

CRAVEN COUNTY, NORTH CAROLINA

SCHEDULES OF VALUES, STANDARDS,

AND RULES

FOR THE COUNTYWIDE REVALUATION

EFFECTIVE JANUARY 1, 2016

PREPARED BY

THE CRAVEN COUNTY ASSESSOR'S OFFICE

APPRAISAL DEPARTMENT

PRESENTED TO THE CRAVEN COUNTY BOARD OF COMMISSIONERS

ON OCTOBER 19, 2015

Pursuant to the applicable clauses of the Machinery Act of North Carolina, the County Commissioners of Craven County herewith adopt the following Schedule of Values, Standards and Rules to be used in appraising real property in Craven County. The effective date of the Countywide Revaluation being January 1, 2016.

X _____
Steve Tyson, Chairman

Adopted this 16TH day of NOVEMBER, 2015.

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**PRINCIPLES
OF
REAL PROPERTY
APPRAISAL**

FORWARD

The ownership of land has always been one of the principal objectives of humanity. The desire for a home of one's own is a deep-rooted characteristic of American culture. To many people, property ownership represents financial stability and a sense of belonging to the community.

In the United States, ownership of real property or land is actually the ownership of a "bundle of rights". The typical rights in land ownership include possession, control, enjoyment, and disposition of the real estate. Personal rights in real estate are also subject to certain rights held by the federal, state and local governments. The rights in real estate held by government bodies are for the general welfare of the public and include taxation, police power, eminent domain, and escheat.

This publication will only concern itself with the right of government bodies to assess taxes on real property.

Real estate taxation by the government is a method of raising funds to meet the public needs of a community. Taxes are levied by various taxing bodies such as states, cities, villages, counties, or school districts. These bodies are allowed to raise revenue through taxation to finance the performance of various functions for the good of the public.

Taxes support the cost of maintaining property held by the county for the good of all. They support schools, providing and maintaining parks, police protection through the sheriff's department, recycle collection and other public services. Taxes on real estate are one of the principal sources of revenue for these purposes but typically provide less than half of the total county revenue. The majority of county revenue is provided by other sources of income. Additional local sources of income are local sales taxes, permit fees and service fees.

Although real estate taxation is encountered in all states, the laws regarding levy, assessment, and collection of the tax will vary considerably. In North Carolina, laws and procedural requirements are set forth in the Machinery Act of North Carolina.

Standards for Appraisal and Assessment.

§ 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. (1939, c. 310, s. 500; 1953, c. 970, s. 5; 1955, c. 1100, s. 2; 1959, c. 682; 1967, c. 892, s. 7; 1969, c. 945, s. 1; 1971, c. 806, s. 1; 1973, c. 695, s. 11; 1977, 2nd Sess., c. 1297.)

§ 105-284. Uniform assessment standard.

(a) Except as otherwise provided in this section, all property, real and personal, shall be assessed for taxation at its true value or use value as determined under G.S. 105-283 or G.S. 105-277.6, and taxes levied by all counties and municipalities shall be levied uniformly on assessments determined in accordance with this section. Therefore, The Machinery Act of North Carolina should be considered as incorporated into and a part of this manual.

**APPRAISAL
DEFINITIONS**

APPRAISING - Appraising is the establishment and use of systematized facts, principles, and methods, derived from the observation and study of the real estate market to achieve an estimate of value. The accuracy or quality of that estimate is entirely dependent upon the appraiser's ability to exercise good reasoning and sound judgment in the use of these principles and methods. As the reliability of all estimated values will ultimately depend upon the proper application of good appraisal principals, uniform standards and appraisal guidelines are a requirement.

APPRAISAL STANDARDS - The N. C. Constitution and N. C. Machinery Act attempts to protect property owners by requiring equity but does not set appraisal standards. The U. S. Appraisal Standards Board was authorized by the Congress of the United States as the source of appraisal standards and qualifications. This Board publishes and regularly updates the Uniform Standards of Professional Appraisal Practice on a regular basis.

The purpose of these Standards is to establish requirements for professional appraisal practice. Certain nationally recognized professional appraisal organizations require their members to follow these standards in all written appraisal documents unless a departure is expressed in those documents.

Two of the Craven County Assessor's Office appraisal staff; Glenn Jones and Justin Deese, are members of the International Association of Assessing Officers (IAAO) and all staff members are certified as County Real Property Appraisers through the North Carolina Department of Revenue (NCDOR). Two of the staff members, Glenn Jones and Justin Deese are also designated appraisers with the North Carolina Association of Assessing Officers (NCAAO). The Craven County Appraisal Department adheres to the International Association of Assessing Officers (IAAO) Standard on Mass Appraisal of Real Property.

VALUE - Value is an abstract word with many acceptable definitions. In a broad sense, value may be defined as the relationship between a covenant owner and the desire of a potential purchaser. It is the power of a good or service to command other goods or services in exchange. In terms of appraisal, value may be described as the present worth of future benefits arising from the ownership of real property.

For a property to have value in the real estate market, it must have four characteristics:

1. Utility: The capacity to be put to a use that will satisfy human needs and desires.
2. Scarcity: A demand that is greater than the available supply.

3. Effective Demand: The need or desire for possession or ownership backed up by the financial means to satisfy that need.
(NOTE: When the word demand is used in economics, effective demand is usually assumed.)
4. Transferability: The transfer of rights of ownership from one person to another with relative ease.

KINDS OF VALUE - A given piece of real estate may have many different values at the same time, some of which are listed below.

Market Value
Salvage Value
Insured Value
Book Value
Assessed Value
Depreciated Value
Mortgage Value
Condemnation Value

ASSESSED VALUE – The appraiser is challenged by the Machinery Act to estimate the value of each tract of real property, both vacant and improved, at its “true value in money” for assessment purposes.

The words “true value” are further defined by the Machinery Act in NCGS 105-283 as:

“When used in this Subchapter, the words “true value” shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing and financially able buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used.”

An additional definition is offered by The International Association of Assessing Officers in its 1990 publication of Property Appraisal and Assessment Administration at page 651 as:

“The most probable sale price of a property in terms of money in a competitive and open market, assuming that the buyer and seller are acting prudently and knowledgeably, allowing sufficient time for the sale, and assuming that the transaction is not affected by undue pressures.”

Included in both definitions are the following key points:

1. Market Value is the most probable price a property will bring. Not the average price, highest price or the lowest price.
2. Payment must be in cash or its equivalent.
3. Both the buyer and seller must act without undue pressure.
4. A reasonable length of time must be allowed for the property to be offered in the open market.
5. Both buyer and seller must be well informed or well advised.
6. The current and all potential uses of the property must be recognized by both buyer and seller.

MARKET VALUE VERSUS MARKET PRICE – Market Value is an estimated value within a range of values developed from the market prices of comparable property sales. Market Price is the price at which an individual property actually sold. Theoretically, the individual market price of a property would be the same as the market value of that property. However, there are circumstances under which a property may be sold at above or below market value, such as when a seller is forced to sell quickly or when a sale is arranged between relatives.

A market price may be considered as evidence of market value only after considering several items of data. The relationship of the buyer and seller, the terms and conditions of the sale and the conditions of the general market at the time of the sale must be known. Any affect to the price resulting from the passage of time since the actual date of the sale must be given consideration.

To estimate market value, several market price sales must be examined, investigated and analyzed.

MARKET VALUE VERSUS COST - It is also important to distinguish between market value and cost. One of the most common errors made in valuing property is the assumption that cost represents market value. Cost and market value may be equal, and often are, when the improvements on a property are new and represent the highest and best use of the land.

However, more often, cost does not equal market value. For example, two homes are identical in every respect except that one is located on a street with

heavy traffic and the other is on a quiet, residential street. The value of the former may be less than the latter, although the improvement cost of each may be the same.

Another example would be a situation in which the demand for homes greatly exceeds the available supply. Buyers may then pay more than the cost of such homes in order to secure housing without long delay. In this instance, market value could easily exceed cost. If the opposite occurred and supply exceeded demand, builders may sell at less than the cost to secure the land and build the improvement.

VALUE IN USE VERSUS VALUE IN EXCHANGE - We have defined market value as a justifiable price range within which typical buyers will pay in an open 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 typical buyers in an open 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. This refers to the actual value of a commodity to a specific person or use, as opposed to value in exchange.

Value in exchange aligns itself with market value, referring to the dollar value of a commodity in an open market and to buyers in general.

Use value may be similar to market value when the buyer has a similar need to that provided by the existing property. Use value also generally aligns with cost as the owner considered the value of the building for his/her use to be equal to or to exceed the cost of construction. Based on this, the cost approach to value on unique or special purpose buildings and the value in use shall be considered the same.

Use value may also apply to individual building features. A feature considered to have a use value to the home builder equal to the cost may have less value to the marketplace or typical buyer. Use value may equal market value as the demand for that feature increases. Examples of this are home features such as a garden tub in a master bath in addition to a shower and skylights in interior rooms.

**BASIC
ECONOMIC
PRINCIPLES**

BASIC ECONOMIC PRINCIPLES

Whether an appraisal specifically mentions them or not, there are always a number of economic principles at work which affect the value of real estate. The more important of these principles are defined in this manual.

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 within the limits of those uses which are economically feasible, probable and legally permissible.

In appraising a residential location, the determination of highest and best use may not involve just the income available in money. Amenities or owner satisfaction, such as a view of a river, may be a key factor. The highest and best use today is not necessarily the 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 commercial multi-family or industrial development. Whether it is or is 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. It should be noted here that the benefits referred to are "most likely benefits" based on actual data as opposed to "highly speculative or potential benefits" which are unlikely to occur.

SUBSTITUTION - This appraisal principle states that the maximum value of a property tends to be set by the cost of purchasing an equally desirable and valuable substitute property, assuming that no costly delay is encountered in making the substitution. For example, if two comparable homes are available in a neighborhood, the one with the lowest asking price would normally be the first one sold.

SUPPLY AND DEMAND - This principle states that if the demand remains constant within a neighborhood, the value of a property will typically increase as the supply of comparable properties decrease. For example, the last lot to be sold in a residential development where the demand for homes has remained constant would be worth more than the first lot that was sold in the area.

CONFORMITY - This principle holds that a stable and uniform value is realized if the use of land conforms to existing neighborhood standards. There

should also be a reasonable degree of conformity along social and economic lines. For example, in residential areas of single-family homes, the houses should be similar in construction, quality, size, and age to other buildings in the neighborhood.

ANTICIPATION - This principle holds that value can increase or decrease in anticipation of some future benefit or detriment affecting the property. For example, the value of homes may be affected if there are rumors that the block on which the homes are located may be converted to commercial use in the near future.

INCREASING AND DECREASING RETURNS – This principle holds that improvements to land and structures will eventually reach a point at which they will have no effect on property values. If money spent on such improvements produced an increase in income or value, the law of increasing returns is applicable. At the point where additional improvements will not produce a proportionate increase in income or value, the law of decreasing returns applies.

CONTRIBUTION - This principle holds that the value of any component of a property consists of what its addition contributes to the value of the whole or what its absence detracts from that value. For example, the cost of installing an air conditioning system and remodeling an older office building may be greater than is justified by the rental increase that might result from the improvement to the property.

COMPETITION - This principle holds that excess profits attract competition and that excessive competition often destroys profits. For example, the success of a retail store within a limited neighborhood may attract investors to open similar stores in the same neighborhood. This tends to mean less profit for all stores within the neighborhood unless the purchasing power within this neighborhood increases in proportion.

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 stable values; and finally the state of infiltration and decay evidenced by declining values.

**APPRAISAL
THEORY
AND
METHODS**

THE THREE APPROACHES TO VALUE

The Machinery Act of North Carolina exists to provide the machinery for the listing, appraisal and assessment of property. This manual deals with the appraisal of real property for assessment purposes. As defined by the Machinery Act, "appraisal" means both the true value of property and the process by which true value is ascertained.

In order to arrive at an accurate appraisal or estimate of value, three basic approaches, or techniques, are traditionally used by appraisers. These are the market data approach, the cost approach, and the income approach. Each method serves as a check against the others and narrows the range within which the final estimate of value or appraisal will fall.

MARKET DATA, OR SALES COMPARISON, APPROACH TO VALUE

In the market data approach, an estimate of value is obtained by comparing the subject property (property under appraisal) with recent sales of generally comparable properties (properties similar to the subject). Since no two parcels of real estate are exactly alike, each such property must be compared to the subject property and the sales prices adjusted for any dissimilar features. After careful analysis of the differences between comparable properties and the subject property, the appraiser assigns either a dollar or a percentage value to these differences.

The principal factors for which adjustments must be made fall into four basic categories:

1. Terms and conditions of sale: This consideration becomes important if a sale is not financed by a present standard financing procedure.
2. Date of sale: An adjustment must be made if economic changes occur between the date of sale of the comparable property and the date of the appraisal.
3. Location: An adjustment may be necessary to compensate for differences in location. For example, similar properties might differ in price from neighborhood to neighborhood or between more desirable locations within the same neighborhood.

4. Physical features: Physical features may result in adjustments. These include age, size of lot, landscaping, type and quality of construction, number of rooms, square feet of living space, interior and exterior condition, presence or absence of a garage, fireplace, air conditioner and so forth.

The market data approach is considered essential in almost every appraisal of real estate. It is considered the most reliable of the three approaches in appraising residential property, where the amenities (the tangible benefits) are so difficult to measure.

COST APPROACH TO VALUE

The cost approach is based on the principle of substitution. This principal states that the maximum value of a property tends to be set by the cost of acquiring an equally desirable and valuable substitute property, assuming that no costly delay is encountered in making the substitution.

The cost approach consists of five steps:

1. Estimate the value of the land as if it were vacant and available to be put to its highest and best use. Land value is estimated by using the market data approach. This requires that sales of comparable vacant property be located and examined. Appropriate adjustments may be required for conditions of sale and time. Adjustment would then be made for differences in size, shape or other features of value.
2. Estimate the current cost of constructing the improvements. The estimated should be the current cost to replace the building using present day materials and construction practices that will produce a comparable utility, purpose or function as the original.
3. Estimate the amount of accrued depreciation resulting from physical deterioration, function obsolescence, and/or economic obsolescence.
4. Deduct accrued depreciation from the estimated construction cost of new improvements.
5. Add the estimated land value to the depreciated cost of the improvements to arrive at the total property value.

THE INCOME APPROACH TO VALUE

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 estimated economic life of the property. This approach involves developing the "effective gross income" of a property. This is done by deducting the appropriate vacancy and collection loss ratio from its estimated gross annual income based on comparable market rents. From the adjusted gross income, an appraiser would deduct allowable operating expenses, the cost of insurance and a reserve allowance for replacement of short lived items; the result will be an estimate of net income. You then capitalized this net income by use of a market capitalization rate plus the effective tax rate to develop an indication of value.

This approach obviously is most frequently used for income producing property. It has a 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.

RECONCILIATION OF THE THREE APPROACHES

If the three approaches are applied to the same property, they will normally produce three separate indications of value. Reconciliation is the art of analyzing and effectively weighing the findings from the three approaches. Reconciliation was formerly called correlation by the appraisers.

Although each approach may serve as an independent guide to value, all three approaches should be used as a check on the final estimate of value whenever possible. The process of reconciliation is more complicated than simply taking the average of the three value estimates. An average implies that the data and logic applied in each of the approaches are equally valid and reliable. The fact is that one approach may be more valid for some individual property types than either of the other two approaches.

As an example, in appraising single family residential dwellings, the income approach may not be used as homes are typically owner occupied and income information is limited. In certain neighborhoods, available data may not be adequate from which to extract a reliable capitalization rate. If rental homes are available within the subject neighborhood, adequate rental data may be available. If adequate sales of rented homes are available, the approach is then applicable and one should develop and apply a capitalization rate. This approach

can offer reliable indications of dwelling values only in neighborhoods with adequate sales of homes that were rented at the time of sale.

The cost approach is of limited value unless the home is practically new. This is due to the difficulty in accurately developing depreciation. If a relatively new home is of a functional design typical of the neighborhood and has no obvious economic depreciation, reliable cost data is generally available. The use of the cost approach will then allow for a reasonable value estimate and would have considerable weight when used to support the other approaches to value.

The market data approach is typically given the greatest weight in valuing single family residential properties. This is due to the ability of typically finding adequate sales of comparable dwellings within the subject neighborhood. If sales are limited in the subject neighborhood, sales from other neighborhoods comparable in land values and home size may offer reliable support to those sales existing within the subject neighborhood. Many users of appraisals prefer some sales from comparable neighborhoods outside the subject's neighborhood.

Market sales offer the most reliable indication of the reactions of typical buyers and sellers to currently available property. From the analysis of market data, reliable adjustments may also be developed for various differences in properties based on the reactions of buyers and sellers. When properly compared and adjusted, existing sales of comparable properties will provide the most reliable indication of market value.

In the appraisal of investment or income producing properties, the income approach should be given the greatest weight. This approach will provide the most reliable indication of the present value of future benefits when the owner makes income and expense data available. A reliable valuation may also be developed from this approach when general information is adequate to provide reliable income and expense information from comparable properties. Adequate information from which to develop reasonable capitalization rates do typically exist, even when market sales are limited. However, this approach is most frequently used to support the other approaches to value.

In the appraisal of owner occupied commercial improvements, industrial or manufacturing properties and other special use properties such as churches, libraries, museums, and schools, the cost approach would typically receive the greatest weight. This is due to adequate income data seldom being available and limited or no sales existing. The cost approach is typically utilized for these types of improvements as it provides a reliable estimate of replacing the existing property.

From the analysis of values indicated by the three approaches or reconciliation, a single estimate of value within the indicated value range is developed for the subject property.

The three approaches to value should be utilized for all individual property appraisals. In mass appraisals, variations of the three approaches are required in order to adapt the approaches to the appraisal of massive numbers of properties by computer. These adaptations rely on the same general theories covered in this chapter and have been developed over many years of using CAMA (Computer Assisted Mass Appraisal) systems. Craven County utilized the Keystone CAMA system which will be covered in more detail in later chapters of this manual.

**APPRAISAL
APPROACHES**

APPLYING THE COST APPROACH

Since estimating the land value is covered in a separate section, this section will address itself to the two remaining elements - Cost and Depreciation of Improvements.

Estimating Costs - Cost includes the total cost of construction. The total cost will reflect all cost by the builder whether preliminary to, during the course of, or after completion of the construction of a particular improvement. Among these are material, labor, all subcontracts, contractors overhead and profit, architectural and engineering fees, consultation fees, survey and permit fees, legal fees, taxes, insurance and the cost of interim financing.

There are various methods that may be employed to estimate cost. 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 - This method involves a detailed itemized estimate of the quantities of various materials used, labor and equipment requirements, architect and engineering fees, contractors' 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 that can be more readily applied to estimating for appraisal purposes.

The Unit-In-Place Method - This method is employed by estimating 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 linear foot of footings and cost per foot of floor covering.

The unit prices can then be multiplied by the respective quantities of each described portion of a building. Each section cost is added to derive the total estimated cost. These costs must include all applicable indirect costs. This method of using basic units can also be extended to establish prices for larger components. The "in place" cost of items such as complete structural floors would include the finish flooring, sub-floor, joists, and framing which are likely to reoccur repeatedly in a number of buildings.

The Model Method - This method is a further extension. Unit-in-place costs are developed to provide an estimated cost per square foot or cubic foot of a typical type/use building in place. Several models are developed for several

types and categories of buildings that are then grouped due to similarity of construction and use. These costs are considered representative of the replacement cost for similar or comparable type structures within the group. For refined cost adjustment purposes, appropriate tables of additions and deductions are developed and used to adjust the base cost of the subject building to account for any significant variations between it and the model.

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 its present value and the sum of the cost new as of a given time. The causes for the loss may be divided into three broad classifications:

Physical Deterioration
Functional Obsolescence
Economic Obsolescence

Physical Deterioration - This pertains to the wearing out of the various improvement components, through the action of the elements, weather 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 and/or replacement.

Functional Obsolescence - This is a condition caused by either inadequacies or over-adequacies in design, style, composition, or arrangement inherent to the structure itself, which tend to lessen its usefulness as related to present day desires. 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 building services.

Economic Obsolescence - This is a condition caused by factors extraneous to the property itself, such as changes in population characteristics and economic trends, encroachment of inharmonious property uses, excessive taxes and governmental restrictions. The condition is generally incurable in that the causes lie outside a 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 an estimate will be a product of the appraiser's experience in recognizing the symptoms of deterioration and obsolescence; his/her ability to exercise sound judgment in equating his/her observations to the proper monetary allowance to be deducted from the cost new.

There are several acceptable guidelines that may be employed in the recognition of the different types of depreciation. All three types can be detected by comparing the physical condition, functional deficiencies and the economic status of the subject property as of a given time with 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. Economical obsolescence, being an incurable and therefore not measurable by standards of restoration, will best be measured by extrapolating its observed loss from the market place.

Physical, functional and economic obsolescence may also be measured by capitalizing the estimated loss in rental income due to the deficiency.

Total accrued depreciation may be estimated by first developing the total useful life of a structure. The appraiser would then observe its present condition (physical), usefulness (functional), and desirability (economic) and develop an estimated remaining effective useful life. The difference would represent that portion of its total life (percentage) that has been used up or the total depreciation.

APPLYING THE MARKET DATA APPROACH

An indication of the value of a property can be derived from analyzing the selling prices of comparable properties. The use of this technique is also referred to as the “comparison approach”, “comparable sales approach” or “market data approach”. It involves the selection of a sufficient number of valid comparable sales and adjusting each sale to the subject property to account for variations in time, location, structural and land differences.

SELECTING VALID COMPARABLES - Market value is defined as the price that an informed and intelligent buyer, fully aware of the existence of competing properties and not being compelled to act, is willing to pay for a particular property. It follows that if market value is to be derived from analyzing comparable sales, the sales must represent valid “arms length” transactions. Due consideration must be given to the conditions and circumstances of each sale before selecting a sale for analysis. Some examples of sales that do not typically reflect a valid market transaction is as follows:

Sales forced by legal action, usually connected with foreclosures, bankruptcies, or condemnations.

Sales to federal, state, county and local governmental agencies that have condemnation powers.

Sales to religious, charitable or benevolent agencies that involve a donation or tax deduction.

Inter-family sales involving a token of “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 partial interests.

Sales made at public or private auction.

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 chattels may not be used unless the sale can, with reliable facts, be adjusted to reflect only the

real property transaction. Likewise, sales of non-operating or deficient industrial plants can not be validly compared with operating or non-deficient plants. The comparables and subject properties must exhibit the same “highest and best use” and the site and structural characteristics must exhibit an acceptable degree of comparability.

PROCESSING COMPARABLE SALES - All comparable sales must first be adjusted to a “cash value” if any special financial considerations were included in the sales price. It must then be adjusted to the subject’s appraisal date to account for variations in time. The property must then be properly classed by building type, construction, quality and class. The other major element of comparison, location, can be handled by grouping sales within comparable neighborhoods. Under this method, commercial property sales will be grouped into homogeneous commercial districts. Likewise, residential sales are also grouped into comparable neighborhoods.

In selecting these neighborhoods, the appraiser must give prime consideration to the factors that normally influence prospective buyers of particular types of properties within each neighborhood.

The typical residential unit buyer is interested in the property’s capacity to provide himself and his family as comfortable a home as they can afford. They are primarily concerned with the living area, utility of the available space, number of rooms, number of baths, structural quality and overall condition. Features such as a modern kitchen and bathrooms are typically important. They are equally concerned with the location of the neighborhood and location within the neighborhood. Other neighborhood features such as the proximity to and quality of schools, public transportation, and recreational and shopping facilities are also an important consideration.

The buyer of agricultural property would have primarily interested in the productive capacity of the land, the accessibility to the market place and the condition and utility value of the farm buildings and structures on the land.

The typical buyer of commercial property is primarily concerned with its capacity to produce rent or income. He/she will be especially interested in the age, design and structural quality and condition of the improvements, the parking facilities and the location relative to transportation, labor markets, material market and trade centers.

In applying the market data approach to commercial or industrial property, the appraiser will generally find it difficult to locate a sufficient number of sales that are truly comparable. Therefore, one generally finds it necessary to select smaller units of comparison such as price per square foot. In doing this, one

must exercise great care in selecting a unit of comparison that represents a logical common denominator for the properties being classed or grouped. When properly grouped by quality, class, features and use, this method will result in reliable estimates for entire groups of similar buildings. When commercial land is similarly grouped and classified by neighborhoods, the resulting units of value will provide reasonable, equitable estimates of value.

Developed and applied property, these pricing techniques will assist the appraiser in arriving at valid and reasonable market value estimates.

APPLYING THE INCOME APPROACH

Since the justified price paid for income producing property is no more than the amount of investment required to produce a comparable desirable return and 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 and expenses through the collection and analysis of available economic data. The development of a property capitalization rate is developed from sales of comparable properties. One may then process the net income into an indication of value by employing one or more of the acceptable capitalization methods and techniques.

PRINCIPLES OF CAPITALIZATION - Capitalization is the mathematical process for converting the net income produced by property into an indication of value. The process evolves out of the principles of perpetuity and termination. Perpetuity affirms that the net income produced by land will continue for an infinite period of time. Termination affirms that the net income produced by a maintained building will stop after a certain number of years, typically due to a change in the highest and best use.

If the income flow produced by a property will terminate in the future, it is reasonable to suggest that the investor should be entitled to the return **of** his investment as well as a reasonable return **on** his investment. In the capitalization process, this recovery of the investment is referred to as recapture. The recovered capital may then be used to replace the property when it ceases to have value.

Several methods of capitalization are currently employed by appraisers but all methods will recognize that the investor is entitled to both a return on and the recapture of his investment.

EXPLORING THE RENTAL MARKET - The starting point for the appraiser is an investigation of current market rents in a specific area. This data is required to establish a sound basis for estimating the potential gross income which should be expected as supported by competitive properties. The appraiser must recognize the difference between market rent and contract rent. Market rent is the typically expected rent as indicated by these comparable properties. Contract rent is the rent actually realized due to lease terms established some time in the past.

The first step then is to obtain specific rental income and expense ratios that best typify normal market activity within specified use and building types. 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 a property. His/her 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 data in order to arrive at an accurate and realistic estimate of net income.

QUESTIONS RELATING TO INCOME DATA - Was the reported income produced entirely by the subject property? Very often the rental 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.

Was the income attributable to the subject property as it physically existed at the time of leasing or did the property 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 the proper rent.

Does the reported income represent a full year's return? It is often advisable to obtain both monthly and annual amounts as a check. Does the income reflect current market rent? Is either part or all of the income predicated on old leases? If so, what are the provisions for renewal options and rates?

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 nonrecurring causes?

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?

Is the income attributable directly to the real estate and conventional amenities?

Is some of the income derived from furniture 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.

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 market rent. The information required pertains to the business operation using the property. Proper analysis of the annual operating statement of the business, including gross sales or receipts, can provide an accurate estimate of market rent.

ANALYSIS OF EXPENSE DATA - The appraiser must consider only those realistic expenses applicable to the cost of ownership. Any portion of the expenses incurred either directly or indirectly by the tenant need not be considered. Reimbursed expenses can only be considered when the amount of reimbursement is included as income. Each expense item must stand the test of both legitimacy and accuracy. How do they compare with the market? Are they consistent with the expenses incurred by comparable properties?

Expenses typically considered will fall into the following general categories:

Management Expenses- refers to the cost 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, a proper allowance must be made by the appraiser. On the other hand, if excessive management charges are indicated, the appraiser must disregard the reported charges and use an amount indicated appropriate by the market for comparable type properties. The cost of management bears a relationship with the risk of ownership and will generally range between 3 to 10% of the gross income.

General Expenses- in that they include such items as the cost of services and supplies not charged to a particular category, unemployment and F.I.C.A. taxes, Worker Compensation, and other employee insurance plans, can sometimes be considered legitimate deductions.

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

Cleaning expenses are legitimate charges. They are 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 but are particularly significant in operations such as offices and hotels. Typical costs for various operations may be developed from market data and the appraiser should have little difficulty in establishing local guidelines.

Utilities are 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.

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, 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, inspections and services, are legitimate deductions. Repairs and services are generally handled through service contracts and can 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 expenses reported for any given year may not necessarily be a true indication of the average or typical annual expense for these items. It may be necessary for the appraiser to review the complete economic history on a property to make a proper judgment as to the average annual expenses. An allowance in the building capitalization rate to cover these annual expenses is proper and the most frequently used method. Careful consideration must be given to the allowance used in the building capitalization rate as the cost of repairs and maintenance for commercial buildings will vary depending on age, condition and the general quality of construction and labor costs.

Fixed expenses may show little variation from year to year but should be treated individually:

Insurance- Like other expense items, the amount reported for insurance in any one year may not be indicative of the actual annual expense. Many owners obtain the more economical three-year coverage plans and may expense the entire premium in one year. Furthermore, many owners obtain “blanket” coverage for more than one building and fail to make the proper allocations of cost. It is generally more effective for the appraiser to establish guide lines for other market data. He must be careful to include only items applicable to real estate. Fire extended coverage and owner’s liability are the main insurance expense items. Additional coverage on different components of the building, such as elevators and plate glass, would be legitimate expenses. This factor is usually built into the building capitalization rate. In some instances, it will be necessary to adjust the rate to reflect unusual conditions related to specific properties.

Real Estate Taxes- In making appraisals for tax purposes, the appraiser will exclude the actual amount reported for real estate taxes. Since future taxes

will be based upon his/her appraised value, he/she can readily provide for this expense item by including it in his/her capitalization rate.

Other Taxes- Any expense reported in this category, such as income taxes, corporate taxes and franchise taxes must be disregarded.

Depreciation- An appraiser provides for this expense by the recapture rate which he includes in his capitalization rate. The amount reported for depreciation is a "bookkeeping figure" which the owner uses for Internal Revenue purposes and should not be considered in the income approach. In newer properties, this figure may provide an accurate indication of the original cost.

Interest- Costs of borrowed capital is not a legitimate expense. All property is appraised as if it were "free and clear". Interest paid for borrowed capital is not a deductible expense since interest on the total investment, as normal return, is considered in the capitalization rate.

Land Rent- Land rent paid in lieu of purchasing the land is generally not considered an expense item in the capitalization process. It is, however, a significant item in that it may have a direct bearing upon the market value of a property. Land leases have the tendency to influence value of property upward or downward depending upon whether or not they are favorable or unfavorable to a prospective buyer. It is, therefore, advisable to obtain the amount and terms of all leases whenever possible.

It is evident that there is some expense items listed above which the appraiser should disregard. The question may come up, then, why ask for the information if we do not intend to use it? The answer is that expense forms are designed to accommodate the records of property owners. Owners typically maintain this data primarily for their accountant and in a form requested by him/her. As their records most likely include these categories, it is more convenient for property owners to report in a familiar format and more owners will respond. It is then simple to eliminate the data that is not applicable.

DEVELOPING CAPITALIZATION RATES

It is virtually impossible and certainly not practical to obtain a complete economic history on every commercial property we appraise. On many properties, however, we do obtain detailed economic information through the use of "Income and Expense" forms. We must realistically recognize the fact that the data obtainable on some properties is definitely limited.

In most cases, the gross income and a list of the services and amenities furnished can be obtained in our listing operation. Therefore, in order to insure a good appraisal, a number of the operating expenses necessary to maintain that gross income are best provided for by including percentage allowances in our land and building capitalization rates. These are, of course, in addition to the interest and recapture rates.

A capitalization rate established for use in appraising for Ad Valorem Taxes will generally consist of the following factors:

1. Recapture...or the annual rate of return of the depreciable items of a real estate investment.
2. Interest Rate...or the annual rate of return on a real estate investment.
3. Tax, Insurance, and Maintenance Rates...or the annual rate of return on the total real estate investment required for the annual cost of these expenses.
4. Contingency Rate...or the annual rate of return on the total real estate investment required for the annual cost of unusual and unanticipated expenses.

Recapture Rate - The straight-line method of recapture is the simplest method and the one typically reflecting the action of investors in general. It requires the return of capital in equal increments spread over the estimated remaining economic life of a building.

Examples:	50 years remaining;	100/50	=	2.0%
	40 years remaining;	100/40	=	2.5%
	25 years remaining;	100/25	=	4.0%

Rates - Several methods are currently employed by appraisers to determine the acceptable normal rate of return expected by investors. The "Band of Investment Method" and the "Direct Comparison Method" are considered here. Repeating these procedures on an adequate representative sampling should provide the appraiser with a pattern from which he/she would be able to select the most appropriate rate.

Band of Investment Method - In this method it is necessary to first determine the rate of return local investors require on their equity (cash outlay). It is then necessary to contact lenders and obtain the current interest rates for typical investment loans and the typical loan to value ratio. The sum of the two rates

based on the percentage of the investment covered will produce an indication of the actual rate of return as follows:

Return on Equity	12%		Mortgage Rate	8%
Amount of Equity	20%	x	12%	= 2.4%
Mortgage Amount	80%	x	8%	= + <u>6.4%</u>
			Indicated Rate of Return	8.8%
Equity Rate	15%		Mortgage Rate	8%
Amount of Equity	25%	x	15%	= 3.75%
Amount of Equity	75%	x	8%	= + <u>6.00%</u>
			Indicated Rate of Return	9.75%

Direct Comparison Method - The appraiser abstracts the rate of return directly from actual market data. It can be reasonably assumed that informed investors, fully aware of the existence of comparable properties, will invest in those properties that will, or are expected to, produce the most desirable net return.

Following are the steps involved in determining the normal rate of return by the Direct Comparison Method.

1. Collect sales data on valid open market transactions involving properties for which the appraiser is able to accurately estimate both the net income and the land or building value.
2. Allocate the proper amounts of the total sales price to land and buildings.
3. Estimate the remaining economic life of the building and compute the amount of return required annually for the recapture of the investment to the building.
4. Determine the net income before recapture.
5. Deduct the amount required for recapture from the net income. The residue amount represents the actual amount of interest.

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

Example:

1.	Sale Price	= \$165,000.00
2.	Amount allocated- land	= \$ 64,000.00
	building	= \$101,000.00
3.	Remaining Life	= 20 years
	Annual Rate of Recapture = 100% \ 20 yrs	= 5%
	Amount required annually = \$101,000 x 5%	= \$ 5,050.00
4.	Net Income before Recapture	= \$20,345.00
5.	Less Recapture	- <u>\$ 5,505.00</u>
	Interest =	\$15,295.00
6.	Indicated Rate of Return = \$15,295.00 \ \$165,000.00 = 9.27%	

Tax Rate - In order to make the proper provisions for real estate taxes, the appraiser must anticipate two factors:

1. The tax rate for assessed valuation; and
2. The percentage of the appraised value to be used for assessment purposes as of the date of the appraisal.

As all counties in North Carolina are required by law to assess on 100% of the assessed value, this process is simplified. In states where assessments are less than 100%, calculations would be required to determine the percentage of assessment.

Maintenance and Insurance Rates - These figures must reflect local conditions. The actual local cost may be extracted from income and expense data collected from available technical publications.

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

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

Total Land Rate - Since the income produced by land will theoretically continue for infinity, it is not necessary to recapture the investment to land. Therefore, the capitalization rate applicable to land is the sum of the Interest Rate and the Tax Rate.

Total Building Rate - A building is a depreciable item. Since the income produced by a building will terminate in a given number of years, it is necessary to recapture the investment in the building. The capitalization rate applicable to buildings is, therefore, the sum of the interest rate, the recapture rate, the tax rate, the maintenance rate, the insurance rate and the contingency rate. Since it's the appraiser's job to interpret the local real estate market from available market data, it is obvious that the capitalization rates he/she uses must also reflect the actions of local investors, the market for income properties.

CAPITALIZATION METHODS

The four most prominent methods of capitalization are:

- 1 - Direct
- 2 - Straight Line
- 3 - Sinking Fund
- 4 - Annuity.

Each of these is a valid method for capitalizing income into an indication of value. The basis for their validity, as we have seen, lies in the action in the market. Market data will indicate 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:

$$\text{VALUE} = \text{NET INCOME} \div \text{CAPITALIZATION RATE}$$

$$\text{Or: } V = I / R$$

Direct Capitalization - The appraiser determines a single “over-all” capitalization rate. This is done by analyzing actual market sales of similar types of properties. He/she develops the net income for each property and divides the net income by the sales price to arrive at an over-all rate of return. The net income of the subject property is then divided by the appropriate over-all rate to provide an indication of value. This is the least complicated method and would be the most applicable to mass appraisal. It also is a direct reflection of the market.

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

Straight Line and Sinking Fund - These methods are actually forms of direct capitalization.

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

Sinking Fund uses a method of recapture that provides separate rates for land and the buildings. It calls for the return of invested capital in one lump sum, at the termination of the economic life of the building. This is accomplished by providing for the annual return of a sufficient amount needed to invest, and annually re-invest, in “safe” interest-bearing accounts, such as government bonds or regular savings accounts, which will ultimately yield the entire capital investment during the course of the building’s economic life.

Annuity Capitalization - This method lends itself to the valuation of long-term leases. The appraiser determines, by the use of annuity tables, the present value of the right to receive a certain specified income over the 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.

RESIDUAL TECHNIQUES

It can readily be seen that any one of the factors of the "Capitalization Equation" (Value = Net Income \ Capitalization Rate) can be determined if the other two factors are known. Furthermore, since the value is known, 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 as the "Property Residual", "Building Residual" and the "Land Residual" techniques.

Property Residual Technique - This technique is an application of direct capitalization. In this technique, the total net income is divided by an over-all capitalization rate to arrive at an indicated value for the property.

Building Residual Technique - This 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, the residual, is divided by the building capitalization rate to arrive at an indicated value for the building.

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

The following are examples of the application of the residual techniques to a property yielding an annual net income of \$10,000.00. The remaining life of the building is estimated to be 25 years, and the indicated normal rate of return to be 8%.

Example of property residual technique- An analysis of market data involving the sales of comparable properties indicates that investors will invest for a total net return amounting to 11%.

Net Income = \$10,000.00

Property Value = Net Income \ Capitalization Rate

\$10,000.00 \ 11% = \$90,000.00

Building residual technique- with straight-line recapture.

Land Value = \$20,000.00

Recapture Rate = 100% \ 25 years = 4%

Land Capitalization Rate = 8%

Building Capitalization Rate = 8%

Plus 4% (recapture rate) = 12%

Net Income =	\$10,000.00
Amount of net income imputable to land (\$20,000.00 x 8%) =	- <u>1,600.00</u>
Residual Income Imputable to Building =	\$ 8,400.00

Building Value = Net Income \ Capitalization Rate

\$8,400.00	\	12%	=	\$70,000.00
		Land Value	=	+ <u>\$20,000.00</u>
		Property Value	=	\$90,000.00

Example of land residual technique with straight-line recapture.

Building Value = \$70,000.00

Recapture Rate = 100% \ 25 years = 4%

Land Capitalization Rate = 8%

Building Capitalization Rate = 8%

Plus 4% (recapture rate) = 12%

Net Income	=	\$10,000.00
Amount of net income imputable to building (\$70,000 x 12%)=	-	<u>8,400.00</u>
Residual Income Imputable to Land	=	\$ 1,600.00

Land Value = Net Income / Capitalization Rate =

\$1,600.00	/	8%	=	\$20,000.00
Building Value			=	<u>+\$70,000.00</u>
Property Value			=	\$90,000.00

GROSS RENT MULTIPLIER (GRM) METHOD

When certain specific types of income properties are rented in any significant number in the market, there is a strong tendency for the ratio between sales prices and gross incomes to be fairly consistent.

The "Gross Rent Multiplier", commonly referred to as "GRM", is a factor reflecting this relationship between the gross annual incomes of similar properties to indicate their economic value. The GRM approach is often under appreciated.

As with any income approach, consideration must be given to age of building, size, location and land to building ratios. Adjustments, which would normally involve estimates by the appraiser, are resolved in this method. The GRM is considered "self-adjusting", because it is a direct result of the reactions of the rental market. For example, if one property has some advantage, such as location or accessibility over another property, this difference would typically be reflected in the rental income.

The GRM method is regarded as reliable when adequate gross income data is available on an adequate number of sales from within the local market. This approach is most frequently applicable to property types with a relatively consistent net-to-gross income ratio. It is frequently used for strip shops, apartments, retail stores, warehouses and other such properties.

**MASS
APPRAISAL
PSYCHOLOGY**

MASS APPRAISAL PSYCHOLOGY

In preceding sections, we have outlined the theories, concepts, principles and techniques underlying the appraisal processes used to estimate values for a variety of properties. We must now address the problem at hand, the revaluation of all property within the Craven County assessment jurisdiction. To accomplish this task, a structured systematic mass appraisal program must be devised that will develop equitable appraisal estimates for each property.

This countywide revaluation project is being completed by the Craven County Assessor's Office, a limited staff to do a massive amount of work in a short period of time.

The goal of this project is to formulate standards and processes that will yield valid and equitable property value estimates. This must be done at a reasonable cost and within a time span compatible with administration needs and the current assessment standards required by the current North Carolina Machinery Act.

The principal elements of this project 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 necessary standardization measures and quality controls essential to 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.

- 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 on a single property. An individual residential property is typically carefully inspected on both the interior and exterior. From many comparable sales only the three to five of the most comparable are inspected and analyzed for the market approach to value. The cost approach is typically completed based on

data obtained from the builder of the subject dwelling or a builder of comparable type dwellings. The income approach is examined but typically eliminated in the valuation of residential property.

The objective of a mass appraisal for assessment purposes is essentially the same. However, in addition to being valid and accurate, the value of each property must be equitable to each comparable property. Methods utilized to value several thousand comparable properties must be simplified and streamlined due to time constraints. While all approaches to value are given consideration and frequently utilized on individual properties, a method is devised that would produce reliable values that may be a combination of two or more approaches.

Craven County will utilize a market developed cost approach to value all improved properties. This is a technique of developing units of value from market sales for various types and classes of buildings and site improvements. This is done by "match pair analysis" or market extractions from the available sales within each class or building type. The resulting value estimate is a market value estimate using the cost approach technique as units of value used in the cost approach, typically from a cost manual, have been extracted directly from market sales.

The resulting value indication is then reviewed and other applicable approaches to value are used if applicable. Typically, an additional income approach value indication would be developed for income producing and commercial properties only. Residential properties are typically owner occupied and seldom are rented for investment income, only as a temporary measure until market conditions are conducive for selling the property at the maximum value. The approach to value, most applicable for groups of comparable properties by type, is utilized in mass for a project of this size.

Income property values are developed in the same manner for a market value estimate. These properties then have an income approach to value completed to set the upper valuation limit and may require adjustments to offer an applicable value indication for assessment. As income properties are sold based on their ability to produce income, the income approach to value is given the most weight in reconciling all approaches to a market value estimate for this type of property.

PRINCIPLE OF UNIFORM VALUES

The prime objective of mass appraisals for assessment 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 of government, Craven County.

The common denominator or the basis for equalization is market value. Again, a short definition is "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, he/she must coordinate his/her approaches to the valuation of the various classes of property 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 himself/herself and his/her 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 his/her selection. He/she will rely heavily upon his/her powers of observation and his/her inherent intelligence, knowing what he/she can afford and simply comparing what is available within his/her price range. One property will eventually stand out to be more appealing than another; therefore, assessment appraisers must also evaluate the relative degree of appeal of one property to another.

The prospective purchaser of agricultural property will be motivated somewhat differently; he/she will be primarily interested in the productive capabilities of the land and the utility of any building improvements toward that land production. It is reasonable to assume that he/she will be familiar, at least in a general way, with the productive capacity of the farm he/she proposes to buy. One might expect that the prudent investor will have compared one farm's capabilities against another. Accordingly, the appraiser for local assessment equalization 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 he/she is justified in paying for the property is a measure of his/her prospects for returns from his/her 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 then must explore

market rents and compare the income producing capabilities of one property to another.

The prospective purchaser of industrial property is primarily interested in the over-all utility value the property has for his/her business. Of course, in evaluating the over-all utility, he/she must give individual consideration to the land and each improvement thereon. Industrial buildings are generally of special purpose design, and as such, can not 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. Therefore, active industrial properties will have a value-in-use while the properties are actively utilized for their intended purposes. This is their highest and best use and the market value would be predicated on this fact. Typical market buyers for this type property would have the same or comparable use for the property. The "value-in-use" and the "market value" would both be best represented by a properly depreciated cost approach.

Any effective approach to valuations for tax purposes must be patterned in such a way as to reflect the typical motive and purpose 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. In mass appraisal of residential properties, any computerized program that relies on market information developed from actual sales data should satisfy this requirement. Rural dwellings are similar to urban dwellings in that their primary purpose is to provide a family with housing; as such, the appraiser should value them in the same manner as he/she values any other residence. As adequate market data of rural residential properties are typically found in any county, the establishment of rural residential values will also rely principally on the market approach.

The farm appraiser must likewise rely primarily upon the market-data approach to value. Special attention to highest and best use of market sales is required. This is due to many small agricultural or forested land tracts not being purchased for their ability to produce income but for alternate uses. Rural land tracts are frequently purchased as investment properties with a high possibility of changing to development land in the near future, especially when located near communities or areas that show residential use activity. Frequently, investors wishing diversity will invest in agricultural land if general values are increasing in their counties. Equality in market values of agricultural land tracts is best served

by a study of the investment potential of each land tract sale. Guidelines based on tract size, utilities available and possibility of the land tracts being used for a future highest and best use other than agricultural or forestry production must be established.

The approach to farm buildings, however, must be somewhat different. Here, the primary objective is to arrive at that value which their presence adds to the productivity of the land. Utility is the primary concern. Many existing agricultural buildings have a limited value due to changes in farming equipment and techniques. The old "stick type" tobacco barn is a prime example of building type that currently has limited utility due to changes in tobacco harvesting and curing technology. These buildings do continue to have a value for storage and other related uses when properly maintained. Buildings that have a limited value due to a lack of utility or excessive age are typically valued for assessment at a "sound value" or an estimated value based on their condition and utility.

Craven County will list and value each agricultural building that is detected by the available ortho-photography and pictometry while inspecting individual parcels. This will assist in the eventual use of the GIS system to identify each building by type, use and value. This (orthophotography) will be an excellent tool for use by property owners, prospective buyers, realtors, appraisers and such in the reviewing of land parcel improvements; it should be noted that the public will not have access to Pictometry. Many buildings with limited or no contributing value will be represented by a statement in the property record notes as having no value or will simply have a "no" in the space entitled "use for appraisal". This will allow the Craven County appraisal office to maintain a "complete" record of the buildings located on the property.

Equal consideration will be given to other factors affecting the value of agriculture and woodland properties. Its accessibility by various roadways will also be considered. Market demands in the area of the subject property that may require consideration of the entire or accessible portions of the farm at a higher and better use will be developed in an analysis of market sales. This is done in Craven County by justifying certain portions of the land tract at a market value different from the majority of the land. Road frontage and water frontage is typical of portions of an agricultural tract that would have an individual market value exceeding the market value of the agricultural portion of the tract.

The commercial appraiser will find that since commercial property is not bought and sold as frequently as is residential property, sales data may be limited or not readily available. Here, heavy reliance on the cost approach will be used to set values. This approach will then be tested by the income approach to value. This requires that economic rent data be gathered and analyzed. Capitalization rates will be developed for various types of property from available sales data and by employing respected reporting publications. Due to limited financial data

availability from individual commercial operations, the income data available on a limited number of properties will be examined. This available information will then be used to develop a range of values for particular commercial uses and applied to commercial properties of similar uses.

Industrial properties, because of the absence of comparable sales of improved active industrial sites within our county, will be limited to the cost approach. For this property class, this approach would be considered the most reliable method as it will reflect a value in use for the improved property. As all industrial use properties are valued by the same method, equity is maintained.

The fact that there are different approaches to value, some of which being more applicable to one class of property than to another, does not by any means preclude equalization. The objective of each approach is to arrive at a value 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.

Fundamental to each of the approaches is the comparison process. Regardless of whether the principal criteria is based on actual selling prices, income producing capabilities or functional usefulness, comparable properties are to be treated alike in order to meet the primary objective of 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 method of valuation applied to like properties will meet the equalization requirement.

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 in the same class, type or use. All the factors affecting value must be analyzed and evaluated for each property type within the county. It is only by doing this that equalization among properties and property classes can be ultimately achieved.

At best, this is an over simplification of the equalization process underlying the entire "mass appraisal" program. The program itself consists of various operational phases and depends upon the systematic coordination of collecting

and recording data, analyzing the data and processing the data to achieve an estimate of value.

**DATA
NEEDS
AND
COLLECTION**

DATA NEED ANALYSIS

The following outlines the principal data needs and steps taken to obtain all the data needed to carry out a reappraisal of all real property parcels in the county.

State the needs- A valuation method that will be utilized for the revaluation of each of the various properties and uses is to be specified. Each method is to be tested to validate that the approach is valid, reliable and produces accurate and reasonable estimates of market value. A specified method or approach is to be assigned to each different property types and use that will be under appraisal. If a method applied to certain land uses produces a wide value range that is not supported by market sales, that method will be blocked from use in the Computer Mass Appraisal System. Only the methods that produce reasonable market value estimate, as tested, will be approved for use. Each valuation approach and the property use types allowed for use will be addressed in the applicable valuation section of this manual.

List the data needs- Depending on the type approach to value utilized for different property groups, different types of data will be needed. The sources for that data should be specified and examined. If local sources do not provide adequate data for an analysis, information from comparable surrounding areas should be examined. If adequate data is not available to this office, outside sources for the needed data is to be developed. When a source for the available data is found, an approval is to be obtained from management to contract with the source for these data needs.

If adequate data to complete a considered valuation method is not available to this office, nor does adequate data appear to exist through outside sources to develop alternative methods. Our office will strive to use only acceptable valuation methods with available data that will produce reliable market value estimates.

Apply the data to acceptable valuation methods- Each method utilized by Craven County is covered in detail in the appropriate sections of this manual. Separate sections exist on the various methods utilized to value all land parcels. The methods to be utilized to estimate the contributing value of site improvements and buildings are also covered in the appropriate sections of this manual.

GENERAL DATA REVIEW AND INVENTORY

Since this manual deals with the appraisal of the 57,216 parcels within the county rather than a single individual parcel, the sheer volume of general and local data considered will prohibit inclusion within this manual. However, all general information deemed pertinent in accurately developing local market values was given consideration and is listed and covered. Facts pertinent to the valuation of particular property groups are included and covered in the appropriate section of this manual.

The key to accurate and reasonable valuation estimates lies in the collection of adequate data for the approach utilized. The appraisal process is an orderly set of procedures used to collect and analyze all data in order to arrive at an ultimate value conclusion. Such data is divided into several basic classes to be reviewed as follows:

Review general data- Examine and analyze information concerning the economic, political and social conditions that will have an effect on market values in this area. This includes economic information at a national, regional and state level regarding available of financing, expected returns on investments, occupancy percentages, vacancy rates and various other general data. Comparable regional and local data may then be examined to assure levels are reasonable and within acceptable limits.

Review regional data – This is information covering the state, region of the state or group of counties. Of particular importance is the area surrounding or covering Craven County. An appraiser must develop the physical, economic, social and political influences that may directly affect the values and potential of all properties within the county.

Regional influences on the economy and any effects it may have on the local market must be taken into consideration. Adverse publicity about a region, county or specific area, such as media articles and commentary regarding natural or man made problems, could adversely affect regional values.

This office uses an extensive system of available resources. Any item of data that may affect value is given adequate consideration and is reflected in the applicable regional, area or neighborhood adjustment factor.

Review local data- A partial listing of available local information and material available and used in the process of completing a county-wide revaluation program is as follows:

County Maps
Property Records
Surveys and Maps of Record
Zoning Maps and Ordinances
Land Use Maps
Land Coverage Maps
Land Soil Maps
Orthophotography Maps
Pictometry Ortho-photography Maps
Property Cadastral Maps
Navigable Waters Maps
Utility Districts
School Districts
Fire Districts
Population Reports and Trends
Economy and Employment Reports
Aerial Photos
Government Statistics
Soil Surveys

County Road Maps - Are used to verify the type of public access to each property. If access is other than public owned or public dedicated, a market analysis will be completed to verify any market effect by this type location.

Property Records - Exist on each property within the county and are the basis for information utilized in the valuation process. Data available from this source of information is covered in detail in another section of this manual.

Surveys and Maps of Record - Are utilized to determine the size of each land parcel. A qualified survey will carry the most weight in the determination of the true acreage of land than other methods of size determination. If a recorded survey is not found, the properly recorded land description and deeded acreage is the secondary method of determining acreage. If neither a survey nor an adequate deed description is recorded, acreage is developed by use of Craven County's Geographic Information System and listed as calculated acreage.

Zoning Maps and Ordinances - Are reviewed for any effect on market value for each parcel. As zoning does not currently exist beyond the limits of the municipalities of Craven County, these items are reviewed only in the cities and towns where they exist.

Land Use Maps - Are maintained by the ACS office indicating agricultural lands tracts.

Land Coverage Maps - Are used in developing land type for agricultural and forestland tracts. These maps indicate if the land is forested, cleared suitably for agriculture or are covered with water such as pond or lake bottoms.

Land Soil Maps - Are provided by the State of North Carolina and are detailed determinations of each soil type found in Craven County. As agricultural and forestry production of land depends on the soil types, land classifications are indicated by the soil type. For details on this, refer to the agricultural and forestry land section of this manual.

Ortho-photography - Computerized aerial photographs that have been superimposed over the property lines shown on Cadastral Maps.

Pictometry ortho-photography – These map views are flown at a 45 degree angle to get a “birds eye” view of land and building improvements.

Property Cadastral Maps - Maps composed of property lines developed from plotting deed descriptions of property.

Navigable Waters Maps - A collection of nautical charts. These maps are used to assist in the determination of water depth and navigable access of waterfront properties when needed.

Utility District Maps - Are utilized to develop the availability or possible availability of utilities to land parcels within this county.

Fire District Maps - Are utilized to assign the correct fire district for each parcel within the county. Some districts have different fire tax rates; the listing of the correct district may affect taxes on each parcel.

Population Reports and Trends - Are reviewed to project neighborhoods of growth and increased demand for residential use land.

Economy and Employment Reports - Are reviewed for possible effects on market values within certain neighborhoods, districts or countywide.

Aerial Photos - Are fixed in time. As of the date of the photo, it may be determined what buildings existed on a parcel. They also assist in the determination of the buildings involved in property splits/divisions.

Government Statistics - Are developed from census data and are reviewed to assist in developing demand trends as populations increase or decrease.

Soil Surveys - Are individual property soil determinations.

SALES DATA INVENTORY AND COLLECTION

Review regional sales data - Market sales data is the most important data needed in this process. Regional and local sales will reflect the reactions of the marketplace to all issues affecting properties sold; however, it may take time for adequate market information to show a trend or reaction to any specific condition. To assure that adequate time for reaction in the marketplace has been allowed, an examination of three years of sales within each neighborhood is completed.

The current market must also be examined to develop items that may be reflected by properties currently offered and on the market for sale. The ratio between asking prices and ultimate sales prices, the typical number of days on the market for properties sold and items of this nature are market factors at a local level that must be reviewed.

The Craven County Assessor's office, as a member of the Neuse River Region Association of Realtors Multiple Listing Service, has this type of information available for study. Frequently, a study of properties on the market will provide data indicating trends currently developing in the marketplace. This would not be apparent in a review limited to Sold properties only.

Gather market sales data- Craven County has recorded and verified sales data for several years and has an extensive amount of market sales data recorded in its files. This data will be utilized in the applicable approaches to provide up to date market value estimates. As with previous steps, data was verified, usually by checking the same information against two different sources. In the case of sales data, at least one source was a person directly involved in the transaction.

Craven County, like most counties, records each transfer of real property on the "individual property record card" of the parcel involved. Each deed of transfer filed with the Craven County Register of Deeds Office is reviewed. If the recorded deed indicated a sale of the property took place, the property transfer tax stamps are converted into a sales price indication. As these stamps are required by law to indicate the transaction cost on all purchases, they confirm that a sale has taken place. The stamps required on each sale are to represent each \$500.00, or portion thereof, increment of the total purchase price.

Since 1993, the grantee of each transferred fee simple land transaction is mailed a questionnaire requesting details regarding the transaction. If the transfer is found to be the result of an "arm's length sale" or market sale, the data of this sale is recorded in our sales data base. The return rate on these sales

confirmation questionnaires averaged 50.13% for 2013, 42.12% for 2014 and 39.33% as of 9/22/2015.

Craven County is a member of the Neuse River Region Association of Realtors Multiple Listing Service and has access to data on each property listed and sold. This is confirmed data provided by the actual realtor who listed or sold the property.

Of the real estate transfers that take place within Craven County, we are able to obtain, through various means, information on approximately 80 to 90% of the transactions. Many are rejected from consideration as valid sales due to various reasons. As information is processed, transactions are coded in the county computer system to indicate valid sales and transactions for other purposes. A list of these codes and their meaning is shown along with valid sales in this document.

Additional sales data, from the completion of this document onward, will continue to be reviewed, analyzed and recorded. This assured that all market extracted data is representative of the January 1, 2016 appraisal date as required by state law for countywide revaluations.

In order to get an accurate indication of market reactions, each neighborhood must be examined for sale / resales. Comparable neighborhoods are assumed to have comparable reactions in the market place; therefore, neighborhoods may be grouped or classed by use of market data.

SALES HISTORY

Craven County has confirmed and recorded market sales since 1993. As previously covered, a set process is used to separate valid sales from other types of real property transfers.

A "snapshot record" is created each time a transaction is made in order to have a record of previous owners. Each snapshot record will indicate the transfer date, deed book and page and deed transfer tax stamps, as shown on the deed. The type of transaction is indicated in this record by one of several codes. The codes utilized and what they indicate is recorded on the following page.

Each valid sale is also indicated by the appropriate code in the snapshot record. On valid sales, the snapshot record will contain a complete description of the land and the individual improvements as they actually existed as of the date of sale. This "frozen" data will indicate what was actually sold several years after

the sale and will not reflect any changes or improvements made after the purchase date. This allows an accurate analysis of the sale at a later date.

The following information is typical of the type of information found in a “snapshot record”. Valid sales are identified by a code and will have the actual sales data stored within the appraisal system as a “snapshot record”.

- Date of sale
- Buyers' name
- Sellers' name
- Tax Stamps as recorded
- Sales price
- Any special financing
- Sale price adjustments to cash
- Net adjusted sales price
- Type of sale
- Confirmation code

SALES CONFIRMATION CODES

<u>Code</u>	<u>Description</u>
GE	CONFIRMED WITH GRANTEE
ML	CONFIRMED WITH MULTIPLE LISTING SERVICE
RE	CONFIRMED WITH REALTOR
C	DEED SHOWS \$3.00 OR LESS STAMPS
E	FAMILY TRANSACTION
H	GRANTOR RETAIN POSSESSION
F	INTEREST IN PROPERTY
N	MINERAL RIGHTS, TIMBER, ETC.
NC	NAME CHANGE
NR	NEEDS REVIEW, POSSIBLE SALE
NS	NO STAMPS RECORDED
K	ONE OR BOTH PARTIES IS EXEMPT
I	ONE PARTY IS GOVERNMENT
X	OTHER REASON TO DISQUALIFY
RS	REVENUE STAMPS
O	SALE INCLUDES PERSONAL PROPERTY
L	SALE IS INTER COMPANY
S	SALE IS NOT FOR WHAT IS ASSESSED
R	TRADE, EXCHANGE OR LOAN ASSUMPTION
P	TRANSACTION A FORCED SALE

