	17 29	1	0	0	0
497 2024	A	17 3	1	25000	25000	25000
498 2024	A	17 30	1	0	0	0
499 2024	A	17 4	1	10000	10000	10000
500 2024	A	17 41	1	142.7	142.7	142.7
501 2024	A	17 42	1	70.2	70.2	70.2
502 2024	A	17 43	1	112.1	112.1	112.1
503 2024	A	17 44	1	112.1	112.1	112.1
504 2024	A	17 45	1	13.5	13.5	13.5
505 2024	A	17 46	1	91.4	91.4	91.4
506 2024	A	17 47	1	26.5	26.5	26.5
507 2024	A	17 48	1	64.3	64.3	64.3
508 2024	A	17 49	1	64.3	64.3	64.3
509 2024	A	17 5	1	600	600	600
510 2024	A	17 50	1	382.5	382.5	382.5
511 2024	A	17 6	1	0	0	0

Schedule of Values

Yancey County 2024

512 2024	A	17 7	1	10000	10000	10000
513 2024	A	17 8	1	2500	2500	2500
514 2024	A	17 9	1	0	0	0
515 2024	A	18 1	1	150000	15000	30000
516 2024	A	18 10	1	0	0	0
517 2024	A	18 2	1	75000	75000	75000
518 2024	A	18 21	1	150000	15000	30000
519 2024	A	18 22	1	75000	75000	75000
520 2024	A	18 23	1	37500	37500	37500
521 2024	A	18 24	1	15000	15000	15000
522 2024	A	18 25	1	600	600	600
523 2024	A	18 26	1	0	0	0
524 2024	A	18 27	1	15000	15000	15000
525 2024	A	18 28	1	2500	2500	2500
526 2024	A	18 29	1	0	0	0
527 2024	A	18 3	1	37500	37500	37500
528 2024	A	18 30	1	0	0	0
529 2024	A	18 4	1	15000	15000	15000
530 2024	A	18 41	1	142.7	142.7	142.7
531 2024	A	18 42	1	70.2	70.2	70.2
532 2024	A	18 43	1	112.1	112.1	112.1
533 2024	A	18 44	1	112.1	112.1	112.1
534 2024	A	18 45	1	13.5	13.5	13.5
535 2024	A	18 46	1	91.4	91.4	91.4
536 2024	A	18 47	1	26.5	26.5	26.5
537 2024	A	18 48	1	64.3	64.3	64.3
538 2024	A	18 49	1	64.3	64.3	64.3
539 2024	A	18 5	1	600	600	600
540 2024	A	18 50	1	382.5	382.5	382.5
541 2024	A	18 6	1	0	0	0
542 2024	A	18 7	1	15000	15000	15000
543 2024	A	18 8	1	2500	2500	2500
544 2024	A	18 9	1	0	0	0
545 2024	A	19 1	1	156000	15800	31200
546 2024	A	19 10	1	0	0	0
547 2024	A	19 2	1	79000	79000	79000
548 2024	A	19 21	1	156000	15800	31200
549 2024	A	19 22	1	79000	79000	79000
550 2024	A	19 23	1	39500	39500	39500
551 2024	A	19 24	1	15800	15800	15800
552 2024	A	19 25	1	600	600	600
553 2024	A	19 26	1	0	0	0
554 2024	A	19 27	1	15800	15800	15800
555 2024	A	19 28	1	2500	2500	2500
556 2024	A	19 29	1	0	0	0
557 2024	A	19 3	1	39500	39500	39500
558 2024	A	19 30	1	0	0	0
559 2024	A	19 4	1	15800	15800	15800
560 2024	A	19 41	1	142.7	142.7	142.7
561 2024	A	19 42	1	70.2	70.2	70.2
562 2024	A	19 43	1	112.1	112.1	112.1
563 2024	A	19 44	1	112.1	112.1	112.1
564 2024	A	19 45	1	13.5	13.5	13.5
565 2024	A	19 46	1	91.4	91.4	91.4
566 2024	A	19 47	1	26.5	26.5	26.5
567 2024	A	19 48	1	64.3	64.3	64.3
568 2024	A	19 49	1	64.3	64.3	64.3

Schedule of Values

Yancey County 2024

569 2024	A	19 5	1	600	600	600
570 2024	A	19 50	1	382.5	382.5	382.5
571 2024	A	19 6	1	0	0	0
572 2024	A	19 7	1	15800	15800	15800
573 2024	A	19 8	1	2500	2500	2500
574 2024	A	19 9	1	0	0	0
575 2024	A	20 1	1	110000	11000	22000
576 2024	A	20 10	1	0	0	0
577 2024	A	20 2	1	55000	55000	55000
578 2024	A	20 21	1	110000	11000	22000
579 2024	A	20 22	1	55000	55000	55000
580 2024	A	20 23	1	27500	27500	27500
581 2024	A	20 24	1	11000	11000	11000
582 2024	A	20 25	1	600	600	600
583 2024	A	20 26	1	0	0	0
584 2024	A	20 27	1	11000	11000	11000
585 2024	A	20 28	1	2500	2500	2500
586 2024	A	20 29	1	0	0	0
587 2024	A	20 3	1	27500	27500	27500
588 2024	A	20 30	1	0	0	0
589 2024	A	20 4	1	11000	11000	11000
590 2024	A	20 41	1	142.7	142.7	142.7
591 2024	A	20 42	1	70.2	70.2	70.2
592 2024	A	20 43	1	112.1	112.1	112.1
593 2024	A	20 44	1	112.1	112.1	112.1
594 2024	A	20 45	1	13.5	13.5	13.5
595 2024	A	20 46	1	91.4	91.4	91.4
596 2024	A	20 47	1	26.5	26.5	26.5
597 2024	A	20 48	1	64.3	64.3	64.3
598 2024	A	20 49	1	64.3	64.3	64.3
599 2024	A	20 5	1	600	600	600
600 2024	A	20 50	1	382.5	382.5	382.5
601 2024	A	20 6	1	0	0	0
602 2024	A	20 7	1	11000	11000	11000
603 2024	A	20 8	1	2500	2500	2500
604 2024	A	20 9	1	0	0	0
605 2024	A	21 1	1	150000	15000	30000
606 2024	A	21 10	1	0	0	0
607 2024	A	21 2	1	75000	75000	75000
608 2024	A	21 21	1	150000	15000	30000
609 2024	A	21 22	1	75000	75000	75000
610 2024	A	21 23	1	37500	37500	37500
611 2024	A	21 24	1	15000	15000	15000
612 2024	A	21 25	1	600	600	600
613 2024	A	21 26	1	0	0	0
614 2024	A	21 27	1	15000	15000	15000
615 2024	A	21 28	1	2500	2500	2500
616 2024	A	21 29	1	0	0	0
617 2024	A	21 3	1	37500	37500	37500
618 2024	A	21 30	1	0	0	0
619 2024	A	21 4	1	15000	15000	15000
620 2024	A	21 41	1	142.7	142.7	142.7
621 2024	A	21 42	1	70.2	70.2	70.2
622 2024	A	21 43	1	112.1	112.1	112.1
623 2024	A	21 44	1	112.1	112.1	112.1
624 2024	A	21 45	1	13.5	13.5	13.5
625 2024	A	21 46	1	91.4	91.4	91.4

Schedule of Values

Yancey County 2024

626 2024	A	21 47	1	26.5	26.5	26.5
627 2024	A	21 48	1	64.3	64.3	64.3
628 2024	A	21 49	1	64.3	64.3	64.3
629 2024	A	21 5	1	600	600	600
630 2024	A	21 50	1	382.5	382.5	382.5
631 2024	A	21 6	1	0	0	0
632 2024	A	21 7	1	15000	15000	15000
633 2024	A	21 8	1	2500	2500	2500
634 2024	A	21 9	1	0	0	0
635 2024	A	22 1	1	156000	15800	31200
636 2024	A	22 10	1	0	0	0
637 2024	A	22 2	1	79000	79000	79000
638 2024	A	22 21	1	156000	15800	31200
639 2024	A	22 22	1	79000	79000	79000
640 2024	A	22 23	1	39500	39500	39500
641 2024	A	22 24	1	15800	15800	15800
642 2024	A	22 25	1	600	600	600
643 2024	A	22 26	1	0	0	0
644 2024	A	22 27	1	15800	15800	15800
645 2024	A	22 28	1	2500	2500	2500
646 2024	A	22 29	1	0	0	0
647 2024	A	22 3	1	39500	39500	39500
648 2024	A	22 30	1	0	0	0
649 2024	A	22 4	1	15800	15800	15800
650 2024	A	22 41	1	142.7	142.7	142.7
651 2024	A	22 42	1	70.2	70.2	70.2
652 2024	A	22 43	1	112.1	112.1	112.1
653 2024	A	22 44	1	112.1	112.1	112.1
654 2024	A	22 45	1	13.5	13.5	13.5
655 2024	A	22 46	1	91.4	91.4	91.4
656 2024	A	22 47	1	26.5	26.5	26.5
657 2024	A	22 48	1	64.3	64.3	64.3
658 2024	A	22 49	1	64.3	64.3	64.3
659 2024	A	22 5	1	600	600	600
660 2024	A	22 50	1	382.5	382.5	382.5
661 2024	A	22 6	1	0	0	0
662 2024	A	22 7	1	15800	15800	15800
663 2024	A	22 8	1	2500	2500	2500
664 2024	A	22 9	1	0	0	0
665 2024	A	23 1	1	160000	16000	32000
666 2024	A	23 10	1	0	0	0
667 2024	A	23 2	1	80000	80000	80000
668 2024	A	23 21	1	160000	16000	32000
669 2024	A	23 22	1	80000	80000	80000
670 2024	A	23 23	1	40000	40000	40000
671 2024	A	23 24	1	16000	16000	16000
672 2024	A	23 25	1	600	600	600
673 2024	A	23 26	1	0	0	0
674 2024	A	23 27	1	16000	16000	16000
675 2024	A	23 28	1	2500	2500	2500
676 2024	A	23 29	1	0	0	0
677 2024	A	23 3	1	40000	40000	40000
678 2024	A	23 30	1	0	0	0
679 2024	A	23 4	1	16000	16000	16000
680 2024	A	23 41	1	142.7	142.7	142.7
681 2024	A	23 42	1	70.2	70.2	70.2
682 2024	A	23 43	1	112.1	112.1	112.1

Schedule of Values

Yancey County 2024

683 2024	A	23 44	1	112.1	112.1	112.1
684 2024	A	23 45	1	13.5	13.5	13.5
685 2024	A	23 46	1	91.4	91.4	91.4
686 2024	A	23 47	1	26.5	26.5	26.5
687 2024	A	23 48	1	64.3	64.3	64.3
688 2024	A	23 49	1	64.3	64.3	64.3
689 2024	A	23 5	1	600	600	600
690 2024	A	23 50	1	382.5	382.5	382.5
691 2024	A	23 6	1	0	0	0
692 2024	A	23 7	1	16000	16000	16000
693 2024	A	23 8	1	2500	2500	2500
694 2024	A	23 9	1	0	0	0
695 2024	A	24 1	1	132000	13200	26400
696 2024	A	24 10	1	0	0	0
697 2024	A	24 2	1	66000	66000	66000
698 2024	A	24 21	1	132000	13200	26400
699 2024	A	24 22	1	66000	66000	66000
700 2024	A	24 23	1	33000	33000	33000
701 2024	A	24 24	1	13200	13200	13200
702 2024	A	24 25	1	600	600	600
703 2024	A	24 26	1	0	0	0
704 2024	A	24 27	1	13200	13200	13200
705 2024	A	24 28	1	2500	2500	2500
706 2024	A	24 29	1	0	0	0
707 2024	A	24 3	1	33000	33000	33000
708 2024	A	24 30	1	0	0	0
709 2024	A	24 4	1	13200	13200	13200
710 2024	A	24 41	1	142.7	142.7	142.7
711 2024	A	24 42	1	70.2	70.2	70.2
712 2024	A	24 43	1	112.1	112.1	112.1
713 2024	A	24 44	1	112.1	112.1	112.1
714 2024	A	24 45	1	13.5	13.5	13.5
715 2024	A	24 46	1	91.4	91.4	91.4
716 2024	A	24 47	1	26.5	26.5	26.5
717 2024	A	24 48	1	64.3	64.3	64.3
718 2024	A	24 49	1	64.3	64.3	64.3
719 2024	A	24 5	1	600	600	600
720 2024	A	24 50	1	382.5	382.5	382.5
721 2024	A	24 6	1	0	0	0
722 2024	A	24 7	1	13200	13200	13200
723 2024	A	24 8	1	2500	2500	2500
724 2024	A	24 9	1	0	0	0
725 2024	A	25 1	1	144000	14400	28800
726 2024	A	25 10	1	0	0	0
727 2024	A	25 2	1	72000	72000	72000
728 2024	A	25 21	1	144000	14400	28800
729 2024	A	25 22	1	72000	72000	72000
730 2024	A	25 23	1	36000	36000	36000
731 2024	A	25 24	1	14400	14400	14400
732 2024	A	25 25	1	600	600	600
733 2024	A	25 26	1	0	0	0
734 2024	A	25 27	1	14400	14400	14400
735 2024	A	25 28	1	2500	2500	2500
736 2024	A	25 29	1	0	0	0
737 2024	A	25 3	1	36000	36000	36000
738 2024	A	25 30	1	0	0	0
739 2024	A	25 4	1	14400	14400	14400

Schedule of Values

Yancey County 2024

740 2024	A	25 41	1	142.7	142.7	142.7
741 2024	A	25 42	1	70.2	70.2	70.2
742 2024	A	25 43	1	112.1	112.1	112.1
743 2024	A	25 44	1	112.1	112.1	112.1
744 2024	A	25 45	1	13.5	13.5	13.5
745 2024	A	25 46	1	91.4	91.4	91.4
746 2024	A	25 47	1	26.5	26.5	26.5
747 2024	A	25 48	1	64.3	64.3	64.3
748 2024	A	25 49	1	64.3	64.3	64.3
749 2024	A	25 5	1	600	600	600
750 2024	A	25 50	1	382.5	382.5	382.5
751 2024	A	25 6	1	0	0	0
752 2024	A	25 7	1	14400	14400	14400
753 2024	A	25 8	1	2500	2500	2500
754 2024	A	25 9	1	0	0	0
755 2024	A	26 1	0	0	0	0
756 2024	A	26 10	0	0	0	0
757 2024	A	26 2	0	0	0	0
758 2024	A	26 21	0	0	0	0
759 2024	A	26 22	0	0	0	0
760 2024	A	26 23	0	0	0	0
761 2024	A	26 24	0	0	0	0
762 2024	A	26 25	0	0	0	0
763 2024	A	26 26	0	0	0	0
764 2024	A	26 27	0	0	0	0
765 2024	A	26 28	0	0	0	0
766 2024	A	26 29	0	0	0	0
767 2024	A	26 3	0	0	0	0
768 2024	A	26 30	0	0	0	0
769 2024	A	26 4	0	0	0	0
770 2024	A	26 41	0	0	0	0
771 2024	A	26 42	0	70.2	70.2	70.2
772 2024	A	26 43	0	0	112.1	112.1
773 2024	A	26 44	0	0	112.1	112.1
774 2024	A	26 45	0	0	0	0
775 2024	A	26 46	0	0	0	0
776 2024	A	26 47	0	26.5	0	0
777 2024	A	26 48	0	0	0	0
778 2024	A	26 49	0	0	64.3	64.3
779 2024	A	26 5	0	0	0	0
780 2024	A	26 50	0	382.5	0	0
781 2024	A	26 6	0	0	0	0
782 2024	A	26 7	0	0	0	0
783 2024	A	26 8	0	0	0	0
784 2024	A	26 9	0	0	0	0
785 2024	A	27 1	1	150000	15000	30000
786 2024	A	27 10	1	0	0	0
787 2024	A	27 2	1	75000	75000	75000
788 2024	A	27 21	1	150000	15000	30000
789 2024	A	27 22	1	75000	75000	75000
790 2024	A	27 23	1	36000	36000	36000
791 2024	A	27 24	1	15000	15000	15000
792 2024	A	27 25	1	600	600	600
793 2024	A	27 26	1	190000	19000	38000
794 2024	A	27 27	1	15000	15000	15000
795 2024	A	27 28	1	2500	2500	2500
796 2024	A	27 29	1	0	0	0

Schedule of Values

Yancey County 2024

797 2024	A	27 3	1	36000	36000	36000
798 2024	A	27 30	1	0	0	0
799 2024	A	27 4	1	15000	15000	15000
800 2024	A	27 41	1	142.7	142.7	142.7
801 2024	A	27 42	1	70.2	70.2	70.2
802 2024	A	27 43	1	112.1	112.1	112.1
803 2024	A	27 44	1	112.1	112.1	112.1
804 2024	A	27 45	1	13.5	13.5	13.5
805 2024	A	27 46	1	91.4	91.4	91.4
806 2024	A	27 47	1	26.5	26.5	26.5
807 2024	A	27 48	1	64.3	64.3	64.3
808 2024	A	27 49	1	64.3	64.3	64.3
809 2024	A	27 5	1	600	600	600
810 2024	A	27 50	1	382.5	382.5	382.5
811 2024	A	27 6	1	190000	19000	38000
812 2024	A	27 7	1	15000	15000	15000
813 2024	A	27 8	1	2500	2500	2500
814 2024	A	27 9	1	0	0	0
815 2024	A	28 1	1	144000	14400	28800
816 2024	A	28 10	1	0	0	0
817 2024	A	28 2	1	72000	72000	72000
818 2024	A	28 21	1	144000	14400	28800
819 2024	A	28 22	1	72000	72000	72000
820 2024	A	28 23	1	36000	36000	36000
821 2024	A	28 24	1	14400	14400	14400
822 2024	A	28 25	1	600	600	600
823 2024	A	28 26	1	190000	19000	38000
824 2024	A	28 27	1	14400	14400	14400
825 2024	A	28 28	1	2500	2500	2500
826 2024	A	28 29	1	0	0	0
827 2024	A	28 3	1	36000	36000	36000
828 2024	A	28 30	1	0	0	0
829 2024	A	28 4	1	14400	14400	14400
830 2024	A	28 41	1	142.7	142.7	142.7
831 2024	A	28 42	1	70.2	70.2	70.2
832 2024	A	28 43	1	112.1	112.1	112.1
833 2024	A	28 44	1	112.1	112.1	112.1
834 2024	A	28 45	1	13.5	13.5	13.5
835 2024	A	28 46	1	91.4	91.4	91.4
836 2024	A	28 47	1	26.5	26.5	26.5
837 2024	A	28 48	1	64.3	64.3	64.3
838 2024	A	28 49	1	64.3	64.3	64.3
839 2024	A	28 5	1	600	600	600
840 2024	A	28 50	1	382.5	382.5	382.5
841 2024	A	28 6	1	190000	19000	38000
842 2024	A	28 7	1	14400	14400	14400
843 2024	A	28 8	1	2500	2500	2500
844 2024	A	28 9	1	0	0	0
845 2024	A	29 1	1	150000	15000	30000
846 2024	A	29 10	1	0	0	0
847 2024	A	29 2	1	75000	75000	75000
848 2024	A	29 21	1	150000	15000	30000
849 2024	A	29 22	1	75000	75000	75000
850 2024	A	29 23	1	37500	37500	37500
851 2024	A	29 24	1	15000	15000	15000
852 2024	A	29 25	1	600	600	600
853 2024	A	29 26	1	0	0	0

Schedule of Values

Yancey County 2024

854 2024	A	29 27	1	15000	15000	15000
855 2024	A	29 28	1	2500	2500	2500
856 2024	A	29 29	1	0	0	0
857 2024	A	29 3	1	37500	37500	37500
858 2024	A	29 30	1	0	0	0
859 2024	A	29 4	1	15000	15000	15000
860 2024	A	29 41	1	142.7	142.7	142.7
861 2024	A	29 42	1	70.2	70.2	70.2
862 2024	A	29 43	1	112.1	112.1	112.1
863 2024	A	29 44	1	112.1	112.1	112.1
864 2024	A	29 45	1	13.5	13.5	13.5
865 2024	A	29 46	1	91.4	91.4	91.4
866 2024	A	29 47	1	26.5	26.5	26.5
867 2024	A	29 48	1	64.3	64.3	64.3
868 2024	A	29 49	1	64.3	64.3	64.3
869 2024	A	29 5	1	600	600	600
870 2024	A	29 50	1	382.5	382.5	382.5
871 2024	A	29 6	1	0	0	0
872 2024	A	29 7	1	15000	15000	15000
873 2024	A	29 8	1	2500	2500	2500
874 2024	A	29 9	1	0	0	0
875 2024	A	30 1	1	204000	20400	40800
876 2024	A	30 10	1	0	0	0
877 2024	A	30 2	1	102000	102000	102000
878 2024	A	30 21	1	204000	20400	40800
879 2024	A	30 22	1	102000	102000	102000
880 2024	A	30 23	1	51000	51000	51000
881 2024	A	30 24	1	20400	20400	20400
882 2024	A	30 25	1	600	600	600
883 2024	A	30 26	1	345000	34500	69000
884 2024	A	30 27	1	20400	20400	20400
885 2024	A	30 28	1	2500	2500	2500
886 2024	A	30 29	1	0	0	0
887 2024	A	30 3	1	51000	51000	51000
888 2024	A	30 30	1	0	0	0
889 2024	A	30 4	1	20400	20400	20400
890 2024	A	30 41	1	142.7	142.7	142.7
891 2024	A	30 42	1	70.2	70.2	70.2
892 2024	A	30 43	1	112.1	112.1	112.1
893 2024	A	30 44	1	112.1	112.1	112.1
894 2024	A	30 45	1	13.5	13.5	13.5
895 2024	A	30 46	1	91.4	91.4	91.4
896 2024	A	30 47	1	26.5	26.5	26.5
897 2024	A	30 48	1	64.3	64.3	64.3
898 2024	A	30 49	1	64.3	64.3	64.3
899 2024	A	30 5	1	600	600	600
900 2024	A	30 50	1	382.5	382.5	382.5
901 2024	A	30 6	1	345000	34500	69000
902 2024	A	30 7	1	20400	20400	20400
903 2024	A	30 8	1	2500	2500	2500
904 2024	A	30 9	1	0	0	0
905 2024	A	31 1	1	184000	18400	55200
906 2024	A	31 10	1	0	0	0
907 2024	A	31 2	1	92000	92000	92000
908 2024	A	31 21	1	184000	18400	55200
909 2024	A	31 22	1	92000	92000	92000
910 2024	A	31 23	1	46000	46000	46000

Schedule of Values

Yancey County 2024

911 2024	A	31 24	1	18400	18400	18400
912 2024	A	31 25	1	600	600	600
913 2024	A	31 26	1	264000	26400	79200
914 2024	A	31 27	1	18400	18400	18400
915 2024	A	31 28	1	2500	2500	2500
916 2024	A	31 29	1	0	0	0
917 2024	A	31 3	1	46000	46000	46000
918 2024	A	31 30	1	0	0	0
919 2024	A	31 4	1	18400	18400	18400
920 2024	A	31 41	1	142.7	142.7	142.7
921 2024	A	31 42	1	70.2	70.2	70.2
922 2024	A	31 43	1	112.1	112.1	112.1
923 2024	A	31 44	1	112.1	112.1	112.1
924 2024	A	31 45	1	13.5	13.5	13.5
925 2024	A	31 46	1	91.4	91.4	91.4
926 2024	A	31 47	1	26.5	26.5	26.5
927 2024	A	31 48	1	64.3	64.3	64.3
928 2024	A	31 49	1	64.3	64.3	64.3
929 2024	A	31 5	1	600	600	600
930 2024	A	31 50	1	382.5	382.5	382.5
931 2024	A	31 6	1	264000	26400	79200
932 2024	A	31 7	1	18400	18400	18400
933 2024	A	31 8	1	2500	2500	2500
934 2024	A	31 9	1	0	0	0
935 2024	A	32 1	1	176000	17600	35200
936 2024	A	32 10	1	0	0	0
937 2024	A	32 2	1	88000	88000	88000
938 2024	A	32 21	1	176000	17600	35200
939 2024	A	32 22	1	88000	88000	88000
940 2024	A	32 23	1	44000	44000	44000
941 2024	A	32 24	1	17600	17600	17600
942 2024	A	32 25	1	600	600	600
943 2024	A	32 26	1	0	0	0
944 2024	A	32 27	1	17600	17600	17600
945 2024	A	32 28	1	2500	2500	2500
946 2024	A	32 29	1	0	0	0
947 2024	A	32 3	1	44000	44000	44000
948 2024	A	32 30	1	0	0	0
949 2024	A	32 4	1	17600	17600	17600
950 2024	A	32 41	1	142.7	142.7	142.7
951 2024	A	32 42	1	70.2	70.2	70.2
952 2024	A	32 43	1	112.1	112.1	112.1
953 2024	A	32 44	1	112.1	112.1	112.1
954 2024	A	32 45	1	13.5	13.5	13.5
955 2024	A	32 46	1	91.4	91.4	91.4
956 2024	A	32 47	1	26.5	26.5	26.5
957 2024	A	32 48	1	64.3	64.3	64.3
958 2024	A	32 49	1	64.3	64.3	64.3
959 2024	A	32 5	1	600	600	600
960 2024	A	32 50	1	382.5	382.5	382.5
961 2024	A	32 6	1	0	0	0
962 2024	A	32 7	1	17600	17600	17600
963 2024	A	32 8	1	2500	2500	2500
964 2024	A	32 9	1	0	0	0
965 2024	A	33 1	1	144000	14400	28800
966 2024	A	33 10	1	0	0	0
967 2024	A	33 2	1	72000	72000	72000

Schedule of Values

Yancey County 2024

968 2024	A	33 21	1	144000	14400	28800
969 2024	A	33 22	1	72000	72000	72000
970 2024	A	33 23	1	36000	36000	36000
971 2024	A	33 24	1	14400	14400	14400
972 2024	A	33 25	1	600	600	600
973 2024	A	33 26	1	0	0	0
974 2024	A	33 27	1	14400	14400	14400
975 2024	A	33 28	1	2500	2500	2500
976 2024	A	33 29	1	0	0	0
977 2024	A	33 3	1	36000	36000	36000
978 2024	A	33 30	1	0	0	0
979 2024	A	33 4	1	14400	14400	14400
980 2024	A	33 41	1	142.7	142.7	142.7
981 2024	A	33 42	1	70.2	70.2	70.2
982 2024	A	33 43	1	112.1	112.1	112.1
983 2024	A	33 44	1	112.1	112.1	112.1
984 2024	A	33 45	1	13.5	13.5	13.5
985 2024	A	33 46	1	91.4	91.4	91.4
986 2024	A	33 47	1	26.5	26.5	26.5
987 2024	A	33 48	1	64.3	64.3	64.3
988 2024	A	33 49	1	64.3	64.3	64.3
989 2024	A	33 5	1	600	600	600
990 2024	A	33 50	1	382.5	382.5	382.5
991 2024	A	33 6	1	0	0	0
992 2024	A	33 7	1	14400	14400	14400
993 2024	A	33 8	1	2500	2500	2500
994 2024	A	33 9	1	0	0	0
995 2024	A	34 1	0	0	0	0
996 2024	A	34 10	0	0	0	0
997 2024	A	34 2	0	0	0	0
998 2024	A	34 21	0	0	0	0
999 2024	A	34 22	0	0	0	0
1000 2024	A	34 23	0	0	0	0
1001 2024	A	34 24	0	0	0	0
1002 2024	A	34 25	0	0	0	0
1003 2024	A	34 26	0	0	0	0
1004 2024	A	34 27	0	0	0	0
1005 2024	A	34 28	0	0	0	0
1006 2024	A	34 29	0	0	0	0
1007 2024	A	34 3	0	0	0	0
1008 2024	A	34 30	0	0	0	0
1009 2024	A	34 4	0	0	0	0
1010 2024	A	34 41	0	0	0	0
1011 2024	A	34 42	0	0	70.2	70.2
1012 2024	A	34 43	0	0	0	0
1013 2024	A	34 44	0	0	0	0
1014 2024	A	34 45	0	0	0	0
1015 2024	A	34 46	0	0	0	0
1016 2024	A	34 47	0	0	0	0
1017 2024	A	34 48	0	0	0	0
1018 2024	A	34 49	0	0	0	0
1019 2024	A	34 5	0	0	0	0
1020 2024	A	34 50	0	0	0	0
1021 2024	A	34 6	0	0	0	0
1022 2024	A	34 7	0	0	0	0
1023 2024	A	34 8	0	0	0	0
1024 2024	A	34 9	0	0	0	0

Schedule of Values

Yancey County 2024

1025 2024	A	35 1	0	0	0	0
1026 2024	A	35 10	0	0	0	0
1027 2024	A	35 2	0	0	0	0
1028 2024	A	35 21	0	0	0	0
1029 2024	A	35 22	0	0	0	0
1030 2024	A	35 23	0	0	0	0
1031 2024	A	35 24	0	0	0	0
1032 2024	A	35 25	0	0	0	0
1033 2024	A	35 26	0	0	0	0
1034 2024	A	35 27	0	0	0	0
1035 2024	A	35 28	0	0	0	0
1036 2024	A	35 29	0	0	0	0
1037 2024	A	35 3	0	0	0	0
1038 2024	A	35 30	0	0	0	0
1039 2024	A	35 4	0	0	0	0
1040 2024	A	35 41	0	0	0	0
1041 2024	A	35 42	0	0	70.2	70.2
1042 2024	A	35 43	0	0	0	0
1043 2024	A	35 44	0	0	0	0
1044 2024	A	35 45	0	0	0	0
1045 2024	A	35 46	0	0	0	0
1046 2024	A	35 47	0	0	0	0
1047 2024	A	35 48	0	0	0	0
1048 2024	A	35 49	0	0	0	0
1049 2024	A	35 5	0	0	0	0
1050 2024	A	35 50	0	0	0	0
1051 2024	A	35 6	0	0	0	0
1052 2024	A	35 7	0	0	0	0
1053 2024	A	35 8	0	0	0	0
1054 2024	A	35 9	0	0	0	0
1055 2024	A	36 1	0	0	0	0
1056 2024	A	36 10	0	0	0	0
1057 2024	A	36 2	0	0	0	0
1058 2024	A	36 21	0	0	0	0
1059 2024	A	36 22	0	0	0	0
1060 2024	A	36 23	0	0	0	0
1061 2024	A	36 24	0	0	0	0
1062 2024	A	36 25	0	0	0	0
1063 2024	A	36 26	0	0	0	0
1064 2024	A	36 27	0	0	0	0
1065 2024	A	36 28	0	0	0	0
1066 2024	A	36 29	0	0	0	0
1067 2024	A	36 3	0	0	0	0
1068 2024	A	36 30	0	0	0	0
1069 2024	A	36 4	0	0	0	0
1070 2024	A	36 41	0	0	0	0
1071 2024	A	36 42	0	0	0	0
1072 2024	A	36 43	0	0	0	0
1073 2024	A	36 44	0	0	0	0
1074 2024	A	36 45	0	0	0	0
1075 2024	A	36 46	0	0	0	0
1076 2024	A	36 47	0	0	0	0
1077 2024	A	36 48	0	0	0	0
1078 2024	A	36 49	0	0	0	0
1079 2024	A	36 5	0	0	0	0
1080 2024	A	36 50	0	0	0	0
1081 2024	A	36 6	0	0	0	0

Schedule of Values

Yancey County 2024

1082 2024	A	36 7	0	0	0	0
1083 2024	A	36 8	0	0	0	0
1084 2024	A	36 9	0	0	0	0
1085 2024	A	37 1	0	0	0	0
1086 2024	A	37 10	0	0	0	0
1087 2024	A	37 2	0	0	0	0
1088 2024	A	37 21	0	0	0	0
1089 2024	A	37 22	0	0	0	0
1090 2024	A	37 23	0	0	0	0
1091 2024	A	37 24	0	0	0	0
1092 2024	A	37 25	0	0	0	0
1093 2024	A	37 26	0	0	0	0
1094 2024	A	37 27	0	0	0	0
1095 2024	A	37 28	0	0	0	0
1096 2024	A	37 29	0	0	0	0
1097 2024	A	37 3	0	0	0	0
1098 2024	A	37 30	0	0	0	0
1099 2024	A	37 4	0	0	0	0
1100 2024	A	37 41	0	0	0	0
1101 2024	A	37 42	0	0	0	0
1102 2024	A	37 43	0	0	0	0
1103 2024	A	37 44	0	0	0	0
1104 2024	A	37 45	0	0	0	0
1105 2024	A	37 46	0	0	0	0
1106 2024	A	37 47	0	0	0	0
1107 2024	A	37 48	0	0	0	0
1108 2024	A	37 49	0	0	0	0
1109 2024	A	37 5	0	0	0	0
1110 2024	A	37 50	0	0	0	0
1111 2024	A	37 6	0	0	0	0
1112 2024	A	37 7	0	0	0	0
1113 2024	A	37 8	0	0	0	0
1114 2024	A	37 9	0	0	0	0
1115 2024	A	38 1	0	0	0	0
1116 2024	A	38 10	0	0	0	0
1117 2024	A	38 2	0	0	0	0
1118 2024	A	38 21	0	0	0	0
1119 2024	A	38 22	0	0	0	0
1120 2024	A	38 23	0	0	0	0
1121 2024	A	38 24	0	0	0	0
1122 2024	A	38 25	0	0	0	0
1123 2024	A	38 26	0	0	0	0
1124 2024	A	38 27	0	0	0	0
1125 2024	A	38 28	0	0	0	0
1126 2024	A	38 29	0	0	0	0
1127 2024	A	38 3	0	0	0	0
1128 2024	A	38 30	0	0	0	0
1129 2024	A	38 4	0	0	0	0
1130 2024	A	38 41	0	0	0	0
1131 2024	A	38 42	0	0	0	0
1132 2024	A	38 43	0	0	0	0
1133 2024	A	38 44	0	0	0	0
1134 2024	A	38 45	0	0	0	0
1135 2024	A	38 46	0	0	0	0
1136 2024	A	38 47	0	0	0	0
1137 2024	A	38 48	0	0	0	0
1138 2024	A	38 49	0	0	0	0

Schedule of Values

Yancey County 2024

1139 2024	A	38 5	0	0	0	0
1140 2024	A	38 50	0	0	0	0
1141 2024	A	38 6	0	0	0	0
1142 2024	A	38 7	0	0	0	0
1143 2024	A	38 8	0	0	0	0
1144 2024	A	38 9	0	0	0	0
1145 2024	A	39 1	0	0	0	0
1146 2024	A	39 10	0	0	0	0
1147 2024	A	39 2	0	0	0	0
1148 2024	A	39 21	0	0	0	0
1149 2024	A	39 22	0	0	0	0
1150 2024	A	39 23	0	0	0	0
1151 2024	A	39 24	0	0	0	0
1152 2024	A	39 25	0	0	0	0
1153 2024	A	39 26	0	0	0	0
1154 2024	A	39 27	0	0	0	0
1155 2024	A	39 28	0	0	0	0
1156 2024	A	39 29	0	0	0	0
1157 2024	A	39 3	0	0	0	0
1158 2024	A	39 30	0	0	0	0
1159 2024	A	39 4	0	0	0	0
1160 2024	A	39 41	0	0	0	0
1161 2024	A	39 42	0	0	0	0
1162 2024	A	39 43	0	0	0	0
1163 2024	A	39 44	0	0	0	0
1164 2024	A	39 45	0	0	0	0
1165 2024	A	39 46	0	0	0	0
1166 2024	A	39 47	0	0	0	0
1167 2024	A	39 48	0	0	0	0
1168 2024	A	39 49	0	0	0	0
1169 2024	A	39 5	0	0	0	0
1170 2024	A	39 50	0	0	0	0
1171 2024	A	39 6	0	0	0	0
1172 2024	A	39 7	0	0	0	0
1173 2024	A	39 8	0	0	0	0
1174 2024	A	39 9	0	0	0	0
1175 2024	A	40 1	1	140000	14000	140000
1176 2024	A	40 10	1	0	0	0
1177 2024	A	40 2	1	105000	105000	105000
1178 2024	A	40 21	1	140000	14000	140000
1179 2024	A	40 22	1	105000	105000	105000
1180 2024	A	40 23	1	14000	14000	14000
1181 2024	A	40 24	1	14000	14000	14000
1182 2024	A	40 25	1	600	600	600
1183 2024	A	40 26	1	175000	175000	175000
1184 2024	A	40 27	1	14000	14000	14000
1185 2024	A	40 28	1	2500	2500	2500
1186 2024	A	40 29	1	0	0	0
1187 2024	A	40 3	1	14000	14000	14000
1188 2024	A	40 30	1	0	0	0
1189 2024	A	40 4	1	14000	14000	14000
1190 2024	A	40 41	1	142.7	142.7	142.7
1191 2024	A	40 42	1	70.2	70.2	70.2
1192 2024	A	40 43	1	112.1	112.1	112.1
1193 2024	A	40 44	1	112.1	112.1	112.1
1194 2024	A	40 45	1	13.5	13.5	13.5
1195 2024	A	40 46	1	91.4	91.4	91.4

Schedule of Values

Yancey County 2024

1196 2024	A	40 47	1	26.5	26.5	26.5
1197 2024	A	40 48	1	64.3	64.3	64.3
1198 2024	A	40 49	1	64.3	64.3	64.3
1199 2024	A	40 5	1	600	600	600
1200 2024	A	40 50	1	382.5	382.5	382.5
1201 2024	A	40 6	1	175000	175000	175000
1202 2024	A	40 7	1	14000	14000	14000
1203 2024	A	40 8	1	2500	2500	2500
1204 2024	A	40 9	1	0	0	0
1205 2024	A	41 1	1	236000	23600	23600
1206 2024	A	41 10	1	0	0	0
1207 2024	A	41 2	1	177000	177000	177000
1208 2024	A	41 21	1	236000	23600	23600
1209 2024	A	41 22	1	177000	177000	177000
1210 2024	A	41 23	1	23600	23600	23600
1211 2024	A	41 24	1	23600	23600	23600
1212 2024	A	41 25	1	600	600	600
1213 2024	A	41 26	1	0	0	0
1214 2024	A	41 27	1	23600	23600	23600
1215 2024	A	41 28	1	2500	2500	2500
1216 2024	A	41 29	1	0	0	0
1217 2024	A	41 3	1	23600	23600	23600
1218 2024	A	41 30	1	0	0	0
1219 2024	A	41 4	1	23600	23600	23600
1220 2024	A	41 41	1	142.7	142.7	142.7
1221 2024	A	41 42	1	70.2	70.2	70.2
1222 2024	A	41 43	1	112.1	112.1	112.1
1223 2024	A	41 44	1	112.1	112.1	112.1
1224 2024	A	41 45	1	13.5	13.5	13.5
1225 2024	A	41 46	1	91.4	91.4	91.4
1226 2024	A	41 47	1	26.5	26.5	26.5
1227 2024	A	41 48	1	64.3	64.3	64.3
1228 2024	A	41 49	1	64.3	64.3	64.3
1229 2024	A	41 5	1	600	600	600
1230 2024	A	41 50	1	382.5	382.5	382.5
1231 2024	A	41 6	1	0	0	0
1232 2024	A	41 7	1	23600	23600	23600
1233 2024	A	41 8	1	2500	2500	2500
1234 2024	A	41 9	1	0	0	0
1235 2024	A	42 1	1	600000	120000	120000
1236 2024	A	42 10	1	0	0	0
1237 2024	A	42 2	1	450000	450000	450000
1238 2024	A	42 21	1	600000	120000	120000
1239 2024	A	42 22	1	450000	450000	450000
1240 2024	A	42 23	1	120000	120000	120000
1241 2024	A	42 24	1	120000	120000	120000
1242 2024	A	42 25	1	600	600	600
1243 2024	A	42 26	1	85000	85000	85000
1244 2024	A	42 27	1	120000	120000	120000
1245 2024	A	42 28	1	2500	2500	2500
1246 2024	A	42 29	1	0	0	0
1247 2024	A	42 3	1	120000	120000	120000
1248 2024	A	42 30	1	0	0	0
1249 2024	A	42 4	1	120000	120000	120000
1250 2024	A	42 41	1	142.7	142.7	142.7
1251 2024	A	42 42	1	70.2	70.2	70.2
1252 2024	A	42 43	1	112.1	112.1	112.1

Schedule of Values

Yancey County 2024

1253 2024	A	42 44	1	112.1	112.1	112.1
1254 2024	A	42 45	1	13.5	13.5	13.5
1255 2024	A	42 46	1	91.4	91.4	91.4
1256 2024	A	42 47	1	26.5	26.5	26.5
1257 2024	A	42 48	1	64.3	64.3	64.3
1258 2024	A	42 49	1	64.3	64.3	64.3
1259 2024	A	42 5	1	600	600	600
1260 2024	A	42 50	1	382.5	382.5	382.5
1261 2024	A	42 6	1	85000	85000	85000
1262 2024	A	42 7	1	120000	120000	120000
1263 2024	A	42 8	1	2500	2500	2500
1264 2024	A	42 9	1	0	0	0
1265 2024	A	43 1	1	296200	29620	29620
1266 2024	A	43 10	1	0	0	0
1267 2024	A	43 2	1	222200	2220	2220
1268 2024	A	43 21	1	296200	29620	29620
1269 2024	A	43 22	1	222200	2220	2220
1270 2024	A	43 23	1	22200	29620	29620
1271 2024	A	43 24	1	29620	29620	29620
1272 2024	A	43 25	1	600	600	600
1273 2024	A	43 26	1	392400	392400	78500
1274 2024	A	43 27	1	29620	29620	29620
1275 2024	A	43 28	1	2500	2500	2500
1276 2024	A	43 29	1	0	0	0
1277 2024	A	43 3	1	22200	29620	29620
1278 2024	A	43 30	1	0	0	0
1279 2024	A	43 4	1	29620	29620	29620
1280 2024	A	43 41	1	142.7	142.7	142.7
1281 2024	A	43 42	1	70.2	70.2	70.2
1282 2024	A	43 43	1	112.1	112.1	112.1
1283 2024	A	43 44	1	112.1	112.1	112.1
1284 2024	A	43 45	1	13.5	13.5	13.5
1285 2024	A	43 46	1	91.4	91.4	91.4
1286 2024	A	43 47	1	26.5	26.5	26.5
1287 2024	A	43 48	1	64.3	64.3	64.3
1288 2024	A	43 49	1	64.3	64.3	64.3
1289 2024	A	43 5	1	600	600	600
1290 2024	A	43 50	1	382.5	382.5	382.5
1291 2024	A	43 6	1	392400	392400	78500
1292 2024	A	43 7	1	29620	29620	29620
1293 2024	A	43 8	1	2500	2500	2500
1294 2024	A	43 9	1	0	0	0
1295 2024	A	44 1	1	994000	99400	49700
1296 2024	A	44 10	1	0	0	0
1297 2024	A	44 2	1	745500	7455	7455
1298 2024	A	44 21	1	994000	99400	49700
1299 2024	A	44 22	1	745500	7455	7455
1300 2024	A	44 23	1	298200	90000	90000
1301 2024	A	44 24	1	99400	99400	99400
1302 2024	A	44 25	1	600	600	600
1303 2024	A	44 26	1	903600	903600	271100
1304 2024	A	44 27	1	99400	99400	99400
1305 2024	A	44 28	1	2500	2500	2500
1306 2024	A	44 29	1	0	0	0
1307 2024	A	44 3	1	298200	90000	90000
1308 2024	A	44 30	1	0	0	0
1309 2024	A	44 4	1	99400	99400	99400

Schedule of Values

Yancey County 2024

1310 2024	A	44 41	1	142.7	142.7	142.7
1311 2024	A	44 42	1	70.2	70.2	70.2
1312 2024	A	44 43	1	112.1	112.1	112.1
1313 2024	A	44 44	1	112.1	112.1	112.1
1314 2024	A	44 45	1	13.5	13.5	13.5
1315 2024	A	44 46	1	91.4	91.4	91.4
1316 2024	A	44 47	1	26.5	26.5	26.5
1317 2024	A	44 48	1	64.3	64.3	64.3
1318 2024	A	44 49	1	64.3	64.3	64.3
1319 2024	A	44 5	1	600	600	600
1320 2024	A	44 50	1	382.5	382.5	382.5
1321 2024	A	44 6	1	903600	903600	271100
1322 2024	A	44 7	1	99400	99400	99400
1323 2024	A	44 8	1	2500	2500	2500
1324 2024	A	44 9	1	0	0	0
1325 2024	A	45 1	1	168000	16800	16800
1326 2024	A	45 10	1	0	0	0
1327 2024	A	45 2	1	126000	12600	12600
1328 2024	A	45 21	1	168000	16800	16800
1329 2024	A	45 22	1	126000	12600	12600
1330 2024	A	45 23	1	16800	16800	16800
1331 2024	A	45 24	1	16800	16800	16800
1332 2024	A	45 25	1	600	600	600
1333 2024	A	45 26	1	74400	74400	74400
1334 2024	A	45 27	1	16800	16800	16800
1335 2024	A	45 28	1	2500	2500	2500
1336 2024	A	45 29	1	0	0	0
1337 2024	A	45 3	1	16800	16800	16800
1338 2024	A	45 30	1	0	0	0
1339 2024	A	45 4	1	16800	16800	16800
1340 2024	A	45 41	1	142.7	142.7	142.7
1341 2024	A	45 42	1	70.2	70.2	70.2
1342 2024	A	45 43	1	112.1	112.1	112.1
1343 2024	A	45 44	1	112.1	112.1	112.1
1344 2024	A	45 45	1	13.5	13.5	13.5
1345 2024	A	45 46	1	91.4	91.4	91.4
1346 2024	A	45 47	1	26.5	26.5	26.5
1347 2024	A	45 48	1	64.3	64.3	64.3
1348 2024	A	45 49	1	64.3	64.3	64.3
1349 2024	A	45 5	1	600	600	600
1350 2024	A	45 50	1	382.5	382.5	382.5
1351 2024	A	45 6	1	74400	74400	74400
1352 2024	A	45 7	1	16800	16800	16800
1353 2024	A	45 8	1	2500	2500	2500
1354 2024	A	45 9	1	0	0	0
1355 2024	A	51 1	1	168300	16830	33660
1356 2024	A	51 10	1	0	0	0
1357 2024	A	51 2	1	130900	13090	26180
1358 2024	A	51 21	1	90000	9000	18000
1359 2024	A	51 22	1	70000	7000	14000
1360 2024	A	51 23	1	60000	6000	12000
1361 2024	A	51 24	1	13500	13500	13500
1362 2024	A	51 25	1	600	600	600
1363 2024	A	51 26	1	10000	10000	10000
1364 2024	A	51 27	1	9000	9000	9000
1365 2024	A	51 28	1	2500	2500	2500
1366 2024	A	51 29	1	90000	9000	18000

Schedule of Values

Yancey County 2024

1367 2024	A	51 3	1	112200	11220	22440
1368 2024	A	51 30	1	0	0	0
1369 2024	A	51 4	1	25245	25245	25245
1370 2024	A	51 41	1	0	0	0
1371 2024	A	51 42	1	0	0	0
1372 2024	A	51 43	1	0	0	0
1373 2024	A	51 44	1	0	0	0
1374 2024	A	51 45	1	0	0	0
1375 2024	A	51 46	1	0	0	0
1376 2024	A	51 47	1	0	0	0
1377 2024	A	51 48	1	0	0	0
1378 2024	A	51 49	1	0	0	0
1379 2024	A	51 5	1	600	600	600
1380 2024	A	51 50	1	0	0	0
1381 2024	A	51 6	1	18700	18700	18700
1382 2024	A	51 7	1	16830	16830	16830
1383 2024	A	51 8	1	4675	4675	4675
1384 2024	A	51 9	1	18700	18700	18700
1385 2024	A	52 1	1	100000	10000	40000
1386 2024	A	52 10	1	0	0	0
1387 2024	A	52 2	1	75000	7500	25000
1388 2024	A	52 21	1	100000	10000	40000
1389 2024	A	52 22	1	75000	7500	25000
1390 2024	A	52 23	1	50000	10000	20000
1391 2024	A	52 24	1	10000	10000	10000
1392 2024	A	52 25	1	600	600	600
1393 2024	A	52 26	1	20000	20000	20000
1394 2024	A	52 27	1	10000	10000	10000
1395 2024	A	52 28	1	2500	2500	2500
1396 2024	A	52 29	1	108900	10890	21780
1397 2024	A	52 3	1	50000	10000	20000
1398 2024	A	52 30	1	0	0	0
1399 2024	A	52 4	1	10000	10000	10000
1400 2024	A	52 41	1	0	0	0
1401 2024	A	52 42	1	0	0	0
1402 2024	A	52 43	1	0	0	0
1403 2024	A	52 44	1	0	0	0
1404 2024	A	52 45	1	0	0	0
1405 2024	A	52 46	1	0	0	0
1406 2024	A	52 47	1	0	0	0
1407 2024	A	52 48	1	0	0	0
1408 2024	A	52 49	1	0	0	0
1409 2024	A	52 5	1	600	600	600
1410 2024	A	52 50	1	0	0	0
1411 2024	A	52 6	1	20000	20000	20000
1412 2024	A	52 7	1	10000	10000	10000
1413 2024	A	52 8	1	2500	2500	2500
1414 2024	A	52 9	1	20000	20000	20000
1415 2024	A	53 1	1	100000	10000	40000
1416 2024	A	53 10	1	0	0	0
1417 2024	A	53 2	1	75000	7500	25000
1418 2024	A	53 21	1	100000	10000	40000
1419 2024	A	53 22	1	75000	7500	25000
1420 2024	A	53 23	1	50000	10000	20000
1421 2024	A	53 24	1	10000	10000	10000
1422 2024	A	53 25	1	600	600	600
1423 2024	A	53 26	1	10890	10890	10890

Schedule of Values

Yancey County 2024

1424 2024	A	53 27	1	10000	10000	10000
1425 2024	A	53 28	1	2500	2500	2500
1426 2024	A	53 29	1	108900	10890	21780
1427 2024	A	53 3	1	50000	10000	20000
1428 2024	A	53 30	1	0	0	0
1429 2024	A	53 4	1	10000	10000	10000
1430 2024	A	53 41	1	0	0	0
1431 2024	A	53 42	1	0	0	0
1432 2024	A	53 43	1	0	0	0
1433 2024	A	53 44	1	0	0	0
1434 2024	A	53 45	1	0	0	0
1435 2024	A	53 46	1	0	0	0
1436 2024	A	53 47	1	0	0	0
1437 2024	A	53 48	1	0	0	0
1438 2024	A	53 49	1	0	0	0
1439 2024	A	53 5	1	600	600	600
1440 2024	A	53 50	1	0	0	0
1441 2024	A	53 6	1	10890	10890	10890
1442 2024	A	53 7	1	10000	10000	10000
1443 2024	A	53 8	1	2500	2500	2500
1444 2024	A	53 9	1	10890	10890	10890
1445 2024	A	54 1	1	561000	561000	561000
1446 2024	A	54 10	1	0	0	0
1447 2024	A	54 2	1	233750	233750	233750
1448 2024	A	54 21	1	300000	300000	300000
1449 2024	A	54 22	1	150000	150000	150000
1450 2024	A	54 23	1	150000	150000	150000
1451 2024	A	54 24	1	45000	45000	45000
1452 2024	A	54 25	1	108900	108900	108900
1453 2024	A	54 26	1	30000	30000	30000
1454 2024	A	54 27	1	30000	30000	30000
1455 2024	A	54 28	1	2500	2500	2500
1456 2024	A	54 29	1	300000	30000	60000
1457 2024	A	54 3	1	233750	233750	233750
1458 2024	A	54 30	1	0	0	0
1459 2024	A	54 4	1	84150	84150	84150
1460 2024	A	54 41	1	0	0	0
1461 2024	A	54 42	1	0	0	0
1462 2024	A	54 43	1	0	0	0
1463 2024	A	54 44	1	0	0	0
1464 2024	A	54 45	1	0	0	0
1465 2024	A	54 46	1	0	0	0
1466 2024	A	54 47	1	0	0	0
1467 2024	A	54 48	1	0	0	0
1468 2024	A	54 49	1	0	0	0
1469 2024	A	54 5	1	203643	203643	203643
1470 2024	A	54 50	1	0	0	0
1471 2024	A	54 6	1	56100	56100	56100
1472 2024	A	54 7	1	56100	56100	56100
1473 2024	A	54 8	1	4675	4675	4675
1474 2024	A	54 9	1	56100	56100	56100
1475 2024	A	55 1	1	1355750	1355750	1355750
1476 2024	A	55 10	1	0	0	0
1477 2024	A	55 2	1	420750	420750	420750
1478 2024	A	55 21	1	725000	725000	725000
1479 2024	A	55 22	1	360000	360000	360000
1480 2024	A	55 23	1	360000	360000	360000

Schedule of Values

Yancey County 2024

1481 2024	A	55 24	1	108750	108750	108750
1482 2024	A	55 25	1	217800	217800	217800
1483 2024	A	55 26	1	725000	725000	725000
1484 2024	A	55 27	1	72500	72500	72500
1485 2024	A	55 28	1	2500	2500	2500
1486 2024	A	55 29	1	740000	74000	148000
1487 2024	A	55 3	1	420750	420750	420750
1488 2024	A	55 30	1	0	0	0
1489 2024	A	55 4	1	203363	203363	203363
1490 2024	A	55 41	1	0	0	0
1491 2024	A	55 42	1	0	0	0
1492 2024	A	55 43	1	0	0	0
1493 2024	A	55 44	1	0	0	0
1494 2024	A	55 45	1	0	0	0
1495 2024	A	55 46	1	0	0	0
1496 2024	A	55 47	1	0	0	0
1497 2024	A	55 48	1	0	0	0
1498 2024	A	55 49	1	0	0	0
1499 2024	A	55 5	1	407286	407286	407286
1500 2024	A	55 50	1	0	0	0
1501 2024	A	55 6	1	1355750	1355750	1355750
1502 2024	A	55 7	1	135575	135575	135575
1503 2024	A	55 8	1	4675	4675	4675
1504 2024	A	55 9	1	1355750	1355750	1355750
1505 2024	A	56 1	1	841500	841500	841500
1506 2024	A	56 10	1	0	0	0
1507 2024	A	56 2	1	252450	252450	252450
1508 2024	A	56 21	1	450000	450000	450000
1509 2024	A	56 22	1	225000	225000	225000
1510 2024	A	56 23	1	225000	225000	225000
1511 2024	A	56 24	1	67500	67500	67500
1512 2024	A	56 25	1	163500	163500	163500
1513 2024	A	56 26	1	45000	45000	45000
1514 2024	A	56 27	1	45000	45000	45000
1515 2024	A	56 28	1	2500	2500	2500
1516 2024	A	56 29	1	450000	45000	90000
1517 2024	A	56 3	1	252450	252450	252450
1518 2024	A	56 30	1	0	0	0
1519 2024	A	56 4	1	126225	126225	126225
1520 2024	A	56 41	1	0	0	0
1521 2024	A	56 42	1	0	0	0
1522 2024	A	56 43	1	0	0	0
1523 2024	A	56 44	1	0	0	0
1524 2024	A	56 45	1	0	0	0
1525 2024	A	56 46	1	0	0	0
1526 2024	A	56 47	1	0	0	0
1527 2024	A	56 48	1	0	0	0
1528 2024	A	56 49	1	0	0	0
1529 2024	A	56 5	1	305745	305745	305745
1530 2024	A	56 50	1	0	0	0
1531 2024	A	56 6	1	84150	84150	84150
1532 2024	A	56 7	1	84150	84150	84150
1533 2024	A	56 8	1	4675	4675	4675
1534 2024	A	56 9	1	700000	700000	700000
1535 2024	A	57 1	1	1122000	1122000	1122000
1536 2024	A	57 10	1	0	0	0
1537 2024	A	57 2	1	374000	374000	374000

Schedule of Values

Yancey County 2024

1538 2024	A	57 21	1	600000	600000	600000
1539 2024	A	57 22	1	300000	300000	300000
1540 2024	A	57 23	1	300000	300000	300000
1541 2024	A	57 24	1	90000	90000	90000
1542 2024	A	57 25	1	196020	196020	196020
1543 2024	A	57 26	1	60000	60000	60000
1544 2024	A	57 27	1	60000	60000	60000
1545 2024	A	57 28	1	2500	2500	2500
1546 2024	A	57 29	1	600000	60000	120000
1547 2024	A	57 3	1	374000	374000	374000
1548 2024	A	57 30	1	0	0	0
1549 2024	A	57 4	1	168300	168300	168300
1550 2024	A	57 41	1	0	0	0
1551 2024	A	57 42	1	0	0	0
1552 2024	A	57 43	1	0	0	0
1553 2024	A	57 44	1	0	0	0
1554 2024	A	57 45	1	0	0	0
1555 2024	A	57 46	1	0	0	0
1556 2024	A	57 47	1	0	0	0
1557 2024	A	57 48	1	0	0	0
1558 2024	A	57 49	1	0	0	0
1559 2024	A	57 5	1	366557	366557	366557
1560 2024	A	57 50	1	0	0	0
1561 2024	A	57 6	1	112200	112200	112200
1562 2024	A	57 7	1	112200	112200	112200
1563 2024	A	57 8	1	4675	4675	4675
1564 2024	A	57 9	1	112200	112200	112200
1565 2024	A	58 1	1	561000	561000	561000
1566 2024	A	58 10	1	0	0	0
1567 2024	A	58 2	1	233750	233750	233750
1568 2024	A	58 21	1	300000	300000	300000
1569 2024	A	58 22	1	150000	150000	150000
1570 2024	A	58 23	1	150000	150000	150000
1571 2024	A	58 24	1	45000	45000	45000
1572 2024	A	58 25	1	108900	108900	108900
1573 2024	A	58 26	1	30000	30000	30000
1574 2024	A	58 27	1	30000	30000	30000
1575 2024	A	58 28	1	2500	2500	2500
1576 2024	A	58 29	1	300000	30000	60000
1577 2024	A	58 3	1	233750	233750	233750
1578 2024	A	58 30	1	0	0	0
1579 2024	A	58 4	1	84150	84150	84150
1580 2024	A	58 41	1	0	0	0
1581 2024	A	58 42	1	0	0	0
1582 2024	A	58 43	1	0	0	0
1583 2024	A	58 44	1	0	0	0
1584 2024	A	58 45	1	0	0	0
1585 2024	A	58 46	1	0	0	0
1586 2024	A	58 47	1	0	0	0
1587 2024	A	58 48	1	0	0	0
1588 2024	A	58 49	1	0	0	0
1589 2024	A	58 5	1	203643	203643	203643
1590 2024	A	58 50	1	0	0	0
1591 2024	A	58 6	1	56100	56100	56100
1592 2024	A	58 7	1	56100	56100	56100
1593 2024	A	58 8	1	4675	4675	4675
1594 2024	A	58 9	1	56100	56100	56100

Schedule of Values

Yancey County 2024

1595 2024	A	59 1	1	673200	673200	673200
1596 2024	A	59 10	1	0	0	0
1597 2024	A	59 2	1	233750	233750	233750
1598 2024	A	59 21	1	360000	360000	360000
1599 2024	A	59 22	1	180000	180000	180000
1600 2024	A	59 23	1	180000	180000	180000
1601 2024	A	59 24	1	54000	54000	54000
1602 2024	A	59 25	1	130680	130680	130680
1603 2024	A	59 26	1	36000	36000	36000
1604 2024	A	59 27	1	36000	36000	36000
1605 2024	A	59 28	1	2500	2500	2500
1606 2024	A	59 29	1	360000	36000	72000
1607 2024	A	59 3	1	233750	233750	233750
1608 2024	A	59 30	1	0	0	0
1609 2024	A	59 4	1	100980	100980	100980
1610 2024	A	59 41	1	0	0	0
1611 2024	A	59 42	1	0	0	0
1612 2024	A	59 43	1	0	0	0
1613 2024	A	59 44	1	0	0	0
1614 2024	A	59 45	1	0	0	0
1615 2024	A	59 46	1	0	0	0
1616 2024	A	59 47	1	0	0	0
1617 2024	A	59 48	1	0	0	0
1618 2024	A	59 49	1	0	0	0
1619 2024	A	59 5	1	244372	244372	244372
1620 2024	A	59 50	1	0	0	0
1621 2024	A	59 6	1	67320	67320	67320
1622 2024	A	59 7	1	67320	67320	67320
1623 2024	A	59 8	1	4675	4675	4675
1624 2024	A	59 9	1	67320	67320	67320
1625 2024	A	60 1	1	981750	981750	981750
1626 2024	A	60 10	1	0	0	0
1627 2024	A	60 2	1	252450	252450	252450
1628 2024	A	60 21	1	525000	525000	525000
1629 2024	A	60 22	1	262000	262000	262000
1630 2024	A	60 23	1	262000	262000	262000
1631 2024	A	60 24	1	78750	78750	78750
1632 2024	A	60 25	1	175000	175000	175000
1633 2024	A	60 26	1	52500	52500	52500
1634 2024	A	60 27	1	52500	52500	52500
1635 2024	A	60 28	1	2500	2500	2500
1636 2024	A	60 29	1	525000	52500	105000
1637 2024	A	60 3	1	252450	252450	252450
1638 2024	A	60 30	1	0	0	0
1639 2024	A	60 4	1	147263	147263	147263
1640 2024	A	60 41	1	0	0	0
1641 2024	A	60 42	1	0	0	0
1642 2024	A	60 43	1	0	0	0
1643 2024	A	60 44	1	0	0	0
1644 2024	A	60 45	1	0	0	0
1645 2024	A	60 46	1	0	0	0
1646 2024	A	60 47	1	0	0	0
1647 2024	A	60 48	1	0	0	0
1648 2024	A	60 49	1	0	0	0
1649 2024	A	60 5	1	327250	327250	327250
1650 2024	A	60 50	1	0	0	0
1651 2024	A	60 6	1	98175	98175	98175

Schedule of Values

Yancey County 2024

1652 2024	A	60 7	1	98175	98175	98175
1653 2024	A	60 8	1	4675	4675	4675
1654 2024	A	60 9	1	98175	98175	98175
1655 2024	A	61 1	1	74800	74800	14960
1656 2024	A	61 10	1	0	0	0
1657 2024	A	61 2	1	56100	56100	11220
1658 2024	A	61 21	1	40000	40000	8000
1659 2024	A	61 22	1	30000	30000	6000
1660 2024	A	61 23	1	16000	16000	16000
1661 2024	A	61 24	1	5000	5000	5000
1662 2024	A	61 25	1	600	600	600
1663 2024	A	61 26	1	4500	4500	4500
1664 2024	A	61 27	1	4000	4000	4000
1665 2024	A	61 28	1	2500	2500	2500
1666 2024	A	61 29	1	17500	1750	3500
1667 2024	A	61 3	1	29920	29920	29920
1668 2024	A	61 30	1	0	0	0
1669 2024	A	61 4	1	9350	9350	9350
1670 2024	A	61 41	1	0	0	0
1671 2024	A	61 42	1	0	0	0
1672 2024	A	61 43	1	0	0	0
1673 2024	A	61 44	1	0	0	0
1674 2024	A	61 45	1	0	0	0
1675 2024	A	61 46	1	0	0	0
1676 2024	A	61 47	1	0	0	0
1677 2024	A	61 48	1	0	0	0
1678 2024	A	61 49	1	0	0	0
1679 2024	A	61 5	1	600	600	600
1680 2024	A	61 50	1	0	0	0
1681 2024	A	61 6	1	8415	8415	8415
1682 2024	A	61 7	1	7480	7480	7480
1683 2024	A	61 8	1	4675	4675	4675
1684 2024	A	61 9	1	8415	8415	8415
1685 2024	A	62 1	1	300000	300000	300000
1686 2024	A	62 10	1	0	0	0
1687 2024	A	62 2	1	300000	300000	300000
1688 2024	A	62 21	1	300000	300000	300000
1689 2024	A	62 22	1	300000	300000	300000
1690 2024	A	62 23	1	300000	300000	300000
1691 2024	A	62 24	1	45000	45000	45000
1692 2024	A	62 25	1	108900	108900	108900
1693 2024	A	62 26	1	30000	30000	30000
1694 2024	A	62 27	1	30000	30000	30000
1695 2024	A	62 28	1	2500	2500	2500
1696 2024	A	62 29	1	300000	30000	60000
1697 2024	A	62 3	1	300000	300000	300000
1698 2024	A	62 30	1	0	0	0
1699 2024	A	62 4	1	45000	45000	45000
1700 2024	A	62 41	1	0	0	0
1701 2024	A	62 42	1	0	0	0
1702 2024	A	62 43	1	0	0	0
1703 2024	A	62 44	1	0	0	0
1704 2024	A	62 45	1	0	0	0
1705 2024	A	62 46	1	0	0	0
1706 2024	A	62 47	1	0	0	0
1707 2024	A	62 48	1	0	0	0
1708 2024	A	62 49	1	0	0	0

Schedule of Values

Yancey County 2024

1709 2024	A	62 5	1	108900	108900	108900
1710 2024	A	62 50	1	0	0	0
1711 2024	A	62 6	1	30000	30000	30000
1712 2024	A	62 7	1	30000	30000	30000
1713 2024	A	62 8	1	2500	2500	2500
1714 2024	A	62 9	1	30000	30000	30000
1715 2024	A	63 1	1	56100	5610	11220
1716 2024	A	63 10	1	0	0	0
1717 2024	A	63 2	1	28050	2805	5610
1718 2024	A	63 21	1	30000	3000	6000
1719 2024	A	63 22	1	15000	1500	3000
1720 2024	A	63 23	1	10000	1000	2000
1721 2024	A	63 24	1	5000	5000	5000
1722 2024	A	63 25	1	600	600	600
1723 2024	A	63 26	1	3000	3000	3000
1724 2024	A	63 27	1	3000	3000	3000
1725 2024	A	63 28	1	2500	2500	2500
1726 2024	A	63 29	1	30000	3000	6000
1727 2024	A	63 3	1	18700	1870	3740
1728 2024	A	63 30	1	0	0	0
1729 2024	A	63 4	1	9350	9350	9350
1730 2024	A	63 41	1	0	0	0
1731 2024	A	63 42	1	0	0	0
1732 2024	A	63 43	1	0	0	0
1733 2024	A	63 44	1	0	0	0
1734 2024	A	63 45	1	0	0	0
1735 2024	A	63 46	1	0	0	0
1736 2024	A	63 47	1	0	0	0
1737 2024	A	63 48	1	0	0	0
1738 2024	A	63 49	1	0	0	0
1739 2024	A	63 5	1	600	600	600
1740 2024	A	63 50	1	0	0	0
1741 2024	A	63 6	1	5610	5610	5610
1742 2024	A	63 7	1	5610	5610	5610
1743 2024	A	63 8	1	4675	4675	4675
1744 2024	A	63 9	1	5610	5610	5610
1745 2024	A	64 1	1	46750	4675	9350
1746 2024	A	64 10	1	0	0	0
1747 2024	A	64 2	1	37400	3740	7480
1748 2024	A	64 21	1	25000	2500	5000
1749 2024	A	64 22	1	20000	2000	4000
1750 2024	A	64 23	1	25000	2500	5000
1751 2024	A	64 24	1	5000	5000	5000
1752 2024	A	64 25	1	600	600	600
1753 2024	A	64 26	1	2500	2500	2500
1754 2024	A	64 27	1	2000	2000	2000
1755 2024	A	64 28	1	2500	2500	2500
1756 2024	A	64 29	1	20000	2000	4000
1757 2024	A	64 3	1	46750	4675	9350
1758 2024	A	64 30	1	0	0	0
1759 2024	A	64 4	1	9350	9350	9350
1760 2024	A	64 41	1	0	0	0
1761 2024	A	64 42	1	0	0	0
1762 2024	A	64 43	1	0	0	0
1763 2024	A	64 44	1	0	0	0
1764 2024	A	64 45	1	0	0	0
1765 2024	A	64 46	1	0	0	0

Schedule of Values

Yancey County 2024

1766 2024	A	64 47	1	0	0	0
1767 2024	A	64 48	1	0	0	0
1768 2024	A	64 49	1	0	0	0
1769 2024	A	64 5	1	600	600	600
1770 2024	A	64 50	1	0	0	0
1771 2024	A	64 6	1	5610	5610	5610
1772 2024	A	64 7	1	4675	4675	4675
1773 2024	A	64 8	1	4675	4675	4675
1774 2024	A	64 9	1	5610	5610	5610
1775 2024	A	65 1	1	74800	7480	14960
1776 2024	A	65 10	1	0	0	0
1777 2024	A	65 2	1	37400	3740	7480
1778 2024	A	65 21	1	40000	4000	8000
1779 2024	A	65 22	1	20000	2000	4000
1780 2024	A	65 23	1	20000	2000	4000
1781 2024	A	65 24	1	6000	6000	6000
1782 2024	A	65 25	1	600	600	600
1783 2024	A	65 26	1	5000	5000	5000
1784 2024	A	65 27	1	4000	4000	4000
1785 2024	A	65 28	1	2500	2500	2500
1786 2024	A	65 29	1	4000	4000	4000
1787 2024	A	65 3	1	37400	3740	7480
1788 2024	A	65 30	1	0	0	0
1789 2024	A	65 4	1	11220	11220	11220
1790 2024	A	65 41	1	0	0	0
1791 2024	A	65 42	1	0	0	0
1792 2024	A	65 43	1	0	0	0
1793 2024	A	65 44	1	0	0	0
1794 2024	A	65 45	1	0	0	0
1795 2024	A	65 46	1	0	0	0
1796 2024	A	65 47	1	0	0	0
1797 2024	A	65 48	1	0	0	0
1798 2024	A	65 49	1	0	0	0
1799 2024	A	65 5	1	600	600	600
1800 2024	A	65 50	1	0	0	0
1801 2024	A	65 6	1	9350	9350	9350
1802 2024	A	65 7	1	7480	7480	7480
1803 2024	A	65 8	1	4675	4675	4675
1804 2024	A	65 9	1	9350	9350	9350
1805 2024	A	66 1	1	84150	8415	16830
1806 2024	A	66 10	1	0	0	0
1807 2024	A	66 2	1	42075	4208	8415
1808 2024	A	66 21	1	45000	4500	9000
1809 2024	A	66 22	1	22500	2250	4500
1810 2024	A	66 23	1	22500	2250	5000
1811 2024	A	66 24	1	6750	6750	6750
1812 2024	A	66 25	1	600	600	600
1813 2024	A	66 26	1	6000	6000	6000
1814 2024	A	66 27	1	5200	5200	5200
1815 2024	A	66 28	1	2500	2500	2500
1816 2024	A	66 29	1	52000	5200	10400
1817 2024	A	66 3	1	42075	4208	9350
1818 2024	A	66 30	1	0	0	0
1819 2024	A	66 4	1	12623	12623	12623
1820 2024	A	66 41	1	0	0	0
1821 2024	A	66 42	1	0	0	0
1822 2024	A	66 43	1	0	0	0

Schedule of Values

Yancey County 2024

1823 2024	A	66 44	1	0	0	0
1824 2024	A	66 45	1	0	0	0
1825 2024	A	66 46	1	0	0	0
1826 2024	A	66 47	1	0	0	0
1827 2024	A	66 48	1	0	0	0
1828 2024	A	66 49	1	0	0	0
1829 2024	A	66 5	1	600	600	600
1830 2024	A	66 50	1	0	0	0
1831 2024	A	66 6	1	11220	11220	11220
1832 2024	A	66 7	1	9724	9724	9724
1833 2024	A	66 8	1	4675	4675	4675
1834 2024	A	66 9	1	11220	11220	11220
1835 2024	A	67 1	1	84150	8415	18700
1836 2024	A	67 10	1	0	0	0
1837 2024	A	67 2	1	56100	4675	9350
1838 2024	A	67 21	1	45000	4500	10000
1839 2024	A	67 22	1	30000	2500	5000
1840 2024	A	67 23	1	40000	4000	8000
1841 2024	A	67 24	1	7500	7500	7500
1842 2024	A	67 25	1	600	600	600
1843 2024	A	67 26	1	6500	6500	6500
1844 2024	A	67 27	1	6000	6000	6000
1845 2024	A	67 28	1	2500	2500	2500
1846 2024	A	67 29	1	60000	6000	12000
1847 2024	A	67 3	1	74800	7480	9350
1848 2024	A	67 30	1	0	0	0
1849 2024	A	67 4	1	14025	14025	14025
1850 2024	A	67 41	1	0	0	0
1851 2024	A	67 42	1	0	0	0
1852 2024	A	67 43	1	0	0	0
1853 2024	A	67 44	1	0	0	0
1854 2024	A	67 45	1	0	0	0
1855 2024	A	67 46	1	0	0	0
1856 2024	A	67 47	1	0	0	0
1857 2024	A	67 48	1	0	0	0
1858 2024	A	67 49	1	0	0	0
1859 2024	A	67 5	1	600	600	600
1860 2024	A	67 50	1	0	0	0
1861 2024	A	67 6	1	12155	12155	12155
1862 2024	A	67 7	1	11220	11220	11220
1863 2024	A	67 8	1	4675	4675	4675
1864 2024	A	67 9	1	12155	12155	12155
1865 2024	A	68 1	1	93500	9350	18700
1866 2024	A	68 10	1	0	0	0
1867 2024	A	68 2	1	37400	7480	14960
1868 2024	A	68 21	1	120000	12000	24000
1869 2024	A	68 22	1	60000	6000	12000
1870 2024	A	68 23	1	30000	30000	30000
1871 2024	A	68 24	1	18000	18000	18000
1872 2024	A	68 25	1	600	600	600
1873 2024	A	68 26	1	13000	13000	13000
1874 2024	A	68 27	1	12000	12000	12000
1875 2024	A	68 28	1	2500	2500	2500
1876 2024	A	68 29	1	87500	8750	17500
1877 2024	A	68 3	1	28050	4675	9350
1878 2024	A	68 30	1	0	0	0
1879 2024	A	68 4	1	14025	14025	14025

Schedule of Values

Yancey County 2024

1880 2024	A	68 41	1	0	0	0
1881 2024	A	68 42	1	0	0	0
1882 2024	A	68 43	1	0	0	0
1883 2024	A	68 44	1	0	0	0
1884 2024	A	68 45	1	0	0	0
1885 2024	A	68 46	1	0	0	0
1886 2024	A	68 47	1	0	0	0
1887 2024	A	68 48	1	0	0	0
1888 2024	A	68 49	1	0	0	0
1889 2024	A	68 5	1	600	600	600
1890 2024	A	68 50	1	0	0	0
1891 2024	A	68 6	1	11220	11220	11220
1892 2024	A	68 7	1	9350	9350	9350
1893 2024	A	68 8	1	4675	4675	4675
1894 2024	A	68 9	1	11220	11220	11220
1895 2024	A	69 1	1	46750	5610	9350
1896 2024	A	69 10	1	0	0	0
1897 2024	A	69 2	1	32725	3273	6545
1898 2024	A	69 21	1	25000	3000	5000
1899 2024	A	69 22	1	17500	1750	3500
1900 2024	A	69 23	1	17500	1750	3500
1901 2024	A	69 24	1	5000	5000	5000
1902 2024	A	69 25	1	600	600	600
1903 2024	A	69 26	1	3260	3260	3260
1904 2024	A	69 27	1	3000	3000	3000
1905 2024	A	69 28	1	2500	2500	2500
1906 2024	A	69 29	1	25000	2500	5000
1907 2024	A	69 3	1	32725	3273	6545
1908 2024	A	69 30	1	0	0	0
1909 2024	A	69 4	1	9350	9350	9350
1910 2024	A	69 41	1	0	0	0
1911 2024	A	69 42	1	0	0	0
1912 2024	A	69 43	1	0	0	0
1913 2024	A	69 44	1	0	0	0
1914 2024	A	69 45	1	0	0	0
1915 2024	A	69 46	1	0	0	0
1916 2024	A	69 47	1	0	0	0
1917 2024	A	69 48	1	0	0	0
1918 2024	A	69 49	1	0	0	0
1919 2024	A	69 5	1	600	600	600
1920 2024	A	69 50	1	0	0	0
1921 2024	A	69 6	1	6096	6096	6096
1922 2024	A	69 7	1	5610	5610	5610
1923 2024	A	69 8	1	4675	4675	4675
1924 2024	A	69 9	1	6096	6096	6096
1925 2024	A	70 1	1	56100	5610	11220
1926 2024	A	70 10	1	0	0	0
1927 2024	A	70 2	1	37400	3740	7480
1928 2024	A	70 21	1	30000	3000	6000
1929 2024	A	70 22	1	20000	2000	4000
1930 2024	A	70 23	1	12500	1250	2500
1931 2024	A	70 24	1	5000	5000	5000
1932 2024	A	70 25	1	600	600	600
1933 2024	A	70 26	1	3500	3500	3500
1934 2024	A	70 27	1	3000	3000	3000
1935 2024	A	70 28	1	2500	2500	2500
1936 2024	A	70 29	1	30000	3000	6000

Schedule of Values

Yancey County 2024

1937 2024	A	70 3	1	23375	2338	4675
1938 2024	A	70 30	1	0	0	0
1939 2024	A	70 4	1	9350	9350	9350
1940 2024	A	70 41	1	0	0	0
1941 2024	A	70 42	1	0	0	0
1942 2024	A	70 43	1	0	0	0
1943 2024	A	70 44	1	0	0	0
1944 2024	A	70 45	1	0	0	0
1945 2024	A	70 46	1	0	0	0
1946 2024	A	70 47	1	0	0	0
1947 2024	A	70 48	1	0	0	0
1948 2024	A	70 49	1	0	0	0
1949 2024	A	70 5	1	600	600	600
1950 2024	A	70 50	1	0	0	0
1951 2024	A	70 6	1	6545	6545	6545
1952 2024	A	70 7	1	5610	5610	5610
1953 2024	A	70 8	1	4675	4675	4675
1954 2024	A	70 9	1	6545	6545	6545
1955 2024	A	71 1	1	65450	6545	13090
1956 2024	A	71 10	1	0	0	0
1957 2024	A	71 2	1	46750	4675	9350
1958 2024	A	71 21	1	35000	3500	7000
1959 2024	A	71 22	1	25000	2500	5000
1960 2024	A	71 23	1	25000	2500	5000
1961 2024	A	71 24	1	5250	5250	5250
1962 2024	A	71 25	1	600	600	600
1963 2024	A	71 26	1	3000	3000	3000
1964 2024	A	71 27	1	3500	3500	3500
1965 2024	A	71 28	1	2500	2500	2500
1966 2024	A	71 29	1	17500	1750	3500
1967 2024	A	71 3	1	46750	4675	9350
1968 2024	A	71 30	1	0	0	0
1969 2024	A	71 4	1	9818	9818	9818
1970 2024	A	71 41	1	0	0	0
1971 2024	A	71 42	1	0	0	0
1972 2024	A	71 43	1	0	0	0
1973 2024	A	71 44	1	0	0	0
1974 2024	A	71 45	1	0	0	0
1975 2024	A	71 46	1	0	0	0
1976 2024	A	71 47	1	0	0	0
1977 2024	A	71 48	1	0	0	0
1978 2024	A	71 49	1	0	0	0
1979 2024	A	71 5	1	600	600	600
1980 2024	A	71 50	1	0	0	0
1981 2024	A	71 6	1	6545	6545	6545
1982 2024	A	71 7	1	5610	5610	5610
1983 2024	A	71 8	1	4675	4675	4675
1984 2024	A	71 9	1	6545	6545	6545
1985 2024	A	72 1	1	74800	7480	14960
1986 2024	A	72 10	1	0	0	0
1987 2024	A	72 2	1	56100	5610	11220
1988 2024	A	72 21	1	40000	4000	8000
1989 2024	A	72 22	1	30000	3000	6000
1990 2024	A	72 23	1	30000	3000	6000
1991 2024	A	72 24	1	6000	6000	6000
1992 2024	A	72 25	1	600	600	600
1993 2024	A	72 26	1	4500	4500	4500

1994 2024	A	72 27	1	4000	4000	4000
1995 2024	A	72 28	1	2500	2500	2500
1996 2024	A	72 29	1	25000	2500	5000
1997 2024	A	72 3	1	56100	5610	11220
1998 2024	A	72 30	1	0	0	0
1999 2024	A	72 4	1	11220	11220	11220
2000 2024	A	72 41	1	0	0	0
2001 2024	A	72 42	1	0	0	0
2002 2024	A	72 43	1	0	0	0
2003 2024	A	72 44	1	0	0	0
2004 2024	A	72 45	1	0	0	0
2005 2024	A	72 46	1	0	0	0
2006 2024	A	72 47	1	0	0	0
2007 2024	A	72 48	1	0	0	0
2008 2024	A	72 49	1	0	0	0
2009 2024	A	72 5	1	600	600	600
2010 2024	A	72 50	1	0	0	0
2011 2024	A	72 6	1	8415	8415	8415
2012 2024	A	72 7	1	7480	7480	7480
2013 2024	A	72 8	1	4675	4675	4675
2014 2024	A	72 9	1	8415	8415	8415
2015 2024	A	73 1	1	84150	8415	16830
2016 2024	A	73 10	1	0	0	0
2017 2024	A	73 2	1	65450	6545	13090
2018 2024	A	73 21	1	45000	4500	9000
2019 2024	A	73 22	1	35000	3500	7000
2020 2024	A	73 23	1	35000	3500	7000
2021 2024	A	73 24	1	6750	6750	6750
2022 2024	A	73 25	1	600	600	600
2023 2024	A	73 26	1	5000	5000	5000
2024 2024	A	73 27	1	4500	4500	4500
2025 2024	A	73 28	1	2500	2500	2500
2026 2024	A	73 29	1	30000	3000	6000
2027 2024	A	73 3	1	65450	6545	13090
2028 2024	A	73 30	1	0	0	0
2029 2024	A	73 4	1	12623	12623	12623
2030 2024	A	73 41	1	0	0	0
2031 2024	A	73 42	1	0	0	0
2032 2024	A	73 43	1	0	0	0
2033 2024	A	73 44	1	0	0	0
2034 2024	A	73 45	1	0	0	0
2035 2024	A	73 46	1	0	0	0
2036 2024	A	73 47	1	0	0	0
2037 2024	A	73 48	1	0	0	0
2038 2024	A	73 49	1	0	0	0
2039 2024	A	73 5	1	600	600	600
2040 2024	A	73 50	1	0	0	0
2041 2024	A	73 6	1	9350	9350	9350
2042 2024	A	73 7	1	8415	8415	8415
2043 2024	A	73 8	1	4675	4675	4675
2044 2024	A	73 9	1	9350	9350	9350
2045 2024	A	74 1	1	93500	9350	18700
2046 2024	A	74 10	1	0	0	0
2047 2024	A	74 2	1	74800	7480	14960
2048 2024	A	74 21	1	50000	5000	10000
2049 2024	A	74 22	1	40000	4000	8000
2050 2024	A	74 23	1	40000	4000	8000

Schedule of Values

Yancey County 2024

2051 2024	A	74 24	1	7500	7500	7500
2052 2024	A	74 25	1	600	600	600
2053 2024	A	74 26	1	6000	6000	6000
2054 2024	A	74 27	1	5000	5000	5000
2055 2024	A	74 28	1	2500	2500	2500
2056 2024	A	74 29	1	40000	4000	8000
2057 2024	A	74 3	1	74800	7480	14960
2058 2024	A	74 30	1	0	0	0
2059 2024	A	74 4	1	14025	14025	14025
2060 2024	A	74 41	1	0	0	0
2061 2024	A	74 42	1	0	0	0
2062 2024	A	74 43	1	0	0	0
2063 2024	A	74 44	1	0	0	0
2064 2024	A	74 45	1	0	0	0
2065 2024	A	74 46	1	0	0	0
2066 2024	A	74 47	1	0	0	0
2067 2024	A	74 48	1	0	0	0
2068 2024	A	74 49	1	0	0	0
2069 2024	A	74 5	1	600	600	600
2070 2024	A	74 50	1	0	0	0
2071 2024	A	74 6	1	11220	11220	11220
2072 2024	A	74 7	1	9350	9350	9350
2073 2024	A	74 8	1	4675	4675	4675
2074 2024	A	74 9	1	11220	11220	11220
2075 2024	A	75 1	1	112200	11220	22440
2076 2024	A	75 10	1	0	0	0
2077 2024	A	75 2	1	84150	8415	16830
2078 2024	A	75 21	1	60000	6000	12000
2079 2024	A	75 22	1	45000	4500	9000
2080 2024	A	75 23	1	45000	4500	9000
2081 2024	A	75 24	1	9000	9000	9000
2082 2024	A	75 25	1	600	600	600
2083 2024	A	75 26	1	6500	6500	6500
2084 2024	A	75 27	1	6000	6000	6000
2085 2024	A	75 28	1	2500	2500	2500
2086 2024	A	75 29	1	50000	5000	10000
2087 2024	A	75 3	1	84150	8415	16830
2088 2024	A	75 30	1	0	0	0
2089 2024	A	75 4	1	16830	16830	16830
2090 2024	A	75 41	1	0	0	0
2091 2024	A	75 42	1	0	0	0
2092 2024	A	75 43	1	0	0	0
2093 2024	A	75 44	1	0	0	0
2094 2024	A	75 45	1	0	0	0
2095 2024	A	75 46	1	0	0	0
2096 2024	A	75 47	1	0	0	0
2097 2024	A	75 48	1	0	0	0
2098 2024	A	75 49	1	0	0	0
2099 2024	A	75 5	1	600	600	600
2100 2024	A	75 50	1	0	0	0
2101 2024	A	75 6	1	12155	12155	12155
2102 2024	A	75 7	1	11220	11220	11220
2103 2024	A	75 8	1	4675	4675	4675
2104 2024	A	75 9	1	12155	12155	12155
2105 2024	A	76 1	1	140250	14025	28050
2106 2024	A	76 10	1	0	0	0
2107 2024	A	76 2	1	112200	11220	22440

Schedule of Values

Yancey County 2024

2108 2024	A	76 21	1	75000	7500	15000
2109 2024	A	76 22	1	60000	6000	12000
2110 2024	A	76 23	1	60000	6000	12000
2111 2024	A	76 24	1	11250	11250	11250
2112 2024	A	76 25	1	600	600	600
2113 2024	A	76 26	1	8500	8500	8500
2114 2024	A	76 27	1	7500	7500	7500
2115 2024	A	76 28	1	2500	2500	2500
2116 2024	A	76 29	1	60000	6000	12000
2117 2024	A	76 3	1	112200	11220	22440
2118 2024	A	76 30	1	0	0	0
2119 2024	A	76 4	1	21038	21038	21038
2120 2024	A	76 41	1	0	0	0
2121 2024	A	76 42	1	0	0	0
2122 2024	A	76 43	1	0	0	0
2123 2024	A	76 44	1	0	0	0
2124 2024	A	76 45	1	0	0	0
2125 2024	A	76 46	1	0	0	0
2126 2024	A	76 47	1	0	0	0
2127 2024	A	76 48	1	0	0	0
2128 2024	A	76 49	1	0	0	0
2129 2024	A	76 5	1	600	600	600
2130 2024	A	76 50	1	0	0	0
2131 2024	A	76 6	1	15895	15895	15895
2132 2024	A	76 7	1	14025	14025	14025
2133 2024	A	76 8	1	4675	4675	4675
2134 2024	A	76 9	1	12155	12155	12155
2135 2024	A	77 1	1	187000	18700	37400
2136 2024	A	77 10	1	0	0	0
2137 2024	A	77 2	1	140250	14025	28050
2138 2024	A	77 21	1	100000	10000	20000
2139 2024	A	77 22	1	75000	7500	15000
2140 2024	A	77 23	1	75000	7500	15000
2141 2024	A	77 24	1	15000	15000	15000
2142 2024	A	77 25	1	600	600	600
2143 2024	A	77 26	1	12000	12000	12000
2144 2024	A	77 27	1	10000	10000	10000
2145 2024	A	77 28	1	2500	2500	2500
2146 2024	A	77 29	1	75000	7500	15000
2147 2024	A	77 3	1	140250	14025	28050
2148 2024	A	77 30	1	0	0	0
2149 2024	A	77 4	1	28050	28050	28050
2150 2024	A	77 41	1	0	0	0
2151 2024	A	77 42	1	0	0	0
2152 2024	A	77 43	1	0	0	0
2153 2024	A	77 44	1	0	0	0
2154 2024	A	77 45	1	0	0	0
2155 2024	A	77 46	1	0	0	0
2156 2024	A	77 47	1	0	0	0
2157 2024	A	77 48	1	0	0	0
2158 2024	A	77 49	1	0	0	0
2159 2024	A	77 5	1	600	600	600
2160 2024	A	77 50	1	0	0	0
2161 2024	A	77 6	1	22440	22440	22440
2162 2024	A	77 7	1	18700	18700	18700
2163 2024	A	77 8	1	4675	4675	4675
2164 2024	A	77 9	1	22440	22440	22440

Schedule of Values

Yancey County 2024

2165 2024	A	78 1	1	74800	7480	14960
2166 2024	A	78 10	1	0	0	0
2167 2024	A	78 2	1	56100	5610	11220
2168 2024	A	78 21	1	40000	4000	8000
2169 2024	A	78 22	1	30000	3000	6000
2170 2024	A	78 23	1	30000	3000	6000
2171 2024	A	78 24	1	6000	6000	6000
2172 2024	A	78 25	1	600	600	600
2173 2024	A	78 26	1	4500	4500	4500
2174 2024	A	78 27	1	4000	4000	4000
2175 2024	A	78 28	1	2500	2500	2500
2176 2024	A	78 29	1	17500	1750	3500
2177 2024	A	78 3	1	56100	5610	11220
2178 2024	A	78 30	1	0	0	0
2179 2024	A	78 4	1	11220	11220	11220
2180 2024	A	78 41	1	0	0	0
2181 2024	A	78 42	1	0	0	0
2182 2024	A	78 43	1	0	0	0
2183 2024	A	78 44	1	0	0	0
2184 2024	A	78 45	1	0	0	0
2185 2024	A	78 46	1	0	0	0
2186 2024	A	78 47	1	0	0	0
2187 2024	A	78 48	1	0	0	0
2188 2024	A	78 49	1	0	0	0
2189 2024	A	78 5	1	600	600	600
2190 2024	A	78 50	1	0	0	0
2191 2024	A	78 6	1	8415	8415	8415
2192 2024	A	78 7	1	7480	7480	7480
2193 2024	A	78 8	1	4675	4675	4675
2194 2024	A	78 9	1	8415	8415	8415
2195 2024	A	79 1	1	140250	14025	28050
2196 2024	A	79 10	1	0	0	0
2197 2024	A	79 2	1	93500	9350	18700
2198 2024	A	79 21	1	75000	7500	15000
2199 2024	A	79 22	1	50000	5000	10000
2200 2024	A	79 23	1	50000	5000	10000
2201 2024	A	79 24	1	11250	11250	11250
2202 2024	A	79 25	1	600	600	600
2203 2024	A	79 26	1	8000	8000	8000
2204 2024	A	79 27	1	7500	7500	7500
2205 2024	A	79 28	1	2500	2500	2500
2206 2024	A	79 29	1	45000	4500	9000
2207 2024	A	79 3	1	93500	9350	18700
2208 2024	A	79 30	1	0	0	0
2209 2024	A	79 4	1	21038	21038	21038
2210 2024	A	79 41	1	0	0	0
2211 2024	A	79 42	1	0	0	0
2212 2024	A	79 43	1	0	0	0
2213 2024	A	79 44	1	0	0	0
2214 2024	A	79 45	1	0	0	0
2215 2024	A	79 46	1	0	0	0
2216 2024	A	79 47	1	0	0	0
2217 2024	A	79 48	1	0	0	0
2218 2024	A	79 49	1	0	0	0
2219 2024	A	79 5	1	600	600	600
2220 2024	A	79 50	1	0	0	0
2221 2024	A	79 6	1	14960	14960	14960

Schedule of Values

Yancey County 2024

2222 2024	A	79 7	1	14025	14025	14025
2223 2024	A	79 8	1	4675	4675	4675
2224 2024	A	79 9	1	14960	14960	14960
2225 2024	A	80 1	1	74800	7480	14960
2226 2024	A	80 10	1	0	0	0
2227 2024	A	80 2	1	37400	3740	7480
2228 2024	A	80 21	1	80000	8000	16000
2229 2024	A	80 22	1	60000	6000	12000
2230 2024	A	80 23	1	60000	6000	12000
2231 2024	A	80 24	1	12000	12000	12000
2232 2024	A	80 25	1	600	600	600
2233 2024	A	80 26	1	6000	6000	6000
2234 2024	A	80 27	1	8000	8000	8000
2235 2024	A	80 28	1	2500	2500	2500
2236 2024	A	80 29	1	60000	6000	12000
2237 2024	A	80 3	1	37400	3740	7480
2238 2024	A	80 30	1	0	0	0
2239 2024	A	80 4	1	7480	7480	7480
2240 2024	A	80 41	1	0	0	0
2241 2024	A	80 42	1	0	0	0
2242 2024	A	80 43	1	0	0	0
2243 2024	A	80 44	1	0	0	0
2244 2024	A	80 45	1	0	0	0
2245 2024	A	80 46	1	0	0	0
2246 2024	A	80 47	1	0	0	0
2247 2024	A	80 48	1	0	0	0
2248 2024	A	80 49	1	0	0	0
2249 2024	A	80 5	1	600	600	600
2250 2024	A	80 50	1	0	0	0
2251 2024	A	80 6	1	11220	11220	11220
2252 2024	A	80 7	1	14960	14960	14960
2253 2024	A	80 8	1	4675	4675	4675
2254 2024	A	80 9	1	11220	11220	11220
2255 2024	A	81 1	1	1870000	1870000	1870000
2256 2024	A	81 10	1	0	0	0
2257 2024	A	81 2	1	561000	561000	561000
2258 2024	A	81 21	1	1000000	1000000	1000000
2259 2024	A	81 22	1	1000000	1000000	1000000
2260 2024	A	81 23	1	500000	500000	500000
2261 2024	A	81 24	1	15000	15000	15000
2262 2024	A	81 25	1	600	600	600
2263 2024	A	81 26	1	0	0	0
2264 2024	A	81 27	1	10000	10000	10000
2265 2024	A	81 28	1	2500	2500	2500
2266 2024	A	81 29	1	0	0	0
2267 2024	A	81 3	1	561000	561000	561000
2268 2024	A	81 30	1	0	0	0
2269 2024	A	81 4	1	28050	28050	28050
2270 2024	A	81 41	1	0	0	0
2271 2024	A	81 42	1	0	0	0
2272 2024	A	81 43	1	0	0	0
2273 2024	A	81 44	1	0	0	0
2274 2024	A	81 45	1	0	0	0
2275 2024	A	81 46	1	0	0	0
2276 2024	A	81 47	1	0	0	0
2277 2024	A	81 48	1	0	0	0
2278 2024	A	81 49	1	0	0	0

Schedule of Values

Yancey County 2024

2279 2024	A	81 5	1	600	600	600
2280 2024	A	81 50	1	0	0	0
2281 2024	A	81 6	1	0	0	0
2282 2024	A	81 7	1	18700	18700	18700
2283 2024	A	81 8	1	4675	4675	4675
2284 2024	A	81 9	1	0	0	0
2285 2024	A	82 1	1	60000	6000	12000
2286 2024	A	82 10	1	0	0	0
2287 2024	A	82 2	1	45000	4500	9000
2288 2024	A	82 21	1	60000	6000	12000
2289 2024	A	82 22	1	45000	4500	9000
2290 2024	A	82 23	1	45000	45000	45000
2291 2024	A	82 24	1	9000	9000	9000
2292 2024	A	82 25	1	600	600	600
2293 2024	A	82 26	1	5000	5000	5000
2294 2024	A	82 27	1	6000	6000	6000
2295 2024	A	82 28	1	2500	2500	2500
2296 2024	A	82 29	1	40000	4000	8000
2297 2024	A	82 3	1	45000	45000	45000
2298 2024	A	82 30	1	0	0	0
2299 2024	A	82 4	1	9000	9000	9000
2300 2024	A	82 41	1	0	0	0
2301 2024	A	82 42	1	0	0	0
2302 2024	A	82 43	1	0	0	0
2303 2024	A	82 44	1	0	0	0
2304 2024	A	82 45	1	0	0	0
2305 2024	A	82 46	1	0	0	0
2306 2024	A	82 47	1	0	0	0
2307 2024	A	82 48	1	0	0	0
2308 2024	A	82 49	1	0	0	0
2309 2024	A	82 5	1	600	600	600
2310 2024	A	82 50	1	0	0	0
2311 2024	A	82 6	1	6000	6000	6000
2312 2024	A	82 7	1	5000	5000	5000
2313 2024	A	82 8	1	2500	2500	2500
2314 2024	A	82 9	1	6000	6000	6000
2315 2024	A	83 1	1	613360	61336	184008
2316 2024	A	83 10	1	561000	561000	561000
2317 2024	A	83 2	1	306680	306680	306680
2318 2024	A	83 21	1	328000	32800	98400
2319 2024	A	83 22	1	164000	164000	164000
2320 2024	A	83 23	1	82000	82000	82000
2321 2024	A	83 24	1	32800	32800	32800
2322 2024	A	83 25	1	600	600	600
2323 2024	A	83 26	1	74390	74390	74390
2324 2024	A	83 27	1	32800	32800	32800
2325 2024	A	83 28	1	2500	2500	2500
2326 2024	A	83 29	1	0	0	0
2327 2024	A	83 3	1	153340	153340	153340
2328 2024	A	83 30	1	300000	300000	175000
2329 2024	A	83 4	1	61336	61336	61336
2330 2024	A	83 41	1	142.7	142.7	142.7
2331 2024	A	83 42	1	70.2	70.2	70.2
2332 2024	A	83 43	1	112.1	112.1	112.1
2333 2024	A	83 44	1	112.1	112.1	112.1
2334 2024	A	83 45	1	13.5	13.5	13.5
2335 2024	A	83 46	1	91.4	91.4	91.4