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
1-063 -042	1	2	2013	\$6,698	\$3,349,000
1-063 -043	1	2	2013	\$6,698	\$3,349,000
1-063 -5002	1	2	2013	\$6,698	\$3,349,000
7-104-1 -021	1	2	2013	\$429	\$214,500
7-049 -210	1	3	2013	\$507	\$253,500
7-006 -247	1	3	2013	\$640	\$320,000
8-204-5 -078	1	3	2013	\$576	\$288,000
7-206-6 -168	1	3	2013	\$334	\$167,000
9-046 -13000	1	3	2013	\$336	\$168,000
7-110-1 -132	1	4	2013	\$78	\$39,000
8-211-9 -015	1	4	2013	\$218	\$109,000
2-052 -385	1	4	2013	\$353	\$176,500
8-240-5 -040	1	7	2013	\$228	\$114,000
7-032-1 -014	1	7	2013	\$527	\$263,500
7-104-4 -035	1	7	2013	\$675	\$337,500
8-023 -082	1	7	2013	\$330	\$165,000
1-035 -4000	1	7	2013	\$88	\$44,000
8-026 -057	1	8	2013	\$166	\$83,000
9-034 -18000	1	9	2013	\$45	\$22,500
1-038-1 -039	1	9	2013	\$226	\$113,000
8-208-O -341	1	10	2013	\$558	\$279,000
8-011 -113	1	10	2013	\$350	\$175,000
8-005 -172	1	10	2013	\$178	\$89,000
2-029-F -BLDG1-03	1	10	2013	\$350	\$175,000
6-203-2 -011	1	10	2013	\$265	\$132,500
6-218-B -053	1	10	2013	\$200	\$100,000
8-203-8 -016-A	1	11	2013	\$548	\$274,000
8-207-A -016	1	11	2013	\$307	\$153,500
7-023 -018	1	11	2013	\$154	\$77,000
8-209 -18000	1	11	2013	\$1,460	\$730,000
8-210-A -057	1	11	2013	\$60	\$30,000
7-104-A -178	1	11	2013	\$60	\$30,000
7-104-A -179	1	11	2013	\$120	\$60,000
7-104-A -180	1	11	2013	\$120	\$60,000
2-049 -153	1	11	2013	\$6	\$3,000
6-220-N -D-022	1	11	2013	\$250	\$125,000
8-200-H -006	1	14	2013	\$290	\$145,000
7-100-L -037	1	14	2013	\$570	\$285,000
7-054-8 -082	1	14	2013	\$252	\$126,000
2-070 -112	1	14	2013	\$21	\$10,500
7-100-F -A-030	1	15	2013	\$430	\$215,000
8-207-G -009	1	15	2013	\$337	\$168,500
8-073-D -083	1	15	2013	\$390	\$195,000
7-024-A -014	1	15	2013	\$320	\$160,000
1-055 -060	1	15	2013	\$6	\$3,000
8-014 -104	1	16	2013	\$102	\$51,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-017 -035	1	16	2013	\$650	\$325,000
1-036 -044	1	16	2013	\$101	\$50,500
6-220-E -D-002	1	16	2013	\$130	\$65,000
8-221 -083	1	17	2013	\$74	\$37,000
8-211-5 -127	1	17	2013	\$220	\$110,000
8-203-L -014	1	17	2013	\$330	\$165,000
8-203-8 -006-C	1	17	2013	\$598	\$299,000
7-054-9 -051	1	17	2013	\$318	\$159,000
6-217-2 -057	1	17	2013	\$286	\$143,000
6-218-B -047	1	17	2013	\$200	\$100,000
5-006-7 -070	1	17	2013	\$360	\$180,000
2-016-2 -002	1	17	2013	\$334	\$167,000
7-104-A -056	1	18	2013	\$58	\$29,000
8-012 -317	1	18	2013	\$43	\$21,500
8-021 -061-N	1	18	2013	\$154	\$77,000
8-240-H -101-FC	1	18	2013	\$348	\$174,000
9-042 -10000	1	18	2013	\$85	\$42,500
9-026 -039	1	18	2013	\$254	\$127,000
2-017-3 -471	1	18	2013	\$7	\$3,500
8-018 -143	1	22	2013	\$138	\$69,000
8-018 -144	1	22	2013	\$138	\$69,000
8-018 -159	1	22	2013	\$138	\$69,000
8-034 -038	1	22	2013	\$184	\$92,000
1-028 -18000	1	22	2013	\$83	\$41,500
1-063 -036	1	22	2013	\$130	\$65,000
1-063 -045	1	22	2013	\$130	\$65,000
1-063 -046	1	22	2013	\$130	\$65,000
1-042 -6007	1	22	2013	\$26	\$13,000
2-039-3 -015	1	22	2013	\$360	\$180,000
7-103-1 -112	1	23	2013	\$390	\$195,000
7-105-A -009	1	23	2013	\$270	\$135,000
6-203-2 -038	1	24	2013	\$310	\$155,000
7-101-D -124	1	25	2013	\$50	\$25,000
8-009 -131	1	25	2013	\$1,366	\$683,000
7-206-6 -104	1	25	2013	\$370	\$185,000
1-048 -1003	1	25	2013	\$84	\$42,000
1-048 -2000	1	25	2013	\$84	\$42,000
2-028 -8001	1	25	2013	\$380	\$190,000
8-026 -003	1	29	2013	\$146	\$73,000
8-203-L -020	1	29	2013	\$26	\$13,000
6-207-3 -012	1	29	2013	\$360	\$180,000
8-222 -2002	1	30	2013	\$10	\$5,000
9-027 -9000	1	30	2013	\$8	\$4,000
8-001-F -001	1	30	2013	\$512	\$256,000
7-032-2 -005	1	30	2013	\$290	\$145,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-003-B -012	1	30	2013	\$586	\$293,000
7-104-A -033	1	30	2013	\$444	\$222,000
5-006-3 -045	1	30	2013	\$280	\$140,000
8-050 -117	1	31	2013	\$720	\$360,000
7-104-1 -013	1	31	2013	\$446	\$223,000
9-048 -144	1	31	2013	\$370	\$185,000
7-105 -031	1	31	2013	\$340	\$170,000
8-203-A -034	1	31	2013	\$725	\$362,500
8-001-B -185	1	31	2013	\$860	\$430,000
8-203-J -036	1	31	2013	\$292	\$146,000
6-220-T -012	1	31	2013	\$256	\$128,000
6-061 -059	1	31	2013	\$52	\$26,000
8-035-1 -007	2	1	2013	\$100	\$50,000
8-204-A -028	2	1	2013	\$246	\$123,000
7-104-A -089	2	1	2013	\$290	\$145,000
7-049 -209	2	1	2013	\$502	\$251,000
6-220-T -066	2	1	2013	\$310	\$155,000
8-028 -046	2	4	2013	\$46	\$23,000
1-048 -085	2	4	2013	\$257	\$128,500
7-100-M -021	2	5	2013	\$370	\$185,000
8-200-B -030	2	5	2013	\$800	\$400,000
8-240-3 -007	2	5	2013	\$107	\$53,500
3-D-04 -040	2	5	2013	\$24	\$12,000
5-019 -1008	2	5	2013	\$4	\$2,000
2-017-2 -029	2	5	2013	\$542	\$271,000
7-300-3 -329	2	6	2013	\$885	\$442,500
3-020 -022	2	6	2013	\$284	\$142,000
3-050 -013	2	6	2013	\$284	\$142,000
7-027 -009	2	7	2013	\$200	\$100,000
6-060 -052	2	7	2013	\$270	\$135,000
3-045 -001	2	7	2013	\$950	\$475,000
3-045 -010	2	7	2013	\$950	\$475,000
3-044 -018	2	7	2013	\$950	\$475,000
1-057 -001	2	8	2013	\$170	\$85,000
7-101 -029	2	11	2013	\$59	\$29,500
7-024-A -015	2	11	2013	\$390	\$195,000
7-024-A -00B	2	11	2013	\$390	\$195,000
8-016 -011	2	12	2013	\$68	\$34,000
8-206-1 -034-A	2	12	2013	\$150	\$75,000
7-048 -010-A	2	13	2013	\$59	\$29,500
8-120 -F-036	2	13	2013	\$112	\$56,000
8-052 -015	2	13	2013	\$186	\$93,000
2-038 -11003	2	13	2013	\$140	\$70,000
1-044 -106	2	13	2013	\$3	\$1,500
8-037 -022	2	14	2013	\$13	\$6,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-030-1 -125	2	14	2013	\$600	\$300,000
7-108-8 -014	2	14	2013	\$356	\$178,000
8-055 -003	2	14	2013	\$544	\$272,000
7-104-13-TH-12	2	14	2013	\$304	\$152,000
2-053 -300	2	14	2013	\$308	\$154,000
7-104-11-020	2	15	2013	\$150	\$75,000
7-104-A -038	2	15	2013	\$318	\$159,000
7-104-A -057	2	15	2013	\$58	\$29,000
7-105-B -001	2	15	2013	\$180	\$90,000
7-105-B -068	2	15	2013	\$180	\$90,000
7-105-B -107	2	15	2013	\$180	\$90,000
7-101 -029	2	15	2013	\$80	\$40,000
8-024 -105	2	15	2013	\$518	\$259,000
8-212 -4001	2	15	2013	\$4,000	\$2,000,000
6-220-E -D-004	2	15	2013	\$267	\$133,500
1-065 -006	2	15	2013	\$392	\$196,000
5-019 -1013	2	15	2013	\$80	\$40,000
1-060 -039	2	15	2013	\$190	\$95,000
6-203-2 -039	2	15	2013	\$314	\$157,000
7-104-13-047	2	18	2013	\$90	\$45,000
8-240-3 -008	2	19	2013	\$107	\$53,500
7-104-A -037	2	19	2013	\$386	\$193,000
7-049 -202	2	19	2013	\$440	\$220,000
7-103-1 -118	2	19	2013	\$370	\$185,000
1-046-1 -101	2	19	2013	\$507	\$253,500
5-011 -114	2	19	2013	\$28	\$14,000
3-CJ-2 -045	2	19	2013	\$25	\$12,500
8-007 -324	2	20	2013	\$53	\$26,500
8-203-8 -006-A	2	20	2013	\$550	\$275,000
3-C-02 -034	2	20	2013	\$10	\$5,000
8-003 -069	2	21	2013	\$7	\$3,500
8-073-B -099	2	21	2013	\$152	\$76,000
8-056 -017	2	21	2013	\$354	\$177,000
6-207-3 -049	2	21	2013	\$314	\$157,000
8-013 -015	2	22	2013	\$168	\$84,000
8-075-B -187	2	22	2013	\$344	\$172,000
8-117 -G-051	2	22	2013	\$192	\$96,000
6-049-A -013	2	22	2013	\$360	\$180,000
8-012-A -286	2	25	2013	\$60	\$30,000
6-101 -074	2	25	2013	\$250	\$125,000
8-200-K -009	2	26	2013	\$318	\$159,000
7-100-F -D-010	2	26	2013	\$500	\$250,000
8-221 -103	2	26	2013	\$9	\$4,500
7-054-8 -061	2	26	2013	\$206	\$103,000
7-100-Q -002	2	27	2013	\$50	\$25,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-104-14-018	2	27	2013	\$444	\$222,000
8-207 -069	2	27	2013	\$259	\$129,500
5-011 -107	2	28	2013	\$20	\$10,000
2-015-2 -025	2	28	2013	\$417	\$208,500
8-208-B -028	2	28	2013	\$450	\$225,000
8-035-1 -016	2	28	2013	\$48	\$24,000
8-201-2 -038	2	28	2013	\$160	\$80,000
8-207-F -001	2	28	2013	\$358	\$179,000
7-103-1 -120	2	28	2013	\$392	\$196,000
7-206-6 -130	2	28	2013	\$402	\$201,000
8-033 -043	2	28	2013	\$36	\$18,000
8-033 -3000	2	28	2013	\$36	\$18,000
7-100-Q -005	2	28	2013	\$471	\$235,500
8-054 -041	2	28	2013	\$316	\$158,000
7-100-S -010	2	28	2013	\$369	\$184,500
8-048 -005	2	28	2013	\$590	\$295,000
5-019-5 -010	3	1	2013	\$360	\$180,000
5-019-5 -010A	3	1	2013	\$360	\$180,000
5-019-5 -011	3	1	2013	\$360	\$180,000
5-019-5 -011A	3	1	2013	\$360	\$180,000
2-057 -423	3	1	2013	\$25	\$12,500
8-021 -037-A	3	1	2013	\$630	\$315,000
7-104-13-TH-11	3	1	2013	\$310	\$155,000
8-033 -042	3	1	2013	\$100	\$50,000
7-054-9 -120	3	4	2013	\$332	\$166,000
7-104-A -039	3	4	2013	\$304	\$152,000
8-001-C -238-D	3	4	2013	\$600	\$300,000
5-012-2 -009	3	4	2013	\$296	\$148,000
6-220-L -00M	3	4	2013	\$240	\$120,000
1-052-1 -011	3	4	2013	\$124	\$62,000
1-052-1 -012	3	4	2013	\$124	\$62,000
7-049 -201	3	5	2013	\$408	\$204,000
7-101-1 -002	3	5	2013	\$300	\$150,000
7-104-14-007	3	5	2013	\$507	\$253,500
1-036 -051	3	5	2013	\$172	\$86,000
6-203-2 -007	3	5	2013	\$234	\$117,000
8-042 -002	3	6	2013	\$125	\$62,500
8-042 -003	3	6	2013	\$125	\$62,500
8-003 -18000	3	7	2013	\$240	\$120,000
7-100-S -029	3	7	2013	\$40	\$20,000
6-220-D -E-011	3	7	2013	\$250	\$125,000
6-033 -011	3	8	2013	\$130	\$65,000
6-059 -053	3	8	2013	\$242	\$121,000
6-215-2 -038	3	8	2013	\$370	\$185,000
7-103-2 -304	3	8	2013	\$286	\$143,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-019 -008	3	8	2013	\$60	\$30,000
8-210-A -057	3	8	2013	\$286	\$143,000
8-024 -011	3	8	2013	\$20	\$10,000
8-023 -038	3	11	2013	\$55	\$27,500
7-105-B -066	3	11	2013	\$120	\$60,000
7-105-B -104	3	11	2013	\$120	\$60,000
8-223-3 -650	3	11	2013	\$180	\$90,000
8-223-3 -711	3	11	2013	\$40	\$20,000
7-110-1 -107	3	11	2013	\$62	\$31,000
7-110-1 -192	3	11	2013	\$62	\$31,000
6-216-1 -046	3	11	2013	\$234	\$117,000
1-055-1 -014	3	12	2013	\$356	\$178,000
6-220-D -I-017	3	12	2013	\$291	\$145,500
7-100-Q -003	3	12	2013	\$462	\$231,000
8-036 -030-E	3	12	2013	\$520	\$260,000
8-223-3 -816	3	12	2013	\$194	\$97,000
9-026 -18000	3	12	2013	\$100	\$50,000
6-220-N -C-015	3	13	2013	\$239	\$119,500
2-038 -029	3	13	2013	\$120	\$60,000
8-012-A -224	3	13	2013	\$9	\$4,500
7-100 -12003	3	13	2013	\$630	\$315,000
7-049 -207	3	13	2013	\$424	\$212,000
7-206-6 -262	3	14	2013	\$450	\$225,000
7-206-6 -262	3	14	2013	\$450	\$225,000
8-210-A -238	3	14	2013	\$404	\$202,000
6-067 -095	3	14	2013	\$91	\$45,500
5-024-1 -011	3	14	2013	\$293	\$146,500
6-049-A -017	3	14	2013	\$294	\$147,000
6-044 -025-A	3	14	2013	\$110	\$55,000
3-056 -013	3	14	2013	\$110	\$55,000
3-056 -014	3	14	2013	\$110	\$55,000
3-058 -054	3	14	2013	\$80	\$40,000
8-007 -076	3	15	2013	\$14	\$7,000
8-201-A -051	3	15	2013	\$290	\$145,000
8-203-1 -037	3	15	2013	\$312	\$156,000
7-104-2 -011	3	15	2013	\$150	\$75,000
9-034 -005	3	15	2013	\$720	\$360,000
7-104-A -181	3	15	2013	\$120	\$60,000
7-104-A -185	3	15	2013	\$120	\$60,000
8-075 -006	3	15	2013	\$225	\$112,500
1-038-A -011	3	15	2013	\$292	\$146,000
2-020 -064	3	15	2013	\$30	\$15,000
1-046-1 -134	3	15	2013	\$100	\$50,000
1-046-1 -135	3	15	2013	\$100	\$50,000
6-060 -020	3	15	2013	\$975	\$487,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-210-A -041	3	18	2013	\$60	\$30,000
7-104-15-012	3	18	2013	\$103	\$51,500
8-240-H -100-FC	3	18	2013	\$438	\$219,000
6-213-I -007	3	18	2013	\$273	\$136,500
3-030 -003	3	18	2013	\$350	\$175,000
3-057 -002	3	18	2013	\$52	\$26,000
7-010 -012	3	19	2013	\$456	\$228,000
8-221 -061	3	19	2013	\$10	\$5,000
7-103 -209	3	19	2013	\$800	\$400,000
7-105-A -105	3	19	2013	\$300	\$150,000
7-044 -030	3	20	2013	\$200	\$100,000
8-243-A -112	3	20	2013	\$260	\$130,000
8-207-2 -037	3	20	2013	\$370	\$185,000
7-049 -192	3	20	2013	\$68	\$34,000
8-207-F -063	3	20	2013	\$336	\$168,000
9-044 -7000	3	21	2013	\$46	\$23,000
8-007 -157-A	3	21	2013	\$10	\$5,000
8-050 -040	3	21	2013	\$1,887	\$943,500
9-039 -068	3	22	2013	\$268	\$134,000
9-039 -5002	3	22	2013	\$32	\$16,000
9-039 -5003	3	22	2013	\$32	\$16,000
8-017 -10004	3	22	2013	\$208	\$104,000
7-015-2 -018	3	22	2013	\$200	\$100,000
7-100-Q -011	3	22	2013	\$50	\$25,000
7-100-Q -009	3	22	2013	\$400	\$200,000
1-034 -008	3	22	2013	\$10	\$5,000
5-013-8 -009	3	22	2013	\$40	\$20,000
3-022 -18000	3	22	2013	\$113	\$56,500
6-213-1 -028	3	22	2013	\$402	\$201,000
8-022 -089	3	22	2013	\$118	\$59,000
8-243-A -149	3	25	2013	\$263	\$131,500
7-104-A -048	3	25	2013	\$338	\$169,000
6-220 -010	3	25	2013	\$258	\$129,000
6-058-1 -SCT3-093	3	25	2013	\$346	\$173,000
7-104-2 -022	3	26	2013	\$830	\$415,000
8-004 -048	3	26	2013	\$20	\$10,000
8-044-A -029	3	26	2013	\$48	\$24,000
8-044-A -029	3	26	2013	\$48	\$24,000
6-058-1 -006	3	26	2013	\$320	\$160,000
6-218-B -049	3	26	2013	\$169	\$84,500
8-014 -119	3	27	2013	\$18	\$9,000
8-015 -167	3	27	2013	\$27	\$13,500
8-015 -167	3	27	2013	\$27	\$13,500
8-205-4 -060	3	27	2013	\$662	\$331,000
7-104-A -127	3	27	2013	\$310	\$155,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-208-Q -411	3	27	2013	\$575	\$287,500
8-211 -10001	3	27	2013	\$6,000	\$3,000,000
8-211 -10003	3	27	2013	\$6,000	\$3,000,000
7-110-1 -031	3	27	2013	\$355	\$177,500
8-025 -143	3	27	2013	\$310	\$155,000
8-025 -150	3	27	2013	\$310	\$155,000
2-024 -5000	3	27	2013	\$150	\$75,000
2-024 -00A	3	27	2013	\$150	\$75,000
6-101 -018	3	27	2013	\$200	\$100,000
8-112 -032	3	28	2013	\$160	\$80,000
8-112 -031	3	28	2013	\$160	\$80,000
8-073-D -074	3	28	2013	\$278	\$139,000
7-300-3 -334	3	28	2013	\$678	\$339,000
7-300-1 -061	3	28	2013	\$390	\$195,000
8-055 -040	3	28	2013	\$495	\$247,500
8-073 -E-009	3	28	2013	\$296	\$148,000
8-240-D -086	3	28	2013	\$780	\$390,000
8-013 -316	3	28	2013	\$780	\$390,000
8-204-6 -009	3	28	2013	\$780	\$390,000
8-204-6 -013	3	28	2013	\$780	\$390,000
8-204-6 -012	3	28	2013	\$780	\$390,000
8-027 -062	3	28	2013	\$780	\$390,000
8-243-A -146	3	28	2013	\$34	\$17,000
7-300-4 -014	3	28	2013	\$560	\$280,000
8-120 -G-060	3	28	2013	\$244	\$122,000
8-243-A -151	3	28	2013	\$250	\$125,000
8-008 -094	3	28	2013	\$370	\$185,000
7-105-A -009	3	28	2013	\$276	\$138,000
8-240-H -4002	3	28	2013	\$190	\$95,000
8-240-H -3805	3	28	2013	\$30	\$15,000
6-213-N -025	3	28	2013	\$60	\$30,000
2-067 -012	3	28	2013	\$200	\$100,000
1-036-1 -005	3	28	2013	\$39	\$19,500
6-203-2 -015	3	28	2013	\$244	\$122,000
6-207-3 -047	3	28	2013	\$314	\$157,000
8-006 -383	3	28	2013	\$10	\$5,000
8-058 -SCT2-001	4	1	2013	\$287	\$143,500
7-104-A -178	4	1	2013	\$328	\$164,000
8-037 -046	4	1	2013	\$5	\$2,500
1-028 -020	4	1	2013	\$300	\$150,000
8-061 -067	4	2	2013	\$374	\$187,000
8-204-9 -062	4	2	2013	\$272	\$136,000
8-033 -014-B	4	2	2013	\$37	\$18,500
8-035-1 -003	4	2	2013	\$62	\$31,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-073-D -038	4	2	2013	\$398	\$199,000
7-023-1 -026	4	2	2013	\$328	\$164,000
2-017-1 -066	4	2	2013	\$7	\$3,500
1-046 -098	4	2	2013	\$49	\$24,500
8-073-D -118	4	3	2013	\$280	\$140,000
8-051 -SCT2-007	4	3	2013	\$540	\$270,000
8-241 -084	4	3	2013	\$240	\$120,000
1-047 -015	4	3	2013	\$54	\$27,000
8-014 -164	4	4	2013	\$36	\$18,000
8-075-B -169	4	4	2013	\$250	\$125,000
8-208-B -054	4	4	2013	\$560	\$280,000
8-210-A -056	4	4	2013	\$340	\$170,000
7-103-2 -370	4	4	2013	\$280	\$140,000
6-207-3 -003	4	4	2013	\$320	\$160,000
7-054-6 -016	4	5	2013	\$100	\$50,000
7-104-14-001	4	5	2013	\$2,818	\$1,409,000
7-104-14-002	4	5	2013	\$2,818	\$1,409,000
7-104-14-003	4	5	2013	\$2,818	\$1,409,000
7-104-14-004	4	5	2013	\$2,818	\$1,409,000
7-104-14-005	4	5	2013	\$2,818	\$1,409,000
7-104-14-006	4	5	2013	\$2,818	\$1,409,000
7-104-14-010	4	5	2013	\$2,818	\$1,409,000
7-104-14-011	4	5	2013	\$2,818	\$1,409,000
7-104-14-012	4	5	2013	\$2,818	\$1,409,000
7-104-14-013	4	5	2013	\$2,818	\$1,409,000
7-104-14-015	4	5	2013	\$2,818	\$1,409,000
7-104-14-016	4	5	2013	\$2,818	\$1,409,000
7-104-14-021	4	5	2013	\$2,818	\$1,409,000
7-104-14-022	4	5	2013	\$2,818	\$1,409,000
7-104-14-023	4	5	2013	\$2,818	\$1,409,000
7-104-14-035	4	5	2013	\$2,818	\$1,409,000
7-104-14-036	4	5	2013	\$2,818	\$1,409,000
7-104-14-037	4	5	2013	\$2,818	\$1,409,000
7-104-14-038	4	5	2013	\$2,818	\$1,409,000
7-104-14-039	4	5	2013	\$2,818	\$1,409,000
7-104-14-040	4	5	2013	\$2,818	\$1,409,000
7-104-14-041	4	5	2013	\$2,818	\$1,409,000
7-104-14-042	4	5	2013	\$2,818	\$1,409,000
7-104-14-043	4	5	2013	\$2,818	\$1,409,000
7-104-14-044	4	5	2013	\$2,818	\$1,409,000
7-104-14-045	4	5	2013	\$2,818	\$1,409,000
7-104-14-046	4	5	2013	\$2,818	\$1,409,000
7-104-14-047	4	5	2013	\$2,818	\$1,409,000
7-104-14-048	4	5	2013	\$2,818	\$1,409,000
7-104-14-049	4	5	2013	\$2,818	\$1,409,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-104-14-050	4	5	2013	\$2,818	\$1,409,000
7-104-14-051	4	5	2013	\$2,818	\$1,409,000
7-104-14-052	4	5	2013	\$2,818	\$1,409,000
7-104-14-053	4	5	2013	\$2,818	\$1,409,000
7-104-14-054	4	5	2013	\$2,818	\$1,409,000
7-104-14-056	4	5	2013	\$2,818	\$1,409,000
7-104-14-055	4	5	2013	\$2,818	\$1,409,000
7-104-14-057	4	5	2013	\$2,818	\$1,409,000
7-104-14-202	4	5	2013	\$2,818	\$1,409,000
7-104-14-203	4	5	2013	\$2,818	\$1,409,000
7-104-14-205	4	5	2013	\$2,818	\$1,409,000
7-104-14-208	4	5	2013	\$2,818	\$1,409,000
7-104-14-210	4	5	2013	\$2,818	\$1,409,000
7-104-14-211	4	5	2013	\$2,818	\$1,409,000
7-104-14-212	4	5	2013	\$2,818	\$1,409,000
7-104-14-213	4	5	2013	\$2,818	\$1,409,000
7-104-14-214	4	5	2013	\$2,818	\$1,409,000
7-104-14-216	4	5	2013	\$2,818	\$1,409,000
7-104-14-215	4	5	2013	\$2,818	\$1,409,000
7-104-14-217	4	5	2013	\$2,818	\$1,409,000
7-104-14-218	4	5	2013	\$2,818	\$1,409,000
7-104-14-219	4	5	2013	\$2,818	\$1,409,000
7-104-14-221	4	5	2013	\$2,818	\$1,409,000
7-104-14-222	4	5	2013	\$2,818	\$1,409,000
7-104-14-223	4	5	2013	\$2,818	\$1,409,000
7-034 -10001	4	5	2013	\$1,500	\$750,000
7-034 -10003	4	5	2013	\$1,500	\$750,000
8-073-D -053	4	5	2013	\$272	\$136,000
7-101-1 -001	4	5	2013	\$40	\$20,000
7-104-A -125	4	5	2013	\$320	\$160,000
8-203-7 -019	4	5	2013	\$518	\$259,000
7-104 -14008	4	5	2013	\$10,481	\$5,240,500
7-104 -001	4	5	2013	\$10,481	\$5,240,500
7-104 -14007	4	5	2013	\$10,481	\$5,240,500
7-104 -12004	4	5	2013	\$10,481	\$5,240,500
7-104 -15001	4	5	2013	\$10,481	\$5,240,500
7-104 -9004	4	5	2013	\$10,481	\$5,240,500
7-104 -14001	4	5	2013	\$10,281	\$5,140,500
7-104 -10006	4	5	2013	\$10,481	\$5,240,500
7-104 -14006	4	5	2013	\$10,481	\$5,240,500
3-029 -028	4	5	2013	\$72	\$36,000
6-215-3 -184	4	5	2013	\$410	\$205,000
8-203-L -031	4	8	2013	\$380	\$190,000
7-005 -114	4	8	2013	\$320	\$160,000
2-056 -014	4	8	2013	\$336	\$168,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
9-021 -11001	4	9	2013	\$179	\$89,500
8-206-1 -051-B	4	9	2013	\$143	\$71,500
8-206-1 -036-B	4	9	2013	\$145	\$72,500
8-037 -047	4	9	2013	\$6	\$3,000
6-203-2 -036	4	9	2013	\$310	\$155,000
8-207-G -010	4	10	2013	\$364	\$182,000
8-240-H -4100	4	10	2013	\$219	\$109,500
8-040 -058	4	10	2013	\$20	\$10,000
7-049 -196	4	10	2013	\$486	\$243,000
6-217-1 -039	4	10	2013	\$530	\$265,000
8-069 -023	4	11	2013	\$180	\$90,000
8-044-A -012	4	11	2013	\$40	\$20,000
7-100-L -466	4	11	2013	\$658	\$329,000
1-044 -127	4	11	2013	\$20	\$10,000
1-037 -036	4	11	2013	\$198	\$99,000
6-058-1 -SCT3-071	4	11	2013	\$294	\$147,000
8-024 -079	4	12	2013	\$320	\$160,000
8-053 -015	4	12	2013	\$710	\$355,000
8-069 -034	4	12	2013	\$356	\$178,000
7-110-1 -208	4	12	2013	\$478	\$239,000
8-005 -12002	4	12	2013	\$94	\$47,000
8-200-H -002	4	12	2013	\$280	\$140,000
6-216-2 -141	4	12	2013	\$289	\$144,500
6-059-B -025	4	15	2013	\$316	\$158,000
6-050 -067	4	15	2013	\$350	\$175,000
6-203-2 -094	4	15	2013	\$246	\$123,000
6-047-2 -081	4	15	2013	\$258	\$129,000
8-206-5 -020	4	15	2013	\$336	\$168,000
8-014 -121	4	16	2013	\$5	\$2,500
8-012-A -225	4	16	2013	\$8	\$4,000
8-012 -148	4	16	2013	\$11	\$5,500
8-012 -164	4	16	2013	\$12	\$6,000
8-006 -253	4	16	2013	\$12	\$6,000
7-300-5 -611	4	16	2013	\$525	\$262,500
8-208-B -060	4	16	2013	\$440	\$220,000
9-042 -096	4	17	2013	\$13	\$6,500
7-100-Q -014	4	17	2013	\$50	\$25,000
7-100-L -002	4	17	2013	\$474	\$237,000
2-036 -035	4	18	2013	\$152	\$76,000
3-058 -039	4	18	2013	\$30	\$15,000
3-C-02 -011	4	18	2013	\$20	\$10,000
6-215-2 -031	4	19	2013	\$96	\$48,000
6-215-2 -032	4	19	2013	\$96	\$48,000
8-222 -2003	4	19	2013	\$1,850	\$925,000
7-107 -128	4	19	2013	\$1,850	\$925,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-240-D -088	4	19	2013	\$193	\$96,500
8-210-A -040	4	19	2013	\$180	\$90,000
8-210-A -048	4	19	2013	\$180	\$90,000
8-210-A -054	4	19	2013	\$180	\$90,000
7-104-A -182	4	19	2013	\$120	\$60,000
7-104-A -184	4	19	2013	\$120	\$60,000
7-104-A -214	4	19	2013	\$60	\$30,000
8-210-A -254	4	19	2013	\$312	\$156,000
7-104-A -226	4	19	2013	\$58	\$29,000
2-052 -393	4	22	2013	\$464	\$232,000
7-100-L -499	4	22	2013	\$88	\$44,000
8-029-1 -060	4	22	2013	\$290	\$145,000
8-244 -006	4	22	2013	\$5	\$2,500
5-014 -216	4	23	2013	\$4	\$2,000
5-016-1 -016	4	23	2013	\$290	\$145,000
8-208-R -421	4	23	2013	\$500	\$250,000
8-222-A -072	4	23	2013	\$210	\$105,000
8-206-1 -021-A	4	23	2013	\$130	\$65,000
8-243-A -145	4	23	2013	\$34	\$17,000
8-029 -012	4	24	2013	\$206	\$103,000
8-206-1 -020	4	24	2013	\$190	\$95,000
8-208-A -E-008	4	24	2013	\$287	\$143,500
8-203-A -058	4	25	2013	\$711	\$355,500
8-240-H -301	4	25	2013	\$64	\$32,000
2-022 -18000	4	25	2013	\$110	\$55,000
6-100 -193	4	25	2013	\$45	\$22,500
8-243-A -113	4	26	2013	\$60	\$30,000
8-002-D -118	4	26	2013	\$450	\$225,000
8-026 -085	4	26	2013	\$60	\$30,000
8-022 -085	4	26	2013	\$108	\$54,000
8-120 -D-014	4	26	2013	\$100	\$50,000
7-105-B -067	4	26	2013	\$330	\$165,000
7-047 -4003	4	26	2013	\$345	\$172,500
8-243 -105-A	4	26	2013	\$223	\$111,500
7-206-6 -215	4	26	2013	\$514	\$257,000
8-003 -208	4	29	2013	\$1,100	\$550,000
1-V-02 -18000	4	29	2013	\$40	\$20,000
2-064 -344	4	29	2013	\$390	\$195,000
8-120 -F-036	4	30	2013	\$124	\$62,000
8-050 -034-B	4	30	2013	\$2,100	\$1,050,000
8-050 -122	4	30	2013	\$2,100	\$1,050,000
8-050 -033	4	30	2013	\$2,100	\$1,050,000
8-206-1 -040-A	4	30	2013	\$190	\$95,000
8-001-C -238-C	4	30	2013	\$650	\$325,000
8-240-D -035	4	30	2013	\$210	\$105,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-050 -118	4	30	2013	\$590	\$295,000
7-105-A -177	4	30	2013	\$306	\$153,000
8-031-B -029	4	30	2013	\$180	\$90,000
8-211-2 -090	4	30	2013	\$236	\$118,000
8-207-F -054	4	30	2013	\$320	\$160,000
6-042 -044	4	30	2013	\$200	\$100,000
3-022 -039	4	30	2013	\$36	\$18,000
7-300-5 -566	5	1	2013	\$504	\$252,000
8-208-8 -065	5	1	2013	\$257	\$128,500
3-D-06 -003	5	1	2013	\$200	\$100,000
8-235 -021	5	1	2013	\$60	\$30,000
8-200-D -016	5	1	2013	\$280	\$140,000
8-069 -026	5	1	2013	\$220	\$110,000
8-240 -121	5	1	2013	\$3,900	\$1,950,000
8-240 -138	5	1	2013	\$3,558	\$1,779,000
8-001-C -12002	5	1	2013	\$1,100	\$550,000
8-208-B -096	5	1	2013	\$396	\$198,000
7-100-L -441	5	1	2013	\$1,000	\$500,000
7-100-L -442	5	1	2013	\$1,000	\$500,000
7-100-L -443	5	1	2013	\$1,000	\$500,000
7-100-L -444	5	1	2013	\$1,000	\$500,000
7-100-L -445	5	1	2013	\$1,000	\$500,000
7-100-L -456	5	1	2013	\$1,000	\$500,000
7-100-L -474	5	1	2013	\$1,000	\$500,000
7-100-L -475	5	1	2013	\$1,000	\$500,000
7-100-L -477	5	1	2013	\$1,000	\$500,000
7-100-L -478	5	1	2013	\$1,000	\$500,000
7-100-L -480	5	1	2013	\$1,000	\$500,000
7-100-L -481	5	1	2013	\$1,000	\$500,000
7-100-L -484	5	1	2013	\$1,000	\$500,000
7-100-L -486	5	1	2013	\$1,000	\$500,000
7-100-L -511	5	1	2013	\$1,000	\$500,000
7-100-L -517	5	1	2013	\$1,000	\$500,000
7-100-L -519	5	1	2013	\$1,000	\$500,000
7-105-B -118	5	1	2013	\$60	\$30,000
8-221 -026	5	2	2013	\$52	\$26,000
7-300-2 -023	5	2	2013	\$290	\$145,000
7-105-B -014	5	2	2013	\$60	\$30,000
8-003 -199	5	3	2013	\$548	\$274,000
8-001-B -166	5	3	2013	\$470	\$235,000
8-221-1 -008	5	3	2013	\$270	\$135,000
8-211-7 -115-SD	5	3	2013	\$250	\$125,000
7-105-B -023	5	3	2013	\$314	\$157,000
3-030 -156	5	3	2013	\$40	\$20,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-216-1 -005	5	3	2013	\$236	\$118,000
6-220-2 -036	5	3	2013	\$220	\$110,000
8-018 -021	5	6	2013	\$130	\$65,000
8-117 -H-011	5	6	2013	\$252	\$126,000
7-100-R -016	5	6	2013	\$58	\$29,000
8-207-7 -018	5	6	2013	\$330	\$165,000
7-049 -213	5	6	2013	\$493	\$246,500
8-223-2 -014	5	7	2013	\$126	\$63,000
8-201-5 -118	5	7	2013	\$176	\$88,000
8-038 -193	5	7	2013	\$62	\$31,000
8-005 -177	5	8	2013	\$382	\$191,000
8-243-A -124	5	8	2013	\$210	\$105,000
8-225 -15000	5	8	2013	\$130	\$65,000
8-225 -075	5	8	2013	\$46	\$23,000
2-042 -031	5	8	2013	\$130	\$65,000
1-055 -076	5	8	2013	\$300	\$150,000
8-203-N -001-B	5	9	2013	\$544	\$272,000
8-240-E -129	5	9	2013	\$236	\$118,000
7-300-4 -008	5	10	2013	\$551	\$275,500
7-054-9 -070	5	10	2013	\$386	\$193,000
9-043 -099	5	10	2013	\$78	\$39,000
8-212 -077	5	10	2013	\$20	\$10,000
7-104-7 -018	5	10	2013	\$270	\$135,000
7-100-L -416	5	10	2013	\$498	\$249,000
8-208-A -D-002	5	10	2013	\$276	\$138,000
8-061-A -062	5	10	2013	\$140	\$70,000
7-101 -094	5	10	2013	\$115	\$57,500
8-054 -068	5	10	2013	\$279	\$139,500
8-100 -B-013	5	10	2013	\$170	\$85,000
1-033 -18000	5	10	2013	\$10	\$5,000
2-036 -9002	5	10	2013	\$24	\$12,000
3-035 -049	5	10	2013	\$99	\$49,500
6-213-P -008	5	10	2013	\$478	\$239,000
2-035 -166	5	10	2013	\$50	\$25,000
2-035 -174	5	10	2013	\$50	\$25,000
2-035 -168	5	10	2013	\$50	\$25,000
8-056 -014	5	13	2013	\$383	\$191,500
8-204-4 -108	5	13	2013	\$358	\$179,000
7-039-A -002	5	13	2013	\$550	\$275,000
8-066 -020	5	13	2013	\$470	\$235,000
7-105-B -021	5	13	2013	\$418	\$209,000
2-049 -126	5	13	2013	\$300	\$150,000
8-100 -B-017	5	14	2013	\$191	\$95,650
5-016-1 -0A3	5	14	2013	\$146	\$73,000
7-300-5 -647	5	15	2013	\$640	\$320,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-005 -113	5	15	2013	\$386	\$193,000
7-108-4 -011	5	15	2013	\$128	\$64,000
7-108-4 -7001	5	15	2013	\$128	\$64,000
7-108-4 -016	5	15	2013	\$128	\$64,000
7-108-4 -002	5	15	2013	\$128	\$64,000
7-108-4 -004	5	15	2013	\$128	\$64,000
7-108-4 -001	5	15	2013	\$64	\$32,000
7-108-4 -035	5	15	2013	\$380	\$190,000
6-203-2 -035	5	15	2013	\$320	\$160,000
2-065 -277	5	15	2013	\$790	\$395,000
6-045-3 -079	5	15	2013	\$396	\$198,000
7-104-4 -028	5	16	2013	\$110	\$55,000
8-212 -1003	5	16	2013	\$6,500	\$3,250,000
7-104-8 -030	5	16	2013	\$179	\$89,500
7-105-B -009	5	16	2013	\$60	\$30,000
7-054-9 -030	5	16	2013	\$370	\$185,000
2-022 -014	5	16	2013	\$175	\$87,500
1-072 -18000	5	16	2013	\$4	\$2,000
6-043 -007	5	17	2013	\$270	\$135,000
6-213-C -006	5	17	2013	\$348	\$174,000
6-213 -6005	5	17	2013	\$60	\$30,000
1-033 -016	5	17	2013	\$100	\$50,000
8-015 -040	5	17	2013	\$26	\$13,000
8-208-B -058	5	17	2013	\$420	\$210,000
7-108-4 -005	5	17	2013	\$364	\$182,000
8-015 -187	5	17	2013	\$40	\$20,000
7-100-L -240	5	17	2013	\$500	\$250,000
7-039 -073	5	17	2013	\$3	\$1,500
8-204-5 -078	5	17	2013	\$486	\$243,000
8-200-D -011	5	20	2013	\$390	\$195,000
8-014 -177	5	20	2013	\$228	\$114,000
8-014 -177	5	20	2013	\$228	\$114,000
8-002 -003	5	20	2013	\$940	\$470,000
7-012 -006	5	20	2013	\$128	\$64,000
6-207-3 -106	5	21	2013	\$332	\$166,000
8-050 -022	5	21	2013	\$260	\$130,000
6-220-J -016-B	5	22	2013	\$102	\$51,000
9-047-8 -012	5	22	2013	\$212	\$106,000
9-047-8 -013	5	22	2013	\$212	\$106,000
8-073-B -104	5	22	2013	\$300	\$150,000
8-211-7 -001	5	22	2013	\$244	\$122,000
1-067 -085	5	23	2013	\$50	\$25,000
6-067 -095	5	23	2013	\$80	\$40,000
7-103-A -005	5	23	2013	\$162	\$81,000
7-105-B -019	5	23	2013	\$60	\$30,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-105-B -117	5	23	2013	\$120	\$60,000
7-105-B -116	5	23	2013	\$120	\$60,000
7-100-S -027	5	23	2013	\$383	\$191,500
8-206 -076	5	23	2013	\$13	\$6,500
6-220-E -F-021	5	24	2013	\$258	\$129,000
7-100-L -529	5	24	2013	\$850	\$425,000
7-049 -215	5	24	2013	\$70	\$35,000
8-240-9 -096	5	24	2013	\$238	\$119,000
7-104-14-033	5	24	2013	\$431	\$215,500
7-105 -020	5	24	2013	\$96	\$48,000
8-208-8 -013	5	24	2013	\$261	\$130,500
7-104-A -003	5	24	2013	\$352	\$176,000
6-215-1 -159	5	24	2013	\$410	\$205,000
6-215-1 -160	5	24	2013	\$448	\$224,000
1-072 -12001	5	24	2013	\$380	\$190,000
1-072 -069	5	24	2013	\$380	\$190,000
8-243 -015	5	28	2013	\$144	\$72,000
8-211-5 -133	5	28	2013	\$211	\$105,500
6-041 -019	5	28	2013	\$286	\$143,000
8-204-4 -059	5	29	2013	\$1,260	\$630,000
7-104-A -171	5	29	2013	\$60	\$30,000
7-104-A -183	5	29	2013	\$60	\$30,000
8-208-R -439	5	29	2013	\$544	\$272,000
7-104-A -215	5	29	2013	\$60	\$30,000
6-215-2 -032	5	29	2013	\$440	\$220,000
2-065 -460	5	29	2013	\$310	\$155,000
8-218 -058	5	30	2013	\$202	\$101,000
8-061 -024	5	30	2013	\$266	\$133,000
9-043 -138	5	30	2013	\$26	\$13,000
7-013-1 -006	5	30	2013	\$186	\$93,000
9-042 -071	5	30	2013	\$36	\$18,000
7-105-B -065	5	30	2013	\$322	\$161,000
7-049 -205	5	30	2013	\$68	\$34,000
1-056 -004	5	30	2013	\$296	\$148,000
8-029 -004	5	31	2013	\$118	\$59,000
8-001-C -062	5	31	2013	\$610	\$305,000
7-103-2 -355	5	31	2013	\$291	\$145,500
8-019 -043	5	31	2013	\$140	\$70,000
8-019 -044	5	31	2013	\$140	\$70,000
7-104-A -185	5	31	2013	\$366	\$183,000
8-211-6 -1004	5	31	2013	\$212	\$106,000
7-100-M -012	5	31	2013	\$445	\$222,500
3-050 -18000	5	31	2013	\$156	\$78,000
2-017 -063	5	31	2013	\$1,070	\$535,000
6-215-1 -082	5	31	2013	\$444	\$222,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
1-072 -18001	5	31	2013	\$7	\$3,500
7-100-S -025	6	3	2013	\$406	\$203,000
7-104-A -179	6	3	2013	\$452	\$226,000
7-049 -192	6	3	2013	\$487	\$243,500
1-072 -044	6	4	2013	\$30	\$15,000
8-207-5 -066	6	5	2013	\$400	\$200,000
8-014 -166	6	5	2013	\$152	\$76,000
7-100-L -076	6	5	2013	\$650	\$325,000
8-208-D -036	6	5	2013	\$290	\$145,000
8-013 -198	6	5	2013	\$13	\$6,500
8-013 -199	6	5	2013	\$13	\$6,500
8-208-S -003	6	6	2013	\$550	\$275,000
8-013 -052	6	6	2013	\$9	\$4,500
7-105-B -004	6	6	2013	\$384	\$192,000
7-049 -214	6	6	2013	\$486	\$243,000
7-105-B -104	6	6	2013	\$400	\$200,000
1-054 -125	6	6	2013	\$400	\$200,000
5-012-1 -043	6	6	2013	\$580	\$290,000
5-012-1 -0HH	6	6	2013	\$580	\$290,000
6-067 -025	6	6	2013	\$250	\$125,000
6-067 -024	6	6	2013	\$250	\$125,000
8-208-R -446	6	7	2013	\$474	\$237,000
8-203-A -060	6	7	2013	\$570	\$285,000
8-027 -035	6	7	2013	\$136	\$68,000
8-120 -D-032	6	7	2013	\$186	\$93,000
7-206-1 -072	6	7	2013	\$498	\$249,000
7-110-1 -195	6	7	2013	\$440	\$220,000
7-036 -005	6	7	2013	\$358	\$179,000
8-026 -084	6	7	2013	\$218	\$109,000
7-105-B -013	6	7	2013	\$120	\$60,000
7-105-B -015	6	7	2013	\$120	\$60,000
7-105-B -022	6	7	2013	\$316	\$158,000
6-220-M -081	6	7	2013	\$110	\$55,000
6-220-M -092	6	7	2013	\$110	\$55,000
5-016-A -017	6	7	2013	\$40	\$20,000
8-012 -173	6	10	2013	\$5	\$2,500
8-006 -192	6	10	2013	\$11	\$5,500
8-007 -121	6	10	2013	\$4	\$2,000
8-208-D -023	6	10	2013	\$304	\$152,000
1-067 -18000	6	10	2013	\$14	\$7,000
7-100-1 -080	6	11	2013	\$428	\$214,000
8-007 -151-A	6	11	2013	\$14	\$7,000
8-006 -016	6	11	2013	\$21	\$10,500
8-207-E -010	6	11	2013	\$430	\$215,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-105-B -106	6	11	2013	\$270	\$135,000
8-027 -005	6	12	2013	\$74	\$37,000
6-064 -107	6	12	2013	\$170	\$85,000
1-056 -15001	6	12	2013	\$6	\$3,000
8-211-9 -026	6	13	2013	\$206	\$103,000
6-220-O -019-B	6	13	2013	\$146	\$73,000
3-058 -12002	6	13	2013	\$140	\$70,000
3-058 -057	6	13	2013	\$140	\$70,000
7-104-4 -044	6	14	2013	\$122	\$61,000
7-016 -074	6	14	2013	\$178	\$89,000
9-043 -7000	6	14	2013	\$94	\$47,000
7-103-A -021	6	14	2013	\$280	\$140,000
7-103-A -021	6	14	2013	\$1,020	\$510,000
7-104-A -150	6	14	2013	\$378	\$189,000
6-048 -017	6	14	2013	\$26	\$13,000
6-203-2 -037	6	14	2013	\$294	\$147,000
7-300-3 -164	6	17	2013	\$780	\$390,000
9-050 -010	6	17	2013	\$640	\$320,000
8-003-A -011	6	17	2013	\$830	\$415,000
7-105-B -064	6	17	2013	\$324	\$162,000
7-105-B -008	6	17	2013	\$240	\$120,000
7-105-B -018	6	17	2013	\$240	\$120,000
7-105-B -114	6	17	2013	\$240	\$120,000
7-105-B -121	6	17	2013	\$240	\$120,000
8-014 -081	6	18	2013	\$46	\$23,000
8-212-2 -SCT1-023	6	18	2013	\$307	\$153,500
7-104-13-031	6	18	2013	\$470	\$235,000
6-101 -114	6	18	2013	\$245	\$122,500
8-203-A -002	6	19	2013	\$740	\$370,000
7-100-L -027	6	19	2013	\$860	\$430,000
2-035 -076	6	19	2013	\$236	\$118,000
7-002-1 -017	6	20	2013	\$1,272	\$636,000
8-011 -290	6	20	2013	\$6	\$3,000
8-012-A -230	6	20	2013	\$9	\$4,500
8-007 -232	6	20	2013	\$7	\$3,500
8-037 -090	6	20	2013	\$7	\$3,500
8-037 -095	6	20	2013	\$7	\$3,500
8-206-6 -100	6	20	2013	\$486	\$243,000
8-006 -144	6	21	2013	\$5	\$2,500
8-075-A -080	6	21	2013	\$312	\$156,000
7-104-15-012	6	21	2013	\$544	\$272,000
8-210-A -045	6	21	2013	\$320	\$160,000
8-208 -155	6	21	2013	\$1,086	\$543,000
7-206-6 -131	6	21	2013	\$330	\$165,000
7-032-3 -091	6	21	2013	\$246	\$123,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-017-1 -029	6	21	2013	\$10	\$5,000
6-047-2 -4000	6	21	2013	\$270	\$135,000
7-049 -208	6	24	2013	\$486	\$243,000
8-102 -037	6	24	2013	\$190	\$95,000
7-100-C -SCT2-003	6	24	2013	\$310	\$155,000
8-216-1 -063	6	24	2013	\$250	\$125,000
6-047-2 -006	6	24	2013	\$256	\$128,000
1-074 -18000	6	24	2013	\$80	\$40,000
8-003 -167	6	25	2013	\$420	\$210,000
8-015 -143	6	25	2013	\$80	\$40,000
6-050 -068	6	25	2013	\$427	\$213,500
5-021 -17000	6	25	2013	\$250	\$125,000
1-042 -008	6	25	2013	\$12	\$6,000
8-075-B -173	6	26	2013	\$304	\$152,000
6-213 -006	6	26	2013	\$48	\$24,000
8-208-Q -360	6	26	2013	\$490	\$245,000
7-108-4 -019	6	27	2013	\$290	\$145,000
8-240-J -106	6	27	2013	\$240	\$120,000
7-206-6 -128	6	27	2013	\$356	\$178,000
7-206-6 -214	6	27	2013	\$488	\$244,000
3-039 -18000	6	27	2013	\$40	\$20,000
5-006-8 -149	6	27	2013	\$361	\$180,500
3-D-06 -003	6	27	2013	\$220	\$110,000
5-006-3 -052	6	27	2013	\$390	\$195,000
8-022 -008	6	28	2013	\$1,800	\$900,000
8-213 -12000	6	28	2013	\$320	\$160,000
7-104-4 -074	6	28	2013	\$770	\$385,000
8-038 -382	6	28	2013	\$100	\$50,000
8-212-1 -4001	6	28	2013	\$1,700	\$850,000
8-212 -12000	6	28	2013	\$1,700	\$850,000
8-203-A -061	6	28	2013	\$560	\$280,000
1-046-1 -137	6	28	2013	\$50	\$25,000
2-015-2 -081	6	28	2013	\$454	\$227,000
6-217-1 -019	6	28	2013	\$394	\$197,000
7-104-4 -069	6	28	2013	\$140	\$70,000
6-054 -020	6	28	2013	\$348	\$174,000
7-100-J -005	6	28	2013	\$355	\$177,500
1-047 -127	6	28	2013	\$412	\$206,000
8-208-N -263	6	28	2013	\$152	\$76,000
8-208-O -291	6	28	2013	\$494	\$247,000
8-208-8 -002	6	28	2013	\$300	\$150,000
8-048 -063	6	28	2013	\$380	\$190,000
7-100 -12001	6	28	2013	\$680	\$340,000
8-200-K -034	6	28	2013	\$300	\$150,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
1-046-1 -099	7	1	2013	\$530	\$265,000
8-002-E -001	7	1	2013	\$240	\$120,000
8-207-A -011	7	1	2013	\$198	\$99,000
8-210 -072	7	1	2013	\$47	\$23,500
8-034 -042	7	1	2013	\$387	\$193,500
8-203-8 -015-A	7	1	2013	\$383	\$191,500
8-002-C -00A	7	1	2013	\$450	\$225,000
7-107 -013	7	1	2013	\$140	\$70,000
8-203-K -005	7	1	2013	\$480	\$240,000
1-V-09 -003	7	2	2013	\$210	\$105,000
2-041 -083	7	2	2013	\$170	\$85,000
1-048 -14003	7	2	2013	\$5	\$2,500
6-218-B -003	7	2	2013	\$204	\$102,000
7-100-L -053	7	2	2013	\$816	\$408,000
8-065 -024	7	2	2013	\$350	\$175,000
7-100-S -032	7	2	2013	\$384	\$192,000
8-203-7 -017	7	2	2013	\$400	\$200,000
2-039 -218	7	3	2013	\$258	\$129,000
6-047-2 -118	7	3	2013	\$253	\$126,500
6-213-F -118	7	3	2013	\$376	\$188,000
7-100-C -SCT1-015	7	3	2013	\$649	\$324,500
7-300-4 -012	7	3	2013	\$570	\$285,000
8-210-A -040	7	3	2013	\$340	\$170,000
7-110-1 -160	7	3	2013	\$480	\$240,000
7-104-A -184	7	3	2013	\$422	\$211,000
7-104-A -217	7	3	2013	\$320	\$160,000
8-210-A -042	7	3	2013	\$372	\$186,000
7-105-B -024	7	3	2013	\$300	\$150,000
7-105-B -020	7	3	2013	\$300	\$150,000
7-105-B -112	7	3	2013	\$300	\$150,000
7-105-B -113	7	3	2013	\$300	\$150,000
7-105-B -115	7	3	2013	\$300	\$150,000
7-105-B -041	7	3	2013	\$180	\$90,000
7-105-B -119	7	3	2013	\$180	\$90,000
7-105-B -120	7	3	2013	\$180	\$90,000
8-225 -18000	7	3	2013	\$400	\$200,000
3-039 -18001	7	3	2013	\$300	\$150,000
7-101 -016	7	8	2013	\$12	\$6,000
8-222-A -059	7	9	2013	\$240	\$120,000
8-207 -040	7	9	2013	\$798	\$399,000
8-205-2 -017	7	9	2013	\$560	\$280,000
7-049 -204	7	9	2013	\$476	\$238,000
8-005 -153	7	10	2013	\$157	\$78,500
8-207-7 -007	7	10	2013	\$752	\$376,000
8-203-J -044	7	10	2013	\$450	\$225,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-206-1 -116	7	10	2013	\$590	\$295,000
9-048 -041	7	10	2013	\$244	\$122,000
1-048 -179	7	10	2013	\$160	\$80,000
2-072 -011	7	10	2013	\$346	\$173,000
3-024 -13001	7	10	2013	\$430	\$215,000
2-038-1 -028	7	11	2013	\$174	\$87,000
6-213-N -008	7	11	2013	\$130	\$65,000
3-039 -004	7	11	2013	\$282	\$141,000
3-034 -016	7	11	2013	\$52	\$26,000
7-100-G -A-021	7	11	2013	\$500	\$250,000
5-012 -085	7	12	2013	\$329	\$164,500
6-061 -017	7	12	2013	\$190	\$95,000
8-018 -136	7	12	2013	\$40	\$20,000
8-034-1 -040	7	12	2013	\$285	\$142,500
8-034-1 -022	7	12	2013	\$285	\$142,500
8-223-3 -807	7	12	2013	\$260	\$130,000
7-043-A -012	7	12	2013	\$190	\$95,000
7-054-9 -069	7	12	2013	\$322	\$161,000
5-012-2 -007	7	15	2013	\$329	\$164,500
9-026 -073	7	15	2013	\$254	\$127,000
7-049 -212-A	7	15	2013	\$78	\$39,000
6-216 -029	7	16	2013	\$1,930	\$965,000
7-049 -200	7	16	2013	\$498	\$249,000
7-104-12-006	7	16	2013	\$105	\$52,500
7-300-5 -678	7	16	2013	\$570	\$285,000
8-240-E -162-A	7	16	2013	\$206	\$103,000
7-110-1 -051	7	17	2013	\$450	\$225,000
2-016 -032	7	18	2013	\$92	\$46,000
1-046-1 -135	7	18	2013	\$436	\$218,000
7-044-1 -010	7	18	2013	\$283	\$141,500
8-020 -103	7	18	2013	\$10	\$5,000
7-105-B -118	7	18	2013	\$472	\$236,000
7-104-7 -002	7	18	2013	\$120	\$60,000
6-220 -120	7	19	2013	\$80	\$40,000
6-218-4 -047	7	19	2013	\$166	\$83,000
8-200-A -001	7	19	2013	\$393	\$196,500
7-104-A -171	7	19	2013	\$358	\$179,000
7-100-L -490	7	19	2013	\$610	\$305,000
8-240-H -4207	7	19	2013	\$230	\$115,000
5-011 -042	7	22	2013	\$90	\$45,000
6-064 -104	7	22	2013	\$100	\$50,000
6-220-A -SCT3-017	7	22	2013	\$270	\$135,000
8-075 -111	7	22	2013	\$342	\$171,000
7-104-A -215	7	22	2013	\$336	\$168,000
8-075-B -191	7	22	2013	\$250	\$125,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-001-A -016	7	23	2013	\$573	\$286,500
7-104-A -043	7	23	2013	\$360	\$180,000
7-101-1 -003	7	23	2013	\$50	\$25,000
6-101 -007	7	24	2013	\$224	\$112,000
6-101 -045	7	24	2013	\$272	\$136,000
8-073 -C-029	7	24	2013	\$260	\$130,000
6-050 -029	7	25	2013	\$208	\$104,000
5-006-A -144	7	25	2013	\$334	\$167,000
8-211-7 -056	7	25	2013	\$150	\$75,000
8-033 -003	7	25	2013	\$72	\$36,000
8-073-D -068	7	25	2013	\$380	\$190,000
8-203-C -004	7	25	2013	\$334	\$167,000
7-105-B -107	7	25	2013	\$416	\$208,000
6-059-A -045	7	26	2013	\$260	\$130,000
1-021 -011	7	26	2013	\$140	\$70,000
6-049-A -009	7	26	2013	\$314	\$157,000
8-223-2 -010	7	26	2013	\$50	\$25,000
8-203-N -003-C	7	26	2013	\$390	\$195,000
8-241 -100	7	26	2013	\$144	\$72,000
8-008 -092	7	26	2013	\$350	\$175,000
8-021 -060	7	26	2013	\$171	\$85,500
7-049 -190	7	26	2013	\$68	\$34,000
7-105-B -040	7	26	2013	\$60	\$30,000
8-036 -038	7	26	2013	\$250	\$125,000
8-208-B -013	7	29	2013	\$551	\$275,500
7-104-A -180	7	29	2013	\$462	\$231,000
6-203-1 -016	7	30	2013	\$520	\$260,000
2-054 -151	7	30	2013	\$4	\$2,000
3-052 -005	7	30	2013	\$557	\$278,500
1-056 -033	7	30	2013	\$177	\$88,500
5-012-1 -042	7	30	2013	\$650	\$325,000
5-012-1 -00Q	7	30	2013	\$650	\$325,000
5-006-9 -005	7	30	2013	\$120	\$60,000
5-006-9 -010	7	30	2013	\$120	\$60,000
8-061 -018	7	30	2013	\$47	\$23,500
8-014 -048	7	30	2013	\$7	\$3,500
8-014 -040	7	30	2013	\$15	\$7,500
8-014 -038	7	30	2013	\$7	\$3,500
8-014 -039	7	30	2013	\$7	\$3,500
8-037 -048	7	30	2013	\$50	\$25,000
8-008 -166	7	30	2013	\$9	\$4,500
8-212-B -010	7	30	2013	\$446	\$223,000
8-066 -035	7	30	2013	\$310	\$155,000
7-104-10-015	7	30	2013	\$585	\$292,500
7-047 -001-C	7	30	2013	\$300	\$150,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-024 -025	7	30	2013	\$150	\$75,000
6-207-3 -009	7	31	2013	\$312	\$156,000
5-006-3 -032	7	31	2013	\$264	\$132,000
6-216-4 -SCT6-079	7	31	2013	\$314	\$157,000
6-213 -168	7	31	2013	\$580	\$290,000
2-015-2 -027	7	31	2013	\$336	\$168,000
7-100 -18001	7	31	2013	\$1,266	\$633,000
7-104-A -052	7	31	2013	\$60	\$30,000
8-003-A -007	7	31	2013	\$1,020	\$510,000
8-003-A -00C	7	31	2013	\$1,020	\$510,000
8-003 -254	7	31	2013	\$1,000	\$500,000
7-105-A -077	7	31	2013	\$390	\$195,000
7-110-1 -116	7	31	2013	\$412	\$206,000
7-049 -189	7	31	2013	\$68	\$34,000
7-110-1 -161	7	31	2013	\$458	\$229,000
8-075 -057	7	31	2013	\$264	\$132,000
8-020 -069	7	31	2013	\$76	\$38,000
1-035 -17001	8	1	2013	\$420	\$210,000
5-013-7 -026	8	1	2013	\$282	\$141,000
2-016 -083	8	1	2013	\$56	\$28,000
6-067 -078	8	1	2013	\$85	\$42,500
8-005 -12000	8	1	2013	\$84	\$42,000
7-108-4 -011	8	1	2013	\$400	\$200,000
7-104-4 -015	8	1	2013	\$114	\$57,000
8-207 -003	8	1	2013	\$1,256	\$628,000
8-207 -003	8	1	2013	\$1,200	\$600,000
2-022 -043	8	2	2013	\$173	\$86,500
6-045-3 -092	8	2	2013	\$358	\$179,000
6-215-1 -032	8	2	2013	\$400	\$200,000
7-100-C -SCT2-028	8	2	2013	\$366	\$183,000
7-107-1 -024	8	2	2013	\$430	\$215,000
8-111 -002	8	2	2013	\$760	\$380,000
6-203-1 -015	8	5	2013	\$31	\$15,500
8-011 -290	8	5	2013	\$17	\$8,500
7-105-B -066	8	6	2013	\$318	\$159,000
8-031-A -025	8	6	2013	\$90	\$45,000
2-017-2 -165	8	7	2013	\$32	\$16,000
8-064 -003	8	7	2013	\$44	\$22,000
8-212 -050	8	7	2013	\$31,695	\$15,847,500
8-240-D -068	8	7	2013	\$202	\$101,000
1-066 -037	8	8	2013	\$18	\$9,000
5-009 -084	8	8	2013	\$70	\$35,000
3-035 -123	8	8	2013	\$11	\$5,500
6-213-J -017	8	8	2013	\$338	\$169,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
5-013-7 -041	8	8	2013	\$318	\$159,000
8-240-H -404	8	8	2013	\$300	\$150,000
8-048 -014	8	8	2013	\$190	\$95,000
8-208-R -470	8	8	2013	\$430	\$215,000
8-211-4 -018	8	8	2013	\$332	\$166,000
8-063 -019	8	8	2013	\$96	\$48,000
5-021-1 -017	8	9	2013	\$1,310	\$655,000
8-016 -022	8	9	2013	\$162	\$81,000
9-035 -10000	8	9	2013	\$170	\$85,000
7-100 -110	8	9	2013	\$290	\$145,000
8-011 -101	8	9	2013	\$330	\$165,000
2-012 -003	8	12	2013	\$76	\$38,000
8-240 -060	8	12	2013	\$3,000	\$1,500,000
7-044-3 -040	8	12	2013	\$236	\$118,000
2-029 -002	8	12	2013	\$6	\$3,000
8-244 -014	8	13	2013	\$8,400	\$4,200,000
8-244 -015	8	13	2013	\$8,400	\$4,200,000
8-244 -073	8	13	2013	\$8,400	\$4,200,000
8-211-9 -047	8	13	2013	\$220	\$110,000
8-208-B -107	8	13	2013	\$378	\$189,000
1-065 -18000	8	14	2013	\$80	\$40,000
7-105-B -028	8	14	2013	\$60	\$30,000
7-100-L -534	8	14	2013	\$76	\$38,000
8-203-N -004-B	8	14	2013	\$550	\$275,000
8-219 -2002	8	14	2013	\$55	\$27,500
8-210-A -240	8	14	2013	\$408	\$204,000
6-216-1 -020	8	15	2013	\$250	\$125,000
8-216 -7002	8	15	2013	\$300	\$150,000
8-213 -15002	8	15	2013	\$30	\$15,000
7-032-3 -094	8	15	2013	\$224	\$112,000
8-011 -084	8	15	2013	\$292	\$146,000
2-003 -143	8	16	2013	\$568	\$284,000
6-055 -019	8	16	2013	\$136	\$68,000
7-105-B -027	8	16	2013	\$120	\$60,000
7-105-B -029	8	16	2013	\$120	\$60,000
7-103-2 -379	8	16	2013	\$320	\$160,000
8-011 -085	8	16	2013	\$432	\$216,000
8-011 -083	8	16	2013	\$432	\$216,000
8-208-F -187	8	16	2013	\$410	\$205,000
8-046 -033	8	16	2013	\$1,820	\$910,000
8-208-B -081	8	16	2013	\$540	\$270,000
8-027 -028	8	16	2013	\$130	\$65,000
1-048 -083	8	19	2013	\$20	\$10,000
2-017-2 -115	8	19	2013	\$12	\$6,000
7-044-3 -014	8	19	2013	\$220	\$110,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-049 -220	8	19	2013	\$498	\$249,000
6-215-2 -045	8	20	2013	\$460	\$230,000
6-207 -18000	8	20	2013	\$623	\$311,500
7-104-2 -18000	8	20	2013	\$8	\$4,000
8-073-D -132	8	20	2013	\$552	\$276,000
8-012 -211	8	20	2013	\$22	\$11,000
7-044-3 -023	8	20	2013	\$266	\$133,000
8-240-E -6003	8	21	2013	\$2,500	\$1,250,000
8-240-E -6004	8	21	2013	\$2,500	\$1,250,000
8-240-E -6006	8	21	2013	\$2,500	\$1,250,000
8-240-E -6007	8	21	2013	\$2,500	\$1,250,000
8-240-E -6008	8	21	2013	\$2,500	\$1,250,000
8-200-F -013	8	21	2013	\$80	\$40,000
8-208 -3001	8	21	2013	\$28,017	\$14,008,500
8-243-1 -009	8	21	2013	\$175	\$87,500
8-243-1 -010	8	21	2013	\$175	\$87,500
8-206-6 -126	8	21	2013	\$420	\$210,000
7-108-4 -016	8	21	2013	\$336	\$168,000
3-025 -7002	8	22	2013	\$111	\$55,500
5-006-7 -076	8	22	2013	\$294	\$147,000
2-061 -086	8	22	2013	\$24	\$12,000
9-050 -015	8	22	2013	\$115	\$57,500
7-104-A -226	8	22	2013	\$366	\$183,000
7-104-A -053	8	22	2013	\$346	\$173,000
7-105-B -009	8	22	2013	\$384	\$192,000
7-108-4 -001	8	22	2013	\$318	\$159,000
7-206-5 -010	8	22	2013	\$50	\$25,000
7-104-14-026	8	22	2013	\$436	\$218,000
8-200-B -009	8	22	2013	\$440	\$220,000
8-038 -229	8	23	2013	\$5	\$2,500
7-206-6 -103	8	23	2013	\$394	\$197,000
7-103-1 -003	8	23	2013	\$308	\$154,000
1-075 -5002	8	23	2013	\$106	\$53,000
6-216-1 -090	8	23	2013	\$258	\$129,000
7-054-9 -081	8	26	2013	\$386	\$193,000
2-040 -067	8	26	2013	\$50	\$25,000
6-061 -028	8	26	2013	\$236	\$118,000
7-110-1 -004	8	27	2013	\$290	\$145,000
7-105-B -121	8	27	2013	\$384	\$192,000
2-017-3 -398	8	27	2013	\$5	\$2,500
2-053 -373	8	27	2013	\$12	\$6,000
2-017-3 -398	8	27	2013	\$12	\$6,000
2-054 -127	8	27	2013	\$12	\$6,000
6-220-E -D-023	8	27	2013	\$168	\$84,000
9-044 -18001	8	28	2013	\$267	\$133,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-052 -023	8	28	2013	\$270	\$135,000
8-203-D -008-A	8	28	2013	\$266	\$133,000
8-038 -064	8	28	2013	\$7	\$3,500
8-014 -279	8	28	2013	\$5	\$2,500
8-205 -045	8	28	2013	\$218	\$109,000
7-105-B -116	8	28	2013	\$418	\$209,000
6-043 -036	8	28	2013	\$316	\$158,000
6-048 -010	8	28	2013	\$100	\$50,000
7-043-A -041	8	29	2013	\$284	\$142,000
8-002-E -028	8	29	2013	\$200	\$100,000
8-005 -131	8	29	2013	\$430	\$215,000
8-027 -067	8	29	2013	\$128	\$64,000
8-030 -003	8	29	2013	\$224	\$112,000
7-206-2 -142	8	29	2013	\$730	\$365,000
8-210-A -085-B	8	29	2013	\$220	\$110,000
7-105-B -068	8	29	2013	\$336	\$168,000
8-021 -075	8	29	2013	\$100	\$50,000
2-015-2 -038	8	29	2013	\$80	\$40,000
1-038 -121	8	29	2013	\$60	\$30,000
2-034 -18003	8	29	2013	\$107	\$53,500
6-216-1 -107	8	29	2013	\$240	\$120,000
8-204-3 -065	8	30	2013	\$650	\$325,000
8-073 -E-005	8	30	2013	\$302	\$151,000
7-043-A -018	8	30	2013	\$340	\$170,000
8-002-B -177	8	30	2013	\$1,020	\$510,000
8-003-B -004	8	30	2013	\$500	\$250,000
8-003-B -005	8	30	2013	\$500	\$250,000
8-003-B -006	8	30	2013	\$500	\$250,000
8-003-B -014	8	30	2013	\$500	\$250,000
7-100-Q -011	8	30	2013	\$479	\$239,500
8-210-A -041	8	30	2013	\$350	\$175,000
7-104-A -225	8	30	2013	\$58	\$29,000
9-046 -18000	8	30	2013	\$20	\$10,000
7-100-1 -066	8	30	2013	\$450	\$225,000
8-211-2 -104	8	30	2013	\$230	\$115,000
8-032 -016	8	30	2013	\$126	\$63,000
6-215-2 -031	8	30	2013	\$460	\$230,000
5-006-3 -089	8	30	2013	\$370	\$185,000
5-019-2 -23	8	30	2013	\$440	\$220,000
6-058-1 -064	8	30	2013	\$292	\$146,000
6-001 -004	8	30	2013	\$83	\$41,500
6-215-2 -035	8	30	2013	\$48	\$24,000
6-043 -035	8	30	2013	\$316	\$158,000
8-025 -134	9	3	2013	\$233	\$116,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-207-E -016	9	3	2013	\$430	\$215,000
8-210-A -039	9	3	2013	\$60	\$30,000
1-066 -035	9	3	2013	\$20	\$10,000
1-V-04 -102	9	3	2013	\$214	\$107,000
7-103 -1000	9	4	2013	\$311	\$155,500
8-210-A -268	9	4	2013	\$264	\$132,000
8-002-D -025	9	4	2013	\$1,820	\$910,000
8-027 -036	9	4	2013	\$117	\$58,500
8-206-1 -113	9	4	2013	\$134	\$67,000
8-011 -006	9	4	2013	\$130	\$65,000
7-104-A -218	9	4	2013	\$60	\$30,000
7-100-Q -014	9	4	2013	\$480	\$240,000
7-104-A -124	9	5	2013	\$316	\$158,000
8-208-3 -019-B	9	5	2013	\$131	\$65,500
8-003 -103	9	5	2013	\$58	\$29,000
7-300-1 -723	9	5	2013	\$390	\$195,000
7-108-4 -004	9	5	2013	\$416	\$208,000
8-006 -274	9	5	2013	\$8	\$4,000
6-059-B -011	9	5	2013	\$300	\$150,000
2-068 -037	9	5	2013	\$372	\$186,000
6-218-4 -032	9	5	2013	\$189	\$94,500
1-055 -18000	9	5	2013	\$150	\$75,000
7-053 -005	9	6	2013	\$7	\$3,500
8-210-A -221	9	6	2013	\$266	\$133,000
7-100-1 -004-7	9	6	2013	\$480	\$240,000
8-048 -058	9	6	2013	\$304	\$152,000
8-007 -311	9	6	2013	\$35	\$17,500
7-300-3 -301	9	6	2013	\$807	\$403,500
7-100-Q -004	9	6	2013	\$50	\$25,000
7-100-Q -001	9	6	2013	\$100	\$50,000
7-100-Q -008	9	6	2013	\$100	\$50,000
8-240 -050	9	6	2013	\$100	\$50,000
8-200-C -004	9	6	2013	\$400	\$200,000
9-028 -099	9	6	2013	\$240	\$120,000
8-223-3 -816	9	6	2013	\$270	\$135,000
1-063 -10000	9	6	2013	\$36	\$18,000
2-017-3 -420	9	6	2013	\$5	\$2,500
2-017-3 -420	9	6	2013	\$30	\$15,000
3-048 -015	9	6	2013	\$290	\$145,000
2-015-2 -079	9	6	2013	\$420	\$210,000
1-035 -18000	9	9	2013	\$4	\$2,000
7-300-5 -565	9	10	2013	\$560	\$280,000
5-006-9 -009	9	10	2013	\$60	\$30,000
1-048 -18002	9	10	2013	\$36	\$18,000
8-223-2 -052	9	11	2013	\$150	\$75,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-054 -018	9	11	2013	\$750	\$375,000
8-243 -056	9	11	2013	\$133	\$66,500
7-104-A -047	9	11	2013	\$300	\$150,000
7-105-B -040	9	11	2013	\$334	\$167,000
8-204-4 -107	9	11	2013	\$1,228	\$614,000
5-019 -157	9	11	2013	\$140	\$70,000
8-025 -154	9	12	2013	\$175	\$87,500
8-007 -224	9	12	2013	\$9	\$4,500
8-013 -066	9	12	2013	\$49	\$24,500
7-108-4 -002	9	12	2013	\$335	\$167,500
7-105-B -016	9	12	2013	\$60	\$30,000
7-105-B -036	9	12	2013	\$120	\$60,000
7-105-B -037	9	12	2013	\$120	\$60,000
7-049 -188	9	12	2013	\$68	\$34,000
8-003 -228	9	12	2013	\$850	\$425,000
7-104-A -218	9	12	2013	\$312	\$156,000
6-050 -091	9	12	2013	\$438	\$219,000
1-069 -12002	9	12	2013	\$110	\$55,000
8-006 -106	9	12	2013	\$8	\$4,000
8-006 -107	9	12	2013	\$8	\$4,000
8-006 -105	9	12	2013	\$8	\$4,000
8-240-5 -055	9	13	2013	\$188	\$94,000
8-029 -006	9	13	2013	\$140	\$70,000
9-035 -14001	9	13	2013	\$130	\$65,000
9-035 -14002	9	13	2013	\$130	\$65,000
2-016 -102	9	13	2013	\$42	\$21,000
5-017 -13000	9	13	2013	\$198	\$99,000
8-061 -032	9	16	2013	\$216	\$108,000
8-048 -021	9	16	2013	\$266	\$133,000
8-206 -152	9	16	2013	\$40	\$20,000
8-057 -044	9	16	2013	\$241	\$120,500
8-207-2 -033	9	16	2013	\$298	\$149,000
7-108-3 -029	9	16	2013	\$500	\$250,000
5-013-7 -028	9	16	2013	\$293	\$146,500
2-052 -016	9	16	2013	\$4	\$2,000
2-052 -016	9	16	2013	\$8	\$4,000
2-017-2 -115	9	16	2013	\$26	\$13,000
7-104-11-006	9	17	2013	\$198	\$99,000
8-208-B -089	9	17	2013	\$410	\$205,000
7-104-A -175	9	17	2013	\$60	\$30,000
7-104-A -227	9	17	2013	\$58	\$29,000
8-210-A -058	9	17	2013	\$60	\$30,000
7-105-B -103	9	17	2013	\$314	\$157,000
1-V-04 -068	9	17	2013	\$66	\$33,000
6-051 -025	9	17	2013	\$222	\$111,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
1-046-1 -131	9	17	2013	\$468	\$234,000
8-038 -105	9	18	2013	\$86	\$43,000
7-044 -039	9	18	2013	\$168	\$84,000
7-104-A -168	9	18	2013	\$60	\$30,000
7-104-1 -035	9	18	2013	\$565	\$282,500
7-104-A -182	9	18	2013	\$400	\$200,000
8-210-A -154	9	18	2013	\$370	\$185,000
5-013-2 -053	9	18	2013	\$12	\$6,000
5-013-7 -042	9	18	2013	\$328	\$164,000
6-215-3 -246	9	18	2013	\$374	\$187,000
2-062 -221	9	18	2013	\$540	\$270,000
8-203-4 -125	9	19	2013	\$850	\$425,000
5-012 -1017	9	19	2013	\$25	\$12,500
2-039 -148	9	19	2013	\$395	\$197,500
6-067 -078	9	19	2013	\$100	\$50,000
6-217 -004	9	19	2013	\$370	\$185,000
6-034-1 -011	9	19	2013	\$337	\$168,500
7-300-1 -431	9	20	2013	\$330	\$165,000
8-244 -027	9	20	2013	\$195	\$97,500
7-005 -007-Q	9	20	2013	\$151	\$75,500
8-208-H -048	9	20	2013	\$457	\$228,500
8-208-B -130	9	20	2013	\$450	\$225,000
8-203-L -023	9	20	2013	\$310	\$155,000
8-203-J -032	9	20	2013	\$580	\$290,000
1-035 -023	9	20	2013	\$224	\$112,000
6-220-D -D-012	9	20	2013	\$212	\$106,000
2-017-2 -115	9	20	2013	\$54	\$27,000
6-213-L -123	9	20	2013	\$380	\$190,000
9-047 -2003	9	23	2013	\$24	\$12,000
7-300-1 -539	9	23	2013	\$314	\$157,000
8-206-1 -102	9	23	2013	\$126	\$63,000
8-006 -174	9	23	2013	\$10	\$5,000
8-006 -388	9	23	2013	\$10	\$5,000
8-006 -157	9	23	2013	\$10	\$5,000
8-208-Q -402	9	24	2013	\$501	\$250,500
8-200-D -007	9	24	2013	\$342	\$171,000
7-100-F -D-017	9	24	2013	\$338	\$169,000
7-107 -109	9	24	2013	\$362	\$181,000
5-019 -12002	9	24	2013	\$360	\$180,000
8-203-1 -009	9	25	2013	\$720	\$360,000
8-205-4 -006	9	26	2013	\$512	\$256,000
8-200-I -011	9	26	2013	\$312	\$156,000
7-107 -046	9	26	2013	\$200	\$100,000
8-222 -197	9	26	2013	\$173	\$86,500
8-221 -098	9	26	2013	\$170	\$85,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-104-6 -016	9	26	2013	\$144	\$72,000
8-075 -005	9	26	2013	\$240	\$120,000
8-240-D -051	9	26	2013	\$220	\$110,000
2-033 -053	9	26	2013	\$83	\$41,500
2-038-2 -039	9	26	2013	\$470	\$235,000
6-215-1 -149	9	26	2013	\$268	\$134,000
7-044-1 -021	9	27	2013	\$310	\$155,000
7-032-3 -019	9	27	2013	\$278	\$139,000
7-044-1 -015	9	27	2013	\$282	\$141,000
2-064 -464	9	27	2013	\$263	\$131,500
2-003-A -002	9	27	2013	\$275	\$137,500
3-025 -040	9	27	2013	\$108	\$54,000
3-025 -018	9	27	2013	\$410	\$205,000
7-100-L -430	9	30	2013	\$500	\$250,000
8-203-E -022	9	30	2013	\$720	\$360,000
8-208-P -012	9	30	2013	\$536	\$268,000
7-104-15-011	9	30	2013	\$153	\$76,500
7-104-6 -004	9	30	2013	\$128	\$64,000
8-038 -193	9	30	2013	\$39	\$19,500
7-103-1 -122	9	30	2013	\$440	\$220,000
5-016-2 -008	9	30	2013	\$524	\$262,000
2-017-2 -217	9	30	2013	\$486	\$243,000
5-016-7 -072	9	30	2013	\$12	\$6,000
5-016-7 -073	9	30	2013	\$12	\$6,000
6-214-2 -039	9	30	2013	\$414	\$207,000
8-033-1 -013-B	10	1	2013	\$120	\$60,000
8-240-H -4009	10	1	2013	\$185	\$92,500
7-054-9 -117	10	1	2013	\$262	\$131,000
8-048 -013	10	1	2013	\$710	\$355,000
8-015 -038	10	1	2013	\$28	\$14,000
6-220-L -000	10	1	2013	\$480	\$240,000
6-220-L -00P	10	1	2013	\$480	\$240,000
6-220-M -035	10	1	2013	\$105	\$52,500
1-052 -038	10	1	2013	\$70	\$35,000
6-220-A -SCT1-037	10	1	2013	\$247	\$123,500
5-006-9 -006	10	1	2013	\$60	\$30,000
2-057 -397	10	1	2013	\$3	\$1,500
2-057 -397	10	1	2013	\$26	\$13,000
8-016 -080	10	2	2013	\$190	\$95,000
7-100-F -D-024	10	2	2013	\$420	\$210,000
8-210-A -038	10	2	2013	\$240	\$120,000
8-210-A -046	10	2	2013	\$240	\$120,000
8-210-A -047	10	2	2013	\$240	\$120,000
8-210-A -067	10	2	2013	\$240	\$120,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-038-2 -043	10	2	2013	\$320	\$160,000
6-215-3 -247	10	2	2013	\$314	\$157,000
8-243-A -125	10	3	2013	\$293	\$146,500
7-018 -049	10	3	2013	\$525	\$262,500
8-243-A -122	10	3	2013	\$60	\$30,000
5-006-1 -017	10	3	2013	\$58	\$29,000
5-012-2 -004	10	3	2013	\$334	\$167,000
1-029-1 -002	10	3	2013	\$105	\$52,500
1-029-1 -003	10	3	2013	\$105	\$52,500
1-029-1 -007	10	3	2013	\$105	\$52,500
1-029-1 -008	10	3	2013	\$105	\$52,500
1-029-1 -009	10	3	2013	\$105	\$52,500
1-029-1 -010	10	3	2013	\$105	\$52,500
1-029-1 -061	10	3	2013	\$105	\$52,500
3-024 -8000	10	3	2013	\$340	\$170,000
3-D-06 -076	10	3	2013	\$12	\$6,000
3-058 -13001	10	3	2013	\$24	\$12,000
7-104-8 -038	10	4	2013	\$90	\$45,000
7-104-14-202	10	4	2013	\$142	\$71,000
9-029 -007	10	4	2013	\$74	\$37,000
9-029 -008	10	4	2013	\$74	\$37,000
9-048 -142	10	4	2013	\$290	\$145,000
8-006 -125	10	4	2013	\$7	\$3,500
7-105-B -032	10	4	2013	\$60	\$30,000
7-105-B -058	10	4	2013	\$60	\$30,000
7-049 -212-A	10	4	2013	\$525	\$262,500
6-220-2 -033-A	10	4	2013	\$160	\$80,000
5-011 -079	10	4	2013	\$160	\$80,000
6-213-A -019	10	4	2013	\$168	\$84,000
9-047 -065	10	7	2013	\$189	\$94,500
8-022 -144	10	7	2013	\$86	\$43,000
8-042 -057	10	8	2013	\$219	\$109,500
8-014 -035	10	8	2013	\$8	\$4,000
8-240 -035-A	10	8	2013	\$2,900	\$1,450,000
7-054-9 -043	10	8	2013	\$314	\$157,000
7-100 -067	10	8	2013	\$486	\$243,000
6-060 -049	10	8	2013	\$500	\$250,000
7-107-A -035	10	9	2013	\$534	\$267,000
8-235 -007	10	9	2013	\$580	\$290,000
8-044-A -036	10	9	2013	\$56	\$28,000
8-050 -100	10	9	2013	\$134	\$67,000
6-048 -061	10	9	2013	\$17	\$8,500
6-215-1 -100	10	9	2013	\$460	\$230,000
8-203-P -010	10	10	2013	\$1,588	\$794,000
7-032-2 -001	10	10	2013	\$300	\$150,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-049 -153	10	10	2013	\$450	\$225,000
8-029 -066	10	10	2013	\$477	\$238,500
7-104-9 -012	10	10	2013	\$113	\$56,500
6-220-E -G-004	10	10	2013	\$88	\$44,000
8-206-1 -105	10	11	2013	\$200	\$100,000
8-208-D -002	10	11	2013	\$300	\$150,000
7-300 -3000	10	11	2013	\$4,800	\$2,400,000
8-223-3 -808	10	11	2013	\$259	\$129,500
8-111 -010	10	11	2013	\$350	\$175,000
7-101-C -034	10	11	2013	\$364	\$182,000
7-103 -1000	10	11	2013	\$311	\$155,500
7-104-A -202	10	11	2013	\$376	\$188,000
6-059-B -060	10	11	2013	\$270	\$135,000
1-V-06 -004	10	11	2013	\$101	\$50,500
2-050 -095	10	11	2013	\$3	\$1,500
2-067 -010	10	11	2013	\$4	\$2,000
6-203-2 -014	10	11	2013	\$295	\$147,500
9-026 -073	10	14	2013	\$100	\$50,000
7-049 -221	10	14	2013	\$68	\$34,000
8-027 -025	10	14	2013	\$25	\$12,500
8-038 -093	10	14	2013	\$110	\$55,000
8-038 -094	10	14	2013	\$110	\$55,000
8-011 -116	10	14	2013	\$102	\$51,000
2-053 -356	10	14	2013	\$3	\$1,500
7-300-1 -463	10	15	2013	\$360	\$180,000
7-031-A -022	10	15	2013	\$430	\$215,000
8-208-O -320	10	15	2013	\$520	\$260,000
1-047 -070	10	15	2013	\$40	\$20,000
3-035 -090	10	15	2013	\$40	\$20,000
6-048 -033	10	15	2013	\$194	\$97,000
8-210-A -004	10	16	2013	\$340	\$170,000
7-101 -134	10	16	2013	\$127	\$63,500
8-205-4 -013	10	16	2013	\$60	\$30,000
7-101-D -112	10	17	2013	\$490	\$245,000
8-240-2 -014-B	10	17	2013	\$130	\$65,000
7-300-3 -115	10	17	2013	\$936	\$468,000
6-051 -010-D	10	17	2013	\$450	\$225,000
1-028 -224	10	17	2013	\$20	\$10,000
7-100-Q -002	10	18	2013	\$434	\$217,000
7-206-3 -166	10	18	2013	\$1,070	\$535,000
9-035 -038	10	18	2013	\$30	\$15,000
6-220-E -H-006	10	18	2013	\$184	\$92,000
6-203-2 -049	10	18	2013	\$296	\$148,000
6-215-2 -035	10	18	2013	\$408	\$204,000
8-207-4 -049	10	21	2013	\$244	\$122,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-002-B -176	10	21	2013	\$587	\$293,500
8-012 -070	10	21	2013	\$580	\$290,000
8-222-A -055	10	21	2013	\$246	\$123,000
7-105-B -108	10	21	2013	\$60	\$30,000
1-047 -081	10	21	2013	\$171	\$85,500
1-046-1 -098	10	21	2013	\$50	\$25,000
8-208-B -052	10	22	2013	\$438	\$219,000
7-049 -190	10	22	2013	\$498	\$249,000
8-243-A -113	10	22	2013	\$256	\$128,000
7-103 -14000	10	23	2013	\$236	\$118,000
8-208-3 -012-B	10	23	2013	\$140	\$70,000
8-203-L -006	10	24	2013	\$367	\$183,500
7-047 -003	10	24	2013	\$1,000	\$500,000
8-243-A -146	10	24	2013	\$256	\$128,000
5-008 -1000	10	24	2013	\$10	\$5,000
5-006-9 -008	10	24	2013	\$60	\$30,000
5-011 -116	10	24	2013	\$17	\$8,500
8-101 -016	10	25	2013	\$506	\$253,000
8-240-11-066	10	25	2013	\$180	\$90,000
7-105-B -112	10	25	2013	\$330	\$165,000
7-108-6 -001	10	25	2013	\$306	\$153,000
7-104-A -057	10	25	2013	\$470	\$235,000
2-017-5 -6001	10	25	2013	\$652	\$326,000
2-041 -012	10	25	2013	\$430	\$215,000
6-207-3 -040	10	25	2013	\$320	\$160,000
8-055 -002	10	28	2013	\$312	\$156,000
8-011 -128	10	28	2013	\$280	\$140,000
8-025 -144	10	28	2013	\$199	\$99,500
8-025 -149	10	28	2013	\$199	\$99,500
8-003 -037	10	29	2013	\$365	\$182,500
7-100-L -534	10	29	2013	\$86	\$43,000
6-220-T -078	10	29	2013	\$294	\$147,000
6-218-B -004	10	29	2013	\$170	\$85,000
5-024 -009	10	29	2013	\$525	\$262,500
2-072 -082	10	30	2013	\$5	\$2,500
7-009 -014-A	10	30	2013	\$2,773	\$1,386,500
8-100 -B-003	10	30	2013	\$140	\$70,000
8-013 -015	10	30	2013	\$40	\$20,000
7-104-14-047	10	30	2013	\$255	\$127,500
7-104-14-048	10	30	2013	\$255	\$127,500
7-104-14-049	10	30	2013	\$255	\$127,500
8-212-7 -275	10	30	2013	\$258	\$129,000
8-210 -072	10	30	2013	\$24	\$12,000
1-066 -13001	10	31	2013	\$45	\$22,500
1-066 -13002	10	31	2013	\$45	\$22,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
1-V-04 -128	10	31	2013	\$32	\$16,000
1-V-04 -135-B	10	31	2013	\$32	\$16,000
8-223-3 -818	10	31	2013	\$264	\$132,000
7-044-1 -016	10	31	2013	\$335	\$167,500
8-001-C -133	10	31	2013	\$900	\$450,000
7-104-14-034	10	31	2013	\$418	\$209,000
8-210-A -039	10	31	2013	\$316	\$158,000
7-105-B -108	10	31	2013	\$368	\$184,000
7-049 -215	10	31	2013	\$532	\$266,000
8-210-A -044	10	31	2013	\$350	\$175,000
3-035 -104	11	1	2013	\$209	\$104,500
2-041-A -007	11	1	2013	\$160	\$80,000
2-017-3 -400	11	1	2013	\$430	\$215,000
1-053 -071	11	1	2013	\$26	\$13,000
8-218 -048	11	1	2013	\$40	\$20,000
8-221 -3000	11	1	2013	\$112	\$56,000
7-043-A -009	11	1	2013	\$360	\$180,000
7-104-13-TH-13	11	1	2013	\$320	\$160,000
7-206-6 -159	11	1	2013	\$360	\$180,000
8-002 -148	11	1	2013	\$1,500	\$750,000
9-048 -072	11	1	2013	\$13	\$6,500
9-048 -072	11	1	2013	\$13	\$6,500
7-021 -021	11	4	2013	\$200	\$100,000
8-240 -040	11	4	2013	\$854	\$427,000
8-021 -061-B	11	4	2013	\$57	\$28,500
8-025 -110	11	4	2013	\$234	\$117,000
8-039 -172	11	4	2013	\$24	\$12,000
8-240-3 -007	11	5	2013	\$130	\$65,000
8-240-3 -008	11	5	2013	\$130	\$65,000
7-110-1 -196	11	5	2013	\$495	\$247,500
8-212-7 -211	11	5	2013	\$270	\$135,000
7-052 -026	11	5	2013	\$109	\$54,500
8-203-1 -001	11	5	2013	\$500	\$250,000
7-105-B -028	11	5	2013	\$475	\$237,500
1-V-09 -020	11	5	2013	\$65	\$32,500
7-100-C -SCT1-018	11	6	2013	\$1,780	\$890,000
8-015 -037	11	6	2013	\$97	\$48,500
8-038 -190	11	6	2013	\$40	\$20,000
7-104-A -169	11	6	2013	\$60	\$30,000
8-240-H -3805	11	6	2013	\$32	\$16,000
9-048 -5004	11	6	2013	\$46	\$23,000
8-075-B -235	11	6	2013	\$330	\$165,000
7-039 -129	11	6	2013	\$320	\$160,000
8-203-H -007	11	7	2013	\$480	\$240,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-208-E -161	11	7	2013	\$353	\$176,500
8-206-5 -012	11	7	2013	\$362	\$181,000
7-039 -18000	11	7	2013	\$100	\$50,000
3-050 -18001	11	7	2013	\$41	\$20,500
5-019 -059	11	7	2013	\$75	\$37,500
7-024-A -009	11	8	2013	\$304	\$152,000
8-022 -154	11	8	2013	\$130	\$65,000
8-223-1 -042	11	8	2013	\$128	\$64,000
5-016-7 -072	11	8	2013	\$36	\$18,000
2-015 -8000	11	8	2013	\$700	\$350,000
7-104-14-050	11	12	2013	\$85	\$42,500
8-038 -256	11	13	2013	\$80	\$40,000
8-018 -132	11	13	2013	\$70	\$35,000
6-213-M -014	11	13	2013	\$250	\$125,000
7-054 -015	11	14	2013	\$44	\$22,000
7-105-B -041	11	14	2013	\$475	\$237,500
7-105-B -061	11	14	2013	\$60	\$30,000
8-024 -054	11	14	2013	\$230	\$115,000
1-015 -029	11	14	2013	\$22	\$11,000
2-060 -266	11	14	2013	\$5	\$2,500
8-243-A -147	11	15	2013	\$250	\$125,000
8-201-4 -102	11	15	2013	\$160	\$80,000
8-047 -018	11	15	2013	\$1,110	\$555,000
8-049 -017	11	15	2013	\$1,240	\$620,000
7-206-2 -021	11	15	2013	\$480	\$240,000
6-034-1 -226	11	15	2013	\$320	\$160,000
2-017-1 -020	11	15	2013	\$55	\$27,500
6-060 -018	11	15	2013	\$676	\$338,000
8-208-R -428	11	18	2013	\$400	\$200,000
7-104-14-017	11	18	2013	\$462	\$231,000
8-007 -075	11	18	2013	\$9	\$4,500
8-002 -157	11	19	2013	\$160	\$80,000
8-007 -288	11	19	2013	\$120	\$60,000
8-007 -3000	11	19	2013	\$120	\$60,000
8-017 -019	11	19	2013	\$192	\$96,000
8-208-E -140	11	19	2013	\$810	\$405,000
8-210-A -123	11	19	2013	\$264	\$132,000
7-104-A -225	11	19	2013	\$378	\$189,000
2-056 -027	11	19	2013	\$4	\$2,000
2-056 -027	11	19	2013	\$32	\$16,000
8-203-8 -009-B	11	20	2013	\$570	\$285,000
7-300-3 -239	11	20	2013	\$177	\$88,500
8-023 -064-A	11	20	2013	\$60	\$30,000
1-068 -006	11	20	2013	\$600	\$300,000
3-040 -023	11	20	2013	\$300	\$150,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-110-1 -165	11	21	2013	\$450	\$225,000
8-003 -18000	11	21	2013	\$144	\$72,000
8-211-7 -059	11	21	2013	\$210	\$105,000
1-V-09 -048	11	21	2013	\$167	\$83,500
6-213-I -111	11	21	2013	\$296	\$148,000
3-054 -18000	11	22	2013	\$64	\$32,000
5-012-2 -013	11	22	2013	\$304	\$152,000
6-054-1 -011	11	22	2013	\$66	\$33,000
8-210-A -236	11	22	2013	\$370	\$185,000
7-044-3 -030	11	22	2013	\$264	\$132,000
8-211 -030	11	22	2013	\$130	\$65,000
7-049 -205	11	22	2013	\$495	\$247,500
7-105-B -115	11	22	2013	\$314	\$157,000
7-105-B -119	11	22	2013	\$400	\$200,000
3-044 -18000	11	25	2013	\$14	\$7,000
3-D-06 -18001	11	25	2013	\$8	\$4,000
3-D-06 -18000	11	25	2013	\$8	\$4,000
1-036-1 -005	11	26	2013	\$440	\$220,000
6-215-1 -059	11	26	2013	\$300	\$150,000
8-207-7 -018	11	26	2013	\$316	\$158,000
8-221 -098	11	26	2013	\$100	\$50,000
7-031-A -021	11	26	2013	\$648	\$324,000
8-203-L -009	11	26	2013	\$356	\$178,000
8-203-L -3000	11	26	2013	\$356	\$178,000
7-054-8 -062	11	26	2013	\$20	\$10,000
8-240-9 -100	11	26	2013	\$300	\$150,000
8-120 -E-051	11	26	2013	\$254	\$127,000
8-012 -059	11	26	2013	\$170	\$85,000
3-D-02 -009	11	27	2013	\$18	\$9,000
7-104-12-016	11	27	2013	\$175	\$87,500
8-211-4 -031	11	27	2013	\$308	\$154,000
8-211-4 -031	11	27	2013	\$308	\$154,000
8-240-A -115	11	27	2013	\$178	\$89,000
7-024-A -007	11	27	2013	\$52	\$26,000
7-110-1 -132	11	27	2013	\$466	\$233,000
8-024 -154	11	27	2013	\$210	\$105,000
5-006-2 -020	12	2	2013	\$397	\$198,500
8-064 -003	12	2	2013	\$40	\$20,000
8-243 -007	12	2	2013	\$100	\$50,000
8-203-M -010	12	3	2013	\$900	\$450,000
7-001-A -012	12	3	2013	\$800	\$400,000
8-203-L -003	12	3	2013	\$320	\$160,000
8-073-D -034	12	3	2013	\$645	\$322,500
6-216 -18000	12	3	2013	\$400	\$200,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-216 -013	12	3	2013	\$660	\$330,000
6-216 -014	12	3	2013	\$1,900	\$950,000
8-240-H -300	12	4	2013	\$366	\$183,000
8-003 -103	12	4	2013	\$28	\$14,000
8-206 -163	12	4	2013	\$70	\$35,000
8-210-A -139	12	5	2013	\$268	\$134,000
2-059 -386	12	5	2013	\$325	\$162,500
8-004 -050	12	6	2013	\$202	\$101,000
7-005 -007-D	12	6	2013	\$167	\$83,500
3-031 -040	12	6	2013	\$160	\$80,000
8-073 -A-052	12	9	2013	\$570	\$285,000
2-058 -402	12	9	2013	\$30	\$15,000
8-038 -406	12	10	2013	\$68	\$34,000
8-203-1 -006	12	10	2013	\$387	\$193,500
7-105-B -016	12	10	2013	\$475	\$237,500
7-100 -013	12	11	2013	\$1,718	\$859,000
8-047-A -022	12	11	2013	\$882	\$441,000
7-049 -011	12	11	2013	\$1,249	\$624,500
7-049 -SCT4-149	12	11	2013	\$418	\$209,000
7-105-B -060	12	11	2013	\$120	\$60,000
7-105-B -062	12	11	2013	\$120	\$60,000
6-207-3 -011	12	11	2013	\$368	\$184,000
3-023 -085	12	11	2013	\$12	\$6,000
8-240-7 -001	12	12	2013	\$200	\$100,000
9-047 -2006	12	12	2013	\$146	\$73,000
8-210-A -058	12	12	2013	\$358	\$179,000
8-027 -067	12	12	2013	\$86	\$43,000
7-110 -1006	12	12	2013	\$255	\$127,500
7-005 -003	12	12	2013	\$54	\$27,000
6-215-2 -036	12	12	2013	\$48	\$24,000
6-215-2 -036	12	12	2013	\$412	\$206,000
8-066 -038	12	13	2013	\$260	\$130,000
7-103-2 -313	12	13	2013	\$344	\$172,000
8-206-4 -011	12	13	2013	\$327	\$163,500
8-212-7 -203	12	13	2013	\$242	\$121,000
7-206-1 -054	12	13	2013	\$580	\$290,000
1-064-1 -001	12	13	2013	\$140	\$70,000
6-220-T -134	12	13	2013	\$344	\$172,000
7-103-A -B-38	12	16	2013	\$1,700	\$850,000
7-103-A -B-37	12	16	2013	\$1,700	\$850,000
7-103-A -B-36	12	16	2013	\$1,700	\$850,000
7-103-A -B-35	12	16	2013	\$1,700	\$850,000
7-103-A -B-34	12	16	2013	\$1,700	\$850,000
7-103-A -B-32	12	16	2013	\$1,700	\$850,000
7-103-A -B-31	12	16	2013	\$1,700	\$850,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-103-A -064	12	16	2013	\$1,700	\$850,000
7-103-A -063	12	16	2013	\$1,700	\$850,000
7-103-A -062	12	16	2013	\$1,700	\$850,000
7-103-A -061	12	16	2013	\$1,700	\$850,000
7-103-A -060	12	16	2013	\$1,700	\$850,000
7-103-A -001	12	16	2013	\$1,700	\$850,000
7-103-A -002	12	16	2013	\$1,700	\$850,000
7-103-A -003	12	16	2013	\$1,700	\$850,000
7-103-A -004	12	16	2013	\$1,700	\$850,000
7-103-A -020	12	16	2013	\$1,700	\$850,000
7-103-A -024	12	16	2013	\$1,700	\$850,000
7-103-A -025	12	16	2013	\$1,700	\$850,000
7-103-A -027	12	16	2013	\$1,700	\$850,000
7-103-A -028	12	16	2013	\$1,700	\$850,000
7-103-A -029	12	16	2013	\$1,700	\$850,000
7-103-A -030	12	16	2013	\$1,700	\$850,000
7-103-A -031	12	16	2013	\$1,700	\$850,000
7-103-A -032	12	16	2013	\$1,700	\$850,000
7-103-A -033	12	16	2013	\$1,700	\$850,000
7-103-A -034	12	16	2013	\$1,700	\$850,000
7-103-A -035	12	16	2013	\$1,700	\$850,000
7-103-A -036	12	16	2013	\$1,700	\$850,000
7-103-A -037	12	16	2013	\$1,700	\$850,000
7-103-A -038	12	16	2013	\$1,700	\$850,000
7-103-A -039	12	16	2013	\$1,700	\$850,000
7-103-A -041	12	16	2013	\$1,700	\$850,000
7-103-A -040	12	16	2013	\$1,700	\$850,000
7-103-A -042	12	16	2013	\$1,700	\$850,000
7-103-A -043	12	16	2013	\$1,700	\$850,000
7-103-A -044	12	16	2013	\$1,700	\$850,000
7-103-A -045	12	16	2013	\$1,700	\$850,000
7-103-A -047	12	16	2013	\$1,700	\$850,000
7-103-A -048	12	16	2013	\$1,700	\$850,000
7-103-A -049	12	16	2013	\$1,700	\$850,000
7-103-A -050	12	16	2013	\$1,700	\$850,000
7-103-A -051	12	16	2013	\$1,700	\$850,000
7-103-A -052	12	16	2013	\$1,700	\$850,000
7-103-A -053	12	16	2013	\$1,700	\$850,000
7-103-A -054	12	16	2013	\$1,700	\$850,000
7-103-A -055	12	16	2013	\$1,700	\$850,000
7-103-A -056	12	16	2013	\$1,700	\$850,000
7-103-A -057	12	16	2013	\$1,700	\$850,000
7-103-A -058	12	16	2013	\$1,700	\$850,000
7-103-A -059	12	16	2013	\$1,700	\$850,000
7-024-A -008	12	16	2013	\$386	\$193,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-033 -003	12	16	2013	\$64	\$32,000
7-107 -113	12	16	2013	\$320	\$160,000
7-107 -104	12	16	2013	\$320	\$160,000
7-107 -105	12	16	2013	\$320	\$160,000
6-213-N -007	12	16	2013	\$76	\$38,000
8-007 -094	12	17	2013	\$14	\$7,000
2-017-3 -388	12	17	2013	\$4	\$2,000
7-100-M -016	12	18	2013	\$460	\$230,000
8-208-B -064	12	18	2013	\$730	\$365,000
8-011 -173	12	18	2013	\$8	\$4,000
8-201-6 -148	12	18	2013	\$139	\$69,500
2-038 -18000	12	18	2013	\$63	\$31,500
8-020 -128	12	19	2013	\$80	\$40,000
8-007 -188	12	19	2013	\$80	\$40,000
8-006 -371	12	19	2013	\$80	\$40,000
8-008 -190	12	19	2013	\$80	\$40,000
8-012 -151	12	19	2013	\$80	\$40,000
7-104-A -174	12	19	2013	\$352	\$176,000
7-104-A -176	12	19	2013	\$352	\$176,000
7-104-A -222	12	19	2013	\$352	\$176,000
7-104-A -223	12	19	2013	\$352	\$176,000
7-104-A -224	12	19	2013	\$352	\$176,000
7-104-A -172	12	19	2013	\$352	\$176,000
7-100-G -A-001	12	19	2013	\$500	\$250,000
8-075-A -081	12	19	2013	\$284	\$142,000
6-213-1 -034	12	19	2013	\$390	\$195,000
5-006-5 -077	12	19	2013	\$284	\$142,000
6-220-T -051	12	19	2013	\$278	\$139,000
8-006 -380	12	20	2013	\$5	\$2,500
8-208-E -142	12	20	2013	\$550	\$275,000
7-104-4 -049	12	20	2013	\$275	\$137,500
8-207-A -025	12	20	2013	\$292	\$146,000
7-002-1 -017	12	20	2013	\$1,220	\$610,000
5-012-2 -014	12	20	2013	\$298	\$149,000
1-V-16 -031	12	20	2013	\$217	\$108,500
6-220 -065	12	20	2013	\$400	\$200,000
6-220-L -00L	12	20	2013	\$400	\$200,000
7-300-1 -522	12	23	2013	\$356	\$178,000
7-045 -003	12	23	2013	\$1,150	\$575,000
8-003-B -008	12	23	2013	\$175	\$87,500
8-050 -062	12	23	2013	\$126	\$63,000
7-101-1 -001	12	23	2013	\$390	\$195,000
8-203-7 -006	12	23	2013	\$510	\$255,000
8-027 -066	12	23	2013	\$90	\$45,000
2-028-1 -204	12	23	2013	\$170	\$85,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
9-026 -7000	12	27	2013	\$72	\$36,000
9-026 -7001	12	27	2013	\$72	\$36,000
8-223-2 -011	12	27	2013	\$143	\$71,500
8-002-C -068	12	27	2013	\$736	\$368,000
8-208 -083	12	27	2013	\$475	\$237,500
8-025 -039	12	27	2013	\$475	\$237,500
7-004 -018-B	12	27	2013	\$302	\$151,000
9-047-3 -060	12	27	2013	\$116	\$58,000
7-104-A -214	12	27	2013	\$462	\$231,000
1-067 -4000	12	27	2013	\$120	\$60,000
5-013-7 -034	12	27	2013	\$350	\$175,000
6-215-3 -240	12	27	2013	\$416	\$208,000
8-212-2 -SCT1-021	12	30	2013	\$313	\$156,500
8-205-4 -003	12	30	2013	\$420	\$210,000
8-075-B -238	12	30	2013	\$356	\$178,000
8-206-1 -089	12	30	2013	\$210	\$105,000
7-100-M -092	12	30	2013	\$460	\$230,000
6-222 -047	12	30	2013	\$80	\$40,000
2-002 -8000	12	30	2013	\$1,695	\$847,500
1-038-A -002	12	30	2013	\$268	\$134,000
2-056 -249	12	30	2013	\$338	\$169,000
6-214-2 -023	12	30	2013	\$470	\$235,000
8-011 -182	12	31	2013	\$17	\$8,500
8-022 -136	12	31	2013	\$890	\$445,000
8-022 -137	12	31	2013	\$890	\$445,000
8-022 -138	12	31	2013	\$890	\$445,000
8-022 -161	12	31	2013	\$890	\$445,000
8-022 -160	12	31	2013	\$890	\$445,000
8-018 -024	12	31	2013	\$890	\$445,000
3-050 -042	12	31	2013	\$95	\$47,500
1-055 -087	12	31	2013	\$240	\$120,000
1-055 -18002	12	31	2013	\$16	\$8,000
1-055 -18003	12	31	2013	\$16	\$8,000
1-055 -18004	12	31	2013	\$8	\$4,000
8-021 -032	1	2	2014	\$2,085	\$1,042,500
7-100-F -C-011	1	2	2014	\$556	\$278,000
7-031-A -025	1	3	2014	\$300	\$150,000
8-075-B -249	1	3	2014	\$290	\$145,000
1-071 -048	1	3	2014	\$70	\$35,000
1-071 -001	1	3	2014	\$70	\$35,000
2-015 -010	1	3	2014	\$174	\$87,000
8-053 -024	1	6	2014	\$700	\$350,000
1-055 -122	1	7	2014	\$30	\$15,000
2-063 -392	1	7	2014	\$20	\$10,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-040 -186	1	7	2014	\$100	\$50,000
3-027 -008	1	7	2014	\$100	\$50,000
1-073 -16000	1	7	2014	\$64	\$32,000
7-100-J -015	1	8	2014	\$364	\$182,000
8-001-C -302	1	9	2014	\$410	\$205,000
8-208-D -040	1	9	2014	\$326	\$163,000
1-021 -023	1	9	2014	\$110	\$55,000
7-104-8 -005	1	10	2014	\$780	\$390,000
7-104-A -165	1	10	2014	\$400	\$200,000
8-033 -012	1	10	2014	\$164	\$82,000
8-003-B -007	1	10	2014	\$440	\$220,000
5-016-3 -014	1	10	2014	\$644	\$322,000
7-105-B -105	1	10	2014	\$337	\$168,500
2-040 -050	1	10	2014	\$150	\$75,000
7-105-B -019	1	13	2014	\$472	\$236,000
7-101-D -105	1	13	2014	\$940	\$470,000
6-216 -040	1	14	2014	\$630	\$315,000
8-032 -020	1	14	2014	\$57	\$28,500
7-054-8 -039	1	15	2014	\$203	\$101,500
8-203-2 -005	1	15	2014	\$510	\$255,000
8-208-E -170	1	15	2014	\$294	\$147,000
3-025 -012	1	15	2014	\$300	\$150,000
5-013-7 -030	1	15	2014	\$328	\$164,000
8-003 -243	1	15	2014	\$350	\$175,000
8-240-E -6001	1	15	2014	\$467	\$233,500
8-240-11-038	1	15	2014	\$206	\$103,000
7-105-B -036	1	15	2014	\$472	\$236,000
7-105-B -015	1	15	2014	\$464	\$232,000
8-212-B -009	1	15	2014	\$60	\$30,000
6-054-1 -010	1	16	2014	\$198	\$99,000
6-054-1 -012	1	16	2014	\$198	\$99,000
6-054-1 -013	1	16	2014	\$198	\$99,000
1-066 -027	1	16	2014	\$76	\$38,000
7-104-14-216	1	16	2014	\$236	\$118,000
7-104-14-221	1	16	2014	\$236	\$118,000
8-208-P -021	1	16	2014	\$550	\$275,000
9-027 -020	1	16	2014	\$36	\$18,000
2-063 -419	1	17	2014	\$12	\$6,000
8-241 -062	1	17	2014	\$176	\$88,000
8-208-E -147	1	17	2014	\$368	\$184,000
9-026 -037	1	17	2014	\$450	\$225,000
9-027 -045	1	17	2014	\$450	\$225,000
9-044 -19000	1	17	2014	\$450	\$225,000
8-075-B -228	1	17	2014	\$328	\$164,000
2-052 -030	1	21	2014	\$6	\$3,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-072 -082	1	21	2014	\$14	\$7,000
8-008 -218	1	21	2014	\$160	\$80,000
7-105-B -031	1	21	2014	\$60	\$30,000
7-020 -032	1	22	2014	\$252	\$126,000
8-035 -022	1	22	2014	\$230	\$115,000
7-039 -143	1	22	2014	\$10	\$5,000
3-058 -008	1	23	2014	\$28	\$14,000
8-066 -046	1	23	2014	\$310	\$155,000
8-034-1 -028	1	23	2014	\$117	\$58,500
8-203-L -018	1	23	2014	\$50	\$25,000
5-006-9 -003	1	24	2014	\$60	\$30,000
8-050 -106	1	24	2014	\$250	\$125,000
8-240-8 -D-019	1	24	2014	\$100	\$50,000
7-110-1 -185	1	24	2014	\$440	\$220,000
8-243-A -145	1	24	2014	\$260	\$130,000
6-215-1 -037	1	27	2014	\$276	\$138,000
7-044-1 -003	1	27	2014	\$252	\$126,000
3-C-05 -049	1	28	2014	\$218	\$109,000
5-019 -150	1	28	2014	\$337	\$168,500
6-207-2 -016	2	3	2014	\$369	\$184,900
5-015 -031	2	3	2014	\$20	\$10,000
6-213-M -008	2	3	2014	\$254	\$127,000
8-018 -142	2	3	2014	\$48	\$24,000
8-018 -15000	2	3	2014	\$18	\$9,000
8-018 -140	2	3	2014	\$138	\$69,000
8-120 -F-036	2	3	2014	\$230	\$115,000
8-212-7 -210	2	3	2014	\$272	\$136,000
8-203-7 -024	2	3	2014	\$362	\$181,000
7-100-L -511	2	3	2014	\$920	\$460,000
7-100-L -443	2	3	2014	\$609	\$304,500
9-048 -002	2	3	2014	\$240	\$120,000
7-100-M -033	2	3	2014	\$590	\$295,000
8-018 -140	2	3	2014	\$138	\$69,000
8-014 -169	2	4	2014	\$119	\$59,500
5-012 -088	2	5	2014	\$194	\$97,000
8-048 -037	2	5	2014	\$350	\$175,000
8-062 -011	2	6	2014	\$230	\$115,000
7-206-6 -133	2	6	2014	\$364	\$182,000
7-105-B -102	2	6	2014	\$316	\$158,000
6-207-3 -010	2	7	2014	\$300	\$150,000
6-220-J -020-B	2	7	2014	\$96	\$48,000
8-048 -016-A	2	7	2014	\$336	\$168,000
8-203-F -002	2	7	2014	\$280	\$140,000
8-219 -2002	2	7	2014	\$170	\$85,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
5-021 -032	2	10	2014	\$24	\$12,000
8-208-F -190	2	10	2014	\$370	\$185,000
7-104-4 -018	2	10	2014	\$450	\$225,000
7-104-A -183	2	10	2014	\$382	\$191,000
9-021 -11001	2	10	2014	\$330	\$165,000
5-012 -1013	2	13	2014	\$190	\$95,000
5-013-7 -036	2	13	2014	\$283	\$141,900
1-066 -037	2	13	2014	\$56	\$28,000
1-066 -023	2	13	2014	\$56	\$28,000
1-066 -035	2	13	2014	\$56	\$28,000
8-075 -127	2	13	2014	\$274	\$137,000
8-002 -18000	2	13	2014	\$668	\$334,000
7-300-3 -337	2	13	2014	\$570	\$285,000
8-208 -1003	2	13	2014	\$1,756	\$878,000
7-104-14-210	2	14	2014	\$130	\$65,000
8-211-9 -029	2	14	2014	\$202	\$101,000
8-011 -4000	2	14	2014	\$190	\$95,400
8-210-A -250	2	14	2014	\$264	\$132,000
3-035 -101	2	17	2014	\$14	\$7,000
3-035 -4003	2	17	2014	\$14	\$7,000
5-013-2 -095	2	17	2014	\$20	\$10,000
1-046-1 -098	2	18	2014	\$480	\$240,000
2-067 -010	2	18	2014	\$16	\$8,000
2-053 -356	2	18	2014	\$16	\$8,000
7-300-3 -318	2	18	2014	\$570	\$285,000
8-113 -001	2	18	2014	\$138	\$69,000
8-203-2 -002	2	19	2014	\$670	\$335,000
7-105-B -063	2	19	2014	\$332	\$166,000
7-105-B -033	2	19	2014	\$60	\$30,000
6-213-E -046	2	20	2014	\$358	\$179,000
6-213-N -008	2	20	2014	\$726	\$363,000
2-017 -054	2	20	2014	\$500	\$250,000
2-017-3 -452	2	20	2014	\$345	\$172,500
1-V-06 -017	2	21	2014	\$220	\$110,000
7-036 -075	2	21	2014	\$1,130	\$565,000
8-240 -127	2	21	2014	\$262	\$131,000
8-240-F -001	2	21	2014	\$262	\$131,000
7-104-4 -056	2	21	2014	\$140	\$70,000
8-240-E -148	2	21	2014	\$266	\$133,000
8-031 -025	2	21	2014	\$220	\$110,000
8-207-E -005	2	21	2014	\$580	\$290,000
7-104-4 -092	2	21	2014	\$140	\$70,000
7-206-6 -166	2	21	2014	\$370	\$185,000
5-016-2 -008	2	24	2014	\$472	\$236,000
1-068 -006	2	24	2014	\$161	\$80,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-110-1 -171	2	24	2014	\$466	\$233,000
5-021-1 -007	2	25	2014	\$1,150	\$575,000
6-049 -029	2	25	2014	\$300	\$150,000
8-204-1 -031	2	25	2014	\$1,200	\$600,000
1-047 -081	2	26	2014	\$40	\$20,000
3-040 -10006	2	26	2014	\$20	\$10,000
3-035 -3001	2	26	2014	\$100	\$50,000
3-035 -8004	2	26	2014	\$100	\$50,000
3-035 -080	2	26	2014	\$100	\$50,000
6-213-L -220	2	26	2014	\$392	\$196,000
6-213-N -040	2	26	2014	\$100	\$50,000
9-047-3 -062	2	26	2014	\$36	\$18,000
8-210-A -136	2	26	2014	\$259	\$129,900
7-105-B -062	2	27	2014	\$336	\$168,000
9-044 -8000	2	27	2014	\$120	\$60,000
7-103-A -B-34	2	27	2014	\$30	\$15,000
7-103-A -B-31	2	27	2014	\$30	\$15,000
8-212-2 -SCT1-022	2	27	2014	\$248	\$124,000
7-103-2 -320	2	27	2014	\$231	\$115,500
7-100-G -D-036	2	27	2014	\$348	\$174,000
8-203-J -043	2	27	2014	\$670	\$335,000
7-206-6 -211	2	27	2014	\$488	\$244,000
8-073-B -062	2	27	2014	\$490	\$245,000
8-055 -085	2	27	2014	\$404	\$202,000
7-047 -4001	2	27	2014	\$334	\$167,000
5-006-9 -005	2	27	2014	\$374	\$187,000
2-055 -109	2	27	2014	\$2	\$1,000
2-055 -109	2	27	2014	\$30	\$15,000
8-240 -042	2	28	2014	\$230	\$115,000
7-104-7 -005	2	28	2014	\$168	\$84,000
8-211-7 -006	2	28	2014	\$150	\$75,000
7-104-4 -084	2	28	2014	\$173	\$86,500
7-056 -SCT2-002	2	28	2014	\$221	\$110,500
7-300-7 -013	2	28	2014	\$410	\$205,000
8-224 -009	2	28	2014	\$50	\$25,000
8-240-D -044	2	28	2014	\$220	\$110,000
8-201-5 -119	2	28	2014	\$180	\$90,000
8-211-2 -122	2	28	2014	\$234	\$117,000
1-041 -102	2	28	2014	\$24	\$12,000
3-044 -088	2	28	2014	\$14	\$7,000
3-044 -6014	2	28	2014	\$14	\$7,000
3-044 -6015	2	28	2014	\$14	\$7,000
3-044 -6012	2	28	2014	\$14	\$7,000
3-044 -19000	2	28	2014	\$14	\$7,000
3-044 -6013	2	28	2014	\$14	\$7,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
3-044 -080	2	28	2014	\$14	\$7,000
2-029-9 -BDG1-007	2	28	2014	\$50	\$25,000
7-107-A -016	3	3	2014	\$160	\$80,000
8-049 -007	3	3	2014	\$350	\$175,000
8-117 -G-045	3	3	2014	\$194	\$97,000
7-101-1 -003	3	3	2014	\$390	\$195,000
6-060 -009	3	3	2014	\$136	\$68,000
2-053 -347	3	3	2014	\$220	\$110,000
1-V-03 -006	3	3	2014	\$41	\$20,500
7-104-A -177	3	4	2014	\$324	\$162,000
8-008 -067	3	5	2014	\$70	\$35,000
6-101 -143	3	5	2014	\$520	\$260,000
8-013 -086	3	6	2014	\$14	\$7,000
8-024 -011	3	6	2014	\$174	\$87,000
8-240-D -018	3	6	2014	\$184	\$92,000
8-212-B -003	3	6	2014	\$458	\$229,000
8-011 -145	3	6	2014	\$480	\$240,000
5-006-9 -012	3	6	2014	\$60	\$30,000
5-006-9 -010	3	6	2014	\$400	\$200,000
8-100 -C-006	3	7	2014	\$170	\$85,000
7-054-9 -037	3	7	2014	\$330	\$165,000
7-105-B -001	3	7	2014	\$310	\$155,000
1-036 -034	3	7	2014	\$100	\$50,000
8-018 -022	3	10	2014	\$20	\$10,000
8-211-2 -117	3	10	2014	\$214	\$107,000
7-103-2 -342	3	10	2014	\$289	\$144,900
2-064 -468	3	10	2014	\$3	\$1,500
2-064 -468	3	10	2014	\$26	\$13,000
7-104-A -174	3	11	2014	\$456	\$228,000
8-212-7 -207	3	12	2014	\$240	\$120,000
1-V-16 -020	3	12	2014	\$36	\$18,000
1-052 -19000	3	12	2014	\$1,080	\$540,000
6-054-1 -013	3	12	2014	\$318	\$159,000
7-105-B -031	3	13	2014	\$320	\$160,000
7-105-B -008	3	13	2014	\$378	\$189,000
7-206-6 -132	3	14	2014	\$348	\$174,000
7-104-12-011	3	14	2014	\$860	\$430,000
8-061 -018	3	14	2014	\$400	\$200,000
6-213-N -022	3	14	2014	\$98	\$49,000
2-015-2 -016	3	14	2014	\$340	\$170,000
1-047 -2006	3	14	2014	\$5	\$2,500
6-213-F -095	3	14	2014	\$284	\$142,000
5-013 -112	3	14	2014	\$24	\$12,000
5-013 -017	3	14	2014	\$24	\$12,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
5-013 -003	3	14	2014	\$24	\$12,000
7-300-1 -414	3	17	2014	\$390	\$195,000
8-207 -027	3	17	2014	\$1,950	\$975,000
8-208-O -329	3	17	2014	\$620	\$310,000
7-024-A -006	3	18	2014	\$53	\$26,500
7-105-B -026	3	18	2014	\$300	\$150,000
7-105-B -030	3	18	2014	\$300	\$150,000
7-105-B -034	3	18	2014	\$300	\$150,000
7-105-B -042	3	18	2014	\$300	\$150,000
7-105-B -057	3	18	2014	\$300	\$150,000
7-101-1 -015	3	18	2014	\$60	\$30,000
9-043 -099	3	18	2014	\$36	\$18,000
7-100-R -006	3	18	2014	\$320	\$160,000
3-D-06 -130	3	18	2014	\$50	\$25,000
8-212-2 -SCT1-011	3	19	2014	\$314	\$157,000
7-005 -002	3	19	2014	\$36	\$18,000
1-V-05 -4002	3	19	2014	\$38	\$19,000
8-057 -020	3	20	2014	\$235	\$117,500
7-105-B -043	3	20	2014	\$180	\$90,000
7-105-B -044	3	20	2014	\$180	\$90,000
7-105-B -056	3	20	2014	\$180	\$90,000
7-105-B -035	3	20	2014	\$120	\$60,000
7-105-B -059	3	20	2014	\$120	\$60,000
7-206-2 -022	3	21	2014	\$386	\$193,000
8-015 -177	3	21	2014	\$40	\$20,000
8-217 -5000	3	21	2014	\$80	\$40,000
8-217 -6000	3	21	2014	\$80	\$40,000
9-021 -5003	3	21	2014	\$172	\$86,000
8-018 -154	3	21	2014	\$50	\$25,000
7-105-B -020	3	21	2014	\$400	\$200,000
7-101-1 -016	3	21	2014	\$60	\$30,000
5-008-2 -022	3	21	2014	\$56	\$28,000
5-008-2 -SLIP-3	3	21	2014	\$56	\$28,000
1-032 -021	3	21	2014	\$164	\$82,000
1-032 -033	3	21	2014	\$164	\$82,000
8-241 -125	3	24	2014	\$970	\$485,000
8-207 -252	3	24	2014	\$100	\$50,000
7-104-A -163	3	24	2014	\$60	\$30,000
1-043 -6002	3	24	2014	\$163	\$81,500
7-206-2 -107	3	25	2014	\$82	\$41,000
7-105-B -113	3	25	2014	\$326	\$163,000
8-037 -033	3	25	2014	\$39	\$19,500
8-037 -034	3	25	2014	\$39	\$19,500
2-033 -078	3	25	2014	\$68	\$34,000
1-054 -203	3	25	2014	\$75	\$37,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-241 -065	3	26	2014	\$232	\$116,000
7-110 -014	3	26	2014	\$100	\$50,000
8-200-F -009	3	26	2014	\$59	\$29,500
9-020 -007	3	26	2014	\$540	\$270,000
8-212-1 -013	3	26	2014	\$900	\$450,000
1-V-04 -063	3	26	2014	\$80	\$40,000
7-104-4 -058	3	27	2014	\$174	\$87,000
7-300-5 -379	3	27	2014	\$652	\$326,000
8-049 -008	3	27	2014	\$330	\$165,000
8-044-A -015	3	27	2014	\$145	\$72,500
8-210-A -253	3	27	2014	\$200	\$100,000
1-054 -113	3	27	2014	\$410	\$205,000
1-V-12 -1000	3	27	2014	\$410	\$205,000
7-012 -17000	3	28	2014	\$278	\$139,000
7-105-B -014	3	28	2014	\$418	\$209,000
1-028-1 -014	3	28	2014	\$154	\$77,000
1-028-1 -013	3	28	2014	\$130	\$65,000
6-203-2 -069	3	28	2014	\$294	\$147,000
7-300-2 -010	3	31	2014	\$370	\$185,000
8-211-4 -017	3	31	2014	\$266	\$133,000
8-201-6 -141	3	31	2014	\$128	\$64,000
7-105-B -025	3	31	2014	\$60	\$30,000
5-006-2 -029	3	31	2014	\$1,060	\$530,000
5-013-7 -008	3	31	2014	\$330	\$165,000
8-015 -055	4	1	2014	\$80	\$40,000
6-213-1 -013	4	1	2014	\$70	\$35,000
7-104-A -170	4	2	2014	\$118	\$59,000
7-104-A -173	4	2	2014	\$118	\$59,000
7-104-A -216	4	2	2014	\$60	\$30,000
2-063 -372	4	2	2014	\$790	\$395,000
1-073 -037	4	2	2014	\$195	\$97,500
7-300-1 -025	4	3	2014	\$534	\$267,000
7-009 -054	4	3	2014	\$72	\$36,000
8-033-1 -047	4	3	2014	\$189	\$94,500
2-017-2 -165	4	3	2014	\$336	\$168,000
8-061 -026	4	4	2014	\$80	\$40,000
7-032-3 -059	4	4	2014	\$236	\$118,000
1-068 -15002	4	4	2014	\$22	\$11,000
2-017-2 -002	4	4	2014	\$464	\$232,000
2-029-A -B-11-00B	4	4	2014	\$144	\$72,000
5-013-7 -032	4	4	2014	\$306	\$153,000
5-006-9 -008	4	4	2014	\$436	\$218,000
7-004-1 -068	4	7	2014	\$440	\$220,000
6-220 -059	4	7	2014	\$250	\$125,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-100 -021	4	8	2014	\$142	\$71,000
8-100 -B-027	4	8	2014	\$182	\$91,000
2-043 -10001	4	8	2014	\$396	\$198,000
5-013-7 -033	4	8	2014	\$296	\$148,000
7-105-B -003	4	9	2014	\$332	\$166,000
2-051 -061	4	9	2014	\$12	\$6,000
5-006-9 -016	4	9	2014	\$60	\$30,000
8-061 -007	4	10	2014	\$195	\$97,500
7-105-B -024	4	10	2014	\$370	\$185,000
7-105-B -110	4	10	2014	\$120	\$60,000
7-105-B -111	4	10	2014	\$120	\$60,000
8-206-4 -028	4	10	2014	\$350	\$175,000
8-243-A -122	4	10	2014	\$260	\$130,000
5-006-3 -026	4	10	2014	\$290	\$145,000
8-003-B -017	4	11	2014	\$102	\$51,000
7-206-4 -208	4	11	2014	\$80	\$40,000
8-073 -B-028	4	11	2014	\$320	\$160,000
7-103-2 -314	4	11	2014	\$270	\$135,000
7-049 -188	4	11	2014	\$438	\$219,000
7-048 -010-A	4	11	2014	\$84	\$42,000
6-037 -010	4	11	2014	\$3,893	\$1,946,500
8-059-1 -023	4	14	2014	\$324	\$162,000
8-026 -081	4	14	2014	\$104	\$52,000
6-216-1 -012	4	15	2014	\$32	\$16,000
6-213 -056	4	15	2014	\$256	\$128,000
8-007 -276	4	15	2014	\$16	\$8,000
7-300-5 -361	4	15	2014	\$843	\$421,900
6-043 -038	4	16	2014	\$58	\$29,000
7-029 -007	4	16	2014	\$114	\$57,000
7-105-B -013	4	16	2014	\$480	\$240,000
8-219 -022	4	17	2014	\$90	\$45,000
8-211-7 -154	4	17	2014	\$28	\$14,000
7-300-1 -441	4	17	2014	\$330	\$165,000
8-203-F -00A	4	17	2014	\$670	\$335,000
8-203-F -00B	4	17	2014	\$670	\$335,000
8-203-F -004	4	17	2014	\$670	\$335,000
8-203-F -003	4	17	2014	\$670	\$335,000
8-203 -047	4	17	2014	\$670	\$335,000
3-050 -001	4	17	2014	\$49	\$24,500
3-049 -026	4	17	2014	\$49	\$24,500
3-050 -002	4	17	2014	\$49	\$24,500
6-215-1 -057	4	17	2014	\$296	\$148,000
6-215-1 -179	4	17	2014	\$450	\$225,000
6-053 -031	4	17	2014	\$625	\$312,500
1-046 -13000	4	17	2014	\$470	\$235,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-203-2 -010	4	17	2014	\$544	\$272,000
7-104-4 -055	4	21	2014	\$144	\$72,000
7-104-9 -003	4	21	2014	\$280	\$140,000
7-104-14-048	4	21	2014	\$359	\$179,900
1-060 -16000	4	21	2014	\$77	\$38,500
8-208-J -013	4	22	2014	\$370	\$185,000
2-034 -19001	4	22	2014	\$112	\$56,000
6-045 -053	4	22	2014	\$236	\$118,000
5-006-1 -006	4	22	2014	\$68	\$34,000
8-220 -033	4	23	2014	\$170	\$85,000
5-015 -027	4	23	2014	\$30	\$15,000
7-110-1 -107	4	24	2014	\$492	\$246,000
8-208-F -204	4	24	2014	\$530	\$265,000
7-105-A -011	4	24	2014	\$556	\$278,000
7-005 -016-C	4	24	2014	\$5	\$2,500
2-058 -410	4	24	2014	\$20	\$10,000
2-017-3 -450	4	24	2014	\$20	\$10,000
6-100 -193	4	24	2014	\$280	\$140,000
8-073-D -154	4	25	2014	\$230	\$115,000
7-104-A -052	4	25	2014	\$434	\$217,100
8-206-1 -011-A	4	25	2014	\$140	\$70,000
8-073-D -118	4	25	2014	\$310	\$155,000
7-206-3 -177	4	25	2014	\$1,042	\$521,000
7-105-B -017	4	25	2014	\$60	\$30,000
7-105-B -038	4	25	2014	\$60	\$30,000
3-029 -026	4	25	2014	\$100	\$50,000
1-048 -085	4	25	2014	\$186	\$93,455
2-015-2 -023	4	25	2014	\$80	\$40,000
8-016 -037	4	28	2014	\$80	\$40,000
9-047-6 -107	4	28	2014	\$124	\$62,000
7-104-A -166	4	28	2014	\$60	\$30,000
7-104-A -164	4	28	2014	\$380	\$190,000
6-050 -119	4	28	2014	\$25	\$12,500
2-022 -072	4	28	2014	\$168	\$84,000
7-100-J -018	4	29	2014	\$286	\$143,000
8-200-K -008	4	30	2014	\$300	\$150,000
8-200-H -079	4	30	2014	\$300	\$150,000
8-001-C -023	4	30	2014	\$499	\$249,500
7-100-S -021	4	30	2014	\$348	\$174,000
7-100-L -081	4	30	2014	\$50	\$25,000
8-044-A -112	4	30	2014	\$164	\$82,000
7-103-2 -359	4	30	2014	\$330	\$165,000
8-201-8 -017	4	30	2014	\$412	\$206,000
2-003 -008	4	30	2014	\$119	\$59,500
2-033 -083	4	30	2014	\$48	\$24,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-059-B -014	4	30	2014	\$275	\$137,500
6-216-3 -204	4	30	2014	\$244	\$122,000
2-004 -092	4	30	2014	\$354	\$177,000
7-100-G -D-032	5	1	2014	\$438	\$219,000
8-001-C -095	5	1	2014	\$1,350	\$675,000
7-206-1 -064	5	1	2014	\$472	\$236,000
7-206-6 -138	5	1	2014	\$354	\$177,110
8-021 -014	5	1	2014	\$100	\$50,000
8-002-E -010	5	1	2014	\$250	\$125,000
1-053 -1004	5	1	2014	\$40	\$20,000
2-045 -6000	5	2	2014	\$470	\$235,000
6-220-A -099	5	2	2014	\$3,400	\$1,700,000
7-108-6 -018	5	5	2014	\$270	\$135,000
7-105-B -010	5	5	2014	\$120	\$60,000
7-105-B -055	5	5	2014	\$120	\$60,000
7-105-B -011	5	5	2014	\$60	\$30,000
8-203-6 -012	5	5	2014	\$320	\$160,000
1-043 -146	5	5	2014	\$52	\$26,000
6-050 -062	5	5	2014	\$500	\$250,000
1-V-16 -020	5	5	2014	\$37	\$18,500
8-018 -097	5	6	2014	\$124	\$62,000
8-210-A -016	5	6	2014	\$264	\$132,000
8-012 -161	5	7	2014	\$30	\$15,000
8-029-1 -023	5	7	2014	\$260	\$130,000
8-211-7 -150	5	7	2014	\$266	\$133,000
8-208-O -327	5	7	2014	\$420	\$210,000
8-045-A -039	5	7	2014	\$240	\$120,000
8-069 -4000	5	7	2014	\$618	\$309,000
8-023 -048	5	8	2014	\$650	\$325,000
7-015-2 -035	5	8	2014	\$484	\$242,000
6-220-A -SCT1-021	5	8	2014	\$258	\$129,000
5-006-8 -149	5	8	2014	\$360	\$180,000
5-006-9 -013	5	8	2014	\$60	\$30,000
7-016 -003	5	9	2014	\$813	\$406,500
8-012 -145	5	9	2014	\$40	\$20,000
7-024-A -001	5	9	2014	\$310	\$155,000
8-207-7 -003	5	9	2014	\$990	\$495,000
8-030 -004	5	9	2014	\$190	\$95,000
7-103-1 -013	5	9	2014	\$276	\$138,000
7-206-5 -010	5	9	2014	\$518	\$259,360
8-018 -027	5	9	2014	\$190	\$95,000
8-240-H -4001	5	9	2014	\$210	\$105,000
2-052 -373	5	9	2014	\$10	\$5,000
2-015-2 -041	5	9	2014	\$530	\$265,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-045-3 -075	5	9	2014	\$350	\$175,000
7-004-1 -071	5	12	2014	\$374	\$187,000
7-056 -SCT1-007	5	12	2014	\$172	\$86,000
8-223-3 -680	5	12	2014	\$340	\$170,000
8-019 -059-A	5	12	2014	\$220	\$110,000
3-D-02 -018	5	12	2014	\$16	\$8,000
6-045-1 -049	5	12	2014	\$421	\$210,500
6-222 -006	5	12	2014	\$140	\$70,000
6-222 -006	5	12	2014	\$140	\$70,000
8-208 -009	5	13	2014	\$214	\$107,000
5-012-2 -012	5	14	2014	\$290	\$145,000
1-038-1 -006	5	14	2014	\$174	\$87,000
8-207-B -003-A	5	14	2014	\$395	\$197,500
8-206-2 -077	5	14	2014	\$288	\$144,000
5-008-2 -008	5	15	2014	\$650	\$325,000
8-038 -256	5	15	2014	\$158	\$79,000
8-012 -102	5	15	2014	\$8	\$4,000
7-104-14-005	5	15	2014	\$96	\$48,000
8-212-5 -011	5	15	2014	\$332	\$166,000
7-041 -005	5	15	2014	\$580	\$290,000
7-054-9 -100	5	15	2014	\$346	\$173,000
5-008 -113	5	16	2014	\$124	\$62,000
1-055 -18005	5	16	2014	\$30	\$15,000
1-055 -18006	5	16	2014	\$30	\$15,000
8-208-K -003	5	16	2014	\$550	\$275,000
8-061 -044	5	16	2014	\$255	\$127,500
8-208-S -012	5	16	2014	\$640	\$320,000
8-011 -033	5	16	2014	\$400	\$200,000
8-208-4 -A-001	5	16	2014	\$158	\$79,000
7-104-A -055	5	16	2014	\$344	\$172,000
8-240-2 -014-A	5	16	2014	\$134	\$67,000
8-065 -022	5	16	2014	\$520	\$260,000
1-047 -062	5	19	2014	\$190	\$95,000
8-208-N -281	5	19	2014	\$450	\$225,000
1-072 -129	5	20	2014	\$251	\$125,500
6-220 -120	5	20	2014	\$108	\$54,000
5-006-9 -006	5	20	2014	\$360	\$180,000
8-203-H -019	5	20	2014	\$500	\$250,000
8-056 -013	5	21	2014	\$244	\$122,000
8-240-E -170-B	5	21	2014	\$114	\$57,000
8-045-A -055	5	21	2014	\$396	\$198,000
8-206-6 -128	5	21	2014	\$374	\$187,000
7-206-6 -126	5	21	2014	\$340	\$170,000
8-206-1 -028-B	5	21	2014	\$150	\$75,000
9-050 -015	5	21	2014	\$266	\$133,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-110-1 -209	5	21	2014	\$468	\$234,000
8-208-A -F-022	5	21	2014	\$218	\$109,000
2-017-3 -432	5	22	2014	\$5	\$2,500
6-213-L -046	5	22	2014	\$510	\$255,000
8-200-K -053	5	22	2014	\$353	\$176,500
7-300-3 -197	5	22	2014	\$766	\$383,000
1-055-1 -016	5	23	2014	\$28	\$14,000
5-024-1 -006	5	23	2014	\$240	\$120,000
2-042 -021	5	23	2014	\$370	\$185,000
6-215-1 -078	5	23	2014	\$550	\$275,000
6-058-1 -SCT3-069	5	23	2014	\$337	\$168,500
6-050 -034	5	23	2014	\$295	\$147,500
2-069 -067	5	23	2014	\$323	\$161,500
2-038-2 -014	5	23	2014	\$570	\$285,000
5-006-9 -009	5	23	2014	\$426	\$213,000
8-025 -155	5	23	2014	\$210	\$105,000
7-100-L -445	5	23	2014	\$96	\$48,000
7-036 -085	5	27	2014	\$440	\$220,000
7-036 -112	5	27	2014	\$440	\$220,000
7-104-2 -003	5	27	2014	\$220	\$110,000
8-017 -043	5	27	2014	\$80	\$40,000
7-101 -134	5	27	2014	\$62	\$31,000
8-204-1 -005	5	27	2014	\$474	\$237,000
7-021 -005	5	27	2014	\$200	\$100,000
6-203-3 -00B	5	28	2014	\$640	\$320,000
1-075 -5002	5	28	2014	\$90	\$45,000
7-105-B -120	5	28	2014	\$416	\$208,000
8-003 -108	5	28	2014	\$46	\$23,000
8-212-1 -016	5	28	2014	\$430	\$215,000
8-026 -107	5	28	2014	\$150	\$75,000
8-073 -B-088	5	28	2014	\$216	\$108,000
7-020 -063	5	28	2014	\$650	\$325,000
1-V-05 -4002	5	29	2014	\$50	\$25,000
2-068 -042	5	29	2014	\$780	\$390,000
8-011 -132	5	29	2014	\$2,000	\$1,000,000
7-300-5 -686	5	29	2014	\$610	\$305,000
8-222 -181	5	29	2014	\$180	\$90,000
8-207-F -076	5	29	2014	\$330	\$165,000
8-210-A -258	5	29	2014	\$264	\$132,000
8-029-1 -030	5	30	2014	\$270	\$135,000
7-015 -049	5	30	2014	\$340	\$170,000
7-100-R -004	5	30	2014	\$448	\$224,000
8-011 -037	5	30	2014	\$230	\$115,000
8-003 -167	5	30	2014	\$460	\$230,000
7-110-2 -002	5	30	2014	\$310	\$155,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-206-6 -127	5	30	2014	\$394	\$197,000
7-034 -010	5	30	2014	\$210	\$105,000
2-015-2 -013	5	30	2014	\$360	\$180,000
6-216 -040	5	30	2014	\$1,390	\$695,000
1-057 -025	5	30	2014	\$220	\$110,000
5-013-7 -031	5	30	2014	\$272	\$136,000
2-038-2 -010	5	30	2014	\$465	\$232,500
6-044 -012	5	30	2014	\$252	\$126,000
2-035 -219	5	30	2014	\$212	\$106,000
8-208-H -058	6	2	2014	\$322	\$161,000
7-105-B -058	6	2	2014	\$472	\$236,000
7-044 -032	6	3	2014	\$159	\$79,500
8-011 -125	6	3	2014	\$93	\$46,500
8-031 -024	6	3	2014	\$254	\$127,000
7-104-13-TH-11	6	3	2014	\$320	\$160,000
6-054-1 -011	6	3	2014	\$320	\$160,000
1-044 -168	6	3	2014	\$76	\$38,000
6-034-1 -045	6	3	2014	\$450	\$225,000
7-054 -5001	6	4	2014	\$130	\$65,000
1-037 -19000	6	4	2014	\$60	\$30,000
8-002-B -193	6	5	2014	\$759	\$379,900
2-061 -097	6	5	2014	\$3	\$1,500
2-061 -097	6	5	2014	\$20	\$10,000
2-053 -357	6	5	2014	\$20	\$10,000
6-059-A -034	6	5	2014	\$308	\$154,000
8-201-7 -003	6	5	2014	\$258	\$129,000
8-234 -003	6	6	2014	\$157	\$78,500
8-208-P -018	6	6	2014	\$850	\$425,000
9-026 -13002	6	6	2014	\$60	\$30,000
7-049 -SCT4-141	6	6	2014	\$477	\$238,500
7-054-9 -108	6	6	2014	\$310	\$155,000
8-208-1 -PH2-008	6	6	2014	\$92	\$46,000
3-047 -031	6	6	2014	\$12	\$6,000
2-015-2 -058	6	6	2014	\$451	\$225,500
2-067 -093	6	6	2014	\$510	\$255,000
6-213-N -006	6	6	2014	\$80	\$40,000
5-006-5 -057	6	6	2014	\$674	\$337,000
5-012-2 -001	6	6	2014	\$290	\$145,000
1-057 -8000	6	6	2014	\$160	\$80,000
7-100-M -029	6	9	2014	\$532	\$266,000
8-210-A -050	6	9	2014	\$120	\$60,000
8-210-A -052	6	9	2014	\$120	\$60,000
1-V-04 -101	6	9	2014	\$122	\$61,000
5-006-9 -015	6	9	2014	\$60	\$30,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-300-1 -492	6	10	2014	\$370	\$185,000
7-009 -018	6	10	2014	\$2,150	\$1,075,000
7-105-B -005	6	10	2014	\$120	\$60,000
7-105-B -109	6	10	2014	\$120	\$60,000
8-036 -009	6	10	2014	\$330	\$165,000
7-101-A -001	6	10	2014	\$304	\$152,000
6-213-L -153	6	10	2014	\$396	\$198,000
8-120 -E-007	6	11	2014	\$203	\$101,500
7-032-2 -017	6	11	2014	\$506	\$253,000
7-206-6 -228	6	11	2014	\$492	\$246,000
2-035 -218	6	11	2014	\$9	\$4,500
1-015-1 -009	6	11	2014	\$4	\$2,000
9-026 -19000	6	12	2014	\$254	\$127,000
7-105-B -061	6	12	2014	\$314	\$157,000
7-103-2 -324	6	13	2014	\$308	\$154,000
8-221 -096	6	13	2014	\$64	\$32,000
7-104-A -176	6	13	2014	\$360	\$180,000
7-104-9 -017	6	13	2014	\$100	\$50,000
8-057 -021	6	13	2014	\$210	\$105,000
8-041 -014	6	13	2014	\$166	\$83,000
7-300-5 -371	6	13	2014	\$706	\$353,000
8-205-4 -032	6	13	2014	\$618	\$309,000
8-212-3 -032	6	13	2014	\$334	\$167,000
6-064 -059	6	13	2014	\$304	\$152,000
1-069 -033	6	13	2014	\$106	\$53,000
6-213-L -027	6	13	2014	\$450	\$225,000
2-029-G -022	6	13	2014	\$314	\$157,000
8-059 -SCT4-020	6	16	2014	\$332	\$166,000
8-211-7 -104-PL	6	16	2014	\$260	\$130,000
9-044 -168	6	16	2014	\$220	\$110,000
2-015-2 -080	6	16	2014	\$450	\$225,000
2-041 -6002	6	16	2014	\$170	\$85,000
8-207-F -014	6	17	2014	\$364	\$182,000
8-048 -033	6	17	2014	\$438	\$219,000
1-055 -7000	6	17	2014	\$10	\$5,000
6-207-3 -015	6	17	2014	\$319	\$159,900
7-101-B -019	6	18	2014	\$484	\$242,000
8-019 -021	6	18	2014	\$87	\$43,500
6-218-4 -006	6	18	2014	\$170	\$85,000
2-052 -006	6	18	2014	\$30	\$15,000
2-017-1 -080	6	18	2014	\$4	\$2,000
2-017-1 -080	6	18	2014	\$30	\$15,000
8-240-9 -095	6	19	2014	\$234	\$117,000
8-054 -037	6	19	2014	\$320	\$160,000
7-105-A -127	6	19	2014	\$260	\$130,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-041-B -008	6	19	2014	\$254	\$127,000
8-046 -10000	6	19	2014	\$1,278	\$639,000
8-243-A -115	6	19	2014	\$259	\$129,900
8-211-4 -050	6	19	2014	\$314	\$157,000
2-017-2 -238	6	19	2014	\$5	\$2,500
2-017-2 -238	6	19	2014	\$40	\$20,000
2-063 -392	6	19	2014	\$37	\$18,500
7-049 -189	6	20	2014	\$495	\$247,500
8-240-G -001	6	20	2014	\$220	\$110,000
8-240-E -128	6	20	2014	\$304	\$152,000
8-203-1 -022	6	20	2014	\$680	\$340,000
8-046 -017	6	20	2014	\$440	\$220,000
8-073 -A-034	6	20	2014	\$850	\$425,000
8-011 -182	6	20	2014	\$210	\$105,000
7-300-1 -725	6	20	2014	\$380	\$190,000
2-029-G -076	6	20	2014	\$455	\$227,500
6-215-1 -052	6	20	2014	\$342	\$171,000
7-100-1 -075	6	23	2014	\$444	\$222,000
7-105-B -006	6	24	2014	\$180	\$90,000
7-105-B -007	6	24	2014	\$180	\$90,000
7-105-B -039	6	24	2014	\$180	\$90,000
8-203-M -015	6	24	2014	\$1,010	\$505,000
8-208-O -336	6	24	2014	\$460	\$230,000
8-063 -040	6	24	2014	\$40	\$20,000
8-102 -036	6	24	2014	\$244	\$122,000
6-101 -093	6	24	2014	\$260	\$130,000
6-213-M -019	6	24	2014	\$258	\$129,000
1-073 -18000	6	24	2014	\$80	\$40,000
8-073-F -009	6	25	2014	\$274	\$137,000
8-222-A -036	6	25	2014	\$254	\$127,000
7-025 -019	6	25	2014	\$240	\$120,000
7-105-B -034	6	25	2014	\$445	\$222,700
1-022 -3000	6	25	2014	\$120	\$60,000
1-021 -046	6	25	2014	\$120	\$60,000
1-021 -057	6	25	2014	\$120	\$60,000
8-073-D -075	6	26	2014	\$516	\$258,000
9-026 -051	6	26	2014	\$90	\$45,000
7-300-1 -478	6	26	2014	\$329	\$164,500
7-104-10-016	6	26	2014	\$158	\$79,000
7-108-8 -016	6	26	2014	\$340	\$170,000
7-101-B -020	6	26	2014	\$650	\$325,000
8-057 -026	6	26	2014	\$232	\$116,000
6-215-1 -166	6	26	2014	\$330	\$165,000
8-211-7 -013	6	27	2014	\$153	\$76,500
7-105-B -032	6	27	2014	\$475	\$237,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-208 -010	6	27	2014	\$210	\$105,000
8-207-4 -048	6	27	2014	\$244	\$122,000
8-068 -006	6	27	2014	\$570	\$285,000
7-100-R -006	6	27	2014	\$330	\$165,000
6-214-1 -013	6	27	2014	\$500	\$250,000
8-073 -C-020	6	30	2014	\$311	\$155,900
7-032-2 -015	6	30	2014	\$480	\$240,000
8-208-O -311	6	30	2014	\$640	\$320,000
5-006-1 -017	6	30	2014	\$469	\$234,700
2-059 -318	6	30	2014	\$465	\$232,500
2-039-3 -2000	6	30	2014	\$530	\$265,000
8-016 -020	7	1	2014	\$128	\$64,000
7-032-2 -018	7	1	2014	\$324	\$162,000
8-100 -B-022	7	1	2014	\$174	\$87,000
7-105-B -059	7	1	2014	\$387	\$193,500
7-105-B -026	7	1	2014	\$358	\$179,000
8-211-9 -027	7	1	2014	\$200	\$100,000
8-046 -029	7	2	2014	\$644	\$322,000
8-065 -019	7	2	2014	\$240	\$120,000
8-050 -070	7	2	2014	\$536	\$268,000
7-206-6 -210	7	2	2014	\$488	\$244,000
8-210-A -161	7	2	2014	\$350	\$175,000
1-046 -19000	7	2	2014	\$370	\$185,000
1-046 -19001	7	2	2014	\$370	\$185,000
2-020 -035	7	2	2014	\$9	\$4,500
6-203 -17000	7	2	2014	\$1,300	\$650,000
6-218 -19000	7	2	2014	\$3,097	\$1,548,500
6-216 -011	7	2	2014	\$3,097	\$1,548,500
8-065 -035	7	2	2014	\$240	\$120,000
7-300-5 -370	7	3	2014	\$100	\$50,000
7-100-L -484	7	3	2014	\$740	\$370,000
7-105-B -111	7	3	2014	\$420	\$210,000
8-206-6 -129	7	3	2014	\$480	\$240,000
8-212 -057	7	3	2014	\$900	\$450,000
1-046-1 -107	7	3	2014	\$96	\$48,000
1-046-1 -108	7	3	2014	\$96	\$48,000
1-V-16 -031	7	3	2014	\$2,600	\$1,300,000
6-220-S -032	7	3	2014	\$249	\$124,500
2-067 -086	7	3	2014	\$424	\$212,000
6-045-1 -029	7	3	2014	\$448	\$224,000
7-100-L -524	7	7	2014	\$840	\$420,000
7-105-B -033	7	7	2014	\$330	\$165,000
9-035 -7000	7	8	2014	\$90	\$45,000
8-073-D -044	7	8	2014	\$460	\$230,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-104-4 -068	7	8	2014	\$144	\$72,000
8-007 -208	7	8	2014	\$55	\$27,500
8-011 -275	7	8	2014	\$55	\$27,500
8-011 -260	7	8	2014	\$55	\$27,500
7-105-B -044	7	8	2014	\$390	\$195,000
7-100-1 -029	7	8	2014	\$333	\$166,500
7-100-L -155	7	8	2014	\$810	\$405,000
5-011 -19000	7	8	2014	\$80	\$40,000
5-006-9 -004	7	8	2014	\$60	\$30,000
8-045-A -052-A	7	8	2014	\$256	\$128,000
2-049 -124	7	9	2014	\$3	\$1,500
2-049 -124	7	9	2014	\$20	\$10,000
5-008-1 -026	7	9	2014	\$96	\$48,000
1-075 -19001	7	9	2014	\$34	\$17,000
8-203-A -067	7	10	2014	\$400	\$200,000
8-206-1 -113	7	10	2014	\$194	\$97,000
7-054-8 -039	7	10	2014	\$230	\$115,000
6-218-4 -054	7	10	2014	\$150	\$75,000
8-041 -014	7	11	2014	\$166	\$83,000
8-029-1 -044	7	11	2014	\$250	\$125,000
8-030 -060	7	11	2014	\$206	\$103,000
8-243 -065	7	11	2014	\$50	\$25,000
9-021 -001	7	11	2014	\$88	\$44,000
7-043-A -019	7	11	2014	\$290	\$145,000
7-100-G -C-001	7	11	2014	\$482	\$241,000
8-211-2 -121	7	11	2014	\$226	\$113,000
8-208-M -236	7	11	2014	\$414	\$207,000
8-203-E -009	7	11	2014	\$550	\$275,000
8-210-A -038	7	11	2014	\$362	\$181,400
1-063 -020	7	11	2014	\$240	\$120,000
6-215-3 -224	7	11	2014	\$415	\$207,500
8-073-A -047	7	14	2014	\$710	\$355,000
7-206-6 -106	7	14	2014	\$367	\$183,500
8-008 -177	7	14	2014	\$36	\$18,000
8-003-B -00A	7	14	2014	\$40	\$20,000
8-003-B -00B	7	14	2014	\$40	\$20,000
8-003-B -00C	7	14	2014	\$40	\$20,000
8-003-B -00D	7	14	2014	\$40	\$20,000
8-003-B -00E	7	14	2014	\$40	\$20,000
8-003-B -00F	7	14	2014	\$40	\$20,000
8-003-B -12000	7	14	2014	\$40	\$20,000
5-010 -007	7	14	2014	\$72	\$36,000
1-046-1 -137	7	14	2014	\$429	\$214,500
2-039 -164	7	14	2014	\$390	\$195,000
8-075-B -204	7	15	2014	\$327	\$163,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-222-A -089	7	15	2014	\$252	\$126,000
8-022 -144	7	15	2014	\$156	\$78,000
8-207-8 -002	7	15	2014	\$340	\$170,000
8-073-A -029	7	15	2014	\$894	\$447,000
8-240-H -301	7	15	2014	\$316	\$158,000
5-020 -002	7	15	2014	\$100	\$50,000
5-016-1 -010	7	15	2014	\$100	\$50,000
2-062 -209	7	15	2014	\$256	\$128,000
2-060 -256	7	15	2014	\$10	\$5,000
8-011 -006	7	16	2014	\$295	\$147,500
7-100-M -024	7	16	2014	\$384	\$192,000
8-011 -110	7	16	2014	\$186	\$93,000
8-208 -094	7	16	2014	\$16	\$8,000
8-207-D -005	7	16	2014	\$1,070	\$535,000
2-060 -287	7	16	2014	\$330	\$165,000
6-216-1 -048	7	16	2014	\$260	\$130,000
9-044 -8000	7	17	2014	\$170	\$85,000
7-043-A -015	7	17	2014	\$286	\$143,000
6-213 -6005	7	17	2014	\$474	\$237,000
1-054 -142	7	17	2014	\$40	\$20,000
2-070 -101	7	17	2014	\$280	\$140,000
7-055 -SCT2-045	7	18	2014	\$186	\$93,000
8-034-1 -002	7	18	2014	\$155	\$77,500
8-200-F -011	7	18	2014	\$330	\$165,000
8-030 -045	7	18	2014	\$184	\$92,000
6-207-3 -013	7	18	2014	\$314	\$157,000
1-047 -3000	7	18	2014	\$50	\$25,000
1-047 -4001	7	18	2014	\$50	\$25,000
1-047 -11001	7	18	2014	\$50	\$25,000
1-047 -4000	7	18	2014	\$50	\$25,000
2-069 -070	7	18	2014	\$270	\$135,000
5-006-7 -117	7	18	2014	\$368	\$184,000
7-105-B -038	7	21	2014	\$332	\$166,000
7-100-1 -004-47	7	21	2014	\$467	\$233,500
7-109 -19000	7	21	2014	\$230	\$115,000
7-105-B -002	7	21	2014	\$60	\$30,000
7-107-1 -010	7	21	2014	\$590	\$295,000
8-206-6 -120	7	21	2014	\$380	\$190,000
1-072 -11001	7	21	2014	\$36	\$18,000
1-041 -108	7	21	2014	\$234	\$117,000
1-032 -015	7	21	2014	\$234	\$117,000
1-041 -011	7	21	2014	\$234	\$117,000
5-019-2 -011	7	21	2014	\$390	\$195,000
6-220-G -011-A	7	21	2014	\$97	\$48,500
8-061 -032	7	22	2014	\$141	\$70,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-032 -020	7	22	2014	\$11	\$5,500
8-207-F -049	7	22	2014	\$375	\$187,500
2-017-2 -057	7	22	2014	\$480	\$240,000
2-017-2 -155	7	22	2014	\$22	\$11,000
3-026 -2003	7	22	2014	\$301	\$150,500
8-008 -110	7	23	2014	\$36	\$18,000
8-002-D -078	7	23	2014	\$460	\$230,000
6-101 -136	7	23	2014	\$1,491	\$745,500
6-058-1 -045	7	23	2014	\$270	\$135,000
7-100-L -499	7	24	2014	\$630	\$315,000
8-101 -031	7	24	2014	\$680	\$340,000
7-104-A -172	7	24	2014	\$465	\$232,500
7-105-B -117	7	24	2014	\$464	\$232,000
8-208-E -138	7	24	2014	\$428	\$214,000
2-064 -477	7	24	2014	\$3	\$1,500
7-105-A -171	7	25	2014	\$348	\$174,000
8-208-8 -001	7	25	2014	\$286	\$143,000
8-059 -SCT4-021	7	25	2014	\$204	\$102,000
8-208-3 -001-B	7	25	2014	\$90	\$45,000
8-012 -072	7	25	2014	\$664	\$332,000
7-104-A -163	7	25	2014	\$420	\$210,000
6-215-2 -043	7	25	2014	\$390	\$195,000
7-206-6 -142	7	28	2014	\$360	\$180,000
8-024 -008	7	28	2014	\$140	\$70,000
6-064 -090	7	28	2014	\$340	\$170,000
5-014 -333	7	28	2014	\$130	\$65,000
8-075 -015	7	29	2014	\$250	\$125,000
7-206-6 -278	7	29	2014	\$488	\$244,000
8-005 -117	7	29	2014	\$430	\$215,000
3-D-05 -005	7	29	2014	\$240	\$120,000
8-242 -094	7	30	2014	\$3,912	\$1,956,000
7-100-M -002	7	30	2014	\$378	\$189,365
7-049 -SCT2-033	7	30	2014	\$450	\$225,000
8-011 -047	7	30	2014	\$335	\$167,500
7-100-L -430	7	30	2014	\$511	\$255,500
5-006-7 -168	7	30	2014	\$310	\$155,000
5-024-1 -056	7	30	2014	\$23	\$11,500
6-045-1 -034	7	30	2014	\$330	\$165,000
2-067 -028	7	30	2014	\$17	\$8,500
8-073-B -102	7	31	2014	\$336	\$168,000
8-057 -049	7	31	2014	\$263	\$131,675
7-100 -015	7	31	2014	\$994	\$497,000
8-210-A -047	7	31	2014	\$364	\$182,000
8-210-A -049	7	31	2014	\$120	\$60,000
8-210-A -060	7	31	2014	\$120	\$60,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-104-A -212	7	31	2014	\$116	\$58,000
7-104-A -213	7	31	2014	\$116	\$58,000
8-201-7 -007	7	31	2014	\$700	\$350,000
7-100 -065	7	31	2014	\$476	\$238,000
8-212-7 -263	7	31	2014	\$268	\$134,000
8-208-P -006	7	31	2014	\$480	\$240,000
8-204 -055	7	31	2014	\$410	\$205,000
8-205-4 -041	7	31	2014	\$500	\$250,000
8-101 -037	7	31	2014	\$70	\$35,000
2-052 -389	7	31	2014	\$284	\$142,000
2-040 -18000	7	31	2014	\$370	\$185,000
1-065 -006	7	31	2014	\$470	\$235,000
7-300-3 -251	8	1	2014	\$490	\$245,000
8-069 -038	8	1	2014	\$376	\$188,000
8-240-G -003	8	1	2014	\$204	\$102,000
8-058 -SCT2-002	8	1	2014	\$314	\$157,000
7-104-9 -011	8	1	2014	\$131	\$65,500
6-220-S -048	8	1	2014	\$236	\$118,000
2-003-A -034	8	1	2014	\$236	\$118,000
3-D-06 -079	8	1	2014	\$10	\$5,000
3-D-06 -080	8	1	2014	\$10	\$5,000
3-D-06 -082	8	1	2014	\$10	\$5,000
2-033 -054	8	1	2014	\$90	\$45,000
7-107 -120	8	4	2014	\$520	\$260,000
1-044 -157	8	4	2014	\$28	\$14,000
2-065 -279	8	4	2014	\$520	\$260,000
6-220-S -028	8	4	2014	\$249	\$124,500
7-104-13-TH-10	8	5	2014	\$391	\$195,500
8-029-1 -040	8	5	2014	\$264	\$132,000
8-029 -151	8	5	2014	\$16	\$8,000
7-100-Q -001	8	5	2014	\$397	\$198,900
8-200 -086	8	5	2014	\$600	\$300,000
8-200 -019	8	5	2014	\$600	\$300,000
8-212-B -009	8	5	2014	\$456	\$228,000
8-200 -19001	8	5	2014	\$600	\$300,000
8-200 -19002	8	5	2014	\$600	\$300,000
8-200 -19003	8	5	2014	\$600	\$300,000
2-058 -449	8	6	2014	\$17	\$8,500
8-036 -072	8	6	2014	\$210	\$105,000
8-201-2 -033	8	6	2014	\$138	\$69,000
8-066 -027	8	6	2014	\$450	\$225,000
2-072 -065	8	7	2014	\$197	\$98,500
5-008-2 -005	8	7	2014	\$200	\$100,000
7-029 -040	8	7	2014	\$70	\$35,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-205-4 -024	8	7	2014	\$580	\$290,000
8-211-7 -135-PL	8	7	2014	\$256	\$128,000
2-047-1 -SCT4-012	8	8	2014	\$60	\$30,000
8-073 -B-081	8	8	2014	\$279	\$139,900
6-213-N -040	8	8	2014	\$510	\$255,000
8-203-J -015	8	8	2014	\$618	\$309,000
8-065 -005	8	8	2014	\$1,110	\$555,000
7-107 -119	8	8	2014	\$394	\$197,000
9-047-1 -001-11	8	8	2014	\$280	\$140,000
8-207-A -024	8	8	2014	\$263	\$131,500
7-300-1 -449	8	8	2014	\$340	\$170,000
8-242 -094	8	8	2014	\$4,520	\$2,260,000
8-073-B -100	8	11	2014	\$280	\$140,000
8-203-J -038	8	11	2014	\$90	\$45,100
8-201 -036	8	11	2014	\$630	\$315,000
7-110 -013	8	11	2014	\$72	\$36,000
6-051-2 -00E	8	12	2014	\$24	\$12,000
2-072 -031	8	12	2014	\$260	\$130,000
1-072 -125	8	13	2014	\$21	\$10,500
7-007 -008	8	13	2014	\$577	\$288,500
6-220-Q -001-B	8	14	2014	\$144	\$72,000
3-029 -003	8	14	2014	\$220	\$110,000
6-220-O -008-A	8	14	2014	\$172	\$86,000
2-017-1 -098	8	14	2014	\$5	\$2,500
2-029-G -028	8	14	2014	\$6	\$3,000
8-024 -056	8	14	2014	\$45	\$22,500
8-240-7 -002	8	14	2014	\$640	\$320,000
8-100 -B-003	8	14	2014	\$168	\$84,000
7-300-5 -604	8	14	2014	\$120	\$60,000
8-212-1 -019	8	14	2014	\$1,640	\$820,000
7-300-3 -276	8	14	2014	\$550	\$275,000
8-034-1 -023	8	14	2014	\$160	\$80,000
8-023 -004-8	8	14	2014	\$4,130	\$2,065,000
8-023 -088	8	14	2014	\$4,130	\$2,065,000
8-023 -089	8	14	2014	\$4,130	\$2,065,000
2-022 -9000	8	15	2014	\$606	\$303,000
6-217-2 -049	8	15	2014	\$440	\$220,000
2-015-2 -083	8	15	2014	\$500	\$250,000
2-064 -477	8	15	2014	\$20	\$10,000
2-017-1 -031	8	15	2014	\$20	\$10,000
2-063 -401	8	15	2014	\$3	\$1,500
2-063 -401	8	15	2014	\$20	\$10,000
6-047-2 -032	8	15	2014	\$260	\$130,000
8-050 -096	8	15	2014	\$500	\$250,000
7-105-B -027	8	15	2014	\$384	\$192,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-002 -4006	8	15	2014	\$1,300	\$650,000
7-104-14-217	8	15	2014	\$116	\$58,000
7-206-2 -107	8	18	2014	\$500	\$250,000
5-008 -117	8	18	2014	\$161	\$80,500
2-072 -029	8	18	2014	\$240	\$120,000
6-213-N -006	8	18	2014	\$82	\$41,000
7-100-L -435	8	18	2014	\$478	\$239,000
8-034-1 -015	8	18	2014	\$170	\$85,000
7-100-L -478	8	18	2014	\$726	\$363,000
7-107 -122	8	18	2014	\$320	\$160,000
2-059 -333	8	19	2014	\$212	\$106,000
5-012 -067	8	19	2014	\$119	\$59,500
5-012 -068	8	19	2014	\$119	\$59,500
8-204-8 -079	8	19	2014	\$1,350	\$675,000
9-040 -052	8	19	2014	\$6	\$3,000
7-105-B -042	8	19	2014	\$314	\$157,000
1-071 -028	8	19	2014	\$12	\$6,000
1-071 -055	8	19	2014	\$12	\$6,000
1-072 -115	8	19	2014	\$12	\$6,000
6-216-6 -015	8	20	2014	\$290	\$145,000
7-206-1 -010	8	21	2014	\$398	\$199,000
8-031-B -001	8	21	2014	\$214	\$107,000
8-001-C -202	8	21	2014	\$430	\$215,000
8-207-7 -024	8	21	2014	\$470	\$235,000
8-201-9 -010	8	21	2014	\$400	\$200,000
6-213 -074	8	21	2014	\$365	\$182,500
6-207-2 -023	8	21	2014	\$350	\$175,000
8-003-B -009	8	21	2014	\$57	\$28,500
7-104-2 -013	8	22	2014	\$140	\$70,000
8-210-A -053	8	22	2014	\$180	\$90,000
8-210-A -061	8	22	2014	\$180	\$90,000
8-210-A -063	8	22	2014	\$180	\$90,000
8-207-2 -026	8	22	2014	\$338	\$169,000
7-100-S -007	8	22	2014	\$318	\$159,000
8-207 -064	8	22	2014	\$228	\$114,000
7-016 -056	8	22	2014	\$150	\$75,000
2-036 -2000	8	22	2014	\$174	\$87,000
6-213 -069	8	22	2014	\$330	\$165,000
8-042 -031	8	22	2014	\$183	\$91,500
8-210-A -206	8	22	2014	\$272	\$136,000
7-101-1 -015	8	22	2014	\$400	\$200,000
8-005 -102	8	22	2014	\$346	\$173,000
6-058-1 -SCT3-080	8	25	2014	\$337	\$168,500
8-050 -19000	8	25	2014	\$1,535	\$767,500
8-050 -032	8	25	2014	\$1,535	\$767,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-050 -15000	8	25	2014	\$1,535	\$767,500
8-050 -15001	8	25	2014	\$1,535	\$767,500
8-050 -19000	8	25	2014	\$520	\$260,000
7-103-2 -377	8	25	2014	\$330	\$165,000
7-206-3 -183	8	25	2014	\$600	\$300,000
5-016-2 -007	8	26	2014	\$776	\$388,000
1-055 -19001	8	26	2014	\$30	\$15,000
6-207-3 -039	8	26	2014	\$290	\$145,000
7-206-6 -275	8	27	2014	\$522	\$261,000
7-038 -9003	8	27	2014	\$344	\$172,000
8-222 -012-A	8	27	2014	\$140	\$70,000
8-222 -091	8	27	2014	\$140	\$70,000
8-014 -264	8	27	2014	\$26	\$13,000
7-054-8 -006	8	27	2014	\$298	\$149,000
6-216-2 -129	8	27	2014	\$230	\$115,000
1-044-1 -002	8	27	2014	\$20	\$10,000
1-044-1 -004	8	27	2014	\$20	\$10,000
5-020 -002	8	27	2014	\$106	\$53,000
5-016-1 -010	8	27	2014	\$106	\$53,000
7-107-A -075	8	28	2014	\$400	\$200,000
8-210-A -050	8	28	2014	\$314	\$157,000
8-208-3 -024-B	8	28	2014	\$108	\$54,000
9-048 -5004	8	28	2014	\$113	\$56,500
8-208-3 -006-A	8	28	2014	\$120	\$60,000
7-100-A -007	8	28	2014	\$390	\$195,000
7-100-Q -004	8	28	2014	\$480	\$240,000
8-075-B -246	8	28	2014	\$310	\$155,000
7-105-B -043	8	28	2014	\$336	\$168,000
2-032 -038	8	28	2014	\$180	\$90,000
5-006-A -130	8	28	2014	\$358	\$179,000
7-005 -007-D	8	29	2014	\$70	\$35,000
8-048 -106	8	29	2014	\$1,040	\$520,000
8-005 -170	8	29	2014	\$300	\$150,000
8-206 -124	8	29	2014	\$4,702	\$2,351,000
7-103-2 -375	8	29	2014	\$294	\$147,000
7-044-3 -031	8	29	2014	\$258	\$129,000
8-207-2 -009	8	29	2014	\$290	\$145,000
7-206-6 -136	8	29	2014	\$365	\$182,500
7-104-A -227	8	29	2014	\$330	\$165,000
6-034-1 -113	8	29	2014	\$330	\$165,000
5-012-3 -003	8	29	2014	\$22	\$11,000
5-016-1 -026	8	29	2014	\$190	\$95,000
6-218-3 -011	8	29	2014	\$274	\$137,000
8-203-J -046	8	29	2014	\$476	\$238,000
1-047 -2008	8	29	2014	\$300	\$150,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-213-N -030	8	29	2014	\$700	\$350,000
6-215-1 -168	8	29	2014	\$300	\$150,000
6-213-I -005	8	29	2014	\$264	\$132,000
8-203-1 -033	9	2	2014	\$450	\$225,000
7-049 -221	9	2	2014	\$495	\$247,500
8-047 -19000	9	2	2014	\$15	\$7,500
8-211-A -002	9	3	2014	\$717	\$358,500
8-100 -A-024	9	3	2014	\$188	\$94,000
8-201-9 -017	9	3	2014	\$355	\$177,500
9-027 -060	9	4	2014	\$114	\$57,000
7-105-B -057	9	4	2014	\$316	\$158,000
7-054 -027	9	4	2014	\$78	\$39,000
8-001-C -238-D	9	4	2014	\$500	\$250,000
8-001-C -238-C	9	4	2014	\$500	\$250,000
8-003 -014	9	5	2014	\$600	\$300,000
7-206-3 -184	9	5	2014	\$66	\$33,000
8-208-B -003	9	5	2014	\$160	\$80,000
7-105-A -083	9	5	2014	\$315	\$157,500
8-208-8 -067	9	5	2014	\$266	\$133,000
8-211 -001	9	5	2014	\$64	\$32,000
7-054-9 -103	9	5	2014	\$346	\$173,000
6-054-1 -010	9	5	2014	\$320	\$160,000
6-220-S -003	9	5	2014	\$226	\$113,000
6-220 -119	9	5	2014	\$105	\$52,900
7-100-L -517	9	8	2014	\$718	\$359,440
8-025 -194	9	8	2014	\$174	\$87,000
8-024 -168	9	8	2014	\$272	\$136,000
1-052 -12000	9	8	2014	\$12	\$6,000
5-012 -088	9	8	2014	\$97	\$48,500
2-048 -177	9	8	2014	\$52	\$26,000
6-054-1 -012	9	8	2014	\$318	\$159,000
6-045-3 -090	9	8	2014	\$370	\$185,000
9-045 -091	9	9	2014	\$9	\$4,500
7-206-6 -270	9	9	2014	\$506	\$253,000
8-206-6 -094	9	9	2014	\$510	\$255,000
1-067 -083	9	9	2014	\$15	\$7,500
8-211-4 -040	9	10	2014	\$274	\$137,000
8-025 -157	9	10	2014	\$218	\$109,000
8-054 -039	9	10	2014	\$312	\$156,000
8-051 -SCT2-004	9	10	2014	\$494	\$247,000
8-023 -023	9	10	2014	\$334	\$167,000
7-104-14-029	9	10	2014	\$546	\$273,000
1-021 -025	9	10	2014	\$56	\$28,000
3-029 -011	9	10	2014	\$210	\$105,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
9-042 -19000	9	11	2014	\$130	\$65,000
6-049 -026	9	11	2014	\$280	\$140,000
5-011 -138	9	11	2014	\$50	\$25,000
2-072 -081	9	11	2014	\$272	\$136,000
7-104-5 -007	9	12	2014	\$110	\$55,000
8-070 -005	9	12	2014	\$32	\$16,000
7-105-B -012	9	12	2014	\$60	\$30,000
8-240-H -4008	9	12	2014	\$183	\$91,650
7-206-6 -111	9	12	2014	\$322	\$161,000
7-300-5 -358	9	12	2014	\$856	\$428,000
2-037 -12000	9	12	2014	\$628	\$314,000
3-055 -052	9	12	2014	\$220	\$110,000
6-220-Q -002-B	9	12	2014	\$154	\$77,000
6-207-3 -016	9	12	2014	\$330	\$165,000
7-100-M -070	9	15	2014	\$508	\$254,000
7-110-1 -11002	9	15	2014	\$450	\$225,000
8-059-1 -007	9	15	2014	\$270	\$135,000
8-240-H -3805	9	15	2014	\$280	\$140,000
8-203-A -038	9	15	2014	\$876	\$438,000
7-017 -037	9	15	2014	\$361	\$180,500
8-055 -037	9	16	2014	\$288	\$144,000
8-075 -144	9	16	2014	\$280	\$140,000
7-300-1 -013	9	16	2014	\$506	\$253,000
8-240-H -238	9	16	2014	\$50	\$25,000
8-002 -144	9	16	2014	\$820	\$410,000
8-052 -089	9	16	2014	\$500	\$250,000
8-018 -060	9	16	2014	\$256	\$128,000
7-104-15-007	9	16	2014	\$224	\$112,000
7-101-D -9000	9	17	2014	\$788	\$394,000
7-105-B -037	9	17	2014	\$318	\$159,000
8-011 -091	9	17	2014	\$193	\$96,500
8-203-N -004-A	9	17	2014	\$440	\$220,000
7-104-A -203	9	17	2014	\$378	\$189,000
2-072 -045	9	17	2014	\$364	\$182,000
7-021 -033	9	18	2014	\$280	\$140,000
9-044 -10000	9	18	2014	\$63	\$31,500
7-103-2 -317	9	18	2014	\$202	\$101,000
8-016 -098	9	19	2014	\$160	\$80,000
7-104-4 -097	9	19	2014	\$708	\$354,000
8-210-A -052	9	19	2014	\$352	\$176,000
7-104-9 -003	9	19	2014	\$637	\$318,750
7-105-B -029	9	19	2014	\$480	\$240,000
9-047-2 -SCT2-35	9	19	2014	\$304	\$152,000
2-070 -089	9	19	2014	\$240	\$120,000
2-017-2 -189	9	19	2014	\$7	\$3,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-017-2 -189	9	19	2014	\$32	\$16,000
8-240-M -018	9	22	2014	\$277	\$138,500
7-206-4 -208	9	22	2014	\$506	\$253,000
7-104-14-218	9	22	2014	\$138	\$69,000
2-021 -19000	9	22	2014	\$40	\$20,000
7-104-14-050	9	23	2014	\$398	\$199,000
7-110-1 -043	9	23	2014	\$428	\$214,000
2-044 -021	9	23	2014	\$443	\$221,500
2-049 -216	9	23	2014	\$3	\$1,500
9-042 -063	9	24	2014	\$40	\$20,000
2-003-A -033	9	24	2014	\$340	\$170,000
7-108-1 -019	9	25	2014	\$142	\$71,300
8-201-8 -037	9	25	2014	\$297	\$148,900
7-104-A -042	9	25	2014	\$750	\$375,000
7-104-A -050	9	25	2014	\$750	\$375,000
7-104-A -051	9	25	2014	\$750	\$375,000
7-104-A -058	9	25	2014	\$750	\$375,000
7-104-A -220	9	25	2014	\$750	\$375,000
7-104-A -221	9	25	2014	\$750	\$375,000
7-104-A -228	9	25	2014	\$750	\$375,000
7-104-A -162	9	25	2014	\$750	\$375,000
7-104-A -167	9	25	2014	\$750	\$375,000
7-104-A -187	9	25	2014	\$750	\$375,000
7-104-A -186	9	25	2014	\$750	\$375,000
7-104-A -188	9	25	2014	\$750	\$375,000
7-104-A -189	9	25	2014	\$750	\$375,000
7-104-A -211	9	25	2014	\$750	\$375,000
7-104-A -219	9	25	2014	\$750	\$375,000
7-104-A -181	9	25	2014	\$420	\$210,000
6-213 -185	9	25	2014	\$1,100	\$550,000
3-050 -027	9	25	2014	\$130	\$65,000
8-029-1 -010	9	26	2014	\$268	\$134,000
7-105-B -067	9	26	2014	\$310	\$155,000
7-110-1 -172	9	26	2014	\$476	\$238,000
8-221 -046	9	26	2014	\$110	\$55,000
8-100 -A-006	9	26	2014	\$210	\$105,000
8-240-D -014	9	26	2014	\$186	\$93,000
8-208-J -017	9	26	2014	\$420	\$210,000
1-V-04 -058	9	26	2014	\$76	\$38,000
6-213-L -269	9	26	2014	\$330	\$165,000
7-044-2 -032	9	29	2014	\$218	\$109,000
8-206-1 -117	9	29	2014	\$198	\$99,000
7-300-5 -609	9	29	2014	\$607	\$303,500
7-100-1 -053	9	29	2014	\$518	\$259,000
8-212 -19004	9	29	2014	\$4,536	\$2,268,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-103-1 -077	9	29	2014	\$312	\$156,000
6-058-1 -SCT3-097	9	29	2014	\$330	\$165,000
6-213 -045	9	29	2014	\$495	\$247,500
8-240-H -400	9	30	2014	\$441	\$220,500
7-206-6 -129	9	30	2014	\$418	\$209,000
8-051 -SCT2-002	9	30	2014	\$790	\$395,000
7-001-A -006	9	30	2014	\$650	\$325,000
8-002 -141	9	30	2014	\$598	\$299,000
8-073-D -067	9	30	2014	\$570	\$285,000
5-019-2 -030	9	30	2014	\$540	\$270,000
2-035 -044	9	30	2014	\$184	\$92,000
7-049 -168	10	1	2014	\$93	\$46,500
8-203-L -004	10	1	2014	\$130	\$65,000
8-203-L -005	10	1	2014	\$130	\$65,000
8-203-L -015	10	1	2014	\$130	\$65,000
8-101 -036	10	1	2014	\$130	\$65,000
8-210-A -059	10	1	2014	\$399	\$199,900
8-216 -19000	10	1	2014	\$650	\$325,000
5-024-1 -059	10	1	2014	\$19	\$9,500
5-024-1 -059-A	10	1	2014	\$19	\$9,500
2-038-2 -009	10	1	2014	\$479	\$239,900
8-220 -010	10	2	2014	\$11	\$5,500
8-073-C -002	10	2	2014	\$688	\$344,000
7-105-B -010	10	2	2014	\$358	\$179,000
8-026 -089	10	2	2014	\$188	\$94,000
6-047-1 -021	10	2	2014	\$230	\$115,000
3-D-04 -019	10	2	2014	\$350	\$175,000
1-V-16 -038	10	2	2014	\$73	\$36,500
5-016-8 -012	10	2	2014	\$30	\$15,000
1-055 -19002	10	3	2014	\$100	\$50,000
7-104-A -175	10	3	2014	\$425	\$212,500
8-027 -026	10	3	2014	\$70	\$35,000
7-054-8 -008	10	3	2014	\$214	\$107,000
8-208-A -C-012	10	6	2014	\$342	\$171,000
7-105-B -110	10	6	2014	\$326	\$163,000
1-028 -6001	10	6	2014	\$8	\$4,000
8-240 -082	10	7	2014	\$13,000	\$6,500,000
8-240 -061	10	7	2014	\$13,000	\$6,500,000
7-103-2 -321	10	7	2014	\$340	\$170,000
7-300-3 -135	10	7	2014	\$570	\$285,000
1-044 -168	10	7	2014	\$69	\$34,500
7-044-1 -018	10	8	2014	\$284	\$142,000
8-222 -052	10	8	2014	\$21	\$10,500
8-210-A -137	10	8	2014	\$274	\$137,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-212-9 -008	10	8	2014	\$236	\$118,000
1-032 -19000	10	8	2014	\$300	\$150,000
5-006-3 -174	10	8	2014	\$500	\$250,000
3-C-03 -079	10	8	2014	\$20	\$10,000
7-104-1 -048	10	9	2014	\$675	\$337,500
8-242 -081	10	9	2014	\$24	\$12,000
7-036 -083	10	9	2014	\$730	\$365,000
7-107 -012	10	9	2014	\$1,386	\$693,000
7-105-B -017	10	9	2014	\$337	\$168,500
5-016-7 -073	10	9	2014	\$38	\$19,000
7-100-G -D-036	10	10	2014	\$250	\$125,000
8-240-11-068	10	10	2014	\$198	\$99,000
8-002-C -049	10	10	2014	\$374	\$187,000
8-029 -151	10	10	2014	\$135	\$67,500
2-069 -044	10	10	2014	\$650	\$325,000
5-006-6 -008	10	10	2014	\$268	\$134,000
2-053 -367	10	10	2014	\$19	\$9,500
2-017-2 -066	10	10	2014	\$19	\$9,500
2-049 -102	10	10	2014	\$19	\$9,500
8-240-D -010	10	14	2014	\$198	\$99,000
8-059-1 -024	10	14	2014	\$310	\$155,000
7-100-F -D-007	10	14	2014	\$510	\$255,000
7-104-A -208	10	14	2014	\$288	\$144,000
8-025 -040-B	10	14	2014	\$450	\$225,000
8-210-A -049	10	14	2014	\$340	\$170,000
6-203-3 -007	10	14	2014	\$266	\$133,000
7-105-A -098	10	15	2014	\$290	\$145,000
8-073-A -001	10	15	2014	\$305	\$152,500
8-063 -033	10	15	2014	\$186	\$93,000
7-104-14-212	10	15	2014	\$129	\$64,500
8-012 -049	10	15	2014	\$208	\$104,000
8-207-A -011	10	15	2014	\$287	\$143,500
5-006-1 -006	10	15	2014	\$488	\$244,000
7-105-A -005	10	16	2014	\$209	\$104,500
7-100-S -016	10	16	2014	\$58	\$29,000
9-021 -004	10	16	2014	\$48	\$24,000
9-047-2 -SCT2-62	10	16	2014	\$516	\$258,000
7-105-B -056	10	16	2014	\$370	\$185,000
2-003-A -009	10	16	2014	\$260	\$130,000
6-213-N -022	10	16	2014	\$643	\$321,500
6-218-B -038	10	16	2014	\$200	\$100,000
5-006-5 -051	10	16	2014	\$360	\$180,000
6-215-1 -037	10	16	2014	\$319	\$159,500
7-104-A -198	10	17	2014	\$70	\$35,000
6-215-1 -089	10	17	2014	\$460	\$230,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-054 -164	10	17	2014	\$460	\$230,000
2-061 -195	10	17	2014	\$3	\$1,500
2-061 -195	10	17	2014	\$19	\$9,500
2-017-3 -346	10	17	2014	\$5	\$2,500
2-017-3 -346	10	17	2014	\$19	\$9,500
1-068 -020	10	17	2014	\$600	\$300,000
8-050 -062	10	20	2014	\$698	\$349,000
8-206 -073	10	21	2014	\$7	\$3,500
8-033-1 -2000	10	21	2014	\$150	\$75,000
8-025 -037	10	21	2014	\$124	\$62,000
8-216-1 -015	10	22	2014	\$434	\$217,000
8-216-1 -017	10	22	2014	\$434	\$217,000
8-203-6 -014	10	22	2014	\$376	\$188,000
8-026 -015	10	22	2014	\$304	\$152,000
2-003-A -039	10	22	2014	\$236	\$118,000
2-049 -216	10	22	2014	\$19	\$9,500
8-075-B -224	10	23	2014	\$320	\$160,000
7-104-A -168	10	23	2014	\$474	\$237,000
9-035 -022	10	23	2014	\$63	\$31,500
6-213-N -029	10	23	2014	\$84	\$42,000
6-213-N -025	10	23	2014	\$84	\$42,000
1-046-1 -134	10	23	2014	\$400	\$200,000
8-003 -247	10	23	2014	\$240	\$120,000
8-003 -19000	10	23	2014	\$396	\$198,000
2-050 -098	10	24	2014	\$345	\$172,500
9-047-6 -108	10	24	2014	\$70	\$35,000
8-206-5 -058	10	24	2014	\$261	\$130,500
8-240-10-002	10	27	2014	\$1,920	\$960,000
6-100 -048	10	27	2014	\$210	\$105,000
2-050 -099	10	27	2014	\$6	\$3,000
7-015 -121	10	27	2014	\$216	\$108,000
7-108-6 -015	10	27	2014	\$254	\$127,000
8-005 -153	10	27	2014	\$358	\$179,000
7-104-A -169	10	27	2014	\$396	\$198,000
9-026 -051	10	27	2014	\$32	\$16,000
3-C-03 -090	10	28	2014	\$108	\$54,000
5-011 -138	10	28	2014	\$232	\$116,000
7-110-1 -106	10	29	2014	\$50	\$25,000
6-213-1 -035	10	30	2014	\$419	\$209,500
6-216-1 -131	10	30	2014	\$250	\$125,000
7-100-S -029	10	30	2014	\$40	\$20,000
7-206-1 -079	10	30	2014	\$384	\$192,000
7-100-G -D-029	10	30	2014	\$824	\$412,000
7-104-A -216	10	30	2014	\$307	\$153,900
7-100-J -016	10	30	2014	\$376	\$188,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-207-F -005	10	30	2014	\$350	\$175,000
7-206-4 -224	10	30	2014	\$524	\$262,000
7-300-4 -009	10	30	2014	\$620	\$310,000
9-046 -7000	10	30	2014	\$177	\$88,500
6-203-2 -027	10	31	2014	\$266	\$133,000
6-213-M -023	10	31	2014	\$263	\$131,500
2-063 -404	10	31	2014	\$3	\$1,500
2-063 -404	10	31	2014	\$19	\$9,500
7-300-1 -507	10	31	2014	\$410	\$205,000
7-032-3 -031	10	31	2014	\$252	\$126,000
8-015 -111-A	10	31	2014	\$560	\$280,000
7-014 -002	10	31	2014	\$1,800	\$900,000
7-100-C -SCT2-005	10	31	2014	\$374	\$187,000
8-210-A -245	10	31	2014	\$272	\$136,000
7-108-4 -041	10	31	2014	\$369	\$184,500
8-240-G -037	10	31	2014	\$212	\$106,000
7-105-B -060	10	31	2014	\$316	\$158,000
8-200-I -003	10	31	2014	\$324	\$162,000
3-035 -151	11	3	2014	\$26	\$13,000
8-208 -197	11	3	2014	\$570	\$285,000
8-211-6 -1001	11	3	2014	\$182	\$91,000
7-104-4 -007	11	5	2014	\$1,320	\$660,000
8-036 -101	11	5	2014	\$400	\$200,000
8-208 -168	11	5	2014	\$7,676	\$3,838,000
8-026 -075	11	5	2014	\$140	\$70,000
2-054 -136	11	5	2014	\$18	\$9,000
6-215-2 -008	11	5	2014	\$354	\$177,000
7-300-5 -381	11	6	2014	\$706	\$353,000
8-003 -047	11	6	2014	\$500	\$250,000
3-051 -013	11	6	2014	\$10	\$5,000
3-051 -020	11	6	2014	\$10	\$5,000
8-033-1 -005-A	11	7	2014	\$220	\$110,000
8-033-1 -005-B	11	7	2014	\$220	\$110,000
8-217 -5004	11	7	2014	\$186	\$93,000
8-208-A -D-012	11	7	2014	\$270	\$135,000
8-200-K -011	11	7	2014	\$377	\$188,500
7-105-A -162	11	7	2014	\$316	\$158,000
8-004 -042	11	7	2014	\$3,150	\$1,575,000
7-300-1 -477	11	7	2014	\$310	\$155,000
8-054 -064	11	7	2014	\$350	\$175,000
8-066 -046	11	7	2014	\$350	\$175,000
2-017-3 -437	11	7	2014	\$5	\$2,500
2-052 -019	11	7	2014	\$19	\$9,500
8-200-H -015	11	12	2014	\$290	\$145,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-038 -007	11	12	2014	\$60	\$30,000
7-100-N -002	11	12	2014	\$400	\$200,000
7-049 -SCT3-132	11	12	2014	\$560	\$280,000
9-045 -101	11	12	2014	\$122	\$61,000
5-006-4 -018	11	12	2014	\$60	\$30,000
7-100-A -006	11	13	2014	\$353	\$176,500
8-050 -054	11	13	2014	\$575	\$287,500
1-063 -034	11	13	2014	\$180	\$90,000
1-V-03 -003	11	13	2014	\$20	\$10,000
8-055 -100	11	14	2014	\$250	\$125,000
7-104-7 -025	11	14	2014	\$115	\$57,500
7-206-1 -111	11	14	2014	\$364	\$182,000
8-052 -049	11	14	2014	\$200	\$100,000
8-242 -072	11	14	2014	\$26	\$13,000
1-052-1 -018	11	14	2014	\$28	\$14,000
1-046-1 -103	11	14	2014	\$100	\$50,000
5-012-2 -008	11	14	2014	\$324	\$162,000
8-050 -115	11	17	2014	\$650	\$325,000
8-201-8 -021	11	17	2014	\$290	\$145,000
8-240-G -069	11	17	2014	\$192	\$96,000
9-026 -13004	11	17	2014	\$25	\$12,500
7-108-8 -035	11	17	2014	\$340	\$170,000
6-213-L -175	11	17	2014	\$457	\$228,500
5-008 -040	11	17	2014	\$308	\$154,000
7-012 -016	11	18	2014	\$96	\$48,000
7-012 -017	11	18	2014	\$96	\$48,000
7-010 -035	11	18	2014	\$1,722	\$861,000
2-070 -138	11	18	2014	\$398	\$199,000
5-019-1 -001	11	18	2014	\$24	\$12,000
7-104-8 -014	11	19	2014	\$128	\$64,000
8-015 -092	11	19	2014	\$18	\$9,000
8-051 -005	11	19	2014	\$998	\$499,000
8-211-5 -109	11	19	2014	\$170	\$85,000
2-048 -195	11	19	2014	\$2	\$1,000
2-048 -195	11	19	2014	\$10	\$5,000
1-V-09 -029	11	19	2014	\$296	\$148,000
2-065 -443	11	19	2014	\$210	\$105,000
5-008 -110	11	19	2014	\$24	\$12,000
8-073-D -008	11	20	2014	\$294	\$147,000
8-240 -009-A	11	20	2014	\$170	\$85,000
8-240 -108	11	20	2014	\$170	\$85,000
8-201 -056	11	20	2014	\$770	\$385,000
8-240-M -044	11	20	2014	\$260	\$130,000
1-061 -009	11	20	2014	\$50	\$25,000
2-033 -9002	11	20	2014	\$293	\$146,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
5-006-9 -001	11	20	2014	\$60	\$30,000
8-201-5 -115	11	21	2014	\$160	\$80,000
8-207 -189	11	21	2014	\$300	\$150,000
8-055 -012	11	21	2014	\$294	\$147,000
7-108-3 -058	11	21	2014	\$1,800	\$900,000
7-104-A -069	11	21	2014	\$283	\$141,500
7-108-3 -057	11	21	2014	\$1,800	\$900,000
7-206-6 -224	11	24	2014	\$608	\$304,000
6-213-I -102	11	24	2014	\$370	\$185,000
8-212-7 -227	11	25	2014	\$264	\$132,000
8-210-A -060	11	25	2014	\$320	\$160,000
7-105-B -030	11	25	2014	\$378	\$189,000
7-206-2 -021	11	25	2014	\$490	\$245,000
8-002 -157	11	25	2014	\$400	\$200,000
8-208-B -088	11	25	2014	\$370	\$185,000
8-210-A -053	11	25	2014	\$350	\$175,000
1-028 -19001	11	25	2014	\$20	\$10,000
1-072 -125	11	25	2014	\$64	\$32,000
1-038-1 -014	11	25	2014	\$180	\$90,000
8-016 -065	11	26	2014	\$153	\$76,500
8-030 -039	11	26	2014	\$230	\$115,000
8-120 -F-034	11	26	2014	\$184	\$92,000
8-042 -033	11	26	2014	\$300	\$150,000
7-105-B -035	11	26	2014	\$406	\$203,000
8-200-H -014	11	26	2014	\$40	\$20,000
9-047-5 -004	11	26	2014	\$500	\$250,000
6-045-3 -074	11	26	2014	\$470	\$235,000
8-208-O -345	12	1	2014	\$520	\$260,000
8-208-R -471	12	1	2014	\$876	\$438,000
8-052 -018	12	1	2014	\$168	\$84,000
7-104-A -029	12	2	2014	\$350	\$175,000
5-019-2 -006	12	2	2014	\$415	\$207,500
8-018 -018	12	3	2014	\$70	\$35,000
8-241 -032	12	3	2014	\$296	\$148,000
7-105-B -025	12	4	2014	\$416	\$208,000
3-032 -7000	12	4	2014	\$114	\$57,000
3-031 -046	12	4	2014	\$20	\$10,000
8-240 -135	12	5	2014	\$546	\$273,000
8-208-S -014	12	5	2014	\$570	\$285,000
8-210-A -061	12	5	2014	\$310	\$155,000
9-028 -13000	12	5	2014	\$407	\$203,500
6-213-L -114	12	5	2014	\$340	\$170,000
6-216-3 -185	12	5	2014	\$264	\$132,000
8-011 -134	12	8	2014	\$154	\$77,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-042 -108	12	8	2014	\$280	\$140,000
8-042 -109	12	8	2014	\$280	\$140,000
6-058-1 -SCT3-089	12	9	2014	\$350	\$175,000
6-213-I -075	12	9	2014	\$336	\$168,000
6-213-L -246	12	9	2014	\$340	\$170,000
8-047 -015	12	10	2014	\$2,288	\$1,144,000
8-065 -007	12	10	2014	\$1,090	\$545,000
6-054-1 -009	12	10	2014	\$70	\$35,000
5-024 -006	12	10	2014	\$750	\$375,000
9-048 -012	12	11	2014	\$80	\$40,000
8-216-1 -067	12	11	2014	\$170	\$85,000
2-054 -168	12	11	2014	\$4	\$2,000
2-031 -001	12	11	2014	\$150	\$75,000
7-300-1 -032	12	12	2014	\$430	\$215,000
7-100-R -022	12	12	2014	\$414	\$207,000
8-028 -038	12	12	2014	\$142	\$71,000
6-218-B -041	12	12	2014	\$194	\$97,000
5-011 -125	12	12	2014	\$20	\$10,000
3-029 -022	12	12	2014	\$36	\$18,000
5-024-1 -011	12	12	2014	\$65	\$32,500
2-065 -535	12	12	2014	\$219	\$109,500
8-023 -077	12	15	2014	\$186	\$93,000
8-011 -299	12	15	2014	\$21	\$10,500
8-011 -301	12	15	2014	\$21	\$10,500
8-008 -275	12	15	2014	\$442	\$221,000
7-206-5 -001	12	16	2014	\$414	\$207,000
7-054-9 -115	12	16	2014	\$272	\$136,000
7-108-3 -009	12	16	2014	\$900	\$450,000
8-015 -183	12	16	2014	\$138	\$69,000
7-104-A -166	12	17	2014	\$439	\$219,500
8-024 -126	12	17	2014	\$148	\$74,000
7-104-4 -003	12	17	2014	\$130	\$65,000
8-073 -D-001	12	18	2014	\$358	\$179,000
8-201-8 -002	12	18	2014	\$375	\$187,500
6-213-A -019	12	18	2014	\$196	\$98,000
8-240-H -4300	12	19	2014	\$197	\$98,500
7-043-A -010	12	19	2014	\$314	\$157,000
7-104-5 -004	12	19	2014	\$116	\$58,000
8-065 -031	12	19	2014	\$261	\$130,500
2-066 -245	12	19	2014	\$175	\$87,500
1-075 -19001	12	19	2014	\$417	\$208,500
8-222 -3002	12	22	2014	\$20	\$10,000
8-003 -208	12	22	2014	\$920	\$460,000
8-208-I -003	12	22	2014	\$338	\$169,000
8-207-6 -022	12	22	2014	\$868	\$434,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-101 -001	12	22	2014	\$324	\$162,000
7-101-1 -016	12	22	2014	\$400	\$200,000
8-036 -052	12	22	2014	\$200	\$100,000
7-103-1 -113	12	22	2014	\$355	\$177,500
8-208-1 -015	12	22	2014	\$95	\$47,500
6-060 -060	12	22	2014	\$700	\$350,000
6-220-D -E-009	12	22	2014	\$218	\$109,000
1-048 -11000	12	22	2014	\$1,400	\$700,000
7-100-M -024	12	23	2014	\$416	\$208,000
7-100-S -029	12	23	2014	\$379	\$189,500
8-058 -SCT3-011	12	23	2014	\$185	\$92,500
8-012 -155	12	23	2014	\$202	\$101,000
8-012 -19000	12	23	2014	\$202	\$101,000
9-044 -10000	12	23	2014	\$38	\$19,000
8-029 -037	12	23	2014	\$700	\$350,000
8-029 -037-A	12	23	2014	\$700	\$350,000
7-100-L -437	12	23	2014	\$100	\$50,000
8-211-5 -101	12	23	2014	\$184	\$92,000
7-103-1 -087	12	23	2014	\$256	\$128,000
1-071 -021	12	23	2014	\$80	\$40,000
7-109 -015	12	29	2014	\$200	\$100,000
8-043-2 -057	12	29	2014	\$312	\$156,000
1-052 -007	12	29	2014	\$225	\$112,500
1-041 -103	12	29	2014	\$20	\$10,000
1-041 -067	12	29	2014	\$49	\$24,500
8-210-A -064	12	30	2014	\$357	\$178,500
8-208-D -033	12	30	2014	\$222	\$111,000
7-100-L -210	12	30	2014	\$680	\$340,000
8-204-7 -103	12	30	2014	\$460	\$230,000
8-035 -009	12	30	2014	\$205	\$102,500
7-105-A -182	12	30	2014	\$288	\$144,000
3-049 -19001	12	30	2014	\$232	\$116,000
3-024 -095	12	30	2014	\$10	\$5,000
3-024 -097	12	30	2014	\$10	\$5,000
6-048 -007	12	30	2014	\$74	\$37,000
2-017-3 -364	12	30	2014	\$6	\$3,000
5-011-A -011	12	30	2014	\$324	\$162,000
9-047-4 -072	12	31	2014	\$276	\$138,000
8-203-E -011	12	31	2014	\$486	\$243,000
8-217 -10000	12	31	2014	\$40,000	\$20,000,000
8-208-6 -017	12	31	2014	\$400	\$200,000
8-208-6 -018	12	31	2014	\$400	\$200,000
7-104-11-19000	12	31	2014	\$59	\$29,500
7-104-11-008	12	31	2014	\$59	\$29,500
6-220-Q -008-B	12	31	2014	\$140	\$70,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-012 -177	12	31	2014	\$80	\$40,000
6-067 -079	1	5	2015	\$328	\$164,000
7-300-3 -111	1	5	2015	\$132	\$66,000
6-215-1 -139	1	5	2015	\$340	\$170,000
7-015 -039	1	5	2015	\$260	\$130,000
7-104-A -205	1	5	2015	\$460	\$230,000
7-104-2 -025	1	7	2015	\$800	\$400,000
8-201-6 -146	1	7	2015	\$132	\$66,000
8-053 -20000	1	7	2015	\$220	\$110,000
2-017-2 -245	1	7	2015	\$6	\$3,000
2-017-2 -245	1	7	2015	\$8	\$4,000
8-019 -063	1	8	2015	\$513	\$256,500
7-107-1 -008	1	8	2015	\$220	\$110,000
3-D-06 -079	1	8	2015	\$10	\$5,000
3-D-06 -080	1	8	2015	\$10	\$5,000
6-060 -039	1	8	2015	\$200	\$100,000
6-101 -133	1	8	2015	\$2,800	\$1,400,000
5-006-1 -012	1	8	2015	\$395	\$197,500
5-006-3 -16000	1	8	2015	\$395	\$197,500
5-006-9 -013	1	8	2015	\$444	\$222,000
8-102-1 -039	1	9	2015	\$446	\$223,000
7-105-A -040	1	9	2015	\$270	\$135,000
8-034 -034	1	9	2015	\$302	\$151,000
8-200-J -028	1	9	2015	\$259	\$129,500
6-213-F -122	1	9	2015	\$330	\$165,000
5-013-7 -039	1	9	2015	\$276	\$138,000
8-059-1 -005	1	13	2015	\$302	\$151,000
7-104-1 -017	1	13	2015	\$760	\$380,000
7-100-S -001	1	13	2015	\$340	\$170,000
1-048 -2003	1	13	2015	\$58	\$29,000
7-107-A -012	1	14	2015	\$520	\$260,000
7-104 -2002	1	14	2015	\$340	\$170,000
8-222-A -018	1	14	2015	\$239	\$119,500
7-104-4 -004	1	14	2015	\$138	\$69,000
2-036 -085	1	14	2015	\$260	\$130,000
6-220 -059	1	14	2015	\$200	\$100,000
8-042 -066	1	15	2015	\$226	\$113,000
8-026 -013	1	15	2015	\$112	\$56,000
8-208-Q -394	1	15	2015	\$410	\$205,000
1-038 -045	1	15	2015	\$110	\$55,000
7-017 -041	1	16	2015	\$200	\$100,000
7-100-L -480	1	16	2015	\$96	\$48,000
7-104-14-013	1	16	2015	\$80	\$40,000
8-204-1 -012	1	16	2015	\$370	\$185,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-207-A -007	1	16	2015	\$266	\$133,000
7-110-1 -192	1	16	2015	\$380	\$190,000
2-057 -396	1	16	2015	\$8	\$4,000
2-049 -120	1	16	2015	\$3	\$1,500
2-049 -120	1	16	2015	\$12	\$6,000
5-006-9 -016	1	20	2015	\$382	\$191,000
1-042 -009	1	20	2015	\$80	\$40,000
1-042 -19000	1	20	2015	\$80	\$40,000
2-057 -403	1	20	2015	\$186	\$93,000
8-003 -124	1	20	2015	\$40	\$20,000
8-019 -046	1	20	2015	\$42	\$21,000
8-208-S -009	1	21	2015	\$570	\$285,000
8-015 -169	1	21	2015	\$10	\$5,000
7-100-Q -008	1	21	2015	\$472	\$236,000
6-034-1 -079	1	22	2015	\$350	\$175,000
8-023 -037	1	22	2015	\$130	\$65,000
5-024-1 -047	1	23	2015	\$98	\$49,000
5-016-1 -016	1	23	2015	\$240	\$120,000
6-213-N -006	1	23	2015	\$528	\$264,000
6-059-B -057	1	23	2015	\$258	\$129,000
5-016-8 -028	1	23	2015	\$24	\$12,000
2-051 -076	1	23	2015	\$210	\$105,000
8-055 -094	1	23	2015	\$275	\$137,500
7-104-4 -071	1	23	2015	\$140	\$70,000
8-002-C -4005	1	23	2015	\$340	\$170,000
5-024-1 -SLIP-05	1	23	2015	\$98	\$49,000
3-023 -051	1	26	2015	\$12	\$6,000
2-033 -035	1	26	2015	\$100	\$50,000
8-024 -060	1	26	2015	\$486	\$243,000
6-203-2 -070	1	27	2015	\$294	\$147,000
8-240-E -134	1	27	2015	\$260	\$130,000
7-100-M -073	1	27	2015	\$516	\$258,000
8-224-2 -017	1	27	2015	\$420	\$210,000
1-072 -1002	1	28	2015	\$65	\$32,500
1-072 -138	1	28	2015	\$65	\$32,500
8-001-C -236-C	1	28	2015	\$455	\$227,500
7-206-2 -144	1	28	2015	\$1,200	\$600,000
5-021-1 -014	1	29	2015	\$300	\$150,000
6-213-L -219	1	29	2015	\$426	\$213,000
6-042 -039	1	29	2015	\$284	\$142,000
8-211-7 -068	1	29	2015	\$146	\$73,000
7-300-1 -456	1	29	2015	\$420	\$210,000
8-054 -014	1	29	2015	\$664	\$332,000
8-240-J -110	1	29	2015	\$260	\$130,000
8-210-A -065	1	29	2015	\$328	\$164,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
5-006-5 -056	1	30	2015	\$720	\$360,000
5-013-7 -037	1	30	2015	\$312	\$156,000
2-029-4 -001-A	1	30	2015	\$106	\$53,000
7-104-14-047	1	30	2015	\$380	\$190,000
8-240-2 -020-A	1	30	2015	\$74	\$37,000
8-024 -182	1	30	2015	\$342	\$171,000
7-300-1 -487	1	30	2015	\$364	\$182,000
8-200-H -074	1	30	2015	\$343	\$171,500
8-034 -037	1	30	2015	\$260	\$130,000
8-207-7 -007	1	30	2015	\$600	\$300,000
8-203-J -012	2	2	2015	\$97	\$48,500
8-207 -140	2	2	2015	\$330	\$165,000
8-037 -138	2	2	2015	\$35	\$17,500
8-014 -324	2	2	2015	\$38	\$19,000
7-100-3 -008	2	2	2015	\$270	\$135,000
7-100-3 -015	2	2	2015	\$270	\$135,000
7-100-3 -019	2	2	2015	\$270	\$135,000
7-100-3 -009	2	2	2015	\$270	\$135,000
7-100-3 -011	2	2	2015	\$270	\$135,000
7-100-3 -021	2	2	2015	\$270	\$135,000
7-100-3 -010	2	2	2015	\$270	\$135,000
7-100-3 -016	2	2	2015	\$270	\$135,000
7-100-3 -020	2	2	2015	\$270	\$135,000
2-039-3 -014	2	3	2015	\$24	\$12,000
2-038-2 -013	2	3	2015	\$49	\$24,500
7-030-1 -128	2	3	2015	\$780	\$390,000
8-243-1 -023	2	3	2015	\$80	\$40,000
8-203-8 -010-B	2	3	2015	\$640	\$320,000
8-204-A -023	2	4	2015	\$970	\$485,000
8-204-4 -058	2	5	2015	\$1,848	\$924,000
7-103-2 -320	2	5	2015	\$370	\$185,000
8-005 -096	2	5	2015	\$280	\$140,000
2-017-6 -013	2	5	2015	\$34	\$17,000
6-061 -040	2	5	2015	\$300	\$150,000
7-104-A -219	2	6	2015	\$60	\$30,000
8-204-4 -056	2	6	2015	\$1,191	\$595,500
8-211-5 -011	2	6	2015	\$250	\$125,000
8-211-6 -002	2	6	2015	\$406	\$203,000
8-211-6 -001	2	6	2015	\$406	\$203,000
8-208-F -188	2	6	2015	\$490	\$245,000
7-104-A -170	2	6	2015	\$326	\$163,000
2-036 -8011	2	6	2015	\$180	\$90,000
6-216-6 -011	2	6	2015	\$305	\$152,500
8-216-1 -033	2	9	2015	\$274	\$137,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-017-2 -178	2	9	2015	\$8	\$4,000
2-059 -487	2	9	2015	\$16	\$8,000
2-017-2 -178	2	9	2015	\$28	\$14,000
8-025 -110	2	10	2015	\$88	\$44,000
6-067 -6000	2	11	2015	\$360	\$180,000
8-241 -062	2	11	2015	\$35	\$17,500
7-107-A -023	2	11	2015	\$530	\$265,000
2-038-2 -048	2	12	2015	\$500	\$250,000
5-006-9 -015	2	12	2015	\$396	\$198,000
1-052 -088	2	12	2015	\$7	\$3,500
8-210-A -209	2	13	2015	\$272	\$136,000
9-026 -20000	2	13	2015	\$42	\$21,000
7-104-8 -037	2	13	2015	\$94	\$47,000
8-115 -005	2	13	2015	\$150	\$75,000
7-100-F -D-018	2	13	2015	\$374	\$187,000
7-055 -SCT2-047	2	13	2015	\$160	\$80,000
7-104-10-020	2	13	2015	\$150	\$75,000
8-222-A -049	2	13	2015	\$220	\$110,000
3-026 -033	2	13	2015	\$67	\$33,500
1-035 -20000	2	13	2015	\$28	\$14,000
1-054 -203	2	13	2015	\$60	\$30,000
8-220 -015	2	17	2015	\$8	\$4,000
8-017 -10006	2	17	2015	\$170	\$85,000
7-104-6 -007	2	17	2015	\$116	\$58,000
8-207-4 -050	2	17	2015	\$258	\$129,000
8-012-A -239	2	18	2015	\$30	\$15,000
1-044 -141	2	18	2015	\$80	\$40,000
1-075 -7002	2	18	2015	\$11	\$5,500
2-034 -040	2	18	2015	\$40	\$20,000
1-V-03 -007	2	18	2015	\$36	\$18,000
6-213-F -113	2	18	2015	\$360	\$180,000
6-213 -117	2	18	2015	\$670	\$335,000
8-243-A -156	2	19	2015	\$258	\$129,000
9-027 -7001	2	19	2015	\$120	\$60,000
8-005 -196	2	19	2015	\$240	\$120,000
7-100 -025	2	20	2015	\$286	\$143,000
8-207-B -015	2	20	2015	\$747	\$373,500
8-208-F -200	2	20	2015	\$398	\$199,000
8-053 -019	2	20	2015	\$960	\$480,000
9-047-3 -048	2	20	2015	\$148	\$74,000
6-207-3 -105	2	20	2015	\$75	\$37,500
1-031 -036	2	20	2015	\$254	\$127,000
6-220-M -067	2	20	2015	\$110	\$55,000
5-019-1 -014	2	20	2015	\$26	\$13,000
2-071 -141	2	20	2015	\$430	\$215,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-208-R -437	2	23	2015	\$440	\$220,000
7-104-A -173	2	23	2015	\$430	\$215,000
8-240-C -019	2	23	2015	\$59	\$29,500
8-211-2 -131	2	23	2015	\$220	\$110,000
8-017 -020	2	23	2015	\$169	\$84,500
2-040 -116	2	23	2015	\$170	\$85,000
6-045 -028-J	2	23	2015	\$222	\$111,000
7-101-C -056	2	25	2015	\$780	\$390,000
8-206-1 -005-B	2	25	2015	\$150	\$75,000
6-218-2 -009	2	25	2015	\$576	\$288,000
6-218-2 -010	2	25	2015	\$576	\$288,000
6-218-2 -011	2	25	2015	\$576	\$288,000
6-218-2 -012	2	25	2015	\$576	\$288,000
6-218-2 -013	2	25	2015	\$576	\$288,000
6-218-2 -014	2	25	2015	\$576	\$288,000
6-218-2 -015	2	25	2015	\$576	\$288,000
6-218-2 -016	2	25	2015	\$576	\$288,000
6-216-1 -021	2	25	2015	\$239	\$119,500
7-105-A -087	2	26	2015	\$290	\$145,000
8-210-A -063	2	26	2015	\$361	\$180,500
5-006-3 -006	2	26	2015	\$410	\$205,000
6-051 -048	2	26	2015	\$73	\$36,500
5-006-1 -061	2	26	2015	\$430	\$215,000
8-203-D -005-A	2	27	2015	\$186	\$93,000
7-100-S -016	2	27	2015	\$38	\$19,000
9-047-6 -108	2	27	2015	\$58	\$29,000
7-100-R -016	2	27	2015	\$440	\$220,000
7-100-L -437	2	27	2015	\$76	\$38,000
7-105-B -007	2	27	2015	\$448	\$224,000
8-208-M -244	2	27	2015	\$496	\$248,000
7-100-J -010	2	27	2015	\$284	\$142,000
7-100-L -054	2	27	2015	\$758	\$379,000
8-061 -007	2	27	2015	\$254	\$127,000
5-006-9 -003	2	27	2015	\$343	\$171,500
2-029-10-030	2	27	2015	\$50	\$25,000
5-006-5 -069	2	27	2015	\$80	\$40,000
6-213-B -021	2	27	2015	\$194	\$97,000
6-213 -208	2	27	2015	\$300	\$150,000
1-055 -019	2	27	2015	\$80	\$40,000
2-055 -065	2	27	2015	\$15	\$7,500
2-061 -077	2	27	2015	\$15	\$7,500
6-215-1 -006	2	27	2015	\$304	\$152,000
2-061 -078	2	27	2015	\$15	\$7,500
2-062 -102	2	27	2015	\$18	\$9,000
6-213-1 -017	2	27	2015	\$380	\$190,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
2-058 -458	2	27	2015	\$10	\$5,000
2-055 -116	2	27	2015	\$25	\$12,500
2-055 -067	2	27	2015	\$14	\$7,000
2-057 -423	2	27	2015	\$10	\$5,000
2-058 -455	2	27	2015	\$11	\$5,500
2-055 -068	2	27	2015	\$13	\$6,500
2-061 -154	2	27	2015	\$15	\$7,500
2-049 -230	2	27	2015	\$12	\$6,000
2-049 -244	2	27	2015	\$19	\$9,500
2-048 -188	2	27	2015	\$20	\$10,000
2-048 -189	2	27	2015	\$20	\$10,000
2-049 -215	2	27	2015	\$19	\$9,500
7-100-L -202	3	2	2015	\$400	\$200,000
9-044 -156	3	2	2015	\$42	\$21,000
8-044-A -094	3	2	2015	\$108	\$54,000
9-044 -20000	3	2	2015	\$4	\$2,000
8-067 -020	3	2	2015	\$80	\$40,000
8-211-4 -056	3	2	2015	\$316	\$158,000
9-026 -004	3	2	2015	\$8	\$4,000
6-213-L -234	3	2	2015	\$386	\$193,000
1-061 -015	3	2	2015	\$144	\$72,000
8-019 -046	3	3	2015	\$50	\$25,000
7-049 -161	3	3	2015	\$450	\$225,000
6-215-1 -077	3	4	2015	\$102	\$51,000
2-017-1 -092	3	4	2015	\$336	\$168,000
1-072 -138	3	4	2015	\$76	\$38,000
1-072 -1002	3	4	2015	\$76	\$38,000
7-300-5 -644	3	4	2015	\$652	\$326,000
7-054-6 -6000	3	4	2015	\$370	\$185,000
8-201-9 -016	3	4	2015	\$374	\$187,000
2-033 -11002	3	5	2015	\$280	\$140,000
8-075-A -072	3	5	2015	\$296	\$148,000
8-005 -071	3	5	2015	\$300	\$150,000
8-008 -204	3	5	2015	\$274	\$137,000
8-212-7 -210	3	5	2015	\$278	\$139,000
7-032-3 -053	3	5	2015	\$245	\$122,500
5-011 -12001	3	6	2015	\$64	\$32,000
1-039 -001	3	6	2015	\$150	\$75,000
5-006-2 -021	3	6	2015	\$60	\$30,000
6-215-3 -186	3	6	2015	\$350	\$175,000
6-220-E -H-019	3	6	2015	\$225	\$112,500
5-003-1 -012	3	6	2015	\$320	\$160,000
1-043 -073	3	6	2015	\$222	\$111,000
8-116 -008	3	6	2015	\$773	\$386,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-207 -11005	3	6	2015	\$140	\$70,000
7-105-A -190	3	6	2015	\$360	\$180,000
8-030 -026	3	6	2015	\$296	\$148,000
5-019-1 -013	3	9	2015	\$27	\$13,500
7-100-P -00A	3	9	2015	\$182	\$91,000
7-100-K -13000	3	9	2015	\$182	\$91,000
7-100-K -13001	3	9	2015	\$182	\$91,000
8-073-D -159	3	9	2015	\$280	\$140,000
8-208-O -337	3	9	2015	\$510	\$255,000
6-215-3 -250	3	10	2015	\$375	\$187,500
8-001-D -033-A	3	10	2015	\$500	\$250,000
7-104-14-049	3	10	2015	\$360	\$180,000
8-041 -022	3	10	2015	\$212	\$106,000
8-043-1 -034	3	10	2015	\$170	\$85,000
1-046 -028	3	10	2015	\$100	\$50,000
1-046 -029	3	10	2015	\$100	\$50,000
6-207-3 -052	3	11	2015	\$45	\$22,500
6-207-3 -105	3	11	2015	\$45	\$22,500
2-017-1 -099	3	11	2015	\$8	\$4,000
2-017-3 -332	3	11	2015	\$10	\$5,000
2-017-1 -086	3	11	2015	\$8	\$4,000
8-050 -013	3	11	2015	\$285	\$142,500
9-046 -12001	3	11	2015	\$120	\$60,000
8-005 -176	3	11	2015	\$242	\$121,000
7-100-S -002	3	11	2015	\$336	\$168,000
8-003 -067	3	11	2015	\$6	\$3,000
3-030 -20000	3	12	2015	\$6	\$3,000
7-300-3 -249	3	12	2015	\$500	\$250,000
7-105-B -114	3	12	2015	\$370	\$185,000
1-052-1 -018	3	13	2015	\$22	\$11,000
5-006-9 -020	3	13	2015	\$240	\$120,000
5-006-9 -021	3	13	2015	\$240	\$120,000
5-006-9 -024	3	13	2015	\$240	\$120,000
5-006-9 -028	3	13	2015	\$240	\$120,000
7-105-B -079	3	13	2015	\$70	\$35,000
7-105-B -049	3	13	2015	\$210	\$105,000
7-105-B -052	3	13	2015	\$210	\$105,000
7-105-B -080	3	13	2015	\$210	\$105,000
7-105-B -071	3	13	2015	\$280	\$140,000
7-105-B -072	3	13	2015	\$280	\$140,000
7-105-B -100	3	13	2015	\$280	\$140,000
7-105-B -101	3	13	2015	\$280	\$140,000
7-105-B -045	3	13	2015	\$350	\$175,000
7-105-B -050	3	13	2015	\$350	\$175,000
7-105-B -051	3	13	2015	\$350	\$175,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-105-B -069	3	13	2015	\$350	\$175,000
7-105-B -070	3	13	2015	\$350	\$175,000
8-211-7 -104-SD	3	13	2015	\$244	\$122,000
8-073-D -070	3	13	2015	\$30	\$15,000
7-100-3 -004	3	13	2015	\$450	\$225,000
7-100-3 -006	3	13	2015	\$450	\$225,000
7-100-3 -007	3	13	2015	\$450	\$225,000
7-100-3 -014	3	13	2015	\$450	\$225,000
7-100-3 -022	3	13	2015	\$450	\$225,000
8-011 -135-A	3	13	2015	\$500	\$250,000
7-032-2 -11000	3	13	2015	\$230	\$115,000
5-006-9 -029	3	16	2015	\$60	\$30,000
6-218-2 -017	3	16	2015	\$576	\$288,000
6-218-2 -018	3	16	2015	\$576	\$288,000
6-218-2 -019	3	16	2015	\$576	\$288,000
6-218-2 -020	3	16	2015	\$576	\$288,000
6-218-2 -021	3	16	2015	\$576	\$288,000
6-218-2 -022	3	16	2015	\$576	\$288,000
6-218-2 -023	3	16	2015	\$576	\$288,000
6-218-2 -024	3	16	2015	\$576	\$288,000
7-105-B -109	3	17	2015	\$475	\$237,500
9-028 -007	3	17	2015	\$108	\$54,000
8-003 -081	3	17	2015	\$17	\$8,500
2-017-3 -432	3	17	2015	\$12	\$6,000
8-050 -123	3	18	2015	\$1,316	\$658,000
7-206-6 -123	3	18	2015	\$377	\$188,500
6-059 -005	3	18	2015	\$280	\$140,000
5-013-7 -035	3	18	2015	\$292	\$146,000
2-055 -127	3	18	2015	\$260	\$130,000
3-022 -030	3	19	2015	\$156	\$78,000
3-022 -15000	3	19	2015	\$156	\$78,000
8-212-5 -002	3	19	2015	\$290	\$145,000
8-014 -095	3	19	2015	\$12	\$6,000
8-243 -043	3	19	2015	\$212	\$106,000
8-208-5 -006	3	19	2015	\$237	\$118,500
3-050 -033	3	19	2015	\$12	\$6,000
8-075 -112	3	20	2015	\$226	\$113,000
7-100-J -060	3	20	2015	\$430	\$215,000
6-213 -196	3	23	2015	\$298	\$149,000
5-006-9 -018	3	23	2015	\$60	\$30,000
8-052 -020	3	23	2015	\$230	\$115,000
8-203-G -008	3	23	2015	\$706	\$353,000
8-027 -102	3	23	2015	\$145	\$72,500
1-048 -060	3	24	2015	\$180	\$90,000
1-048 -144	3	24	2015	\$180	\$90,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-220-Q -007-B	3	24	2015	\$150	\$75,000
8-055 -058	3	24	2015	\$300	\$150,000
6-213 -103	3	25	2015	\$314	\$157,000
8-240-2 -011-A	3	25	2015	\$144	\$72,000
7-104-9 -021	3	25	2015	\$620	\$310,000
8-003 -011	3	25	2015	\$120	\$60,000
8-212-2 -SCT1-005	3	25	2015	\$240	\$120,000
7-054 -027	3	25	2015	\$33	\$16,500
6-216-4 -SCT5-013	3	26	2015	\$260	\$130,000
3-031 -011	3	26	2015	\$340	\$170,000
9-027 -017	3	26	2015	\$156	\$78,000
7-013 -008	3	26	2015	\$190	\$95,000
8-024 -030	3	26	2015	\$210	\$105,000
5-006-2 -034	3	27	2015	\$480	\$240,000
5-006-2 -031-A	3	27	2015	\$480	\$240,000
2-057 -396	3	27	2015	\$30	\$15,000
2-054 -168	3	27	2015	\$30	\$15,000
2-017-2 -245	3	27	2015	\$28	\$14,000
2-061 -095	3	27	2015	\$5	\$2,500
2-061 -095	3	27	2015	\$30	\$15,000
2-052 -015	3	27	2015	\$30	\$15,000
6-207-3 -004	3	27	2015	\$400	\$200,000
1-038-A -003	3	27	2015	\$344	\$172,000
6-207-3 -037	3	27	2015	\$304	\$152,000
3-026 -033	3	27	2015	\$58	\$29,000
8-213 -037	3	27	2015	\$30	\$15,000
8-213 -002	3	27	2015	\$30	\$15,000
8-240-2 -032-A	3	27	2015	\$138	\$69,000
8-015 -092	3	27	2015	\$28	\$14,000
8-222-A -026	3	27	2015	\$270	\$135,000
8-117 -H-020	3	27	2015	\$175	\$87,500
8-210-A -046	3	27	2015	\$384	\$192,000
8-024 -161	3	30	2015	\$236	\$118,000
7-100-3 -082	3	30	2015	\$90	\$45,000
8-244-1 -004	3	30	2015	\$92	\$46,000
5-023 -015	3	30	2015	\$810	\$405,000
3-030 -013	3	31	2015	\$14	\$7,000
6-059 -004	3	31	2015	\$294	\$147,000
6-213-N -004	3	31	2015	\$1,144	\$572,000
6-213-N -009	3	31	2015	\$1,144	\$572,000
6-213-N -011	3	31	2015	\$1,144	\$572,000
6-213-N -012	3	31	2015	\$1,144	\$572,000
6-213-N -027	3	31	2015	\$1,144	\$572,000
6-213-N -037	3	31	2015	\$1,144	\$572,000
6-213-L -10000	3	31	2015	\$1,144	\$572,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-213-N -11001	3	31	2015	\$1,144	\$572,000
6-213-N -11000	3	31	2015	\$1,144	\$572,000
9-048 -125	3	31	2015	\$280	\$140,000
7-105-B -011	3	31	2015	\$370	\$185,000
8-073-D -102	3	31	2015	\$460	\$230,000
7-100-L -417	3	31	2015	\$462	\$231,000
8-203-C -007	3	31	2015	\$436	\$218,000
7-024-A -006	3	31	2015	\$319	\$159,500
8-211-7 -158-CD	3	31	2015	\$244	\$122,000
1-057 -20001	4	1	2015	\$23	\$11,500
3-055 -007	4	2	2015	\$160	\$80,000
3-055 -003	4	2	2015	\$370	\$185,000
8-012 -168	4	2	2015	\$16	\$8,000
7-049 -177	4	2	2015	\$380	\$190,000
8-025 -041	4	2	2015	\$490	\$245,000
7-042 -002-R	4	2	2015	\$146	\$73,000
6-220-K -052	4	2	2015	\$120	\$60,000
6-220-N -C-018	4	2	2015	\$242	\$121,000
2-016 -102	4	6	2015	\$50	\$25,000
5-006-9 -001	4	6	2015	\$412	\$206,000
2-017-2 -288	4	6	2015	\$620	\$310,000
2-017-1 -098	4	6	2015	\$40	\$20,000
6-207-3 -038	4	6	2015	\$316	\$158,000
8-020 -018-A	4	7	2015	\$225	\$112,500
8-048 -069	4	7	2015	\$200	\$100,000
7-300-1 -092	4	7	2015	\$440	\$220,000
8-207-7 -030	4	7	2015	\$486	\$243,000
7-108-4 -036	4	7	2015	\$369	\$184,500
2-017-3 -437	4	7	2015	\$31	\$15,500
1-044 -011	4	7	2015	\$80	\$40,000
8-001-C -301	4	8	2015	\$450	\$225,000
7-105-B -005	4	8	2015	\$328	\$164,000
8-211-2 -122	4	8	2015	\$234	\$117,000
8-009 -070	4	8	2015	\$7	\$3,500
8-075-B -156	4	9	2015	\$306	\$153,000
8-223-2 -016	4	9	2015	\$78	\$39,000
8-240-2 -025-A	4	9	2015	\$135	\$67,500
8-240-2 -025-B	4	9	2015	\$128	\$64,000
7-104-8 -014	4	9	2015	\$140	\$70,000
7-110-2 -001	4	9	2015	\$292	\$146,000
8-212-7 -232	4	9	2015	\$240	\$120,000
3-054 -032	4	9	2015	\$250	\$125,000
2-063 -393	4	9	2015	\$180	\$90,000
6-215-1 -030	4	9	2015	\$350	\$175,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-203-2 -098	4	9	2015	\$194	\$97,000
8-240-G -053	4	10	2015	\$171	\$85,500
7-100-L -015	4	10	2015	\$520	\$260,000
7-100-L -406	4	10	2015	\$444	\$222,000
8-201-2 -040	4	10	2015	\$116	\$58,000
8-207-5 -058	4	10	2015	\$336	\$168,000
7-104-A -198	4	10	2015	\$500	\$250,000
9-047-3 -082	4	10	2015	\$150	\$75,000
2-067 -001	4	10	2015	\$16	\$8,000
8-030 -051	4	13	2015	\$30	\$15,000
8-005 -125	4	13	2015	\$90	\$45,000
8-012 -008	4	13	2015	\$170	\$85,000
3-023 -058	4	13	2015	\$5	\$2,500
2-055 -036	4	13	2015	\$290	\$145,000
7-101 -096	4	14	2015	\$70	\$35,000
7-101 -13001	4	14	2015	\$70	\$35,000
8-010 -024	4	14	2015	\$700	\$350,000
7-100-L -474	4	14	2015	\$712	\$356,000
8-050 -093	4	14	2015	\$430	\$215,000
6-220-N -C-026	4	14	2015	\$242	\$121,000
1-073 -035	4	14	2015	\$70	\$35,000
8-020 -057-A	4	15	2015	\$6	\$3,000
8-204-1 -040	4	15	2015	\$1,350	\$675,000
8-240-2 -033-A	4	15	2015	\$130	\$65,000
7-206-5 -011	4	15	2015	\$760	\$380,000
5-012-2 -010	4	15	2015	\$304	\$152,000
6-213-M -015	4	15	2015	\$253	\$126,500
2-029-G -033	4	15	2015	\$160	\$80,000
8-075-B -170	4	16	2015	\$240	\$120,000
8-056 -013	4	16	2015	\$168	\$84,000
7-300-5 -398	4	16	2015	\$750	\$375,000
2-029-C -PH1-00E	4	16	2015	\$234	\$117,000
2-017-1 -056	4	16	2015	\$365	\$182,500
1-059 -022	4	16	2015	\$147	\$73,500
8-204 -057	4	17	2015	\$220	\$110,000
7-104-8 -028	4	17	2015	\$177	\$88,500
8-205-3 -015	4	17	2015	\$350	\$175,000
8-201-6 -142	4	17	2015	\$145	\$72,500
8-016 -101	4	17	2015	\$290	\$145,000
7-108-2 -012	4	17	2015	\$208	\$104,000
2-048 -276	4	17	2015	\$630	\$315,000
6-220-K -003	4	17	2015	\$278	\$139,000
6-064 -039	4	17	2015	\$260	\$130,000
8-212-5 -014	4	20	2015	\$320	\$160,000
8-208-L -008	4	20	2015	\$200	\$100,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
6-215 -017	4	20	2015	\$926	\$463,000
6-214 -3000	4	20	2015	\$926	\$463,000
6-215 -016	4	20	2015	\$385	\$192,500
7-103-A -014	4	21	2015	\$92	\$46,000
5-013-7 -040	4	21	2015	\$310	\$155,000
7-104-8 -043	4	22	2015	\$475	\$237,500
8-016 -048	4	22	2015	\$280	\$140,000
3-C-03 -011	4	22	2015	\$219	\$109,500
3-C-02 -018	4	22	2015	\$219	\$109,500
3-035 -2019	4	22	2015	\$219	\$109,500
3-C-03 -012	4	22	2015	\$219	\$109,500
6-220-E -F-021	4	22	2015	\$224	\$112,000
6-207-3 -021	4	22	2015	\$328	\$164,000
9-048 -124	4	23	2015	\$272	\$136,000
7-042 -048	4	23	2015	\$170	\$85,000
8-006 -074-A	4	23	2015	\$13	\$6,500
8-208-F -194	4	23	2015	\$364	\$182,000
9-047 -017	4	23	2015	\$40	\$20,000
7-100-A -006	4	24	2015	\$214	\$107,000
8-025 -091	4	24	2015	\$208	\$104,000
6-207-3 -114	4	24	2015	\$342	\$171,000
6-218-4 -049	4	24	2015	\$164	\$82,000
2-055 -033	4	24	2015	\$4	\$2,000
2-055 -033	4	24	2015	\$20	\$10,000
2-067 -055	4	24	2015	\$490	\$245,000
7-300-5 -542	4	27	2015	\$590	\$295,000
7-100-F -D-020	4	27	2015	\$692	\$346,000
9-039 -021	4	27	2015	\$12	\$6,000
6-215-1 -055	4	27	2015	\$304	\$152,000
6-050 -028	4	27	2015	\$85	\$42,500
7-300-3 -345	4	28	2015	\$630	\$315,000
3-031 -032	4	28	2015	\$100	\$50,000
6-218-4 -002	4	28	2015	\$168	\$84,000
6-203-3 -003	4	28	2015	\$278	\$139,000
6-218-4 -009	4	28	2015	\$170	\$85,000
2-063 -376	4	28	2015	\$4	\$2,000
2-063 -376	4	28	2015	\$20	\$10,000
6-216-4 -SCT5-029	4	28	2015	\$262	\$131,000
8-240-H -402	4	29	2015	\$330	\$165,000
7-007 -025	4	29	2015	\$1,160	\$580,000
8-016 -032	4	29	2015	\$326	\$163,000
2-067 -050	4	29	2015	\$510	\$255,000
1-067 -082	4	29	2015	\$598	\$299,000
5-011 -071	4	29	2015	\$140	\$70,000
6-045 -049	4	29	2015	\$240	\$120,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-243-A -120	4	30	2015	\$260	\$130,000
8-201-6 -153	4	30	2015	\$160	\$80,000
7-104-4 -031	4	30	2015	\$140	\$70,000
8-207-F -050	4	30	2015	\$390	\$195,000
8-212-B -003	4	30	2015	\$470	\$235,000
8-208-R -438	4	30	2015	\$126	\$63,000
7-100-J -029	4	30	2015	\$432	\$216,000
7-108-4 -007	4	30	2015	\$318	\$159,000
7-100-S -023	4	30	2015	\$344	\$172,000
8-012 -039	4	30	2015	\$155	\$77,500
8-009 -087	4	30	2015	\$100	\$50,000
6-045 -028-H	4	30	2015	\$330	\$165,000
5-008-2 -015	4	30	2015	\$438	\$219,000
5-008-2 -SLIP-7	4	30	2015	\$438	\$219,000
2-059 -312	4	30	2015	\$350	\$175,000
7-007 -003	5	1	2015	\$938	\$469,000
8-002 -001	5	1	2015	\$440	\$220,000
8-073-D -065	5	1	2015	\$340	\$170,000
7-049 -151	5	1	2015	\$456	\$228,000
8-061 -032	5	1	2015	\$339	\$169,500
7-036 -092	5	1	2015	\$240	\$120,000
1-043 -018	5	1	2015	\$271	\$135,500
7-300-3 -173	5	4	2015	\$718	\$359,000
6-216-3 -188	5	4	2015	\$177	\$88,500
1-038-A -005	5	4	2015	\$34	\$17,000
1-057 -2001	5	4	2015	\$154	\$77,000
8-025 -011	5	5	2015	\$137	\$68,500
8-055 -052	5	5	2015	\$509	\$254,500
8-073 -B-019	5	6	2015	\$310	\$155,000
1-046-1 -138	5	6	2015	\$50	\$25,000
8-054 -015	5	7	2015	\$1,516	\$758,000
8-211-4 -041	5	7	2015	\$272	\$136,000
8-203-A -026	5	7	2015	\$830	\$415,000
7-104-A -034	5	7	2015	\$400	\$200,000
8-048 -083	5	7	2015	\$650	\$325,000
7-103-1 -109	5	8	2015	\$400	\$200,000
8-003 -200	5	8	2015	\$1,190	\$595,000
8-101 -037	5	8	2015	\$742	\$371,000
7-104-A -220	5	8	2015	\$356	\$178,000
7-044-3 -005	5	8	2015	\$244	\$122,000
1-067 -084	5	8	2015	\$18	\$9,000
2-045-2 -008	5	11	2015	\$390	\$195,000
7-032-2 -033	5	11	2015	\$288	\$144,000
8-210-A -18000	5	11	2015	\$350	\$175,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-210-A -054	5	11	2015	\$350	\$175,000
8-073-D -107	5	11	2015	\$490	\$245,000
3-021 -028	5	12	2015	\$30	\$15,000
8-021 -058	5	12	2015	\$188	\$94,000
6-221 -006	5	13	2015	\$512	\$256,000
3-024 -053	5	13	2015	\$150	\$75,000
8-001-D -123	5	13	2015	\$2,399	\$1,199,500
2-060 -187	5	14	2015	\$382	\$191,000
8-210-A -263	5	14	2015	\$330	\$165,000
2-065 -450	5	15	2015	\$335	\$167,500
6-213-N -024	5	15	2015	\$136	\$68,000
2-072 -072	5	15	2015	\$196	\$98,000
6-213-2 -001	5	15	2015	\$56	\$28,000
9-026 -051	5	15	2015	\$56	\$28,000
8-061 -031	5	15	2015	\$424	\$212,000
8-061 -030	5	15	2015	\$424	\$212,000
9-034 -10000	5	15	2015	\$850	\$425,000
5-006-4 -024	5	18	2015	\$760	\$380,000
7-100-J -069	5	18	2015	\$400	\$200,000
6-207 -20000	5	19	2015	\$208	\$104,000
1-V-04 -124	5	19	2015	\$8	\$4,000
7-103-2 -318	5	19	2015	\$306	\$153,000
8-052 -072	5	19	2015	\$130	\$65,000
8-210-A -069	5	19	2015	\$353	\$176,500
7-034 -020	5	19	2015	\$1,000	\$500,000
8-208-7 -011	5	19	2015	\$292	\$146,000
7-019 -044	5	19	2015	\$230	\$115,000
8-034 -054	5	19	2015	\$238	\$119,000
8-008 -130	5	19	2015	\$120	\$60,000
6-214 -021	5	20	2015	\$84	\$42,000
2-043 -004	5	20	2015	\$80	\$40,000
2-052 -392	5	20	2015	\$370	\$185,000
8-207 -070	5	20	2015	\$350	\$175,000
7-105-B -002	5	20	2015	\$416	\$208,000
8-059 -SCT4-019	5	20	2015	\$331	\$165,500
8-240 -118	5	20	2015	\$600	\$300,000
8-208-E -160	5	20	2015	\$464	\$232,000
5-019 -054	5	21	2015	\$98	\$49,000
6-100 -139	5	21	2015	\$228	\$114,000
7-105-B -018	5	22	2015	\$472	\$236,000
7-105-A -046	5	22	2015	\$330	\$165,000
7-104-4 -065	5	22	2015	\$174	\$87,000
8-050 -027	5	22	2015	\$1,700	\$850,000
7-103-2 -358	5	22	2015	\$312	\$156,000
7-100-3 -019	5	22	2015	\$485	\$242,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-207-A -017	5	22	2015	\$270	\$135,000
6-218-A -003	5	22	2015	\$230	\$115,000
2-017-3 -495	5	22	2015	\$317	\$158,500
2-063 -395	5	22	2015	\$184	\$92,000
2-069 -080	5	22	2015	\$470	\$235,000
1-076 -20001	5	26	2015	\$32	\$16,000
6-215-1 -070	5	26	2015	\$470	\$235,000
6-213-N -029	5	26	2015	\$530	\$265,000
7-110-1 -034	5	26	2015	\$56	\$28,000
7-032-2 -017	5	26	2015	\$310	\$155,000
6-054-1 -009	5	27	2015	\$320	\$160,000
6-220-T -075	5	27	2015	\$320	\$160,000
5-013-7 -001	5	27	2015	\$338	\$169,000
2-029-D -PH2-001	5	27	2015	\$236	\$118,000
7-024-A -004	5	27	2015	\$353	\$176,500
8-203-E -005	5	27	2015	\$470	\$235,000
7-043-A -033	5	27	2015	\$252	\$126,000
7-206-6 -156	5	27	2015	\$300	\$150,000
9-027 -20000	5	27	2015	\$18	\$9,000
8-207-4 -051	5	28	2015	\$268	\$134,000
8-206-6 -107	5	28	2015	\$431	\$215,500
7-108-4 -027	5	28	2015	\$334	\$167,000
8-120 -F-033	5	28	2015	\$205	\$102,500
9-026 -050	5	28	2015	\$118	\$59,000
6-058-1 -007	5	29	2015	\$390	\$195,000
2-061 -148	5	29	2015	\$620	\$310,000
6-100 -151	5	29	2015	\$238	\$119,000
6-044 -10001	5	29	2015	\$190	\$95,000
6-213-N -025	5	29	2015	\$590	\$295,000
6-039 -13000	5	29	2015	\$6,076	\$3,038,000
8-073-D -139	5	29	2015	\$514	\$257,000
8-203-L -015	5	29	2015	\$50	\$25,000
7-300-3 -271	5	29	2015	\$650	\$325,000
8-025 -146	5	29	2015	\$378	\$189,000
7-010 -028	5	29	2015	\$408	\$204,000
7-110-1 -008	5	29	2015	\$364	\$182,000
6-042 -051	6	1	2015	\$158	\$79,000
6-058-1 -061	6	1	2015	\$287	\$143,500
6-216-4 -SCT5-028	6	1	2015	\$260	\$130,000
8-207 -187	6	1	2015	\$304	\$152,000
8-033-1 -004-B	6	1	2015	\$106	\$53,000
8-073-D -056	6	1	2015	\$316	\$158,000
8-211-6 -008	6	1	2015	\$910	\$455,000
8-211-6 -007	6	1	2015	\$910	\$455,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-201-8 -010	6	1	2015	\$284	\$142,000
8-005 -131	6	1	2015	\$480	\$240,000
8-003 -7000	6	1	2015	\$272	\$136,000
8-207-6 -001	6	1	2015	\$950	\$475,000
7-100-L -031	6	1	2015	\$88	\$44,000
7-100-L -513	6	1	2015	\$84	\$42,000
8-208-D -003	6	1	2015	\$217	\$108,500
2-015-1 -032	6	2	2015	\$120	\$60,000
2-017-2 -056	6	2	2015	\$8	\$4,000
2-017-2 -056	6	2	2015	\$30	\$15,000
7-100-L -022	6	2	2015	\$660	\$330,000
9-047 -022	6	2	2015	\$2,200	\$1,100,000
7-105-B -039	6	2	2015	\$472	\$236,000
8-200-A -003-A	6	2	2015	\$550	\$275,000
8-223-2 -017	6	2	2015	\$184	\$92,000
8-244-1 -078	6	2	2015	\$75	\$37,500
9-040 -068	6	2	2015	\$130	\$65,000
3-022 -005	6	3	2015	\$50	\$25,000
8-207-7 -021	6	3	2015	\$494	\$247,000
8-027 -005	6	3	2015	\$144	\$72,000
8-205-4 -017	6	3	2015	\$378	\$189,000
7-103-2 -383	6	3	2015	\$330	\$165,000
8-073-D -167	6	3	2015	\$290	\$145,000
5-016-1 -002	6	4	2015	\$284	\$142,000
2-061 -188	6	4	2015	\$4	\$2,000
6-051-1 -003	6	4	2015	\$2,000	\$1,000,000
7-055 -SCT2-041	6	4	2015	\$162	\$81,000
8-208-R -413	6	4	2015	\$476	\$238,000
2-028 -6007	6	4	2015	\$40	\$20,000
7-108-4 -003	6	5	2015	\$460	\$230,000
7-105-B -055	6	5	2015	\$384	\$192,000
7-045 -021	6	5	2015	\$480	\$240,000
7-041-B -010	6	5	2015	\$296	\$148,000
7-104-A -042	6	5	2015	\$382	\$191,000
7-039 -13000	6	5	2015	\$207	\$103,500
8-029 -072	6	5	2015	\$230	\$115,000
3-024 -028	6	5	2015	\$90	\$45,000
6-220-M -010	6	5	2015	\$238	\$119,000
6-220-M -052	6	5	2015	\$238	\$119,000
6-050 -031	6	5	2015	\$238	\$119,000
8-113 -016	6	9	2015	\$310	\$155,000
8-208-A -C-004	6	9	2015	\$285	\$142,500
8-210-A -105-A	6	9	2015	\$230	\$115,000
2-052 -372	6	9	2015	\$4	\$2,000
8-006 -043	6	10	2015	\$14	\$7,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-030 -014	6	10	2015	\$287	\$143,500
8-029 -151	6	11	2015	\$146	\$73,000
7-054 -035	6	11	2015	\$32	\$16,000
8-216-1 -010	6	11	2015	\$270	\$135,000
7-110-1 -152	6	11	2015	\$470	\$235,000
6-216 -20000	6	11	2015	\$1,190	\$595,000
2-017-3 -352	6	11	2015	\$10	\$5,000
7-100-1 -005-4	6	12	2015	\$90	\$45,000
8-207-1 -030	6	12	2015	\$430	\$215,000
8-005 -155	6	12	2015	\$205	\$102,500
8-005 -12000	6	12	2015	\$175	\$87,500
8-240-G -067	6	12	2015	\$146	\$73,000
7-010 -018	6	12	2015	\$700	\$350,000
8-005 -12001	6	12	2015	\$118	\$59,000
7-110-1 -074	6	12	2015	\$414	\$207,000
7-100-L -408	6	12	2015	\$436	\$218,000
2-039 -17001	6	12	2015	\$180	\$90,000
6-220-D -I-001	6	12	2015	\$130	\$65,000
5-011-A -052	6	12	2015	\$394	\$197,000
2-029-10-016	6	12	2015	\$50	\$25,000
5-024 -3000	6	12	2015	\$300	\$150,000
7-105-B -080	6	15	2015	\$456	\$228,000
8-057 -025	6	15	2015	\$350	\$175,000
7-049 -207	6	15	2015	\$456	\$228,000
3-023 -18000	6	15	2015	\$254	\$127,000
8-014 -198	6	16	2015	\$34	\$17,000
7-103-A -020	6	16	2015	\$230	\$115,000
8-016 -077	6	16	2015	\$84	\$42,000
7-103-2 -303	6	16	2015	\$310	\$155,000
5-006-3 -037	6	16	2015	\$388	\$194,000
6-216-4 -SCT5-005	6	16	2015	\$194	\$97,000
6-101 -089	6	16	2015	\$290	\$145,000
7-206-6 -115	6	17	2015	\$394	\$197,000
8-075-A -104	6	17	2015	\$330	\$165,000
7-108-8 -021	6	17	2015	\$344	\$172,000
8-204 -3000	6	18	2015	\$330	\$165,000
8-201-4 -102	6	18	2015	\$150	\$75,000
7-103-1 -081	6	18	2015	\$302	\$151,000
8-216 -010	6	19	2015	\$500	\$250,000
7-110-1 -109	6	19	2015	\$460	\$230,000
8-207 -177	6	19	2015	\$266	\$133,000
7-103-1 -080	6	19	2015	\$296	\$148,000
7-002 -037	6	22	2015	\$786	\$393,000
8-243 -042	6	22	2015	\$78	\$39,000
8-073-D -018	6	22	2015	\$306	\$153,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-029 -053	6	22	2015	\$358	\$179,000
7-105-B -051	6	22	2015	\$336	\$168,000
7-105-B -079	6	22	2015	\$500	\$250,000
7-032-3 -068	6	22	2015	\$262	\$131,000
7-104-4 -019	6	22	2015	\$674	\$337,000
7-103-1 -078	6	22	2015	\$311	\$155,500
5-011-A -088	6	22	2015	\$46	\$23,000
7-101-1 -006	6	23	2015	\$368	\$184,000
7-100-J -041	6	23	2015	\$374	\$187,000
8-222-A -009	6	23	2015	\$238	\$119,000
7-101-1 -009	6	23	2015	\$370	\$185,000
1-055-1 -015	6	23	2015	\$28	\$14,000
6-067 -124	6	23	2015	\$80	\$40,000
2-029-G -005	6	23	2015	\$12	\$6,000
3-022 -025	6	23	2015	\$247	\$123,500
7-044-3 -006	6	24	2015	\$245	\$122,500
7-031-A -026	6	24	2015	\$7	\$3,500
7-005 -110	6	24	2015	\$90	\$45,000
7-054-8 -013	6	25	2015	\$270	\$135,000
7-300-3 -328	6	25	2015	\$1,190	\$595,000
8-075 -009	6	25	2015	\$256	\$128,000
6-213-P -006	6	25	2015	\$440	\$220,000
7-100-L -245	6	25	2015	\$387	\$193,500
8-073-D -198	6	26	2015	\$379	\$189,500
8-204-9 -014	6	26	2015	\$247	\$123,500
8-002 -156	6	26	2015	\$376	\$188,000
8-024 -105	6	26	2015	\$520	\$260,000
8-240-D -013	6	26	2015	\$180	\$90,000
8-033-1 -048	6	26	2015	\$190	\$95,000
5-006-4 -018	6	26	2015	\$488	\$244,000
1-072 -066	6	26	2015	\$100	\$50,000
6-220-D -F-010	6	26	2015	\$220	\$110,000
3-C-03 -004	6	26	2015	\$110	\$55,000
8-005 -130	6	29	2015	\$434	\$217,000
8-018 -054	6	29	2015	\$100	\$50,000
7-100-G -B-002	6	29	2015	\$170	\$85,000
7-108 -037	6	29	2015	\$1,100	\$550,000
8-208 -111	6	29	2015	\$2,400	\$1,200,000
8-208-1 -014	6	29	2015	\$330	\$165,000
8-208-1 -016	6	29	2015	\$162	\$81,000
8-208-1 -001	6	29	2015	\$1,200	\$600,000
8-208 -092	6	29	2015	\$8,662	\$4,331,000
8-208 -20001	6	29	2015	\$275	\$137,500
7-103-A -019	6	29	2015	\$230	\$115,000
8-208-E -163	6	29	2015	\$480	\$240,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
9-046 -059	6	29	2015	\$125	\$62,500
7-103-1 -058	6	29	2015	\$314	\$157,000
7-300-3 -204	6	29	2015	\$828	\$414,000
6-214-1 -008	6	29	2015	\$295	\$147,500
1-054 -122	6	29	2015	\$350	\$175,000
7-300-3 -304	6	30	2015	\$789	\$394,500
8-206-1 -135	6	30	2015	\$243	\$121,500
7-100-3 -010	6	30	2015	\$460	\$230,000
8-200-L -049	6	30	2015	\$275	\$137,500
7-105-B -006	6	30	2015	\$418	\$209,000
8-208-M -243	6	30	2015	\$478	\$239,000
8-208-1 -PH2-011	6	30	2015	\$140	\$70,000
9-042 -087	6	30	2015	\$399	\$199,500
9-027 -3001	6	30	2015	\$770	\$385,000
7-100-3 -016	6	30	2015	\$512	\$256,000
6-055 -026	6	30	2015	\$210	\$105,000
5-011 -052	7	1	2015	\$280	\$140,000
2-015 -082	7	1	2015	\$650	\$325,000
6-213-B -030	7	1	2015	\$216	\$108,000
7-110 -033	7	1	2015	\$250	\$125,000
8-200-E -018	7	1	2015	\$400	\$200,000
8-207-2 -001	7	1	2015	\$303	\$151,500
7-103-1 -086	7	1	2015	\$258	\$129,000
7-104-A -114	7	1	2015	\$395	\$197,500
8-029-1 -022	7	1	2015	\$280	\$140,000
7-300-1 -726	7	1	2015	\$390	\$195,000
8-008 -109	7	1	2015	\$40	\$20,000
8-012 -156	7	1	2015	\$20	\$10,400
7-104-A -037	7	1	2015	\$404	\$202,000
6-213 -152	7	2	2015	\$480	\$240,000
5-008-2 -022	7	2	2015	\$70	\$35,000
8-203-L -036	7	2	2015	\$365	\$182,500
8-017 -031	7	2	2015	\$700	\$350,000
8-021 -001	7	2	2015	\$180	\$90,000
9-043 -061	7	2	2015	\$184	\$92,000
1-051 -20000	7	2	2015	\$30	\$15,000
6-213 -001	7	6	2015	\$130	\$65,000
7-206-2 -090	7	6	2015	\$536	\$268,000
7-300-3 -290	7	6	2015	\$512	\$256,000
8-208-S -007	7	6	2015	\$558	\$279,000
2-042 -8000	7	7	2015	\$130	\$65,000
6-203-2 -059	7	7	2015	\$300	\$150,000
6-218-B -058	7	7	2015	\$198	\$99,000
7-033 -022	7	7	2015	\$80	\$40,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-205-3 -027	7	7	2015	\$390	\$195,000
7-110-1 -11001	7	7	2015	\$460	\$230,000
8-240-M -059	7	7	2015	\$50	\$25,000
8-210-A -068	7	7	2015	\$382	\$191,000
7-105-B -104	7	7	2015	\$410	\$205,000
7-100-M -022	7	7	2015	\$450	\$225,000
2-017-2 -081	7	7	2015	\$12	\$6,000
7-105-B -101	7	8	2015	\$370	\$185,000
7-104-12-011	7	8	2015	\$680	\$340,000
7-300-1 -715	7	8	2015	\$372	\$186,000
8-203-A -054	7	8	2015	\$798	\$399,000
8-203-P -007	7	8	2015	\$1,198	\$599,000
9-026 -13001	7	8	2015	\$536	\$268,000
8-029-1 -050	7	9	2015	\$254	\$127,000
7-056 -SCT2-003	7	9	2015	\$243	\$121,500
7-100-L -423	7	9	2015	\$476	\$238,000
8-207-3 -A-004	7	9	2015	\$700	\$350,000
8-208 -089	7	9	2015	\$1,440	\$720,000
8-069 -028	7	9	2015	\$280	\$140,000
8-029-1 -046	7	9	2015	\$280	\$140,000
8-073-D -060	7	9	2015	\$308	\$154,000
7-100-L -160	7	9	2015	\$630	\$315,000
6-215-1 -121	7	9	2015	\$410	\$205,000
8-208-H -050	7	10	2015	\$314	\$157,000
7-107 -140	7	10	2015	\$80	\$40,000
8-208-B -121	7	10	2015	\$367	\$183,500
8-061-A -055	7	10	2015	\$400	\$200,000
7-100-3 -008	7	13	2015	\$532	\$266,000
7-100 -067	7	13	2015	\$490	\$245,000
8-037 -097	7	14	2015	\$30	\$15,000
7-105-B -049	7	14	2015	\$328	\$164,000
8-073-D -047	7	14	2015	\$480	\$240,000
2-017-2 -250	7	14	2015	\$14	\$7,000
7-054-8 -062	7	15	2015	\$30	\$15,000
8-100 -B-020	7	15	2015	\$96	\$48,000
8-061 -025	7	15	2015	\$200	\$100,000
8-011 -121	7	15	2015	\$214	\$107,000
8-058 -SCT2-001	7	15	2015	\$320	\$160,000
8-240-H -4104	7	15	2015	\$169	\$84,500
1-V-10 -3001	7	15	2015	\$270	\$135,000
2-060 -278	7	15	2015	\$282	\$141,000
8-100 -B-020	7	16	2015	\$110	\$55,000
9-040 -066	7	16	2015	\$39	\$19,500
8-002 -144	7	16	2015	\$846	\$423,000
8-003 -11001	7	16	2015	\$1,050	\$525,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-243-A -157	7	16	2015	\$262	\$131,000
7-300-1 -524	7	16	2015	\$496	\$248,000
1-V-04 -109	7	16	2015	\$74	\$37,000
7-105-B -012	7	17	2015	\$680	\$340,000
8-001-G -328	7	17	2015	\$247	\$123,500
7-100-L -154	7	17	2015	\$96	\$48,000
8-073-D -178	7	17	2015	\$406	\$203,000
8-043-2 -042	7	17	2015	\$178	\$89,000
7-100-3 -009	7	17	2015	\$530	\$265,000
8-241 -043	7	17	2015	\$245	\$122,500
6-213-A -030	7	17	2015	\$190	\$95,000
6-042 -051	7	17	2015	\$170	\$85,000
5-016-6 -015	7	17	2015	\$163	\$81,500
6-216-2 -171	7	17	2015	\$258	\$129,000
8-011 -037	7	20	2015	\$322	\$161,000
9-047-3 -025	7	20	2015	\$88	\$44,000
8-073 -A-015	7	20	2015	\$658	\$329,000
7-049 -007	7	20	2015	\$1,210	\$605,000
8-024 -148	7	20	2015	\$293	\$146,500
6-203-2 -047	7	20	2015	\$293	\$146,500
6-054-1 -003	7	20	2015	\$320	\$160,000
8-207-E -018	7	21	2015	\$630	\$315,000
8-240-H -4326	7	21	2015	\$258	\$129,000
8-026 -067	7	21	2015	\$194	\$97,000
8-211-7 -161-CD	7	21	2015	\$266	\$133,000
7-032 -034	7	21	2015	\$552	\$276,000
7-104-A -221	7	21	2015	\$368	\$184,000
1-036 -029	7	21	2015	\$90	\$45,000
7-100-J -009	7	22	2015	\$414	\$207,000
8-073-D -115	7	22	2015	\$400	\$200,000
7-004 -026	7	23	2015	\$190	\$95,000
7-104-14-028	7	23	2015	\$490	\$245,000
8-117 -G-043	7	23	2015	\$200	\$100,000
2-017-3 -472	7	23	2015	\$5	\$2,500
2-017-3 -472	7	23	2015	\$25	\$12,500
6-203-2 -2000	7	23	2015	\$264	\$132,000
9-027 -034	7	24	2015	\$242	\$121,000
7-041-A -008	7	24	2015	\$410	\$205,000
8-200-H -091	7	24	2015	\$228	\$114,000
8-011 -068	7	24	2015	\$180	\$90,000
8-002-D -077	7	24	2015	\$250	\$125,000
7-100-G -D-044	7	24	2015	\$456	\$228,000
7-107 -008	7	24	2015	\$324	\$162,000
7-206-2 -018	7	24	2015	\$348	\$174,000
7-104-A -211	7	24	2015	\$320	\$160,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-300-1 -033	7	24	2015	\$400	\$200,000
8-201-8 -023	7	24	2015	\$290	\$145,000
9-026 -12008	7	24	2015	\$80	\$40,000
2-038-2 -013	7	24	2015	\$350	\$175,000
8-006 -028	7	27	2015	\$52	\$26,000
8-073-D -077	7	27	2015	\$440	\$220,000
7-206-6 -226	7	27	2015	\$558	\$279,000
7-300-3 -181	7	27	2015	\$500	\$250,000
5-016-8 -027	7	27	2015	\$34	\$17,000
2-068 -010	7	27	2015	\$570	\$285,000
8-201-5 -131	7	28	2015	\$144	\$72,000
8-058 -SCT2-013	7	28	2015	\$318	\$159,000
7-103-A -015	7	28	2015	\$150	\$75,000
7-103-A -015	7	28	2015	\$780	\$390,000
7-110-1 -050	7	28	2015	\$424	\$212,000
2-067 -074	7	28	2015	\$570	\$285,000
2-016 -075	7	28	2015	\$230	\$115,000
6-220-S -025	7	28	2015	\$254	\$127,000
6-055 -045	7	28	2015	\$160	\$80,000
8-005 -104	7	29	2015	\$330	\$165,000
8-203-D -001-B	7	29	2015	\$180	\$90,000
8-240-H -4009	7	29	2015	\$172	\$86,000
7-100-3 -082	7	29	2015	\$600	\$300,000
8-240-B -103	7	29	2015	\$160	\$80,000
7-105-A -037	7	29	2015	\$306	\$153,000
6-213 -191	7	29	2015	\$300	\$150,000
5-012 -043	7	29	2015	\$110	\$55,000
5-012 -078	7	29	2015	\$100	\$50,000
7-100-3 -021	7	30	2015	\$538	\$269,000
8-063 -035	7	30	2015	\$8	\$4,000
8-024 -044	7	30	2015	\$230	\$115,000
8-200-K -021	7	30	2015	\$370	\$185,000
7-010 -031	7	30	2015	\$342	\$171,000
6-215-2 -047	7	30	2015	\$488	\$244,000
6-034-1 -038	7	30	2015	\$316	\$158,000
6-045 -047	7	30	2015	\$262	\$131,000
8-240-N -229	7	31	2015	\$140	\$70,000
8-200-F -037	7	31	2015	\$362	\$181,000
8-073 -B-074	7	31	2015	\$280	\$140,000
8-211-6 -1002	7	31	2015	\$182	\$91,000
8-112 -026	7	31	2015	\$80	\$40,000
8-203-J -023	7	31	2015	\$378	\$189,000
7-104-A -118	7	31	2015	\$313	\$156,500
7-206-3 -173	7	31	2015	\$1,240	\$620,000
8-206-1 -053-B	7	31	2015	\$177	\$88,500

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
7-103-2 -345	7	31	2015	\$320	\$160,000
7-300-3 -130	7	31	2015	\$588	\$294,000
6-207-2 -026	7	31	2015	\$370	\$185,000
1-V-09 -002	7	31	2015	\$276	\$138,000
6-213-F -079	7	31	2015	\$288	\$144,000
8-002-B -175	8	3	2015	\$1,180	\$590,000
8-011 -024	8	3	2015	\$80	\$40,000
8-240-3 -001	8	3	2015	\$340	\$170,000
8-240-3 -002	8	3	2015	\$340	\$170,000
8-240-3 -006	8	3	2015	\$340	\$170,000
6-045-1 -014	8	3	2015	\$390	\$195,000
6-064 -055	8	3	2015	\$188	\$94,000
7-104-14-045	8	4	2015	\$80	\$40,000
7-100-L -477	8	4	2015	\$630	\$315,000
7-012 -093	8	4	2015	\$250	\$125,000
6-207 -006	8	4	2015	\$90	\$45,000
6-217 -013	8	4	2015	\$6,800	\$3,400,000
6-217 -14000	8	4	2015	\$6,800	\$3,400,000
2-028 -6007	8	4	2015	\$75	\$37,500
7-032-3 -038	8	5	2015	\$328	\$164,000
8-054 -068	8	5	2015	\$248	\$124,000
2-066 -242	8	5	2015	\$6	\$3,000
2-056 -021	8	5	2015	\$6	\$3,000
7-100 -057	8	6	2015	\$386	\$193,000
6-207-3 -105	8	6	2015	\$400	\$200,000
5-006-9 -018	8	6	2015	\$400	\$200,000
8-203-D -010-A	8	7	2015	\$95	\$47,500
5-015 -19000	8	7	2015	\$2,350	\$1,175,000
1-041 -1001	8	7	2015	\$70	\$35,000
1-071 -046	8	7	2015	\$10	\$5,000
7-104-A -073	8	10	2015	\$330	\$165,000
8-069 -029	8	10	2015	\$528	\$264,000
9-043 -131	8	10	2015	\$300	\$150,000
9-044 -061	8	10	2015	\$300	\$150,000
8-211-A -002	8	10	2015	\$400	\$200,000
6-059-A -041	8	10	2015	\$300	\$150,000
2-017-2 -120	8	10	2015	\$7	\$3,500
8-002-D -029	8	11	2015	\$744	\$372,000
8-063 -019	8	11	2015	\$114	\$57,000
7-104-A -222	8	11	2015	\$360	\$180,000
3-055 -049	8	11	2015	\$30	\$15,000
3-055 -009	8	11	2015	\$30	\$15,000
6-213-H -006	8	11	2015	\$340	\$170,000
6-059 -015	8	11	2015	\$138	\$69,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-012 -036	8	12	2015	\$104	\$52,000
7-103-1 -035	8	12	2015	\$245	\$122,500
6-060 -004	8	12	2015	\$180	\$90,000
7-044-2 -028	8	13	2015	\$232	\$116,000
7-108-4 -006	8	13	2015	\$336	\$168,000
6-220-D -G-005	8	13	2015	\$110	\$55,000
2-048 -297	8	13	2015	\$172	\$86,000
8-021 -029	8	14	2015	\$94	\$47,000
7-104-8 -016	8	14	2015	\$180	\$90,000
7-100-3 -012	8	14	2015	\$614	\$307,000
7-110-2 -008	8	14	2015	\$314	\$157,000
1-028 -162-A	8	14	2015	\$48	\$24,000
6-222 -1005	8	14	2015	\$240	\$120,000
2-049 -102	8	14	2015	\$32	\$16,000
2-066 -242	8	14	2015	\$92	\$46,000
2-017-2 -120	8	14	2015	\$92	\$46,000
2-049 -102	8	14	2015	\$92	\$46,000
2-048 -195	8	14	2015	\$29	\$14,500
8-002 -251	8	17	2015	\$1,520	\$760,000
8-240-M -052	8	17	2015	\$182	\$91,000
8-240-M -066	8	17	2015	\$211	\$105,500
7-105-B -072	8	17	2015	\$326	\$163,000
2-017-3 -458	8	17	2015	\$395	\$197,500
5-019-5 -010	8	17	2015	\$150	\$75,000
5-006-9 -024	8	17	2015	\$480	\$240,000
8-027 -070	8	18	2015	\$147	\$73,500
7-300-5 -392	8	18	2015	\$610	\$305,000
7-054-9 -078	8	18	2015	\$380	\$190,000
7-108-8 -038	8	18	2015	\$340	\$170,000
7-100-L -515	8	18	2015	\$90	\$45,000
8-017 -021	8	18	2015	\$104	\$52,000
5-006-7 -167	8	18	2015	\$282	\$141,000
6-102 -017	8	18	2015	\$111	\$55,500
6-215-1 -080	8	18	2015	\$456	\$228,000
6-213-L -229	8	18	2015	\$352	\$176,000
8-059-1 -013	8	19	2015	\$370	\$185,000
8-224 -20000	8	19	2015	\$106	\$53,000
8-011 -266	8	19	2015	\$13	\$6,500
7-103-2 -356	8	19	2015	\$310	\$155,000
8-035 -017	8	19	2015	\$320	\$160,000
6-220 -062	8	19	2015	\$336	\$168,000
6-220-L -00I	8	19	2015	\$235	\$117,500
2-029-A -B-16-00B	8	19	2015	\$148	\$74,000
8-243 -030	8	20	2015	\$280	\$140,000
8-005 -215	8	20	2015	\$56	\$28,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-022 -098	8	20	2015	\$88	\$44,000
8-002 -089	8	20	2015	\$480	\$240,000
7-104-13-TH-12	8	20	2015	\$316	\$158,000
8-208-D -038	8	20	2015	\$270	\$135,000
6-055 -099	8	20	2015	\$220	\$110,000
1-067 -004	8	20	2015	\$201	\$100,500
1-067 -005	8	20	2015	\$201	\$100,500
1-067 -055	8	20	2015	\$201	\$100,500
8-012 -097	8	20	2015	\$31	\$15,500
8-200-K -034	8	21	2015	\$350	\$175,000
8-208-3 -012-A	8	21	2015	\$120	\$60,000
7-300-5 -689	8	21	2015	\$540	\$270,000
8-057 -008	8	21	2015	\$346	\$173,000
8-055 -004	8	21	2015	\$300	\$150,000
1-051 -2002	8	21	2015	\$110	\$55,000
2-038-2 -004	8	21	2015	\$504	\$252,000
7-100 -4001	8	24	2015	\$1,541	\$770,500
2-017-3 -474	8	24	2015	\$14	\$7,000
6-220-I -S-181	8	24	2015	\$87	\$43,500
6-220-F -B-018	8	24	2015	\$87	\$43,500
8-200-M -12000	8	25	2015	\$384	\$192,000
8-038 -107	8	25	2015	\$40	\$20,000
8-200-J -019	8	25	2015	\$255	\$127,500
8-206-1 -151	8	25	2015	\$244	\$122,000
8-011 -134	8	26	2015	\$314	\$157,000
8-073 -A-038	8	26	2015	\$890	\$445,000
6-213-2 -002	8	26	2015	\$52	\$26,000
2-052 -385	8	26	2015	\$360	\$180,000
8-208-D -039	8	27	2015	\$235	\$117,500
8-075-B -171	8	27	2015	\$302	\$151,000
7-002 -036	8	27	2015	\$712	\$356,000
7-100-3 -011	8	27	2015	\$496	\$248,000
8-075 -126	8	27	2015	\$300	\$150,000
8-208-H -059	8	27	2015	\$332	\$166,000
8-073-D -129	8	27	2015	\$348	\$174,000
6-203-3 -004	8	27	2015	\$272	\$136,000
6-213 -156	8	27	2015	\$400	\$200,000
6-215-1 -137	8	27	2015	\$328	\$164,000
7-206-2 -046	8	28	2015	\$470	\$235,000
8-026 -081	8	28	2015	\$186	\$93,000
8-240-4 -021	8	28	2015	\$230	\$115,000
7-300-3 -211	8	28	2015	\$640	\$320,000
8-041 -014	8	28	2015	\$212	\$106,000
8-208-I -010	8	28	2015	\$447	\$223,500
7-300-5 -651	8	28	2015	\$726	\$363,000