Schedule of Values

Yancey County 2024

2336 2024	A	83 47	1	26.5	26.5	26.5
2337 2024	A	83 48	1	64.3	64.3	64.3
2338 2024	A	83 49	1	64.3	64.3	64.3
2339 2024	A	83 5	1	600	600	600
2340 2024	A	83 50	1	382.5	382.5	382.5
2341 2024	A	83 6	1	139109	139109	139109
2342 2024	A	83 7	1	61336	61336	61336
2343 2024	A	83 8	1	4675	4675	4675
2344 2024	A	83 9	1	0	0	0
2345 2024	A	84 1	1	590920	59092	177276
2346 2024	A	84 10	1	561000	561000	561000
2347 2024	A	84 2	1	295460	295460	295460
2348 2024	A	84 21	1	316000	31600	94800
2349 2024	A	84 22	1	158000	158000	158000
2350 2024	A	84 23	1	79000	79000	79000
2351 2024	A	84 24	1	31600	31600	31600
2352 2024	A	84 25	1	600	600	600
2353 2024	A	84 26	1	42000	42000	42000
2354 2024	A	84 27	1	31600	31600	31600
2355 2024	A	84 28	1	2500	2500	2500
2356 2024	A	84 29	1	0	0	0
2357 2024	A	84 3	1	147730	147730	147730
2358 2024	A	84 30	1	300000	300000	175000
2359 2024	A	84 4	1	59092	59092	59092
2360 2024	A	84 41	1	142.7	142.7	142.7
2361 2024	A	84 42	1	70.2	70.2	70.2
2362 2024	A	84 43	1	112.1	112.1	112.1
2363 2024	A	84 44	1	112.1	112.1	112.1
2364 2024	A	84 45	1	13.5	13.5	13.5
2365 2024	A	84 46	1	91.4	91.4	91.4
2366 2024	A	84 47	1	26.5	26.5	26.5
2367 2024	A	84 48	1	64.3	64.3	64.3
2368 2024	A	84 49	1	64.3	64.3	64.3
2369 2024	A	84 5	1	600	600	600
2370 2024	A	84 50	1	382.5	382.5	382.5
2371 2024	A	84 6	1	78540	78540	78540
2372 2024	A	84 7	1	59092	59092	59092
2373 2024	A	84 8	1	4675	4675	4675
2374 2024	A	84 9	1	0	0	0
2375 2024	A	85 1	1	403920	40392	125664
2376 2024	A	85 10	1	561000	561000	561000
2377 2024	A	85 2	1	201960	201960	201960
2378 2024	A	85 21	1	216000	21600	67200
2379 2024	A	85 22	1	108000	108000	108000
2380 2024	A	85 23	1	54000	54000	54000
2381 2024	A	85 24	1	21600	21600	21600
2382 2024	A	85 25	1	600	600	600
2383 2024	A	85 26	1	28200	28200	28200
2384 2024	A	85 27	1	21600	21600	21600
2385 2024	A	85 28	1	2500	2500	2500
2386 2024	A	85 29	1	0	0	0
2387 2024	A	85 3	1	100980	100980	100980
2388 2024	A	85 30	1	300000	300000	175000
2389 2024	A	85 4	1	40392	40392	40392
2390 2024	A	85 41	1	142.7	142.7	142.7
2391 2024	A	85 42	1	70.2	70.2	70.2
2392 2024	A	85 43	1	112.1	112.1	112.1

Schedule of Values

Yancey County 2024

2393 2024	A	85 44	1	112.1	112.1	112.1
2394 2024	A	85 45	1	13.5	13.5	13.5
2395 2024	A	85 46	1	91.4	91.4	91.4
2396 2024	A	85 47	1	26.5	26.5	26.5
2397 2024	A	85 48	1	64.3	64.3	64.3
2398 2024	A	85 49	1	64.3	64.3	64.3
2399 2024	A	85 5	1	600	600	600
2400 2024	A	85 50	1	382.5	382.5	382.5
2401 2024	A	85 6	1	52734	52734	52734
2402 2024	A	85 7	1	40392	40392	40392
2403 2024	A	85 8	1	4675	4675	4675
2404 2024	A	85 9	1	0	0	0
2405 2024	A	86 1	1	224000	22400	67200
2406 2024	A	86 10	1	300000	300000	175000
2407 2024	A	86 2	1	112000	112000	112000
2408 2024	A	86 21	1	224000	22400	67200
2409 2024	A	86 22	1	112000	112000	112000
2410 2024	A	86 23	1	56000	56000	56000
2411 2024	A	86 24	1	22400	22400	22400
2412 2024	A	86 25	1	600	600	600
2413 2024	A	86 26	1	0	0	0
2414 2024	A	86 27	1	22400	22400	22400
2415 2024	A	86 28	1	2500	2500	2500
2416 2024	A	86 29	1	0	0	0
2417 2024	A	86 3	1	56000	56000	56000
2418 2024	A	86 30	1	300000	300000	175000
2419 2024	A	86 4	1	22400	22400	22400
2420 2024	A	86 41	1	142.7	142.7	142.7
2421 2024	A	86 42	1	70.2	70.2	70.2
2422 2024	A	86 43	1	112.1	112.1	112.1
2423 2024	A	86 44	1	112.1	112.1	112.1
2424 2024	A	86 45	1	13.5	13.5	13.5
2425 2024	A	86 46	1	91.4	91.4	91.4
2426 2024	A	86 47	1	26.5	26.5	26.5
2427 2024	A	86 48	1	64.3	64.3	64.3
2428 2024	A	86 49	1	64.3	64.3	64.3
2429 2024	A	86 5	1	600	600	600
2430 2024	A	86 50	1	382.5	382.5	382.5
2431 2024	A	86 6	1	0	0	0
2432 2024	A	86 7	1	22400	22400	22400
2433 2024	A	86 8	1	2500	2500	2500
2434 2024	A	86 9	1	0	0	0
2435 2024	A	87 1	1	463760	46376	327250
2436 2024	A	87 10	1	561000	561000	561000
2437 2024	A	87 2	1	231880	231880	231880
2438 2024	A	87 21	1	248000	24800	74400
2439 2024	A	87 22	1	124000	124000	124000
2440 2024	A	87 23	1	62000	62000	62000
2441 2024	A	87 24	1	24800	24800	24800
2442 2024	A	87 25	1	600	600	600
2443 2024	A	87 26	1	40500	40500	40500
2444 2024	A	87 27	1	24800	24800	24800
2445 2024	A	87 28	1	2500	2500	2500
2446 2024	A	87 29	1	0	0	0
2447 2024	A	87 3	1	115940	115940	115940
2448 2024	A	87 30	1	300000	300000	175000
2449 2024	A	87 4	1	46376	46376	46376

Schedule of Values

Yancey County 2024

2450 2024	A	87 41	1	142.7	142.7	142.7
2451 2024	A	87 42	1	70.2	70.2	70.2
2452 2024	A	87 43	1	112.1	112.1	112.1
2453 2024	A	87 44	1	112.1	112.1	112.1
2454 2024	A	87 45	1	13.5	13.5	13.5
2455 2024	A	87 46	1	91.4	91.4	91.4
2456 2024	A	87 47	1	26.5	26.5	26.5
2457 2024	A	87 48	1	64.3	64.3	64.3
2458 2024	A	87 49	1	64.3	64.3	64.3
2459 2024	A	87 5	1	600	600	600
2460 2024	A	87 50	1	382.5	382.5	382.5
2461 2024	A	87 6	1	75735	75735	75735
2462 2024	A	87 7	1	46376	46376	46376
2463 2024	A	87 8	1	4675	4675	4675
2464 2024	A	87 9	1	0	0	0
2465 2024	A	88 1	1	168300	168300	33660
2466 2024	A	88 10	1	561000	561000	327250
2467 2024	A	88 2	1	130900	130900	26180
2468 2024	A	88 21	1	90000	90000	18000
2469 2024	A	88 22	1	70000	70000	14000
2470 2024	A	88 23	1	60000	60000	12000
2471 2024	A	88 24	1	9000	9000	9000
2472 2024	A	88 25	1	600	600	600
2473 2024	A	88 26	1	10000	10000	10000
2474 2024	A	88 27	1	9000	9000	9000
2475 2024	A	88 28	1	2500	2500	2500
2476 2024	A	88 29	1	90000	9000	18000
2477 2024	A	88 3	1	112200	112200	22440
2478 2024	A	88 30	1	300000	300000	175000
2479 2024	A	88 4	1	16830	16830	16830
2480 2024	A	88 41	1	0	0	0
2481 2024	A	88 42	1	0	0	0
2482 2024	A	88 43	1	0	0	0
2483 2024	A	88 44	1	0	0	0
2484 2024	A	88 45	1	0	0	0
2485 2024	A	88 46	1	0	0	0
2486 2024	A	88 47	1	0	0	0
2487 2024	A	88 48	1	0	0	0
2488 2024	A	88 49	1	0	0	0
2489 2024	A	88 5	1	600	600	600
2490 2024	A	88 50	1	0	0	0
2491 2024	A	88 6	1	18700	18700	18700
2492 2024	A	88 7	1	16860	16830	16830
2493 2024	A	88 8	1	4675	4675	4675
2494 2024	A	88 9	1	18700	18700	18700
2495 2024	A	89 1	1	56100	561000	56100
2496 2024	A	89 10	1	561000	561000	327250
2497 2024	A	89 2	1	561000	561000	56100
2498 2024	A	89 21	1	300000	300000	30000
2499 2024	A	89 22	1	300000	300000	30000
2500 2024	A	89 23	1	300000	300000	30000
2501 2024	A	89 24	1	30000	30000	30000
2502 2024	A	89 25	1	52000	52000	52000
2503 2024	A	89 26	1	35000	35000	35000
2504 2024	A	89 27	1	30000	30000	30000
2505 2024	A	89 28	1	2500	2500	2500
2506 2024	A	89 29	1	300000	30000	60000

Schedule of Values

Yancey County 2024

2507 2024	A	89 3	1	561000	561000	56100
2508 2024	A	89 30	1	300000	300000	175000
2509 2024	A	89 4	1	56100	56100	56100
2510 2024	A	89 41	1	0	0	0
2511 2024	A	89 42	1	0	0	0
2512 2024	A	89 43	1	0	0	0
2513 2024	A	89 44	1	0	0	0
2514 2024	A	89 45	1	0	0	0
2515 2024	A	89 46	1	0	0	0
2516 2024	A	89 47	1	0	0	0
2517 2024	A	89 48	1	0	0	0
2518 2024	A	89 49	1	0	0	0
2519 2024	A	89 5	1	97240	97240	97240
2520 2024	A	89 50	1	0	0	0
2521 2024	A	89 6	1	65450	65450	65450
2522 2024	A	89 7	1	56100	56100	56100
2523 2024	A	89 8	1	4675	4675	4675
2524 2024	A	89 9	1	65450	65450	65450
2525 2024	A	90 1	1	46750	46750	46750
2526 2024	A	90 10	1	561000	561000	327250
2527 2024	A	90 2	1	37400	37400	7480
2528 2024	A	90 21	1	25000	25000	5000
2529 2024	A	90 22	1	20000	20000	4000
2530 2024	A	90 23	1	25000	25000	5000
2531 2024	A	90 24	1	5000	5000	5000
2532 2024	A	90 25	1	600	600	600
2533 2024	A	90 26	1	2500	2500	2500
2534 2024	A	90 27	1	2000	2000	2000
2535 2024	A	90 28	1	2500	2500	2500
2536 2024	A	90 29	1	20000	2000	4000
2537 2024	A	90 3	1	46750	46750	9350
2538 2024	A	90 30	1	300000	300000	175000
2539 2024	A	90 4	1	9350	9350	9350
2540 2024	A	90 41	1	0	0	0
2541 2024	A	90 42	1	0	0	0
2542 2024	A	90 43	1	0	0	0
2543 2024	A	90 44	1	0	0	0
2544 2024	A	90 45	1	0	0	0
2545 2024	A	90 46	1	0	0	0
2546 2024	A	90 47	1	0	0	0
2547 2024	A	90 48	1	0	0	0
2548 2024	A	90 49	1	0	0	0
2549 2024	A	90 5	1	600	600	600
2550 2024	A	90 50	1	0	0	0
2551 2024	A	90 6	1	5610	5610	5610
2552 2024	A	90 7	1	4675	4675	4675
2553 2024	A	90 8	1	4675	4675	4675
2554 2024	A	90 9	1	5610	5610	5610
2555 2024	A	91 1	1	20000	20000	4000
2556 2024	A	91 10	1	300000	300000	175000
2557 2024	A	91 2	1	10000	10000	2000
2558 2024	A	91 21	1	20000	20000	4000
2559 2024	A	91 22	1	10000	10000	2000
2560 2024	A	91 23	1	5000	5000	5000
2561 2024	A	91 24	1	5000	5000	5000
2562 2024	A	91 25	1	600	600	600
2563 2024	A	91 26	1	2500	2500	2500

Schedule of Values

Yancey County 2024

2564 2024	A	91 27	1	2000	2000	2000
2565 2024	A	91 28	1	2500	2500	2500
2566 2024	A	91 29	1	20000	2000	4000
2567 2024	A	91 3	1	5000	5000	5000
2568 2024	A	91 30	1	300000	300000	175000
2569 2024	A	91 4	1	5000	5000	5000
2570 2024	A	91 41	1	0	0	0
2571 2024	A	91 42	1	0	0	0
2572 2024	A	91 43	1	0	0	0
2573 2024	A	91 44	1	0	0	0
2574 2024	A	91 45	1	0	0	0
2575 2024	A	91 46	1	0	0	0
2576 2024	A	91 47	1	0	0	0
2577 2024	A	91 48	1	0	0	0
2578 2024	A	91 49	1	0	0	0
2579 2024	A	91 5	1	600	600	600
2580 2024	A	91 50	1	0	0	0
2581 2024	A	91 6	1	3000	3000	3000
2582 2024	A	91 7	1	2500	2500	2500
2583 2024	A	91 8	1	2500	2500	2500
2584 2024	A	91 9	1	3000	3000	3000
2585 2024	A	92 1	1	74800	74800	14960
2586 2024	A	92 10	1	561000	561000	327250
2587 2024	A	92 2	1	37400	37400	7480
2588 2024	A	92 21	1	40000	40000	8000
2589 2024	A	92 22	1	20000	20000	4000
2590 2024	A	92 23	1	20000	20000	20000
2591 2024	A	92 24	1	5000	5000	5000
2592 2024	A	92 25	1	600	600	600
2593 2024	A	92 26	1	5000	5000	5000
2594 2024	A	92 27	1	4000	4000	4000
2595 2024	A	92 28	1	2500	2500	2500
2596 2024	A	92 29	1	40000	4000	8000
2597 2024	A	92 3	1	37400	37400	37400
2598 2024	A	92 30	1	300000	300000	175000
2599 2024	A	92 4	1	9350	9350	9350
2600 2024	A	92 41	1	0	0	0
2601 2024	A	92 42	1	0	0	0
2602 2024	A	92 43	1	0	0	0
2603 2024	A	92 44	1	0	0	0
2604 2024	A	92 45	1	0	0	0
2605 2024	A	92 46	1	0	0	0
2606 2024	A	92 47	1	0	0	0
2607 2024	A	92 48	1	0	0	0
2608 2024	A	92 49	1	0	0	0
2609 2024	A	92 5	1	600	600	600
2610 2024	A	92 50	1	0	0	0
2611 2024	A	92 6	1	9350	9350	9350
2612 2024	A	92 7	1	7480	7480	7480
2613 2024	A	92 8	1	4675	4675	4675
2614 2024	A	92 9	1	9350	9350	9350
2615 2024	A	93 1	1	97240	97240	19448
2616 2024	A	93 10	1	561000	561000	327250
2617 2024	A	93 2	1	48620	48620	9724
2618 2024	A	93 21	1	52000	52000	10400
2619 2024	A	93 22	1	26000	26000	5200
2620 2024	A	93 23	1	26000	26000	26000

Schedule of Values

Yancey County 2024

2621 2024	A	93 24	1	5200	5200	5200
2622 2024	A	93 25	1	600	600	600
2623 2024	A	93 26	1	6000	6000	6000
2624 2024	A	93 27	1	5200	5200	5200
2625 2024	A	93 28	1	2500	2500	2500
2626 2024	A	93 29	1	52000	5200	10400
2627 2024	A	93 3	1	48620	48620	48620
2628 2024	A	93 30	1	300000	300000	175000
2629 2024	A	93 4	1	9724	9724	9724
2630 2024	A	93 41	1	0	0	0
2631 2024	A	93 42	1	0	0	0
2632 2024	A	93 43	1	0	0	0
2633 2024	A	93 44	1	0	0	0
2634 2024	A	93 45	1	0	0	0
2635 2024	A	93 46	1	0	0	0
2636 2024	A	93 47	1	0	0	0
2637 2024	A	93 48	1	0	0	0
2638 2024	A	93 49	1	0	0	0
2639 2024	A	93 5	1	600	600	600
2640 2024	A	93 50	1	0	0	0
2641 2024	A	93 6	1	11220	11220	11220
2642 2024	A	93 7	1	9724	9724	9724
2643 2024	A	93 8	1	4675	4675	4675
2644 2024	A	93 9	1	11220	11220	11220
2645 2024	A	94 1	1	112200	112200	22440
2646 2024	A	94 10	1	561000	561000	327250
2647 2024	A	94 2	1	56100	56100	11220
2648 2024	A	94 21	1	60000	60000	12000
2649 2024	A	94 22	1	30000	30000	6000
2650 2024	A	94 23	1	30000	30000	30000
2651 2024	A	94 24	1	6000	6000	6000
2652 2024	A	94 25	1	600	600	600
2653 2024	A	94 26	1	6500	6500	6500
2654 2024	A	94 27	1	6000	6000	6000
2655 2024	A	94 28	1	2500	2500	2500
2656 2024	A	94 29	1	60000	6000	12000
2657 2024	A	94 3	1	56100	56100	56100
2658 2024	A	94 30	1	300000	300000	175000
2659 2024	A	94 4	1	11220	11220	11220
2660 2024	A	94 41	1	0	0	0
2661 2024	A	94 42	1	0	0	0
2662 2024	A	94 43	1	0	0	0
2663 2024	A	94 44	1	0	0	0
2664 2024	A	94 45	1	0	0	0
2665 2024	A	94 46	1	0	0	0
2666 2024	A	94 47	1	0	0	0
2667 2024	A	94 48	1	0	0	0
2668 2024	A	94 49	1	0	0	0
2669 2024	A	94 5	1	600	600	600
2670 2024	A	94 50	1	0	0	0
2671 2024	A	94 6	1	12155	12155	12155
2672 2024	A	94 7	1	11220	11220	11220
2673 2024	A	94 8	1	4675	4675	4675
2674 2024	A	94 9	1	12155	12155	12155
2675 2024	A	95 1	1	120000	120000	24000
2676 2024	A	95 10	1	300000	300000	175000
2677 2024	A	95 2	1	60000	60000	12000

Schedule of Values

Yancey County 2024

2678 2024	A	95 21	1	120000	120000	24000
2679 2024	A	95 22	1	60000	60000	12000
2680 2024	A	95 23	1	60000	60000	60000
2681 2024	A	95 24	1	5000	5000	5000
2682 2024	A	95 25	1	600	600	600
2683 2024	A	95 26	1	13000	13000	13000
2684 2024	A	95 27	1	1200	1200	1200
2685 2024	A	95 28	1	2500	2500	2500
2686 2024	A	95 29	1	87500	8750	17500
2687 2024	A	95 3	1	60000	60000	60000
2688 2024	A	95 30	1	300000	300000	175000
2689 2024	A	95 4	1	5000	5000	5000
2690 2024	A	95 41	1	0	0	0
2691 2024	A	95 42	1	0	0	0
2692 2024	A	95 43	1	0	0	0
2693 2024	A	95 44	1	0	0	0
2694 2024	A	95 45	1	0	0	0
2695 2024	A	95 46	1	0	0	0
2696 2024	A	95 47	1	0	0	0
2697 2024	A	95 48	1	0	0	0
2698 2024	A	95 49	1	0	0	0
2699 2024	A	95 5	1	600	600	600
2700 2024	A	95 50	1	0	0	0
2701 2024	A	95 6	1	13000	13000	13000
2702 2024	A	95 7	1	1200	1200	1200
2703 2024	A	95 8	1	2500	2500	2500
2704 2024	A	95 9	1	13000	13000	13000
2705 2024	A	96 1	1	65450	65450	13090
2706 2024	A	96 10	1	561000	561000	327250
2707 2024	A	96 2	1	46750	46750	9350
2708 2024	A	96 21	1	35000	35000	7000
2709 2024	A	96 22	1	25000	25000	5000
2710 2024	A	96 23	1	25000	25000	25000
2711 2024	A	96 24	1	5000	5000	5000
2712 2024	A	96 25	1	600	600	600
2713 2024	A	96 26	1	3000	3000	3000
2714 2024	A	96 27	1	3500	3500	3500
2715 2024	A	96 28	1	2500	2500	2500
2716 2024	A	96 29	1	17500	1750	3500
2717 2024	A	96 3	1	46750	46750	46750
2718 2024	A	96 30	1	300000	300000	175000
2719 2024	A	96 4	1	9350	9350	9350
2720 2024	A	96 41	1	0	0	0
2721 2024	A	96 42	1	0	0	0
2722 2024	A	96 43	1	0	0	0
2723 2024	A	96 44	1	0	0	0
2724 2024	A	96 45	1	0	0	0
2725 2024	A	96 46	1	0	0	0
2726 2024	A	96 47	1	0	0	0
2727 2024	A	96 48	1	0	0	0
2728 2024	A	96 49	1	0	0	0
2729 2024	A	96 5	1	600	600	600
2730 2024	A	96 50	1	0	0	0
2731 2024	A	96 6	1	6545	6545	6545
2732 2024	A	96 7	1	5610	5610	5610
2733 2024	A	96 8	1	4675	4675	4675
2734 2024	A	96 9	1	6545	6545	6545

Schedule of Values

Yancey County 2024

2735 2024	A	97 1	1	84150	84150	16830
2736 2024	A	97 10	1	561000	561000	327250
2737 2024	A	97 2	1	65450	65450	13090
2738 2024	A	97 21	1	45000	45000	9000
2739 2024	A	97 22	1	35000	35000	7000
2740 2024	A	97 23	1	35000	35000	35000
2741 2024	A	97 24	1	5000	5000	5000
2742 2024	A	97 25	1	600	600	600
2743 2024	A	97 26	1	5000	5000	5000
2744 2024	A	97 27	1	4500	4500	4500
2745 2024	A	97 28	1	2500	2500	2500
2746 2024	A	97 29	1	30000	3000	6000
2747 2024	A	97 3	1	65450	65450	65450
2748 2024	A	97 30	1	300000	300000	175000
2749 2024	A	97 4	1	9350	9350	9350
2750 2024	A	97 41	1	0	0	0
2751 2024	A	97 42	1	0	0	0
2752 2024	A	97 43	1	0	0	0
2753 2024	A	97 44	1	0	0	0
2754 2024	A	97 45	1	0	0	0
2755 2024	A	97 46	1	0	0	0
2756 2024	A	97 47	1	0	0	0
2757 2024	A	97 48	1	0	0	0
2758 2024	A	97 49	1	0	0	0
2759 2024	A	97 5	1	600	600	600
2760 2024	A	97 50	1	0	0	0
2761 2024	A	97 6	1	9350	9350	9350
2762 2024	A	97 7	1	8415	8415	8415
2763 2024	A	97 8	1	4675	4675	4675
2764 2024	A	97 9	1	9350	9350	9350
2765 2024	A	98 1	1	93500	93500	18700
2766 2024	A	98 10	1	561000	561000	327250
2767 2024	A	98 2	1	74800	74800	14960
2768 2024	A	98 21	1	50000	50000	10000
2769 2024	A	98 22	1	40000	40000	8000
2770 2024	A	98 23	1	40000	40000	40000
2771 2024	A	98 24	1	5000	5000	5000
2772 2024	A	98 25	1	600	600	600
2773 2024	A	98 26	1	6000	6000	6000
2774 2024	A	98 27	1	5000	5000	5000
2775 2024	A	98 28	1	2500	2500	2500
2776 2024	A	98 29	1	40000	4000	8000
2777 2024	A	98 3	1	74800	74800	74800
2778 2024	A	98 30	1	300000	300000	175000
2779 2024	A	98 4	1	9350	9350	9350
2780 2024	A	98 41	1	0	0	0
2781 2024	A	98 42	1	0	0	0
2782 2024	A	98 43	1	0	0	0
2783 2024	A	98 44	1	0	0	0
2784 2024	A	98 45	1	0	0	0
2785 2024	A	98 46	1	0	0	0
2786 2024	A	98 47	1	0	0	0
2787 2024	A	98 48	1	0	0	0
2788 2024	A	98 49	1	0	0	0
2789 2024	A	98 5	1	600	600	600
2790 2024	A	98 50	1	0	0	0
2791 2024	A	98 6	1	11220	11220	11220

Schedule of Values

Yancey County 2024

2792 2024	A	98 7	1	9350	9350	9350
2793 2024	A	98 8	1	4675	4675	4675
2794 2024	A	98 9	1	11220	11220	11220
2795 2024	A	99 1	1	187000	187000	37400
2796 2024	A	99 10	1	561000	561000	327250
2797 2024	A	99 2	1	140250	140250	28050
2798 2024	A	99 21	1	100000	100000	20000
2799 2024	A	99 22	1	75000	75000	15000
2800 2024	A	99 23	1	75000	75000	75000
2801 2024	A	99 24	1	10000	10000	10000
2802 2024	A	99 25	1	600	600	600
2803 2024	A	99 26	1	12000	12000	12000
2804 2024	A	99 27	1	10000	10000	10000
2805 2024	A	99 28	1	2500	2500	2500
2806 2024	A	99 29	1	75000	7500	15000
2807 2024	A	99 3	1	140250	140250	140250
2808 2024	A	99 30	1	300000	300000	175000
2809 2024	A	99 4	1	18700	18700	18700
2810 2024	A	99 41	1	0	0	0
2811 2024	A	99 42	1	0	0	0
2812 2024	A	99 43	1	0	0	0
2813 2024	A	99 44	1	0	0	0
2814 2024	A	99 45	1	0	0	0
2815 2024	A	99 46	1	0	0	0
2816 2024	A	99 47	1	0	0	0
2817 2024	A	99 48	1	0	0	0
2818 2024	A	99 49	1	0	0	0
2819 2024	A	99 5	1	600	600	600
2820 2024	A	99 50	1	0	0	0
2821 2024	A	99 6	1	22440	22440	22440
2822 2024	A	99 7	1	18700	18700	18700
2823 2024	A	99 8	1	4675	4675	4675
2824 2024	A	99 9	1	22440	22440	22440
2825 2024	G	0 2	0	0	0	0
2826 2024	G	0 3	0	0	0	0
2827 2024	G	0 4	0	0	0	0
2828 2024	G	0 5	0	0	0	0
2829 2024	S	1 1	5000	37	3.7	11.1
2830 2024	S	1 10	5000	0	0	0
2831 2024	S	1 2	5000	18.5	18.5	18.5
2832 2024	S	1 21	5000	37	3.7	11.1
2833 2024	S	1 22	5000	18.5	18.5	18.5
2834 2024	S	1 23	5000	9.25	9.25	9.25
2835 2024	S	1 24	5000	3.7	0.37	0.37
2836 2024	S	1 25	5000	0.007	0.007	0.007
2837 2024	S	1 26	5000	84	8.4	25.2
2838 2024	S	1 27	5000	52.5	5.25	15.75
2839 2024	S	1 28	5000	0	0	0
2840 2024	S	1 29	5000	0	0	0
2841 2024	S	1 3	5000	9.25	9.25	9.25
2842 2024	S	1 30	5000	0	0	0
2843 2024	S	1 4	5000	3.7	0.37	0.37
2844 2024	S	1 41	5000	0	0	0
2845 2024	S	1 42	5000	0	0	0
2846 2024	S	1 43	5000	0	0	0
2847 2024	S	1 44	5000	0	0	0
2848 2024	S	1 45	5000	0	0	0

Schedule of Values

Yancey County 2024

2849 2024	S	1 46	5000	0	0	0
2850 2024	S	1 47	5000	0	0	0
2851 2024	S	1 48	5000	0	0	0
2852 2024	S	1 49	5000	0	0	0
2853 2024	S	1 5	5000	0.007	0.007	0.007
2854 2024	S	1 50	5000	0	0	0
2855 2024	S	1 6	5000	84	8.4	25.2
2856 2024	S	1 7	5000	52.5	5.25	15.75
2857 2024	S	1 8	5000	0	0	0
2858 2024	S	1 9	5000	0	0	0
2859 2024	S	2 1	5000	36	3.6	10.8
2860 2024	S	2 10	5000	0	0	0
2861 2024	S	2 2	5000	18	18	18
2862 2024	S	2 21	5000	36	3.6	10.8
2863 2024	S	2 22	5000	18	18	18
2864 2024	S	2 23	5000	9	9	9
2865 2024	S	2 24	5000	3.6	0.36	0.36
2866 2024	S	2 25	5000	0.007	0.007	0.007
2867 2024	S	2 26	5000	47	4.7	14.1
2868 2024	S	2 27	5000	38.5	3.85	11.55
2869 2024	S	2 28	5000	0	0	0
2870 2024	S	2 29	5000	0	0	0
2871 2024	S	2 3	5000	9	9	9
2872 2024	S	2 30	5000	0	0	0
2873 2024	S	2 4	5000	3.6	0.36	0.36
2874 2024	S	2 41	5000	0	0	0
2875 2024	S	2 42	5000	0	0	0
2876 2024	S	2 43	5000	0	0	0
2877 2024	S	2 44	5000	0	0	0
2878 2024	S	2 45	5000	0	0	0
2879 2024	S	2 46	5000	0	0	0
2880 2024	S	2 47	5000	0	0	0
2881 2024	S	2 48	5000	0	0	0
2882 2024	S	2 49	5000	0	0	0
2883 2024	S	2 5	5000	0.007	0.007	0.007
2884 2024	S	2 50	5000	0	0	0
2885 2024	S	2 6	5000	47	4.7	14.1
2886 2024	S	2 7	5000	38.5	3.85	11.55
2887 2024	S	2 8	5000	0	0	0
2888 2024	S	2 9	5000	0	0	0
2889 2024	S	3 1	7500	23.33	2.333	7
2890 2024	S	3 10	7500	0	0	0
2891 2024	S	3 2	7500	11.67	11.67	11.67
2892 2024	S	3 21	7500	23.33	2.333	7
2893 2024	S	3 22	7500	11.67	11.67	11.67
2894 2024	S	3 23	7500	5.83	5.83	5.83
2895 2024	S	3 24	7500	2.33	0.23	0.23
2896 2024	S	3 25	7500	0.007	0.007	0.007
2897 2024	S	3 26	7500	0	0	0
2898 2024	S	3 27	7500	0	0	0
2899 2024	S	3 28	7500	0	0	0
2900 2024	S	3 29	7500	0	0	0
2901 2024	S	3 3	7500	5.83	5.83	5.83
2902 2024	S	3 30	7500	0	0	0
2903 2024	S	3 4	7500	2.33	0.23	0.23
2904 2024	S	3 41	7500	0	0	0
2905 2024	S	3 42	7500	0	0	0

Schedule of Values

Yancey County 2024

2906 2024	S	3 43	7500	0	0	0
2907 2024	S	3 44	7500	0	0	0
2908 2024	S	3 45	7500	0	0	0
2909 2024	S	3 46	7500	0	0	0
2910 2024	S	3 47	7500	0	0	0
2911 2024	S	3 48	7500	0	0	0
2912 2024	S	3 49	7500	0	0	0
2913 2024	S	3 5	7500	0.007	0.007	0.007
2914 2024	S	3 50	7500	0	0	0
2915 2024	S	3 6	7500	0	0	0
2916 2024	S	3 7	7500	0	0	0
2917 2024	S	3 8	7500	0	0	0
2918 2024	S	3 9	7500	0	0	0
2919 2024	S	4 1	15000	12	1.2	3.6
2920 2024	S	4 10	15000	0	0	0
2921 2024	S	4 2	15000	6	6	6
2922 2024	S	4 21	15000	12	1.2	3.6
2923 2024	S	4 22	15000	6	6	6
2924 2024	S	4 23	15000	3	3	3
2925 2024	S	4 24	15000	1.2	1.93	1.93
2926 2024	S	4 25	15000	0.007	0.007	0.007
2927 2024	S	4 26	15000	0	0	0
2928 2024	S	4 27	15000	0	0	0
2929 2024	S	4 28	15000	0	0	0
2930 2024	S	4 29	15000	0	0	0
2931 2024	S	4 3	15000	3	3	3
2932 2024	S	4 30	15000	0	0	0
2933 2024	S	4 4	15000	1.2	1.93	1.93
2934 2024	S	4 41	15000	0	0	0
2935 2024	S	4 42	15000	0	0	0
2936 2024	S	4 43	15000	0	0	0
2937 2024	S	4 44	15000	0	0	0
2938 2024	S	4 45	15000	0	0	0
2939 2024	S	4 46	15000	0	0	0
2940 2024	S	4 47	15000	0	0	0
2941 2024	S	4 48	15000	0	0	0
2942 2024	S	4 49	15000	0	0	0
2943 2024	S	4 5	15000	0.007	0.007	0.007
2944 2024	S	4 50	15000	0	0	0
2945 2024	S	4 6	15000	0	0	0
2946 2024	S	4 7	15000	0	0	0
2947 2024	S	4 8	15000	0	0	0
2948 2024	S	4 9	15000	0	0	0
2949 2024	S	5 1	7500	19.33	1.933	5.8
2950 2024	S	5 10	7500	0	0	0
2951 2024	S	5 2	7500	9.67	9.67	9.67
2952 2024	S	5 21	7500	19.33	1.933	5.8
2953 2024	S	5 22	7500	9.67	9.67	9.67
2954 2024	S	5 23	7500	4.83	4.83	4.83
2955 2024	S	5 24	7500	1.93	1.93	1.93
2956 2024	S	5 25	7500	0.007	0.007	0.007
2957 2024	S	5 26	7500	0	0	0
2958 2024	S	5 27	7500	0	0	0
2959 2024	S	5 28	7500	0	0	0
2960 2024	S	5 29	7500	0	0	0
2961 2024	S	5 3	7500	4.83	4.83	4.83
2962 2024	S	5 30	7500	0	0	0

Schedule of Values

Yancey County 2024

2963 2024	S	5 4	7500	1.93	1.93	1.93
2964 2024	S	5 41	7500	0	0	0
2965 2024	S	5 42	7500	0	0	0
2966 2024	S	5 43	7500	0	0	0
2967 2024	S	5 44	7500	0	0	0
2968 2024	S	5 45	7500	0	0	0
2969 2024	S	5 46	7500	0	0	0
2970 2024	S	5 47	7500	0	0	0
2971 2024	S	5 48	7500	0	0	0
2972 2024	S	5 49	7500	0	0	0
2973 2024	S	5 5	7500	0.007	0.007	0.007
2974 2024	S	5 50	7500	0	0	0
2975 2024	S	5 6	7500	0	0	0
2976 2024	S	5 7	7500	0	0	0
2977 2024	S	5 8	7500	0	0	0
2978 2024	S	5 9	7500	0	0	0
2979 2024	S	6 1	7500	19.33	2	6
2980 2024	S	6 10	7500	0	0	0
2981 2024	S	6 2	7500	9.67	10	10
2982 2024	S	6 21	7500	19.33	2	6
2983 2024	S	6 22	7500	9.67	10	10
2984 2024	S	6 23	7500	4.83	5	5
2985 2024	S	6 24	7500	2.42	2.5	2.5
2986 2024	S	6 25	7500	0.007	0.007	0.007
2987 2024	S	6 26	7500	25.67	2.567	7.7
2988 2024	S	6 27	7500	21.27	2.127	6.38
2989 2024	S	6 28	7500	0	0	0
2990 2024	S	6 29	7500	0	0	0
2991 2024	S	6 3	7500	4.83	5	5
2992 2024	S	6 30	7500	0	0	0
2993 2024	S	6 4	7500	2.42	2.5	2.5
2994 2024	S	6 41	7500	0	0	0
2995 2024	S	6 42	7500	0	0	0
2996 2024	S	6 43	7500	0	0	0
2997 2024	S	6 44	7500	0	0	0
2998 2024	S	6 45	7500	0	0	0
2999 2024	S	6 46	7500	0	0	0
3000 2024	S	6 47	7500	0	0	0
3001 2024	S	6 48	7500	0	0	0
3002 2024	S	6 49	7500	0	0	0
3003 2024	S	6 5	7500	0.007	0.007	0.007
3004 2024	S	6 50	7500	0	0	0
3005 2024	S	6 6	7500	25.67	2.567	7.7
3006 2024	S	6 7	7500	21.27	2.127	6.38
3007 2024	S	6 8	7500	0	0	0
3008 2024	S	6 9	7500	0	0	0
3009 2024	S	7 1	43560	3.67	0.367	1.1
3010 2024	S	7 10	43560	0	0	0
3011 2024	S	7 2	43560	1.84	1.84	1.84
3012 2024	S	7 21	43560	3.67	0.367	1.1
3013 2024	S	7 22	43560	1.84	1.84	1.84
3014 2024	S	7 23	43560	0.92	0.92	0.92
3015 2024	S	7 24	43560	0.37	0.37	0.37
3016 2024	S	7 25	43560	0.007	0.007	0.007
3017 2024	S	7 26	43560	6.94	0.694	2.08
3018 2024	S	7 27	43560	5.17	0.517	1.55
3019 2024	S	7 28	43560	0	0	0

Schedule of Values

Yancey County 2024

3020 2024	S	7 29	43560	0	0	0
3021 2024	S	7 3	43560	0.92	0.92	0.92
3022 2024	S	7 30	43560	0	0	0
3023 2024	S	7 4	43560	0.37	0.37	0.37
3024 2024	S	7 41	43560	0	0	0
3025 2024	S	7 42	43560	0	0	0
3026 2024	S	7 43	43560	0	0	0
3027 2024	S	7 44	43560	0	0	0
3028 2024	S	7 45	43560	0	0	0
3029 2024	S	7 46	43560	0	0	0
3030 2024	S	7 47	43560	0	0	0
3031 2024	S	7 48	43560	0	0	0
3032 2024	S	7 49	43560	0	0	0
3033 2024	S	7 5	43560	0.007	0.007	0.007
3034 2024	S	7 50	43560	0	0	0
3035 2024	S	7 6	43560	6.94	0.694	2.08
3036 2024	S	7 7	43560	5.17	0.517	1.55
3037 2024	S	7 8	43560	0	0	0
3038 2024	S	7 9	43560	0	0	0
3039 2024	S	8 1	7500	20	2	6
3040 2024	S	8 10	7500	0	0	0
3041 2024	S	8 2	7500	10	10	10
3042 2024	S	8 21	7500	20	2	6
3043 2024	S	8 22	7500	10	10	10
3044 2024	S	8 23	7500	5	5	5
3045 2024	S	8 24	7500	2	0.2	0.2
3046 2024	S	8 25	7500	0.007	0.007	0.007
3047 2024	S	8 26	7500	0	0	0
3048 2024	S	8 27	7500	0	0	0
3049 2024	S	8 28	7500	0	0	0
3050 2024	S	8 29	7500	0	0	0
3051 2024	S	8 3	7500	5	5	5
3052 2024	S	8 30	7500	0	0	0
3053 2024	S	8 4	7500	2	0.2	0.2
3054 2024	S	8 41	7500	0	0	0
3055 2024	S	8 42	7500	0	0	0
3056 2024	S	8 43	7500	0	0	0
3057 2024	S	8 44	7500	0	0	0
3058 2024	S	8 45	7500	0	0	0
3059 2024	S	8 46	7500	0	0	0
3060 2024	S	8 47	7500	0	0	0
3061 2024	S	8 48	7500	0	0	0
3062 2024	S	8 49	7500	0	0	0
3063 2024	S	8 5	7500	0.007	0.007	0.007
3064 2024	S	8 50	7500	0	0	0
3065 2024	S	8 6	7500	0	0	0
3066 2024	S	8 7	7500	0	0	0
3067 2024	S	8 8	7500	0	0	0
3068 2024	S	8 9	7500	0	0	0
3069 2024	S	9 1	15000	13	1.3	3.9
3070 2024	S	9 10	15000	0	0	0
3071 2024	S	9 2	15000	6.5	6.5	6.5
3072 2024	S	9 21	15000	13	1.3	3.9
3073 2024	S	9 22	15000	6.5	6.5	6.5
3074 2024	S	9 23	15000	3.25	3.25	3.25
3075 2024	S	9 24	15000	1.3	0.13	0.13
3076 2024	S	9 25	15000	0.007	0.007	0.007

Schedule of Values

Yancey County 2024

3077 2024	S	9 26	15000	25.33	2.533	7.6
3078 2024	S	9 27	15000	14.33	1.433	4.3
3079 2024	S	9 28	15000	0	0	0
3080 2024	S	9 29	15000	0	0	0
3081 2024	S	9 3	15000	3.25	3.25	3.25
3082 2024	S	9 30	15000	0	0	0
3083 2024	S	9 4	15000	1.3	0.13	0.13
3084 2024	S	9 41	15000	0	0	0
3085 2024	S	9 42	15000	0	0	0
3086 2024	S	9 43	15000	0	0	0
3087 2024	S	9 44	15000	0	0	0
3088 2024	S	9 45	15000	0	0	0
3089 2024	S	9 46	15000	0	0	0
3090 2024	S	9 47	15000	0	0	0
3091 2024	S	9 48	15000	0	0	0
3092 2024	S	9 49	15000	0	0	0
3093 2024	S	9 5	15000	0.007	0.007	0.007
3094 2024	S	9 50	15000	0	0	0
3095 2024	S	9 6	15000	25.33	2.533	7.6
3096 2024	S	9 7	15000	14.33	1.433	4.3
3097 2024	S	9 8	15000	0	0	0
3098 2024	S	9 9	15000	0	0	0
3099 2024	S	10 1	43560	5.62	0.562	1.69
3100 2024	S	10 10	43560	0	0	0
3101 2024	S	10 2	43560	2.81	2.81	2.81
3102 2024	S	10 21	43560	5.62	0.562	1.69
3103 2024	S	10 22	43560	2.81	2.81	2.81
3104 2024	S	10 23	43560	1.4	1.4	1.4
3105 2024	S	10 24	43560	0.56	0.56	0.56
3106 2024	S	10 25	43560	0.007	0.007	0.007
3107 2024	S	10 26	43560	9.3	0.93	2.79
3108 2024	S	10 27	43560	6.89	0.689	2.07
3109 2024	S	10 28	43560	0	0	0
3110 2024	S	10 29	43560	0	0	0
3111 2024	S	10 3	43560	1.4	1.4	1.4
3112 2024	S	10 30	43560	0	0	0
3113 2024	S	10 4	43560	0.56	0.56	0.56
3114 2024	S	10 41	43560	0	0	0
3115 2024	S	10 42	43560	0	0	0
3116 2024	S	10 43	43560	0	0	0
3117 2024	S	10 44	43560	0	0	0
3118 2024	S	10 45	43560	0	0	0
3119 2024	S	10 46	43560	0	0	0
3120 2024	S	10 47	43560	0	0	0
3121 2024	S	10 48	43560	0	0	0
3122 2024	S	10 49	43560	0	0	0
3123 2024	S	10 5	43560	0.007	0.007	0.007
3124 2024	S	10 50	43560	0	0	0
3125 2024	S	10 6	43560	9.3	0.93	2.79
3126 2024	S	10 7	43560	6.89	0.689	2.07
3127 2024	S	10 8	43560	0	0	0
3128 2024	S	10 9	43560	0	0	0
3129 2024	S	11 1	43560	4.59	0.459	0.92
3130 2024	S	11 10	43560	0	0	0
3131 2024	S	11 2	43560	2.3	2.3	2.3
3132 2024	S	11 21	43560	4.59	0.459	0.92
3133 2024	S	11 22	43560	2.3	2.3	2.3

Schedule of Values

Yancey County 2024

3134 2024	S	11 23	43560	1.15	1.15	1.15
3135 2024	S	11 24	43560	0.46	0.46	0.46
3136 2024	S	11 25	43560	0.007	0.007	0.007
3137 2024	S	11 26	43560	16.07	1.607	3.21
3138 2024	S	11 27	43560	5.85	0.586	1.17
3139 2024	S	11 28	43560	0	0	0
3140 2024	S	11 29	43560	0	0	0
3141 2024	S	11 3	43560	1.15	1.15	1.15
3142 2024	S	11 30	43560	0	0	0
3143 2024	S	11 4	43560	0.46	0.46	0.46
3144 2024	S	11 41	43560	0	0	0
3145 2024	S	11 42	43560	0	0	0
3146 2024	S	11 43	43560	0	0	0
3147 2024	S	11 44	43560	0	0	0
3148 2024	S	11 45	43560	0	0	0
3149 2024	S	11 46	43560	0	0	0
3150 2024	S	11 47	43560	0	0	0
3151 2024	S	11 48	43560	0	0	0
3152 2024	S	11 49	43560	0	0	0
3153 2024	S	11 5	43560	0.007	0.007	0.007
3154 2024	S	11 50	43560	0	0	0
3155 2024	S	11 6	43560	16.07	1.607	3.21
3156 2024	S	11 7	43560	5.85	0.586	1.17
3157 2024	S	11 8	43560	0	0	0
3158 2024	S	11 9	43560	0	0	0
3159 2024	S	12 1	15000	9	0.9	1.8
3160 2024	S	12 10	15000	0	0	0
3161 2024	S	12 2	15000	4.5	4.5	4.5
3162 2024	S	12 21	15000	9	0.9	1.8
3163 2024	S	12 22	15000	4.5	4.5	4.5
3164 2024	S	12 23	15000	2.25	2.25	2.25
3165 2024	S	12 24	15000	0.9	0.09	0.09
3166 2024	S	12 25	15000	0.007	0.007	0.007
3167 2024	S	12 26	15000	23.33	2.333	4.67
3168 2024	S	12 27	15000	16	1.6	3.2
3169 2024	S	12 28	15000	0	0	0
3170 2024	S	12 29	15000	0	0	0
3171 2024	S	12 3	15000	2.25	2.25	2.25
3172 2024	S	12 30	15000	0	0	0
3173 2024	S	12 4	15000	0.9	0.09	0.09
3174 2024	S	12 41	15000	0	0	0
3175 2024	S	12 42	15000	0	0	0
3176 2024	S	12 43	15000	0	0	0
3177 2024	S	12 44	15000	0	0	0
3178 2024	S	12 45	15000	0	0	0
3179 2024	S	12 46	15000	0	0	0
3180 2024	S	12 47	15000	0	0	0
3181 2024	S	12 48	15000	0	0	0
3182 2024	S	12 49	15000	0	0	0
3183 2024	S	12 5	15000	0.007	0.007	0.007
3184 2024	S	12 50	15000	0	0	0
3185 2024	S	12 6	15000	23.33	2.333	4.67
3186 2024	S	12 7	15000	16	1.6	3.2
3187 2024	S	12 8	15000	0	0	0
3188 2024	S	12 9	15000	0	0	0
3189 2024	S	13 1	43560	4.132	0.413	0.826
3190 2024	S	13 10	43560	0	0	0

Schedule of Values

Yancey County 2024

3191 2024	S	13 2	43560	2.07	2.07	2.07
3192 2024	S	13 21	43560	4.132	0.413	0.826
3193 2024	S	13 22	43560	2.07	2.07	2.07
3194 2024	S	13 23	43560	1.03	1.03	1.03
3195 2024	S	13 24	43560	0.41	0.41	0.41
3196 2024	S	13 25	43560	0.007	0.007	0.007
3197 2024	S	13 26	43560	8.61	0.861	1.72
3198 2024	S	13 27	43560	5.74	0.574	1.15
3199 2024	S	13 28	43560	0	0	0
3200 2024	S	13 29	43560	0	0	0
3201 2024	S	13 3	43560	1.03	1.03	1.03
3202 2024	S	13 30	43560	0	0	0
3203 2024	S	13 4	43560	0.41	0.41	0.41
3204 2024	S	13 41	43560	0	0	0
3205 2024	S	13 42	43560	0	0	0
3206 2024	S	13 43	43560	0	0	0
3207 2024	S	13 44	43560	0	0	0
3208 2024	S	13 45	43560	0	0	0
3209 2024	S	13 46	43560	0	0	0
3210 2024	S	13 47	43560	0	0	0
3211 2024	S	13 48	43560	0	0	0
3212 2024	S	13 49	43560	0	0	0
3213 2024	S	13 5	43560	0.007	0.007	0.007
3214 2024	S	13 50	43560	0	0	0
3215 2024	S	13 6	43560	8.61	0.861	1.72
3216 2024	S	13 7	43560	5.74	0.574	1.15
3217 2024	S	13 8	43560	0	0	0
3218 2024	S	13 9	43560	0	0	0
3219 2024	S	14 1	15000	9	0.9	1.8
3220 2024	S	14 10	15000	0	0	0
3221 2024	S	14 2	15000	4.5	4.5	4.5
3222 2024	S	14 21	15000	9	0.9	1.8
3223 2024	S	14 22	15000	4.5	4.5	4.5
3224 2024	S	14 23	15000	2.25	2.25	2.25
3225 2024	S	14 24	15000	0.9	0.9	0.9
3226 2024	S	14 25	15000	0.007	0.007	0.007
3227 2024	S	14 26	15000	0	0	0
3228 2024	S	14 27	15000	0	0	0
3229 2024	S	14 28	15000	0	0	0
3230 2024	S	14 29	15000	0	0	0
3231 2024	S	14 3	15000	2.25	2.25	2.25
3232 2024	S	14 30	15000	0	0	0
3233 2024	S	14 4	15000	0.9	0.9	0.9
3234 2024	S	14 41	15000	0	0	0
3235 2024	S	14 42	15000	0	0	0
3236 2024	S	14 43	15000	0	0	0
3237 2024	S	14 44	15000	0	0	0
3238 2024	S	14 45	15000	0	0	0
3239 2024	S	14 46	15000	0	0	0
3240 2024	S	14 47	15000	0	0	0
3241 2024	S	14 48	15000	0	0	0
3242 2024	S	14 49	15000	0	0	0
3243 2024	S	14 5	15000	0.007	0.007	0.007
3244 2024	S	14 50	15000	0	0	0
3245 2024	S	14 6	15000	0	0	0
3246 2024	S	14 7	15000	0	0	0
3247 2024	S	14 8	15000	0	0	0

Schedule of Values

Yancey County 2024

3248 2024	S	14 9	15000	0	0	0
3249 2024	S	15 1	15000	9.33	0.933	1.87
3250 2024	S	15 10	15000	0	0	0
3251 2024	S	15 2	15000	4.67	4.67	4.67
3252 2024	S	15 21	15000	9.33	0.933	1.87
3253 2024	S	15 22	15000	4.67	4.67	4.67
3254 2024	S	15 23	15000	2.33	2.33	2.33
3255 2024	S	15 24	15000	0.93	0.093	0.093
3256 2024	S	15 25	15000	0.007	0.007	0.007
3257 2024	S	15 26	15000	0	0	0
3258 2024	S	15 27	15000	0	0	0
3259 2024	S	15 28	15000	0	0	0
3260 2024	S	15 29	15000	0	0	0
3261 2024	S	15 3	15000	2.33	2.33	2.33
3262 2024	S	15 30	15000	0	0	0
3263 2024	S	15 4	15000	0.93	0.093	0.093
3264 2024	S	15 41	15000	0	0	0
3265 2024	S	15 42	15000	0	0	0
3266 2024	S	15 43	15000	0	0	0
3267 2024	S	15 44	15000	0	0	0
3268 2024	S	15 45	15000	0	0	0
3269 2024	S	15 46	15000	0	0	0
3270 2024	S	15 47	15000	0	0	0
3271 2024	S	15 48	15000	0	0	0
3272 2024	S	15 49	15000	0	0	0
3273 2024	S	15 5	15000	0.007	0.007	0.007
3274 2024	S	15 50	15000	0	0	0
3275 2024	S	15 6	15000	0	0	0
3276 2024	S	15 7	15000	0	0	0
3277 2024	S	15 8	15000	0	0	0
3278 2024	S	15 9	15000	0	0	0
3279 2024	S	16 1	43560	2.29	0.229	0.69
3280 2024	S	16 10	43560	0	0	0
3281 2024	S	16 2	43560	1.15	1.15	1.15
3282 2024	S	16 21	43560	2.29	0.229	0.69
3283 2024	S	16 22	43560	1.15	1.15	1.15
3284 2024	S	16 23	43560	0.58	0.58	0.58
3285 2024	S	16 24	43560	0.24	0.24	0.24
3286 2024	S	16 25	43560	0.007	0.007	0.007
3287 2024	S	16 26	43560	0	0	0
3288 2024	S	16 27	43560	0	0	0
3289 2024	S	16 28	43560	0	0	0
3290 2024	S	16 29	43560	0	0	0
3291 2024	S	16 3	43560	0.58	0.58	0.58
3292 2024	S	16 30	43560	0	0	0
3293 2024	S	16 4	43560	0.24	0.24	0.24
3294 2024	S	16 41	43560	0	0	0
3295 2024	S	16 42	43560	0	0	0
3296 2024	S	16 43	43560	0	0	0
3297 2024	S	16 44	43560	0	0	0
3298 2024	S	16 45	43560	0	0	0
3299 2024	S	16 46	43560	0	0	0
3300 2024	S	16 47	43560	0	0	0
3301 2024	S	16 48	43560	0	0	0
3302 2024	S	16 49	43560	0	0	0
3303 2024	S	16 5	43560	0.007	0.007	0.007
3304 2024	S	16 50	43560	0	0	0

Schedule of Values

Yancey County 2024

3305 2024	S	16 6	43560	0	0	0
3306 2024	S	16 7	43560	0	0	0
3307 2024	S	16 8	43560	0	0	0
3308 2024	S	16 9	43560	0	0	0
3309 2024	S	17 1	43560	2.29	0.229	0.69
3310 2024	S	17 10	43560	0	0	0
3311 2024	S	17 2	43560	1.15	1.15	1.15
3312 2024	S	17 21	43560	2.29	0.229	0.69
3313 2024	S	17 22	43560	1.15	1.15	1.15
3314 2024	S	17 23	43560	0.58	0.58	0.58
3315 2024	S	17 24	43560	0.24	0.24	0.24
3316 2024	S	17 25	43560	0.007	0.007	0.007
3317 2024	S	17 26	43560	0	0	0
3318 2024	S	17 27	43560	0	0	0
3319 2024	S	17 28	43560	0	0	0
3320 2024	S	17 29	43560	0	0	0
3321 2024	S	17 3	43560	0.58	0.58	0.58
3322 2024	S	17 30	43560	0	0	0
3323 2024	S	17 4	43560	0.24	0.24	0.24
3324 2024	S	17 41	43560	0	0	0
3325 2024	S	17 42	43560	0	0	0
3326 2024	S	17 43	43560	0	0	0
3327 2024	S	17 44	43560	0	0	0
3328 2024	S	17 45	43560	0	0	0
3329 2024	S	17 46	43560	0	0	0
3330 2024	S	17 47	43560	0	0	0
3331 2024	S	17 48	43560	0	0	0
3332 2024	S	17 49	43560	0	0	0
3333 2024	S	17 5	43560	0.007	0.007	0.007
3334 2024	S	17 50	43560	0	0	0
3335 2024	S	17 6	43560	0	0	0
3336 2024	S	17 7	43560	0	0	0
3337 2024	S	17 8	43560	0	0	0
3338 2024	S	17 9	43560	0	0	0
3339 2024	S	18 1	15000	8.47	0.847	2.54
3340 2024	S	18 10	15000	0	0	0
3341 2024	S	18 2	15000	4.24	4.24	4.24
3342 2024	S	18 21	15000	8.47	0.847	2.54
3343 2024	S	18 22	15000	4.24	4.24	4.24
3344 2024	S	18 23	15000	2.12	2.12	2.12
3345 2024	S	18 24	15000	0.85	0.85	0.85
3346 2024	S	18 25	15000	0.007	0.007	0.007
3347 2024	S	18 26	15000	0	0	0
3348 2024	S	18 27	15000	0	0	0
3349 2024	S	18 28	15000	0	0	0
3350 2024	S	18 29	15000	0	0	0
3351 2024	S	18 3	15000	2.12	2.12	2.12
3352 2024	S	18 30	15000	0	0	0
3353 2024	S	18 4	15000	0.85	0.85	0.85
3354 2024	S	18 41	15000	0	0	0
3355 2024	S	18 42	15000	0	0	0
3356 2024	S	18 43	15000	0	0	0
3357 2024	S	18 44	15000	0	0	0
3358 2024	S	18 45	15000	0	0	0
3359 2024	S	18 46	15000	0	0	0
3360 2024	S	18 47	15000	0	0	0
3361 2024	S	18 48	15000	0	0	0

Schedule of Values

Yancey County 2024

3362 2024	S	18 49	15000	0	0	0
3363 2024	S	18 5	15000	0.007	0.007	0.007
3364 2024	S	18 50	15000	0	0	0
3365 2024	S	18 6	15000	0	0	0
3366 2024	S	18 7	15000	0	0	0
3367 2024	S	18 8	15000	0	0	0
3368 2024	S	18 9	15000	0	0	0
3369 2024	S	19 1	15000	8.67	0.867	1.73
3370 2024	S	19 10	15000	0	0	0
3371 2024	S	19 2	15000	4.34	4.34	4.34
3372 2024	S	19 21	15000	8.67	0.867	1.73
3373 2024	S	19 22	15000	4.34	4.34	4.34
3374 2024	S	19 23	15000	2.17	2.17	2.17
3375 2024	S	19 24	15000	0.87	0.087	0.087
3376 2024	S	19 25	15000	0.007	0.007	0.007
3377 2024	S	19 26	15000	0	0	0
3378 2024	S	19 27	15000	0	0	0
3379 2024	S	19 28	15000	0	0	0
3380 2024	S	19 29	15000	0	0	0
3381 2024	S	19 3	15000	2.17	2.17	2.17
3382 2024	S	19 30	15000	0	0	0
3383 2024	S	19 4	15000	0.87	0.087	0.087
3384 2024	S	19 41	15000	0	0	0
3385 2024	S	19 42	15000	0	0	0
3386 2024	S	19 43	15000	0	0	0
3387 2024	S	19 44	15000	0	0	0
3388 2024	S	19 45	15000	0	0	0
3389 2024	S	19 46	15000	0	0	0
3390 2024	S	19 47	15000	0	0	0
3391 2024	S	19 48	15000	0	0	0
3392 2024	S	19 49	15000	0	0	0
3393 2024	S	19 5	15000	0.007	0.007	0.007
3394 2024	S	19 50	15000	0	0	0
3395 2024	S	19 6	15000	0	0	0
3396 2024	S	19 7	15000	0	0	0
3397 2024	S	19 8	15000	0	0	0
3398 2024	S	19 9	15000	0	0	0
3399 2024	S	20 1	43560	2.52	0.252	0.504
3400 2024	S	20 10	43560	0	0	0
3401 2024	S	20 2	43560	1.26	1.26	1.26
3402 2024	S	20 21	43560	2.52	0.252	0.504
3403 2024	S	20 22	43560	1.26	1.26	1.26
3404 2024	S	20 23	43560	0.63	0.63	0.63
3405 2024	S	20 24	43560	0.25	0.25	0.25
3406 2024	S	20 25	43560	0.007	0.007	0.007
3407 2024	S	20 26	43560	0	0	0
3408 2024	S	20 27	43560	0	0	0
3409 2024	S	20 28	43560	0	0	0
3410 2024	S	20 29	43560	0	0	0
3411 2024	S	20 3	43560	0.63	0.63	0.63
3412 2024	S	20 30	43560	0	0	0
3413 2024	S	20 4	43560	0.25	0.25	0.25
3414 2024	S	20 41	43560	0	0	0
3415 2024	S	20 42	43560	0	0	0
3416 2024	S	20 43	43560	0	0	0
3417 2024	S	20 44	43560	0	0	0
3418 2024	S	20 45	43560	0	0	0

Schedule of Values

Yancey County 2024

3419 2024	S	20 46	43560	0	0	0
3420 2024	S	20 47	43560	0	0	0
3421 2024	S	20 48	43560	0	0	0
3422 2024	S	20 49	43560	0	0	0
3423 2024	S	20 5	43560	0.007	0.007	0.007
3424 2024	S	20 50	43560	0	0	0
3425 2024	S	20 6	43560	0	0	0
3426 2024	S	20 7	43560	0	0	0
3427 2024	S	20 8	43560	0	0	0
3428 2024	S	20 9	43560	0	0	0
3429 2024	S	21 1	15000	8.33	0.833	1.73
3430 2024	S	21 10	15000	0	0	0
3431 2024	S	21 2	15000	4.17	4.17	4.17
3432 2024	S	21 21	15000	8.33	0.833	1.73
3433 2024	S	21 22	15000	4.17	4.17	4.17
3434 2024	S	21 23	15000	2.08	2.08	2.08
3435 2024	S	21 24	15000	0.83	0.083	0.083
3436 2024	S	21 25	15000	0.007	0.007	0.007
3437 2024	S	21 26	15000	0	0	0
3438 2024	S	21 27	15000	0	0	0
3439 2024	S	21 28	15000	0	0	0
3440 2024	S	21 29	15000	0	0	0
3441 2024	S	21 3	15000	2.08	2.08	2.08
3442 2024	S	21 30	15000	0	0	0
3443 2024	S	21 4	15000	0.83	0.083	0.083
3444 2024	S	21 41	15000	0	0	0
3445 2024	S	21 42	15000	0	0	0
3446 2024	S	21 43	15000	0	0	0
3447 2024	S	21 44	15000	0	0	0
3448 2024	S	21 45	15000	0	0	0
3449 2024	S	21 46	15000	0	0	0
3450 2024	S	21 47	15000	0	0	0
3451 2024	S	21 48	15000	0	0	0
3452 2024	S	21 49	15000	0	0	0
3453 2024	S	21 5	15000	0.007	0.007	0.007
3454 2024	S	21 50	15000	0	0	0
3455 2024	S	21 6	15000	0	0	0
3456 2024	S	21 7	15000	0	0	0
3457 2024	S	21 8	15000	0	0	0
3458 2024	S	21 9	15000	0	0	0
3459 2024	S	22 1	15000	8.67	0.867	1.73
3460 2024	S	22 10	15000	0	0	0
3461 2024	S	22 2	15000	4.34	4.34	4.34
3462 2024	S	22 21	15000	8.67	0.867	1.73
3463 2024	S	22 22	15000	4.34	4.34	4.34
3464 2024	S	22 23	15000	2.17	2.17	2.17
3465 2024	S	22 24	15000	0.87	0.087	0.087
3466 2024	S	22 25	15000	0.007	0.007	0.007
3467 2024	S	22 26	15000	0	0	0
3468 2024	S	22 27	15000	0	0	0
3469 2024	S	22 28	15000	0	0	0
3470 2024	S	22 29	15000	0	0	0
3471 2024	S	22 3	15000	2.17	2.17	2.17
3472 2024	S	22 30	15000	0	0	0
3473 2024	S	22 4	15000	0.87	0.087	0.087
3474 2024	S	22 41	15000	0	0	0
3475 2024	S	22 42	15000	0	0	0

Schedule of Values

Yancey County 2024

3476 2024	S	22 43	15000	0	0	0
3477 2024	S	22 44	15000	0	0	0
3478 2024	S	22 45	15000	0	0	0
3479 2024	S	22 46	15000	0	0	0
3480 2024	S	22 47	15000	0	0	0
3481 2024	S	22 48	15000	0	0	0
3482 2024	S	22 49	15000	0	0	0
3483 2024	S	22 5	15000	0.007	0.007	0.007
3484 2024	S	22 50	15000	0	0	0
3485 2024	S	22 6	15000	0	0	0
3486 2024	S	22 7	15000	0	0	0
3487 2024	S	22 8	15000	0	0	0
3488 2024	S	22 9	15000	0	0	0
3489 2024	S	23 1	15000	9	0.9	1.8
3490 2024	S	23 10	15000	0	0	0
3491 2024	S	23 2	15000	4.5	4.5	4.5
3492 2024	S	23 21	15000	9	0.9	1.8
3493 2024	S	23 22	15000	4.5	4.5	4.5
3494 2024	S	23 23	15000	2.25	2.25	2.25
3495 2024	S	23 24	15000	0.9	0.09	0.09
3496 2024	S	23 25	15000	0.007	0.007	0.007
3497 2024	S	23 26	15000	0	0	0
3498 2024	S	23 27	15000	0	0	0
3499 2024	S	23 28	15000	0	0	0
3500 2024	S	23 29	15000	0	0	0
3501 2024	S	23 3	15000	2.25	2.25	2.25
3502 2024	S	23 30	15000	0	0	0
3503 2024	S	23 4	15000	0.9	0.09	0.09
3504 2024	S	23 41	15000	0	0	0
3505 2024	S	23 42	15000	0	0	0
3506 2024	S	23 43	15000	0	0	0
3507 2024	S	23 44	15000	0	0	0
3508 2024	S	23 45	15000	0	0	0
3509 2024	S	23 46	15000	0	0	0
3510 2024	S	23 47	15000	0	0	0
3511 2024	S	23 48	15000	0	0	0
3512 2024	S	23 49	15000	0	0	0
3513 2024	S	23 5	15000	0.007	0.007	0.007
3514 2024	S	23 50	15000	0	0	0
3515 2024	S	23 6	15000	0	0	0
3516 2024	S	23 7	15000	0	0	0
3517 2024	S	23 8	15000	0	0	0
3518 2024	S	23 9	15000	0	0	0
3519 2024	S	24 1	15000	7.33	0.733	1.47
3520 2024	S	24 10	15000	0	0	0
3521 2024	S	24 2	15000	3.67	3.67	3.67
3522 2024	S	24 21	15000	7.33	0.733	1.47
3523 2024	S	24 22	15000	3.67	3.67	3.67
3524 2024	S	24 23	15000	1.83	1.83	1.83
3525 2024	S	24 24	15000	0.73	0.073	0.073
3526 2024	S	24 25	15000	0.007	0.007	0.007
3527 2024	S	24 26	15000	0	0	0
3528 2024	S	24 27	15000	0	0	0
3529 2024	S	24 28	15000	0	0	0
3530 2024	S	24 29	15000	0	0	0
3531 2024	S	24 3	15000	1.83	1.83	1.83
3532 2024	S	24 30	15000	0	0	0

Schedule of Values

Yancey County 2024

3533 2024	S	24 4	15000	0.73	0.073	0.073
3534 2024	S	24 41	15000	0	0	0
3535 2024	S	24 42	15000	0	0	0
3536 2024	S	24 43	15000	0	0	0
3537 2024	S	24 44	15000	0	0	0
3538 2024	S	24 45	15000	0	0	0
3539 2024	S	24 46	15000	0	0	0
3540 2024	S	24 47	15000	0	0	0
3541 2024	S	24 48	15000	0	0	0
3542 2024	S	24 49	15000	0	0	0
3543 2024	S	24 5	15000	0.007	0.007	0.007
3544 2024	S	24 50	15000	0	0	0
3545 2024	S	24 6	15000	0	0	0
3546 2024	S	24 7	15000	0	0	0
3547 2024	S	24 8	15000	0	0	0
3548 2024	S	24 9	15000	0	0	0
3549 2024	S	25 1	15000	8	0.8	1.6
3550 2024	S	25 10	15000	0	0	0
3551 2024	S	25 2	15000	4	4	4
3552 2024	S	25 21	15000	8	0.8	1.6
3553 2024	S	25 22	15000	4	4	4
3554 2024	S	25 23	15000	2	2	2
3555 2024	S	25 24	15000	0.8	0.08	0.08
3556 2024	S	25 25	15000	0.007	0.007	0.007
3557 2024	S	25 26	15000	0	0	0
3558 2024	S	25 27	15000	0	0	0
3559 2024	S	25 28	15000	0	0	0
3560 2024	S	25 29	15000	0	0	0
3561 2024	S	25 3	15000	2	2	2
3562 2024	S	25 30	15000	0	0	0
3563 2024	S	25 4	15000	0.8	0.08	0.08
3564 2024	S	25 41	15000	0	0	0
3565 2024	S	25 42	15000	0	0	0
3566 2024	S	25 43	15000	0	0	0
3567 2024	S	25 44	15000	0	0	0
3568 2024	S	25 45	15000	0	0	0
3569 2024	S	25 46	15000	0	0	0
3570 2024	S	25 47	15000	0	0	0
3571 2024	S	25 48	15000	0	0	0
3572 2024	S	25 49	15000	0	0	0
3573 2024	S	25 5	15000	0.007	0.007	0.007
3574 2024	S	25 50	15000	0	0	0
3575 2024	S	25 6	15000	0	0	0
3576 2024	S	25 7	15000	0	0	0
3577 2024	S	25 8	15000	0	0	0
3578 2024	S	25 9	15000	0	0	0
3579 2024	S	26 1	0	0	0	0
3580 2024	S	26 10	0	0	0	0
3581 2024	S	26 2	0	0	0	0
3582 2024	S	26 21	0	0	0	0
3583 2024	S	26 22	0	0	0	0
3584 2024	S	26 23	0	0	0	0
3585 2024	S	26 24	0	0	0	0
3586 2024	S	26 25	0	0	0	0
3587 2024	S	26 26	0	0	0	0
3588 2024	S	26 27	0	0	0	0
3589 2024	S	26 28	0	0	0	0

Schedule of Values

Yancey County 2024

3590 2024	S	26 29	0	0	0	0
3591 2024	S	26 3	0	0	0	0
3592 2024	S	26 30	0	0	0	0
3593 2024	S	26 4	0	0	0	0
3594 2024	S	26 41	0	0	0	0
3595 2024	S	26 42	0	0	0	0
3596 2024	S	26 43	0	0	0	0
3597 2024	S	26 44	0	0	0	0
3598 2024	S	26 45	0	0	0	0
3599 2024	S	26 46	0	0	0	0
3600 2024	S	26 47	0	0	0	0
3601 2024	S	26 48	0	0	0	0
3602 2024	S	26 49	0	0	0	0
3603 2024	S	26 5	0	0	0	0
3604 2024	S	26 50	0	0	0	0
3605 2024	S	26 6	0	0	0	0
3606 2024	S	26 7	0	0	0	0
3607 2024	S	26 8	0	0	0	0
3608 2024	S	26 9	0	0	0	0
3609 2024	S	27 1	15000	8.33	0.833	1.67
3610 2024	S	27 10	15000	0	0	0
3611 2024	S	27 2	15000	4.17	4.17	4.17
3612 2024	S	27 21	15000	8.33	0.833	1.67
3613 2024	S	27 22	15000	4.17	4.17	4.17
3614 2024	S	27 23	15000	2.08	2.08	2.08
3615 2024	S	27 24	15000	0.83	0.083	0.083
3616 2024	S	27 25	15000	0.007	0.007	0.007
3617 2024	S	27 26	15000	10.67	1.067	2.13
3618 2024	S	27 27	15000	9.67	0.933	1.87
3619 2024	S	27 28	15000	0	0	0
3620 2024	S	27 29	15000	0	0	0
3621 2024	S	27 3	15000	2.08	2.08	2.08
3622 2024	S	27 30	15000	0	0	0
3623 2024	S	27 4	15000	0.83	0.083	0.083
3624 2024	S	27 41	15000	0	0	0
3625 2024	S	27 42	15000	0	0	0
3626 2024	S	27 43	15000	0	0	0
3627 2024	S	27 44	15000	0	0	0
3628 2024	S	27 45	15000	0	0	0
3629 2024	S	27 46	15000	0	0	0
3630 2024	S	27 47	15000	0	0	0
3631 2024	S	27 48	15000	0	0	0
3632 2024	S	27 49	15000	0	0	0
3633 2024	S	27 5	15000	0.007	0.007	0.007
3634 2024	S	27 50	15000	0	0	0
3635 2024	S	27 6	15000	10.67	1.067	2.13
3636 2024	S	27 7	15000	9.67	0.933	1.87
3637 2024	S	27 8	15000	0	0	0
3638 2024	S	27 9	15000	0	0	0
3639 2024	S	28 1	15000	8	0.8	1.6
3640 2024	S	28 10	15000	0	0	0
3641 2024	S	28 2	15000	4	4	4
3642 2024	S	28 21	15000	8	0.8	1.6
3643 2024	S	28 22	15000	4	4	4
3644 2024	S	28 23	15000	2	2	2
3645 2024	S	28 24	15000	0.8	0.08	0.08
3646 2024	S	28 25	15000	0.007	0.007	0.007

Schedule of Values

Yancey County 2024

3647 2024	S	28 26	15000	10.67	1.067	2.13
3648 2024	S	28 27	15000	9.33	0.933	1.87
3649 2024	S	28 28	15000	0	0	0
3650 2024	S	28 29	15000	0	0	0
3651 2024	S	28 3	15000	2	2	2
3652 2024	S	28 30	15000	0	0	0
3653 2024	S	28 4	15000	0.8	0.08	0.08
3654 2024	S	28 41	15000	0	0	0
3655 2024	S	28 42	15000	0	0	0
3656 2024	S	28 43	15000	0	0	0
3657 2024	S	28 44	15000	0	0	0
3658 2024	S	28 45	15000	0	0	0
3659 2024	S	28 46	15000	0	0	0
3660 2024	S	28 47	15000	0	0	0
3661 2024	S	28 48	15000	0	0	0
3662 2024	S	28 49	15000	0	0	0
3663 2024	S	28 5	15000	0.007	0.007	0.007
3664 2024	S	28 50	15000	0	0	0
3665 2024	S	28 6	15000	10.67	1.067	2.13
3666 2024	S	28 7	15000	9.33	0.933	1.87
3667 2024	S	28 8	15000	0	0	0
3668 2024	S	28 9	15000	0	0	0
3669 2024	S	29 1	15000	8.33	0.833	1.67
3670 2024	S	29 10	15000	0	0	0
3671 2024	S	29 2	15000	4.17	4.17	4.17
3672 2024	S	29 21	15000	8.33	0.833	1.67
3673 2024	S	29 22	15000	4.17	4.17	4.17
3674 2024	S	29 23	15000	2.08	2.08	2.08
3675 2024	S	29 24	15000	0.83	0.083	0.083
3676 2024	S	29 25	15000	0.007	0.007	0.007
3677 2024	S	29 26	15000	0	0	0
3678 2024	S	29 27	15000	0	0	0
3679 2024	S	29 28	15000	0	0	0
3680 2024	S	29 29	15000	0	0	0
3681 2024	S	29 3	15000	2.08	2.08	2.08
3682 2024	S	29 30	15000	0	0	0
3683 2024	S	29 4	15000	0.83	0.083	0.083
3684 2024	S	29 41	15000	0	0	0
3685 2024	S	29 42	15000	0	0	0
3686 2024	S	29 43	15000	0	0	0
3687 2024	S	29 44	15000	0	0	0
3688 2024	S	29 45	15000	0	0	0
3689 2024	S	29 46	15000	0	0	0
3690 2024	S	29 47	15000	0	0	0
3691 2024	S	29 48	15000	0	0	0
3692 2024	S	29 49	15000	0	0	0
3693 2024	S	29 5	15000	0.007	0.007	0.007
3694 2024	S	29 50	15000	0	0	0
3695 2024	S	29 6	15000	0	0	0
3696 2024	S	29 7	15000	0	0	0
3697 2024	S	29 8	15000	0	0	0
3698 2024	S	29 9	15000	0	0	0
3699 2024	S	30 1	5000	23	2.3	4.6
3700 2024	S	30 10	5000	0	0	0
3701 2024	S	30 2	5000	11.5	11.5	11.5
3702 2024	S	30 21	5000	23	2.3	4.6
3703 2024	S	30 22	5000	11.5	11.5	11.5

Schedule of Values

Yancey County 2024

3704 2024	S	30 23	5000	5.75	5.75	5.75
3705 2024	S	30 24	5000	2.3	0.23	0.23
3706 2024	S	30 25	5000	0.007	0.007	0.007
3707 2024	S	30 26	5000	39	3.9	7.8
3708 2024	S	30 27	5000	28	2.8	5.6
3709 2024	S	30 28	5000	0	0	0
3710 2024	S	30 29	5000	0	0	0
3711 2024	S	30 3	5000	5.75	5.75	5.75
3712 2024	S	30 30	5000	0	0	0
3713 2024	S	30 4	5000	2.3	0.23	0.23
3714 2024	S	30 41	5000	0	0	0
3715 2024	S	30 42	5000	0	0	0
3716 2024	S	30 43	5000	0	0	0
3717 2024	S	30 44	5000	0	0	0
3718 2024	S	30 45	5000	0	0	0
3719 2024	S	30 46	5000	0	0	0
3720 2024	S	30 47	5000	0	0	0
3721 2024	S	30 48	5000	0	0	0
3722 2024	S	30 49	5000	0	0	0
3723 2024	S	30 5	5000	0.007	0.007	0.007
3724 2024	S	30 50	5000	0	0	0
3725 2024	S	30 6	5000	39	3.9	7.8
3726 2024	S	30 7	5000	28	2.8	5.6
3727 2024	S	30 8	5000	0	0	0
3728 2024	S	30 9	5000	0	0	0
3729 2024	S	31 1	7500	16.67	1.667	5
3730 2024	S	31 10	7500	0	0	0
3731 2024	S	31 2	7500	8.34	8.34	8.34
3732 2024	S	31 21	7500	16.67	1.667	5
3733 2024	S	31 22	7500	8.34	8.34	8.34
3734 2024	S	31 23	7500	4.17	4.17	4.17
3735 2024	S	31 24	7500	1.67	0.167	0.167
3736 2024	S	31 25	7500	0.007	0.007	0.007
3737 2024	S	31 26	7500	24	2.4	7.2
3738 2024	S	31 27	7500	21.33	2.133	6.4
3739 2024	S	31 28	7500	0	0	0
3740 2024	S	31 29	7500	0	0	0
3741 2024	S	31 3	7500	4.17	4.17	4.17
3742 2024	S	31 30	7500	0	0	0
3743 2024	S	31 4	7500	1.67	0.167	0.167
3744 2024	S	31 41	7500	0	0	0
3745 2024	S	31 42	7500	0	0	0
3746 2024	S	31 43	7500	0	0	0
3747 2024	S	31 44	7500	0	0	0
3748 2024	S	31 45	7500	0	0	0
3749 2024	S	31 46	7500	0	0	0
3750 2024	S	31 47	7500	0	0	0
3751 2024	S	31 48	7500	0	0	0
3752 2024	S	31 49	7500	0	0	0
3753 2024	S	31 5	7500	0.007	0.007	0.007
3754 2024	S	31 50	7500	0	0	0
3755 2024	S	31 6	7500	24	2.4	7.2
3756 2024	S	31 7	7500	21.33	2.133	6.4
3757 2024	S	31 8	7500	0	0	0
3758 2024	S	31 9	7500	0	0	0
3759 2024	S	32 1	15000	10	1	2
3760 2024	S	32 10	15000	0	0	0

Schedule of Values

Yancey County 2024

3761 2024	S	32 2	15000	5	5	5
3762 2024	S	32 21	15000	10	1	2
3763 2024	S	32 22	15000	5	5	5
3764 2024	S	32 23	15000	2.5	2.5	2.5
3765 2024	S	32 24	15000	1	0.1	0.1
3766 2024	S	32 25	15000	0.007	0.007	0.007
3767 2024	S	32 26	15000	0	0	0
3768 2024	S	32 27	15000	0	0	0
3769 2024	S	32 28	15000	0	0	0
3770 2024	S	32 29	15000	0	0	0
3771 2024	S	32 3	15000	2.5	2.5	2.5
3772 2024	S	32 30	15000	0	0	0
3773 2024	S	32 4	15000	1	0.1	0.1
3774 2024	S	32 41	15000	0	0	0
3775 2024	S	32 42	15000	0	0	0
3776 2024	S	32 43	15000	0	0	0
3777 2024	S	32 44	15000	0	0	0
3778 2024	S	32 45	15000	0	0	0
3779 2024	S	32 46	15000	0	0	0
3780 2024	S	32 47	15000	0	0	0
3781 2024	S	32 48	15000	0	0	0
3782 2024	S	32 49	15000	0	0	0
3783 2024	S	32 5	15000	0.007	0.007	0.007
3784 2024	S	32 50	15000	0	0	0
3785 2024	S	32 6	15000	0	0	0
3786 2024	S	32 7	15000	0	0	0
3787 2024	S	32 8	15000	0	0	0
3788 2024	S	32 9	15000	0	0	0
3789 2024	S	33 1	43560	3.324	0.332	0.665
3790 2024	S	33 10	43560	0	0	0
3791 2024	S	33 2	43560	1.66	1.66	1.66
3792 2024	S	33 21	43560	3.324	0.332	0.665
3793 2024	S	33 22	43560	1.66	1.66	1.66
3794 2024	S	33 23	43560	0.83	0.83	0.83
3795 2024	S	33 24	43560	0.33	0.33	0.33
3796 2024	S	33 25	43560	0.007	0.007	0.007
3797 2024	S	33 26	43560	0	0	0
3798 2024	S	33 27	43560	0	0	0
3799 2024	S	33 28	43560	0	0	0
3800 2024	S	33 29	43560	0	0	0
3801 2024	S	33 3	43560	0.83	0.83	0.83
3802 2024	S	33 30	43560	0	0	0
3803 2024	S	33 4	43560	0.33	0.33	0.33
3804 2024	S	33 41	43560	0	0	0
3805 2024	S	33 42	43560	0	0	0
3806 2024	S	33 43	43560	0	0	0
3807 2024	S	33 44	43560	0	0	0
3808 2024	S	33 45	43560	0	0	0
3809 2024	S	33 46	43560	0	0	0
3810 2024	S	33 47	43560	0	0	0
3811 2024	S	33 48	43560	0	0	0
3812 2024	S	33 49	43560	0	0	0
3813 2024	S	33 5	43560	0.007	0.007	0.007
3814 2024	S	33 50	43560	0	0	0
3815 2024	S	33 6	43560	0	0	0
3816 2024	S	33 7	43560	0	0	0
3817 2024	S	33 8	43560	0	0	0

Schedule of Values

Yancey County 2024

3818 2024	S	33 9	43560	0	0	0
3819 2024	S	34 1	0	0	0	0
3820 2024	S	34 10	0	0	0	0
3821 2024	S	34 2	0	0	0	0
3822 2024	S	34 21	0	0	0	0
3823 2024	S	34 22	0	0	0	0
3824 2024	S	34 23	0	0	0	0
3825 2024	S	34 24	0	0	0	0
3826 2024	S	34 25	0	0	0	0
3827 2024	S	34 26	0	0	0	0
3828 2024	S	34 27	0	0	0	0
3829 2024	S	34 28	0	0	0	0
3830 2024	S	34 29	0	0	0	0
3831 2024	S	34 3	0	0	0	0
3832 2024	S	34 30	0	0	0	0
3833 2024	S	34 4	0	0	0	0
3834 2024	S	34 41	0	0	0	0
3835 2024	S	34 42	0	0	0	0
3836 2024	S	34 43	0	0	0	0
3837 2024	S	34 44	0	0	0	0
3838 2024	S	34 45	0	0	0	0
3839 2024	S	34 46	0	0	0	0
3840 2024	S	34 47	0	0	0	0
3841 2024	S	34 48	0	0	0	0
3842 2024	S	34 49	0	0	0	0
3843 2024	S	34 5	0	0	0	0
3844 2024	S	34 50	0	0	0	0
3845 2024	S	34 6	0	0	0	0
3846 2024	S	34 7	0	0	0	0
3847 2024	S	34 8	0	0	0	0
3848 2024	S	34 9	0	0	0	0
3849 2024	S	35 1	0	0	0	0
3850 2024	S	35 10	0	0	0	0
3851 2024	S	35 2	0	0	0	0
3852 2024	S	35 21	0	0	0	0
3853 2024	S	35 22	0	0	0	0
3854 2024	S	35 23	0	0	0	0
3855 2024	S	35 24	0	0	0	0
3856 2024	S	35 25	0	0	0	0
3857 2024	S	35 26	0	0	0	0
3858 2024	S	35 27	0	0	0	0
3859 2024	S	35 28	0	0	0	0
3860 2024	S	35 29	0	0	0	0
3861 2024	S	35 3	0	0	0	0
3862 2024	S	35 30	0	0	0	0
3863 2024	S	35 4	0	0	0	0
3864 2024	S	35 41	0	0	0	0
3865 2024	S	35 42	0	0	0	0
3866 2024	S	35 43	0	0	0	0
3867 2024	S	35 44	0	0	0	0
3868 2024	S	35 45	0	0	0	0
3869 2024	S	35 46	0	0	0	0
3870 2024	S	35 47	0	0	0	0
3871 2024	S	35 48	0	0	0	0
3872 2024	S	35 49	0	0	0	0
3873 2024	S	35 5	0	0	0	0
3874 2024	S	35 50	0	0	0	0

Schedule of Values

Yancey County 2024

3875 2024	S	35 6	0	0	0	0
3876 2024	S	35 7	0	0	0	0
3877 2024	S	35 8	0	0	0	0
3878 2024	S	35 9	0	0	0	0
3879 2024	S	36 1	0	0	0	0
3880 2024	S	36 10	0	0	0	0
3881 2024	S	36 2	0	0	0	0
3882 2024	S	36 21	0	0	0	0
3883 2024	S	36 22	0	0	0	0
3884 2024	S	36 23	0	0	0	0
3885 2024	S	36 24	0	0	0	0
3886 2024	S	36 25	0	0	0	0
3887 2024	S	36 26	0	0	0	0
3888 2024	S	36 27	0	0	0	0
3889 2024	S	36 28	0	0	0	0
3890 2024	S	36 29	0	0	0	0
3891 2024	S	36 3	0	0	0	0
3892 2024	S	36 30	0	0	0	0
3893 2024	S	36 4	0	0	0	0
3894 2024	S	36 41	0	0	0	0
3895 2024	S	36 42	0	0	0	0
3896 2024	S	36 43	0	0	0	0
3897 2024	S	36 44	0	0	0	0
3898 2024	S	36 45	0	0	0	0
3899 2024	S	36 46	0	0	0	0
3900 2024	S	36 47	0	0	0	0
3901 2024	S	36 48	0	0	0	0
3902 2024	S	36 49	0	0	0	0
3903 2024	S	36 5	0	0	0	0
3904 2024	S	36 50	0	0	0	0
3905 2024	S	36 6	0	0	0	0
3906 2024	S	36 7	0	0	0	0
3907 2024	S	36 8	0	0	0	0
3908 2024	S	36 9	0	0	0	0
3909 2024	S	37 1	0	0	0	0
3910 2024	S	37 10	0	0	0	0
3911 2024	S	37 2	0	0	0	0
3912 2024	S	37 21	0	0	0	0
3913 2024	S	37 22	0	0	0	0
3914 2024	S	37 23	0	0	0	0
3915 2024	S	37 24	0	0	0	0
3916 2024	S	37 25	0	0	0	0
3917 2024	S	37 26	0	0	0	0
3918 2024	S	37 27	0	0	0	0
3919 2024	S	37 28	0	0	0	0
3920 2024	S	37 29	0	0	0	0
3921 2024	S	37 3	0	0	0	0
3922 2024	S	37 30	0	0	0	0
3923 2024	S	37 4	0	0	0	0
3924 2024	S	37 41	0	0	0	0
3925 2024	S	37 42	0	0	0	0
3926 2024	S	37 43	0	0	0	0
3927 2024	S	37 44	0	0	0	0
3928 2024	S	37 45	0	0	0	0
3929 2024	S	37 46	0	0	0	0
3930 2024	S	37 47	0	0	0	0
3931 2024	S	37 48	0	0	0	0

Schedule of Values

Yancey County 2024

3932 2024	S	37 49	0	0	0	0
3933 2024	S	37 5	0	0	0	0
3934 2024	S	37 50	0	0	0	0
3935 2024	S	37 6	0	0	0	0
3936 2024	S	37 7	0	0	0	0
3937 2024	S	37 8	0	0	0	0
3938 2024	S	37 9	0	0	0	0
3939 2024	S	38 1	0	0	0	0
3940 2024	S	38 10	0	0	0	0
3941 2024	S	38 2	0	0	0	0
3942 2024	S	38 21	0	0	0	0
3943 2024	S	38 22	0	0	0	0
3944 2024	S	38 23	0	0	0	0
3945 2024	S	38 24	0	0	0	0
3946 2024	S	38 25	0	0	0	0
3947 2024	S	38 26	0	0	0	0
3948 2024	S	38 27	0	0	0	0
3949 2024	S	38 28	0	0	0	0
3950 2024	S	38 29	0	0	0	0
3951 2024	S	38 3	0	0	0	0
3952 2024	S	38 30	0	0	0	0
3953 2024	S	38 4	0	0	0	0
3954 2024	S	38 41	0	0	0	0
3955 2024	S	38 42	0	0	0	0
3956 2024	S	38 43	0	0	0	0
3957 2024	S	38 44	0	0	0	0
3958 2024	S	38 45	0	0	0	0
3959 2024	S	38 46	0	0	0	0
3960 2024	S	38 47	0	0	0	0
3961 2024	S	38 48	0	0	0	0
3962 2024	S	38 49	0	0	0	0
3963 2024	S	38 5	0	0	0	0
3964 2024	S	38 50	0	0	0	0
3965 2024	S	38 6	0	0	0	0
3966 2024	S	38 7	0	0	0	0
3967 2024	S	38 8	0	0	0	0
3968 2024	S	38 9	0	0	0	0
3969 2024	S	39 1	0	0	0	0
3970 2024	S	39 10	0	0	0	0
3971 2024	S	39 2	0	0	0	0
3972 2024	S	39 21	0	0	0	0
3973 2024	S	39 22	0	0	0	0
3974 2024	S	39 23	0	0	0	0
3975 2024	S	39 24	0	0	0	0
3976 2024	S	39 25	0	0	0	0
3977 2024	S	39 26	0	0	0	0
3978 2024	S	39 27	0	0	0	0
3979 2024	S	39 28	0	0	0	0
3980 2024	S	39 29	0	0	0	0
3981 2024	S	39 3	0	0	0	0
3982 2024	S	39 30	0	0	0	0
3983 2024	S	39 4	0	0	0	0
3984 2024	S	39 41	0	0	0	0
3985 2024	S	39 42	0	0	0	0
3986 2024	S	39 43	0	0	0	0
3987 2024	S	39 44	0	0	0	0
3988 2024	S	39 45	0	0	0	0

Schedule of Values

Yancey County 2024

3989 2024	S	39 46	0	0	0	0
3990 2024	S	39 47	0	0	0	0
3991 2024	S	39 48	0	0	0	0
3992 2024	S	39 49	0	0	0	0
3993 2024	S	39 5	0	0	0	0
3994 2024	S	39 50	0	0	0	0
3995 2024	S	39 6	0	0	0	0
3996 2024	S	39 7	0	0	0	0
3997 2024	S	39 8	0	0	0	0
3998 2024	S	39 9	0	0	0	0
3999 2024	S	40 1	43560	3.214	0.32	0.32
4000 2024	S	40 10	43560	0	0	0
4001 2024	S	40 2	43560	2.41	0.24	0.24
4002 2024	S	40 21	43560	3.214	0.32	0.32
4003 2024	S	40 22	43560	2.41	0.24	0.24
4004 2024	S	40 23	43560	0.32	0.24	0.24
4005 2024	S	40 24	43560	0.32	0.24	0.24
4006 2024	S	40 25	43560	0	0	0
4007 2024	S	40 26	43560	0	0	0
4008 2024	S	40 27	43560	0	0	0
4009 2024	S	40 28	43560	0	0	0
4010 2024	S	40 29	43560	0	0	0
4011 2024	S	40 3	43560	0.32	0.24	0.24
4012 2024	S	40 30	43560	0	0	0
4013 2024	S	40 4	43560	0.32	0.24	0.24
4014 2024	S	40 41	43560	0	0	0
4015 2024	S	40 42	43560	0	0	0
4016 2024	S	40 43	43560	0	0	0
4017 2024	S	40 44	43560	0	0	0
4018 2024	S	40 45	43560	0	0	0
4019 2024	S	40 46	43560	0	0	0
4020 2024	S	40 47	43560	0	0	0
4021 2024	S	40 48	43560	0	0	0
4022 2024	S	40 49	43560	0	0	0
4023 2024	S	40 5	43560	0	0	0
4024 2024	S	40 50	43560	0	0	0
4025 2024	S	40 6	43560	0	0	0
4026 2024	S	40 7	43560	0	0	0
4027 2024	S	40 8	43560	0	0	0
4028 2024	S	40 9	43560	0	0	0
4029 2024	S	41 1	7500	21.33	2.133	1.067
4030 2024	S	41 10	7500	0	0	0
4031 2024	S	41 2	7500	16	1.6	0.8
4032 2024	S	41 21	7500	21.33	2.133	1.067
4033 2024	S	41 22	7500	16	1.6	0.8
4034 2024	S	41 23	7500	2.13	2.133	2.133
4035 2024	S	41 24	7500	2.13	2.133	2.133
4036 2024	S	41 25	7500	0	0	0
4037 2024	S	41 26	7500	0	0	0
4038 2024	S	41 27	7500	0	0	0
4039 2024	S	41 28	7500	0	0	0
4040 2024	S	41 29	7500	0	0	0
4041 2024	S	41 3	7500	2.13	2.133	2.133
4042 2024	S	41 30	7500	0	0	0
4043 2024	S	41 4	7500	2.13	2.133	2.133
4044 2024	S	41 41	7500	0	0	0
4045 2024	S	41 42	7500	0	0	0

Schedule of Values

Yancey County 2024

4046 2024	S	41 43	7500	0	0	0
4047 2024	S	41 44	7500	0	0	0
4048 2024	S	41 45	7500	0	0	0
4049 2024	S	41 46	7500	0	0	0
4050 2024	S	41 47	7500	0	0	0
4051 2024	S	41 48	7500	0	0	0
4052 2024	S	41 49	7500	0	0	0
4053 2024	S	41 5	7500	0	0	0
4054 2024	S	41 50	7500	0	0	0
4055 2024	S	41 6	7500	0	0	0
4056 2024	S	41 7	7500	0	0	0
4057 2024	S	41 8	7500	0	0	0
4058 2024	S	41 9	7500	0	0	0
4059 2024	S	42 1	43560	13.77	2.75	2.75
4060 2024	S	42 10	43560	0	0	0
4061 2024	S	42 2	43560	10.33	10.33	10.33
4062 2024	S	42 21	43560	13.77	2.75	2.75
4063 2024	S	42 22	43560	10.33	10.33	10.33
4064 2024	S	42 23	43560	2.75	2.75	2.75
4065 2024	S	42 24	43560	2.75	2.75	2.75
4066 2024	S	42 25	43560	0	0	0
4067 2024	S	42 26	43560	0	0	0
4068 2024	S	42 27	43560	0	0	0
4069 2024	S	42 28	43560	0	0	0
4070 2024	S	42 29	43560	0	0	0
4071 2024	S	42 3	43560	2.75	2.75	2.75
4072 2024	S	42 30	43560	0	0	0
4073 2024	S	42 4	43560	2.75	2.75	2.75
4074 2024	S	42 41	43560	0	0	0
4075 2024	S	42 42	43560	0	0	0
4076 2024	S	42 43	43560	0	0	0
4077 2024	S	42 44	43560	0	0	0
4078 2024	S	42 45	43560	0	0	0
4079 2024	S	42 46	43560	0	0	0
4080 2024	S	42 47	43560	0	0	0
4081 2024	S	42 48	43560	0	0	0
4082 2024	S	42 49	43560	0	0	0
4083 2024	S	42 5	43560	0	0	0
4084 2024	S	42 50	43560	0	0	0
4085 2024	S	42 6	43560	0	0	0
4086 2024	S	42 7	43560	0	0	0
4087 2024	S	42 8	43560	0	0	0
4088 2024	S	42 9	43560	0	0	0
4089 2024	S	43 1	7500	26.67	2.67	2.67
4090 2024	S	43 10	7500	0	0	0
4091 2024	S	43 2	7500	20	2	2
4092 2024	S	43 21	7500	26.67	2.67	2.67
4093 2024	S	43 22	7500	20	2	2
4094 2024	S	43 23	7500	2.67	2.67	2.67
4095 2024	S	43 24	7500	2.67	2.67	2.67
4096 2024	S	43 25	7500	0	0	0
4097 2024	S	43 26	7500	35.33	3.53	7.06
4098 2024	S	43 27	7500	30.67	3.07	6.14
4099 2024	S	43 28	7500	0	0	0
4100 2024	S	43 29	7500	0	0	0
4101 2024	S	43 3	7500	2.67	2.67	2.67
4102 2024	S	43 30	7500	0	0	0