<u>Parcel ID Number</u>	<u>Month</u>	<u>Day</u>	<u>Year</u>	<u>Deed Stamps</u>	<u>Indicated Sales Price</u>
8-243-A -136	8	28	2015	\$234	\$117,000
7-104-A -072	8	28	2015	\$330	\$165,000
7-037 -003	8	28	2015	\$390	\$195,000
7-100-3 -020	8	28	2015	\$530	\$265,000
8-058 -SCT1-005	8	28	2015	\$450	\$225,000
7-056 -SCT2-010	8	28	2015	\$208	\$104,000
8-053 -028	8	28	2015	\$610	\$305,000
5-006 -9004	8	28	2015	\$166	\$83,000
2-016-3 -018	8	28	2015	\$164	\$82,000
1-028 -155	8	28	2015	\$372	\$186,000
7-100-L -254	8	31	2015	\$350	\$175,000
8-241 -073	8	31	2015	\$158	\$79,000
7-044 -032	8	31	2015	\$195	\$97,500
8-073 -A-035	8	31	2015	\$1,230	\$615,000
8-044-B -003	8	31	2015	\$600	\$300,000
8-033-1 -052	8	31	2015	\$189	\$94,500
8-207-F -077	8	31	2015	\$352	\$176,000
7-108-8 -028	8	31	2015	\$338	\$169,000
6-045-3 -073	8	31	2015	\$355	\$177,500
1-047-1 -003	8	31	2015	\$248	\$124,000
6-100 -023	8	31	2015	\$148	\$74,000
1-045 -2002	8	31	2015	\$670	\$335,000

SPECIFIC DATA INVENTORY AND COLLECTION

Review individual parcel descriptive data- Descriptive details must adequately and reliably represent the subject property. Each of the 57,216 properties in this county is a "subject property" requiring accurate individual property data. As the current staff of the Craven County Assessor's Office has been trained to list property consistently, each property listed should be accurately listed regardless of its location within the county.

The staff of this office has been inspecting and listing all new properties for the past twenty five years and those properties were found to be consistently listed. Older properties, originally listed prior to 25 years ago, are being re-inspected on a regular basis and any required corrections to the listed data are being made. The ideal method for this department would be to visit each property each year during the month of January. This is impossible due to limited personnel and a continual growth in the number of parcels countywide.

A realistic goal would be to visit each property at least one time between the current revaluation cycles. It should be noted that as revaluation cycles get shortened the burden to review at least 1/8 of the taxable real property within the jurisdictional boundaries of Craven County becomes nearly impossible with current staff. Departmental staff continues to identify the properties not visited recently and each of these properties is being systematically inspected as time permits and listing errors that are found are being corrected.

Once a property is listed, current tax law requires any changes made by property owners to be reported to this office. This requirement is ignored by a large amount of property owners each year. As new construction within the county typically requires a building permit be obtained that identifies the property and reflects the extent of changes planned by the owner, permitted construction changes are identified and updated regularly. Building permits are not required on all agricultural building improvements and owners occasionally do not correctly identify the property being improved. Due to this type problem, properties do currently exist that are incorrectly listed and are, therefore, incorrectly valued. The number of such properties will be small but if only two percent of properties are incorrectly listed, that would mean some 1,144 properties could be incorrect, even after the best efforts of the department.

The descriptive data of record for each property as of January 1, 2016 will be utilized in developing the new assessed value for this revaluation. Ninety five percent of this data has been tested. The descriptive information on each property has been a matter of record for a period of time and has been subject to review and appeal by property owners. Based on this, the existing information on each property is assumed correct until proven otherwise.

Review specific data- Record data on individual properties is examined and the degree of reliability is reviewed, typically through a random sample examination. This was done by this office in the year of 2000 when the N. C. Department of Revenue completed a countywide sample examination. The results of this data quality test indicated that current record data is approximately 95% accurate.

Any property suspected of having changed since the current data was listed is scheduled for a review examination. This office will not undergo a full measure and listing of all properties in the county. The data recorded prior to the past "eight year cycle" is to be identified, office reviewed for reliability and scheduled for an on site update as considered appropriate.

Land records of all Craven County parcels have undergone one of more acreage reconciliation since the last revaluation cycle. Each land parcel is tested annually as owners are advised on each year's tax billing of the current acreage assessed for each parcel. As the acreage of each parcel is tested annually, it would be a reasonable assumption that our land records are up to date and reliable.

INDIVIDUAL PROPERTY DATA

The instructions below are designed to serve as a guide for review and collection of data on an individual property parcel.

Individual Property Record Cards- Information recorded on the individual property record card is extremely important and care has been taken in properly recording the information covering each property after one or more inspections. As we live in a constantly changing world and frequently divided land can create some confusion regarding exactly where each described building is located, state tax law recognizes property owner responsibility in informing this office of property changes. Some owners do change or add buildings without reporting the changes to our office. Due to this, our records are not considered foolproof and are always subject to updating.

Although an "individual" property record card is not a complete appraisal, it contains vital information. When this information is used with the proper process and approach to value covered by this document, the result will be an equitable and reasonable estimate of market value for the property. The individual record within our files represents the foundation of the valuation process.

As covered previously, the many properties listed in our current records will only have a portion re-inspected prior to the development of an updated value. We will carefully review a sampling throughout the county after developing new values to assure record data is consistent to our established standard of ninety-five percent or more accuracy.

Property owner's also hold a responsibility for the accuracy of their individually owned property records by personally checking the record data from time to time, especially on recently acquired properties. On each property revalued for any reason, the owner is mailed a notice of the change and provided the effect on the current value. They are instructed that the property was recently updated and given an indication of the reason for the changes. They are notified they have a 30 day appeal period of time to review the property for accuracy, if no errors are found during that period of time; the property is assessed on the newly developed value for that year.

Records of the Craven County Assessor's Office are public information and available for review. Any time an individual property owner wishes to review the record on his/her property, this office will provide the record, explain the descriptive data and answer any questions. Assistance is offered in reviewing the land data as well as detailed data on buildings. If any errors are noted by the owner, an update inspection of the property is made and errors found are corrected. The owner is notified of any changes with the indicated updated value

for the following year's assessment. The process then starts over, again allowing a 30 day appeal window for additional reviews of the new data by the property owner.

When a land property is newly listed, this property is valued according to the existing schedule of values. The owner is notified of this land value and the above process is begun. When a building is listed on an existing land record parcel, the building is listed and valued according to the existing schedule of values. The owner is again notified of his opportunity to review the record for accuracy. After this process of listing a property with all building improvements, the data and valuation of that property will not change during that valuation cycle unless changes have taken place in either the land or building improvements. If this office discovers an error in the record that changes the value of either the land or the building improvements between assessment years, the process of notification to the owner allowing reviews of the record will start. Based on this process, it is reasonable to assume that existing property records that have been opened to review by the owner would be accurate.

A property that has been listed by this department for over a year has been processed through one or more owner review notices. If the data on a listed property is inaccurate, the owner must share the responsibility with this department as he has failed to review the record for accuracy when notified. Each property owner is assessed annually and notified at that time of his opportunity to review our records and point out any errors. Not all property owners will review their record data and any property listed may have errors, therefore, any existing record could contain data errors.

Individual Land Records- Each land parcel is supported by a land data record. The Mapping Department of Craven County has an up to date Geographic Information System utilized to maintain land records. Each parcel of land within Craven County has been platted in this system by survey, recorded plat or a metes and bounds description. This system meets all state requirements for the maintenance of land records and is equal or superior to all minimum requirements set by this state.

When a subdivision of land is platted and recorded in the Craven County Register of Deeds, our mapping department will digitize and record that subdivision in the GIS computer record. Likewise, when a parcel of land is deeded by metes and bounds, the description of that deed is converted into a digital map retained in the system. When a parcel of land is divided from a tract, the tract is referred to as the "parent" parcel; the parcel divided from the "parent" parcel is referred to as the "child parcel" or the "split". Mapping updates required on each division of land are to correctly map each child parcel and remap the remaining mother parcel.

Each parcel is assigned a neighborhood number. Each neighborhood has an analysis tool that was developed for the current revaluation cycle. This individual neighborhood analysis will dictate the valuation method and units of value to be applied in the valuation of each individual tract within that neighborhood. If the land parcel is a residential lot, it will be valued in a method equal to other comparable residential lots. If it is an acreage tract used for agricultural purposes, it will be valued like other comparable agricultural tracts.

As an example of setting up a new land record, we will describe the steps taken if a farmer sells a one acre plot to a nephew on which to build a home. This land is located in a typical mixed rural and residential neighborhood outside of a municipal town limits. After the deed of transfer is recorded, the mapping department will plat the transferred or "child" parcel in the GIS computer system. This parcel will now be assigned a unique identification number and set up with its own property data record. This record will describe the parcel, record the deed book and page number and the legal description of record. The land section will record the dimensions and may have up to four references to the acreage. If a survey is not provided, the deed description will be used to calculate the acreage. Deeded acreage will also be recorded if shown in the deed. The most reliable of the three methods used to develop acreage will be used to develop the land valuation and will be shown as the assessed acreage.

Any tax stamps affixed to the deed will be recorded along with the indicated sales price. The new owners name with the mailing address shown on the deed of transfer will be used and a history of ownership of the parcel is maintained.

The land tract will be assigned a neighborhood number based on location. The City, township and fire districts are determined and recorded. If within a zoned district, the current zoning will be recorded. The current use will be indicated by a "land use code" and the "highest and best use" will be indicated if other than the current use.

An assessment record will be set up to provide billing of an assessment for the following year. Land records are created as of the date of transfer. The first assessment will not be done until the following January as ownership of the parcel could, and on occasions does, change prior to the assessment date of the first day of January.

The existing "mother" tract is remapped to provide for the "split out" of the "daughter" parcel. The land record on this parcel is updated with corrected dimensions and acreage, the division is recorded as to the date, deed reference, and ownership of the transferred portion.

Two records are then provided the valuation department, the newly created land parcel or child parcel and a corrected record for the tract of land from which the new parcel was deeded out; the parent parcel.

The valuation department will research the current schedule of values for the neighborhood of location. The prescribed valuation method will be applied according to the land size, shape, frontage, topography and highest and best use. The scheduled unit of value will then be applied as dictated by the neighborhood pricing guidelines and a land value will be produced.

For the example, this would be a base residential lot of one acre in size with 150 feet of frontage on a paved county road. As the schedule specifies each lot from .70 acres to 1.0 acres be valued as a base site at the scheduled value of \$18,000, that value is established as the basis. As located on a paved state road, no adjustments are warranted for access. As the lot is generally rectangular with adequate frontage and depth for residential use, no adjustment is warranted for shape. As the site is generally level with no unusual site work required for construction, no adjustment for topography is required. Records indicate that county water is available to this lot and the Craven County Health Department has approved a septic system. The site has been approved for a single family residential home with three bedrooms and two full baths; therefore, the lot is definitely buildable. Based on this data, this lot will be assessed on a land value of \$18,000 until the next countywide revaluation.

The "parent" parcel will now be revalued based on the updated acreage. If the transferred parcel was "split off" of a portion of agricultural land, the revaluation would reflect one fewer acres of cleared agricultural land and the new value would be reduced by the former value of that one acre. The ortho-photography/pictometry would be reviewed for any assessed improvement located on the transferred acre. If a building improvement is found, it will be transferred from the parent parcel to the child parcel.

Both properties will now be field inspected to verify that all valuation assumptions were correct. If the lot is found to have an unusual feature that would affect market value, it is returned for proper adjustments. If an improvement such as a building is found in this inspection, it will be listed as covered below. If the mother parcel is found to have changes or adverse features not noted or considered in previous valuations, each change in the listing will be made in order to list the property correctly as of the inspection date. This would include, but is not limited to, listing any new buildings found on the site and correcting and updating all listed buildings.

LISTING INDIVIDUAL BUILDING DATA

Individual Building Data- As previously covered, owners of real property are required by law to list any improvements or changes made to or on their land the previous year during the January listing period. To make this requirement easy for owners who have recently acquired a parcel of land listed in their name for the first time, they are mailed a listing abstract form to list any building additions, deletions or changes.

Listing of minor improvements or changes does not always mean the building value will increase. It does mean an update inspection will need to be made to the property site. Any descriptive errors will be corrected and the property record card on that site will be updated to reflect the data as it exists on the date of inspection. Corrections of structural descriptions will not always create a value change. Corrections in measurements of a dwelling or its appendages will typically prompt an increase or decrease in the total assessed value of the parcel. If this occurs, the property owner is notified of any value change and given a general reason for the change. If an owner questions changes of this type; this office maintains a record card for each year and will show the property owner the previously assessed record card showing the former errors.

Each year, all building permits issued will prompt an inspection of the identified site. Permits are frequently issued for repair and maintenance items that will not be reflected by a change in the assessed value. While on site, all improvements will be inspected for correctness and errors will be corrected to what actually exists on site as of the inspection date. The building permit may have been for a matter that did not create a value change but these past error corrections could cause the total value to go up or down.

A building record has a unique identification number if owned by one party and located on land owned by another. This constitutes a leasehold improvement. Otherwise, all building improvements are listed on the land record cards as a site improvement.

Property record cards will have the land record data as well as the building record for each building known to exist on that individual property. Craven County is now attempting to describe and list all buildings found on a site, even if that structure offers no contributing value to the site. This is done for identification purposes in an attempt to address or identify each building seen in the current orthophotography. A building that shows on the ortho-photography but had been razed will be noted on the property record card. You will find frequent notes on property record cards in certain parts of the county describing a building that has no contributing value due to poor condition or lack of utility.

Building Classification- Upon inspection of a site with a building, that building is listed in a prescribed method. The building is classed by highest and best use such as residential dwelling, a guesthouse, garage, utility storage or items of this type as listed in the building section of this manual. Occasionally, a building will have more than one use or various uses. These type buildings will be described and listed at the building class that offers the most contributing value to the subject land parcel.

An example of this would be an abandoned convenience grocery store located on a large agricultural tract. The condition of this building is satisfactory for storage use and the property owner currently uses this building to store farm materials and products. The highest and best use is no longer as a grocery store but as an agricultural storage building. Similarly, an old abandoned tenant dwelling house that no longer meets current day standards for residential use but is weather tight and may be used for dry storage of hay, grain, fertilizer or other such products.

On commercial properties, buildings are frequently found that have changed in use since the date constructed. Commercial uses such as repair shops may build an open pole shelter for dry storage of equipment. As the needs occur, the owner may enclose the sides and add doors. This building has been changed in use and the class and description will be changed upon inspection to the most applicable description indicated in this manual.

This situation is not found as often in residential properties, but it does occur. A new home with modern features may be built next to an older house. The owner will occupy the new dwelling and utilize the older dwelling for general storage. The second dwelling will now be listed as a "converted to storage" or "CVD" building and valued according to the contributory value, typically about equal to a utility storage building. This would not apply to a second dwelling that remains adequate for continued residential use. As long as a dwelling house is suitable for typical residential use, it is classified as a dwelling house. The need for maintenance and repairs will not change the building class. As long as repairs are economically feasible and will restore the utility to that typical for the dwelling age and style, it will be listed as a dwelling. The personal desire of a property owner not to utilize a building at its highest and best use does not change the building classification. When the market has recognized the highest and best use of a building of this type as supported by market sales of comparable properties, the building class is then actually set by the market.

All buildings located on a land parcel will be valued and described at the highest and best use upon the inspection. Existing records of the assessment department listed on the property record card does not set building classifications. All buildings are classed or re-classed according to this schedule upon inspection.

Grading of the Classed Building- Each building listed will be properly graded from the building classification grade schedule listed in the Schedule of Values. This manual contains details on the proper grading of each building within its class. Various benchmarks are offered along with several examples to indicate the proper grade for each building class. Each grade will offer details on applying a "plus" or "minus" adjustment to each existing grade. This allows the recognition of those classes that are superior or inferior to the general benchmarks for that class. If a dwelling has some additional features or not quite all features listed as typical for that grade, it will be graded upward or downward within the grade accordingly. The purpose of this method is to recognize those features or lack of features that are recognized by the market. A typical dwelling with skylights, a finished interior garage and ceramic tile baths should be classed to represent these additional features when an equal class dwelling without those features sells for less in the market.

Standard Measuring Procedure- On each property parcel inspected, the appraisal department will review the current record card. Any buildings newly constructed or existing, not listed in our records will be measured in a standard method.

As all buildings listed are to be valued by the mass appraisal system, a standardized computer program, standards must be maintained by each appraiser to produce consistent values for equally classed and graded building improvements. All measurements will be made from the exterior along each exterior wall. The only needs for an interior measurement would be to distinguish between regular living area and an appendage to the living area such as a laundry or utility area across the rear of an attached garage.

A rectangular dwelling should have two walls on opposite sides of equal length. A dwelling with several variations in the wall must have each section measured. A dwelling with appendages not utilized for living area such as porches and an attached garage, shall have each appendage measured separately and labeled.

Craven County will use even measurements only; all measurements will be rounded up or down to the nearest foot. Any measurement that equals or exceeds 6 inches will be rounded up while any measurement that is below 6 inches will be rounded down. Seldom are all homes perfectly square. A rectangular dwelling that measures 36 feet 4 inches across the front wall but 36 feet and 7 inches along the back wall, both measurements should be rounded down to 36 feet even. If the same type dwelling measures 36 feet 7 inches across the front wall but 36 feet 10 inches along the back wall, both measurements should be rounded up to 37 feet even. On brick veneered dwellings special care must be taken to develop the most realistic measurement that will properly represent the living area of the dwelling.

Non-living areas are to be separated from living areas into properly labeled attached residential appendages. Appendages are to have separate measurements for areas such as garages, porches, utility rooms, storage areas and such supplements to living areas are to be measured and described separately from living areas. Additional living areas such as sunrooms, enclosed porches and garages converted to living area are also to be measured and described separately from the principal living areas if they are observed to have a lesser quality than the main living areas.

Divisions of living area by floor height will also be designated by separate measurements. A two-story home with a second floor equal to the first floor in area is adequately described by a two story label. A one and half story home with the entire second floor completed at an equal percentage of the first floor area is properly labeled as a one and half story. This type home does require that a measurement of the second floor be made to properly determine the first to second floor ratio. If a portion of a dwelling is two stories with remaining sections of one or one and a half story, each section must be measured and labeled.

Computation of Areas and Square Footage- This measurement and individual section description is dictated by market data. By a matched pair analysis of market sales, it has been determined that the market will generally pay less for the living area footage of a dwelling located at a different level from the principal or base first floor area. Based on this information, the computer file will indicate the base or principal living area.

This analysis is carried further by development of a separate value for each type additional living area. An applicable percentage of the base area is utilized to develop these additional areas which, when added to the base area, will indicate an adjusted footage for application to a market indicated value per foot.

For a two-story dwelling measured at 30 feet by 40 feet, the base area will be 1,200 square feet. The completion of a market analysis indicated the second floor area will typically sell for eighty percent as much as the first floor or base area. Therefore, to accommodate valuation by computer, the second floor area is applied at eighty percent. This dwelling will not be shown as two stories with 2400 square feet but will be shown in our computer system as having a base area of 1,200 square feet and a total adjusted area of 2,160.

Likewise, various percentages are developed for the appendages to this dwelling. A garage area is added at 60% of the floor area, a covered porch at 40% of the area, and wood deck at 20% of the area. All percentages are then added for the total adjusted area of the dwelling. Each base percentage area may be increased if superior to the base percentage. As an example, a wood deck with bench seats may qualify as a wood deck at 30%, etc.

By using this method, the computer will then multiply the adjusted area by the scheduled value for this class and grade dwelling. This prevents the need to calculate several different values per square foot for the different sections of a dwelling. This has been found to eliminate many calculation errors and will produce reliable and equitable value estimates for buildings. It also simplifies the valuation in mass of dwellings in the same class and grade. This also simplifies the application of a proper depreciation for the effective age of the dwelling.

Using the adjusted square footage does not negate the need for careful measurements of each section of living area and each appendage. These records of measurement are maintained in the computer system for review purposes.

Recording Descriptive Data- The CAMA (Computer Assisted Mass Appraisal) program utilized by Craven County is the Keystone System. As previously covered, this system uses a cost approach application of market extracted unit values and is commonly call a Unit Value System. Key descriptive elements of the major construction components of a building are described. Each description or feature is assigned a number of units after an analysis of market data. The standard for Craven County is developed around a "standard dwelling" which has a total of 100 units after all construction components have been listed, this is a standard "D" grade residential dwelling. From this standard, adjustments are made that reflect an increase or decrease in construction quality as indicated by both grade and the units assigned individual construction components.

As an example, one of the most economical types of roof systems is a low-pitched gable roof with composition roll roofing. This is typically found in the "E-" and "F" grade home. If this grade home had a better than average roofing such as composition shingle, the units would be higher and would produce a higher value estimate. Equally, a good quality home in the "C+" grade is expected to have composition shingle. If this grade home had the more expensive standing seam metal roofing, the units are higher for that type roofing and would result in a higher value estimate for this dwelling.

The correct listing of the construction components is essential to produce a reliable value estimate within the same grade of quality. Proper classing is also important and covered in great detail in this manual. Interior descriptive components are less important and are limited in requirements. Limited data is required from the interior of a building. General interior descriptions can typically be determined by a knowledgeable appraiser by the careful inspection of the exterior of a dwelling house. As we are seldom able to gain admission of all dwelling houses, and in order to keep methods as well as values equitable, interior description requirements are limited and carry less weight in the final value determination. As a properly classed dwelling house will have standard

interior features, interior inspections are not required in order to produce reliable and reasonable value estimates.

Interior inspections are encouraged whenever possible as they will assist in proper measurements and separation of living areas from storage areas in a dwelling. On request by property owners, an interior inspection will be completed. For property owners who report the interior of their dwelling is below average in condition, quality or utility, an interior inspection will be required prior to adjusting any values for these conditions. Interior inspections must be arranged during normal business hours.

Each dwelling listed and valued by this department will have a limited number of interior descriptive features listed. The number of rooms, while having no weight in the property valuation, will assist in describing the utility of the property. The number of bathrooms and plumbing fixtures do influence the final value estimate. This information is based on a standard quality and number for various grade homes and has little weight in the final value determination.

Depreciation for Age- Each building listed will indicate the actual age or date of construction. A study of market data will indicate that the actual age of a building has little to do with the market value. An analysis of a large number of residential sales will support that the market value is influenced by the effective age of a building. The effective age is dictated more by the utility and condition of a building than the actual year built. Many dwellings built 50 years ago but properly maintained and upgraded to modern standards will have an effective age far less than the actual age.

The effective age of a building is determined by the general condition, utility and contributory value to the real property. While being somewhat subjective in nature, this is a true reflection of the reactions of the typical buyer to the value of a building. With a large number of comparable dwelling sales that range over a number of years in true age, the standard effective age range for a neighborhood may be determined with a good deal of reliability.

Careful examination of a dwelling from the exterior by a qualified and experienced appraiser and the application of standards developed from neighborhood market data will reduce the subjectivity of an effective age estimate. It is also essential to complete an in-depth analysis, on a neighborhood by neighborhood basis, after the setting of minimum effective age and the revaluation of all neighborhood properties.

Depreciation for Functional Utility- The utility of comparable dwellings may also be determined by an experienced appraiser from an exterior examination. A study of data will indicate that comparable dwellings within a neighborhood were generally built within a few years of each other from a limited number of standard

floor plans and designs. All of these dwellings were typically constructed to the demands of the market for the time period of their construction. The standard features of dwellings within a homogeneous neighborhood were dictated by the market that purchased these homes. Therefore, the utility of these homes will be comparable and standard for the neighborhood.

While custom-built homes may vary somewhat with tract built homes, each will feature the standards dictated by the market. The exceptions will be limited and would not typically be considered comparable to the majority of homes within the neighborhood.

The occasional dwelling that was custom designed by an individual may require an interior inspection to determine if it meets or exceeds the neighborhood standard. This would typically be limited by the property classification and grading of these homes based on the atypical features noted from the exterior.

As Craven County uses a method to develop reliable and equitable values for residential properties without an interior inspection, the need to inconvenience a property owner is limited. However, certain types of properties can not be properly measured or classed without an interior inspection. On this type property, the appraiser will seek permission while at the site. If it is not a convenient time for the property owner, an appointment should be made to inspect on some other date during regular business hours. If no one is at home when the property is listed, the appraiser will leave a door hanger requesting the owner to call to set an appointment by an interior inspection.

While a dwelling is in the last stages of construction is a perfect time for an interior inspection as floors are not completed and construction crews are seldom inconvenienced by a walk through. Dwellings inspected at this stage will need an additional inspection after completion to pick up any additional construction on the site such as decks, patios, detached buildings and items of this nature. It is frequently worth the additional effort of completing the inspection in two phases as owners are not inconvenienced.

Depreciation for Off-Site Influences- This type of depreciation may be more difficult to determine. If neighborhoods are properly grouped, the influences on value found off site will be equally distributed to all properties within the neighborhood. Features such as convenience to a park or shopping centers would be considered equal to all properties within a reasonable distance to these features as they are of a locational nature. The convenience of access to this type off site feature would be reflected in the land values of the neighborhood. While homes located near industry that creates noise and or objectionable odors may suffer a reduction in value, this value influence would possibly apply to the entire neighborhood. All sales from this type neighborhood would then reflect this effect on value.

What makes this type depreciation difficult is the fact that effects on value may be different to different owners. A property owner next to a school or playground may find this location of an advantage if they have children; a property owner without children may find this objectionable due to a noise factor. The market is not perfect but will typically reflect the fact that people without children do not typically buy property next to a school or playground. Therefore, the market would reflect only the advantage of this location.

For mass appraisal, the proper grouping of similarly affected properties within a neighborhood will properly reflect value influences located off site.

TESTING THE DATA

Analyze and interpret the data- All information collected and entered over the past six year cycle will be reviewed in an attempt to identify simple clerical errors that exist. The grouping of sales by type must be reviewed to be sure that relevant facts have been properly considered. Data groups are analyzed to assure their relevance to the entire group. Calculations are made based on the unit of value the data indicates is most relevant to the group. The resulting value indication for individual properties and property groups are then tested against recent market sales data.

Reconcile data for final value estimate - The appraiser will make a conclusion as to the approaches most relevant to each property group. The specifications for each step in the process of applying the applicable approaches will be drawn. The values indicated by each approach will be reviewed and the final value will be reconciled to the method considered the most reliable approach as indicated by tests within the actual marketplace.

Process individual value estimates- The process of calculating individual property valuations is completed in mass by computer. An adequate number of individual properties must be reviewed to check for errors in data entry and calculation formulas. Adequate numbers of individual properties and property groups are examined to verify that the value conclusions are valid. Individual properties are continuously examined throughout the entire process and any errors detected are corrected as found.

Test indicated values in the market - Individual properties by neighborhood will then be statistically analyzed. If any individual properties fall outside the set reliability parameters, these properties will be inspected individually to verify listed data. Those individual properties requiring data corrections will be revalued and again tested by the process. This examination will identify individual properties and possibly entire property groups or neighborhoods that warrant adjustments for various reasons.

In neighborhoods where buildings fall outside acceptable valuation parameters, a neighborhood factor will be developed and applied to each property in that neighborhood. By use of this method, building values may be adjusted between and among neighborhoods to maintain equity. The next page provides a property data card with the area for neighborhood adjustment highlighted.

**VALUATION
OF
NON-AGRICULTURAL
LAND**

LAND VALUATION

The valuation of residential land is a comparatively simple and logical operation. Unlike with many other phases of appraisal work, it is more hard work and data gathering than intellect. Those factors contributing to value as well as those that detract from it are in the data for anyone to see. The trained eye of an appraiser will quickly observe trends and form conclusions based on adequate land sales data. If a new subdivision offers a multitude of vacant lot sales within a set range of sales prices, the correct value for all lots comparable in size, location, view and utility would be within that value range. Common sense and good judgment will lead anyone to the same general conclusion when faced with adequate sales data.

The same conclusions will be reached on sales of commercial land for commercial uses. Caution is required when land changes in "highest and best use". If a residential lot sells for a highest and best use of an office, this sale would not be an indication of residential value but would change over to a commercial use. Likewise, when rural agricultural land is sold for development as a future residential subdivision or commercial-industrial tract, these sales are not an indication of agricultural land values but of land in transition or change in the highest and best use. Sales of land for a change in use included in the former classification will lead to incorrect value estimates for that group of sales. An appraiser with experience will quickly note these type sales and move them to the proper land class.

The following basic rules of land valuation are to be applied in Craven County for this revaluation.

Like lots have like value - Buyers compare prices as well as the advantages and disadvantages of many available building sites when seeking a future home site. It soon becomes obvious that lots of equal desirability and with equal advantages within a given neighborhood will tend to seek a common level of sales prices. If the demand remains strong and the supply does not exceed demand, the sales prices will trend upward.

An over supply of available lots of equal desirability tends to diminish the value of all the available lots. Market data will also indicate that only the most desirable of lots will sell first. The less desirable lots will receive interest from an active market only when priced well below the typical price of the neighborhood. Only when the reduction in price exceeds the disadvantages offered by the site will it offer competition for the more desirable sites.

This is best evident in a new subdivision. When supply and demand are equal, the most desirable lots tend to sell first. If the supply is reduced and demand

remains constant, less desirable lots will then typically sell at about the same price formally reserved for the best lots. Resales of these better lots will then trend upward in price.

To reach reliable and equitable lot values, the appraiser will analyze the sales by grouping like lot types. These listed sales will then offer a range of values. The most indicative value from within this range will then be applied to all unsold lots.

Use of "Bracketing"- The method of setting parameters for the "lot types" shown above is known as "bracketing". Lots of comparable size, view, topography and shape are first grouped and the sales prices reviewed. It quickly becomes evident that the buyers set the standard features. By establishing the range of prices paid for all lots with the same features, the bracket of values is established. One may safely assume that all lots of equal or comparable feature will sell within the bracketed price range. The price within this range that is noted to represent the majority of lot should carry the most weight in setting the one price to be applied to all comparable lots. All lots with the same features will then be of equal value in order to maintain equity.

While reviewing data, the appraiser must keep in mind that he/she is seeking the most reasonable price that will represent the value as of the date of valuation. This means he/she will seek a future value based on the present data that reflects value in the past. One must look for trends in the sales history of a development and project these trends to a future point in time. This is done by developing reasonable time adjustment from the market data at hand. Sale to resale comparisons will indicate changes in value over the time between sales.

SETTING NEIGHBORHOODS

Neighborhood Boundaries- As covered in other sections of this manual, proper delineation of each neighborhood is an important factor in mass appraisal. A neighborhood should reflect the environment of each property location that has a direct effect on the value of individual properties located within that neighborhood. The neighborhood may have a boundary set by known landmarks or natural topographic features. Other boundaries may be streets, highways, city limits, zoning districts, township limits or other geographic features. The principal purpose of the neighborhood is to contain homogeneous property types to an area that receives equal influences on value from within as well as from outside the boundaries.

Tract homes of compatible size, style and feature centered near a neighborhood school may be in the same neighborhood. A study or analysis of sales from within that boundary may support smaller sub-neighborhoods. This may be required to properly reflect market reactions to the distance from the school, shopping centers or recreation facilities within this same area. Other features may create additional influences on typical market values.

Once the neighborhood boundary has been established, it is assumed that all properties within that neighborhood will be equally influenced by both positive and negative features. Land values will typically be tightly grouped for like view and size properties. Most neighborhoods will have an equal unit of value for each lot within set size parameters as long as each lot use is equally restricted and put to their highest and best use.

Commercial and rural properties will be similarly put into homogeneous neighborhoods. Most commercial neighborhoods will be smaller when compared to the surrounding residential boundaries. Likewise, most rural neighborhoods may extend several miles as they contain principally larger agricultural properties. Rural areas will frequently have small residential neighborhoods located at crossroads or other areas of concentrated residential use.

Neighborhood groupings and boundaries are principally set by land use. Market values within this use class may set boundaries of sub-neighborhoods. Various land use types such as average interior, interior with a view, lakefront, golf course front or riverfront sites may also be utilized to set up sub-neighborhoods to facilitate ease in setting different land values within the same neighborhood boundary. This method may also be utilized to set up a sub-neighborhood for those properties that front or back up to a busy street with above normal traffic and noise in order to reflect the effect on land values. The most reliable way to develop equitable land and residential lot values is to properly map the neighborhood boundaries.

Neighborhood boundaries are not permanent and actually float as changes in the economy, land uses and market take place. These changes may take place slowly or rapidly depending on market demands. A newly developed subdivision in a formerly rural area may create an entirely new neighborhood or a sub-neighborhood within a formerly established neighborhood area. Properties formerly in one neighborhood may change to another or may create an entirely new neighborhood boundary.

Neighborhood boundaries are developed and fixed in time depending on market indications as of the valuation date and may not be applicable a year later. Boundaries may be of varying sizes and may not be geographically contiguous but will be affected by the same market factors.

In this revaluation of Craven County, each of the 57,216 parcels on file will be assigned a neighborhood. Neighborhood codes are made up of various numbers or a combination of numbers and letters. They will be mapped by computer on the GIS system of the county. To meet the requirements for computer mapping, if any portion of a parcel is under influences of an identified neighborhood, the entire parcel will be mapped as within that neighborhood. A parcel or tract with 150 acres may have only the road frontage of 2 acres actually under market influences typical of that neighborhood while the remainder of the parcel may have a different highest and best use.

Each neighborhood will have valuation standards, rules and guidelines that set the valuations methods, unit values, size parameters and applicable adjustments to be used in that identified neighborhood to value each land parcel. These methods, values and parameters may be the same for several other neighborhoods in that township or may be unique and apply only to the specified neighborhood. These valuation parameters are dictated by market data.

The following pages offer previously defined neighborhoods throughout Craven County. These are provided as examples of how neighborhoods are delineated. Sample maps available from the GIS system are also provided.

SAMPLE NEIGHBORHOODS

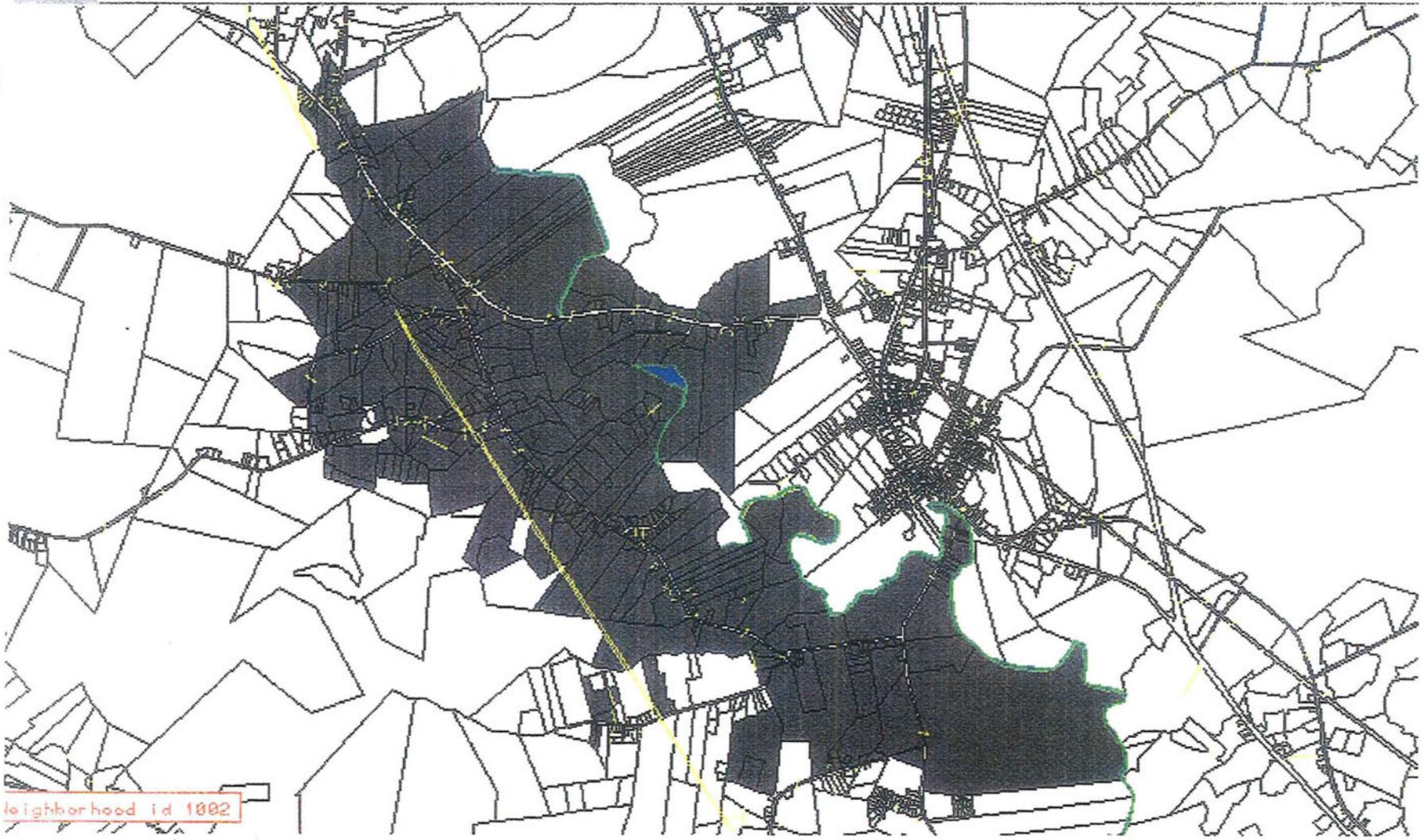
The following is offered as examples of the type number codes that will be utilized and the type neighborhood that will be identified in this revaluation. Those neighborhoods identified by a * next to the code have example boundary maps duplicated from the GIS system attached on the following pages.