Schedule of Values

Yancey County 2024

4103 2024	S	43 4	7500	2.67	2.67	2.67
4104 2024	S	43 41	7500	0	0	0
4105 2024	S	43 42	7500	0	0	0
4106 2024	S	43 43	7500	0	0	0
4107 2024	S	43 44	7500	0	0	0
4108 2024	S	43 45	7500	0	0	0
4109 2024	S	43 46	7500	0	0	0
4110 2024	S	43 47	7500	0	0	0
4111 2024	S	43 48	7500	0	0	0
4112 2024	S	43 49	7500	0	0	0
4113 2024	S	43 5	7500	0	0	0
4114 2024	S	43 50	7500	0	0	0
4115 2024	S	43 6	7500	35.33	3.53	7.06
4116 2024	S	43 7	7500	30.67	3.07	6.14
4117 2024	S	43 8	7500	0	0	0
4118 2024	S	43 9	7500	0	0	0
4119 2024	S	44 1	5000	60	18	18
4120 2024	S	44 10	5000	0	0	0
4121 2024	S	44 2	5000	45	4.5	4.5
4122 2024	S	44 21	5000	60	18	18
4123 2024	S	44 22	5000	45	4.5	4.5
4124 2024	S	44 23	5000	18	18	18
4125 2024	S	44 24	5000	18	18	18
4126 2024	S	44 25	5000	0	0	0
4127 2024	S	44 26	5000	102	30.6	30.6
4128 2024	S	44 27	5000	75	22.5	22.5
4129 2024	S	44 28	5000	0	0	0
4130 2024	S	44 29	5000	0	0	0
4131 2024	S	44 3	5000	18	18	18
4132 2024	S	44 30	5000	0	0	0
4133 2024	S	44 4	5000	18	18	18
4134 2024	S	44 41	5000	0	0	0
4135 2024	S	44 42	5000	0	0	0
4136 2024	S	44 43	5000	0	0	0
4137 2024	S	44 44	5000	0	0	0
4138 2024	S	44 45	5000	0	0	0
4139 2024	S	44 46	5000	0	0	0
4140 2024	S	44 47	5000	0	0	0
4141 2024	S	44 48	5000	0	0	0
4142 2024	S	44 49	5000	0	0	0
4143 2024	S	44 5	5000	0	0	0
4144 2024	S	44 50	5000	0	0	0
4145 2024	S	44 6	5000	102	30.6	30.6
4146 2024	S	44 7	5000	75	22.5	22.5
4147 2024	S	44 8	5000	0	0	0
4148 2024	S	44 9	5000	0	0	0
4149 2024	S	45 1	7500	16.67	1.2	1.2
4150 2024	S	45 10	7500	0	0	0
4151 2024	S	45 2	7500	12.5	0.9	0.9
4152 2024	S	45 21	7500	16.67	1.2	1.2
4153 2024	S	45 22	7500	12.5	0.9	0.9
4154 2024	S	45 23	7500	1.2	1.2	1.2
4155 2024	S	45 24	7500	1.2	1.2	1.2
4156 2024	S	45 25	7500	0	0	0
4157 2024	S	45 26	7500	84	8.4	8.4
4158 2024	S	45 27	7500	0	0	0
4159 2024	S	45 28	7500	0	0	0

Schedule of Values

Yancey County 2024

4160 2024	S	45 29	7500	0	0	0
4161 2024	S	45 3	7500	1.2	1.2	1.2
4162 2024	S	45 30	7500	0	0	0
4163 2024	S	45 4	7500	1.2	1.2	1.2
4164 2024	S	45 41	7500	0	0	0
4165 2024	S	45 42	7500	0	0	0
4166 2024	S	45 43	7500	0	0	0
4167 2024	S	45 44	7500	0	0	0
4168 2024	S	45 45	7500	0	0	0
4169 2024	S	45 46	7500	0	0	0
4170 2024	S	45 47	7500	0	0	0
4171 2024	S	45 48	7500	0	0	0
4172 2024	S	45 49	7500	0	0	0
4173 2024	S	45 5	7500	0	0	0
4174 2024	S	45 50	7500	0	0	0
4175 2024	S	45 6	7500	84	8.4	8.4
4176 2024	S	45 7	7500	0	0	0
4177 2024	S	45 8	7500	0	0	0
4178 2024	S	45 9	7500	0	0	0
4179 2024	S	51 1	30000	2	0.2	0.4
4180 2024	S	51 10	30000	0	0	0
4181 2024	S	51 2	30000	1.6	0.16	0.32
4182 2024	S	51 21	30000	2	0.2	0.4
4183 2024	S	51 22	30000	1.6	0.16	0.32
4184 2024	S	51 23	30000	1.35	0.14	0.27
4185 2024	S	51 24	30000	0.5	0.05	0.1
4186 2024	S	51 25	30000	0.2	0.02	0.05
4187 2024	S	51 26	30000	2.25	0.23	0.45
4188 2024	S	51 27	30000	2	0.2	0.4
4189 2024	S	51 28	30000	1.35	0.14	0.27
4190 2024	S	51 29	30000	2	0.2	0.4
4191 2024	S	51 3	30000	1.35	0.14	0.27
4192 2024	S	51 30	30000	0	0	0
4193 2024	S	51 4	30000	0.5	0.05	0.1
4194 2024	S	51 41	30000	0	0	0
4195 2024	S	51 42	30000	0	0	0
4196 2024	S	51 43	30000	0	0	0
4197 2024	S	51 44	30000	0	0	0
4198 2024	S	51 45	30000	0	0	0
4199 2024	S	51 46	30000	0	0	0
4200 2024	S	51 47	30000	0	0	0
4201 2024	S	51 48	30000	0	0	0
4202 2024	S	51 49	30000	0	0	0
4203 2024	S	51 5	30000	0.2	0.02	0.05
4204 2024	S	51 50	30000	0	0	0
4205 2024	S	51 6	30000	2.25	0.23	0.45
4206 2024	S	51 7	30000	2	0.2	0.4
4207 2024	S	51 8	30000	1.35	0.14	0.27
4208 2024	S	51 9	30000	2	0.2	0.4
4209 2024	S	52 1	40000	2.3	0.46	0.92
4210 2024	S	52 10	40000	0	0	0
4211 2024	S	52 2	40000	1.75	0.35	0.7
4212 2024	S	52 21	40000	2.3	0.46	0.92
4213 2024	S	52 22	40000	1.75	0.35	0.7
4214 2024	S	52 23	40000	1.15	0.23	0.46
4215 2024	S	52 24	40000	0.45	0.1	0.2
4216 2024	S	52 25	40000	0.1	0.1	0.1

Schedule of Values

Yancey County 2024

4217 2024	S	52 26	40000	2.5	0.5	1
4218 2024	S	52 27	40000	2.3	0.46	0.92
4219 2024	S	52 28	40000	1.15	0.12	0.23
4220 2024	S	52 29	40000	2.5	0.5	1
4221 2024	S	52 3	40000	1.15	0.23	0.46
4222 2024	S	52 30	40000	0	0	0
4223 2024	S	52 4	40000	0.45	0.1	0.2
4224 2024	S	52 41	40000	0	0	0
4225 2024	S	52 42	40000	0	0	0
4226 2024	S	52 43	40000	0	0	0
4227 2024	S	52 44	40000	0	0	0
4228 2024	S	52 45	40000	0	0	0
4229 2024	S	52 46	40000	0	0	0
4230 2024	S	52 47	40000	0	0	0
4231 2024	S	52 48	40000	0	0	0
4232 2024	S	52 49	40000	0	0	0
4233 2024	S	52 5	40000	0.1	0.1	0.1
4234 2024	S	52 50	40000	0	0	0
4235 2024	S	52 6	40000	2.5	0.5	1
4236 2024	S	52 7	40000	2.3	0.46	0.92
4237 2024	S	52 8	40000	1.15	0.12	0.23
4238 2024	S	52 9	40000	2.5	0.5	1
4239 2024	S	53 1	30000	2.3	0.46	0.92
4240 2024	S	53 10	30000	0	0	0
4241 2024	S	53 2	30000	1.75	0.35	0.7
4242 2024	S	53 21	30000	2.3	0.46	0.92
4243 2024	S	53 22	30000	1.75	0.35	0.7
4244 2024	S	53 23	30000	1.15	0.23	0.46
4245 2024	S	53 24	30000	0.45	0.1	0.2
4246 2024	S	53 25	30000	0.1	0.1	0.1
4247 2024	S	53 26	30000	2.5	0.5	1
4248 2024	S	53 27	30000	2.3	0.46	0.92
4249 2024	S	53 28	30000	1.15	0.12	0.23
4250 2024	S	53 29	30000	2.5	0.5	1
4251 2024	S	53 3	30000	1.15	0.23	0.46
4252 2024	S	53 30	30000	0	0	0
4253 2024	S	53 4	30000	0.45	0.1	0.2
4254 2024	S	53 41	30000	0	0	0
4255 2024	S	53 42	30000	0	0	0
4256 2024	S	53 43	30000	0	0	0
4257 2024	S	53 44	30000	0	0	0
4258 2024	S	53 45	30000	0	0	0
4259 2024	S	53 46	30000	0	0	0
4260 2024	S	53 47	30000	0	0	0
4261 2024	S	53 48	30000	0	0	0
4262 2024	S	53 49	30000	0	0	0
4263 2024	S	53 5	30000	0.1	0.1	0.1
4264 2024	S	53 50	30000	0	0	0
4265 2024	S	53 6	30000	2.5	0.5	1
4266 2024	S	53 7	30000	2.3	0.46	0.92
4267 2024	S	53 8	30000	1.15	0.12	0.23
4268 2024	S	53 9	30000	2.5	0.5	1
4269 2024	S	54 1	43560	6.89	6.89	6.89
4270 2024	S	54 10	43560	0	0	0
4271 2024	S	54 2	43560	6.89	6.89	6.89
4272 2024	S	54 21	43560	6.89	6.89	6.89
4273 2024	S	54 22	43560	6.89	6.89	6.89

Schedule of Values

Yancey County 2024

4274 2024	S	54 23	43560	6.89	6.89	6.89
4275 2024	S	54 24	43560	2.5	2.5	2.5
4276 2024	S	54 25	43560	2.5	2.5	2.5
4277 2024	S	54 26	43560	6.89	0.69	1.38
4278 2024	S	54 27	43560	6.89	0.69	1.38
4279 2024	S	54 28	43560	6.89	0.69	1.38
4280 2024	S	54 29	43560	6.89	0.69	1.38
4281 2024	S	54 3	43560	6.89	6.89	6.89
4282 2024	S	54 30	43560	0	0	0
4283 2024	S	54 4	43560	2.5	2.5	2.5
4284 2024	S	54 41	43560	0	0	0
4285 2024	S	54 42	43560	0	0	0
4286 2024	S	54 43	43560	0	0	0
4287 2024	S	54 44	43560	0	0	0
4288 2024	S	54 45	43560	0	0	0
4289 2024	S	54 46	43560	0	0	0
4290 2024	S	54 47	43560	0	0	0
4291 2024	S	54 48	43560	0	0	0
4292 2024	S	54 49	43560	0	0	0
4293 2024	S	54 5	43560	2.5	2.5	2.5
4294 2024	S	54 50	43560	0	0	0
4295 2024	S	54 6	43560	6.89	0.69	1.38
4296 2024	S	54 7	43560	6.89	0.69	1.38
4297 2024	S	54 8	43560	6.89	0.69	1.38
4298 2024	S	54 9	43560	6.89	0.69	1.38
4299 2024	S	55 1	43560	16.53	16.53	16.53
4300 2024	S	55 10	43560	0	0	0
4301 2024	S	55 2	43560	16.53	16.53	16.53
4302 2024	S	55 21	43560	16.53	16.53	16.53
4303 2024	S	55 22	43560	16.53	16.53	16.53
4304 2024	S	55 23	43560	16.53	16.53	16.53
4305 2024	S	55 24	43560	5	5	5
4306 2024	S	55 25	43560	5	5	5
4307 2024	S	55 26	43560	17	17	17
4308 2024	S	55 27	43560	16.53	16.53	16.53
4309 2024	S	55 28	43560	16.53	1.65	3.3
4310 2024	S	55 29	43560	17	1.7	3.4
4311 2024	S	55 3	43560	16.53	16.53	16.53
4312 2024	S	55 30	43560	0	0	0
4313 2024	S	55 4	43560	5	5	5
4314 2024	S	55 41	43560	0	0	0
4315 2024	S	55 42	43560	0	0	0
4316 2024	S	55 43	43560	0	0	0
4317 2024	S	55 44	43560	0	0	0
4318 2024	S	55 45	43560	0	0	0
4319 2024	S	55 46	43560	0	0	0
4320 2024	S	55 47	43560	0	0	0
4321 2024	S	55 48	43560	0	0	0
4322 2024	S	55 49	43560	0	0	0
4323 2024	S	55 5	43560	5	5	5
4324 2024	S	55 50	43560	0	0	0
4325 2024	S	55 6	43560	17	17	17
4326 2024	S	55 7	43560	16.53	16.53	16.53
4327 2024	S	55 8	43560	16.53	1.65	3.3
4328 2024	S	55 9	43560	17	1.7	3.4
4329 2024	S	56 1	43560	10.33	10.33	10.33
4330 2024	S	56 10	43560	0	0	0

Schedule of Values

Yancey County 2024

4331 2024	S	56 2	43560	10.33	10.33	10.33
4332 2024	S	56 21	43560	10.33	10.33	10.33
4333 2024	S	56 22	43560	10.33	10.33	10.33
4334 2024	S	56 23	43560	10.33	10.33	10.33
4335 2024	S	56 24	43560	3.75	3.75	3.75
4336 2024	S	56 25	43560	3.75	3.75	3.75
4337 2024	S	56 26	43560	10.5	10.5	10.5
4338 2024	S	56 27	43560	10.33	10.33	10.33
4339 2024	S	56 28	43560	9.2	0.92	1.84
4340 2024	S	56 29	43560	10.33	1.03	2.06
4341 2024	S	56 3	43560	10.33	10.33	10.33
4342 2024	S	56 30	43560	0	0	0
4343 2024	S	56 4	43560	3.75	3.75	3.75
4344 2024	S	56 41	43560	0	0	0
4345 2024	S	56 42	43560	0	0	0
4346 2024	S	56 43	43560	0	0	0
4347 2024	S	56 44	43560	0	0	0
4348 2024	S	56 45	43560	0	0	0
4349 2024	S	56 46	43560	0	0	0
4350 2024	S	56 47	43560	0	0	0
4351 2024	S	56 48	43560	0	0	0
4352 2024	S	56 49	43560	0	0	0
4353 2024	S	56 5	43560	3.75	3.75	3.75
4354 2024	S	56 50	43560	0	0	0
4355 2024	S	56 6	43560	10.5	10.5	10.5
4356 2024	S	56 7	43560	10.33	10.33	10.33
4357 2024	S	56 8	43560	9.2	0.92	1.84
4358 2024	S	56 9	43560	10.33	1.03	2.06
4359 2024	S	57 1	43560	13.77	13.77	13.77
4360 2024	S	57 10	43560	0	0	0
4361 2024	S	57 2	43560	13.77	13.77	13.77
4362 2024	S	57 21	43560	13.77	13.77	13.77
4363 2024	S	57 22	43560	13.77	13.77	13.77
4364 2024	S	57 23	43560	13.77	13.77	13.77
4365 2024	S	57 24	43560	4.5	4.5	4.5
4366 2024	S	57 25	43560	4.5	4.5	4.5
4367 2024	S	57 26	43560	14	14	14
4368 2024	S	57 27	43560	13.77	13.77	13.77
4369 2024	S	57 28	43560	11.48	1.15	2.3
4370 2024	S	57 29	43560	13.77	1.38	2.75
4371 2024	S	57 3	43560	13.77	13.77	13.77
4372 2024	S	57 30	43560	0	0	0
4373 2024	S	57 4	43560	4.5	4.5	4.5
4374 2024	S	57 41	43560	0	0	0
4375 2024	S	57 42	43560	0	0	0
4376 2024	S	57 43	43560	0	0	0
4377 2024	S	57 44	43560	0	0	0
4378 2024	S	57 45	43560	0	0	0
4379 2024	S	57 46	43560	0	0	0
4380 2024	S	57 47	43560	0	0	0
4381 2024	S	57 48	43560	0	0	0
4382 2024	S	57 49	43560	0	0	0
4383 2024	S	57 5	43560	4.5	4.5	4.5
4384 2024	S	57 50	43560	0	0	0
4385 2024	S	57 6	43560	14	14	14
4386 2024	S	57 7	43560	13.77	13.77	13.77
4387 2024	S	57 8	43560	11.48	1.15	2.3

Schedule of Values

Yancey County 2024

4388 2024	S	57 9	43560	13.77	1.38	2.75
4389 2024	S	58 1	43560	6.89	6.89	6.89
4390 2024	S	58 10	43560	0	0	0
4391 2024	S	58 2	43560	6.89	6.89	6.89
4392 2024	S	58 21	43560	6.89	6.89	6.89
4393 2024	S	58 22	43560	6.89	6.89	6.89
4394 2024	S	58 23	43560	6.89	6.89	6.89
4395 2024	S	58 24	43560	2.5	2.5	2.5
4396 2024	S	58 25	43560	2.5	2.5	2.5
4397 2024	S	58 26	43560	7	7	7
4398 2024	S	58 27	43560	6.89	6.89	6.89
4399 2024	S	58 28	43560	4.59	0.46	0.92
4400 2024	S	58 29	43560	6.89	0.69	1.38
4401 2024	S	58 3	43560	6.89	6.89	6.89
4402 2024	S	58 30	43560	0	0	0
4403 2024	S	58 4	43560	2.5	2.5	2.5
4404 2024	S	58 41	43560	0	0	0
4405 2024	S	58 42	43560	0	0	0
4406 2024	S	58 43	43560	0	0	0
4407 2024	S	58 44	43560	0	0	0
4408 2024	S	58 45	43560	0	0	0
4409 2024	S	58 46	43560	0	0	0
4410 2024	S	58 47	43560	0	0	0
4411 2024	S	58 48	43560	0	0	0
4412 2024	S	58 49	43560	0	0	0
4413 2024	S	58 5	43560	2.5	2.5	2.5
4414 2024	S	58 50	43560	0	0	0
4415 2024	S	58 6	43560	7	7	7
4416 2024	S	58 7	43560	6.89	6.89	6.89
4417 2024	S	58 8	43560	4.59	0.46	0.92
4418 2024	S	58 9	43560	6.89	0.69	1.38
4419 2024	S	59 1	43560	8.26	8.26	8.26
4420 2024	S	59 10	43560	0	0	0
4421 2024	S	59 2	43560	8.26	8.26	8.26
4422 2024	S	59 21	43560	8.26	8.26	8.26
4423 2024	S	59 22	43560	8.26	8.26	8.26
4424 2024	S	59 23	43560	8.26	8.26	8.26
4425 2024	S	59 24	43560	3	3	3
4426 2024	S	59 25	43560	3	3	3
4427 2024	S	59 26	43560	8.5	8.5	8.5
4428 2024	S	59 27	43560	8.26	8.26	8.26
4429 2024	S	59 28	43560	5.74	0.57	1.15
4430 2024	S	59 29	43560	8.26	0.83	1.65
4431 2024	S	59 3	43560	8.26	8.26	8.26
4432 2024	S	59 30	43560	0	0	0
4433 2024	S	59 4	43560	3	3	3
4434 2024	S	59 41	43560	0	0	0
4435 2024	S	59 42	43560	0	0	0
4436 2024	S	59 43	43560	0	0	0
4437 2024	S	59 44	43560	0	0	0
4438 2024	S	59 45	43560	0	0	0
4439 2024	S	59 46	43560	0	0	0
4440 2024	S	59 47	43560	0	0	0
4441 2024	S	59 48	43560	0	0	0
4442 2024	S	59 49	43560	0	0	0
4443 2024	S	59 5	43560	3	3	3
4444 2024	S	59 50	43560	0	0	0

Schedule of Values

Yancey County 2024

4445 2024	S	59 6	43560	8.5	8.5	8.5
4446 2024	S	59 7	43560	8.26	8.26	8.26
4447 2024	S	59 8	43560	5.74	0.57	1.15
4448 2024	S	59 9	43560	8.26	0.83	1.65
4449 2024	S	60 1	43560	12.05	12.05	12.05
4450 2024	S	60 10	43560	0	0	0
4451 2024	S	60 2	43560	12.05	12.05	12.05
4452 2024	S	60 21	43560	12.05	12.05	12.05
4453 2024	S	60 22	43560	12.05	12.05	12.05
4454 2024	S	60 23	43560	12.05	12.05	12.05
4455 2024	S	60 24	43560	4	4	4
4456 2024	S	60 25	43560	4	4	4
4457 2024	S	60 26	43560	13.77	1.38	2.75
4458 2024	S	60 27	43560	12.05	1.21	2.41
4459 2024	S	60 28	43560	6.89	0.69	1.38
4460 2024	S	60 29	43560	12.05	1.21	2.41
4461 2024	S	60 3	43560	12.05	12.05	12.05
4462 2024	S	60 30	43560	0	0	0
4463 2024	S	60 4	43560	4	4	4
4464 2024	S	60 41	43560	0	0	0
4465 2024	S	60 42	43560	0	0	0
4466 2024	S	60 43	43560	0	0	0
4467 2024	S	60 44	43560	0	0	0
4468 2024	S	60 45	43560	0	0	0
4469 2024	S	60 46	43560	0	0	0
4470 2024	S	60 47	43560	0	0	0
4471 2024	S	60 48	43560	0	0	0
4472 2024	S	60 49	43560	0	0	0
4473 2024	S	60 5	43560	4	4	4
4474 2024	S	60 50	43560	0	0	0
4475 2024	S	60 6	43560	13.77	1.38	2.75
4476 2024	S	60 7	43560	12.05	1.21	2.41
4477 2024	S	60 8	43560	6.89	0.69	1.38
4478 2024	S	60 9	43560	12.05	1.21	2.41
4479 2024	S	61 1	20000	6	0.6	1.2
4480 2024	S	61 10	20000	0	0	0
4481 2024	S	61 2	20000	4	0.4	0.8
4482 2024	S	61 21	20000	6	0.6	1.2
4483 2024	S	61 22	20000	4	0.4	0.8
4484 2024	S	61 23	20000	2	2	2
4485 2024	S	61 24	20000	1	1	1
4486 2024	S	61 25	20000	0.5	0.5	0.5
4487 2024	S	61 26	20000	6.5	0	0
4488 2024	S	61 27	20000	5	0.5	1
4489 2024	S	61 28	20000	2	0.2	0.4
4490 2024	S	61 29	20000	5	0.5	1
4491 2024	S	61 3	20000	2	2	2
4492 2024	S	61 30	20000	0	0	0
4493 2024	S	61 4	20000	1	1	1
4494 2024	S	61 41	20000	0	0	0
4495 2024	S	61 42	20000	0	0	0
4496 2024	S	61 43	20000	0	0	0
4497 2024	S	61 44	20000	0	0	0
4498 2024	S	61 45	20000	0	0	0
4499 2024	S	61 46	20000	0	0	0
4500 2024	S	61 47	20000	0	0	0
4501 2024	S	61 48	20000	0	0	0

Schedule of Values

Yancey County 2024

4502 2024	S	61 49	20000	0	0	0
4503 2024	S	61 5	20000	0.5	0.5	0.5
4504 2024	S	61 50	20000	0	0	0
4505 2024	S	61 6	20000	6.5	0	0
4506 2024	S	61 7	20000	5	0.5	1
4507 2024	S	61 8	20000	2	0.2	0.4
4508 2024	S	61 9	20000	5	0.5	1
4509 2024	S	62 1	43560	6.89	6.89	6.89
4510 2024	S	62 10	43560	0	0	0
4511 2024	S	62 2	43560	6.89	6.89	6.89
4512 2024	S	62 21	43560	6.89	6.89	6.89
4513 2024	S	62 22	43560	6.89	6.89	6.89
4514 2024	S	62 23	43560	6.89	6.89	6.89
4515 2024	S	62 24	43560	2.5	2.5	2.5
4516 2024	S	62 25	43560	2.5	2.5	2.5
4517 2024	S	62 26	43560	8.03	0.8	1.61
4518 2024	S	62 27	43560	6.89	0.69	1.38
4519 2024	S	62 28	43560	4.59	0.46	0.92
4520 2024	S	62 29	43560	6.89	0.69	1.38
4521 2024	S	62 3	43560	6.89	6.89	6.89
4522 2024	S	62 30	43560	0	0	0
4523 2024	S	62 4	43560	2.5	2.5	2.5
4524 2024	S	62 41	43560	0	0	0
4525 2024	S	62 42	43560	0	0	0
4526 2024	S	62 43	43560	0	0	0
4527 2024	S	62 44	43560	0	0	0
4528 2024	S	62 45	43560	0	0	0
4529 2024	S	62 46	43560	0	0	0
4530 2024	S	62 47	43560	0	0	0
4531 2024	S	62 48	43560	0	0	0
4532 2024	S	62 49	43560	0	0	0
4533 2024	S	62 5	43560	2.5	2.5	2.5
4534 2024	S	62 50	43560	0	0	0
4535 2024	S	62 6	43560	8.03	0.8	1.61
4536 2024	S	62 7	43560	6.89	0.69	1.38
4537 2024	S	62 8	43560	4.59	0.46	0.92
4538 2024	S	62 9	43560	6.89	0.69	1.38
4539 2024	S	63 1	43560	0.69	0.07	0.14
4540 2024	S	63 10	43560	0	0	0
4541 2024	S	63 2	43560	0.34	0.034	0.068
4542 2024	S	63 21	43560	0.69	0.07	0.14
4543 2024	S	63 22	43560	0.34	0.034	0.068
4544 2024	S	63 23	43560	0.17	0.17	0.17
4545 2024	S	63 24	43560	0.1	0.01	0.02
4546 2024	S	63 25	43560	0.05	0.01	0.02
4547 2024	S	63 26	43560	0.8	0.08	0.16
4548 2024	S	63 27	43560	0.69	0.07	0.14
4549 2024	S	63 28	43560	0.46	0.05	0.09
4550 2024	S	63 29	43560	0.69	0.07	0.14
4551 2024	S	63 3	43560	0.17	0.17	0.17
4552 2024	S	63 30	43560	0	0	0
4553 2024	S	63 4	43560	0.1	0.01	0.02
4554 2024	S	63 41	43560	0	0	0
4555 2024	S	63 42	43560	0	0	0
4556 2024	S	63 43	43560	0	0	0
4557 2024	S	63 44	43560	0	0	0
4558 2024	S	63 45	43560	0	0	0

Schedule of Values

Yancey County 2024

4559 2024	S	63 46	43560	0	0	0
4560 2024	S	63 47	43560	0	0	0
4561 2024	S	63 48	43560	0	0	0
4562 2024	S	63 49	43560	0	0	0
4563 2024	S	63 5	43560	0.05	0.01	0.02
4564 2024	S	63 50	43560	0	0	0
4565 2024	S	63 6	43560	0.8	0.08	0.16
4566 2024	S	63 7	43560	0.69	0.07	0.14
4567 2024	S	63 8	43560	0.46	0.05	0.09
4568 2024	S	63 9	43560	0.69	0.07	0.14
4569 2024	S	64 1	43560	0.46	0.05	0.09
4570 2024	S	64 10	43560	0	0	0
4571 2024	S	64 2	43560	0.23	0.03	0.05
4572 2024	S	64 21	43560	0.46	0.05	0.09
4573 2024	S	64 22	43560	0.23	0.03	0.05
4574 2024	S	64 23	43560	0.11	0.11	0.11
4575 2024	S	64 24	43560	0.05	0.01	0.02
4576 2024	S	64 25	43560	0.03	0.03	0.03
4577 2024	S	64 26	43560	0.57	0.06	0.11
4578 2024	S	64 27	43560	0.46	0.05	0.09
4579 2024	S	64 28	43560	0.31	0.03	0.06
4580 2024	S	64 29	43560	0.46	0.05	0.09
4581 2024	S	64 3	43560	0.11	0.11	0.11
4582 2024	S	64 30	43560	0	0	0
4583 2024	S	64 4	43560	0.05	0.01	0.02
4584 2024	S	64 41	43560	0	0	0
4585 2024	S	64 42	43560	0	0	0
4586 2024	S	64 43	43560	0	0	0
4587 2024	S	64 44	43560	0	0	0
4588 2024	S	64 45	43560	0	0	0
4589 2024	S	64 46	43560	0	0	0
4590 2024	S	64 47	43560	0	0	0
4591 2024	S	64 48	43560	0	0	0
4592 2024	S	64 49	43560	0	0	0
4593 2024	S	64 5	43560	0.03	0.03	0.03
4594 2024	S	64 50	43560	0	0	0
4595 2024	S	64 6	43560	0.57	0.06	0.11
4596 2024	S	64 7	43560	0.46	0.05	0.09
4597 2024	S	64 8	43560	0.31	0.03	0.06
4598 2024	S	64 9	43560	0.46	0.05	0.09
4599 2024	S	65 1	43560	1	0.1	0.2
4600 2024	S	65 10	43560	0	0	0
4601 2024	S	65 2	43560	0.5	0.05	0.1
4602 2024	S	65 21	43560	1	0.1	0.2
4603 2024	S	65 22	43560	0.5	0.05	0.1
4604 2024	S	65 23	43560	0.25	0.25	0.25
4605 2024	S	65 24	43560	0.1	0.01	0.02
4606 2024	S	65 25	43560	0.1	0.01	0.02
4607 2024	S	65 26	43560	1.2	0.12	0.24
4608 2024	S	65 27	43560	1	0.1	0.2
4609 2024	S	65 28	43560	0.65	0.07	0.13
4610 2024	S	65 29	43560	1	0.1	0.2
4611 2024	S	65 3	43560	0.25	0.25	0.25
4612 2024	S	65 30	43560	0	0	0
4613 2024	S	65 4	43560	0.1	0.01	0.02
4614 2024	S	65 41	43560	0	0	0
4615 2024	S	65 42	43560	0	0	0

Schedule of Values

Yancey County 2024

4616 2024	S	65 43	43560	0	0	0
4617 2024	S	65 44	43560	0	0	0
4618 2024	S	65 45	43560	0	0	0
4619 2024	S	65 46	43560	0	0	0
4620 2024	S	65 47	43560	0	0	0
4621 2024	S	65 48	43560	0	0	0
4622 2024	S	65 49	43560	0	0	0
4623 2024	S	65 5	43560	0.1	0.01	0.02
4624 2024	S	65 50	43560	0	0	0
4625 2024	S	65 6	43560	1.2	0.12	0.24
4626 2024	S	65 7	43560	1	0.1	0.2
4627 2024	S	65 8	43560	0.65	0.07	0.13
4628 2024	S	65 9	43560	1	0.1	0.2
4629 2024	S	66 1	43560	1.2	0.12	0.24
4630 2024	S	66 10	43560	0	0	0
4631 2024	S	66 2	43560	0.6	0.06	0.12
4632 2024	S	66 21	43560	1.2	0.12	0.24
4633 2024	S	66 22	43560	0.6	0.06	0.12
4634 2024	S	66 23	43560	0.31	0.31	0.31
4635 2024	S	66 24	43560	0.12	0.01	0.02
4636 2024	S	66 25	43560	0.1	0.01	0.02
4637 2024	S	66 26	43560	1.4	0.14	0.28
4638 2024	S	66 27	43560	1.2	0.12	0.24
4639 2024	S	66 28	43560	0.8	0.08	0.16
4640 2024	S	66 29	43560	1.2	0.12	0.24
4641 2024	S	66 3	43560	0.31	0.31	0.31
4642 2024	S	66 30	43560	0	0	0
4643 2024	S	66 4	43560	0.12	0.01	0.02
4644 2024	S	66 41	43560	0	0	0
4645 2024	S	66 42	43560	0	0	0
4646 2024	S	66 43	43560	0	0	0
4647 2024	S	66 44	43560	0	0	0
4648 2024	S	66 45	43560	0	0	0
4649 2024	S	66 46	43560	0	0	0
4650 2024	S	66 47	43560	0	0	0
4651 2024	S	66 48	43560	0	0	0
4652 2024	S	66 49	43560	0	0	0
4653 2024	S	66 5	43560	0.1	0.01	0.02
4654 2024	S	66 50	43560	0	0	0
4655 2024	S	66 6	43560	1.4	0.14	0.28
4656 2024	S	66 7	43560	1.2	0.12	0.24
4657 2024	S	66 8	43560	0.8	0.08	0.16
4658 2024	S	66 9	43560	1.2	0.12	0.24
4659 2024	S	67 1	43560	1.4	0.14	0.28
4660 2024	S	67 10	43560	0	0	0
4661 2024	S	67 2	43560	0.7	0.07	0.14
4662 2024	S	67 21	43560	1.4	0.14	0.28
4663 2024	S	67 22	43560	0.7	0.07	0.14
4664 2024	S	67 23	43560	0.34	0.34	0.34
4665 2024	S	67 24	43560	0.14	0.01	0.03
4666 2024	S	67 25	43560	0.1	0.01	0.02
4667 2024	S	67 26	43560	1.5	0.15	0.3
4668 2024	S	67 27	43560	1.4	0.14	0.28
4669 2024	S	67 28	43560	1	0.1	0.2
4670 2024	S	67 29	43560	1.4	0.14	0.28
4671 2024	S	67 3	43560	0.34	0.34	0.34
4672 2024	S	67 30	43560	0	0	0

Schedule of Values

Yancey County 2024

4673 2024	S	67 4	43560	0.14	0.01	0.03
4674 2024	S	67 41	43560	0	0	0
4675 2024	S	67 42	43560	0	0	0
4676 2024	S	67 43	43560	0	0	0
4677 2024	S	67 44	43560	0	0	0
4678 2024	S	67 45	43560	0	0	0
4679 2024	S	67 46	43560	0	0	0
4680 2024	S	67 47	43560	0	0	0
4681 2024	S	67 48	43560	0	0	0
4682 2024	S	67 49	43560	0	0	0
4683 2024	S	67 5	43560	0.1	0.01	0.02
4684 2024	S	67 50	43560	0	0	0
4685 2024	S	67 6	43560	1.5	0.15	0.3
4686 2024	S	67 7	43560	1.4	0.14	0.28
4687 2024	S	67 8	43560	1	0.1	0.2
4688 2024	S	67 9	43560	1.4	0.14	0.28
4689 2024	S	68 1	20000	2	0.2	0.4
4690 2024	S	68 10	20000	0	0	0
4691 2024	S	68 2	20000	1.5	0.15	0.3
4692 2024	S	68 21	20000	2.75	0.28	0.55
4693 2024	S	68 22	20000	1.4	0.14	0.28
4694 2024	S	68 23	20000	0.7	0.7	0.7
4695 2024	S	68 24	20000	0.4	0.04	0.08
4696 2024	S	68 25	20000	0.25	0.03	0.05
4697 2024	S	68 26	20000	3	0.3	0.6
4698 2024	S	68 27	20000	2	0.2	0.4
4699 2024	S	68 28	20000	1.5	0.15	0.3
4700 2024	S	68 29	20000	2	0.2	0.4
4701 2024	S	68 3	20000	0.7	0.7	0.7
4702 2024	S	68 30	20000	0	0	0
4703 2024	S	68 4	20000	0.4	0.04	0.08
4704 2024	S	68 41	20000	0	0	0
4705 2024	S	68 42	20000	0	0	0
4706 2024	S	68 43	20000	0	0	0
4707 2024	S	68 44	20000	0	0	0
4708 2024	S	68 45	20000	0	0	0
4709 2024	S	68 46	20000	0	0	0
4710 2024	S	68 47	20000	0	0	0
4711 2024	S	68 48	20000	0	0	0
4712 2024	S	68 49	20000	0	0	0
4713 2024	S	68 5	20000	0.25	0.03	0.05
4714 2024	S	68 50	20000	0	0	0
4715 2024	S	68 6	20000	3	0.3	0.6
4716 2024	S	68 7	20000	2	0.2	0.4
4717 2024	S	68 8	20000	1.5	0.15	0.3
4718 2024	S	68 9	20000	2	0.2	0.4
4719 2024	S	69 1	43560	0.6	0.06	0.12
4720 2024	S	69 10	43560	0	0	0
4721 2024	S	69 2	43560	0.4	0.04	0.08
4722 2024	S	69 21	43560	0.6	0.06	0.12
4723 2024	S	69 22	43560	0.4	0.04	0.08
4724 2024	S	69 23	43560	0.23	0.23	0.23
4725 2024	S	69 24	43560	0.15	0.02	0.03
4726 2024	S	69 25	43560	0.1	0.01	0.02
4727 2024	S	69 26	43560	0.75	0.08	0.15
4728 2024	S	69 27	43560	0.6	0.06	0.12
4729 2024	S	69 28	43560	0.4	0.04	0.08

Schedule of Values

Yancey County 2024

4730 2024	S	69 29	43560	0.6	0.06	0.12
4731 2024	S	69 3	43560	0.23	0.23	0.23
4732 2024	S	69 30	43560	0	0	0
4733 2024	S	69 4	43560	0.15	0.02	0.03
4734 2024	S	69 41	43560	0	0	0
4735 2024	S	69 42	43560	0	0	0
4736 2024	S	69 43	43560	0	0	0
4737 2024	S	69 44	43560	0	0	0
4738 2024	S	69 45	43560	0	0	0
4739 2024	S	69 46	43560	0	0	0
4740 2024	S	69 47	43560	0	0	0
4741 2024	S	69 48	43560	0	0	0
4742 2024	S	69 49	43560	0	0	0
4743 2024	S	69 5	43560	0.1	0.01	0.02
4744 2024	S	69 50	43560	0	0	0
4745 2024	S	69 6	43560	0.75	0.08	0.15
4746 2024	S	69 7	43560	0.6	0.06	0.12
4747 2024	S	69 8	43560	0.4	0.04	0.08
4748 2024	S	69 9	43560	0.6	0.06	0.12
4749 2024	S	70 1	43560	0.7	0.07	0.14
4750 2024	S	70 10	43560	0	0	0
4751 2024	S	70 2	43560	0.46	0.05	0.09
4752 2024	S	70 21	43560	0.7	0.07	0.14
4753 2024	S	70 22	43560	0.46	0.05	0.09
4754 2024	S	70 23	43560	0.3	0.3	0.3
4755 2024	S	70 24	43560	0.14	0.01	0.03
4756 2024	S	70 25	43560	0.1	0.01	0.02
4757 2024	S	70 26	43560	0.8	0.08	0.16
4758 2024	S	70 27	43560	0	0	0
4759 2024	S	70 28	43560	0.5	0.05	0.1
4760 2024	S	70 29	43560	0.7	0.07	0.14
4761 2024	S	70 3	43560	0.3	0.3	0.3
4762 2024	S	70 30	43560	0	0	0
4763 2024	S	70 4	43560	0.14	0.01	0.03
4764 2024	S	70 41	43560	0	0	0
4765 2024	S	70 42	43560	0	0	0
4766 2024	S	70 43	43560	0	0	0
4767 2024	S	70 44	43560	0	0	0
4768 2024	S	70 45	43560	0	0	0
4769 2024	S	70 46	43560	0	0	0
4770 2024	S	70 47	43560	0	0	0
4771 2024	S	70 48	43560	0	0	0
4772 2024	S	70 49	43560	0	0	0
4773 2024	S	70 5	43560	0.1	0.01	0.02
4774 2024	S	70 50	43560	0	0	0
4775 2024	S	70 6	43560	0.8	0.08	0.16
4776 2024	S	70 7	43560	0	0	0
4777 2024	S	70 8	43560	0.5	0.05	0.1
4778 2024	S	70 9	43560	0.7	0.07	0.14
4779 2024	S	71 1	20000	1.25	0.13	0.25
4780 2024	S	71 10	20000	0	0	0
4781 2024	S	71 2	20000	0.75	0.08	0.15
4782 2024	S	71 21	20000	1.25	0.13	0.25
4783 2024	S	71 22	20000	0.75	0.08	0.15
4784 2024	S	71 23	20000	0.5	0.5	0.5
4785 2024	S	71 24	20000	0.4	0.04	0.08
4786 2024	S	71 25	20000	0.25	0.03	0.05

Schedule of Values

Yancey County 2024

4787 2024	S	71 26	20000	1.5	0.15	0.3
4788 2024	S	71 27	20000	1	0.1	0.2
4789 2024	S	71 28	20000	0.5	0.05	0.1
4790 2024	S	71 29	20000	1	0.1	0.2
4791 2024	S	71 3	20000	0.5	0.5	0.5
4792 2024	S	71 30	20000	0	0	0
4793 2024	S	71 4	20000	0.4	0.04	0.08
4794 2024	S	71 41	20000	0	0	0
4795 2024	S	71 42	20000	0	0	0
4796 2024	S	71 43	20000	0	0	0
4797 2024	S	71 44	20000	0	0	0
4798 2024	S	71 45	20000	0	0	0
4799 2024	S	71 46	20000	0	0	0
4800 2024	S	71 47	20000	0	0	0
4801 2024	S	71 48	20000	0	0	0
4802 2024	S	71 49	20000	0	0	0
4803 2024	S	71 5	20000	0.25	0.03	0.05
4804 2024	S	71 50	20000	0	0	0
4805 2024	S	71 6	20000	1.5	0.15	0.3
4806 2024	S	71 7	20000	1	0.1	0.2
4807 2024	S	71 8	20000	0.5	0.05	0.1
4808 2024	S	71 9	20000	1	0.1	0.2
4809 2024	S	72 1	20000	1.5	0.15	0.3
4810 2024	S	72 10	20000	0	0	0
4811 2024	S	72 2	20000	1	0.1	0.2
4812 2024	S	72 21	20000	1.5	0.15	0.3
4813 2024	S	72 22	20000	1	0.1	0.2
4814 2024	S	72 23	20000	0.6	0.6	0.6
4815 2024	S	72 24	20000	0.45	0.05	0.09
4816 2024	S	72 25	20000	0.3	0.03	0.06
4817 2024	S	72 26	20000	1.75	0.18	0.35
4818 2024	S	72 27	20000	1	0.1	0.2
4819 2024	S	72 28	20000	0.6	0.06	0.12
4820 2024	S	72 29	20000	1	0.1	0.2
4821 2024	S	72 3	20000	0.6	0.6	0.6
4822 2024	S	72 30	20000	0	0	0
4823 2024	S	72 4	20000	0.45	0.05	0.09
4824 2024	S	72 41	20000	0	0	0
4825 2024	S	72 42	20000	0	0	0
4826 2024	S	72 43	20000	0	0	0
4827 2024	S	72 44	20000	0	0	0
4828 2024	S	72 45	20000	0	0	0
4829 2024	S	72 46	20000	0	0	0
4830 2024	S	72 47	20000	0	0	0
4831 2024	S	72 48	20000	0	0	0
4832 2024	S	72 49	20000	0	0	0
4833 2024	S	72 5	20000	0.3	0.03	0.06
4834 2024	S	72 50	20000	0	0	0
4835 2024	S	72 6	20000	1.75	0.18	0.35
4836 2024	S	72 7	20000	1	0.1	0.2
4837 2024	S	72 8	20000	0.6	0.06	0.12
4838 2024	S	72 9	20000	1	0.1	0.2
4839 2024	S	73 1	20000	1.75	0.18	0.35
4840 2024	S	73 10	20000	0	0	0
4841 2024	S	73 2	20000	1.25	0.13	0.25
4842 2024	S	73 21	20000	1.75	0.18	0.35
4843 2024	S	73 22	20000	1.25	0.13	0.25

Schedule of Values

Yancey County 2024

4844 2024	S	73 23	20000	0.75	0.75	0.75
4845 2024	S	73 24	20000	0.5	0.05	0.1
4846 2024	S	73 25	20000	0.4	0.4	0.4
4847 2024	S	73 26	20000	2	0.2	0.4
4848 2024	S	73 27	20000	1.25	0.13	0.25
4849 2024	S	73 28	20000	0.75	0.08	0.15
4850 2024	S	73 29	20000	1.25	0.13	0.25
4851 2024	S	73 3	20000	0.75	0.75	0.75
4852 2024	S	73 30	20000	0	0	0
4853 2024	S	73 4	20000	0.5	0.05	0.1
4854 2024	S	73 41	20000	0	0	0
4855 2024	S	73 42	20000	0	0	0
4856 2024	S	73 43	20000	0	0	0
4857 2024	S	73 44	20000	0	0	0
4858 2024	S	73 45	20000	0	0	0
4859 2024	S	73 46	20000	0	0	0
4860 2024	S	73 47	20000	0	0	0
4861 2024	S	73 48	20000	0	0	0
4862 2024	S	73 49	20000	0	0	0
4863 2024	S	73 5	20000	0.4	0.4	0.4
4864 2024	S	73 50	20000	0	0	0
4865 2024	S	73 6	20000	2	0.2	0.4
4866 2024	S	73 7	20000	1.25	0.13	0.25
4867 2024	S	73 8	20000	0.75	0.08	0.15
4868 2024	S	73 9	20000	1.25	0.13	0.25
4869 2024	S	74 1	20000	2	0.2	0.4
4870 2024	S	74 10	20000	0	0	0
4871 2024	S	74 2	20000	1.5	0.15	0.3
4872 2024	S	74 21	20000	2	0.2	0.4
4873 2024	S	74 22	20000	1.5	0.15	0.3
4874 2024	S	74 23	20000	0.9	0.9	0.9
4875 2024	S	74 24	20000	0.5	0.5	0.5
4876 2024	S	74 25	20000	0.4	0.4	0.4
4877 2024	S	74 26	20000	2.25	0.23	0.45
4878 2024	S	74 27	20000	1.5	0.15	0.3
4879 2024	S	74 28	20000	0.9	0.09	0.18
4880 2024	S	74 29	20000	1.5	0.15	0.3
4881 2024	S	74 3	20000	0.9	0.9	0.9
4882 2024	S	74 30	20000	0	0	0
4883 2024	S	74 4	20000	0.5	0.5	0.5
4884 2024	S	74 41	20000	0	0	0
4885 2024	S	74 42	20000	0	0	0
4886 2024	S	74 43	20000	0	0	0
4887 2024	S	74 44	20000	0	0	0
4888 2024	S	74 45	20000	0	0	0
4889 2024	S	74 46	20000	0	0	0
4890 2024	S	74 47	20000	0	0	0
4891 2024	S	74 48	20000	0	0	0
4892 2024	S	74 49	20000	0	0	0
4893 2024	S	74 5	20000	0.4	0.4	0.4
4894 2024	S	74 50	20000	0	0	0
4895 2024	S	74 6	20000	2.25	0.23	0.45
4896 2024	S	74 7	20000	1.5	0.15	0.3
4897 2024	S	74 8	20000	0.9	0.09	0.18
4898 2024	S	74 9	20000	1.5	0.15	0.3
4899 2024	S	75 1	20000	2.25	0.25	0.45
4900 2024	S	75 10	20000	0	0	0

Schedule of Values

Yancey County 2024

4901 2024	S	75 2	20000	1.75	0.2	0.35
4902 2024	S	75 21	20000	2.25	0.25	0.45
4903 2024	S	75 22	20000	1.75	0.2	0.35
4904 2024	S	75 23	20000	1	1	1
4905 2024	S	75 24	20000	0.6	0.06	0.12
4906 2024	S	75 25	20000	0.45	0.05	0.09
4907 2024	S	75 26	20000	2.5	0.25	0.5
4908 2024	S	75 27	20000	2	0.2	0.4
4909 2024	S	75 28	20000	1	0.1	0.2
4910 2024	S	75 29	20000	2	0.2	0.4
4911 2024	S	75 3	20000	1	1	1
4912 2024	S	75 30	20000	0	0	0
4913 2024	S	75 4	20000	0.6	0.06	0.12
4914 2024	S	75 41	20000	0	0	0
4915 2024	S	75 42	20000	0	0	0
4916 2024	S	75 43	20000	0	0	0
4917 2024	S	75 44	20000	0	0	0
4918 2024	S	75 45	20000	0	0	0
4919 2024	S	75 46	20000	0	0	0
4920 2024	S	75 47	20000	0	0	0
4921 2024	S	75 48	20000	0	0	0
4922 2024	S	75 49	20000	0	0	0
4923 2024	S	75 5	20000	0.45	0.05	0.09
4924 2024	S	75 50	20000	0	0	0
4925 2024	S	75 6	20000	2.5	0.25	0.5
4926 2024	S	75 7	20000	2	0.2	0.4
4927 2024	S	75 8	20000	1	0.1	0.2
4928 2024	S	75 9	20000	2	0.2	0.4
4929 2024	S	76 1	40000	2.5	0.25	0.5
4930 2024	S	76 10	40000	0	0	0
4931 2024	S	76 2	40000	2	0.25	0.5
4932 2024	S	76 21	40000	2.5	0.25	0.5
4933 2024	S	76 22	40000	2	0.25	0.5
4934 2024	S	76 23	40000	1.25	1.25	1.25
4935 2024	S	76 24	40000	0.75	0.75	0.75
4936 2024	S	76 25	40000	0.5	0.5	0.5
4937 2024	S	76 26	40000	2.75	0.28	0.55
4938 2024	S	76 27	40000	2	0.2	0.4
4939 2024	S	76 28	40000	1.25	0.13	0.25
4940 2024	S	76 29	40000	2	0.2	0.4
4941 2024	S	76 3	40000	1.25	1.25	1.25
4942 2024	S	76 30	40000	0	0	0
4943 2024	S	76 4	40000	0.75	0.75	0.75
4944 2024	S	76 41	40000	0	0	0
4945 2024	S	76 42	40000	0	0	0
4946 2024	S	76 43	40000	0	0	0
4947 2024	S	76 44	40000	0	0	0
4948 2024	S	76 45	40000	0	0	0
4949 2024	S	76 46	40000	0	0	0
4950 2024	S	76 47	40000	0	0	0
4951 2024	S	76 48	40000	0	0	0
4952 2024	S	76 49	40000	0	0	0
4953 2024	S	76 5	40000	0.5	0.5	0.5
4954 2024	S	76 50	40000	0	0	0
4955 2024	S	76 6	40000	2.75	0.28	0.55
4956 2024	S	76 7	40000	2	0.2	0.4
4957 2024	S	76 8	40000	1.25	0.13	0.25

Schedule of Values

Yancey County 2024

4958 2024	S	76 9	40000	2	0.2	0.4
4959 2024	S	77 1	40000	2.75	0.3	0.55
4960 2024	S	77 10	40000	0	0	0
4961 2024	S	77 2	40000	2.25	0.25	0.5
4962 2024	S	77 21	40000	2.75	0.3	0.55
4963 2024	S	77 22	40000	2.25	0.25	0.5
4964 2024	S	77 23	40000	1.5	1.5	1.5
4965 2024	S	77 24	40000	1	1	1
4966 2024	S	77 25	40000	0.5	0.5	0.5
4967 2024	S	77 26	40000	3	0.3	0.6
4968 2024	S	77 27	40000	2.25	0.23	0.45
4969 2024	S	77 28	40000	1.4	0.14	0.28
4970 2024	S	77 29	40000	2.25	0.23	0.45
4971 2024	S	77 3	40000	1.5	1.5	1.5
4972 2024	S	77 30	40000	0	0	0
4973 2024	S	77 4	40000	1	1	1
4974 2024	S	77 41	40000	0	0	0
4975 2024	S	77 42	40000	0	0	0
4976 2024	S	77 43	40000	0	0	0
4977 2024	S	77 44	40000	0	0	0
4978 2024	S	77 45	40000	0	0	0
4979 2024	S	77 46	40000	0	0	0
4980 2024	S	77 47	40000	0	0	0
4981 2024	S	77 48	40000	0	0	0
4982 2024	S	77 49	40000	0	0	0
4983 2024	S	77 5	40000	0.5	0.5	0.5
4984 2024	S	77 50	40000	0	0	0
4985 2024	S	77 6	40000	3	0.3	0.6
4986 2024	S	77 7	40000	2.25	0.23	0.45
4987 2024	S	77 8	40000	1.4	0.14	0.28
4988 2024	S	77 9	40000	2.25	0.23	0.45
4989 2024	S	78 1	20000	6	0.6	1.2
4990 2024	S	78 10	20000	0	0	0
4991 2024	S	78 2	20000	4	0.4	0.8
4992 2024	S	78 21	20000	6	0.6	1.2
4993 2024	S	78 22	20000	4	0.4	0.8
4994 2024	S	78 23	20000	2	2	2
4995 2024	S	78 24	20000	1	1	1
4996 2024	S	78 25	20000	0.5	0.5	0.5
4997 2024	S	78 26	20000	6.5	0	0
4998 2024	S	78 27	20000	5	0.5	1
4999 2024	S	78 28	20000	2	0.2	0.4
5000 2024	S	78 29	20000	5	0.5	1
5001 2024	S	78 3	20000	2	2	2
5002 2024	S	78 30	20000	0	0	0
5003 2024	S	78 4	20000	1	1	1
5004 2024	S	78 41	20000	0	0	0
5005 2024	S	78 42	20000	0	0	0
5006 2024	S	78 43	20000	0	0	0
5007 2024	S	78 44	20000	0	0	0
5008 2024	S	78 45	20000	0	0	0
5009 2024	S	78 46	20000	0	0	0
5010 2024	S	78 47	20000	0	0	0
5011 2024	S	78 48	20000	0	0	0
5012 2024	S	78 49	20000	0	0	0
5013 2024	S	78 5	20000	0.5	0.5	0.5
5014 2024	S	78 50	20000	0	0	0

Schedule of Values

Yancey County 2024

5015 2024	S	78 6	20000	6.5	0	0
5016 2024	S	78 7	20000	5	0.5	1
5017 2024	S	78 8	20000	2	0.2	0.4
5018 2024	S	78 9	20000	5	0.5	1
5019 2024	S	79 1	40000	1.15	0.12	0.23
5020 2024	S	79 10	40000	0	0	0
5021 2024	S	79 2	40000	0.9	0.09	0.18
5022 2024	S	79 21	40000	1.15	0.12	0.23
5023 2024	S	79 22	40000	0.9	0.09	0.18
5024 2024	S	79 23	40000	0.7	0.7	0.7
5025 2024	S	79 24	40000	0.25	0.03	0.05
5026 2024	S	79 25	40000	0.15	0.02	0.03
5027 2024	S	79 26	40000	1.25	0.13	0.25
5028 2024	S	79 27	40000	0.9	0.09	0.18
5029 2024	S	79 28	40000	0.6	0.06	0.12
5030 2024	S	79 29	40000	0.85	0.09	0.17
5031 2024	S	79 3	40000	0.7	0.7	0.7
5032 2024	S	79 30	40000	0	0	0
5033 2024	S	79 4	40000	0.25	0.03	0.05
5034 2024	S	79 41	40000	0	0	0
5035 2024	S	79 42	40000	0	0	0
5036 2024	S	79 43	40000	0	0	0
5037 2024	S	79 44	40000	0	0	0
5038 2024	S	79 45	40000	0	0	0
5039 2024	S	79 46	40000	0	0	0
5040 2024	S	79 47	40000	0	0	0
5041 2024	S	79 48	40000	0	0	0
5042 2024	S	79 49	40000	0	0	0
5043 2024	S	79 5	40000	0.15	0.02	0.03
5044 2024	S	79 50	40000	0	0	0
5045 2024	S	79 6	40000	1.25	0.13	0.25
5046 2024	S	79 7	40000	0.9	0.09	0.18
5047 2024	S	79 8	40000	0.6	0.06	0.12
5048 2024	S	79 9	40000	0.85	0.09	0.17
5049 2024	S	80 1	20000	2	0.2	0.4
5050 2024	S	80 10	20000	0	0	0
5051 2024	S	80 2	20000	1.75	0.18	0.35
5052 2024	S	80 21	20000	2	0.2	0.4
5053 2024	S	80 22	20000	1.75	0.18	0.35
5054 2024	S	80 23	20000	1.5	1.5	1.5
5055 2024	S	80 24	20000	0.5	0.05	1
5056 2024	S	80 25	20000	0.25	0.03	0.05
5057 2024	S	80 26	20000	2	0.2	0.4
5058 2024	S	80 27	20000	1.75	0.18	0.35
5059 2024	S	80 28	20000	1.25	0.13	0.25
5060 2024	S	80 29	20000	1.75	0.18	0.35
5061 2024	S	80 3	20000	1.5	1.5	1.5
5062 2024	S	80 30	20000	0	0	0
5063 2024	S	80 4	20000	0.5	0.05	1
5064 2024	S	80 41	20000	0	0	0
5065 2024	S	80 42	20000	0	0	0
5066 2024	S	80 43	20000	0	0	0
5067 2024	S	80 44	20000	0	0	0
5068 2024	S	80 45	20000	0	0	0
5069 2024	S	80 46	20000	0	0	0
5070 2024	S	80 47	20000	0	0	0
5071 2024	S	80 48	20000	0	0	0

Schedule of Values

Yancey County 2024

5072 2024	S	80 49	20000	0	0	0
5073 2024	S	80 5	20000	0.25	0.03	0.05
5074 2024	S	80 50	20000	0	0	0
5075 2024	S	80 6	20000	2	0.2	0.4
5076 2024	S	80 7	20000	1.75	0.18	0.35
5077 2024	S	80 8	20000	1.25	0.13	0.25
5078 2024	S	80 9	20000	1.75	0.18	0.35
5079 2024	S	81 1	20000	2.5	0.25	0.5
5080 2024	S	81 10	20000	0	0	0
5081 2024	S	81 2	20000	2	0.2	0.4
5082 2024	S	81 21	20000	2.5	0.25	0.5
5083 2024	S	81 22	20000	2	0.2	0.4
5084 2024	S	81 23	20000	1.5	1.5	1.5
5085 2024	S	81 24	20000	0.75	0.08	0.15
5086 2024	S	81 25	20000	0.25	0.03	0.05
5087 2024	S	81 26	20000	2.3	0.23	0.46
5088 2024	S	81 27	20000	1.75	0.18	0.35
5089 2024	S	81 28	20000	1.25	0.13	0.25
5090 2024	S	81 29	20000	1.75	0.18	0.35
5091 2024	S	81 3	20000	1.5	1.5	1.5
5092 2024	S	81 30	20000	0	0	0
5093 2024	S	81 4	20000	0.75	0.08	0.15
5094 2024	S	81 41	20000	0	0	0
5095 2024	S	81 42	20000	0	0	0
5096 2024	S	81 43	20000	0	0	0
5097 2024	S	81 44	20000	0	0	0
5098 2024	S	81 45	20000	0	0	0
5099 2024	S	81 46	20000	0	0	0
5100 2024	S	81 47	20000	0	0	0
5101 2024	S	81 48	20000	0	0	0
5102 2024	S	81 49	20000	0	0	0
5103 2024	S	81 5	20000	0.25	0.03	0.05
5104 2024	S	81 50	20000	0	0	0
5105 2024	S	81 6	20000	2.3	0.23	0.46
5106 2024	S	81 7	20000	1.75	0.18	0.35
5107 2024	S	81 8	20000	1.25	0.13	0.25
5108 2024	S	81 9	20000	1.75	0.18	0.35
5109 2024	S	82 1	40000	2.5	0.25	0.5
5110 2024	S	82 10	40000	0	0	0
5111 2024	S	82 2	40000	2	0.2	0.4
5112 2024	S	82 21	40000	2.5	0.25	0.5
5113 2024	S	82 22	40000	2	0.2	0.4
5114 2024	S	82 23	40000	1.5	1.5	1.5
5115 2024	S	82 24	40000	0.75	0.08	0.15
5116 2024	S	82 25	40000	0.25	0.03	0.05
5117 2024	S	82 26	40000	2.3	0.23	0.46
5118 2024	S	82 27	40000	1.75	0.18	0.35
5119 2024	S	82 28	40000	1.25	0.13	0.25
5120 2024	S	82 29	40000	1.75	0.18	0.35
5121 2024	S	82 3	40000	1.5	1.5	1.5
5122 2024	S	82 30	40000	0	0	0
5123 2024	S	82 4	40000	0.75	0.08	0.15
5124 2024	S	82 41	40000	0	0	0
5125 2024	S	82 42	40000	0	0	0
5126 2024	S	82 43	40000	0	0	0
5127 2024	S	82 44	40000	0	0	0
5128 2024	S	82 45	40000	0	0	0

Schedule of Values

Yancey County 2024

5129 2024	S	82 46	40000	0	0	0
5130 2024	S	82 47	40000	0	0	0
5131 2024	S	82 48	40000	0	0	0
5132 2024	S	82 49	40000	0	0	0
5133 2024	S	82 5	40000	0.25	0.03	0.05
5134 2024	S	82 50	40000	0	0	0
5135 2024	S	82 6	40000	2.3	0.23	0.46
5136 2024	S	82 7	40000	1.75	0.18	0.35
5137 2024	S	82 8	40000	1.25	0.13	0.25
5138 2024	S	82 9	40000	1.75	0.18	0.35
5139 2024	S	83 1	5000	37	3.7	11.1
5140 2024	S	83 10	5000	0	0	0
5141 2024	S	83 2	5000	18.5	18.5	18.5
5142 2024	S	83 21	5000	37	3.7	11.1
5143 2024	S	83 22	5000	18.5	18.5	18.5
5144 2024	S	83 23	5000	9.25	9.25	9.25
5145 2024	S	83 24	5000	3.7	0.37	0.37
5146 2024	S	83 25	5000	0.007	0.007	0.007
5147 2024	S	83 26	5000	84	8.4	25.2
5148 2024	S	83 27	5000	52.5	5.25	15.75
5149 2024	S	83 28	5000	0	0	0
5150 2024	S	83 29	5000	0	0	0
5151 2024	S	83 3	5000	9.25	9.25	9.25
5152 2024	S	83 30	5000	0	0	0
5153 2024	S	83 4	5000	3.7	0.37	0.37
5154 2024	S	83 41	5000	0	0	0
5155 2024	S	83 42	5000	0	0	0
5156 2024	S	83 43	5000	0	0	0
5157 2024	S	83 44	5000	0	0	0
5158 2024	S	83 45	5000	0	0	0
5159 2024	S	83 46	5000	0	0	0
5160 2024	S	83 47	5000	0	0	0
5161 2024	S	83 48	5000	0	0	0
5162 2024	S	83 49	5000	0	0	0
5163 2024	S	83 5	5000	0.007	0.007	0.007
5164 2024	S	83 50	5000	0	0	0
5165 2024	S	83 6	5000	84	8.4	25.2
5166 2024	S	83 7	5000	52.5	5.25	15.75
5167 2024	S	83 8	5000	0	0	0
5168 2024	S	83 9	5000	0	0	0
5169 2024	S	84 1	5000	36	3.6	10.8
5170 2024	S	84 10	5000	0	0	0
5171 2024	S	84 2	5000	18	18	18
5172 2024	S	84 21	5000	36	3.6	10.8
5173 2024	S	84 22	5000	18	18	18
5174 2024	S	84 23	5000	9	9	9
5175 2024	S	84 24	5000	3.6	0.36	0.36
5176 2024	S	84 25	5000	0.007	0.007	0.007
5177 2024	S	84 26	5000	47	4.7	14.1
5178 2024	S	84 27	5000	38.5	3.85	11.55
5179 2024	S	84 28	5000	0	0	0
5180 2024	S	84 29	5000	0	0	0
5181 2024	S	84 3	5000	9	9	9
5182 2024	S	84 30	5000	0	0	0
5183 2024	S	84 4	5000	3.6	0.36	0.36
5184 2024	S	84 41	5000	0	0	0
5185 2024	S	84 42	5000	0	0	0

Schedule of Values

Yancey County 2024

5186 2024	S	84 43	5000	0	0	0
5187 2024	S	84 44	5000	0	0	0
5188 2024	S	84 45	5000	0	0	0
5189 2024	S	84 46	5000	0	0	0
5190 2024	S	84 47	5000	0	0	0
5191 2024	S	84 48	5000	0	0	0
5192 2024	S	84 49	5000	0	0	0
5193 2024	S	84 5	5000	0.007	0.007	0.007
5194 2024	S	84 50	5000	0	0	0
5195 2024	S	84 6	5000	47	4.7	14.1
5196 2024	S	84 7	5000	38.5	3.85	11.55
5197 2024	S	84 8	5000	0	0	0
5198 2024	S	84 9	5000	0	0	0
5199 2024	S	85 1	7500	19.33	2	6
5200 2024	S	85 10	7500	0	0	0
5201 2024	S	85 2	7500	9.67	10	10
5202 2024	S	85 21	7500	19.33	2	6
5203 2024	S	85 22	7500	9.67	10	10
5204 2024	S	85 23	7500	4.83	5	5
5205 2024	S	85 24	7500	2.42	2.5	2.5
5206 2024	S	85 25	7500	0.007	0.007	0.007
5207 2024	S	85 26	7500	25.67	2.567	7.7
5208 2024	S	85 27	7500	21.27	2.127	6.38
5209 2024	S	85 28	7500	0	0	0
5210 2024	S	85 29	7500	0	0	0
5211 2024	S	85 3	7500	4.83	5	5
5212 2024	S	85 30	7500	0	0	0
5213 2024	S	85 4	7500	2.42	2.5	2.5
5214 2024	S	85 41	7500	0	0	0
5215 2024	S	85 42	7500	0	0	0
5216 2024	S	85 43	7500	0	0	0
5217 2024	S	85 44	7500	0	0	0
5218 2024	S	85 45	7500	0	0	0
5219 2024	S	85 46	7500	0	0	0
5220 2024	S	85 47	7500	0	0	0
5221 2024	S	85 48	7500	0	0	0
5222 2024	S	85 49	7500	0	0	0
5223 2024	S	85 5	7500	0.007	0.007	0.007
5224 2024	S	85 50	7500	0	0	0
5225 2024	S	85 6	7500	25.67	2.567	7.7
5226 2024	S	85 7	7500	21.27	2.127	6.38
5227 2024	S	85 8	7500	0	0	0
5228 2024	S	85 9	7500	0	0	0
5229 2024	S	86 1	7500	20	2	6
5230 2024	S	86 10	7500	0	0	0
5231 2024	S	86 2	7500	10	10	10
5232 2024	S	86 21	7500	20	2	6
5233 2024	S	86 22	7500	10	10	10
5234 2024	S	86 23	7500	5	5	5
5235 2024	S	86 24	7500	2	0.2	0.2
5236 2024	S	86 25	7500	0.007	0.007	0.007
5237 2024	S	86 26	7500	0	0	0
5238 2024	S	86 27	7500	0	0	0
5239 2024	S	86 28	7500	0	0	0
5240 2024	S	86 29	7500	0	0	0
5241 2024	S	86 3	7500	5	5	5
5242 2024	S	86 30	7500	0	0	0

Schedule of Values

Yancey County 2024

5243 2024	S	86 4	7500	2	0.2	0.2
5244 2024	S	86 41	7500	0	0	0
5245 2024	S	86 42	7500	0	0	0
5246 2024	S	86 43	7500	0	0	0
5247 2024	S	86 44	7500	0	0	0
5248 2024	S	86 45	7500	0	0	0
5249 2024	S	86 46	7500	0	0	0
5250 2024	S	86 47	7500	0	0	0
5251 2024	S	86 48	7500	0	0	0
5252 2024	S	86 49	7500	0	0	0
5253 2024	S	86 5	7500	0.007	0.007	0.007
5254 2024	S	86 50	7500	0	0	0
5255 2024	S	86 6	7500	0	0	0
5256 2024	S	86 7	7500	0	0	0
5257 2024	S	86 8	7500	0	0	0
5258 2024	S	86 9	7500	0	0	0
5259 2024	S	87 1	43560	5.62	0.562	1.69
5260 2024	S	87 10	43560	0	0	0
5261 2024	S	87 2	43560	2.81	2.81	2.81
5262 2024	S	87 21	43560	5.62	0.562	1.69
5263 2024	S	87 22	43560	2.81	2.81	2.81
5264 2024	S	87 23	43560	1.4	1.4	1.4
5265 2024	S	87 24	43560	0.56	0.56	0.56
5266 2024	S	87 25	43560	0.007	0.007	0.007
5267 2024	S	87 26	43560	9.3	0.93	2.79
5268 2024	S	87 27	43560	6.89	0.689	2.07
5269 2024	S	87 28	43560	0	0	0
5270 2024	S	87 29	43560	0	0	0
5271 2024	S	87 3	43560	1.4	1.4	1.4
5272 2024	S	87 30	43560	0	0	0
5273 2024	S	87 4	43560	0.56	0.56	0.56
5274 2024	S	87 41	43560	0	0	0
5275 2024	S	87 42	43560	0	0	0
5276 2024	S	87 43	43560	0	0	0
5277 2024	S	87 44	43560	0	0	0
5278 2024	S	87 45	43560	0	0	0
5279 2024	S	87 46	43560	0	0	0
5280 2024	S	87 47	43560	0	0	0
5281 2024	S	87 48	43560	0	0	0
5282 2024	S	87 49	43560	0	0	0
5283 2024	S	87 5	43560	0.007	0.007	0.007
5284 2024	S	87 50	43560	0	0	0
5285 2024	S	87 6	43560	9.3	0.93	2.79
5286 2024	S	87 7	43560	6.89	0.689	2.07
5287 2024	S	87 8	43560	0	0	0
5288 2024	S	87 9	43560	0	0	0
5289 2024	S	88 1	30000	2	0.2	0.4
5290 2024	S	88 10	30000	0	0	0
5291 2024	S	88 2	30000	1.6	0.16	0.32
5292 2024	S	88 21	30000	2	0.2	0.4
5293 2024	S	88 22	30000	1.6	0.16	0.32
5294 2024	S	88 23	30000	1.35	0.14	0.27
5295 2024	S	88 24	30000	0.5	0.05	0.1
5296 2024	S	88 25	30000	0.2	0.02	0.05
5297 2024	S	88 26	30000	2.25	0.23	0.45
5298 2024	S	88 27	30000	2	0.2	0.4
5299 2024	S	88 28	30000	1.35	0.14	0.27

Schedule of Values

Yancey County 2024

5300 2024	S	88 29	30000	2	0.2	0.4
5301 2024	S	88 3	30000	1.35	0.14	0.27
5302 2024	S	88 30	30000	0	0	0
5303 2024	S	88 4	30000	0.5	0.05	0.1
5304 2024	S	88 41	30000	0	0	0
5305 2024	S	88 42	30000	0	0	0
5306 2024	S	88 43	30000	0	0	0
5307 2024	S	88 44	30000	0	0	0
5308 2024	S	88 45	30000	0	0	0
5309 2024	S	88 46	30000	0	0	0
5310 2024	S	88 47	30000	0	0	0
5311 2024	S	88 48	30000	0	0	0
5312 2024	S	88 49	30000	0	0	0
5313 2024	S	88 5	30000	0.2	0.02	0.05
5314 2024	S	88 50	30000	0	0	0
5315 2024	S	88 6	30000	2.25	0.23	0.45
5316 2024	S	88 7	30000	2	0.2	0.4
5317 2024	S	88 8	30000	1.35	0.14	0.27
5318 2024	S	88 9	30000	2	0.2	0.4
5319 2024	S	89 1	43560	6.89	6.89	6.89
5320 2024	S	89 10	43560	0	0	0
5321 2024	S	89 2	43560	6.89	6.89	6.89
5322 2024	S	89 21	43560	6.89	6.89	6.89
5323 2024	S	89 22	43560	6.89	6.89	6.89
5324 2024	S	89 23	43560	6.89	6.89	6.89
5325 2024	S	89 24	43560	2.5	2.5	2.5
5326 2024	S	89 25	43560	2.5	2.5	2.5
5327 2024	S	89 26	43560	7	7	7
5328 2024	S	89 27	43560	6.89	6.89	6.89
5329 2024	S	89 28	43560	4.59	0.46	0.92
5330 2024	S	89 29	43560	6.89	0.69	1.38
5331 2024	S	89 3	43560	6.89	6.89	6.89
5332 2024	S	89 30	43560	0	0	0
5333 2024	S	89 4	43560	2.5	2.5	2.5
5334 2024	S	89 41	43560	0	0	0
5335 2024	S	89 42	43560	0	0	0
5336 2024	S	89 43	43560	0	0	0
5337 2024	S	89 44	43560	0	0	0
5338 2024	S	89 45	43560	0	0	0
5339 2024	S	89 46	43560	0	0	0
5340 2024	S	89 47	43560	0	0	0
5341 2024	S	89 48	43560	0	0	0
5342 2024	S	89 49	43560	0	0	0
5343 2024	S	89 5	43560	2.5	2.5	2.5
5344 2024	S	89 50	43560	0	0	0
5345 2024	S	89 6	43560	7	7	7
5346 2024	S	89 7	43560	6.89	6.89	6.89
5347 2024	S	89 8	43560	4.59	0.46	0.92
5348 2024	S	89 9	43560	6.89	0.69	1.38
5349 2024	S	90 1	43560	0.69	0.07	0.14
5350 2024	S	90 10	43560	0	0	0
5351 2024	S	90 2	43560	0.34	0.034	0.068
5352 2024	S	90 21	43560	0.69	0.07	0.14
5353 2024	S	90 22	43560	0.34	0.034	0.068
5354 2024	S	90 23	43560	0.17	0.17	0.17
5355 2024	S	90 24	43560	0.1	0.01	0.02
5356 2024	S	90 25	43560	0.05	0.01	0.02

Schedule of Values

Yancey County 2024

5357 2024	S	90 26	43560	0.8	0.08	0.16
5358 2024	S	90 27	43560	0.69	0.07	0.14
5359 2024	S	90 28	43560	0.46	0.05	0.09
5360 2024	S	90 29	43560	0.69	0.07	0.14
5361 2024	S	90 3	43560	0.17	0.17	0.17
5362 2024	S	90 30	43560	0	0	0
5363 2024	S	90 4	43560	0.1	0.01	0.02
5364 2024	S	90 41	43560	0	0	0
5365 2024	S	90 42	43560	0	0	0
5366 2024	S	90 43	43560	0	0	0
5367 2024	S	90 44	43560	0	0	0
5368 2024	S	90 45	43560	0	0	0
5369 2024	S	90 46	43560	0	0	0
5370 2024	S	90 47	43560	0	0	0
5371 2024	S	90 48	43560	0	0	0
5372 2024	S	90 49	43560	0	0	0
5373 2024	S	90 5	43560	0.05	0.01	0.02
5374 2024	S	90 50	43560	0	0	0
5375 2024	S	90 6	43560	0.8	0.08	0.16
5376 2024	S	90 7	43560	0.69	0.07	0.14
5377 2024	S	90 8	43560	0.46	0.05	0.09
5378 2024	S	90 9	43560	0.69	0.07	0.14
5379 2024	S	91 1	43560	0.46	0.05	0.09
5380 2024	S	91 10	43560	0	0	0
5381 2024	S	91 2	43560	0.23	0.03	0.05
5382 2024	S	91 21	43560	0.46	0.05	0.09
5383 2024	S	91 22	43560	0.23	0.03	0.05
5384 2024	S	91 23	43560	0.11	0.11	0.11
5385 2024	S	91 24	43560	0.05	0.01	0.02
5386 2024	S	91 25	43560	0.03	0.03	0.03
5387 2024	S	91 26	43560	0.57	0.06	0.11
5388 2024	S	91 27	43560	0.46	0.05	0.09
5389 2024	S	91 28	43560	0.31	0.03	0.06
5390 2024	S	91 29	43560	0.46	0.05	0.09
5391 2024	S	91 3	43560	0.11	0.11	0.11
5392 2024	S	91 30	43560	0	0	0
5393 2024	S	91 4	43560	0.05	0.01	0.02
5394 2024	S	91 41	43560	0	0	0
5395 2024	S	91 42	43560	0	0	0
5396 2024	S	91 43	43560	0	0	0
5397 2024	S	91 44	43560	0	0	0
5398 2024	S	91 45	43560	0	0	0
5399 2024	S	91 46	43560	0	0	0
5400 2024	S	91 47	43560	0	0	0
5401 2024	S	91 48	43560	0	0	0
5402 2024	S	91 49	43560	0	0	0
5403 2024	S	91 5	43560	0.03	0.03	0.03
5404 2024	S	91 50	43560	0	0	0
5405 2024	S	91 6	43560	0.57	0.06	0.11
5406 2024	S	91 7	43560	0.46	0.05	0.09
5407 2024	S	91 8	43560	0.31	0.03	0.06
5408 2024	S	91 9	43560	0.46	0.05	0.09
5409 2024	S	92 1	43560	1	0.1	0.2
5410 2024	S	92 10	43560	0	0	0
5411 2024	S	92 2	43560	0.5	0.05	0.1
5412 2024	S	92 21	43560	1	0.1	0.2
5413 2024	S	92 22	43560	0.5	0.05	0.1

Schedule of Values

Yancey County 2024

5414 2024	S	92 23	43560	0.25	0.25	0.25
5415 2024	S	92 24	43560	0.1	0.01	0.02
5416 2024	S	92 25	43560	0.1	0.01	0.02
5417 2024	S	92 26	43560	1.2	0.12	0.24
5418 2024	S	92 27	43560	1	0.1	0.2
5419 2024	S	92 28	43560	0.65	0.07	0.13
5420 2024	S	92 29	43560	1	0.1	0.2
5421 2024	S	92 3	43560	0.25	0.25	0.25
5422 2024	S	92 30	43560	0	0	0
5423 2024	S	92 4	43560	0.1	0.01	0.02
5424 2024	S	92 41	43560	0	0	0
5425 2024	S	92 42	43560	0	0	0
5426 2024	S	92 43	43560	0	0	0
5427 2024	S	92 44	43560	0	0	0
5428 2024	S	92 45	43560	0	0	0
5429 2024	S	92 46	43560	0	0	0
5430 2024	S	92 47	43560	0	0	0
5431 2024	S	92 48	43560	0	0	0
5432 2024	S	92 49	43560	0	0	0
5433 2024	S	92 5	43560	0.1	0.01	0.02
5434 2024	S	92 50	43560	0	0	0
5435 2024	S	92 6	43560	1.2	0.12	0.24
5436 2024	S	92 7	43560	1	0.1	0.2
5437 2024	S	92 8	43560	0.65	0.07	0.13
5438 2024	S	92 9	43560	1	0.1	0.2
5439 2024	S	93 1	43560	1.2	0.12	0.24
5440 2024	S	93 10	43560	0	0	0
5441 2024	S	93 2	43560	0.6	0.06	0.12
5442 2024	S	93 21	43560	1.2	0.12	0.24
5443 2024	S	93 22	43560	0.6	0.06	0.12
5444 2024	S	93 23	43560	0.31	0.31	0.31
5445 2024	S	93 24	43560	0.12	0.01	0.02
5446 2024	S	93 25	43560	0.1	0.01	0.02
5447 2024	S	93 26	43560	1.4	0.14	0.28
5448 2024	S	93 27	43560	1.2	0.12	0.24
5449 2024	S	93 28	43560	0.8	0.08	0.16
5450 2024	S	93 29	43560	1.2	0.12	0.24
5451 2024	S	93 3	43560	0.31	0.31	0.31
5452 2024	S	93 30	43560	0	0	0
5453 2024	S	93 4	43560	0.12	0.01	0.02
5454 2024	S	93 41	43560	0	0	0
5455 2024	S	93 42	43560	0	0	0
5456 2024	S	93 43	43560	0	0	0
5457 2024	S	93 44	43560	0	0	0
5458 2024	S	93 45	43560	0	0	0
5459 2024	S	93 46	43560	0	0	0
5460 2024	S	93 47	43560	0	0	0
5461 2024	S	93 48	43560	0	0	0
5462 2024	S	93 49	43560	0	0	0
5463 2024	S	93 5	43560	0.1	0.01	0.02
5464 2024	S	93 50	43560	0	0	0
5465 2024	S	93 7	43560	1.2	0.12	0.24
5466 2024	S	93 8	43560	0.8	0.08	0.16
5467 2024	S	93 9	43560	1.2	0.12	0.24
5468 2024	S	94 1	43560	1.4	0.14	0.28
5469 2024	S	94 10	43560	0	0	0
5470 2024	S	94 2	43560	0.7	0.07	0.14

Schedule of Values

Yancey County 2024

5471 2024	S	94 21	43560	1.4	0.14	0.28
5472 2024	S	94 22	43560	0.7	0.07	0.14
5473 2024	S	94 23	43560	0.34	0.34	0.34
5474 2024	S	94 24	43560	0.14	0.01	0.03
5475 2024	S	94 25	43560	0.1	0.01	0.02
5476 2024	S	94 26	43560	1.5	0.15	0.3
5477 2024	S	94 27	43560	1.4	0.14	0.28
5478 2024	S	94 28	43560	1	0.1	0.2
5479 2024	S	94 29	43560	1.4	0.14	0.28
5480 2024	S	94 3	43560	0.34	0.34	0.34
5481 2024	S	94 30	43560	0	0	0
5482 2024	S	94 4	43560	0.14	0.01	0.03
5483 2024	S	94 41	43560	0	0	0
5484 2024	S	94 42	43560	0	0	0
5485 2024	S	94 43	43560	0	0	0
5486 2024	S	94 44	43560	0	0	0
5487 2024	S	94 45	43560	0	0	0
5488 2024	S	94 46	43560	0	0	0
5489 2024	S	94 47	43560	0	0	0
5490 2024	S	94 48	43560	0	0	0
5491 2024	S	94 49	43560	0	0	0
5492 2024	S	94 5	43560	0.1	0.01	0.02
5493 2024	S	94 50	43560	0	0	0
5494 2024	S	94 6	43560	1.5	0.15	0.3
5495 2024	S	94 7	43560	1.4	0.14	0.28
5496 2024	S	94 8	43560	1	0.1	0.2
5497 2024	S	94 9	43560	1.4	0.14	0.28
5498 2024	S	95 1	43560	2.75	0.28	0.55
5499 2024	S	95 10	43560	0	0	0
5500 2024	S	95 2	43560	1.4	0.14	0.28
5501 2024	S	95 21	43560	2.75	0.28	0.55
5502 2024	S	95 22	43560	1.4	0.14	0.28
5503 2024	S	95 23	43560	0.7	0.7	0.7
5504 2024	S	95 24	43560	0.4	0.04	0.08
5505 2024	S	95 25	43560	0.25	0.03	0.05
5506 2024	S	95 26	43560	3	0.3	0.6
5507 2024	S	95 27	43560	2	0.2	0.4
5508 2024	S	95 28	43560	1.5	0.15	0.3
5509 2024	S	95 29	43560	2	0.2	0.4
5510 2024	S	95 3	43560	0.7	0.7	0.7
5511 2024	S	95 30	43560	0	0	0
5512 2024	S	95 4	43560	0.4	0.04	0.08
5513 2024	S	95 41	43560	0	0	0
5514 2024	S	95 42	43560	0	0	0
5515 2024	S	95 43	43560	0	0	0
5516 2024	S	95 44	43560	0	0	0
5517 2024	S	95 45	43560	0	0	0
5518 2024	S	95 46	43560	0	0	0
5519 2024	S	95 47	43560	0	0	0
5520 2024	S	95 48	43560	0	0	0
5521 2024	S	95 49	43560	0	0	0
5522 2024	S	95 5	43560	0.25	0.03	0.05
5523 2024	S	95 50	43560	0	0	0
5524 2024	S	95 6	43560	3	0.3	0.6
5525 2024	S	95 7	43560	2	0.2	0.4
5526 2024	S	95 8	43560	1.5	0.15	0.3
5527 2024	S	95 9	43560	2	0.2	0.4

Schedule of Values

Yancey County 2024

5528 2024	S	96 1	20000	1.25	0.13	0.25
5529 2024	S	96 10	20000	0	0	0
5530 2024	S	96 2	20000	0.75	0.08	0.15
5531 2024	S	96 21	20000	1.25	0.13	0.25
5532 2024	S	96 22	20000	0.75	0.08	0.15
5533 2024	S	96 23	20000	0.5	0.5	0.5
5534 2024	S	96 24	20000	0.4	0.04	0.08
5535 2024	S	96 25	20000	0.25	0.03	0.05
5536 2024	S	96 26	20000	1.5	0.15	0.3
5537 2024	S	96 27	20000	1	0.1	0.2
5538 2024	S	96 28	20000	0.5	0.05	0.1
5539 2024	S	96 29	20000	1	0.1	0.2
5540 2024	S	96 3	20000	0.5	0.5	0.5
5541 2024	S	96 30	20000	0	0	0
5542 2024	S	96 4	20000	0.4	0.04	0.08
5543 2024	S	96 41	20000	0	0	0
5544 2024	S	96 42	20000	0	0	0
5545 2024	S	96 43	20000	0	0	0
5546 2024	S	96 44	20000	0	0	0
5547 2024	S	96 45	20000	0	0	0
5548 2024	S	96 46	20000	0	0	0
5549 2024	S	96 47	20000	0	0	0
5550 2024	S	96 48	20000	0	0	0
5551 2024	S	96 49	20000	0	0	0
5552 2024	S	96 5	20000	0.25	0.03	0.05
5553 2024	S	96 50	20000	0	0	0
5554 2024	S	96 6	20000	1.5	0.15	0.3
5555 2024	S	96 7	20000	1	0.1	0.2
5556 2024	S	96 8	20000	0.5	0.05	0.1
5557 2024	S	96 9	20000	1	0.1	0.2
5558 2024	S	97 1	20000	1.75	0.18	0.35
5559 2024	S	97 10	20000	0	0	0
5560 2024	S	97 2	20000	1.25	0.13	0.25
5561 2024	S	97 21	20000	1.75	0.18	0.35
5562 2024	S	97 22	20000	1.25	0.13	0.25
5563 2024	S	97 23	20000	0.75	0.75	0.75
5564 2024	S	97 24	20000	0.5	0.05	0.1
5565 2024	S	97 25	20000	0.4	0.4	0.4
5566 2024	S	97 26	20000	2	0.2	0.4
5567 2024	S	97 27	20000	1.25	0.13	0.25
5568 2024	S	97 28	20000	0.75	0.08	0.15
5569 2024	S	97 29	20000	1.25	0.13	0.25
5570 2024	S	97 3	20000	0.75	0.75	0.75
5571 2024	S	97 30	20000	0	0	0
5572 2024	S	97 4	20000	0.5	0.05	0.1
5573 2024	S	97 41	20000	0	0	0
5574 2024	S	97 42	20000	0	0	0
5575 2024	S	97 43	20000	0	0	0
5576 2024	S	97 44	20000	0	0	0
5577 2024	S	97 45	20000	0	0	0
5578 2024	S	97 46	20000	0	0	0
5579 2024	S	97 47	20000	0	0	0
5580 2024	S	97 48	20000	0	0	0
5581 2024	S	97 49	20000	0	0	0
5582 2024	S	97 5	20000	0.4	0.4	0.4
5583 2024	S	97 50	20000	0	0	0
5584 2024	S	97 6	20000	2	0.2	0.4

Schedule of Values

Yancey County 2024

5585 2024	S	97 7	20000	1.25	0.13	0.25
5586 2024	S	97 8	20000	0.75	0.08	0.15
5587 2024	S	97 9	20000	1.25	0.13	0.25
5588 2024	S	98 1	20000	2	0.2	0.4
5589 2024	S	98 10	20000	0	0	0
5590 2024	S	98 2	20000	1.5	0.15	0.3
5591 2024	S	98 21	20000	2	0.2	0.4
5592 2024	S	98 22	20000	1.5	0.15	0.3
5593 2024	S	98 23	20000	0.9	0.9	0.9
5594 2024	S	98 24	20000	0.5	0.5	0.5
5595 2024	S	98 25	20000	0.4	0.4	0.4
5596 2024	S	98 26	20000	2.25	0.23	0.45
5597 2024	S	98 27	20000	1.5	0.15	0.3
5598 2024	S	98 28	20000	0.9	0.09	0.18
5599 2024	S	98 29	20000	1.5	0.15	0.3
5600 2024	S	98 3	20000	0.9	0.9	0.9
5601 2024	S	98 30	20000	0	0	0
5602 2024	S	98 4	20000	0.5	0.5	0.5
5603 2024	S	98 41	20000	0	0	0
5604 2024	S	98 42	20000	0	0	0
5605 2024	S	98 43	20000	0	0	0
5606 2024	S	98 44	20000	0	0	0
5607 2024	S	98 45	20000	0	0	0
5608 2024	S	98 46	20000	0	0	0
5609 2024	S	98 47	20000	0	0	0
5610 2024	S	98 48	20000	0	0	0
5611 2024	S	98 49	20000	0	0	0
5612 2024	S	98 5	20000	0.4	0.4	0.4
5613 2024	S	98 50	20000	0	0	0
5614 2024	S	98 6	20000	2.25	0.23	0.45
5615 2024	S	98 7	20000	1.5	0.15	0.3
5616 2024	S	98 8	20000	0.9	0.09	0.18
5617 2024	S	98 9	20000	1.5	0.15	0.3
5618 2024	S	99 1	40000	2.75	0.3	0.55
5619 2024	S	99 10	40000	0	0	0
5620 2024	S	99 2	40000	2.25	0.25	0.5
5621 2024	S	99 21	40000	2.75	0.3	0.55
5622 2024	S	99 22	40000	2.25	0.25	0.5
5623 2024	S	99 23	40000	1.5	1.5	1.5
5624 2024	S	99 24	40000	1	1	1
5625 2024	S	99 25	40000	0.5	0.5	0.5
5626 2024	S	99 26	40000	3	0.3	0.6
5627 2024	S	99 27	40000	2.25	0.23	0.45
5628 2024	S	99 28	40000	1.4	0.14	0.28
5629 2024	S	99 29	40000	2.25	0.23	0.45
5630 2024	S	99 3	40000	1.5	1.5	1.5
5631 2024	S	99 30	40000	0	0	0
5632 2024	S	99 4	40000	1	1	1
5633 2024	S	99 41	40000	0	0	0
5634 2024	S	99 42	40000	0	0	0
5635 2024	S	99 43	40000	0	0	0
5636 2024	S	99 44	40000	0	0	0
5637 2024	S	99 45	40000	0	0	0
5638 2024	S	99 46	40000	0	0	0
5639 2024	S	99 47	40000	0	0	0
5640 2024	S	99 48	40000	0	0	0
5641 2024	S	99 49	40000	0	0	0

Schedule of Values

Yancey County 2024

5642 2024	S	99 5	40000	0.5	0.5	0.5
5643 2024	S	99 50	40000	0	0	0
5644 2024	S	99 6	40000	3	0.3	0.6
5645 2024	S	99 7	40000	2.25	0.23	0.45
5646 2024	S	99 8	40000	1.4	0.14	0.28
5647 2024	S	99 9	40000	2.25	0.23	0.45
5648 2024	U	1 1	0	0	0	0
5649 2024	U	1 10	0	0	0	0
5650 2024	U	1 2	0	0	0	0
5651 2024	U	1 21	0	0	0	0
5652 2024	U	1 22	0	0	0	0
5653 2024	U	1 23	0	0	0	0
5654 2024	U	1 24	0	0	0	0
5655 2024	U	1 25	0	0	0	0
5656 2024	U	1 26	0	0	0	0
5657 2024	U	1 27	0	0	0	0
5658 2024	U	1 28	0	0	0	0
5659 2024	U	1 29	0	0	0	0
5660 2024	U	1 3	0	0	0	0
5661 2024	U	1 30	0	0	0	0
5662 2024	U	1 4	0	0	0	0
5663 2024	U	1 41	0	0	0	0
5664 2024	U	1 42	0	0	0	0
5665 2024	U	1 43	0	0	0	0
5666 2024	U	1 44	0	0	0	0
5667 2024	U	1 45	0	0	0	0
5668 2024	U	1 46	0	0	0	0
5669 2024	U	1 47	0	0	0	0
5670 2024	U	1 48	0	0	0	0
5671 2024	U	1 49	0	0	0	0
5672 2024	U	1 5	0	0	0	0
5673 2024	U	1 50	0	0	0	0
5674 2024	U	1 6	0	0	0	0
5675 2024	U	1 7	0	0	0	0
5676 2024	U	1 8	0	0	0	0
5677 2024	U	1 9	0	0	0	0
5678 2024	U	2 1	0	0	0	0
5679 2024	U	2 10	0	0	0	0
5680 2024	U	2 2	0	0	0	0
5681 2024	U	2 21	0	0	0	0
5682 2024	U	2 22	0	0	0	0
5683 2024	U	2 23	0	0	0	0
5684 2024	U	2 24	0	0	0	0
5685 2024	U	2 25	0	0	0	0
5686 2024	U	2 26	0	0	0	0
5687 2024	U	2 27	0	0	0	0
5688 2024	U	2 28	0	0	0	0
5689 2024	U	2 29	0	0	0	0
5690 2024	U	2 3	0	0	0	0
5691 2024	U	2 30	0	0	0	0
5692 2024	U	2 4	0	0	0	0
5693 2024	U	2 41	0	0	0	0
5694 2024	U	2 42	0	0	0	0
5695 2024	U	2 43	0	0	0	0
5696 2024	U	2 44	0	0	0	0
5697 2024	U	2 45	0	0	0	0
5698 2024	U	2 46	0	0	0	0

Schedule of Values

Yancey County 2024

5699 2024	U	2 47	0	0	0	0
5700 2024	U	2 48	0	0	0	0
5701 2024	U	2 49	0	0	0	0
5702 2024	U	2 5	0	0	0	0
5703 2024	U	2 50	0	0	0	0
5704 2024	U	2 6	0	0	0	0
5705 2024	U	2 7	0	0	0	0
5706 2024	U	2 8	0	0	0	0
5707 2024	U	2 9	0	0	0	0
5708 2024	U	3 1	0	0	0	0
5709 2024	U	3 10	0	0	0	0
5710 2024	U	3 2	0	0	0	0
5711 2024	U	3 21	0	0	0	0
5712 2024	U	3 22	0	0	0	0
5713 2024	U	3 23	0	0	0	0
5714 2024	U	3 24	0	0	0	0
5715 2024	U	3 25	0	0	0	0
5716 2024	U	3 26	0	0	0	0
5717 2024	U	3 27	0	0	0	0
5718 2024	U	3 28	0	0	0	0
5719 2024	U	3 29	0	0	0	0
5720 2024	U	3 3	0	0	0	0
5721 2024	U	3 30	0	0	0	0
5722 2024	U	3 4	0	0	0	0
5723 2024	U	3 41	0	0	0	0
5724 2024	U	3 42	0	0	0	0
5725 2024	U	3 43	0	0	0	0
5726 2024	U	3 44	0	0	0	0
5727 2024	U	3 45	0	0	0	0
5728 2024	U	3 46	0	0	0	0
5729 2024	U	3 47	0	0	0	0
5730 2024	U	3 48	0	0	0	0
5731 2024	U	3 49	0	0	0	0
5732 2024	U	3 5	0	0	0	0
5733 2024	U	3 50	0	0	0	0
5734 2024	U	3 6	0	0	0	0
5735 2024	U	3 7	0	0	0	0
5736 2024	U	3 8	0	0	0	0
5737 2024	U	3 9	0	0	0	0
5738 2024	U	4 1	0	0	0	0
5739 2024	U	4 10	0	0	0	0
5740 2024	U	4 2	0	0	0	0
5741 2024	U	4 21	0	0	0	0
5742 2024	U	4 22	0	0	0	0
5743 2024	U	4 23	0	0	0	0
5744 2024	U	4 24	0	0	0	0
5745 2024	U	4 25	0	0	0	0
5746 2024	U	4 26	0	0	0	0
5747 2024	U	4 27	0	0	0	0
5748 2024	U	4 28	0	0	0	0
5749 2024	U	4 29	0	0	0	0
5750 2024	U	4 3	0	0	0	0
5751 2024	U	4 30	0	0	0	0
5752 2024	U	4 4	0	0	0	0
5753 2024	U	4 41	0	0	0	0
5754 2024	U	4 42	0	0	0	0
5755 2024	U	4 43	0	0	0	0

Schedule of Values

Yancey County 2024

5756 2024	U	4 44	0	0	0	0
5757 2024	U	4 45	0	0	0	0
5758 2024	U	4 46	0	0	0	0
5759 2024	U	4 47	0	0	0	0
5760 2024	U	4 48	0	0	0	0
5761 2024	U	4 49	0	0	0	0
5762 2024	U	4 5	0	0	0	0
5763 2024	U	4 50	0	0	0	0
5764 2024	U	4 6	0	0	0	0
5765 2024	U	4 7	0	0	0	0
5766 2024	U	4 8	0	0	0	0
5767 2024	U	4 9	0	0	0	0
5768 2024	U	5 1	0	0	0	0
5769 2024	U	5 10	0	0	0	0
5770 2024	U	5 2	0	0	0	0
5771 2024	U	5 21	0	0	0	0
5772 2024	U	5 22	0	0	0	0
5773 2024	U	5 23	0	0	0	0
5774 2024	U	5 24	0	0	0	0
5775 2024	U	5 25	0	0	0	0
5776 2024	U	5 26	0	0	0	0
5777 2024	U	5 27	0	0	0	0
5778 2024	U	5 28	0	0	0	0
5779 2024	U	5 29	0	0	0	0
5780 2024	U	5 3	0	0	0	0
5781 2024	U	5 30	0	0	0	0
5782 2024	U	5 4	0	0	0	0
5783 2024	U	5 41	0	0	0	0
5784 2024	U	5 42	0	0	0	0
5785 2024	U	5 43	0	0	0	0
5786 2024	U	5 44	0	0	0	0
5787 2024	U	5 45	0	0	0	0
5788 2024	U	5 46	0	0	0	0
5789 2024	U	5 47	0	0	0	0
5790 2024	U	5 48	0	0	0	0
5791 2024	U	5 49	0	0	0	0
5792 2024	U	5 5	0	0	0	0
5793 2024	U	5 50	0	0	0	0
5794 2024	U	5 6	0	0	0	0
5795 2024	U	5 7	0	0	0	0
5796 2024	U	5 8	0	0	0	0
5797 2024	U	5 9	0	0	0	0
5798 2024	U	6 1	0	0	0	0
5799 2024	U	6 10	0	0	0	0
5800 2024	U	6 2	0	0	0	0
5801 2024	U	6 21	0	0	0	0
5802 2024	U	6 22	0	0	0	0
5803 2024	U	6 23	0	0	0	0
5804 2024	U	6 24	0	0	0	0
5805 2024	U	6 25	0	0	0	0
5806 2024	U	6 26	0	0	0	0
5807 2024	U	6 27	0	0	0	0
5808 2024	U	6 28	0	0	0	0
5809 2024	U	6 29	0	0	0	0
5810 2024	U	6 3	0	0	0	0
5811 2024	U	6 30	0	0	0	0
5812 2024	U	6 4	0	0	0	0