Township #1 -	Township Rural	-	1045 - 1050
	City of Vanceboro	-	1001
	Vanceboro Sub Unit	-	100A
	Piney Neck Community	-	1002*
	Ernul Community	-	1004
Township #2 -	Township Rural	-	2045 - 2050
	Rural Subdivision	-	200B
	City of Bridgeton	-	2001
	Antioch Community	-	2002*
	Askins Community	-	2003
	Cayton Community	-	20A3
	St. Delight Community	-	2005
	Fairfield Harbour	-	2007
Township #3 -	Township Rural	-	3045 - 3050
	Rural Subdivision	-	300K
	Fort Barnwell Community	-	3003*
	Wintergreen Community	-	3004
Township #5 -	Township Rural	-	5045 - 5050
	MCAS AICUZ Area	-	5001*
	Cherry Branch	-	500A
	N. Harlow Community	-	5002
	Adam's Creek Community	-	5005
Township #6 -	Township Rural	-	6045 - 6051*
	City of Havelock	-	6001
	Havelock Sub Neighborhood	-	60A1
	Stately Pines	-	6011

Township #7 -	Township Rural	-	7045 - 7050
	Grantham Community	-	7005
	Hood's Creek	-	7106*
	Oakview	-	70V0
	Riverview	-	7007
	Reedy Branch	-	7102
Township # 8 -	Township Rural	-	8045 – 8050
	New Bern Historical District		8101
	Pembroke	-	8220
	Country Club Hills	-	8230
Township # 9 -	Township Rural	-	9045 – 9050
	Turkey Quarter	-	9003
	Asbury Road Area	-	9005
	New Liberty Road Area	-	8FF2

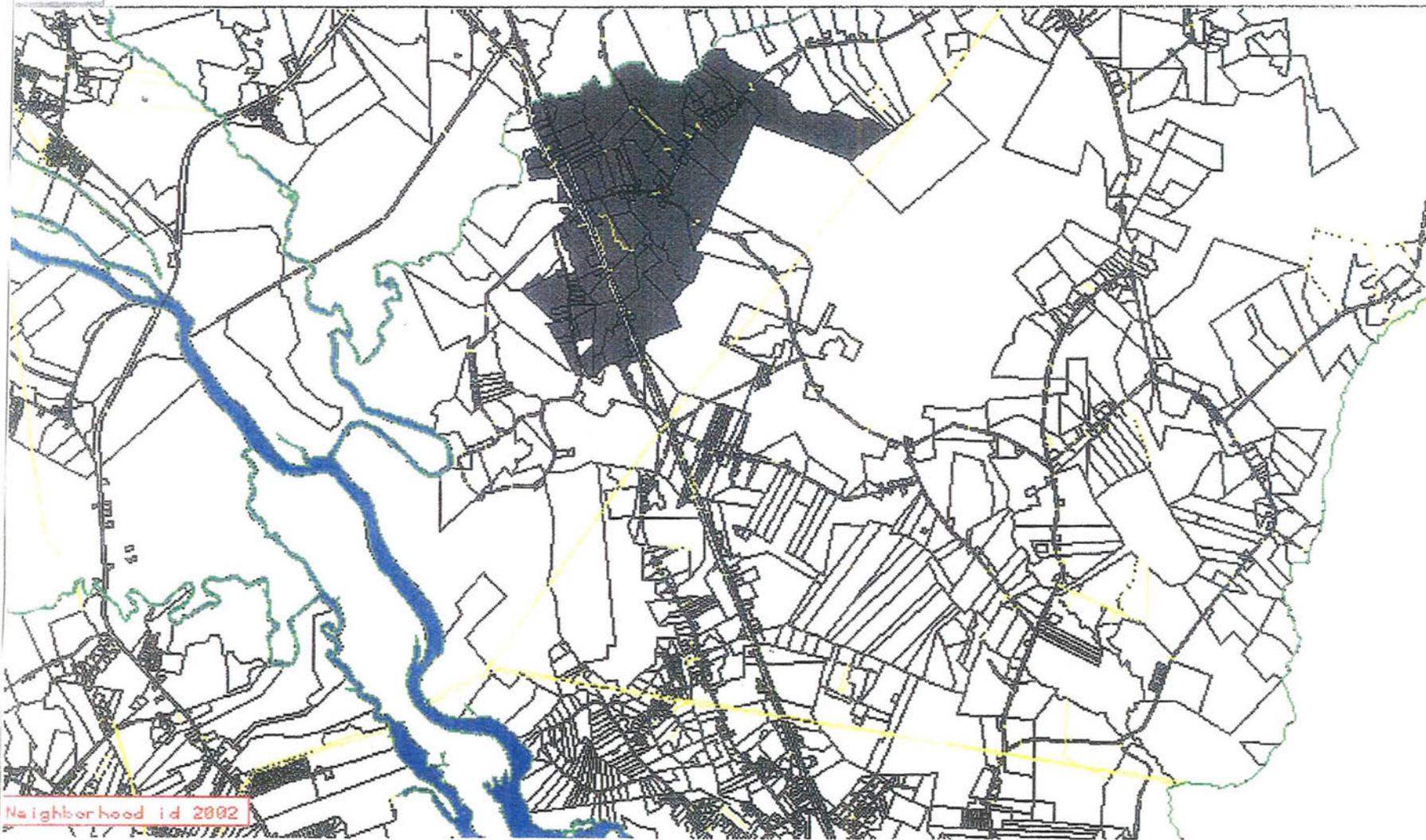
Note: The above neighborhood codes are just an example of the many neighborhoods that we have created throughout the county.

m/Zoon



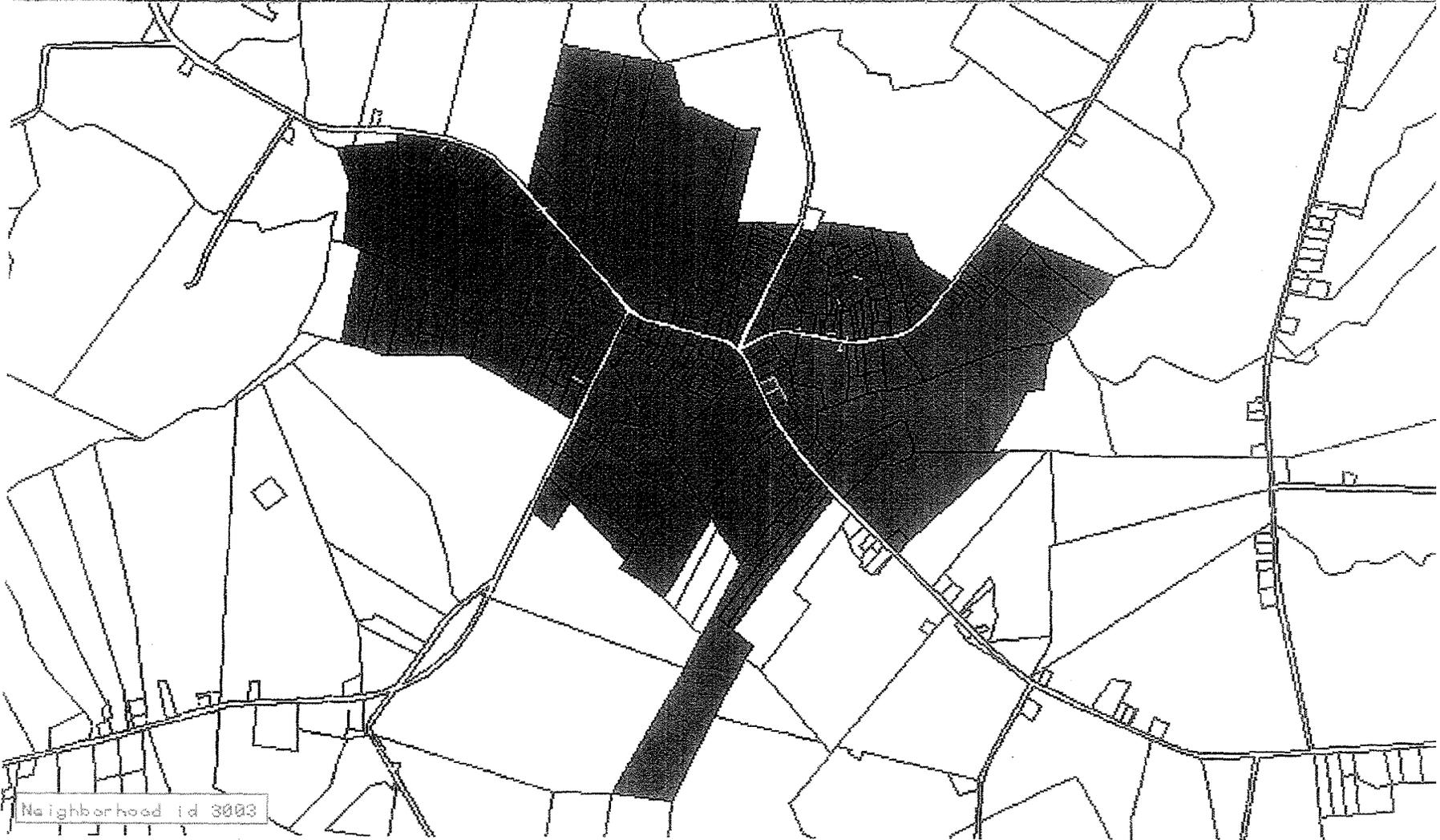
neighborhood id 1002

pan/Zoom

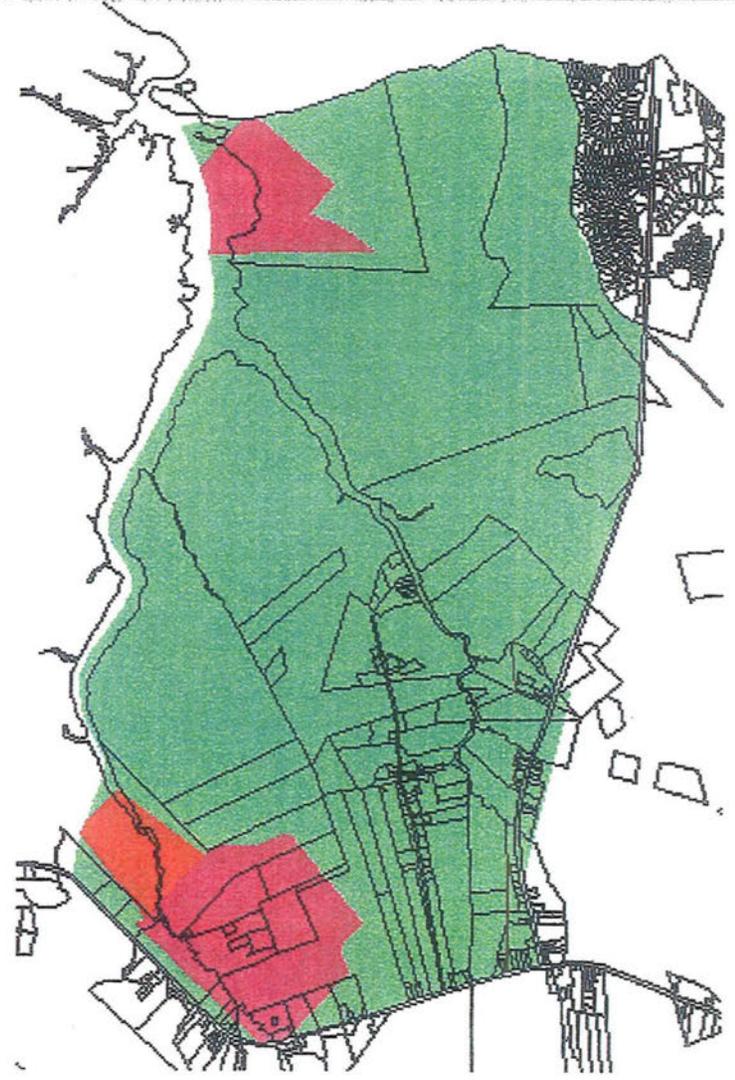


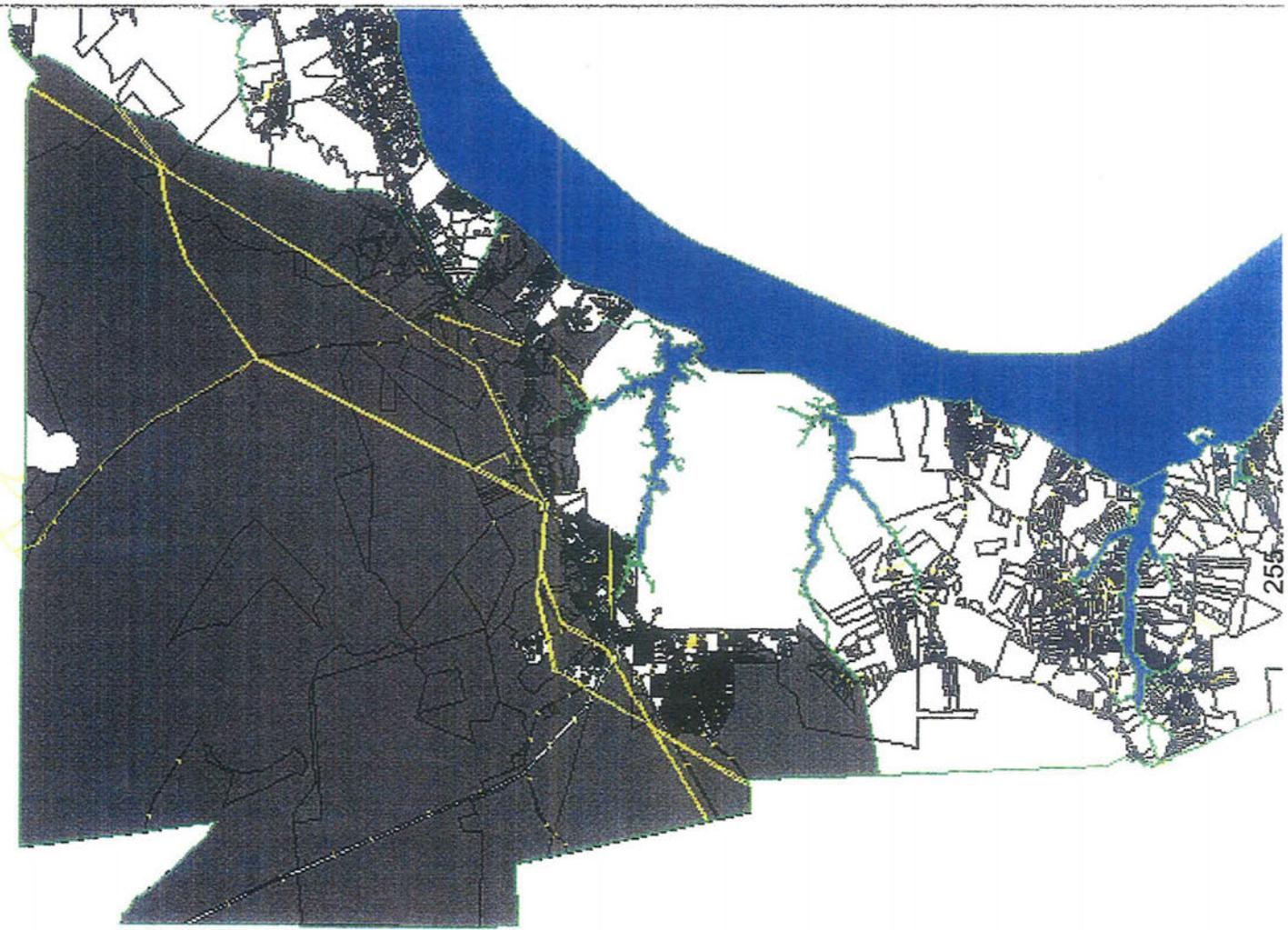
Neighborhood id 2002

Pen/Zoon



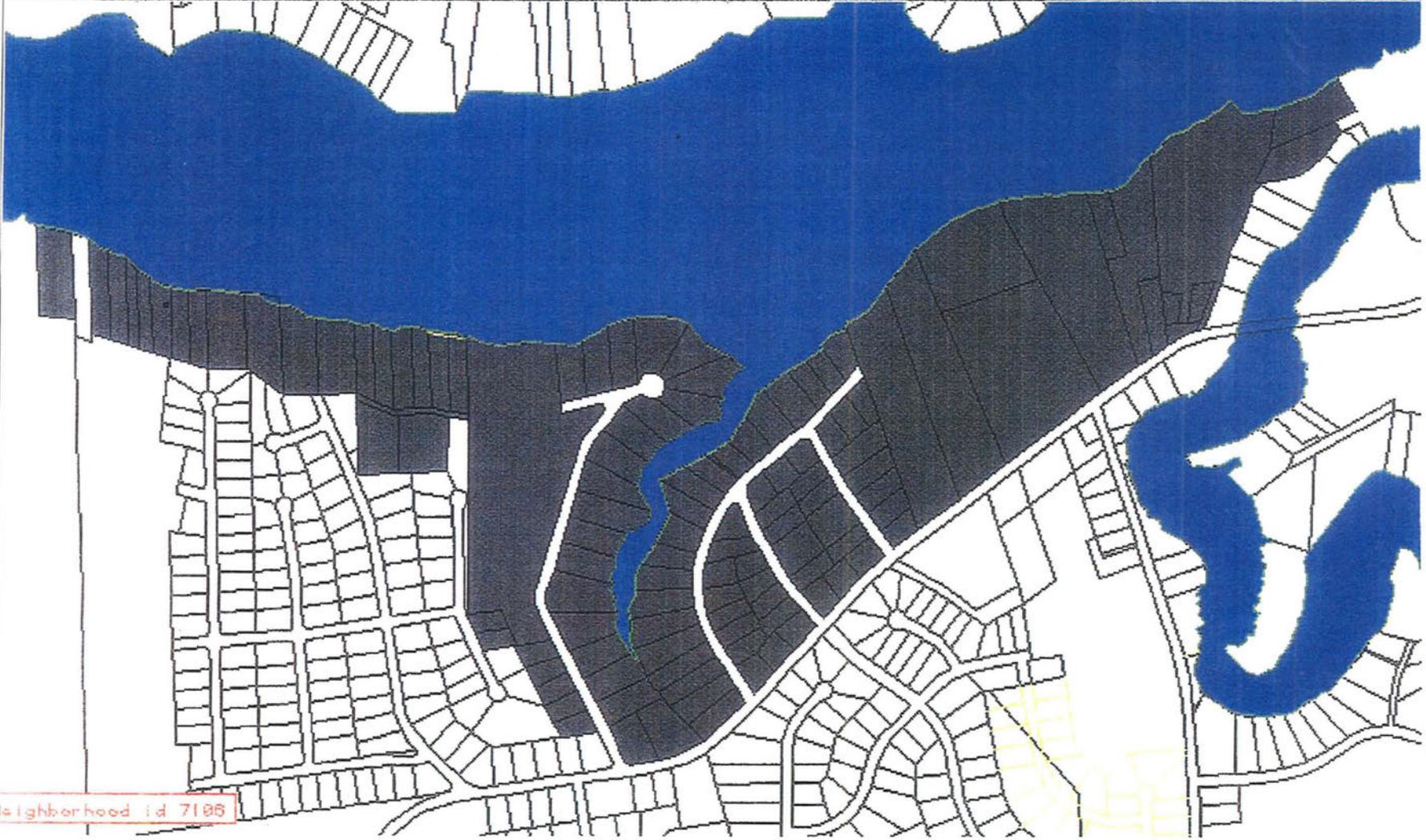
Neighborhood id 3003





Neighborhood id 6000

an/Zoon



neighborhood id 7186

LAND USE CODES

The following pages contain reproductions of “current land use codes” used to indicate the use of the land. These codes are utilized for sorting and reviewing properties that are comparable in their use. The current use may or may not be the “highest and best use” of the property but will adequately represent the use by the recorded owner.

LAND USE CODES

RESIDENTIAL:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
100	Residential-General	Res-General
110	Residential-1 Family	Res-1 Family
120	Residential-2 Family	Res-2 Family
130	Residential-3 Family	Res-3 Family
150	Residential-Estate	Res-Estate
160	Residential-Seasonal	Res-Seasonal
170	Residential-Personal Property Mobile Home	Res-MH-PP
171	Residential-Real Property Mobile Home	Res-MH-RE
172	Residential-Leasehold Improvement	Res-Lease

AGRICULTURAL:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
200	Agricultural-With principle row crop use	Ag-Crop Only
205	Agricultural-With residential use on site	Ag-W/Res
210	Agricultural-With commercial use on site	Ag-W/Comm
211	Agricultural-With no crops, forest	Ag-Forest Only
212	Agricultural-Equestrian	Ag-Equestrian
213	Agricultural-Commercial Livestock	Ag-Livestock
216	Agricultural-Commercial Aquaculture Pond	Ag-Acqua
220	Use Value-Use as Qual Agriculture	Use-Agri
221	Use Value-Use as Qual Forest	Use-Woods
251	Use Value-Use as Qual Horticulture	Use-Hort
252	Agricultural-Grape Vineyards	Ag-Grapes
260	Agricultural-Other Fruits	Ag-Oth Fruits
270	Agricultural-Nursery, Hort/Grass	Ag-Hort

VACANT:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
300	Vacant-Mapped/Platted/Developed	Vac-Dev
310	Vacant-Residential	Vac-Residentl
311	Vacant-Residential Tract	Vac-Res
312	Vacant-Res Small Tracts	Vac- Small Tra
313	Vacant-Water Front Lots	Vac-Water Tra
314	Vacant-Rural Lot < 10 acres	Vac-< 10 AC
315	Vacant-Lake/Pond/Marsh/Wetland	Vac-Underwater
320	Vacant-Rural/Agricultural	Vac-Rural/Ag
321	Vacant-Abandoned Ag	Vac-Abandoned
322	Vacant-Ag Land >= 10 Acres	Vac->= 10 Ac
323	Vacant-Agricultural Other	Vac-Ag Other
330	Vacant-Tract Suitable Comm Dev	Vac-Comm
340	Vacant-Tract Suitable Ind Dev	Vac-Industrl
350	Vacant-Urban Renewal	Vac-Urb Renew
360	Vacant-Tracts Curr Exmp	Vac-Exempt

COMMERCIAL:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
400	Comm-General	Comm-General
410	Comm-Living Accommodations	Comm-Liv Accm
411	Comm-Multifamily Apt > 3 units	Comm-Apts
412	Comm-Codominium Development	Comm-Condo
413	Comm-Time Share	Comm-Time Shr
414	Comm-Hotel	Comm-Hotel
415	Comm-Motel/Overnight	Comm-Motel
416	Comm-Mobile Home Parks > = 4 units	Comm-MH Park
417	Comm-Camps/Cottages	Comm-Camp/Cot
418	Comm-Inn/Lodge/Tourist Home	Comm-Inn/Lodg
420	Comm-Dining Establishment	Comm-Dine Est
421	Comm-Food Service/Restaurant/Dining	Comm-Food
422	Comm-Diner/Lunch Room	Comm-Dine/Lun
423	Comm-Fast Food/Drive-In	Comm-Fst Food
424	Comm-Night Club	Comm-Night Cl
425	Comm-Bar/Legal Beverages	Comm-Bar/Legl
430	Comm-Automotive Sales/New & Used	Comm-Auto Sales
431	Comm-Automotive Service/Repair	Comm-Auto Service
432	Comm-Veh Service/Gas Station	Comm-Veh Gas
433	Comm-Veh Body/Tire Shop	Comm-Veh Shop
434	Comm-Veh Automatic Car Wash	Comm-Vh A/Wsh
435	Comm-Veh Manual Car Wash	Comm-Vh M/Wsh
436	Comm-Veh Self Serv Car Wash	Comm-Vh S/Wsh
437	Comm-Parking, Garage	Comm-Park Gar
438	Comm-Parking, Lot	Comm-Parking
439	Comm-Parking, Small Garage	Comm-Park Sml
440	Comm-Storage Distribution Whse	Comm-Warehouse
441	Comm-Bulk Gas/Oil/Propane Storage	Comm-Fuel
442	Comm-Gas Bottled/Natural	Comm-Gas Bolt
443	Comm-Stg Grain/Feed Evl Silo	Comm-Stg Feed
444	Comm-Yards, Lumber	Comm-Yd Lumbr
445	Comm-Yards, Coal/Bins	Comm-Yd Coal
446	Comm-Storage, Cold Facility	Comm-Stg Cold
447	Comm-Trucking Terminals	Comm-Trk Term
448	Comm-Piers/Wharves/Docks	Comm-Pier/Dck
449	Comm-Storage Units, Mini/Maxi	Comm-Storage
450	Comm-Retail Shops	Comm-Retail
451	Comm-Shops Regional Centers	Comm-Shop Reg
452	Comm-Neighborhood Strip Shops	Comm-Strip Shops
453	Comm-Large Regional Stores	Comm-Region Stores
454	Comm-Retail, Lg Food Store	Comm-Lg Food
455	Comm-Dealer, Not Auto	Comm-Dealer
456	Comm-Convenience Store	Comm-Conven
457	Comm-Convenience WO/Gas	Comm-Cnv WO/G
458	Comm-Drug Store	Comm-Drug Store
460	Comm-Bank/Home Office/Branch	Comm-Bank

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
461	Comm-Bank, Standard	Comm-Bnk Std
462	Comm-Bank Drive-In	Comm-Bnk Drvi
463	Comm-Bank, Complex & Office	Comm-Bnk Cmpx
464	Comm-General Office Building	Comm-Office Bldg
465	Comm-Building Professional/Medical Office	Comm-Prof Office
470	Comm-Private Owned Child Care	Comm-Child Care
471	Comm-Funeral Home/Cemetery	Comm-Funeral
472	Comm-Veterinarian Clinic/Kennel	Comm-Vet/Kennel
473	Comm-Greenhouse	Comm-Grnhouse
474	Comm-Mini Storage Units	Comm-Mini Storage
480	Comm-Multi Use/Mult Purpose	Comm-Mult Use
481	Comm-Downtown Row Type W/CW	Comm-Row W/CW
482	Comm-Downtown Row Detached	Comm-Row Detc
483	Comm-Commercial with Residential Use	Comm-Res+
484	Comm-1 Story Small Structure	Comm-1St Sm
485	Comm-1 Story Small Mult Occp	Comm-1St Mult

RECREATION:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
500	Rec-Private Rec Club/Gym/Spa	Rec-General
510	Rec-Exempt Use/Own by POA/HOA	Rec-HOA
511	Rec-Theater, Legitimate	Rec-The Legit
512	Rec-Commercial Motion Picture	Rec-Movie
513	Rec-Theater, Drive In	Rec-The Drvin
515	Rec-Radio, TV, Picture Studio	Rec-Radio/TV
520	Rec-Sports Assembly	Rec-Sports
521	Rec-Stadiums, Arenas	Rec-Stad/Aren
522	Rec-Racetrack	Rec-Racetrack
530	Rec-Amusement	Rec-Amusement
531	Rec-Privately Owned Fair Grounds	Rec-Fairground
532	Rec-Park, Amusement	Rec-Pk Amusmt
533	Rec-Private Game/Hunt/Shoot Farm	Rec-Hunting
534	Rec-Social Organization	Rec-Soc Organ
540	Rec-Indoor Sports	Rec-Ind Sport
541	Rec-Bowling	Rec-Bowling
542	Rec-Skating	Rec-Skating
543	Rec-YMCA/YWCA Taxable	Rec-YMCA/YWCA
544	Rec-Health Spa	Rec-Hlth Spa
545	Rec-Swimming, Indoor	Rec-Swim In
546	Rec-Other Misc, Indoor	Rec-Oth Misc
551	Rec-Sking	Rec-Sking
552	Rec-Private/Public Golf/Country Club	Rec-Golf
553	Rec-County Club w/Dining	Rec-CC w/Dine
554	Rec-Swimming, Outdoor	Rec-Swim Out
557	Rec-Other Outdoor Sports	Rec-Oth Outdr
560	Rec-Imp Beaches, Private	Rec-Imp Beach
570	Rec-Commercial Marina	Rec-Marina
582	Rec-Camping	Rec-Camping
583	Rec-Resort Complexes	Rec-Resort

590	Rec-Parks, Private	Rec-Park Priv
591	Rec-Playground, Private	Rec-Play Priv

SERVICE:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
600	Srv-General	Srv-General
611	Srv-Library Government Owned/Exempt	Srv-Library
612	Srv-School Elm, Grd, Inter, High	Srv-Sch E/G/H
613	Srv-School College, University	Srv-Collg
614	Srv-School, Special Institutn	Srv-Sch Sp In
615	Srv-Government Owned School/Exempt	Srv-School
620	Srv-Religious Use, Exempt	Srv-Religious
630	Srv-Welfare	Srv-Welfare
631	Srv-Orphanages	Srv-Orphanage
632	Srv-Fraternal/Civic, Exempt	Srv-Lodge
633	Srv-Nursing/Rest Home, Private	Srv-Nurse Home
641	Srv-Hospital	Srv-Hospital
642	Srv-Other Health Facilities	Srv-Oth Hlth
650	Srv-Govt Medical Facilities, Exempt	Srv-Medical
651	Srv-Govt, Highway Garage	Srv-Govt Garg
652	Srv-Governmental Buildings	Srv-Govt Bldg
653	Srv-Govt Parking Lots	Srv-Govt Park
662	Srv-Govt Police/Fire/Rescue, Exempt	Srv-Police/Fire
682	Srv-Govt Owned Park, Exempt	Srv-Govt Park
690	Srv-Miscellaneous	Srv-Misc
692	Srv-Privately Owned Roads/Streets	Srv-Streets
695	Srv-Cemeteries, Exempt	Srv-Cemetery

INDUSTRIAL:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
700	Industrial-General	Ind-General
710	Industrial-Manufact/Process	Ind-Manf/Proc
720	Industrial-Mining/Quarrying	Ind-Mine/Quar

UTILITY:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
800	Utl-Government Owned, Exempt	Utl-Gov
822	Utl-Water Supply	Utl-Water Sup
853	Utl-Sewage Treatment	Utl-Sewage Tr
866	Utl-Private, Cell Tower/Water	Utl-Private

PARKS:

<u>Code</u>	<u>Full Description</u>	<u>Short Description</u>
900	Prk-General Parks	Prk-General
910	Prk-Forest Lands, Private	Prk-Forest Ld
920	Prk-Hunt Clubs, Private	Prk-Hunt Club
940	Prk-National Forest Land	Prk-Nat Forst
971	Prk-Govt Wetlands	Prk-Govt Wetl

LAND VALUATION METHODS

Craven County will utilize several methods to value all non-agricultural land. The three approaches to value are not possible for vacant land as the cost approach or cost to build is never applicable. Land can not be created. The use of the land may change, the topography of land may change and the desirability of land types may change but all future land exists today. The income approach to value is applicable if adequate land rents are found. This method is the foundation of agricultural and forestland and will be discussed in the applicable section of this manual.

As state tax law requires that land be valued at “market value” and as if vacant and ready to be put to its highest and best use, the only applicable valuation method would be the market sales approach. In addition, the land value must be indicated on our records at a value separate from the value of all site improvements. Craven County will value all residential and commercial land at market value for assessment purposes. Agricultural and forestry land will also be valued at market but those tracts that qualify for a preferential assessment program will be valued and assessed on the income approach to land value. This is covered in detail in the “Valuation of Agricultural Land” section of this manual.

There are many methods of valuing land at market value. Here again, even the method is dictated by the market or market buyers. These methods establish the unit of value to be applied in a set and precise manner to available land data to reach a reliable indication of value for the entire tract. A review of market data may indicate that agricultural land sells by the acre but commercial land may sell by the front foot or square foot. Residential properties typically sell by the lot. Lots are of various size and shape, and if reflected by market sales, a method other than “by the lot” may be used. The following methods will be utilized by Craven County for the 2016 revaluation.

Base Site Method - As land is at a premium, modern developments are typically designed to take advantage of the topographic features of the tract. The objective is to get the maximum number of building sites from the land tract. In order to do this, the lots are designed to be of a minimum size acceptable to the neighborhood market. Any “404 Wetlands” or adverse topographical features on the site are incorporated into and distributed among the maximum number of lots possible. This allows each affected site to contain adequate buildable land for a building site and limits land that is not buildable being retained by the developer. This method is applicable for both residential and commercial developments and on occasion for light industrial uses.

Subdivisions are designed at present to take full advantage of all the land features on a site and will frequently follow the natural contours of the land. This will result in the maximum number of lots possible and they will be of various sizes, frontages and view within the development. Park areas and green spaces that may be required by planning regulations are typically placed in the least desirable areas of the development and frequently on land that can not be used for construction of a home or commercial building. The frequent need of fill soil in the development stages of subdivisions may prompt the digging of ponds and lakes from which to obtain this fill soil from on site. This assists in controlling development costs and will produce pond front sites that typically sell at a higher price.

A review of market sales from typical subdivisions will most frequently indicate that many lot size and shape features have insignificant influence on the individual site value. Items such as the street frontage, rear lot line width, depth of one or more sideline or other similar site features may not indicate an effect on the sales price of individual sites or lots. The principal value is in the lot or site as a buildable site that will support the residual needs for the building.

The statement, "a lot is a lot, as long as it is buildable" is frequently used to describe this type of development. In most developed subdivisions within the past 20-25 years in Craven County, this would be the proper unit of value to be applied to all individual sites. This method may also be applicable for older standard subdivisions of equal rectangular shape lots with equal depth and frontages where the front-foot valuation method has traditionally been used in the past.

In rural areas that rely on the use of wells and/or septic tanks, the size of the lot is most frequently dictated by the amount of space required to qualify for permitted use of these type utilities. In this case, the road frontage, size, depth and features of this nature would have little to do with the site value. In areas of this type, the base site value would be the proper "unit of value" to be placed on the residential or commercial tract. Individual base values may require adjustment as dictated by variations due to certain on site features. This would be done on an individual site basis.

Market data most frequently indicates that all residential sites within a certain size range will have equal market values. This also applies when commercial developments contain sites that are generally of an equal size and offer equal features. From the market data available, base site values should be developed within the typical size ranges sold. This base value would then be applied to all sites within the neighborhood that fit within the size range developed. In Craven County rural areas, this size range has been found to typically be from .70 to 1.0 acres. Within planned residential subdivisions, the standard size typically runs from .40 to .75 acres. In commercial developments, standard site sizes generally

fall within one to two acres in size. Within city areas where full utilities are available, the minimum size is typically set by zoning. For residential use they may range from .08 to .30 acres in size. Commercial uses typically require larger sites than most residential uses to allow for parking and access.

After a study and analysis of land sales, the most applicable method within the majority of Craven County residential neighborhoods has been found to be the base site valuation method. Each neighborhood will have the size parameters set as the standard for that neighborhood. Those residential sites below the standard will be appropriately adjusted downward while those that exceed the standard will be adjusted upward. This method is not only dictated by the market but will result in equitable values.

For commercial properties, the valuation method will be more varied. In areas where commercial sites are typically within size limits of about an acre, the base site method will be utilized.

While the size of base sites in rural areas is more varied, the standard size most often reflected by the market has been found to be about one acre. This is affected by the availability of the county central water system but is principally dictated by the soil type of a site and its ability to support the use of a septic system. New home sites will not typically exceed one acre unless it is to provide the additional land with the proper soils needed to support a septic system. Commercial uses within rural areas are limited and are most frequently found to be for convenience stores, repair shops or small retail shops. The standard lot size for these light commercial uses is comparable to residential use.

In rural areas, the standard base site has been developed to range from .70 to 1.0 acres for residential and some commercial use. Sites that are less than this standard size will be valued at somewhat less than the standard base site as indicated by market sales. Those sites that exceed the standard size will have the land over one acre as residual or excessive land. The value for this portion of the tract, developed from market sales data, will be calculated on a per acre basis.

For residential or commercial townhouse type developments, either the base site or buildable unit value will reflect the land acquired by the owner as well as his percentage of ownership in the common area. The common area will then be valued at a nominal value to reflect the restricted and limited use of that land to any individual. In a condominium development, either residential or commercial, either a base site or unit buildable value will be assigned to reflect the percentage of ownership in the common land and improvements.

Front Foot Method - The use of the front foot unit as a measure of land value is a common practice in neighborhoods made up of comparable land tracts. This technique is most often used in residential areas of similar size and shaped home sites. In this method, a unit of value is applied for each running front foot of land. Adjustments for variations in lot width and depth are covered in the land adjustment section of this manual.

The application of this method for commercial and industrial property is identical to the application of the front foot method for residential property. The exceptions are in the adjustments for depth, features and typical value ranges per unit. Commercial land uses typically require larger tracts and the standard depths are typically considerably more than those for residential tracts. This method is most often used in mixed neighborhoods where a variety of methods may prove to be confusing. By use of the front foot, various property types within the same neighborhood may be valued by the same method.

Square Foot Method - This valuation method is similar to front foot or base site methods in that a unit of value is extracted from market data. In this case, the unit of value is per square foot of ground area and is applied to each property according to the size in square foot units. Commercial land, usually in central business districts, most frequently sells on a square foot basis. As these type properties are typically of high value and various sizes, the square foot unit would be most applicable and equitable.

Land Unit Buildable Method - Application of this method is most often found in the sale of improved commercial properties. Commercial projects such as apartment complexes and mobile home parks are purchased based on the number of rental units the tract will support. To properly reflect projects of this type, the land buildable unit value per apartment or rental space is most applicable. This is similar to the base site method as a base land value is applied for each building unit the land supports. The sum of all unit values will reflect the entire land value. This is an equitable method for various improved properties as it properly reflects the value of the land occupied by the improvements as well as supporting land used for parking, recreation and service areas. This method is also frequently used in condominium and townhouse projects, along with the base site method, to represent the value of all interests in the common area.

Small Tract - This method is reserved for tracts with fewer than ten acres and used for residential purposes. In order to distinguish residential tracts from agricultural or forest tracts, this method is only applied to tracts below a standard size. In Craven County, tracts exceeding ten acres in size are valued as agricultural land if the land is undeveloped and the land use is solely for agriculture use. Land tracts that have fewer than ten acres are valued as residential small tracts if vacant. If occupied by one or more residential units, the

units occupied are valued as base sites. The extra or left over land is then valued as residual residential land by use of the small tract method.

While the principal use of a larger property may be residential, the ten acre limit has proven to be most applicable and provides an equitable method of distinguishing between various land types. A tract of 12 acres may have one or more residential uses but the majority of the land will be used for pasture, growing limited crops, recreational uses or forested land.

The base site is used in conjunction with the small tract method. Individual home sites on the tract are valued as base sites and the balance of the land as residual residential land. The residual land exists to support the base site and offers additional space for recreation and other uses. Small tract units of value are also developed from market sales. This method is most often used in suburban areas where residential land tracts consist of more than one acre in size. In this county, the extra land is typically marginal and will not support a use other than recreational. Tracts of this type will typically allow only limited home sites due to various topographical and soil features of the extra land.

The small tract residential method allows small acreage tracts to be valued with the principal value on the home site. The lower value of the extra land will be based on its contributing value to the entire tract.

The "ten acre standard" may not always be realistic, especially in rural areas. As all land is valued "as if vacant" and at its "highest and best use", a small tract of fewer than ten acres is residential only if buildable. If located off any public access and identified on available soils maps as consisting of soil types that would not support residential uses of any type, this tract would not have a "highest and best use" as residential. Tracts of this type may be valued as agricultural or forestland under the market acres method or they may be valued as residential residual small tracts.

Many commercial and industrial uses of land require larger sites than would be typical of residential uses. Industrial uses may require sites of many acres; frequently exceeding the ten-acre limit set for residential uses.

This method is also used for land that may be developed into future residential or commercial subdivisions. It also allows for the valuation of a large tract at various highest and best uses and at various values for each section. While a tract of 100 acres along a busy highway may be principally used for agricultural or forest land, the frontage along the highway will have a different highest and best use in a growing county. In a situation such as this, the highway frontage may be designated and valued as commercial development land while the remainder is valued as agricultural land. Use of the commercial small tract or

highway front acres method allows for proper valuation of the portions of a tract with a different highest and best use.

Craven County will attempt to utilize the land valuation method most applicable for each parcel of land. This will frequently require the use of more than one method for a single site or tract. The key to land valuation is to use the applicable land valuation method or methods that will result in a reasonable estimate of value for the total tract, a total value that is supported by market data.

LAND QUALITY CODES

The property record card on each parcel of land in Craven County will have, as part of the site data of the parcel, land quality codes indicating various bits of information. This information may be utilized to make land value adjustments for various land features as determined by an analysis of market data. We will cover below the four land quality data sections found on each land parcel.

Land quality codes are found at the beginning of each land section "valuation line" on the property data card of each land parcel. A copy of this section is reproduced and highlighted at the end of this section of this manual.

Below are details for each code and what it generally indicates. This information also addresses how it may affect a land value and how the code indicated may be used to make automatic adjustments to the land unit value for certain land valuation methods.

Access - This code will provide a general description of the road access for the subject parcel. Access has been found to generally affect the value of a real property tract. Through a study and analysis of many market sales, access has been determined to have an effect according to the highest and best use of a property. Those properties that front a publicly maintained roadway of the county offer a superior access to those properties that have access only by a privately maintained right-of-way for easement. This code not only offers a description of the property but allows for mass adjustment of property type values by developing an adjustment factor from market data. If sales data indicated the access has less effect on the value of agricultural land, the adjustment factor for this property type could be less than for residential properties.

For valuation of property types in the mass appraisal system, an adjustment factor will be assigned that will adjust unit values based on the access code. This adjustment, either positive or negative, will be applied only in specified areas or may be applied by neighborhood, township or county-wide as indicated by market sales data. Off road parcels that have abutting road frontage parcels that are owned by the same owner or entity will carry the access code of the road frontage parcel.

The codes utilized to indicate property access are:

- 01 - Public Owned Road
- 02 - Public Dedicated Access
- 03 - Private Access
- 04 - No Deeded Access Known

Public owned roads - Code 01, is any roadways that are owned and maintained by the state or a municipality. They may be paved or unpaved but maintenance is offered by a government agency.

Public dedicated access - Code 02, is an access that may become a public roadway but has been dedicated by the property owner or developer to remain open to the public for access for properties served by this access. This type access may not have maintenance on a regular basis. Maintenance that is provided is typically completed by the property owners serviced by the access. This type of access is usually provided when two or more land tracts that require access are sold from a larger tract. The access drive to a public owned road is dedicated to public use but ownership is retained by the developer. A formal maintenance requirement to the developer is not typical and this development method is generally limited to rural areas.

Private access - Code 03, is an access that is not open to the public and may never become public. It is dedicated to individual property owners by right-of-way or easement along the described access or an access accepted by the property owner. This type access does not generally receive regular maintenance. Maintenance that is provided is done privately and may be completed either by the owner of the property it crosses or by the individual property owners served by the access.

No access known - Code 04, indicates that the property is “land locked” as may be determined by an examination of current records in the county register of deeds office. Due to state regulations enacted many years ago, this is seldom a problem with properties today. Craven County does still have a few such properties. Most of the properties acquired without an access have acquired it through the purchase of a right-of-way or easement. Island tracts do not fall in this category as they offer access by public waters. Individual parcels without a deeded access, located contiguously to a property by the same owner that has access, will also not fall into this category.

Topography - This code will provide a general description of the average topography and soil quality for the subject parcel. Topography and soil type has been found to affect the value of a real property tract due to the added expense of construction for sites that are not classified as generally level or having suitable soils. The topography and soil type may affect the highest and best use of a land tract or may prevent the use of the tract for building improvements. If a tract is sharply rolling in nature, access to a building site on the tract may be limited or expensive to construct. The actual construction of a building could increase sizably on sharply rolling land. Wet spots, especially if classified as wetlands, would prevent construction, access or require unusual construction methods. Certain soil types are not stable for construction of buildings and they may not support a foundation. Some soil types may require the driving of pilings

for foundations or removal of a “muck” soil and replacement with a good quality fill. This increased cost of construction should be identified and recognized in the valuation of the land. Various soil types will not support on site septic tank use for sewage and would prevent use of the site for other than agricultural or forestry use.

The use of a topography code serves as an additional description of the land parcel. By use of codes to indicate various types of topography, sorting, grouping and adjusting of land for various features in mass may be accomplished by computer. Craven County uses a combination of topography and soil types in the topography code. Soils that have been tested by the environmental health department and denied a permit for a septic tank; located in a neighborhood that does not have central sewage available will be indicated by a not buildable code in the topography section of the land description.

While adverse topography and soils may greatly affect the value of small land tracts and lots, various features are typical of and expected on large land tracts typical of agricultural and forestry use. Most large commercial and industrial sites will have a portion of the land not usable for construction but ideal for construction of a storm water retention pond. Topography codes may be assigned automatic percentage adjustments to value for various valuation methods, neighborhoods and property types.

The codes utilized to indicate the general topography of a tract are:

- 01 - Mostly Level
- 02 - Sharp Rolling
- 03 - Wet Areas
- 04 - Not Buildable

Mostly level - Code 01, indicates that the tract would not require an unusual amount of construction cost to build or would be generally accessible for most uses. This does not indicate that the tract is totally level but that the average grade level is acceptable for most uses and is typical of comparable land tracts in the area.

Sharply rolling - Code 02, is considered an adverse description of the site. This will most frequently be found on land tracts that require unusual building methods be employed to utilize for residential purposes. A property with this description may also be considered not buildable if the additional expense of home construction exceeds the land value.

While this code may not affect the general value of large tracts or forestry land, it may require considerable value adjustments on small tracts or residential lots.

Wet areas - Code 03, on a land tract are not unusual in Craven County. Most small tracts will have wet areas. A large acreage tract in this county that does not have this code would be unusual. Many residential lots may have small wet portions that do not affect the building of a dwelling nor will it affect the value of the lot. This code is utilized more for offering a descriptive feature of the site or tract than for automatic value adjustments. Most frequently, when the wet areas prevent construction or affect the value of the tract or site, the topography code will indicate any necessary adjustment to the unit value assigned the land.

Not buildable - Code 04, is a descriptive code indicating that a site or a portion of a tract will have a limited “highest and best use” and may not be buildable for various reasons including topography and soils. A residential tract or site that has a home constructed on one portion of the tract may have another portion of the tract considered not buildable. This would limit a subdivision of the tract for additional home sites and limit the use of this portion of the tract to residual residential use. While affecting the value of a vacant lot considerably, this code may not affect the value of large parcels or agricultural tracts. Highest and best use of the land parcel is reviewed in detail when a site feature appears to prevent construction on the tract.

View From / On Site - This code will provide a general description of any view or frontage features that has been determined through a study of neighborhood or comparable site market sales to affect the unit value within the neighborhood. The view or location of a site is typically a primary factor in setting land value differences within a neighborhood.

Within a residential development, riverfront lots will sell for considerably more than interior lots without a view of the river. In many neighborhoods, the lots fronting riverfront lots, commonly called second row lots, will sell for less than riverfront lots but above the interior lots that do not have a possibility of a view of the river from the site. The term “view” is a subjective term that is used by Craven County to denote a locational feature more than a true idea of the actual view from any given point on the subject site. The term “frontage” is an objective description and denotes that the site actually has frontage on the river. To adapt descriptions to use for mass appraisal by computer, the view and/or frontage will be captured under the descriptive term of “view”.

While golf course frontage lots are found to typically sell for more than the interior lots without actual frontage on golf course property, sites located across the street from a golf course may sell for an equal price. The view may be from the front of the lots and not from the rear as is typical of most golf course frontage sites. In some neighborhoods, the sites are situated to offer a view of the golf course for “second row” lots.

The codes utilized to indicate property view/frontage are:

- 01 - Interior
- 02 - Waterfront
- 03 - View (locational)
- 04 - Golf Course Frontage
- 05 - Lake/Pond Frontage

Interior - Code 01, is a description code to indicate that the lot or site location is typical of other lots or sites within the interior of the neighborhood. The view is considered a typical interior view and has neither frontage on a feature nor a view of a feature of value. The majority of older subdivisions will be interior sites. In newer subdivisions with ponds or lakes, only those lots with actual frontage on the pond or lake will have a view code that indicates frontage. Those lots which should have a view of the pond or lake will only have a view code if market data indicates those lots sell for more than interior lots with no possibility of a view.

Waterfront - Code 02, describes those lots or sites with actual frontage on a brook, creek or river. This code is simple to confirm by a review of maps. The type of waterway may dictate a different market value based on the type of waterway fronted.

Lots on brooks and small creeks may not have the option of boat navigation on the waterway but the market recognizes added value for the view and frontage on this feature. Some creek fronting lots offer navigation by motor powered boats directly from the lot and will support a boat dock. Other sites fronting on the upper end of the same creek may not have this option. Both will indicate the same frontage code but the value difference, if indicated by the market, will be recognized by locational adjustments or neighborhood boundaries.

The same situation may apply to river front lots. Bluff lots may not have easy access to the water. Lots on shallow water may not have the option of having a boat dock. An owner's opinion of the available uses of a waterfront site is not always reflected by the market. What is reflected is an indication of the market value of comparable sites, regardless of the use to the current owner.

View - Code 03, is a relative term to denote a locational factor. Sites so labeled are selling at a price less than frontage lots but more than the interior lots located some distance from a view feature. Like frontage lots, the actual view may be impaired by trees and other growth, but the location within the neighborhood in relation to certain features is indicated. The view code will most often be found in recreational residential developments with features such as river frontage, lakes, ponds, and golf courses that may be influenced by its location in relation to the view feature.

Golf course fronting lots - Code 04, is an objective term. These sites have a direct frontage on golf course property and may or may not offer an actual view of the course play areas. In some neighborhoods, market sales may indicate that lots fronting the course near a “tee area” sell for less than those fronting the “fairway” or the “green” area. This may or may not be the case in all golf course developments. If adequate sales indicate a value difference by location along the course, this will be reflected by a locational adjustment.

Lake or pond frontage lots - Code 05, also reflect actual frontage on these type features. While our descriptive data indicates this body of water type is not considered navigable, it does not mean small boats and canoes can not be used on the body of water. The navigable term in our descriptive data indicates the body of water is not connected to confirmed state or federal navigable waters.

Lakes and ponds offer a view feature that is typically reflected in the market for those sites that front or have contained within their boundary a pond or lake. If supporting market data does not indicate a value difference between these types of sites and sites that do not have this feature, no additional value for the feature will be reflected.

VARIOUS LAND ADJUSTMENTS

Various land valuation methods will result in equitable and reasonable value estimates only if individual tracts or groups of tracts may be adjusted to reflect the differences if they are outside the set neighborhood standards. Standards are typically set for items such as site size, view, frontage and depth. In certain neighborhoods, groups of sites may also be adjusted for different or unusual features by use of these methods. These adjustments may also be made on groups of sites, for mass appraisal equity, or on individual sites to reflect adverse factors and features.

Copies of the applicable portion of the standard "Property Record Card" are reproduced and highlighted at the end of this section of this manual. The following methods of adjustment to individual sites and groups of sites will be utilized by Craven County. Details are offered for each adjustment, when it would be applicable and how it may adjust the unit of value.

Front Foot Depth Adjustments - Prior to applying a unit of value per front foot, the standard depth of typical sites for the neighborhood must be determined from an examination of the majority of land tracts. If most lots bracket a certain depth, that is the typical "standard" depth utilized. Those lots that are less than or more than the standard will have the unit of value adjusted accordingly as dictated by market reactions to this feature.

To accomplish equitable adjustments, many land sales are examined and standard adjustments are developed based on the interpretation of the market on the effects of the land value attributable to the site depth. This is done through market extractions and setting up depth brackets. In a neighborhood with a standard lot depth of 200 feet, a lot that is 250 feet deep may sell for 5% more while a lot of 150 foot depth may sell for 20% less. From this type information, percentage adjustments to the unit value for a site of the standard depth will offer reasonable estimates in value attributable to the site depth above or below the neighborhood standard.

After the analysis of many sales in various neighborhoods, Craven County has developed and will utilize a depth adjustment table to make applicable adjustments. Each neighborhood utilizing the front foot method will have a set standard depth. Each lot that has a variance from this standard will be adjusted accordingly. This adjustment is represented by a "Depth Factor" which is a method of applying a percentage adjustment to the unit of value for depth variances. This depth table is reproduced in this manual along with the unit of value codes. This method of adjustment will maintain equity in lot values and is a true representation of typical market reactions.

Effective Front Footage and Effective Average Lot Depth - This method is an accepted process equalizing the valuations in areas that offer sites of various sizes and shapes. It is used to develop an effective frontage for a lot that has a street frontage different from the back lot line. Many years of mass appraisal studies developed this method used to assist in mass computer valuation by the front foot.

The effective front footage is developed by application of the “one-third adjustment” application. When the footage of a front lot line exceeds the footage of a rear lot line, one-third of the difference is subtracted from the frontage to represent the effective front footage. If the footage of a rear lot line exceeds the footage of a front lot line, one-third of the difference is added to the front line to represent the effective front footage.

As an example, if the front line is 100 feet and the rear lot line is 130, the effective frontage will be 110 feet. As the difference is 30 feet, one third or 10 feet is added to the front lot line. If the opposite is the case, the frontage would exceed the rear line by 30 feet, one third or 10 feet is subtracted from the frontage for an effective frontage of 120 feet.

The average depth is just what the term implies. Unequal sidelines are added and divided by two for an average effective depth. A site with 150 feet down one sideline and 200 feet down the other would have any effective average depth of 175 feet.

Base Site Width Adjustments - Sites with more than the neighborhood width standard will typically takes place when a buyer purchases more than a single lot on which to build his home. He and a neighbor may buy three lots and split the lot between them to allow for above the typical width in their home sites. Buyers will also frequently purchase two lots and build in the middle, “straddling the lot line” with their home. This is frequently found more often in older neighborhoods due to building restrictions and cost restraints in most recently developed areas.

A study of market data on a dwelling built across the lot line will typically indicate that the contributing value of the land will not be double of that for a similar home built on a single lot. Market data will also typically indicate that the land value will be above that for a single lot. The contributing value of the larger site will be reflected in Craven County by a percentage adjustment for situations of this type. This percentage adjustment may be different in various neighborhoods as reflected by the neighborhood market data examined.

The additional value for one and a half lots will likewise be reflected by an adjustment but not necessarily in an equal ratio to a double lot. When lots are split between owners, a half lot is not typically of adequate size for an individual home. In a case such as this, the site will be valued to reflect the fact that it is

not buildable as it stands. If the same property owner also owns a lot abutting this parcel, the partial lot will be valued at the contributing value as residual or excess land to the buildable lot.

If an owner has two lots, builds only on one, and is able to resell the remaining lot as a home site, the contributing value of the land will then be equal to two lots. In situations of this type, each individual lot will carry an individual value; this same logic would hold true if the owner has two individual subdivision lots and has them combined into one tax parcel; if there are no restrictions preventing the owner from reversing the process at any time in the future then this property will continue to be valued as two separate building lots. This rule would generally apply to lots located in a subdivision that were originally mapped as individual building sites. In each situation, the appraised value will reflect market reactions to changes from the neighborhood standard. While these adjustments may not be exact, they will maintain equity as they will be utilized on each property within the neighborhood that is above or below the neighborhood standard.

Other methods of reflecting variations above or below the neighborhood standard will also be utilized in the valuation of residential and commercial sites. As the standard will reflect a typical site of the neighborhood, variations in factors other than width and depth must be considered and reflected when recognized by market data. Variations in topography, view, lot shape and location within the subject neighborhood must also be adequately reflected by proper adjustments. Craven County will utilize standard adjustment methods to recognize market indicated adjustments for various features.

All adjustment regarding the land width, depth, shape or any other variance between the subject site and the standard developed from market information will be reflected in a land adjustment.

LAND ADJUSTMENT - This adjustment is reserved for features on site that are found to affect the market value. A standard is typically set for frontages and site size within a neighborhood. These standards are typically set as ranges. If a subject site falls within that range, it meets the standard and receives no adjustment to the base unit of value for that feature.

After an examination of market sales, those individual land features that are recognized by the market as typical for the neighborhood are set as the neighborhood standard. Any lot that is outside the standard range set for a designated feature will be adjusted accordingly by use of the land adjustment. As an example, if the standard lot is 30,000 to 40,000 square feet in size with a typical road frontage of 90 to 110 feet, a lot of 60,000 square feet may be adjusted upward for size above standard. If the same lot has only 60 feet of road frontage, it may be adjusted downward for frontage below the standard. In this case the result may be that the positive adjustment canceled out the negative

adjustment and no adjustment was made. More typical would be a positive or negative adjustment is made to the base unit value.

The effect on a base unit value by any feature above or below the standard will be a percentage adjustment. The adjustment size may also be set based on a range. If a site had an additional 20 to 50 feet of frontage above the standard, it may require an upward adjustment of 10 percent while 50 to 100 feet may require 15 percent.

In addition to measurement features, other land features such as topography, shape, or front to rear line ratios may be the basis for an adjustment to the base unit of value.

LOCATION ADJUSTMENT - This adjustment is reserved for adjustments to individual site values that reflect the location within the neighborhood or area. Most positive features such as creek frontage, golf course frontage and enhanced view are represented by grouping tracts and lots with comparable features into a valuation group. All sites within the specified neighborhood with the specified feature would then be assigned a "sub-neighborhood". A base value would be developed from market data that would be applicable to each site within this sub-neighborhood. This base value may be different for various sub-neighborhoods but would be equal within the sub-neighborhood boundary. In this method, the sub-neighborhood would represent the locational differences from sites within the general neighborhood that do not have the specified feature.

The most frequently used method utilized in mass appraisal is to separate the sites that offer a specified feature into a group of comparable properties for a "locational adjustment" to each. The base site is chosen to represent the majority of the sites within the neighborhood. Those sites with land features of a higher market value, such as pond frontage or golf course frontage, are represented by the location adjustment.

As an example, if the neighborhood has 40 standard lots of an average interior location, three lots with frontage on a lake and 10 lots with golf course frontage, the base value for the neighborhood would represent the interior lots. All interior lots would have a base site with no adjustment shown of a locational nature. If market sales from this neighborhood indicate that the pond frontage lots sell for twice the interior lots, pond front lots would have a base value with a locational adjustment of 2.0. This would result in pond front lots having a final value twice the value of interior lots. Likewise, if golf course lots sell at prices half way between interior and pond front lots, they would have a base site with a locational adjustment of 1.50. By this method, all lots would have the same base site but the adjustments would result in three different values representing the three types of lots.

Craven County utilizes both of the above methods. When a significant number of equal feature lots warrant a separate sub-neighborhood, the base site would represent features of a locational nature. When only a few lots within the neighborhood have lots with locational features of value, the location adjustment will typically be used.

EXPOSURE FACTOR - This adjustment is reserved for features found off the site when market data supports an adjustment to individual sites. In years past and previous revaluations of Craven County, this adjustment was commonly referred to as an "Economic Factor". These type adjustments do not typically affect a single lot or site at the time but will be an effect on the value of several lots or an entire neighborhood.

The typical example used to demonstrate this type of adjustment is a "junk yard" located in a residential area. In the mind of most property owners, this would adversely affect market values within this neighborhood. If a study of market sales leads an appraiser to that conclusion, the entire neighborhood may be found to suffer adversely in an equal portion. In a case of this type, all properties affected would be put into an individual neighborhood and the base value would reflect the effects of this feature.

In actuality, an appraiser will find that the effect of this adverse feature is most evident the closer to the feature. The two to three lots next to the "junk yard" do appear to suffer in market value while the further away from the feature, the less the effect on market value. As "junk yards" are most likely to be located in commercial areas of similar type land uses, this is not the best example for Craven County. As most rural areas and some neighborhoods with no zoning will typically have many various uses, only market data from that neighborhood will indicate when value is affected. Many uses found to have adverse effects on land value in residential communities; neighborhoods or subdivisions may offer no adverse effects within the neighborhood of location.

The exposure factor is most often used within a neighborhood to indicate adverse factors pertaining to traffic pattern within or features outside the boundary of the neighborhood. Within a neighborhood, residential sites abutting main streets of heavy throughway traffic may sell for less than comparable properties abutting streets with only light neighborhood traffic. Likewise, residential sites on the edge of a neighborhood that abut properties with heavy commercial use may sell for less.

The exposure factor will not be utilized by Craven County unless well supported by market data within a neighborhood. General assumptions will not be made regarding matters of this type unless adequate sales exist that support any conclusions. One sale does not set the market and two to three sales do not establish a trend.

**LAND VALUE TABLES
SCHEDULE WITH CODES
FOR
NON-AGRICULTURAL LAND**

USE OF THESE TABLES

The Keystone Computer Assisted Mass Appraisal system used by Craven County is a table driven system. When land is listed in the system, descriptive codes will direct the computer to the tables set up for the described valuation method. From that method it is directed to a certain line within a column in the indicated grade table. This line contains the base unit value which will be set as a base value for the site or will be multiplied by the size units to develop a value for that land tract. This value may then be adjusted by the land adjustment factors for land, location or exposure as previously covered resulting in a final value for the lot or that portion of the entire land tract.

On most land tracts exceeding one acre, more than one method will be used to value the tract in individual sections. Each method will be of the same quality but will use various units of value. The total land value will be the sum of the sections.

The following tables are identified for the valuation method that will use them. Various grades or qualities are indicated allowing each code to represent various unit values. This grade is set at the neighborhood level and each land tract within the identified neighborhood boundary will have the same grade. This grade will direct the valuation method to the correct quality table when that land valuation method is utilized within the identified neighborhood.

RESIDENTIAL BASE SITE METHOD

An example of the proper use of the Residential Base Site Method follows. For additional details on the use of these tables, refer to the Land Valuation Methods section of this manual.

The study of market data within a certain neighborhood indicated 22 lots had sold over the past five years. Each sale had actual frontage on a golf course located in this neighborhood. Each sale was adjusted to the date of January 1, 2016 by use of a neighborhood developed time adjustment extracted from the sale/resale of three lots. After time adjustments, these sales presented a range of adjusted sales from a high of \$64,000 to a low of \$53,000. The majority of the sales fell within a \$57,000 to \$62,000 range. The single value of \$60,000 was indicated as the most equitable value to apply to each lot.

A study of each sale indicated that frontage on the golf course ranged from a low of 42 feet to a high of 160 feet for cul-de-sac lots. The typical lot had a street frontage standard of 80 to 100 feet and a depth standard of 180 to 225 feet. A study of golf course lots for the entire development found this standard would apply for each lot in this neighborhood.

This study indicated the typical lot size was from .40 to .52 acre in size. An analysis of the data on these sales did not indicate a value difference relating to size but those lots with golf course frontage below 80 feet sold for less. Two adjustments were extracted from the sales data, a five percent reduction (- 05%) for those lots with 60 to 80 feet of frontage and a ten percent reduction (- 10%) for those within 42 to 60 feet. Each lot exceeding 100 feet of golf course frontage was triangular shaped with street frontage of less than the standard of 80 to 100 feet and sold in the middle of the value range. No adjustment was indicated for a single golf course lot with frontage over 100 feet by sales data in this neighborhood.

Therefore, market data indicates the base site value in this neighborhood will be \$60,000. Those lots with less than 80 feet of golf course frontage will receive a negative land adjustment.

RESIDENTIAL BASE SITE TABLES

Residential Base Site	-	Excellent
Residential Base Site	-	Good
Residential Base Site	-	Average
Residential Base Site	-	Fair
Residential Base Site	-	Poor

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-1

RESIDENTIAL - 1

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$1,000
02	BASE VALUE TABLE - 02	BVT - 02	\$1,500
03	BASE VALUE TABLE - 03	BVT - 03	\$2,000
04	BASE VALUE TABLE - 04	BVT - 04	\$2,500
05	BASE VALUE TABLE - 05	BVT - 05	\$3,000
06	BASE VALUE TABLE - 06	BVT - 06	\$3,500
07	BASE VALUE TABLE - 07	BVT - 07	\$4,000
08	BASE VALUE TABLE - 08	BVT - 08	\$4,500
09	BASE VALUE TABLE - 09	BVT - 09	\$5,000
10	BASE VALUE TABLE - 10	BVT - 10	\$5,500
11	BASE VALUE TABLE - 11	BVT - 11	\$6,000
12	BASE VALUE TABLE - 12	BVT - 12	\$6,500
13	BASE VALUE TABLE - 13	BVT - 13	\$7,000
14	BASE VALUE TABLE - 14	BVT - 14	\$7,500
15	BASE VALUE TABLE - 15	BVT - 15	\$8,000
16	BASE VALUE TABLE - 16	BVT - 16	\$8,500
17	BASE VALUE TABLE - 17	BVT - 17	\$9,000
18	BASE VALUE TABLE - 18	BVT - 18	\$9,500
19	BASE VALUE TABLE - 19	BVT - 19	\$10,000
20	BASE VALUE TABLE - 20	BVT - 20	\$10,500
21	BASE VALUE TABLE - 21	BVT - 21	\$11,000
22	BASE VALUE TABLE - 22	BVT - 22	\$11,500
23	BASE VALUE TABLE - 23	BVT - 23	\$12,000
24	BASE VALUE TABLE - 24	BVT - 24	\$12,500
25	BASE VALUE TABLE - 25	BVT - 25	\$13,000
26	BASE VALUE TABLE - 26	BVT - 26	\$13,500
27	BASE VALUE TABLE - 27	BVT - 27	\$14,000
28	BASE VALUE TABLE - 28	BVT - 28	\$14,500
29	BASE VALUE TABLE - 29	BVT - 29	\$15,000
30	BASE VALUE TABLE - 30	BVT - 30	\$15,500
31	BASE VALUE TABLE - 31	BVT - 31	\$16,000
32	BASE VALUE TABLE - 32	BVT - 32	\$16,500
33	BASE VALUE TABLE - 33	BVT - 33	\$17,000
34	BASE VALUE TABLE - 34	BVT - 34	\$17,500
35	BASE VALUE TABLE - 35	BVT - 35	\$18,000
36	BASE VALUE TABLE - 36	BVT - 36	\$18,500
37	BASE VALUE TABLE - 37	BVT - 37	\$19,000
38	BASE VALUE TABLE - 38	BVT - 38	\$19,500
39	BASE VALUE TABLE - 39	BVT - 39	\$20,000
40	BASE VALUE TABLE - 40	BVT - 40	\$20,500
41	BASE VALUE TABLE - 41	BVT - 41	\$21,000
42	BASE VALUE TABLE - 42	BVT - 42	\$21,500
43	BASE VALUE TABLE - 43	BVT - 43	\$22,000
44	BASE VALUE TABLE - 44	BVT - 44	\$22,500
45	BASE VALUE TABLE - 45	BVT - 45	\$23,000
46	BASE VALUE TABLE - 46	BVT - 46	\$23,500
47	BASE VALUE TABLE - 47	BVT - 47	\$24,000
48	BASE VALUE TABLE - 48	BVT - 48	\$24,500
49	BASE VALUE TABLE - 49	BVT - 49	\$25,000
50	BASE VALUE TABLE - 50	BVT - 50	\$25,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-1

RESIDENTIAL - 1

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$26,000
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53	BASE VALUE TABLE - 53	BVT - 53	\$27,000
54	BASE VALUE TABLE - 54	BVT - 54	\$27,500
55	BASE VALUE TABLE - 55	BVT - 55	\$28,000
56	BASE VALUE TABLE - 56	BVT - 56	\$28,500
57	BASE VALUE TABLE - 57	BVT - 57	\$29,000
58	BASE VALUE TABLE - 58	BVT - 58	\$29,500
59	BASE VALUE TABLE - 59	BVT - 59	\$30,000
60	BASE VALUE TABLE - 60	BVT - 60	\$30,500
61	BASE VALUE TABLE - 61	BVT - 61	\$31,000
62	BASE VALUE TABLE - 62	BVT - 62	\$31,500
63	BASE VALUE TABLE - 63	BVT - 63	\$32,000
64	BASE VALUE TABLE - 64	BVT - 64	\$32,500
65	BASE VALUE TABLE - 65	BVT - 65	\$33,000
66	BASE VALUE TABLE - 66	BVT - 66	\$33,500
67	BASE VALUE TABLE - 67	BVT - 67	\$34,000
68	BASE VALUE TABLE - 68	BVT - 68	\$34,500
69	BASE VALUE TABLE - 69	BVT - 69	\$35,000
70	BASE VALUE TABLE - 70	BVT - 70	\$35,500
71	BASE VALUE TABLE - 71	BVT - 71	\$36,000
72	BASE VALUE TABLE - 72	BVT - 72	\$36,500
73	BASE VALUE TABLE - 73	BVT - 73	\$37,000
74	BASE VALUE TABLE - 74	BVT - 74	\$37,500
75	BASE VALUE TABLE - 75	BVT - 75	\$38,000
76	BASE VALUE TABLE - 76	BVT - 76	\$38,500
77	BASE VALUE TABLE - 77	BVT - 77	\$39,000
78	BASE VALUE TABLE - 78	BVT - 78	\$39,500
79	BASE VALUE TABLE - 79	BVT - 79	\$40,000
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81	BASE VALUE TABLE - 81	BVT - 81	\$41,000
82	BASE VALUE TABLE - 82	BVT - 82	\$41,500
83	BASE VALUE TABLE - 83	BVT - 83	\$42,000
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88	BASE VALUE TABLE - 88	BVT - 88	\$44,500
89	BASE VALUE TABLE - 89	BVT - 89	\$45,000
90	BASE VALUE TABLE - 90	BVT - 90	\$45,500
91	BASE VALUE TABLE - 91	BVT - 91	\$46,000
92	BASE VALUE TABLE - 92	BVT - 92	\$46,500
93	BASE VALUE TABLE - 93	BVT - 93	\$47,000
94	BASE VALUE TABLE - 94	BVT - 94	\$47,500
95	BASE VALUE TABLE - 95	BVT - 95	\$48,000
96	BASE VALUE TABLE - 96	BVT - 96	\$48,500
97	BASE VALUE TABLE - 97	BVT - 97	\$49,000
98	BASE VALUE TABLE - 98	BVT - 98	\$49,500
99	BASE VALUE TABLE - 99	BVT - 99	\$50,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-2

RESIDENTIAL - 2

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$50,500
02	BASE VALUE TABLE - 02	BVT - 02	\$51,000
03	BASE VALUE TABLE - 03	BVT - 03	\$51,500
04	BASE VALUE TABLE - 04	BVT - 04	\$52,000
05	BASE VALUE TABLE - 05	BVT - 05	\$52,500
06	BASE VALUE TABLE - 06	BVT - 06	\$53,000
07	BASE VALUE TABLE - 07	BVT - 07	\$53,500
08	BASE VALUE TABLE - 08	BVT - 08	\$54,000
09	BASE VALUE TABLE - 09	BVT - 09	\$54,500
10	BASE VALUE TABLE - 10	BVT - 10	\$55,000
11	BASE VALUE TABLE - 11	BVT - 11	\$55,500
12	BASE VALUE TABLE - 12	BVT - 12	\$56,000
13	BASE VALUE TABLE - 13	BVT - 13	\$56,500
14	BASE VALUE TABLE - 14	BVT - 14	\$57,000
15	BASE VALUE TABLE - 15	BVT - 15	\$57,500
16	BASE VALUE TABLE - 16	BVT - 16	\$58,000
17	BASE VALUE TABLE - 17	BVT - 17	\$58,500
18	BASE VALUE TABLE - 18	BVT - 18	\$59,000
19	BASE VALUE TABLE - 19	BVT - 19	\$59,500
20	BASE VALUE TABLE - 20	BVT - 20	\$60,000
21	BASE VALUE TABLE - 21	BVT - 21	\$60,500
22	BASE VALUE TABLE - 22	BVT - 22	\$61,000
23	BASE VALUE TABLE - 23	BVT - 23	\$61,500
24	BASE VALUE TABLE - 24	BVT - 24	\$62,000
25	BASE VALUE TABLE - 25	BVT - 25	\$62,500
26	BASE VALUE TABLE - 26	BVT - 26	\$63,000
27	BASE VALUE TABLE - 27	BVT - 27	\$63,500
28	BASE VALUE TABLE - 28	BVT - 28	\$64,000
29	BASE VALUE TABLE - 29	BVT - 29	\$64,500
30	BASE VALUE TABLE - 30	BVT - 30	\$65,000
31	BASE VALUE TABLE - 31	BVT - 31	\$65,500
32	BASE VALUE TABLE - 32	BVT - 32	\$66,000
33	BASE VALUE TABLE - 33	BVT - 33	\$66,500
34	BASE VALUE TABLE - 34	BVT - 34	\$67,000
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36	BASE VALUE TABLE - 36	BVT - 36	\$68,000
37	BASE VALUE TABLE - 37	BVT - 37	\$68,500
38	BASE VALUE TABLE - 38	BVT - 38	\$69,000
39	BASE VALUE TABLE - 39	BVT - 39	\$69,500
40	BASE VALUE TABLE - 40	BVT - 40	\$70,000
41	BASE VALUE TABLE - 41	BVT - 41	\$70,500
42	BASE VALUE TABLE - 42	BVT - 42	\$71,000
43	BASE VALUE TABLE - 43	BVT - 43	\$71,500
44	BASE VALUE TABLE - 44	BVT - 44	\$72,000
45	BASE VALUE TABLE - 45	BVT - 45	\$72,500
46	BASE VALUE TABLE - 46	BVT - 46	\$73,000
47	BASE VALUE TABLE - 47	BVT - 47	\$73,500
48	BASE VALUE TABLE - 48	BVT - 48	\$74,000
49	BASE VALUE TABLE - 49	BVT - 49	\$74,500
50	BASE VALUE TABLE - 50	BVT - 50	\$75,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-2

RESIDENTIAL - 2

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$75,500
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54	BASE VALUE TABLE - 54	BVT - 54	\$77,000
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57	BASE VALUE TABLE - 57	BVT - 57	\$78,500
58	BASE VALUE TABLE - 58	BVT - 58	\$79,000
59	BASE VALUE TABLE - 59	BVT - 59	\$79,500
60	BASE VALUE TABLE - 60	BVT - 60	\$80,000
61	BASE VALUE TABLE - 61	BVT - 61	\$80,500
62	BASE VALUE TABLE - 62	BVT - 62	\$81,000
63	BASE VALUE TABLE - 63	BVT - 63	\$81,500
64	BASE VALUE TABLE - 64	BVT - 64	\$82,000
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68	BASE VALUE TABLE - 68	BVT - 68	\$84,000
69	BASE VALUE TABLE - 69	BVT - 69	\$84,500
70	BASE VALUE TABLE - 70	BVT - 70	\$85,000
71	BASE VALUE TABLE - 71	BVT - 71	\$85,500
72	BASE VALUE TABLE - 72	BVT - 72	\$86,000
73	BASE VALUE TABLE - 73	BVT - 73	\$86,500
74	BASE VALUE TABLE - 74	BVT - 74	\$87,000
75	BASE VALUE TABLE - 75	BVT - 75	\$87,500
76	BASE VALUE TABLE - 76	BVT - 76	\$88,000
77	BASE VALUE TABLE - 77	BVT - 77	\$88,500
78	BASE VALUE TABLE - 78	BVT - 78	\$89,000
79	BASE VALUE TABLE - 79	BVT - 79	\$89,500
80	BASE VALUE TABLE - 80	BVT - 80	\$90,000
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82	BASE VALUE TABLE - 82	BVT - 82	\$91,000
83	BASE VALUE TABLE - 83	BVT - 83	\$91,500
84	BASE VALUE TABLE - 84	BVT - 84	\$92,000
85	BASE VALUE TABLE - 85	BVT - 85	\$92,500
86	BASE VALUE TABLE - 86	BVT - 86	\$93,000
87	BASE VALUE TABLE - 87	BVT - 87	\$93,500
88	BASE VALUE TABLE - 88	BVT - 88	\$94,000
89	BASE VALUE TABLE - 89	BVT - 89	\$94,500
90	BASE VALUE TABLE - 90	BVT - 90	\$95,000
91	BASE VALUE TABLE - 91	BVT - 91	\$95,500
92	BASE VALUE TABLE - 92	BVT - 92	\$96,000
93	BASE VALUE TABLE - 93	BVT - 93	\$96,500
94	BASE VALUE TABLE - 94	BVT - 94	\$97,000
95	BASE VALUE TABLE - 95	BVT - 95	\$97,500
96	BASE VALUE TABLE - 96	BVT - 96	\$98,000
97	BASE VALUE TABLE - 97	BVT - 97	\$98,500
98	BASE VALUE TABLE - 98	BVT - 98	\$99,000
99	BASE VALUE TABLE - 99	BVT - 99	\$99,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-3

RESIDENTIAL - 3

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$100,000
02	BASE VALUE TABLE - 02	BVT - 02	\$100,500
03	BASE VALUE TABLE - 03	BVT - 03	\$101,000
04	BASE VALUE TABLE - 04	BVT - 04	\$101,500
05	BASE VALUE TABLE - 05	BVT - 05	\$102,000
06	BASE VALUE TABLE - 06	BVT - 06	\$102,500
07	BASE VALUE TABLE - 07	BVT - 07	\$103,000
08	BASE VALUE TABLE - 08	BVT - 08	\$103,500
09	BASE VALUE TABLE - 09	BVT - 09	\$104,000
10	BASE VALUE TABLE - 10	BVT - 10	\$104,500
11	BASE VALUE TABLE - 11	BVT - 11	\$105,000
12	BASE VALUE TABLE - 12	BVT - 12	\$105,500
13	BASE VALUE TABLE - 13	BVT - 13	\$106,000
14	BASE VALUE TABLE - 14	BVT - 14	\$106,500
15	BASE VALUE TABLE - 15	BVT - 15	\$107,000
16	BASE VALUE TABLE - 16	BVT - 16	\$107,500
17	BASE VALUE TABLE - 17	BVT - 17	\$108,000
18	BASE VALUE TABLE - 18	BVT - 18	\$108,500
19	BASE VALUE TABLE - 19	BVT - 19	\$109,000
20	BASE VALUE TABLE - 20	BVT - 20	\$109,500
21	BASE VALUE TABLE - 21	BVT - 21	\$110,000
22	BASE VALUE TABLE - 22	BVT - 22	\$110,500
23	BASE VALUE TABLE - 23	BVT - 23	\$111,000
24	BASE VALUE TABLE - 24	BVT - 24	\$111,500
25	BASE VALUE TABLE - 25	BVT - 25	\$112,000
26	BASE VALUE TABLE - 26	BVT - 26	\$112,500
27	BASE VALUE TABLE - 27	BVT - 27	\$113,000
28	BASE VALUE TABLE - 28	BVT - 28	\$113,500
29	BASE VALUE TABLE - 29	BVT - 29	\$114,000
30	BASE VALUE TABLE - 30	BVT - 30	\$114,500
31	BASE VALUE TABLE - 31	BVT - 31	\$115,000
32	BASE VALUE TABLE - 32	BVT - 32	\$115,500
33	BASE VALUE TABLE - 33	BVT - 33	\$116,000
34	BASE VALUE TABLE - 34	BVT - 34	\$116,500
35	BASE VALUE TABLE - 35	BVT - 35	\$117,000
36	BASE VALUE TABLE - 36	BVT - 36	\$117,500
37	BASE VALUE TABLE - 37	BVT - 37	\$118,000
38	BASE VALUE TABLE - 38	BVT - 38	\$118,500
39	BASE VALUE TABLE - 39	BVT - 39	\$119,000
40	BASE VALUE TABLE - 40	BVT - 40	\$119,500
41	BASE VALUE TABLE - 41	BVT - 41	\$120,000
42	BASE VALUE TABLE - 42	BVT - 42	\$120,500
43	BASE VALUE TABLE - 43	BVT - 43	\$121,000
44	BASE VALUE TABLE - 44	BVT - 44	\$121,500
45	BASE VALUE TABLE - 45	BVT - 45	\$122,000
46	BASE VALUE TABLE - 46	BVT - 46	\$122,500
47	BASE VALUE TABLE - 47	BVT - 47	\$123,000
48	BASE VALUE TABLE - 48	BVT - 48	\$123,500
49	BASE VALUE TABLE - 49	BVT - 49	\$124,000
50	BASE VALUE TABLE - 50	BVT - 50	\$124,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-3

RESIDENTIAL - 3

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$125,000
52	BASE VALUE TABLE - 52	BVT - 52	\$125,500
53	BASE VALUE TABLE - 53	BVT - 53	\$126,000
54	BASE VALUE TABLE - 54	BVT - 54	\$126,500
55	BASE VALUE TABLE - 55	BVT - 55	\$127,000
56	BASE VALUE TABLE - 56	BVT - 56	\$127,500
57	BASE VALUE TABLE - 57	BVT - 57	\$128,000
58	BASE VALUE TABLE - 58	BVT - 58	\$128,500
59	BASE VALUE TABLE - 59	BVT - 59	\$129,000
60	BASE VALUE TABLE - 60	BVT - 60	\$129,500
61	BASE VALUE TABLE - 61	BVT - 61	\$130,000
62	BASE VALUE TABLE - 62	BVT - 62	\$130,500
63	BASE VALUE TABLE - 63	BVT - 63	\$131,000
64	BASE VALUE TABLE - 64	BVT - 64	\$131,500
65	BASE VALUE TABLE - 65	BVT - 65	\$132,000
66	BASE VALUE TABLE - 66	BVT - 66	\$132,500
67	BASE VALUE TABLE - 67	BVT - 67	\$133,000
68	BASE VALUE TABLE - 68	BVT - 68	\$133,500
69	BASE VALUE TABLE - 69	BVT - 69	\$134,000
70	BASE VALUE TABLE - 70	BVT - 70	\$134,500
71	BASE VALUE TABLE - 71	BVT - 71	\$135,000
72	BASE VALUE TABLE - 72	BVT - 72	\$135,500
73	BASE VALUE TABLE - 73	BVT - 73	\$136,000
74	BASE VALUE TABLE - 74	BVT - 74	\$136,500
75	BASE VALUE TABLE - 75	BVT - 75	\$137,000
76	BASE VALUE TABLE - 76	BVT - 76	\$137,500
77	BASE VALUE TABLE - 77	BVT - 77	\$138,000
78	BASE VALUE TABLE - 78	BVT - 78	\$138,500
79	BASE VALUE TABLE - 79	BVT - 79	\$139,000
80	BASE VALUE TABLE - 80	BVT - 80	\$139,500
81	BASE VALUE TABLE - 81	BVT - 81	\$140,000
82	BASE VALUE TABLE - 82	BVT - 82	\$140,500
83	BASE VALUE TABLE - 83	BVT - 83	\$141,000
84	BASE VALUE TABLE - 84	BVT - 84	\$141,500
85	BASE VALUE TABLE - 85	BVT - 85	\$142,000
86	BASE VALUE TABLE - 86	BVT - 86	\$142,500
87	BASE VALUE TABLE - 87	BVT - 87	\$143,000
88	BASE VALUE TABLE - 88	BVT - 88	\$143,500
89	BASE VALUE TABLE - 89	BVT - 89	\$144,000
90	BASE VALUE TABLE - 90	BVT - 90	\$144,500
91	BASE VALUE TABLE - 91	BVT - 91	\$145,000
92	BASE VALUE TABLE - 92	BVT - 92	\$145,500
93	BASE VALUE TABLE - 93	BVT - 93	\$146,000
94	BASE VALUE TABLE - 94	BVT - 94	\$146,500
95	BASE VALUE TABLE - 95	BVT - 95	\$147,000
96	BASE VALUE TABLE - 96	BVT - 96	\$147,500
97	BASE VALUE TABLE - 97	BVT - 97	\$148,000
98	BASE VALUE TABLE - 98	BVT - 98	\$148,500
99	BASE VALUE TABLE - 99	BVT - 99	\$149,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-4

RESIDENTIAL - 4

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$149,500
02	BASE VALUE TABLE - 02	BVT - 02	\$150,000
03	BASE VALUE TABLE - 03	BVT - 03	\$150,500
04	BASE VALUE TABLE - 04	BVT - 04	\$151,000
05	BASE VALUE TABLE - 05	BVT - 05	\$151,500
06	BASE VALUE TABLE - 06	BVT - 06	\$152,000
07	BASE VALUE TABLE - 07	BVT - 07	\$152,500
08	BASE VALUE TABLE - 08	BVT - 08	\$153,000
09	BASE VALUE TABLE - 09	BVT - 09	\$153,500
10	BASE VALUE TABLE - 10	BVT - 10	\$154,000
11	BASE VALUE TABLE - 11	BVT - 11	\$154,500
12	BASE VALUE TABLE - 12	BVT - 12	\$155,000
13	BASE VALUE TABLE - 13	BVT - 13	\$155,500
14	BASE VALUE TABLE - 14	BVT - 14	\$156,000
15	BASE VALUE TABLE - 15	BVT - 15	\$156,500
16	BASE VALUE TABLE - 16	BVT - 16	\$157,000
17	BASE VALUE TABLE - 17	BVT - 17	\$157,500
18	BASE VALUE TABLE - 18	BVT - 18	\$158,000
19	BASE VALUE TABLE - 19	BVT - 19	\$158,500
20	BASE VALUE TABLE - 20	BVT - 20	\$159,000
21	BASE VALUE TABLE - 21	BVT - 21	\$159,500
22	BASE VALUE TABLE - 22	BVT - 22	\$160,000
23	BASE VALUE TABLE - 23	BVT - 23	\$160,500
24	BASE VALUE TABLE - 24	BVT - 24	\$161,000
25	BASE VALUE TABLE - 25	BVT - 25	\$161,500
26	BASE VALUE TABLE - 26	BVT - 26	\$162,000
27	BASE VALUE TABLE - 27	BVT - 27	\$162,500
28	BASE VALUE TABLE - 28	BVT - 28	\$163,000
29	BASE VALUE TABLE - 29	BVT - 29	\$163,500
30	BASE VALUE TABLE - 30	BVT - 30	\$164,000
31	BASE VALUE TABLE - 31	BVT - 31	\$164,500
32	BASE VALUE TABLE - 32	BVT - 32	\$165,000
33	BASE VALUE TABLE - 33	BVT - 33	\$165,500
34	BASE VALUE TABLE - 34	BVT - 34	\$166,000
35	BASE VALUE TABLE - 35	BVT - 35	\$166,500
36	BASE VALUE TABLE - 36	BVT - 36	\$167,000
37	BASE VALUE TABLE - 37	BVT - 37	\$167,500
38	BASE VALUE TABLE - 38	BVT - 38	\$168,000
39	BASE VALUE TABLE - 39	BVT - 39	\$168,500
40	BASE VALUE TABLE - 40	BVT - 40	\$169,000
41	BASE VALUE TABLE - 41	BVT - 41	\$169,500
42	BASE VALUE TABLE - 42	BVT - 42	\$170,000
43	BASE VALUE TABLE - 43	BVT - 43	\$170,500
44	BASE VALUE TABLE - 44	BVT - 44	\$171,000
45	BASE VALUE TABLE - 45	BVT - 45	\$171,500
46	BASE VALUE TABLE - 46	BVT - 46	\$172,000
47	BASE VALUE TABLE - 47	BVT - 47	\$172,500
48	BASE VALUE TABLE - 48	BVT - 48	\$173,000
49	BASE VALUE TABLE - 49	BVT - 49	\$173,500
50	BASE VALUE TABLE - 50	BVT - 50	\$174,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-4

RESIDENTIAL - 4

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$174,500
52	BASE VALUE TABLE - 52	BVT - 52	\$175,000
53	BASE VALUE TABLE - 53	BVT - 53	\$175,500
54	BASE VALUE TABLE - 54	BVT - 54	\$176,000
55	BASE VALUE TABLE - 55	BVT - 55	\$176,500
56	BASE VALUE TABLE - 56	BVT - 56	\$177,000
57	BASE VALUE TABLE - 57	BVT - 57	\$177,500
58	BASE VALUE TABLE - 58	BVT - 58	\$178,000
59	BASE VALUE TABLE - 59	BVT - 59	\$178,500
60	BASE VALUE TABLE - 60	BVT - 60	\$179,000
61	BASE VALUE TABLE - 61	BVT - 61	\$179,500
62	BASE VALUE TABLE - 62	BVT - 62	\$180,000
63	BASE VALUE TABLE - 63	BVT - 63	\$180,500
64	BASE VALUE TABLE - 64	BVT - 64	\$181,000
65	BASE VALUE TABLE - 65	BVT - 65	\$181,500
66	BASE VALUE TABLE - 66	BVT - 66	\$182,000
67	BASE VALUE TABLE - 67	BVT - 67	\$182,500
68	BASE VALUE TABLE - 68	BVT - 68	\$183,000
69	BASE VALUE TABLE - 69	BVT - 69	\$183,500
70	BASE VALUE TABLE - 70	BVT - 70	\$184,000
71	BASE VALUE TABLE - 71	BVT - 71	\$184,500
72	BASE VALUE TABLE - 72	BVT - 72	\$185,000
73	BASE VALUE TABLE - 73	BVT - 73	\$185,500
74	BASE VALUE TABLE - 74	BVT - 74	\$186,000
75	BASE VALUE TABLE - 75	BVT - 75	\$186,500
76	BASE VALUE TABLE - 76	BVT - 76	\$187,000
77	BASE VALUE TABLE - 77	BVT - 77	\$187,500
78	BASE VALUE TABLE - 78	BVT - 78	\$188,000
79	BASE VALUE TABLE - 79	BVT - 79	\$188,500
80	BASE VALUE TABLE - 80	BVT - 80	\$189,000
81	BASE VALUE TABLE - 81	BVT - 81	\$189,500
82	BASE VALUE TABLE - 82	BVT - 82	\$190,000
83	BASE VALUE TABLE - 83	BVT - 83	\$190,500
84	BASE VALUE TABLE - 84	BVT - 84	\$191,000
85	BASE VALUE TABLE - 85	BVT - 85	\$191,500
86	BASE VALUE TABLE - 86	BVT - 86	\$192,000
87	BASE VALUE TABLE - 87	BVT - 87	\$192,500
88	BASE VALUE TABLE - 88	BVT - 88	\$193,000
89	BASE VALUE TABLE - 89	BVT - 89	\$193,500
90	BASE VALUE TABLE - 90	BVT - 90	\$194,000
91	BASE VALUE TABLE - 91	BVT - 91	\$194,500
92	BASE VALUE TABLE - 92	BVT - 92	\$195,000
93	BASE VALUE TABLE - 93	BVT - 93	\$195,500
94	BASE VALUE TABLE - 94	BVT - 94	\$196,000
95	BASE VALUE TABLE - 95	BVT - 95	\$196,500
96	BASE VALUE TABLE - 96	BVT - 96	\$197,000
97	BASE VALUE TABLE - 97	BVT - 97	\$197,500
98	BASE VALUE TABLE - 98	BVT - 98	\$198,000
99	BASE VALUE TABLE - 99	BVT - 99	\$198,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-5

RESIDENTIAL - 5

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$199,000
02	BASE VALUE TABLE - 02	BVT - 02	\$199,500
03	BASE VALUE TABLE - 03	BVT - 03	\$200,000
04	BASE VALUE TABLE - 04	BVT - 04	\$200,500
05	BASE VALUE TABLE - 05	BVT - 05	\$201,000
06	BASE VALUE TABLE - 06	BVT - 06	\$201,500
07	BASE VALUE TABLE - 07	BVT - 07	\$202,000
08	BASE VALUE TABLE - 08	BVT - 08	\$202,500
09	BASE VALUE TABLE - 09	BVT - 09	\$203,000
10	BASE VALUE TABLE - 10	BVT - 10	\$203,500
11	BASE VALUE TABLE - 11	BVT - 11	\$204,000
12	BASE VALUE TABLE - 12	BVT - 12	\$204,500
13	BASE VALUE TABLE - 13	BVT - 13	\$205,000
14	BASE VALUE TABLE - 14	BVT - 14	\$205,500
15	BASE VALUE TABLE - 15	BVT - 15	\$206,000
16	BASE VALUE TABLE - 16	BVT - 16	\$206,500
17	BASE VALUE TABLE - 17	BVT - 17	\$207,000
18	BASE VALUE TABLE - 18	BVT - 18	\$207,500
19	BASE VALUE TABLE - 19	BVT - 19	\$208,000
20	BASE VALUE TABLE - 20	BVT - 20	\$208,500
21	BASE VALUE TABLE - 21	BVT - 21	\$209,000
22	BASE VALUE TABLE - 22	BVT - 22	\$209,500
23	BASE VALUE TABLE - 23	BVT - 23	\$210,000
24	BASE VALUE TABLE - 24	BVT - 24	\$210,500
25	BASE VALUE TABLE - 25	BVT - 25	\$211,000
26	BASE VALUE TABLE - 26	BVT - 26	\$211,500
27	BASE VALUE TABLE - 27	BVT - 27	\$212,000
28	BASE VALUE TABLE - 28	BVT - 28	\$212,500
29	BASE VALUE TABLE - 29	BVT - 29	\$213,000
30	BASE VALUE TABLE - 30	BVT - 30	\$213,500
31	BASE VALUE TABLE - 31	BVT - 31	\$214,000
32	BASE VALUE TABLE - 32	BVT - 32	\$214,500
33	BASE VALUE TABLE - 33	BVT - 33	\$215,000
34	BASE VALUE TABLE - 34	BVT - 34	\$215,500
35	BASE VALUE TABLE - 35	BVT - 35	\$216,000
36	BASE VALUE TABLE - 36	BVT - 36	\$216,500
37	BASE VALUE TABLE - 37	BVT - 37	\$217,000
38	BASE VALUE TABLE - 38	BVT - 38	\$217,500
39	BASE VALUE TABLE - 39	BVT - 39	\$218,000
40	BASE VALUE TABLE - 40	BVT - 40	\$218,500
41	BASE VALUE TABLE - 41	BVT - 41	\$219,000
42	BASE VALUE TABLE - 42	BVT - 42	\$219,500
43	BASE VALUE TABLE - 43	BVT - 43	\$220,000
44	BASE VALUE TABLE - 44	BVT - 44	\$220,500
45	BASE VALUE TABLE - 45	BVT - 45	\$221,000
46	BASE VALUE TABLE - 46	BVT - 46	\$221,500
47	BASE VALUE TABLE - 47	BVT - 47	\$222,000
48	BASE VALUE TABLE - 48	BVT - 48	\$222,500
49	BASE VALUE TABLE - 49	BVT - 49	\$223,000
50	BASE VALUE TABLE - 50	BVT - 50	\$223,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-5

RESIDENTIAL - 5

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$224,000
52	BASE VALUE TABLE - 52	BVT - 52	\$224,500
53	BASE VALUE TABLE - 53	BVT - 53	\$225,000
54	BASE VALUE TABLE - 54	BVT - 54	\$225,500
55	BASE VALUE TABLE - 55	BVT - 55	\$226,000
56	BASE VALUE TABLE - 56	BVT - 56	\$226,500
57	BASE VALUE TABLE - 57	BVT - 57	\$227,000
58	BASE VALUE TABLE - 58	BVT - 58	\$227,500
59	BASE VALUE TABLE - 59	BVT - 59	\$228,000
60	BASE VALUE TABLE - 60	BVT - 60	\$228,500
61	BASE VALUE TABLE - 61	BVT - 61	\$229,000
62	BASE VALUE TABLE - 62	BVT - 62	\$229,500
63	BASE VALUE TABLE - 63	BVT - 63	\$230,000
64	BASE VALUE TABLE - 64	BVT - 64	\$230,500
65	BASE VALUE TABLE - 65	BVT - 65	\$231,000
66	BASE VALUE TABLE - 66	BVT - 66	\$231,500
67	BASE VALUE TABLE - 67	BVT - 67	\$232,000
68	BASE VALUE TABLE - 68	BVT - 68	\$232,500
69	BASE VALUE TABLE - 69	BVT - 69	\$233,000
70	BASE VALUE TABLE - 70	BVT - 70	\$233,500
71	BASE VALUE TABLE - 71	BVT - 71	\$234,000
72	BASE VALUE TABLE - 72	BVT - 72	\$234,500
73	BASE VALUE TABLE - 73	BVT - 73	\$235,000
74	BASE VALUE TABLE - 74	BVT - 74	\$235,500
75	BASE VALUE TABLE - 75	BVT - 75	\$236,000
76	BASE VALUE TABLE - 76	BVT - 76	\$236,500
77	BASE VALUE TABLE - 77	BVT - 77	\$237,000
78	BASE VALUE TABLE - 78	BVT - 78	\$237,500
79	BASE VALUE TABLE - 79	BVT - 79	\$238,000
80	BASE VALUE TABLE - 80	BVT - 80	\$238,500
81	BASE VALUE TABLE - 81	BVT - 81	\$239,000
82	BASE VALUE TABLE - 82	BVT - 82	\$239,500
83	BASE VALUE TABLE - 83	BVT - 83	\$240,000
84	BASE VALUE TABLE - 84	BVT - 84	\$240,500
85	BASE VALUE TABLE - 85	BVT - 85	\$241,000
86	BASE VALUE TABLE - 86	BVT - 86	\$241,500
87	BASE VALUE TABLE - 87	BVT - 87	\$242,000
88	BASE VALUE TABLE - 88	BVT - 88	\$242,500
89	BASE VALUE TABLE - 89	BVT - 89	\$243,000
90	BASE VALUE TABLE - 90	BVT - 90	\$243,500
91	BASE VALUE TABLE - 91	BVT - 91	\$244,000
92	BASE VALUE TABLE - 92	BVT - 92	\$244,500
93	BASE VALUE TABLE - 93	BVT - 93	\$245,000
94	BASE VALUE TABLE - 94	BVT - 94	\$245,500
95	BASE VALUE TABLE - 95	BVT - 95	\$246,000
96	BASE VALUE TABLE - 96	BVT - 96	\$246,500
97	BASE VALUE TABLE - 97	BVT - 97	\$247,000
98	BASE VALUE TABLE - 98	BVT - 98	\$247,500
99	BASE VALUE TABLE - 99	BVT - 99	\$248,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-6

RESIDENTIAL - 6

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$248,500
02	BASE VALUE TABLE - 02	BVT - 02	\$249,000
03	BASE VALUE TABLE - 03	BVT - 03	\$249,500
04	BASE VALUE TABLE - 04	BVT - 04	\$250,000
05	BASE VALUE TABLE - 05	BVT - 05	\$250,500
06	BASE VALUE TABLE - 06	BVT - 06	\$251,000
07	BASE VALUE TABLE - 07	BVT - 07	\$251,500
08	BASE VALUE TABLE - 08	BVT - 08	\$252,000
09	BASE VALUE TABLE - 09	BVT - 09	\$252,500
10	BASE VALUE TABLE - 10	BVT - 10	\$253,000
11	BASE VALUE TABLE - 11	BVT - 11	\$253,500
12	BASE VALUE TABLE - 12	BVT - 12	\$254,000
13	BASE VALUE TABLE - 13	BVT - 13	\$254,500
14	BASE VALUE TABLE - 14	BVT - 14	\$255,000
15	BASE VALUE TABLE - 15	BVT - 15	\$255,500
16	BASE VALUE TABLE - 16	BVT - 16	\$256,000
17	BASE VALUE TABLE - 17	BVT - 17	\$256,500
18	BASE VALUE TABLE - 18	BVT - 18	\$257,000
19	BASE VALUE TABLE - 19	BVT - 19	\$257,500
20	BASE VALUE TABLE - 20	BVT - 20	\$258,000
21	BASE VALUE TABLE - 21	BVT - 21	\$258,500
22	BASE VALUE TABLE - 22	BVT - 22	\$259,000
23	BASE VALUE TABLE - 23	BVT - 23	\$259,500
24	BASE VALUE TABLE - 24	BVT - 24	\$260,000
25	BASE VALUE TABLE - 25	BVT - 25	\$260,500
26	BASE VALUE TABLE - 26	BVT - 26	\$261,000
27	BASE VALUE TABLE - 27	BVT - 27	\$261,500
28	BASE VALUE TABLE - 28	BVT - 28	\$262,000
29	BASE VALUE TABLE - 29	BVT - 29	\$262,500
30	BASE VALUE TABLE - 30	BVT - 30	\$263,000
31	BASE VALUE TABLE - 31	BVT - 31	\$263,500
32	BASE VALUE TABLE - 32	BVT - 32	\$264,000
33	BASE VALUE TABLE - 33	BVT - 33	\$264,500
34	BASE VALUE TABLE - 34	BVT - 34	\$265,000
35	BASE VALUE TABLE - 35	BVT - 35	\$265,500
36	BASE VALUE TABLE - 36	BVT - 36	\$266,000
37	BASE VALUE TABLE - 37	BVT - 37	\$266,500
38	BASE VALUE TABLE - 38	BVT - 38	\$267,000
39	BASE VALUE TABLE - 39	BVT - 39	\$267,500
40	BASE VALUE TABLE - 40	BVT - 40	\$268,000
41	BASE VALUE TABLE - 41	BVT - 41	\$268,500
42	BASE VALUE TABLE - 42	BVT - 42	\$269,000
43	BASE VALUE TABLE - 43	BVT - 43	\$269,500
44	BASE VALUE TABLE - 44	BVT - 44	\$270,000
45	BASE VALUE TABLE - 45	BVT - 45	\$270,500
46	BASE VALUE TABLE - 46	BVT - 46	\$271,000
47	BASE VALUE TABLE - 47	BVT - 47	\$271,500
48	BASE VALUE TABLE - 48	BVT - 48	\$272,000
49	BASE VALUE TABLE - 49	BVT - 49	\$272,500
50	BASE VALUE TABLE - 50	BVT - 50	\$273,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-6

RESIDENTIAL - 6

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$273,500
52	BASE VALUE TABLE - 52	BVT - 52	\$274,000
53	BASE VALUE TABLE - 53	BVT - 53	\$274,500
54	BASE VALUE TABLE - 54	BVT - 54	\$275,000
55	BASE VALUE TABLE - 55	BVT - 55	\$275,500
56	BASE VALUE TABLE - 56	BVT - 56	\$276,000
57	BASE VALUE TABLE - 57	BVT - 57	\$276,500
58	BASE VALUE TABLE - 58	BVT - 58	\$277,000
59	BASE VALUE TABLE - 59	BVT - 59	\$277,500
60	BASE VALUE TABLE - 60	BVT - 60	\$278,000
61	BASE VALUE TABLE - 61	BVT - 61	\$278,500
62	BASE VALUE TABLE - 62	BVT - 62	\$279,000
63	BASE VALUE TABLE - 63	BVT - 63	\$279,500
64	BASE VALUE TABLE - 64	BVT - 64	\$280,000
65	BASE VALUE TABLE - 65	BVT - 65	\$280,500
66	BASE VALUE TABLE - 66	BVT - 66	\$281,000
67	BASE VALUE TABLE - 67	BVT - 67	\$281,500
68	BASE VALUE TABLE - 68	BVT - 68	\$282,000
69	BASE VALUE TABLE - 69	BVT - 69	\$282,500
70	BASE VALUE TABLE - 70	BVT - 70	\$283,000
71	BASE VALUE TABLE - 71	BVT - 71	\$283,500
72	BASE VALUE TABLE - 72	BVT - 72	\$284,000
73	BASE VALUE TABLE - 73	BVT - 73	\$284,500
74	BASE VALUE TABLE - 74	BVT - 74	\$285,000
75	BASE VALUE TABLE - 75	BVT - 75	\$285,500
76	BASE VALUE TABLE - 76	BVT - 76	\$286,000
77	BASE VALUE TABLE - 77	BVT - 77	\$286,500
78	BASE VALUE TABLE - 78	BVT - 78	\$287,000
79	BASE VALUE TABLE - 79	BVT - 79	\$287,500
80	BASE VALUE TABLE - 80	BVT - 80	\$288,000
81	BASE VALUE TABLE - 81	BVT - 81	\$288,500
82	BASE VALUE TABLE - 82	BVT - 82	\$289,000
83	BASE VALUE TABLE - 83	BVT - 83	\$289,500
84	BASE VALUE TABLE - 84	BVT - 84	\$290,000
85	BASE VALUE TABLE - 85	BVT - 85	\$290,500
86	BASE VALUE TABLE - 86	BVT - 86	\$291,000
87	BASE VALUE TABLE - 87	BVT - 87	\$291,500
88	BASE VALUE TABLE - 88	BVT - 88	\$292,000
89	BASE VALUE TABLE - 89	BVT - 89	\$292,500
90	BASE VALUE TABLE - 90	BVT - 90	\$293,000
91	BASE VALUE TABLE - 91	BVT - 91	\$293,500
92	BASE VALUE TABLE - 92	BVT - 92	\$294,000
93	BASE VALUE TABLE - 93	BVT - 93	\$294,500
94	BASE VALUE TABLE - 94	BVT - 94	\$295,000
95	BASE VALUE TABLE - 95	BVT - 95	\$295,500
96	BASE VALUE TABLE - 96	BVT - 96	\$296,000
97	BASE VALUE TABLE - 97	BVT - 97	\$296,500
98	BASE VALUE TABLE - 98	BVT - 98	\$297,000
99	BASE VALUE TABLE - 99	BVT - 99	\$297,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-7

RESIDENTIAL - 7

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$298,000
02	BASE VALUE TABLE - 02	BVT - 02	\$298,500
03	BASE VALUE TABLE - 03	BVT - 03	\$299,000
04	BASE VALUE TABLE - 04	BVT - 04	\$299,500
05	BASE VALUE TABLE - 05	BVT - 05	\$300,000
06	BASE VALUE TABLE - 06	BVT - 06	\$300,500
07	BASE VALUE TABLE - 07	BVT - 07	\$301,000
08	BASE VALUE TABLE - 08	BVT - 08	\$301,500
09	BASE VALUE TABLE - 09	BVT - 09	\$302,000
10	BASE VALUE TABLE - 10	BVT - 10	\$302,500
11	BASE VALUE TABLE - 11	BVT - 11	\$303,000
12	BASE VALUE TABLE - 12	BVT - 12	\$303,500
13	BASE VALUE TABLE - 13	BVT - 13	\$304,000
14	BASE VALUE TABLE - 14	BVT - 14	\$304,500
15	BASE VALUE TABLE - 15	BVT - 15	\$305,000
16	BASE VALUE TABLE - 16	BVT - 16	\$305,500
17	BASE VALUE TABLE - 17	BVT - 17	\$306,000
18	BASE VALUE TABLE - 18	BVT - 18	\$306,500
19	BASE VALUE TABLE - 19	BVT - 19	\$307,000
20	BASE VALUE TABLE - 20	BVT - 20	\$307,500
21	BASE VALUE TABLE - 21	BVT - 21	\$308,000
22	BASE VALUE TABLE - 22	BVT - 22	\$308,500
23	BASE VALUE TABLE - 23	BVT - 23	\$309,000
24	BASE VALUE TABLE - 24	BVT - 24	\$309,500
25	BASE VALUE TABLE - 25	BVT - 25	\$310,000
26	BASE VALUE TABLE - 26	BVT - 26	\$310,500
27	BASE VALUE TABLE - 27	BVT - 27	\$311,000
28	BASE VALUE TABLE - 28	BVT - 28	\$311,500
29	BASE VALUE TABLE - 29	BVT - 29	\$312,000
30	BASE VALUE TABLE - 30	BVT - 30	\$312,500
31	BASE VALUE TABLE - 31	BVT - 31	\$313,000
32	BASE VALUE TABLE - 32	BVT - 32	\$313,500
33	BASE VALUE TABLE - 33	BVT - 33	\$314,000
34	BASE VALUE TABLE - 34	BVT - 34	\$314,500
35	BASE VALUE TABLE - 35	BVT - 35	\$315,000
36	BASE VALUE TABLE - 36	BVT - 36	\$315,500
37	BASE VALUE TABLE - 37	BVT - 37	\$316,000
38	BASE VALUE TABLE - 38	BVT - 38	\$316,500
39	BASE VALUE TABLE - 39	BVT - 39	\$317,000
40	BASE VALUE TABLE - 40	BVT - 40	\$317,500
41	BASE VALUE TABLE - 41	BVT - 41	\$318,000
42	BASE VALUE TABLE - 42	BVT - 42	\$318,500
43	BASE VALUE TABLE - 43	BVT - 43	\$319,000
44	BASE VALUE TABLE - 44	BVT - 44	\$319,500
45	BASE VALUE TABLE - 45	BVT - 45	\$320,000
46	BASE VALUE TABLE - 46	BVT - 46	\$320,500
47	BASE VALUE TABLE - 47	BVT - 47	\$321,000
48	BASE VALUE TABLE - 48	BVT - 48	\$321,500
49	BASE VALUE TABLE - 49	BVT - 49	\$322,000
50	BASE VALUE TABLE - 50	BVT - 50	\$322,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-7

RESIDENTIAL - 7

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$323,000
52	BASE VALUE TABLE - 52	BVT - 52	\$323,500
53	BASE VALUE TABLE - 53	BVT - 53	\$324,000
54	BASE VALUE TABLE - 54	BVT - 54	\$324,500
55	BASE VALUE TABLE - 55	BVT - 55	\$325,000
56	BASE VALUE TABLE - 56	BVT - 56	\$325,500
57	BASE VALUE TABLE - 57	BVT - 57	\$326,000
58	BASE VALUE TABLE - 58	BVT - 58	\$326,500
59	BASE VALUE TABLE - 59	BVT - 59	\$327,000
60	BASE VALUE TABLE - 60	BVT - 60	\$327,500
61	BASE VALUE TABLE - 61	BVT - 61	\$328,000
62	BASE VALUE TABLE - 62	BVT - 62	\$328,500
63	BASE VALUE TABLE - 63	BVT - 63	\$329,000
64	BASE VALUE TABLE - 64	BVT - 64	\$329,500
65	BASE VALUE TABLE - 65	BVT - 65	\$330,000
66	BASE VALUE TABLE - 66	BVT - 66	\$330,500
67	BASE VALUE TABLE - 67	BVT - 67	\$331,000
68	BASE VALUE TABLE - 68	BVT - 68	\$331,500
69	BASE VALUE TABLE - 69	BVT - 69	\$332,000
70	BASE VALUE TABLE - 70	BVT - 70	\$332,500
71	BASE VALUE TABLE - 71	BVT - 71	\$333,000
72	BASE VALUE TABLE - 72	BVT - 72	\$333,500
73	BASE VALUE TABLE - 73	BVT - 73	\$334,000
74	BASE VALUE TABLE - 74	BVT - 74	\$334,500
75	BASE VALUE TABLE - 75	BVT - 75	\$335,000
76	BASE VALUE TABLE - 76	BVT - 76	\$335,500
77	BASE VALUE TABLE - 77	BVT - 77	\$336,000
78	BASE VALUE TABLE - 78	BVT - 78	\$336,500
79	BASE VALUE TABLE - 79	BVT - 79	\$337,000
80	BASE VALUE TABLE - 80	BVT - 80	\$337,500
81	BASE VALUE TABLE - 81	BVT - 81	\$338,000
82	BASE VALUE TABLE - 82	BVT - 82	\$338,500
83	BASE VALUE TABLE - 83	BVT - 83	\$339,000
84	BASE VALUE TABLE - 84	BVT - 84	\$339,500
85	BASE VALUE TABLE - 85	BVT - 85	\$340,000
86	BASE VALUE TABLE - 86	BVT - 86	\$340,500
87	BASE VALUE TABLE - 87	BVT - 87	\$341,000
88	BASE VALUE TABLE - 88	BVT - 88	\$341,500
89	BASE VALUE TABLE - 89	BVT - 89	\$342,000
90	BASE VALUE TABLE - 90	BVT - 90	\$342,500
91	BASE VALUE TABLE - 91	BVT - 91	\$343,000
92	BASE VALUE TABLE - 92	BVT - 92	\$343,500
93	BASE VALUE TABLE - 93	BVT - 93	\$344,000
94	BASE VALUE TABLE - 94	BVT - 94	\$344,500
95	BASE VALUE TABLE - 95	BVT - 95	\$345,000
96	BASE VALUE TABLE - 96	BVT - 96	\$345,500
97	BASE VALUE TABLE - 97	BVT - 97	\$346,000
98	BASE VALUE TABLE - 98	BVT - 98	\$346,500
99	BASE VALUE TABLE - 99	BVT - 99	\$347,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-8

RESIDENTIAL - 8

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$347,500
02	BASE VALUE TABLE - 02	BVT - 02	\$348,000
03	BASE VALUE TABLE - 03	BVT - 03	\$348,500
04	BASE VALUE TABLE - 04	BVT - 04	\$349,000
05	BASE VALUE TABLE - 05	BVT - 05	\$349,500
06	BASE VALUE TABLE - 06	BVT - 06	\$350,000
07	BASE VALUE TABLE - 07	BVT - 07	\$350,500
08	BASE VALUE TABLE - 08	BVT - 08	\$351,000
09	BASE VALUE TABLE - 09	BVT - 09	\$351,500
10	BASE VALUE TABLE - 10	BVT - 10	\$352,000
11	BASE VALUE TABLE - 11	BVT - 11	\$352,500
12	BASE VALUE TABLE - 12	BVT - 12	\$353,000
13	BASE VALUE TABLE - 13	BVT - 13	\$353,500
14	BASE VALUE TABLE - 14	BVT - 14	\$354,000
15	BASE VALUE TABLE - 15	BVT - 15	\$354,500
16	BASE VALUE TABLE - 16	BVT - 16	\$355,000
17	BASE VALUE TABLE - 17	BVT - 17	\$355,500
18	BASE VALUE TABLE - 18	BVT - 18	\$356,000
19	BASE VALUE TABLE - 19	BVT - 19	\$356,500
20	BASE VALUE TABLE - 20	BVT - 20	\$357,000
21	BASE VALUE TABLE - 21	BVT - 21	\$357,500
22	BASE VALUE TABLE - 22	BVT - 22	\$358,000
23	BASE VALUE TABLE - 23	BVT - 23	\$358,500
24	BASE VALUE TABLE - 24	BVT - 24	\$359,000
25	BASE VALUE TABLE - 25	BVT - 25	\$359,500
26	BASE VALUE TABLE - 26	BVT - 26	\$360,000
27	BASE VALUE TABLE - 27	BVT - 27	\$360,500
28	BASE VALUE TABLE - 28	BVT - 28	\$361,000
29	BASE VALUE TABLE - 29	BVT - 29	\$361,500
30	BASE VALUE TABLE - 30	BVT - 30	\$362,000
31	BASE VALUE TABLE - 31	BVT - 31	\$362,500
32	BASE VALUE TABLE - 32	BVT - 32	\$363,000
33	BASE VALUE TABLE - 33	BVT - 33	\$363,500
34	BASE VALUE TABLE - 34	BVT - 34	\$364,000
35	BASE VALUE TABLE - 35	BVT - 35	\$364,500
36	BASE VALUE TABLE - 36	BVT - 36	\$365,000
37	BASE VALUE TABLE - 37	BVT - 37	\$365,500
38	BASE VALUE TABLE - 38	BVT - 38	\$366,000
39	BASE VALUE TABLE - 39	BVT - 39	\$366,500
40	BASE VALUE TABLE - 40	BVT - 40	\$367,000
41	BASE VALUE TABLE - 41	BVT - 41	\$367,500
42	BASE VALUE TABLE - 42	BVT - 42	\$368,000
43	BASE VALUE TABLE - 43	BVT - 43	\$368,500
44	BASE VALUE TABLE - 44	BVT - 44	\$369,000
45	BASE VALUE TABLE - 45	BVT - 45	\$369,500
46	BASE VALUE TABLE - 46	BVT - 46	\$370,000
47	BASE VALUE TABLE - 47	BVT - 47	\$370,500
48	BASE VALUE TABLE - 48	BVT - 48	\$371,000
49	BASE VALUE TABLE - 49	BVT - 49	\$371,500
50	BASE VALUE TABLE - 50	BVT - 50	\$372,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-8

RESIDENTIAL - 8

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$372,500
52	BASE VALUE TABLE - 52	BVT - 52	\$373,000
53	BASE VALUE TABLE - 53	BVT - 53	\$373,500
54	BASE VALUE TABLE - 54	BVT - 54	\$374,000
55	BASE VALUE TABLE - 55	BVT - 55	\$374,500
56	BASE VALUE TABLE - 56	BVT - 56	\$375,000
57	BASE VALUE TABLE - 57	BVT - 57	\$375,500
58	BASE VALUE TABLE - 58	BVT - 58	\$376,000
59	BASE VALUE TABLE - 59	BVT - 59	\$376,500
60	BASE VALUE TABLE - 60	BVT - 60	\$377,000
61	BASE VALUE TABLE - 61	BVT - 61	\$377,500
62	BASE VALUE TABLE - 62	BVT - 62	\$378,000
63	BASE VALUE TABLE - 63	BVT - 63	\$378,500
64	BASE VALUE TABLE - 64	BVT - 64	\$379,000
65	BASE VALUE TABLE - 65	BVT - 65	\$379,500
66	BASE VALUE TABLE - 66	BVT - 66	\$380,000
67	BASE VALUE TABLE - 67	BVT - 67	\$380,500
68	BASE VALUE TABLE - 68	BVT - 68	\$381,000
69	BASE VALUE TABLE - 69	BVT - 69	\$381,500
70	BASE VALUE TABLE - 70	BVT - 70	\$382,000
71	BASE VALUE TABLE - 71	BVT - 71	\$382,500
72	BASE VALUE TABLE - 72	BVT - 72	\$383,000
73	BASE VALUE TABLE - 73	BVT - 73	\$383,500
74	BASE VALUE TABLE - 74	BVT - 74	\$384,000
75	BASE VALUE TABLE - 75	BVT - 75	\$384,500
76	BASE VALUE TABLE - 76	BVT - 76	\$385,000
77	BASE VALUE TABLE - 77	BVT - 77	\$385,500
78	BASE VALUE TABLE - 78	BVT - 78	\$386,000
79	BASE VALUE TABLE - 79	BVT - 79	\$386,500
80	BASE VALUE TABLE - 80	BVT - 80	\$387,000
81	BASE VALUE TABLE - 81	BVT - 81	\$387,500
82	BASE VALUE TABLE - 82	BVT - 82	\$388,000
83	BASE VALUE TABLE - 83	BVT - 83	\$388,500
84	BASE VALUE TABLE - 84	BVT - 84	\$389,000
85	BASE VALUE TABLE - 85	BVT - 85	\$389,500
86	BASE VALUE TABLE - 86	BVT - 86	\$390,000
87	BASE VALUE TABLE - 87	BVT - 87	\$390,500
88	BASE VALUE TABLE - 88	BVT - 88	\$391,000
89	BASE VALUE TABLE - 89	BVT - 89	\$391,500
90	BASE VALUE TABLE - 90	BVT - 90	\$392,000
91	BASE VALUE TABLE - 91	BVT - 91	\$392,500
92	BASE VALUE TABLE - 92	BVT - 92	\$393,000
93	BASE VALUE TABLE - 93	BVT - 93	\$393,500
94	BASE VALUE TABLE - 94	BVT - 94	\$394,000
95	BASE VALUE TABLE - 95	BVT - 95	\$394,500
96	BASE VALUE TABLE - 96	BVT - 96	\$395,000
97	BASE VALUE TABLE - 97	BVT - 97	\$395,500
98	BASE VALUE TABLE - 98	BVT - 98	\$396,000
99	BASE VALUE TABLE - 99	BVT - 99	\$396,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-9

RESIDENTIAL - 9

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$397,000
02	BASE VALUE TABLE - 02	BVT - 02	\$397,500
03	BASE VALUE TABLE - 03	BVT - 03	\$398,000
04	BASE VALUE TABLE - 04	BVT - 04	\$398,500
05	BASE VALUE TABLE - 05	BVT - 05	\$399,000
06	BASE VALUE TABLE - 06	BVT - 06	\$399,500
07	BASE VALUE TABLE - 07	BVT - 07	\$400,000
08	BASE VALUE TABLE - 08	BVT - 08	\$400,500
09	BASE VALUE TABLE - 09	BVT - 09	\$401,000
10	BASE VALUE TABLE - 10	BVT - 10	\$401,500
11	BASE VALUE TABLE - 11	BVT - 11	\$402,000
12	BASE VALUE TABLE - 12	BVT - 12	\$402,500
13	BASE VALUE TABLE - 13	BVT - 13	\$403,000
14	BASE VALUE TABLE - 14	BVT - 14	\$403,500
15	BASE VALUE TABLE - 15	BVT - 15	\$404,000
16	BASE VALUE TABLE - 16	BVT - 16	\$404,500
17	BASE VALUE TABLE - 17	BVT - 17	\$405,000
18	BASE VALUE TABLE - 18	BVT - 18	\$405,500
19	BASE VALUE TABLE - 19	BVT - 19	\$406,000
20	BASE VALUE TABLE - 20	BVT - 20	\$406,500
21	BASE VALUE TABLE - 21	BVT - 21	\$407,000
22	BASE VALUE TABLE - 22	BVT - 22	\$407,500
23	BASE VALUE TABLE - 23	BVT - 23	\$408,000
24	BASE VALUE TABLE - 24	BVT - 24	\$408,500
25	BASE VALUE TABLE - 25	BVT - 25	\$409,000
26	BASE VALUE TABLE - 26	BVT - 26	\$409,500
27	BASE VALUE TABLE - 27	BVT - 27	\$410,000
28	BASE VALUE TABLE - 28	BVT - 28	\$410,500
29	BASE VALUE TABLE - 29	BVT - 29	\$411,000
30	BASE VALUE TABLE - 30	BVT - 30	\$411,500
31	BASE VALUE TABLE - 31	BVT - 31	\$412,000
32	BASE VALUE TABLE - 32	BVT - 32	\$412,500
33	BASE VALUE TABLE - 33	BVT - 33	\$413,000
34	BASE VALUE TABLE - 34	BVT - 34	\$413,500
35	BASE VALUE TABLE - 35	BVT - 35	\$414,000
36	BASE VALUE TABLE - 36	BVT - 36	\$414,500
37	BASE VALUE TABLE - 37	BVT - 37	\$415,000
38	BASE VALUE TABLE - 38	BVT - 38	\$415,500
39	BASE VALUE TABLE - 39	BVT - 39	\$416,000
40	BASE VALUE TABLE - 40	BVT - 40	\$416,500
41	BASE VALUE TABLE - 41	BVT - 41	\$417,000
42	BASE VALUE TABLE - 42	BVT - 42	\$417,500
43	BASE VALUE TABLE - 43	BVT - 43	\$418,000
44	BASE VALUE TABLE - 44	BVT - 44	\$418,500
45	BASE VALUE TABLE - 45	BVT - 45	\$419,000
46	BASE VALUE TABLE - 46	BVT - 46	\$419,500
47	BASE VALUE TABLE - 47	BVT - 47	\$420,000
48	BASE VALUE TABLE - 48	BVT - 48	\$420,500
49	BASE VALUE TABLE - 49	BVT - 49	\$421,000
50	BASE VALUE TABLE - 50	BVT - 50	\$421,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-9

RESIDENTIAL - 9

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$422,000
52	BASE VALUE TABLE - 52	BVT - 52	\$422,500
53	BASE VALUE TABLE - 53	BVT - 53	\$423,000
54	BASE VALUE TABLE - 54	BVT - 54	\$423,500
55	BASE VALUE TABLE - 55	BVT - 55	\$424,000
56	BASE VALUE TABLE - 56	BVT - 56	\$424,500
57	BASE VALUE TABLE - 57	BVT - 57	\$425,000
58	BASE VALUE TABLE - 58	BVT - 58	\$425,500
59	BASE VALUE TABLE - 59	BVT - 59	\$426,000
60	BASE VALUE TABLE - 60	BVT - 60	\$426,500
61	BASE VALUE TABLE - 61	BVT - 61	\$427,000
62	BASE VALUE TABLE - 62	BVT - 62	\$427,500
63	BASE VALUE TABLE - 63	BVT - 63	\$428,000
64	BASE VALUE TABLE - 64	BVT - 64	\$428,500
65	BASE VALUE TABLE - 65	BVT - 65	\$429,000
66	BASE VALUE TABLE - 66	BVT - 66	\$429,500
67	BASE VALUE TABLE - 67	BVT - 67	\$430,000
68	BASE VALUE TABLE - 68	BVT - 68	\$430,500
69	BASE VALUE TABLE - 69	BVT - 69	\$431,000
70	BASE VALUE TABLE - 70	BVT - 70	\$431,500
71	BASE VALUE TABLE - 71	BVT - 71	\$432,000
72	BASE VALUE TABLE - 72	BVT - 72	\$432,500
73	BASE VALUE TABLE - 73	BVT - 73	\$433,000
74	BASE VALUE TABLE - 74	BVT - 74	\$433,500
75	BASE VALUE TABLE - 75	BVT - 75	\$434,000
76	BASE VALUE TABLE - 76	BVT - 76	\$434,500
77	BASE VALUE TABLE - 77	BVT - 77	\$435,000
78	BASE VALUE TABLE - 78	BVT - 78	\$435,500
79	BASE VALUE TABLE - 79	BVT - 79	\$436,000
80	BASE VALUE TABLE - 80	BVT - 80	\$436,500
81	BASE VALUE TABLE - 81	BVT - 81	\$437,000
82	BASE VALUE TABLE - 82	BVT - 82	\$437,500
83	BASE VALUE TABLE - 83	BVT - 83	\$438,000
84	BASE VALUE TABLE - 84	BVT - 84	\$438,500
85	BASE VALUE TABLE - 85	BVT - 85	\$439,000
86	BASE VALUE TABLE - 86	BVT - 86	\$439,500
87	BASE VALUE TABLE - 87	BVT - 87	\$440,000
88	BASE VALUE TABLE - 88	BVT - 88	\$440,500
89	BASE VALUE TABLE - 89	BVT - 89	\$441,000
90	BASE VALUE TABLE - 90	BVT - 90	\$441,500
91	BASE VALUE TABLE - 91	BVT - 91	\$442,000
92	BASE VALUE TABLE - 92	BVT - 92	\$442,500
93	BASE VALUE TABLE - 93	BVT - 93	\$443,000
94	BASE VALUE TABLE - 94	BVT - 94	\$443,500
95	BASE VALUE TABLE - 95	BVT - 95	\$444,000
96	BASE VALUE TABLE - 96	BVT - 96	\$444,500
97	BASE VALUE TABLE - 97	BVT - 97	\$445,000
98	BASE VALUE TABLE - 98	BVT - 98	\$445,500
99	BASE VALUE TABLE - 99	BVT - 99	\$446,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-10

RESIDENTIAL - 10

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$446,500
02	BASE VALUE TABLE - 02	BVT - 02	\$447,000
03	BASE VALUE TABLE - 03	BVT - 03	\$447,500
04	BASE VALUE TABLE - 04	BVT - 04	\$448,000
05	BASE VALUE TABLE - 05	BVT - 05	\$448,500
06	BASE VALUE TABLE - 06	BVT - 06	\$449,000
07	BASE VALUE TABLE - 07	BVT - 07	\$449,500
08	BASE VALUE TABLE - 08	BVT - 08	\$450,000
09	BASE VALUE TABLE - 09	BVT - 09	\$450,500
10	BASE VALUE TABLE - 10	BVT - 10	\$451,000
11	BASE VALUE TABLE - 11	BVT - 11	\$451,500
12	BASE VALUE TABLE - 12	BVT - 12	\$452,000
13	BASE VALUE TABLE - 13	BVT - 13	\$452,500
14	BASE VALUE TABLE - 14	BVT - 14	\$453,000
15	BASE VALUE TABLE - 15	BVT - 15	\$453,500
16	BASE VALUE TABLE - 16	BVT - 16	\$454,000
17	BASE VALUE TABLE - 17	BVT - 17	\$454,500
18	BASE VALUE TABLE - 18	BVT - 18	\$455,000
19	BASE VALUE TABLE - 19	BVT - 19	\$455,500
20	BASE VALUE TABLE - 20	BVT - 20	\$456,000
21	BASE VALUE TABLE - 21	BVT - 21	\$456,500
22	BASE VALUE TABLE - 22	BVT - 22	\$457,000
23	BASE VALUE TABLE - 23	BVT - 23	\$457,500
24	BASE VALUE TABLE - 24	BVT - 24	\$458,000
25	BASE VALUE TABLE - 25	BVT - 25	\$458,500
26	BASE VALUE TABLE - 26	BVT - 26	\$459,000
27	BASE VALUE TABLE - 27	BVT - 27	\$459,500
28	BASE VALUE TABLE - 28	BVT - 28	\$460,000
29	BASE VALUE TABLE - 29	BVT - 29	\$460,500
30	BASE VALUE TABLE - 30	BVT - 30	\$461,000
31	BASE VALUE TABLE - 31	BVT - 31	\$461,500
32	BASE VALUE TABLE - 32	BVT - 32	\$462,000
33	BASE VALUE TABLE - 33	BVT - 33	\$462,500
34	BASE VALUE TABLE - 34	BVT - 34	\$463,000
35	BASE VALUE TABLE - 35	BVT - 35	\$463,500
36	BASE VALUE TABLE - 36	BVT - 36	\$464,000
37	BASE VALUE TABLE - 37	BVT - 37	\$464,500
38	BASE VALUE TABLE - 38	BVT - 38	\$465,000
39	BASE VALUE TABLE - 39	BVT - 39	\$465,500
40	BASE VALUE TABLE - 40	BVT - 40	\$466,000
41	BASE VALUE TABLE - 41	BVT - 41	\$466,500
42	BASE VALUE TABLE - 42	BVT - 42	\$467,000
43	BASE VALUE TABLE - 43	BVT - 43	\$467,500
44	BASE VALUE TABLE - 44	BVT - 44	\$468,000
45	BASE VALUE TABLE - 45	BVT - 45	\$468,500
46	BASE VALUE TABLE - 46	BVT - 46	\$469,000
47	BASE VALUE TABLE - 47	BVT - 47	\$469,500
48	BASE VALUE TABLE - 48	BVT - 48	\$470,000
49	BASE VALUE TABLE - 49	BVT - 49	\$470,500
50	BASE VALUE TABLE - 50	BVT - 50	\$471,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-10

RESIDENTIAL - 10

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$471,500
52	BASE VALUE TABLE - 52	BVT - 52	\$472,000
53	BASE VALUE TABLE - 53	BVT - 53	\$472,500
54	BASE VALUE TABLE - 54	BVT - 54	\$473,000
55	BASE VALUE TABLE - 55	BVT - 55	\$473,500
56	BASE VALUE TABLE - 56	BVT - 56	\$474,000
57	BASE VALUE TABLE - 57	BVT - 57	\$474,500
58	BASE VALUE TABLE - 58	BVT - 58	\$475,000
59	BASE VALUE TABLE - 59	BVT - 59	\$475,500
60	BASE VALUE TABLE - 60	BVT - 60	\$476,000
61	BASE VALUE TABLE - 61	BVT - 61	\$476,500
62	BASE VALUE TABLE - 62	BVT - 62	\$477,000
63	BASE VALUE TABLE - 63	BVT - 63	\$477,500
64	BASE VALUE TABLE - 64	BVT - 64	\$478,000
65	BASE VALUE TABLE - 65	BVT - 65	\$478,500
66	BASE VALUE TABLE - 66	BVT - 66	\$479,000
67	BASE VALUE TABLE - 67	BVT - 67	\$479,500
68	BASE VALUE TABLE - 68	BVT - 68	\$480,000
69	BASE VALUE TABLE - 69	BVT - 69	\$480,500
70	BASE VALUE TABLE - 70	BVT - 70	\$481,000
71	BASE VALUE TABLE - 71	BVT - 71	\$481,500
72	BASE VALUE TABLE - 72	BVT - 72	\$482,000
73	BASE VALUE TABLE - 73	BVT - 73	\$482,500
74	BASE VALUE TABLE - 74	BVT - 74	\$483,000
75	BASE VALUE TABLE - 75	BVT - 75	\$483,500
76	BASE VALUE TABLE - 76	BVT - 76	\$484,000
77	BASE VALUE TABLE - 77	BVT - 77	\$484,500
78	BASE VALUE TABLE - 78	BVT - 78	\$485,000
79	BASE VALUE TABLE - 79	BVT - 79	\$485,500
80	BASE VALUE TABLE - 80	BVT - 80	\$486,000
81	BASE VALUE TABLE - 81	BVT - 81	\$486,500
82	BASE VALUE TABLE - 82	BVT - 82	\$487,000
83	BASE VALUE TABLE - 83	BVT - 83	\$487,500
84	BASE VALUE TABLE - 84	BVT - 84	\$488,000
85	BASE VALUE TABLE - 85	BVT - 85	\$488,500
86	BASE VALUE TABLE - 86	BVT - 86	\$489,000
87	BASE VALUE TABLE - 87	BVT - 87	\$489,500
88	BASE VALUE TABLE - 88	BVT - 88	\$490,000
89	BASE VALUE TABLE - 89	BVT - 89	\$490,500
90	BASE VALUE TABLE - 90	BVT - 90	\$491,000
91	BASE VALUE TABLE - 91	BVT - 91	\$491,500
92	BASE VALUE TABLE - 92	BVT - 92	\$492,000
93	BASE VALUE TABLE - 93	BVT - 93	\$492,500
94	BASE VALUE TABLE - 94	BVT - 94	\$493,000
95	BASE VALUE TABLE - 95	BVT - 95	\$493,500
96	BASE VALUE TABLE - 96	BVT - 96	\$494,000
97	BASE VALUE TABLE - 97	BVT - 97	\$494,500
98	BASE VALUE TABLE - 98	BVT - 98	\$495,000
99	BASE VALUE TABLE - 99	BVT - 99	\$495,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-11

RESIDENTIAL - 11

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$496,000
02	BASE VALUE TABLE - 02	BVT - 02	\$496,500
03	BASE VALUE TABLE - 03	BVT - 03	\$497,000
04	BASE VALUE TABLE - 04	BVT - 04	\$497,500
05	BASE VALUE TABLE - 05	BVT - 05	\$498,000
06	BASE VALUE TABLE - 06	BVT - 06	\$498,500
07	BASE VALUE TABLE - 07	BVT - 07	\$499,000
08	BASE VALUE TABLE - 08	BVT - 08	\$499,500
09	BASE VALUE TABLE - 09	BVT - 09	\$500,000
10	BASE VALUE TABLE - 10	BVT - 10	\$500,500
11	BASE VALUE TABLE - 11	BVT - 11	\$501,000
12	BASE VALUE TABLE - 12	BVT - 12	\$501,500
13	BASE VALUE TABLE - 13	BVT - 13	\$502,000
14	BASE VALUE TABLE - 14	BVT - 14	\$502,500
15	BASE VALUE TABLE - 15	BVT - 15	\$503,000
16	BASE VALUE TABLE - 16	BVT - 16	\$503,500
17	BASE VALUE TABLE - 17	BVT - 17	\$504,000
18	BASE VALUE TABLE - 18	BVT - 18	\$504,500
19	BASE VALUE TABLE - 19	BVT - 19	\$505,000
20	BASE VALUE TABLE - 20	BVT - 20	\$505,500
21	BASE VALUE TABLE - 21	BVT - 21	\$506,000
22	BASE VALUE TABLE - 22	BVT - 22	\$506,500
23	BASE VALUE TABLE - 23	BVT - 23	\$507,000
24	BASE VALUE TABLE - 24	BVT - 24	\$507,500
25	BASE VALUE TABLE - 25	BVT - 25	\$508,000
26	BASE VALUE TABLE - 26	BVT - 26	\$508,500
27	BASE VALUE TABLE - 27	BVT - 27	\$509,000
28	BASE VALUE TABLE - 28	BVT - 28	\$509,500
29	BASE VALUE TABLE - 29	BVT - 29	\$510,000
30	BASE VALUE TABLE - 30	BVT - 30	\$510,500
31	BASE VALUE TABLE - 31	BVT - 31	\$511,000
32	BASE VALUE TABLE - 32	BVT - 32	\$511,500
33	BASE VALUE TABLE - 33	BVT - 33	\$512,000
34	BASE VALUE TABLE - 34	BVT - 34	\$512,500
35	BASE VALUE TABLE - 35	BVT - 35	\$513,000
36	BASE VALUE TABLE - 36	BVT - 36	\$513,500
37	BASE VALUE TABLE - 37	BVT - 37	\$514,000
38	BASE VALUE TABLE - 38	BVT - 38	\$514,500
39	BASE VALUE TABLE - 39	BVT - 39	\$515,000
40	BASE VALUE TABLE - 40	BVT - 40	\$515,500
41	BASE VALUE TABLE - 41	BVT - 41	\$516,000
42	BASE VALUE TABLE - 42	BVT - 42	\$516,500
43	BASE VALUE TABLE - 43	BVT - 43	\$517,000
44	BASE VALUE TABLE - 44	BVT - 44	\$517,500
45	BASE VALUE TABLE - 45	BVT - 45	\$518,000
46	BASE VALUE TABLE - 46	BVT - 46	\$518,500
47	BASE VALUE TABLE - 47	BVT - 47	\$519,000
48	BASE VALUE TABLE - 48	BVT - 48	\$519,500
49	BASE VALUE TABLE - 49	BVT - 49	\$520,000
50	BASE VALUE TABLE - 50	BVT - 50	\$520,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-11

RESIDENTIAL - 11

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$521,000
52	BASE VALUE TABLE - 52	BVT - 52	\$521,500
53	BASE VALUE TABLE - 53	BVT - 53	\$522,000
54	BASE VALUE TABLE - 54	BVT - 54	\$522,500
55	BASE VALUE TABLE - 55	BVT - 55	\$523,000
56	BASE VALUE TABLE - 56	BVT - 56	\$523,500
57	BASE VALUE TABLE - 57	BVT - 57	\$524,000
58	BASE VALUE TABLE - 58	BVT - 58	\$524,500
59	BASE VALUE TABLE - 59	BVT - 59	\$525,000
60	BASE VALUE TABLE - 60	BVT - 60	\$525,500
61	BASE VALUE TABLE - 61	BVT - 61	\$526,000
62	BASE VALUE TABLE - 62	BVT - 62	\$526,500
63	BASE VALUE TABLE - 63	BVT - 63	\$527,000
64	BASE VALUE TABLE - 64	BVT - 64	\$527,500
65	BASE VALUE TABLE - 65	BVT - 65	\$528,000
66	BASE VALUE TABLE - 66	BVT - 66	\$528,500
67	BASE VALUE TABLE - 67	BVT - 67	\$529,000
68	BASE VALUE TABLE - 68	BVT - 68	\$529,500
69	BASE VALUE TABLE - 69	BVT - 69	\$530,000
70	BASE VALUE TABLE - 70	BVT - 70	\$530,500
71	BASE VALUE TABLE - 71	BVT - 71	\$531,000
72	BASE VALUE TABLE - 72	BVT - 72	\$531,500
73	BASE VALUE TABLE - 73	BVT - 73	\$532,000
74	BASE VALUE TABLE - 74	BVT - 74	\$532,500
75	BASE VALUE TABLE - 75	BVT - 75	\$533,000
76	BASE VALUE TABLE - 76	BVT - 76	\$533,500
77	BASE VALUE TABLE - 77	BVT - 77	\$534,000
78	BASE VALUE TABLE - 78	BVT - 78	\$534,500
79	BASE VALUE TABLE - 79	BVT - 79	\$535,000
80	BASE VALUE TABLE - 80	BVT - 80	\$535,500
81	BASE VALUE TABLE - 81	BVT - 81	\$536,000
82	BASE VALUE TABLE - 82	BVT - 82	\$536,500
83	BASE VALUE TABLE - 83	BVT - 83	\$537,000
84	BASE VALUE TABLE - 84	BVT - 84	\$537,500
85	BASE VALUE TABLE - 85	BVT - 85	\$538,000
86	BASE VALUE TABLE - 86	BVT - 86	\$538,500
87	BASE VALUE TABLE - 87	BVT - 87	\$539,000
88	BASE VALUE TABLE - 88	BVT - 88	\$539,500
89	BASE VALUE TABLE - 89	BVT - 89	\$540,000
90	BASE VALUE TABLE - 90	BVT - 90	\$540,500
91	BASE VALUE TABLE - 91	BVT - 91	\$541,000
92	BASE VALUE TABLE - 92	BVT - 92	\$541,500
93	BASE VALUE TABLE - 93	BVT - 93	\$542,000
94	BASE VALUE TABLE - 94	BVT - 94	\$542,500
95	BASE VALUE TABLE - 95	BVT - 95	\$543,000
96	BASE VALUE TABLE - 96	BVT - 96	\$543,500
97	BASE VALUE TABLE - 97	BVT - 97	\$544,000
98	BASE VALUE TABLE - 98	BVT - 98	\$544,500
99	BASE VALUE TABLE - 99	BVT - 99	\$545,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-12

RESIDENTIAL - 12

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$545,500
02	BASE VALUE TABLE - 02	BVT - 02	\$546,000
03	BASE VALUE TABLE - 03	BVT - 03	\$546,500
04	BASE VALUE TABLE - 04	BVT - 04	\$547,000
05	BASE VALUE TABLE - 05	BVT - 05	\$547,500
06	BASE VALUE TABLE - 06	BVT - 06	\$548,000
07	BASE VALUE TABLE - 07	BVT - 07	\$548,500
08	BASE VALUE TABLE - 08	BVT - 08	\$549,000
09	BASE VALUE TABLE - 09	BVT - 09	\$549,500
10	BASE VALUE TABLE - 10	BVT - 10	\$550,000
11	BASE VALUE TABLE - 11	BVT - 11	\$550,500
12	BASE VALUE TABLE - 12	BVT - 12	\$551,000
13	BASE VALUE TABLE - 13	BVT - 13	\$551,500
14	BASE VALUE TABLE - 14	BVT - 14	\$552,000
15	BASE VALUE TABLE - 15	BVT - 15	\$552,500
16	BASE VALUE TABLE - 16	BVT - 16	\$553,000
17	BASE VALUE TABLE - 17	BVT - 17	\$553,500
18	BASE VALUE TABLE - 18	BVT - 18	\$554,000
19	BASE VALUE TABLE - 19	BVT - 19	\$554,500
20	BASE VALUE TABLE - 20	BVT - 20	\$555,000
21	BASE VALUE TABLE - 21	BVT - 21	\$555,500
22	BASE VALUE TABLE - 22	BVT - 22	\$556,000
23	BASE VALUE TABLE - 23	BVT - 23	\$556,500
24	BASE VALUE TABLE - 24	BVT - 24	\$557,000
25	BASE VALUE TABLE - 25	BVT - 25	\$557,500
26	BASE VALUE TABLE - 26	BVT - 26	\$558,000
27	BASE VALUE TABLE - 27	BVT - 27	\$558,500
28	BASE VALUE TABLE - 28	BVT - 28	\$559,000
29	BASE VALUE TABLE - 29	BVT - 29	\$559,500
30	BASE VALUE TABLE - 30	BVT - 30	\$560,000
31	BASE VALUE TABLE - 31	BVT - 31	\$560,500
32	BASE VALUE TABLE - 32	BVT - 32	\$561,000
33	BASE VALUE TABLE - 33	BVT - 33	\$561,500
34	BASE VALUE TABLE - 34	BVT - 34	\$562,000
35	BASE VALUE TABLE - 35	BVT - 35	\$562,500
36	BASE VALUE TABLE - 36	BVT - 36	\$563,000
37	BASE VALUE TABLE - 37	BVT - 37	\$563,500
38	BASE VALUE TABLE - 38	BVT - 38	\$564,000
39	BASE VALUE TABLE - 39	BVT - 39	\$564,500
40	BASE VALUE TABLE - 40	BVT - 40	\$565,000
41	BASE VALUE TABLE - 41	BVT - 41	\$565,500
42	BASE VALUE TABLE - 42	BVT - 42	\$566,000
43	BASE VALUE TABLE - 43	BVT - 43	\$566,500
44	BASE VALUE TABLE - 44	BVT - 44	\$567,000
45	BASE VALUE TABLE - 45	BVT - 45	\$567,500
46	BASE VALUE TABLE - 46	BVT - 46	\$568,000
47	BASE VALUE TABLE - 47	BVT - 47	\$568,500
48	BASE VALUE TABLE - 48	BVT - 48	\$569,000
49	BASE VALUE TABLE - 49	BVT - 49	\$569,500
50	BASE VALUE TABLE - 50	BVT - 50	\$570,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-12

RESIDENTIAL - 12

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$570,500
52	BASE VALUE TABLE - 52	BVT - 52	\$571,000
53	BASE VALUE TABLE - 53	BVT - 53	\$571,500
54	BASE VALUE TABLE - 54	BVT - 54	\$572,000
55	BASE VALUE TABLE - 55	BVT - 55	\$572,500
56	BASE VALUE TABLE - 56	BVT - 56	\$573,000
57	BASE VALUE TABLE - 57	BVT - 57	\$573,500
58	BASE VALUE TABLE - 58	BVT - 58	\$574,000
59	BASE VALUE TABLE - 59	BVT - 59	\$574,500
60	BASE VALUE TABLE - 60	BVT - 60	\$575,000
61	BASE VALUE TABLE - 61	BVT - 61	\$575,500
62	BASE VALUE TABLE - 62	BVT - 62	\$576,000
63	BASE VALUE TABLE - 63	BVT - 63	\$576,500
64	BASE VALUE TABLE - 64	BVT - 64	\$577,000
65	BASE VALUE TABLE - 65	BVT - 65	\$577,500
66	BASE VALUE TABLE - 66	BVT - 66	\$578,000
67	BASE VALUE TABLE - 67	BVT - 67	\$578,500
68	BASE VALUE TABLE - 68	BVT - 68	\$579,000
69	BASE VALUE TABLE - 69	BVT - 69	\$579,500
70	BASE VALUE TABLE - 70	BVT - 70	\$580,000
71	BASE VALUE TABLE - 71	BVT - 71	\$580,500
72	BASE VALUE TABLE - 72	BVT - 72	\$581,000
73	BASE VALUE TABLE - 73	BVT - 73	\$581,500
74	BASE VALUE TABLE - 74	BVT - 74	\$582,000
75	BASE VALUE TABLE - 75	BVT - 75	\$582,500
76	BASE VALUE TABLE - 76	BVT - 76	\$583,000
77	BASE VALUE TABLE - 77	BVT - 77	\$583,500
78	BASE VALUE TABLE - 78	BVT - 78	\$584,000
79	BASE VALUE TABLE - 79	BVT - 79	\$584,500
80	BASE VALUE TABLE - 80	BVT - 80	\$585,000
81	BASE VALUE TABLE - 81	BVT - 81	\$585,500
82	BASE VALUE TABLE - 82	BVT - 82	\$586,000
83	BASE VALUE TABLE - 83	BVT - 83	\$586,500
84	BASE VALUE TABLE - 84	BVT - 84	\$587,000
85	BASE VALUE TABLE - 85	BVT - 85	\$587,500
86	BASE VALUE TABLE - 86	BVT - 86	\$588,000
87	BASE VALUE TABLE - 87	BVT - 87	\$588,500
88	BASE VALUE TABLE - 88	BVT - 88	\$589,000
89	BASE VALUE TABLE - 89	BVT - 89	\$589,500
90	BASE VALUE TABLE - 90	BVT - 90	\$590,000
91	BASE VALUE TABLE - 91	BVT - 91	\$590,500
92	BASE VALUE TABLE - 92	BVT - 92	\$591,000
93	BASE VALUE TABLE - 93	BVT - 93	\$591,500
94	BASE VALUE TABLE - 94	BVT - 94	\$592,000
95	BASE VALUE TABLE - 95	BVT - 95	\$592,500
96	BASE VALUE TABLE - 96	BVT - 96	\$593,000
97	BASE VALUE TABLE - 97	BVT - 97	\$593,500
98	BASE VALUE TABLE - 98	BVT - 98	\$594,000
99	BASE VALUE TABLE - 99	BVT - 99	\$594,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-13

RESIDENTIAL - 13

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$595,000
02	BASE VALUE TABLE - 02	BVT - 02	\$595,500
03	BASE VALUE TABLE - 03	BVT - 03	\$596,000
04	BASE VALUE TABLE - 04	BVT - 04	\$596,500
05	BASE VALUE TABLE - 05	BVT - 05	\$597,000
06	BASE VALUE TABLE - 06	BVT - 06	\$597,500
07	BASE VALUE TABLE - 07	BVT - 07	\$598,000
08	BASE VALUE TABLE - 08	BVT - 08	\$598,500
09	BASE VALUE TABLE - 09	BVT - 09	\$599,000
10	BASE VALUE TABLE - 10	BVT - 10	\$599,500
11	BASE VALUE TABLE - 11	BVT - 11	\$600,000
12	BASE VALUE TABLE - 12	BVT - 12	\$600,500
13	BASE VALUE TABLE - 13	BVT - 13	\$601,000
14	BASE VALUE TABLE - 14	BVT - 14	\$601,500
15	BASE VALUE TABLE - 15	BVT - 15	\$602,000
16	BASE VALUE TABLE - 16	BVT - 16	\$602,500
17	BASE VALUE TABLE - 17	BVT - 17	\$603,000
18	BASE VALUE TABLE - 18	BVT - 18	\$603,500
19	BASE VALUE TABLE - 19	BVT - 19	\$604,000
20	BASE VALUE TABLE - 20	BVT - 20	\$604,500
21	BASE VALUE TABLE - 21	BVT - 21	\$605,000
22	BASE VALUE TABLE - 22	BVT - 22	\$605,500
23	BASE VALUE TABLE - 23	BVT - 23	\$606,000
24	BASE VALUE TABLE - 24	BVT - 24	\$606,500
25	BASE VALUE TABLE - 25	BVT - 25	\$607,000
26	BASE VALUE TABLE - 26	BVT - 26	\$607,500
27	BASE VALUE TABLE - 27	BVT - 27	\$608,000
28	BASE VALUE TABLE - 28	BVT - 28	\$608,500
29	BASE VALUE TABLE - 29	BVT - 29	\$609,000
30	BASE VALUE TABLE - 30	BVT - 30	\$609,500
31	BASE VALUE TABLE - 31	BVT - 31	\$610,000
32	BASE VALUE TABLE - 32	BVT - 32	\$610,500
33	BASE VALUE TABLE - 33	BVT - 33	\$611,000
34	BASE VALUE TABLE - 34	BVT - 34	\$611,500
35	BASE VALUE TABLE - 35	BVT - 35	\$612,000
36	BASE VALUE TABLE - 36	BVT - 36	\$612,500
37	BASE VALUE TABLE - 37	BVT - 37	\$613,000
38	BASE VALUE TABLE - 38	BVT - 38	\$613,500
39	BASE VALUE TABLE - 39	BVT - 39	\$614,000
40	BASE VALUE TABLE - 40	BVT - 40	\$614,500
41	BASE VALUE TABLE - 41	BVT - 41	\$615,000
42	BASE VALUE TABLE - 42	BVT - 42	\$615,500
43	BASE VALUE TABLE - 43	BVT - 43	\$616,000
44	BASE VALUE TABLE - 44	BVT - 44	\$616,500
45	BASE VALUE TABLE - 45	BVT - 45	\$617,000
46	BASE VALUE TABLE - 46	BVT - 46	\$617,500
47	BASE VALUE TABLE - 47	BVT - 47	\$618,000
48	BASE VALUE TABLE - 48	BVT - 48	\$618,500
49	BASE VALUE TABLE - 49	BVT - 49	\$619,000
50	BASE VALUE TABLE - 50	BVT - 50	\$619,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-13

RESIDENTIAL - 13

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$620,000
52	BASE VALUE TABLE - 52	BVT - 52	\$620,500
53	BASE VALUE TABLE - 53	BVT - 53	\$621,000
54	BASE VALUE TABLE - 54	BVT - 54	\$621,500
55	BASE VALUE TABLE - 55	BVT - 55	\$622,000
56	BASE VALUE TABLE - 56	BVT - 56	\$622,500
57	BASE VALUE TABLE - 57	BVT - 57	\$623,000
58	BASE VALUE TABLE - 58	BVT - 58	\$623,500
59	BASE VALUE TABLE - 59	BVT - 59	\$624,000
60	BASE VALUE TABLE - 60	BVT - 60	\$624,500
61	BASE VALUE TABLE - 61	BVT - 61	\$625,000
62	BASE VALUE TABLE - 62	BVT - 62	\$625,500
63	BASE VALUE TABLE - 63	BVT - 63	\$626,000
64	BASE VALUE TABLE - 64	BVT - 64	\$626,500
65	BASE VALUE TABLE - 65	BVT - 65	\$627,000
66	BASE VALUE TABLE - 66	BVT - 66	\$627,500
67	BASE VALUE TABLE - 67	BVT - 67	\$628,000
68	BASE VALUE TABLE - 68	BVT - 68	\$628,500
69	BASE VALUE TABLE - 69	BVT - 69	\$629,000
70	BASE VALUE TABLE - 70	BVT - 70	\$629,500
71	BASE VALUE TABLE - 71	BVT - 71	\$630,000
72	BASE VALUE TABLE - 72	BVT - 72	\$630,500
73	BASE VALUE TABLE - 73	BVT - 73	\$631,000
74	BASE VALUE TABLE - 74	BVT - 74	\$631,500
75	BASE VALUE TABLE - 75	BVT - 75	\$632,000
76	BASE VALUE TABLE - 76	BVT - 76	\$632,500
77	BASE VALUE TABLE - 77	BVT - 77	\$633,000
78	BASE VALUE TABLE - 78	BVT - 78	\$633,500
79	BASE VALUE TABLE - 79	BVT - 79	\$634,000
80	BASE VALUE TABLE - 80	BVT - 80	\$634,500
81	BASE VALUE TABLE - 81	BVT - 81	\$635,000
82	BASE VALUE TABLE - 82	BVT - 82	\$635,500
83	BASE VALUE TABLE - 83	BVT - 83	\$636,000
84	BASE VALUE TABLE - 84	BVT - 84	\$636,500
85	BASE VALUE TABLE - 85	BVT - 85	\$637,000
86	BASE VALUE TABLE - 86	BVT - 86	\$637,500
87	BASE VALUE TABLE - 87	BVT - 87	\$638,000
88	BASE VALUE TABLE - 88	BVT - 88	\$638,500
89	BASE VALUE TABLE - 89	BVT - 89	\$639,000
90	BASE VALUE TABLE - 90	BVT - 90	\$639,500
91	BASE VALUE TABLE - 91	BVT - 91	\$640,000
92	BASE VALUE TABLE - 92	BVT - 92	\$640,500
93	BASE VALUE TABLE - 93	BVT - 93	\$641,000
94	BASE VALUE TABLE - 94	BVT - 94	\$641,500
95	BASE VALUE TABLE - 95	BVT - 95	\$642,000
96	BASE VALUE TABLE - 96	BVT - 96	\$642,500
97	BASE VALUE TABLE - 97	BVT - 97	\$643,000
98	BASE VALUE TABLE - 98	BVT - 98	\$643,500
99	BASE VALUE TABLE - 99	BVT - 99	\$644,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-14

RESIDENTIAL - 14

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$644,500
02	BASE VALUE TABLE - 02	BVT - 02	\$645,000
03	BASE VALUE TABLE - 03	BVT - 03	\$645,500
04	BASE VALUE TABLE - 04	BVT - 04	\$646,000
05	BASE VALUE TABLE - 05	BVT - 05	\$646,500
06	BASE VALUE TABLE - 06	BVT - 06	\$647,000
07	BASE VALUE TABLE - 07	BVT - 07	\$647,500
08	BASE VALUE TABLE - 08	BVT - 08	\$648,000
09	BASE VALUE TABLE - 09	BVT - 09	\$648,500
10	BASE VALUE TABLE - 10	BVT - 10	\$649,000
11	BASE VALUE TABLE - 11	BVT - 11	\$649,500
12	BASE VALUE TABLE - 12	BVT - 12	\$650,000
13	BASE VALUE TABLE - 13	BVT - 13	\$650,500
14	BASE VALUE TABLE - 14	BVT - 14	\$651,000
15	BASE VALUE TABLE - 15	BVT - 15	\$651,500
16	BASE VALUE TABLE - 16	BVT - 16	\$652,000
17	BASE VALUE TABLE - 17	BVT - 17	\$652,500
18	BASE VALUE TABLE - 18	BVT - 18	\$653,000
19	BASE VALUE TABLE - 19	BVT - 19	\$653,500
20	BASE VALUE TABLE - 20	BVT - 20	\$654,000
21	BASE VALUE TABLE - 21	BVT - 21	\$654,500
22	BASE VALUE TABLE - 22	BVT - 22	\$655,000
23	BASE VALUE TABLE - 23	BVT - 23	\$655,500
24	BASE VALUE TABLE - 24	BVT - 24	\$656,000
25	BASE VALUE TABLE - 25	BVT - 25	\$656,500
26	BASE VALUE TABLE - 26	BVT - 26	\$657,000
27	BASE VALUE TABLE - 27	BVT - 27	\$657,500
28	BASE VALUE TABLE - 28	BVT - 28	\$658,000
29	BASE VALUE TABLE - 29	BVT - 29	\$658,500
30	BASE VALUE TABLE - 30	BVT - 30	\$659,000
31	BASE VALUE TABLE - 31	BVT - 31	\$659,500
32	BASE VALUE TABLE - 32	BVT - 32	\$660,000
33	BASE VALUE TABLE - 33	BVT - 33	\$660,500
34	BASE VALUE TABLE - 34	BVT - 34	\$661,000
35	BASE VALUE TABLE - 35	BVT - 35	\$661,500
36	BASE VALUE TABLE - 36	BVT - 36	\$662,000
37	BASE VALUE TABLE - 37	BVT - 37	\$662,500
38	BASE VALUE TABLE - 38	BVT - 38	\$663,000
39	BASE VALUE TABLE - 39	BVT - 39	\$663,500
40	BASE VALUE TABLE - 40	BVT - 40	\$664,000
41	BASE VALUE TABLE - 41	BVT - 41	\$664,500
42	BASE VALUE TABLE - 42	BVT - 42	\$665,000
43	BASE VALUE TABLE - 43	BVT - 43	\$665,500
44	BASE VALUE TABLE - 44	BVT - 44	\$666,000
45	BASE VALUE TABLE - 45	BVT - 45	\$666,500
46	BASE VALUE TABLE - 46	BVT - 46	\$667,000
47	BASE VALUE TABLE - 47	BVT - 47	\$667,500
48	BASE VALUE TABLE - 48	BVT - 48	\$668,000
49	BASE VALUE TABLE - 49	BVT - 49	\$668,500
50	BASE VALUE TABLE - 50	BVT - 50	\$669,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-14

RESIDENTIAL - 14

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$669,500
52	BASE VALUE TABLE - 52	BVT - 52	\$670,000
53	BASE VALUE TABLE - 53	BVT - 53	\$670,500
54	BASE VALUE TABLE - 54	BVT - 54	\$671,000
55	BASE VALUE TABLE - 55	BVT - 55	\$671,500
56	BASE VALUE TABLE - 56	BVT - 56	\$672,000
57	BASE VALUE TABLE - 57	BVT - 57	\$672,500
58	BASE VALUE TABLE - 58	BVT - 58	\$673,000
59	BASE VALUE TABLE - 59	BVT - 59	\$673,500
60	BASE VALUE TABLE - 60	BVT - 60	\$674,000
61	BASE VALUE TABLE - 61	BVT - 61	\$674,500
62	BASE VALUE TABLE - 62	BVT - 62	\$675,000
63	BASE VALUE TABLE - 63	BVT - 63	\$675,500
64	BASE VALUE TABLE - 64	BVT - 64	\$676,000
65	BASE VALUE TABLE - 65	BVT - 65	\$676,500
66	BASE VALUE TABLE - 66	BVT - 66	\$677,000
67	BASE VALUE TABLE - 67	BVT - 67	\$677,500
68	BASE VALUE TABLE - 68	BVT - 68	\$678,000
69	BASE VALUE TABLE - 69	BVT - 69	\$678,500
70	BASE VALUE TABLE - 70	BVT - 70	\$679,000
71	BASE VALUE TABLE - 71	BVT - 71	\$679,500
72	BASE VALUE TABLE - 72	BVT - 72	\$680,000
73	BASE VALUE TABLE - 73	BVT - 73	\$680,500
74	BASE VALUE TABLE - 74	BVT - 74	\$681,000
75	BASE VALUE TABLE - 75	BVT - 75	\$681,500
76	BASE VALUE TABLE - 76	BVT - 76	\$682,000
77	BASE VALUE TABLE - 77	BVT - 77	\$682,500
78	BASE VALUE TABLE - 78	BVT - 78	\$683,000
79	BASE VALUE TABLE - 79	BVT - 79	\$683,500
80	BASE VALUE TABLE - 80	BVT - 80	\$684,000
81	BASE VALUE TABLE - 81	BVT - 81	\$684,500
82	BASE VALUE TABLE - 82	BVT - 82	\$685,000
83	BASE VALUE TABLE - 83	BVT - 83	\$685,500
84	BASE VALUE TABLE - 84	BVT - 84	\$686,000
85	BASE VALUE TABLE - 85	BVT - 85	\$686,500
86	BASE VALUE TABLE - 86	BVT - 86	\$687,000
87	BASE VALUE TABLE - 87	BVT - 87	\$687,500
88	BASE VALUE TABLE - 88	BVT - 88	\$688,000
89	BASE VALUE TABLE - 89	BVT - 89	\$688,500
90	BASE VALUE TABLE - 90	BVT - 90	\$689,000
91	BASE VALUE TABLE - 91	BVT - 91	\$689,500
92	BASE VALUE TABLE - 92	BVT - 92	\$690,000
93	BASE VALUE TABLE - 93	BVT - 93	\$690,500
94	BASE VALUE TABLE - 94	BVT - 94	\$691,000
95	BASE VALUE TABLE - 95	BVT - 95	\$691,500
96	BASE VALUE TABLE - 96	BVT - 96	\$692,000
97	BASE VALUE TABLE - 97	BVT - 97	\$692,500
98	BASE VALUE TABLE - 98	BVT - 98	\$693,000
99	BASE VALUE TABLE - 99	BVT - 99	\$693,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-15

RESIDENTIAL - 15

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$694,000
02	BASE VALUE TABLE - 02	BVT - 02	\$694,500
03	BASE VALUE TABLE - 03	BVT - 03	\$695,000
04	BASE VALUE TABLE - 04	BVT - 04	\$695,500
05	BASE VALUE TABLE - 05	BVT - 05	\$696,000
06	BASE VALUE TABLE - 06	BVT - 06	\$696,500
07	BASE VALUE TABLE - 07	BVT - 07	\$697,000
08	BASE VALUE TABLE - 08	BVT - 08	\$697,500
09	BASE VALUE TABLE - 09	BVT - 09	\$698,000
10	BASE VALUE TABLE - 10	BVT - 10	\$698,500
11	BASE VALUE TABLE - 11	BVT - 11	\$699,000
12	BASE VALUE TABLE - 12	BVT - 12	\$699,500
13	BASE VALUE TABLE - 13	BVT - 13	\$700,000
14	BASE VALUE TABLE - 14	BVT - 14	\$700,500
15	BASE VALUE TABLE - 15	BVT - 15	\$701,000
16	BASE VALUE TABLE - 16	BVT - 16	\$701,500
17	BASE VALUE TABLE - 17	BVT - 17	\$702,000
18	BASE VALUE TABLE - 18	BVT - 18	\$702,500
19	BASE VALUE TABLE - 19	BVT - 19	\$703,000
20	BASE VALUE TABLE - 20	BVT - 20	\$703,500
21	BASE VALUE TABLE - 21	BVT - 21	\$704,000
22	BASE VALUE TABLE - 22	BVT - 22	\$704,500
23	BASE VALUE TABLE - 23	BVT - 23	\$705,000
24	BASE VALUE TABLE - 24	BVT - 24	\$705,500
25	BASE VALUE TABLE - 25	BVT - 25	\$706,000
26	BASE VALUE TABLE - 26	BVT - 26	\$706,500
27	BASE VALUE TABLE - 27	BVT - 27	\$707,000
28	BASE VALUE TABLE - 28	BVT - 28	\$707,500
29	BASE VALUE TABLE - 29	BVT - 29	\$708,000
30	BASE VALUE TABLE - 30	BVT - 30	\$708,500
31	BASE VALUE TABLE - 31	BVT - 31	\$709,000
32	BASE VALUE TABLE - 32	BVT - 32	\$709,500
33	BASE VALUE TABLE - 33	BVT - 33	\$710,000
34	BASE VALUE TABLE - 34	BVT - 34	\$710,500
35	BASE VALUE TABLE - 35	BVT - 35	\$711,000
36	BASE VALUE TABLE - 36	BVT - 36	\$711,500
37	BASE VALUE TABLE - 37	BVT - 37	\$712,000
38	BASE VALUE TABLE - 38	BVT - 38	\$712,500
39	BASE VALUE TABLE - 39	BVT - 39	\$713,000
40	BASE VALUE TABLE - 40	BVT - 40	\$713,500
41	BASE VALUE TABLE - 41	BVT - 41	\$714,000
42	BASE VALUE TABLE - 42	BVT - 42	\$714,500
43	BASE VALUE TABLE - 43	BVT - 43	\$715,000
44	BASE VALUE TABLE - 44	BVT - 44	\$715,500
45	BASE VALUE TABLE - 45	BVT - 45	\$716,000
46	BASE VALUE TABLE - 46	BVT - 46	\$716,500
47	BASE VALUE TABLE - 47	BVT - 47	\$717,000
48	BASE VALUE TABLE - 48	BVT - 48	\$717,500
49	BASE VALUE TABLE - 49	BVT - 49	\$718,000
50	BASE VALUE TABLE - 50	BVT - 50	\$718,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-15

RESIDENTIAL - 15

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$719,000
52	BASE VALUE TABLE - 52	BVT - 52	\$719,500
53	BASE VALUE TABLE - 53	BVT - 53	\$720,000
54	BASE VALUE TABLE - 54	BVT - 54	\$720,500
55	BASE VALUE TABLE - 55	BVT - 55	\$721,000
56	BASE VALUE TABLE - 56	BVT - 56	\$721,500
57	BASE VALUE TABLE - 57	BVT - 57	\$722,000
58	BASE VALUE TABLE - 58	BVT - 58	\$722,500
59	BASE VALUE TABLE - 59	BVT - 59	\$723,000
60	BASE VALUE TABLE - 60	BVT - 60	\$723,500
61	BASE VALUE TABLE - 61	BVT - 61	\$724,000
62	BASE VALUE TABLE - 62	BVT - 62	\$724,500
63	BASE VALUE TABLE - 63	BVT - 63	\$725,000
64	BASE VALUE TABLE - 64	BVT - 64	\$725,500
65	BASE VALUE TABLE - 65	BVT - 65	\$726,000
66	BASE VALUE TABLE - 66	BVT - 66	\$726,500
67	BASE VALUE TABLE - 67	BVT - 67	\$727,000
68	BASE VALUE TABLE - 68	BVT - 68	\$727,500
69	BASE VALUE TABLE - 69	BVT - 69	\$728,000
70	BASE VALUE TABLE - 70	BVT - 70	\$728,500
71	BASE VALUE TABLE - 71	BVT - 71	\$729,000
72	BASE VALUE TABLE - 72	BVT - 72	\$729,500
73	BASE VALUE TABLE - 73	BVT - 73	\$730,000
74	BASE VALUE TABLE - 74	BVT - 74	\$730,500
75	BASE VALUE TABLE - 75	BVT - 75	\$731,000
76	BASE VALUE TABLE - 76	BVT - 76	\$731,500
77	BASE VALUE TABLE - 77	BVT - 77	\$732,000
78	BASE VALUE TABLE - 78	BVT - 78	\$732,500
79	BASE VALUE TABLE - 79	BVT - 79	\$733,000
80	BASE VALUE TABLE - 80	BVT - 80	\$733,500
81	BASE VALUE TABLE - 81	BVT - 81	\$734,000
82	BASE VALUE TABLE - 82	BVT - 82	\$734,500
83	BASE VALUE TABLE - 83	BVT - 83	\$735,000
84	BASE VALUE TABLE - 84	BVT - 84	\$735,500
85	BASE VALUE TABLE - 85	BVT - 85	\$736,000
86	BASE VALUE TABLE - 86	BVT - 86	\$736,500
87	BASE VALUE TABLE - 87	BVT - 87	\$737,000
88	BASE VALUE TABLE - 88	BVT - 88	\$737,500
89	BASE VALUE TABLE - 89	BVT - 89	\$738,000
90	BASE VALUE TABLE - 90	BVT - 90	\$738,500
91	BASE VALUE TABLE - 91	BVT - 91	\$739,000
92	BASE VALUE TABLE - 92	BVT - 92	\$739,500
93	BASE VALUE TABLE - 93	BVT - 93	\$740,000
94	BASE VALUE TABLE - 94	BVT - 94	\$740,500
95	BASE VALUE TABLE - 95	BVT - 95	\$741,000
96	BASE VALUE TABLE - 96	BVT - 96	\$741,500
97	BASE VALUE TABLE - 97	BVT - 97	\$742,000
98	BASE VALUE TABLE - 98	BVT - 98	\$742,500
99	BASE VALUE TABLE - 99	BVT - 99	\$743,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-16

RESIDENTIAL - 16

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$743,500
02	BASE VALUE TABLE - 02	BVT - 02	\$744,000
03	BASE VALUE TABLE - 03	BVT - 03	\$744,500
04	BASE VALUE TABLE - 04	BVT - 04	\$745,000
05	BASE VALUE TABLE - 05	BVT - 05	\$745,500
06	BASE VALUE TABLE - 06	BVT - 06	\$746,000
07	BASE VALUE TABLE - 07	BVT - 07	\$746,500
08	BASE VALUE TABLE - 08	BVT - 08	\$747,000
09	BASE VALUE TABLE - 09	BVT - 09	\$747,500
10	BASE VALUE TABLE - 10	BVT - 10	\$748,000
11	BASE VALUE TABLE - 11	BVT - 11	\$748,500
12	BASE VALUE TABLE - 12	BVT - 12	\$749,000
13	BASE VALUE TABLE - 13	BVT - 13	\$749,500
14	BASE VALUE TABLE - 14	BVT - 14	\$750,000
15	BASE VALUE TABLE - 15	BVT - 15	\$750,500
16	BASE VALUE TABLE - 16	BVT - 16	\$751,000
17	BASE VALUE TABLE - 17	BVT - 17	\$751,500
18	BASE VALUE TABLE - 18	BVT - 18	\$752,000
19	BASE VALUE TABLE - 19	BVT - 19	\$752,500
20	BASE VALUE TABLE - 20	BVT - 20	\$753,000
21	BASE VALUE TABLE - 21	BVT - 21	\$753,500
22	BASE VALUE TABLE - 22	BVT - 22	\$754,000
23	BASE VALUE TABLE - 23	BVT - 23	\$754,500
24	BASE VALUE TABLE - 24	BVT - 24	\$755,000
25	BASE VALUE TABLE - 25	BVT - 25	\$755,500
26	BASE VALUE TABLE - 26	BVT - 26	\$756,000
27	BASE VALUE TABLE - 27	BVT - 27	\$756,500
28	BASE VALUE TABLE - 28	BVT - 28	\$757,000
29	BASE VALUE TABLE - 29	BVT - 29	\$757,500
30	BASE VALUE TABLE - 30	BVT - 30	\$758,000
31	BASE VALUE TABLE - 31	BVT - 31	\$758,500
32	BASE VALUE TABLE - 32	BVT - 32	\$759,000
33	BASE VALUE TABLE - 33	BVT - 33	\$759,500
34	BASE VALUE TABLE - 34	BVT - 34	\$760,000
35	BASE VALUE TABLE - 35	BVT - 35	\$760,500
36	BASE VALUE TABLE - 36	BVT - 36	\$761,000
37	BASE VALUE TABLE - 37	BVT - 37	\$761,500
38	BASE VALUE TABLE - 38	BVT - 38	\$762,000
39	BASE VALUE TABLE - 39	BVT - 39	\$762,500
40	BASE VALUE TABLE - 40	BVT - 40	\$763,000
41	BASE VALUE TABLE - 41	BVT - 41	\$763,500
42	BASE VALUE TABLE - 42	BVT - 42	\$764,000
43	BASE VALUE TABLE - 43	BVT - 43	\$764,500
44	BASE VALUE TABLE - 44	BVT - 44	\$765,000
45	BASE VALUE TABLE - 45	BVT - 45	\$765,500
46	BASE VALUE TABLE - 46	BVT - 46	\$766,000
47	BASE VALUE TABLE - 47	BVT - 47	\$766,500
48	BASE VALUE TABLE - 48	BVT - 48	\$767,000
49	BASE VALUE TABLE - 49	BVT - 49	\$767,500
50	BASE VALUE TABLE - 50	BVT - 50	\$768,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-16

RESIDENTIAL - 16

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$768,500
52	BASE VALUE TABLE - 52	BVT - 52	\$769,000
53	BASE VALUE TABLE - 53	BVT - 53	\$769,500
54	BASE VALUE TABLE - 54	BVT - 54	\$770,000
55	BASE VALUE TABLE - 55	BVT - 55	\$770,500
56	BASE VALUE TABLE - 56	BVT - 56	\$771,000
57	BASE VALUE TABLE - 57	BVT - 57	\$771,500
58	BASE VALUE TABLE - 58	BVT - 58	\$772,000
59	BASE VALUE TABLE - 59	BVT - 59	\$772,500
60	BASE VALUE TABLE - 60	BVT - 60	\$773,000
61	BASE VALUE TABLE - 61	BVT - 61	\$773,500
62	BASE VALUE TABLE - 62	BVT - 62	\$774,000
63	BASE VALUE TABLE - 63	BVT - 63	\$774,500
64	BASE VALUE TABLE - 64	BVT - 64	\$775,000
65	BASE VALUE TABLE - 65	BVT - 65	\$775,500
66	BASE VALUE TABLE - 66	BVT - 66	\$776,000
67	BASE VALUE TABLE - 67	BVT - 67	\$776,500
68	BASE VALUE TABLE - 68	BVT - 68	\$777,000
69	BASE VALUE TABLE - 69	BVT - 69	\$777,500
70	BASE VALUE TABLE - 70	BVT - 70	\$778,000
71	BASE VALUE TABLE - 71	BVT - 71	\$778,500
72	BASE VALUE TABLE - 72	BVT - 72	\$779,000
73	BASE VALUE TABLE - 73	BVT - 73	\$779,500
74	BASE VALUE TABLE - 74	BVT - 74	\$780,000
75	BASE VALUE TABLE - 75	BVT - 75	\$780,500
76	BASE VALUE TABLE - 76	BVT - 76	\$781,000
77	BASE VALUE TABLE - 77	BVT - 77	\$781,500
78	BASE VALUE TABLE - 78	BVT - 78	\$782,000
79	BASE VALUE TABLE - 79	BVT - 79	\$782,500
80	BASE VALUE TABLE - 80	BVT - 80	\$783,000
81	BASE VALUE TABLE - 81	BVT - 81	\$783,500
82	BASE VALUE TABLE - 82	BVT - 82	\$784,000
83	BASE VALUE TABLE - 83	BVT - 83	\$784,500
84	BASE VALUE TABLE - 84	BVT - 84	\$785,000
85	BASE VALUE TABLE - 85	BVT - 85	\$785,500
86	BASE VALUE TABLE - 86	BVT - 86	\$786,000
87	BASE VALUE TABLE - 87	BVT - 87	\$786,500
88	BASE VALUE TABLE - 88	BVT - 88	\$787,000
89	BASE VALUE TABLE - 89	BVT - 89	\$787,500
90	BASE VALUE TABLE - 90	BVT - 90	\$788,000
91	BASE VALUE TABLE - 91	BVT - 91	\$788,500
92	BASE VALUE TABLE - 92	BVT - 92	\$789,000
93	BASE VALUE TABLE - 93	BVT - 93	\$789,500
94	BASE VALUE TABLE - 94	BVT - 94	\$790,000
95	BASE VALUE TABLE - 95	BVT - 95	\$790,500
96	BASE VALUE TABLE - 96	BVT - 96	\$791,000
97	BASE VALUE TABLE - 97	BVT - 97	\$791,500
98	BASE VALUE TABLE - 98	BVT - 98	\$792,000
99	BASE VALUE TABLE - 99	BVT - 99	\$792,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-17

RESIDENTIAL - 17

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$793,000
02	BASE VALUE TABLE - 02	BVT - 02	\$793,500
03	BASE VALUE TABLE - 03	BVT - 03	\$794,000
04	BASE VALUE TABLE - 04	BVT - 04	\$794,500
05	BASE VALUE TABLE - 05	BVT - 05	\$795,000
06	BASE VALUE TABLE - 06	BVT - 06	\$795,500
07	BASE VALUE TABLE - 07	BVT - 07	\$796,000
08	BASE VALUE TABLE - 08	BVT - 08	\$796,500
09	BASE VALUE TABLE - 09	BVT - 09	\$797,000
10	BASE VALUE TABLE - 10	BVT - 10	\$797,500
11	BASE VALUE TABLE - 11	BVT - 11	\$798,000
12	BASE VALUE TABLE - 12	BVT - 12	\$798,500
13	BASE VALUE TABLE - 13	BVT - 13	\$799,000
14	BASE VALUE TABLE - 14	BVT - 14	\$799,500
15	BASE VALUE TABLE - 15	BVT - 15	\$800,000
16	BASE VALUE TABLE - 16	BVT - 16	\$800,500
17	BASE VALUE TABLE - 17	BVT - 17	\$801,000
18	BASE VALUE TABLE - 18	BVT - 18	\$801,500
19	BASE VALUE TABLE - 19	BVT - 19	\$802,000
20	BASE VALUE TABLE - 20	BVT - 20	\$802,500
21	BASE VALUE TABLE - 21	BVT - 21	\$803,000
22	BASE VALUE TABLE - 22	BVT - 22	\$803,500
23	BASE VALUE TABLE - 23	BVT - 23	\$804,000
24	BASE VALUE TABLE - 24	BVT - 24	\$804,500
25	BASE VALUE TABLE - 25	BVT - 25	\$805,000
26	BASE VALUE TABLE - 26	BVT - 26	\$805,500
27	BASE VALUE TABLE - 27	BVT - 27	\$806,000
28	BASE VALUE TABLE - 28	BVT - 28	\$806,500
29	BASE VALUE TABLE - 29	BVT - 29	\$807,000
30	BASE VALUE TABLE - 30	BVT - 30	\$807,500
31	BASE VALUE TABLE - 31	BVT - 31	\$808,000
32	BASE VALUE TABLE - 32	BVT - 32	\$808,500
33	BASE VALUE TABLE - 33	BVT - 33	\$809,000
34	BASE VALUE TABLE - 34	BVT - 34	\$809,500
35	BASE VALUE TABLE - 35	BVT - 35	\$810,000
36	BASE VALUE TABLE - 36	BVT - 36	\$810,500
37	BASE VALUE TABLE - 37	BVT - 37	\$811,000
38	BASE VALUE TABLE - 38	BVT - 38	\$811,500
39	BASE VALUE TABLE - 39	BVT - 39	\$812,000
40	BASE VALUE TABLE - 40	BVT - 40	\$812,500
41	BASE VALUE TABLE - 41	BVT - 41	\$813,000
42	BASE VALUE TABLE - 42	BVT - 42	\$813,500
43	BASE VALUE TABLE - 43	BVT - 43	\$814,000
44	BASE VALUE TABLE - 44	BVT - 44	\$814,500
45	BASE VALUE TABLE - 45	BVT - 45	\$815,000
46	BASE VALUE TABLE - 46	BVT - 46	\$815,500
47	BASE VALUE TABLE - 47	BVT - 47	\$816,000
48	BASE VALUE TABLE - 48	BVT - 48	\$816,500
49	BASE VALUE TABLE - 49	BVT - 49	\$817,000
50	BASE VALUE TABLE - 50	BVT - 50	\$817,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-17

RESIDENTIAL - 17

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$818,000
52	BASE VALUE TABLE - 52	BVT - 52	\$818,500
53	BASE VALUE TABLE - 53	BVT - 53	\$819,000
54	BASE VALUE TABLE - 54	BVT - 54	\$819,500
55	BASE VALUE TABLE - 55	BVT - 55	\$820,000
56	BASE VALUE TABLE - 56	BVT - 56	\$820,500
57	BASE VALUE TABLE - 57	BVT - 57	\$821,000
58	BASE VALUE TABLE - 58	BVT - 58	\$821,500
59	BASE VALUE TABLE - 59	BVT - 59	\$822,000
60	BASE VALUE TABLE - 60	BVT - 60	\$822,500
61	BASE VALUE TABLE - 61	BVT - 61	\$823,000
62	BASE VALUE TABLE - 62	BVT - 62	\$823,500
63	BASE VALUE TABLE - 63	BVT - 63	\$824,000
64	BASE VALUE TABLE - 64	BVT - 64	\$824,500
65	BASE VALUE TABLE - 65	BVT - 65	\$825,000
66	BASE VALUE TABLE - 66	BVT - 66	\$825,500
67	BASE VALUE TABLE - 67	BVT - 67	\$826,000
68	BASE VALUE TABLE - 68	BVT - 68	\$826,500
69	BASE VALUE TABLE - 69	BVT - 69	\$827,000
70	BASE VALUE TABLE - 70	BVT - 70	\$827,500
71	BASE VALUE TABLE - 71	BVT - 71	\$828,000
72	BASE VALUE TABLE - 72	BVT - 72	\$828,500
73	BASE VALUE TABLE - 73	BVT - 73	\$829,000
74	BASE VALUE TABLE - 74	BVT - 74	\$829,500
75	BASE VALUE TABLE - 75	BVT - 75	\$830,000
76	BASE VALUE TABLE - 76	BVT - 76	\$830,500
77	BASE VALUE TABLE - 77	BVT - 77	\$831,000
78	BASE VALUE TABLE - 78	BVT - 78	\$831,500
79	BASE VALUE TABLE - 79	BVT - 79	\$832,000
80	BASE VALUE TABLE - 80	BVT - 80	\$832,500
81	BASE VALUE TABLE - 81	BVT - 81	\$833,000
82	BASE VALUE TABLE - 82	BVT - 82	\$833,500
83	BASE VALUE TABLE - 83	BVT - 83	\$834,000
84	BASE VALUE TABLE - 84	BVT - 84	\$834,500
85	BASE VALUE TABLE - 85	BVT - 85	\$835,000
86	BASE VALUE TABLE - 86	BVT - 86	\$835,500
87	BASE VALUE TABLE - 87	BVT - 87	\$836,000
88	BASE VALUE TABLE - 88	BVT - 88	\$836,500
89	BASE VALUE TABLE - 89	BVT - 89	\$837,000
90	BASE VALUE TABLE - 90	BVT - 90	\$837,500
91	BASE VALUE TABLE - 91	BVT - 91	\$838,000
92	BASE VALUE TABLE - 92	BVT - 92	\$838,500
93	BASE VALUE TABLE - 93	BVT - 93	\$839,000
94	BASE VALUE TABLE - 94	BVT - 94	\$839,500
95	BASE VALUE TABLE - 95	BVT - 95	\$840,000
96	BASE VALUE TABLE - 96	BVT - 96	\$840,500
97	BASE VALUE TABLE - 97	BVT - 97	\$841,000
98	BASE VALUE TABLE - 98	BVT - 98	\$841,500
99	BASE VALUE TABLE - 99	BVT - 99	\$842,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-18

RESIDENTIAL - 18

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$842,500
02	BASE VALUE TABLE - 02	BVT - 02	\$843,000
03	BASE VALUE TABLE - 03	BVT - 03	\$843,500
04	BASE VALUE TABLE - 04	BVT - 04	\$844,000
05	BASE VALUE TABLE - 05	BVT - 05	\$844,500
06	BASE VALUE TABLE - 06	BVT - 06	\$845,000
07	BASE VALUE TABLE - 07	BVT - 07	\$845,500
08	BASE VALUE TABLE - 08	BVT - 08	\$846,000
09	BASE VALUE TABLE - 09	BVT - 09	\$846,500
10	BASE VALUE TABLE - 10	BVT - 10	\$847,000
11	BASE VALUE TABLE - 11	BVT - 11	\$847,500
12	BASE VALUE TABLE - 12	BVT - 12	\$848,000
13	BASE VALUE TABLE - 13	BVT - 13	\$848,500
14	BASE VALUE TABLE - 14	BVT - 14	\$849,000
15	BASE VALUE TABLE - 15	BVT - 15	\$849,500
16	BASE VALUE TABLE - 16	BVT - 16	\$850,000
17	BASE VALUE TABLE - 17	BVT - 17	\$850,500
18	BASE VALUE TABLE - 18	BVT - 18	\$851,000
19	BASE VALUE TABLE - 19	BVT - 19	\$851,500
20	BASE VALUE TABLE - 20	BVT - 20	\$852,000
21	BASE VALUE TABLE - 21	BVT - 21	\$852,500
22	BASE VALUE TABLE - 22	BVT - 22	\$853,000
23	BASE VALUE TABLE - 23	BVT - 23	\$853,500
24	BASE VALUE TABLE - 24	BVT - 24	\$854,000
25	BASE VALUE TABLE - 25	BVT - 25	\$854,500
26	BASE VALUE TABLE - 26	BVT - 26	\$855,000
27	BASE VALUE TABLE - 27	BVT - 27	\$855,500
28	BASE VALUE TABLE - 28	BVT - 28	\$856,000
29	BASE VALUE TABLE - 29	BVT - 29	\$856,500
30	BASE VALUE TABLE - 30	BVT - 30	\$857,000
31	BASE VALUE TABLE - 31	BVT - 31	\$857,500
32	BASE VALUE TABLE - 32	BVT - 32	\$858,000
33	BASE VALUE TABLE - 33	BVT - 33	\$858,500
34	BASE VALUE TABLE - 34	BVT - 34	\$859,000
35	BASE VALUE TABLE - 35	BVT - 35	\$859,500
36	BASE VALUE TABLE - 36	BVT - 36	\$860,000
37	BASE VALUE TABLE - 37	BVT - 37	\$860,500
38	BASE VALUE TABLE - 38	BVT - 38	\$861,000
39	BASE VALUE TABLE - 39	BVT - 39	\$861,500
40	BASE VALUE TABLE - 40	BVT - 40	\$862,000
41	BASE VALUE TABLE - 41	BVT - 41	\$862,500
42	BASE VALUE TABLE - 42	BVT - 42	\$863,000
43	BASE VALUE TABLE - 43	BVT - 43	\$863,500
44	BASE VALUE TABLE - 44	BVT - 44	\$864,000
45	BASE VALUE TABLE - 45	BVT - 45	\$864,500
46	BASE VALUE TABLE - 46	BVT - 46	\$865,000
47	BASE VALUE TABLE - 47	BVT - 47	\$865,500
48	BASE VALUE TABLE - 48	BVT - 48	\$866,000
49	BASE VALUE TABLE - 49	BVT - 49	\$866,500
50	BASE VALUE TABLE - 50	BVT - 50	\$867,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-18

RESIDENTIAL - 18

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$867,500
52	BASE VALUE TABLE - 52	BVT - 52	\$868,000
53	BASE VALUE TABLE - 53	BVT - 53	\$868,500
54	BASE VALUE TABLE - 54	BVT - 54	\$869,000
55	BASE VALUE TABLE - 55	BVT - 55	\$869,500
56	BASE VALUE TABLE - 56	BVT - 56	\$870,000
57	BASE VALUE TABLE - 57	BVT - 57	\$870,500
58	BASE VALUE TABLE - 58	BVT - 58	\$871,000
59	BASE VALUE TABLE - 59	BVT - 59	\$871,500
60	BASE VALUE TABLE - 60	BVT - 60	\$872,000
61	BASE VALUE TABLE - 61	BVT - 61	\$872,500
62	BASE VALUE TABLE - 62	BVT - 62	\$873,000
63	BASE VALUE TABLE - 63	BVT - 63	\$873,500
64	BASE VALUE TABLE - 64	BVT - 64	\$874,000
65	BASE VALUE TABLE - 65	BVT - 65	\$874,500
66	BASE VALUE TABLE - 66	BVT - 66	\$875,000
67	BASE VALUE TABLE - 67	BVT - 67	\$875,500
68	BASE VALUE TABLE - 68	BVT - 68	\$876,000
69	BASE VALUE TABLE - 69	BVT - 69	\$876,500
70	BASE VALUE TABLE - 70	BVT - 70	\$877,000
71	BASE VALUE TABLE - 71	BVT - 71	\$877,500
72	BASE VALUE TABLE - 72	BVT - 72	\$878,000
73	BASE VALUE TABLE - 73	BVT - 73	\$878,500
74	BASE VALUE TABLE - 74	BVT - 74	\$879,000
75	BASE VALUE TABLE - 75	BVT - 75	\$879,500
76	BASE VALUE TABLE - 76	BVT - 76	\$880,000
77	BASE VALUE TABLE - 77	BVT - 77	\$880,500
78	BASE VALUE TABLE - 78	BVT - 78	\$881,000
79	BASE VALUE TABLE - 79	BVT - 79	\$881,500
80	BASE VALUE TABLE - 80	BVT - 80	\$882,000
81	BASE VALUE TABLE - 81	BVT - 81	\$882,500
82	BASE VALUE TABLE - 82	BVT - 82	\$883,000
83	BASE VALUE TABLE - 83	BVT - 83	\$883,500
84	BASE VALUE TABLE - 84	BVT - 84	\$884,000
85	BASE VALUE TABLE - 85	BVT - 85	\$884,500
86	BASE VALUE TABLE - 86	BVT - 86	\$885,000
87	BASE VALUE TABLE - 87	BVT - 87	\$885,500
88	BASE VALUE TABLE - 88	BVT - 88	\$886,000
89	BASE VALUE TABLE - 89	BVT - 89	\$886,500
90	BASE VALUE TABLE - 90	BVT - 90	\$887,000
91	BASE VALUE TABLE - 91	BVT - 91	\$887,500
92	BASE VALUE TABLE - 92	BVT - 92	\$888,000
93	BASE VALUE TABLE - 93	BVT - 93	\$888,500
94	BASE VALUE TABLE - 94	BVT - 94	\$889,000
95	BASE VALUE TABLE - 95	BVT - 95	\$889,500
96	BASE VALUE TABLE - 96	BVT - 96	\$890,000
97	BASE VALUE TABLE - 97	BVT - 97	\$890,500
98	BASE VALUE TABLE - 98	BVT - 98	\$891,000
99	BASE VALUE TABLE - 99	BVT - 99	\$891,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-19