Schedule of Values

Yancey County 2024

5813 2024	U	6 41	0	0	0	0
5814 2024	U	6 42	0	0	0	0
5815 2024	U	6 43	0	0	0	0
5816 2024	U	6 44	0	0	0	0
5817 2024	U	6 45	0	0	0	0
5818 2024	U	6 46	0	0	0	0
5819 2024	U	6 47	0	0	0	0
5820 2024	U	6 48	0	0	0	0
5821 2024	U	6 49	0	0	0	0
5822 2024	U	6 5	0	0	0	0
5823 2024	U	6 50	0	0	0	0
5824 2024	U	6 6	0	0	0	0
5825 2024	U	6 7	0	0	0	0
5826 2024	U	6 8	0	0	0	0
5827 2024	U	6 9	0	0	0	0
5828 2024	U	7 1	0	0	0	0
5829 2024	U	7 10	0	0	0	0
5830 2024	U	7 2	0	0	0	0
5831 2024	U	7 21	0	0	0	0
5832 2024	U	7 22	0	0	0	0
5833 2024	U	7 23	0	0	0	0
5834 2024	U	7 24	0	0	0	0
5835 2024	U	7 25	0	0	0	0
5836 2024	U	7 26	0	0	0	0
5837 2024	U	7 27	0	0	0	0
5838 2024	U	7 28	0	0	0	0
5839 2024	U	7 29	0	0	0	0
5840 2024	U	7 3	0	0	0	0
5841 2024	U	7 30	0	0	0	0
5842 2024	U	7 4	0	0	0	0
5843 2024	U	7 41	0	0	0	0
5844 2024	U	7 42	0	0	0	0
5845 2024	U	7 43	0	0	0	0
5846 2024	U	7 44	0	0	0	0
5847 2024	U	7 45	0	0	0	0
5848 2024	U	7 46	0	0	0	0
5849 2024	U	7 47	0	0	0	0
5850 2024	U	7 48	0	0	0	0
5851 2024	U	7 49	0	0	0	0
5852 2024	U	7 5	0	0	0	0
5853 2024	U	7 50	0	0	0	0
5854 2024	U	7 6	0	0	0	0
5855 2024	U	7 7	0	0	0	0
5856 2024	U	7 8	0	0	0	0
5857 2024	U	7 9	0	0	0	0
5858 2024	U	8 1	0	0	0	0
5859 2024	U	8 10	0	0	0	0
5860 2024	U	8 2	0	0	0	0
5861 2024	U	8 21	0	0	0	0
5862 2024	U	8 22	0	0	0	0
5863 2024	U	8 23	0	0	0	0
5864 2024	U	8 24	0	0	0	0
5865 2024	U	8 25	0	0	0	0
5866 2024	U	8 26	0	0	0	0
5867 2024	U	8 27	0	0	0	0
5868 2024	U	8 28	0	0	0	0
5869 2024	U	8 29	0	0	0	0

Schedule of Values

Yancey County 2024

5870 2024	U	8 3	0	0	0	0
5871 2024	U	8 30	0	0	0	0
5872 2024	U	8 4	0	0	0	0
5873 2024	U	8 41	0	0	0	0
5874 2024	U	8 42	0	0	0	0
5875 2024	U	8 43	0	0	0	0
5876 2024	U	8 44	0	0	0	0
5877 2024	U	8 45	0	0	0	0
5878 2024	U	8 46	0	0	0	0
5879 2024	U	8 47	0	0	0	0
5880 2024	U	8 48	0	0	0	0
5881 2024	U	8 49	0	0	0	0
5882 2024	U	8 5	0	0	0	0
5883 2024	U	8 50	0	0	0	0
5884 2024	U	8 6	0	0	0	0
5885 2024	U	8 7	0	0	0	0
5886 2024	U	8 8	0	0	0	0
5887 2024	U	8 9	0	0	0	0
5888 2024	U	9 1	0	0	0	0
5889 2024	U	9 10	0	0	0	0
5890 2024	U	9 2	0	0	0	0
5891 2024	U	9 21	0	0	0	0
5892 2024	U	9 22	0	0	0	0
5893 2024	U	9 23	0	0	0	0
5894 2024	U	9 24	0	0	0	0
5895 2024	U	9 25	0	0	0	0
5896 2024	U	9 26	0	0	0	0
5897 2024	U	9 27	0	0	0	0
5898 2024	U	9 28	0	0	0	0
5899 2024	U	9 29	0	0	0	0
5900 2024	U	9 3	0	0	0	0
5901 2024	U	9 30	0	0	0	0
5902 2024	U	9 4	0	0	0	0
5903 2024	U	9 41	0	0	0	0
5904 2024	U	9 42	0	0	0	0
5905 2024	U	9 43	0	0	0	0
5906 2024	U	9 44	0	0	0	0
5907 2024	U	9 45	0	0	0	0
5908 2024	U	9 46	0	0	0	0
5909 2024	U	9 47	0	0	0	0
5910 2024	U	9 48	0	0	0	0
5911 2024	U	9 49	0	0	0	0
5912 2024	U	9 5	0	0	0	0
5913 2024	U	9 50	0	0	0	0
5914 2024	U	9 6	0	0	0	0
5915 2024	U	9 7	0	0	0	0
5916 2024	U	9 8	0	0	0	0
5917 2024	U	9 9	0	0	0	0
5918 2024	U	10 1	0	0	0	0
5919 2024	U	10 10	0	0	0	0
5920 2024	U	10 2	0	0	0	0
5921 2024	U	10 21	0	0	0	0
5922 2024	U	10 22	0	0	0	0
5923 2024	U	10 23	0	0	0	0
5924 2024	U	10 24	0	0	0	0
5925 2024	U	10 25	0	0	0	0
5926 2024	U	10 26	0	0	0	0

Schedule of Values

Yancey County 2024

5927 2024	U	10 27	0	0	0	0
5928 2024	U	10 28	0	0	0	0
5929 2024	U	10 29	0	0	0	0
5930 2024	U	10 3	0	0	0	0
5931 2024	U	10 30	0	0	0	0
5932 2024	U	10 4	0	0	0	0
5933 2024	U	10 41	0	0	0	0
5934 2024	U	10 42	0	0	0	0
5935 2024	U	10 43	0	0	0	0
5936 2024	U	10 44	0	0	0	0
5937 2024	U	10 45	0	0	0	0
5938 2024	U	10 46	0	0	0	0
5939 2024	U	10 47	0	0	0	0
5940 2024	U	10 48	0	0	0	0
5941 2024	U	10 49	0	0	0	0
5942 2024	U	10 5	0	0	0	0
5943 2024	U	10 50	0	0	0	0
5944 2024	U	10 6	0	0	0	0
5945 2024	U	10 7	0	0	0	0
5946 2024	U	10 8	0	0	0	0
5947 2024	U	10 9	0	0	0	0
5948 2024	U	11 1	0	0	0	0
5949 2024	U	11 10	0	0	0	0
5950 2024	U	11 2	0	0	0	0
5951 2024	U	11 21	0	0	0	0
5952 2024	U	11 22	0	0	0	0
5953 2024	U	11 23	0	0	0	0
5954 2024	U	11 24	0	0	0	0
5955 2024	U	11 25	0	0	0	0
5956 2024	U	11 26	0	0	0	0
5957 2024	U	11 27	0	0	0	0
5958 2024	U	11 28	0	0	0	0
5959 2024	U	11 29	0	0	0	0
5960 2024	U	11 3	0	0	0	0
5961 2024	U	11 30	0	0	0	0
5962 2024	U	11 4	0	0	0	0
5963 2024	U	11 41	0	0	0	0
5964 2024	U	11 42	0	0	0	0
5965 2024	U	11 43	0	0	0	0
5966 2024	U	11 44	0	0	0	0
5967 2024	U	11 45	0	0	0	0
5968 2024	U	11 46	0	0	0	0
5969 2024	U	11 47	0	0	0	0
5970 2024	U	11 48	0	0	0	0
5971 2024	U	11 49	0	0	0	0
5972 2024	U	11 5	0	0	0	0
5973 2024	U	11 50	0	0	0	0
5974 2024	U	11 6	0	0	0	0
5975 2024	U	11 7	0	0	0	0
5976 2024	U	11 8	0	0	0	0
5977 2024	U	11 9	0	0	0	0
5978 2024	U	12 1	0	0	0	0
5979 2024	U	12 10	0	0	0	0
5980 2024	U	12 2	0	0	0	0
5981 2024	U	12 21	0	0	0	0
5982 2024	U	12 22	0	0	0	0
5983 2024	U	12 23	0	0	0	0

Schedule of Values

Yancey County 2024

5984 2024	U	12 24	0	0	0	0
5985 2024	U	12 25	0	0	0	0
5986 2024	U	12 26	0	0	0	0
5987 2024	U	12 27	0	0	0	0
5988 2024	U	12 28	0	0	0	0
5989 2024	U	12 29	0	0	0	0
5990 2024	U	12 3	0	0	0	0
5991 2024	U	12 30	0	0	0	0
5992 2024	U	12 4	0	0	0	0
5993 2024	U	12 41	0	0	0	0
5994 2024	U	12 42	0	0	0	0
5995 2024	U	12 43	0	0	0	0
5996 2024	U	12 44	0	0	0	0
5997 2024	U	12 45	0	0	0	0
5998 2024	U	12 46	0	0	0	0
5999 2024	U	12 47	0	0	0	0
6000 2024	U	12 48	0	0	0	0
6001 2024	U	12 49	0	0	0	0
6002 2024	U	12 5	0	0	0	0
6003 2024	U	12 50	0	0	0	0
6004 2024	U	12 6	0	0	0	0
6005 2024	U	12 7	0	0	0	0
6006 2024	U	12 8	0	0	0	0
6007 2024	U	12 9	0	0	0	0
6008 2024	U	13 1	0	0	0	0
6009 2024	U	13 10	0	0	0	0
6010 2024	U	13 2	0	0	0	0
6011 2024	U	13 21	0	0	0	0
6012 2024	U	13 22	0	0	0	0
6013 2024	U	13 23	0	0	0	0
6014 2024	U	13 24	0	0	0	0
6015 2024	U	13 25	0	0	0	0
6016 2024	U	13 26	0	0	0	0
6017 2024	U	13 27	0	0	0	0
6018 2024	U	13 28	0	0	0	0
6019 2024	U	13 29	0	0	0	0
6020 2024	U	13 3	0	0	0	0
6021 2024	U	13 30	0	0	0	0
6022 2024	U	13 4	0	0	0	0
6023 2024	U	13 41	0	0	0	0
6024 2024	U	13 42	0	0	0	0
6025 2024	U	13 43	0	0	0	0
6026 2024	U	13 44	0	0	0	0
6027 2024	U	13 45	0	0	0	0
6028 2024	U	13 46	0	0	0	0
6029 2024	U	13 47	0	0	0	0
6030 2024	U	13 48	0	0	0	0
6031 2024	U	13 49	0	0	0	0
6032 2024	U	13 5	0	0	0	0
6033 2024	U	13 50	0	0	0	0
6034 2024	U	13 6	0	0	0	0
6035 2024	U	13 7	0	0	0	0
6036 2024	U	13 8	0	0	0	0
6037 2024	U	13 9	0	0	0	0
6038 2024	U	14 1	0	0	0	0
6039 2024	U	14 10	0	0	0	0
6040 2024	U	14 2	0	0	0	0

Schedule of Values

Yancey County 2024

6041 2024	U	14 21	0	0	0	0
6042 2024	U	14 22	0	0	0	0
6043 2024	U	14 23	0	0	0	0
6044 2024	U	14 24	0	0	0	0
6045 2024	U	14 25	0	0	0	0
6046 2024	U	14 26	0	0	0	0
6047 2024	U	14 27	0	0	0	0
6048 2024	U	14 28	0	0	0	0
6049 2024	U	14 29	0	0	0	0
6050 2024	U	14 3	0	0	0	0
6051 2024	U	14 30	0	0	0	0
6052 2024	U	14 4	0	0	0	0
6053 2024	U	14 41	0	0	0	0
6054 2024	U	14 42	0	0	0	0
6055 2024	U	14 43	0	0	0	0
6056 2024	U	14 44	0	0	0	0
6057 2024	U	14 45	0	0	0	0
6058 2024	U	14 46	0	0	0	0
6059 2024	U	14 47	0	0	0	0
6060 2024	U	14 48	0	0	0	0
6061 2024	U	14 49	0	0	0	0
6062 2024	U	14 5	0	0	0	0
6063 2024	U	14 50	0	0	0	0
6064 2024	U	14 6	0	0	0	0
6065 2024	U	14 7	0	0	0	0
6066 2024	U	14 8	0	0	0	0
6067 2024	U	14 9	0	0	0	0
6068 2024	U	15 1	0	0	0	0
6069 2024	U	15 10	0	0	0	0
6070 2024	U	15 2	0	0	0	0
6071 2024	U	15 21	0	0	0	0
6072 2024	U	15 22	0	0	0	0
6073 2024	U	15 23	0	0	0	0
6074 2024	U	15 24	0	0	0	0
6075 2024	U	15 25	0	0	0	0
6076 2024	U	15 26	0	0	0	0
6077 2024	U	15 27	0	0	0	0
6078 2024	U	15 28	0	0	0	0
6079 2024	U	15 29	0	0	0	0
6080 2024	U	15 3	0	0	0	0
6081 2024	U	15 30	0	0	0	0
6082 2024	U	15 4	0	0	0	0
6083 2024	U	15 41	0	0	0	0
6084 2024	U	15 42	0	0	0	0
6085 2024	U	15 43	0	0	0	0
6086 2024	U	15 44	0	0	0	0
6087 2024	U	15 45	0	0	0	0
6088 2024	U	15 46	0	0	0	0
6089 2024	U	15 47	0	0	0	0
6090 2024	U	15 48	0	0	0	0
6091 2024	U	15 49	0	0	0	0
6092 2024	U	15 5	0	0	0	0
6093 2024	U	15 50	0	0	0	0
6094 2024	U	15 6	0	0	0	0
6095 2024	U	15 7	0	0	0	0
6096 2024	U	15 8	0	0	0	0
6097 2024	U	15 9	0	0	0	0

Schedule of Values

Yancey County 2024

6098 2024	U	16 1	0	0	0	0
6099 2024	U	16 10	0	0	0	0
6100 2024	U	16 2	0	0	0	0
6101 2024	U	16 21	0	0	0	0
6102 2024	U	16 22	0	0	0	0
6103 2024	U	16 23	0	0	0	0
6104 2024	U	16 24	0	0	0	0
6105 2024	U	16 25	0	0	0	0
6106 2024	U	16 26	0	0	0	0
6107 2024	U	16 27	0	0	0	0
6108 2024	U	16 28	0	0	0	0
6109 2024	U	16 29	0	0	0	0
6110 2024	U	16 3	0	0	0	0
6111 2024	U	16 30	0	0	0	0
6112 2024	U	16 4	0	0	0	0
6113 2024	U	16 41	0	0	0	0
6114 2024	U	16 42	0	0	0	0
6115 2024	U	16 43	0	0	0	0
6116 2024	U	16 44	0	0	0	0
6117 2024	U	16 45	0	0	0	0
6118 2024	U	16 46	0	0	0	0
6119 2024	U	16 47	0	0	0	0
6120 2024	U	16 48	0	0	0	0
6121 2024	U	16 49	0	0	0	0
6122 2024	U	16 5	0	0	0	0
6123 2024	U	16 50	0	0	0	0
6124 2024	U	16 6	0	0	0	0
6125 2024	U	16 7	0	0	0	0
6126 2024	U	16 8	0	0	0	0
6127 2024	U	16 9	0	0	0	0
6128 2024	U	17 1	0	0	0	0
6129 2024	U	17 10	0	0	0	0
6130 2024	U	17 2	0	0	0	0
6131 2024	U	17 21	0	0	0	0
6132 2024	U	17 22	0	0	0	0
6133 2024	U	17 23	0	0	0	0
6134 2024	U	17 24	0	0	0	0
6135 2024	U	17 25	0	0	0	0
6136 2024	U	17 26	0	0	0	0
6137 2024	U	17 27	0	0	0	0
6138 2024	U	17 28	0	0	0	0
6139 2024	U	17 29	0	0	0	0
6140 2024	U	17 3	0	0	0	0
6141 2024	U	17 30	0	0	0	0
6142 2024	U	17 4	0	0	0	0
6143 2024	U	17 41	0	0	0	0
6144 2024	U	17 42	0	0	0	0
6145 2024	U	17 43	0	0	0	0
6146 2024	U	17 44	0	0	0	0
6147 2024	U	17 45	0	0	0	0
6148 2024	U	17 46	0	0	0	0
6149 2024	U	17 47	0	0	0	0
6150 2024	U	17 48	0	0	0	0
6151 2024	U	17 49	0	0	0	0
6152 2024	U	17 5	0	0	0	0
6153 2024	U	17 50	0	0	0	0
6154 2024	U	17 6	0	0	0	0

Schedule of Values

Yancey County 2024

6155 2024	U	17 7	0	0	0	0
6156 2024	U	17 8	0	0	0	0
6157 2024	U	17 9	0	0	0	0
6158 2024	U	18 1	0	0	0	0
6159 2024	U	18 10	0	0	0	0
6160 2024	U	18 2	0	0	0	0
6161 2024	U	18 21	0	0	0	0
6162 2024	U	18 22	0	0	0	0
6163 2024	U	18 23	0	0	0	0
6164 2024	U	18 24	0	0	0	0
6165 2024	U	18 25	0	0	0	0
6166 2024	U	18 26	0	0	0	0
6167 2024	U	18 27	0	0	0	0
6168 2024	U	18 28	0	0	0	0
6169 2024	U	18 29	0	0	0	0
6170 2024	U	18 3	0	0	0	0
6171 2024	U	18 30	0	0	0	0
6172 2024	U	18 4	0	0	0	0
6173 2024	U	18 41	0	0	0	0
6174 2024	U	18 42	0	0	0	0
6175 2024	U	18 43	0	0	0	0
6176 2024	U	18 44	0	0	0	0
6177 2024	U	18 45	0	0	0	0
6178 2024	U	18 46	0	0	0	0
6179 2024	U	18 47	0	0	0	0
6180 2024	U	18 48	0	0	0	0
6181 2024	U	18 49	0	0	0	0
6182 2024	U	18 5	0	0	0	0
6183 2024	U	18 50	0	0	0	0
6184 2024	U	18 6	0	0	0	0
6185 2024	U	18 7	0	0	0	0
6186 2024	U	18 8	0	0	0	0
6187 2024	U	18 9	0	0	0	0
6188 2024	U	19 1	0	0	0	0
6189 2024	U	19 10	0	0	0	0
6190 2024	U	19 2	0	0	0	0
6191 2024	U	19 21	0	0	0	0
6192 2024	U	19 22	0	0	0	0
6193 2024	U	19 23	0	0	0	0
6194 2024	U	19 24	0	0	0	0
6195 2024	U	19 25	0	0	0	0
6196 2024	U	19 26	0	0	0	0
6197 2024	U	19 27	0	0	0	0
6198 2024	U	19 28	0	0	0	0
6199 2024	U	19 29	0	0	0	0
6200 2024	U	19 3	0	0	0	0
6201 2024	U	19 30	0	0	0	0
6202 2024	U	19 4	0	0	0	0
6203 2024	U	19 41	0	0	0	0
6204 2024	U	19 42	0	0	0	0
6205 2024	U	19 43	0	0	0	0
6206 2024	U	19 44	0	0	0	0
6207 2024	U	19 45	0	0	0	0
6208 2024	U	19 46	0	0	0	0
6209 2024	U	19 47	0	0	0	0
6210 2024	U	19 48	0	0	0	0
6211 2024	U	19 49	0	0	0	0

Schedule of Values

Yancey County 2024

6212 2024	U	19 5	0	0	0	0
6213 2024	U	19 50	0	0	0	0
6214 2024	U	19 6	0	0	0	0
6215 2024	U	19 7	0	0	0	0
6216 2024	U	19 8	0	0	0	0
6217 2024	U	19 9	0	0	0	0
6218 2024	U	20 1	0	0	0	0
6219 2024	U	20 10	0	0	0	0
6220 2024	U	20 2	0	0	0	0
6221 2024	U	20 21	0	0	0	0
6222 2024	U	20 22	0	0	0	0
6223 2024	U	20 23	0	0	0	0
6224 2024	U	20 24	0	0	0	0
6225 2024	U	20 25	0	0	0	0
6226 2024	U	20 26	0	0	0	0
6227 2024	U	20 27	0	0	0	0
6228 2024	U	20 28	0	0	0	0
6229 2024	U	20 29	0	0	0	0
6230 2024	U	20 3	0	0	0	0
6231 2024	U	20 30	0	0	0	0
6232 2024	U	20 4	0	0	0	0
6233 2024	U	20 41	0	0	0	0
6234 2024	U	20 42	0	0	0	0
6235 2024	U	20 43	0	0	0	0
6236 2024	U	20 44	0	0	0	0
6237 2024	U	20 45	0	0	0	0
6238 2024	U	20 46	0	0	0	0
6239 2024	U	20 47	0	0	0	0
6240 2024	U	20 48	0	0	0	0
6241 2024	U	20 49	0	0	0	0
6242 2024	U	20 5	0	0	0	0
6243 2024	U	20 50	0	0	0	0
6244 2024	U	20 6	0	0	0	0
6245 2024	U	20 7	0	0	0	0
6246 2024	U	20 8	0	0	0	0
6247 2024	U	20 9	0	0	0	0
6248 2024	U	21 1	0	0	0	0
6249 2024	U	21 10	0	0	0	0
6250 2024	U	21 2	0	0	0	0
6251 2024	U	21 21	0	0	0	0
6252 2024	U	21 22	0	0	0	0
6253 2024	U	21 23	0	0	0	0
6254 2024	U	21 24	0	0	0	0
6255 2024	U	21 25	0	0	0	0
6256 2024	U	21 26	0	0	0	0
6257 2024	U	21 27	0	0	0	0
6258 2024	U	21 28	0	0	0	0
6259 2024	U	21 29	0	0	0	0
6260 2024	U	21 3	0	0	0	0
6261 2024	U	21 30	0	0	0	0
6262 2024	U	21 4	0	0	0	0
6263 2024	U	21 41	0	0	0	0
6264 2024	U	21 42	0	0	0	0
6265 2024	U	21 43	0	0	0	0
6266 2024	U	21 44	0	0	0	0
6267 2024	U	21 45	0	0	0	0
6268 2024	U	21 46	0	0	0	0

Schedule of Values

Yancey County 2024

6269 2024	U	21 47	0	0	0	0
6270 2024	U	21 48	0	0	0	0
6271 2024	U	21 49	0	0	0	0
6272 2024	U	21 5	0	0	0	0
6273 2024	U	21 50	0	0	0	0
6274 2024	U	21 6	0	0	0	0
6275 2024	U	21 7	0	0	0	0
6276 2024	U	21 8	0	0	0	0
6277 2024	U	21 9	0	0	0	0
6278 2024	U	22 1	0	0	0	0
6279 2024	U	22 10	0	0	0	0
6280 2024	U	22 2	0	0	0	0
6281 2024	U	22 21	0	0	0	0
6282 2024	U	22 22	0	0	0	0
6283 2024	U	22 23	0	0	0	0
6284 2024	U	22 24	0	0	0	0
6285 2024	U	22 25	0	0	0	0
6286 2024	U	22 26	0	0	0	0
6287 2024	U	22 27	0	0	0	0
6288 2024	U	22 28	0	0	0	0
6289 2024	U	22 29	0	0	0	0
6290 2024	U	22 3	0	0	0	0
6291 2024	U	22 30	0	0	0	0
6292 2024	U	22 4	0	0	0	0
6293 2024	U	22 41	0	0	0	0
6294 2024	U	22 42	0	0	0	0
6295 2024	U	22 43	0	0	0	0
6296 2024	U	22 44	0	0	0	0
6297 2024	U	22 45	0	0	0	0
6298 2024	U	22 46	0	0	0	0
6299 2024	U	22 47	0	0	0	0
6300 2024	U	22 48	0	0	0	0
6301 2024	U	22 49	0	0	0	0
6302 2024	U	22 5	0	0	0	0
6303 2024	U	22 50	0	0	0	0
6304 2024	U	22 6	0	0	0	0
6305 2024	U	22 7	0	0	0	0
6306 2024	U	22 8	0	0	0	0
6307 2024	U	22 9	0	0	0	0
6308 2024	U	23 1	0	0	0	0
6309 2024	U	23 10	0	0	0	0
6310 2024	U	23 2	0	0	0	0
6311 2024	U	23 21	0	0	0	0
6312 2024	U	23 22	0	0	0	0
6313 2024	U	23 23	0	0	0	0
6314 2024	U	23 24	0	0	0	0
6315 2024	U	23 25	0	0	0	0
6316 2024	U	23 26	0	0	0	0
6317 2024	U	23 27	0	0	0	0
6318 2024	U	23 28	0	0	0	0
6319 2024	U	23 29	0	0	0	0
6320 2024	U	23 3	0	0	0	0
6321 2024	U	23 30	0	0	0	0
6322 2024	U	23 4	0	0	0	0
6323 2024	U	23 41	0	0	0	0
6324 2024	U	23 42	0	0	0	0
6325 2024	U	23 43	0	0	0	0

Schedule of Values

Yancey County 2024

6326 2024	U	23 44	0	0	0	0
6327 2024	U	23 45	0	0	0	0
6328 2024	U	23 46	0	0	0	0
6329 2024	U	23 47	0	0	0	0
6330 2024	U	23 48	0	0	0	0
6331 2024	U	23 49	0	0	0	0
6332 2024	U	23 5	0	0	0	0
6333 2024	U	23 50	0	0	0	0
6334 2024	U	23 6	0	0	0	0
6335 2024	U	23 7	0	0	0	0
6336 2024	U	23 8	0	0	0	0
6337 2024	U	23 9	0	0	0	0
6338 2024	U	24 1	0	0	0	0
6339 2024	U	24 10	0	0	0	0
6340 2024	U	24 2	0	0	0	0
6341 2024	U	24 21	0	0	0	0
6342 2024	U	24 22	0	0	0	0
6343 2024	U	24 23	0	0	0	0
6344 2024	U	24 24	0	0	0	0
6345 2024	U	24 25	0	0	0	0
6346 2024	U	24 26	0	0	0	0
6347 2024	U	24 27	0	0	0	0
6348 2024	U	24 28	0	0	0	0
6349 2024	U	24 29	0	0	0	0
6350 2024	U	24 3	0	0	0	0
6351 2024	U	24 30	0	0	0	0
6352 2024	U	24 4	0	0	0	0
6353 2024	U	24 41	0	0	0	0
6354 2024	U	24 42	0	0	0	0
6355 2024	U	24 43	0	0	0	0
6356 2024	U	24 44	0	0	0	0
6357 2024	U	24 45	0	0	0	0
6358 2024	U	24 46	0	0	0	0
6359 2024	U	24 47	0	0	0	0
6360 2024	U	24 48	0	0	0	0
6361 2024	U	24 49	0	0	0	0
6362 2024	U	24 5	0	0	0	0
6363 2024	U	24 50	0	0	0	0
6364 2024	U	24 6	0	0	0	0
6365 2024	U	24 7	0	0	0	0
6366 2024	U	24 8	0	0	0	0
6367 2024	U	24 9	0	0	0	0
6368 2024	U	25 1	0	0	0	0
6369 2024	U	25 10	0	0	0	0
6370 2024	U	25 2	0	0	0	0
6371 2024	U	25 21	0	0	0	0
6372 2024	U	25 22	0	0	0	0
6373 2024	U	25 23	0	0	0	0
6374 2024	U	25 24	0	0	0	0
6375 2024	U	25 25	0	0	0	0
6376 2024	U	25 26	0	0	0	0
6377 2024	U	25 27	0	0	0	0
6378 2024	U	25 28	0	0	0	0
6379 2024	U	25 29	0	0	0	0
6380 2024	U	25 3	0	0	0	0
6381 2024	U	25 30	0	0	0	0
6382 2024	U	25 4	0	0	0	0

Schedule of Values

Yancey County 2024

6383 2024	U	25 41	0	0	0	0
6384 2024	U	25 42	0	0	0	0
6385 2024	U	25 43	0	0	0	0
6386 2024	U	25 44	0	0	0	0
6387 2024	U	25 45	0	0	0	0
6388 2024	U	25 46	0	0	0	0
6389 2024	U	25 47	0	0	0	0
6390 2024	U	25 48	0	0	0	0
6391 2024	U	25 49	0	0	0	0
6392 2024	U	25 5	0	0	0	0
6393 2024	U	25 50	0	0	0	0
6394 2024	U	25 6	0	0	0	0
6395 2024	U	25 7	0	0	0	0
6396 2024	U	25 8	0	0	0	0
6397 2024	U	25 9	0	0	0	0
6398 2024	U	26 1	0	0	0	0
6399 2024	U	26 10	0	0	0	0
6400 2024	U	26 2	0	0	0	0
6401 2024	U	26 21	0	0	0	0
6402 2024	U	26 22	0	0	0	0
6403 2024	U	26 23	0	0	0	0
6404 2024	U	26 24	0	0	0	0
6405 2024	U	26 25	0	0	0	0
6406 2024	U	26 26	0	0	0	0
6407 2024	U	26 27	0	0	0	0
6408 2024	U	26 28	0	0	0	0
6409 2024	U	26 29	0	0	0	0
6410 2024	U	26 3	0	0	0	0
6411 2024	U	26 30	0	0	0	0
6412 2024	U	26 4	0	0	0	0
6413 2024	U	26 41	0	0	0	0
6414 2024	U	26 42	0	0	0	0
6415 2024	U	26 43	0	0	0	0
6416 2024	U	26 44	0	0	0	0
6417 2024	U	26 45	0	0	0	0
6418 2024	U	26 46	0	0	0	0
6419 2024	U	26 47	0	0	0	0
6420 2024	U	26 48	0	0	0	0
6421 2024	U	26 49	0	0	0	0
6422 2024	U	26 5	0	0	0	0
6423 2024	U	26 50	0	0	0	0
6424 2024	U	26 6	0	0	0	0
6425 2024	U	26 7	0	0	0	0
6426 2024	U	26 8	0	0	0	0
6427 2024	U	26 9	0	0	0	0
6428 2024	U	27 1	0	0	0	0
6429 2024	U	27 10	0	0	0	0
6430 2024	U	27 2	0	0	0	0
6431 2024	U	27 21	0	0	0	0
6432 2024	U	27 22	0	0	0	0
6433 2024	U	27 23	0	0	0	0
6434 2024	U	27 24	0	0	0	0
6435 2024	U	27 25	0	0	0	0
6436 2024	U	27 26	0	0	0	0
6437 2024	U	27 27	0	0	0	0
6438 2024	U	27 28	0	0	0	0
6439 2024	U	27 29	0	0	0	0

Schedule of Values

Yancey County 2024

6440 2024	U	27 3	0	0	0	0
6441 2024	U	27 30	0	0	0	0
6442 2024	U	27 4	0	0	0	0
6443 2024	U	27 41	0	0	0	0
6444 2024	U	27 42	0	0	0	0
6445 2024	U	27 43	0	0	0	0
6446 2024	U	27 44	0	0	0	0
6447 2024	U	27 45	0	0	0	0
6448 2024	U	27 46	0	0	0	0
6449 2024	U	27 47	0	0	0	0
6450 2024	U	27 48	0	0	0	0
6451 2024	U	27 49	0	0	0	0
6452 2024	U	27 5	0	0	0	0
6453 2024	U	27 50	0	0	0	0
6454 2024	U	27 6	0	0	0	0
6455 2024	U	27 7	0	0	0	0
6456 2024	U	27 8	0	0	0	0
6457 2024	U	27 9	0	0	0	0
6458 2024	U	28 1	0	0	0	0
6459 2024	U	28 10	0	0	0	0
6460 2024	U	28 2	0	0	0	0
6461 2024	U	28 21	0	0	0	0
6462 2024	U	28 22	0	0	0	0
6463 2024	U	28 23	0	0	0	0
6464 2024	U	28 24	0	0	0	0
6465 2024	U	28 25	0	0	0	0
6466 2024	U	28 26	0	0	0	0
6467 2024	U	28 27	0	0	0	0
6468 2024	U	28 28	0	0	0	0
6469 2024	U	28 29	0	0	0	0
6470 2024	U	28 3	0	0	0	0
6471 2024	U	28 30	0	0	0	0
6472 2024	U	28 4	0	0	0	0
6473 2024	U	28 41	0	0	0	0
6474 2024	U	28 42	0	0	0	0
6475 2024	U	28 43	0	0	0	0
6476 2024	U	28 44	0	0	0	0
6477 2024	U	28 45	0	0	0	0
6478 2024	U	28 46	0	0	0	0
6479 2024	U	28 47	0	0	0	0
6480 2024	U	28 48	0	0	0	0
6481 2024	U	28 49	0	0	0	0
6482 2024	U	28 5	0	0	0	0
6483 2024	U	28 50	0	0	0	0
6484 2024	U	28 6	0	0	0	0
6485 2024	U	28 7	0	0	0	0
6486 2024	U	28 8	0	0	0	0
6487 2024	U	28 9	0	0	0	0
6488 2024	U	29 1	0	0	0	0
6489 2024	U	29 10	0	0	0	0
6490 2024	U	29 2	0	0	0	0
6491 2024	U	29 21	0	0	0	0
6492 2024	U	29 22	0	0	0	0
6493 2024	U	29 23	0	0	0	0
6494 2024	U	29 24	0	0	0	0
6495 2024	U	29 25	0	0	0	0
6496 2024	U	29 26	0	0	0	0

Schedule of Values

Yancey County 2024

6497 2024	U	29 27	0	0	0	0
6498 2024	U	29 28	0	0	0	0
6499 2024	U	29 29	0	0	0	0
6500 2024	U	29 3	0	0	0	0
6501 2024	U	29 30	0	0	0	0
6502 2024	U	29 4	0	0	0	0
6503 2024	U	29 41	0	0	0	0
6504 2024	U	29 42	0	0	0	0
6505 2024	U	29 43	0	0	0	0
6506 2024	U	29 44	0	0	0	0
6507 2024	U	29 45	0	0	0	0
6508 2024	U	29 46	0	0	0	0
6509 2024	U	29 47	0	0	0	0
6510 2024	U	29 48	0	0	0	0
6511 2024	U	29 49	0	0	0	0
6512 2024	U	29 5	0	0	0	0
6513 2024	U	29 50	0	0	0	0
6514 2024	U	29 6	0	0	0	0
6515 2024	U	29 7	0	0	0	0
6516 2024	U	29 8	0	0	0	0
6517 2024	U	29 9	0	0	0	0
6518 2024	U	30 1	0	0	0	0
6519 2024	U	30 10	0	0	0	0
6520 2024	U	30 2	0	0	0	0
6521 2024	U	30 21	0	0	0	0
6522 2024	U	30 22	0	0	0	0
6523 2024	U	30 23	0	0	0	0
6524 2024	U	30 24	0	0	0	0
6525 2024	U	30 25	0	0	0	0
6526 2024	U	30 26	0	0	0	0
6527 2024	U	30 27	0	0	0	0
6528 2024	U	30 28	0	0	0	0
6529 2024	U	30 29	0	0	0	0
6530 2024	U	30 3	0	0	0	0
6531 2024	U	30 30	0	0	0	0
6532 2024	U	30 4	0	0	0	0
6533 2024	U	30 41	0	0	0	0
6534 2024	U	30 42	0	0	0	0
6535 2024	U	30 43	0	0	0	0
6536 2024	U	30 44	0	0	0	0
6537 2024	U	30 45	0	0	0	0
6538 2024	U	30 46	0	0	0	0
6539 2024	U	30 47	0	0	0	0
6540 2024	U	30 48	0	0	0	0
6541 2024	U	30 49	0	0	0	0
6542 2024	U	30 5	0	0	0	0
6543 2024	U	30 50	0	0	0	0
6544 2024	U	30 6	0	0	0	0
6545 2024	U	30 7	0	0	0	0
6546 2024	U	30 8	0	0	0	0
6547 2024	U	30 9	0	0	0	0
6548 2024	U	31 1	0	0	0	0
6549 2024	U	31 10	0	0	0	0
6550 2024	U	31 2	0	0	0	0
6551 2024	U	31 21	0	0	0	0
6552 2024	U	31 22	0	0	0	0
6553 2024	U	31 23	0	0	0	0

Schedule of Values

Yancey County 2024

6554 2024	U	31 24	0	0	0	0
6555 2024	U	31 25	0	0	0	0
6556 2024	U	31 26	0	0	0	0
6557 2024	U	31 27	0	0	0	0
6558 2024	U	31 28	0	0	0	0
6559 2024	U	31 29	0	0	0	0
6560 2024	U	31 3	0	0	0	0
6561 2024	U	31 30	0	0	0	0
6562 2024	U	31 4	0	0	0	0
6563 2024	U	31 41	0	0	0	0
6564 2024	U	31 42	0	0	0	0
6565 2024	U	31 43	0	0	0	0
6566 2024	U	31 44	0	0	0	0
6567 2024	U	31 45	0	0	0	0
6568 2024	U	31 46	0	0	0	0
6569 2024	U	31 47	0	0	0	0
6570 2024	U	31 48	0	0	0	0
6571 2024	U	31 49	0	0	0	0
6572 2024	U	31 5	0	0	0	0
6573 2024	U	31 50	0	0	0	0
6574 2024	U	31 6	0	0	0	0
6575 2024	U	31 7	0	0	0	0
6576 2024	U	31 8	0	0	0	0
6577 2024	U	31 9	0	0	0	0
6578 2024	U	32 1	0	0	0	0
6579 2024	U	32 10	0	0	0	0
6580 2024	U	32 2	0	0	0	0
6581 2024	U	32 21	0	0	0	0
6582 2024	U	32 22	0	0	0	0
6583 2024	U	32 23	0	0	0	0
6584 2024	U	32 24	0	0	0	0
6585 2024	U	32 25	0	0	0	0
6586 2024	U	32 26	0	0	0	0
6587 2024	U	32 27	0	0	0	0
6588 2024	U	32 28	0	0	0	0
6589 2024	U	32 29	0	0	0	0
6590 2024	U	32 3	0	0	0	0
6591 2024	U	32 30	0	0	0	0
6592 2024	U	32 4	0	0	0	0
6593 2024	U	32 41	0	0	0	0
6594 2024	U	32 42	0	0	0	0
6595 2024	U	32 43	0	0	0	0
6596 2024	U	32 44	0	0	0	0
6597 2024	U	32 45	0	0	0	0
6598 2024	U	32 46	0	0	0	0
6599 2024	U	32 47	0	0	0	0
6600 2024	U	32 48	0	0	0	0
6601 2024	U	32 49	0	0	0	0
6602 2024	U	32 5	0	0	0	0
6603 2024	U	32 50	0	0	0	0
6604 2024	U	32 6	0	0	0	0
6605 2024	U	32 7	0	0	0	0
6606 2024	U	32 8	0	0	0	0
6607 2024	U	32 9	0	0	0	0
6608 2024	U	33 1	0	0	0	0
6609 2024	U	33 10	0	0	0	0
6610 2024	U	33 2	0	0	0	0

Schedule of Values

Yancey County 2024

6611 2024	U	33 21	0	0	0	0
6612 2024	U	33 22	0	0	0	0
6613 2024	U	33 23	0	0	0	0
6614 2024	U	33 24	0	0	0	0
6615 2024	U	33 25	0	0	0	0
6616 2024	U	33 26	0	0	0	0
6617 2024	U	33 27	0	0	0	0
6618 2024	U	33 28	0	0	0	0
6619 2024	U	33 29	0	0	0	0
6620 2024	U	33 3	0	0	0	0
6621 2024	U	33 30	0	0	0	0
6622 2024	U	33 4	0	0	0	0
6623 2024	U	33 41	0	0	0	0
6624 2024	U	33 42	0	0	0	0
6625 2024	U	33 43	0	0	0	0
6626 2024	U	33 44	0	0	0	0
6627 2024	U	33 45	0	0	0	0
6628 2024	U	33 46	0	0	0	0
6629 2024	U	33 47	0	0	0	0
6630 2024	U	33 48	0	0	0	0
6631 2024	U	33 49	0	0	0	0
6632 2024	U	33 5	0	0	0	0
6633 2024	U	33 50	0	0	0	0
6634 2024	U	33 6	0	0	0	0
6635 2024	U	33 7	0	0	0	0
6636 2024	U	33 8	0	0	0	0
6637 2024	U	33 9	0	0	0	0
6638 2024	U	34 1	0	0	0	0
6639 2024	U	34 10	0	0	0	0
6640 2024	U	34 2	0	0	0	0
6641 2024	U	34 21	0	0	0	0
6642 2024	U	34 22	0	0	0	0
6643 2024	U	34 23	0	0	0	0
6644 2024	U	34 24	0	0	0	0
6645 2024	U	34 25	0	0	0	0
6646 2024	U	34 26	0	0	0	0
6647 2024	U	34 27	0	0	0	0
6648 2024	U	34 28	0	0	0	0
6649 2024	U	34 29	0	0	0	0
6650 2024	U	34 3	0	0	0	0
6651 2024	U	34 30	0	0	0	0
6652 2024	U	34 4	0	0	0	0
6653 2024	U	34 41	0	0	0	0
6654 2024	U	34 42	0	0	0	0
6655 2024	U	34 43	0	0	0	0
6656 2024	U	34 44	0	0	0	0
6657 2024	U	34 45	0	0	0	0
6658 2024	U	34 46	0	0	0	0
6659 2024	U	34 47	0	0	0	0
6660 2024	U	34 48	0	0	0	0
6661 2024	U	34 49	0	0	0	0
6662 2024	U	34 5	0	0	0	0
6663 2024	U	34 50	0	0	0	0
6664 2024	U	34 6	0	0	0	0
6665 2024	U	34 7	0	0	0	0
6666 2024	U	34 8	0	0	0	0
6667 2024	U	34 9	0	0	0	0

Schedule of Values

Yancey County 2024

6668 2024	U	35 1	0	0	0	0
6669 2024	U	35 10	0	0	0	0
6670 2024	U	35 2	0	0	0	0
6671 2024	U	35 21	0	0	0	0
6672 2024	U	35 22	0	0	0	0
6673 2024	U	35 23	0	0	0	0
6674 2024	U	35 24	0	0	0	0
6675 2024	U	35 25	0	0	0	0
6676 2024	U	35 26	0	0	0	0
6677 2024	U	35 27	0	0	0	0
6678 2024	U	35 28	0	0	0	0
6679 2024	U	35 29	0	0	0	0
6680 2024	U	35 3	0	0	0	0
6681 2024	U	35 30	0	0	0	0
6682 2024	U	35 4	0	0	0	0
6683 2024	U	35 41	0	0	0	0
6684 2024	U	35 42	0	0	0	0
6685 2024	U	35 43	0	0	0	0
6686 2024	U	35 44	0	0	0	0
6687 2024	U	35 45	0	0	0	0
6688 2024	U	35 46	0	0	0	0
6689 2024	U	35 47	0	0	0	0
6690 2024	U	35 48	0	0	0	0
6691 2024	U	35 49	0	0	0	0
6692 2024	U	35 5	0	0	0	0
6693 2024	U	35 50	0	0	0	0
6694 2024	U	35 6	0	0	0	0
6695 2024	U	35 7	0	0	0	0
6696 2024	U	35 8	0	0	0	0
6697 2024	U	35 9	0	0	0	0
6698 2024	U	36 1	0	0	0	0
6699 2024	U	36 10	0	0	0	0
6700 2024	U	36 2	0	0	0	0
6701 2024	U	36 21	0	0	0	0
6702 2024	U	36 22	0	0	0	0
6703 2024	U	36 23	0	0	0	0
6704 2024	U	36 24	0	0	0	0
6705 2024	U	36 25	0	0	0	0
6706 2024	U	36 26	0	0	0	0
6707 2024	U	36 27	0	0	0	0
6708 2024	U	36 28	0	0	0	0
6709 2024	U	36 29	0	0	0	0
6710 2024	U	36 3	0	0	0	0
6711 2024	U	36 30	0	0	0	0
6712 2024	U	36 4	0	0	0	0
6713 2024	U	36 41	0	0	0	0
6714 2024	U	36 42	0	0	0	0
6715 2024	U	36 43	0	0	0	0
6716 2024	U	36 44	0	0	0	0
6717 2024	U	36 45	0	0	0	0
6718 2024	U	36 46	0	0	0	0
6719 2024	U	36 47	0	0	0	0
6720 2024	U	36 48	0	0	0	0
6721 2024	U	36 49	0	0	0	0
6722 2024	U	36 5	0	0	0	0
6723 2024	U	36 50	0	0	0	0
6724 2024	U	36 6	0	0	0	0

Schedule of Values

Yancey County 2024

6725 2024	U	36 7	0	0	0	0
6726 2024	U	36 8	0	0	0	0
6727 2024	U	36 9	0	0	0	0
6728 2024	U	37 1	0	0	0	0
6729 2024	U	37 10	0	0	0	0
6730 2024	U	37 2	0	0	0	0
6731 2024	U	37 21	0	0	0	0
6732 2024	U	37 22	0	0	0	0
6733 2024	U	37 23	0	0	0	0
6734 2024	U	37 24	0	0	0	0
6735 2024	U	37 25	0	0	0	0
6736 2024	U	37 26	0	0	0	0
6737 2024	U	37 27	0	0	0	0
6738 2024	U	37 28	0	0	0	0
6739 2024	U	37 29	0	0	0	0
6740 2024	U	37 3	0	0	0	0
6741 2024	U	37 30	0	0	0	0
6742 2024	U	37 4	0	0	0	0
6743 2024	U	37 41	0	0	0	0
6744 2024	U	37 42	0	0	0	0
6745 2024	U	37 43	0	0	0	0
6746 2024	U	37 44	0	0	0	0
6747 2024	U	37 45	0	0	0	0
6748 2024	U	37 46	0	0	0	0
6749 2024	U	37 47	0	0	0	0
6750 2024	U	37 48	0	0	0	0
6751 2024	U	37 49	0	0	0	0
6752 2024	U	37 5	0	0	0	0
6753 2024	U	37 50	0	0	0	0
6754 2024	U	37 6	0	0	0	0
6755 2024	U	37 7	0	0	0	0
6756 2024	U	37 8	0	0	0	0
6757 2024	U	37 9	0	0	0	0
6758 2024	U	38 1	0	0	0	0
6759 2024	U	38 10	0	0	0	0
6760 2024	U	38 2	0	0	0	0
6761 2024	U	38 21	0	0	0	0
6762 2024	U	38 22	0	0	0	0
6763 2024	U	38 23	0	0	0	0
6764 2024	U	38 24	0	0	0	0
6765 2024	U	38 25	0	0	0	0
6766 2024	U	38 26	0	0	0	0
6767 2024	U	38 27	0	0	0	0
6768 2024	U	38 28	0	0	0	0
6769 2024	U	38 29	0	0	0	0
6770 2024	U	38 3	0	0	0	0
6771 2024	U	38 30	0	0	0	0
6772 2024	U	38 4	0	0	0	0
6773 2024	U	38 41	0	0	0	0
6774 2024	U	38 42	0	0	0	0
6775 2024	U	38 43	0	0	0	0
6776 2024	U	38 44	0	0	0	0
6777 2024	U	38 45	0	0	0	0
6778 2024	U	38 46	0	0	0	0
6779 2024	U	38 47	0	0	0	0
6780 2024	U	38 48	0	0	0	0
6781 2024	U	38 49	0	0	0	0

Schedule of Values

Yancey County 2024

6782 2024	U	38 5	0	0	0	0
6783 2024	U	38 50	0	0	0	0
6784 2024	U	38 6	0	0	0	0
6785 2024	U	38 7	0	0	0	0
6786 2024	U	38 8	0	0	0	0
6787 2024	U	38 9	0	0	0	0
6788 2024	U	39 1	0	0	0	0
6789 2024	U	39 10	0	0	0	0
6790 2024	U	39 2	0	0	0	0
6791 2024	U	39 21	0	0	0	0
6792 2024	U	39 22	0	0	0	0
6793 2024	U	39 23	0	0	0	0
6794 2024	U	39 24	0	0	0	0
6795 2024	U	39 25	0	0	0	0
6796 2024	U	39 26	0	0	0	0
6797 2024	U	39 27	0	0	0	0
6798 2024	U	39 28	0	0	0	0
6799 2024	U	39 29	0	0	0	0
6800 2024	U	39 3	0	0	0	0
6801 2024	U	39 30	0	0	0	0
6802 2024	U	39 4	0	0	0	0
6803 2024	U	39 41	0	0	0	0
6804 2024	U	39 42	0	0	0	0
6805 2024	U	39 43	0	0	0	0
6806 2024	U	39 44	0	0	0	0
6807 2024	U	39 45	0	0	0	0
6808 2024	U	39 46	0	0	0	0
6809 2024	U	39 47	0	0	0	0
6810 2024	U	39 48	0	0	0	0
6811 2024	U	39 49	0	0	0	0
6812 2024	U	39 5	0	0	0	0
6813 2024	U	39 50	0	0	0	0
6814 2024	U	39 6	0	0	0	0
6815 2024	U	39 7	0	0	0	0
6816 2024	U	39 8	0	0	0	0
6817 2024	U	39 9	0	0	0	0
6818 2024	U	40 1	0	0	0	0
6819 2024	U	40 10	0	0	0	0
6820 2024	U	40 2	0	0	0	0
6821 2024	U	40 21	0	0	0	0
6822 2024	U	40 22	0	0	0	0
6823 2024	U	40 23	0	0	0	0
6824 2024	U	40 24	0	0	0	0
6825 2024	U	40 25	0	0	0	0
6826 2024	U	40 26	0	0	0	0
6827 2024	U	40 27	0	0	0	0
6828 2024	U	40 28	0	0	0	0
6829 2024	U	40 29	0	0	0	0
6830 2024	U	40 3	0	0	0	0
6831 2024	U	40 30	0	0	0	0
6832 2024	U	40 4	0	0	0	0
6833 2024	U	40 41	0	0	0	0
6834 2024	U	40 42	0	0	0	0
6835 2024	U	40 43	0	0	0	0
6836 2024	U	40 44	0	0	0	0
6837 2024	U	40 45	0	0	0	0
6838 2024	U	40 46	0	0	0	0

Schedule of Values

Yancey County 2024

6839 2024	U	40 47	0	0	0	0
6840 2024	U	40 48	0	0	0	0
6841 2024	U	40 49	0	0	0	0
6842 2024	U	40 5	0	0	0	0
6843 2024	U	40 50	0	0	0	0
6844 2024	U	40 6	0	0	0	0
6845 2024	U	40 7	0	0	0	0
6846 2024	U	40 8	0	0	0	0
6847 2024	U	40 9	0	0	0	0
6848 2024	U	41 1	1	0	0	0
6849 2024	U	41 10	1	0	0	0
6850 2024	U	41 2	1	0	0	0
6851 2024	U	41 21	1	0	0	0
6852 2024	U	41 22	1	0	0	0
6853 2024	U	41 23	1	0	0	0
6854 2024	U	41 24	1	0	0	0
6855 2024	U	41 25	1	0	0	0
6856 2024	U	41 26	1	0	0	0
6857 2024	U	41 27	1	0	0	0
6858 2024	U	41 28	1	0	0	0
6859 2024	U	41 29	1	0	0	0
6860 2024	U	41 3	1	0	0	0
6861 2024	U	41 30	1	0	0	0
6862 2024	U	41 4	1	0	0	0
6863 2024	U	41 41	1	0	0	0
6864 2024	U	41 42	1	0	0	0
6865 2024	U	41 43	1	0	0	0
6866 2024	U	41 44	1	0	0	0
6867 2024	U	41 45	1	0	0	0
6868 2024	U	41 46	1	0	0	0
6869 2024	U	41 47	1	0	0	0
6870 2024	U	41 48	1	0	0	0
6871 2024	U	41 49	1	0	0	0
6872 2024	U	41 5	1	0	0	0
6873 2024	U	41 50	1	0	0	0
6874 2024	U	41 6	1	0	0	0
6875 2024	U	41 7	1	0	0	0
6876 2024	U	41 8	1	0	0	0
6877 2024	U	41 9	1	0	0	0
6878 2024	U	42 1	0	0	0	0
6879 2024	U	42 10	0	0	0	0
6880 2024	U	42 2	0	0	0	0
6881 2024	U	42 21	0	0	0	0
6882 2024	U	42 22	0	0	0	0
6883 2024	U	42 23	0	0	0	0
6884 2024	U	42 24	0	0	0	0
6885 2024	U	42 25	0	0	0	0
6886 2024	U	42 26	0	0	0	0
6887 2024	U	42 27	0	0	0	0
6888 2024	U	42 28	0	0	0	0
6889 2024	U	42 29	0	0	0	0
6890 2024	U	42 3	0	0	0	0
6891 2024	U	42 30	0	0	0	0
6892 2024	U	42 4	0	0	0	0
6893 2024	U	42 41	0	0	0	0
6894 2024	U	42 42	0	0	0	0
6895 2024	U	42 43	0	0	0	0

Schedule of Values

Yancey County 2024

6896 2024	U	42 44	0	0	0	0
6897 2024	U	42 45	0	0	0	0
6898 2024	U	42 46	0	0	0	0
6899 2024	U	42 47	0	0	0	0
6900 2024	U	42 48	0	0	0	0
6901 2024	U	42 49	0	0	0	0
6902 2024	U	42 5	0	0	0	0
6903 2024	U	42 50	0	0	0	0
6904 2024	U	42 6	0	0	0	0
6905 2024	U	42 7	0	0	0	0
6906 2024	U	42 8	0	0	0	0
6907 2024	U	42 9	0	0	0	0
6908 2024	U	43 1	0	0	0	0
6909 2024	U	43 10	0	0	0	0
6910 2024	U	43 2	0	0	0	0
6911 2024	U	43 21	0	0	0	0
6912 2024	U	43 22	0	0	0	0
6913 2024	U	43 23	0	0	0	0
6914 2024	U	43 24	0	0	0	0
6915 2024	U	43 25	0	0	0	0
6916 2024	U	43 26	0	0	0	0
6917 2024	U	43 27	0	0	0	0
6918 2024	U	43 28	0	0	0	0
6919 2024	U	43 29	0	0	0	0
6920 2024	U	43 3	0	0	0	0
6921 2024	U	43 30	0	0	0	0
6922 2024	U	43 4	0	0	0	0
6923 2024	U	43 41	0	0	0	0
6924 2024	U	43 42	0	0	0	0
6925 2024	U	43 43	0	0	0	0
6926 2024	U	43 44	0	0	0	0
6927 2024	U	43 45	0	0	0	0
6928 2024	U	43 46	0	0	0	0
6929 2024	U	43 47	0	0	0	0
6930 2024	U	43 48	0	0	0	0
6931 2024	U	43 49	0	0	0	0
6932 2024	U	43 5	0	0	0	0
6933 2024	U	43 50	0	0	0	0
6934 2024	U	43 6	0	0	0	0
6935 2024	U	43 7	0	0	0	0
6936 2024	U	43 8	0	0	0	0
6937 2024	U	43 9	0	0	0	0
6938 2024	U	44 1	0	0	0	0
6939 2024	U	44 10	0	0	0	0
6940 2024	U	44 2	0	0	0	0
6941 2024	U	44 21	0	0	0	0
6942 2024	U	44 22	0	0	0	0
6943 2024	U	44 23	0	0	0	0
6944 2024	U	44 24	0	0	0	0
6945 2024	U	44 25	0	0	0	0
6946 2024	U	44 26	0	0	0	0
6947 2024	U	44 27	0	0	0	0
6948 2024	U	44 28	0	0	0	0
6949 2024	U	44 29	0	0	0	0
6950 2024	U	44 3	0	0	0	0
6951 2024	U	44 30	0	0	0	0
6952 2024	U	44 4	0	0	0	0

Schedule of Values

Yancey County 2024

6953 2024	U	44 41	0	0	0	0
6954 2024	U	44 42	0	0	0	0
6955 2024	U	44 43	0	0	0	0
6956 2024	U	44 44	0	0	0	0
6957 2024	U	44 45	0	0	0	0
6958 2024	U	44 46	0	0	0	0
6959 2024	U	44 47	0	0	0	0
6960 2024	U	44 48	0	0	0	0
6961 2024	U	44 49	0	0	0	0
6962 2024	U	44 5	0	0	0	0
6963 2024	U	44 50	0	0	0	0
6964 2024	U	44 6	0	0	0	0
6965 2024	U	44 7	0	0	0	0
6966 2024	U	44 8	0	0	0	0
6967 2024	U	44 9	0	0	0	0
6968 2024	U	45 1	0	0	0	0
6969 2024	U	45 10	0	0	0	0
6970 2024	U	45 2	0	0	0	0
6971 2024	U	45 21	0	0	0	0
6972 2024	U	45 22	0	0	0	0
6973 2024	U	45 23	0	0	0	0
6974 2024	U	45 24	0	0	0	0
6975 2024	U	45 25	0	0	0	0
6976 2024	U	45 26	0	0	0	0
6977 2024	U	45 27	0	0	0	0
6978 2024	U	45 28	0	0	0	0
6979 2024	U	45 29	0	0	0	0
6980 2024	U	45 3	0	0	0	0
6981 2024	U	45 30	0	0	0	0
6982 2024	U	45 4	0	0	0	0
6983 2024	U	45 41	0	0	0	0
6984 2024	U	45 42	0	0	0	0
6985 2024	U	45 43	0	0	0	0
6986 2024	U	45 44	0	0	0	0
6987 2024	U	45 45	0	0	0	0
6988 2024	U	45 46	0	0	0	0
6989 2024	U	45 47	0	0	0	0
6990 2024	U	45 48	0	0	0	0
6991 2024	U	45 49	0	0	0	0
6992 2024	U	45 5	0	0	0	0
6993 2024	U	45 50	0	0	0	0
6994 2024	U	45 6	0	0	0	0
6995 2024	U	45 7	0	0	0	0
6996 2024	U	45 8	0	0	0	0
6997 2024	U	45 9	0	0	0	0
6998 2024	U	51 1	0	0	0	0
6999 2024	U	51 10	0	0	0	0
7000 2024	U	51 2	0	0	0	0
7001 2024	U	51 21	0	0	0	0
7002 2024	U	51 22	0	0	0	0
7003 2024	U	51 23	0	0	0	0
7004 2024	U	51 24	0	0	0	0
7005 2024	U	51 25	0	0	0	0
7006 2024	U	51 26	0	0	0	0
7007 2024	U	51 27	0	0	0	0
7008 2024	U	51 28	0	0	0	0
7009 2024	U	51 29	0	0	0	0

Schedule of Values

Yancey County 2024

7010 2024	U	51 3	0	0	0	0
7011 2024	U	51 30	0	0	0	0
7012 2024	U	51 4	0	0	0	0
7013 2024	U	51 41	0	0	0	0
7014 2024	U	51 42	0	0	0	0
7015 2024	U	51 43	0	0	0	0
7016 2024	U	51 44	0	0	0	0
7017 2024	U	51 45	0	0	0	0
7018 2024	U	51 46	0	0	0	0
7019 2024	U	51 47	0	0	0	0
7020 2024	U	51 48	0	0	0	0
7021 2024	U	51 49	0	0	0	0
7022 2024	U	51 5	0	0	0	0
7023 2024	U	51 50	0	0	0	0
7024 2024	U	51 6	0	0	0	0
7025 2024	U	51 7	0	0	0	0
7026 2024	U	51 8	0	0	0	0
7027 2024	U	51 9	0	0	0	0
7028 2024	U	52 1	0	0	0	0
7029 2024	U	52 10	0	0	0	0
7030 2024	U	52 2	0	0	0	0
7031 2024	U	52 21	0	0	0	0
7032 2024	U	52 22	0	0	0	0
7033 2024	U	52 23	0	0	0	0
7034 2024	U	52 24	0	0	0	0
7035 2024	U	52 25	0	0	0	0
7036 2024	U	52 26	0	0	0	0
7037 2024	U	52 27	0	0	0	0
7038 2024	U	52 28	0	0	0	0
7039 2024	U	52 29	0	0	0	0
7040 2024	U	52 3	0	0	0	0
7041 2024	U	52 30	0	0	0	0
7042 2024	U	52 4	0	0	0	0
7043 2024	U	52 41	0	0	0	0
7044 2024	U	52 42	0	0	0	0
7045 2024	U	52 43	0	0	0	0
7046 2024	U	52 44	0	0	0	0
7047 2024	U	52 45	0	0	0	0
7048 2024	U	52 46	0	0	0	0
7049 2024	U	52 47	0	0	0	0
7050 2024	U	52 48	0	0	0	0
7051 2024	U	52 49	0	0	0	0
7052 2024	U	52 5	0	0	0	0
7053 2024	U	52 50	0	0	0	0
7054 2024	U	52 6	0	0	0	0
7055 2024	U	52 7	0	0	0	0
7056 2024	U	52 8	0	0	0	0
7057 2024	U	52 9	0	0	0	0
7058 2024	U	53 1	0	0	0	0
7059 2024	U	53 10	0	0	0	0
7060 2024	U	53 2	0	0	0	0
7061 2024	U	53 21	0	0	0	0
7062 2024	U	53 22	0	0	0	0
7063 2024	U	53 23	0	0	0	0
7064 2024	U	53 24	0	0	0	0
7065 2024	U	53 25	0	0	0	0
7066 2024	U	53 26	0	0	0	0

Schedule of Values

Yancey County 2024

7067 2024	U	53 27	0	0	0	0
7068 2024	U	53 28	0	0	0	0
7069 2024	U	53 29	0	0	0	0
7070 2024	U	53 3	0	0	0	0
7071 2024	U	53 30	0	0	0	0
7072 2024	U	53 4	0	0	0	0
7073 2024	U	53 41	0	0	0	0
7074 2024	U	53 42	0	0	0	0
7075 2024	U	53 43	0	0	0	0
7076 2024	U	53 44	0	0	0	0
7077 2024	U	53 45	0	0	0	0
7078 2024	U	53 46	0	0	0	0
7079 2024	U	53 47	0	0	0	0
7080 2024	U	53 48	0	0	0	0
7081 2024	U	53 49	0	0	0	0
7082 2024	U	53 5	0	0	0	0
7083 2024	U	53 50	0	0	0	0
7084 2024	U	53 6	0	0	0	0
7085 2024	U	53 7	0	0	0	0
7086 2024	U	53 8	0	0	0	0
7087 2024	U	53 9	0	0	0	0
7088 2024	U	54 1	0	0	0	0
7089 2024	U	54 10	0	0	0	0
7090 2024	U	54 2	0	0	0	0
7091 2024	U	54 21	0	0	0	0
7092 2024	U	54 22	0	0	0	0
7093 2024	U	54 23	0	0	0	0
7094 2024	U	54 24	0	0	0	0
7095 2024	U	54 25	0	0	0	0
7096 2024	U	54 26	0	0	0	0
7097 2024	U	54 27	0	0	0	0
7098 2024	U	54 28	0	0	0	0
7099 2024	U	54 29	0	0	0	0
7100 2024	U	54 3	0	0	0	0
7101 2024	U	54 30	0	0	0	0
7102 2024	U	54 4	0	0	0	0
7103 2024	U	54 41	0	0	0	0
7104 2024	U	54 42	0	0	0	0
7105 2024	U	54 43	0	0	0	0
7106 2024	U	54 44	0	0	0	0
7107 2024	U	54 45	0	0	0	0
7108 2024	U	54 46	0	0	0	0
7109 2024	U	54 47	0	0	0	0
7110 2024	U	54 48	0	0	0	0
7111 2024	U	54 49	0	0	0	0
7112 2024	U	54 5	0	0	0	0
7113 2024	U	54 50	0	0	0	0
7114 2024	U	54 6	0	0	0	0
7115 2024	U	54 7	0	0	0	0
7116 2024	U	54 8	0	0	0	0
7117 2024	U	54 9	0	0	0	0
7118 2024	U	55 1	0	0	0	0
7119 2024	U	55 10	0	0	0	0
7120 2024	U	55 2	0	0	0	0
7121 2024	U	55 21	0	0	0	0
7122 2024	U	55 22	0	0	0	0
7123 2024	U	55 23	0	0	0	0

Schedule of Values

Yancey County 2024

7124 2024	U	55 24	0	0	0	0
7125 2024	U	55 25	0	0	0	0
7126 2024	U	55 26	0	0	0	0
7127 2024	U	55 27	0	0	0	0
7128 2024	U	55 28	0	0	0	0
7129 2024	U	55 29	0	0	0	0
7130 2024	U	55 3	0	0	0	0
7131 2024	U	55 30	0	0	0	0
7132 2024	U	55 4	0	0	0	0
7133 2024	U	55 41	0	0	0	0
7134 2024	U	55 42	0	0	0	0
7135 2024	U	55 43	0	0	0	0
7136 2024	U	55 44	0	0	0	0
7137 2024	U	55 45	0	0	0	0
7138 2024	U	55 46	0	0	0	0
7139 2024	U	55 47	0	0	0	0
7140 2024	U	55 48	0	0	0	0
7141 2024	U	55 49	0	0	0	0
7142 2024	U	55 5	0	0	0	0
7143 2024	U	55 50	0	0	0	0
7144 2024	U	55 6	0	0	0	0
7145 2024	U	55 7	0	0	0	0
7146 2024	U	55 8	0	0	0	0
7147 2024	U	55 9	0	0	0	0
7148 2024	U	56 1	0	0	0	0
7149 2024	U	56 10	0	0	0	0
7150 2024	U	56 2	0	0	0	0
7151 2024	U	56 21	0	0	0	0
7152 2024	U	56 22	0	0	0	0
7153 2024	U	56 23	0	0	0	0
7154 2024	U	56 24	0	0	0	0
7155 2024	U	56 25	0	0	0	0
7156 2024	U	56 26	0	0	0	0
7157 2024	U	56 27	0	0	0	0
7158 2024	U	56 28	0	0	0	0
7159 2024	U	56 29	0	0	0	0
7160 2024	U	56 3	0	0	0	0
7161 2024	U	56 30	0	0	0	0
7162 2024	U	56 4	0	0	0	0
7163 2024	U	56 41	0	0	0	0
7164 2024	U	56 42	0	0	0	0
7165 2024	U	56 43	0	0	0	0
7166 2024	U	56 44	0	0	0	0
7167 2024	U	56 45	0	0	0	0
7168 2024	U	56 46	0	0	0	0
7169 2024	U	56 47	0	0	0	0
7170 2024	U	56 48	0	0	0	0
7171 2024	U	56 49	0	0	0	0
7172 2024	U	56 5	0	0	0	0
7173 2024	U	56 50	0	0	0	0
7174 2024	U	56 6	0	0	0	0
7175 2024	U	56 7	0	0	0	0
7176 2024	U	56 8	0	0	0	0
7177 2024	U	56 9	0	0	0	0
7178 2024	U	57 1	0	0	0	0
7179 2024	U	57 10	0	0	0	0
7180 2024	U	57 2	0	0	0	0

Schedule of Values

Yancey County 2024

7181 2024	U	57 21	0	0	0	0
7182 2024	U	57 22	0	0	0	0
7183 2024	U	57 23	0	0	0	0
7184 2024	U	57 24	0	0	0	0
7185 2024	U	57 25	0	0	0	0
7186 2024	U	57 26	0	0	0	0
7187 2024	U	57 27	0	0	0	0
7188 2024	U	57 28	0	0	0	0
7189 2024	U	57 29	0	0	0	0
7190 2024	U	57 3	0	0	0	0
7191 2024	U	57 30	0	0	0	0
7192 2024	U	57 4	0	0	0	0
7193 2024	U	57 41	0	0	0	0
7194 2024	U	57 42	0	0	0	0
7195 2024	U	57 43	0	0	0	0
7196 2024	U	57 44	0	0	0	0
7197 2024	U	57 45	0	0	0	0
7198 2024	U	57 46	0	0	0	0
7199 2024	U	57 47	0	0	0	0
7200 2024	U	57 48	0	0	0	0
7201 2024	U	57 49	0	0	0	0
7202 2024	U	57 5	0	0	0	0
7203 2024	U	57 50	0	0	0	0
7204 2024	U	57 6	0	0	0	0
7205 2024	U	57 7	0	0	0	0
7206 2024	U	57 8	0	0	0	0
7207 2024	U	57 9	0	0	0	0
7208 2024	U	58 1	0	0	0	0
7209 2024	U	58 10	0	0	0	0
7210 2024	U	58 2	0	0	0	0
7211 2024	U	58 21	0	0	0	0
7212 2024	U	58 22	0	0	0	0
7213 2024	U	58 23	0	0	0	0
7214 2024	U	58 24	0	0	0	0
7215 2024	U	58 25	0	0	0	0
7216 2024	U	58 26	0	0	0	0
7217 2024	U	58 27	0	0	0	0
7218 2024	U	58 28	0	0	0	0
7219 2024	U	58 29	0	0	0	0
7220 2024	U	58 3	0	0	0	0
7221 2024	U	58 30	0	0	0	0
7222 2024	U	58 4	0	0	0	0
7223 2024	U	58 41	0	0	0	0
7224 2024	U	58 42	0	0	0	0
7225 2024	U	58 43	0	0	0	0
7226 2024	U	58 44	0	0	0	0
7227 2024	U	58 45	0	0	0	0
7228 2024	U	58 46	0	0	0	0
7229 2024	U	58 47	0	0	0	0
7230 2024	U	58 48	0	0	0	0
7231 2024	U	58 49	0	0	0	0
7232 2024	U	58 5	0	0	0	0
7233 2024	U	58 50	0	0	0	0
7234 2024	U	58 6	0	0	0	0
7235 2024	U	58 7	0	0	0	0
7236 2024	U	58 8	0	0	0	0
7237 2024	U	58 9	0	0	0	0

Schedule of Values

Yancey County 2024

7238 2024	U	59 1	0	0	0	0
7239 2024	U	59 10	0	0	0	0
7240 2024	U	59 2	0	0	0	0
7241 2024	U	59 21	0	0	0	0
7242 2024	U	59 22	0	0	0	0
7243 2024	U	59 23	0	0	0	0
7244 2024	U	59 24	0	0	0	0
7245 2024	U	59 25	0	0	0	0
7246 2024	U	59 26	0	0	0	0
7247 2024	U	59 27	0	0	0	0
7248 2024	U	59 28	0	0	0	0
7249 2024	U	59 29	0	0	0	0
7250 2024	U	59 3	0	0	0	0
7251 2024	U	59 30	0	0	0	0
7252 2024	U	59 4	0	0	0	0
7253 2024	U	59 41	0	0	0	0
7254 2024	U	59 42	0	0	0	0
7255 2024	U	59 43	0	0	0	0
7256 2024	U	59 44	0	0	0	0
7257 2024	U	59 45	0	0	0	0
7258 2024	U	59 46	0	0	0	0
7259 2024	U	59 47	0	0	0	0
7260 2024	U	59 48	0	0	0	0
7261 2024	U	59 49	0	0	0	0
7262 2024	U	59 5	0	0	0	0
7263 2024	U	59 50	0	0	0	0
7264 2024	U	59 6	0	0	0	0
7265 2024	U	59 7	0	0	0	0
7266 2024	U	59 8	0	0	0	0
7267 2024	U	59 9	0	0	0	0
7268 2024	U	60 1	0	0	0	0
7269 2024	U	60 10	0	0	0	0
7270 2024	U	60 2	0	0	0	0
7271 2024	U	60 21	0	0	0	0
7272 2024	U	60 22	0	0	0	0
7273 2024	U	60 23	0	0	0	0
7274 2024	U	60 24	0	0	0	0
7275 2024	U	60 25	0	0	0	0
7276 2024	U	60 26	0	0	0	0
7277 2024	U	60 27	0	0	0	0
7278 2024	U	60 28	0	0	0	0
7279 2024	U	60 29	0	0	0	0
7280 2024	U	60 3	0	0	0	0
7281 2024	U	60 30	0	0	0	0
7282 2024	U	60 4	0	0	0	0
7283 2024	U	60 41	0	0	0	0
7284 2024	U	60 42	0	0	0	0
7285 2024	U	60 43	0	0	0	0
7286 2024	U	60 44	0	0	0	0
7287 2024	U	60 45	0	0	0	0
7288 2024	U	60 46	0	0	0	0
7289 2024	U	60 47	0	0	0	0
7290 2024	U	60 48	0	0	0	0
7291 2024	U	60 49	0	0	0	0
7292 2024	U	60 5	0	0	0	0
7293 2024	U	60 50	0	0	0	0
7294 2024	U	60 6	0	0	0	0

Schedule of Values

Yancey County 2024

7295 2024	U	60 7	0	0	0	0
7296 2024	U	60 8	0	0	0	0
7297 2024	U	60 9	0	0	0	0
7298 2024	U	61 1	0	0	0	0
7299 2024	U	61 10	0	0	0	0
7300 2024	U	61 2	0	0	0	0
7301 2024	U	61 21	0	0	0	0
7302 2024	U	61 22	0	0	0	0
7303 2024	U	61 23	0	0	0	0
7304 2024	U	61 24	0	0	0	0
7305 2024	U	61 25	0	0	0	0
7306 2024	U	61 26	0	0	0	0
7307 2024	U	61 27	0	0	0	0
7308 2024	U	61 28	0	0	0	0
7309 2024	U	61 29	0	0	0	0
7310 2024	U	61 3	0	0	0	0
7311 2024	U	61 30	0	0	0	0
7312 2024	U	61 4	0	0	0	0
7313 2024	U	61 41	0	0	0	0
7314 2024	U	61 42	0	0	0	0
7315 2024	U	61 43	0	0	0	0
7316 2024	U	61 44	0	0	0	0
7317 2024	U	61 45	0	0	0	0
7318 2024	U	61 46	0	0	0	0
7319 2024	U	61 47	0	0	0	0
7320 2024	U	61 48	0	0	0	0
7321 2024	U	61 49	0	0	0	0
7322 2024	U	61 5	0	0	0	0
7323 2024	U	61 50	0	0	0	0
7324 2024	U	61 6	0	0	0	0
7325 2024	U	61 7	0	0	0	0
7326 2024	U	61 8	0	0	0	0
7327 2024	U	61 9	0	0	0	0
7328 2024	U	62 1	0	0	0	0
7329 2024	U	62 10	0	0	0	0
7330 2024	U	62 2	0	0	0	0
7331 2024	U	62 21	0	0	0	0
7332 2024	U	62 22	0	0	0	0
7333 2024	U	62 23	0	0	0	0
7334 2024	U	62 24	0	0	0	0
7335 2024	U	62 25	0	0	0	0
7336 2024	U	62 26	0	0	0	0
7337 2024	U	62 27	0	0	0	0
7338 2024	U	62 28	0	0	0	0
7339 2024	U	62 29	0	0	0	0
7340 2024	U	62 3	0	0	0	0
7341 2024	U	62 30	0	0	0	0
7342 2024	U	62 4	0	0	0	0
7343 2024	U	62 41	0	0	0	0
7344 2024	U	62 42	0	0	0	0
7345 2024	U	62 43	0	0	0	0
7346 2024	U	62 44	0	0	0	0
7347 2024	U	62 45	0	0	0	0
7348 2024	U	62 46	0	0	0	0
7349 2024	U	62 47	0	0	0	0
7350 2024	U	62 48	0	0	0	0
7351 2024	U	62 49	0	0	0	0

Schedule of Values

Yancey County 2024

7352 2024	U	62 5	0	0	0	0
7353 2024	U	62 50	0	0	0	0
7354 2024	U	62 6	0	0	0	0
7355 2024	U	62 7	0	0	0	0
7356 2024	U	62 8	0	0	0	0
7357 2024	U	62 9	0	0	0	0
7358 2024	U	63 1	0	0	0	0
7359 2024	U	63 10	0	0	0	0
7360 2024	U	63 2	0	0	0	0
7361 2024	U	63 21	0	0	0	0
7362 2024	U	63 22	0	0	0	0
7363 2024	U	63 23	0	0	0	0
7364 2024	U	63 24	0	0	0	0
7365 2024	U	63 25	0	0	0	0
7366 2024	U	63 26	0	0	0	0
7367 2024	U	63 27	0	0	0	0
7368 2024	U	63 28	0	0	0	0
7369 2024	U	63 29	0	0	0	0
7370 2024	U	63 3	0	0	0	0
7371 2024	U	63 30	0	0	0	0
7372 2024	U	63 4	0	0	0	0
7373 2024	U	63 41	0	0	0	0
7374 2024	U	63 42	0	0	0	0
7375 2024	U	63 43	0	0	0	0
7376 2024	U	63 44	0	0	0	0
7377 2024	U	63 45	0	0	0	0
7378 2024	U	63 46	0	0	0	0
7379 2024	U	63 47	0	0	0	0
7380 2024	U	63 48	0	0	0	0
7381 2024	U	63 49	0	0	0	0
7382 2024	U	63 5	0	0	0	0
7383 2024	U	63 50	0	0	0	0
7384 2024	U	63 6	0	0	0	0
7385 2024	U	63 7	0	0	0	0
7386 2024	U	63 8	0	0	0	0
7387 2024	U	63 9	0	0	0	0
7388 2024	U	64 1	0	0	0	0
7389 2024	U	64 10	0	0	0	0
7390 2024	U	64 2	0	0	0	0
7391 2024	U	64 21	0	0	0	0
7392 2024	U	64 22	0	0	0	0
7393 2024	U	64 23	0	0	0	0
7394 2024	U	64 24	0	0	0	0
7395 2024	U	64 25	0	0	0	0
7396 2024	U	64 26	0	0	0	0
7397 2024	U	64 27	0	0	0	0
7398 2024	U	64 28	0	0	0	0
7399 2024	U	64 29	0	0	0	0
7400 2024	U	64 3	0	0	0	0
7401 2024	U	64 30	0	0	0	0
7402 2024	U	64 4	0	0	0	0
7403 2024	U	64 41	0	0	0	0
7404 2024	U	64 42	0	0	0	0
7405 2024	U	64 43	0	0	0	0
7406 2024	U	64 44	0	0	0	0
7407 2024	U	64 45	0	0	0	0
7408 2024	U	64 46	0	0	0	0

Schedule of Values

Yancey County 2024

7409 2024	U	64 47	0	0	0	0
7410 2024	U	64 48	0	0	0	0
7411 2024	U	64 49	0	0	0	0
7412 2024	U	64 5	0	0	0	0
7413 2024	U	64 50	0	0	0	0
7414 2024	U	64 6	0	0	0	0
7415 2024	U	64 7	0	0	0	0
7416 2024	U	64 8	0	0	0	0
7417 2024	U	64 9	0	0	0	0
7418 2024	U	65 1	0	0	0	0
7419 2024	U	65 10	0	0	0	0
7420 2024	U	65 2	0	0	0	0
7421 2024	U	65 21	0	0	0	0
7422 2024	U	65 22	0	0	0	0
7423 2024	U	65 23	0	0	0	0
7424 2024	U	65 24	0	0	0	0
7425 2024	U	65 25	0	0	0	0
7426 2024	U	65 26	0	0	0	0
7427 2024	U	65 27	0	0	0	0
7428 2024	U	65 28	0	0	0	0
7429 2024	U	65 29	0	0	0	0
7430 2024	U	65 3	0	0	0	0
7431 2024	U	65 30	0	0	0	0
7432 2024	U	65 4	0	0	0	0
7433 2024	U	65 41	0	0	0	0
7434 2024	U	65 42	0	0	0	0
7435 2024	U	65 43	0	0	0	0
7436 2024	U	65 44	0	0	0	0
7437 2024	U	65 45	0	0	0	0
7438 2024	U	65 46	0	0	0	0
7439 2024	U	65 47	0	0	0	0
7440 2024	U	65 48	0	0	0	0
7441 2024	U	65 49	0	0	0	0
7442 2024	U	65 5	0	0	0	0
7443 2024	U	65 50	0	0	0	0
7444 2024	U	65 6	0	0	0	0
7445 2024	U	65 7	0	0	0	0
7446 2024	U	65 8	0	0	0	0
7447 2024	U	65 9	0	0	0	0
7448 2024	U	66 1	0	0	0	0
7449 2024	U	66 10	0	0	0	0
7450 2024	U	66 2	0	0	0	0
7451 2024	U	66 21	0	0	0	0
7452 2024	U	66 22	0	0	0	0
7453 2024	U	66 23	0	0	0	0
7454 2024	U	66 24	0	0	0	0
7455 2024	U	66 25	0	0	0	0
7456 2024	U	66 26	0	0	0	0
7457 2024	U	66 27	0	0	0	0
7458 2024	U	66 28	0	0	0	0
7459 2024	U	66 29	0	0	0	0
7460 2024	U	66 3	0	0	0	0
7461 2024	U	66 30	0	0	0	0
7462 2024	U	66 4	0	0	0	0
7463 2024	U	66 41	0	0	0	0
7464 2024	U	66 42	0	0	0	0
7465 2024	U	66 43	0	0	0	0

Schedule of Values

Yancey County 2024

7466 2024	U	66 44	0	0	0	0
7467 2024	U	66 45	0	0	0	0
7468 2024	U	66 46	0	0	0	0
7469 2024	U	66 47	0	0	0	0
7470 2024	U	66 48	0	0	0	0
7471 2024	U	66 49	0	0	0	0
7472 2024	U	66 5	0	0	0	0
7473 2024	U	66 50	0	0	0	0
7474 2024	U	66 6	0	0	0	0
7475 2024	U	66 7	0	0	0	0
7476 2024	U	66 8	0	0	0	0
7477 2024	U	66 9	0	0	0	0
7478 2024	U	67 1	0	0	0	0
7479 2024	U	67 10	0	0	0	0
7480 2024	U	67 2	0	0	0	0
7481 2024	U	67 21	0	0	0	0
7482 2024	U	67 22	0	0	0	0
7483 2024	U	67 23	0	0	0	0
7484 2024	U	67 24	0	0	0	0
7485 2024	U	67 25	0	0	0	0
7486 2024	U	67 26	0	0	0	0
7487 2024	U	67 27	0	0	0	0
7488 2024	U	67 28	0	0	0	0
7489 2024	U	67 29	0	0	0	0
7490 2024	U	67 3	0	0	0	0
7491 2024	U	67 30	0	0	0	0
7492 2024	U	67 4	0	0	0	0
7493 2024	U	67 41	0	0	0	0
7494 2024	U	67 42	0	0	0	0
7495 2024	U	67 43	0	0	0	0
7496 2024	U	67 44	0	0	0	0
7497 2024	U	67 45	0	0	0	0
7498 2024	U	67 46	0	0	0	0
7499 2024	U	67 47	0	0	0	0
7500 2024	U	67 48	0	0	0	0
7501 2024	U	67 49	0	0	0	0
7502 2024	U	67 5	0	0	0	0
7503 2024	U	67 50	0	0	0	0
7504 2024	U	67 6	0	0	0	0
7505 2024	U	67 7	0	0	0	0
7506 2024	U	67 8	0	0	0	0
7507 2024	U	67 9	0	0	0	0
7508 2024	U	68 1	0	0	0	0
7509 2024	U	68 10	0	0	0	0
7510 2024	U	68 2	0	0	0	0
7511 2024	U	68 21	0	0	0	0
7512 2024	U	68 22	0	0	0	0
7513 2024	U	68 23	0	0	0	0
7514 2024	U	68 24	0	0	0	0
7515 2024	U	68 25	0	0	0	0
7516 2024	U	68 26	0	0	0	0
7517 2024	U	68 27	0	0	0	0
7518 2024	U	68 28	0	0	0	0
7519 2024	U	68 29	0	0	0	0
7520 2024	U	68 3	0	0	0	0
7521 2024	U	68 30	0	0	0	0
7522 2024	U	68 4	0	0	0	0

Schedule of Values

Yancey County 2024

7523 2024	U	68 41	0	0	0	0
7524 2024	U	68 42	0	0	0	0
7525 2024	U	68 43	0	0	0	0
7526 2024	U	68 44	0	0	0	0
7527 2024	U	68 45	0	0	0	0
7528 2024	U	68 46	0	0	0	0
7529 2024	U	68 47	0	0	0	0
7530 2024	U	68 48	0	0	0	0
7531 2024	U	68 49	0	0	0	0
7532 2024	U	68 5	0	0	0	0
7533 2024	U	68 50	0	0	0	0
7534 2024	U	68 6	0	0	0	0
7535 2024	U	68 7	0	0	0	0
7536 2024	U	68 8	0	0	0	0
7537 2024	U	68 9	0	0	0	0
7538 2024	U	69 1	0	0	0	0
7539 2024	U	69 10	0	0	0	0
7540 2024	U	69 2	0	0	0	0
7541 2024	U	69 21	0	0	0	0
7542 2024	U	69 22	0	0	0	0
7543 2024	U	69 23	0	0	0	0
7544 2024	U	69 24	0	0	0	0
7545 2024	U	69 25	0	0	0	0
7546 2024	U	69 26	0	0	0	0
7547 2024	U	69 27	0	0	0	0
7548 2024	U	69 28	0	0	0	0
7549 2024	U	69 29	0	0	0	0
7550 2024	U	69 3	0	0	0	0
7551 2024	U	69 30	0	0	0	0
7552 2024	U	69 4	0	0	0	0
7553 2024	U	69 41	0	0	0	0
7554 2024	U	69 42	0	0	0	0
7555 2024	U	69 43	0	0	0	0
7556 2024	U	69 44	0	0	0	0
7557 2024	U	69 45	0	0	0	0
7558 2024	U	69 46	0	0	0	0
7559 2024	U	69 47	0	0	0	0
7560 2024	U	69 48	0	0	0	0
7561 2024	U	69 49	0	0	0	0
7562 2024	U	69 5	0	0	0	0
7563 2024	U	69 50	0	0	0	0
7564 2024	U	69 6	0	0	0	0
7565 2024	U	69 7	0	0	0	0
7566 2024	U	69 8	0	0	0	0
7567 2024	U	69 9	0	0	0	0
7568 2024	U	70 1	0	0	0	0
7569 2024	U	70 10	0	0	0	0
7570 2024	U	70 2	0	0	0	0
7571 2024	U	70 21	0	0	0	0
7572 2024	U	70 22	0	0	0	0
7573 2024	U	70 23	0	0	0	0
7574 2024	U	70 24	0	0	0	0
7575 2024	U	70 25	0	0	0	0
7576 2024	U	70 26	0	0	0	0
7577 2024	U	70 27	0	0	0	0
7578 2024	U	70 28	0	0	0	0
7579 2024	U	70 29	0	0	0	0

Schedule of Values

Yancey County 2024

7580 2024	U	70 3	0	0	0	0
7581 2024	U	70 30	0	0	0	0
7582 2024	U	70 4	0	0	0	0
7583 2024	U	70 41	0	0	0	0
7584 2024	U	70 42	0	0	0	0
7585 2024	U	70 43	0	0	0	0
7586 2024	U	70 44	0	0	0	0
7587 2024	U	70 45	0	0	0	0
7588 2024	U	70 46	0	0	0	0
7589 2024	U	70 47	0	0	0	0
7590 2024	U	70 48	0	0	0	0
7591 2024	U	70 49	0	0	0	0
7592 2024	U	70 5	0	0	0	0
7593 2024	U	70 50	0	0	0	0
7594 2024	U	70 6	0	0	0	0
7595 2024	U	70 7	0	0	0	0
7596 2024	U	70 8	0	0	0	0
7597 2024	U	70 9	0	0	0	0
7598 2024	U	71 1	0	0	0	0
7599 2024	U	71 10	0	0	0	0
7600 2024	U	71 2	0	0	0	0
7601 2024	U	71 21	0	0	0	0
7602 2024	U	71 22	0	0	0	0
7603 2024	U	71 23	0	0	0	0
7604 2024	U	71 24	0	0	0	0
7605 2024	U	71 25	0	0	0	0
7606 2024	U	71 26	0	0	0	0
7607 2024	U	71 27	0	0	0	0
7608 2024	U	71 28	0	0	0	0
7609 2024	U	71 29	0	0	0	0
7610 2024	U	71 3	0	0	0	0
7611 2024	U	71 30	0	0	0	0
7612 2024	U	71 4	0	0	0	0
7613 2024	U	71 41	0	0	0	0
7614 2024	U	71 42	0	0	0	0
7615 2024	U	71 43	0	0	0	0
7616 2024	U	71 44	0	0	0	0
7617 2024	U	71 45	0	0	0	0
7618 2024	U	71 46	0	0	0	0
7619 2024	U	71 47	0	0	0	0
7620 2024	U	71 48	0	0	0	0
7621 2024	U	71 49	0	0	0	0
7622 2024	U	71 5	0	0	0	0
7623 2024	U	71 50	0	0	0	0
7624 2024	U	71 6	0	0	0	0
7625 2024	U	71 7	0	0	0	0
7626 2024	U	71 8	0	0	0	0
7627 2024	U	71 9	0	0	0	0
7628 2024	U	72 1	0	0	0	0
7629 2024	U	72 10	0	0	0	0
7630 2024	U	72 2	0	0	0	0
7631 2024	U	72 21	0	0	0	0
7632 2024	U	72 22	0	0	0	0
7633 2024	U	72 23	0	0	0	0
7634 2024	U	72 24	0	0	0	0
7635 2024	U	72 25	0	0	0	0
7636 2024	U	72 26	0	0	0	0

Schedule of Values

Yancey County 2024

7637 2024	U	72 27	0	0	0	0
7638 2024	U	72 28	0	0	0	0
7639 2024	U	72 29	0	0	0	0
7640 2024	U	72 3	0	0	0	0
7641 2024	U	72 30	0	0	0	0
7642 2024	U	72 4	0	0	0	0
7643 2024	U	72 41	0	0	0	0
7644 2024	U	72 42	0	0	0	0
7645 2024	U	72 43	0	0	0	0
7646 2024	U	72 44	0	0	0	0
7647 2024	U	72 45	0	0	0	0
7648 2024	U	72 46	0	0	0	0
7649 2024	U	72 47	0	0	0	0
7650 2024	U	72 48	0	0	0	0
7651 2024	U	72 49	0	0	0	0
7652 2024	U	72 5	0	0	0	0
7653 2024	U	72 50	0	0	0	0
7654 2024	U	72 6	0	0	0	0
7655 2024	U	72 7	0	0	0	0
7656 2024	U	72 8	0	0	0	0
7657 2024	U	72 9	0	0	0	0
7658 2024	U	73 1	0	0	0	0
7659 2024	U	73 10	0	0	0	0
7660 2024	U	73 2	0	0	0	0
7661 2024	U	73 21	0	0	0	0
7662 2024	U	73 22	0	0	0	0
7663 2024	U	73 23	0	0	0	0
7664 2024	U	73 24	0	0	0	0
7665 2024	U	73 25	0	0	0	0
7666 2024	U	73 26	0	0	0	0
7667 2024	U	73 27	0	0	0	0
7668 2024	U	73 28	0	0	0	0
7669 2024	U	73 29	0	0	0	0
7670 2024	U	73 3	0	0	0	0
7671 2024	U	73 30	0	0	0	0
7672 2024	U	73 4	0	0	0	0
7673 2024	U	73 41	0	0	0	0
7674 2024	U	73 42	0	0	0	0
7675 2024	U	73 43	0	0	0	0
7676 2024	U	73 44	0	0	0	0
7677 2024	U	73 45	0	0	0	0
7678 2024	U	73 46	0	0	0	0
7679 2024	U	73 47	0	0	0	0
7680 2024	U	73 48	0	0	0	0
7681 2024	U	73 49	0	0	0	0
7682 2024	U	73 5	0	0	0	0
7683 2024	U	73 50	0	0	0	0
7684 2024	U	73 6	0	0	0	0
7685 2024	U	73 7	0	0	0	0
7686 2024	U	73 8	0	0	0	0
7687 2024	U	73 9	0	0	0	0
7688 2024	U	74 1	0	0	0	0
7689 2024	U	74 10	0	0	0	0
7690 2024	U	74 2	0	0	0	0
7691 2024	U	74 21	0	0	0	0
7692 2024	U	74 22	0	0	0	0
7693 2024	U	74 23	0	0	0	0

Schedule of Values

Yancey County 2024

7694 2024	U	74 24	0	0	0	0
7695 2024	U	74 25	0	0	0	0
7696 2024	U	74 26	0	0	0	0
7697 2024	U	74 27	0	0	0	0
7698 2024	U	74 28	0	0	0	0
7699 2024	U	74 29	0	0	0	0
7700 2024	U	74 3	0	0	0	0
7701 2024	U	74 30	0	0	0	0
7702 2024	U	74 4	0	0	0	0
7703 2024	U	74 41	0	0	0	0
7704 2024	U	74 42	0	0	0	0
7705 2024	U	74 43	0	0	0	0
7706 2024	U	74 44	0	0	0	0
7707 2024	U	74 45	0	0	0	0
7708 2024	U	74 46	0	0	0	0
7709 2024	U	74 47	0	0	0	0
7710 2024	U	74 48	0	0	0	0
7711 2024	U	74 49	0	0	0	0
7712 2024	U	74 5	0	0	0	0
7713 2024	U	74 50	0	0	0	0
7714 2024	U	74 6	0	0	0	0
7715 2024	U	74 7	0	0	0	0
7716 2024	U	74 8	0	0	0	0
7717 2024	U	74 9	0	0	0	0
7718 2024	U	75 1	0	0	0	0
7719 2024	U	75 10	0	0	0	0
7720 2024	U	75 2	0	0	0	0
7721 2024	U	75 21	0	0	0	0
7722 2024	U	75 22	0	0	0	0
7723 2024	U	75 23	0	0	0	0
7724 2024	U	75 24	0	0	0	0
7725 2024	U	75 25	0	0	0	0
7726 2024	U	75 26	0	0	0	0
7727 2024	U	75 27	0	0	0	0
7728 2024	U	75 28	0	0	0	0
7729 2024	U	75 29	0	0	0	0
7730 2024	U	75 3	0	0	0	0
7731 2024	U	75 30	0	0	0	0
7732 2024	U	75 4	0	0	0	0
7733 2024	U	75 41	0	0	0	0
7734 2024	U	75 42	0	0	0	0
7735 2024	U	75 43	0	0	0	0
7736 2024	U	75 44	0	0	0	0
7737 2024	U	75 45	0	0	0	0
7738 2024	U	75 46	0	0	0	0
7739 2024	U	75 47	0	0	0	0
7740 2024	U	75 48	0	0	0	0
7741 2024	U	75 49	0	0	0	0
7742 2024	U	75 5	0	0	0	0
7743 2024	U	75 50	0	0	0	0
7744 2024	U	75 6	0	0	0	0
7745 2024	U	75 7	0	0	0	0
7746 2024	U	75 8	0	0	0	0
7747 2024	U	75 9	0	0	0	0
7748 2024	U	76 1	0	0	0	0
7749 2024	U	76 10	0	0	0	0
7750 2024	U	76 2	0	0	0	0

Schedule of Values

Yancey County 2024

7751 2024	U	76 21	0	0	0	0
7752 2024	U	76 22	0	0	0	0
7753 2024	U	76 23	0	0	0	0
7754 2024	U	76 24	0	0	0	0
7755 2024	U	76 25	0	0	0	0
7756 2024	U	76 26	0	0	0	0
7757 2024	U	76 27	0	0	0	0
7758 2024	U	76 28	0	0	0	0
7759 2024	U	76 29	0	0	0	0
7760 2024	U	76 3	0	0	0	0
7761 2024	U	76 30	0	0	0	0
7762 2024	U	76 4	0	0	0	0
7763 2024	U	76 41	0	0	0	0
7764 2024	U	76 42	0	0	0	0
7765 2024	U	76 43	0	0	0	0
7766 2024	U	76 44	0	0	0	0
7767 2024	U	76 45	0	0	0	0
7768 2024	U	76 46	0	0	0	0
7769 2024	U	76 47	0	0	0	0
7770 2024	U	76 48	0	0	0	0
7771 2024	U	76 49	0	0	0	0
7772 2024	U	76 5	0	0	0	0
7773 2024	U	76 50	0	0	0	0
7774 2024	U	76 6	0	0	0	0
7775 2024	U	76 7	0	0	0	0
7776 2024	U	76 8	0	0	0	0
7777 2024	U	76 9	0	0	0	0
7778 2024	U	77 1	0	0	0	0
7779 2024	U	77 10	0	0	0	0
7780 2024	U	77 2	0	0	0	0
7781 2024	U	77 21	0	0	0	0
7782 2024	U	77 22	0	0	0	0
7783 2024	U	77 23	0	0	0	0
7784 2024	U	77 24	0	0	0	0
7785 2024	U	77 25	0	0	0	0
7786 2024	U	77 26	0	0	0	0
7787 2024	U	77 27	0	0	0	0
7788 2024	U	77 28	0	0	0	0
7789 2024	U	77 29	0	0	0	0
7790 2024	U	77 3	0	0	0	0
7791 2024	U	77 30	0	0	0	0
7792 2024	U	77 4	0	0	0	0
7793 2024	U	77 41	0	0	0	0
7794 2024	U	77 42	0	0	0	0
7795 2024	U	77 43	0	0	0	0
7796 2024	U	77 44	0	0	0	0
7797 2024	U	77 45	0	0	0	0
7798 2024	U	77 46	0	0	0	0
7799 2024	U	77 47	0	0	0	0
7800 2024	U	77 48	0	0	0	0
7801 2024	U	77 49	0	0	0	0
7802 2024	U	77 5	0	0	0	0
7803 2024	U	77 50	0	0	0	0
7804 2024	U	77 6	0	0	0	0
7805 2024	U	77 7	0	0	0	0
7806 2024	U	77 8	0	0	0	0
7807 2024	U	77 9	0	0	0	0

Schedule of Values

Yancey County 2024

7808 2024	U	78 1	0	0	0	0
7809 2024	U	78 10	0	0	0	0
7810 2024	U	78 2	0	0	0	0
7811 2024	U	78 21	0	0	0	0
7812 2024	U	78 22	0	0	0	0
7813 2024	U	78 23	0	0	0	0
7814 2024	U	78 24	0	0	0	0
7815 2024	U	78 25	0	0	0	0
7816 2024	U	78 26	0	0	0	0
7817 2024	U	78 27	0	0	0	0
7818 2024	U	78 28	0	0	0	0
7819 2024	U	78 29	0	0	0	0
7820 2024	U	78 3	0	0	0	0
7821 2024	U	78 30	0	0	0	0
7822 2024	U	78 4	0	0	0	0
7823 2024	U	78 41	0	0	0	0
7824 2024	U	78 42	0	0	0	0
7825 2024	U	78 43	0	0	0	0
7826 2024	U	78 44	0	0	0	0
7827 2024	U	78 45	0	0	0	0
7828 2024	U	78 46	0	0	0	0
7829 2024	U	78 47	0	0	0	0
7830 2024	U	78 48	0	0	0	0
7831 2024	U	78 49	0	0	0	0
7832 2024	U	78 5	0	0	0	0
7833 2024	U	78 50	0	0	0	0
7834 2024	U	78 6	0	0	0	0
7835 2024	U	78 7	0	0	0	0
7836 2024	U	78 8	0	0	0	0
7837 2024	U	78 9	0	0	0	0
7838 2024	U	79 1	0	0	0	0
7839 2024	U	79 10	0	0	0	0
7840 2024	U	79 2	0	0	0	0
7841 2024	U	79 21	0	0	0	0
7842 2024	U	79 22	0	0	0	0
7843 2024	U	79 23	0	0	0	0
7844 2024	U	79 24	0	0	0	0
7845 2024	U	79 25	0	0	0	0
7846 2024	U	79 26	0	0	0	0
7847 2024	U	79 27	0	0	0	0
7848 2024	U	79 28	0	0	0	0
7849 2024	U	79 29	0	0	0	0
7850 2024	U	79 3	0	0	0	0
7851 2024	U	79 30	0	0	0	0
7852 2024	U	79 4	0	0	0	0
7853 2024	U	79 41	0	0	0	0
7854 2024	U	79 42	0	0	0	0
7855 2024	U	79 43	0	0	0	0
7856 2024	U	79 44	0	0	0	0
7857 2024	U	79 45	0	0	0	0
7858 2024	U	79 46	0	0	0	0
7859 2024	U	79 47	0	0	0	0
7860 2024	U	79 48	0	0	0	0
7861 2024	U	79 49	0	0	0	0
7862 2024	U	79 5	0	0	0	0
7863 2024	U	79 50	0	0	0	0
7864 2024	U	79 6	0	0	0	0

Schedule of Values

Yancey County 2024

7865 2024	U	79 7	0	0	0	0
7866 2024	U	79 8	0	0	0	0
7867 2024	U	79 9	0	0	0	0
7868 2024	U	80 1	0	0	0	0
7869 2024	U	80 10	0	0	0	0
7870 2024	U	80 2	0	0	0	0
7871 2024	U	80 21	0	0	0	0
7872 2024	U	80 22	0	0	0	0
7873 2024	U	80 23	0	0	0	0
7874 2024	U	80 24	0	0	0	0
7875 2024	U	80 25	0	0	0	0
7876 2024	U	80 26	0	0	0	0
7877 2024	U	80 27	0	0	0	0
7878 2024	U	80 28	0	0	0	0
7879 2024	U	80 29	0	0	0	0
7880 2024	U	80 3	0	0	0	0
7881 2024	U	80 30	0	0	0	0
7882 2024	U	80 4	0	0	0	0
7883 2024	U	80 41	0	0	0	0
7884 2024	U	80 42	0	0	0	0
7885 2024	U	80 43	0	0	0	0
7886 2024	U	80 44	0	0	0	0
7887 2024	U	80 45	0	0	0	0
7888 2024	U	80 46	0	0	0	0
7889 2024	U	80 47	0	0	0	0
7890 2024	U	80 48	0	0	0	0
7891 2024	U	80 49	0	0	0	0
7892 2024	U	80 5	0	0	0	0
7893 2024	U	80 50	0	0	0	0
7894 2024	U	80 6	0	0	0	0
7895 2024	U	80 7	0	0	0	0
7896 2024	U	80 8	0	0	0	0
7897 2024	U	80 9	0	0	0	0
7898 2024	U	81 1	0	0	0	0
7899 2024	U	81 10	0	0	0	0
7900 2024	U	81 2	0	0	0	0
7901 2024	U	81 21	0	0	0	0
7902 2024	U	81 22	0	0	0	0
7903 2024	U	81 23	0	0	0	0
7904 2024	U	81 24	0	0	0	0
7905 2024	U	81 25	0	0	0	0
7906 2024	U	81 26	0	0	0	0
7907 2024	U	81 27	0	0	0	0
7908 2024	U	81 28	0	0	0	0
7909 2024	U	81 29	0	0	0	0
7910 2024	U	81 3	0	0	0	0
7911 2024	U	81 30	0	0	0	0
7912 2024	U	81 4	0	0	0	0
7913 2024	U	81 41	0	0	0	0
7914 2024	U	81 42	0	0	0	0
7915 2024	U	81 43	0	0	0	0
7916 2024	U	81 44	0	0	0	0
7917 2024	U	81 45	0	0	0	0
7918 2024	U	81 46	0	0	0	0
7919 2024	U	81 47	0	0	0	0
7920 2024	U	81 48	0	0	0	0
7921 2024	U	81 49	0	0	0	0

Schedule of Values

Yancey County 2024

7922 2024	U	81 5	0	0	0	0
7923 2024	U	81 50	0	0	0	0
7924 2024	U	81 6	0	0	0	0
7925 2024	U	81 7	0	0	0	0
7926 2024	U	81 8	0	0	0	0
7927 2024	U	81 9	0	0	0	0
7928 2024	U	82 1	0	0	0	0
7929 2024	U	82 10	0	0	0	0
7930 2024	U	82 2	0	0	0	0
7931 2024	U	82 21	0	0	0	0
7932 2024	U	82 22	0	0	0	0
7933 2024	U	82 23	0	0	0	0
7934 2024	U	82 24	0	0	0	0
7935 2024	U	82 25	0	0	0	0
7936 2024	U	82 26	0	0	0	0
7937 2024	U	82 27	0	0	0	0
7938 2024	U	82 28	0	0	0	0
7939 2024	U	82 29	0	0	0	0
7940 2024	U	82 3	0	0	0	0
7941 2024	U	82 30	0	0	0	0
7942 2024	U	82 4	0	0	0	0
7943 2024	U	82 41	0	0	0	0
7944 2024	U	82 42	0	0	0	0
7945 2024	U	82 43	0	0	0	0
7946 2024	U	82 44	0	0	0	0
7947 2024	U	82 45	0	0	0	0
7948 2024	U	82 46	0	0	0	0
7949 2024	U	82 47	0	0	0	0
7950 2024	U	82 48	0	0	0	0
7951 2024	U	82 49	0	0	0	0
7952 2024	U	82 5	0	0	0	0
7953 2024	U	82 50	0	0	0	0
7954 2024	U	82 6	0	0	0	0
7955 2024	U	82 7	0	0	0	0
7956 2024	U	82 8	0	0	0	0
7957 2024	U	82 9	0	0	0	0
7958 2024	U	83 1	0	0	0	0
7959 2024	U	83 10	0	0	0	0
7960 2024	U	83 2	0	0	0	0
7961 2024	U	83 21	0	0	0	0
7962 2024	U	83 22	0	0	0	0
7963 2024	U	83 23	0	0	0	0
7964 2024	U	83 24	0	0	0	0
7965 2024	U	83 25	0	0	0	0
7966 2024	U	83 26	0	0	0	0
7967 2024	U	83 27	0	0	0	0
7968 2024	U	83 28	0	0	0	0
7969 2024	U	83 29	0	0	0	0
7970 2024	U	83 3	0	0	0	0
7971 2024	U	83 30	0	0	0	0
7972 2024	U	83 4	0	0	0	0
7973 2024	U	83 41	0	0	0	0
7974 2024	U	83 42	0	0	0	0
7975 2024	U	83 43	0	0	0	0
7976 2024	U	83 44	0	0	0	0
7977 2024	U	83 45	0	0	0	0
7978 2024	U	83 46	0	0	0	0

Schedule of Values

Yancey County 2024

7979 2024	U	83 47	0	0	0	0
7980 2024	U	83 48	0	0	0	0
7981 2024	U	83 49	0	0	0	0
7982 2024	U	83 5	0	0	0	0
7983 2024	U	83 50	0	0	0	0
7984 2024	U	83 6	0	0	0	0
7985 2024	U	83 7	0	0	0	0
7986 2024	U	83 8	0	0	0	0
7987 2024	U	83 9	0	0	0	0
7988 2024	U	84 1	0	0	0	0
7989 2024	U	84 10	0	0	0	0
7990 2024	U	84 2	0	0	0	0
7991 2024	U	84 21	0	0	0	0
7992 2024	U	84 22	0	0	0	0
7993 2024	U	84 23	0	0	0	0
7994 2024	U	84 24	0	0	0	0
7995 2024	U	84 25	0	0	0	0
7996 2024	U	84 26	0	0	0	0
7997 2024	U	84 27	0	0	0	0
7998 2024	U	84 28	0	0	0	0
7999 2024	U	84 29	0	0	0	0
8000 2024	U	84 3	0	0	0	0
8001 2024	U	84 30	0	0	0	0
8002 2024	U	84 4	0	0	0	0
8003 2024	U	84 41	0	0	0	0
8004 2024	U	84 42	0	0	0	0
8005 2024	U	84 43	0	0	0	0
8006 2024	U	84 44	0	0	0	0
8007 2024	U	84 45	0	0	0	0
8008 2024	U	84 46	0	0	0	0
8009 2024	U	84 47	0	0	0	0
8010 2024	U	84 48	0	0	0	0
8011 2024	U	84 49	0	0	0	0
8012 2024	U	84 5	0	0	0	0
8013 2024	U	84 50	0	0	0	0
8014 2024	U	84 6	0	0	0	0
8015 2024	U	84 7	0	0	0	0
8016 2024	U	84 8	0	0	0	0
8017 2024	U	84 9	0	0	0	0
8018 2024	U	85 1	0	0	0	0
8019 2024	U	85 10	0	0	0	0
8020 2024	U	85 2	0	0	0	0
8021 2024	U	85 21	0	0	0	0
8022 2024	U	85 22	0	0	0	0
8023 2024	U	85 23	0	0	0	0
8024 2024	U	85 24	0	0	0	0
8025 2024	U	85 25	0	0	0	0
8026 2024	U	85 26	0	0	0	0
8027 2024	U	85 27	0	0	0	0
8028 2024	U	85 28	0	0	0	0
8029 2024	U	85 29	0	0	0	0
8030 2024	U	85 3	0	0	0	0
8031 2024	U	85 30	0	0	0	0
8032 2024	U	85 4	0	0	0	0
8033 2024	U	85 41	0	0	0	0
8034 2024	U	85 42	0	0	0	0
8035 2024	U	85 43	0	0	0	0

Schedule of Values

Yancey County 2024

8036 2024	U	85 44	0	0	0	0
8037 2024	U	85 45	0	0	0	0
8038 2024	U	85 46	0	0	0	0
8039 2024	U	85 47	0	0	0	0
8040 2024	U	85 48	0	0	0	0
8041 2024	U	85 49	0	0	0	0
8042 2024	U	85 5	0	0	0	0
8043 2024	U	85 50	0	0	0	0
8044 2024	U	85 6	0	0	0	0
8045 2024	U	85 7	0	0	0	0
8046 2024	U	85 8	0	0	0	0
8047 2024	U	85 9	0	0	0	0
8048 2024	U	86 1	0	0	0	0
8049 2024	U	86 10	0	0	0	0
8050 2024	U	86 2	0	0	0	0
8051 2024	U	86 21	0	0	0	0
8052 2024	U	86 22	0	0	0	0
8053 2024	U	86 23	0	0	0	0
8054 2024	U	86 24	0	0	0	0
8055 2024	U	86 25	0	0	0	0
8056 2024	U	86 26	0	0	0	0
8057 2024	U	86 27	0	0	0	0
8058 2024	U	86 28	0	0	0	0
8059 2024	U	86 29	0	0	0	0
8060 2024	U	86 3	0	0	0	0
8061 2024	U	86 30	0	0	0	0
8062 2024	U	86 4	0	0	0	0
8063 2024	U	86 41	0	0	0	0
8064 2024	U	86 42	0	0	0	0
8065 2024	U	86 43	0	0	0	0
8066 2024	U	86 44	0	0	0	0
8067 2024	U	86 45	0	0	0	0
8068 2024	U	86 46	0	0	0	0
8069 2024	U	86 47	0	0	0	0
8070 2024	U	86 48	0	0	0	0
8071 2024	U	86 49	0	0	0	0
8072 2024	U	86 5	0	0	0	0
8073 2024	U	86 50	0	0	0	0
8074 2024	U	86 6	0	0	0	0
8075 2024	U	86 7	0	0	0	0
8076 2024	U	86 8	0	0	0	0
8077 2024	U	86 9	0	0	0	0
8078 2024	U	87 1	0	0	0	0
8079 2024	U	87 10	0	0	0	0
8080 2024	U	87 2	0	0	0	0
8081 2024	U	87 21	0	0	0	0
8082 2024	U	87 22	0	0	0	0
8083 2024	U	87 23	0	0	0	0
8084 2024	U	87 24	0	0	0	0
8085 2024	U	87 25	0	0	0	0
8086 2024	U	87 26	0	0	0	0
8087 2024	U	87 27	0	0	0	0
8088 2024	U	87 28	0	0	0	0
8089 2024	U	87 29	0	0	0	0
8090 2024	U	87 3	0	0	0	0
8091 2024	U	87 30	0	0	0	0
8092 2024	U	87 4	0	0	0	0

Schedule of Values

Yancey County 2024

8093 2024	U	87 41	0	0	0	0
8094 2024	U	87 42	0	0	0	0
8095 2024	U	87 43	0	0	0	0
8096 2024	U	87 44	0	0	0	0
8097 2024	U	87 45	0	0	0	0
8098 2024	U	87 46	0	0	0	0
8099 2024	U	87 47	0	0	0	0
8100 2024	U	87 48	0	0	0	0
8101 2024	U	87 49	0	0	0	0
8102 2024	U	87 5	0	0	0	0
8103 2024	U	87 50	0	0	0	0
8104 2024	U	87 6	0	0	0	0
8105 2024	U	87 7	0	0	0	0
8106 2024	U	87 8	0	0	0	0
8107 2024	U	87 9	0	0	0	0
8108 2024	U	88 1	0	0	0	0
8109 2024	U	88 10	0	0	0	0
8110 2024	U	88 2	0	0	0	0
8111 2024	U	88 21	0	0	0	0
8112 2024	U	88 22	0	0	0	0
8113 2024	U	88 23	0	0	0	0
8114 2024	U	88 24	0	0	0	0
8115 2024	U	88 25	0	0	0	0
8116 2024	U	88 26	0	0	0	0
8117 2024	U	88 27	0	0	0	0
8118 2024	U	88 28	0	0	0	0
8119 2024	U	88 29	0	0	0	0
8120 2024	U	88 3	0	0	0	0
8121 2024	U	88 30	0	0	0	0
8122 2024	U	88 4	0	0	0	0
8123 2024	U	88 41	0	0	0	0
8124 2024	U	88 42	0	0	0	0
8125 2024	U	88 43	0	0	0	0
8126 2024	U	88 44	0	0	0	0
8127 2024	U	88 45	0	0	0	0
8128 2024	U	88 46	0	0	0	0
8129 2024	U	88 47	0	0	0	0
8130 2024	U	88 48	0	0	0	0
8131 2024	U	88 49	0	0	0	0
8132 2024	U	88 5	0	0	0	0
8133 2024	U	88 50	0	0	0	0
8134 2024	U	88 6	0	0	0	0
8135 2024	U	88 7	0	0	0	0
8136 2024	U	88 8	0	0	0	0
8137 2024	U	88 9	0	0	0	0
8138 2024	U	89 1	0	0	0	0
8139 2024	U	89 10	0	0	0	0
8140 2024	U	89 2	0	0	0	0
8141 2024	U	89 21	0	0	0	0
8142 2024	U	89 22	0	0	0	0
8143 2024	U	89 23	0	0	0	0
8144 2024	U	89 24	0	0	0	0
8145 2024	U	89 25	0	0	0	0
8146 2024	U	89 26	0	0	0	0
8147 2024	U	89 27	0	0	0	0
8148 2024	U	89 28	0	0	0	0
8149 2024	U	89 29	0	0	0	0

Schedule of Values

Yancey County 2024

8150 2024	U	89 3	0	0	0	0
8151 2024	U	89 30	0	0	0	0
8152 2024	U	89 4	0	0	0	0
8153 2024	U	89 41	0	0	0	0
8154 2024	U	89 42	0	0	0	0
8155 2024	U	89 43	0	0	0	0
8156 2024	U	89 44	0	0	0	0
8157 2024	U	89 45	0	0	0	0
8158 2024	U	89 46	0	0	0	0
8159 2024	U	89 47	0	0	0	0
8160 2024	U	89 48	0	0	0	0
8161 2024	U	89 49	0	0	0	0
8162 2024	U	89 5	0	0	0	0
8163 2024	U	89 50	0	0	0	0
8164 2024	U	89 6	0	0	0	0
8165 2024	U	89 7	0	0	0	0
8166 2024	U	89 8	0	0	0	0
8167 2024	U	89 9	0	0	0	0
8168 2024	U	90 1	0	0	0	0
8169 2024	U	90 10	0	0	0	0
8170 2024	U	90 2	0	0	0	0
8171 2024	U	90 21	0	0	0	0
8172 2024	U	90 22	0	0	0	0
8173 2024	U	90 23	0	0	0	0
8174 2024	U	90 24	0	0	0	0
8175 2024	U	90 25	0	0	0	0
8176 2024	U	90 26	0	0	0	0
8177 2024	U	90 27	0	0	0	0
8178 2024	U	90 28	0	0	0	0
8179 2024	U	90 29	0	0	0	0
8180 2024	U	90 3	0	0	0	0
8181 2024	U	90 30	0	0	0	0
8182 2024	U	90 4	0	0	0	0
8183 2024	U	90 41	0	0	0	0
8184 2024	U	90 42	0	0	0	0
8185 2024	U	90 43	0	0	0	0
8186 2024	U	90 44	0	0	0	0
8187 2024	U	90 45	0	0	0	0
8188 2024	U	90 46	0	0	0	0
8189 2024	U	90 47	0	0	0	0
8190 2024	U	90 48	0	0	0	0
8191 2024	U	90 49	0	0	0	0
8192 2024	U	90 5	0	0	0	0
8193 2024	U	90 50	0	0	0	0
8194 2024	U	90 6	0	0	0	0
8195 2024	U	90 7	0	0	0	0
8196 2024	U	90 8	0	0	0	0
8197 2024	U	90 9	0	0	0	0
8198 2024	U	91 1	0	0	0	0
8199 2024	U	91 10	0	0	0	0
8200 2024	U	91 2	0	0	0	0
8201 2024	U	91 21	0	0	0	0
8202 2024	U	91 22	0	0	0	0
8203 2024	U	91 23	0	0	0	0
8204 2024	U	91 24	0	0	0	0
8205 2024	U	91 25	0	0	0	0
8206 2024	U	91 26	0	0	0	0

Schedule of Values

Yancey County 2024

8207 2024	U	91 27	0	0	0	0
8208 2024	U	91 28	0	0	0	0
8209 2024	U	91 29	0	0	0	0
8210 2024	U	91 3	0	0	0	0
8211 2024	U	91 30	0	0	0	0
8212 2024	U	91 4	0	0	0	0
8213 2024	U	91 41	0	0	0	0
8214 2024	U	91 42	0	0	0	0
8215 2024	U	91 43	0	0	0	0
8216 2024	U	91 44	0	0	0	0
8217 2024	U	91 45	0	0	0	0
8218 2024	U	91 46	0	0	0	0
8219 2024	U	91 47	0	0	0	0
8220 2024	U	91 48	0	0	0	0
8221 2024	U	91 49	0	0	0	0
8222 2024	U	91 5	0	0	0	0
8223 2024	U	91 50	0	0	0	0
8224 2024	U	91 6	0	0	0	0
8225 2024	U	91 7	0	0	0	0
8226 2024	U	91 8	0	0	0	0
8227 2024	U	91 9	0	0	0	0
8228 2024	U	92 1	0	0	0	0
8229 2024	U	92 10	0	0	0	0
8230 2024	U	92 2	0	0	0	0
8231 2024	U	92 21	0	0	0	0
8232 2024	U	92 22	0	0	0	0
8233 2024	U	92 23	0	0	0	0
8234 2024	U	92 24	0	0	0	0
8235 2024	U	92 25	0	0	0	0
8236 2024	U	92 26	0	0	0	0
8237 2024	U	92 27	0	0	0	0
8238 2024	U	92 28	0	0	0	0
8239 2024	U	92 29	0	0	0	0
8240 2024	U	92 3	0	0	0	0
8241 2024	U	92 30	0	0	0	0
8242 2024	U	92 4	0	0	0	0
8243 2024	U	92 41	0	0	0	0
8244 2024	U	92 42	0	0	0	0
8245 2024	U	92 43	0	0	0	0
8246 2024	U	92 44	0	0	0	0
8247 2024	U	92 45	0	0	0	0
8248 2024	U	92 46	0	0	0	0
8249 2024	U	92 47	0	0	0	0
8250 2024	U	92 48	0	0	0	0
8251 2024	U	92 49	0	0	0	0
8252 2024	U	92 5	0	0	0	0
8253 2024	U	92 50	0	0	0	0
8254 2024	U	92 6	0	0	0	0
8255 2024	U	92 7	0	0	0	0
8256 2024	U	92 8	0	0	0	0
8257 2024	U	92 9	0	0	0	0
8258 2024	U	93 1	0	0	0	0
8259 2024	U	93 10	0	0	0	0
8260 2024	U	93 2	0	0	0	0
8261 2024	U	93 21	0	0	0	0
8262 2024	U	93 22	0	0	0	0
8263 2024	U	93 23	0	0	0	0

Schedule of Values

Yancey County 2024

8264 2024	U	93 24	0	0	0	0
8265 2024	U	93 25	0	0	0	0
8266 2024	U	93 26	0	0	0	0
8267 2024	U	93 27	0	0	0	0
8268 2024	U	93 28	0	0	0	0
8269 2024	U	93 29	0	0	0	0
8270 2024	U	93 3	0	0	0	0
8271 2024	U	93 30	0	0	0	0
8272 2024	U	93 4	0	0	0	0
8273 2024	U	93 41	0	0	0	0
8274 2024	U	93 42	0	0	0	0
8275 2024	U	93 43	0	0	0	0
8276 2024	U	93 44	0	0	0	0
8277 2024	U	93 45	0	0	0	0
8278 2024	U	93 46	0	0	0	0
8279 2024	U	93 47	0	0	0	0
8280 2024	U	93 48	0	0	0	0
8281 2024	U	93 49	0	0	0	0
8282 2024	U	93 5	0	0	0	0
8283 2024	U	93 50	0	0	0	0
8284 2024	U	93 6	0	0	0	0
8285 2024	U	93 7	0	0	0	0
8286 2024	U	93 8	0	0	0	0
8287 2024	U	93 9	0	0	0	0
8288 2024	U	94 1	0	0	0	0
8289 2024	U	94 10	0	0	0	0
8290 2024	U	94 2	0	0	0	0
8291 2024	U	94 21	0	0	0	0
8292 2024	U	94 22	0	0	0	0
8293 2024	U	94 23	0	0	0	0
8294 2024	U	94 24	0	0	0	0
8295 2024	U	94 25	0	0	0	0
8296 2024	U	94 26	0	0	0	0
8297 2024	U	94 27	0	0	0	0
8298 2024	U	94 28	0	0	0	0
8299 2024	U	94 29	0	0	0	0
8300 2024	U	94 3	0	0	0	0
8301 2024	U	94 30	0	0	0	0
8302 2024	U	94 4	0	0	0	0
8303 2024	U	94 41	0	0	0	0
8304 2024	U	94 42	0	0	0	0
8305 2024	U	94 43	0	0	0	0
8306 2024	U	94 44	0	0	0	0
8307 2024	U	94 45	0	0	0	0
8308 2024	U	94 46	0	0	0	0
8309 2024	U	94 47	0	0	0	0
8310 2024	U	94 48	0	0	0	0
8311 2024	U	94 49	0	0	0	0
8312 2024	U	94 5	0	0	0	0
8313 2024	U	94 50	0	0	0	0
8314 2024	U	94 6	0	0	0	0
8315 2024	U	94 7	0	0	0	0
8316 2024	U	94 8	0	0	0	0
8317 2024	U	94 9	0	0	0	0
8318 2024	U	95 1	0	0	0	0
8319 2024	U	95 10	0	0	0	0
8320 2024	U	95 2	0	0	0	0

Schedule of Values

Yancey County 2024

8321 2024	U	95 21	0	0	0	0
8322 2024	U	95 22	0	0	0	0
8323 2024	U	95 23	0	0	0	0
8324 2024	U	95 24	0	0	0	0
8325 2024	U	95 25	0	0	0	0
8326 2024	U	95 26	0	0	0	0
8327 2024	U	95 27	0	0	0	0
8328 2024	U	95 28	0	0	0	0
8329 2024	U	95 29	0	0	0	0
8330 2024	U	95 3	0	0	0	0
8331 2024	U	95 30	0	0	0	0
8332 2024	U	95 4	0	0	0	0
8333 2024	U	95 41	0	0	0	0
8334 2024	U	95 42	0	0	0	0
8335 2024	U	95 43	0	0	0	0
8336 2024	U	95 44	0	0	0	0
8337 2024	U	95 45	0	0	0	0
8338 2024	U	95 46	0	0	0	0
8339 2024	U	95 47	0	0	0	0
8340 2024	U	95 48	0	0	0	0
8341 2024	U	95 49	0	0	0	0
8342 2024	U	95 5	0	0	0	0
8343 2024	U	95 50	0	0	0	0
8344 2024	U	95 6	0	0	0	0
8345 2024	U	95 7	0	0	0	0
8346 2024	U	95 8	0	0	0	0
8347 2024	U	95 9	0	0	0	0
8348 2024	U	96 1	0	0	0	0
8349 2024	U	96 10	0	0	0	0
8350 2024	U	96 2	0	0	0	0
8351 2024	U	96 21	0	0	0	0
8352 2024	U	96 22	0	0	0	0
8353 2024	U	96 23	0	0	0	0
8354 2024	U	96 24	0	0	0	0
8355 2024	U	96 25	0	0	0	0
8356 2024	U	96 26	0	0	0	0
8357 2024	U	96 27	0	0	0	0
8358 2024	U	96 28	0	0	0	0
8359 2024	U	96 29	0	0	0	0
8360 2024	U	96 3	0	0	0	0
8361 2024	U	96 30	0	0	0	0
8362 2024	U	96 4	0	0	0	0
8363 2024	U	96 41	0	0	0	0
8364 2024	U	96 42	0	0	0	0
8365 2024	U	96 43	0	0	0	0
8366 2024	U	96 44	0	0	0	0
8367 2024	U	96 45	0	0	0	0
8368 2024	U	96 46	0	0	0	0
8369 2024	U	96 47	0	0	0	0
8370 2024	U	96 48	0	0	0	0
8371 2024	U	96 49	0	0	0	0
8372 2024	U	96 5	0	0	0	0
8373 2024	U	96 50	0	0	0	0
8374 2024	U	96 6	0	0	0	0
8375 2024	U	96 7	0	0	0	0
8376 2024	U	96 8	0	0	0	0
8377 2024	U	96 9	0	0	0	0

Schedule of Values

Yancey County 2024

8378 2024	U	97 1	0	0	0	0
8379 2024	U	97 10	0	0	0	0
8380 2024	U	97 2	0	0	0	0
8381 2024	U	97 21	0	0	0	0
8382 2024	U	97 22	0	0	0	0
8383 2024	U	97 23	0	0	0	0
8384 2024	U	97 24	0	0	0	0
8385 2024	U	97 25	0	0	0	0
8386 2024	U	97 26	0	0	0	0
8387 2024	U	97 27	0	0	0	0
8388 2024	U	97 28	0	0	0	0
8389 2024	U	97 29	0	0	0	0
8390 2024	U	97 3	0	0	0	0
8391 2024	U	97 30	0	0	0	0
8392 2024	U	97 4	0	0	0	0
8393 2024	U	97 41	0	0	0	0
8394 2024	U	97 42	0	0	0	0
8395 2024	U	97 43	0	0	0	0
8396 2024	U	97 44	0	0	0	0
8397 2024	U	97 45	0	0	0	0
8398 2024	U	97 46	0	0	0	0
8399 2024	U	97 47	0	0	0	0
8400 2024	U	97 48	0	0	0	0
8401 2024	U	97 49	0	0	0	0
8402 2024	U	97 5	0	0	0	0
8403 2024	U	97 50	0	0	0	0
8404 2024	U	97 6	0	0	0	0
8405 2024	U	97 7	0	0	0	0
8406 2024	U	97 8	0	0	0	0
8407 2024	U	97 9	0	0	0	0
8408 2024	U	98 1	0	0	0	0
8409 2024	U	98 10	0	0	0	0
8410 2024	U	98 2	0	0	0	0
8411 2024	U	98 21	0	0	0	0
8412 2024	U	98 22	0	0	0	0
8413 2024	U	98 23	0	0	0	0
8414 2024	U	98 24	0	0	0	0
8415 2024	U	98 25	0	0	0	0
8416 2024	U	98 26	0	0	0	0
8417 2024	U	98 27	0	0	0	0
8418 2024	U	98 28	0	0	0	0
8419 2024	U	98 29	0	0	0	0
8420 2024	U	98 3	0	0	0	0
8421 2024	U	98 30	0	0	0	0
8422 2024	U	98 4	0	0	0	0
8423 2024	U	98 41	0	0	0	0
8424 2024	U	98 42	0	0	0	0
8425 2024	U	98 43	0	0	0	0
8426 2024	U	98 44	0	0	0	0
8427 2024	U	98 45	0	0	0	0
8428 2024	U	98 46	0	0	0	0
8429 2024	U	98 47	0	0	0	0
8430 2024	U	98 48	0	0	0	0
8431 2024	U	98 49	0	0	0	0
8432 2024	U	98 5	0	0	0	0
8433 2024	U	98 50	0	0	0	0
8434 2024	U	98 6	0	0	0	0

Schedule of Values

Yancey County 2024

8435 2024	U	98 7	0	0	0	0
8436 2024	U	98 8	0	0	0	0
8437 2024	U	98 9	0	0	0	0
8438 2024	U	99 1	0	0	0	0
8439 2024	U	99 10	0	0	0	0
8440 2024	U	99 2	0	0	0	0
8441 2024	U	99 21	0	0	0	0
8442 2024	U	99 22	0	0	0	0
8443 2024	U	99 23	0	0	0	0
8444 2024	U	99 24	0	0	0	0
8445 2024	U	99 25	0	0	0	0
8446 2024	U	99 26	0	0	0	0
8447 2024	U	99 27	0	0	0	0
8448 2024	U	99 28	0	0	0	0
8449 2024	U	99 29	0	0	0	0
8450 2024	U	99 3	0	0	0	0
8451 2024	U	99 30	0	0	0	0
8452 2024	U	99 4	0	0	0	0
8453 2024	U	99 41	0	0	0	0
8454 2024	U	99 42	0	0	0	0
8455 2024	U	99 43	0	0	0	0
8456 2024	U	99 44	0	0	0	0
8457 2024	U	99 45	0	0	0	0
8458 2024	U	99 46	0	0	0	0
8459 2024	U	99 47	0	0	0	0
8460 2024	U	99 48	0	0	0	0
8461 2024	U	99 49	0	0	0	0
8462 2024	U	99 5	0	0	0	0
8463 2024	U	99 50	0	0	0	0
8464 2024	U	99 6	0	0	0	0
8465 2024	U	99 7	0	0	0	0
8466 2024	U	99 8	0	0	0	0
8467 2024	U	99 9	0	0	0	0

DEPTH TABLE Standard lot depth is considered to 150 feet.

<u>Depth (feet)</u>	<u>Multiplier</u>
1- 5	0.08
6-10	0.15
11-15	0.22
16-20	0.28
21-25	0.34
26-30	0.39
31-35	0.43
36-40	0.48
41-45	0.52
46-50	0.56
51-55	0.59
56-60	0.62
61-65	0.65
66-70	0.68
71-75	0.70
76-80	0.72
81-85	0.75
86-90	0.78
91-95	0.80
96-100	0.82
101-110	0.86
111-120	0.90
121-130	0.94
131-140	0.97
141-150	1.00
151-160	1.03
161-170	1.06
171-180	1.08
181-190	1.10
191-200	1.11
201-220	1.12
221-240	1.13
241-260	1.14
261-280	1.15
281-300	1.16
301-320	1.17
321-340	1.18
341-360	1.19
361-380	1.13
381-400	1.21
401-450	1.22
451-500	1.23
501-600	1.24
601 - up	1.25

SIZE ADJUSTMENTS FOR RURAL ACREAGE

Acres	%	Acres	%	Acres	%
0.01-0.30	250%	4.51 -4.60	143%	15.51-16.00	105%
0.31-0.49	250%	4.61 -4.70	142%	16.01 -17.00	104%
0.50-1.00	250%	4.71 -4.80	141%	17.01 -18.00	103%
1.01-1.10	240%	4.81 -4.90	140%	18.01-19.00	102%
1.11-1.20	230%	4.91-5.00	139%	19.01-20.00	101%
1.21-1.30	220%	5.01-5.10	138%	20.01-25.00	100%
1.31-1.40	210%	5.11-5.20	137%	25.01-30.00	99%
1.41-1.50	200%	5.21-5.30	136%	30.01-40.00	98%
1.51-1.60	195%	5.31-5.40	135%	40.01-50.00	97%
1.61-1.70	190%	5.41-5.60	134%	50.01-60.00	96%
1.71-1.80	186%	5.61-5.80	133%	60.01-70.00	95%
1.81-1.90	183%	5.81 -6.00	132%	70.01-80.00	94%
1.91 -2.00	180%	6.01 -6.20	131%	80.01-90.00	93%
2.01 -2.10	178%	6.21 -6.40	130%	90.01 -100.00	92%
2.11-2.20	176%	6.41 -6.60	129%	100.01 - 110.00	91%
2.21-2.30	174%	6.61 -6.80	128%	110.01-115.00	90%
2.31-2.40	172%	6.81 -7.00	127%	115.01-120.00	89%
2.41-2.50	170%	7.01 -7.30	126%	120.01 -125.00	88%
2.51-2.60	168%	7.31 -7.60	125%	125.01 - 130.00	87%
2.61-2.70	166%	7.61 -7.90	124%	130.01 -135.00	86%
2.71-2.80	164%	7.91-8.20	123%	135.01 - 140.00	85%
2.81-2.90	162%	8.21-8.50	122%	140.01 - 145.00	84%
2.91-3.00	160%	8.51-8.80	121%	145.01 -150.00	83%
3.01-3.10	158%	8.81 -9.10	120%	150.01 -155.00	82%
3.11-3.20	157%	9.11-9.40	119%	155.01 -160.00	81%
3.21-3.30	156%	9.41-9.70	118%	160.01 -165.00	80%
3.31-3.40	155%	9.71 -10.00	117%	165.01 -170.00	79%
3.41 -3.50	154%	10.01 -10.50	116%	170.01 -175.00	78%
3.51 -3.60	153%	10.51-11.00	115%	175.01 -180.00	77%
3.61 -3.70	152%	11.01-11.50	114%	180.01 -185.00	76%
3.71 -3.80	151%	11.51-12.00	113%	185.01 -190.00	75%
3.81-3.90	150%	12.01 -12.50	112%	191.01-195.00	74%
3.91-4.00	149%	12.51-13.00	111%	195.01 -200.00	73%
4.01-4.10	148%	13.01-13.50	110%	200.01 -205.00	72%
4.11-4.20	147%	13.51-14.00	109%	205.01 -210.00	71%
4.21 -4.30	146%	14.01-14.50	108%	210.01-up	70%
4.31 -4.40	145%	14.51-15.00	107%		
4.41-4.50	144%	15.01-15.50	106%		

Depreciation

Depreciation, as discussed in this manual, is the loss of value from any and all reasons. The appraiser is expected to recognize and estimate the extent of this loss for each property that he appraises. There are primarily three factors which contribute to depreciation: physical deterioration, functional obsolescence, and economic obsolescence.

Physical deterioration results from the passing of time, the action of the elements, and from general wear and tear. The appraiser must use his judgment in making an opinion of how much loss in value the property has accrued through physical depreciation. Ordinarily, physical depreciation occurs slowly. It begins at the start of construction and continues until the building has no useful life remaining. The physical life of a building depends upon the amount and quality of maintenance, as well as the quality of workmanship and materials used in the construction. Buildings constructed to strict specifications with good quality materials will have a much longer useful life than one built without good workmanship or materials.

Functional obsolescence results from the inability of the property to be adequately utilized for the purpose now being employed. Examples of functional depreciation include inadequacy, over-capacity, changes in the artistic design of surrounding properties, architecture, type and sizes of rooms, layout and design, traffic patterns, performance standards, etc. Functional obsolescence results from factors within the property itself.

Economic depreciation results from the impairment of useful life or desirability arising from sources outside the property, such as environmental changes or economic forces which affect supply and demand relationships in the open market. Examples of economic obsolescence include neighborhood changes, zoning changes, encroachments, lack of utilities, and natural hazards.

Depreciation schedules were established on a useful life basis. It is impossible to design tables to meet potential depreciation impacts correlating with each unique improvement. The appraiser should use the tables and schedules found in each section of this manual as a guide in making a decision for each property. The calculation for depreciation is:

$$\text{Total Replacement Cost New} \times \text{Depreciation Factor} \times \text{Condition Factor} = \text{Value}$$

Effective age of a property is its age as compared with other properties performing like functions. It is the actual age less the age which has been taken off by structural reconstruction, correction of functional inadequacies, modernization of equipment, etc. It is an age which reflects a true remaining life for the property, taking into account the typical life expectancy of buildings of its class and usage. Effective age can fluctuate year by year or remain somewhat stable in the absence of any major renewals or excessive deterioration.

Schedule of Values

Yancey County 2024

Depreciation Factors-Residential													
#	Version	Table #	Age Depreciated	Excellent	Very Good	Good	Average	Fair	Poor	P-	Very Poor	V-	Un Sound
1 2024	C15		1	94	94	94	94	94	93	93	93	91	87
2 2024	C15		2	89	89	88	88	88	87	86	84	78	69
3 2024	C15		3	85	84	83	83	82	81	80	76	66	52
4 2024	C15		4	82	80	79	78	77	75	73	68	54	39
5 2024	C15		5	79	77	75	74	72	70	68	60	45	30
6 2024	C15		6	76	74	71	70	68	65	62	53	37	23
7 2024	C15		7	75	72	68	66	63	60	57	47	31	19
8 2024	C15		8	73	70	65	63	60	56	52	42	26	15
9 2024	C15		9	72	68	63	60	56	52	48	37	22	12
10 2024	C15		10	71	66	60	57	53	49	44	33	19	10
11 2024	C15		11	70	64	58	54	50	46	41	30	17	9
12 2024	C15		12	70	63	56	51	47	43	38	27	14	8
13 2024	C15		13	70	62	54	49	45	40	35	24	13	6
14 2024	C15		14	70	61	52	47	42	37	32	22	11	6
15 2024	C15		15	70	60	50	45	40	35	30	20	10	5
16 2024	C15		16	70	60	50	45	40	35	30	20	10	5
17 2024	C15		17	70	60	50	45	40	35	30	20	10	5
18 2024	C15		18	70	60	50	45	40	35	30	20	10	5
19 2024	C15		19	70	60	50	45	40	35	30	20	10	5
20 2024	C15		20	70	60	50	45	40	35	30	20	10	5
21 2024	C15		21	70	60	50	45	40	35	30	20	10	5
22 2024	C15		22	70	60	50	45	40	35	30	20	10	5
23 2024	C15		23	70	60	50	45	40	35	30	20	10	5
24 2024	C15		24	70	60	50	45	40	35	30	20	10	5
25 2024	C15		25	70	60	50	45	40	35	30	20	10	5
26 2024	C15		26	70	60	50	45	40	35	30	20	10	5
27 2024	C15		27	70	60	50	45	40	35	30	20	10	5
28 2024	C15		28	70	60	50	45	40	35	30	20	10	5
29 2024	C15		29	70	60	50	45	40	35	30	20	10	5
30 2024	C15		30	70	60	50	45	40	35	30	20	10	5
31 2024	C15		31	70	60	50	45	40	35	30	20	10	5
32 2024	C15		32	70	60	50	45	40	35	30	20	10	5
33 2024	C15		33	70	60	50	45	40	35	30	20	10	5
34 2024	C15		34	70	60	50	45	40	35	30	20	10	5
35 2024	C15		35	70	60	50	45	40	35	30	20	10	5
36 2024	C15		36	70	60	50	45	40	35	30	20	10	5
37 2024	C15		37	70	60	50	45	40	35	30	20	10	5
38 2024	C15		38	70	60	50	45	40	35	30	20	10	5
39 2024	C15		39	70	60	50	45	40	35	30	20	10	5
40 2024	C15		40	70	60	50	45	40	35	30	20	10	5
41 2024	C15		41	70	60	50	45	40	35	30	20	10	5
42 2024	C15		42	70	60	50	45	40	35	30	20	10	5
43 2024	C15		43	70	60	50	45	40	35	30	20	10	5
44 2024	C15		44	70	60	50	45	40	35	30	20	10	5
45 2024	C15		45	70	60	50	45	40	35	30	20	10	5
46 2024	C15		46	70	60	50	45	40	35	30	20	10	5
47 2024	C15		47	70	60	50	45	40	35	30	20	10	5
48 2024	C15		48	70	60	50	45	40	35	30	20	10	5
49 2024	C15		49	70	60	50	45	40	35	30	20	10	5
50 2024	C15		50	70	60	50	45	40	35	30	20	10	5
51 2024	C15		51	70	60	50	45	40	35	30	20	10	5
52 2024	C15		52	70	60	50	45	40	35	30	20	10	5
53 2024	C15		53	70	60	50	45	40	35	30	20	10	5
54 2024	C15		54	70	60	50	45	40	35	30	20	10	5
55 2024	C15		55	70	60	50	45	40	35	30	20	10	5
56 2024	C15		56	70	60	50	45	40	35	30	20	10	5
57 2024	C15		57	70	60	50	45	40	35	30	20	10	5
58 2024	C15		58	70	60	50	45	40	35	30	20	10	5
59 2024	C15		59	70	60	50	45	40	35	30	20	10	5
60 2024	C15		60	70	60	50	45	40	35	30	20	10	5
61 2024	C15		61	70	60	50	45	40	35	30	20	10	5
62 2024	C15		62	70	60	50	45	40	35	30	20	10	5
63 2024	C15		63	70	60	50	45	40	35	30	20	10	5
64 2024	C15		64	70	60	50	45	40	35	30	20	10	5
65 2024	C15		65	70	60	50	45	40	35	30	20	10	5
66 2024	C15		66	70	60	50	45	40	35	30	20	10	5
67 2024	C15		67	70	60	50	45	40	35	30	20	10	5
68 2024	C15		68	70	60	50	45	40	35	30	20	10	5
69 2024	C15		69	70	60	50	45	40	35	30	20	10	5
70 2024	C15		70	70	60	50	45	40	35	30	20	10	5
71 2024	C20		1	95	95	95	95	95	95	95	95	93	91

Schedule of Values

Yancey County 2024

72 2024	C20	2	91	91	91	91	90	90	90	88	85	78
73 2024	C20	3	88	88	87	87	86	86	85	82	75	64
74 2024	C20	4	85	84	83	83	82	81	80	76	66	52
75 2024	C20	5	82	81	80	79	78	77	75	70	57	42
76 2024	C20	6	80	79	77	76	74	73	70	64	50	34
77 2024	C20	7	78	76	74	73	71	69	66	58	43	26
78 2024	C20	8	76	74	71	70	68	65	62	53	37	23
79 2024	C20	9	75	72	69	67	64	62	58	49	33	20
80 2024	C20	10	74	71	67	64	62	58	55	44	29	17
81 2024	C20	11	73	69	65	62	59	55	51	41	25	14
82 2024	C20	12	72	68	63	60	56	52	48	37	22	12
83 2024	C20	13	71	66	61	57	54	50	45	34	20	11
84 2024	C20	14	70	65	59	55	51	47	42	32	18	10
85 2024	C20	15	70	64	57	53	49	45	40	29	16	8
86 2024	C20	16	70	63	56	51	47	43	38	27	14	8
87 2024	C20	17	70	62	54	50	45	40	36	26	13	7
88 2024	C20	18	70	61	53	48	43	39	34	23	12	6
89 2024	C20	19	70	61	51	47	42	37	32	21	11	5
90 2024	C20	20	70	60	50	45	40	35	30	20	10	5
91 2024	C20	21	70	60	50	45	40	35	30	20	10	5
92 2024	C20	22	70	60	50	45	40	35	30	20	10	5
93 2024	C20	23	70	60	50	45	40	35	30	20	10	5
94 2024	C20	24	70	60	50	45	40	35	30	20	10	5
95 2024	C20	25	70	60	50	45	40	35	30	20	10	5
96 2024	C20	26	70	60	50	45	40	35	30	20	10	5
97 2024	C20	27	70	60	50	45	40	35	30	20	10	5
98 2024	C20	28	70	60	50	45	40	35	30	20	10	5
99 2024	C20	29	70	60	50	45	40	35	30	20	10	5
100 2024	C20	30	70	60	50	45	40	35	30	20	10	5
101 2024	C20	31	70	60	50	45	40	35	30	20	10	5
102 2024	C20	32	70	60	50	45	40	35	30	20	10	5
103 2024	C20	33	70	60	50	45	40	35	30	20	10	5
104 2024	C20	34	70	60	50	45	40	35	30	20	10	5
105 2024	C20	35	70	60	50	45	40	35	30	20	10	5
106 2024	C20	36	70	60	50	45	40	35	30	20	10	5
107 2024	C20	37	70	60	50	45	40	35	30	20	10	5
108 2024	C20	38	70	60	50	45	40	35	30	20	10	5
109 2024	C20	39	70	60	50	45	40	35	30	20	10	5
110 2024	C20	40	70	60	50	45	40	35	30	20	10	5
111 2024	C20	41	70	60	50	45	40	35	30	20	10	5
112 2024	C20	42	70	60	50	45	40	35	30	20	10	5
113 2024	C20	43	70	60	50	45	40	35	30	20	10	5
114 2024	C20	44	70	60	50	45	40	35	30	20	10	5
115 2024	C20	45	70	60	50	45	40	35	30	20	10	5
116 2024	C20	46	70	60	50	45	40	35	30	20	10	5
117 2024	C20	47	70	60	50	45	40	35	30	20	10	5
118 2024	C20	48	70	60	50	45	40	35	30	20	10	5
119 2024	C20	49	70	60	50	45	40	35	30	20	10	5
120 2024	C20	50	70	60	50	45	40	35	30	20	10	5
121 2024	C20	51	70	60	50	45	40	35	30	20	10	5
122 2024	C20	52	70	60	50	45	40	35	30	20	10	5
123 2024	C20	53	70	60	50	45	40	35	30	20	10	5
124 2024	C20	54	70	60	50	45	40	35	30	20	10	5
125 2024	C20	55	70	60	50	45	40	35	30	20	10	5
126 2024	C20	56	70	60	50	45	40	35	30	20	10	5
127 2024	C20	57	70	60	50	45	40	35	30	20	10	5
128 2024	C20	58	70	60	50	45	40	35	30	20	10	5
129 2024	C20	59	70	60	50	45	40	35	30	20	10	5
130 2024	C20	60	70	60	50	45	40	35	30	20	10	5
131 2024	C20	61	70	60	50	45	40	35	30	20	10	5
132 2024	C20	62	70	60	50	45	40	35	30	20	10	5
133 2024	C20	63	70	60	50	45	40	35	30	20	10	5
134 2024	C20	64	70	60	50	45	40	35	30	20	10	5
135 2024	C20	65	70	60	50	45	40	35	30	20	10	5
136 2024	C20	66	70	60	50	45	40	35	30	20	10	5
137 2024	C20	67	70	60	50	45	40	35	30	20	10	5
138 2024	C20	68	70	60	50	45	40	35	30	20	10	5
139 2024	C20	69	70	60	50	45	40	35	30	20	10	5
140 2024	C20	70	70	60	50	45	40	35	30	20	10	5
141 2024	C25	1	96	96	96	96	96	96	96	96	95	93
142 2024	C25	2	93	93	93	93	92	92	92	91	88	83
143 2024	C25	3	90	90	89	89	88	88	88	85	80	71
144 2024	C25	4	87	87	86	86	85	84	83	80	72	61

Schedule of Values

Yancey County 2024

145 2024	C25	5	85	84	83	82	82	81	79	75	65	51
146 2024	C25	6	83	82	80	80	78	77	75	70	58	43
147 2024	C25	7	81	79	76	77	75	74	72	65	52	36
148 2024	C25	8	79	77	75	74	73	70	68	61	46	31
149 2024	C25	9	78	76	73	70	68	66	63	54	40	26
150 2024	C25	10	77	74	71	69	67	64	62	52	37	24
151 2024	C25	11	76	73	67	67	65	61	58	49	33	20
152 2024	C25	12	74	71	67	65	62	59	55	45	30	17
153 2024	C25	13	73	70	66	63	60	57	52	42	27	16
154 2024	C25	14	72	69	64	61	57	54	50	40	24	15
155 2024	C25	15	72	68	62	59	55	51	48	37	23	13
156 2024	C25	16	72	67	61	57	54	50	45	35	20	12
157 2024	C25	17	71	65	59	56	52	47	43	33	19	11
158 2024	C25	18	71	65	58	54	50	46	41	30	17	9
159 2024	C25	19	71	64	56	53	49	44	39	28	76	8
160 2024	C25	20	71	63	55	51	47	42	37	27	15	8
161 2024	C25	21	70	62	54	50	45	40	35	26	14	7
162 2024	C25	22	70	61	53	48	43	39	34	24	13	6
163 2024	C25	23	70	61	52	47	42	37	32	23	12	6
164 2024	C25	24	70	60	51	46	41	36	31	21	11	5
165 2024	C25	25	70	60	50	45	40	35	30	20	10	5
166 2024	C25	26	70	60	50	45	40	35	30	20	10	5
167 2024	C25	27	70	60	50	45	40	35	30	20	10	5
168 2024	C25	28	70	60	50	45	40	35	30	20	10	5
169 2024	C25	29	70	60	50	45	40	35	30	20	10	5
170 2024	C25	30	70	60	50	45	40	35	30	20	10	5
171 2024	C25	31	70	60	50	45	40	35	30	20	10	5
172 2024	C25	32	70	60	50	45	40	35	30	20	10	5
173 2024	C25	33	70	60	50	45	40	35	30	20	10	5
174 2024	C25	34	70	60	50	45	40	35	30	20	10	5
175 2024	C25	35	70	60	50	45	40	35	30	20	10	5
176 2024	C25	36	70	60	50	45	40	35	30	20	10	5
177 2024	C25	37	70	60	50	45	40	35	30	20	10	5
178 2024	C25	38	70	60	50	45	40	35	30	20	10	5
179 2024	C25	39	70	60	50	45	40	35	30	20	10	5
180 2024	C25	40	70	60	50	45	40	35	30	20	10	5
181 2024	C25	41	70	60	50	45	40	35	30	20	10	5
182 2024	C25	42	70	60	50	45	40	35	30	20	10	5
183 2024	C25	43	70	60	50	45	40	35	30	20	10	5
184 2024	C25	44	70	60	50	45	40	35	30	20	10	5
185 2024	C25	45	70	60	50	45	40	35	30	20	10	5
186 2024	C25	46	70	60	50	45	40	35	30	20	10	5
187 2024	C25	47	70	60	50	45	40	35	30	20	10	5
188 2024	C25	48	70	60	50	45	40	35	30	20	10	5
189 2024	C25	49	70	60	50	4	40	35	30	20	10	5
190 2024	C25	50	70	60	50	45	40	35	30	20	10	5
191 2024	C25	51	70	60	50	45	40	35	30	20	10	5
192 2024	C25	52	70	60	50	45	40	35	30	20	10	5
193 2024	C25	53	70	60	50	45	40	35	30	20	10	5
194 2024	C25	54	70	60	50	45	40	35	30	20	10	5
195 2024	C25	55	70	60	50	45	40	35	30	20	10	5
196 2024	C25	56	70	60	50	45	40	35	30	20	10	5
197 2024	C25	57	70	60	50	45	40	35	30	20	10	5
198 2024	C25	58	70	60	50	45	40	35	30	20	10	5
199 2024	C25	59	70	60	50	45	40	35	30	20	10	5
200 2024	C25	60	70	60	50	45	40	35	30	20	10	5
201 2024	C25	61	70	60	50	45	40	35	30	20	10	5
202 2024	C25	62	70	60	50	45	40	35	30	20	10	5
203 2024	C25	63	70	60	50	45	40	35	30	20	10	5
204 2024	C25	64	70	60	50	45	40	35	30	20	10	5
205 2024	C25	65	70	60	50	45	40	35	30	20	10	5
206 2024	C25	66	70	60	50	45	40	35	30	20	10	5
207 2024	C25	67	70	60	50	45	40	35	30	20	10	5
208 2024	C25	68	70	60	50	45	40	35	30	20	10	5
209 2024	C25	69	70	60	50	45	40	35	30	20	10	5
210 2024	C25	70	70	60	50	45	40	35	30	20	10	5
211 2024	C30	1	97	97	97	97	97	97	97	97	96	95
212 2024	C30	2	94	94	94	94	94	93	93	93	91	87
213 2024	C30	3	91	91	91	91	90	90	90	88	85	78
214 2024	C30	4	89	89	88	88	88	87	86	84	78	69
215 2024	C30	5	87	86	86	85	85	84	83	80	72	60
216 2024	C30	6	85	84	83	83	82	81	80	76	66	52
217 2024	C30	7	83	82	81	80	79	78	77	72	60	45

Schedule of Values

Yancey County 2024

218 2024	C30	8	82	80	79	78	77	75	73	68	54	39
219 2024	C30	9	80	79	77	76	74	73	70	64	50	34
220 2024	C30	10	79	77	75	74	72	70	68	60	45	30
221 2024	C30	11	78	76	73	72	70	67	65	56	41	26
222 2024	C30	12	76	74	71	70	68	65	62	53	37	23
223 2024	C30	13	75	73	70	68	65	63	59	50	34	21
224 2024	C30	14	74	72	68	66	63	60	57	47	31	19
225 2024	C30	15	74	71	67	64	62	58	55	44	29	17
226 2024	C30	16	73	70	65	63	60	56	52	42	26	15
227 2024	C30	17	72	68	64	61	58	54	50	40	24	14
228 2024	C30	18	72	68	63	60	56	52	48	37	22	12
229 2024	C30	19	71	67	61	58	55	51	46	35	21	11
230 2024	C30	20	71	66	60	57	53	49	44	33	19	11
231 2024	C30	21	70	65	59	55	51	47	42	32	18	10
232 2024	C30	22	70	64	58	54	50	46	41	30	17	9
233 2024	C30	23	70	64	57	53	49	44	39	28	15	8
234 2024	C30	24	70	63	56	51	47	43	38	27	14	8
235 2024	C30	25	70	62	55	50	46	41	36	26	14	7
236 2024	C30	26	70	62	54	49	45	40	35	24	13	6
237 2024	C30	27	70	61	53	48	43	39	34	23	12	6
238 2024	C30	28	70	61	52	47	42	37	32	22	11	6
239 2024	C30	29	70	60	51	46	41	36	31	21	11	5
240 2024	C30	30	70	60	50	45	40	35	30	20	10	5
241 2024	C30	31	70	60	50	45	40	35	30	20	10	5
242 2024	C30	32	70	60	50	45	40	35	30	20	10	5
243 2024	C30	33	70	60	50	45	40	35	30	20	10	5
244 2024	C30	34	70	60	50	45	40	35	30	20	10	5
245 2024	C30	35	70	60	50	45	40	35	30	20	10	5
246 2024	C30	36	70	60	50	45	40	35	30	20	10	5
247 2024	C30	37	70	60	50	45	40	35	30	20	10	5
248 2024	C30	38	70	60	50	45	40	35	30	20	10	5
249 2024	C30	39	70	60	50	45	40	35	30	20	10	5
250 2024	C30	40	70	60	50	45	40	35	30	20	10	5
251 2024	C30	41	70	60	50	45	40	35	30	20	10	5
252 2024	C30	42	70	60	50	45	40	35	30	20	10	5
253 2024	C30	43	70	60	50	45	40	35	30	20	10	5
254 2024	C30	44	70	60	50	45	40	35	30	20	10	5
255 2024	C30	45	70	60	50	45	40	35	30	20	10	5
256 2024	C30	46	70	60	50	45	40	35	30	20	10	5
257 2024	C30	47	70	60	50	45	40	35	30	20	10	5
258 2024	C30	48	70	60	50	45	40	35	30	20	10	5
259 2024	C30	49	70	60	50	45	40	35	30	20	10	5
260 2024	C30	50	70	60	50	45	40	35	30	20	10	5
261 2024	C30	51	70	60	50	45	40	35	30	20	10	5
262 2024	C30	52	70	60	50	45	40	35	30	20	10	5
263 2024	C30	53	70	60	50	45	40	35	30	20	10	5
264 2024	C30	54	70	60	50	45	40	35	30	20	10	5
265 2024	C30	55	70	60	50	45	40	35	30	20	10	5
266 2024	C30	56	70	60	50	45	40	35	30	20	10	5
267 2024	C30	57	70	60	50	45	40	35	30	20	10	5
268 2024	C30	58	70	60	50	45	40	35	30	20	10	5
269 2024	C30	59	70	60	50	45	40	35	30	20	10	5
270 2024	C30	60	70	60	50	45	40	35	30	20	10	5
271 2024	C30	61	70	60	50	45	40	35	30	20	10	5
272 2024	C30	62	70	60	50	45	40	35	30	20	10	5
273 2024	C30	63	70	60	50	45	40	35	30	20	10	5
274 2024	C30	64	70	60	50	45	40	35	30	20	10	5
275 2024	C30	65	70	60	50	45	40	35	30	20	10	5
276 2024	C30	66	70	60	50	45	40	35	30	20	10	5
277 2024	C30	67	70	60	50	45	40	35	30	20	10	5
278 2024	C30	68	70	60	50	45	40	35	30	20	10	5
279 2024	C30	69	70	60	50	45	40	35	30	20	10	5
280 2024	C30	70	70	60	50	45	40	35	30	20	10	5
281 2024	C35	1	98	98	98	98	98	98	97	97	97	96
282 2024	C35	2	95	95	95	95	95	94	94	94	92	89
283 2024	C35	3	92	92	92	92	92	92	91	90	87	82
284 2024	C35	4	90	90	90	90	89	89	88	86	82	74
285 2024	C35	5	89	88	88	87	87	86	85	83	76	66
286 2024	C35	6	87	86	85	85	84	84	83	79	71	58
287 2024	C35	7	85	84	83	83	82	81	80	76	65	52
288 2024	C35	8	84	82	81	81	80	78	77	72	60	46
289 2024	C35	9	82	81	80	79	77	76	74	69	56	41
290 2024	C35	10	81	79	78	77	75	74	72	65	51	36

Schedule of Values

Yancey County 2024

291 2024	C35	11	80	78	76	75	73	71	69	62	47	32
292 2024	C35	12	78	77	74	73	71	69	66	59	44	29
293 2024	C35	13	77	76	73	71	69	67	64	56	40	26
294 2024	C35	14	76	74	71	70	67	65	62	53	37	24
295 2024	C35	15	76	73	70	68	66	63	60	50	35	22
296 2024	C35	16	75	72	68	67	64	61	57	48	32	19
297 2024	C35	17	74	71	67	65	62	59	55	46	30	18
298 2024	C35	18	74	70	66	64	60	57	53	43	28	16
299 2024	C35	19	73	69	65	62	59	56	51	41	26	15
300 2024	C35	20	73	69	64	61	58	54	50	39	24	14
301 2024	C35	21	72	68	63	59	56	52	48	38	23	13
302 2024	C35	22	72	67	62	58	55	51	46	36	19	12
303 2024	C35	23	71	66	60	57	53	49	45	34	20	11
304 2024	C35	24	71	66	60	56	52	48	43	32	18	10
305 2024	C35	25	71	65	59	54	51	46	42	31	18	10
306 2024	C35	26	71	64	58	53	50	45	40	29	17	9
307 2024	C35	27	71	64	57	52	48	44	39	28	16	8
308 2024	C35	28	70	63	56	51	47	42	37	27	15	8
309 2024	C35	29	70	63	55	50	46	41	36	26	14	7
310 2024	C35	30	70	62	54	49	45	40	35	25	13	7
311 2024	C35	31	70	62	53	48	44	39	34	24	12	6
312 2024	C35	32	70	61	53	47	43	38	33	23	11	6
313 2024	C35	33	70	61	52	47	42	37	32	22	11	6
314 2024	C35	34	70	60	51	46	41	36	31	21	10	5
315 2024	C35	35	70	60	50	45	40	35	30	20	10	5
316 2024	C35	36	70	60	50	45	40	35	30	20	10	5
317 2024	C35	37	70	60	50	45	40	35	30	20	10	5
318 2024	C35	38	70	60	50	45	40	35	30	20	10	5
319 2024	C35	39	70	60	50	45	40	35	30	20	10	5
320 2024	C35	40	70	60	50	45	40	35	30	20	10	5
321 2024	C35	41	70	60	50	45	40	35	30	20	10	5
322 2024	C35	42	70	60	50	45	40	35	30	20	10	5
323 2024	C35	43	70	60	50	45	40	35	30	20	10	5
324 2024	C35	44	70	60	50	45	40	35	30	20	10	5
325 2024	C35	45	70	60	50	45	40	35	30	20	10	5
326 2024	C35	46	70	60	50	45	40	35	30	20	10	5
327 2024	C35	47	70	60	50	45	40	35	30	20	10	5
328 2024	C35	48	70	60	50	45	40	35	30	20	10	5
329 2024	C35	49	70	60	50	45	40	35	30	20	10	5
330 2024	C35	50	70	60	50	45	40	35	30	20	10	5
331 2024	C35	51	70	60	50	45	40	35	30	20	10	5
332 2024	C35	52	70	60	50	45	40	35	30	20	10	5
333 2024	C35	53	70	60	50	45	40	35	30	20	10	5
334 2024	C35	54	70	60	50	45	40	35	30	20	10	5
335 2024	C35	55	70	60	50	45	40	35	30	20	10	5
336 2024	C35	56	70	60	50	45	40	35	30	20	10	5
337 2024	C35	57	70	60	50	45	40	35	30	20	10	5
338 2024	C35	58	70	60	50	45	40	35	30	20	10	5
339 2024	C35	59	70	60	50	45	40	35	30	20	10	5
340 2024	C35	60	70	60	50	45	40	35	30	20	10	5
341 2024	C35	61	70	60	50	45	40	35	30	20	10	5
342 2024	C35	62	70	60	50	45	40	35	30	20	10	5
343 2024	C35	63	70	60	50	45	40	35	30	20	10	5
344 2024	C35	64	70	60	50	45	40	35	30	20	10	5
345 2024	C35	65	70	60	50	45	40	35	30	20	10	5
346 2024	C35	66	70	60	50	45	40	35	30	20	10	5
347 2024	C35	67	70	60	50	45	40	35	30	20	10	5
348 2024	C35	68	70	60	50	45	40	35	30	20	10	5
349 2024	C35	69	70	60	50	45	40	35	30	20	10	5
350 2024	C35	70	70	60	50	45	40	35	30	20	10	5
351 2024	C40	1	98	98	98	98	98	98	97	97	97	97
352 2024	C40	2	95	95	95	95	95	95	95	95	93	91
353 2024	C40	3	93	93	93	93	93	93	92	92	89	85
354 2024	C40	4	91	91	91	91	90	90	90	88	85	78
355 2024	C40	5	90	89	89	89	88	88	87	85	80	71
356 2024	C40	6	88	88	87	87	86	86	85	82	75	64
357 2024	C40	7	86	86	85	85	84	83	82	79	70	58
358 2024	C40	8	85	84	83	83	82	81	80	76	66	52
359 2024	C40	9	84	83	82	81	80	79	77	73	61	47
360 2024	C40	10	82	81	80	79	78	77	75	70	57	42
361 2024	C40	11	81	80	78	77	76	75	73	67	53	38
362 2024	C40	12	80	79	77	76	74	73	70	64	50	34
363 2024	C40	13	79	78	75	74	73	71	68	61	46	31

Schedule of Values

Yancey County 2024

364 2024	C40	14	78	76	74	73	71	69	66	58	43	28
365 2024	C40	15	77	75	73	71	69	67	64	56	40	26
366 2024	C40	16	76	74	71	70	68	65	62	53	37	23
367 2024	C40	17	76	73	70	68	66	63	60	51	35	21
368 2024	C40	18	75	72	69	67	64	62	58	49	33	20
369 2024	C40	19	74	71	68	66	63	60	56	46	30	18
370 2024	C40	20	74	71	67	64	62	58	55	44	29	17
371 2024	C40	21	73	70	66	63	60	57	53	43	27	15
372 2024	C40	22	73	69	65	62	59	55	51	41	25	14
373 2024	C40	23	72	68	63	61	57	54	50	39	24	13
374 2024	C40	24	72	68	63	60	56	52	48	37	22	12
375 2024	C40	25	71	67	62	58	55	51	47	36	21	12
376 2024	C40	26	71	66	61	57	54	50	45	34	20	11
377 2024	C40	27	71	66	60	56	53	48	44	33	19	10
378 2024	C40	28	70	65	59	55	51	47	42	32	18	10
379 2024	C40	29	70	65	58	54	50	46	41	30	17	9
380 2024	C40	30	70	64	57	53	49	45	40	29	16	8
381 2024	C40	31	70	63	56	52	48	44	39	28	15	8
382 2024	C40	32	70	63	56	51	47	43	38	27	14	8
383 2024	C40	33	70	63	55	51	46	42	37	26	14	7
384 2024	C40	34	70	62	54	50	45	40	36	25	13	7
385 2024	C40	35	70	62	53	49	44	40	35	24	13	6
386 2024	C40	36	70	61	53	48	43	39	34	23	12	6
387 2024	C40	37	70	61	52	47	43	38	33	22	11	6
388 2024	C40	38	70	61	51	47	42	37	32	21	11	5
389 2024	C40	39	70	60	51	46	41	36	31	21	10	5
390 2024	C40	40	70	60	50	45	40	35	30	20	10	5
391 2024	C40	41	70	60	50	45	40	35	30	20	10	5
392 2024	C40	42	70	60	50	45	40	35	30	20	10	5
393 2024	C40	43	70	60	50	45	40	35	30	20	10	5
394 2024	C40	44	70	60	50	45	40	35	30	20	10	5
395 2024	C40	45	70	60	50	45	40	35	30	20	10	5
396 2024	C40	46	70	60	50	45	40	35	30	20	10	5
397 2024	C40	47	70	60	50	45	40	35	30	20	10	5
398 2024	C40	48	70	60	50	45	40	35	30	20	10	5
399 2024	C40	49	70	60	50	45	40	35	30	20	10	5
400 2024	C40	50	70	60	50	45	40	35	30	20	10	5
401 2024	C40	51	70	60	50	45	40	35	30	20	10	5
402 2024	C40	52	70	60	50	45	40	35	30	20	10	5
403 2024	C40	53	70	60	50	45	40	35	30	20	10	5
404 2024	C40	54	70	60	50	45	40	35	30	20	10	5
405 2024	C40	55	70	60	50	45	40	35	30	20	10	5
406 2024	C40	56	70	60	50	45	40	35	30	20	10	5
407 2024	C40	57	70	60	50	45	40	35	30	20	10	5
408 2024	C40	58	70	60	50	45	40	35	30	20	10	5
409 2024	C40	59	70	60	50	45	40	35	30	20	10	5
410 2024	C40	60	70	60	50	45	40	35	30	20	10	5
411 2024	C40	61	70	60	50	45	40	35	30	20	10	5
412 2024	C40	62	70	60	50	45	40	35	30	20	10	5
413 2024	C40	63	70	60	50	45	40	35	30	20	10	5
414 2024	C40	64	70	60	50	45	40	35	30	20	10	5
415 2024	C40	65	70	60	50	45	40	35	30	20	10	5
416 2024	C40	66	70	60	50	45	40	35	30	20	10	5
417 2024	C40	67	70	60	50	45	40	35	30	20	10	5
418 2024	C40	68	70	60	50	45	40	35	30	20	10	5
419 2024	C40	69	70	60	50	45	40	35	30	20	10	5
420 2024	C40	70	70	60	50	45	40	35	30	20	10	5
421 2024	C45	1	98	98	98	98	98	98	98	98	98	97
422 2024	C45	2	96	96	96	96	96	96	96	96	94	93
423 2024	C45	3	94	94	94	94	94	94	93	93	91	87
424 2024	C45	4	92	92	92	92	91	91	91	90	87	81
425 2024	C45	5	91	90	90	90	89	89	89	87	83	75
426 2024	C45	6	89	89	88	88	88	87	87	84	78	69
427 2024	C45	7	88	87	87	86	86	85	84	81	74	63
428 2024	C45	8	86	86	85	85	84	83	82	79	70	57
429 2024	C45	9	85	85	84	83	82	81	80	76	65	52
430 2024	C45	10	84	83	82	81	80	79	78	73	62	47
431 2024	C45	11	83	82	80	79	78	77	76	70	58	43
432 2024	C45	12	82	81	79	78	77	76	73	68	55	39
433 2024	C45	13	81	80	77	76	75	74	71	65	51	36
434 2024	C45	14	80	78	76	75	74	72	69	62	48	33
435 2024	C45	15	79	77	75	74	72	70	67	60	45	30
436 2024	C45	16	78	76	74	72	71	68	66	57	42	28

Schedule of Values

Yancey County 2024

437 2024	C45	17	77	75	73	71	69	66	64	55	40	25
438 2024	C45	18	77	74	72	70	67	65	62	53	38	24
439 2024	C45	19	76	73	70	69	66	64	60	51	35	22
440 2024	C45	20	75	73	69	67	65	62	59	49	33	20
441 2024	C45	21	75	72	68	66	63	61	57	47	31	19
442 2024	C45	22	74	71	67	65	62	59	55	45	29	17
443 2024	C45	23	74	70	66	64	61	58	54	44	28	16
444 2024	C45	24	73	70	66	63	60	56	52	42	26	15
445 2024	C45	25	73	69	65	61	59	55	51	40	25	15
446 2024	C45	26	72	68	64	60	57	54	49	39	24	14
447 2024	C45	27	72	68	63	59	56	52	48	37	23	13
448 2024	C45	28	71	67	62	58	55	51	47	36	22	12
449 2024	C45	29	71	67	61	57	54	50	45	35	20	11
450 2024	C45	30	71	66	60	57	53	49	44	33	19	10
451 2024	C45	31	71	65	59	56	52	48	43	32	18	10
452 2024	C45	32	71	65	59	55	51	47	42	31	17	10
453 2024	C45	33	71	65	58	54	50	46	41	30	17	9
454 2024	C45	34	71	64	57	53	49	44	40	29	16	9
455 2024	C45	35	70	64	56	52	48	44	39	28	16	8
456 2024	C45	36	70	63	56	51	47	43	38	27	15	8
457 2024	C45	37	70	63	55	51	47	42	37	26	14	8
458 2024	C45	38	70	63	54	50	46	41	36	25	14	7
459 2024	C45	39	70	62	54	49	45	40	35	25	13	7
460 2024	C45	40	70	62	53	48	44	39	34	24	12	7
461 2024	C45	41	70	61	53	47	43	38	33	23	12	6
462 2024	C45	42	70	61	52	47	42	37	32	22	11	6
463 2024	C45	43	70	61	51	46	41	36	31	21	11	5
464 2024	C45	44	70	60	51	46	41	36	31	21	10	5
465 2024	C45	45	70	60	50	45	40	35	30	20	10	5
466 2024	C45	46	70	60	50	45	40	35	30	20	10	5
467 2024	C45	47	70	60	50	45	40	35	30	20	10	5
468 2024	C45	48	70	60	50	45	40	35	30	20	10	5
469 2024	C45	49	70	60	50	45	40	35	30	20	10	5
470 2024	C45	50	70	60	50	45	40	35	30	20	10	5
471 2024	C45	51	70	60	50	45	40	35	30	20	10	5
472 2024	C45	52	70	60	50	45	40	35	30	20	10	5
473 2024	C45	53	70	60	50	45	40	35	30	20	10	5
474 2024	C45	54	70	60	50	45	40	35	30	20	10	5
475 2024	C45	55	70	60	50	45	40	35	30	20	10	5
476 2024	C45	56	70	60	50	45	40	35	30	20	10	5
477 2024	C45	57	70	60	50	45	40	35	30	20	10	5
478 2024	C45	58	70	60	50	45	40	35	30	20	10	5
479 2024	C45	59	70	60	50	45	40	35	30	20	10	5
480 2024	C45	60	70	60	50	45	40	35	30	20	10	5
481 2024	C45	61	70	60	50	45	40	35	30	20	10	5
482 2024	C45	62	70	60	50	45	40	35	30	20	10	5
483 2024	C45	63	70	60	50	45	40	35	30	20	10	5
484 2024	C45	64	70	60	50	45	40	35	30	20	10	5
485 2024	C45	65	70	60	50	45	40	35	30	20	10	5
486 2024	C45	66	70	60	50	45	40	35	30	20	10	5
487 2024	C45	67	70	60	50	45	40	35	30	20	10	5
488 2024	C45	68	70	60	50	45	40	35	30	20	10	5
489 2024	C45	69	70	60	50	45	40	35	30	20	10	5
490 2024	C45	70	70	60	50	45	40	35	30	20	10	5
491 2024	C50	1	98	98	98	98	98	98	98	98	98	97
492 2024	C50	2	96	96	96	96	96	96	96	96	95	94
493 2024	C50	3	95	94	94	94	94	94	94	93	92	89
494 2024	C50	4	93	93	93	92	92	92	92	91	88	84
495 2024	C50	5	91	91	91	91	90	90	90	88	85	78
496 2024	C50	6	90	90	89	89	89	88	88	86	81	73
497 2024	C50	7	89	88	88	87	87	86	86	83	77	67
498 2024	C50	8	87	87	86	86	85	85	84	81	73	62
499 2024	C50	9	86	86	85	84	84	83	82	78	69	57
500 2024	C50	10	85	84	83	83	82	81	80	76	66	52
501 2024	C50	11	84	83	82	81	80	79	78	73	62	48
502 2024	C50	12	83	82	81	80	79	78	76	71	59	44
503 2024	C50	13	82	81	79	78	77	76	74	68	56	40
504 2024	C50	14	81	80	78	77	76	74	72	66	52	37
505 2024	C50	15	80	79	77	76	74	73	70	64	50	34
506 2024	C50	16	79	78	76	74	73	71	69	61	47	32
507 2024	C50	17	78	77	75	73	72	69	67	59	44	29
508 2024	C50	18	78	76	74	72	70	68	65	57	42	27
509 2024	C50	19	77	75	72	71	69	67	64	55	39	25

Schedule of Values

Yancey County 2024

510 2024	C50	20	76	74	71	70	68	65	62	53	37	23
511 2024	C50	21	76	73	70	69	66	64	60	51	35	22
512 2024	C50	22	75	73	69	67	65	62	59	49	33	20
513 2024	C50	23	75	72	68	66	64	61	57	48	32	19
514 2024	C50	24	74	71	68	65	63	60	56	46	30	18
515 2024	C50	25	74	71	67	64	62	58	55	44	29	17
516 2024	C50	26	73	70	66	63	60	57	53	43	27	16
517 2024	C50	27	73	69	65	62	59	56	52	41	26	15
518 2024	C50	28	72	69	64	61	58	55	51	40	25	14
519 2024	C50	29	72	68	63	60	57	54	49	39	23	13
520 2024	C50	30	72	68	63	60	56	52	48	37	22	12
521 2024	C50	31	71	67	62	59	55	51	47	36	21	12
522 2024	C50	32	71	67	61	58	54	50	46	35	20	11
523 2024	C50	33	71	66	60	57	53	49	45	34	19	11
524 2024	C50	34	71	66	60	56	52	48	44	33	19	10
525 2024	C50	35	70	65	59	55	51	47	42	32	18	10
526 2024	C50	36	70	65	58	54	51	46	41	31	17	9
527 2024	C50	37	70	64	57	54	50	45	40	30	16	9
528 2024	C50	38	70	64	57	53	49	44	40	29	16	8
529 2024	C50	39	70	63	56	52	48	43	39	28	15	8
530 2024	C50	40	70	63	56	51	47	43	38	27	14	8
531 2024	C50	41	70	63	55	51	46	42	37	26	14	7
532 2024	C50	42	70	62	54	50	46	41	36	25	13	7
533 2024	C50	43	70	62	54	49	45	40	35	25	13	7
534 2024	C50	44	70	62	53	49	44	39	34	24	12	6
535 2024	C50	45	70	61	53	48	43	39	34	23	12	6
536 2024	C50	46	70	61	52	47	43	38	33	22	12	6
537 2024	C50	47	70	61	52	47	42	37	32	22	11	6
538 2024	C50	48	70	60	51	46	41	36	31	21	11	5
539 2024	C50	49	70	60	51	46	41	36	31	21	10	5
540 2024	C50	50	70	60	50	45	40	35	30	20	10	5
541 2024	C50	51	70	60	50	45	40	35	30	20	10	5
542 2024	C50	52	70	60	50	45	40	35	30	20	10	5
543 2024	C50	53	70	60	50	45	40	35	30	20	10	5
544 2024	C50	54	70	60	50	45	40	35	30	20	10	5
545 2024	C50	55	70	60	50	45	40	35	30	20	10	5
546 2024	C50	56	70	60	50	45	40	35	30	20	10	5
547 2024	C50	57	70	60	50	45	40	35	30	20	10	5
548 2024	C50	58	70	60	50	45	40	35	30	20	10	5
549 2024	C50	59	70	60	50	45	40	35	30	20	10	5
550 2024	C50	60	70	60	50	45	40	35	30	20	10	5
551 2024	C50	61	70	60	50	45	40	35	30	20	10	5
552 2024	C50	62	70	60	50	45	40	35	30	20	10	5
553 2024	C50	63	70	60	50	45	40	35	30	20	10	5
554 2024	C50	64	70	60	50	45	40	35	30	20	10	5
555 2024	C50	65	70	60	50	45	40	35	30	20	10	5
556 2024	C50	66	70	60	50	45	40	35	30	20	10	5
557 2024	C50	67	70	60	50	45	40	35	30	20	10	5
558 2024	C50	68	70	60	50	45	40	35	30	20	10	5
559 2024	C50	69	70	60	50	45	40	35	30	20	10	5
560 2024	C50	70	70	60	50	45	40	35	30	20	10	5
561 2024	C55	1	98	98	98	98	98	98	98	98	98	98
562 2024	C55	2	97	97	97	97	97	97	97	97	96	95
563 2024	C55	3	95	95	95	95	95	95	95	94	93	90
564 2024	C55	4	94	94	94	93	93	93	93	92	90	86
565 2024	C55	5	92	92	92	92	91	91	91	90	87	81
566 2024	C55	6	91	91	90	90	90	89	89	87	83	76
567 2024	C55	7	90	89	89	88	88	88	87	85	80	71
568 2024	C55	8	88	88	87	87	86	86	85	83	76	66
569 2024	C55	9	87	87	86	86	85	85	84	80	73	61
570 2024	C55	10	86	85	85	84	84	83	82	78	69	56
571 2024	C55	11	85	84	84	83	82	81	80	76	66	52
572 2024	C55	12	84	83	82	82	81	80	78	74	63	48
573 2024	C55	13	83	82	81	80	79	78	76	71	60	44
574 2024	C55	14	82	81	80	79	78	76	75	69	56	41
575 2024	C55	15	81	80	79	78	76	75	73	67	54	38
576 2024	C55	16	81	79	78	76	75	73	71	65	51	36
577 2024	C55	17	80	79	77	75	74	72	70	63	48	33
578 2024	C55	18	79	78	76	74	72	71	68	61	46	31
579 2024	C55	19	78	77	74	73	71	69	67	57	43	29
580 2024	C55	20	78	76	73	72	70	68	65	57	41	27
581 2024	C55	21	77	75	72	71	68	67	63	55	39	25
582 2024	C55	22	77	75	71	70	68	65	62	53	37	23

Schedule of Values

Yancey County 2024

583 2024	C55	23	76	74	70	68	67	64	60	52	36	22
584 2024	C55	24	75	73	70	68	66	63	59	50	34	21
585 2024	C55	25	75	73	69	67	64	61	58	48	33	20
586 2024	C55	26	74	72	68	66	63	60	56	47	31	19
587 2024	C55	27	74	71	67	65	62	59	55	45	30	18
588 2024	C55	28	73	71	66	64	61	58	54	44	28	17
589 2024	C55	29	73	70	65	63	60	57	53	43	27	16
590 2024	C55	30	73	70	65	62	59	55	52	41	26	15
591 2024	C55	31	72	69	64	61	58	54	50	40	24	14
592 2024	C55	32	72	69	63	61	57	53	49	39	23	13
593 2024	C55	33	72	68	63	60	56	52	48	38	22	13
594 2024	C55	34	72	67	62	59	55	51	47	37	22	12
595 2024	C55	35	71	67	61	58	54	50	46	35	21	12
596 2024	C55	36	71	67	61	57	54	49	45	34	20	11
597 2024	C55	37	71	66	60	57	53	48	44	33	19	11
598 2024	C55	38	71	66	59	56	52	48	43	32	19	10
599 2024	C55	39	71	65	59	55	51	47	42	31	18	10
600 2024	C55	40	71	65	58	54	50	46	41	30	17	9
601 2024	C55	41	71	64	57	54	49	45	40	29	16	9
602 2024	C55	42	70	64	57	53	49	44	39	29	16	9
603 2024	C55	43	70	64	56	52	48	43	39	28	15	8
604 2024	C55	44	70	63	56	52	47	43	38	27	15	8
605 2024	C55	45	70	63	55	51	46	42	37	26	14	7
606 2024	C55	46	70	63	55	50	46	41	36	25	14	7
607 2024	C55	47	70	62	54	50	45	40	35	25	13	7
608 2024	C55	48	70	62	54	49	44	40	35	24	13	6
609 2024	C55	49	70	62	53	49	44	39	34	24	12	6
610 2024	C55	50	70	61	53	48	43	38	33	23	12	6
611 2024	C55	51	70	61	52	47	43	37	32	23	11	6
612 2024	C55	52	70	61	52	47	42	37	32	22	11	5
613 2024	C55	53	70	60	51	46	42	36	31	21	11	5
614 2024	C55	54	70	60	51	46	41	36	31	21	10	5
615 2024	C55	55	70	60	50	45	40	35	30	20	10	5
616 2024	C55	56	70	60	50	45	40	35	30	20	10	5
617 2024	C55	57	70	60	50	45	40	35	30	20	10	5
618 2024	C55	58	70	60	50	45	40	35	30	20	10	5
619 2024	C55	59	70	60	50	45	40	35	30	20	10	5
620 2024	C55	60	70	60	50	45	40	35	30	20	10	5
621 2024	C55	61	70	60	50	45	40	35	30	20	10	5
622 2024	C55	62	70	60	50	45	40	35	30	20	10	5
623 2024	C55	63	70	60	50	45	40	35	30	20	10	5
624 2024	C55	64	70	60	50	45	40	35	30	20	10	5
625 2024	C55	65	70	60	50	45	40	35	30	20	10	5
626 2024	C55	66	70	60	50	45	40	35	30	20	10	5
627 2024	C55	67	70	60	50	45	40	35	30	20	10	5
628 2024	C55	68	70	60	50	45	40	35	30	20	10	5
629 2024	C55	69	70	60	50	45	40	35	30	20	10	5
630 2024	C55	70	70	60	50	45	40	35	30	20	10	5
631 2024	C60	1	98	98	98	98	98	98	98	98	98	98
632 2024	C60	2	97	97	97	97	97	97	97	97	96	95
633 2024	C60	3	95	95	95	95	95	95	95	95	93	91
634 2024	C60	4	94	94	94	94	94	93	93	93	91	87
635 2024	C60	5	93	93	92	92	92	92	92	91	88	83
636 2024	C60	6	91	91	91	91	90	90	90	88	85	78
637 2024	C60	7	90	90	90	89	89	89	88	86	82	73
638 2024	C60	8	89	89	88	88	88	87	86	84	78	69
639 2024	C60	9	88	88	87	87	86	86	85	82	76	64
640 2024	C60	10	87	86	86	85	85	84	83	80	72	60
641 2024	C60	11	86	85	85	84	83	83	81	78	69	56
642 2024	C60	12	85	84	83	83	82	81	80	76	66	52
643 2024	C60	13	84	83	82	81	81	80	78	74	63	48
644 2024	C60	14	83	82	81	80	79	78	77	72	60	45
645 2024	C60	15	82	81	80	79	78	77	75	70	57	42
646 2024	C60	16	82	80	79	78	77	75	73	68	54	39
647 2024	C60	17	81	80	78	77	76	74	72	66	52	37
648 2024	C60	18	80	79	77	76	74	73	70	64	50	34
649 2024	C60	19	79	78	76	75	73	71	69	62	47	32
650 2024	C60	20	79	77	75	74	72	70	68	60	45	30
651 2024	C60	21	78	76	74	73	71	69	66	58	43	28
652 2024	C60	22	78	76	73	72	70	67	65	56	41	26
653 2024	C60	23	77	75	72	71	69	66	63	55	39	25
654 2024	C60	24	76	74	71	70	68	65	62	53	37	23
655 2024	C60	25	76	74	71	69	66	64	61	52	36	22

Schedule of Values

Yancey County 2024

656 2024	C60	26	75	73	70	68	65	63	59	50	34	21
657 2024	C60	27	75	72	69	67	64	62	58	49	33	20
658 2024	C60	28	74	72	68	66	63	60	57	47	31	19
659 2024	C60	29	74	71	67	65	63	59	56	46	30	18
660 2024	C60	30	74	71	67	64	62	58	55	44	29	17
661 2024	C60	31	73	70	66	63	61	57	53	43	27	16
662 2024	C60	32	73	70	65	63	60	56	52	42	26	15
663 2024	C60	33	73	69	65	62	59	55	51	41	25	14
664 2024	C60	34	72	68	64	61	58	54	50	40	24	14
665 2024	C60	35	72	68	63	60	57	53	49	38	23	13
666 2024	C60	36	72	68	63	60	56	52	48	37	22	12
667 2024	C60	37	71	67	62	59	55	51	47	36	21	12
668 2024	C60	38	71	67	61	58	55	51	46	35	21	11
669 2024	C60	39	71	66	61	57	54	50	45	34	20	11
670 2024	C60	40	71	66	60	57	53	49	44	33	19	10
671 2024	C60	41	71	65	59	56	52	48	43	32	18	10
672 2024	C60	42	70	65	59	55	51	47	42	32	18	10
673 2024	C60	43	70	65	58	55	51	46	42	31	17	9
674 2024	C60	44	70	64	58	54	50	46	41	30	17	9
675 2024	C60	45	70	64	57	53	49	45	40	29	16	8
676 2024	C60	46	70	64	57	53	49	44	39	28	15	8
677 2024	C60	47	70	63	56	52	48	43	38	28	15	8
678 2024	C60	48	70	63	56	51	47	43	38	27	14	8
679 2024	C60	49	70	63	55	51	46	42	37	26	14	7
680 2024	C60	50	70	62	55	50	46	41	36	26	14	7
681 2024	C60	51	70	62	54	50	45	40	36	25	13	7
682 2024	C60	52	70	62	54	49	45	40	35	24	13	6
683 2024	C60	53	70	62	53	49	44	39	34	24	12	6
684 2024	C60	54	70	61	53	48	43	39	34	23	12	6
685 2024	C60	55	70	61	52	48	43	38	33	23	12	6
686 2024	C60	56	70	61	52	47	42	37	32	22	11	6
687 2024	C60	57	70	61	51	47	42	37	32	21	11	5
688 2024	C60	58	70	60	51	46	41	36	31	21	11	5
689 2024	C60	59	70	60	50	46	41	36	31	20	10	5
690 2024	C60	60	70	60	50	45	40	35	30	20	10	5
691 2024	C60	61	70	60	50	45	40	35	30	20	10	5
692 2024	C60	62	70	60	50	45	40	35	30	20	10	5
693 2024	C60	63	70	60	50	45	40	35	30	20	10	5
694 2024	C60	64	70	60	50	45	40	35	30	20	10	5
695 2024	C60	65	70	60	50	45	40	35	30	20	10	5
696 2024	C60	66	70	60	50	45	40	35	30	20	10	5
697 2024	C60	67	70	60	50	45	40	35	30	20	10	5
698 2024	C60	68	70	60	50	45	40	35	30	20	10	5
699 2024	C60	69	70	60	50	45	40	35	30	20	10	5
700 2024	C60	70	70	60	50	45	40	35	30	20	10	5
701 2024	C70	1	99	99	99	99	99	99	99	99	98	98
702 2024	C70	2	97	97	97	97	97	97	97	97	97	96
703 2024	C70	3	96	96	96	96	96	96	96	95	95	93
704 2024	C70	4	95	95	95	95	94	94	94	94	92	90
705 2024	C70	5	94	94	93	93	93	93	93	92	90	86
706 2024	C70	6	92	92	92	92	92	92	91	90	87	82
707 2024	C70	7	91	91	91	91	90	90	90	88	85	78
708 2024	C70	8	90	90	90	90	89	89	88	87	83	74
709 2024	C70	9	89	89	89	88	88	87	87	85	79	70
710 2024	C70	10	88	88	87	87	87	86	85	83	77	66
711 2024	C70	11	87	87	86	86	86	85	84	81	75	62
712 2024	C70	12	87	86	85	85	84	84	83	79	72	59
713 2024	C70	13	86	85	84	84	83	82	81	78	68	55
714 2024	C70	14	85	84	83	83	82	81	80	76	66	52
715 2024	C70	15	84	83	82	82	81	80	78	74	64	49
716 2024	C70	16	83	83	81	81	80	78	77	72	62	46
717 2024	C70	17	83	82	80	80	79	77	76	70	68	43
718 2024	C70	18	82	81	80	79	79	76	74	69	66	41
719 2024	C70	19	81	80	79	78	76	75	73	67	65	39
720 2024	C70	20	81	79	78	77	75	74	72	65	63	36
721 2024	C70	21	80	79	77	76	74	73	70	64	60	34
722 2024	C70	22	80	78	76	75	73	72	69	62	48	32
723 2024	C70	23	79	77	75	74	72	70	68	60	46	31
724 2024	C70	24	78	77	74	73	71	69	67	59	44	29
725 2024	C70	25	78	76	74	72	70	68	65	57	42	27
726 2024	C70	26	77	75	73	71	69	67	64	56	40	26
727 2024	C70	27	77	75	72	70	68	66	63	55	39	25
728 2024	C70	28	76	74	71	70	68	65	62	53	37	23

Schedule of Values

Yancey County 2024

729 2024	C70	29	76	74	71	69	67	64	61	52	36	22
730 2024	C70	30	76	73	70	68	66	63	60	50	34	21
731 2024	C70	31	75	73	69	67	65	62	59	49	33	20
732 2024	C70	32	75	72	69	67	64	61	58	48	32	19
733 2024	C70	33	74	72	68	66	63	60	57	47	31	18
734 2024	C70	34	74	71	67	65	62	59	56	46	30	17
735 2024	C70	35	74	71	67	64	62	58	55	44	29	17
736 2024	C70	36	73	70	66	64	61	57	54	43	28	16
737 2024	C70	37	73	70	65	63	60	57	53	42	27	15
738 2024	C70	38	73	69	65	62	59	56	52	41	26	15
739 2024	C70	39	72	69	64	62	58	55	51	40	25	14
740 2024	C70	40	72	68	64	61	58	54	50	39	24	13
741 2024	C70	41	72	68	63	60	57	53	49	38	23	13
742 2024	C70	42	72	68	63	60	56	52	48	37	22	12
743 2024	C70	43	71	67	62	59	55	52	47	36	22	12
744 2024	C70	44	71	67	61	58	55	51	46	36	21	11
745 2024	C70	45	71	66	61	58	54	50	46	35	20	11
746 2024	C70	46	71	66	60	57	53	49	45	34	20	11
747 2024	C70	47	71	66	60	56	53	49	44	33	19	10
748 2024	C70	48	71	65	59	56	52	48	43	32	18	10
749 2024	C70	49	70	65	59	55	51	47	42	32	18	10
750 2024	C70	50	70	65	58	55	51	46	42	31	17	9
751 2024	C70	51	70	64	58	54	50	46	41	30	17	9
752 2024	C70	52	70	64	57	54	50	45	40	29	16	9
753 2024	C70	53	70	64	57	53	49	44	40	29	16	8
754 2024	C70	54	70	64	56	53	48	44	39	28	15	8
755 2024	C70	55	70	63	56	52	48	43	38	27	15	8
756 2024	C70	56	70	63	56	51	47	43	38	27	14	8
757 2024	C70	57	70	63	55	51	47	42	37	26	14	7
758 2024	C70	58	70	62	55	50	46	41	36	26	14	7
759 2024	C70	59	70	62	54	50	45	41	36	25	13	7
760 2024	C70	60	70	62	54	50	45	40	35	25	13	7
761 2024	C70	61	70	62	53	49	44	40	35	24	13	6
762 2024	C70	62	70	62	53	49	44	39	34	24	12	6
763 2024	C70	63	70	61	53	48	43	39	34	23	12	6
764 2024	C70	64	70	61	52	48	43	38	33	23	12	6
765 2024	C70	65	70	61	52	47	42	37	32	22	11	6
766 2024	C70	66	70	61	51	47	42	37	32	22	11	6
767 2024	C70	67	70	61	51	46	41	36	31	21	11	5
768 2024	C70	68	70	60	51	46	41	36	31	21	11	5
769 2024	C70	69	70	60	50	45	40	35	30	20	10	5
770 2024	C70	70	70	60	50	45	40	35	30	20	10	5
771 2024	OB1	0	100	100	100	100	100	100	0	0	0	0
772 2024	OB1	1	98	98	98	98	98	97	0	0	0	0
773 2024	OB1	2	96	96	96	96	96	94	0	0	0	0
774 2024	OB1	3	94	94	94	94	94	89	0	0	0	0
775 2024	OB1	4	93	92	92	92	91	84	0	0	0	0
776 2024	OB1	5	91	91	90	90	88	87	0	0	0	0
777 2024	OB1	6	89	89	89	88	86	73	0	0	0	0
778 2024	OB1	7	88	87	87	86	83	67	0	0	0	0
779 2024	OB1	8	87	86	85	84	81	62	0	0	0	0
780 2024	OB1	9	85	84	84	82	78	57	0	0	0	0
781 2024	OB1	10	84	83	82	80	76	52	0	0	0	0
782 2024	OB1	11	83	81	80	78	73	48	0	0	0	0
783 2024	OB1	12	81	80	79	76	71	44	0	0	0	0
784 2024	OB1	13	80	78	77	74	68	40	0	0	0	0
785 2024	OB1	14	79	77	76	72	66	37	0	0	0	0
786 2024	OB1	15	78	76	74	70	64	34	0	0	0	0
787 2024	OB1	16	77	74	73	69	61	32	0	0	0	0
788 2024	OB1	17	76	73	72	67	59	29	0	0	0	0
789 2024	OB1	18	75	72	70	65	57	27	0	0	0	0
790 2024	OB1	19	74	71	69	64	55	25	0	0	0	0
791 2024	OB1	20	73	70	68	62	53	23	0	0	0	0
792 2024	OB1	21	72	69	66	60	51	22	0	0	0	0
793 2024	OB1	22	71	67	65	59	49	20	0	0	0	0
794 2024	OB1	23	70	66	64	57	48	19	0	0	0	0
795 2024	OB1	24	70	65	63	56	46	18	0	0	0	0
796 2024	OB1	25	69	64	62	55	44	17	0	0	0	0
797 2024	OB1	26	68	63	60	53	43	16	0	0	0	0
798 2024	OB1	27	67	62	59	52	41	15	0	0	0	0
799 2024	OB1	28	67	61	58	51	40	14	0	0	0	0
800 2024	OB1	29	66	60	57	49	39	13	0	0	0	0
801 2024	OB1	30	65	60	56	48	37	12	0	0	0	0