RESIDENTIAL - 19

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$892,000
02	BASE VALUE TABLE - 02	BVT - 02	\$892,500
03	BASE VALUE TABLE - 03	BVT - 03	\$893,000
04	BASE VALUE TABLE - 04	BVT - 04	\$893,500
05	BASE VALUE TABLE - 05	BVT - 05	\$894,000
06	BASE VALUE TABLE - 06	BVT - 06	\$894,500
07	BASE VALUE TABLE - 07	BVT - 07	\$895,000
08	BASE VALUE TABLE - 08	BVT - 08	\$895,500
09	BASE VALUE TABLE - 09	BVT - 09	\$896,000
10	BASE VALUE TABLE - 10	BVT - 10	\$896,500
11	BASE VALUE TABLE - 11	BVT - 11	\$897,000
12	BASE VALUE TABLE - 12	BVT - 12	\$897,500
13	BASE VALUE TABLE - 13	BVT - 13	\$898,000
14	BASE VALUE TABLE - 14	BVT - 14	\$898,500
15	BASE VALUE TABLE - 15	BVT - 15	\$899,000
16	BASE VALUE TABLE - 16	BVT - 16	\$899,500
17	BASE VALUE TABLE - 17	BVT - 17	\$900,000
18	BASE VALUE TABLE - 18	BVT - 18	\$900,500
19	BASE VALUE TABLE - 19	BVT - 19	\$901,000
20	BASE VALUE TABLE - 20	BVT - 20	\$901,500
21	BASE VALUE TABLE - 21	BVT - 21	\$902,000
22	BASE VALUE TABLE - 22	BVT - 22	\$902,500
23	BASE VALUE TABLE - 23	BVT - 23	\$903,000
24	BASE VALUE TABLE - 24	BVT - 24	\$903,500
25	BASE VALUE TABLE - 25	BVT - 25	\$904,000
26	BASE VALUE TABLE - 26	BVT - 26	\$904,500
27	BASE VALUE TABLE - 27	BVT - 27	\$905,000
28	BASE VALUE TABLE - 28	BVT - 28	\$905,500
29	BASE VALUE TABLE - 29	BVT - 29	\$906,000
30	BASE VALUE TABLE - 30	BVT - 30	\$906,500
31	BASE VALUE TABLE - 31	BVT - 31	\$907,000
32	BASE VALUE TABLE - 32	BVT - 32	\$907,500
33	BASE VALUE TABLE - 33	BVT - 33	\$908,000
34	BASE VALUE TABLE - 34	BVT - 34	\$908,500
35	BASE VALUE TABLE - 35	BVT - 35	\$909,000
36	BASE VALUE TABLE - 36	BVT - 36	\$909,500
37	BASE VALUE TABLE - 37	BVT - 37	\$910,000
38	BASE VALUE TABLE - 38	BVT - 38	\$910,500
39	BASE VALUE TABLE - 39	BVT - 39	\$911,000
40	BASE VALUE TABLE - 40	BVT - 40	\$911,500
41	BASE VALUE TABLE - 41	BVT - 41	\$912,000
42	BASE VALUE TABLE - 42	BVT - 42	\$912,500
43	BASE VALUE TABLE - 43	BVT - 43	\$913,000
44	BASE VALUE TABLE - 44	BVT - 44	\$913,500
45	BASE VALUE TABLE - 45	BVT - 45	\$914,000
46	BASE VALUE TABLE - 46	BVT - 46	\$914,500
47	BASE VALUE TABLE - 47	BVT - 47	\$915,000
48	BASE VALUE TABLE - 48	BVT - 48	\$915,500
49	BASE VALUE TABLE - 49	BVT - 49	\$916,000
50	BASE VALUE TABLE - 50	BVT - 50	\$916,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-19

RESIDENTIAL - 19

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$917,000
52	BASE VALUE TABLE - 52	BVT - 52	\$917,500
53	BASE VALUE TABLE - 53	BVT - 53	\$918,000
54	BASE VALUE TABLE - 54	BVT - 54	\$918,500
55	BASE VALUE TABLE - 55	BVT - 55	\$919,000
56	BASE VALUE TABLE - 56	BVT - 56	\$919,500
57	BASE VALUE TABLE - 57	BVT - 57	\$920,000
58	BASE VALUE TABLE - 58	BVT - 58	\$920,500
59	BASE VALUE TABLE - 59	BVT - 59	\$921,000
60	BASE VALUE TABLE - 60	BVT - 60	\$921,500
61	BASE VALUE TABLE - 61	BVT - 61	\$922,000
62	BASE VALUE TABLE - 62	BVT - 62	\$922,500
63	BASE VALUE TABLE - 63	BVT - 63	\$923,000
64	BASE VALUE TABLE - 64	BVT - 64	\$923,500
65	BASE VALUE TABLE - 65	BVT - 65	\$924,000
66	BASE VALUE TABLE - 66	BVT - 66	\$924,500
67	BASE VALUE TABLE - 67	BVT - 67	\$925,000
68	BASE VALUE TABLE - 68	BVT - 68	\$925,500
69	BASE VALUE TABLE - 69	BVT - 69	\$926,000
70	BASE VALUE TABLE - 70	BVT - 70	\$926,500
71	BASE VALUE TABLE - 71	BVT - 71	\$927,000
72	BASE VALUE TABLE - 72	BVT - 72	\$927,500
73	BASE VALUE TABLE - 73	BVT - 73	\$928,000
74	BASE VALUE TABLE - 74	BVT - 74	\$928,500
75	BASE VALUE TABLE - 75	BVT - 75	\$929,000
76	BASE VALUE TABLE - 76	BVT - 76	\$929,500
77	BASE VALUE TABLE - 77	BVT - 77	\$930,000
78	BASE VALUE TABLE - 78	BVT - 78	\$930,500
79	BASE VALUE TABLE - 79	BVT - 79	\$931,000
80	BASE VALUE TABLE - 80	BVT - 80	\$931,500
81	BASE VALUE TABLE - 81	BVT - 81	\$932,000
82	BASE VALUE TABLE - 82	BVT - 82	\$932,500
83	BASE VALUE TABLE - 83	BVT - 83	\$933,000
84	BASE VALUE TABLE - 84	BVT - 84	\$933,500
85	BASE VALUE TABLE - 85	BVT - 85	\$934,000
86	BASE VALUE TABLE - 86	BVT - 86	\$934,500
87	BASE VALUE TABLE - 87	BVT - 87	\$935,000
88	BASE VALUE TABLE - 88	BVT - 88	\$935,500
89	BASE VALUE TABLE - 89	BVT - 89	\$936,000
90	BASE VALUE TABLE - 90	BVT - 90	\$936,500
91	BASE VALUE TABLE - 91	BVT - 91	\$937,000
92	BASE VALUE TABLE - 92	BVT - 92	\$937,500
93	BASE VALUE TABLE - 93	BVT - 93	\$938,000
94	BASE VALUE TABLE - 94	BVT - 94	\$938,500
95	BASE VALUE TABLE - 95	BVT - 95	\$939,000
96	BASE VALUE TABLE - 96	BVT - 96	\$939,500
97	BASE VALUE TABLE - 97	BVT - 97	\$940,000
98	BASE VALUE TABLE - 98	BVT - 98	\$940,500
99	BASE VALUE TABLE - 99	BVT - 99	\$941,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-20

RESIDENTIAL - 20

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$941,500
02	BASE VALUE TABLE - 02	BVT - 02	\$942,000
03	BASE VALUE TABLE - 03	BVT - 03	\$942,500
04	BASE VALUE TABLE - 04	BVT - 04	\$943,000
05	BASE VALUE TABLE - 05	BVT - 05	\$943,500
06	BASE VALUE TABLE - 06	BVT - 06	\$944,000
07	BASE VALUE TABLE - 07	BVT - 07	\$944,500
08	BASE VALUE TABLE - 08	BVT - 08	\$945,000
09	BASE VALUE TABLE - 09	BVT - 09	\$945,500
10	BASE VALUE TABLE - 10	BVT - 10	\$946,000
11	BASE VALUE TABLE - 11	BVT - 11	\$946,500
12	BASE VALUE TABLE - 12	BVT - 12	\$947,000
13	BASE VALUE TABLE - 13	BVT - 13	\$947,500
14	BASE VALUE TABLE - 14	BVT - 14	\$948,000
15	BASE VALUE TABLE - 15	BVT - 15	\$948,500
16	BASE VALUE TABLE - 16	BVT - 16	\$949,000
17	BASE VALUE TABLE - 17	BVT - 17	\$949,500
18	BASE VALUE TABLE - 18	BVT - 18	\$950,000
19	BASE VALUE TABLE - 19	BVT - 19	\$950,500
20	BASE VALUE TABLE - 20	BVT - 20	\$951,000
21	BASE VALUE TABLE - 21	BVT - 21	\$951,500
22	BASE VALUE TABLE - 22	BVT - 22	\$952,000
23	BASE VALUE TABLE - 23	BVT - 23	\$952,500
24	BASE VALUE TABLE - 24	BVT - 24	\$953,000
25	BASE VALUE TABLE - 25	BVT - 25	\$953,500
26	BASE VALUE TABLE - 26	BVT - 26	\$954,000
27	BASE VALUE TABLE - 27	BVT - 27	\$954,500
28	BASE VALUE TABLE - 28	BVT - 28	\$955,000
29	BASE VALUE TABLE - 29	BVT - 29	\$955,500
30	BASE VALUE TABLE - 30	BVT - 30	\$956,000
31	BASE VALUE TABLE - 31	BVT - 31	\$956,500
32	BASE VALUE TABLE - 32	BVT - 32	\$957,000
33	BASE VALUE TABLE - 33	BVT - 33	\$957,500
34	BASE VALUE TABLE - 34	BVT - 34	\$958,000
35	BASE VALUE TABLE - 35	BVT - 35	\$958,500
36	BASE VALUE TABLE - 36	BVT - 36	\$959,000
37	BASE VALUE TABLE - 37	BVT - 37	\$959,500
38	BASE VALUE TABLE - 38	BVT - 38	\$960,000
39	BASE VALUE TABLE - 39	BVT - 39	\$960,500
40	BASE VALUE TABLE - 40	BVT - 40	\$961,000
41	BASE VALUE TABLE - 41	BVT - 41	\$961,500
42	BASE VALUE TABLE - 42	BVT - 42	\$962,000
43	BASE VALUE TABLE - 43	BVT - 43	\$962,500
44	BASE VALUE TABLE - 44	BVT - 44	\$963,000
45	BASE VALUE TABLE - 45	BVT - 45	\$963,500
46	BASE VALUE TABLE - 46	BVT - 46	\$964,000
47	BASE VALUE TABLE - 47	BVT - 47	\$964,500
48	BASE VALUE TABLE - 48	BVT - 48	\$965,000
49	BASE VALUE TABLE - 49	BVT - 49	\$965,500
50	BASE VALUE TABLE - 50	BVT - 50	\$966,000

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-20

RESIDENTIAL - 20

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$966,500
52	BASE VALUE TABLE - 52	BVT - 52	\$967,000
53	BASE VALUE TABLE - 53	BVT - 53	\$967,500
54	BASE VALUE TABLE - 54	BVT - 54	\$968,000
55	BASE VALUE TABLE - 55	BVT - 55	\$968,500
56	BASE VALUE TABLE - 56	BVT - 56	\$969,000
57	BASE VALUE TABLE - 57	BVT - 57	\$969,500
58	BASE VALUE TABLE - 58	BVT - 58	\$970,000
59	BASE VALUE TABLE - 59	BVT - 59	\$970,500
60	BASE VALUE TABLE - 60	BVT - 60	\$971,000
61	BASE VALUE TABLE - 61	BVT - 61	\$971,500
62	BASE VALUE TABLE - 62	BVT - 62	\$972,000
63	BASE VALUE TABLE - 63	BVT - 63	\$972,500
64	BASE VALUE TABLE - 64	BVT - 64	\$973,000
65	BASE VALUE TABLE - 65	BVT - 65	\$973,500
66	BASE VALUE TABLE - 66	BVT - 66	\$974,000
67	BASE VALUE TABLE - 67	BVT - 67	\$974,500
68	BASE VALUE TABLE - 68	BVT - 68	\$975,000
69	BASE VALUE TABLE - 69	BVT - 69	\$975,500
70	BASE VALUE TABLE - 70	BVT - 70	\$976,000
71	BASE VALUE TABLE - 71	BVT - 71	\$976,500
72	BASE VALUE TABLE - 72	BVT - 72	\$977,000
73	BASE VALUE TABLE - 73	BVT - 73	\$977,500
74	BASE VALUE TABLE - 74	BVT - 74	\$978,000
75	BASE VALUE TABLE - 75	BVT - 75	\$978,500
76	BASE VALUE TABLE - 76	BVT - 76	\$979,000
77	BASE VALUE TABLE - 77	BVT - 77	\$979,500
78	BASE VALUE TABLE - 78	BVT - 78	\$980,000
79	BASE VALUE TABLE - 79	BVT - 79	\$980,500
80	BASE VALUE TABLE - 80	BVT - 80	\$981,000
81	BASE VALUE TABLE - 81	BVT - 81	\$981,500
82	BASE VALUE TABLE - 82	BVT - 82	\$982,000
83	BASE VALUE TABLE - 83	BVT - 83	\$982,500
84	BASE VALUE TABLE - 84	BVT - 84	\$983,000
85	BASE VALUE TABLE - 85	BVT - 85	\$983,500
86	BASE VALUE TABLE - 86	BVT - 86	\$984,000
87	BASE VALUE TABLE - 87	BVT - 87	\$984,500
88	BASE VALUE TABLE - 88	BVT - 88	\$985,000
89	BASE VALUE TABLE - 89	BVT - 89	\$985,500
90	BASE VALUE TABLE - 90	BVT - 90	\$986,000
91	BASE VALUE TABLE - 91	BVT - 91	\$986,500
92	BASE VALUE TABLE - 92	BVT - 92	\$987,000
93	BASE VALUE TABLE - 93	BVT - 93	\$987,500
94	BASE VALUE TABLE - 94	BVT - 94	\$988,000
95	BASE VALUE TABLE - 95	BVT - 95	\$988,500
96	BASE VALUE TABLE - 96	BVT - 96	\$989,000
97	BASE VALUE TABLE - 97	BVT - 97	\$989,500
98	BASE VALUE TABLE - 98	BVT - 98	\$990,000
99	BASE VALUE TABLE - 99	BVT - 99	\$990,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-21

RESIDENTIAL - 21

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	BASE VALUE TABLE - 01	BVT - 01	\$991,000
02	BASE VALUE TABLE - 02	BVT - 02	\$991,500
03	BASE VALUE TABLE - 03	BVT - 03	\$992,000
04	BASE VALUE TABLE - 04	BVT - 04	\$992,500
05	BASE VALUE TABLE - 05	BVT - 05	\$993,000
06	BASE VALUE TABLE - 06	BVT - 06	\$993,500
07	BASE VALUE TABLE - 07	BVT - 07	\$994,000
08	BASE VALUE TABLE - 08	BVT - 08	\$994,500
09	BASE VALUE TABLE - 09	BVT - 09	\$995,000
10	BASE VALUE TABLE - 10	BVT - 10	\$995,500
11	BASE VALUE TABLE - 11	BVT - 11	\$996,000
12	BASE VALUE TABLE - 12	BVT - 12	\$996,500
13	BASE VALUE TABLE - 13	BVT - 13	\$997,000
14	BASE VALUE TABLE - 14	BVT - 14	\$997,500
15	BASE VALUE TABLE - 15	BVT - 15	\$998,000
16	BASE VALUE TABLE - 16	BVT - 16	\$998,500
17	BASE VALUE TABLE - 17	BVT - 17	\$999,000
18	BASE VALUE TABLE - 18	BVT - 18	\$999,500
19	BASE VALUE TABLE - 19	BVT - 19	\$1,000,000
20	BASE VALUE TABLE - 20	BVT - 20	\$1,000,500
21	BASE VALUE TABLE - 21	BVT - 21	\$1,001,000
22	BASE VALUE TABLE - 22	BVT - 22	\$1,001,500
23	BASE VALUE TABLE - 23	BVT - 23	\$1,002,000
24	BASE VALUE TABLE - 24	BVT - 24	\$1,002,500
25	BASE VALUE TABLE - 25	BVT - 25	\$1,003,000
26	BASE VALUE TABLE - 26	BVT - 26	\$1,003,500
27	BASE VALUE TABLE - 27	BVT - 27	\$1,004,000
28	BASE VALUE TABLE - 28	BVT - 28	\$1,004,500
29	BASE VALUE TABLE - 29	BVT - 29	\$1,005,000
30	BASE VALUE TABLE - 30	BVT - 30	\$1,005,500
31	BASE VALUE TABLE - 31	BVT - 31	\$1,006,000
32	BASE VALUE TABLE - 32	BVT - 32	\$1,006,500
33	BASE VALUE TABLE - 33	BVT - 33	\$1,007,000
34	BASE VALUE TABLE - 34	BVT - 34	\$1,007,500
35	BASE VALUE TABLE - 35	BVT - 35	\$1,008,000
36	BASE VALUE TABLE - 36	BVT - 36	\$1,008,500
37	BASE VALUE TABLE - 37	BVT - 37	\$1,009,000
38	BASE VALUE TABLE - 38	BVT - 38	\$1,009,500
39	BASE VALUE TABLE - 39	BVT - 39	\$1,010,000
40	BASE VALUE TABLE - 40	BVT - 40	\$1,010,500
41	BASE VALUE TABLE - 41	BVT - 41	\$1,011,000
42	BASE VALUE TABLE - 42	BVT - 42	\$1,011,500
43	BASE VALUE TABLE - 43	BVT - 43	\$1,012,000
44	BASE VALUE TABLE - 44	BVT - 44	\$1,012,500
45	BASE VALUE TABLE - 45	BVT - 45	\$1,013,000
46	BASE VALUE TABLE - 46	BVT - 46	\$1,013,500
47	BASE VALUE TABLE - 47	BVT - 47	\$1,014,000
48	BASE VALUE TABLE - 48	BVT - 48	\$1,014,500
49	BASE VALUE TABLE - 49	BVT - 49	\$1,015,000
50	BASE VALUE TABLE - 50	BVT - 50	\$1,015,500

CRAVEN COUNTY
NORTH CAROLINA
2016 LAND BASE VALUE TABLES

TABLE - RES-21

RESIDENTIAL - 21

<u>CODE</u>	<u>DESCRIPTION</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
51	BASE VALUE TABLE - 51	BVT - 51	\$1,016,000
52	BASE VALUE TABLE - 52	BVT - 52	\$1,016,500
53	BASE VALUE TABLE - 53	BVT - 53	\$1,017,000
54	BASE VALUE TABLE - 54	BVT - 54	\$1,017,500
55	BASE VALUE TABLE - 55	BVT - 55	\$1,018,000
56	BASE VALUE TABLE - 56	BVT - 56	\$1,018,500
57	BASE VALUE TABLE - 57	BVT - 57	\$1,019,000
58	BASE VALUE TABLE - 58	BVT - 58	\$1,019,500
59	BASE VALUE TABLE - 59	BVT - 59	\$1,020,000
60	BASE VALUE TABLE - 60	BVT - 60	\$1,020,500
61	BASE VALUE TABLE - 61	BVT - 61	\$1,021,000
62	BASE VALUE TABLE - 62	BVT - 62	\$1,021,500
63	BASE VALUE TABLE - 63	BVT - 63	\$1,022,000
64	BASE VALUE TABLE - 64	BVT - 64	\$1,022,500
65	BASE VALUE TABLE - 65	BVT - 65	\$1,023,000
66	BASE VALUE TABLE - 66	BVT - 66	\$1,023,500
67	BASE VALUE TABLE - 67	BVT - 67	\$1,024,000
68	BASE VALUE TABLE - 68	BVT - 68	\$1,024,500
69	BASE VALUE TABLE - 69	BVT - 69	\$1,025,000
70	BASE VALUE TABLE - 70	BVT - 70	\$1,025,500
71	BASE VALUE TABLE - 71	BVT - 71	\$1,026,000
72	BASE VALUE TABLE - 72	BVT - 72	\$1,026,500
73	BASE VALUE TABLE - 73	BVT - 73	\$1,027,000
74	BASE VALUE TABLE - 74	BVT - 74	\$1,027,500
75	BASE VALUE TABLE - 75	BVT - 75	\$1,028,000
76	BASE VALUE TABLE - 76	BVT - 76	\$1,028,500
77	BASE VALUE TABLE - 77	BVT - 77	\$1,029,000
78	BASE VALUE TABLE - 78	BVT - 78	\$1,029,500
79	BASE VALUE TABLE - 79	BVT - 79	\$1,030,000
80	BASE VALUE TABLE - 80	BVT - 80	\$1,030,500
81	BASE VALUE TABLE - 81	BVT - 81	\$1,031,000
82	BASE VALUE TABLE - 82	BVT - 82	\$1,031,500
83	BASE VALUE TABLE - 83	BVT - 83	\$1,032,000
84	BASE VALUE TABLE - 84	BVT - 84	\$1,032,500
85	BASE VALUE TABLE - 85	BVT - 85	\$1,033,000
86	BASE VALUE TABLE - 86	BVT - 86	\$1,033,500
87	BASE VALUE TABLE - 87	BVT - 87	\$1,034,000
88	BASE VALUE TABLE - 88	BVT - 88	\$1,034,500
89	BASE VALUE TABLE - 89	BVT - 89	\$1,035,000
90	BASE VALUE TABLE - 90	BVT - 90	\$1,035,500
91	BASE VALUE TABLE - 91	BVT - 91	\$1,036,000
92	BASE VALUE TABLE - 92	BVT - 92	\$1,036,500
93	BASE VALUE TABLE - 93	BVT - 93	\$1,037,000
94	BASE VALUE TABLE - 94	BVT - 94	\$1,037,500
95	BASE VALUE TABLE - 95	BVT - 95	\$1,038,000
96	BASE VALUE TABLE - 96	BVT - 96	\$1,038,500
97	BASE VALUE TABLE - 97	BVT - 97	\$1,039,000
98	BASE VALUE TABLE - 98	BVT - 98	\$1,039,500
99	BASE VALUE TABLE - 99	BVT - 99	\$1,040,000

CRAVEN COUNTY 2016 REVALUATION

EXCELLENT - RESIDENTIAL BASE SITE CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	BASE SITE - EX	\$4,500	46	BASE SITE - EX	\$105,000
02	BASE SITE - EX	\$5,300	47	BASE SITE - EX	\$108,800
03	BASE SITE - EX	\$6,000	48	BASE SITE - EX	\$112,500
04	BASE SITE - EX	\$6,800	49	BASE SITE - EX	\$116,300
05	BASE SITE - EX	\$7,500	50	BASE SITE - EX	\$120,000
06	BASE SITE - EX	\$8,300	51	BASE SITE - EX	\$123,800
07	BASE SITE - EX	\$9,000	52	BASE SITE - EX	\$127,500
08	BASE SITE - EX	\$9,800	53	BASE SITE - EX	\$131,300
09	BASE SITE - EX	\$10,500	54	BASE SITE - EX	\$135,000
10	BASE SITE - EX	\$11,300	55	BASE SITE - EX	\$138,800
11	BASE SITE - EX	\$12,000	56	BASE SITE - EX	\$142,500
12	BASE SITE - EX	\$12,800	57	BASE SITE - EX	\$146,300
13	BASE SITE - EX	\$13,500	58	BASE SITE - EX	\$150,000
14	BASE SITE - EX	\$14,300	59	BASE SITE - EX	\$157,500
15	BASE SITE - EX	\$15,000	60	BASE SITE - EX	\$165,000
16	BASE SITE - EX	\$16,500	61	BASE SITE - EX	\$172,500
17	BASE SITE - EX	\$18,000	62	BASE SITE - EX	\$180,000
18	BASE SITE - EX	\$19,500	63	BASE SITE - EX	\$187,500
19	BASE SITE - EX	\$21,000	64	BASE SITE - EX	\$195,000
20	BASE SITE - EX	\$22,500	65	BASE SITE - EX	\$210,000
21	BASE SITE - EX	\$24,000	66	BASE SITE - EX	\$225,000
22	BASE SITE - EX	\$25,500	67	BASE SITE - EX	\$240,000
23	BASE SITE - EX	\$27,000	68	BASE SITE - EX	\$255,000
24	BASE SITE - EX	\$28,500	69	BASE SITE - EX	\$270,000
25	BASE SITE - EX	\$30,000	70	BASE SITE - EX	\$285,000
26	BASE SITE - EX	\$33,000	71	BASE SITE - EX	\$300,000
27	BASE SITE - EX	\$36,000	72	BASE SITE - EX	\$315,000
28	BASE SITE - EX	\$39,000	73	BASE SITE - EX	\$330,000
29	BASE SITE - EX	\$42,000	74	BASE SITE - EX	\$345,000
30	BASE SITE - EX	\$45,000	75	BASE SITE - EX	\$360,000
31	BASE SITE - EX	\$48,800	76	BASE SITE - EX	\$375,000
32	BASE SITE - EX	\$52,500	77	BASE SITE - EX	\$390,000
33	BASE SITE - EX	\$56,300	78	BASE SITE - EX	\$405,000
34	BASE SITE - EX	\$60,000	79	BASE SITE - EX	\$420,000
35	BASE SITE - EX	\$63,800	80	BASE SITE - EX	\$435,000
36	BASE SITE - EX	\$67,500	81	BASE SITE - EX	\$450,000
37	BASE SITE - EX	\$71,300	82	BASE SITE - EX	\$465,000
38	BASE SITE - EX	\$75,000	83	BASE SITE - EX	\$480,000
39	BASE SITE - EX	\$78,800	84	BASE SITE - EX	\$495,000
40	BASE SITE - EX	\$82,500	85	BASE SITE - EX	\$510,000
41	BASE SITE - EX	\$86,300	86	BASE SITE - EX	\$525,000
42	BASE SITE - EX	\$90,000	87	BASE SITE - EX	\$540,000
43	BASE SITE - EX	\$93,800	88	BASE SITE - EX	\$555,000
44	BASE SITE - EX	\$97,500	89	BASE SITE - EX	\$570,000
45	BASE SITE - EX	\$101,300	90	BASE SITE - EX	\$585,000

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - RESIDENTIAL BASE SITE CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	BASE SITE - GD	\$4,200	46	BASE SITE - GD	\$98,000
02	BASE SITE - GD	\$4,900	47	BASE SITE - GD	\$101,500
03	BASE SITE - GD	\$5,600	48	BASE SITE - GD	\$105,000
04	BASE SITE - GD	\$6,300	49	BASE SITE - GD	\$108,000
05	BASE SITE - GD	\$7,000	50	BASE SITE - GD	\$112,000
06	BASE SITE - GD	\$7,700	51	BASE SITE - GD	\$115,500
07	BASE SITE - GD	\$8,400	52	BASE SITE - GD	\$119,000
08	BASE SITE - GD	\$9,100	53	BASE SITE - GD	\$122,500
09	BASE SITE - GD	\$9,800	54	BASE SITE - GD	\$126,000
10	BASE SITE - GD	\$10,500	55	BASE SITE - GD	\$129,500
11	BASE SITE - GD	\$11,200	56	BASE SITE - GD	\$133,000
12	BASE SITE - GD	\$11,900	57	BASE SITE - GD	\$136,500
13	BASE SITE - GD	\$12,600	58	BASE SITE - GD	\$140,000
14	BASE SITE - GD	\$13,300	59	BASE SITE - GD	\$147,000
15	BASE SITE - GD	\$14,000	60	BASE SITE - GD	\$154,000
16	BASE SITE - GD	\$15,400	61	BASE SITE - GD	\$161,000
17	BASE SITE - GD	\$16,800	62	BASE SITE - GD	\$168,000
18	BASE SITE - GD	\$18,200	63	BASE SITE - GD	\$175,000
19	BASE SITE - GD	\$19,600	64	BASE SITE - GD	\$182,000
20	BASE SITE - GD	\$21,000	65	BASE SITE - GD	\$196,000
21	BASE SITE - GD	\$22,400	66	BASE SITE - GD	\$210,000
22	BASE SITE - GD	\$23,800	67	BASE SITE - GD	\$224,000
23	BASE SITE - GD	\$25,200	68	BASE SITE - GD	\$238,000
24	BASE SITE - GD	\$26,600	69	BASE SITE - GD	\$252,000
25	BASE SITE - GD	\$28,000	70	BASE SITE - GD	\$266,000
26	BASE SITE - GD	\$30,800	71	BASE SITE - GD	\$280,000
27	BASE SITE - GD	\$33,600	72	BASE SITE - GD	\$294,000
28	BASE SITE - GD	\$36,400	73	BASE SITE - GD	\$308,000
29	BASE SITE - GD	\$39,200	74	BASE SITE - GD	\$322,000
30	BASE SITE - GD	\$42,000	75	BASE SITE - GD	\$336,000
31	BASE SITE - GD	\$45,500	76	BASE SITE - GD	\$350,000
32	BASE SITE - GD	\$49,000	77	BASE SITE - GD	\$364,000
33	BASE SITE - GD	\$52,500	78	BASE SITE - GD	\$378,000
34	BASE SITE - GD	\$56,000	79	BASE SITE - GD	\$392,000
35	BASE SITE - GD	\$59,500	80	BASE SITE - GD	\$406,000
36	BASE SITE - GD	\$63,000	81	BASE SITE - GD	\$420,000
37	BASE SITE - GD	\$66,500	82	BASE SITE - GD	\$434,000
38	BASE SITE - GD	\$70,000	83	BASE SITE - GD	\$448,000
39	BASE SITE - GD	\$73,500	84	BASE SITE - GD	\$462,000
40	BASE SITE - GD	\$77,000	85	BASE SITE - GD	\$476,000
41	BASE SITE - GD	\$80,500	86	BASE SITE - GD	\$490,000
42	BASE SITE - GD	\$84,000	87	BASE SITE - GD	\$504,000
43	BASE SITE - GD	\$87,500	88	BASE SITE - GD	\$518,000
44	BASE SITE - GD	\$91,000	89	BASE SITE - GD	\$532,000
45	BASE SITE - GD	\$94,500	90	BASE SITE - GD	\$546,000

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - RESIDENTIAL BASE SITE CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	BASE SITE - AV	\$3,000	51	BASE SITE - AV	\$29,000
02	BASE SITE - AV	\$3,500	52	BASE SITE - AV	\$29,500
03	BASE SITE - AV	\$4,000	53	BASE SITE - AV	\$30,000
04	BASE SITE - AV	\$4,500	54	BASE SITE - AV	\$30,500
05	BASE SITE - AV	\$5,000	55	BASE SITE - AV	\$31,000
06	BASE SITE - AV	\$5,500	56	BASE SITE - AV	\$31,500
07	BASE SITE - AV	\$6,000	57	BASE SITE - AV	\$32,000
08	BASE SITE - AV	\$7,000	58	BASE SITE - AV	\$32,500
09	BASE SITE - AV	\$7,500	59	BASE SITE - AV	\$33,000
10	BASE SITE - AV	\$8,000	60	BASE SITE - AV	\$33,500
11	BASE SITE - AV	\$8,500	61	BASE SITE - AV	\$34,000
12	BASE SITE - AV	\$9,000	62	BASE SITE - AV	\$34,500
13	BASE SITE - AV	\$9,500	63	BASE SITE - AV	\$35,000
14	BASE SITE - AV	\$10,000	64	BASE SITE - AV	\$35,500
15	BASE SITE - AV	\$11,000	65	BASE SITE - AV	\$36,000
16	BASE SITE - AV	\$11,500	66	BASE SITE - AV	\$36,500
17	BASE SITE - AV	\$12,000	67	BASE SITE - AV	\$37,000
18	BASE SITE - AV	\$12,500	68	BASE SITE - AV	\$37,500
19	BASE SITE - AV	\$13,000	69	BASE SITE - AV	\$38,000
20	BASE SITE - AV	\$13,500	70	BASE SITE - AV	\$38,500
21	BASE SITE - AV	\$14,000	71	BASE SITE - AV	\$39,000
22	BASE SITE - AV	\$14,500	72	BASE SITE - AV	\$39,500
23	BASE SITE - AV	\$15,000	73	BASE SITE - AV	\$40,000
24	BASE SITE - AV	\$15,500	74	BASE SITE - AV	\$40,500
25	BASE SITE - AV	\$16,000	75	BASE SITE - AV	\$41,000
26	BASE SITE - AV	\$16,500	76	BASE SITE - AV	\$41,500
27	BASE SITE - AV	\$17,000	77	BASE SITE - AV	\$42,000
28	BASE SITE - AV	\$17,500	78	BASE SITE - AV	\$42,500
29	BASE SITE - AV	\$18,000	79	BASE SITE - AV	\$43,000
30	BASE SITE - AV	\$18,500	80	BASE SITE - AV	\$43,500
31	BASE SITE - AV	\$19,000	81	BASE SITE - AV	\$44,000
32	BASE SITE - AV	\$19,500	82	BASE SITE - AV	\$44,500
33	BASE SITE - AV	\$20,000	83	BASE SITE - AV	\$45,000
34	BASE SITE - AV	\$20,500	84	BASE SITE - AV	\$45,500
35	BASE SITE - AV	\$21,000	85	BASE SITE - AV	\$46,000
36	BASE SITE - AV	\$21,500	86	BASE SITE - AV	\$46,500
37	BASE SITE - AV	\$22,000	87	BASE SITE - AV	\$47,000
38	BASE SITE - AV	\$22,500	88	BASE SITE - AV	\$47,500
39	BASE SITE - AV	\$23,000	89	BASE SITE - AV	\$48,000
40	BASE SITE - AV	\$23,500	90	BASE SITE - AV	\$48,500
41	BASE SITE - AV	\$24,000	91	BASE SITE - AV	\$49,000
42	BASE SITE - AV	\$24,500	92	BASE SITE - AV	\$49,500
43	BASE SITE - AV	\$25,000	93	BASE SITE - AV	\$50,000
44	BASE SITE - AV	\$25,500	94	BASE SITE - AV	\$50,500
45	BASE SITE - AV	\$26,000	95	BASE SITE - AV	\$51,000
46	BASE SITE - AV	\$26,500	96	BASE SITE - AV	\$51,500
47	BASE SITE - AV	\$27,000	97	BASE SITE - AV	\$52,000
48	BASE SITE - AV	\$27,500	98	BASE SITE - AV	\$52,500
49	BASE SITE - AV	\$28,000	99	BASE SITE - AV	\$53,000
50	BASE SITE - AV	\$28,500			

CRAVEN COUNTY 2016 REVALUATION

FAIR - RESIDENTIAL BASE SITE CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	BASE SITE - FA	\$2,700	46	BASE SITE - FA	\$63,000
02	BASE SITE - FA	\$3,200	47	BASE SITE - FA	\$65,300
03	BASE SITE - FA	\$3,600	48	BASE SITE - FA	\$67,500
04	BASE SITE - FA	\$4,100	49	BASE SITE - FA	\$69,800
05	BASE SITE - FA	\$4,500	50	BASE SITE - FA	\$72,000
06	BASE SITE - FA	\$5,000	51	BASE SITE - FA	\$74,300
07	BASE SITE - FA	\$5,400	52	BASE SITE - FA	\$76,500
08	BASE SITE - FA	\$5,900	53	BASE SITE - FA	\$78,800
09	BASE SITE - FA	\$6,300	54	BASE SITE - FA	\$81,000
10	BASE SITE - FA	\$6,800	55	BASE SITE - FA	\$83,300
11	BASE SITE - FA	\$7,200	56	BASE SITE - FA	\$85,500
12	BASE SITE - FA	\$7,700	57	BASE SITE - FA	\$87,800
13	BASE SITE - FA	\$8,100	58	BASE SITE - FA	\$90,000
14	BASE SITE - FA	\$8,600	59	BASE SITE - FA	\$94,500
15	BASE SITE - FA	\$9,000	60	BASE SITE - FA	\$99,000
16	BASE SITE - FA	\$9,900	61	BASE SITE - FA	\$103,500
17	BASE SITE - FA	\$10,800	62	BASE SITE - FA	\$108,000
18	BASE SITE - FA	\$11,700	63	BASE SITE - FA	\$112,500
19	BASE SITE - FA	\$12,600	64	BASE SITE - FA	\$117,000
20	BASE SITE - FA	\$13,500	65	BASE SITE - FA	\$126,000
21	BASE SITE - FA	\$14,400	66	BASE SITE - FA	\$135,000
22	BASE SITE - FA	\$15,300	67	BASE SITE - FA	\$144,000
23	BASE SITE - FA	\$16,200	68	BASE SITE - FA	\$153,000
24	BASE SITE - FA	\$17,100	69	BASE SITE - FA	\$162,000
25	BASE SITE - FA	\$18,000	70	BASE SITE - FA	\$171,000
26	BASE SITE - FA	\$19,800	71	BASE SITE - FA	\$180,000
27	BASE SITE - FA	\$21,600	72	BASE SITE - FA	\$189,000
28	BASE SITE - FA	\$23,400	73	BASE SITE - FA	\$198,000
29	BASE SITE - FA	\$25,200	74	BASE SITE - FA	\$207,000
30	BASE SITE - FA	\$27,000	75	BASE SITE - FA	\$216,000
31	BASE SITE - FA	\$29,300	76	BASE SITE - FA	\$225,000
32	BASE SITE - FA	\$31,500	77	BASE SITE - FA	\$234,000
33	BASE SITE - FA	\$33,800	78	BASE SITE - FA	\$243,000
34	BASE SITE - FA	\$36,000	79	BASE SITE - FA	\$252,000
35	BASE SITE - FA	\$38,300	80	BASE SITE - FA	\$261,000
36	BASE SITE - FA	\$40,500	81	BASE SITE - FA	\$270,000
37	BASE SITE - FA	\$42,800	82	BASE SITE - FA	\$279,000
38	BASE SITE - FA	\$45,000	83	BASE SITE - FA	\$288,000
39	BASE SITE - FA	\$47,300	84	BASE SITE - FA	\$297,000
40	BASE SITE - FA	\$49,500	85	BASE SITE - FA	\$306,000
41	BASE SITE - FA	\$51,800	86	BASE SITE - FA	\$315,000
42	BASE SITE - FA	\$54,000	87	BASE SITE - FA	\$324,000
43	BASE SITE - FA	\$56,300	88	BASE SITE - FA	\$333,000
44	BASE SITE - FA	\$58,500	89	BASE SITE - FA	\$342,000
45	BASE SITE - FA	\$60,800	90	BASE SITE - FA	\$351,000

CRAVEN COUNTY 2016 REVALUATION

POOR - RESIDENTIAL BASE SITE CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	BASE SITE - PO	\$2,300	46	BASE SITE - PO	\$52,500
02	BASE SITE - PO	\$2,600	47	BASE SITE - PO	\$54,400
03	BASE SITE - PO	\$3,000	48	BASE SITE - PO	\$56,300
04	BASE SITE - PO	\$3,400	49	BASE SITE - PO	\$58,100
05	BASE SITE - PO	\$3,800	50	BASE SITE - PO	\$60,000
06	BASE SITE - PO	\$4,100	51	BASE SITE - PO	\$61,900
07	BASE SITE - PO	\$4,500	52	BASE SITE - PO	\$63,800
08	BASE SITE - PO	\$4,900	53	BASE SITE - PO	\$65,600
09	BASE SITE - PO	\$5,300	54	BASE SITE - PO	\$67,500
10	BASE SITE - PO	\$5,600	55	BASE SITE - PO	\$69,400
11	BASE SITE - PO	\$6,000	56	BASE SITE - PO	\$71,300
12	BASE SITE - PO	\$6,400	57	BASE SITE - PO	\$73,100
13	BASE SITE - PO	\$6,800	58	BASE SITE - PO	\$75,000
14	BASE SITE - PO	\$7,100	59	BASE SITE - PO	\$78,800
15	BASE SITE - PO	\$7,500	60	BASE SITE - PO	\$82,500
16	BASE SITE - PO	\$8,300	61	BASE SITE - PO	\$86,300
17	BASE SITE - PO	\$9,000	62	BASE SITE - PO	\$90,000
18	BASE SITE - PO	\$9,800	63	BASE SITE - PO	\$93,800
19	BASE SITE - PO	\$10,500	64	BASE SITE - PO	\$97,500
20	BASE SITE - PO	\$11,300	65	BASE SITE - PO	\$105,000
21	BASE SITE - PO	\$12,000	66	BASE SITE - PO	\$112,500
22	BASE SITE - PO	\$12,800	67	BASE SITE - PO	\$120,000
23	BASE SITE - PO	\$13,500	68	BASE SITE - PO	\$127,500
24	BASE SITE - PO	\$14,300	69	BASE SITE - PO	\$135,000
25	BASE SITE - PO	\$15,000	70	BASE SITE - PO	\$142,500
26	BASE SITE - PO	\$16,500	71	BASE SITE - PO	\$150,000
27	BASE SITE - PO	\$18,000	72	BASE SITE - PO	\$157,000
28	BASE SITE - PO	\$19,500	73	BASE SITE - PO	\$165,000
29	BASE SITE - PO	\$21,000	74	BASE SITE - PO	\$172,500
30	BASE SITE - PO	\$22,500	75	BASE SITE - PO	\$180,000
31	BASE SITE - PO	\$24,400	76	BASE SITE - PO	\$187,500
32	BASE SITE - PO	\$26,300	77	BASE SITE - PO	\$195,000
33	BASE SITE - PO	\$28,100	78	BASE SITE - PO	\$202,500
34	BASE SITE - PO	\$30,000	79	BASE SITE - PO	\$210,000
35	BASE SITE - PO	\$31,900	80	BASE SITE - PO	\$217,500
36	BASE SITE - PO	\$33,800	81	BASE SITE - PO	\$225,000
37	BASE SITE - PO	\$35,600	82	BASE SITE - PO	\$232,500
38	BASE SITE - PO	\$37,500	83	BASE SITE - PO	\$240,000
39	BASE SITE - PO	\$39,400	84	BASE SITE - PO	\$247,500
40	BASE SITE - PO	\$41,300	85	BASE SITE - PO	\$255,000
41	BASE SITE - PO	\$43,100	86	BASE SITE - PO	\$262,500
42	BASE SITE - PO	\$45,000	87	BASE SITE - PO	\$270,000
43	BASE SITE - PO	\$46,900	88	BASE SITE - PO	\$277,500
44	BASE SITE - PO	\$48,800	89	BASE SITE - PO	\$285,000
45	BASE SITE - PO	\$50,600	90	BASE SITE - PO	\$292,500

RESIDENTIAL SMALL TRACT METHOD

An example of the proper use of the Residential Small Tract Method follows. For additional details on the use of these tables, refer to the Land Valuation Methods section of this manual.

The study of market data within a certain suburban neighborhood indicated 12 lots had sold over the past four years. Each sale had frontage on a public dedicated/private owned paved roadway, all lots were interior locations and each was provided central water. Sewage was to be by private septic systems. Each site was from 2.95 to 5.12 acres in size and without significant land features of value.

Each sale was adjusted to the date of January 1, 2016 by use of a neighborhood developed time adjustment extracted from the sale/resale of two lots. After time adjustments, these sales presented a range of adjusted sales from a high of \$45,000 to a low of \$29,000.

Sales from comparable neighborhoods consisting of lots in the .5 to 1.0 acres sold for \$20,000. Using this indication as a base site value, the residual land (portion over the base site of one acre) sold for \$4,200 to \$5,600 per acre. This indicated a residual land value of \$5,000 when used with a base site value of \$20,000 would result in equitable values to apply to each lot.

A study of each sale indicated that frontage on the road ranged from a low of 200 feet to a high of 275 feet setting the street frontage standard. None of the lots in this neighborhood exceeded this standard. Lot depth was generally 900 feet and did not affect the sales price. Each tract had a single home site of .40 to .70 acres of good soils allowing for septic system

This study indicated that when the typical lot was valued with a base site of one acre with a value of \$20,000 plus \$5,000 for each additional acre of residual land, it would fall within the range indicated by sales. This would maintain equity and be a reasonable estimate of market value for the tract.

Therefore, market data indicates the base site + small tract method was most applicable for this neighborhood.

RESIDENTIAL SMALL TRACT TABLES

Residential Small Tract	-	Excellent
Residential Small Tract	-	Average
Residential Small Tract	-	Poor

CRAVEN COUNTY 2016 REVALUATION

EXCELLENT - RESIDENTIAL/AG SMALL TRACT CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	RES SMALL TRACT - EX	\$2,000	51	RES SMALL TRACT - EX	\$83,000
02	RES SMALL TRACT - EX	\$2,500	52	RES SMALL TRACT - EX	\$90,000
03	RES SMALL TRACT - EX	\$3,000	53	RES SMALL TRACT - EX	\$98,000
04	RES SMALL TRACT - EX	\$4,000			
05	RES SMALL TRACT - EX	\$5,000			
06	RES SMALL TRACT - EX	\$6,000			
07	RES SMALL TRACT - EX	\$7,500			
08	RES SMALL TRACT - EX	\$8,000			
09	RES SMALL TRACT - EX	\$9,000			
10	RES SMALL TRACT - EX	\$10,000			
11	RES SMALL TRACT - EX	\$11,000			
12	RES SMALL TRACT - EX	\$11,500			
13	RES SMALL TRACT - EX	\$12,000			
14	RES SMALL TRACT - EX	\$13,000			
15	RES SMALL TRACT - EX	\$13,500			
16	RES SMALL TRACT - EX	\$14,000			
17	RES SMALL TRACT - EX	\$15,000			
18	RES SMALL TRACT - EX	\$17,000			
19	RES SMALL TRACT - EX	\$18,000			
20	RES SMALL TRACT - EX	\$19,000			
21	RES SMALL TRACT - EX	\$20,000			
22	RES SMALL TRACT - EX	\$21,000			
23	RES SMALL TRACT - EX	\$23,000			
24	RES SMALL TRACT - EX	\$24,000			
25	RES SMALL TRACT - EX	\$26,000			
26	RES SMALL TRACT - EX	\$27,000			
27	RES SMALL TRACT - EX	\$29,000			
28	RES SMALL TRACT - EX	\$30,000			
29	RES SMALL TRACT - EX	\$32,000			
30	RES SMALL TRACT - EX	\$33,000			
31	RES SMALL TRACT - EX	\$35,000			
32	RES SMALL TRACT - EX	\$36,000			
33	RES SMALL TRACT - EX	\$38,000			
34	RES SMALL TRACT - EX	\$39,000			
35	RES SMALL TRACT - EX	\$41,000			
36	RES SMALL TRACT - EX	\$42,000			
37	RES SMALL TRACT - EX	\$44,000			
38	RES SMALL TRACT - EX	\$45,000			
39	RES SMALL TRACT - EX	\$47,000			
40	RES SMALL TRACT - EX	\$48,000			
41	RES SMALL TRACT - EX	\$50,000			
42	RES SMALL TRACT - EX	\$51,000			
43	RES SMALL TRACT - EX	\$53,000			
44	RES SMALL TRACT - EX	\$54,000			
45	RES SMALL TRACT - EX	\$56,000			
46	RES SMALL TRACT - EX	\$57,000			
47	RES SMALL TRACT - EX	\$59,000			
48	RES SMALL TRACT - EX	\$60,000			
49	RES SMALL TRACT - EX	\$68,000			
50	RES SMALL TRACT - EX	\$75,000			

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - RESIDENTIAL/AG SMALL TRACT CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	RES SMALL TRACT - AV	\$1,500	51	RES SMALL TRACT - AV	\$72,000
02	RES SMALL TRACT - AV	\$2,000	52	RES SMALL TRACT - AV	\$78,000
03	RES SMALL TRACT - AV	\$2,500	53	RES SMALL TRACT - AV	\$85,000
04	RES SMALL TRACT - AV	\$3,000	54	RES SMALL TRACT - AV	\$91,000
05	RES SMALL TRACT - AV	\$4,000	55	RES SMALL TRACT - AV	\$98,000
06	RES SMALL TRACT - AV	\$5,000			
07	RES SMALL TRACT - AV	\$6,000			
08	RES SMALL TRACT - AV	\$7,000			
09	RES SMALL TRACT - AV	\$8,000			
10	RES SMALL TRACT - AV	\$8,500			
11	RES SMALL TRACT - AV	\$9,000			
12	RES SMALL TRACT - AV	\$10,000			
13	RES SMALL TRACT - AV	\$10,500			
14	RES SMALL TRACT - AV	\$11,000			
15	RES SMALL TRACT - AV	\$11,500			
16	RES SMALL TRACT - AV	\$12,000			
17	RES SMALL TRACT - AV	\$13,000			
18	RES SMALL TRACT - AV	\$14,000			
19	RES SMALL TRACT - AV	\$15,000			
20	RES SMALL TRACT - AV	\$16,000			
21	RES SMALL TRACT - AV	\$17,000			
22	RES SMALL TRACT - AV	\$18,000			
23	RES SMALL TRACT - AV	\$20,000			
24	RES SMALL TRACT - AV	\$21,000			
25	RES SMALL TRACT - AV	\$22,000			
26	RES SMALL TRACT - AV	\$23,000			
27	RES SMALL TRACT - AV	\$25,000			
28	RES SMALL TRACT - AV	\$26,000			
29	RES SMALL TRACT - AV	\$27,000			
30	RES SMALL TRACT - AV	\$29,000			
31	RES SMALL TRACT - AV	\$30,000			
32	RES SMALL TRACT - AV	\$31,000			
33	RES SMALL TRACT - AV	\$33,000			
34	RES SMALL TRACT - AV	\$34,000			
35	RES SMALL TRACT - AV	\$35,000			
36	RES SMALL TRACT - AV	\$36,000			
37	RES SMALL TRACT - AV	\$38,000			
38	RES SMALL TRACT - AV	\$39,000			
39	RES SMALL TRACT - AV	\$40,000			
40	RES SMALL TRACT - AV	\$42,000			
41	RES SMALL TRACT - AV	\$43,000			
42	RES SMALL TRACT - AV	\$44,000			
43	RES SMALL TRACT - AV	\$46,000			
44	RES SMALL TRACT - AV	\$47,000			
45	RES SMALL TRACT - AV	\$48,000			
46	RES SMALL TRACT - AV	\$49,000			
47	RES SMALL TRACT - AV	\$51,000			
48	RES SMALL TRACT - AV	\$52,000			
49	RES SMALL TRACT - AV	\$59,000			
50	RES SMALL TRACT - AV	\$65,000			

CRAVEN COUNTY 2016 REVALUATION

POOR - RESIDENTIAL/AG SMALL TRACT CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	RES SMALL TRACT - PO	\$1,000	51	RES SMALL TRACT - PO	\$41,000
02	RES SMALL TRACT - PO	\$1,200	52	RES SMALL TRACT - PO	\$45,000
03	RES SMALL TRACT - PO	\$1,500	53	RES SMALL TRACT - PO	\$49,000
04	RES SMALL TRACT - PO	\$1,800	54	RES SMALL TRACT - PO	\$53,000
05	RES SMALL TRACT - PO	\$2,000	55	RES SMALL TRACT - PO	\$56,000
06	RES SMALL TRACT - PO	\$2,400	56	RES SMALL TRACT - PO	\$60,000
07	RES SMALL TRACT - PO	\$2,800	57	RES SMALL TRACT - PO	\$64,000
08	RES SMALL TRACT - PO	\$3,000	58	RES SMALL TRACT - PO	\$68,000
09	RES SMALL TRACT - PO	\$3,500	59	RES SMALL TRACT - PO	\$71,000
10	RES SMALL TRACT - PO	\$4,000	60	RES SMALL TRACT - PO	\$75,000
11	RES SMALL TRACT - PO	\$4,500	61	RES SMALL TRACT - PO	\$83,000
12	RES SMALL TRACT - PO	\$5,000	62	RES SMALL TRACT - PO	\$90,000
13	RES SMALL TRACT - PO	\$5,500	63	RES SMALL TRACT - PO	\$98,000
14	RES SMALL TRACT - PO	\$6,000			
15	RES SMALL TRACT - PO	\$6,500			
16	RES SMALL TRACT - PO	\$7,000			
17	RES SMALL TRACT - PO	\$7,500			
18	RES SMALL TRACT - PO	\$8,500			
19	RES SMALL TRACT - PO	\$9,000			
20	RES SMALL TRACT - PO	\$9,500			
21	RES SMALL TRACT - PO	\$10,000			
22	RES SMALL TRACT - PO	\$10,500			
23	RES SMALL TRACT - PO	\$11,500			
24	RES SMALL TRACT - PO	\$12,000			
25	RES SMALL TRACT - PO	\$12,500			
26	RES SMALL TRACT - PO	\$13,500			
27	RES SMALL TRACT - PO	\$14,500			
28	RES SMALL TRACT - PO	\$15,000			
29	RES SMALL TRACT - PO	\$16,000			
30	RES SMALL TRACT - PO	\$16,500			
31	RES SMALL TRACT - PO	\$17,500			
32	RES SMALL TRACT - PO	\$18,000			
33	RES SMALL TRACT - PO	\$18,500			
34	RES SMALL TRACT - PO	\$19,500			
35	RES SMALL TRACT - PO	\$20,000			
36	RES SMALL TRACT - PO	\$21,000			
37	RES SMALL TRACT - PO	\$22,000			
38	RES SMALL TRACT - PO	\$22,500			
39	RES SMALL TRACT - PO	\$23,500			
40	RES SMALL TRACT - PO	\$24,000			
41	RES SMALL TRACT - PO	\$25,000			
42	RES SMALL TRACT - PO	\$26,000			
43	RES SMALL TRACT - PO	\$26,500			
44	RES SMALL TRACT - PO	\$27,000			
45	RES SMALL TRACT - PO	\$28,000			
46	RES SMALL TRACT - PO	\$29,000			
47	RES SMALL TRACT - PO	\$29,500			
48	RES SMALL TRACT - PO	\$30,000			
49	RES SMALL TRACT - PO	\$34,000			
50	RES SMALL TRACT - PO	\$38,000			

RESIDENTIAL FRONT FOOT METHOD

An example of the proper use of the Residential Front Foot Method follows. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

The study of market data within a certain urban neighborhood indicated seven sales from six vacant lots that had been divided out of a former large residential lot leaving the dwelling house on a seventh lot. No other lot sales had taken place over the past ten years and these six vacant lots sold during the past two years with one having been resold. Each sale had frontage on a public owned city street of from 60 to 80 feet and all lots were typical residential lot locations within an established neighborhood. Each lot had full city utilities and was from 9,000 to 12,000 square feet in size. All were rectangular and had an equal depth of 150 feet.

Each sale was adjusted to the date of January 1, 2016 by use of a neighborhood developed time adjustment extracted from the sale/resale of one of the subject lots. After time adjustments, these sales presented a range of adjusted sales from a high of \$12,000 to a low of \$9,000.

A study of each sale indicated that frontage on the street appears to have had a direct bearing on the sales price as each sold for \$150.00 per front foot.

A review of other lots in this neighborhood indicated the standard depth of 150 feet with typical frontage being 75 feet. The use of the front foot method would produce reliable market value indications and would maintain equity throughout this neighborhood.

Therefore, market data indicates the front foot method and use of \$150.00 as the front foot unit of value was most applicable for this neighborhood.

RESIDENTIAL FRONT FOOT TABLES

Residential Front Foot	-	Good
Residential Front Foot	-	Average
Residential Front Foot	-	Fair

CRAVEN COUNTY 2016 REVALUATION

GOOD - RESIDENTIAL FRONT FOOT GRADE, CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>
01	RES FRONT FT - GD	\$15	51	RES FRONT FT - GD	\$615
02	RES FRONT FT - GD	\$23	52	RES FRONT FT - GD	\$630
03	RES FRONT FT - GD	\$30	53	RES FRONT FT - GD	\$645
04	RES FRONT FT - GD	\$38	54	RES FRONT FT - GD	\$660
05	RES FRONT FT - GD	\$45	55	RES FRONT FT - GD	\$675
06	RES FRONT FT - GD	\$53	56	RES FRONT FT - GD	\$690
07	RES FRONT FT - GD	\$60	57	RES FRONT FT - GD	\$705
08	RES FRONT FT - GD	\$68	58	RES FRONT FT - GD	\$720
09	RES FRONT FT - GD	\$75	59	RES FRONT FT - GD	\$735
10	RES FRONT FT - GD	\$83	60	RES FRONT FT - GD	\$750
11	RES FRONT FT - GD	\$90	61	RES FRONT FT - GD	\$765
12	RES FRONT FT - GD	\$98	62	RES FRONT FT - GD	\$780
13	RES FRONT FT - GD	\$105	63	RES FRONT FT - GD	\$795
14	RES FRONT FT - GD	\$113	64	RES FRONT FT - GD	\$810
15	RES FRONT FT - GD	\$120	65	RES FRONT FT - GD	\$825
16	RES FRONT FT - GD	\$128	66	RES FRONT FT - GD	\$840
17	RES FRONT FT - GD	\$135	67	RES FRONT FT - GD	\$855
18	RES FRONT FT - GD	\$143	68	RES FRONT FT - GD	\$870
19	RES FRONT FT - GD	\$145	69	RES FRONT FT - GD	\$885
20	RES FRONT FT - GD	\$150	70	RES FRONT FT - GD	\$900
21	RES FRONT FT - GD	\$165	71	RES FRONT FT - GD	\$915
22	RES FRONT FT - GD	\$180	72	RES FRONT FT - GD	\$930
23	RES FRONT FT - GD	\$195	73	RES FRONT FT - GD	\$945
24	RES FRONT FT - GD	\$210	74	RES FRONT FT - GD	\$960
25	RES FRONT FT - GD	\$225	75	RES FRONT FT - GD	\$975
26	RES FRONT FT - GD	\$240	76	RES FRONT FT - GD	\$990
27	RES FRONT FT - GD	\$255	77	RES FRONT FT - GD	\$1,005
28	RES FRONT FT - GD	\$270	78	RES FRONT FT - GD	\$1,020
29	RES FRONT FT - GD	\$285	79	RES FRONT FT - GD	\$1,035
30	RES FRONT FT - GD	\$300	80	RES FRONT FT - GD	\$1,050
31	RES FRONT FT - GD	\$315	81	RES FRONT FT - GD	\$1,065
32	RES FRONT FT - GD	\$330	82	RES FRONT FT - GD	\$1,080
33	RES FRONT FT - GD	\$345	83	RES FRONT FT - GD	\$1,095
34	RES FRONT FT - GD	\$360	84	RES FRONT FT - GD	\$1,110
35	RES FRONT FT - GD	\$375	85	RES FRONT FT - GD	\$1,125
36	RES FRONT FT - GD	\$390	86	RES FRONT FT - GD	\$1,140
37	RES FRONT FT - GD	\$405	87	RES FRONT FT - GD	\$1,155
38	RES FRONT FT - GD	\$420	88	RES FRONT FT - GD	\$1,170
39	RES FRONT FT - GD	\$435	89	RES FRONT FT - GD	\$1,185
40	RES FRONT FT - GD	\$450	90	RES FRONT FT - GD	\$1,200
41	RES FRONT FT - GD	\$465			
42	RES FRONT FT - GD	\$480			
43	RES FRONT FT - GD	\$495			
44	RES FRONT FT - GD	\$510			
45	RES FRONT FT - GD	\$525			
46	RES FRONT FT - GD	\$540			
47	RES FRONT FT - GD	\$555			
48	RES FRONT FT - GD	\$570			
49	RES FRONT FT - GD	\$585			
50	RES FRONT FT - GD	\$600			

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - RESIDENTIAL FRONT FOOT GRADE, CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>
01	RES FRONT FT - AV	\$10	51	RES FRONT FT - AV	\$575
02	RES FRONT FT - AV	\$20	52	RES FRONT FT - AV	\$600
03	RES FRONT FT - AV	\$30	53	RES FRONT FT - AV	\$625
04	RES FRONT FT - AV	\$40	54	RES FRONT FT - AV	\$650
05	RES FRONT FT - AV	\$50	55	RES FRONT FT - AV	\$675
06	RES FRONT FT - AV	\$60	56	RES FRONT FT - AV	\$700
07	RES FRONT FT - AV	\$65	57	RES FRONT FT - AV	\$725
08	RES FRONT FT - AV	\$70	58	RES FRONT FT - AV	\$750
09	RES FRONT FT - AV	\$75	59	RES FRONT FT - AV	\$775
10	RES FRONT FT - AV	\$80	60	RES FRONT FT - AV	\$800
11	RES FRONT FT - AV	\$85	61	RES FRONT FT - AV	\$825
12	RES FRONT FT - AV	\$90	62	RES FRONT FT - AV	\$850
13	RES FRONT FT - AV	\$95	63	RES FRONT FT - AV	\$875
14	RES FRONT FT - AV	\$100	64	RES FRONT FT - AV	\$900
15	RES FRONT FT - AV	\$105	65	RES FRONT FT - AV	\$925
16	RES FRONT FT - AV	\$110	66	RES FRONT FT - AV	\$950
17	RES FRONT FT - AV	\$115	67	RES FRONT FT - AV	\$975
18	RES FRONT FT - AV	\$120	68	RES FRONT FT - AV	\$1,000
19	RES FRONT FT - AV	\$125	69	RES FRONT FT - AV	\$1,050
20	RES FRONT FT - AV	\$130	70	RES FRONT FT - AV	\$1,100
21	RES FRONT FT - AV	\$135	71	RES FRONT FT - AV	\$1,150
22	RES FRONT FT - AV	\$140	72	RES FRONT FT - AV	\$1,200
23	RES FRONT FT - AV	\$145	73	RES FRONT FT - AV	\$1,250
24	RES FRONT FT - AV	\$150	74	RES FRONT FT - AV	\$1,300
25	RES FRONT FT - AV	\$155	75	RES FRONT FT - AV	\$1,350
26	RES FRONT FT - AV	\$160	76	RES FRONT FT - AV	\$1,400
27	RES FRONT FT - AV	\$165	77	RES FRONT FT - AV	\$1,450
28	RES FRONT FT - AV	\$170	78	RES FRONT FT - AV	\$1,500
29	RES FRONT FT - AV	\$175	79	RES FRONT FT - AV	\$1,550
30	RES FRONT FT - AV	\$180	80	RES FRONT FT - AV	\$1,600
31	RES FRONT FT - AV	\$190	81	RES FRONT FT - AV	\$1,650
32	RES FRONT FT - AV	\$200	82	RES FRONT FT - AV	\$1,700
33	RES FRONT FT - AV	\$210	83	RES FRONT FT - AV	\$1,750
34	RES FRONT FT - AV	\$225	84	RES FRONT FT - AV	\$1,800
35	RES FRONT FT - AV	\$238	85	RES FRONT FT - AV	\$1,850
36	RES FRONT FT - AV	\$250	86	RES FRONT FT - AV	\$1,900
37	RES FRONT FT - AV	\$268	87	RES FRONT FT - AV	\$1,950
38	RES FRONT FT - AV	\$275	88	RES FRONT FT - AV	\$2,000
39	RES FRONT FT - AV	\$288	89	RES FRONT FT - AV	\$2,100
40	RES FRONT FT - AV	\$300	90	RES FRONT FT - AV	\$2,200
41	RES FRONT FT - AV	\$325			
42	RES FRONT FT - AV	\$350			
43	RES FRONT FT - AV	\$375			
44	RES FRONT FT - AV	\$400			
45	RES FRONT FT - AV	\$425			
46	RES FRONT FT - AV	\$450			
47	RES FRONT FT - AV	\$475			
48	RES FRONT FT - AV	\$500			
49	RES FRONT FT - AV	\$525			
50	RES FRONT FT - AV	\$550			

CRAVEN COUNTY 2016 REVALUATION

FAIR - RESIDENTIAL FRONT FOOT GRADE, CODE AND VALUE

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>
01	RES FRONT FT - FA	\$10	51	RES FRONT FT - FA	\$410
02	RES FRONT FT - FA	\$15	52	RES FRONT FT - FA	\$420
03	RES FRONT FT - FA	\$20	53	RES FRONT FT - FA	\$430
04	RES FRONT FT - FA	\$25	54	RES FRONT FT - FA	\$440
05	RES FRONT FT - FA	\$30	55	RES FRONT FT - FA	\$450
06	RES FRONT FT - FA	\$35	56	RES FRONT FT - FA	\$460
07	RES FRONT FT - FA	\$40	57	RES FRONT FT - FA	\$470
08	RES FRONT FT - FA	\$45	58	RES FRONT FT - FA	\$480
09	RES FRONT FT - FA	\$50	59	RES FRONT FT - FA	\$490
10	RES FRONT FT - FA	\$55	60	RES FRONT FT - FA	\$500
11	RES FRONT FT - FA	\$60	61	RES FRONT FT - FA	\$510
12	RES FRONT FT - FA	\$65	62	RES FRONT FT - FA	\$520
13	RES FRONT FT - FA	\$70	63	RES FRONT FT - FA	\$530
14	RES FRONT FT - FA	\$75	64	RES FRONT FT - FA	\$540
15	RES FRONT FT - FA	\$80	65	RES FRONT FT - FA	\$550
16	RES FRONT FT - FA	\$85	66	RES FRONT FT - FA	\$560
17	RES FRONT FT - FA	\$90	67	RES FRONT FT - FA	\$570
18	RES FRONT FT - FA	\$95	68	RES FRONT FT - FA	\$580
19	RES FRONT FT - FA	\$98	69	RES FRONT FT - FA	\$590
20	RES FRONT FT - FA	\$100	70	RES FRONT FT - FA	\$600
21	RES FRONT FT - FA	\$110	71	RES FRONT FT - FA	\$610
22	RES FRONT FT - FA	\$120	72	RES FRONT FT - FA	\$620
23	RES FRONT FT - FA	\$130	73	RES FRONT FT - FA	\$630
24	RES FRONT FT - FA	\$140	74	RES FRONT FT - FA	\$640
25	RES FRONT FT - FA	\$150	75	RES FRONT FT - FA	\$650
26	RES FRONT FT - FA	\$160	76	RES FRONT FT - FA	\$660
27	RES FRONT FT - FA	\$170	77	RES FRONT FT - FA	\$670
28	RES FRONT FT - FA	\$180	78	RES FRONT FT - FA	\$680
29	RES FRONT FT - FA	\$190	79	RES FRONT FT - FA	\$690
30	RES FRONT FT - FA	\$200	80	RES FRONT FT - FA	\$700
31	RES FRONT FT - FA	\$210	81	RES FRONT FT - FA	\$710
32	RES FRONT FT - FA	\$220	82	RES FRONT FT - FA	\$720
33	RES FRONT FT - FA	\$230	83	RES FRONT FT - FA	\$730
34	RES FRONT FT - FA	\$240	84	RES FRONT FT - FA	\$740
35	RES FRONT FT - FA	\$250	85	RES FRONT FT - FA	\$750
36	RES FRONT FT - FA	\$260	86	RES FRONT FT - FA	\$760
37	RES FRONT FT - FA	\$270	87	RES FRONT FT - FA	\$770
38	RES FRONT FT - FA	\$280	88	RES FRONT FT - FA	\$780
39	RES FRONT FT - FA	\$290	89	RES FRONT FT - FA	\$790
40	RES FRONT FT - FA	\$300	90	RES FRONT FT - FA	\$800
41	RES FRONT FT - FA	\$310			
42	RES FRONT FT - FA	\$320			
43	RES FRONT FT - FA	\$330			
44	RES FRONT FT - FA	\$340			
45	RES FRONT FT - FA	\$350			
46	RES FRONT FT - FA	\$360			
47	RES FRONT FT - FA	\$370			
48	RES FRONT FT - FA	\$380			
49	RES FRONT FT - FA	\$390			
50	RES FRONT FT - FA	\$400			

STANDARD LOT DEPTH TABLES

FOR USE WITH

FRONT FOOT VALUATION

As covered previously, the Front Foot Valuation Method requires that a standard site depth be established. This standard is developed by review of sales from within the neighborhood where this method is indicated for use. Data from that neighborhood will establish a range of site depths from which a standard depth is developed. By the use of a matched pair analysis, percentage adjustments may be developed for sites above or below the standard depth indicated.

Many lot depth studies have been completed and several percentage tables have been developed throughout this state. After a careful comparison of local market data, the following table has been found applicable for use with this valuation method in Craven County. The resulting value indications produced by this table have been found reasonable estimated of market value and will maintain equity.

Each neighborhood utilizing this valuation method will have a standard site depth established. Standard site depth is typically indicated by a tight range of depths. After rounding, one depth is found most typical. Those sites above or below this standard depth will be adjusted by use of multipliers or factors as indicated in the following tables.

CRAVEN COUNTY 2016 REVALUATION

DEPTH FACTOR TABLES

ACTUAL LOT DEPTH	STANDARD IS 100 FEET	STANDARD IS 125 FEET	STANDARD IS 150 FEET	STANDARD IS 200 FEET
10	0.24	0.20	0.17	0.13
11	0.26	0.20	0.17	0.13
12	0.28	0.20	0.17	0.13
13	0.30	0.20	0.17	0.13
14	0.31	0.20	0.17	0.13
15	0.33	0.27	0.24	0.19
16	0.35	0.27	0.24	0.19
17	0.36	0.27	0.24	0.19
18	0.38	0.27	0.24	0.19
19	0.39	0.27	0.24	0.19
20	0.41	0.35	0.30	0.24
21	0.42	0.35	0.30	0.24
22	0.44	0.35	0.30	0.24
23	0.45	0.35	0.30	0.24
24	0.47	0.35	0.30	0.24
25	0.48	0.41	0.36	0.29
26	0.50	0.41	0.36	0.29
27	0.51	0.41	0.36	0.29
28	0.52	0.41	0.36	0.29
29	0.53	0.41	0.36	0.29
30	0.54	0.47	0.41	0.33
31	0.55	0.47	0.41	0.33
32	0.56	0.47	0.41	0.33
33	0.57	0.47	0.41	0.33
34	0.58	0.47	0.41	0.33
35	0.59	0.52	0.46	0.37
36	0.60	0.52	0.46	0.37
37	0.61	0.52	0.46	0.37
38	0.62	0.52	0.46	0.37
39	0.63	0.52	0.46	0.37
40	0.64	0.56	0.50	0.41
41	0.65	0.56	0.50	0.41
42	0.66	0.56	0.50	0.41
43	0.67	0.56	0.50	0.41
44	0.68	0.56	0.50	0.41
45	0.68	0.60	0.54	0.45
46	0.69	0.60	0.54	0.45
47	0.70	0.60	0.54	0.45
48	0.71	0.60	0.54	0.45
49	0.72	0.60	0.54	0.45
50	0.72	0.63	0.57	0.48

ACTUAL LOT DEPTH	STANDARD IS <u>100 FEET</u>	STANDARD IS <u>125 FEET</u>	STANDARD IS <u>150 FEET</u>	STANDARD IS <u>200 FEET</u>
51	0.73	0.63	0.57	0.48
52	0.74	0.63	0.57	0.48
53	0.75	0.63	0.57	0.48
54	0.76	0.63	0.57	0.48
55	0.76	0.68	0.61	0.51
56	0.77	0.68	0.61	0.51
57	0.77	0.68	0.61	0.51
58	0.78	0.68	0.61	0.51
59	0.79	0.68	0.61	0.51
60	0.79	0.71	0.64	0.54
61	0.80	0.71	0.64	0.54
62	0.81	0.71	0.64	0.54
63	0.81	0.71	0.64	0.54
64	0.82	0.71	0.64	0.54
65	0.83	0.74	0.67	0.57
66	0.83	0.74	0.67	0.57
67	0.84	0.74	0.67	0.57
68	0.84	0.74	0.67	0.57
69	0.85	0.74	0.67	0.57
70	0.85	0.77	0.70	0.59
71	0.86	0.77	0.70	0.59
72	0.87	0.77	0.70	0.59
73	0.87	0.77	0.70	0.59
74	0.88	0.77	0.70	0.59
75	0.88	0.79	0.73	0.62
76	0.89	0.79	0.73	0.62
77	0.89	0.79	0.73	0.62
78	0.90	0.79	0.73	0.62
79	0.90	0.79	0.73	0.62
80	0.91	0.82	0.75	0.64
81	0.92	0.82	0.75	0.64
82	0.92	0.82	0.75	0.64
83	0.93	0.82	0.75	0.64
84	0.93	0.82	0.75	0.64
85	0.93	0.84	0.77	0.67
86	0.94	0.84	0.77	0.67
87	0.94	0.84	0.77	0.67
88	0.95	0.84	0.77	0.67
89	0.95	0.84	0.77	0.67
90	0.96	0.87	0.79	0.68
91	0.96	0.87	0.79	0.68
92	0.97	0.87	0.79	0.68
93	0.97	0.87	0.79	0.68
94	0.98	0.87	0.79	0.68
95	0.98	0.89	0.82	0.71
96	0.98	0.89	0.82	0.71

ACTUAL LOT DEPTH	STANDARD IS 100 FEET	STANDARD IS 125 FEET	STANDARD IS 150 FEET	STANDARD IS 200 FEET
97	0.99	0.89	0.82	0.71
98	0.99	0.89	0.82	0.71
99	1.00	0.89	0.82	0.71
100	1.00	0.91	0.84	0.72
101	1.00	0.91	0.84	0.72
102	1.01	0.91	0.84	0.72
103	1.01	0.91	0.84	0.72
104	1.02	0.91	0.84	0.72
105	1.02	0.93	0.86	0.74
106	1.02	0.93	0.86	0.74
107	1.03	0.93	0.86	0.74
108	1.03	0.93	0.86	0.74
109	1.03	0.93	0.86	0.74
110	1.04	0.95	0.88	0.76
111	1.04	0.95	0.88	0.76
112	1.05	0.95	0.88	0.76
113	1.05	0.95	0.88	0.76
114	1.05	0.95	0.88	0.76
115	1.06	0.97	0.89	0.78
116	1.06	0.97	0.89	0.78
117	1.06	0.97	0.89	0.78
118	1.07	0.97	0.89	0.78
119	1.07	0.97	0.89	0.78
120	1.07	0.98	0.91	0.79
121	1.07	0.98	0.91	0.79
122	1.08	0.98	0.91	0.79
123	1.08	0.98	0.91	0.79
124	1.09	0.98	0.91	0.79
125	1.09	1.00	0.93	0.81
126	1.09	1.00	0.93	0.81
127	1.09	1.00	0.93	0.81
128	1.10	1.00	0.93	0.81
129	1.10	1.00	0.93	0.81
130	1.10	1.02	0.94	0.83
131	1.10	1.02	0.94	0.83
132	1.11	1.02	0.94	0.83
133	1.11	1.02	0.94	0.83
134	1.11	1.02	0.94	0.83
135	1.11	1.03	0.96	0.84
136	1.12	1.03	0.96	0.84
137	1.12	1.03	0.96	0.84
138	1.12	1.03	0.96	0.84
139	1.12	1.03	0.96	0.84
140	1.13	1.05	0.97	0.85
141	1.13	1.05	0.97	0.85
142	1.13	1.05	0.97	0.85

ACTUAL LOT DEPTH	STANDARD IS 100 FEET	STANDARD IS 125 FEET	STANDARD IS 150 FEET	STANDARD IS 200 FEET
143	1.13	1.05	0.97	0.85
144	1.13	1.05	0.97	0.85
145	1.14	1.06	0.99	0.87
146	1.14	1.06	0.99	0.87
147	1.14	1.06	0.99	0.87
148	1.14	1.06	0.99	0.87
149	1.14	1.06	0.99	0.87
150	1.15	1.07	1.00	0.88
151	1.15	1.07	1.00	0.88
152	1.15	1.07	1.00	0.88
153	1.15	1.07	1.00	0.88
154	1.15	1.07	1.00	0.88
155	1.16	1.09	1.01	0.90
156	1.16	1.09	1.01	0.90
157	1.16	1.09	1.01	0.90
158	1.16	1.09	1.01	0.90
159	1.16	1.09	1.01	0.90
160	1.17	1.10	1.03	0.91
161	1.17	1.10	1.03	0.91
162	1.17	1.10	1.03	0.91
163	1.17	1.10	1.03	0.91
164	1.17	1.10	1.03	0.91
165	1.18	1.11	1.04	0.92
166	1.18	1.11	1.04	0.92
167	1.18	1.11	1.04	0.92
168	1.18	1.11	1.04	0.92
169	1.18	1.11	1.04	0.92
170	1.18	1.12	1.05	0.93
171	1.18	1.12	1.05	0.93
172	1.18	1.12	1.05	0.93
173	1.18	1.12	1.05	0.93
174	1.18	1.12	1.05	0.93
175	1.19	1.13	1.06	0.85
176	1.19	1.13	1.06	0.95
177	1.19	1.13	1.06	0.95
178	1.19	1.13	1.06	0.95
179	1.19	1.13	1.06	0.95
180	1.20	1.14	1.07	0.96
181	1.20	1.14	1.07	0.96
182	1.20	1.14	1.07	0.96
183	1.20	1.14	1.07	0.96
184	1.20	1.14	1.07	0.96
185	1.20	1.14	1.08	0.97
186	1.20	1.14	1.08	0.97
187	1.20	1.14	1.08	0.97
188	1.20	1.14	1.08	0.97

ACTUAL LOT DEPTH	STANDARD IS 100 FEET	STANDARD IS 125 FEET	STANDARD IS 150 FEET	STANDARD IS 200 FEET
189	1.20	1.14	1.08	0.97
190	1.21	1.15	1.09	0.98
191	1.21	1.15	1.09	0.98
192	1.21	1.15	1.09	0.98
193	1.21	1.15	1.09	0.98
194	1.21	1.15	1.09	0.98
195	1.21	1.16	1.10	0.99
196	1.21	1.16	1.10	0.99
197	1.21	1.16	1.10	0.99
198	1.21	1.16	1.10	0.99
199	1.21	1.16	1.10	0.99
209	1.22	1.17	1.11	1.00
219	1.23	1.18	1.13	1.02
229	1.24	1.19	1.14	1.04
239	1.24	1.20	1.16	1.06
249	1.25	1.21	1.17	1.07
259	1.26	1.22	1.18	1.09
269	1.26	1.23	1.19	1.10
279	1.27	1.23	1.20	1.12
289	1.28	1.24	1.21	1.13
299	1.28	1.24	1.21	1.14
309	1.29	1.25	1.22	1.15
319	1.29	1.25	1.22	1.15
329	1.30	1.26	1.23	1.17
339	1.30	1.26	1.23	1.17
349	1.31	1.27	1.24	1.18
359	1.31	1.27	1.24	1.18
369	1.32	1.28	1.25	1.20
379	1.32	1.28	1.25	1.20
389	1.33	1.29	1.26	1.21
399	1.33	1.29	1.26	1.21
409	1.34	1.30	1.27	1.22
419	1.34	1.30	1.27	1.22
429	1.34	1.31	1.28	1.23
439	1.34	1.31	1.28	1.23
449	1.34	1.32	1.29	1.24
459	1.36	1.32	1.29	1.24
469	1.36	1.33	1.30	1.24
479	1.36	1.33	1.30	1.24
489	1.36	1.33	1.30	1.25
499	1.36	1.33	1.30	1.25
509	1.38	1.34	1.31	1.26
519	1.38	1.34	1.31	1.26
529	1.38	1.35	1.31	1.26
539	1.38	1.35	1.31	1.26
549	1.38	1.35	1.32	1.27

ACTUAL LOT DEPTH	STANDARD IS <u>100 FEET</u>	STANDARD IS <u>125 FEET</u>	STANDARD IS <u>150 FEET</u>	STANDARD IS <u>200 FEET</u>
559	1.38	1.35	1.32	1.27
569	1.38	1.36	1.33	1.28
579	1.38	1.36	1.33	1.28
589	1.38	1.37	1.33	1.28
599	1.38	1.37	1.33	1.28
609	1.38	1.37	1.34	1.29
629	1.38		1.34	1.30
649	1.39		1.34	1.31
679	1.38		1.34	1.32
699	1.38		1.34	1.33
729			1.35	1.34
749			1.36	1.35
769			1.37	1.36
779			1.38	1.37
789			1.39	1.38
799			1.40	1.39
809			1.41	1.40
839			1.42	1.41
859			1.43	1.42
879			1.44	1.43
899			1.45	1.44
909			1.46	1.45
949			1.47	1.47
979			1.48	1.48
999			1.50	1.49

COMMERCIAL / INDUSTRIAL BASE SITE METHOD

An example of the proper use of the Commercial and Industrial Base Site Method follows. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

The study of market data within a certain section of an urban neighborhood indicated four sites improved with modest single family residential dwellings had sold over the past 5 years. The sales occurred following a change in zoning from residential single family to office and institutional. The zoning was for a single block area, the depth of a single lot fronting a boulevard and involved seven dwelling sites. Three dwellings had been razed and replaced with modern office buildings with single tenants. One sale had the former dwelling converted to office use and was owner occupied. The three remaining dwellings continue to be occupied as residential rental units.

Each of the sales ranged from a low of \$60,000 to a high of \$77,000 for the most recent. As no sale/resale existed within this small sub-neighborhood, a time adjustment was developed from a comparable office area. After adjustments for time, the adjusted sales prices ranged from \$72,000 to \$77,000.

Each lot was of equal size with equal frontage and depth. The two corner lots had not sold and each are still occupied by rental dwellings. An examination of the sales indicated the cost of removing the dwelling and site preparation for the three lots with new buildings ranged in cost from \$12,000 to \$16,000. The cost of conversion of the converted dwelling was reported to be \$15,000.

Based on this information, market data indicates the commercial base site method and the use of \$75,000 as the unit of value is most applicable for the seven lots in this sub-neighborhood. The remaining rental dwelling will require adjustments to develop a contributing value of these improvements to the commercial lot value.