Schedule of Values

Yancey County 2024

802 2024	OB1	31	65	59	55	47	36	12	0	0	0	0
803 2024	OB1	32	64	58	54	46	35	11	0	0	0	0
804 2024	OB1	33	63	57	53	45	34	11	0	0	0	0
805 2024	OB1	34	63	56	52	44	33	10	0	0	0	0
806 2024	OB1	35	62	55	51	42	32	10	0	0	0	0
807 2024	OB1	36	62	54	51	41	31	9	0	0	0	0
808 2024	OB1	37	61	54	50	40	30	9	0	0	0	0
809 2024	OB1	38	60	53	49	40	29	8	0	0	0	0
810 2024	OB1	39	60	52	48	39	28	8	0	0	0	0
811 2024	OB1	40	59	51	47	38	27	8	0	0	0	0
812 2024	OB1	41	59	51	46	37	26	7	0	0	0	0
813 2024	OB1	42	58	50	46	36	25	7	0	0	0	0
814 2024	OB1	43	58	49	45	35	25	7	0	0	0	0
815 2024	OB1	44	57	49	44	34	24	6	0	0	0	0
816 2024	OB1	45	57	48	43	34	23	6	0	0	0	0
817 2024	OB1	46	57	47	43	33	22	6	0	0	0	0
818 2024	OB1	47	56	47	42	32	22	6	0	0	0	0
819 2024	OB1	48	56	46	41	31	21	5	0	0	0	0
820 2024	OB1	49	55	46	41	31	21	5	0	0	0	0
821 2024	OB1	50	55	45	40	30	20	5	0	0	0	0
822 2024	OB2	0	100	100	100	100	100	100	0	0	0	0
823 2024	OB2	1	98	98	98	98	98	97	0	0	0	0
824 2024	OB2	2	96	96	96	96	95	94	0	0	0	0
825 2024	OB2	3	94	94	94	93	93	89	0	0	0	0
826 2024	OB2	4	92	92	92	91	90	84	0	0	0	0
827 2024	OB2	5	91	90	90	88	87	78	0	0	0	0
828 2024	OB2	6	89	88	88	86	84	73	0	0	0	0
829 2024	OB2	7	87	86	86	83	81	67	0	0	0	0
830 2024	OB2	8	86	85	84	81	78	62	0	0	0	0
831 2024	OB2	9	84	83	82	78	75	57	0	0	0	0
832 2024	OB2	10	83	81	80	76	72	52	0	0	0	0
833 2024	OB2	11	81	79	78	73	69	48	0	0	0	0
834 2024	OB2	12	80	78	76	71	66	44	0	0	0	0
835 2024	OB2	13	78	76	74	68	63	40	0	0	0	0
836 2024	OB2	14	77	74	72	66	61	37	0	0	0	0
837 2024	OB2	15	76	73	70	64	58	34	0	0	0	0
838 2024	OB2	16	74	71	69	61	56	32	0	0	0	0
839 2024	OB2	17	73	69	67	59	53	29	0	0	0	0
840 2024	OB2	18	72	68	65	57	51	27	0	0	0	0
841 2024	OB2	19	71	66	64	55	49	25	0	0	0	0
842 2024	OB2	20	70	65	62	53	47	23	0	0	0	0
843 2024	OB2	21	69	64	60	51	45	22	0	0	0	0
844 2024	OB2	22	67	62	59	49	43	20	0	0	0	0
845 2024	OB2	23	66	61	57	48	41	19	0	0	0	0
846 2024	OB2	24	65	60	56	46	39	18	0	0	0	0
847 2024	OB2	25	64	58	55	44	38	17	0	0	0	0
848 2024	OB2	26	63	57	53	43	36	16	0	0	0	0
849 2024	OB2	27	62	56	52	41	34	15	0	0	0	0
850 2024	OB2	28	61	55	51	40	33	14	0	0	0	0
851 2024	OB2	29	60	54	49	39	32	13	0	0	0	0
852 2024	OB2	30	60	52	48	37	30	12	0	0	0	0
853 2024	OB2	31	59	51	47	36	29	12	0	0	0	0
854 2024	OB2	32	58	50	46	35	28	11	0	0	0	0
855 2024	OB2	33	57	49	45	34	27	11	0	0	0	0
856 2024	OB2	34	56	48	44	33	26	10	0	0	0	0
857 2024	OB2	35	55	47	42	32	25	10	0	0	0	0
858 2024	OB2	36	54	46	41	31	24	9	0	0	0	0
859 2024	OB2	37	54	45	40	30	23	9	0	0	0	0
860 2024	OB2	38	53	44	40	29	22	8	0	0	0	0
861 2024	OB2	39	52	43	39	28	22	8	0	0	0	0
862 2024	OB2	40	51	43	38	27	21	8	0	0	0	0
863 2024	OB2	41	51	42	37	26	20	7	0	0	0	0
864 2024	OB2	42	50	41	36	25	19	7	0	0	0	0
865 2024	OB2	43	49	40	35	25	19	7	0	0	0	0
866 2024	OB2	44	49	39	34	24	18	6	0	0	0	0
867 2024	OB2	45	48	39	34	23	18	6	0	0	0	0
868 2024	OB2	46	47	38	33	22	17	6	0	0	0	0
869 2024	OB2	47	47	37	32	22	16	6	0	0	0	0
870 2024	OB2	48	46	36	31	21	16	5	0	0	0	0
871 2024	OB2	49	46	36	31	21	15	5	0	0	0	0
872 2024	OB2	50	45	35	30	20	15	5	0	0	0	0
873 2024	OB3	2	96	96	96	96	95	94	0	0	0	0
874 2024	OB3	3	94	94	94	93	93	89	0	0	0	0

Schedule of Values

Yancey County 2024

875 2024	OB3	4	92	92	92	91	90	84	0	0	0	0
876 2024	OB3	5	90	90	89	88	87	78	0	0	0	0
877 2024	OB3	6	89	88	87	86	84	73	0	0	0	0
878 2024	OB3	7	87	86	85	83	81	67	0	0	0	0
879 2024	OB3	8	85	84	83	81	78	62	0	0	0	0
880 2024	OB3	9	84	82	80	78	75	57	0	0	0	0
881 2024	OB3	18	70	65	62	57	51	27	0	0	0	0
882 2024	OB3	19	69	64	60	55	49	25	0	0	0	0
883 2024	OB3	20	68	62	58	53	47	23	0	0	0	0
884 2024	OB3	21	66	60	56	51	45	22	0	0	0	0
885 2024	OB3	22	65	59	55	49	43	20	0	0	0	0
886 2024	OB3	23	64	57	53	48	41	19	0	0	0	0
887 2024	OB3	24	63	56	52	46	39	18	0	0	0	0
888 2024	OB3	25	62	55	50	44	38	17	0	0	0	0
889 2024	OB3	26	60	53	49	43	36	16	0	0	0	0
890 2024	OB3	27	59	52	47	41	34	15	0	0	0	0
891 2024	OB3	28	58	51	46	40	33	14	0	0	0	0
892 2024	OB3	29	57	49	44	39	32	13	0	0	0	0
893 2024	OB3	30	56	48	43	37	30	12	0	0	0	0
894 2024	OB3	31	55	47	42	36	29	12	0	0	0	0
895 2024	OB3	32	54	46	41	35	28	11	0	0	0	0
896 2024	OB3	33	53	45	40	34	27	11	0	0	0	0
897 2024	OB3	34	52	44	38	33	26	10	0	0	0	0
898 2024	OB3	35	51	42	37	32	25	10	0	0	0	0
899 2024	OB3	36	51	41	36	31	24	9	0	0	0	0
900 2024	OB3	37	50	40	35	30	23	9	0	0	0	0
901 2024	OB3	38	49	40	34	29	22	8	0	0	0	0
902 2024	OB3	39	48	39	33	28	22	8	0	0	0	0
903 2024	OB3	40	47	38	32	27	21	8	0	0	0	0
904 2024	OB3	41	46	37	32	26	20	7	0	0	0	0
905 2024	OB3	42	46	36	31	25	19	7	0	0	0	0
906 2024	OB3	43	45	35	30	25	19	7	0	0	0	0
907 2024	OB3	44	44	34	29	24	18	6	0	0	0	0
908 2024	OB3	45	43	34	28	23	18	6	0	0	0	0
909 2024	OB3	46	43	33	28	22	17	6	0	0	0	0
910 2024	OB3	47	42	32	27	22	16	6	0	0	0	0
911 2024	OB3	48	41	31	26	21	16	5	0	0	0	0
912 2024	OB3	49	41	31	26	21	15	5	0	0	0	0
913 2024	OB3	50	40	30	25	20	15	5	0	0	0	0
914 2024	OB4	0	100	100	100	100	100	100	0	0	0	0
915 2024	OB4	1	97	97	96	96	96	95	0	0	0	0
916 2024	OB4	2	93	93	93	92	91	87	0	0	0	0
917 2024	OB4	3	90	89	88	87	85	78	0	0	0	0
918 2024	OB4	4	86	86	84	82	78	69	0	0	0	0
919 2024	OB4	5	83	82	80	77	72	60	0	0	0	0
920 2024	OB4	6	80	78	76	72	66	52	0	0	0	0
921 2024	OB4	7	77	75	72	67	60	45	0	0	0	0
922 2024	OB4	8	73	71	68	63	54	39	0	0	0	0
923 2024	OB4	9	70	68	64	58	50	34	0	0	0	0
924 2024	OB4	10	68	64	60	54	45	30	0	0	0	0
925 2024	OB4	11	65	61	56	50	41	26	0	0	0	0
926 2024	OB4	12	62	58	53	47	37	23	0	0	0	0
927 2024	OB4	13	59	55	50	43	34	21	0	0	0	0
928 2024	OB4	14	57	53	57	40	31	19	0	0	0	0
929 2024	OB4	15	55	50	44	38	29	17	0	0	0	0
930 2024	OB4	16	52	48	42	35	26	15	0	0	0	0
931 2024	OB4	17	50	45	40	33	24	14	0	0	0	0
932 2024	OB4	18	48	43	37	30	22	12	0	0	0	0
933 2024	OB4	19	46	41	35	29	21	11	0	0	0	0
934 2024	OB4	20	44	39	33	27	19	10	0	0	0	0
935 2024	OB4	21	42	37	32	25	18	10	0	0	0	0
936 2024	OB4	22	41	36	30	24	17	9	0	0	0	0
937 2024	OB4	23	39	34	28	22	15	8	0	0	0	0
938 2024	OB4	24	38	32	27	21	14	8	0	0	0	0
939 2024	OB4	25	36	31	26	20	14	7	0	0	0	0
940 2024	OB4	26	35	30	24	19	13	6	0	0	0	0
941 2024	OB4	27	34	28	23	18	12	6	0	0	0	0
942 2024	OB4	28	32	27	22	17	11	6	0	0	0	0
943 2024	OB4	29	31	26	21	16	11	5	0	0	0	0
944 2024	OB4	30	30	25	20	15	10	5	0	0	0	0
945 2024	OB4	31	30	25	20	15	10	5	0	0	0	0
946 2024	OB4	32	30	25	20	15	10	5	0	0	0	0
947 2024	OB4	33	30	25	20	15	10	5	0	0	0	0

Schedule of Values

Yancey County 2024

948 2024	OB4	34	30	25	20	15	10	5	0	0	0	0
949 2024	OB4	35	30	25	20	15	10	5	0	0	0	0
950 2024	OB4	36	30	25	20	15	10	5	0	0	0	0
951 2024	OB4	37	30	25	20	15	10	5	0	0	0	0
952 2024	OB4	38	30	25	20	15	10	5	0	0	0	0
953 2024	OB4	39	30	25	20	15	10	5	0	0	0	0
954 2024	OB4	40	30	25	20	15	10	5	0	0	0	0
955 2024	OB4	41	30	25	20	15	10	5	0	0	0	0
956 2024	OB4	42	30	25	20	15	10	5	0	0	0	0
957 2024	OB4	43	30	25	20	15	10	5	0	0	0	0
958 2024	OB4	44	30	25	20	15	10	5	0	0	0	0
959 2024	OB4	45	30	25	20	15	10	5	0	0	0	0
960 2024	OB4	46	30	25	20	15	10	5	0	0	0	0
961 2024	OB4	47	30	25	20	15	10	5	0	0	0	0
962 2024	OB4	48	30	25	20	15	10	5	0	0	0	0
963 2024	OB4	49	30	25	20	15	10	5	0	0	0	0
964 2024	OB4	50	30	25	20	15	10	5	0	0	0	0
965 2024	OB5	2	92	92	91	90	88	84	0	0	0	0
966 2024	OB5	3	88	87	86	84	81	73	0	0	0	0
967 2024	OB5	4	84	83	81	78	73	62	0	0	0	0
968 2024	OB5	5	80	78	76	72	66	52	0	0	0	0
969 2024	OB5	6	76	74	71	66	59	44	0	0	0	0
970 2024	OB5	7	72	70	66	61	52	37	0	0	0	0
971 2024	OB5	8	69	66	61	56	47	32	0	0	0	0
972 2024	OB5	9	65	62	57	51	42	27	0	0	0	0
973 2024	OB5	18	41	36	31	24	17	9	0	0	0	0
974 2024	OB5	19	40	34	29	22	16	8	0	0	0	0
975 2024	OB5	20	38	32	27	21	14	8	0	0	0	0
976 2024	OB5	21	36	31	25	19	13	7	0	0	0	0
977 2024	OB5	22	34	29	24	18	12	6	0	0	0	0
978 2024	OB5	23	33	28	22	17	12	6	0	0	0	0
979 2024	OB5	24	31	26	21	16	11	5	0	0	0	0
980 2024	OB5	25	30	25	20	15	10	5	0	0	0	0
981 2024	OB5	26	30	25	20	15	10	5	0	0	0	0
982 2024	OB5	27	30	25	20	15	10	5	0	0	0	0
983 2024	OB5	28	30	25	20	15	10	5	0	0	0	0
984 2024	OB5	29	30	25	20	15	10	5	0	0	0	0
985 2024	OB5	30	30	25	20	15	10	5	0	0	0	0
986 2024	OB5	31	30	25	20	15	10	5	0	0	0	0
987 2024	OB5	32	30	25	20	15	10	5	0	0	0	0
988 2024	OB5	33	30	25	20	15	10	5	0	0	0	0
989 2024	OB5	34	30	25	20	15	10	5	0	0	0	0
990 2024	OB5	35	30	25	20	15	10	5	0	0	0	0
991 2024	OB5	36	30	25	20	15	10	5	0	0	0	0
992 2024	OB5	37	30	25	20	15	10	5	0	0	0	0
993 2024	OB5	38	30	25	20	15	10	5	0	0	0	0
994 2024	OB5	39	30	25	20	15	10	5	0	0	0	0
995 2024	OB5	40	30	25	20	15	10	5	0	0	0	0
996 2024	OB5	41	30	25	20	15	10	5	0	0	0	0
997 2024	OB5	42	30	25	20	15	10	5	0	0	0	0
998 2024	OB5	43	30	25	20	15	10	5	0	0	0	0
999 2024	OB5	44	30	25	20	15	10	5	0	0	0	0
1000 2024	OB5	45	30	25	20	15	10	5	0	0	0	0
1001 2024	OB5	46	30	25	20	15	10	5	0	0	0	0
1002 2024	OB5	47	30	25	20	15	10	5	0	0	0	0
1003 2024	OB5	48	30	25	20	15	10	5	0	0	0	0
1004 2024	OB5	49	30	25	20	15	10	5	0	0	0	0
1005 2024	OB5	50	30	25	20	15	10	5	0	0	0	0
1006 2024	OB6	2	86	86	84	82	78	69	0	0	0	0
1007 2024	OB6	3	80	78	76	72	66	52	0	0	0	0
1008 2024	OB6	4	73	71	68	63	54	39	0	0	0	0
1009 2024	OB6	5	68	64	60	54	45	30	0	0	0	0
1010 2024	OB6	6	62	58	53	47	37	23	0	0	0	0
1011 2024	OB6	7	57	53	47	40	31	19	0	0	0	0
1012 2024	OB6	8	52	48	42	35	26	15	0	0	0	0
1013 2024	OB6	9	48	43	37	30	22	12	0	0	0	0
1014 2024	OB6	18	30	25	20	15	10	5	0	0	0	0
1015 2024	OB6	19	30	25	20	15	10	5	0	0	0	0
1016 2024	OB6	20	30	25	20	15	10	5	0	0	0	0
1017 2024	OB6	21	30	25	20	15	10	5	0	0	0	0
1018 2024	OB6	22	30	25	20	15	10	5	0	0	0	0
1019 2024	OB6	23	30	25	20	15	10	5	0	0	0	0
1020 2024	OB6	24	30	25	20	15	10	5	0	0	0	0

Schedule of Values

Yancey County 2024

1021 2024	OB6	25	30	25	20	15	10	5	0	0	0	0
1022 2024	OB6	26	30	25	20	15	10	5	0	0	0	0
1023 2024	OB6	27	30	25	20	15	10	5	0	0	0	0
1024 2024	OB6	28	30	25	20	15	10	5	0	0	0	0
1025 2024	OB6	29	30	25	20	15	10	5	0	0	0	0
1026 2024	OB6	30	30	25	20	15	10	5	0	0	0	0
1027 2024	OB6	31	30	25	20	15	10	5	0	0	0	0
1028 2024	OB6	32	30	25	20	15	10	5	0	0	0	0
1029 2024	OB6	33	30	25	20	15	10	5	0	0	0	0
1030 2024	OB6	34	30	25	20	15	10	5	0	0	0	0
1031 2024	OB6	35	30	25	20	15	10	5	0	0	0	0
1032 2024	OB6	36	30	25	20	15	10	5	0	0	0	0
1033 2024	OB6	37	30	25	20	15	10	5	0	0	0	0
1034 2024	OB6	38	30	25	20	15	10	5	0	0	0	0
1035 2024	OB6	39	30	25	20	15	10	5	0	0	0	0
1036 2024	OB6	40	30	25	20	15	10	5	0	0	0	0
1037 2024	OB6	41	30	25	20	15	10	5	0	0	0	0
1038 2024	OB6	42	30	25	20	15	10	5	0	0	0	0
1039 2024	OB6	43	30	25	20	15	10	5	0	0	0	0
1040 2024	OB6	44	30	25	20	15	10	5	0	0	0	0
1041 2024	OB6	45	30	25	20	15	10	5	0	0	0	0
1042 2024	OB6	46	30	25	20	15	10	5	0	0	0	0
1043 2024	OB6	47	30	25	20	15	10	5	0	0	0	0
1044 2024	OB6	48	30	25	20	15	10	5	0	0	0	0
1045 2024	OB6	49	30	25	20	15	10	5	0	0	0	0
1046 2024	OB6	50	30	25	20	15	10	5	0	0	0	0
1047 2024	OB7	2	88	88	88	86	84	78	0	0	0	0
1048 2024	OB7	3	83	83	82	80	76	66	0	0	0	0
1049 2024	OB7	4	79	78	77	73	68	54	0	0	0	0
1050 2024	OB7	5	75	74	72	68	60	45	0	0	0	0
1051 2024	OB7	6	71	70	68	62	53	37	0	0	0	0
1052 2024	OB7	7	68	66	63	57	47	31	0	0	0	0
1053 2024	OB7	8	65	63	60	52	42	26	0	0	0	0
1054 2024	OB7	9	63	60	56	48	37	22	0	0	0	0
1055 2024	OB7	18	50	45	40	30	20	10	0	0	0	0
1056 2024	OB7	19	50	45	40	30	20	10	0	0	0	0
1057 2024	OB7	20	50	45	40	30	20	10	0	0	0	0
1058 2024	OB7	21	50	45	40	30	20	10	0	0	0	0
1059 2024	OB7	22	50	45	40	30	20	10	0	0	0	0
1060 2024	OB7	23	50	45	40	30	20	10	0	0	0	0
1061 2024	OB7	24	50	45	40	30	20	10	0	0	0	0
1062 2024	OB7	25	50	45	40	30	20	10	0	0	0	0
1063 2024	OB7	26	50	45	40	30	20	10	0	0	0	0
1064 2024	OB7	27	50	45	40	30	20	10	0	0	0	0
1065 2024	OB7	28	50	45	40	30	20	10	0	0	0	0
1066 2024	OB7	29	50	45	40	30	20	10	0	0	0	0
1067 2024	OB7	30	50	45	40	30	20	10	0	0	0	0
1068 2024	OB7	31	50	45	40	30	20	10	0	0	0	0
1069 2024	OB7	32	50	45	40	30	20	10	0	0	0	0
1070 2024	OB7	33	50	45	40	30	20	10	0	0	0	0
1071 2024	OB7	34	50	45	40	30	20	10	0	0	0	0
1072 2024	OB7	35	50	45	40	30	20	10	0	0	0	0
1073 2024	OB7	36	50	45	40	30	20	10	0	0	0	0
1074 2024	OB7	37	50	45	40	30	20	10	0	0	0	0
1075 2024	OB7	38	50	45	40	30	20	10	0	0	0	0
1076 2024	OB7	39	50	45	40	30	20	10	0	0	0	0
1077 2024	OB7	40	50	45	40	30	20	10	0	0	0	0
1078 2024	OB7	41	50	45	40	30	20	10	0	0	0	0
1079 2024	OB7	42	50	45	40	30	20	10	0	0	0	0
1080 2024	OB7	43	50	45	40	30	20	10	0	0	0	0
1081 2024	OB7	44	50	45	40	30	20	10	0	0	0	0
1082 2024	OB7	45	50	45	40	30	20	10	0	0	0	0
1083 2024	OB7	46	50	45	40	30	20	10	0	0	0	0
1084 2024	OB7	47	50	45	40	30	20	10	0	0	0	0
1085 2024	OB7	48	50	45	40	30	20	10	0	0	0	0
1086 2024	OB7	49	50	45	40	30	20	10	0	0	0	0
1087 2024	OB7	50	50	45	40	30	20	10	0	0	0	0
1088 2024	OB8	0	99	97	95	90	50	30	0	0	0	0
1089 2024	OB8	1	99	97	95	90	50	30	0	0	0	0
1090 2024	OB8	2	99	97	95	90	50	30	0	0	0	0
1091 2024	OB8	3	97	95	93	90	50	30	0	0	0	0
1092 2024	OB8	4	97	95	93	90	50	30	0	0	0	0
1093 2024	OB8	5	97	95	92	90	50	30	0	0	0	0

Schedule of Values

Yancey County 2024

1094 2024	OB8	6	97	95	92	85	50	30	0	0	0	0
1095 2024	OB8	7	95	92	90	85	50	30	0	0	0	0
1096 2024	OB8	8	95	92	90	85	50	30	0	0	0	0
1097 2024	OB8	9	92	90	88	85	50	30	0	0	0	0
1098 2024	OB8	10	92	90	88	85	50	30	0	0	0	0
1099 2024	OB8	11	92	90	87	85	50	30	0	0	0	0
1100 2024	OB8	12	92	90	87	85	50	30	0	0	0	0
1101 2024	OB8	13	92	90	87	85	50	30	0	0	0	0
1102 2024	OB8	14	90	87	85	80	50	30	0	0	0	0
1103 2024	OB8	15	90	87	85	80	50	30	0	0	0	0
1104 2024	OB8	16	90	87	85	80	50	30	0	0	0	0
1105 2024	OB8	17	87	85	83	80	50	30	0	0	0	0
1106 2024	OB8	18	87	85	83	80	40	20	0	0	0	0
1107 2024	OB8	19	85	83	80	75	40	20	0	0	0	0
1108 2024	OB8	20	85	83	80	75	40	20	0	0	0	0
1109 2024	OB8	21	83	80	78	75	40	20	0	0	0	0
1110 2024	OB8	22	83	80	78	75	40	20	0	0	0	0
1111 2024	OB8	23	83	80	78	75	40	20	0	0	0	0
1112 2024	OB8	24	80	77	75	70	40	20	0	0	0	0
1113 2024	OB8	25	80	77	75	70	40	20	0	0	0	0
1114 2024	OB8	26	77	75	73	70	40	20	0	0	0	0
1115 2024	OB8	27	77	75	73	70	40	20	0	0	0	0
1116 2024	OB8	28	77	75	72	70	40	20	0	0	0	0
1117 2024	OB8	29	77	75	72	70	40	20	0	0	0	0
1118 2024	OB8	30	75	72	70	65	40	20	0	0	0	0
1119 2024	OB8	31	75	70	70	65	40	20	0	0	0	0
1120 2024	OB8	32	72	70	68	65	40	20	0	0	0	0
1121 2024	OB8	33	72	70	68	65	20	10	0	0	0	0
1122 2024	OB8	34	70	68	65	60	20	10	0	0	0	0
1123 2024	OB8	35	70	68	65	60	20	10	0	0	0	0
1124 2024	OB8	36	67	65	62	60	20	10	0	0	0	0
1125 2024	OB8	37	67	65	62	60	20	10	0	0	0	0
1126 2024	OB8	38	65	62	60	55	20	10	0	0	0	0
1127 2024	OB8	39	65	62	60	55	20	10	0	0	0	0
1128 2024	OB8	40	62	60	58	55	20	10	0	0	0	0
1129 2024	OB8	41	62	60	58	55	20	10	0	0	0	0
1130 2024	OB8	42	60	57	55	50	20	10	0	0	0	0
1131 2024	OB8	43	60	57	55	50	20	10	0	0	0	0
1132 2024	OB8	44	57	55	53	50	20	10	0	0	0	0
1133 2024	OB8	45	57	55	53	50	20	10	0	0	0	0
1134 2024	OB8	46	57	55	52	50	20	10	0	0	0	0
1135 2024	OB8	47	57	55	52	50	20	10	0	0	0	0
1136 2024	OB8	48	55	52	50	45	20	10	0	0	0	0
1137 2024	OB8	49	55	52	50	45	20	10	0	0	0	0
1138 2024	OB8	50	55	52	50	45	20	10	0	0	0	0
1139 2024	R1	0	100	99	98	98	90	80	50	30	30	30
1140 2024	R1	1	99	98	98	98	90	80	50	30	30	30
1141 2024	R1	2	99	98	98	98	90	80	50	30	30	30
1142 2024	R1	3	99	98	98	98	90	80	50	30	30	30
1143 2024	R1	4	98	97	95	95	88	80	50	30	30	30
1144 2024	R1	5	98	97	95	95	88	80	50	30	30	30
1145 2024	R1	6	98	97	95	95	88	80	50	30	30	30
1146 2024	R1	7	98	97	95	95	88	80	50	30	30	30
1147 2024	R1	8	98	97	95	95	88	80	50	30	30	30
1148 2024	R1	9	98	97	95	95	88	80	50	30	30	30
1149 2024	R1	10	98	97	95	90	88	80	50	30	30	30
1150 2024	R1	11	97	95	95	90	85	75	50	30	30	30
1151 2024	R1	12	97	95	90	90	85	75	50	30	30	30
1152 2024	R1	13	97	95	95	90	85	75	50	30	30	30
1153 2024	R1	14	97	95	95	90	85	75	50	30	30	30
1154 2024	R1	15	97	95	95	88	85	75	50	30	30	30
1155 2024	R1	16	97	95	95	88	85	75	50	30	30	30
1156 2024	R1	17	97	95	95	88	85	75	50	30	30	30
1157 2024	R1	18	97	95	95	88	85	75	50	30	30	30
1158 2024	R1	19	97	95	95	88	85	73	50	30	30	30
1159 2024	R1	20	97	95	90	88	85	75	50	30	30	30
1160 2024	R1	21	95	90	90	85	80	70	50	30	30	30
1161 2024	R1	22	95	90	85	85	80	70	50	30	30	30
1162 2024	R1	23	95	90	90	85	80	70	50	30	30	30
1163 2024	R1	24	95	90	90	85	80	70	50	30	30	30
1164 2024	R1	25	95	90	90	85	80	70	50	30	30	30
1165 2024	R1	26	95	90	90	85	80	70	50	30	30	30
1166 2024	R1	27	95	90	90	85	80	70	50	30	30	30

Schedule of Values

Yancey County 2024

1167 2024	R1	28	95	90	90	85	80	70	50	30	30	30
1168 2024	R1	29	95	90	90	85	80	70	50	30	30	30
1169 2024	R1	30	95	90	85	80	75	70	50	30	30	30
1170 2024	R1	31	90	88	85	80	70	65	50	30	30	30
1171 2024	R1	32	90	88	85	80	70	65	50	30	30	30
1172 2024	R1	33	90	88	85	80	70	65	50	30	30	30
1173 2024	R1	34	90	88	85	80	70	65	50	30	30	30
1174 2024	R1	35	90	88	85	80	70	65	50	30	30	30
1175 2024	R1	36	90	88	85	80	70	65	50	30	30	30
1176 2024	R1	37	90	88	85	80	70	65	50	30	30	30
1177 2024	R1	38	90	88	85	80	70	65	50	30	30	30
1178 2024	R1	39	90	88	85	75	70	65	50	30	30	30
1179 2024	R1	40	90	88	85	75	70	65	50	30	30	30
1180 2024	R1	41	90	88	85	75	70	65	50	30	30	30
1181 2024	R1	42	90	88	85	75	70	65	50	30	30	30
1182 2024	R1	43	90	88	85	75	70	65	50	30	30	30
1183 2024	R1	44	90	88	85	75	70	65	50	30	30	30
1184 2024	R1	45	90	88	85	75	70	65	50	30	30	30
1185 2024	R1	46	90	88	85	75	70	65	50	30	30	30
1186 2024	R1	47	88	85	80	75	60	60	40	20	20	20
1187 2024	R1	48	88	85	80	75	60	60	40	20	20	20
1188 2024	R1	49	88	85	80	75	60	60	40	20	20	20
1189 2024	R1	50	88	85	80	70	60	60	40	20	20	20
1190 2024	R1	51	88	85	80	70	60	60	40	20	20	20
1191 2024	R1	52	88	85	80	70	60	60	40	20	20	20
1192 2024	R1	53	88	85	80	70	60	60	40	20	20	20
1193 2024	R1	54	88	85	80	70	60	60	40	20	20	20
1194 2024	R1	55	88	85	80	70	60	60	40	20	20	20
1195 2024	R1	56	88	85	80	70	60	60	40	20	20	20
1196 2024	R1	57	88	85	80	70	60	60	40	20	20	20
1197 2024	R1	58	88	85	80	70	60	60	40	20	20	20
1198 2024	R1	59	88	85	80	70	60	60	40	20	20	20
1199 2024	R1	60	88	85	80	65	60	60	40	20	20	20
1200 2024	R1	61	88	85	80	65	60	60	40	20	20	20
1201 2024	R1	62	85	80	75	65	60	55	30	20	20	10

PERCENT GOOD SCHEDULES AND TABLES

It is often advisable to develop schedules and tables to be used as a guide for the appraiser to determine value. The use of such tables is especially applicable in mass appraisals for tax equalization purposes where it is essential to establish and maintain uniformity. Percent Good tables, however, based on actual age alone are impractical. Remodeling, for instance, has the effect of prolonging the remaining life of a building, thus making its effective age considerably different than its actual age. Consideration must be given to all the factors operating to influence the overall condition, desirability, and degree of usefulness of each structure.

PERCENT GOOD (DWELLINGS)

CDU RATING SYSTEM

As houses grow older, they wear out; they become less desirable, less useful. This universal decline in value is called depreciation, and appraisers are required to determine the degree of this loss in each property they examine. If all houses deteriorated at the same rate, this decline in value would be a simple function of the age of the structure - a certain percentage per year. However, houses depreciate at varying rates depending on a score or so of variables.

Every building is acted upon by two value reducing forces. One tends to shorten its physical life; the other shortens its economic life. Both forces act concurrently, overlap, and affect each other. A new house, or any type of structure for that matter, has its greatest value at the moment of completion. Its expectancy of life - both physical and economic - is longest on the day the key is handed over by the builder. The building is then most desirable and most useful. The future benefits which the occupant may expect to enjoy are at the maximum. From that day forward, however, decay and wear and tear act to lessen the value of the structure by curtailing its remaining capacity for use.

At the same time the house is "wearing out," it is also "going out of style." It is becoming less desirable. It is progressively becoming less useful, both from the effect of forces within the property (obsolescence), and outside of it as well (encroachment of undesirable influences such as less desirable property uses).

Neither physical decline nor functional loss is constant in their action. Deterioration is a relatively steady process offset periodically by maintenance. Worn-out elements of the building are repaired or replaced at intervals, depending upon the policy of the owner. Cheaper houses generally deteriorate faster than better ones. Obsolescence and encroachment may come slowly, or happen almost overnight. The forces which cause both deterioration and functional/economic depreciation may act and often do act simultaneously, but they are not necessarily related. A house may decline in physical condition, and yet throughout its entire life remain relatively functional.

Obviously enough, the age of a house remains an important factor in estimating accrued depreciation. A certain number of houses will receive “normal” maintenance and will experience “average” economic loss due to obsolescence and functional depreciation. These buildings will depreciate at an average rate as they grow older.

Other houses will lose value at lesser or more rapid rates. CDU (Condition-Desirability- Usefulness) Ratings provide a logical reasoning process, by means of which normal age depreciation may be modified according to the appraiser's best determination of the relative loss of value in a structure, as compared with the average loss that might be expected. Thus, the age of a dwelling is an unreliable indicator of the degree of depreciation from its cost new. For houses depreciate not merely because they grow older - but because they wear out and become less desirable and less useful from a variety of causes.

To assist the appraiser in establishing the CDU Ratings of buildings, several simple classifications have been established. These classifications or ratings are entirely natural, and will fit the normal impressions of the appraiser as he examines a building. Following is a tabulation of CDU Ratings, with their accompanying definitions of the observed physical condition of the building, and its degree of desirability and usefulness for its age and for its type.

CDU RATING GUIDE

CDU Rating	Definition
Dwelling	
Excellent	Building is in perfect condition; very attractive and highly desirable.
Very Good	Slight evidence of deterioration; still attractive and quite desirable.
Good	Minor deterioration visible; slightly less attractive and desirable, but useful.
Average Fair	Normal wear and tear is apparent; average attractiveness and desirability.
Poor	Marked deterioration, but quite usable; rather unattractive and undesirable.
Very Poor	Definite deterioration is obvious; definitely undesirable, and barely usable.
Unsound	Condition approaches unsoundness; extremely undesirable and barely usable. Building is definitely unsound and practically unfit for use.

Age is reflected as an index of the normal deterioration and obsolescence in a structure which may be expected over the years. *Condition* represents a variable measure of the effects of maintenance and remodeling on a building. *Desirability* is a measure of the degree of appeal a particular building may have to prospective purchasers. *Usefulness* is a measure of the utility value of the structure for the purpose for which it may be used.

Percent good is defined as the resultant estimate of the diminishing value of an improvement, after subtracting the amount of estimated depreciation from the Replacement Cost New. For example, a structure which is estimated to be 45 percent depreciated as of a given time has a percent good of 55. Therefore, depreciation and percent good are complements of each other.

Once the CDU Rating of a building has been established through a consideration of its

condition, desirability, and usefulness for its age and its type, reference to the Basic Percent Good Table will indicate the appropriate value percent remaining for a structure possessing these qualities, in the degree observed and noted by the appraiser.

The degree of deterioration and obsolescence, or loss of value from all causes, both within and without the property, is automatically taken into account. This is accomplished by means of a simple rating of the capabilities and qualities of the structure, in precisely the same terms as would a prospective purchaser. Sound valuation theory presupposes the existence of a prospective buyer with intelligence enough to compare the advantages and disadvantages of competing properties, and to rate the property he is examining according to its relative degree of desirability and usefulness.

APPLYING THE CDU SYSTEM

To apply the CDU System, the appraiser rates each house according to his composite impression of its relative *condition*, *desirability*, and *usefulness* - for its age and type. The following four actual cases illustrate this convenient and practical method of determining percent good in houses (refer to Table on page 84).

Case One: A fifteen-year-old single family residence situated in an attractive residential suburb of a typical American community; Grade B with ten fixtures. Minor deterioration is visible: slightly less attractive and desirable than new, but useful. A qualified observer would rate this house above average on the CDU Rating System. Accordingly, our appraiser has assigned it a CDU Rating of “Good.” Referring to the table, we find 90% Good would be appropriate.

Case Two: A one-story frame house seven years old. Grade C, or, average quality construction; three bedrooms, one and one-half baths. Structure shows normal wear and tear and has average attractiveness and desirability. The appraiser's impression is “for a seven-year-old Grade ‘C’ house, this would be rated as Average.” From the table we find 95% Good is indicated.

Case Three: This century-old Colonial style frame house is located in a rural North Carolina community. Grade B, or, good quality construction. Building has been extremely well-maintained and completely modernized with central heating, electric lighting, and plumbing added. The structure is in good physical condition in spite of its age. Building is architecturally attractive and quite desirable. The appraiser's impression is, “for a very old house of Grade B quality, this is an excellent one.” From the table 65% Good is indicated.

Case Four: A twenty-four-year-old single family residence of Grade C quality; one story and basement, frame construction; three bedrooms with a single bathroom. Structure has had normal maintenance and is average in physical condition. Within the past two years, an elevated six-lane expressway passing over the adjoining lot has been erected. This encroachment has seriously detracted from the attractiveness and desirability of the property. Accordingly, the appraiser has assigned a CDU Rating of “Very Poor.” From the table 60% Good is indicated.

DWELLING PERCENT GOOD

1. Rate the dwelling in terms of its overall condition, desirability, and usefulness.
2. Select the proper 'percent good' relative to its actual age.

	Age of Structure									
	0-3	4-7	8-12	13-19	20-25	26-32	33-42	43-50	51-55	56+
EX	100	100	98	96	44	92	90	87	86	85
VG	100	98	96	94	91	88	85	80	78	75
GD	100	96	94	90	87	83	78	70	68	65
AV	98	95	92	87	82	78	72	65	62	60
FR	95	90	85	80	75	70	60	55	50	45
PR	90	85	80	75	70	65	55	50	45	40
VP	80	75	70	65	60	55	45	40	35	30
US	10	10	10	10	10	10	10	10	5	5

EFFECTIVE AGE FOR CONDITION						PERCENT (%) GOOD ALLOWANCE				
Actual						Effective				
Age	VG	GD	AV	PR	VP	Age	W/W	M/W	F/R	F/P
1	1	1	1	2	2	1	98	99	99	100
2	1	1	2	2	3	2	97	98	98	99
3	1	2	3	4	5	3	95	96	97	99
4	2	3	4	5	6	4	93	94	96	98
5	3	4	5	6	8	5	91	93	95	97
6	4	5	6	8	10	6	89	92	94	97
7	5	6	7	10	12	7	86	90	93	96
8	6	7	8	11	14	8	84	89	92	95
9	7	8	9	12	16	9	82	87	90	94
10	8	9	10	14	18	10	80	85	88	93
12	9	10	12	16	20	12	75	80	85	92
14	10	12	14	19	24	14	70	75	82	90
16	11	13	16	21	26	16	70	75	80	88
18	12	15	18	24	30	18	65	70	80	86
20	13	17	20	27	34	20	60	65	75	83
22	15	18	22	29	36	22	55	65	75	80
24	16	20	24	32	40	24	50	60	70	75
26	17	22	26	35	44	26	50	55	70	75
28	19	23	28	37	46	28	45	50	65	70
30	20	25	30	40	50	30	40	45	60	65
32	21	27	32	43	54	32	35	45	60	65
34	23	28	34	45	56	34	30	40	55	60
36	24	30	36	48	60	36	30	40	55	60
38	25	32	38	51	64	38	25	35	50	55
40	27	33	40	54	66	40	25	35	50	55
42	28	35	42	56	70	45	20	30	45	50
44	29	37	44	59	73	50		25	40	45
46	31	38	46	61	75	55		20	35	40
48	32	40	48	64	80	60			30	35
50	33	42	50	68		65			25	30
55	37	46	55	75		70			20	25
60	40	50	60	80		75				20
65	45	55	65			The above allowances are for average quality construction and based on 30 - 50 years economic life.				
Over	50	60	70							

Commercial/Industrial Percent Good Guidelines

1. Determine the building's effective age by observing its condition relative to its actual age.
2. Select the suggested percent good allowance based upon its effective age.

PRESENT-USE VALUE PROGRAM GUIDE



**LOCAL GOVERNMENT DIVISION
PROPERTY TAX SECTION**

August 2023 Edition

Table of Contents

FOREWORD	285
CHAPTER 1 – INTRODUCTION TO PRESENT-USE VALUE.....	287
I. THREE CLASSIFICATIONS.....	287
II. FOUR TESTS	288
III. EXCEPTIONS AND MISCELLANEOUS PROVISIONS.....	289
IV. APPLICATION FOR PRESENT-USE VALUE.....	289
V. BILLING OF DEFERRED TAXES DUE TO REMOVAL FROM PRESENT-USE VALUE (ROLLBACK)	289
VI. DETERMINING PRESENT-USE VALUE.....	290
VII. COMPLIANCE REVIEWS	290
CHAPTER 2 – OWNERSHIP REQUIREMENTS	291
OVERVIEW	291
I. QUALIFYING FORMS OF OWNERSHIP	291
<i>A.Individuals</i>	<i>291</i>
<i>B.Business Entities.....</i>	<i>291</i>
<i>C.Trusts and Testamentary Trusts</i>	<i>295</i>
<i>D.Tenancy in Common</i>	<i>296</i>
II. REQUIREMENTS FOR QUALIFYING OWNERS	297
<i>A.Standard Ownership Requirements.....</i>	<i>297</i>
<i>B.Two Exceptions to the Standard Requirements for Qualifying Owners</i>	<i>300</i>
SUMMARY	303
EXAMPLES	303
CHAPTER 3 – SIZE REQUIREMENTS.....	315
OVERVIEW	315
I. INITIAL QUALIFYING TRACT.....	315
<i>A.Minimum Acreage Requirements.....</i>	<i>315</i>
<i>B.Land Not in Production</i>	<i>316</i>
<i>C.Fallow Land</i>	<i>317</i>
<i>D.Special Provision for Aquatic Species</i>	<i>317</i>
<i>E.Special Provision for Certain Horticultural Land</i>	<i>317</i>
<i>F.Definition of a Tract.....</i>	<i>318</i>

II. OTHER ACREAGE ON THE INITIAL QUALIFYING TRACT	319
<i>A. Woodland.....</i>	<i>319</i>
<i>B. Exception for Certain Woodland Acreage on Agricultural and Horticultural Tracts</i>	<i>320</i>
<i>C. Wasteland.....</i>	<i>321</i>
III. ADDITIONAL TRACTS AND THE FARM UNIT CONCEPT	322
<i>A. Farm Unit Requirements</i>	<i>322</i>
<i>B. Specifying the Farm Unit</i>	<i>323</i>
SUMMARY	324
EXAMPLES	324
CHAPTER 4 – INCOME REQUIREMENTS.....	336
OVERVIEW	336
I. INITIAL QUALIFYING TRACT.....	336
<i>A. Sources of Income</i>	<i>337</i>
<i>B. Invalid Sources of Income</i>	<i>337</i>
<i>C. Gross Income.....</i>	<i>338</i>
<i>D. Average Income</i>	<i>338</i>
<i>E. The Income Requirement and Compliance Reviews</i>	<i>338</i>
<i>F. Security of Income Information.....</i>	<i>338</i>
II. TRACTS OTHER THAN THE INITIAL QUALIFYING TRACT	339
III. CONVERSION TO A DIFFERENT CLASSIFICATION	340
<i>A. Conversion to Forestry from Agriculture or Horticulture</i>	<i>340</i>
<i>B. Conversion to Agriculture from Horticulture.....</i>	<i>340</i>
<i>C. Conversion to Horticulture (Annual Crops) from Agriculture</i>	<i>341</i>
<i>D. Conversion to Horticulture (Perennial Crops) from Agriculture</i>	<i>341</i>
<i>E. Conversion to Agriculture or Horticulture (Annual Crops) from Forestry</i>	<i>342</i>
SUMMARY	342
EXAMPLES	343
CHAPTER 5 – SOUND MANAGEMENT REQUIREMENTS	350
OVERVIEW	350
I. SOUND MANAGEMENT DEFINED	350
II. SOUND MANAGEMENT FOR FORESTRY	350

III. SOUND MANAGEMENT FOR AGRICULTURE AND HORTICULTURE	352
IV. BIOLOGIC CARBON SEQUESTRATION AND CARBON OFFSETS/CREDITS	352
SUMMARY	354
EXAMPLES	355
CHAPTER 6 – EVERGREENS INTENDED FOR USE AS CHRISTMAS TREES	357
I. “IN LIEU OF GROSS INCOME” REQUIREMENT	357
II. GROSS INCOME REQUIREMENT	358
EXAMPLES	358
CHAPTER 7 – CONSERVATION RESERVE PROGRAM	359
OVERVIEW	359
I. THE CONSERVATION RESERVE PROGRAM (CRP)	359
<i>A. Administration of CRP</i>	<i>359</i>
<i>B. Sign-up for CRP</i>	<i>359</i>
<i>C. Components of CRP</i>	<i>360</i>
II. CRP AND THE PRESENT-USE VALUE PROGRAM	360
<i>A. CRP Land Is Considered to Be in Actual Production</i>	<i>360</i>
<i>B. Treatment of CRP Income</i>	<i>361</i>
<i>C. When Enrollment in CRP Results in Loss of PUV Eligibility</i>	<i>361</i>
SUMMARY	362
EXAMPLES	362
CHAPTER 8 – CONSERVATION EASEMENTS	367
I. BACKGROUND	367
II. EXCEPTION FOR CERTAIN QUALIFYING EASEMENTS	367
<i>A. Requirements</i>	<i>367</i>
<i>B. Special Provisions</i>	<i>369</i>
<i>C. Overlapping Use</i>	<i>369</i>
<i>D. Additional Points</i>	<i>370</i>
EXAMPLES	370
CHAPTER 9 – EXCEPTION FOR TURKEY DISEASE	375
EXAMPLES	375
CHAPTER 10 – ANNEXATION OF PRESENT-USE VALUE LAND	377
I. INVOLUNTARY ANNEXATION	377

<i>A. Overview & Prior Law</i>	377
<i>B. Consent of Property Owner</i>	377
<i>C. Effective Date</i>	378
II. VOLUNTARY ANNEXATION	378
EXAMPLES	378
CHAPTER 11 – APPLICATION FOR PRESENT-USE VALUE	381
I. REQUIREMENTS FOR A PROPER APPLICATION	381
II. REQUIREMENTS FOR A TIMELY APPLICATION	381
<i>A. Timely Initial Application</i>	381
<i>B. Application Required Due to Transfer of Property Already in Present-Use Value</i> ..	382
III. UNTIMELY APPLICATION	383
<i>A. Untimely Initial Application</i>	383
<i>B. Untimely Application Required Due to Transfer of Property Already in Present-Use Value</i> ..	384
IV. SIGNING THE APPLICATION	384
EXAMPLES	385
CHAPTER 12 – CALCULATION OF PRESENT-USE VALUE	392
I. THE SCHEDULE OF VALUES	392
<i>A. Market Value Schedules</i>	392
<i>B. Present-Use Value Schedules</i>	393
II. USE-VALUE ADVISORY BOARD	394
III. UVAB RECOMMENDED USE-VALUE MANUAL	394
<i>A. Agricultural and Horticultural Values and Capitalization Rates</i>	395
<i>B. Forestland Values</i>	395
<i>C. Evergreens Intended for Use as Christmas Trees</i>	396
EXAMPLES	396
CHAPTER 13 – DISQUALIFICATION AND REMOVAL FROM PRESENT-USE VALUE (OR ROLLBACK)	398
OVERVIEW	398
I. HOW A DISQUALIFICATION OCCURS	398
II. NOTICE OF CHANGE IN USE	399
III. DISQUALIFYING EVENTS	399

IV. [MOVED]	400
V. BILLING OF DEFERRED TAXES	400
VI. VOLUNTARY PAYMENT OF DEFERRED TAXES	401
VII. VOLUNTARY REMOVAL FROM PRESENT-USE VALUE	402
VIII. DATE OF DISQUALIFICATION	402
IX. EXCEPTIONS WHEN DEFERRED TAXES ARE NOT DUE	403
<i>A.Set Exception</i>	403
<i>B.Variable Exception</i>	403
<i>C.Deferred Taxes for the Current Year (Set and Variable Exceptions)</i>	405
<i>D.Exception for Wildlife Conservation Land</i>	405
<i>E.Exception for Site Infrastructure Land</i>	405
X. [MOVED]	406
XI. SPECIAL PROVISION FOR CONDEMNED PROPERTY	406
SUMMARY	407
EXAMPLES	407
CHAPTER 14 – COMPLIANCE REVIEWS	417
I. COMPLIANCE REVIEW PERIOD	417
II. COMPLIANCE REVIEW FORM	417
III. TYPES OF COMPLIANCE REVIEW INFORMATION	417
IV. COMPLIANCE REVIEW PROCESS	418
<i>A.Determination Without Requesting Additional Information</i>	418
<i>B.Determination When Additional Information Is Requested</i>	419
V. NOTICE PROVISIONS	421
EXAMPLES	421
CHAPTER 15 – APPEAL PROCESS	424
I. VENUE FOR HEARING OF APPEALS	424
II. TIME LIMITS FOR APPEALS	424
III. NOTICE AND APPEAL PROVISIONS	425
IV. APPEALS FROM THE COUNTY BOARD	425
SUMMARY	425
EXAMPLES	426

CHAPTER 16 – WILDLIFE CONSERVATION PROGRAM	428
OVERVIEW	428
I. CLASSIFICATION	428
II. USE REQUIREMENTS.....	428
III. SIZE REQUIREMENTS	429
IV. OWNERSHIP REQUIREMENTS	430
<i>A.Types of Qualifying Owners</i>	<i>430</i>
<i>B.Length of Ownership Requirements.....</i>	<i>430</i>
V. DEFERRED TAXES	431
VI. EXCEPTIONS TO PAYMENT (LIEN REMAINS)	431
VII. EXCEPTIONS TO PAYMENT AND LIEN.....	432
VIII. APPLICATION	432
<i>A.Initial Application for the Wildlife Conservation Program.....</i>	<i>432</i>
<i>B.Transfers of Wildlife Conservation Program Land</i>	<i>432</i>
<i>C. Conversion from Present-Use Value Program to Wildlife Conservation Program.....</i>	<i>433</i>
<i>D. Conversion from Wildlife Conservation Program to Present-Use Value Program</i>	<i>433</i>
IX. ADMINISTRATION.....	433
EXAMPLES	434
APPENDIX – LINKS TO PUBLICATIONS AND FORMS	435
PRESENT-USE VALUE PROGRAM GUIDE	435
USE-VALUE ADVISORY BOARD’S USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL AND FOREST LAND.....	435
FORM AV-5 – APPLICATION FOR AGRICULTURE, HORTICULTURE, AND FORESTRY PRESENT-USE VALUE ASSESSMENT	435
FORM AV-3 – VOLUNTARY PAYMENT OF DEFERRED TAXES WITHOUT REQUESTING DISQUALIFICATION	435
FORM AV-6 – REQUEST FOR VOLUNTARY DISQUALIFICATION FROM PRESENT-USE VALUE CLASSIFICATION	435
FORM AV-7 – REQUEST FOR ESTIMATE OF DEFERRED TAXES	436
FORM AV-56 – APPLICATION FOR WILDLIFE CONSERVATION PROGRAM	436

Foreword

[The August 2023 Edition of the *Present-Use Value Program Guide* has been updated with present-use value legislation (enacted as of August 3, 2023) from the 2023 session of the North Carolina General Assembly. Other conforming, technical, and clarifying changes have been made throughout the Guide.]

Effective January 1, 1974, the General Assembly enacted a voluntary program that allows certain agricultural land, horticultural land, and forestland to be appraised at its present-use value.

This Guide seeks to provide a thorough, but not exhaustive, explanation of the present-use value program as it exists at the time of publication. Generally, the history of the program will not be discussed because the present-use value statutes have undergone many revisions since the inception of the program.

Due to the numerous legislative revisions, some areas of the statutes are not as precise or as clearly worded as desired, and, in those areas, the North Carolina Department of Revenue (NCDOR) may express its recommendation regarding the best interpretation and application of the statutes, based on its experience and knowledge of the program. In situations where it is unclear what the correct recommendation should be, it may only be noted that the issue is open for some interpretation.

In an effort to enhance the overall readability of this Guide, references to the North Carolina General Statutes have largely been omitted from the main text of this publication. The primary statutes discussed in each chapter are referenced at the beginning of each chapter and can be viewed online at <https://www.ncleg.gov/Laws/GeneralStatutes>.

The Use-Value Advisory Board also prepares an annual present-use value manual which NCDOR publishes as the *Use-Value Manual for Agricultural, Horticultural, and Forestland*.

NCDOR's *Present-Use Value Program Guide* and the UVAB's *Use-Value Manual for Agricultural, Horticultural and Forestland* can be downloaded from the NCDOR website at: <https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications>.

Present-use value forms can be downloaded from the NCDOR website at <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms#Tab-Present-UseValueForms>.

Direct links to present-use value publications and forms are located in the Appendix.

The major points of the present-use value program are presented in separate chapters. Most chapters are followed by a number of examples. It is hoped that these practical

examples will help to clarify the somewhat difficult language of the statutes. Some of the examples may even cover situations that are not specifically included in the explanatory text in the preceding chapter. Please consider the examples as an integral part of the overall explanation of the present-use value program.

Note on Examples: For brevity and clarity, the examples may deal with one or more requirements of the program at a time. When the other requirements are not mentioned, it should be assumed that all other requirements have been met or otherwise have no bearing on the specific example.

Effective as of September 30, 2015, the North Carolina General Assembly passed new legislation codified as G.S. 105-277.4(f) which states: “The [North Carolina] Department [of Revenue] shall publish a present-use value program guide annually and make the guide available electronically on its Web site. When making decisions regarding the qualifications or appraisal of property under this section, the assessor shall adhere to the Department’s present-use value program guide.” This publication, along with its periodic updates, fulfils the statutory requirement.

We hope this information will be helpful in the general understanding of the present-use value program. Please feel free to contact our office with any comments or suggestions.

Tony Simpson, Director
Local Government Division
North Carolina Department of Revenue
P.O. Box 871
Raleigh, NC 27602
919-814-1129
<https://www.ncdor.gov/local-government>

Chapter 1 – Introduction to Present-Use Value

[Primary Statutes: G.S. 105-277.2 through G.S. 105-277.7]

Generally, all property in North Carolina is valued at its market value, which is the estimated price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell, and both having reasonable knowledge of the various potential uses of the property.

Present-use value (PUV) is the value of land in its current use as agricultural land, horticultural land, or forestland, based solely on its ability to produce income and assuming an average level of management.

Property that qualifies for present-use value classification is appraised at its present-use value, rather than its market value. Present-use value is usually much less than market value and qualifying tracts are appraised at this lower value. The tax office also establishes a market value for the land, and the difference between the market value and the present-use value is maintained in the tax assessment records as deferred taxes. When land becomes disqualified from the present-use value program, the deferred taxes for the current year and the three previous years with accrued interest, will usually become due and payable.

Beginning with the 2010 tax year, a new program for the taxation of wildlife conservation land went into effect and is discussed in Chapter 16. It must be emphasized that the present-use value program for agricultural, horticultural, and forest land is a separate program from the wildlife conservation program. When the term “present-use value program” is used in this guide, it is specifically referring to the present-use value program for agricultural land, horticultural land, and forestland, and not to the wildlife conservation program.

Following is a brief overview of the major points of the present-use value program. Subsequent chapters will discuss each of these areas in greater detail.

I. Three Classifications

There are three separate categories of land that may qualify for present-use value classification: agricultural land, horticultural land, and forestland.

Agricultural Land – Agricultural land is land that is actively engaged in the commercial production or growing of crops, plants, or animals. Examples of agricultural products include soybeans, grains, tobacco, cotton, peanuts, corn, horses and cattle. This classification also includes aquatic species.

Horticultural Land – Horticultural land is land that is actively engaged in the commercial production or growing of fruits, vegetables, nursery products, or floral

products. Examples of horticultural products include apples, peaches, strawberries, pecans, sod, shrubs, greenhouse plants, and evergreens intended for use as Christmas trees.

Forestland – Forestland is land that is actively engaged in the commercial growing of trees.

II. Four Tests

There are four tests that agricultural and horticultural land must meet in order to qualify for present-use valuation. Forestland only has to meet three tests since the income test is not applied to forestland.

1. **Ownership** – All three classifications must meet the ownership requirements. Not all types of ownership qualify. The General Assembly has determined the types of ownership that may qualify, and are generally limited to ownership by individuals, certain trusts, and certain farming-related business entities.
2. **Size** – All three classifications must meet the size requirements. Generally speaking, each qualifying farm unit must have at least one tract that meets the minimum size requirement for the classification being requested by the owner. Agricultural land requires at least one 10-acre tract in actual production (with an exception for aquatic species). Horticultural land requires at least one 5-acre tract in actual production. Forestland requires at least one 20-acre tract in actual production. Smaller tracts may also be included with the qualifying tract under certain conditions.
3. **Income** – Only agricultural and horticultural classifications must meet the income requirement. Each agricultural and horticultural farm unit must have at least one tract that meets the minimum size requirements and that produced at least \$1,000 average gross income over the three preceding years from the minimum acreage amount. The income generally must be from the sale of agricultural and horticultural products produced from the land. Forestland generally produces income only when timber is harvested, and many years may pass between required harvests. Therefore, it is not feasible to have a yearly income requirement for forestland.
4. **Sound Management** – All three classifications must meet the sound management requirements. Forestland must comply with a written sound management plan for the commercial production of timber. Agricultural and horticultural classifications can meet the sound management requirement by fulfilling one of several possible options.

III. Exceptions and Miscellaneous Provisions

The General Assembly has provided for several exceptions or additional provisions to the above requirements. Special provisions or exceptions may apply to:

- Evergreens intended for use as Christmas trees.
- Certain land enrolled in the Conservation Reserve Program.
- Certain conservation easements donated on qualifying PUV land.
- Exceptions for turkey disease.
- Annexation of present-use value land.
- Wildlife conservation land. (This is a separate program. See *Chapter 16*.)

IV. Application for Present-Use Value

Initial Applications – If a property is not currently in the present-use value program, an initial application must be timely filed during the regular listing period. The regular listing period is typically January 1 through January 31 of each year. The local board may approve certain untimely applications if good cause is shown for failure to file a timely application.

An initial application may also be filed within 30 days of a notice of change in value.

Applications for Continued Qualification After Transfer – If a property is currently in present-use value and meets the requirements for continued qualification of transferred property without removal from present-use value, the new owner must file a new application within 60 days of the date of transfer. The local board may approve certain untimely applications if good cause is shown for failure to file a timely application.

V. Billing of Deferred Taxes Due to Removal from Present-Use Value (Rollback)

When a property is removed from the present-use value program, either voluntarily or involuntarily, the deferred taxes for the year of disqualification (usually the current year) and the three previous years with accrued interest become immediately due and payable. Interest accrues on each year's taxes as if they had been payable on the dates on which they had originally become due, and both the principal and interest are due and payable when the property is removed from the program.

There are a few limited exceptions where the deferred taxes are not due or only a portion of the deferred taxes are due when a property is disqualified.

The term **rollback** is not used in the present-use value statutes, but it has become the commonly used term to describe the billing of deferred taxes due to removal from the present-use value program.

VI. Determining Present-Use Value

Agricultural and horticultural present-use values are based on cash rents for agricultural and horticultural land respectively. A capitalization rate ranging from 6% to 7% is applied to the cash rents to determine the present-use value. The specific rate is established by the Use-Value Advisory Board (UVAB) and is currently set at 6.5%. The UVAB also annually establishes recommended present-use value land rates for all three classifications.

Forestland present-use values are determined by applying a capitalization rate of 9% to the expected net income of forestland.

VII. Compliance Reviews

Each county assessor is required by law to periodically review all properties that are receiving the benefit of the present-use value classification to verify that these properties continue to qualify for the classification. The General Assembly recognized that the long-term success of the program depends on the integrity of the program and the assurance that only those people who qualify for the present-use value program receive the intended benefit.

Chapter 2 – Ownership Requirements

[Primary Statutes: G.S. 105-277.2, G.S. 105-277.3, G.S. 105-302, and G.S. 105-381]

Overview

Ownership requirements can be divided into two main areas.

1. Owners must meet one of the Qualifying Forms of Ownership.
2. These qualifying owners must also meet the Additional Requirements for Qualifying Owners.

Multiple tracts must be owned in the same ownership. (See discussion of the farm unit concept in *Chapter 3: Size Requirements, Subchapter III: Additional Tracts and the Farm Unit Concept*.)

Relative

As used in the present-use value statutes, the term relative is defined as any of the following:

- a. A spouse or the spouse's lineal ancestor or descendant.
- b. A lineal ancestor or a lineal descendant.
- c. A brother or sister, or the lineal descendant of a brother or sister. The term brother or sister includes stepbrother or stepsister.
- d. An aunt or an uncle.
- e. A spouse of an individual listed in a. through d. above. An adoptive or adopted relative is a relative and the term "spouse" includes a surviving spouse.

I. Qualifying Forms of Ownership

All property qualifying for present-use value must be “individually owned”. Originally, this meant that only individuals could qualify, but the term has been periodically expanded by the General Assembly to include other forms of ownership, such as business entities and trusts. Because of these changes, many people may incorrectly interpret the requirement that a property be individually owned as a requirement that the property must be owned by an individual. To help minimize this issue, this Guide will often use the more generic terms “qualifying owners” or “qualifying forms of ownership” as substitutes for the somewhat misleading statutory term “individually owned.”

There are four categories of qualifying owners:

- A. Individuals
- B. Certain Business Entities

- C. Certain Trusts and Testamentary Trusts
- D. Certain Tenants in Common

A. Individuals

These are properties owned in a person's actual name.

Properties owned by husband and wife as tenants by the entirety fall into this category. However, the courts have clearly ruled that property owned by husband and wife as tenants by the entirety is a different ownership than property owned by either the husband or wife separately. [*Duplin County v. Jones*, 267 N.C. 68, 147 S.E.2d 603, (1966)] Since G.S. 105-277.2(7) requires that multiple tracts of a specific farm unit must be under the same ownership, tracts owned in different combinations of husband and/or wife ownership must each qualify based on each different form of ownership.

Property on which a life estate has been retained is considered owned by the owner of the life estate. [See G.S. 105-302(c)(8).] Qualification for the present-use value program will be based on the qualifications of the owner of the life estate.

Property which has been listed in the name of "unknown owner" or in the name of the occupant under G.S. 105-302(c)(12) also could actually be individually owned; however, the property cannot qualify unless all of the individual owners can be identified. Additionally, note that an occupant is not necessarily an owner, even if the property is listed in the occupant's name.

B. Business Entities

Business entities are:

- Limited Liability Companies,
- General Partnerships,
- Limited Partnerships, and
- Corporations.

Business Entity Requirements

- (1) A business entity must have agriculture, horticulture, or forestry as its principal business. The principal business requirement applies only to the business entity that owns the land and does not apply to the members of the business entity.
- (2) All members of the business entity must be individuals, either directly or indirectly.

- (3) All individual members must be either actively engaged in the principal business of the entity **or** be the relative of an individual member who is actively engaged in the principal business of the entity.
- (4) A business entity cannot be a corporation whose shares are publicly traded. Neither can any of its members be corporations whose shares are publicly traded.
- (5) Note that there is an exception to the general “principal business” and “actively engaged” requirements when the business entity leases the land and all its members are relatives (see discussion below).

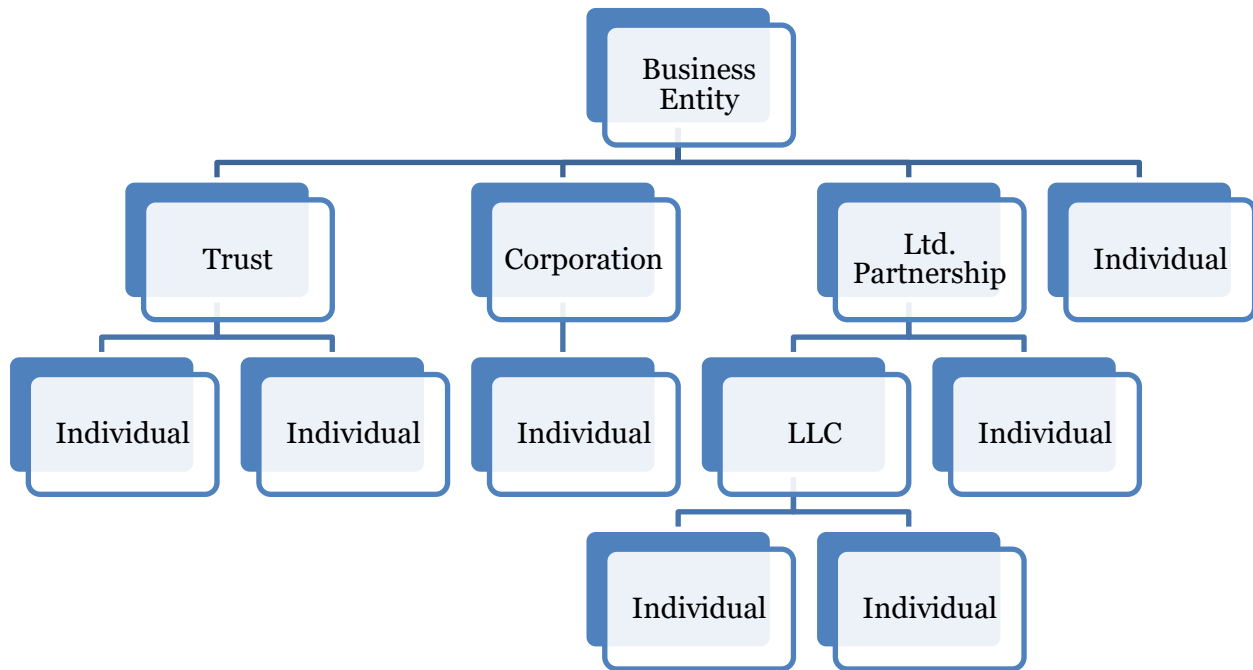
In meeting requirement (2) above, an individual is directly a member of the business entity that owns the land if the individual directly owns membership interest of the business entity that owns the land. An individual is indirectly a member of the business entity that owns the land if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity that owns the land.

To state it more directly, all interest in a business entity is ultimately owned by individuals, if you look far enough down the ownership structure. Essentially, you are “looking through” all of the intermediate ownerships to identify the individual level of ownership. Once you have identified all of the individuals who own interest in the business entity, either directly or indirectly, you can now apply the actively engaged requirement to those individuals.

Note: North Carolina nonprofit corporations, by statute, cannot have members (shareholders); therefore, these corporations cannot be individually owned, and cannot be qualifying owners. Nonprofits formed in another state would typically have the same restrictions, but those applicants should be reviewed on a case-by-case basis.

The principal business requirement is applied to the business entity that owns the land. The actively engaged requirement is applied to the individuals that own the business entity.

The following chart illustrates the concept of “looking through” the intermediate ownerships to determine the individual level of ownership. The boxes labeled “individual” in the chart represent all of the individuals to whom the actively engaged requirement must be applied.



Principal Business

Principal business is not defined in the statutes but the term implies that some non-farming activity is permissible. It seems reasonable that at least 50% of the business must be farming related, but the statutes do not explicitly make that statement. A determination of principal business should probably include an analysis of the sources and amounts of income, the amounts and reasons for expenditures, and the amount of personal time and effort expended by the members in the various activities of the business entity. The actual holdings (farming v. non-farming) of the business entity should probably carry significant weight.

While the business entity may state its primary or principal business on corporate documents such as Articles of Incorporation or Annual Reports, this statement is not sufficient to establish the principal business if an analysis of the overall business operation indicates a different actual principal business.

Based on this information, a determination of the principal business of the business entity will have to be made; however, there is not a clearly delineated formula for making this determination. Hopefully, the weight of the evidence will make the decision clear. If not, then it would be advisable to err on the side of taxation as recommended by the courts. The property owner can appeal the decision if desired.

As a result of legislative changes made by Session Law 2015-263, if the business entity has been approved for the present-use value program in another county, the assessor in

any other county must presume the principal business of the business entity is agriculture, horticulture, or forestry, unless the assessor has evidence to rebut the presumption.

Actively Engaged

Actively engaged is not defined in the statutes (except for the statutory provision in *Exception for Certain Family Business Entities*, next) and there is no case law on this issue. The Property Tax Commission did express its opinion in *Blue Investment Company vs. Scotland County (1988)* that the term “actively engaged” certainly includes activities such as operating farming equipment, caring for animals, and cultivating crops, but it may also include other less physical activities such as business management of the operation, supervision of labor, and decisions as to crop investment and capital equipment purchases.

Exception for Certain Family Business Entities

If all individual members of the business entity are relatives of each other, the business entity may lease the land out for farming purposes, and the business entity can, by statutory definition, meet the principal business and actively engaged requirements. Otherwise, business entities cannot lease the land out for farming purposes and still qualify for the present-use value program.

It should be noted that the principal business of the business entity must still be agriculture, horticulture, or forestry. In this exception, the leasing of land can meet the principal business requirement, but it would not preclude disqualification if the family business entity had an actual disqualifying principal business (such as real estate development) despite the fact that it also leased out some of its land for farming purposes.

C. Trusts and Testamentary Trusts

Trusts

Trusts must be created by an **individual** who transferred the land to the trust. Therefore, for example, transfers from a business entity to a trust would not qualify, nor would a transfer from one individual to a trust created by another individual. It is important to remember that a wide variety of trusts can exist, but only specific types of trusts can qualify for PUV.

Each beneficiary must be an individual, either directly or indirectly, who is either the creator of the trust or a relative of the creator of the trust. An individual is indirectly a beneficiary of a trust that owns the land if the individual is a beneficiary of another trust or a member of a business entity that has a beneficial interest in the trust that owns the land. This requires “looking through” all of the intermediate ownerships to identify the individual level of beneficial interest.

Once you have identified all of the individuals who are beneficiaries, either directly or indirectly, you can now determine whether they meet the requirement that they must be either the creator of the trust or a relative of the creator. This is essentially the same principal discussed above in *Section B: Business Entities, Business Entity Requirements*.

Testamentary Trusts

- Must be created by an individual who transferred the land to the trust.
- Land must have qualified for classification in the hands of the individual prior to transfer to the trust.
- At the time of the creator's death, the creator had no relatives.
- Trust income, less reasonable administrative expenses, is used exclusively for educational, scientific, literary, cultural, charitable, or religious purposes.

D. Tenancy in Common

Tenancy in common is a form of ownership where multiple owners can own undivided interests in real property.

A tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner. Therefore, each tenant must be an individual, business entity, or trust that meets the respective requirements discussed in the preceding *Section A: Individuals, Section B: Business Entities*, and *Section C: Trusts and Testamentary Trusts*.

Each tenant must also meet the applicable additional ownership requirements imposed on individuals, business entities, and trusts that will be discussed in *Subchapter II: Requirements for Qualifying Owners*.

Similar but Not Identical Tenancies in Common

Each tenancy in common is a separate ownership. Since the listing owner is the tenancy in common, each tenancy in common must list as that specific tenancy in common.

For example, a tenancy in common with tenants A, B, and C must list their property as A, B, and C, Tenants in Common. A second tenancy in common with tenants A, B, C, and D must list their property as A, B, C, and D, Tenants in Common. Each tenancy in common is a separate ownership and one tenancy in common cannot list the property of the other tenancy in common.

Also, any change in an existing tenancy in common results in a new listing and therefore a new ownership. For example, a tenancy in common with tenants A, B, and C owns property that is listed as A, B, and C, Tenants in Common. C sells its interest to B. The tenancy in common now has only tenants A and B. The property will be listed as A and B, Tenants in Common. Thus, the property has a new ownership.

Provision for Splitting Interests of Tenants in Common

Tenants in common may request to have their individual shares treated as owned by them individually, per G.S. 105-302(c)(9). However, they may only do so if they request that the assessor allow them to list their interests separately and if the assessor grants the request.

The assessor is given complete statutory authority and discretion to choose to deny or allow these requests. However, there are some concerns that may arise if these requests are allowed. Since tenants in common own undivided interests in property, it would appear inappropriate to assign tax parcels to undivided interests in property, since doing so would create multiple tax parcels under different ownerships for the same exact property. As such, there might arise legal questions on the issue of tax collections, specifically regarding delinquent taxes and foreclosures. It is also unclear whether granting the request means that a separate lien exists for each separate listing or if there is still one overall lien on the property. (While G.S. 105-363 contains some provisions in this area, it seems to anticipate that the property is listed under one listing with one lien. It apparently does not address the situation where there are multiple listings for one property.)

Given these concerns, it is recommended that assessors deny requests by tenants in common to split their undivided interests into separate listings.

II. Requirements for Qualifying Owners

- All tracts owned by qualifying owners must meet either the standard ownership requirements.

OR

- Meet one of the two exceptions to the standard ownership requirements.

A. Standard Ownership Requirements

a. Individuals

If owned by an individual, the property must meet one of these requirements:

1. The property is the owner's place of residence as of January 1.
2. The property has been owned by the current owner or a relative of the current owner for the four full years preceding January 1 of the year for which application is made.
3. If transferring from a business entity or trust to the current owner (an individual), the property must have been qualified for and receiving present-use value at the time of transfer. Additionally, at the time of transfer, the

current owner must have been a member of the business entity or a beneficiary of the trust.

For purposes of this section, the term “relative” is defined in G.S. 105-277.2(5a) to include any of the following:

1. A spouse or a spouse’s lineal ancestor or descendant.
2. A lineal ancestor or lineal descendant.
3. A brother or sister, or the lineal descendant of a brother or sister. The term brother or sister includes stepbrother or stepsister.
4. An aunt or an uncle.
5. A spouse of an individual listed in 1-4. An adopted relative is a relative and the term “spouse” includes a surviving spouse.

b. Business Entities

Initial Qualification

If the current owner is a business entity, the property must have been owned by one or more of the following for the four years immediately preceding January 1 of the year for which application is made:

1. The business entity.
2. A member of the business entity.
3. Another business entity whose members include a member of the business entity that currently owns the land.

Continuation of Eligibility for Business Entity Conversions & Mergers

There are statutory provisions which permit business entities to change form without creating a new entity in the process. By statute, the new form is deemed to be a continuation of the same entity, but in a new form.

When the business entity either **converts** to another business entity form or **merges** with one or more other entities, and these processes are carried out according to statute, the result is not considered a transfer. A new application is not required but may be requested.

These processes are covered under the following statutes:

- Corporations: G.S. Chapter 55, Articles 11 and 11A
- Partnerships: G.S. 59-73.1 through G.S. 59-73.33
- Limited Liability Companies: G.S. 57D-9-01 through G.S. 57D-9-43

c. Trusts

If the current owner is a trust, the property must have been owned by the trust or by one or more of the creators of the trust for the four full years preceding January 1 of the year for which application is made.

d. Tenants in Common

Initial Qualification

A qualifying tenancy in common can consist of individuals, business entities, and trusts. However, a tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner. Therefore, each tenant must be an individual, business entity, or trust that meets the respective requirements discussed in the preceding *Subchapter I: Qualifying Forms of Ownership, Section A: Individuals, Section B: Business Entities, and Section C: Trusts and Testamentary Trusts*.

Additionally, each tenant's undivided interest in the tenancy in common must meet the applicable ownership requirements imposed on qualifying individuals, business entities, and trusts discussed immediately above in *Subsection a: Individuals, Subsection b: Business Entities, and Subsection c: Trusts*.

As an example, consider a tenancy in common consisting of two tenants: an individual and an LLC. At the time the tenancy in common applies for initial present-use value, the individual's undivided interest in the tenancy in common must have met the individual ownership requirements in *Subsection a: Individuals* (place of residence or four-year ownership, etc.), and the LLC's undivided interest in the tenancy in common must have met the business entity ownership requirement in *Subsection b: Business Entities* (LLC and/or member has owned the land for at least four years), in addition to meeting the actively engaged and principal business requirements.

Continuation of Eligibility for Transfers Involving Tenancies in Common

[This discussion assumes that the assessor has adopted a policy (as provided in G.S. 105-302(c)(9)) where tenants in common are not allowed to list their interests separately.]

As discussed in *Subchapter I: Qualifying Forms of Ownership, Section D: Tenancy in Common, Similar But Not Identical Tenancies in Common*, each combination of tenants forms a different tenancy in common and therefore a different ownership. Once a tenancy in common is approved for initial present-use value qualification as described immediately above in *Initial Qualification*, any transfer to another tenancy in common can only qualify for continued classification through the Exception for Continued Use described in *Section B: Two Exceptions to the Standard Ownership Requirements for Qualifying Owners*.

For example, in order to meet the Standard Ownership Requirements, when property is transferred to a completely new tenancy in common with completely different tenants, each tenant's undivided interest in the tenancy in common must meet the applicable requirements in this *Section A: Standard Ownership Requirements* for individuals, business entities, and trusts which generally require that each tenant have owned its interest for four years. Clearly, this requirement cannot be met since the tenancy in common (and all of the new tenants) has just obtained ownership. Therefore, the only recourse for the tenancy in common is through the Exception for Continued Use described in *Section B: Two Exceptions to the Standard Ownership Requirements for Qualifying Owners*.

Likewise, any transfer of one tenant's full interest to an existing tenant or any transfer of one tenant's interest (partial or full) to a new tenant creates a new tenancy in common and a new listing ownership. This will create the same situation as in the above paragraph and therefore the only recourse for the altered and therefore, new tenancy in common is through the Exception for Continued Use described in *Section B: Two Exceptions to the Standard Ownership Requirements for Qualifying Owners*.

B. Two Exceptions to the Standard Requirements for Qualifying Owners

1. Exception for Continued Use

This exception allows a qualifying owner to bypass the standard ownership requirements in the previous *Section A: Standard Ownership Requirements* if all of the following conditions are met:

1. The land was appraised at its present-use value at the time title to the land passed to the new owner.
2. The new owner will continue to use the land for the purposes it was classified for appraisal at its present-use value under the previous ownership.
3. The land will continue to meet all the applicable size requirements. If the new owner does not own any other land in present-use value, the land must be able to meet the size requirements for an initial qualifying tract. If the new owner already has a qualifying tract of the same classification in present-use value, the transferred land can be less than the minimum initial required acreage if the land can properly be considered an additional tract of the existing farm unit.
4. The new owner must file an application for present-use value within 60 days of the date of transfer. Untimely applications may be filed and approved under certain conditions as discussed in *Chapter 11: Application for Present-Use Value*.

5. The new owner certifies that they accept the liability for any deferred taxes that exist on the property.

This exception does apply when the seller has voluntarily paid some, all, or none of the deferred taxes, but has NOT requested removal from the present-use value program. [See *Form AV-3: Voluntary Payment of Deferred Taxes Without Requesting Disqualification.*]

This exception does not apply when the seller has voluntarily removed the property from the present-use value program, regardless of whether or not any of the rollback taxes have been paid. [See *Form AV-6: Request for Voluntary Disqualification from Present-Use Value.*]

Voluntary removal from the present-use value program by the seller (*Form AV-6*) means that the land will not meet the requirement that the land be in present-use value at the time the title to the land passed to the new owner. Therefore, the new owner (buyer) will not be able to use this exception and will have to meet the *Section A: Standard Ownership Requirements* (above) or the *Subsection 2: Exception for Expansion of Existing Unit* (below).

It is required that the new owner accept the liability for any existing deferred taxes in order to reap the benefit of continued present-use value qualification. If no deferred liability exists at the time of transfer, the new owner will still be able to use this exception if the property has not been removed from the present-use value program.

NCDOR strongly recommends that the counties require the owner (seller) or the owner's (seller's) attorney to sign the appropriate form wherein they acknowledge whether they wish to pay some or all of the deferred taxes while remaining in the present-use value program (*Form AV-3*), whether they are requesting voluntary removal from the present-use value program (*Form AV-6*), or whether they are only requesting an estimate of the deferred taxes (*Form AV-7*). This recommendation is for the protection of all parties involved.

If a property owner does request that the property be voluntarily removed from the present-use value program and that deferred taxes be billed, then the request is irreversible and the resulting bill must stand and should not be released or refunded. The only recourse to payment of the tax would be to assert a valid defense under G.S. 105-381. Those valid defenses are: (1) a clerical error, (2) an illegal tax, and (3) a tax levied for an illegal purpose. None of those are applicable to the situation where the owner requested the rollback, either on purpose or accidentally, and then later wishes to retract the request. This once again emphasizes the need to have the owner acknowledge by signature the consequences of voluntary removal from the program.

2. Exception for Expansion of Existing Unit

The exception for expansion of an existing farm unit is designed to allow those property owners who already have qualifying property under the present-use value program to expand their farm and immediately qualify for present-use value classification on the new land without having to meet the *Section A: Standard Ownership Requirements*.

This exception only applies to property that was not appraised at present-use value at the time of transfer. If the property was not in the present-use value program or the previous owner requested removal from the program, the option for immediate qualification under the Exception for Continued Use will not be an option since the property must be in present-use value at the time of transfer under that exception.

However, under the provisions of the Exception for Expansion of Existing Unit, the new owner may still immediately qualify for present-use value classification on the new land for the next year if all of the following conditions are met:

1. At the time of transfer, the new owner owned other land already in present-use value.
2. At the time of transfer, the land was not appraised at its present-use value.
3. At the time of transfer, the land being transferred was being used for the same purpose as the land owned by the new owner that is already in present-use value.
4. At the time of transfer, the land being transferred was eligible for present-use value with regard to production and sound management requirements. Since this exception applies to the expansion of an existing farm unit only, the initial size requirements would not need to be applied to the additional tract being transferred. Additionally, based on case law, the ownership qualification is based on the qualifications of the new owner and not the previous owner. [*In re Davis*, 113 N.C. App. 743, 440 S.E.2d 307 (1994)]
5. The new owner must timely file a new application during the next listing period, typically the month of January. Since land under this exception was not already in present-use value at the time of transfer, an initial application for present-use value classification will be required. The initial application for present-use value should be filed during the regular listing period of the next tax year. If the owner fails to file for the next year, the owner may file in subsequent years, as long as the property met the above requirements at the time of transfer.

Summary

Meeting the ownership requirement is a two-part process.

It must first be determined if the owner is a qualifying owner. Individuals, certain business entities, certain trusts, and certain tenancies in common can be qualifying owners if they meet the requirements described in *Subchapter I: Qualifying Forms of Ownership*.

Once it is determined that the owner is a qualifying owner, the ownership must meet the *Subchapter II: Section A: Standard Ownership Requirements* unless the owner can meet one of the exceptions in *Subchapter II: Section B: Two Exceptions to the Standard Ownership Requirements*. The two exceptions are for Continued Use and for Expansion of the Existing Unit.

Examples

2-1: An individual applies for PUV and has owned the property for five years.

- ❖ The ownership requirement has been met since an individual is a qualifying form of ownership, and the owner has satisfied the standard ownership requirement that either the owner or the owner's relative must have owned the property for four full years preceding the January 1 of the year for which application is made.

2-2: Son applies for PUV. Son has owned the property for two years. Prior to transfer to son, the father had owned the property for 20 years.

- ❖ The ownership requirement has been met since the son is an individual which is a qualifying form of ownership, and the owner has satisfied the standard ownership requirement that either the owner or the owner's relative must have owned the property for four full years preceding the January 1 of the year for which application is made.

2-3: An individual applies for PUV and has owned the property for three years but moved onto the property last summer as the owner's principal place of residence.

- ❖ The ownership requirement has been met since an individual is a qualifying form of ownership, and the owner has satisfied the standard ownership requirement by establishing the property as the owner's principal place of residence as of January 1 of the year for which application is made.
-

2-4: An individual applies for PUV and has owned the property for three years but does not live on the property.

- ❖ The ownership requirement has not been met. Although an individual is a qualifying form of ownership, the owner has not satisfied the standard ownership requirement by either owning the property for four full years preceding the January 1 of the year for which application is made, or by establishing the property as the owner's principal place of residence as of January 1 of the year for which application is made.
-

2-5: Father owns a tract of land in PUV but transfers the property to his son. Father retains a life estate on the tract. Son is the remainderman.

- ❖ The owner of the life estate is considered the owner of the real property. Therefore, the father remains the owner of the property and continues to be a qualifying owner. The assessor might wish to request that the father file an updated application indicating his status as owner of the life estate, however, the statutes do not require it.
-

2-6: Business entity applies for PUV. All members are brothers and sisters but only one of the members is actively engaged in the farming operation.

- ❖ Since all members are relatives, only one member has to be actively engaged. This ownership would qualify.
-

2-7: Business entity applies for PUV. The five members are not relatives, but four members are actively engaged in the farming operation.

- ❖ Since the members are not relatives, all members have to be actively engaged. This ownership would not qualify.
-

2-8: Business entity applies for PUV. Four of the five members are relatives. One of the four relatives is actively engaged and the non-relative is also actively engaged.

- ❖ This ownership would qualify. Only one of the relatives must be actively engaged, but the non-relative must also be actively engaged. All members must be either actively engaged or the relative of a member who is actively engaged.
-

2-9: Business entity applies for PUV on a 40-acre agricultural tract. The business entity also owns four convenience stores and a restaurant.

- ❖ It is unlikely that the business entity can prove that its principal business is agriculture, horticulture, or forestry.

2-10: Business entity applies for PUV on a 40-acre agricultural tract. The business entity owns no other properties. All members of the business entity are relatives, and all of the farming operations are leased out to a tenant farmer.

- ❖ The statutes allow an exception for business entities that lease out the land and whose members are all relatives. If all members are relatives, the terms “principal business” and “actively engaged” include the leasing of the land. Note that the terms **include** the leasing of land; however, the leasing of land is not the sole determinant of “principal business.” If the business entity clearly has a non-qualifying principal business, then that principal business would take precedence and the business entity would not qualify.
- ❖ In this example, the exception for the leasing of land would apply since the only business of the entity is the leasing of land for agricultural, horticultural, or forestry purposes, which is a qualifying principal business when all members are relatives.

2-11: Business entity applies for PUV on a 40-acre agricultural tract. The business entity also owns four convenience stores and a restaurant. All members of the business entity are relatives, and all of the farming operations are leased out to a tenant farmer.

- ❖ The statutes allow an exception for business entities that lease out the land and whose members are all relatives. If all members are relatives, the terms “principal business” and “actively engaged” include the leasing of the land. The terms **include** the leasing of land; however, the leasing of land is not the sole determinant of “principal business”. If the business entity clearly has a non-qualifying principal business, then that principal business would take precedence and the business entity would not qualify.
- ❖ In this example, the exception for the leasing of land would not apply since the principal business of the entity is clearly non-farming, and is not the leasing of land for agricultural, horticultural, or forestry purposes.

2-12: Business entity applies for PUV on a 40-acre agricultural tract. The business entity owns no other properties. The members of the business entity are not relatives, and all of the farming operations are leased out to a tenant farmer.

- ❖ Since the members of the business entity are not relatives, the exception for the leasing of land would not apply. The business entity would not qualify since its principal business was the leasing of land rather than agriculture, horticulture, or forestry.

2-13: (Refer back to Example 2-12) Suppose the 40-acre agricultural tract is owned by two separate business entities as tenants in common. Each business entity has a single individual member, and the individuals are not relatives. All of the farming operations are leased to a farmer.

- ❖ Since each tenant in a tenancy in common is evaluated as if it were the sole owner, and the business entities would each qualify separately, this tenancy in common could meet the ownership requirement.
- ❖ In contrast, Example 2-12 is a situation showing that a single business entity, owned by multiple owners who are not relatives, could not qualify.

2-14: Business entity, consisting of two individuals who are not relatives, applies for PUV. One member is responsible for most of the physical aspects of the farming operation (planting, fertilizing, harvesting, etc.). The other member handles the financial aspects of the operation. The two members jointly make decisions on the management of the farm.

- ❖ Since they are not relatives, both members must be actively engaged. However, it is not necessary for both members to be physically involved in the actual farming. Actively engaged may also include other less physical activities such as business management of the operation, supervision of labor, and decisions as to crop investment and capital equipment purchases. In this example, the involvement of both members appears to meet the “actively engaged” requirement, so the business entity would qualify.

2-15: Business entity applies for PUV. Four members of the business entity are individuals and one member is an LLC. The LLC has two members who are individuals.

- ❖ All members of a business entity must be individuals, directly or indirectly. Here there are four individuals who are directly members and two individuals who are indirectly members. An individual is indirectly a member of the business entity that owns the land if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity that owns the land.

- ❖ This business entity can qualify if the principal business and actively engaged requirements are met. The principal business test would be applied to the business entity but not to any members of the business entity. The actively engaged test would be applied to the six individuals.
-

2-16: Business entity applies for PUV. Four members of the business entity are natural persons and one member is a trust. There are two beneficiaries of the trust and both are individuals.

- ❖ All members of a business entity must be individuals, directly or indirectly. Here there are four individuals who are directly members and two individuals who are indirectly members. An individual is indirectly a member of the business entity that owns the land if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity that owns the land.
 - ❖ This business entity can qualify if the principal business and actively engaged requirements are met. The principal business test would be applied to the business entity but not to any members of the business entity. The actively engaged test would be applied to the six individuals.
-

2-17: An otherwise qualifying business entity applies for PUV. The business entity has owned the property for five consecutive years.

- ❖ The ownership requirement has been met since the property has been owned by the business entity or by one or more of its members for the four years preceding the January 1 for which application is made.
-

2-18: An otherwise qualifying business entity applies for PUV. The business entity has owned the property for the last two years. The property owner for the three years prior to the transfer to the business entity was one of the current members of the business entity.

- ❖ The ownership requirement has been met since the property has been owned by the business entity or by one or more of its members for the four years preceding the January 1 for which application is made.
-

2-19: An otherwise qualifying business entity applies for PUV. The business entity has owned the property for the last two years. The property owner for the three years prior was another business entity. Both entities are owned by more or less the same people.

- ❖ The ownership requirement has been met since, for the four years preceding the January 1 for which application is made, the property has been owned by the business entity or by another business entity whose members include a member of the (current owner) business entity.

2-20: A business entity transfers ownership to one of its individual members. The business entity had owned the property for 6 years and the property was in PUV at the time of transfer. The individual applies for PUV within 60 days of the date of transfer.

- ❖ If transferring from a business entity to an individual member, the property must have been receiving PUV at the time of transfer to the individual. Also, applications required due to transfer of property in PUV when continued eligibility is requested must be filed within 60 days of transfer.
- ❖ The individual will qualify for continued classification in PUV because the business entity was receiving PUV on the property at the time of transfer and the individual timely filed an application for PUV.

2-21: An otherwise qualifying business entity transfers ownership to one of its individual members. The business entity had owned the property for 6 years but had never applied for PUV. The individual member applies for PUV next January.

- ❖ If transferring from a business entity to an individual member, the property must have been receiving PUV at the time of transfer to the individual. When an individual member is applying for PUV, the time owned by the business entity does not count toward meeting ownership requirements unless the property was already in PUV at the time of transfer.
- ❖ Even though the business entity and/or individual member had owned the property for the four years preceding January 1 for which application is made, the individual is not a qualifying owner, since the property was not in PUV at the time the business entity transferred ownership to the member.
- ❖ The member must qualify by meeting the Standard Ownership Requirements for individuals (place of residence or four years of ownership) or by possibly meeting the Exception for Expansion of Existing Unit, if applicable.

2-22: Tenancy in common applies for PUV. One of the tenants is an individual and one is a trust.

- ❖ The tenancy in common may qualify. A tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner. Each tenant must be a qualifying owner and each tenant's undivided interest in the tenancy in common must meet all the applicable ownership requirements.
-

2-23: Tenancy in common applies for PUV. One of the tenants is an individual and one is a business entity.

- ❖ The tenancy in common may qualify. A tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner. Each tenant must be a qualifying owner and each tenant's undivided interest in the tenancy in common must meet all the applicable ownership requirements.
-

2-24: Tenancy in common applies for PUV on two tracts. Upon investigation, tract one is owned by a tenancy in common with tenants A, B, and C. Tract two is owned by a tenancy in common with tenants B, C, and D.

- ❖ These are two different tenancies in common. A separate application will be needed for each, and each will need to be evaluated separately to determine whether it qualifies.
 - ❖ All tracts in a farm unit must be under the same ownership. Multiple tracts owned as tenants in common must have exactly the same tenants in each tenancy in common. Otherwise the ownership is not the same.
-

2-25: Examples of transfers of interests' in/out/between tenants in common. All properties are in PUV at the time of transfer.

- Smith transfers 50% to Jones, thus creating a tenancy in common.
- Smith and Jones own property as tenants in common. Jones transfers his interest to Smith, thus ending the tenancy in common.
- Smith and Jones own property as tenants in common. Jones transfers his interest to his son, thus creating a new tenancy in common and therefore a new listing owner.
- Smith and Jones own property as tenants in common. Jones transfers his interest to Williams, thus creating a new tenancy in common and therefore a new listing owner.

- Smith and Jones own property as tenants in common. Jones transfers his interest to a qualifying LLC of which he is a member, thus creating a new tenancy in common and therefore a new listing owner.
 - Smith and Jones own property as tenants in common. Jones transfers his interest to a qualifying LLC of which he is not a member, thus creating a new tenancy in common and therefore a new listing owner.
 - Smith and an LLC own property as tenants in common. The LLC transfers its interest to a member of the LLC, thus creating a new tenancy in common and therefore a new listing owner.
- ❖ All of these situations create a new ownership that will need to file a new application.
 - ❖ In these examples, if the new ownership wishes for the property to remain in PUV, it must do so under the Exception for Continued Use. A new application will need to be filed within 60 days of the date of transfer and the new owner must accept any existing deferred liability. It is recommended that all tenants of the tenancy in common sign the new application and certify that they accept the deferred liability. Even though only one tenant's interest may have changed ownership, that change created a new tenancy in common and therefore a new listing owner. As such, the new tenancy in common is the owner that is seeking continued qualification by assuming the deferred liability, not just the one tenant's interest that has been transferred.
 - ❖ If the property is voluntarily removed from the program and the rollback taxes are paid, the new owner may be able to immediately qualify for the next year, if certain conditions are met. In that case, the new tenancy in common should file a new application during the next listing period.

2-26: Husband owns tract already in PUV. Husband and wife apply for PUV on tract owned by them as tenants by the entirety.

- ❖ The ownership of the tract owned by the tenancy by the entirety will have to be evaluated separately and cannot be considered as part of the husband's farm unit.
 - ❖ All tracts in a farm unit must be under the same ownership. Ownership by husband and wife as tenants by the entirety is a different ownership than property owned by them either separately or as tenants in common.
-

2-27: Seller transfers 25 acres of agricultural land to a buyer who is not a relative. All land is in production and the property is in PUV at the time of transfer. Buyer does not own any other property in PUV.

- ❖ The buyer may qualify for the Exception for Continued Use, since the tract meets the size requirements and was in PUV at the time of transfer. The buyer could not qualify for the Exception for Expansion of Existing Unit, because the tract was already in PUV at the time of transfer, and also because the buyer had no other property in PUV.
 - ❖ Buyer must file an application within 60 days of the date of transfer and must also assume any existing deferred liability. Buyer must be a qualifying owner.
-

2-28: Seller transfers 25 acres of agricultural land to a buyer who is not a relative. All land is in production and the property is in PUV at the time of transfer. Buyer does not own any other property in PUV. Buyer is a business entity whose principal business is land development.

- ❖ Buyer does not qualify for the Exception for Continued Use because Buyer is not a qualifying owner. The principal business of the business entity is not agriculture, horticulture, or forestry. The property must be removed from PUV.
-

2-29: Seller transfers 5 acres of agricultural land to a buyer who is not a relative. All land is in production and the property is in PUV at the time of transfer. Buyer does not own any other property in PUV.

- ❖ The tract must be able to meet the agricultural minimum size requirements since the owner does not have any other qualifying tracts in an existing farm unit. The tract does not have at least 10 acres in production and therefore the property will be disqualified and the deferred taxes will be due.
-

2-30: Seller transfers 5 acres of agricultural land to a buyer who is not a relative. All land is in production and the property is in PUV at the time of transfer. Buyer already owns several other qualifying agricultural tracts in the county that are already receiving PUV.

- ❖ The tract does not have to meet the agricultural minimum size requirements since the owner already has at least one tract in an existing agricultural farm unit that meets the size requirement.
- ❖ Under the Exception for Continued Use, the buyer must file an application within 60 days of the date of transfer and must also assume any existing deferred liability.

- ❖ If the seller had voluntarily removed the tract from PUV prior to transfer, the buyer would not be able to use the Exception for Continued Use as the property must be in PUV, but should be able to immediately qualify the next year under the Exception for Expansion of Existing Unit.
-

2-31: Buyer owns several tracts already in horticultural PUV. Buyer purchases a 6-acre tract of horticultural land that is not in PUV. The 6 acres have been in active horticultural production under sound management for at least the three previous years.

- ❖ Since the property is not in PUV, the buyer cannot qualify for the year of the transfer by using the Exception for Continued Use.
 - ❖ However, the buyer may apply for PUV on the new tract during the next year's listing period under the Exception for Expansion of Existing Unit.
-

2-32: Buyer owns several tracts already in horticultural PUV. Buyer purchases a 6-acre tract of horticultural land that was receiving PUV. However, the seller voluntarily removed the property from PUV prior to transfer. The 6 acres have been in active horticultural production under sound management for at least the three previous years.

- ❖ Since the property is not in PUV, the buyer cannot qualify using the Exception for Continued Use.
 - ❖ However, the buyer may apply for PUV on the new tract during the next year's listing period under the Exception for Expansion of Existing Unit.
-

2-33: Buyer owns several tracts already in horticultural PUV. Buyer is purchasing a 6-acre tract of horticultural land that was receiving PUV. Seller asks whether Buyer wishes to continue the present-use value and assume any deferred taxes, or whether the present-use value should be removed and the deferred taxes be billed. The 6 acres have been in active horticultural production under sound management for at least the three previous years.

- ❖ An owner who has property in present-use value **may** be able to acquire additional land for the existing farm unit under either the Exception for Continued Use or the Exception for Expansion of Existing Unit depending on the unique circumstances of the particular transaction.
- ❖ If the new owner decides not to accept the liability for any deferred taxes, or the previous owner requests voluntary removal from the program, the option for immediate qualification under the Exception for Continued Use will not be available since the property is not in present-use value at the time of transfer.

- ❖ However, under the provisions for Exception for Expansion of Existing Unit, the new owner may still immediately qualify the land for the next year if all requirements are met.

2-34: Buyer, an individual, acquires a working 15-acre farm tract from the Trustee at a mortgage foreclosure sale. The property was in PUV in the hands of the prior owner (the debtor in the mortgage foreclosure).

- ❖ Even though the Trustee in a mortgage situation holds legal title to the property, the party which transfers title to the Trustee (usually the debtor on the mortgage loan) is considered to be the owner for property tax purposes [G.S. 105-302(c)(1)]. Therefore, the buyer could qualify using the Exception for Continued Use.

2-35: Buyer, an individual, acquires a working 15-acre farm tract from a bankruptcy Trustee. The property was in PUV in the hands of the prior owner (the party in bankruptcy).

- ❖ Through the operation of federal bankruptcy laws, a bankruptcy Trustee receives the authority to convey the property of the bankrupt party; however, the bankruptcy Trustee does not normally receive title to the property (i.e., by deed). The bankrupt party is still the owner of record. Therefore, the buyer could qualify using the Exception for Continued Use.

2-36: Buyer, an individual, acquires a working 15-acre farm tract from a lending institution, which purchased (“took back”) the property from the Trustee at a mortgage foreclosure sale. The property was in PUV in the hands of the debtor in the mortgage foreclosure.

- ❖ A bank or other lending institution likely cannot qualify as an owner in PUV, for both “principal business” and “actively engaged” reasons. Therefore, the property could not have properly been in PUV at the time of transfer to the buyer, and the buyer could not qualify using the Exception for Continued Use.

2-37: At 1:35 p.m., a closing attorney records the deed to a lending institution that purchased (“took back”) property from the Trustee at a mortgage foreclosure sale. At 1:36 p.m., the attorney records the deed from the lending institution to Buyer, an individual. The property was in PUV in the hands of the debtor in the mortgage foreclosure.

- ❖ The duration of the intervening unqualified ownership is irrelevant. For the same reasons given above, Buyer could not qualify using the Exception for Continued Use.
-

2-38: In June, 2022, Owner purchases a 20-acre tract of wooded land adjoining her 1-acre homesite, which includes her residence. The land was not in PUV at the time of transfer, the seller was not a relative, and she has no other land in PUV. In January, 2023, she applies for forestry PUV, including an appropriate forest management plan.

- ❖ Because the additional 20 acres have effectively become part of the same tract of land as Owner's place of residence, the additional land meets the standard ownership requirements.
-

2-39: In June, 2022, Owner purchases a 20-acre tract of wooded land adjoining his 18-acre tract of wooded land, which he has owned and managed for commercial timber production for 45 years. The land purchased was not in PUV at the time of transfer, the seller was not a relative, and Owner has no other land in PUV. In January, 2023, he applies for forestry PUV on the entire 38 acres, including an appropriate forest management plan.

- ❖ Because the 18-acre tract is not large enough to qualify for PUV (see *Chapter 3 – Size Requirements*), and because he has not owned the 20-acre tract for a full four years, none of the 38 acres can qualify for PUV until January of 2023.
-

2-40: A business entity receiving agriculture present-use value in County A makes an application for agriculture present-use value in County B. The Assessor in County B requires proof from the applicant that the principal business of the business entity is agriculture.

- ❖ The assessor must accept the application in County B without additional information from the taxpayer since the principal business of the business entity was determined to be agriculture in County A, unless the assessor in County B has evidence that the principal business of the entity is not agriculture.

Chapter 3 – Size Requirements

[Primary Statutes: G.S 105-277.2, G.S. 105-277.3]

Overview

I. Initial qualifying tracts must meet a minimum size requirement. There are separate minimum size requirements for each classification.

II. Qualifying tracts may contain other categories of land which differ from the acreage required to be in production for that specific classification.

III. A farm unit may contain additional tracts other than the initial qualifying tract. These additional tracts are not subject to the minimum size requirements, although other important restrictions apply.

I. Initial Qualifying Tract

A. Minimum Acreage Requirements

At least one **tract** must meet the following minimum acreage requirements:

- **Agriculture** – 10 acres in actual production (actively engaged in the commercial production or growing of crops, plants, or animals; which includes the rearing, feeding, training, caring, boarding, and managing of horses). See size exception in *Section D: Special Provision for Aquatic Species*.
- **Horticulture** – 5 acres in actual production (actively engaged in the commercial production or growing of fruits and vegetables or nursery and floral products).
- **Forestry** – 20 acres in actual production (actively engaged in the commercial growing of trees).

For agriculture and horticulture, land under improvements used in the farming operation is considered to be land in production. Improvements could include barns, sheds, or other outbuildings, along with a reasonable area of land around the building(s) which permits their convenient use. Ponds could also be considered improvements, but should be reviewed on a case-by-case basis to determine whether there is a reasonable connection between the pond and the commodities being produced. For example, ponds are typical and often beneficial in agricultural and horticultural activities, but much less so in forestry operations.

Homesites are not acreage in production and should be valued at market value. While most counties initially establish homesites as one acre in size, there is no statutory requirement that a homesite must be one acre. While it is a standard and acceptable practice to initially estimate and allow one acre for a homesite, it is completely warranted

to allow less (or more) than one acre if it is shown that the homesite is actually less (or more) than initially estimated.

There are situations where open land, along with a relatively small amount of thinly-wooded land, is used in the actual production of livestock. It might be reasonable to allow some amount of wooded acreage to be classified as agricultural land if it can be shown that this land is a necessary part of the production operation. In these situations, the wooded land must be actively used for the commercial production of agricultural products in order to be considered as being in actual agricultural production. NCDOR recommends that these situations be reviewed on a case-by-case basis.

A typical example of this situation might be a livestock operation, where a portion of the animals' range included a wooded area in which they could move about freely. Provided that the wooded area is actually used in the operation, and that the size and condition of the wooded area does not diminish the productivity of the operation, there is at least an argument to be made that the wooded area should be included in the total acreage in production, especially if the wooded area is used for shade, access to water, or similar uses. Wooded areas which are overgrown or too dense to be effectively used by the animals, or which are used primarily for erosion control, wind breaks, or similar uses should not be included as acreage in production.

All land in production must be under sound management. (See *Chapter 5: Sound Management*.)

B. Land Not in Production

Land that is not in production cannot be used to meet the minimum acreage-in-production requirements (except for land enrolled in the Conservation Reserve Program (CRP) as discussed separately in *Chapter 7: Conservation Reserve Program*).

While payments from non-CRP soil conservation programs, land retirement programs, and the Tobacco Buyout can be used to meet the income requirement, the acres involved in these programs cannot be used to meet the size requirement for classification unless the acres are in actual production.

For instance, a 16-acre agricultural tract with 12 acres of tobacco and 4 acres enrolled in a non-CRP soil conservation program can qualify, but the 4 acres must be producing a commercial agriculture crop if planted in vegetation other than trees, unless the 4 acres are wasteland. Otherwise, the 4 acres must be appraised at market value. If the 4 acres were required to be planted in trees, the 4 acres could receive PUV as woodland. However, if the tract has more than 20 acres of non-CRP woodland, the woodland generally must be managed for the commercial production of timber.

C. Fallow Land

Although it is increasingly rare and unnecessary, it may be prudent to occasionally let land lie fallow and unfarmed for a year to allow the land to replenish its nutrients. This practice was typically more common before modern fertilization processes allowed the farmer to artificially restore the nutrients to the soil. It is also possible that the practice may start to become more common as farms are converted to organic farming.

However, the farm unit must still meet the minimum size and income requirements on a continuing basis. The owner may rotate the crops and allow a certain amount of acreage to lie fallow each year, but the farm unit must still meet the size and income requirements.

Additionally, the amount of acreage allowed to lie fallow and the length of time the land is allowed to lie fallow must be reasonable, based on sound management practices for the type of land and the crops being produced from the land. Excessive amounts of acreage allowed to lie fallow for more than a year should be carefully examined.

For example, a farm unit has 20 acres in agricultural PUV and all acres are in agricultural production. The owner may decide to leave 3 acres fallow and rotate the location of the fallow acres each year. The owner will still have at least 10 acres in production and will likely still meet the income requirement.

D. Special Provision for Aquatic Species

Agricultural land used as a farm for aquatic species may qualify for the present-use value program under certain circumstances. G.S. 106-758 defines “aquatic species” as any species of finfish, mollusk, crustacean, or other aquatic invertebrate, amphibian, reptile, or aquatic plant, and including, but not limited to, “fish” and “fishes” which is defined in G.S. 113-129 as all finfish, all shellfish, and all crustaceans.

To qualify, the tract must consist of at least 5 acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage. The tract must also meet the income requirements for agricultural land as described in *Chapter 4: Income Requirements*.

E. Special Provision for Certain Horticultural Land

Generally, agricultural present-use values are less than horticultural present-use values. In some areas of the State, the distinction between agriculture and horticulture is somewhat blurred. Therefore, certain horticultural land can be considered as agricultural land in either of these two situations:

1. Horticultural crops and agricultural crops are grown on a rotating basis.
2. The horticultural crop is set out or planted and harvested within one growing season.

However, it must also be shown that there is no significant difference between the cash rental rates for agricultural and horticultural land.

Also, if the owner elects to treat the land as agricultural land, the size requirements for agricultural land (minimum 10 acres in production) must be met instead of the size requirements for horticultural land (minimum 5 acres in production).

F. Definition of a Tract

The present-use value statutes consistently use the term “tract” except for G.S. 105-296(j) which uses the term “parcel.” Additionally, tax offices consistently refer to property as tax “parcels,” although the term “tract” is sometimes used in a more general sense when discussing a property.

The question arises as to whether a tract is the same as a parcel. This has significance primarily in determining whether a particular property meets the minimum size requirement. If tract and parcel are synonymous, then there must be at least one tax parcel that meets the minimum size requirement. However, if tract is a more general term encompassing more than one tax parcel, then more than one contiguous tax parcel may be used in meeting the requirement.

In *Chester vs. Carteret (1990)*, the North Carolina Property Tax Commission concluded that contiguous tax parcels can be considered one tract and therefore the tract (singular) would qualify if the contiguous tax parcels had enough acreage in production to meet the size requirement. In this specific case, neither parcel had enough acreage in production to qualify on its own merits. Specifically, the Commission found that the two contiguous parcels were managed as a single tract. In their view, a contiguous piece of land is one where the borders of which may be traced on a map without lifting the pen. This would best be considered as being able to trace the outline without crossing another property owner’s border. It should not mean that the tracing could not cross roads since even single qualifying tax parcels often cross roads.

The Commission also found that where the tract is conveyed by more than one deed, the burden of proof is on the owner to clearly show the contiguous nature of the tract and to show unity of use and management.

The Property Tax Commission decision does not carry the weight of case law but seems to be a well-reasoned approach to the dilemma. It is acknowledged that there may be some added administrative headaches in trying to implement this approach but that should not be the determining factor.

It is therefore recommended that the Commission decision that tract and parcel are not synonymous serve as the guide for counties in determining size qualification for present-use value. Therefore, contiguous tax parcels could be used to meet the minimum acreage in production requirement for the initial qualifying tract.

If two or more adjoining parcels that would otherwise qualify for PUV lie in different counties, all parcels should be considered as one tract. Application should be made in all counties in which the tract lies, and the property record cards and application should be flagged for clarification. All other requirements (ownership, income, sound management) would still need to be met just as any other qualifying tract.

II. Other Acreage on the Initial Qualifying Tract

- **Agriculture** – Initial qualifying agricultural tract can contain woodland and wasteland under certain conditions.
- **Horticulture** – Initial qualifying horticultural tract can contain woodland and wasteland under certain conditions.
- **Forestland** – Initial qualifying forestland tract can contain wasteland, but **not** agriculture or horticulture land.

While forestland cannot bring in agricultural or horticultural land, the agricultural or horticultural land can still qualify for present-use value if a proper application is submitted that demonstrates that the land meets all the requirements for classification as either agricultural land or horticultural land.

A. Woodland

If an agricultural or horticultural farm unit contains less than 20 acres of woodland, the woodland is not required to be under a sound forestry management plan.

If an agricultural or horticultural farm unit contains more than 20 acres of woodland, the woodland is required to be under a sound forestry management plan. This includes all the woodland, not just the woodland over the 20-acre threshold. (See the only exception below in *Section B: Exception for Certain Woodland Acreage on Agricultural and Horticultural Tracts*. Also see *Subchapter III: Additional Tracts and the Farm Unit Concept, Section B: Specifying the Farm Unit* for discussion on the possible option for excluding land from the farm unit.)

Note that woodland is a generic term for wooded land and is not the same as forestland. Forestland is statutorily designated as a special class of property. Woodland is only forestland when it meets the statutory requirements for classification as forestland.

The definitions of agricultural and horticultural land require that woodland of at least 20 acres on agricultural and horticultural farm units be under a sound forestry management plan. While the statutory language does not specifically state that the management plan must be for the commercial growing of trees (as required for forestland), this statutory language was specifically enacted to equalize the requirements between forest-only units and “woodland” on agricultural and horticultural farm units. The clear and widely recognized intent was that the woodland on agricultural and horticultural farm units be

subject to the **same requirements** as forestland on forest units, if the agricultural and horticultural farm units contain at least 20 acres of woodland (subject to the one exception below in *Section B: Exception for Certain Woodland Acreage on Agricultural and Horticultural Tracts*).

Therefore, the woodland (if 20 acres or more) on agricultural and horticultural farm units must be under a sound management program for the **commercial growing of trees**, which is the same requirement for exclusively woodland tracts that qualify as forestland. A sound management program for woodland on agricultural and horticultural farm units that does not have the commercial growing of trees as a primary objective will not be in compliance with the statutory requirements. Woodland on agricultural and horticultural farm units that meet all the requirements for forestland classification should be considered forestland.

It is also necessary to clarify the phrase “not included in a farm unit” as found in G.S. 105-277.3(a)(3) which defines forestland as “Individually owned forestland consisting of one or more tracts, one of which consists of at least 20 acres that are in actual production and are not included in a farm unit.” (emphasis added) The last phrase (in an earlier similar version) was added in 1979 and reflected the previous statutory position that woodland on agricultural and horticultural farm units was not required to be under a sound management plan for the commercial production of timber.

It is likely that the General Assembly anticipated that counties would determine a limit on how much woodland could be included in the agricultural or horticultural farm unit and would require all other woodland to qualify as forestland. However, without any statutory direction, counties historically often allowed large amounts of woodland on agricultural and horticultural farm units to qualify without a forestry management plan. This excessively permissive and inequitable historical pattern resulted in the legislative changes that are discussed in this section.

Therefore, the phrase “not included in a farm unit” as found in G.S. 105-277.3(a)(3) should not serve to excuse the woodland on agricultural and horticultural farm units from the same commercial production requirements as forestland, when such woodland is now statutorily required to be under sound management when the acreage equals or exceeds 20 acres.

B. Exception for Certain Woodland Acreage on Agricultural and Horticultural Tracts

Woodland on agricultural and horticultural tracts is not required to be under a sound management plan for forestry if it can be shown that:

- For agricultural tracts: The highest and best use of the woodland is to diminish wind erosion of adjacent agricultural land, protect water quality of adjacent agricultural land, or serve as buffers for adjacent livestock or poultry operations.
- For horticultural tracts: The highest and best use of the woodland is to diminish wind erosion of adjacent horticultural land or protect water quality of adjacent horticultural land.

While woodland may serve these purposes generally, it must be shown that these uses are the highest and best use. If the highest and best use is for the commercial production of timber, but the woodland also serves additionally to protect the water and reduce wind erosion, then the woodland will have to be under a sound management plan for forestry (if the woodland is 20 acres or more). It is recommended that counties seek the advice of an independent agriculture/horticulture expert such as Cooperative Extension, Farm Service Agency, or Department of Agriculture to determine whether these purposes represent the highest and best use of a particular woodland area.

For agricultural and horticultural classifications, woodland meeting this exception does not count toward the 20-acre threshold for woodland where a forestry management plan becomes required. Neither can it be considered land in production.

C. Wasteland

All three present-use value classifications can include wasteland as part of their qualifying tracts. However, the term wasteland is not defined in the present-use value statutes. This section offers some considerations in establishing a reasonable definition of wasteland.

The Use-Value Advisory Board has designated certain soils as unproductive (Class IV soils for agriculture and horticulture, and Class VI soils for forestland). If the land is in production, despite the classification as unproductive, the county should probably allow that land to count as land in production. However, if the land cannot feasibly be placed into production, the land should probably be considered wasteland and the land would not count as land in production.

Wasteland could also include land that is completely unproductive for reasons other than the type of soil. However, wasteland should be based on the land itself and not based on legal or regulatory restrictions.

The Use-Value Advisory Board recommended valuations for unproductive agricultural, horticultural, and forestland soils do not currently exceed \$40 per acre. The Board does not provide recommended valuations for wasteland. However, it is unlikely that any present-use value that the county may adopt for wasteland should exceed the recommended valuation for unproductive soils.

Land that is considered wasteland or unproductive for present-use valuation purposes may or may not see a diminished market valuation.

Counties should consider establishing the parameters for designating land as wasteland and for the present-use and market valuation of the wasteland in their county. This information should be included in the Schedule of Values that is adopted in preparation for the countywide reappraisal.

III. Additional Tracts and the Farm Unit Concept

A. Farm Unit Requirements

[Note: The term “farm unit” is used generically here and throughout this Guide to denote agricultural units, horticultural units, and forest units.]

The initial qualifying tract (as discussed in *Subchapter I: Initial Qualifying Tract*) is commonly called the “parent” tract and must meet all the size, income, sound management, and ownership requirements. Additional tracts can also qualify even if they do not meet the minimum size requirements. Together, all of the qualifying tracts constitute the **farm unit**.

However, the additional tracts must meet the following requirements:

1. Must be under the same ownership. The courts have clearly ruled that property owned by husband and wife as tenants by the entirety is a different ownership than property owned by either the husband or wife separately. [*Duplin County v. Jones*, 267 N.C. 68, 147 S.E.2d 603, (1966)] Since multiple tracts of a specific farm unit must be under the same ownership, tracts owned in different combinations of husband and/or wife ownership must each qualify based on each different form of ownership. However, if the only difference in the deeded ownership is the form of the name but is the same owner legally, then those ownerships can be considered the same. For example, one tract may be deeded John A. Smith and another tract deeded John Allen Smith. Also, one tract may be deeded Mary C. Jones (unmarried name) and another tract may be deeded Mary Jones Williams (married name). In both examples, the same individual owns the property. This differs from an example where one tract is owned by John A. Smith and another tract is owned by John A. Smith, LLC; in which case, one tract is owned by an individual and one tract is owned by an LLC, a different legal ownership.
2. Must be the same classification (i.e., agriculture, horticulture, or forestry).
3. Must be in the same county or within 50 miles of a qualifying tract if located in a different county than the qualifying tract. Land tracts should have a rational relationship with each other in order to comprise a tract within a farm unit; there

must be a reasonable amount of commonality to qualify a land tract as being part of the whole. [*In re Frizelle*, 151 N.C. App. 552, 566 S.E.2d 506, (2002)]

4. Must be in active production and under sound management.

Since it has been recommended (*Subchapter I: Initial Qualifying Tract, Section F: Definition of a Tract*) that contiguous parcels should be considered part of the same tract, this provision is primarily for non-contiguous tracts.

For example, an agricultural farm unit can include a non-contiguous tract that is also being farmed for agricultural purposes. It could not bring in a wooded only non-contiguous tract since the tract would not share the same agricultural classification as the parent tract. However, since agricultural tracts can include woodland, it is possible to bring in a non-contiguous agricultural tract that also has some woodland on it. The woodland would be subject to the overall requirement that, if the farm unit has 20 or more acres of woodland, all of the woodland is required to be under a sound management program for forestry (subject to the exception discussed above in *Subchapter II: Other Acreage on the Initial Qualifying Tract, Section B: Exception for Certain Woodland Acreage on Agricultural and Horticultural Tracts*).

B. Specifying the Farm Unit

Given the benefits of the present-use value program, it is likely that owners will apply to have all portions of their qualifying tracts in the program.

However, there may be situations where the owner wishes to specify that certain parts of the tracts are to receive present-use value classification while other parts of the tracts are to remain at market value.

The statutes do not seem to prohibit such a request. Therefore, it does not appear that the assessor has the right to refuse the request on the basis that the owner does not have a legal right to make the request.

However, the owner will have to specifically identify by map or other means, to the assessor's satisfaction, the acreage that is to receive present-use value treatment. If the owner cannot meet the assessor's requirements for identification of the acreage, the assessor has a right to deny the request for that reason.

It is not sufficient to merely provide an acreage breakdown of the acres in the farm unit versus the acres not in the farm unit. Should there be any partial sale of the property or if there is a disqualifying change in use, it is vital that the assessor be able to determine whether that specific acreage is receiving present-use value so that a determination can be made as to whether any deferred taxes may be due.

If an owner has a tract that is in present-use value but then elects to specify that only a portion of the tract is to receive present-use value, deferred taxes would be due on the portion that was voluntarily removed from the program.

Note: A property owner may elect to define the specific acreage that is in or out of the farm unit but may not specify multiple farm units for the same ownership and classification. Attempts to do so are usually an effort to sidestep the requirement that agricultural or horticultural land with at least 20 acres of woodland must have the woodland under sound management for the commercial production of timber.

The farm unit should contain all of the qualifying land in the same ownership and the same classification within the county or within 50 miles of a qualifying tract within the county.

Summary

The initial qualifying tract for agricultural classification must have 10 acres in actual production for the commercial production or growing of crops, plants, or animals.

The initial qualifying tract for horticultural classification must have 5 acres in actual production for the commercial production or growing of fruits, vegetables, nursery products, or floral products.

The initial qualifying tract for forestry classification must have 20 acres in actual production for the commercial growing of trees.

Qualifying agricultural and horticultural tracts can also include woodland and wasteland. Generally, if the woodland is 20 acres or more, the woodland is required to be under a sound management program for forestry.

Qualifying forestland tracts can also include wasteland.

A farm unit must include at least one tract that meets the minimum size requirement, but it can include other tracts that do not meet the minimum size requirement, if additional statutory requirements are met.

Examples

3-1: Owner applies for agricultural PUV on a 15-acre tract of which 8 acres are planted in corn. The remaining 7 acres are woodland.

- ❖ Tract does not meet the size requirement because it does not have at least 10 acres in agricultural production.

3-2: Owner applies for horticultural PUV on a 9-acre tract of which 4.5 acres are planted in strawberries. The remaining 4.5 acres are woodland.

- ❖ Tract does not meet the size requirement because it does not have at least 5 acres in horticultural production.
-

3-3: Owner applies for forestry PUV on a 19-acre tract of which all 19 acres are planted in trees.

- ❖ Tract does not meet the size requirement because it does not have at least 20 acres in forestry production.
-

3-4: Owner applies for agricultural PUV on a 35-acre tract of which 25 acres are producing soybeans. The remaining 10 acres are woodland.

- ❖ This tract meets the minimum size requirement for agricultural PUV because there is at least one tract with at least 10 acres in agricultural production. The remaining 10 acres also receives PUV classification with no additional requirements since the woodland acreage is less than 20 acres.
-

3-5: Owner applies for agricultural PUV on a 20-acre tract of which 15 acres are producing soybeans. The remaining 5 acres are woodland. However, the 5 acres of woodland bisects the tract, with 8 acres of soybeans on one side and 7 acres of soybeans on the other side.

- ❖ This tract meets the minimum size requirement for agricultural PUV because there is at least one tract with at least 10 acres in agricultural production. It is not required that all 10 acres in production be contiguous, but it is required that they all be on the same tract. The location of the trees does not serve to create multiple tracts. There is only one tract in this example.
 - ❖ The remaining 5 acres also receive PUV classification with no additional requirements since the woodland acreage is less than 20 acres.
-

3-6: Owner applies for agricultural PUV on a 55-acre tract of which 25 acres are producing soybeans. The remaining 30 acres are woodland.

- ❖ This tract meets the minimum size requirement for agricultural PUV because there is at least one tract with a minimum of 10 acres in agricultural production. The remaining 30 acres of woodland must be under a sound forestry management plan for the commercial production of timber to receive PUV classification since the woodland acreage is 20 acres or more.

3-7: Owner applies for agricultural PUV on a 55-acre tract of which 25 acres are producing soybeans. The remaining 30 acres are woodland, of which 12 acres have a highest and best use to diminish wind erosion for the adjacent agricultural land.

- ❖ This tract meets the minimum size requirement for agricultural PUV because there is at least one tract with a minimum of 10 acres in agricultural production. The 12 acres of woodland that have a highest and best use to diminish wind erosion for the adjacent agricultural land receive PUV classification as woodland and are not subject to any commercial forestry sound management requirements. The remaining 18 acres of woodland also are not required to be under a sound forestry management plan for the commercial production of timber to receive PUV classification since the woodland acreage is less than 20 acres.

3-8: Owner applies for agricultural PUV on a 55-acre tract of which 25 acres are producing soybeans. The remaining 30 acres are woodland, of which 8 acres have a highest and best use to diminish wind erosion for the adjacent agricultural land.

- ❖ This tract meets the minimum size requirement for agricultural PUV because there is at least one tract with a minimum of 10 acres in agricultural production. The 8 acres of woodland that have a highest and best use to diminish wind erosion for the adjacent agricultural land receive PUV classification as woodland and are not subject to any commercial forestry sound management requirements. The remaining 22 acres of woodland must be under a sound forestry management plan for the commercial production of timber to receive PUV classification since the woodland acreage is 20 acres or more.

3-9: Owner applies for forestry PUV on a 50-acre tract of which 44 acres are under a sound management plan for the commercial production of timber. The remaining 6 acres are planted in agricultural crops.

- ❖ The 44 acres of woodland can receive PUV but the 6 acres of agricultural crops cannot. Forestry cannot bring agricultural or horticultural land into PUV, and any such land in production must qualify on its own merits as agricultural or horticultural land, including satisfying the size requirement for that classification.

3-10: Owner applies for forestry PUV on a 50-acre tract of which 34 acres are under a sound management plan for the commercial production of timber. The remaining 16 acres are planted in agricultural crops.

- ❖ The 34 acres of woodland can receive PUV and the 16 acres of crops may receive PUV if the owner applies for agricultural PUV on these acres. Forestry cannot bring agricultural or horticultural land into PUV, and any such land in production must qualify on its own merits as agricultural or horticultural land, including satisfying the size and income requirements for that classification.

3-11: Owner applies for agricultural PUV on a 10.75 acre tract which is being 100% farmed except for the homesite. The assessor typically allows 1.00 acre for a homesite. Analysis of the property indicates that 10.25 acres are in production and the remaining 0.50 acre is the homesite.

- ❖ This tract may qualify when it can be shown that at least 10 acres are in production. While it is a standard and acceptable practice to initially estimate and allow one acre for a homesite, it is completely warranted to allow less than one acre if it is shown that the homesite is actually less than initially estimated. There is no statutory requirement that a homesite should be one acre. If the county has adopted a Schedule of Values that indicates one-acre homesites, the law should take precedence over the Schedule of Values when the property owners can show that they have at least the minimum acreage in production even though it results in a homesite of less than one acre.

3-12: Owner applies for horticultural PUV on a 6-acre tract, of which 4.85 acres are planted in apple trees. There are several barns used exclusively in connection with the apple orchard. The land under the barns and immediately surrounding the barns encompasses approximately 0.20 acre. The rest of the tract is woodland.

- ❖ Specifically, for agriculture and horticulture, land under improvements used in the farming operation is considered to be land in production. While, statutorily, only the land immediately under the barns is considered to be land in production, it seems logical that discretion be used in allowing a very limited amount of land immediately surrounding the barns since that land is necessary for the barns and is likely also used as part of the horticultural operation (storage, work area, etc.). However, the rule should be to allow only a very limited amount of surrounding acreage, if any.
 - ❖ The tract will qualify for horticultural PUV since the tract has 5.05 acres in horticultural production.
-

3-13: Owner applies for agricultural PUV on two contiguous tax parcels: one parcel having 6 acres in production, the other parcel having 7 acres in production.

- ❖ In *Chester vs. Carteret (1990)*, the North Carolina Property Tax Commission concluded that contiguous tax parcels can be considered one tract and therefore the tract (singular) would qualify if the contiguous tax parcels had enough acreage in production to meet the size requirement.
 - ❖ In this example, two contiguous tax parcels constitute one tract of 13 acres, all of which are in production. Therefore, the tract does meet the size requirement since it does have at least 10 acres in agricultural production.
-

3-14: Owner applies for agricultural PUV on two tax parcels: one parcel having 6 acres in production, the other parcel having 7 acres in production. The two parcels are directly across the road from each other.

- ❖ In *Chester vs. Carteret (1990)*, the North Carolina Property Tax Commission concluded that contiguous parcels constitute a tract where the borders of the tract may be traced on a map without lifting the pen. This would best be considered as being able to trace the outline of the tract without crossing another property owner's border. It should not mean that the tracing could not cross roads since even single qualifying tax parcels often cross roads.
 - ❖ In this example, the two tax parcels would be considered contiguous and would constitute one tract of 13 acres, all of which are in production. Therefore, the tract meets the size requirement since it has at least 10 acres in agricultural production.
-

3-15: Owner applies for agricultural PUV on a 35-acre tract, of which 9 acres are pasture for beef cattle. The remaining 26 acres are woodland. However, 2 acres of the woodland adjoining the pasture have been included in the fencing around the pasture. The cattle freely roam over the entire 11 fenced acres.

- ❖ In this example, if the taxpayer has shown that the 2 acres of wooded acreage are necessary for the cattle operation, then the tract has 11 acres in agricultural production. This meets the minimum size requirement for agricultural classification because there is at least one tract with a minimum of 10 acres in production. Given that the wooded acreage is fenced, if the cattle are able to move freely through the wooded acreage, it could be considered in production, unless the total circumstances indicate otherwise.

- ❖ The remaining 24 acres of woodland must be under a sound forestry management plan for the commercial production of timber to receive PUV classification since the woodland acreage is greater than 20 acres.

3-16: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 5-acre wooded tract located 40 miles away in an adjacent county.

- ❖ The 5-acre tract will not qualify for PUV classification. Although other tracts in the farm unit do not have to meet the size requirements (as long as at least one tract does), all tracts must be the same classification. Since the qualifying tract is agriculture, the smaller non-contiguous tract must also be agriculture. In this case, the 5-acre tract is all woodland and non-contiguous; therefore, it does not meet the definition of farm unit.

3-17: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 5-acre agricultural tract located 40 miles away in an adjacent county.

- ❖ The 5-acre tract will qualify for PUV classification. Although other tracts in the farm unit do not have to meet the size requirements (as long as at least one tract does), all tracts must be the same classification. Since the qualifying tract is agriculture, the smaller non-contiguous tract must also be agriculture. In this case, the 5-acre tract is agriculture and will therefore qualify.

3-18: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 10-acre tract located 40 miles away in an adjacent county. The 10-acre tract is comprised of 8 acres of cotton and 2 acres of woodland.

- ❖ The 8 acres of agriculture (cotton) will qualify for PUV classification. Although other tracts in the farm unit do not have to meet the size requirements (as long as at least one tract does), all tracts must be the same classification. Since the qualifying tract is agriculture, the smaller non-contiguous tract must also be agriculture. In this case, the 8 acres are agriculture and will therefore qualify.
- ❖ The 2 acres of woodland may qualify. Agricultural land may include woodland. However, all of the woodland in the farm unit must be under sound management for the commercial production of timber when the agricultural land includes 20 acres or more of woodland.

- ❖ In this example, if the qualifying “parent” tract contains 18 acres or more of woodland, then all of the woodland on both tracts must have a sound forestry management plan to receive PUV classification since the 20-acre woodland threshold has been met for the farm unit.

3-19: Owner applies for agricultural PUV on two parcels: one parcel meets all requirements but the other parcel is a 5-acre wooded parcel contiguous to the qualifying parcel.

- ❖ The 5-acre wooded parcel may qualify for PUV classification. Since the two parcels are contiguous, they are part of the same tract. Therefore, the condition that other tracts in the farm unit must share the same classification is not applicable since there is only one tract. Since agricultural land can include woodland, it is appropriate to consider the 5-acre wooded parcel. However, all of the woodland on the tract, including the 5-acre wooded parcel, is subject to the requirement that woodland on agricultural tracts must be under sound management for the commercial production of timber if the agricultural land includes 20 acres or more of woodland.
- ❖ In this example, if the qualifying parcel contains 15 acres or more of woodland, then all of the woodland on both parcels must have a sound forestry management plan to receive PUV classification since the 20-acre woodland threshold has been met for the farm unit.

3-20: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 5-acre agricultural tract located 60 miles away in an adjacent county.

- ❖ The 5-acre tract will not qualify since it must be in the same county as a qualifying tract or within 50 miles of a qualifying tract if located in a different county.

3-21: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 5-acre agricultural tract located 52 miles away in the same county.

- ❖ The 5-acre tract will qualify since the 50-mile limitation does not apply if the tract is in the same county as a qualifying tract.
-

3-22: Owner applies for agricultural PUV on two tracts: one tract meets all requirements but the other tract is a 5-acre agricultural tract located in an adjacent county. The 5-acre tract is 49 miles away from the qualifying tract “as the crow flies” but is 59 miles away based on actual road travel distance.

- ❖ While the method of measurement of the 50-mile limitation is not specified in the statutes, it seems logical that the legislature intended for the distance to be measured in a straight line from the qualifying tract. Straight-line measurement provides the greatest allowable distance from the qualifying tract. Additionally, if a tract is within 50 miles using straight-line measurement, it cannot be denied that the tract is within 50 miles of the qualifying tract, even if a different measurement standard would yield a greater distance.
 - ❖ If straight-line measurement is used in this example, the 5-acre tract will qualify.
-

3-23: Owner applies for horticultural PUV on a 9-acre tract, of which 5 acres are consistently planted in horticultural crops. The remaining 4 acres are enrolled in a soil conservation program (not the Conservation Reserve Program) where the land is mowed each year but no crop is grown on the acreage.

- ❖ The 5 acres that are planted in horticultural crops can receive PUV classification, however, the remaining 4 acres cannot.
 - ❖ Horticultural PUV is only for: (1) horticultural land actively engaged in the commercial production of horticultural crops, (2) woodland under certain limitations, and (3) wasteland.
 - ❖ There is no provision for land (non-wasteland) to be out of production for long periods of time and to still be considered in production (except for land enrolled in the Conservation Reserve Program (CRP). If the 4 acres were required to be planted in trees, the 4 acres could receive PUV as woodland. However, if the tract has more than 20 acres of non-CRP woodland, the woodland generally must be managed for the commercial production of timber.
-

3-24: Owner has 7 acres of sweet potatoes in horticultural PUV. In the county’s Schedule of Values, horticultural land is valued somewhat higher than agricultural land. There does not appear to be a significant difference in the rental rates of sweet potato land and agricultural land. Since sweet potatoes are grown on an annual basis, the owner has the right to ask that his land be treated as agricultural land.

- ❖ If the owner wishes to have his land treated as agricultural land, then he must meet the requirements for agricultural land. As such, his tract would not meet the 10-

acres-in-production requirement for agricultural PUV. He should choose to keep his land in horticultural PUV. If the owner had 10 acres or more in sweet potatoes, he would be able to treat his land as agricultural land and still qualify for PUV.

3-25: Owner applies for agricultural PUV on a 45-acre tract, of which 20 acres are planted in corn. The remaining 25 acres are woodland. The owner does not wish to subject the 25 acres of woodland to a sound management plan for the commercial production of timber. The owner asks the assessor to assess 6 acres of woodland at market value, thereby leaving him with only 19 acres of woodland in the farm unit.

- ❖ The assessor should only honor the request if the owner submits sufficient documentation of the exact location of the 6 woodland acres (or conversely, the 19 woodland acres). The assessor will be the one that determines the criteria for sufficient documentation (recorded or unrecorded surveys, new deed or not, etc.). It is vital that the assessor be able to determine the exact boundaries of the farm unit. If any portion of the property should subsequently be transferred, the assessor must be able to determine if that portion was in PUV or not. Compliance and sound management reviews will also be dependent on knowledge of the exact boundaries of the farm unit.
-

3-26: Owner applies for agricultural PUV on a 45-acre tract, of which 20 acres are planted in corn. The remaining 25 acres are woodland. The owner also applies for agricultural PUV on a 35-acre tract, of which 10 acres are planted in corn. The remaining 25 acres are woodland. The owner does not wish to subject the 25 acres of woodland on either tract to a sound management plan for the commercial production of timber. The owner asks the assessor to consider each tract as a separate farm unit and to assess 6 acres of woodland at market value on each tract, thereby leaving him with only 19 acres of woodland on each tract. The two tracts are in the same county and are owned in the same ownership.

- ❖ The assessor should deny the owner's request to treat the two tracts as two separate farm units. The two tracts comprise one farm unit and the owner cannot specify multiple farm units for the same PUV classification in order to sidestep the sound management requirement for woodland of at least 20 acres. As in the previous example, the owner may specify boundaries for the farm unit if desired.
- ❖ In this example, the farm unit will consist of both tracts and will contain 50 acres of woodland.

- ❖ If desired, the owner can specify 31 acres of woodland to tax at market value in order to receive PUV on the remaining 19 acres of woodland, without subjecting the 19 acres to sound management for the commercial production of timber.

3-27: Owner applies for agricultural PUV and submits the following income from the three past years: \$2,500 from sale of crops and \$800 in soil conservation program payments. The tract is 13 acres with 9 acres planted in tobacco and 4 acres are enrolled in a soil conservation program (not CRP) that prohibits production on the land.

- ❖ The property will meet the income requirements since the average gross income is \$1,100. Soil conservation program payments can be used to meet the income requirement.
- ❖ However, the 4 acres enrolled in the non-CRP soil conservation program are not considered to be in production. Therefore, the property only has 9 acres in production and will not meet the size requirement for PUV.

3-28: Owner applies for agricultural PUV on an 8-acre tract. All acres are used for trout farming.

- ❖ Aquatic species land must consist of at least 5 acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage.
- ❖ The trout farm meets the minimum size requirement of 5 acres in production and may qualify for the present-use value program.

3-29: Owner applies for agricultural PUV on a 4-acre tract. All acres are used for trout farming. The land produces 30,000 pounds of aquatic species annually.

- ❖ Aquatic species land must consist of at least 5 acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage.
- ❖ While the trout farm does not meet the minimum requirement of 5 acres in production, it does meet the alternative requirement that it produce at least 20,000 pounds of aquatic species for commercial sale annually. Therefore, the land in production may qualify for the present-use value program.

3-30: Owner applies for agricultural PUV on a 12-acre tract. The primary use of the tract is for a horse boarding operation.

- ❖ Agricultural land must be used for the commercial production or growing of crops, plants, or animals; which includes the rearing, feeding, training, caring, boarding, and managing of horses. As such, a horse boarding operation falls within this statutory requirement.
 - ❖ The horse boarding operation must still meet the 10-acre minimum size requirement and all other agricultural requirements, including income.
-

3-31: Owner applies for agricultural PUV on a 12-acre tract. The primary use of the tract is to provide natural forage for a 30-hive honey-producing operation.

- ❖ Allowing bees to find natural forage on the tract is probably not sufficient use of the land to consider it as being in production. Under these circumstances, the land would probably not qualify for PUV.
 - ❖ If, instead, the owner actually planted the tract with commercial crops (which may or may not be used by the bees for forage) the land would then qualify for PUV, at least from a production standpoint. Income from the sale of bees or beehive products could also be used to supplement income from the crops in order to meet the income requirement.
-

3-32: Owner is a sheep farmer and has 20 acres of land in agricultural PUV. Owner leases 15 of his acres to Suntastic, a solar farm development firm. Suntastic installs a photovoltaic solar array system on the 15 acres, thereby generating electricity which is sold to Duke Energy. The terms of the lease permit Owner to graze his sheep among the solar panels, which also reduces landscape maintenance costs for Suntastic. The remaining 5 acres continue to be used for agricultural purposes.

- ❖ Similar to the situation discussed earlier, where wooded areas could be considered a part of a livestock operation, it is conceivable that some animals would be compatible with some solar array systems. Cattle would typically be too large, although there exists some high-panel installations meant to accommodate cattle. Goats seem to be too destructive to work well in these situations.
- ❖ There are situations where grazing sheep mesh well with solar array systems which are sufficiently elevated to permit the sheep to graze more or less freely beneath the panels and framework. In these situations, the affected acreage could be considered as being in production.

- ❖ Situations where panels are fenced off or too low to the ground could normally not be considered as acreage in production, because the land has effectively been removed from the animal operation by physical barrier.
 - ❖ There may be other situations where livestock are compatible with solar panels. It is recommended that all similar situations be evaluated on a case-by-case basis.
-

3-33: Property owner has owned and farmed 14 acres of agriculture property for the last 5 years. The 14 acre tract consists of a 7 acre parcel in County A and a 7 acre parcel in County B. The parcels are contiguous.

- ❖ This situation may qualify as long as all other requirements are met. A tract can consist of multiple parcels under the same ownership. There are no provisions stating that a tract must only contain parcels within the same county. Application should be made in both counties and the assessor in each county would need to review the application in regards to all other requirements. Each parcel and application should be flagged in both counties to avoid any confusion during any review of qualification criteria.

Chapter 4 – Income Requirements

[Primary Statutes: G.S. 105-277.3(a)(1) through (3)]

Overview

Agricultural and horticultural farm units are required to have at least one initial qualifying tract that meets the minimum size requirement and that has produced an average gross income of at least \$1,000 for the three preceding years.

Gross income includes income from the sale of products produced from the land and any payments received under a government soil conservation or land retirement program or any payments received as part of the Tobacco Buyout Program.

There is no income requirement for forestland.

I. Initial Qualifying Tract

The income requirement for the initial qualifying tract is:

- **Agricultural Land** – The farm unit must consist of at least one tract that has at least 10 acres in production and has produced an average gross income of at least \$1,000 per year for the three years preceding the January 1 for which present-use value is requested. Note: Agricultural land used as a farm for aquatic species receives an exception to the 10-acre rule and has its own size/production requirements as discussed in *Chapter 3: Size Requirements, Subchapter I: Initial Qualifying Tract, Section D: Special Provision for Aquatic Species*, but the initial qualifying tract must still meet the \$1,000 income requirement just like all other agricultural land must.
- **Horticultural Land** – The farm unit must consist of at least one tract that has at least 5 acres in production and has produced an average gross income of at least \$1,000 per year for the three years preceding the January 1 for which present-use value is requested. Note: Evergreens intended for use as Christmas trees have a separate income requirement and are discussed in *Chapter 6: Evergreens Intended for Use as Christmas Trees*.
- **Forestland** – There is no income requirement for forestland. Forestland generally produces income only when timber is harvested and many years may pass between required harvests. Therefore, it is not feasible to have a yearly income requirement for forestland.

The income requirement is a **separate requirement** from the sound management requirement (discussed in *Chapter 5: Sound Management*). Satisfying the sound management requirement does not satisfy the income requirement or vice versa.

A. Sources of Income

The income must be from one of the following sources:

1. The sale of products produced from the land,
2. Grazing fees for livestock,
3. The sale of bees or products derived from beehives,
4. Any payments received under a government soil conservation or land retirement program, and
5. For agricultural land only, the amount paid to the owner as a result of P.L. 108-357, Title VI, Fair and Equitable Tobacco Reform Act of 2004 (also known as the Tobacco Buyout). These payments were part of a 10-year program that ended in the year 2014.

Note: While payments from soil conservation or land retirement programs and the Tobacco Buyout can be used to meet the income requirement, the acres involved in these programs cannot be used to meet the size requirement for classification unless the acres are in actual production (except see special provision for land enrolled in CRP as discussed in *Chapter 7: Conservation Reserve Program*).

See *Example 4-8* for a discussion of products grown and consumed, but not sold.

B. Invalid Sources of Income

Some examples of probable invalid sources of income include, but are not limited to, the following:

- Rental Income – Income from the leasing of land or equipment cannot be used to meet the income requirement. Although capitalizing land rental income is a valid method to determine the present-use value of the land, the income does not address whether the land is actually in production under sound management for the commercial production of agricultural or horticultural products.
- Stud fees and boarding fees.
- Training or showing of animals for judging or show.
- Leasing of hunting rights.
- Sale of firewood, pine cones, pine straw, etc.
- Fees for services such as plowing, mowing, baling, hauling, drying, curing, or other similar operations.

C. Gross Income

The income requirement is a **gross** income requirement and should be understood as the income derived from the allowed activities and allowed sources before deduction of any expenses.

D. Average Income

The income is **averaged** over the three preceding years in an effort to account for variations in the income stream from the property. A property may produce gross income of \$1,500, \$500, and \$1,000 over the past three years and still meet the income requirement since the average of the three years' gross income is \$1,000.

Averaging will help to mitigate moderately adverse conditions but additional discretion may be needed in the case of severe adverse climate and weather forces over which the owner has no control (e.g., drought, flooding, damaging frost, hail). In the event of such extreme occurrences, it might be impossible to meet the income requirement, and the assessor may wish to exercise discretion to suspend the income requirement temporarily while the owner recovers from the event. However, the land needs to be returned to an income-producing status as quickly as possible.

E. The Income Requirement and Compliance Reviews

As discussed in *Chapter 14: Compliance Reviews*, the county is required to conduct periodic reviews of properties in present-use value to verify that they continue to qualify for classification. G.S. 105-296(j) states that the period of the review process is based on the average of the preceding three year's data. Therefore, the county may ask for the income received for the three preceding years as part of the review process. The income requirement is not a requirement that must only be met at the time of initial application. The farm unit must continue to meet the income requirement on a continuing basis.

The income requirement is that the property has produced the required income for the three years preceding January 1 of the year for which the benefit of present-use value is claimed. The statutes do not state that the income should be for the three years preceding January 1 of the year for which the benefit of present-use value is **first** claimed. Until the property is disqualified or the owner voluntarily removes the property from the present-use value program, the owner is claiming the benefit of the program every year and must be able to meet the income requirement every year (subject to the reasonable discretion as discussed above in *Section D: Average Income*).

F. Security of Income Information

Income information is confidential information and should be kept under secure conditions. The public should not be allowed to browse the present-use value files unless it can be assured that the income information has been made unavailable for public

viewing. Requests to view or copy an application or associated document should be honored, but the income information should be marked through or otherwise protected, such as using a protective template to make copies for the public.

II. Tracts Other Than the Initial Qualifying Tract

The income requirement only specifically requires that a farm unit have at least one tract that meets the minimum average gross income requirement. Technically, if one tract meets the three-year \$1,000 average gross income requirement, no other tract in the farm unit has to meet the requirement.

For example, a taxpayer has owned a 15-acre tract and a 9-acre tract for the last 10 years but has only farmed the 15-acre tract for those 10 years and has received present-use value only on that tract. If the taxpayer begins farming the 9-acre tract, the tract can immediately qualify the next tax year because (1) the owner owns an initial qualifying tract (the 15-acre tract) in the same county or within 50 miles, (2) the 9-acre tract meets the ownership requirement (i.e., owned at least four years) and (3) the 9-acre tract is actively engaged in the commercial production or growing of crops, plants, and animals. The 9-acre tract does not have to meet the three-year \$1,000 average gross income requirement.*

On the other hand, it would be incorrect to assume that no other tracts other than the initial qualifying tract are required to produce income. Agricultural and horticultural land is land that is actively engaged in the commercial production of agricultural and horticultural products, unless the land is woodland or wasteland. Each tract is also required to be under sound management. Therefore, all non-woodland and all non-wasteland acres need to be actively engaged in commercial production under sound management. Commercial production clearly indicates that the land has been put to an income-producing use.

It may be suggested that if the farm unit has one tract that meets the income requirement and that the farm unit overall meets the sound management requirement (such as showing a net income, for instance), then it does not matter whether all of the non-woodland and non-wasteland land is in production. However, this suggestion fails to consider the points of the previous paragraph that land must be actively engaged in commercial production under sound management. Failure to meet this requirement is sufficient grounds to remove the present-use value status for the non-woodland and non-wasteland acres that are not in production.

For minor exception, see the discussion on fallow land in *Chapter 3: Size Requirements, Subchapter I: Initial Qualifying Tract, Section C: Fallow Land*.

* (In the example above, if the taxpayer instead purchased a 9-acre unfarmed tract not in PUV, the taxpayer would have to wait until the standard ownership requirements (i.e.

place of residence, owned at least four years, etc.) were met and the land would have to be in production at that time. If the taxpayer instead purchased a 9-acre farmed tract not in PUV, the land may be eligible for immediate qualification the next tax year under the Exception for Expansion of Existing Unit. If the taxpayer instead purchased a 9-acre farmed tract that is in PUV, the land may be eligible for uninterrupted qualification under the Exception for Continued Use.)

III. Conversion to a Different Classification

The present-use value statutes do not address the conversion from one classification to another (e.g., from agriculture to horticulture). Therefore this area is open to some interpretation but the following guidance seems to be as consistent with the statutes as possible, given the lack of statutory direction.

A. Conversion to Forestry from Agriculture or Horticulture

A qualifying agricultural or horticultural tract that is being converted to forestry should likely be allowed to continue in present-use value. The converted acreage will have to be at least 20 acres to meet the size requirement. There is no income requirement for forestry.

The conversion should be done quickly and should not take more than one agricultural or horticultural growing season. Otherwise, the land will be out of production and should not receive present-use value if lying unused.

Upon completion of the conversion, the owner should file an updated application during the next regular listing period. The owner must submit with the application a sound management plan for the commercial production of timber.

B. Conversion to Agriculture from Horticulture

Conversion to agricultural classification from horticultural classification will likely always qualify if the tract has at least 10 acres in production. The horticultural tract was already satisfying the income requirement and therefore was in production for at least the last 3 years. Additionally, the new agricultural crops will immediately begin producing income, thus continuing to meet the income requirement.

The conversion should be done quickly and should not take more than one agricultural or horticultural growing season. Otherwise, the land will be out of production and should not receive present-use value if lying unused.

Upon completion of the conversion, the owner should file an updated application during the next regular listing period.

C. Conversion to Horticulture (Annual Crops) from Agriculture

Conversion to annual horticultural crops from agricultural classification will likely always qualify. The agricultural tract was already satisfying the income requirement, and therefore was in production for at least the last 3 years. Additionally, the new annual horticultural crops will immediately begin producing income, thus continuing to meet the income requirement. The size requirement would be met also since the agricultural size requirement is 10 acres and the horticultural requirement is only 5 acres.

The conversion should be done quickly and should not take more than one agricultural or horticultural growing season. Otherwise, the land will be out of production and should not receive present-use value if lying unused.

Upon completion of the conversion, the owner should file an updated application during the next regular listing period.

D. Conversion to Horticulture (Perennial Crops) from Agriculture

Conversion to perennial horticultural crops (orchards, vineyards, etc.) from agricultural classification should likely not qualify, but this scenario is rather troublesome. The agricultural tract was already satisfying the income requirement, and therefore was in production for at least the last 3 years. However, the new perennial horticultural crops will not begin producing income for a number of years, thus failing to meet the income requirement.

For example, Owner A buys an unimproved tract and plants apple trees on it. It may be a number of years before the orchard can even produce the first year of income. Owner A must wait until the orchard has produced three years of income before the property can qualify for present-use value.

Owner B owns the tract across the street that is currently in agricultural present-use value but he decides to convert his tract to an apple orchard at the same time as his neighbor. Should he continue to receive present-use value even though it may be six or seven years before the tract can show three years of income?

Equity issues indicate that Owner B should not continue receiving present-use value. If Owner A cannot receive present-use value until the income requirement has been met, then Owner B should not be able to continue in present-use value for a number of years without meeting the income requirement.

Additionally, while Owner B had met the requirements for agricultural PUV, it has not been proven that Owner B can adequately manage the growth and production of the significantly different perennial horticultural crops.

It may seem questionable to remove the owner from PUV when the land is still being farmed (although with no crop or income production), but the equity issues mentioned

above and the uncertainty that a crop will ever be produced from the converted land lends additional credence to the disqualification.

E. Conversion to Agriculture or Horticulture (Annual Crops) from Forestry

Conversion to agricultural or horticultural classification from forestry classification is the most difficult scenario. If the land is immediately cleared and then planted in annual crops, the land will immediately begin producing income. There was no income requirement when the land was in forestry. However, there is an income requirement for agriculture and horticulture. Technically, upon conversion, the tract will not be able to show that it has produced an average gross income of \$1,000 for the three preceding years, but the tract will be able to immediately show income.

If the conversion is done quickly and does not take more than one agricultural or horticultural growing season, the assessor may consider allowing the property to continue in present-use value. The tract does not meet the technical income requirements but may (or may not) come close to meeting the overall intention of the present-use value statutes. The other conversion scenarios lend themselves to clearer guidance as to whether the conversion should be allowed with continued classification or whether a disqualification should occur. This particular scenario falls somewhere between the others. The assessor will have to decide whether to adhere to the technically correct interpretation, or take a position that may or may not be more in line with the estimated intent of the present-use value statutes.

Summary

Agricultural and horticultural land must have at least one qualifying tract that had a minimum average gross income requirement of \$1,000 over the last three preceding years at the time of application and each year thereafter.

Income must be from the sale of products produced from the land, or from payments received from a government soil conservation or land retirement program, or any payments received as part of the Tobacco Buyout Program.

Forestland does not have an income requirement.

Unfortunately, the statutes do not directly address the conversion from one present-use value classification to another present-use value classification. However, application of the existing statutes gives partial guidance that some conversions may continue in present-use value while others may not.

Examples

4-1: Owner applies for agricultural PUV on a 15-acre tract of land, all growing hay. The owner submits gross income for the three prior years as \$1,200, \$800, and \$1,000. Expenses for the three years total \$3,500.

- ❖ The property will meet the income requirement since the average gross income over the three prior years was at least \$1,000.
- ❖ While the negative net income of \$500 (\$3,000 gross income less \$3,500 expenses) cannot be used to disqualify the property based on the income requirement, it may be taken into consideration in determining whether the property is under sound management.

4-2: Owner applies for agricultural PUV on a 15-acre tract of land, all growing hay. The owner submits gross income for the three prior years as \$1,100, \$700, and \$1,000.

- ❖ The property will not meet the income requirement since the average gross income of \$933 over the three prior years was not at least \$1,000.

4-3: Owner applies for agricultural PUV on a 15-acre tract of land, all growing hay. The owner submits rental income for the three prior years as \$1,200, \$800, and \$1,000.

- ❖ Rental income is not a valid source of income for PUV classification. The owner will need to report the gross income from the sale of products produced from the land. The owner may need to contact the tenant farmer to obtain this information.
- ❖ If the tenant farmer cannot or will not provide the income information to the owner, the owner may ask for the quantity produced from the land. While the assessor is not required to accept this data, discretion may be used to accept the data and apply known market rates to the quantity produced to determine an estimated income.
- ❖ If neither the income nor production quantities can be obtained, the property will not be able to meet the income requirement.

4-4: Owner applies for agricultural PUV and submits the following income from the three past years: \$2,500 from sale of crops, \$800 in tobacco buyout payments.

- ❖ The property will meet the income requirements since the average gross income is \$1,100. Tobacco buyout payments can be used to meet the income requirement.

4-5: Owner applies for agricultural PUV and submits the following income from the three past years: \$2,500 from sale of crops, \$800 in soil conservation program payments. The tract is 15 acres with 11 acres planted in tobacco and 4 acres are enrolled in a soil conservation program (not CRP) that prohibits production on the land.

- ❖ The property will meet the income requirements since the average gross income is \$1,100. Soil conservation program payments can be used to meet the income requirement. The 4 acres are not considered to be in actual production.

4-6: Owner applies for agricultural PUV and submits the following income from the three past years: \$2,500 from sale of crops, \$800 in soil conservation program payments. The tract is 13 acres with 9 acres planted in tobacco and 4 acres are enrolled in a soil conservation program (not CRP) that prohibits production on the land.

- ❖ The property will meet the income requirements since the average gross income is \$1,100. Soil conservation program payments can be used to meet the income requirement. The 4 acres are not considered to be in production and will not receive PUV. Therefore, the property only has 9 acres in production and will not meet the size requirement for PUV.

4-7: Owner applies for agricultural PUV and submits the following income from the three past years: \$2,500 from sale of crops, \$800 from leasing of hunting rights.

- ❖ The property will not meet the income requirements since the average gross income is only \$833. Income from the leasing of hunting rights cannot be used to meet the income requirement.

4-8: Owner owns and operates a 20-acre apple orchard. Apples harvested from the orchard are converted on site to apple cider and other apple-related products as part of the owner's overall operation. Owner applies for horticultural PUV.

- ❖ For products grown and consumed as part of an overall operation, there will be no direct income from the sale of the product (in this case, apples). However, this is clearly a legitimate horticultural operation that could have sold the apples to a processor instead. In this instance, the assessor may allow the owner to report the quantity of products grown. The assessor may then use market rates to determine an income that would be realistic if the product had been sold rather than consumed.

4-9: Owner purchased a 20-acre tract of pastureland five years ago. Three years ago, the owner purchased a number of young calves and has been raising them for eventual sale as beef cattle. However, the farm has not yet produced any income. This January the owner applied for agricultural PUV and claimed that the increased value of the herd should be considered as imputed income.

- ❖ The assessor should deny the request for PUV. The property has not produced any final crop or product and therefore has not produced any income.
- ❖ This example differs from the apple orchard example where the product is grown and consumed. In that case, the product has actually been harvested and could have been sold rather than used in an on-site process. In our beef cattle example, the cattle are not yet ready to either be sold or used on site.
- ❖ This position places the beef cattle operations on an equal footing with other enterprises that require a number of years before they can produce the required three years of income for PUV classification, such as vineyards, apple orchards, and peach orchards.

4-10: During a compliance review, an owner reports no income for last year but reports an income of \$1,200 for each of the two years prior to last year. Owner reports that a hail storm completely destroyed the crop last year.

- ❖ Even though the owner only averaged gross income of \$800 over the last three years, it is recommended that the assessor use discretion when natural disasters significantly affect the farming operation. In this example, the property should be allowed to remain in PUV as long as the owner was meeting the requirements prior to the natural disaster and is working towards a quick return to commercial productivity.

4-11: During a compliance review, the owner refuses to provide income information and states that satisfaction of the income requirement is only required during initial qualification.

- ❖ The income requirement states that the property must have produced the required income for the three years preceding January 1 of the year for which the benefit of present-use value is claimed. The statutes do not state that the income should be for the three years preceding January 1 of the year for which the benefit of present-use value is **first** claimed.

- ❖ Until the property is disqualified or the owner voluntarily removes the property from the present-use value program, the owner is claiming the benefit of the program every year and must be able to meet the income requirement every year. Therefore, the assessor has the authority to request income information to determine if the property continues to meet the average gross income requirement.
-

4-12: A taxpayer requests to view PUV applications filed by his neighbors.

- ❖ The taxpayer has the right to view the applications but does not have the right to view any income information that the applications may contain. The income information should be masked or otherwise protected before the taxpayer is allowed to view the applications.
-

4-13: Owner applies for horticultural PUV on three tracts. One tract has 15 acres in production and reports income of \$3,000 per year. The other two tracts are 5 acres and 6 acres but the owner does not report any income on these two tracts.

- ❖ The farm unit will meet the income requirement. It is only required that at least one of the tracts in the farm unit meet the average gross income requirement.
 - ❖ However, it would be incorrect to assume that no other tracts are required to produce income. Agricultural and horticultural land is land that is actively engaged in the commercial production of agricultural and horticultural products, unless the land is woodland or wasteland. Each tract is also required to be under sound management. Therefore all non-woodland and all non-wasteland acres need to be actively engaged in commercial production under sound management. Commercial production clearly contemplates that the land has been put to an income-producing use.
 - ❖ Failure to produce income may be a sign that the property is not in actual production or does not meet the sound management requirement.
-

4-14: A 25-acre tract is in agricultural PUV. The owner obtains a forestry management plan and plants the entire tract in trees according to the plan requirements. Owner files the management plan and a new application for forestry PUV during the next listing period.

- ❖ This change in use is not addressed in the statutes, but the property should likely continue in PUV. Forestry size requirement is met and there is no income requirement.

4-15: An 18-acre tract is in agricultural PUV. The owner obtains a forestry management plan and plants the entire tract in trees according to the plan requirements. Owner files a new application for forestry PUV and the management plan during the next listing period.

- ❖ This change in use is not addressed in the statutes, but the property will not be able to continue in PUV. Forestry size requirement is not met since forestry requires a minimum of 20 acres in production.

4-16: A 15-acre tract is in horticultural PUV. The owner converts to growing cotton on all the acres. Owner files a new application for agricultural PUV during the next listing period.

- ❖ This change in use is not addressed in the statutes, but the property should likely continue in PUV. Agricultural size requirement is met and the income requirement is the same for agriculture and horticulture.

4-17: A 15-acre tract is in agricultural PUV. The owner converts to growing an annual horticultural crop on all the acres. Owner files a new application for horticultural PUV during the next listing period.

- ❖ This change in use is not addressed in the statutes, but the property should likely continue in PUV. Horticultural size requirement is met and the income requirement is the same for agriculture and horticulture. Since the crop is annual, the tract will continue to produce income without interruption.

4-18: A 15-acre tract is in agricultural PUV. The owner converts the tract to a vineyard. It will be five years before the vineyard produces income and eight years before the vineyard has produced three years of income. Owner files a new application for horticultural PUV during next year's listing period.

- ❖ This change in use is not addressed in the statutes, but the property should likely be disqualified from PUV. Horticultural size requirement is met and the income requirement is the same for agriculture and horticulture. However, the tract will be unable to produce income without interruption. The tract should not continue to receive PUV for a number of years without meeting the horticultural income requirements.
-

4-19: A 23-acre tract is 100% planted in trees and is in forestry PUV. The owner clears all 23 acres and immediately plants an annual horticultural crop. Owner files a new application for horticultural PUV during the next listing period.

- ❖ This change in use is not addressed in the statutes, and it is unclear whether the property should be disqualified from PUV. Horticultural size requirement is met and the property will immediately begin producing income. However, at the time of conversion to horticulture, the property cannot show that it has produced an average gross income of \$1,000 for the three preceding years. The tract was previously in trees and no income was produced, nor was it required. The tract probably does not meet the income requirements but may or may not come close to meeting the overall intention of the present-use value statutes. Whatever the decision of the assessor is, the policy should be consistently applied to other similar requests.

4-20: Owner applies for agriculture PUV on 15 acres that includes a four stall horse barn. The remaining acreage is pastureland. The owner boards horses and rents the four stalls for \$200.00 a month per stall. An annual income of \$9,600 is received from the boarding of horses. In addition, the pasture is included in the stall fee and is used by the boarders for riding and grazing of the horses. Owner does not produce any income from the sale, growing or training of horses. The only income produced is from the boarding of horses.

- ❖ While the acreage used for boarding can count toward the size requirements, rental income from boarding is not a valid source of income for PUV classification. The owner will need to produce gross income from the sale of products produced from the land.

4-21: Owner applies for agriculture PUV on 15 acres that include a horse barn with eight stalls. The owner has four brood mares that have produced four foals each for the last three years. In each prior year, the owner sold three of the four foals for \$2,000 each for a total of \$6,000 annually. The owner keeps the remaining foals on the farm for training and breeding purposes.

- ❖ Income from the sale of products produced by the land is a valid source of income for PUV classification.

4-22: Owner of an agricultural tract has 10 acres of crops in production. In 2023 the county requests income information as part of a compliance review. The owner reports income on the sale of crops for 2022, 2021 and 2020 as \$1000, \$1100, and \$600 respectively. The owner also shows income in 2020 from the sale of bees of \$500.

- ❖ The owner does not meet the 3 year average requirement from the sale of crops alone. However, the income produced from the sale of bees is also a valid source of income. In this scenario the owner would meet the income requirement for agricultural PUV.

Chapter 5 – Sound Management Requirements

[Primary Statutes: G.S. 105-277.2(6), G.S. 105-277.3(f) and (g)]

Overview

All land that is required to be in commercial production is also required to be under sound management. Forestry has a different sound management requirement than agriculture and horticulture.

I. Sound Management Defined

Sound management is a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.

This definition continues the overall statutory theme that the present-use value program is intended for properties that are legitimate and active farming operations. A review of language used elsewhere in the present-use value statutes finds phrases such as commercial production or growing, actively engaged, producing income, expected net income, active production, and sale of the products.

Sound management requires land to be used for the production of agricultural, horticultural, or forestry products in a manner that maximizes the return from the land. A legitimate farming operation will seek to maximize the return from the land. If this is not the objective of the owner, it should be questioned whether the land is being used for commercial production as required by the statutes.

The phrase “consistent with its conservation and long-term improvement” simply denotes that a legitimate farming operation will not seek to abuse the land and that the land should be farmed in a manner consistent with maintaining its long-term commercial productivity.

II. Sound Management for Forestry

If the owner of forestland demonstrates that the forestland complies with a written sound forest management plan for the commercial production and sale of forest products, then the forestland is operated under a sound management plan.

The forestland must be in compliance with the written sound forest management plan as of January 1 of the year for which the present-use value classification is requested. A copy of the forestry management plan must be submitted with the application.

Forest management plans can be prepared by an independent consulting forester, by a forester with the North Carolina Forest Service, and by the property owner. However, if the owner prepares the plan, the owner must have the appropriate forestry management

and analysis skills to properly prepare a plan comparable to a plan prepared by a qualified forester.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement – Long range and short range objectives of owner(s) as appropriate.
2. Location – Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the “Forest Stand(s) Description/Inventory and Stand Management Recommendations” (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations – Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights, etc.), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health, and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates – For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed-tree, shelterwood, or selection regeneration systems as applicable).
5. Regeneration Technique – Should include a sound proposed regeneration plan for each stand when the harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

Forest management plans can and should be updated as forest conditions significantly change (e.g., change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The plans should not be open-ended and should include a timetable for re-evaluating the forestry management plan, especially in the early growth years of a forest unit.

Forest management plans may include other objectives such as improving wildlife habitat and enhancing limited recreation. However, the primary objective of the management plan must be commercial production of timber, and any secondary objectives must not significantly detract from the primary objective.

III. Sound Management for Agriculture and Horticulture

For agricultural land and horticultural land, if the property owner demonstrates any one of the following factors, then the land is operated under a sound management program:

1. Enrollment in and compliance with an agency-administered and approved farm management plan.
2. Compliance with a set of best management practices for the commercial production of agricultural or horticultural products.
3. Compliance with a minimum gross income per acre test.
4. Evidence of net income from the farm operation.
5. Evidence that farming is the farm operator's principal source of income.
6. Certification by a recognized agricultural or horticultural agency within the county that the land is operated under a sound management program.

A property owner only has to prove that one of the above tests has been satisfied in order for the sound management requirement to be met. All other tests for size, income, and ownership will still have to be met.

When analyzing an initial application for qualification or while performing a compliance review, the assessor may choose to use any one (or more) of the factors listed above to determine sound management. However, if the property owner cannot meet the sound management test used by the assessor, the owner has a right to bring forward proof that at least one of the other allowable tests has been met.

In the interest of due process and full disclosure, if the owner has been disqualified for failure to meet the sound management test used by the assessor, the assessor should state in the notice of disqualification that the owner may attempt to prove sound management under one of the other statutory tests. Some of the tests are easier to administer than others.

Tests 3, 4, and 5 are somewhat objective in that they require an analysis of measurable factors.

- Test 3 – A minimum gross income per acre test is determined by dividing the total gross income derived from production by the total acres in production. This number is then compared to a minimum gross income per acre benchmark as determined by the county. If the county uses this test, the minimum acceptable gross income per acre should be readily accessible by the public and should probably be adopted in some public manner. If the owner wishes to use this test, the county must have already adopted some standard as the minimum acceptable gross income per acre. The owner cannot be allowed to set the minimum standard.

- Test 4 – Net income from the farm operation only requires that the farm operation achieve a positive financial return from the operation (i.e., revenues must exceed expenses).
- Test 5 – Evidence that farming is the farm operator’s principal source of income would require comparing all of the farm operator’s income in relation to the income attributable to farming operations. More than 50% of the operator’s income would have to come from farming operations. The statutes do not state whether the income should be gross income or net income.

Tests 1, 2, and 6 are more difficult tests to administer and evaluate.

- Test 1 – Enrollment in and compliance with an agency-administered and approved farm management program. It is unclear which agencies and which programs were intended by this statute.
- Test 2 – Compliance with a set of best management practices. Best management practices (BMPs) generally deal with managing an on-going operation in an environmentally conscious manner. This test should be fairly straightforward as long as the BMPs provide the ability to meet the statutory definition of sound management (a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement).
- Test 6 – Certification by a recognized agricultural or horticultural agency within the county that the land is operated under a sound management program. No agencies are known to provide this certification at this time. Additionally, it is unclear who determines whether an agency is a “recognized” agricultural or horticultural agency, should the issue be disputed.

The statutes also provide that sound management can be demonstrated by evidence of other similar factors. This provision is vague and without any guidelines. Primarily, it gives the assessor the discretion to consider any other factors but does not give any guidance as to which factors should merit consideration. Realistically speaking, if a property owner cannot meet one of the six tests mentioned above, it is unlikely that there will be any other similar factors they can provide that will prove sound management. However, the statutes do provide the opportunity for the property owner to make the argument.

IV. Biologic Carbon Sequestration and Carbon Offsets/Credits

Biologic carbon sequestration is the capture and storage of the atmospheric greenhouse gas carbon dioxide by continual or enhanced biological processes. A carbon offset is a reduction or removal of emissions of carbon dioxide or other greenhouse gases made in order to compensate for emissions made elsewhere. A carbon credit is a tradable

certificate or permit representing the right to emit a set amount of carbon dioxide or the equivalent amount of a different greenhouse gas.

There are a variety of land management practices associated with carbon sequestration. We are primarily concerned with land use and forestry practices, which include:

- Avoided deforestation is the protection of existing forests.
- Reforestation is the process of restoring forests on land that was once forested.
- Afforestation is the process of creating forests on land that was previously unforested, typically for longer than a generation.
- Soil management projects attempt to preserve or increase the amount of carbon sequestered in soil.

A practice is generally more preferred based on the longer time that the carbon can be sequestered or the larger additional amount of carbon that can be sequestered.

Questions have arisen as to whether the activities of carbon sequestration and the accompanying carbon market can co-exist with the present-use value program, as some of the carbon sequestration practices may run counter to the present-use value requirements.

Given the myriad of practices, it is impossible to address each practice directly.

If a landowner wishes to engage in these practices and remain in the present-use value program, the practices must not interfere with or diminish the ability of the land to meet the statutory requirements of the present-use value program. Importantly, the land is required to be in commercial agricultural, horticultural, or forestry production under a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.

A landowner who wishes to engage in these practices on their present-use value property is advised to consult with the tax assessor prior to implementation to discuss the possible impact of the carbon sequestration practices.

Summary

Sound management is a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement.

All land that is required to be in commercial production is also required to be under sound management. Forestry has a different sound management requirement than agriculture and horticulture.

If the owner of forestland demonstrates that the forestland complies with a written sound forest management plan for the commercial production and sale of forest products, then the forestland is operated under a sound management plan.

For agricultural land and horticultural land, if the property owner can show that the land meets any one of several tests, then the land is operated under a sound management program.

Examples

5-1: Owner applies for forestry PUV on a 300-acre tract of woodland and submits a management plan that emphasizes wildlife protection and aesthetic qualities. The plan calls for the removal of dead and diseased trees but does not allow for the harvesting of timber for sale.

- ❖ Forestland classification is only for land that is actively engaged in the commercial growing of trees under a sound management program. The tract is not engaged in the commercial growing of trees and will not qualify.

5-2: Owner applies for forestry PUV on a 300-acre tract of woodland and submits a forestry stewardship management plan that provides for wildlife protection and recreation. However, the plan does require that the land be managed for the commercial production of timber and has included the proper recommendations to accomplish this goal.

- ❖ This tract will likely qualify. A stewardship plan (or any management plan) that provides for wildlife protection or other similar objectives may still qualify if the commercial production of timber is also one of the primary objectives of the owner and the management plan. The non-commercial aspects of the plan cannot significantly impair the ability to manage the land under a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement. Good stewardship in the context of the PUV program still must emphasize commercial production.

5-3: Owner applies for forestry PUV and submits a management plan that the owner has prepared.

- ❖ Forest management plans can be prepared by an independent consulting forester, by a forester with the North Carolina Forest Service, and by the property owner. However, if the owner prepares the plan, the owner must have the appropriate forestry management and analysis skills to properly prepare a plan comparable to a plan prepared by a qualified forester. The owner-prepared plan should not be held to a lesser standard just because the owner prepared it. If the owner is not capable of producing an adequate plan, then a professional forester should be retained to provide a plan.

5-4: Owner applies for agricultural PUV and submits income information that indicates a gross income per acre of \$50. The county has adopted a minimum gross income per acre of \$65.

- ❖ The assessor should deny the application on the grounds that the property did not meet the county's sound management test. However, the assessor should inform the owner that the application may be approved if the owner can prove sound management under one of the other statutorily mandated criteria for sound management.
- ❖ Alternatively, the assessor could require the owner to submit with the application all data needed to determine if the owner might meet sound management under any of the six tests. However, this would probably be considered burdensome by the taxpayer. For example, the owner would probably not want to submit proof that farming is the owner's principal source of income as part of the application process. Additionally, sound management may often be determined without having to reach that more difficult test.
- ❖ It is probably more expedient to request the standard application information and determine sound management based on the available data, as long as the assessor informs the taxpayer that other options may exist for the establishment of sound management, should the owner's application be denied based on sound management criteria.

5-5: Owner submits \$3,900 in gross income from the farm but shows expenses of \$4,200.

- ❖ The owner will not be able to show sound management under the net income test since the farm has a negative net income of \$300. The owner may be able to show sound management under another test.

Chapter 6 – Evergreens Intended For Use As Christmas Trees

[Primary Statutes: G.S. 105-277.3(a)(2), G.S. 105-277.7(c)(6), G.S. 105-289(a)(6)]

Evergreens intended for use as Christmas trees are part of the horticultural classification. Therefore, the minimum acreage for classification is 5 acres of land actively engaged in the commercial production of evergreens.

Instead of the standard income requirement for other horticultural land, the General Assembly requires that the North Carolina Department of Revenue establish an “in lieu of gross income” requirement until the evergreens are harvested.

NCDOR is also required to establish a gross income requirement for this type of horticultural land that differs from other horticultural land. This separate gross income requirement will be applied when the evergreens are harvested from the land. Until that time, the property must meet the standards established in the “in lieu of gross income” requirement.

While Christmas tree farms are generally associated with the mountains, there are a number of Christmas tree farms located throughout the state. NCDOR establishes one “in lieu of gross income” requirement and one gross income requirement for the mountains (Major Land Resource Area 130). NCDOR also establishes a second “in lieu of gross income” requirement and a second gross income requirement for the rest of the state (Major Land Resource Areas 133A, 136, 137, 153A, and 153B).

The Christmas tree requirements are published annually by NCDOR in the UVAB *Use-Value Manual for Agricultural, Horticultural, and Forestland*.

I. “In Lieu of Gross Income” Requirement

The “in lieu of gross income” requirement is that the trees must be managed under a sound management program until they are harvested. While the recommended numbers (spacing, harvest cycle, etc.) differ between the two regions, the principles of the sound management program are the same:

1. Proper site preparation, controlling problem weeds and saplings, taking soil samples, and applying fertilizer and lime as appropriate.
2. Proper tree spacing.
3. A program for insect and weed control.
4. An appropriate harvest cycle.

II. Gross Income Requirement

At the date of this publication, the gross income requirement for acres undergoing Christmas tree harvest is \$2,000 per acre for the mountains (MLRA 130) and \$1,500 per acre for the rest of the State (all other MLRAs). Once the specific acres are harvested, the acres revert to the “in lieu of gross income” requirement until it is time to harvest once more.

Examples

6-1: Owner applies for horticultural PUV on an 8-acre tract recently planted in Christmas trees. The owner has no income to report for the tract.

- ❖ There is no gross income requirement for this tract until the trees are being harvested. Instead the tract must meet the “in lieu of gross income” requirement for the years preceding the harvest years, which basically details the sound management practices for Christmas tree production in that geographic region.

6-2: A 9-acre tract planted in Christmas trees is currently receiving present-use value. The trees are entering the harvest cycle and it will take 3 years to harvest the entire tract. There are 4 acres undergoing harvest this year. The tract is located in MLRA 130 Mountains.

- ❖ The gross income requirement for acres undergoing Christmas tree harvest in MLRA 130 Mountains is \$2,000 per acre. Since 4 acres are undergoing harvest this year, the tract needs to produce a minimum of \$8,000 gross income for the year.
- ❖ Once the harvest is completed on the 4 acres, the requirement for those acres will revert to the “in-lieu of income” requirement.

6-3: A 9-acre tract planted in Christmas trees is currently receiving present-use value. The trees are entering the harvest cycle and it will take 3 years to harvest the entire tract. There are 4 acres undergoing harvest this year. The tract is located in MLRA 136 Piedmont.

- ❖ The gross income requirement for acres undergoing Christmas tree harvest in MLRA 136 Piedmont is \$1,500 per acre. Since 4 acres are undergoing harvest this year, the tract must produce a minimum of \$6,000 gross income for the year.
- ❖ Once the harvest is completed on the 4 acres, the requirement for those acres will revert to the “in-lieu of income” requirement.

Chapter 7 – Conservation Reserve Program

[Primary Statutes: G.S. 105-277.3(d)]

Overview

The present-use value program contains special provisions for land enrolled in the Conservation Reserve Program (CRP). Farming is usually not allowed on CRP land, however, CRP land is considered to be in actual production and the acreage counts toward the minimum acreage requirements for present-use value classification.

Subchapter I summarizes the CRP program and Subchapter II explains the specific provisions in the present-use value statutes for CRP land.

I. The Conservation Reserve Program (CRP)

A. Administration of CRP

There are many conservation and preservation programs administered by numerous agencies. However, the provisions of G.S. 105-277.3(d) apply **only** to land enrolled in the federal Conservation Reserve Program authorized by 16 U.S.C. Chapter 58. Also, 16 U.S.C. Chapter 58 includes many programs other than CRP, but the statutes provide the preferential treatment only to the portion of 16 U.S.C. Chapter 58 which authorizes the Conservation Reserve Program.

It should be noted that CRP is administered by the Farm Service Agency (FSA) of the United States Department of Agriculture. If anyone seeks the advantages of the provisions of G.S. 105-277.3(d) but presents documentation of a program that is not administered by the Farm Service Agency, then that program is not part of CRP. On the other hand, not every program administered by FSA is part of CRP.

Although FSA administers CRP, technical support functions are provided by USDA's Natural Resources Conservation Service (NRCS), State forestry agencies, local soil and water conservation districts, and non-federal technical assistance providers.

B. Sign-up for CRP

Traditionally, CRP has conducted general periodic sign-ups through a competitive bidding process. This practice still exists; however, there is also a CRP continuous sign-up process whereby environmentally sensitive land devoted to certain conservation practices may be enrolled at any time. All participants must enter the CRP program through one of these two sign-up methods, and the participant should be able to show to the tax office that application was made and that acceptance into a CRP program was granted through this sign-up process.

The CRP contracts entered into are generally 10 to 15 year contracts. These contracts may be extended, so it is important to review the CRP contracts in order to determine when the assessor needs to review for continued eligibility.

C. Components of CRP

There are currently several components of CRP:

1. Conservation Reserve Program (CRP)
2. Conservation Reserve Enhancement Program (CREP)
3. Clean Lakes Estuaries and Rivers Initiative (CLEAR30)
4. State Acres for Wildlife Enhancement (SAFE) Initiative
5. Farmable Wetlands Program (FWP)
6. Grassland CRP

Some prior initiatives have been discontinued. There may be new programs and initiatives that are approved under the authority of CRP in the future.

When trying to determine if the program is part of CRP, always determine if the program is administered by FSA and if the participant signed up either during a general CRP sign-up or through the CRP continuous sign-up process.

The FSA administrative website for CRP is: <https://www.fsa.usda.gov/programs-and-services/conservation-programs/conservation-reserve-program/>.

II. CRP and the Present-Use Value Program

A. CRP Land Is Considered to Be in Actual Production

By statute, land enrolled in CRP is considered to be in actual production. Any combination of CRP land and non-CRP land in production may be used to meet the minimum acreage in production requirement for agriculture or forestry, whichever is appropriate.

Land enrolled in the federal Conservation Reserve Program must be appraised as agricultural land if it is planted in vegetation other than trees, or as forestland if it is planted in trees.

- Agricultural Example: In order to meet the 10-acre minimum for agricultural classification, 4 acres of CRP land planted in vegetation other than trees can be used in conjunction with 6 or more acres of non-CRP agricultural land on the same tract being soundly managed for the commercial production of agricultural products. It is theoretically possible to qualify 10 acres or more of solely CRP land

planted in vegetation other than trees, but the income requirement may be a limiting factor (see *Section B: Treatment of CRP Income*).

- **Forestry Example:** In order to meet the 20-acre minimum for forestry classification, 11 acres of CRP land planted in trees can be used in conjunction with 9 or more acres of non-CRP woodland on the same tract under sound management for forestry. It would also be possible to qualify 20 acres or more of solely CRP land planted in trees since the land is, by definition, considered to be in actual production. (Income is not a limiting factor in this instance since there is no income requirement for forestry.)

CRP land planted in trees must be appraised as forestland and cannot be used to meet the minimum size requirement for agricultural classification.

CRP land planted in vegetation other than trees must be appraised as agricultural land and cannot be used to meet the minimum size requirement for forestry classification.

B. Treatment of CRP Income

Income received from CRP can be used to meet the three-year \$1,000 minimum average gross income requirement for agricultural classification, either separately or in combination with income from actual production.

However, CRP payments are generally less than \$100 per acre, so it is unlikely that 10 acres of CRP land would meet the income requirement even though it may meet, by statutory definition, the requirement that at least 10 acres be in actual production. For example, if the CRP payments were \$50 per acre, it would take 20 acres of CRP land to meet the \$1,000 minimum gross income requirement for agricultural classification.

CRP income can be used to supplement income for land in actual production. For example, a tract could qualify for agricultural PUV if it contains 6 acres in production with \$820 income, and 4 acres in CRP (non-wooded) with \$180 in CRP payments.

G.S. 105-277.3(a)(1) states in part: “Gross income includes income from the sale of the agricultural products produced from the land, [and] any payments received under a governmental soil conservation or land retirement program.” While this statute includes CRP payments, it also includes other non-CRP governmental soil conservation or land retirement programs. However, land enrolled in these other programs is not considered to be in actual production and cannot be used to meet the minimum size requirements.

C. When Enrollment in CRP Results in Loss of PUV Eligibility

Despite the preferential treatment given to land enrolled in CRP, it is still possible for enrollment in CRP to cause some tracts to lose their eligibility for PUV. This would primarily occur in two situations.

1. The enrollment results in a lower income that fails to meet the minimum gross income requirement. G.S. 105-277.4(d) states that deferred taxes are not due and the lien for deferred taxes is extinguished if the property loses its eligibility for PUV **solely** due to a change in income caused by enrollment of the property in CRP. While the property will lose present-use value status, the deferred taxes are not due.
2. The CRP agreement may require that the land be converted to a use that is different than the use under which the tract is currently qualified for PUV, and the conversion to a different use lowers the amount of land in qualified use below the minimum requirement. For instance, a tract contains 14 acres of agricultural land and the owner enrolls 8 acres in a CRP program that requires the 8 acres to be planted in trees. The tract no longer has 10 acres in production for agricultural purposes since the 8 acres must now be considered as forestland.

It appears that deferred taxes would be due since the provisions of G.S. 105-277.4(d) apply only when the disqualification occurs **solely** due to a loss in income. In this situation, the disqualification is due to a change in use and for failure to meet the size requirements.

Summary

Land enrolled in the Conservation Reserve Program is considered to be in actual production, and the income derived from participation in CRP can be used to meet the income requirement.

CRP land planted in trees must be considered as forestland and cannot be used to meet the minimum size requirement for agricultural classification.

CRP land planted in vegetation other than trees must be considered as agricultural land and cannot be used to meet the minimum size requirement for forestry classification.

No deferred taxes are due if the land loses its eligibility for present-use value solely due to a change in income caused by enrollment in CRP.

Examples

7-1: Property is a 20-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 20 acres in the Conservation Reserve Program and the 20 acres are required to be planted in vegetation other than trees. The owner will receive \$60 per acre.

- ❖ By statute, all 20 acres are considered to be in actual production and the \$1,200 in yearly CRP income payments can count toward meeting the income requirements. Total agricultural acreage in production is 20 acres. Average gross income is \$1,200 per year.

- ❖ The tract meets the size requirements since it has at least 10 acres in agricultural production. The tract meets the average gross income requirement since it will average at least \$1,000 gross income per year.

7-2: Property is a 12-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 12 acres in the Conservation Reserve Program and the 12 acres are required to be planted in vegetation other than trees. The owner will receive \$60 per acre.

- ❖ By statute, all 12 acres in CRP are considered to be in actual production and the \$720 in yearly CRP income payments can count toward meeting the income requirements. Total agricultural acreage in production is 12 acres. Average gross income is \$720 per year.
- ❖ The tract meets the size requirements since it has at least 10 acres in agricultural production. The tract does not meet the average gross income requirement since it will not average at least \$1,000 gross income per year.
- ❖ In this example, enrollment in CRP will result in removal from the present-use value program. However, since the removal is solely due to a change in income caused by enrollment in CRP, no deferred taxes are due as a result of the disqualification.

7-3: Property is a 20-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls 10 acres in the Conservation Reserve Program and the 10 acres are required to be planted in vegetation other than trees. The owner will receive \$60 per acre yearly for the CRP land. The 10 acres in actual production average \$500 per year in gross income.

- ❖ By statute, the 10 acres in CRP are considered to be in actual production and the \$600 in yearly CRP income payments can count toward meeting the income requirements. Total agricultural acreage in production is 20 acres. Average gross income is \$1,100 per year.
- ❖ The tract meets the size requirements since it has at least 10 acres in agricultural production. The tract meets the average gross income requirement since it will average at least \$1,000 gross income per year.

7-4: Property is a 12-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls 9 acres in the Conservation Reserve Program and the 9 acres are required

to be planted in vegetation other than trees. The owner will receive \$60 per acre yearly for the CRP land. The 3 acres in actual production average \$150 per year in gross income.

- ❖ By statute, the 9 acres in CRP are considered to be in actual production and the \$540 in yearly CRP income payments can count toward meeting the income requirements. Total agricultural acreage in production is 12 acres. Average gross income is \$690 per year.
- ❖ The tract meets the size requirements since it has at least 10 acres in agricultural production. The tract does not meet the average gross income requirement since it will not average at least \$1,000 gross income per year.
- ❖ In this example, enrollment in CRP will result in removal from the present-use value program. However, since the removal is solely due to a change in income caused by enrollment in CRP, no deferred taxes are due as a result of the disqualification.

7-5: Property is a 25-acre tract, all in forestry production, and is currently in PUV. Owner enrolls all 25 acres in the Conservation Reserve Program and the owner will receive \$60 per acre yearly. The tract will remain planted in trees.

- ❖ By statute, all 25 acres are considered to be in actual production. Average gross income is \$1,200 per year.
- ❖ The tract meets the size requirements since it has at least 20 acres in forestry production. There is no average gross income requirement for forestland.

7-6: Property is a 20-acre tract, with 15 acres in trees and 5 acres in agricultural production. The property is not in PUV. Owner enrolls all 20 acres in the Conservation Reserve Program. The 15 acres are required to remain planted in trees and the 5 acres are required to be planted in vegetation other than trees. The owner will receive \$60 per acre. Owner applies for PUV as either agriculture or forestry.

- ❖ By statute, all 20 acres are considered to be in actual production and the \$1,200 in yearly CRP income payments can count toward meeting the income requirements. Total forestland in production is 15 acres and total agricultural acreage in production is 5 acres. Average gross income is \$1,200 per year.
 - ❖ The tract does not meet the size requirement since it does not have at least 10 acres in agricultural production or at least 20 acres in forestry production.
-

7-7: Property is a 20-acre tract, with 15 acres in trees and 5 acres in agricultural production. The property is not in PUV. Owner enrolls all 20 acres in the Conservation Reserve Program. The 15 acres are required to remain planted in trees and the 5 acres are required to be planted in trees. The owner will receive \$60 per acre. The owner plants the 5 acres in trees before January 1 and then applies for forestry PUV.

- ❖ By statute, all 20 acres are considered to be in actual production. Total forestland in production is 20 acres.
 - ❖ The tract meets the size requirement since it has at least 20 acres in forestry production. There is no income requirement for forestland.
-

7-8: Property is a 25-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 25 acres in the Conservation Reserve Program and the 25 acres are required to be planted in trees.

- ❖ By statute, the 25 acres in CRP are considered to be in actual production. Total forestland acreage in production is 25 acres. The tract meets the forestland size requirement since it has at least 20 acres in forestry production.
 - ❖ The statutes do not address the situation where a qualifying tract under one classification is converted to a qualifying tract under a different classification. In this example, the conversion should probably be allowed and the property should probably remain in PUV. The change to forestry does not fail to meet any income requirement since there is no income requirement for forestry. For further discussion on this issue, see *Chapter 4: Income Requirements, Subchapter III: Conversion to a Different Classification*.
-

7-9: Property is a 12-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 12 acres in the Conservation Reserve Program and the 12 acres are required to be planted in trees.

- ❖ By statute, the 12 acres in CRP are considered to be in actual production. Total forestland acreage in production is 12 acres. The tract does not meet the forestland size requirement since it does not have at least 20 acres in forestry production.
- ❖ Deferred taxes are not due if the property loses its eligibility solely due to a change in income caused by enrollment in CRP.
- ❖ This CRP agreement requires that the land be converted to a use that is different than the use under which the tract is currently qualified for PUV, and the conversion to the different use lowers the amount of land in qualified use below

the minimum requirement. The tract no longer has 10 acres in production for agricultural purposes since the 12 acres must now be considered as forestland, and the 12 acres are not sufficient to meet the forestry size requirement.

- ❖ It appears that deferred taxes would be due since the provisions of G.S. 105-277.4(d) apply only when the disqualification occurs **solely** due to a loss in income. In this situation, the disqualification is due to a change in use and for failure to meet the size requirements.

7-10: A 15-acre tract has 5 acres in corn production, 3 acres in CRP, and 7 acres not in production due to participation in a non-CRP soil conservation program. The 5 acres of corn generates \$300 per year. The 3 acres in CRP will generate \$180 per year. The 7 acres in the other soil conservation program will generate \$600 per year.

- ❖ All three sources of income can be used to meet the income requirement, and will produce an average gross income of \$1,080. This amount will be sufficient to meet the \$1,000 average gross income requirement.
- ❖ However, the 7 acres in the non-CRP soil conservation program are not considered to be in actual production. Only acreage in CRP is considered to be in actual production when it is, in fact, not in production. Therefore, the 5 acres of corn and the 3 acres of CRP are in production. Since the tract has only 8 acres in production, the tract will not qualify for PUV since it fails to meet the agricultural size requirement.

Chapter 8 – Conservation Easements

[Primary Statutes: G.S. 105-277.3(d1), G.S. 113A-235(a)]

I. Background

Conservation easements come in varying forms and restrict property rights based on the particular objectives of the person granting the easement. Some easements are therefore more restrictive than others. Some prevent development but allow all levels of farming and forestry. Others will not even allow farming or the cutting of timber.

Therefore, it is possible for a property owner to convey a restrictive conservation easement and still qualify for present-use value, **without any special provisions, if the easement allows the owner to continue to farm or timber the land for commercial production under a sound management program designed to obtain the greatest net return from the land.**

The present-use value program has historically been a program that provided preferential tax treatment for land that was actively engaged in the commercial production of agricultural, horticultural, or forestry products. Sound management required that the property be under a program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement. The reference to conservation is to ensure the wise use of the land while in production.

Historically, those easements that restricted farming and forestry on present-use value land were in conflict with the clear commercial intent of the present-use value statutes. As a result, properties encumbered with such easements were disqualified from present-use value and the deferred taxes were due and payable.

II. Exception for Certain Qualifying Easements

A. Requirements

Effective for 2003, the General Assembly crafted an exception to the present-use value statutes that allows present-use value properties encumbered with certain qualifying conservation easements to continue in the present-use value program without regard to actual production or income requirements. The exception has been modified several times by the General Assembly. The most recent change was by Session Law 2022-13 which clarified that the easement must meet the eligibility conditions of G.S. 113A-235(a) which state the conditions that a property must meet to be eligible for a grant under the Conservation Grant Fund. Prior to this clarification, and due to previous legislative reworking of the Conservation Grant Fund statutes, there was some uncertainty whether the easement had to actually qualify for and receive funds from the Conservation Grant Fund. It is now clarified that the easement only has to meet the eligibility conditions for

the Conservation Grant Fund, but does not have to be an actual participant in the Conservation Grant Fund.

G.S. 113A-235(a) states the easement must meet all of the following conditions:

- (1) Possess or have a high potential to possess ecological value.
- (2) Be reasonably restorable, previously restored, or a high-quality preservation.
- (3) Be useful for one or more of the following purposes:
 - a. Public beach access or use.
 - b. Public access to public waters or trails.
 - c. Fish and wildlife conservation.
 - d. Forestland or farmland conservation.
 - e. Watershed protection or improvement.
 - f. Conservation of natural areas, as that term is defined in G.S. 143B-135.254(3).
 - g. Conservation of predominantly natural parkland.
- (4) Be purchased on behalf of, donated, or assigned in perpetuity to and accepted by the State, a local government, or a body that is both organized to receive and administer lands for conservation purposes and qualified to receive charitable contributions under G.S. 105-130.9. Land required to be dedicated pursuant to local governmental regulation or ordinance and dedications made to increase building density levels permitted under a regulation or ordinance do not qualify.

To simplify the process for counties, and for greater ease of administration, the current NCDOR recommendation is to analyze any easement subject to review, whether for audit or application purposes, under the current statute, as follows:

1. Establish that the property was in the present-use value program (and actually eligible to participate in the program) at the time the easement was put in place.
2. Does the conservation easement restrict or prohibit the use for which the property has been eligible for present-use valuation?
 - a. If yes, then proceed with steps 3 and 4 below.
 - b. If no, **but the owner has chosen to discontinue the use**, then proceed with steps 3 and 4 below.
 - c. If no, **but the owner continues the use as before**, then stop here. There is no need at this time for the owner to seek the provisions of the conservation easement exception. If the owner later discontinues the use, then proceed with steps 3 and 4 below.
3. The easement must be a qualifying conservation easement and meet the eligibility conditions of the Conservation Grant Fund as listed in G.S. 113A-235(a).

4. The taxpayer may not have received more than 75% of the fair market value of the donated property interest in compensation. In other words, the taxpayer must donate at least 25% of the market value of the easement.

B. Special Provisions

If the property and the conservation easement meet all of the above requirements, the following special provisions apply, **but only to that part of the property that is subject to the easement:**

1. The easement property will remain in present-use value and no deferred taxes are due.
2. The easement property is no longer subject to production requirements.
3. The easement property is no longer subject to income requirements.
4. The easement property is probably no longer subject to the size requirements. This provision is not stated in the statutes but seems to be consistent with the intent.
5. If the easement property is transferred, the additional ownership requirements on the conditions of the transfer do not apply. For instance, the easement property does not have to transfer to a relative, or be the owner's place of residence, or transfer to a member of the business entity if transferring from a business entity.
6. However, the provision in #5 above does not remove the requirement that the easement property be owned by a **qualifying owner**. It only means that a new qualifying owner does not have to meet the additional ownership requirements in G.S. 105-277.3(b) and (b1). The new owner must be an owner that meets the definition of "individually owned" in G.S. 105-277.2(4). As noted in *Chapter 2: Ownership Requirements, Subchapter I: Qualifying Forms of Ownership*, this Guide uses the non-statutory term "qualifying owner" as a proxy for "individually owned" since the latter term can be misinterpreted to require ownership only by individuals.
7. If transferred to a new owner, a new application would need to be filed by the new owner stating its desire for the easement property to remain in the present-use value program. The application must be filed within 60 days of the date of transfer or the easement property will become disqualified. The present-use value program is a voluntary program with tax consequences and the tax assessor cannot make the participation decision for the new owner.

C. Overlapping Use

If a conservation easement meets all of the above requirements but does not restrict farming or forestry, the property owner may not need these special provisions if the owner

wishes to continue farming the property. However, the provisions are available if the owner should subsequently desire to stop production on the easement acreage, since **the purpose of the provisions is to allow an exception for property which is no longer in production as the result of a qualifying easement.**

D. Additional Points

- The exception described in this chapter applies **only to the part of the property that is subject to the easement.**
- The **qualifying easement land** is not required to be in production; however, in order for any **non-easement** land to be eligible for PUV, there must still be sufficient land, whether easement or non-easement, in actual production to meet the minimum size requirements. Only land enrolled in the Conservation Reserve Program can be considered to be in actual production when it is actually not in production (see *Chapter 7: Conservation Reserve Program*).
- **The remainder of the tract that is not subject to the easement must continue to meet all the requirements for present-use value classification.** Failure to do so will result in the disqualification of the non-easement land, with deferred taxes becoming due and payable.
- Because easements often border and include rivers and streams, it is common for an easement to bisect an existing tract, resulting in land on either side of the easement that is in production but unable to meet PUV requirements on its own. If the ownership of all the land remains the same, including the easement land, it is recommended that the land on either side of the easement be considered as a single tract for qualification purposes. This is consistent with the recommendation that contiguous parcels constitute one tract.
- **When the property becomes subject to compliance review under the provisions of 105-296(j), the portion affected by the easement should also be analyzed for compliance using the guidelines provided in Section A, above.** For further information on compliance review of present-use value properties, see *Chapter 14: Compliance Reviews*.

Examples

8-1: Owner has a qualifying tract in agricultural PUV. The owner received 100% compensation for a conservation easement placed on the entire property. The easement prohibits all development but allows all forms of commercial agriculture.

- ❖ Property will continue to qualify for PUV if the owner continues to farm the property. Since the owner received 100% compensation for the easement, the owner will have to continue farming the property in order to remain in PUV. The

owner is not eligible for the additional provisions for certain conservation easement property because the owner did not donate at least 25% of the fair market value of the easement.

8-2: Owner has a qualifying tract in agricultural PUV. The owner received 100% compensation for a conservation easement placed on the entire property. The easement prohibits all development and also prohibits all forms of commercial agriculture.

- ❖ Property will be disqualified from PUV. The owner cannot continue to farm the property and therefore cannot qualify under the standard commercial production criteria. Additionally, the owner is not eligible for the additional provisions for certain conservation easement property because the owner did not donate at least 25% of the fair market value of the easement.
-

8-3: Owner has a qualifying tract in agricultural PUV. A conservation easement is 100% donated on the entire property, and the easement prohibits all development but allows all forms of commercial agriculture. The easement meets the eligibility conditions of the Conservation Grand Fund.

- ❖ Property will continue to qualify for PUV. Since the owner donated at least 25% of the fair market value of the easement, the owner may continue to farm the property or may elect to cease farming. The owner is eligible for the additional provisions for certain conservation easement property because the easement was at least 25% donated and meets the eligibility conditions of the Conservation Grant Fund. Therefore, the owner may choose to discontinue farming and will still qualify for PUV.
-

8-4: Owner has a qualifying tract in agricultural PUV. A conservation easement is 100% donated on the entire property, and the easement prohibits all development and also prohibits all forms of commercial agriculture. The conservation easement meets the eligibility conditions of the Conservation Grant Fund.

- ❖ Property will continue to qualify for PUV. The owner cannot continue to farm the property and therefore cannot qualify under the standard commercial production criteria. However, since the easement was at least 25% donated and meets the eligibility conditions of the Conservation Grant Fund, the owner is eligible for the additional provisions for certain conservation easement property. The owner does not have to continue to farm the property.
-

8-5: Owner has a qualifying tract in agricultural PUV. The owner received 85% compensation for a conservation easement placed on the entire property. The easement prohibits all development and also prohibits all forms of commercial agriculture. The easement meets the eligibility conditions of the Conservation Grant Fund.

- ❖ Property will be disqualified from PUV. The owner cannot continue to farm the property and therefore cannot qualify under the standard commercial production criteria. Additionally, the owner is not eligible for the additional provisions for certain conservation easement property because the owner did not donate at least 25% of the fair market value of the easement.
-

8-6: Owner has a 30-acre tract that is not in agricultural PUV, but all acreage is planted in crops. A conservation easement is 100% donated on the entire property and the easement prohibits all development and also prohibits all forms of commercial agriculture. The easement meets the eligibility conditions of the Conservation Grant Fund.

- ❖ Property will not be able to qualify for PUV. The owner cannot continue to farm the property and therefore cannot qualify under the standard commercial production criteria. Additionally, the owner is not eligible for the additional provisions for certain conservation easement property because the property must be in PUV at the time the easement was donated.
-

8-7: Owner has a 30-acre tract in agricultural PUV and all acreage is planted in crops. A new survey divides the tract into two parcels, a 20-acre parcel and a 10-acre parcel. An easement will be 100% donated on the 20-acre parcel. A second easement will be sold for full market value by separate deed on the second 10-acre parcel. Both easements prohibit all development and also prohibit all forms of commercial agriculture.

- ❖ Since there are two separate easements which are conveyed by separate deeds on two separate parcels, it is possible to distinguish the property on which the easement has met the 25% donation requirement. The 20-acre parcel with the 100% donated easement will continue in PUV. The 10-acre parcel will be disqualified from PUV and deferred taxes will be due.
-

8-8: Property that is in PUV has been subjected to a 100% donated conservation easement and meets the eligibility conditions of the Conservation Grant Fund. The land is no longer required to be in actual production. The owner transfers the property to an LLC. The principal business of the LLC is shopping center construction.

- ❖ The conservation easement exception is for production and income requirements; the property must continue to meet the ownership requirements. Therefore, the LLC must meet the requirements for qualifying business entities as provided in the “individually owned” definition in G.S. 105-277.2(4). Since the principal business of the LLC is not agriculture, horticulture, or forestry, the LLC cannot be a qualifying business entity.
 - ❖ If the LLC had met the definition of individually owned, then it could take ownership without being subject to the Standard Ownership Requirements (such as length of ownership) or to the Exceptions to the Standard Ownership Requirements (such as Continued Use). The LLC would need to file an application within 60 days of the date of transfer.
-

8-9: Property has been subjected to a 100% donated conservation easement that meets the eligibility conditions of the Conservation Grant Fund. The land is no longer required to be in actual production. The owner transfers the property to an individual.

- ❖ The conservation easement exception is for production and income requirements; the property must continue to meet the ownership requirements. Since an individual meets the definition of “individually owned” as set out in G.S. 105-277.4, the individual can take ownership without being subject to the Standard Ownership Requirements (such as length of ownership, transfer to relative, and place of residence) or to the Exceptions to the Standard Ownership Requirements (such as Continued Use).
 - ❖ The new owner would still need to file a new application within 60 days of the date of transfer.
-

8-10: Tract is 25 acres and is in forestry PUV. Subsequently, 10 acres have been subjected to a 100% donated conservation easement that meets the eligibility conditions of the Conservation Grant Fund. The 10 acres are no longer required to be in actual production to retain PUV classification.

- ❖ The 10 acres will continue to qualify for PUV but the remaining 15 acres may or may not continue to qualify. Although the 10 acres are not required to be in actual production, they are not considered to be in actual production if they are, in fact, not in actual production. Only land enrolled in CRP is given this particular treatment.

- ❖ If the easement allows the commercial production of timber and the owner continues to manage the entire 25 acres accordingly, the entire tract will continue to qualify.
- ❖ If the easement allows the commercial production of timber but the owner chooses to stop managing the 10 acres accordingly, the 10 acres will continue to qualify but the remaining 15 acres will be disqualified from PUV. The tract only has 15 acres in production for the commercial production of timber, and it cannot meet the forestry size requirement.
- ❖ If the easement does not allow the commercial production of timber, the 10 acres will continue to qualify but the remaining 15 acres will be disqualified from PUV. The tract only has 15 acres in production for the commercial production of timber, and it cannot meet the forestry size requirement.

Chapter 9 – Exception for Turkey Disease

[Primary Statutes: G.S. 105-277.3(e)]

As a result of some previous issues with the turkey disease, Poult Enteritis Mortality Syndrome, the General Assembly made special provisions for this situation.

Agricultural land is considered to be in actual production and to meet the minimum gross income requirements if it meets all of the following conditions.

1. The land was in actual production for turkey growing within the preceding two years and qualified for present-use value while it was in actual production.
2. The land was taken out of actual production for turkey growing solely for health and safety considerations due to the presence of Poult Enteritis Mortality Syndrome among turkeys in the same county or a neighboring county.
3. The land is otherwise eligible for present-use value.

This provision only applies to two-year periods at a time since the land had to be in production within the preceding two years. If the land is taken out of production for more than two years, it cannot have been in production within the preceding two years as required, and therefore the provisions of this exception would not apply.

Examples

9-1: Owner is currently receiving agricultural PUV for turkey production. The turkey disease, Poult Enteritis Mortality Syndrome, is discovered among the owner's turkey population. The owner ceases turkey production immediately and therefore has no income to report. The owner resumes turkey production in two years and again is able to generate sufficient income to meet the income requirement.

- ❖ The property will continue to qualify for PUV during the two years that production has been halted. By statutory direction, the land is considered to be in actual production and to meet the minimum gross income requirement.

9-2: Owner is currently receiving agricultural PUV for turkey production. The turkey disease, Poult Enteritis Mortality Syndrome, is discovered among the turkey population in a neighboring county. The owner ceases turkey production immediately and therefore has no income to report. The owner resumes turkey production in two years and again is able to generate sufficient income to meet the income requirement.

- ❖ The property will continue to qualify for PUV during the two years that production has been halted. By statutory direction, the land is considered to be in actual production and to meet the minimum gross income requirement. The statutes

allow the owner to halt production and still qualify if the disease is found in a “neighboring” county. This may not necessarily be the same as an “adjacent” county. It seems that, if the disease is located close enough that it is prudent to halt production, then it is not necessary that the disease be limited to location in an “adjacent” county.

9-3: Owner is currently receiving agricultural PUV for turkey production. The turkey disease, Poult Enteritis Mortality Syndrome, is discovered among the owner’s turkey population. The owner ceases turkey production immediately and therefore has no income to report. The owner resumes turkey production in four years and again is able to generate sufficient income to meet the income requirement.

- ❖ The property will continue to qualify for PUV during the first two years that production has been halted. By statutory direction, the land is considered to be in actual production and to meet the minimum gross income requirement if the land was in **actual production** for turkey growing within the preceding two years. The requirement is not that the land was **considered** to be in actual production for turkey growing within the preceding two years.
- ❖ If the land is taken out of production for more than two years, it cannot have been in actual production within the preceding two years as required, and therefore the provisions of this exception would not apply. If land is taken out of production for more than two consecutive years due to turkey disease, the deferred taxes would be due in the third consecutive year that the land was not in production.

Chapter 10 – Annexation of Present-Use Value Land

[Primary Statutes: G.S. 160A-58.54, G.S. 160A-58.55, G.S. 160A-31, G.S. 160A-58.1, G.S. 160A-58.10, G.S. 105-277.4(b)]

Annexation legislation enacted in 2011 brought substantial changes both to the process of annexation and to its interaction with the PUV program.

I. Involuntary Annexation

A. Overview & Prior Law

Involuntary annexation is the process by which a municipality (city/town/village) decides to extend its boundaries to include adjacent, contiguous properties. “Contiguous” is an important term, because a municipality cannot normally jump over one property to annex another without special authorization from the General Assembly, or, in limited instances, by petition of the property owners.

Under prior law, PUV properties could be involuntarily annexed, but those property owners did not pay taxes to (or get services from) the municipality, unless and until the property came out of the PUV program. However, because the PUV property was still technically annexed, the municipality could continue its expansion to other property which was contiguous to the PUV property.

Under the 2011 legislation, this scheme was abandoned in favor of an all-or-nothing scheme, wherein the PUV property owner must agree to the annexation, which will be a full annexation. The question is whether properties that were annexed under the prior law must still remove themselves from the PUV program in order to receive municipal services. The new legislation did not address this issue but, since it was silent on the issue, it is possible that the provisions of the prior law remain in effect. However, given the uncertainties of the legislative intent, this Guide does not issue an official opinion or recommendation for this scenario.

B. Consent of Property Owner

As a result of the 2011 annexation law revisions, PUV property can no longer be annexed without the written consent of the owner.

Other types of property deemed by statute to be used for “bona fide farm purposes” are also protected from annexation without the owner’s consent. Therefore, a property which is removed from the PUV program after being excluded from the involuntary annexation does not automatically become subject to annexation. As long as the property owner can provide one of the statutory forms of proof, the property will still be considered used for bona fide farm purposes, and will still be protected from involuntary annexation.

The statutory forms of evidence to establish use for bona fide farm purposes are provided in G.S. 160D-903(a)*:

- a. A farm sales tax exemption certificate issued by the Department of Revenue.
- b. A copy of the property tax listing showing that the property is eligible for participation in the present use value program pursuant to G.S. 105-277.3.
- c. A copy of the farm owner's or operator's Schedule F from the owner's or operator's most recent federal income tax return.
- d. A forest management plan.

*This list of bona fide farm purposes should not be used for determining whether a property is eligible for participation in the PUV program. For property tax purposes, the list is relevant only for determining whether a property which has not been annexed and which loses PUV status will continue to be protected from involuntary annexation under one of these criteria.

C. Effective Date

Previously, the effective date of an involuntary annexation could be any day of the year, with the result that the tax liability on an annexed property would often have to be prorated, depending on when the annexation became effective during the July 1-June 30 fiscal year. Involuntary annexations which are initiated on or after July 1, 2011 must now have June 30 as their effective date, which will eliminate the need to prorate municipal tax bills.

II. Voluntary Annexation

In some situations, property owners may wish to petition for annexation by a municipality. There are somewhat different procedures involved, but it is useful to note that the above-mentioned restrictions on involuntary annexations do not apply to voluntary annexations. The annexed properties do not have to be contiguous with municipal boundaries, and any effective date can be selected. Consent is not an issue, since the property owners have sought to be annexed.

Examples

10-1: Property is currently in PUV and is not in the city limits. City proposes annexing several properties, including the PUV tract.

- ❖ The PUV tract will be annexed into the city only with the written consent of the owner.

10-2: Property is currently in PUV and is not in the city limits. City proposes annexing several properties, including the PUV tract. The owner decides that they wish to pay city taxes and receive city services.

- ❖ With the owner's written consent, the property will be annexed without requiring removal from the PUV program. The annexation becomes effective on June 30 of the year specified in the annexation ordinance. As of the effective date, the owner becomes both liable for city property taxes (based on the reduced present-use value), and eligible for city services.

10-3: A city proposes annexing several properties, including a large PUV tract with a valuable house. The owner refuses to consent to annexation. The city requests that the assessor split the property to create a separate tax parcel for the homesite. This would allow the city to involuntarily annex and subsequently tax the homesite parcel, since the house and its homesite acreage could not qualify for PUV or, presumably, for any other "bona fide farm purpose."

- ❖ The assessor should deny this request by the city. There is no provision in the statutes that allow an assessor to arbitrarily create a separate tax parcel to facilitate favorable tax situations for the city.
- ❖ If there is a publicly recorded document (plat, deed, etc.) that justifies the separate parcel, the assessor may do so.
- ❖ Still, it would likely be difficult for the city to establish that the owner's consent was not required for the homesite, since the statutory forms of evidence establishing use for bona fide farm purposes are not necessarily tied to a specific tax parcel.

10-4: A landowner with property in PUV joins with other area property owners in a petition to be annexed into a nearby municipality.

- ❖ Except in certain situations, the municipality is not required to grant the petition. If granted, however, the effective date of the annexation can be set at any date desired by the municipality, and the municipality tax bill which results from the annexation will have to be prorated if the effective date is anything other than June 30.

10-5: A municipality adopts an annexation ordinance. An affected landowner with property in PUV refuses consent to annexation. Several years later, the landowner requests to be annexed and to receive services from the municipality.

- ❖ If the annexation request is granted, the property will be annexed without requiring removal from the PUV program. The annexation becomes effective when the request is granted. As of the effective date, the owner becomes both liable for city property taxes (based on the reduced present-use value), and eligible for city services. The municipality tax bill which results from the annexation will have to be prorated if the effective date is anything other than June 30.

Chapter 11 – Application for Present-Use Value

[Primary Statutes: G.S. 105-277.4(a) and (a1)]

The present-use value program is a **voluntary** program that provides the owner with preferential tax treatment if the owner and the property meet the eligibility requirements. Acceptance into the program also requires that the owner and the property continue to meet the requirements, and failure to do so is generally subject to financial consequences.

Therefore, every owner who wishes to claim the benefits of present-use value must file a **proper** and **timely** application with the tax assessor's office. Under limited conditions, an untimely application may be filed.

I. Requirements for a Proper Application

A **proper** application must:

- Clearly show that the property comes within one of the three present-use value classifications.
- Contain any other relevant information required by the assessor to properly appraise the property at its present-use value.
- Be filed in the county where the property is located.

II. Requirements for a Timely Application

There are two major categories of applications:

- Initial applications where the property is not currently in present-use value.
- Applications required due to a transfer of a property already in present-use value where the new owner seeks continued and immediate classification.

A. Timely Initial Application

An initial application is needed when the property is **not** currently in present-use value. This may occur when:

- The property has never been in present-use value.
- The transfer to the current owner resulted in removal from the present-use value program.

Initial applications must be filed during one of the two following time periods:

1. Regular Listing Period – Most initial applications must be filed during the regular listing period, which typically is the month of January. By statutory definition,

the regular listing period includes any extension of the listing period. The statutes require that ownership be determined as of January 1, therefore an applicant must be the record owner as of January 1 for the year for which application is made.

2. Within 30 Days of a Notice of Change in Value – If the tax assessor sends a notice of change in value on a property not currently in use value, the owner has 30 days from the date shown on the notice of change in value to timely file an initial application for the tax year for which the valuation change was made. The notice may be due to a countywide reappraisal or a specific change to the property in a non-reappraisal year. The notice may be due to a change in land values or building values. Either of these notices will open a 30-day time period for the owner to timely file an initial application for present-use value.

There are situations where the property has been removed from the program and the deferred taxes are due and payable, but the new owner may subsequently be immediately eligible for present-use value. Since removal from the program requires that the property be taxed for the year of the disqualification as if the property was not classified for that year, a new owner cannot qualify for the program in the year of disqualification. The property cannot be both disqualified and qualified for the same year. Immediate eligibility means that the new owner may file an **initial** application for the next year following the year of disqualification.

B. Application Required Due to Transfer of Property Already in Present-Use Value

There are several situations where a transfer of property already in present-use value can occur that will not necessarily result in the disqualification of the property from present-use value. Examples of those situations are:

- Transfer of the property to a relative.
- Transfer from a husband and wife as tenants by the entirety to the husband and/or wife as individuals.
- Transfer from a husband and/or wife as individuals to the husband and wife as tenants by the entirety.
- Transfer from a business entity to one or more of its members.
- Transfer from a trust to a beneficiary of the trust.
- Transfer from a member of a qualifying business entity to the business entity.
- Transfer from a creator of a qualifying trust to the trust.

- Transfer to a party who is not a relative, but where the new ownership is a qualifying form of ownership and the new owner meets the requirements for Continued Use. (See *Chapter 2: Ownership Requirements, Subchapter II: Requirements for Qualifying Owners, Section B: Two Exceptions to the Standard Ownership Requirements, Subsection 1: Exception for Continued Use*)

An application required due to transfer of the land must be filed within 60 days of the date of the property's transfer.

If the new owner does not file a new application within 60 days of the property's transfer, the property will be removed from the present-use value program for failure to file a timely application.

If the previous owner chose to remove the property from present-use value prior to the transfer, the new owner will have to file an initial application for the following year during the next listing period. The new owner will have to meet all the requirements for initial qualification, and may or may not be immediately eligible for that year depending on the specifics of the situation.

III. Untimely Application

A. Untimely Initial Application

An initial application is untimely if it is filed after the listing period of the year for which the benefit is requested, or if it is filed more than 30 days after a notice of a change in value.

Untimely applications may be approved:

- By the Board of Equalization and Review, or, if that board is not in session, by the Board of County Commissioners, and
- If the applicant can show good cause for failure to file a timely application.

Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed. Since initial applications are always for properties that are not currently in the present-use value program, the taxes will always be levied in the same calendar year that the timely application would have been due (i.e., there are no deferred tax issues).

Therefore, untimely **initial** applications must be filed before the end of the same calendar year in which the timely application should have been filed.

B. Untimely Application Required Due to Transfer of Property Already in Present-Use Value

An application for continued eligibility for property already in present-use value is untimely if it is filed more than 60 days after the date of the property's transfer. For property tax purposes, the date of the property's transfer will be the date that the deed of transfer is recorded in the county Register of Deeds Office or the date of any other publicly recorded method of transfer.

Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed.

Whenever a rollback of deferred taxes is billed in any calendar year, the taxes are considered levied in that calendar year. Notice of removal from PUV does not suffice in establishing the levy of the taxes; it is necessary to actually bill the deferred taxes to create the levy. For application purposes, it is irrelevant which fiscal year the collector considers the rollback to be in since the untimely application only concerns itself with the calendar year in which the taxes were levied.

Therefore, untimely applications required due to transfer of property already in present-use value may be filed in any calendar year in which a rollback is billed and may apply to the years included in the rollback.

IV. Signing the Application

The present-use value program is a voluntary program that imposes specific requirements on the owner, as well as specific financial consequences if those requirements are not met. Therefore, it is vital that all owners sign the application for present-use value. The following are recommended guidelines for who should sign the application:

- Tenancy in Common – All tenants should sign the application.
- Husband and Wife as Tenants in Common – Both the husband and wife should sign the application.
- Husband and Wife as Tenants by the Entirety – Either the husband or wife may sign the application. It is preferred that both husband and wife sign so that both are aware that the property is receiving preferential tax treatment with resulting responsibilities on the owner.
- Corporations - Application should be signed by an officer of the corporation who has authority to make financial decisions for the corporation.
- Limited Liability Companies – Application should be signed by an officer of the company who has authority to make financial decisions for the corporation.

- Partnerships – All partners, both general and limited, should sign the application.
- Trusts – Application should be signed by the trustee for the trust.

Examples

11-1: Owner has owned the property for 10 years and the property has never been in PUV. Owner filed an application for PUV on January 15 of this year.

- ❖ Initial applications are timely if filed during the regular listing period. The regular listing period runs from January 1 through January 31, at a minimum.
- ❖ Owner has timely filed the application for PUV for the current year.

11-2: Owner has owned the property for 10 years and the property has never been in PUV. Owner filed an application for PUV on February 20 of this year. The county has granted a general extension of the listing period until the end of February.

- ❖ Initial applications are timely if filed during the regular listing period. The regular listing period includes any general extensions of the listing period.
- ❖ Owner has timely filed the application for PUV for the current year.

11-3: Owner has owned the property for 10 years and the property has never been in PUV. Owner filed an application for PUV on February 20 of this year. The county has granted the owner an individual extension of the listing period until the end of February.

- ❖ Initial applications are timely if filed during the regular listing period. The regular listing period includes any individual extensions of the listing period.
- ❖ Owner has timely filed the application for PUV for the current year.

11-4: Owner has owned the property for 10 years and the property has never been in PUV. The county conducted a reappraisal of all real property in the county effective January 1 of this year. The reappraisal notices were sent out on February 15 of this year. Owner filed an application for PUV on March 10 of this year. There have been no general extensions of the listing period and the owner did not request an individual extension of the listing period.

- ❖ If the tax assessor sends a notice of change in value on a property not currently in use value, the owner has 30 days from the date shown on the notice of change in value to timely file an initial application for the tax year for which the valuation

change was made. The notice may be due to a countywide reappraisal or a specific change to the property in a non-reappraisal year. The notice may be due to a change in land values or building values. Each of these notices will open a 30-day time period for the owner to timely file an initial application for present-use value.

- ❖ Owner filed the application within 30 days of the date of notice of change in value and has timely filed the application for PUV for the current year.

11-5: Owner purchased the property last year but the prior owner voluntarily removed the property from PUV prior to transfer. The deferred taxes were paid at closing. The owner established the property as his place of residence prior to January 1 of this year.

- ❖ The new owner may be immediately eligible for PUV this year if certain requirements are met. A timely application should be filed during the regular listing period following the year of removal from PUV.

11-6: Owner purchased the property last year but the prior owner voluntarily removed the property from PUV prior to transfer. The deferred taxes were paid at closing. The owner owns other property in the county already in PUV under the same classification and ownership as the purchased property.

- ❖ Since the property is no longer in PUV, the new owner must file an initial application during the regular listing period following the year of disqualification and may qualify under the Exception for Expansion of Existing Unit. The owner is not filing an application required due to transfer of the property, where the application should be filed within 60 days of the date of transfer. The new owner is filing an application for a property that is no longer in PUV, and therefore, is filing an initial application. In this case, the owner has been granted immediate eligibility rights, because of the pre-existing ownership of other PUV tracts, which can be claimed by filing an initial application during the regular listing period following the year of disqualification.

11-7: Property is in PUV and transfers from father to son on May 20 of this year. Son files a new application on June 30 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b)(2) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely.

- ❖ Son timely filed the new application.
-

11-8: Property is in PUV and transfers from father to son on December 15 of last year. Son files a new application on February 1 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b)(2) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely. The 60 day time period may extend into the next calendar year for those transfers occurring in November and December.
 - ❖ Son timely filed the new application.
-

11-9: Property is in PUV and transfers from a business entity to one of its members on May 20 of this year. Member files a new application on June 30 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b)(3) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely.
 - ❖ Member timely filed the new application.
-

11-10: Property is in PUV and transfers from an individual to a business entity on May 20 of this year. The individual is a member of the business entity. Business entity files a new application on June 30 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b1) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely.
 - ❖ Business entity timely filed the new application.
-

11-11: Property is in PUV and transfers from an individual to a qualifying trust on May 20 of this year. The individual is the creator of the trust. Trustee of the trust files a new application on June 30 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b1) but a new application is required to maintain PUV status. New applications required due to transfer of

the land must be submitted within 60 days of the date of the property's transfer to be considered timely.

- ❖ Trustee of the trust timely filed the new application.

11-12: Property is in PUV and transfers from husband and wife (as tenants by the entirety) to the wife on May 20 of this year. Wife files a new application on June 30 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b)(2) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely.
- ❖ Ownership by husband and wife as tenants by the entirety is a separate ownership than ownership by either the husband or wife separately. Transfers between the different combinations of ownerships involving the husband and wife should be considered qualifying transfers per G.S. 105-277.3(b)(2). However, the transfers require the filing of new applications for continued PUV classification.
- ❖ Wife timely filed the new application.

11-13: Property is in PUV and transfers to a new owner who wishes to immediately qualify using the Exception for Continued Use. Property transfers on January 5 of this year. The new owner files a new application on February 1 of this year.

- ❖ This transfer is a qualifying transfer per G.S. 105-277.3(b2)(1) but a new application is required to maintain PUV status. New applications required due to transfer of the land must be submitted within 60 days of the date of the property's transfer to be considered timely.
- ❖ The new owner timely filed the new application.

11-14: Father owns tract of land in PUV but transfers the property to his son. Father retains a life estate on the tract. Son is the remainderman.

- ❖ The owner of the life estate is considered the owner of the real property. Therefore, the father remains the owner of the property and the property continues to qualify. The assessor might wish to request that the father file an updated application indicating his status as owner of the life estate, however, the statutes do not require it.
-

11-15: Property has been subjected to a 100% donated conservation easement that qualifies for the Conservation Exception in G.S. 105-277.3(d). The land is no longer required to be in actual production. On August 5 of this year, the owner transfers the property to an individual who is not a relative. The new owner filed a new application on September 23 of this year.

- ❖ The property must continue to be “individually owned.” Since an individual meets the definition of “individually owned”, the individual can take ownership without being subject to the Standard Ownership Requirements (such as length of ownership, transfer to relative, and place of residence) or to the Exception for Continued Use. See *Chapter 8: Conservation Easements, Subchapter II: Exception for Certain Qualifying Easements, Section B: Special Provisions*.
 - ❖ This transfer is a qualifying transfer but a new application is required to maintain PUV status. Applications required due to transfer of the land must be submitted within 60 days of the date of the property’s transfer to be considered timely.
 - ❖ The new owner timely filed the new application.
-

11-16: Owner has owned property for 10 years and the property has never been in PUV. Owner filed an application for PUV on July 15 of this year.

- ❖ Initial applications are timely if filed during the regular listing period. The regular listing period runs from January 1 through January 31, if no extensions of the listing period have been granted.
 - ❖ Owner has not timely filed the application for PUV for the current year.
 - ❖ Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed. Since initial applications are always for properties that are not currently in the present-use value program, the taxes will always be levied in the same calendar year that the timely application would have been due (i.e., there are no deferred tax issues).
 - ❖ Therefore, untimely initial applications must be filed before the end of the same calendar year in which the timely application should have been filed.
 - ❖ Untimely applications may be approved by the Board of Equalization and Review, or, if that board is not in session, by the Board of County Commissioners. The applicant must show good cause for failure to file a timely application.
-

11-17: Owner has owned property for 10 years and the property has never been in PUV. Owner filed an application for PUV on January 15 of this year and requested PUV classification for last year.

- ❖ Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed. The application cannot be considered since last year's taxes were not levied in this calendar year. The owner can file an untimely application for this year.

11-18: Property in PUV transfers from father to son on May 1 of this year. Son fails to file a new application within 60 days of the date of transfer. The assessor notices the failure to file a new application and bills the deferred taxes resulting from the disqualification. The deferred taxes are billed on October 8 of this year.

- ❖ Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed.
- ❖ Whenever a rollback of deferred taxes is billed in any calendar year, the taxes are considered levied in that calendar year. Therefore, untimely applications required due to transfer of property already in present-use value may be filed in any calendar year in which a rollback is done and may apply to the years included in the rollback.
- ❖ Son has until the end of the current calendar year to file an untimely application.

11-19: Property in PUV transfers from father to son on August 25 of last year. Son fails to file a new application within 60 days of the date of transfer. This year the assessor notices the failure to file a new application and bills the deferred taxes resulting from the disqualification. The deferred taxes are billed on July 6 of this year.

- ❖ Son has until the end of the current calendar year to file an untimely application. The application will apply to the years covered by the billed deferred taxes since those deferred taxes were levied in this calendar year.

11-20: Property transfers from father to son on August 25 of two years ago. Son fails to file a new application within 60 days of the date of transfer. The assessor has not yet noticed the failure to file a new application and the property is still receiving PUV.

- ❖ Untimely applications apply only to property taxes levied in the calendar year in which the untimely application is filed. The assessor has not yet levied the deferred

taxes and the time limit for the untimely application will not be established until the deferred taxes are billed.

- ❖ Therefore, the son currently has an undetermined final deadline to file an untimely application. Until the assessor bills (levies) the deferred taxes, the son may file an untimely application at any time. Once the assessor bills (levies) the deferred taxes, the son has until the end of the calendar year in which the deferred taxes are billed to file an untimely application.

11-21: Property transfers from father to son on August 25 of last year. Son fails to file a new application within 60 days of the date of transfer. On December 3 of last year, the assessor notices the failure to file a new application and sends notice to the taxpayer of pending disqualification from PUV. However, the assessor bills the deferred taxes on January 15 of this year.

- ❖ Whenever a rollback of deferred taxes is billed in any calendar year, the taxes are considered levied in that calendar year. Notice of removal from PUV does not suffice in establishing the levy of the taxes; it is necessary to actually bill the deferred taxes to create the levy.
- ❖ Son has until the end of the current calendar year to file an untimely application.

Chapter 12 – Calculation of Present-Use Value

[Primary Statutes: G.S. 105-277.4(b) and (c), G.S. 105-277.6, G.S. 105-277.7, G.S. 105-317(c), G.S. 105-289(a)(5) through (6)]

Each property that qualifies for present-use value classification will be appraised at both its market value and its present-use value.

Market value is the estimated price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the property.

Present-use value is the value of land in its current use as agricultural land, horticultural land, or forestland based solely on its ability to produce income and assuming an average level of management.

Upon receipt of a properly executed application, the assessor must appraise the property at its present-use value as established in the schedule of values adopted for the most recent county reappraisal. Present-use value is usually much less than market value, and the difference between the market value and the present-use value is maintained in the tax assessment records as **deferred taxes**. When land becomes disqualified from present-use value, the deferred taxes for the current year and the three previous years with interest will usually become due and payable.

I. The Schedule of Values

In preparation for each county's periodic reappraisal of real property as required by statute, counties must develop and adopt a schedule of values, standards, and rules (more commonly known as the Schedule of Values).

Separate schedules are developed for valuing property at its market value and for valuing property at its present-use value. The two schedules may be adopted on the same timeline but they should be adopted by separate votes with separate orders of adoption in case the public should challenge either schedule. The county must use these schedules of values for determining market value and present-use value until new schedules are adopted for the next reappraisal.

A. Market Value Schedules

Since market value is dependent on many factors such as location and zoning, the market schedule of values usually specifies a range that the elements which comprise market value should fall within, but does not indicate specific values for specific properties. The assessor must appraise the market values within the ranges provided in the schedule of values.

Improvements are not eligible for present-use value and must be appraised at market value.

B. Present-Use Value Schedules

Present-use value is based solely on the value of land in its current use as agricultural land, horticultural land, or forestland and its ability to produce income in that use. Therefore, the present-use value of land is not affected as much by factors such as location and zoning.

More important to present-use value is the productivity of the land for either agricultural, horticultural, or forestry production, and the productivity of the land is very closely tied to soil types. As a result, the present-use schedule of values is usually more specific than the market schedule of values, and often adopts actual rates for specific soil types, rather than a range of rates.

In determining present-use value, the statutes require that:

- Qualifying properties must be valued at present-use value.
- Present-use value must be the value of land in its current use as agricultural land, horticultural land, or forestland, based solely on its ability to produce income and assuming an average level of management.
- Forestland values must be based on its expected net income.
- A rate of nine percent (9%) must be used to capitalize the expected net income of forestland.
- The capitalization rate for agricultural land and horticultural land must be determined by the Use-Value Advisory Board. The rate must be no less than six percent (6%) and no more than seven percent (7%). The current rate is six and one-half percent (6.5%).
- The Use-Value Advisory Board must annually submit a recommended use-value manual to the North Carolina Department of Revenue.
- The North Carolina Department of Revenue must annually prepare and distribute to each assessor the recommended manual, as developed by the Use-Value Advisory Board, which establishes the cash rental rates for agricultural lands and horticultural lands and the net income ranges for forestland.

The assessor is ultimately responsible for establishing the present-use values for the county, but the General Assembly provides the resources to assist in that effort by requiring that a set of recommended values be developed each year. The assessor **must**

use the capitalization rates established by statute and **may choose** to adopt the recommended present-use values from the Use-Value Advisory Board.

Note: Since present-use value is based on a limited portion of the elements of market value, present-use value will likely always be less than market value for any particular property. It is recommended that a statement be included in the present-use value schedules which states that the present-use value will not exceed the market value should the specific circumstance arise where the adopted present-use value rate might actually exceed the market value rate. Otherwise, the situation could exist where the property is being appraised based on a negative value since the difference between market value and present-use value would be negative in that circumstance.

II. Use-Value Advisory Board

The Use-Value Advisory Board (UVAB) is established under the supervision of the Agricultural Extension Service of North Carolina State University and is comprised of the following members:

- Director of the NCSU Agricultural Extension Service (serves as Chair),
- Representative of the Department of Agriculture and Consumer Services,
- Representative of the North Carolina Forest Service,
- Representative of the NC A&T Agriculture Extension Service,
- Representative of the North Carolina Farm Bureau Federation, Inc.,
- Representative of the North Carolina Association of Assessing Officers,
- Director of the NCDOR Local Government Division Property Tax Section,
- Representative of the North Carolina Association of County Commissioners, and
- Representative of the North Carolina Forestry Association.

III. UVAB Recommended Use-Value Manual

The Use-Value Advisory Board must annually submit a recommended use-value manual to the North Carolina Department of Revenue, which then prepares and distributes the final version to the county assessors.

The UVAB Manual addresses three major areas:

- Agricultural and Horticultural Values and Capitalization Rates
- Forestland Values

- Evergreens Intended For Use As Christmas Trees

A. Agricultural and Horticultural Values and Capitalization Rates

Agricultural and horticultural land values are based on the capitalization of the estimated cash rental rates for the various classes of soils found in the state.

The North Carolina Department of Revenue, in conjunction with the North Carolina Department of Agriculture, will see that studies of the cash rents for agricultural and horticultural land are conducted periodically, as funding allows. The results are provided to the UVAB to use in establishing the recommend present-use value rates.

The cash rental rates are analyzed with respect to geographic location and soil productivity. As a result, a cash rental rate will be determined for each soil classification.

The soils will be divided into four categories (three productive soils categories and one unproductive soils category). On a larger scale, the soils are grouped by geographic region as determined by the Major Land Resource Area delineations.

The last step is to divide the cash rental rate by the capitalization rate to determine the present-use value. The General Assembly has mandated that the capitalization rate for agricultural and horticultural land must be no less than six percent (6%) and no more than seven percent (7%) but has delegated to the UVAB the authority for setting the actual rate.

The current rate for agricultural and horticultural lands, as set by the UVAB, is six and one-half percent (6.5%).

Agricultural present-use value rates cannot exceed \$1,200 as mandated by the General Assembly.

B. Forestland Values

Forestland values are determined by capitalizing the net income ranges for forestland. A five-year rolling average of the income and cost data is used to offset any abrupt changes in the market.

Differing somewhat from agriculture and horticulture, the soils are divided into six categories (five productive soils categories and one unproductive soils category). On a larger scale, the soils are grouped by geographic region as determined by the Major Land Resource Area delineations.

The last step is to divide the net income by the capitalization rate to determine the present-use value. The General Assembly has mandated that the capitalization rate for forestland must be nine percent (9%).

C. Evergreens Intended for Use as Christmas Trees

For horticultural land on which evergreens are grown intended for use as Christmas trees, the North Carolina Department of Revenue is required to:

- Establish an “in lieu of income requirement” until the evergreens are harvested from the land, and
- Establish a gross income requirement for this type of land that differs from other horticultural land.

The UVAB *Use-Value Manual for Agricultural, Horticultural, and Forest Land* contains the Department of Revenue’s requirements for horticultural land on which evergreens are produced and intended for use as Christmas trees.

Also see *Chapter 6: Evergreens Intended For Use As Christmas Trees*.

Examples

12-1: The assessor has developed the Schedule of Values in preparation for the next reappraisal. Separate schedules have been prepared for market value and for present-use value. The county commissioners will be voting on the adoption of the schedules at their next meeting.

- ❖ The county commissioners may consider both schedules at the same meeting. However, they should vote on each schedule separately and issue separate orders adopting each schedule. If a taxpayer should choose to appeal the adoption of either schedule, the remaining schedule will not be affected by the appeal and can be used without concern for future adjustment by adverse court decisions.

12-2: In preparing the PUV Schedule of Values, the assessor has analyzed the market and believes that the proper capitalization rate for forestry is 8%.

- ❖ The assessor must use the statutorily mandated capitalization rate of 9% for forestry.

12-3: In preparing the PUV Schedule of Values, the assessor has analyzed the market and believes that the proper capitalization rate for agriculture and horticulture is 5%.

- ❖ The General Assembly has established that the capitalization rate for agriculture and horticulture must be no less than 6% and no more than 7%. The General Assembly also requires that the Use-Value Advisory Board must set the actual rate, within the statutory limits. The UVAB has set the current rate at 6.5%.

- ❖ Even though the current rate is published in the recommended use-value manual, the rate itself is mandated and is not a recommendation.
 - ❖ The assessor must use the statutorily mandated capitalization rate, as currently set for agriculture and horticulture at 6.5% by the UVAB.
-

12-4: The assessor is preparing the PUV schedule of values and has analyzed the local market for agricultural land. The assessor has reviewed the UVAB recommended cash rents for the county but feels that his analysis of the local market is more accurate.

- ❖ The assessor is not required to use the UVAB recommended cash rents if the assessor believes the local market data can support different cash rents. Indeed, the assessor does not even have to use cash rents (although it is recommended) if the assessor instead chooses to do an analysis of net income by some other method.
 - ❖ However, the assessor must capitalize the rents or net income at the rate established by the UVAB, currently set at 6.5%.
-

12-5: The assessor is preparing the PUV schedule of values and has analyzed the local market for agricultural land. The assessor has reviewed the UVAB recommended cash rents for his county and believes that most of the numbers are accurate. However, the county contains some very productive agricultural land which the assessor believes should have a present-use value of at least \$1,500.

- ❖ While the assessor is not required to use the values derived from the capitalized cash rents as recommended by the UVAB, the statutes state that agricultural land present-use values cannot exceed \$1,200.

Chapter 13 – Disqualification and Removal from Present-Use Value (or Rollback)

[Primary Statutes: G.S. 105-277.4(c) and (d), G.S. 105-277.5, G.S. 105-277.1F, G.S. 40A-6, G.S. 136-121.1]

Overview

Present-use value is a voluntary program that requires compliance with certain rules by the owner in exchange for preferential tax treatment. As long as the owner continues to meet the statutory requirements, the property will remain in present-use value.

However, failure to meet the requirements will result in removal from the program, and, in most instances, the billing of the deferred taxes for the year of disqualification and the three previous years with interest.

Note: Refunds made within the context of G.S. 105-296(j) compliance reviews are the only circumstance where PUV rollback refunds are specifically authorized under the Machinery Act.

- Any request made outside of the context of G.S. 105-296(j) should be denied if it is not covered under G.S. 105-381.

I. How a Disqualification Occurs

Land meeting the conditions for classification at present-use value must be taxed on the basis of the value of the land in its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes.

The deferred taxes become due and payable when the property loses its eligibility as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification.

The statutes do not provide a list of the disqualifying events or circumstances. If the property no longer meets the conditions or requirements for the program, then the property is removed from the program and the deferred taxes become due and payable. The property must continue to meet the requirements for classification on a continuing basis, not just at the time of application. Whenever a question arises as to continued eligibility, it will be necessary to review all of the conditions and requirements needed for initial and on-going classification.

II. Notice of Change in Use

The owner has the responsibility and duty to notify the assessor of any change that could disqualify all or a part of a tract of land receiving present-use value. Notice to the assessor must include complete information regarding the change and notice must be given before the close of the listing period following the change in use.

Any property owner who fails to notify the assessor of potential disqualifying changes will be subject to a penalty of ten percent (10%) of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues.

While the assessor has every legal right to impose the penalty as provided by the statute, very few assessors, if any, actually impose the penalty. Previous decisions by the assessor to disregard the penalty do not prevent the imposition of the penalty in the future. However, if the assessor does seek to impose the penalty, it should be applied consistently and in compliance with the statutes.

The assessor's choice to disregard the penalty in no way diminishes the obligation of the owner to notify the assessor of any possible disqualifying change, as the statute clearly defines the owner's responsibility to give notice.

III. Disqualifying Events

While the statutes do not provide a specific list of disqualifying events, analysis of the conditions and requirements for classification will help to determine the events and circumstances that will cause a property to fail to meet the conditions and requirements for classification.

Listed below is a partial and illustrative list of many of the reasons why a disqualification may occur.

1. Request by the owner for voluntary removal from the program.
2. Failure to have an approved application.
3. Transfer to a non-relative who does not qualify for the Exception for Continued Use.
4. Transfer to a new owner who may qualify for the Exception for Continued Use but fails to file an application or accept the deferred liability.
5. Transfer to a relative who fails to file an application.
6. Failure to maintain sufficient acreage in production to meet the minimum size requirements.

7. Transfer of a portion of the acreage reduces the remaining acreage in production below the minimum size requirements.
8. Failure to meet the minimum average gross income requirement (agriculture and horticulture only).
9. Failure to provide a sound forestry management plan (when required).
10. Failure to meet sound management requirements for the property.
11. Conservation easement is placed on the property which prohibits commercial production of crops, and the conservation easement does not qualify for the conservation exception.

IV. [Moved]

Subchapter IV: Exception for Wildlife Conservation Land has moved to *Subchapter IX: Exception When Deferred Taxes Are Not Due, D: Exception for Wildlife Conservation Land*.

V. Billing of Deferred Taxes

The difference between the taxes due on the present-use basis and the taxes that would have been due on market value basis, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer. The difference in taxes is carried forward in the records of the taxing unit or units as deferred taxes.

Except as provided later in *Subchapter IX: Exception When Deferred Taxes Are Not Due*, a disqualification from present-use value will result in the billing of the deferred taxes. Two main steps are involved in determining the taxes due when a property is disqualified:

1. Year of Disqualification – The tax for the fiscal year that begins in the calendar year in which the disqualification occurred is computed as if the land had not been classified for that year [G.S. 105-277.1F(b)].
2. Previous Three Years – The deferred taxes for the three fiscal years preceding the year of disqualification are immediately due and payable with interest [G.S. 105-277.4(c)]. Interest accrues on the deferred taxes as if they had been payable on the dates on which they originally became due.

If only a part of the qualifying tract of land fails to meet a condition or requirement for classification, the assessor must determine the amount of deferred taxes applicable to that part and that amount becomes payable with interest as provided above.

Upon the payment of the deferred taxes for the three years immediately preceding a disqualification, all liens arising under this statute are extinguished.

Example of Deferred Tax Billing: Taxpayer sells a present-use value tract in November 2023 to a non-qualifying owner. The assessor removes the present-use value status and issues the rollback bills in November as shown in the table below.

Year	Amount of Deferred Value	Tax Rate	Taxes Before Interest	Initial January 2% Int.	# Months of ¾% Interest	Total ¾% Interest	Total Taxes Due
2023	\$100,000	0.70	\$700.00	\$0.00	0	\$0.00	\$700.00
2022	\$100,000	0.68	\$680.00	\$13.60	10	\$51.00	\$744.60
2021	\$75,000	0.68	\$510.00	\$10.20	22	\$84.15	\$604.35
2020	\$75,000	0.69	\$517.50	\$10.35	34	\$131.96	\$659.81

Note that if the property had been removed from the present-use value program prior to the 2023 regular billing, the assessor would bill 2023 tax year at market value and only send rollback bills for 2022, 2021, and 2020.

VI. Voluntary Payment of Deferred Taxes

All or part of the deferred taxes that are not yet due and payable may be paid to the tax collector at any time without affecting the property's eligibility for deferral. A partial payment is applied first to accrued interest. Payments are immediately applied to the existing deferred taxes and are not held for application to additional deferred taxes resulting from any future removal from the program.

Payment of all or part of the deferred taxes is not considered a request for voluntary removal from present-use value and should not result in disqualification.

However, as discussed in *Subchapter VII: Voluntary Removal from Present-Use Value*, a request for voluntary removal will result in disqualification and the billing of deferred taxes. It is vitally important that the tax office be completely clear on whether the taxpayer wishes to voluntarily pay the deferred taxes without disqualification or whether the taxpayer wishes to be voluntarily removed from the program, thus resulting in the billing of deferred taxes.

If the taxpayer only wishes to voluntarily pay deferred taxes without disqualification, it is strongly recommended that the counties require the owner or the owner's attorney to submit and sign *Form AV-3: Voluntary Payment of Deferred Taxes Without Requesting Disqualification*.

VII. Voluntary Removal from Present-Use Value

If the taxpayer wishes to voluntarily remove the property from present-use value, it is strongly recommended that the counties require the owner or the owner's attorney to submit and sign *Form AV-6: Request for Voluntary Disqualification from Present-Use Value Classification*.

It is vitally important that the tax office be completely clear on whether the taxpayer wishes to be voluntarily removed from the program, thus resulting in the billing of deferred taxes, or whether the taxpayer only wishes to voluntarily pay the deferred taxes without disqualification.

Once *Form AV-6* has been signed and filed with the tax assessor, the request cannot be rescinded or reversed. The filing of the form results in disqualification. The deferred taxes become due and payable as of the date of disqualification.

The date of disqualification is the date that the form is filed with the tax assessor.

There is no statutory provision for releasing or refunding a tax imposed due to voluntary disqualification, even if voluntary disqualification was requested in error by the owner.

For the very important reasons above, the assessor should only accept *Form AV-6* from the current owner of the property. A potential owner cannot request the removal of property from present-use value when they do not own the property.

VIII. Date of Disqualification

As discussed in *Subchapter I: How a Disqualification Occurs*, the deferred taxes become due and payable when the land fails to meet any condition or requirement for classification.

As discussed in *Subchapter V: Billing of Deferred Taxes*, the taxes for the year of disqualification are computed as if the property was not in present-use value for that year and the deferred taxes for the preceding three years, with interest, are immediately due and payable.

Instances can arise where a property clearly failed to meet a condition or requirement for classification in a **prior** year but was only recognized by the assessor in the **current** year. The issue is whether the rollback should be done for the current year and three prior years, or whether the rollback should be done for the actual year in which the property failed to meet a condition or requirement for classification and for the three years prior to that year.

For example, a property was transferred to a clearly non-qualifying owner in 2020. The assessor notices the disqualifying transfer in 2023. Is it proper to execute the rollback for

2020, 2019, 2018, and 2017 (with 2021, 2022, 2023 deferred taxes recovered as corrected billings)? Or is it proper to execute the rollback for 2023, 2022, 2021, and 2020 only?

The statutes require that the year in which the property failed to meet a condition or requirement for classification be billed as if the property was not in present-use value for that year, and the three prior year's deferred taxes with interest are due and payable. The statutes do not set the determining date for the year of the disqualification to be the year in which the assessor **notices** the failure of the property to meet a condition or requirement for classification.

In the example above, the property failed to meet a condition or requirement for classification in 2020. Therefore the rollback should be done for 2020, 2019, 2018, and 2017.

However, caution should be used when the rollback is executed for a prior year of disqualification. The assessor should be able to conclusively prove that the prior year was actually the year in which the property failed to meet a condition or requirement for classification. In subjective areas such as sound management, where it may be difficult to prove exactly when the property failed to meet a condition or requirement for classification, it may be advisable to determine that the current year is the year of disqualification, not an inconclusive prior year.

IX. Exceptions When Deferred Taxes Are Not Due

A. Set Exception

If property loses its eligibility for present use value classification **solely** due to a change in income caused by enrollment of the property in the federal Conservation Reserve Program (CRP), no deferred taxes are due and the lien for the deferred taxes is extinguished.

For discussion on when enrollment in CRP might result in the billing of deferred taxes, see *Chapter 7: Conservation Reserve Program, Subchapter II: CRP and Present-Use Value, Section C: When Enrollment in CRP Results in Loss of PUV*.

B. Variable Exception

If property loses its eligibility for present-use value classification because the property is conveyed either (i) to a nonprofit organization and the property qualifies for exclusion from the tax base pursuant to G.S. 105-275(12) or G.S. 105-275(29) or (ii) to the State, a political subdivision of the State, or the United States, then deferred taxes are due as follows:

- (1) If the property is conveyed at or below present-use value, then no deferred taxes are due, and the lien for the deferred taxes is extinguished.

- (2) If the property is conveyed for more than present-use value, then a portion of the deferred taxes for the preceding three fiscal years is due and payable in accordance with G.S. 105-277.1F.

The portion due is equal to the lesser of:

- a) the amount of the deferred taxes

or

- b) the deferred taxes (DT) multiplied by a fraction. The numerator is the sale price (SP) of the property minus the present-use value (PUV) of the property. The denominator is the true value (TV) of the property minus the present-use value (PUV) of the property.

Formula: $DT \times (SP - PUV) / (TV - PUV)$

Regarding the option to convey to a nonprofit organization, G.S. 105-275(12) or G.S. 105-275(29) both require that the property be exclusively used for the stated purposes in order to qualify for exclusion, and it seems that the properties must already be used for these purposes at the time the property is transferred to the nonprofit organization. Otherwise, the property cannot qualify for exclusion under the statutes because it is not being used for the required purposes. It does not appear that the deferred taxes are forgiven merely if the property is transferred to an organization that has future plans (immediate or not) to use the property for the statutory purpose.

There may be infrequent instances where the property can qualify for present-use value and be exclusively used for the required purposes of G.S. 105-275(12) or G.S. 105-275(29). The assessor should question whether the property was properly in present-use value at the time of the transfer if the property was being exclusively used for the required purposes in G.S. 105-275(12) or (29). If the property was not properly in present-use value, the property should be disqualified due to failure to meet the requirements of the present-use value program and the deferred taxes would be due.

Perhaps the most likely scenario for the G.S. 105-275(12) exception to the deferred taxes would occur when the taxpayer had previously donated a conservation easement under the provisions of G.S. 105-277.3(d1) which allowed the property to remain in the present-use value program without any production or income requirements. If the taxpayer subsequently began to use the property consistent with the requirements in G.S. 105-275(12), it would then be possible to donate the property to the nonprofit and for the land to qualify under G.S. 105-275(12) at the time of transfer.

Transfers under the Variable Exception apply to transfers of the property itself (i.e., fee simple transfer generally by a warranty deed) and does not apply to transfer of easements

on the property. The statutes distinguish between the property and easements on the property [see G.S. 105-277.3(d1)] and it is clear that the property itself must be transferred, not just an easement on the property.

C. Deferred Taxes for the Current Year (Set and Variable Exceptions)

If a property loses its eligibility for present-use value classification solely due to the reasons set forth in the Set or Variable Exceptions above, either no deferred taxes are due and the lien for the deferred taxes is extinguished or a calculated percentage of the deferred taxes are due. Clearly, the taxes for the three previous years are deferred taxes and would be subject to the special provisions of the Set and Variable Exceptions. The question is whether the taxes for the current year are deferred taxes and would also be subject to the special provisions of the Set and Variable Exceptions.

G.S. 105-277.4(c) states that land meeting the conditions for classification must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification are a lien on the real property. The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes.

If the property meets the conditions for classification on January 1, then the property is appraised at present-use value and the difference is carried forward as deferred taxes.

Based on this analysis, it is the opinion of DOR that, for the current year's taxes, the difference between market value and present-use value is also a deferred tax and would therefore be subject to the provisions of the Set and Variable Exceptions, whether or not the tax bills have actually been generated for the current year.

Under the provisions of G.S. 105-277.4(d), all four years of deferred taxes are subject to the provisions of the Set and Variable Exceptions.

D. Exception for Wildlife Conservation Land

When an owner of land classified under the present-use value program does not transfer the land and the land becomes eligible for classification as wildlife conservation land, no deferred taxes are due. The deferred taxes remain a lien on the property and the rules of the wildlife conservation program now apply to the land. See *Chapter 16: Wildlife Conservation Program* for more details.

E. Exception for Site Infrastructure Land

When an owner of land classified under the present-use value program either (i) does not transfer the land and the land becomes eligible for classification as site infrastructure land, or (ii) does transfer the land but the land becomes eligible for classification as site infrastructure land within six months of the transfer, no deferred taxes are due. The

deferred taxes remain a lien on the property and the rules of the site infrastructure program as stated in G.S. 105-277.15A now apply to the land.

X. [Moved]

Subchapter X: Partial Payment of Deferred Taxes has been moved to *Subchapter IX: Exceptions When Deferred Taxes Are Not Due, Section B: Variable Exception*.

XI. Special Provision for Condemned Property

Under the provisions of G.S. 40A-6 and G.S. 136-121.1, if present-use value property is taken by a condemnor exercising the power of eminent domain, the property owner is entitled to reimbursement from the condemnor for all deferred taxes paid by the owner as a result of the condemnation if both of the following conditions are met:

1. The owner is a natural person whose property is taken in fee simple by a condemnor exercising the power of eminent domain.
2. The owner also owns agricultural land, horticultural land, or forestland that is contiguous to the condemned property and that is in active production.

The following points need to be emphasized with regards to this special provision:

1. The statutes establish a relationship between the condemnor and the property owner, and do not involve the tax assessor.
2. The tax assessor should bill the deferred taxes and pursue appropriate collection procedures when needed.
3. The owner must be a natural person and cannot be a business entity or trust.
4. The statutes require the condemnor to reimburse the taxes paid by the property owner. Therefore, the property owner is responsible for payment of the taxes.
5. The taking of the property must be in fee simple where the owner retains no rights to the property. This provision does not apply to easements since the taking is not in fee simple.
6. The owner must also own agricultural land, horticultural land, or forestland that is contiguous to the condemned property and that is in active production. It appears that the condemnor will not be responsible for reimbursement if the condemnation leaves no contiguous agricultural, horticultural, or forestland that is in actual production.
7. If the condemnation does leave contiguous agricultural, horticultural, or forestland that is in actual production, but does not leave enough acreage in production to meet the minimum size requirements, the assessor should also bill

deferred taxes on the portion that was not condemned (unless there is another tract in the farm unit with the same classification that does meet the minimum size requirement).

8. Governmental condemning agencies that seek to acquire property by gift or purchase must give the property owner written notice of these reimbursement provisions. This seems to imply that reimbursement does not apply when the property owner, under the expectation of possible condemnation, agrees to transfer the property. However, since this is not directly a property tax issue, the owner should consult with the condemning agency to discuss this issue.

Summary

Present-use value is a voluntary program that requires compliance by the owner with certain rules in exchange for preferential tax treatment. As long as the owner and the property continue to meet the requirements, the property will remain in present-use value.

Failure to meet the requirements will result in removal from the program, and, in most instances, the billing of the deferred taxes for the year of disqualification and the three previous years with interest.

The deferred taxes become due and payable when the land fails to meet any condition or requirement for classification.

The owner has the responsibility and duty to notify the assessor of any change which would disqualify all or a part of a tract of land receiving present-use value. Any property owner who fails to notify the assessor of potential disqualifying changes may be subject to a penalty of ten percent (10%) of the total amount of the deferred taxes and interest thereon for each listing period for which the failure to report continues.

The taxes for the year of disqualification are computed as if the property was not in present-use value for that year and the deferred taxes for the preceding three years, with interest, are immediately due and payable.

In limited circumstances, the property may be disqualified without resulting in the billing of deferred taxes and the liens for the deferred taxes are extinguished or it is possible that only a portion of the deferred taxes may be due.

In certain condemnation actions, the property owner may be entitled to reimbursement from the condemning agency for the deferred taxes due as a result of the condemnation.

Examples

Note: Practically all these examples deal with properties that are initially in present-use value. The assumption for each example will be that the property is in PUV, unless

otherwise stated. It is also assumed that disqualification will result in the billing of deferred taxes for the current year and the three prior years with interest, unless the disqualification is subject to the exceptions in G.S. 105-277.4(d) and (d1) where no deferred taxes or a portion of deferred taxes are due.

13-1: Property is transferred from one individual to another individual who is not a relative. The buyer does not own any other property in PUV and does not assume the liability for deferred taxes.

- ❖ Property should be disqualified. Buyer fails to meet either the standard ownership requirements or the exceptions to the standard ownership requirements.
-

13-2: Property is transferred from an individual to a relative. The buyer does not own any other property in PUV and does not specifically assume the liability for deferred taxes.

- ❖ Property will meet the ownership requirements. Buyer meets the ownership requirement that the property has been owned by the owner or a relative of the owner for the four preceding years. Buyer must file a new application within 60 days of the transfer.
-

13-3: Property is transferred from a business entity to an individual. The individual is not a member of the business entity. The buyer does not own any other property in PUV and does not assume the liability for deferred taxes under the Exception for Continued Use.

- ❖ Property should be disqualified. Buyer fails to meet either the standard ownership requirements or the exceptions to the standard ownership requirements. The new owner must have been a member of the business entity when the entity transferred ownership, or the new owner must meet the requirements of the Exception for Continued Use.
-

13-4: Property transfers from an individual to a business entity. The principal business of the business entity is construction.

- ❖ Property should be disqualified. The principal business of the business entity must be agriculture, horticulture, or forestry. The buyer is not a qualifying owner since the new owner fails to meet the requirements for business entities.
-

13-5: Property transfers from an individual to a business entity. The members of the business entity are not relatives. The land is leased to a tenant farmer who is allowed to farm the property as desired.

- ❖ Property should be disqualified. Unless all members of the business entity are relatives, leasing the land out to someone else to farm is not allowed. The buyer is not a qualifying owner since the new owner fails to meet the requirements for business entities.

13-6: Property transfers from an individual to a business entity. The five members of the business entity are not relatives. Three members actually farm the land but the other two members have no involvement in the farming operation. The principal business of the business entity is agriculture.

- ❖ Property should be disqualified. All members must be either actively engaged or the relative of a member who is actively engaged. The buyer is not a qualifying owner since the new owner fails to meet the requirements for business entities.

13-7: Property is owned by two tenants in common. One tenant transfers its interest to an LLC whose principal business is manufacturing.

- ❖ A qualifying tenancy in common can consist of individuals, business entities, and trusts. However, a tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner.
- ❖ The LLC is not a qualifying owner since its principal business is not agriculture, horticulture, or forestry. Since all tenants do not qualify, the entire property will be disqualified and the deferred taxes will be billed.

13-8: Property is owned by two tenants in common. One tenant transfers its interest to a trust of which the transferring tenant is a beneficiary.

- ❖ A qualifying tenancy in common can consist of individuals, business entities, and trusts. However, a tenancy in common can qualify for present-use value only if each tenant would qualify as an owner if the tenant were the sole owner.
 - ❖ The property will qualify since the trust in this example is a qualifying trust and meets the standard ownership requirements for trusts.
-

13-9: Property transfers to a buyer. No removal from the present-use value program was requested by the seller. The buyer does not file a new application within 60 days of the date of transfer.

- ❖ The property should be disqualified and deferred taxes should be billed for the current year and three previous years with interest. Under certain conditions the buyer may file an untimely application.

13-10: Property will be transferred next week. The buyer, or the buyer's attorney, requests that the property be removed from present-use value and the deferred taxes billed.

- ❖ The assessor should deny the request. The buyer does not yet own the property and has no authority to request that the seller's property be removed from the present-use value program.
- ❖ The assessor may provide an estimate of the amount of taxes that would be due if the property were removed from the program, but any such statement should clearly indicate that it is for informational purposes only.

13-11: Property will be transferred next week. The seller, or the seller's attorney, requests that the deferred taxes on the property be billed.

- ❖ It is vitally important that the tax office be completely clear on whether the taxpayer wishes to voluntarily pay the deferred taxes without disqualification or whether the taxpayer wishes to be voluntarily removed from the program, thus resulting in the billing of deferred taxes.
- ❖ If the taxpayer only wishes to voluntarily pay deferred taxes without disqualification, it is strongly recommended that the counties require the owner or the owner's attorney to submit and sign *Form AV-3: Voluntary Payment of Deferred Taxes Without Requesting Disqualification*.
- ❖ If the taxpayer wishes to voluntarily remove the property from present-use value, it is strongly recommended that the counties require the owner or the owner's attorney to submit and sign *Form AV-6: Request for Voluntary Disqualification from Present-Use Value Classification*.

13-12: The owner requests to pay part of the total outstanding deferred taxes on the property.

- ❖ This should not be considered a request to voluntarily disqualify the property. If the taxpayer only wishes to voluntarily pay deferred taxes without disqualification, it is strongly recommended that the counties require the owner or the owner's attorney to submit and sign *Form AV-3: Voluntary Payment of Deferred Taxes Without Requesting Disqualification*.

13-13: Property will be transferred next week. The seller, or the seller's attorney, submits *Form AV-6* to the assessor and requests that the property be voluntarily removed from the present-use value program. After further discussion with the buyer, the seller asks that the property be placed back in present-use value and that the rollback of deferred taxes be reversed.

- ❖ Once *Form AV-6* has been signed and filed with the tax assessor, the request cannot be rescinded or reversed. The filing of the form results in disqualification. The deferred taxes become due and payable as of the date of disqualification.
- ❖ The date of disqualification is the date that the form is filed with the tax assessor.
- ❖ There is no statutory provision for releasing or refunding a tax imposed due to voluntary disqualification, even if voluntary disqualification was requested in error by the owner. The only potential statutory remedy for the owner is to request a release or refund under the provisions of G.S. 105-381, but the valid reasons to release or refund a tax do not seem to cover a situation where a taxpayer voluntarily disqualifies the property but later experiences a change of mind.

13-14: A father owns a 25-acre tract in PUV and splits out 1 acre to his son for a homesite.

- ❖ The 1-acre split should be disqualified and deferred taxes should be billed for the current year and three previous years with interest. Even though it is a transfer to a relative, the land must still meet all other PUV requirements.

13-15: A father has a 10-acre tract in agricultural PUV and splits out 1 acre to his son for a homesite. The father does not own any other PUV property.

- ❖ The entire 10-acre tract should be disqualified and deferred taxes should be billed for the current year and three previous years with interest. The split leaves the original tract with only 9 acres, which is insufficient to meet the size requirements.

13-16: A father has a 15-acre tract in agricultural PUV and splits out 8 acres to his son. The father does not own any other PUV property. The son already has other agricultural tracts in PUV.

- ❖ The split leaves the original tract with only 7 acres, which is insufficient to meet the size requirements. The remaining 7-acre tract should be disqualified and deferred taxes should be billed for the current year and three previous years with interest.
- ❖ Since this is a transfer to a relative, the son meets the Standard Ownership Requirements. Although the tract is too small to meet the size requirements on its own, it **may** qualify as an additional tract in the son's existing farm unit. If so, the son should file a new application within 60 days of the transfer to request continued present-use eligibility for the property.

13-17: A seller has a 15-acre tract in agricultural PUV and splits out 8 acres to a buyer who is not a relative. The seller does not own any other PUV property. The buyer already has other agricultural tracts in PUV.

- ❖ The remaining 7-acre tract should be disqualified and deferred taxes should be billed for the current year and three previous years with interest. The split leaves the original tract with only 7 acres, which is insufficient to meet the size requirements.
- ❖ Since the Standard Ownership Requirements are not met, the buyer must meet the Exception for Continued Use. The 8-acre tract is insufficient in size to meet the size requirements on its own but **may** qualify as an additional tract. If the buyer chooses to file an application and accepts any existing deferred liability, the property may immediately qualify as part of the buyer's existing farm unit. A new application should be filed within 60 days of the transfer.
- ❖ However, if the seller voluntarily removes the property from present-use value prior to transfer or if the buyer does not fulfill the requirements of the Exception for Continued Use, the buyer may immediately qualify for the following year through the Exception for Expansion of Existing Unit. An initial application should be filed during the next listing period.

13-18: A seller has a 15-acre tract in agricultural PUV and splits out 8 acres to a buyer who is not a relative. The seller already has other agricultural tracts in PUV. The buyer already has other agricultural tracts in PUV.

- ❖ The remaining 7-acre tract is insufficient in size to meet the size requirements on its own but **may** qualify as an additional tract in the farm unit. The seller's farm unit must still have at least one tract that meets the minimum size requirements. If none of the remaining tracts in the farm unit meet the size requirement, then all tracts of the farm unit should be disqualified.
- ❖ Since the Standard Ownership Requirements are not met, the buyer must meet the Exception for Continued Use. The 8-acre tract is insufficient in size to meet the size requirements on its own but **may** qualify as an additional tract. If the buyer chooses to file an application and accepts any existing deferred liability, the property may immediately qualify as part of the buyer's existing farm unit. A new application should be filed within 60 days of the transfer.
- ❖ However, if the seller voluntarily removes the property from present-use value prior to transfer or if the buyer does not fulfill the requirements of the Exception for Continued Use, the buyer may immediately qualify for the following year through the Exception for Expansion of Existing Unit. An initial application should be filed during the next listing period.

13-19: Property is 25 acres in agricultural PUV. The owner has historically farmed 17 acres of the tract and the remaining 8 acres are wooded. After the tobacco buyout, the owner reduced the acreage in agricultural production to 9 acres.

- ❖ The property no longer meets the size requirements. The property should be disqualified and deferred taxes should be billed.

13-20: Property is in horticultural PUV and averages \$800 per year in gross income.

- ❖ The property does not meet the income requirements. The property should be disqualified and deferred taxes should be billed.

13-21: Property has been in forestry PUV for 20 years but the owner has never submitted a forestry management plan. Since the law now requires one, the assessor asks the owner to submit a plan. The owner refuses.

- ❖ The property does not meet the sound management requirements. The property should be disqualified and deferred taxes should be billed.
-

13-22: In the current year, the assessor notices that a property in PUV was transferred two years ago to a non-qualifying owner.

- ❖ The property should be disqualified and deferred taxes should be billed. Since the disqualification **clearly** occurred two years ago, it would be proper to consider that year as the year of disqualification. Therefore, the deferred taxes would be for that year and the three years preceding the year of disqualification. Last year's deferred taxes and this year's deferred taxes would be billed as corrected billings.
- ❖ However, caution should be used when the rollback is executed for a prior year of disqualification. The assessor should be able to conclusively prove that the prior year was actually the year in which the property failed to meet a condition or requirement for classification. In subjective areas such as sound management, where it may be difficult to prove exactly when the property failed to meet a condition or requirement for classification, it may be advisable to determine that the current year is the year of disqualification, not an inconclusive prior year.

13-23: Property is transferred to the State of North Carolina. The seller gifts the property to the State and receives no compensation. The transfer occurs in November of the current year.

- ❖ Since the property was gifted to the State, no deferred taxes are due and the lien for the deferred taxes is extinguished, including the taxes that have already been deferred for the current year.

13-24: Property is transferred to the State of North Carolina. The seller gifts the property to the State and receives no compensation. The transfer occurs in February of the current year.

- ❖ Since the property was gifted to the State, no deferred taxes are due and the lien for the deferred taxes is extinguished, including the taxes that have already been deferred for the current year. Even though the bills have not yet been generated for the current tax year, the difference between market value and present-use value is already considered a deferred tax, based on the January 1 qualifications.

13-25: Property is a 12-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 12 acres in the Conservation Reserve Program and the 12 acres are required to be planted in vegetation other than trees. The owner will receive \$60 per acre.

- ❖ By statute, all 12 acres in CRP are considered to be in actual production and the \$720 in yearly CRP income payments can count toward meeting the income requirements. Total agricultural acreage in production is 12 acres. Average gross income is \$720 per year.
- ❖ The tract meets the size requirements since it has at least 10 acres in agricultural production. The tract does not meet the average gross income requirement since it will not average at least \$1,000 gross income per year.
- ❖ In this example, enrollment in CRP will result in removal from the present-use value program. However, since the removal is solely due to a change in income caused by enrollment in CRP, no deferred taxes are due as a result of the disqualification.

13-26: Property is a 12-acre tract, all in agricultural production, and is currently in PUV. Owner enrolls all 12 acres in the Conservation Reserve Program and the 12 acres are required to be planted in trees.

- ❖ By statute, the 12 acres in CRP are considered to be in actual production. Total forestland acreage in production is 12 acres. The tract does not meet the forestland size requirement since it does not have at least 20 acres in forestry production.
- ❖ Deferred taxes are not due if the property loses its eligibility solely due to a change in income caused by enrollment in CRP.
- ❖ However, this CRP agreement requires that the land be converted to a use that is different than the use under which the tract is currently qualified for PUV, and the conversion to the different use lowers the amount of land in qualified use below the minimum requirement. The tract no longer has 10 acres in production for agricultural purposes since the 12 acres must now be considered as forestland, and the 12 acres is not sufficient to meet the forestry 20-acre size requirement.
- ❖ It appears that deferred taxes would be due since the provisions of G.S. 105-277.4(d) apply only when the disqualification occurs **solely** due to a loss in income. In this situation, the disqualification is due to a change in use and for failure to meet the size requirements.

13-27: Property is a 15-acre tract in agricultural PUV. All acres are planted in crops. DOT condemns and takes 4 acres for a highway project. The assessor does the rollback on the 4 acres and bills the deferred taxes. The owner tells the assessor that no taxes are due because DOT is responsible for loss in PUV.

- ❖ The rollback should stand and the deferred taxes are due as billed. The owner is responsible for payment of the deferred taxes but may be eligible for reimbursement from DOT.

13-28: A 25-acre tract is in the present-use value program. The true value of the property is \$100,000 and the present-use value of the property is \$25,000. The property is sold to a nonprofit organization qualifying under 105-275(12) for \$25,000.

- ❖ No deferred taxes are due and the lien for the deferred taxes is extinguished since the property sold at or below present-use value.

13-29: A 25-acre tract is in the present-use value program. The true value of the property is \$100,000 (TV) and the present-use value of the property is \$25,000 (PUV). The property is sold for \$60,000 (SP) to a nonprofit organization qualifying under 105-275(12).

- ❖ A portion of the deferred taxes (DT) would be due in this instance. Since the property sold for more than present-use value, but less than the appraised market value, the deferred taxes due would be calculated as:

$$\begin{aligned}\text{Portion Due} &= \text{DT} \times (\text{SP} - \text{PUV}) / (\text{TV} - \text{PUV}) \\ &= \text{DT} \times (60,000 - 25,000) / (100,000 - 25,000) \\ &= \text{DT} \times (35,000 / 75,000) \\ &= \text{DT} \times .467\end{aligned}$$

Chapter 14 – Compliance Reviews

[Primary Statutes: G.S. 105-296(j), G.S. 105-277.4(b1)]

I. Compliance Review Period

The tax assessor must annually review at least one-eighth of the properties in present-use value in order to verify that those properties continue to qualify for present-use value classification. This process will ensure that all present-use value properties are reviewed in an eight-year period.

Since most counties were on an eight-year reappraisal cycle when the statute was written, the statutory language seems to anticipate that all the parcels will be reviewed during a county's eight-year reappraisal cycle. However, the statutes do not prevent more frequent reviews of properties, and some counties that are on more frequent reappraisal cycles have chosen to review all properties within the shorter cycles.

The period of the review process is based on the average of the preceding three year's data. Therefore, the county may ask for any income, production, or sound management documentation for the three preceding years as part of the review process.

II. Compliance Review Form

Since a property generally needs to meet the same requirements for continued classification as it met for initial classification, the assessor may ask for information that is very similar to the information requested on an initial application.

Technically, the assessor cannot ask for a new application as part of a compliance review, but there is nothing wrong with asking for the same information on a compliance review form. If an assessor should happen to ask for a new application as part of the review process, the owner will not have been harmed since the information is the same as that needed for the review process. The fact that the title of the form may be different should not be a major issue. However, the assessor should consider the timeliness of any "application" received as a result of a compliance review under the time limitations for compliance reviews, not under the time limitations for applications.

III. Types of Compliance Review Information

When a compliance review is conducted, the period of the review process will be based on the preceding three year's data.

The assessor may require the owner to submit any information needed by the assessor to verify that the property continues to qualify for present-use value.

Examples of information that may be requested include (but are not limited to):

- Sound management plans for forestland.
- Documentation of compliance with any forestry management practices whose recommended implementation dates have passed.
- Income information for the past three years.
- IRS Schedule F to verify farm income.
- Acreage in production broken down by acres per product.
- If owned by a business entity, evidence of the principal business of the business entity (including income and expense information).
- If owned by a business entity, information documenting the members' participation in the farming operations.
- Evidence that the property is under sound management.
- Evidence of compliance with conservation easements, when the Conservation Exception provisions of 105-277.3(d1) are in use.

The owner may submit additional information concerning any weather conditions or other acts of nature that prevented the growing or harvesting of crops or the realization of income from cattle, swine, or poultry operations. The assessor must consider this information when determining whether the property is operating under a sound management program. Therefore, the compliance review form should provide the owner a place to document this information.

As part of the compliance review process, the assessor may request assistance from the Farm Service Agency, the Cooperative Extension Service, the North Carolina Forest Service, and other similar organizations.

IV. Compliance Review Process

The assessor may conduct compliance reviews under two main scenarios:

- Based upon information already available to the assessor, the assessor makes a determination whether the property still qualifies for classification.
- The assessor requests additional information from the owner prior to making a determination whether the property still qualifies for classification.

A. Determination Without Requesting Additional Information

Several situations may arise where, based on information already available, it is apparent to the tax assessor that a property no longer qualifies for present-use value classification. Examples include instances where:

- A property has clearly transferred to a non-qualifying ownership.
- A field review indicates the land has not been farmed for a number of years.
- A transfer of a portion of the property has caused the tract to fall below the minimum acreage requirement.

In these and similar cases, the assessor must send a written notice to the owner that a determination has been made that the property no longer qualifies. As discussed in *Chapter 15: Appeal Process*, the owner has 60 days from the date of the notice of the decision of the assessor to appeal to the county board.

Because the assessor never requested additional information, the owner does not have the statutorily mandated additional time period (as discussed next in *Section B: Determination When Additional Information Is Requested*) to submit more information that the assessor must consider.

The owner may, however, submit the information as part of a timely appeal of the assessor's decision to the county board, and the county board should receive the information and give it appropriate consideration.

B. Determination When Additional Information Is Requested

As part of the compliance review process, it is common for the assessor to require the owner to submit information so that the assessor can make a fully informed decision regarding the qualification of the property.

The most common type of information requested by the assessor is a questionnaire covering the requirements for continued qualification. Often the questionnaires are insufficiently completed, and the assessor certainly has the right to disqualify the property at this point for failure to provide the requested information.

However, sometimes the assessor chooses to again request the missing information. Also, even if the questionnaire was correctly completed, the assessor may still request additional information based upon the responses to the questionnaire.

Each of these requests should be in writing to the owner, and each request should be considered a request by the assessor that the owner submit the requested information.

Upon a written request by the assessor for information, the owner has 60 days from the date of the written request to submit the information. If the information is submitted, not submitted, or submitted incompletely, the assessor may make an additional written request for information. If so, the owner has an additional 60 days to submit the additional information.

The assessor will make a determination of the qualification of the property and the assessor must send a written notice to the owner that a determination has been made. The compliance review process and appeal rights will depend on whether the owner had submitted the information to the assessor.

1. Owner Has Submitted the Requested Information

If the owner **HAS SUBMITTED** the requested information and the assessor determines that the property no longer qualifies, then:

- The property loses its present-use value classification and the deferred taxes become due and payable.
- The owner has 60 days from the date of the notice of the decision of the assessor to appeal to the county board.
- Because the owner has submitted the requested information, the owner does not have the statutorily mandated additional time period (as discussed next in *Subsection 2: Owner Has NOT Submitted the Requested Information*) to submit more information that the assessor must consider.
- The owner may, however, submit the information as part of a timely appeal of the assessor's decision to the county board, and the county board should receive the information and give it appropriate consideration.

2. Owner Has NOT Submitted the Requested Information

If the owner **HAS NOT SUBMITTED** the requested information within 60 days and the assessor determines that the property no longer qualifies, then:

- The property loses its present-use value classification and the deferred taxes become due and payable.
- The owner has 60 days from the date of the notice of the decision of the assessor to appeal to the county board.
- However, this time limit will be modified if, and only if, the owner submits the previously requested information within 60 days of the date of the notice of the assessor's decision. If this occurs, the assessor must take the additional information into consideration and render another assessor's decision on the qualification of the property. The owner then has 60 days from the date of the notice of this second decision of the assessor to appeal to the county board.
- If the additional information shows that the property continues to meet the requirements for classification, the assessor must reinstate the present-use value classification retroactive to the date that the classification was revoked. Any deferred taxes that have been paid due to the revocation must be refunded.

- **Refunds made within the context of G.S. 105-296(j) compliance reviews are the only circumstance where PUV rollback refunds are specifically authorized under the Machinery Act.**

A property owner may not sidestep the 60-day time limit to appeal to the county board by submitting information to the assessor that the assessor **did not request**. The owner should submit the information with the owner's appeal to the county board.

V. Notice Provisions

Effective for 2020, the General Assembly passed new notice language in G.S. 105-277.4(b1) which states that, if the assessor determines that the property loses its eligibility for present-use value classification for a reason other than failure to file a timely application required due to transfer of the land, the assessor shall provide written notice of the decision. The notice shall include the property's tax identification number, the specific reason for the disqualification, and the date of the decision.

This seems to be a reasonable requirement for all disqualification notices, including disqualification for failure to file a timely application due to transfer of the land.

The notice should also include the appeal information, including the method to appeal and the appeal deadline.

Examples

14-1: Assessor is conducting compliance reviews and notices that a tract in forestry PUV has less than 20 acres in forestry. The owner owns no other tracts in PUV. The assessor has not sent a questionnaire to property owner. The assessor notifies the owner that the property has been disqualified and the deferred taxes are billed.

- ❖ The assessor may disqualify the property without requesting additional information if the assessor believes no further information is required.
- ❖ If the owner wishes to submit information, the owner must appeal the decision of the assessor within 60 days of the notice of decision and the information can be submitted with the appeal. Because the assessor never requested additional information, the owner does not have the statutorily mandated additional 60 days to provide the assessor with additional information. The local board can consider the information as part of the appeal.

14-2: Assessor is conducting compliance reviews and sends questionnaires to a number of PUV properties. Owner returns the completed questionnaire and the assessor determines that the property no longer qualifies. Notice is sent to the owner and the deferred taxes are billed.

- ❖ Since the owner has provided the requested information, the owner must appeal the decision of the assessor within 60 days of the notice of decision. If the owner wishes to submit additional information, it can be submitted with the appeal. Because the assessor did receive the requested additional information, the owner does not have the statutorily mandated additional 60 days to provide the assessor with additional information. The local board can consider the information as part of the appeal.
-

14-3: Assessor is conducting compliance reviews and sends questionnaires to a number of PUV properties. Owner returns the completed questionnaire. Based on the information in the questionnaire, the assessor requests additional information which the taxpayer subsequently provides. The assessor determines that the property no longer qualifies. Notice is sent to the owner and the deferred taxes are billed.

- ❖ Since the owner has provided the requested information, the owner must appeal the decision of the assessor within 60 days of the notice of decision. If the owner wishes to submit additional information, it can be submitted with the appeal. Because the assessor did receive the requested additional information, the owner does not have the statutorily mandated additional 60 days to provide the assessor with additional information. The local board can consider the information as part of the appeal.
-

14-4: Assessor is conducting compliance reviews and sends questionnaires to a number of PUV properties. Owner does not return the questionnaire and the assessor disqualifies the property. Notice is sent to the owner and the deferred taxes are billed.

- ❖ Since the owner has not provided the requested information, the owner has two options. The owner may appeal the decision of the assessor to the local board within 60 days of the notice of decision, or, if the owner wishes to submit the requested information, it can be submitted within 60 days of the notice of decision. Because the assessor did not originally receive the requested information, the owner does have the statutorily mandated additional 60 days to provide the assessor with additional information.
- ❖ If the owner decides to provide the requested information instead of filing an appeal, the assessor must consider the information and render a decision based on the information. The owner must appeal that decision of the assessor to the local board within 60 days of the final notice of decision.
- ❖ However, if the information indicates that the property continues to meet the requirements for classification, the assessor must reinstate the present-use value

classification retroactive to the date that the classification was revoked. Any deferred taxes that have been paid due to the revocation must be refunded.

Chapter 15 – Appeal Process

[Primary Statutes: G.S. 105-277.4(b1), G.S. 105-322(g)(5)]

I. Venue for Hearing of Appeals

Decisions of the tax assessor regarding the qualification or appraisal of property may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners.

The statutes provide that the board of equalization and review may continue to meet after it has adjourned from its regular session to hear certain types of appeals, if the county commissioners wish that those appeals be heard by the board of equalization and review rather than the county commissioners. Appeals resulting from the compliance review process fall into this category. However, it is up to the individual county to decide whether it wishes for these appeals to be heard by the board of county commissioners or by the board of equalization and review. It is recommended that the counties adopt an updated board of equalization and review resolution setting forth which board should hear the appeals when the jurisdictions of the two boards overlap.

Appeals resulting from adverse decisions on timely applications where the decisions were made by the tax assessor after the board of equalization and review has adjourned from its regular session do not fall into the category of appeals that the board of equalization and review may continue to sit and hear. The board of county commissioners should hear these appeals if the board of equalization and review has adjourned from its regular session.

Consideration of untimely applications filed after the board of equalization and review has adjourned from its regular session do not fall into the category of appeals that the board of equalization and review may continue to sit and hear. The board of county commissioners should hear these appeals if the board of equalization and review has adjourned from its regular session. Tax assessors do not have the authority to approve untimely applications.

II. Time Limits for Appeals

An appeal must be filed within 60 days after the decision of the assessor.

If the owner submits additional information to the assessor as part of the compliance review process, the appeal must be filed within 60 days after the assessor's decision, as based on the additional information. (Please see *Chapter 14: Compliance Reviews* for an in-depth discussion.)

III. Notice and Appeal Provisions

The assessor's decision should be in writing and should contain the date the notice was mailed. This date should be used to determine whether the appeal was filed within 60 days after the decision of the assessor. The notice should also contain the tax identification number, the reason for the denial or disqualification (if the notice is adverse to the owner), the appeal method, and the appeal deadline.

A new appeal to a decision of the assessor regarding the disqualification of property for which notice was received is not required to be submitted for subsequent tax years while the appeal of that disqualifying event is outstanding.

If, while an assessor's decision that a property has lost its eligibility for present-use value classification is under appeal to the county board or to the Property Tax Commission, the assessor determines that the property is no longer eligible for present-use value classification because of an additional disqualifying event independent of the one that is the basis of the disqualification under appeal, the assessor shall give notice of the subsequent disqualification which can be appealed as a separate action.

IV. Appeals from the County Board

Decisions of the county board of equalization and review or the board of county commissioners may be appealed to the North Carolina Property Tax Commission.

Appeals to the Property Tax Commission must be made in writing within 30 days after the date the county board mailed a notice of its decision to the owner.

Exception: If a taxpayer has filed a request for refund or release under the provisions of G.S. 105-381, the taxpayer must contest the decision of the county commissioners by filing suit in Superior Court. The appeal does not proceed to the North Carolina Property Tax Commission.

Summary

Decisions of the tax assessor regarding the qualification or appraisal of property may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners.

Generally, an appeal must be filed within 60 days after the decision of the assessor. The assessor's decision should be in writing.

Decisions of the county board of equalization and review or the board of county commissioners may be appealed to the North Carolina Property Tax Commission.

Appeals to the Property Tax Commission must be made in writing within 30 days after the date the county board mailed a notice of its decision to the owner.

Examples

15-1: Owner has filed a late application before the board of equalization and review has adjourned from its duties under G.S. 105-322(g)(1) and (g)(2).

- ❖ The board of equalization and review has the responsibility to decide on the late application if the board is still in session.

15-2: Owner has filed a late application after the board of equalization and review has adjourned following completion of its duties under G.S. 105-322(g)(1) and (g)(2). The county commissioners prefer that the board of equalization and review decide whether to approve the late application.

- ❖ Once the board of equalization and review has adjourned, the board of county commissioners must decide on the late application. The board of equalization and review has not been given this authority by the General Assembly in G.S. 105-322(g)(5).

15-3: Owner has filed a late application. The assessor decides that the taxpayer has provided good cause for failure to timely file the application and approves the late application.

- ❖ The assessor does not have the authority to approve a late application. The applicant should be scheduled for a hearing before the board of equalization and review, or if that board is not in session, before the board of county commissioners.

15-4: Owner files a timely application. The assessor denies the application after the board of equalization and review has adjourned.

- ❖ The appeal must be heard by the county commissioners.

15-5: The assessor disqualifies a property as part of the periodic compliance review of PUV properties. The board of equalization and review is still in session.

- ❖ The appeal should be heard by the board of equalization and review.

15-6: The assessor disqualifies a property as part of the periodic compliance review of PUV properties. The board of equalization and review has adjourned from its duties under G.S. 105-322(g)(1) and (g)(2).

- ❖ The board of equalization and review has the authority to hear the appeal per G.S. 105-322(g)(5). However, the board of county commissioners also has the authority to hear the appeal per G.S. 105-277.4(b1).
 - ❖ It is up to the individual county to decide whether it wishes for these compliance review appeals to be heard by the board of county commissioners or by the board of equalization and review. It is recommended that the county commissioners adopt an updated resolution for the board of equalization and review setting forth which board should hear the appeals when the jurisdictions of the two boards overlap.
-

15-7: Owner files a timely application. The assessor denies the application and mails the notice of decision on May 1 of this year. The owner notifies the assessor on August 10 of this year that he wishes to appeal the decision of the assessor.

- An appeal must be filed within 60 days after the decision of the assessor. The owner has failed to timely file an appeal and has lost the avenue for appeal.

Chapter 16 – Wildlife Conservation Program

[Primary Statutes: G.S. 105-277.15, G.S. 105-277.3(d2)]

Overview

The wildlife conservation program began in 2010 and is a property tax deferral program for certain land used for wildlife species protection or wildlife habitat protection or used for a wildlife reserve.

When the wildlife conservation program is discussed in this chapter and in other locations in this Guide, it must be emphasized that the present-use value program for agricultural, horticultural, and forest land is a separate program from the wildlife conservation program. When the term “present-use value program” is used in this guide, it is specifically referring to the present-use value program for agricultural, horticultural, and forest land, and not to the wildlife conservation program discussed in this chapter.

However, there are provisions that allow for switching between the present-use value program and the wildlife conservation program. While the focus of this Guide is the present-use value program, the basics of the wildlife conservation program are presented here to facilitate familiarization with the program and to demonstrate how it interacts with the present-use value program.

Effective for the 2022 tax year, the General Assembly made significant changes to the wildlife conservation program. Due to the extensive nature of the changes, only the current version is presented here.

I. Classification

Wildlife conservation land must be appraised, assessed, and taxed as follows:

- (1) Wildlife conservation land used for wildlife species protection must be appraised and assessed as if it were classified under G.S. 105-277.3 as forestland.
- (2) Wildlife conservation land used for wildlife habitat protection must be appraised and assessed as if it were classified under G.S. 105-277.3 as forestland.
- (3) Wildlife conservation land used for wildlife reserve must be appraised and assessed as if it were classified under G.S. 105-277.3 as agricultural land.

II. Use Requirements

The land must be managed under a written wildlife habitat conservation agreement with the North Carolina Wildlife Resources Commission that is in effect as of January 1 of the year for which the benefit of this section is claimed and that requires the owner to do one or more of the following:

(1) Wildlife species protection. - Protect an animal species that lives on the land and, as of January 1 of the year for which the benefit of this section is claimed, is on a North Carolina protected animal list published by the Commission under G.S. 113-333.

(2) Wildlife habitat protection. - Conserve any of the following priority animal wildlife habitats:

- a. longleaf pine forest,
- b. early successional habitat,
- c. small wetland community,
- d. stream and riparian zone,
- e. rock outcrop, or
- d. bat cave.

(3) Wildlife reserve. - Create and actively and regularly use as a reserve for hunting, fishing, shooting, wildlife observation, or wildlife activities, provided that the land is inspected by a certified wildlife biologist at least quintennially to ensure that at least three of the seven activities listed in this subdivision are maintained to propagate a sustaining breeding, migrating, or wintering population of indigenous wild animals for human use, including food, medicine, or recreation. The Commission shall adopt rules needed to administer the inspection requirements of and activities mandated by this subdivision. The activities are as follows:

- a. Supplemental food.
- b. Supplemental water.
- c. Supplemental shelter.
- d. Habitat control.
- e. Erosion control.
- f. Predator control.
- g. Census of animal population on the land.

III. Size Requirements

Minimum Size Requirement

The land must consist of at least 20 contiguous acres located in the same county.

Once the initial qualifying tract of 20 contiguous acres has been met, one or more additional acres that meet the ownership and use requirements of this section may qualify for enrollment.

If the land is used for wildlife habitat protection under subdivision (c3)(2) of this section, then the additional acreage must be located in the same county as the qualifying 20-acre tract.

Maximum Size Requirement

- Wildlife Species Protection: no more than 200 acres of an owner's land in a county
- Wildlife Habitat Protection: no more than 200 acres of an owner's land in a county
- Wildlife Reserve: no more than 800 acres of an owner's land in a county

IV. Ownership Requirements**A. Types of Qualifying Owners**

The land must be owned by an individual, a family business entity, a family trust, or a combination of one or more of the three entities as tenants in common. Tenants in common may elect to treat their individual shares as owned by them individually in accordance with G.S. 105-302(c)(9).

A family business entity is a business entity whose members are, directly or indirectly, individuals and are relatives. An individual is indirectly a member of a business entity if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity.

A family trust is a trust that was created by an individual and whose beneficiaries are, directly or indirectly, individuals who are the creator of the trust or a relative of the creator. An individual is indirectly a beneficiary of a trust if the individual is a beneficiary of another trust or a member of a business entity that has a beneficial interest in the trust.

Land owned by a business entity is not eligible for the wildlife conservation program if the business entity is a corporation whose shares are publicly traded or one of its members is a corporation whose shares are publicly traded.

The terms business entity, member, and relative are defined in G.S. 105-277.2.

B. Length of Ownership Requirements

The land must have been owned by the same owner for the previous four years, except as follows:

- (1) If the land is the owner's place of residence, then it meets the ownership requirements.
- (2) If an owner of land enrolled as wildlife conservation land under this section acquires additional land that shares a common boundary with the enrolled land, then the acquired land meets the ownership requirement.
- (3) If the land is owned by a family business entity, the land meets the ownership requirement if the land was owned by one or more members of the family business entity for the required time.

- (4) If the land is owned by a family trust, the land meets the ownership requirement if the land was owned by one or more beneficiaries of the family trust for the required time.
- (5) If the land was classified as wildlife conservation land under this section when it was acquired and the owner continues to use the land as wildlife conservation land, then the land meets the ownership requirement if the new owner files an application with the county assessor within 60 days after acquiring the property and signs the wildlife habitat conservation agreement in effect for the property.
- (6) If the land is owned as tenants in common, the land meets the ownership requirement if the land was owned by one or more of the tenants for the required time.
- (7) If the land is acquired through transfer or inheritance from a relative, the land meets the ownership requirement if the land was owned by the relative for the required time.

V. Deferred Taxes

The difference between the taxes that are due on wildlife conservation land and that would be due if the land were taxed based on its true value is a lien on the property.

The difference in taxes must be carried forward in the records of each taxing unit as deferred taxes.

The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the land loses its eligibility for deferral as a result of a disqualifying event.

A disqualifying event occurs when the property no longer qualifies as wildlife conservation land.

VI. Exceptions to Payment (Lien Remains)

No deferred taxes are due and the deferred taxes remain a lien on the land in the following two situations:

- When the owner of wildlife conservation land that was previously classified under the present-use value program before the wildlife habitat conservation agreement was signed does not transfer the land and the land again becomes eligible for the present-use value program. In this situation, the present-use value program rules once again apply.
- When land that is classified as wildlife conservation land is transferred to a new owner who signs the wildlife habitat conservation agreement in effect for the land

at the time of transfer and the land remains classified under this section. In that situation, the wildlife conservation program rules continue to apply.

VII. Exceptions to Payment and Lien

No deferred taxes are due, and the lien for the deferred taxes is extinguished, if the land loses its eligibility for deferral solely due to one of the following reasons:

- The land is conveyed by gift to a nonprofit organization and qualifies for exclusion from the tax base under G.S. 105-275(12) or G.S. 105-275(29).
- The land is conveyed by gift to the State, a political subdivision of the State, or the United States.

VIII. Application

A. Initial Application for the Wildlife Conservation Program

If the property is not already in the present-use value program, then the taxpayer will be filing an initial application for classification. The wildlife habitat conservation agreement must be in effect as of January 1 of the year for which the benefit is claimed, which implies that the initial application should be filed during the regular listing period.

However, the statutes do not specifically address the proper time period for filing an initial application under this program. Therefore, absent any statutory guidance, the best assumption is that the general application provisions for exemption and exclusions as found in G.S. 105-282.1 should be used as a guide. Under this assumption, the initial application must be filed during the regular listing period to be timely, and an untimely application must be filed before the end of the calendar year to apply to the taxes levied in that calendar year.

B. Transfers of Wildlife Conservation Program Land

If the property is already in the wildlife conservation program and the property is transferred to another owner who wishes to continue in the program, the new owner must file an application and sign the wildlife habitat conservation agreement in effect for the property within 60 days after acquiring the property. The statutes do not specifically address the possibility of filing an untimely application under this scenario. Therefore, absent any statutory guidance, the best assumption is that the untimely application provisions for exemptions and exclusions as found in G.S. 105-282.1(a1) should be used as a guide. Under this assumption, an untimely application must be filed before the end of the calendar year to apply to the taxes levied in that calendar year.

C. Conversion from Present-Use Value Program to Wildlife Conservation Program

When the land is converted from the present-use value program to the wildlife conservation program, an application and a wildlife habitat conservation agreement must be filed. The wildlife habitat conservation agreement must be in effect as of January 1 of the year for which the benefit is claimed, which implies that the application should be filed during the regular listing period. However, the statutes do not specifically address the proper time period for filing the application required under this scenario.

Therefore, absent any statutory guidance, the best assumption is that the general application provisions for exemptions and exclusions as found in G.S. 105-282.1 should be used as a guide. Under this assumption, the application must be filed during the next regular listing period following the implementation of the wildlife habitat conservation agreement to be timely, and an untimely application must be filed before the end of the calendar year to apply to the taxes levied in that calendar year.

D. Conversion from Wildlife Conservation Program to Present-Use Value Program

When the land is converted from the wildlife conservation program to the present-use value program, an application must be filed. However, the statutes do not specifically address the proper time period for filing the application required under this scenario. Therefore, absent any statutory guidance, the best assumption is that the application provisions for the present-use value program as found in G.S. 105-277.4(a) should be used as a guide. It could be argued that the application should be filed either during the next listing period following the return to commercial production or within 60 days following the return to commercial production. A third but less persuasive argument is that the application should be filed before the return to commercial production.

Since the property is not in the present-use value program at the time of application, it seems that filing an initial application is the proper procedure. Under this assumption, the initial application must be filed during the regular listing period following the return to commercial production to be timely, and an untimely application must be filed before the end of the calendar year to apply to the taxes levied in that calendar year.

IX. Administration

An owner who applies for the classification allowed under this section must attach a copy of the owner's written wildlife habitat agreement.

An owner who fails to notify the county assessor when land classified under this section loses its eligibility for classification is subject to a penalty in the amount set in G.S. 105-277.5.

Examples

16-1: Owner has a 17-acre tract of land in agricultural PUV, which she stops farming in order to convert to an early successional habitat for purposes of the wildlife conservation program.

- The minimum size requirement for the wildlife conservation program is 20 acres. If the property ceases to be used for an appropriate PUV purpose, it should then be disqualified and billed for deferred taxes.

16-2: Owner, a business entity, has 92 acres of land that it first enrolled in forestry PUV 16 years ago. The principal business of the entity is forestry; the business entity is not publicly traded; and all of its members are individuals who are not relatives, but are actively engaged in the principal business. Owner now wants to enroll the property in the wildlife conservation program, and requests the Wildlife Resources Commission to assist it in converting the property to an appropriate priority animal wildlife habitat.

- Unlike with PUV, the wildlife conservation program is only available to business entities or trusts which are **family** business entities or trusts. In this case, the members of the business entity are not relatives, so the business entity cannot qualify for the wildlife conservation program.

16-3: A qualifying family trust acquires the property of the owner described in Example 16-2. There is no other connection between the trust and the owner in Example 16-2. Before January of the following year, the trust requests the Wildlife Resources Commission to assist it in converting the property to an appropriate priority animal wildlife habitat.

- The trust has not owned the property for the previous four years. This owner cannot qualify for the wildlife conservation program for at least four years. Since land was not in the wildlife conservation program at the time of transfer, the option to file an application within 60 days of transfer for continued classification is not available.

Appendix – Links to Publications and Forms

Present-Use Value Program Guide

The NCDOR's Present-Use Value Program Guide can be viewed online at: <https://www.ncdor.gov/taxes-forms/property-tax/present-use-value-puv-seminars/present-use-valuation-program-guide>.

Use-Value Advisory Board's Use-Value Manual for Agricultural, Horticultural and Forest Land

The UVAB's Use-Value Manual for Agricultural, Horticultural and Forest Land can be viewed online at: <https://www.ncdor.gov/use-value-manual-agricultural-horticultural-and-forest-land>.

Form AV-5 – Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

Form AV-5 can be viewed online at: <https://www.ncdor.gov/documents/av-5-application-present-use-value-assessment>.

This document is included here to give an indication of the types of information that will be requested upon application for present-use value at the county tax office. While many county tax offices use this application, they are not required to do so. Some counties have developed their own application. If applying for present-use value, please contact the county tax assessor's office to obtain the county's present-use value application.

Form AV-3 – Voluntary Payment of Deferred Taxes Without Requesting Disqualification

Form AV-3 can be viewed online at: <https://www.ncdor.gov/documents/av-3-voluntary-payment-deferred-taxes-without-requesting-disqualification>.

Form AV-6 – Request for Voluntary Disqualification from Present-Use Value Classification

Form AV-6 can be viewed online at: <https://www.ncdor.gov/documents/av-6-request-voluntary-disqualification-present-use-value-classification>.

Form AV-7 – Request for Estimate of Deferred Taxes

Form AV-7 can be viewed online at: <https://www.ncdor.gov/documents/av-7-request-estimate-deferred-taxes>.

Form AV-56 – Application for Wildlife Conservation Program

Form AV-56 can be viewed online at: <https://www.ncdor.gov/documents/av-56-application-wildlife-conservation-program>.

Agriculture Rates						
#	Version	Soil	Use	Info 1	Info 2	RATE
1	2024	21		130B		
2	2024	41	A	130B	1	1200
3	2024	41	A	130B	2	835
4	2024	41	A	130B	3	545
5	2024	41	A	130B	4	40
6	2024	42	F	130B	1	395
7	2024	42	F	130B	2	250
8	2024	42	F	130B	3	100
9	2024	42	F	130B	4	50
10	2024	42	F	130B	5	50
11	2024	42	F	130B	6	40
12	2024	43	H	130B	1	2485
13	2024	43	H	130B	2	1705
14	2024	43	H	130B	3	1120
15	2024	43	H	130B	4	40