COMMERCIAL / INDUSTRIAL BASE SITE TABLES

Commercial / Industrial Base Site	-	Excellent
Commercial / Industrial Base Site	-	Average
Commercial / Industrial Base Site	-	Fair
Commercial / Industrial Base Site	-	Poor

CRAVEN COUNTY 2016 REVALUATION

EXCELLENT - COMMERCIAL / INDUSTRIAL BASE SITE CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	COMM/IND BASE SITE - EX	\$5,000	51	COMM/IND BASE SITE - EX	\$68,000
02	COMM/IND BASE SITE - EX	\$5,500	52	COMM/IND BASE SITE - EX	\$75,000
03	COMM/IND BASE SITE - EX	\$6,000	53	COMM/IND BASE SITE - EX	\$83,000
04	COMM/IND BASE SITE - EX	\$7,000	54	COMM/IND BASE SITE - EX	\$90,000
05	COMM/IND BASE SITE - EX	\$8,000	55	COMM/IND BASE SITE - EX	\$98,000
06	COMM/IND BASE SITE - EX	\$8,500	56	COMM/IND BASE SITE - EX	\$105,000
07	COMM/IND BASE SITE - EX	\$9,000	57	COMM/IND BASE SITE - EX	\$113,000
08	COMM/IND BASE SITE - EX	\$10,000	58	COMM/IND BASE SITE - EX	\$120,000
09	COMM/IND BASE SITE - EX	\$11,000	59	COMM/IND BASE SITE - EX	\$128,000
10	COMM/IND BASE SITE - EX	\$11,500	60	COMM/IND BASE SITE - EX	\$135,000
11	COMM/IND BASE SITE - EX	\$12,000	61	COMM/IND BASE SITE - EX	\$143,000
12	COMM/IND BASE SITE - EX	\$13,000	62	COMM/IND BASE SITE - EX	\$150,000
13	COMM/IND BASE SITE - EX	\$14,000	63	COMM/IND BASE SITE - EX	\$165,000
14	COMM/IND BASE SITE - EX	\$14,500	64	COMM/IND BASE SITE - EX	\$180,000
15	COMM/IND BASE SITE - EX	\$15,000	65	COMM/IND BASE SITE - EX	\$195,000
16	COMM/IND BASE SITE - EX	\$16,000	66	COMM/IND BASE SITE - EX	\$210,000
17	COMM/IND BASE SITE - EX	\$17,000	67	COMM/IND BASE SITE - EX	\$225,000
18	COMM/IND BASE SITE - EX	\$17,500	68	COMM/IND BASE SITE - EX	\$240,000
19	COMM/IND BASE SITE - EX	\$18,000	69	COMM/IND BASE SITE - EX	\$255,000
20	COMM/IND BASE SITE - EX	\$19,000	70	COMM/IND BASE SITE - EX	\$270,000
21	COMM/IND BASE SITE - EX	\$20,000	71	COMM/IND BASE SITE - EX	\$285,000
22	COMM/IND BASE SITE - EX	\$20,500	72	COMM/IND BASE SITE - EX	\$300,000
23	COMM/IND BASE SITE - EX	\$21,000	73	COMM/IND BASE SITE - EX	\$315,000
24	COMM/IND BASE SITE - EX	\$22,000	74	COMM/IND BASE SITE - EX	\$330,000
25	COMM/IND BASE SITE - EX	\$23,000	75	COMM/IND BASE SITE - EX	\$345,000
26	COMM/IND BASE SITE - EX	\$24,000	76	COMM/IND BASE SITE - EX	\$360,000
27	COMM/IND BASE SITE - EX	\$26,000	77	COMM/IND BASE SITE - EX	\$375,000
28	COMM/IND BASE SITE - EX	\$27,000	78	COMM/IND BASE SITE - EX	\$390,000
29	COMM/IND BASE SITE - EX	\$29,000	79	COMM/IND BASE SITE - EX	\$405,000
30	COMM/IND BASE SITE - EX	\$30,000	80	COMM/IND BASE SITE - EX	\$420,000
31	COMM/IND BASE SITE - EX	\$32,000	81	COMM/IND BASE SITE - EX	\$435,000
32	COMM/IND BASE SITE - EX	\$33,000	82	COMM/IND BASE SITE - EX	\$450,000
33	COMM/IND BASE SITE - EX	\$35,000	83	COMM/IND BASE SITE - EX	\$465,000
34	COMM/IND BASE SITE - EX	\$36,000	84	COMM/IND BASE SITE - EX	\$480,000
35	COMM/IND BASE SITE - EX	\$38,000	85	COMM/IND BASE SITE - EX	\$495,000
36	COMM/IND BASE SITE - EX	\$39,000	86	COMM/IND BASE SITE - EX	\$510,000
37	COMM/IND BASE SITE - EX	\$41,000	87	COMM/IND BASE SITE - EX	\$525,000
38	COMM/IND BASE SITE - EX	\$42,000	88	COMM/IND BASE SITE - EX	\$540,000
39	COMM/IND BASE SITE - EX	\$44,000	89	COMM/IND BASE SITE - EX	\$555,000
40	COMM/IND BASE SITE - EX	\$45,000	90	COMM/IND BASE SITE - EX	\$570,000
41	COMM/IND BASE SITE - EX	\$47,000	91	COMM/IND BASE SITE - EX	\$585,000
42	COMM/IND BASE SITE - EX	\$48,000	92	COMM/IND BASE SITE - EX	\$600,000
43	COMM/IND BASE SITE - EX	\$50,000	93	COMM/IND BASE SITE - EX	\$615,000
44	COMM/IND BASE SITE - EX	\$51,000	94	COMM/IND BASE SITE - EX	\$630,000
45	COMM/IND BASE SITE - EX	\$53,000	95	COMM/IND BASE SITE - EX	\$645,000
46	COMM/IND BASE SITE - EX	\$54,000	96	COMM/IND BASE SITE - EX	\$660,000
47	COMM/IND BASE SITE - EX	\$56,000	97	COMM/IND BASE SITE - EX	\$675,000
48	COMM/IND BASE SITE - EX	\$57,000	98	COMM/IND BASE SITE - EX	\$690,000
49	COMM/IND BASE SITE - EX	\$59,000	99	COMM/IND BASE SITE - EX	\$705,000
50	COMM/IND BASE SITE - EX	\$60,000			

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - COMMERCIAL / INDUSTRIAL BASE SITE CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	COMM/IND BASE SITE - AV	\$3,500	51	COMM/IND BASE SITE - AV	\$59,000
02	COMM/IND BASE SITE - AV	\$4,000	52	COMM/IND BASE SITE - AV	\$65,000
03	COMM/IND BASE SITE - AV	\$5,000	53	COMM/IND BASE SITE - AV	\$72,000
04	COMM/IND BASE SITE - AV	\$6,000	54	COMM/IND BASE SITE - AV	\$78,000
05	COMM/IND BASE SITE - AV	\$6,500	55	COMM/IND BASE SITE - AV	\$85,000
06	COMM/IND BASE SITE - AV	\$7,500	56	COMM/IND BASE SITE - AV	\$91,000
07	COMM/IND BASE SITE - AV	\$8,000	57	COMM/IND BASE SITE - AV	\$98,000
08	COMM/IND BASE SITE - AV	\$8,500	58	COMM/IND BASE SITE - AV	\$104,000
09	COMM/IND BASE SITE - AV	\$9,000	59	COMM/IND BASE SITE - AV	\$111,000
10	COMM/IND BASE SITE - AV	\$10,000	60	COMM/IND BASE SITE - AV	\$117,000
11	COMM/IND BASE SITE - AV	\$10,500	61	COMM/IND BASE SITE - AV	\$124,000
12	COMM/IND BASE SITE - AV	\$11,000	62	COMM/IND BASE SITE - AV	\$130,000
13	COMM/IND BASE SITE - AV	\$11,500	63	COMM/IND BASE SITE - AV	\$143,000
14	COMM/IND BASE SITE - AV	\$12,500	64	COMM/IND BASE SITE - AV	\$156,000
15	COMM/IND BASE SITE - AV	\$13,000	65	COMM/IND BASE SITE - AV	\$169,000
16	COMM/IND BASE SITE - AV	\$13,500	66	COMM/IND BASE SITE - AV	\$182,000
17	COMM/IND BASE SITE - AV	\$14,000	67	COMM/IND BASE SITE - AV	\$195,000
18	COMM/IND BASE SITE - AV	\$15,000	68	COMM/IND BASE SITE - AV	\$208,000
19	COMM/IND BASE SITE - AV	\$15,500	69	COMM/IND BASE SITE - AV	\$221,000
20	COMM/IND BASE SITE - AV	\$16,000	70	COMM/IND BASE SITE - AV	\$234,000
21	COMM/IND BASE SITE - AV	\$17,000	71	COMM/IND BASE SITE - AV	\$247,000
22	COMM/IND BASE SITE - AV	\$18,000	72	COMM/IND BASE SITE - AV	\$260,000
23	COMM/IND BASE SITE - AV	\$18,500	73	COMM/IND BASE SITE - AV	\$273,000
24	COMM/IND BASE SITE - AV	\$19,000	74	COMM/IND BASE SITE - AV	\$286,000
25	COMM/IND BASE SITE - AV	\$19,500	75	COMM/IND BASE SITE - AV	\$299,000
26	COMM/IND BASE SITE - AV	\$20,500	76	COMM/IND BASE SITE - AV	\$312,000
27	COMM/IND BASE SITE - AV	\$21,000	77	COMM/IND BASE SITE - AV	\$325,000
28	COMM/IND BASE SITE - AV	\$23,000	78	COMM/IND BASE SITE - AV	\$338,000
29	COMM/IND BASE SITE - AV	\$25,000	79	COMM/IND BASE SITE - AV	\$351,000
30	COMM/IND BASE SITE - AV	\$26,000	80	COMM/IND BASE SITE - AV	\$364,000
31	COMM/IND BASE SITE - AV	\$27,000	81	COMM/IND BASE SITE - AV	\$377,000
32	COMM/IND BASE SITE - AV	\$29,000	82	COMM/IND BASE SITE - AV	\$390,000
33	COMM/IND BASE SITE - AV	\$30,000	83	COMM/IND BASE SITE - AV	\$403,000
34	COMM/IND BASE SITE - AV	\$31,000	84	COMM/IND BASE SITE - AV	\$416,000
35	COMM/IND BASE SITE - AV	\$33,000	85	COMM/IND BASE SITE - AV	\$429,000
36	COMM/IND BASE SITE - AV	\$34,000	86	COMM/IND BASE SITE - AV	\$442,000
37	COMM/IND BASE SITE - AV	\$35,000	87	COMM/IND BASE SITE - AV	\$455,000
38	COMM/IND BASE SITE - AV	\$36,000	88	COMM/IND BASE SITE - AV	\$468,000
39	COMM/IND BASE SITE - AV	\$38,000	89	COMM/IND BASE SITE - AV	\$481,000
40	COMM/IND BASE SITE - AV	\$39,000	90	COMM/IND BASE SITE - AV	\$494,000
41	COMM/IND BASE SITE - AV	\$40,000	91	COMM/IND BASE SITE - AV	\$507,000
42	COMM/IND BASE SITE - AV	\$42,000	92	COMM/IND BASE SITE - AV	\$520,000
43	COMM/IND BASE SITE - AV	\$43,000	93	COMM/IND BASE SITE - AV	\$533,000
44	COMM/IND BASE SITE - AV	\$44,000	94	COMM/IND BASE SITE - AV	\$546,000
45	COMM/IND BASE SITE - AV	\$46,000	95	COMM/IND BASE SITE - AV	\$559,000
46	COMM/IND BASE SITE - AV	\$47,000	96	COMM/IND BASE SITE - AV	\$572,000
47	COMM/IND BASE SITE - AV	\$48,000	97	COMM/IND BASE SITE - AV	\$585,000
48	COMM/IND BASE SITE - AV	\$49,000	98	COMM/IND BASE SITE - AV	\$598,000
49	COMM/IND BASE SITE - AV	\$51,000	99	COMM/IND BASE SITE - AV	\$611,000
50	COMM/IND BASE SITE - AV	\$52,000			

CRAVEN COUNTY 2016 REVALUATION

FAIR - COMMERCIAL / INDUSTRIAL BASE SITE CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	COMM/IND BASE SITE - FA	\$3,000	51	COMM/IND BASE SITE - FA	\$45,000
02	COMM/IND BASE SITE - FA	\$3,500	52	COMM/IND BASE SITE - FA	\$50,000
03	COMM/IND BASE SITE - FA	\$4,000	53	COMM/IND BASE SITE - FA	\$55,000
04	COMM/IND BASE SITE - FA	\$4,500	54	COMM/IND BASE SITE - FA	\$60,000
05	COMM/IND BASE SITE - FA	\$5,000	55	COMM/IND BASE SITE - FA	\$65,000
06	COMM/IND BASE SITE - FA	\$5,500	56	COMM/IND BASE SITE - FA	\$70,000
07	COMM/IND BASE SITE - FA	\$6,000	57	COMM/IND BASE SITE - FA	\$75,000
08	COMM/IND BASE SITE - FA	\$6,500	58	COMM/IND BASE SITE - FA	\$80,000
09	COMM/IND BASE SITE - FA	\$7,000	59	COMM/IND BASE SITE - FA	\$85,000
10	COMM/IND BASE SITE - FA	\$7,500	60	COMM/IND BASE SITE - FA	\$90,000
11	COMM/IND BASE SITE - FA	\$8,000	61	COMM/IND BASE SITE - FA	\$95,000
12	COMM/IND BASE SITE - FA	\$8,500	62	COMM/IND BASE SITE - FA	\$100,000
13	COMM/IND BASE SITE - FA	\$9,000	63	COMM/IND BASE SITE - FA	\$110,000
14	COMM/IND BASE SITE - FA	\$9,500	64	COMM/IND BASE SITE - FA	\$120,000
15	COMM/IND BASE SITE - FA	\$10,000	65	COMM/IND BASE SITE - FA	\$130,000
16	COMM/IND BASE SITE - FA	\$10,500	66	COMM/IND BASE SITE - FA	\$140,000
17	COMM/IND BASE SITE - FA	\$11,000	67	COMM/IND BASE SITE - FA	\$150,000
18	COMM/IND BASE SITE - FA	\$11,500	68	COMM/IND BASE SITE - FA	\$160,000
19	COMM/IND BASE SITE - FA	\$12,000	69	COMM/IND BASE SITE - FA	\$170,000
20	COMM/IND BASE SITE - FA	\$12,500	70	COMM/IND BASE SITE - FA	\$180,000
21	COMM/IND BASE SITE - FA	\$13,000	71	COMM/IND BASE SITE - FA	\$190,000
22	COMM/IND BASE SITE - FA	\$13,500	72	COMM/IND BASE SITE - FA	\$200,000
23	COMM/IND BASE SITE - FA	\$14,000	73	COMM/IND BASE SITE - FA	\$210,000
24	COMM/IND BASE SITE - FA	\$14,500	74	COMM/IND BASE SITE - FA	\$220,000
25	COMM/IND BASE SITE - FA	\$15,000	75	COMM/IND BASE SITE - FA	\$230,000
26	COMM/IND BASE SITE - FA	\$16,000	76	COMM/IND BASE SITE - FA	\$240,000
27	COMM/IND BASE SITE - FA	\$17,000	77	COMM/IND BASE SITE - FA	\$250,000
28	COMM/IND BASE SITE - FA	\$18,000	78	COMM/IND BASE SITE - FA	\$260,000
29	COMM/IND BASE SITE - FA	\$19,000	79	COMM/IND BASE SITE - FA	\$270,000
30	COMM/IND BASE SITE - FA	\$20,000	80	COMM/IND BASE SITE - FA	\$280,000
31	COMM/IND BASE SITE - FA	\$21,000	81	COMM/IND BASE SITE - FA	\$290,000
32	COMM/IND BASE SITE - FA	\$22,000	82	COMM/IND BASE SITE - FA	\$300,000
33	COMM/IND BASE SITE - FA	\$23,000	83	COMM/IND BASE SITE - FA	\$310,000
34	COMM/IND BASE SITE - FA	\$24,000	84	COMM/IND BASE SITE - FA	\$320,000
35	COMM/IND BASE SITE - FA	\$25,000	85	COMM/IND BASE SITE - FA	\$330,000
36	COMM/IND BASE SITE - FA	\$26,000	86	COMM/IND BASE SITE - FA	\$340,000
37	COMM/IND BASE SITE - FA	\$27,000	87	COMM/IND BASE SITE - FA	\$350,000
38	COMM/IND BASE SITE - FA	\$28,000	88	COMM/IND BASE SITE - FA	\$360,000
39	COMM/IND BASE SITE - FA	\$29,000	89	COMM/IND BASE SITE - FA	\$370,000
40	COMM/IND BASE SITE - FA	\$30,000	90	COMM/IND BASE SITE - FA	\$380,000
41	COMM/IND BASE SITE - FA	\$31,000	91	COMM/IND BASE SITE - FA	\$390,000
42	COMM/IND BASE SITE - FA	\$32,000	92	COMM/IND BASE SITE - FA	\$400,000
43	COMM/IND BASE SITE - FA	\$33,000	93	COMM/IND BASE SITE - FA	\$410,000
44	COMM/IND BASE SITE - FA	\$34,000	94	COMM/IND BASE SITE - FA	\$420,000
45	COMM/IND BASE SITE - FA	\$35,000	95	COMM/IND BASE SITE - FA	\$430,000
46	COMM/IND BASE SITE - FA	\$36,000	96	COMM/IND BASE SITE - FA	\$440,000
47	COMM/IND BASE SITE - FA	\$37,000	97	COMM/IND BASE SITE - FA	\$450,000
48	COMM/IND BASE SITE - FA	\$38,000	98	COMM/IND BASE SITE - FA	\$460,000
49	COMM/IND BASE SITE - FA	\$39,000	99	COMM/IND BASE SITE - FA	\$470,000
50	COMM/IND BASE SITE - FA	\$40,000			

CRAVEN COUNTY 2016 REVALUATION

POOR - COMMERCIAL / INDUSTRIAL BASE SITE CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>BASE VALUE</u>
01	COMM/IND BASE SITE - PO	\$2,000	51	COMM/IND BASE SITE - PO	\$34,000
02	COMM/IND BASE SITE - PO	\$2,200	52	COMM/IND BASE SITE - PO	\$38,000
03	COMM/IND BASE SITE - PO	\$2,500	53	COMM/IND BASE SITE - PO	\$41,000
04	COMM/IND BASE SITE - PO	\$2,800	54	COMM/IND BASE SITE - PO	\$45,000
05	COMM/IND BASE SITE - PO	\$3,200	55	COMM/IND BASE SITE - PO	\$49,000
06	COMM/IND BASE SITE - PO	\$3,500	56	COMM/IND BASE SITE - PO	\$53,000
07	COMM/IND BASE SITE - PO	\$3,800	57	COMM/IND BASE SITE - PO	\$56,000
08	COMM/IND BASE SITE - PO	\$4,200	58	COMM/IND BASE SITE - PO	\$60,000
09	COMM/IND BASE SITE - PO	\$4,500	59	COMM/IND BASE SITE - PO	\$64,000
10	COMM/IND BASE SITE - PO	\$4,800	60	COMM/IND BASE SITE - PO	\$68,000
11	COMM/IND BASE SITE - PO	\$5,200	61	COMM/IND BASE SITE - PO	\$71,000
12	COMM/IND BASE SITE - PO	\$5,800	62	COMM/IND BASE SITE - PO	\$75,000
13	COMM/IND BASE SITE - PO	\$6,200	63	COMM/IND BASE SITE - PO	\$83,000
14	COMM/IND BASE SITE - PO	\$6,800	64	COMM/IND BASE SITE - PO	\$90,000
15	COMM/IND BASE SITE - PO	\$7,200	65	COMM/IND BASE SITE - PO	\$98,000
16	COMM/IND BASE SITE - PO	\$7,800	66	COMM/IND BASE SITE - PO	\$105,000
17	COMM/IND BASE SITE - PO	\$8,200	67	COMM/IND BASE SITE - PO	\$113,000
18	COMM/IND BASE SITE - PO	\$8,800	68	COMM/IND BASE SITE - PO	\$120,000
19	COMM/IND BASE SITE - PO	\$9,200	69	COMM/IND BASE SITE - PO	\$128,000
20	COMM/IND BASE SITE - PO	\$9,800	70	COMM/IND BASE SITE - PO	\$135,000
21	COMM/IND BASE SITE - PO	\$10,200	71	COMM/IND BASE SITE - PO	\$143,000
22	COMM/IND BASE SITE - PO	\$10,800	72	COMM/IND BASE SITE - PO	\$150,000
23	COMM/IND BASE SITE - PO	\$11,200	73	COMM/IND BASE SITE - PO	\$158,000
24	COMM/IND BASE SITE - PO	\$11,800	74	COMM/IND BASE SITE - PO	\$165,000
25	COMM/IND BASE SITE - PO	\$12,200	75	COMM/IND BASE SITE - PO	\$173,000
26	COMM/IND BASE SITE - PO	\$12,800	76	COMM/IND BASE SITE - PO	\$180,000
27	COMM/IND BASE SITE - PO	\$13,500	77	COMM/IND BASE SITE - PO	\$188,000
28	COMM/IND BASE SITE - PO	\$14,000	78	COMM/IND BASE SITE - PO	\$195,000
29	COMM/IND BASE SITE - PO	\$14,500	79	COMM/IND BASE SITE - PO	\$203,000
30	COMM/IND BASE SITE - PO	\$15,000	80	COMM/IND BASE SITE - PO	\$210,000
31	COMM/IND BASE SITE - PO	\$15,500	81	COMM/IND BASE SITE - PO	\$218,000
32	COMM/IND BASE SITE - PO	\$16,000	82	COMM/IND BASE SITE - PO	\$225,000
33	COMM/IND BASE SITE - PO	\$16,500	83	COMM/IND BASE SITE - PO	\$233,000
34	COMM/IND BASE SITE - PO	\$17,000	84	COMM/IND BASE SITE - PO	\$240,000
35	COMM/IND BASE SITE - PO	\$17,500	85	COMM/IND BASE SITE - PO	\$248,000
36	COMM/IND BASE SITE - PO	\$18,000	86	COMM/IND BASE SITE - PO	\$255,000
37	COMM/IND BASE SITE - PO	\$19,000	87	COMM/IND BASE SITE - PO	\$263,000
38	COMM/IND BASE SITE - PO	\$20,000	88	COMM/IND BASE SITE - PO	\$270,000
39	COMM/IND BASE SITE - PO	\$21,000	89	COMM/IND BASE SITE - PO	\$278,000
40	COMM/IND BASE SITE - PO	\$22,000	90	COMM/IND BASE SITE - PO	\$285,000
41	COMM/IND BASE SITE - PO	\$23,000	91	COMM/IND BASE SITE - PO	\$293,000
42	COMM/IND BASE SITE - PO	\$24,000	92	COMM/IND BASE SITE - PO	\$300,000
43	COMM/IND BASE SITE - PO	\$25,000	93	COMM/IND BASE SITE - PO	\$308,000
44	COMM/IND BASE SITE - PO	\$26,000	94	COMM/IND BASE SITE - PO	\$315,000
45	COMM/IND BASE SITE - PO	\$26,500	95	COMM/IND BASE SITE - PO	\$323,000
46	COMM/IND BASE SITE - PO	\$27,000	96	COMM/IND BASE SITE - PO	\$330,000
47	COMM/IND BASE SITE - PO	\$28,000	97	COMM/IND BASE SITE - PO	\$338,000
48	COMM/IND BASE SITE - PO	\$28,500	98	COMM/IND BASE SITE - PO	\$345,000
49	COMM/IND BASE SITE - PO	\$29,000	99	COMM/IND BASE SITE - PO	\$353,000
50	COMM/IND BASE SITE - PO	\$30,000			

COMMERCIAL / INDUSTRIAL SMALL TRACT METHOD

An example of the proper use of the Commercial and Industrial Small Tract Method is similar to the example shown for the residential small tract method. Industrial and commercial tracts typically are of a larger size and frequently will exceed 10 acres in size. Based on this fact, this method will allow up to several hundred acres to be valued on a unit of value per acre. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

In most large commercial or industrial tract sales, land sells for a unit of value per acre. Seldom will several sales occur in the same area or neighborhood unless in an industrial park. Industrial park tracts are typically sold on a unit of value per acre as occurred in this county. This supports the use of this method for these type properties.

Frequently the sale will involve a change in the highest and best use from one of the rural uses to an industrial site. As rural land is typically valued and sells on a unit value per acre, this also supports the use of this method.

This method will also accommodate the use of commercial base sites for the principal area of a tract and use of small tract for the residual land when so supported by market data. This method has been found to be an equitable method for the valuation of larger commercial / industrial tracts.

COMMERCIAL / INDUSTRIAL SMALL TRACT TABLES

Commercial / Industrial Small Tract	-	Excellent
Commercial / Industrial Small Tract	-	Average
Commercial / Industrial Small Tract	-	Fair
Commercial / Industrial Small Tract	-	Poor

CRAVEN COUNTY 2016 REVALUATION

EXCELLENT - COMMERCIAL / INDUSTRIAL SMALL TRACT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	COMM/IND SMALL TRACT - EX	\$2,000	51	COMM/IND SMALL TRACT - EX	\$77,000
02	COMM/IND SMALL TRACT - EX	\$3,000	52	COMM/IND SMALL TRACT - EX	\$78,000
03	COMM/IND SMALL TRACT - EX	\$5,000	53	COMM/IND SMALL TRACT - EX	\$80,000
04	COMM/IND SMALL TRACT - EX	\$6,000	54	COMM/IND SMALL TRACT - EX	\$81,000
05	COMM/IND SMALL TRACT - EX	\$8,000	55	COMM/IND SMALL TRACT - EX	\$83,000
06	COMM/IND SMALL TRACT - EX	\$9,000	56	COMM/IND SMALL TRACT - EX	\$84,000
07	COMM/IND SMALL TRACT - EX	\$11,000	57	COMM/IND SMALL TRACT - EX	\$86,000
08	COMM/IND SMALL TRACT - EX	\$12,000	58	COMM/IND SMALL TRACT - EX	\$87,000
09	COMM/IND SMALL TRACT - EX	\$14,000	59	COMM/IND SMALL TRACT - EX	\$89,000
10	COMM/IND SMALL TRACT - EX	\$15,000	60	COMM/IND SMALL TRACT - EX	\$90,000
11	COMM/IND SMALL TRACT - EX	\$17,000	61	COMM/IND SMALL TRACT - EX	\$92,000
12	COMM/IND SMALL TRACT - EX	\$18,000	62	COMM/IND SMALL TRACT - EX	\$93,000
13	COMM/IND SMALL TRACT - EX	\$20,000	63	COMM/IND SMALL TRACT - EX	\$95,000
14	COMM/IND SMALL TRACT - EX	\$21,000	64	COMM/IND SMALL TRACT - EX	\$96,000
15	COMM/IND SMALL TRACT - EX	\$23,000	65	COMM/IND SMALL TRACT - EX	\$98,000
16	COMM/IND SMALL TRACT - EX	\$24,000	66	COMM/IND SMALL TRACT - EX	\$99,000
17	COMM/IND SMALL TRACT - EX	\$26,000			
18	COMM/IND SMALL TRACT - EX	\$27,000			
19	COMM/IND SMALL TRACT - EX	\$29,000			
20	COMM/IND SMALL TRACT - EX	\$30,000			
21	COMM/IND SMALL TRACT - EX	\$32,000			
22	COMM/IND SMALL TRACT - EX	\$33,000			
23	COMM/IND SMALL TRACT - EX	\$35,000			
24	COMM/IND SMALL TRACT - EX	\$36,000			
25	COMM/IND SMALL TRACT - EX	\$38,000			
26	COMM/IND SMALL TRACT - EX	\$39,000			
27	COMM/IND SMALL TRACT - EX	\$41,000			
28	COMM/IND SMALL TRACT - EX	\$42,000			
29	COMM/IND SMALL TRACT - EX	\$44,000			
30	COMM/IND SMALL TRACT - EX	\$45,000			
31	COMM/IND SMALL TRACT - EX	\$47,000			
32	COMM/IND SMALL TRACT - EX	\$48,000			
33	COMM/IND SMALL TRACT - EX	\$50,000			
34	COMM/IND SMALL TRACT - EX	\$51,000			
35	COMM/IND SMALL TRACT - EX	\$53,000			
36	COMM/IND SMALL TRACT - EX	\$54,000			
37	COMM/IND SMALL TRACT - EX	\$56,000			
38	COMM/IND SMALL TRACT - EX	\$57,000			
39	COMM/IND SMALL TRACT - EX	\$59,000			
40	COMM/IND SMALL TRACT - EX	\$60,000			
41	COMM/IND SMALL TRACT - EX	\$62,000			
42	COMM/IND SMALL TRACT - EX	\$63,000			
43	COMM/IND SMALL TRACT - EX	\$65,000			
44	COMM/IND SMALL TRACT - EX	\$66,000			
45	COMM/IND SMALL TRACT - EX	\$68,000			
46	COMM/IND SMALL TRACT - EX	\$69,000			
47	COMM/IND SMALL TRACT - EX	\$71,000			
48	COMM/IND SMALL TRACT - EX	\$72,000			
49	COMM/IND SMALL TRACT - EX	\$74,000			
50	COMM/IND SMALL TRACT - EX	\$75,000			

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - COMMERCIAL / INDUSTRIAL SMALL TRACT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	COMM/IND SMALL TRACT - AV	\$2,000	51	COMM/IND SMALL TRACT - AV	\$66,000
02	COMM/IND SMALL TRACT - AV	\$3,000	52	COMM/IND SMALL TRACT - AV	\$68,000
03	COMM/IND SMALL TRACT - AV	\$4,000	53	COMM/IND SMALL TRACT - AV	\$69,000
04	COMM/IND SMALL TRACT - AV	\$5,000	54	COMM/IND SMALL TRACT - AV	\$70,000
05	COMM/IND SMALL TRACT - AV	\$7,500	55	COMM/IND SMALL TRACT - AV	\$72,000
06	COMM/IND SMALL TRACT - AV	\$8,000	56	COMM/IND SMALL TRACT - AV	\$73,000
07	COMM/IND SMALL TRACT - AV	\$10,000	57	COMM/IND SMALL TRACT - AV	\$74,000
08	COMM/IND SMALL TRACT - AV	\$11,000	58	COMM/IND SMALL TRACT - AV	\$75,000
09	COMM/IND SMALL TRACT - AV	\$12,000	59	COMM/IND SMALL TRACT - AV	\$77,000
10	COMM/IND SMALL TRACT - AV	\$13,000	60	COMM/IND SMALL TRACT - AV	\$78,000
11	COMM/IND SMALL TRACT - AV	\$13,500	61	COMM/IND SMALL TRACT - AV	\$80,000
12	COMM/IND SMALL TRACT - AV	\$15,000	62	COMM/IND SMALL TRACT - AV	\$81,000
13	COMM/IND SMALL TRACT - AV	\$17,000	63	COMM/IND SMALL TRACT - AV	\$82,000
14	COMM/IND SMALL TRACT - AV	\$18,000	64	COMM/IND SMALL TRACT - AV	\$83,000
15	COMM/IND SMALL TRACT - AV	\$20,000	65	COMM/IND SMALL TRACT - AV	\$85,000
16	COMM/IND SMALL TRACT - AV	\$21,000	66	COMM/IND SMALL TRACT - AV	\$86,000
17	COMM/IND SMALL TRACT - AV	\$22,000	67	COMM/IND SMALL TRACT - AV	\$87,000
18	COMM/IND SMALL TRACT - AV	\$24,000	68	COMM/IND SMALL TRACT - AV	\$88,000
19	COMM/IND SMALL TRACT - AV	\$25,000	69	COMM/IND SMALL TRACT - AV	\$90,000
20	COMM/IND SMALL TRACT - AV	\$26,000	70	COMM/IND SMALL TRACT - AV	\$91,000
21	COMM/IND SMALL TRACT - AV	\$27,000	71	COMM/IND SMALL TRACT - AV	\$93,000
22	COMM/IND SMALL TRACT - AV	\$28,000	72	COMM/IND SMALL TRACT - AV	\$95,000
23	COMM/IND SMALL TRACT - AV	\$30,000	73	COMM/IND SMALL TRACT - AV	\$97,000
24	COMM/IND SMALL TRACT - AV	\$32,000	74	COMM/IND SMALL TRACT - AV	\$98,000
25	COMM/IND SMALL TRACT - AV	\$33,000	75	COMM/IND SMALL TRACT - AV	\$99,000
26	COMM/IND SMALL TRACT - AV	\$34,000	76	COMM/IND SMALL TRACT - AV	\$99,999
27	COMM/IND SMALL TRACT - AV	\$35,000	77	COMM/IND SMALL TRACT - AV	\$22,500
28	COMM/IND SMALL TRACT - AV	\$37,000	78	COMM/IND SMALL TRACT - AV	\$23,000
29	COMM/IND SMALL TRACT - AV	\$38,000	79	COMM/IND SMALL TRACT - AV	\$23,500
30	COMM/IND SMALL TRACT - AV	\$39,000			
31	COMM/IND SMALL TRACT - AV	\$40,000			
32	COMM/IND SMALL TRACT - AV	\$42,000			
33	COMM/IND SMALL TRACT - AV	\$43,000			
34	COMM/IND SMALL TRACT - AV	\$45,000			
35	COMM/IND SMALL TRACT - AV	\$46,000			
36	COMM/IND SMALL TRACT - AV	\$47,000			
37	COMM/IND SMALL TRACT - AV	\$48,000			
38	COMM/IND SMALL TRACT - AV	\$50,000			
39	COMM/IND SMALL TRACT - AV	\$51,000			
40	COMM/IND SMALL TRACT - AV	\$52,000			
41	COMM/IND SMALL TRACT - AV	\$53,000			
42	COMM/IND SMALL TRACT - AV	\$55,000			
43	COMM/IND SMALL TRACT - AV	\$56,000			
44	COMM/IND SMALL TRACT - AV	\$57,000			
45	COMM/IND SMALL TRACT - AV	\$59,000			
46	COMM/IND SMALL TRACT - AV	\$60,000			
47	COMM/IND SMALL TRACT - AV	\$61,000			
48	COMM/IND SMALL TRACT - AV	\$62,000			
49	COMM/IND SMALL TRACT - AV	\$64,000			
50	COMM/IND SMALL TRACT - AV	\$65,000			

CRAVEN COUNTY 2016 REVALUATION

FAIR - COMMERCIAL / INDUSTRIAL SMALL TRACT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	COMM/IND SMALL TRACT - FA	\$1,000	51	COMM/IND SMALL TRACT - FA	\$51,000
02	COMM/IND SMALL TRACT - FA	\$2,000	52	COMM/IND SMALL TRACT - FA	\$52,000
03	COMM/IND SMALL TRACT - FA	\$3,000	53	COMM/IND SMALL TRACT - FA	\$53,000
04	COMM/IND SMALL TRACT - FA	\$4,000	54	COMM/IND SMALL TRACT - FA	\$54,000
05	COMM/IND SMALL TRACT - FA	\$5,000	55	COMM/IND SMALL TRACT - FA	\$55,000
06	COMM/IND SMALL TRACT - FA	\$6,000	56	COMM/IND SMALL TRACT - FA	\$56,000
07	COMM/IND SMALL TRACT - FA	\$7,000	57	COMM/IND SMALL TRACT - FA	\$57,000
08	COMM/IND SMALL TRACT - FA	\$8,000	58	COMM/IND SMALL TRACT - FA	\$58,000
09	COMM/IND SMALL TRACT - FA	\$9,000	59	COMM/IND SMALL TRACT - FA	\$59,000
10	COMM/IND SMALL TRACT - FA	\$10,000	60	COMM/IND SMALL TRACT - FA	\$60,000
11	COMM/IND SMALL TRACT - FA	\$11,000	61	COMM/IND SMALL TRACT - FA	\$61,000
12	COMM/IND SMALL TRACT - FA	\$12,000	62	COMM/IND SMALL TRACT - FA	\$62,000
13	COMM/IND SMALL TRACT - FA	\$13,000	63	COMM/IND SMALL TRACT - FA	\$63,000
14	COMM/IND SMALL TRACT - FA	\$14,000	64	COMM/IND SMALL TRACT - FA	\$64,000
15	COMM/IND SMALL TRACT - FA	\$15,000	65	COMM/IND SMALL TRACT - FA	\$65,000
16	COMM/IND SMALL TRACT - FA	\$16,000	66	COMM/IND SMALL TRACT - FA	\$66,000
17	COMM/IND SMALL TRACT - FA	\$17,000	67	COMM/IND SMALL TRACT - FA	\$67,000
18	COMM/IND SMALL TRACT - FA	\$18,000	68	COMM/IND SMALL TRACT - FA	\$68,000
19	COMM/IND SMALL TRACT - FA	\$19,000	69	COMM/IND SMALL TRACT - FA	\$69,000
20	COMM/IND SMALL TRACT - FA	\$20,000	70	COMM/IND SMALL TRACT - FA	\$70,000
21	COMM/IND SMALL TRACT - FA	\$21,000	71	COMM/IND SMALL TRACT - FA	\$71,000
22	COMM/IND SMALL TRACT - FA	\$22,000	72	COMM/IND SMALL TRACT - FA	\$72,000
23	COMM/IND SMALL TRACT - FA	\$23,000	73	COMM/IND SMALL TRACT - FA	\$73,000
24	COMM/IND SMALL TRACT - FA	\$24,000	74	COMM/IND SMALL TRACT - FA	\$74,000
25	COMM/IND SMALL TRACT - FA	\$25,000	75	COMM/IND SMALL TRACT - FA	\$75,000
26	COMM/IND SMALL TRACT - FA	\$26,000	76	COMM/IND SMALL TRACT - FA	\$76,000
27	COMM/IND SMALL TRACT - FA	\$27,000	77	COMM/IND SMALL TRACT - FA	\$77,000
28	COMM/IND SMALL TRACT - FA	\$28,000	78	COMM/IND SMALL TRACT - FA	\$78,000
29	COMM/IND SMALL TRACT - FA	\$29,000	79	COMM/IND SMALL TRACT - FA	\$79,000
30	COMM/IND SMALL TRACT - FA	\$30,000	80	COMM/IND SMALL TRACT - FA	\$80,000
31	COMM/IND SMALL TRACT - FA	\$31,000			
32	COMM/IND SMALL TRACT - FA	\$32,000			
33	COMM/IND SMALL TRACT - FA	\$33,000			
34	COMM/IND SMALL TRACT - FA	\$34,000			
35	COMM/IND SMALL TRACT - FA	\$35,000			
36	COMM/IND SMALL TRACT - FA	\$36,000			
37	COMM/IND SMALL TRACT - FA	\$37,000			
38	COMM/IND SMALL TRACT - FA	\$38,000			
39	COMM/IND SMALL TRACT - FA	\$39,000			
40	COMM/IND SMALL TRACT - FA	\$40,000			
41	COMM/IND SMALL TRACT - FA	\$41,000			
42	COMM/IND SMALL TRACT - FA	\$42,000			
43	COMM/IND SMALL TRACT - FA	\$43,000			
44	COMM/IND SMALL TRACT - FA	\$44,000			
45	COMM/IND SMALL TRACT - FA	\$45,000			
46	COMM/IND SMALL TRACT - FA	\$46,000			
47	COMM/IND SMALL TRACT - FA	\$47,000			
48	COMM/IND SMALL TRACT - FA	\$48,000			
49	COMM/IND SMALL TRACT - FA	\$49,000			
50	COMM/IND SMALL TRACT - FA	\$50,000			

CRAVEN COUNTY 2016 REVALUATION

POOR - COMMERCIAL / INDUSTRIAL SMALL TRACT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>VALUE</u>
01	COMM/IND SMALL TRACT - PO	\$1,000	51	COMM/IND SMALL TRACT - PO	\$38,500
02	COMM/IND SMALL TRACT - PO	\$1,500	52	COMM/IND SMALL TRACT - PO	\$39,000
03	COMM/IND SMALL TRACT - PO	\$2,500	53	COMM/IND SMALL TRACT - PO	\$40,000
04	COMM/IND SMALL TRACT - PO	\$3,000	54	COMM/IND SMALL TRACT - PO	\$40,500
05	COMM/IND SMALL TRACT - PO	\$4,000	55	COMM/IND SMALL TRACT - PO	\$41,000
06	COMM/IND SMALL TRACT - PO	\$4,500	56	COMM/IND SMALL TRACT - PO	\$42,000
07	COMM/IND SMALL TRACT - PO	\$5,000	57	COMM/IND SMALL TRACT - PO	\$43,000
08	COMM/IND SMALL TRACT - PO	\$6,000	58	COMM/IND SMALL TRACT - PO	\$44,000
09	COMM/IND SMALL TRACT - PO	\$7,000	59	COMM/IND SMALL TRACT - PO	\$44,500
10	COMM/IND SMALL TRACT - PO	\$8,000	60	COMM/IND SMALL TRACT - PO	\$45,000
11	COMM/IND SMALL TRACT - PO	\$8,500	61	COMM/IND SMALL TRACT - PO	\$46,000
12	COMM/IND SMALL TRACT - PO	\$9,000	62	COMM/IND SMALL TRACT - PO	\$47,000
13	COMM/IND SMALL TRACT - PO	\$10,000	63	COMM/IND SMALL TRACT - PO	\$47,500
14	COMM/IND SMALL TRACT - PO	\$11,000	64	COMM/IND SMALL TRACT - PO	\$48,000
15	COMM/IND SMALL TRACT - PO	\$11,500	65	COMM/IND SMALL TRACT - PO	\$49,000
16	COMM/IND SMALL TRACT - PO	\$12,000	66	COMM/IND SMALL TRACT - PO	\$49,500
17	COMM/IND SMALL TRACT - PO	\$13,000	67	COMM/IND SMALL TRACT - PO	\$51,000
18	COMM/IND SMALL TRACT - PO	\$14,000	68	COMM/IND SMALL TRACT - PO	\$51,500
19	COMM/IND SMALL TRACT - PO	\$14,500	69	COMM/IND SMALL TRACT - PO	\$52,000
20	COMM/IND SMALL TRACT - PO	\$15,000	70	COMM/IND SMALL TRACT - PO	\$53,000
21	COMM/IND SMALL TRACT - PO	\$16,000	71	COMM/IND SMALL TRACT - PO	\$53,500
22	COMM/IND SMALL TRACT - PO	\$17,000	72	COMM/IND SMALL TRACT - PO	\$54,000
23	COMM/IND SMALL TRACT - PO	\$17,500	73	COMM/IND SMALL TRACT - PO	\$55,000
24	COMM/IND SMALL TRACT - PO	\$18,000	74	COMM/IND SMALL TRACT - PO	\$56,000
25	COMM/IND SMALL TRACT - PO	\$19,000	75	COMM/IND SMALL TRACT - PO	\$57,000
26	COMM/IND SMALL TRACT - PO	\$20,000	76	COMM/IND SMALL TRACT - PO	\$58,000
27	COMM/IND SMALL TRACT - PO	\$21,000	77	COMM/IND SMALL TRACT - PO	\$59,000
28	COMM/IND SMALL TRACT - PO	\$21,500	78	COMM/IND SMALL TRACT - PO	\$60,000
29	COMM/IND SMALL TRACT - PO	\$22,000	79	COMM/IND SMALL TRACT - PO	\$61,000
30	COMM/IND SMALL TRACT - PO	\$23,000	80	COMM/IND SMALL TRACT - PO	\$62,000
31	COMM/IND SMALL TRACT - PO	\$23,500			
32	COMM/IND SMALL TRACT - PO	\$24,000			
33	COMM/IND SMALL TRACT - PO	\$25,000			
34	COMM/IND SMALL TRACT - PO	\$26,000			
35	COMM/IND SMALL TRACT - PO	\$26,500			
36	COMM/IND SMALL TRACT - PO	\$27,000			
37	COMM/IND SMALL TRACT - PO	\$28,000			
38	COMM/IND SMALL TRACT - PO	\$29,000			
39	COMM/IND SMALL TRACT - PO	\$29,500			
40	COMM/IND SMALL TRACT - PO	\$30,000			
41	COMM/IND SMALL TRACT - PO	\$31,000			
42	COMM/IND SMALL TRACT - PO	\$31,500			
43	COMM/IND SMALL TRACT - PO	\$32,500			
44	COMM/IND SMALL TRACT - PO	\$33,000			
45	COMM/IND SMALL TRACT - PO	\$34,000			
46	COMM/IND SMALL TRACT - PO	\$34,500			
47	COMM/IND SMALL TRACT - PO	\$35,000			
48	COMM/IND SMALL TRACT - PO	\$36,000			
49	COMM/IND SMALL TRACT - PO	\$37,000			
50	COMM/IND SMALL TRACT - PO	\$38,000			

COMMERCIAL / INDUSTRIAL FRONT FOOT METHOD

Commercial and industrial land is seldom valued by this method today in areas other than older central business districts or industrial row type warehouses. An example of the proper use of the Commercial and Industrial Front Foot Method is similar to the example shown for the residential front foot method. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

As established central business districts and industrial row type property will seldom have adequate vacant land sales, land values are developed through market extrapolation if improved sales exist. The use of the land residual technique as covered in the income approach section of this manual is utilized when sales are not available. These methods are covered in other sections of this manual with adequate examples.

This method requires the development of standard site depths and the development of site depth adjustments. A standard depth adjustment table is reproduced in this manual. These adjustment factors will be utilized throughout this county in order to maintain equity and provide reliable value estimated when they are properly applied.

COMMERCIAL / INDUSTRIAL FRONT FOOT TABLES

Commercial / Industrial Front Foot - Average

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - COMMERCIAL / INDUSTRIAL FRONT FOOT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>FF VALUE</u>
01	COMM/IND FRONT FT - AV	\$13	51	COMM/IND FRONT FT - AV	\$663
02	COMM/IND FRONT FT - AV	\$26	52	COMM/IND FRONT FT - AV	\$676
03	COMM/IND FRONT FT - AV	\$39	53	COMM/IND FRONT FT - AV	\$689
04	COMM/IND FRONT FT - AV	\$52	54	COMM/IND FRONT FT - AV	\$702
05	COMM/IND FRONT FT - AV	\$65	55	COMM/IND FRONT FT - AV	\$715
06	COMM/IND FRONT FT - AV	\$78	56	COMM/IND FRONT FT - AV	\$728
07	COMM/IND FRONT FT - AV	\$91	57	COMM/IND FRONT FT - AV	\$741
08	COMM/IND FRONT FT - AV	\$104	58	COMM/IND FRONT FT - AV	\$754
09	COMM/IND FRONT FT - AV	\$117	59	COMM/IND FRONT FT - AV	\$767
10	COMM/IND FRONT FT - AV	\$130	60	COMM/IND FRONT FT - AV	\$780
11	COMM/IND FRONT FT - AV	\$143	61	COMM/IND FRONT FT - AV	\$793
12	COMM/IND FRONT FT - AV	\$156	62	COMM/IND FRONT FT - AV	\$806
13	COMM/IND FRONT FT - AV	\$169	63	COMM/IND FRONT FT - AV	\$819
14	COMM/IND FRONT FT - AV	\$182	64	COMM/IND FRONT FT - AV	\$832
15	COMM/IND FRONT FT - AV	\$195	65	COMM/IND FRONT FT - AV	\$845
16	COMM/IND FRONT FT - AV	\$208	66	COMM/IND FRONT FT - AV	\$858
17	COMM/IND FRONT FT - AV	\$221	67	COMM/IND FRONT FT - AV	\$871
18	COMM/IND FRONT FT - AV	\$234	68	COMM/IND FRONT FT - AV	\$884
19	COMM/IND FRONT FT - AV	\$247	69	COMM/IND FRONT FT - AV	\$897
20	COMM/IND FRONT FT - AV	\$260	70	COMM/IND FRONT FT - AV	\$910
21	COMM/IND FRONT FT - AV	\$273	71	COMM/IND FRONT FT - AV	\$923
22	COMM/IND FRONT FT - AV	\$286	72	COMM/IND FRONT FT - AV	\$936
23	COMM/IND FRONT FT - AV	\$299	73	COMM/IND FRONT FT - AV	\$949
24	COMM/IND FRONT FT - AV	\$312	74	COMM/IND FRONT FT - AV	\$962
25	COMM/IND FRONT FT - AV	\$325	75	COMM/IND FRONT FT - AV	\$975
26	COMM/IND FRONT FT - AV	\$338	76	COMM/IND FRONT FT - AV	\$988
27	COMM/IND FRONT FT - AV	\$351	77	COMM/IND FRONT FT - AV	\$1,001
28	COMM/IND FRONT FT - AV	\$364	78	COMM/IND FRONT FT - AV	\$1,014
29	COMM/IND FRONT FT - AV	\$377	79	COMM/IND FRONT FT - AV	\$1,027
30	COMM/IND FRONT FT - AV	\$390	80	COMM/IND FRONT FT - AV	\$1,040
31	COMM/IND FRONT FT - AV	\$403	81	COMM/IND FRONT FT - AV	\$1,053
32	COMM/IND FRONT FT - AV	\$416	82	COMM/IND FRONT FT - AV	\$1,066
33	COMM/IND FRONT FT - AV	\$429	83	COMM/IND FRONT FT - AV	\$1,079
34	COMM/IND FRONT FT - AV	\$442	84	COMM/IND FRONT FT - AV	\$1,092
35	COMM/IND FRONT FT - AV	\$455	85	COMM/IND FRONT FT - AV	\$1,105
36	COMM/IND FRONT FT - AV	\$468	86	COMM/IND FRONT FT - AV	\$1,118
37	COMM/IND FRONT FT - AV	\$481	87	COMM/IND FRONT FT - AV	\$1,131
38	COMM/IND FRONT FT - AV	\$494	88	COMM/IND FRONT FT - AV	\$1,144
39	COMM/IND FRONT FT - AV	\$507	89	COMM/IND FRONT FT - AV	\$1,157
40	COMM/IND FRONT FT - AV	\$520	90	COMM/IND FRONT FT - AV	\$1,170
41	COMM/IND FRONT FT - AV	\$533	91	COMM/IND FRONT FT - AV	\$1,183
42	COMM/IND FRONT FT - AV	\$546	92	COMM/IND FRONT FT - AV	\$1,196
43	COMM/IND FRONT FT - AV	\$559	93	COMM/IND FRONT FT - AV	\$1,209
44	COMM/IND FRONT FT - AV	\$572	94	COMM/IND FRONT FT - AV	\$1,222
45	COMM/IND FRONT FT - AV	\$585	95	COMM/IND FRONT FT - AV	\$1,235
46	COMM/IND FRONT FT - AV	\$598	96	COMM/IND FRONT FT - AV	\$1,248
47	COMM/IND FRONT FT - AV	\$611	97	COMM/IND FRONT FT - AV	\$1,261
48	COMM/IND FRONT FT - AV	\$624	98	COMM/IND FRONT FT - AV	\$1,274
49	COMM/IND FRONT FT - AV	\$637	99	COMM/IND FRONT FT - AV	\$1,287
50	COMM/IND FRONT FT - AV	\$650			

COMMERCIAL SQUARE FOOT METHOD

Commercial and industrial land is more frequently valued by this method today in central business districts or industrial row type developments. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

This method is found to be a reliable valuation method when land sales are limited and consist principally of various size tracts. While developing suburban shopping areas may offer adequate vacant land sales from which to develop other applicable methods, this method is considered more reliable in older established neighborhoods of limited vacant land sales.

When vacant land tract sales are limited and vary from a few hundred square feet to a few acres, adequate information is available from which to develop a range of values on a square foot basis. After an analysis and application of proper adjustments for time, financing and other market variables, the resulting adjusted value range indication per square foot will establish a reliable value. Use of this properly supported unit of value from within the range will result in equitable valuations supported from market data.

This method is also frequently used for assigning land values to townhouse development as the land area of each unit is limited when compared to the common area. Commercial townhouse projects will frequently have lots sized to be equal to the footprint of the building. This method is easily adapted to produce equitable land values for this type project.

COMMERCIAL SQUARE FOOT TABLES

Commercial Square Foot	-	Good
Commercial Square Foot	-	Average
Commercial Square Foot	-	Fair

CRAVEN COUNTY 2016 REVALUATION

GOOD - COMMERCIAL SQUARE FOOT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>SQ.FT. VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>SQ.FT. VALUE</u>
01	COMM SQ FT - GD	\$0.15	51	COMM SQ FT - GD	\$7.65
02	COMM SQ FT - GD	\$0.30	52	COMM SQ FT - GD	\$7.80
03	COMM SQ FT - GD	\$0.45	53	COMM SQ FT - GD	\$7.95
04	COMM SQ FT - GD	\$0.60	54	COMM SQ FT - GD	\$8.10
05	COMM SQ FT - GD	\$0.75	55	COMM SQ FT - GD	\$8.25
06	COMM SQ FT - GD	\$0.90	56	COMM SQ FT - GD	\$8.40
07	COMM SQ FT - GD	\$1.05	57	COMM SQ FT - GD	\$8.55
08	COMM SQ FT - GD	\$1.20	58	COMM SQ FT - GD	\$8.70
09	COMM SQ FT - GD	\$1.35	59	COMM SQ FT - GD	\$8.85
10	COMM SQ FT - GD	\$1.50	60	COMM SQ FT - GD	\$9.00
11	COMM SQ FT - GD	\$1.65	61	COMM SQ FT - GD	\$9.15
12	COMM SQ FT - GD	\$1.80	62	COMM SQ FT - GD	\$9.30
13	COMM SQ FT - GD	\$1.95	63	COMM SQ FT - GD	\$9.45
14	COMM SQ FT - GD	\$2.10	64	COMM SQ FT - GD	\$9.60
15	COMM SQ FT - GD	\$2.25	65	COMM SQ FT - GD	\$9.75
16	COMM SQ FT - GD	\$2.40	66	COMM SQ FT - GD	\$9.90
17	COMM SQ FT - GD	\$2.55	67	COMM SQ FT - GD	\$10.05
18	COMM SQ FT - GD	\$2.70	68	COMM SQ FT - GD	\$10.20
19	COMM SQ FT - GD	\$2.85	69	COMM SQ FT - GD	\$10.35
20	COMM SQ FT - GD	\$3.00	70	COMM SQ FT - GD	\$10.50
21	COMM SQ FT - GD	\$3.15	71	COMM SQ FT - GD	\$10.65
22	COMM SQ FT - GD	\$3.30	72	COMM SQ FT - GD	\$10.80
23	COMM SQ FT - GD	\$3.45	73	COMM SQ FT - GD	\$10.95
24	COMM SQ FT - GD	\$3.60	74	COMM SQ FT - GD	\$11.10
25	COMM SQ FT - GD	\$3.75	75	COMM SQ FT - GD	\$11.25
26	COMM SQ FT - GD	\$3.90	76	COMM SQ FT - GD	\$11.40
27	COMM SQ FT - GD	\$4.05	77	COMM SQ FT - GD	\$11.55
28	COMM SQ FT - GD	\$4.20	78	COMM SQ FT - GD	\$11.70
29	COMM SQ FT - GD	\$4.35	79	COMM SQ FT - GD	\$11.85
30	COMM SQ FT - GD	\$4.50	80	COMM SQ FT - GD	\$12.00
31	COMM SQ FT - GD	\$4.65	81	COMM SQ FT - GD	\$12.15
32	COMM SQ FT - GD	\$4.80	82	COMM SQ FT - GD	\$12.30
33	COMM SQ FT - GD	\$4.95	83	COMM SQ FT - GD	\$12.45
34	COMM SQ FT - GD	\$5.10	84	COMM SQ FT - GD	\$12.60
35	COMM SQ FT - GD	\$5.25	85	COMM SQ FT - GD	\$12.75
36	COMM SQ FT - GD	\$5.40	86	COMM SQ FT - GD	\$12.90
37	COMM SQ FT - GD	\$5.55	87	COMM SQ FT - GD	\$13.05
38	COMM SQ FT - GD	\$5.70	88	COMM SQ FT - GD	\$13.20
39	COMM SQ FT - GD	\$5.85	89	COMM SQ FT - GD	\$13.35
40	COMM SQ FT - GD	\$6.00	90	COMM SQ FT - GD	\$13.50
41	COMM SQ FT - GD	\$6.15	91	COMM SQ FT - GD	\$13.65
42	COMM SQ FT - GD	\$6.30	92	COMM SQ FT - GD	\$13.80
43	COMM SQ FT - GD	\$6.45	93	COMM SQ FT - GD	\$13.95
44	COMM SQ FT - GD	\$6.60	94	COMM SQ FT - GD	\$14.10
45	COMM SQ FT - GD	\$6.75	95	COMM SQ FT - GD	\$14.25
46	COMM SQ FT - GD	\$6.90	96	COMM SQ FT - GD	\$14.40
47	COMM SQ FT - GD	\$7.05	97	COMM SQ FT - GD	\$14.55
48	COMM SQ FT - GD	\$7.20	98	COMM SQ FT - GD	\$14.70
49	COMM SQ FT - GD	\$7.35	99	COMM SQ FT - GD	\$14.85
50	COMM SQ FT - GD	\$7.50			

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - COMMERCIAL SQUARE FOOT CODES AND VALUES

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>SQ.FT. VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>SQ.FT. VALUE</u>
01	COMM SQ FT - AV	\$0.10	51	COMM SQ FT - AV	\$5.10
02	COMM SQ FT - AV	\$0.20	52	COMM SQ FT - AV	\$5.20
03	COMM SQ FT - AV	\$0.30	53	COMM SQ FT - AV	\$5.30
04	COMM SQ FT - AV	\$0.40	54	COMM SQ FT - AV	\$5.40
05	COMM SQ FT - AV	\$0.50	55	COMM SQ FT - AV	\$5.50
06	COMM SQ FT - AV	\$0.60	56	COMM SQ FT - AV	\$5.60
07	COMM SQ FT - AV	\$0.70	57	COMM SQ FT - AV	\$5.70
08	COMM SQ FT - AV	\$0.80	58	COMM SQ FT - AV	\$5.80
09	COMM SQ FT - AV	\$0.90	59	COMM SQ FT - AV	\$5.90
10	COMM SQ FT - AV	\$1.00	60	COMM SQ FT - AV	\$6.00
11	COMM SQ FT - AV	\$1.10	61	COMM SQ FT - AV	\$6.10
12	COMM SQ FT - AV	\$1.20	62	COMM SQ FT - AV	\$6.20
13	COMM SQ FT - AV	\$1.30	63	COMM SQ FT - AV	\$6.30
14	COMM SQ FT - AV	\$1.40	64	COMM SQ FT - AV	\$6.40
15	COMM SQ FT - AV	\$1.50	65	COMM SQ FT - AV	\$6.50
16	COMM SQ FT - AV	\$1.60	66	COMM SQ FT - AV	\$6.60
17	COMM SQ FT - AV	\$1.70	67	COMM SQ FT - AV	\$6.70
18	COMM SQ FT - AV	\$1.80	68	COMM SQ FT - AV	\$6.80
19	COMM SQ FT - AV	\$1.90	69	COMM SQ FT - AV	\$6.90
20	COMM SQ FT - AV	\$2.00	70	COMM SQ FT - AV	\$7.00
21	COMM SQ FT - AV	\$2.10	71	COMM SQ FT - AV	\$7.10
22	COMM SQ FT - AV	\$2.20	72	COMM SQ FT - AV	\$7.20
23	COMM SQ FT - AV	\$2.30	73	COMM SQ FT - AV	\$7.30
24	COMM SQ FT - AV	\$2.40	74	COMM SQ FT - AV	\$7.40
25	COMM SQ FT - AV	\$2.50	75	COMM SQ FT - AV	\$7.50
26	COMM SQ FT - AV	\$2.60	76	COMM SQ FT - AV	\$7.60
27	COMM SQ FT - AV	\$2.70	77	COMM SQ FT - AV	\$7.70
28	COMM SQ FT - AV	\$2.80	78	COMM SQ FT - AV	\$7.80
29	COMM SQ FT - AV	\$2.90	79	COMM SQ FT - AV	\$7.90
30	COMM SQ FT - AV	\$3.00	80	COMM SQ FT - AV	\$8.00
31	COMM SQ FT - AV	\$3.10	81	COMM SQ FT - AV	\$8.10
32	COMM SQ FT - AV	\$3.20	82	COMM SQ FT - AV	\$8.20
33	COMM SQ FT - AV	\$3.30	83	COMM SQ FT - AV	\$8.30
34	COMM SQ FT - AV	\$3.40	84	COMM SQ FT - AV	\$8.40
35	COMM SQ FT - AV	\$3.50	85	COMM SQ FT - AV	\$8.50
36	COMM SQ FT - AV	\$3.60	86	COMM SQ FT - AV	\$8.60
37	COMM SQ FT - AV	\$3.70	87	COMM SQ FT - AV	\$8.70
38	COMM SQ FT - AV	\$3.80	88	COMM SQ FT - AV	\$8.80
39	COMM SQ FT - AV	\$3.90	89	COMM SQ FT - AV	\$8.90
40	COMM SQ FT - AV	\$4.00	90	COMM SQ FT - AV	\$9.00
41	COMM SQ FT - AV	\$4.10	91	COMM SQ FT - AV	\$9.10
42	COMM SQ FT - AV	\$4.20	92	COMM SQ FT - AV	\$9.20
43	COMM SQ FT - AV	\$4.30	93	COMM SQ FT - AV	\$9.30
44	COMM SQ FT - AV	\$4.40	94	COMM SQ FT - AV	\$9.40
45	COMM SQ FT - AV	\$4.50	95	COMM SQ FT - AV	\$9.50
46	COMM SQ FT - AV	\$4.60	96	COMM SQ FT - AV	\$9.60
47	COMM SQ FT - AV	\$4.70	97	COMM SQ FT - AV	\$9.70
48	COMM SQ FT - AV	\$4.80	98	COMM SQ FT - AV	\$9.80
49	COMM SQ FT - AV	\$4.90	99	COMM SQ FT - AV	\$9.90
50	COMM SQ FT - AV	\$5.00			

LAND UNIT VALUE METHOD

This method is generally limited to use on land tracts where total size of the tract is less important than the number of improved building units the tract will support. It is used to assign a unit of value based on the number of building units the entire tract may support. For details on the use of these tables, refer to the Land Valuation Methods section of this manual.

This method is most applicable to developments based on the number of building units the land tract will support. This typically involves land tracts with use controlled by zoning, minimum land size per building unit, sideline and setback restrictions or other conditions that limit the number of building units. An example of this would be apartment buildings. If the land will support 25 units, the entire value of the land is divided by 25 to develop the unit value. As apartments most frequently sell by a value per rental unit, this is an applicable method to value the contributing value of the land to the value of the various apartment units.

This method is also used frequently for mobile home parks. As the land tract use is controlled by requirements that dictate the size and portion of the tract that must be developed for common areas, the remaining portion of the tract will support only a certain number of rental spaces. The unit value of each space would include an equal portion of all common area. A park with 20 spaces would be valued on 20 units of value developed from market sales. If comparable sales, after all proper adjustments, of three mobile home parks indicated a value range of \$5,000 to \$7,000 per space, other comparable mobile home parks should have a market value per land unit within this range.

This method is also applicable for valuation of uses such as the limited land space typically leased for advertising road signs or cell / radio tower sites on large tracts. A total of 3 road sign sites may involve the use of only 50 square feet on a land tract of 100 acres. The land unit method would be applicable to value the contributing value of these leases separately and add to the land.

LAND UNIT VALUE TABLE

Land Unit Value	-	Average
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CRAVEN COUNTY 2016 REVALUATION

AVERAGE - LAND UNIT VALUES / COMMERCIAL, INDUSTRIAL, RESIDENTIAL

<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>UNIT VALUE</u>	<u>CODE</u>	<u>PRINT DESCRIPTION</u>	<u>UNIT VALUE</u>
01	LAND UNIT VALUE - AV	\$1,000	51	LAND UNIT VALUE - AV	\$26,000
02	LAND UNIT VALUE - AV	\$1,500	52	LAND UNIT VALUE - AV	\$26,500
03	LAND UNIT VALUE - AV	\$2,000	53	LAND UNIT VALUE - AV	\$27,000
04	LAND UNIT VALUE - AV	\$2,500	54	LAND UNIT VALUE - AV	\$27,500
05	LAND UNIT VALUE - AV	\$3,000	55	LAND UNIT VALUE - AV	\$28,000
06	LAND UNIT VALUE - AV	\$3,500	56	LAND UNIT VALUE - AV	\$28,500
07	LAND UNIT VALUE - AV	\$4,000	57	LAND UNIT VALUE - AV	\$29,000
08	LAND UNIT VALUE - AV	\$4,500	58	LAND UNIT VALUE - AV	\$29,500
09	LAND UNIT VALUE - AV	\$5,000	59	LAND UNIT VALUE - AV	\$30,000
10	LAND UNIT VALUE - AV	\$5,500	60	LAND UNIT VALUE - AV	\$30,500
11	LAND UNIT VALUE - AV	\$6,000	61	LAND UNIT VALUE - AV	\$31,000
12	LAND UNIT VALUE - AV	\$6,500	62	LAND UNIT VALUE - AV	\$31,500
13	LAND UNIT VALUE - AV	\$7,000	63	LAND UNIT VALUE - AV	\$32,000
14	LAND UNIT VALUE - AV	\$7,500	64	LAND UNIT VALUE - AV	\$32,500
15	LAND UNIT VALUE - AV	\$8,000	65	LAND UNIT VALUE - AV	\$33,000
16	LAND UNIT VALUE - AV	\$8,500	66	LAND UNIT VALUE - AV	\$33,500
17	LAND UNIT VALUE - AV	\$9,000	67	LAND UNIT VALUE - AV	\$34,000
18	LAND UNIT VALUE - AV	\$9,500	68	LAND UNIT VALUE - AV	\$34,500
19	LAND UNIT VALUE - AV	\$10,000	69	LAND UNIT VALUE - AV	\$35,000
20	LAND UNIT VALUE - AV	\$10,500	70	LAND UNIT VALUE - AV	\$35,500
21	LAND UNIT VALUE - AV	\$11,000	71	LAND UNIT VALUE - AV	\$36,000
22	LAND UNIT VALUE - AV	\$11,500	72	LAND UNIT VALUE - AV	\$36,500
23	LAND UNIT VALUE - AV	\$12,000	73	LAND UNIT VALUE - AV	\$37,000
24	LAND UNIT VALUE - AV	\$12,500	74	LAND UNIT VALUE - AV	\$37,500
25	LAND UNIT VALUE - AV	\$13,000	75	LAND UNIT VALUE - AV	\$38,000
26	LAND UNIT VALUE - AV	\$13,500	76	LAND UNIT VALUE - AV	\$38,500
27	LAND UNIT VALUE - AV	\$14,000	77	LAND UNIT VALUE - AV	\$39,000
28	LAND UNIT VALUE - AV	\$14,500	78	LAND UNIT VALUE - AV	\$39,500
29	LAND UNIT VALUE - AV	\$15,000	79	LAND UNIT VALUE - AV	\$40,000
30	LAND UNIT VALUE - AV	\$15,500	80	LAND UNIT VALUE - AV	\$40,500
31	LAND UNIT VALUE - AV	\$16,000	81	LAND UNIT VALUE - AV	\$41,000
32	LAND UNIT VALUE - AV	\$16,500	82	LAND UNIT VALUE - AV	\$41,500
33	LAND UNIT VALUE - AV	\$17,000	83	LAND UNIT VALUE - AV	\$42,000
34	LAND UNIT VALUE - AV	\$17,500	84	LAND UNIT VALUE - AV	\$42,500
35	LAND UNIT VALUE - AV	\$18,000	85	LAND UNIT VALUE - AV	\$43,000
36	LAND UNIT VALUE - AV	\$18,500	86	LAND UNIT VALUE - AV	\$43,500
37	LAND UNIT VALUE - AV	\$19,000	87	LAND UNIT VALUE - AV	\$44,000
38	LAND UNIT VALUE - AV	\$19,500	88	LAND UNIT VALUE - AV	\$44,500
39	LAND UNIT VALUE - AV	\$20,000	89	LAND UNIT VALUE - AV	\$45,000
40	LAND UNIT VALUE - AV	\$20,500	90	LAND UNIT VALUE - AV	\$45,500
41	LAND UNIT VALUE - AV	\$21,000	91	LAND UNIT VALUE - AV	\$46,000
42	LAND UNIT VALUE - AV	\$21,500	92	LAND UNIT VALUE - AV	\$46,500
43	LAND UNIT VALUE - AV	\$22,000	93	LAND UNIT VALUE - AV	\$47,000
44	LAND UNIT VALUE - AV	\$22,500	94	LAND UNIT VALUE - AV	\$47,500
45	LAND UNIT VALUE - AV	\$23,000	95	LAND UNIT VALUE - AV	\$48,000
46	LAND UNIT VALUE - AV	\$23,500	96	LAND UNIT VALUE - AV	\$50,000
47	LAND UNIT VALUE - AV	\$24,000	97	LAND UNIT VALUE - AV	\$72,000
48	LAND UNIT VALUE - AV	\$24,500	98	LAND UNIT VALUE - AV	\$77,500
49	LAND UNIT VALUE - AV	\$25,000	99	LAND UNIT VALUE - AV	\$96,000
50	LAND UNIT VALUE - AV	\$25,500			

**THE
MARKET
VALUATION
OF
RURAL AND
AGRICULTURAL
LAND TRACTS**

MARKET VALUATION METHODOLOGY

OF RURAL LAND

LARGE TRACTS (10 or More Acres)

The valuation of rural and agricultural land is more difficult than one might consider as the highest and best use of each tract being valued must be considered. Mass appraisal does not lend itself to individual highest and best use studies. In order to maintain equity, highest and best use standards will be developed that treat each comparable land tract equally. Rural properties will be individually reviewed to determine if the highest and best use of the tract, either partially or in whole, is other than for agricultural or forestry use.

In years past, typical rural neighborhoods located on county service roads had limited demand for a use other than producing crops. The only non-agricultural use typically found was a home site for the owner and one or two tenant house sites for tenants or farm labor. For farms and forestry production land of this type, the highest and best use was agricultural and/or forestry production.

Today, you need only drive through the most isolated area of Craven County to find residential development, small mobile home parks and scattered commercial uses located where you formerly found only agricultural use of the land. As highway and home construction over the past several years increased the demands for fill soils, many rural tracts with suitable sand soils now have sand mines. When a sand mine is completed and properly closed, the resulting lake front land is frequently converted to residential development. Obviously, market and economic demands on rural properties have changed since the last countywide revaluation.

Due to the high cost of residential lots in most cities and towns, buyers are now going into rural areas to purchase small tracts for residential use. The cost of this larger home site is typically less than the cost of a standard home site in a city or suburban area. The lack of zoning in the rural areas of Craven County will frequently appeal to prospective home owners as county properties have no restriction on the use of a mobile home. They also have the option to have large gardens and some livestock that would not be allowed in a city or suburban area. With the increased accessibility to employment areas offered by the excellent paved road system of Craven County, commute time for several miles may be equal to a few miles in city traffic.

To complicate matters further, many investors are buying small farms for above typical sales prices as an investment. They feel that area growth will change the agricultural use to a more valuable future use and they will get a good return on their investment by developing and selling residential lots or tracts. Land

investment of this type is now frequently used as a part of a retirement investment plan. Investors are finding the return on rural land tracts will frequently exceed the return on other investments.

This increased demand on rural properties for non-typical rural uses has to be reflected by the county in a valuation method that maintains equity and produces reasonable and accurate market value estimates. Not all land tracts are suitable for uses other than agricultural, obviously they should be valued as agricultural or forestry tracts only. Other rural tracts may have a combination of highest and best uses. Some rural tracts may offer waterfront that has a high demand for primary and secondary residential uses. Many owners have sold small portions of waterfront over the past several years for such use and entire tracts being sold for waterfront subdivisions and marinas are being regularly noted in the eastern part of this county.

Rural tracts located near cities and towns may have a demand for the entire tract to be converted into suburban residential uses. Other rural tracts may have a demand for the road frontage only for conversion to residential home sites. Many rural tracts have converted portions of former cropland to develop small mobile home parks due to market demands in their area. Still other tracts within rural areas that have an above average number of residential sites may now have a demand for road front acreage to be converted for a neighborhood commercial use. Land tracts along state and federal highways frequently have portions converted to commercial uses or sites for advertising road signs. The demand for cell tower sites has affected several agricultural tracts that have leased acreage for tower use.

Market demand for conversion of agricultural land, principally for residential use, appears to be countywide. This is based on the many rural residential sales over the past several years, no area of the county is considered isolated or without a demand for an alternative use. In order to properly value each rural property of the county, methods have to be developed to reflect the highest and best use of each part of every rural tract. This requires a method other than the antiquated former methods of using fixed values per acre based only on agricultural or forestry production. A majority of rural tracts will have various highest and best uses of the tract other than agricultural. Any rural tract with frontage on a public highway and soils suitable for septic tank use will have demand for the conversion of road frontage to residential lots.

Available utilities will assist in identifying rural tracts with a high demand for residential use. Craven County now has central water available to a majority of rural areas. Central water alone does not assure that the land can be converted to residential use except in areas with suitable soils for private sewage system use. It does reduce the minimum size tract needed for residential lot use and would increase the number of lots developable per land tract with central water

available. While central sewage is not generally available in rural areas except Township Seven, land that is productive for many of the row crops grown in this county is generally also suitable for use of septic systems for private sewage. Road front and waterfront agricultural tracts with soils suitable for septic systems do have a high demand for alternative residential uses. Market data indicates that rural residential land values have increased on a regular basis and this increase appears to have a relation to the increase in urban and suburban residential land values.

Economics continue to play an important role in business decisions made by many rural property owners. Decreased crop prices, strict control and reduction in crop allotments and the high expense of farm labor and machinery have continued to reduce the profits of many average size agricultural tracts. Many rural property owners are finding that development of portions of their land may produce additional income. Many farms tracts now offer rental of mobile home sites. Owners will frequently sell a portion of their frontage and invest the return in safe investments for a regular income that does not depend on unstable crop prices and weather conditions.

This department has considered the above factors and completed a study of several years of rural sales. It has been concluded in this study that each rural and agricultural land tract will typically have a portion of the tract with a highest and best use other than the current use.

HIGHEST AND BEST USE - AGRICULTURAL

Agriculture and Forestry - Land tracts located off public maintained roads, without water frontage or soils conducive to septic systems have the least demand for alternative uses. These type land tracts will be valued with a highest and best use of agricultural, forestry and/or horticultural. Typically, even the best road front agricultural land will have a portion of their acreage restricted from alternative uses due to the nature of the soils or topography. This portion of the land tract will be restricted to and valued as agricultural land at market values as developed from agricultural land sales.

The most logical unit of value for all agricultural uses is on a per acre basis. The market supports the use of acre units of value as most land is bought and sold on a basis of acreage. This value unit will be used in this schedule to value land with a highest and best use of agricultural, forestry or horticulture.

HIGHEST AND BEST USE – OTHER THAN AGRICULTURAL

As covered previously, agricultural land has been converted over the years to many uses. As the use changes from agricultural to other uses, the demand for additional change will take place. Market demands change highest and best use. The following are various uses in Craven County rural areas typically found on large tracts other than agricultural use. Market demands require that these uses be recognized and valued accordingly in order to maintain equity in the valuation of large tracts.

Home Sites on Large Tracts - When a tract, with the highest and best use of agriculture has a residential use, this is to be considered as incidental to the use of the tract. Limited residential use is typical of many farm tracts and usually the home of the property owner or his family members. Based on sales of rural home sites subdivided from an agricultural tract, a residential home site of this type should be valued equally with other rural residential home sites in that neighborhood.

As home site values will vary depending on the rural neighborhood, a schedule of home site values has been developed from rural residential lot sales and is contained in this manual. Most interior home sites located on rural secondary roads will have a range of values from \$12,000 to \$25,000. If the location fronts on a lake, creek or river, this range may be from \$25,000 to a high of \$250,000+ for a well located riverfront home site.

Road Frontage on Large Tracts - Land tracts that have frontage on publicly maintained roadways have a market demand for an alternative use. This alternative use is principally for the acreage along the road. If the soils will allow

use of septic systems, the highest and best use of this frontage would be for development into residential home sites or similar uses. After a study of many market sales, the market indicates a logical and equitable method of recognizing the additional value for these type tracts would be to value the frontage separately from the remainder of the land tract.

A study of typical residential lot sales in the rural areas of Craven County was completed. This market data indicate that the size range of a majority of these sales will bracket one acre. The typical lot depth will bracket two hundred feet. Therefore, "road front acre" calculations will be based on two hundred feet of depth and frontage will be equal to the road frontage. The resulting square footage will be converted into acres. Craven County has a GIS Computer that will calculate this acreage separately from the remainder of the tract which will be valued at a highest and best use of agricultural and forested land. Each rural land tract of ten or more acres in size will have a road front acreage land class.

As demand is not equal throughout each rural neighborhood of the county, road front acreage will have various values depending on the neighborhood location. Market data has been examined to provide this data and assist in defining various rural neighborhoods in each township. Market indications are that acreage fronting state and federal highways in Craven County exceed the values indicated for frontage on county secondary roadways.

Data also indicated that highway frontage sales are more often for commercial uses or development. This data was further examined and found to indicate that the size range of a majority of these sales exceeded one acre with a typical lot depth in the four hundred feet range. Based on this information, "highway front acreage" calculations will be based on four hundred feet of depth and frontage will be equal to the road frontage

From market information, separate schedules have been developed for road front acreage and highway front acreage. The upper end of the value range was indicated for federal highway frontage between New Bern and Havelock and along U. S. 17 South. The lower end of the value range was for road frontage along secondary roads in the northwest rural areas. From the various values indicated by the market for road front acreage, separate schedules of value have been developed for "Road Front Acres" and "Highway Front Acres" as contained in this manual. The value ranges indicated represent the pre-development value of the undeveloped frontage.

Typical rural road frontage on secondary roads in the eastern and western portions of this county will range from \$3,000 to \$8,000 per acre. For neighborhoods near suburban areas, this range will reach to the upper limit of \$30,000 per acre. For frontage on state highways, a typical range of \$3,000 to

\$10,000 per acre is most frequently indicated by sales while federal highway frontage will range from \$5,000 to the upper limits of \$65,000 in certain areas.

The soils of both types of frontage will be examined in areas that do not provide central sewage. By use of soils data on the GIS system, portions of each frontage identified as inferior quality soil for individual septic system use will be identified and adjusted to represent the reduced market value for that type frontage.

Equestrian Use - Land that is in use for the purpose of boarding and keeping horses including riding arenas and pasture land, typically associated with commercial use, will be valued at a range of \$3,000.00 to \$7,500.00 per acre.

Solar Farm Use - Land that is in use for the purpose of solar farms will be valued at a range of \$5,000.00 to \$7,000.00 per acre.

Swine Farm Use - Land involved in the raising of swine including spray application area will be valued at a range of \$2,500.00 to \$5,000.00 per acre.

Aquaculture Farm Use - Land involved in the raising of aquaculture will be valued at a range of \$2,500.00 to \$5,000.00 per acre.

Mining Use - Land that has been permitted by a government authority for mining purposes will be valued at a range of \$5,000.00 to \$7,000.00 per acre.

Water Frontage On Large Tracts - Due to high market demand for residential uses on land fronting rivers, creeks, and lakes, these tracts will frequently have an alternative highest and best use. Acreage with water frontage and soils allowing use of individual septic systems will have an alternative use of residential development.

A study of several waterfront market sales indicated that the typical agricultural land converted to waterfront residential use provided access by an easement. Sales also indicated that the lot frontage was typically in the 100 to 150 foot range but the lot depth most frequently exceeded 300 feet. This study indicated that due to current set back regulations and typical poor quality soils along the water's edge of most waterfront properties in a majority of this county, additional depth is required for typical waterfront home site development.

Based on this information, "waterfront or creek front acre" calculations will be based on 400' depths and the frontage will be equal to the frontage along qualifying creeks or rivers. The resulting square footage will be converted into acres. By use of our GIS Computer, this land will be separated from the agricultural and forested land and each rural waterfront tract of ten or more acres in size will have a waterfront or creek front acreage land class.

The soils of both frontage types will be examined in areas that do not have central sewage available on or to the tract. By use of soils data on the GIS system, portions of each frontage identified as inferior quality soil for individual septic system use will be identified and adjusted to represent the reduced market value for that type frontage.

A detailed review of rural tracts with frontage on existing rivers and creeks indicated that the entire frontage of many tracts do not have any development potential. This may be due to wetlands, poor quality soils, and a low elevation of the first 400 feet of land from the water's edge. It has been determined that if the entire four hundred feet of river or creek frontage is not conducive to septic tank use, no alternative highest and best use will be considered for this portion of the tract.

It is also found that frontage on creeks that do not allow for powered small boat navigation will have little demand for an alternative use. Based on this information, all creeks and rivers located within the county have been reviewed and classified if found to be navigable by small powered boats. This determination has been developed through the knowledge of local Realtors, land owners, county waterway maps, arial orthophotography and state and federal navigational charts.

Market data reviews indicated that waterfront and creek front tracts in the western portion of this county would have frontage acreage ranging from \$3,000 to \$30,000+ per acre. The upper end of this range is typically limited to frontage on the Neuse River and the lower ends of the larger creeks. Tracts that front the Neuse and Trent Rivers near the suburban and urban development of New Bern and Havelock will typically fall in the upper limits of \$12,000 to \$50,000+ for creek frontage acreage and \$20,000 to \$375,000+ for riverfront acreage. This higher valued frontage is most frequently found along the Neuse and Trent rivers in the eastern portion of this county.

Commercial Uses on Large Tracts - On occasions, an agricultural land tract will have portions used for commercial purposes such as convenience stores, commercial repair garages, sand or gravel mines, solar farms or mobile home parks. If any portion of such a tract has a highest and best use of agricultural or forestry, the commercial use portion will be valued separately at the highest and best use of commercial. In order to accomplish this task while maintaining equity, the schedule of values for commercial land uses as covered in another section of this manual will be used. Again, as commercial land values will vary for different rural neighborhoods, the schedule of commercial values using a per acre unit of value will be used as contained in this manual for valuation of commercial and industrial land.

The most typical commercial use located on a rural tract would be a small mobile home park. In order to maintain equity throughout the county, a mobile home park classification has been qualified as four or more mobile home hookups located on the same tract. Small parks do not have to actually be in use for the commercial purpose of renting spaces in order to qualify for the mobile home park classification. If a property owner allows four or more family members to maintain mobile homes on his land rent free, this is by choice. Market data confirms a demand for rental spaces and the land in use will be classified as a mobile home park. The land occupied by this park will be valued from the commercial land schedule and the improvements as commercial mobile home site improvements or hookups.

Other commercial uses such as a convenience store or repair garage will also require a minimum of one acre or the total land involved in that use be valued from the commercial land schedule.

Commercial uses on rural tracts typically range from \$3,000 to \$30,000+ per acre depending on the type road frontage and the neighborhood location. Mobile home parks typically have a land value of \$5,000 to \$25,000+ per acre while sand mines may range from \$3,000 to \$15,000+ per acre. Waterfront commercial uses may range upward to \$100,000+ per acre for marinas or boat repair shops.

Other specified alternative commercial uses found most frequently on large tracts are covered on the following pages. These uses will also be recognized and valued throughout the county when located in suburban or urban areas.

CELL / RADIO TOWER SITE VALUE -

Most rural land tracts in Craven County may have a portion of the land being utilized for other than agricultural or forestry production. This schedule of values recognizes this fact by setting appropriate land classes in the rural land schedule for uses other than agricultural or forestry production use. Typical of this would be such home sites for residential use and commercial sites for convenience stores, mobile home parks or commercial repair garages that are located on a rural tract that is used principally for agricultural use. All agricultural buildings such as one and two story barns, sheds, shelters and storage buildings are a requirement for the production of crops from the land and are listed on agricultural use land.

Over the past several years, many utility companies have been leasing portions of agricultural and forestry tracts as sites for cell telephone or radio towers. Uses on these leased tracts are limited to use by the lessee and agricultural crops are not grown. This actually changes the use of the leased land from agricultural to commercial.

Market research indicates that if a land tract has a source of income from leases that convey with the land, the value of the lease is a part of the market value. The value of the lease must be estimated and added to the value of the land for a reliable market value estimate. Cell tower land leases; either long or short term, are frequently found in all sections of this county. In addition to the rural areas, they are found in suburban areas and within the city in mixed commercial areas. As state law requires that all sources of income produced by land be recognized and included in the value estimate for each tract, Craven County will value and assess all land leases identified for cell or radio towers.

The value will be estimated by the "Income Approach" as covered in this manual. Several leased sites have been identified, the gross incomes have been analyzed, and income ranges have been determined. Each income range has been properly capitalized by a market determined capitalization rate and utilized to develop five (5) class types of cell-radio tower sites. This number represents the "median" value of each income group analyzed.

An analysis of the data indicated that no standard land size for these type leases exists. A pedestal type tower will typically require only a small parcel of land. The standard tower type, requiring guy wire supports, may require several acres of land.

An analysis of several leases indicated that the pedestal type tower, located on an agricultural land tract, typically disrupts the utilization of a minimum of one acre of land. The footprint of land the tower occupies will be included in the valuation from the income approach. The value of the tower site will be valued by the "unit value" method to indicate the value of the lease inclusive of the land valued at its highest and best use.

Urban and suburban locations are most frequently pedestal towers that require the least amount of land surface. These towers frequently occupy a small individual parcel of land or share a commercial parcel with other commercial uses. Urban and suburban tower sites will be valued by use of the "unit value method" to indicate the value of the lease inclusive of the land valued at its highest and best use.

In the information that was supplied from several land owners that lease land to communication tower owners the following became apparent; that some land owners were savvier in negotiations with the cell tower owners than other land owners. Ranges of monthly rents were from \$100.00 to \$1400.00. Some land owners took annual payments that ranged from \$900.00 to \$4,000.00. And some land owners took a one time "lump sum payment" of around \$40,000.00 - \$110,000. We had a one sale of a cell tower site that occurred on 3/28/2014 located off of Old Cherry Point Road. The tower occupied .31 acre and sold for \$139,000.00. The seller was Mr. Edward J. Horner and the buyer was Valentine

Capital LLC; the sale was confirmed by the buyer. Monthly rent was \$570.00 indicating an annual rate of \$6,843.96. Using the income approach to value this indicates a capitalization rate of .0492 or rounded to .05 or 5%.

This being the only sale of a Cell Tower Site in Craven County the Craven County Appraisal office decided on a more conservative market capitalization rate of 10% after researching information regarding 2015 cell tower capitalization rates.

The leases were analyzed and ranges of values were developed. The ranges are as follows;

Low	=	\$9,000.00
Fair	=	\$40,000.00
Average	=	\$72,000.00
Good	=	\$96,000.00
Excellent	=	\$155,000.00

The purpose of this valuation method is to estimate the additional value contributed to the land by the lease for a cell or radio tower site. If an owner provides a copy of the land lease, the income to the owner is to be capitalized at the rate of 10% and the indicated value will set the valuation class the property will be valued.

ROAD SIGN SITE VALUE - Public roadway frontage has been proven by market data to generally increase the value of land tracts in this county. A close study and analysis of land sales will indicate that frontage on U. S. Highways or N. C. State Highways have more value than access by typical county roads. This is assumed to be due to the better quality, width, and access provided by these type roads. In addition to those features, frontage will offer exposure to the additional traffic typically found on this type roadway. As use is primarily commercial for land of this type, the extra traffic and exposure in addition to good access for the public is an asset.

To recognize this additional value on land tracts, Craven County uses the "Road Front Acres" method of valuing the actual frontage acreage at the increased value indicated by market data. When the frontage land value is added to the remainder of the land value, the resulting total value provides a reasonable estimate for the total tract. This is supported by market sales in this county.

Market research also indicates that if a land tract has a source of income from leases that convey with the land, the value of the lease is a part of the market value. The value of the lease must be estimated and added to the value of the land for a reliable market value estimate. Land leases, either long or short term,

are frequently found in this county on state and federal highway frontage tracts and are typical for advertising signs.

As state law requires that the all sources of income be recognized and included in the value estimate, Craven County will value and assess all land leases identified for highway advertising signs. Signs advertising a business located on the same land parcel as the actual business building location will not be listed nor assessed. The value determination will be by use of the "Income Approach to Value" as covered in this manual. Several sites have been identified, the gross and net incomes have been analyzed, and income ranges have been determined. Each income range has been properly capitalized by a market determined capitalization rate and was utilized to develop five grades and values for each of four categories of advertising road signs.

One interesting fact was developed in the analysis of this data; no standard land size for these type leases exists. A pole type road sign will typically require only a small rectangular strip of land. The new modern double sided pedestal type billboard may require only a few square feet of land for the foundation and cleared air space for exposure. Most sign types need only a limited number of square feet of land and may share space with a commercial building on an improved lot. As the principal value has been determined to be the location and exposure of the site, a base land "unit value method" will be utilized.

The value ranges of the analyzed lease data indicated that five classes and four categories would offer reliable ranges for grading with the majority falling into the middle three classes. The two principal sign types are found to be a single face, exposed to traffic in one direction, or double faced, exposed to traffic in both directions. The size of the signs has little or no significance; however; two types were found to adequately represent the quality, a pole type or pedestal type. The location factor indicated separate value ranges for state and federal highways; therefore, a schedule for each highway type was developed. Value on both highway types is principally determined by general location in relationship to the two principal cities in this county, New Bern and Havelock.

Based on this information, the following shall be the standard of grading for advertising road signs on federal highways or state highways in Craven County:

A single faced pedestal type, located in the city limits or within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow - Grade as Good

A single faced pole type, located in the city limits or within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow - Grade as Average

A single faced pedestal type, outside the city limits and not within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow –
Grade as Average

A single faced pole type, outside the city limits and not within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow –
Grade as Fair

A double faced pedestal type, located in the city limits or within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow -
Grade as Good

A double faced pole type, located in the city limits or within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow -
Grade as Average

A double faced pedestal type, outside the city limits and not within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic -
Grade as Average

A double faced pole type, outside the city limits and not within two miles of the city limits of either New Bern or Havelock and facing the in-coming traffic flow –
Grade as Fair

The following schedule lists the two highway types with grade, unit value, sign type and applicable valuation code for each sign type described.

**CRAVEN COUNTY 2016 REVALUATION
VALUATION SCHEDULE FOR ALL COMMERCIAL ROADSIDE ADVERTISING SIGNS**

<u>STATE HIGHWAY LOCATION</u>	<u>GRADE</u>	<u>UNIT VALUE</u>	<u>LOCATION</u>	<u>TYPE</u>	<u>CODE</u>	<u>METHOD</u>
N C HIGHWAY	EXCELLENT	\$10,000.00	STATE ROAD SIGN SITE	SINGLE FACED	19	LAND UNIT
N C HIGHWAY	GOOD	\$8,000.00	STATE ROAD SIGN SITE	SINGLE FACED	15	LAND UNIT
N C HIGHWAY	AVERAGE	\$5,000.00	STATE ROAD SIGN SITE	SINGLE FACED	09	LAND UNIT
N C HIGHWAY	FAIR	\$4,000.00	STATE ROAD SIGN SITE	SINGLE FACED	07	LAND UNIT
N C HIGHWAY	POOR	\$3,000.00	STATE ROAD SIGN SITE	SINGLE FACED	05	LAND UNIT
N C HIGHWAY	EXCELLENT	\$12,000.00	STATE ROAD SIGN SITE	DOUBLE FACED	23	LAND UNIT
N C HIGHWAY	GOOD	\$10,000.00	STATE ROAD SIGN SITE	DOUBLE FACED	19	LAND UNIT
N C HIGHWAY	AVERAGE	\$8,000.00	STATE ROAD SIGN SITE	DOUBLE FACED	15	LAND UNIT
N C HIGHWAY	FAIR	\$5,000.00	STATE ROAD SIGN SITE	DOUBLE FACED	09	LAND UNIT
N C HIGHWAY	POOR	\$4,000.00	STATE ROAD SIGN SITE	DOUBLE FACED	07	LAND UNIT
<u>FED. HIGHWAY LOCATION</u>	<u>GRADE</u>	<u>UNIT VALUE</u>	<u>LOCATION</u>	<u>TYPE</u>	<u>CODE</u>	<u>METHOD</u>
U S HIGHWAY	EXCELLENT	\$20,000.00	US HIGHWAY SIGN SITE	SINGLE FACED	39	LAND UNIT
U S HIGHWAY	GOOD	\$15,000.00	US HIGHWAY SIGN SITE	SINGLE FACED	29	LAND UNIT
U S HIGHWAY	AVERAGE	\$10,000.00	US HIGHWAY SIGN SITE	SINGLE FACED	19	LAND UNIT
U S HIGHWAY	FAIR	\$8,000.00	US HIGHWAY SIGN SITE	SINGLE FACED	15	LAND UNIT
U S HIGHWAY	POOR	\$5,000.00	US HIGHWAY SIGN SITE	SINGLE FACED	09	LAND UNIT
U S HIGHWAY	EXCELLENT	\$25,000.00	US HIGHWAY SIGN SITE	DOUBLE FACED	49	LAND UNIT
U S HIGHWAY	GOOD	\$20,000.00	US HIGHWAY SIGN SITE	DOUBLE FACED	39	LAND UNIT
U S HIGHWAY	AVERAGE	\$15,000.00	US HIGHWAY SIGN SITE	DOUBLE FACED	29	LAND UNIT
U S HIGHWAY	FAIR	\$10,000.00	US HIGHWAY SIGN SITE	DOUBLE FACED	19	LAND UNIT
U S HIGHWAY	POOR	\$8,000.00	US HIGHWAY SIGN SITE	DOUBLE FACED	15	LAND UNIT
OTHER ROAD LOCATIONS	FAIR	\$4,000.00	OTHER LOCATIONS	SINGLE FACED	07	LAND UNIT
OTHER ROAD LOCATIONS	AVERAGE	\$8,000.00	OTHER LOCATIONS	DOUBLE FACED	15	LAND UNIT

Market Value Tables
Large Tracts (10+ Acres)
All Uses

2016 CRAVEN COUNTY AGRICULTURE / FORESTRY SCHEDULE

AGRICULTURE LAND

SALES OF CLEARED AGRICULTURE LAND RANGED FROM \$1700.00 PER ACRE TO OVER \$6300.00 PER ACRE THE MAJORITY OF THE SALES FELL AROUND THE \$2800.00 PER ACRE VALUE, THEREFORE ALL CLEARED AGRICULTURE LAND WILL BE ASSESSED AT **\$2800.00 PER ACRE**. ADJUSTMENTS WILL BE MADE FOR LOCATION, ROAD FRONTAGE AND WATER FRONTAGE IF ANY, OR OTHER HIGHEST AND BEST USES COVERED IN THIS MANUAL.

WOODLAND

SALES OF WOODLAND RANGE FROM \$900.00 PER ACRE TO \$2,700 PER ACRE. THE MAJORITY OF SALES FELL AROUND THE **\$1000.00 PER ACRE** VALUE. SALES INDICATE THAT WOODLAND SELLS FOR LESS PER ACRE BASED ON SIZE, SIZE ADJUSTMENTS WILL APPLY TO WOODLAND TRACTS AS FOLLOWS: ADJUSTMENTS WILL BE MADE FOR LOCATION, ROAD FRONTAGE AND WATER FRONTAGE IF ANY, OR OTHER HIGHEST AND BEST USES COVERED IN THIS MANUAL.

RANGE (ACRES)	PRICE PER ACRE
1 TO 250	\$1,000.00
251 TO 300	\$950.63
301 TO 350	\$903.68
351 TO 400	\$859.06
401 TO 450	\$816.64
451 TO 500	\$776.31
501 TO 550	\$737.98
551 TO 600	\$701.54
601 TO 650	\$666.90
651 TO 700	\$633.97
701 TO 750	\$602.67
751 TO 800	\$572.91
801 TO 850	\$544.63
851 TO 9,999,999	\$517.94
WASTELAND	\$40.00 - \$1000.00 PER ACRE

2016 CRAVEN COUNTY AGRICULTURE / FORESTRY SCHEDULE

RURAL HOMESITES

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
\$5,000.00	A	STANDARD	AG/WD TRACT HOMESITE
\$6,000.00	B	STANDARD	AG/WD TRACT HOMESITE
\$7,000.00	C	STANDARD	AG/WD TRACT HOMESITE
\$8,000.00	D	STANDARD	AG/WD TRACT HOMESITE
\$10,000.00	E	STANDARD	AG/WD TRACT HOMESITE
\$12,000.00	F	STANDARD	AG/WD TRACT HOMESITE
\$15,000.00	G	STANDARD	AG/WD TRACT HOMESITE
\$18,000.00	H	STANDARD	AG/WD TRACT HOMESITE
\$20,000.00	I	STANDARD	AG/WD TRACT HOMESITE
\$25,000.00	J	STANDARD	AG/WD TRACT HOMESITE
\$30,000.00	K	STANDARD	AG/WD TRACT HOMESITE
\$35,000.00	L	STANDARD	AG/WD TRACT HOMESITE
\$40,000.00	M	STANDARD	AG/WD TRACT HOMESITE
\$50,000.00	N	STANDARD	AG/WD TRACT HOMESITE
\$60,000.00	O	STANDARD	AG/WD TRACT HOMESITE
\$75,000.00	P	STANDARD	AG/WD TRACT HOMESITE
\$95,000.00	Q	STANDARD	AG/WD TRACT HOMESITE
\$115,000.00	R	STANDARD	AG/WD TRACT HOMESITE
\$125,000.00	S	STANDARD	AG/WD TRACT HOMESITE
\$135,000.00	T	STANDARD	AG/WD TRACT HOMESITE
\$145,000.00	U	STANDARD	AG/WD TRACT HOMESITE
\$150,000.00	V	STANDARD	AG/WD TRACT HOMESITE

AGRICULTURAL LAND

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
\$900.00	UC	STANDARD	UTILITY EASEMENT - CROP LAND

WOODLAND

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
\$100.00	UW	STANDARD	UTILITY EASEMENT - WOODED LAND

ROAD FRONT ACRES

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
*	RH	STANDARD	HYDRIC RF ACRES
\$3,000.00	R1	STANDARD	ROAD FRONT ACRES
\$4,000.00	R2	STANDARD	ROAD FRONT ACRES
\$5,000.00	R3	STANDARD	ROAD FRONT ACRES
\$6,000.00	R4	STANDARD	ROAD FRONT ACRES
\$8,000.00	R5	STANDARD	ROAD FRONT ACRES
\$10,000.00	R6	STANDARD	ROAD FRONT ACRES
\$12,000.00	R7	STANDARD	ROAD FRONT ACRES
\$15,000.00	R8	STANDARD	ROAD FRONT ACRES
\$20,000.00	R9	STANDARD	ROAD FRONT ACRES
\$25,000.00	R10	STANDARD	ROAD FRONT ACRES
\$30,000.00	R11	STANDARD	ROAD FRONT ACRES
\$35,000.00	R12	STANDARD	ROAD FRONT ACRES

* HYDRIC RF ACRES WILL BE VALUED AT REGULAR AG OR WOODLAND PRICES PER ACRE

2016 CRAVEN COUNTY AGRICULTURE / FORESTRY SCHEDULE

HIGHWAY FRONT ACRES

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
*	HH	STANDARD	HYDRIC HF ACRES
\$3,000.00	H1	STANDARD	ROAD FRONT ACRES
\$5,000.00	H2	STANDARD	ROAD FRONT ACRES
\$7,500.00	H3	STANDARD	ROAD FRONT ACRES
\$10,000.00	H4	STANDARD	ROAD FRONT ACRES
\$12,000.00	H5	STANDARD	ROAD FRONT ACRES
\$15,000.00	H6	STANDARD	ROAD FRONT ACRES
\$20,000.00	H7	STANDARD	ROAD FRONT ACRES
\$25,000.00	H8	STANDARD	ROAD FRONT ACRES
\$30,000.00	H9	STANDARD	ROAD FRONT ACRES
\$35,000.00	HA	STANDARD	ROAD FRONT ACRES
\$40,000.00	HB	STANDARD	ROAD FRONT ACRES
\$45,000.00	HC	STANDARD	ROAD FRONT ACRES
\$50,000.00	HD	STANDARD	ROAD FRONT ACRES
\$55,000.00	HE	STANDARD	ROAD FRONT ACRES
\$60,000.00	HF	STANDARD	ROAD FRONT ACRES

* HYDRIC RF ACRES WILL BE VALUED AT REGULAR AG OR WOODLAND PRICES PER ACRE

CREEK FRONT ACRES

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
*	CH	STANDARD	HYDRIC CF ACRES
\$3,000.00	C1	STANDARD	CREEK FRONT ACRES
\$4,000.00	C2	STANDARD	CREEK FRONT ACRES
\$5,000.00	C3	STANDARD	CREEK FRONT ACRES
\$6,000.00	C4	STANDARD	CREEK FRONT ACRES
\$8,000.00	C5	STANDARD	CREEK FRONT ACRES
\$10,000.00	C6	STANDARD	CREEK FRONT ACRES
\$12,000.00	C7	STANDARD	CREEK FRONT ACRES
\$15,000.00	C8	STANDARD	CREEK FRONT ACRES
\$20,000.00	C9	STANDARD	CREEK FRONT ACRES
\$25,000.00	C10	STANDARD	CREEK FRONT ACRES
\$30,000.00	C11	STANDARD	CREEK FRONT ACRES
\$35,000.00	C12	STANDARD	CREEK FRONT ACRES
\$40,000.00	C13	STANDARD	CREEK FRONT ACRES
\$45,000.00	C14	STANDARD	CREEK FRONT ACRES
\$50,000.00	C15	STANDARD	CREEK FRONT ACRES
\$55,000.00	C16	STANDARD	CREEK FRONT ACRES
\$60,000.00	C17	STANDARD	CREEK FRONT ACRES

* HYDRIC CF ACRES WILL BE VALUED AT REGULAR AG OR WOODLAND PRICES PER ACRE

WATERFRONT ACRES

<u>VALUE</u>	<u>CODE</u>	<u>CLASS</u>	<u>PRINT DESCRIPTION</u>
*	WH	STANDARD	HYDRIC WF ACRES
\$5,000.00	W1	STANDARD	WATERFRONT ACRES
\$8,000.00	W2	STANDARD	WATERFRONT ACRES
\$10,000.00	W3	STANDARD	WATERFRONT ACRES
\$12,000.00	W4	STANDARD	WATERFRONT ACRES
\$15,000.00	W5	STANDARD	WATERFRONT ACRES
\$20,000.00	W6	STANDARD	WATERFRONT ACRES
\$25,000.00	W7	STANDARD	WATERFRONT ACRES
\$35,000.00	W8	STANDARD	WATERFRONT ACRES
\$50,000.00	W9	STANDARD	WATERFRONT ACRES
\$75,000.00	W10	STANDARD	WATERFRONT ACRES
\$100,000.00	W11	STANDARD	WATERFRONT ACRES
\$125,000.00	W12	STANDARD	WATERFRONT ACRES

* HYDRIC WF ACRES WILL BE VALUED AT REGULAR AG OR WOODLAND PRICES PER ACRE

SCHEDULE APPLICATION EXAMPLE

This example is offered as to how this schedule will affect the value of a large tract with frontage on a public roadway in a typical rural neighborhood of Craven County is provided below.

The sample tract has 60 acres with 860 feet of frontage on a publicly owned road. This tract has 40 acres of cleared land including the road frontage and home sites with the remainder as forestland.

The tract also has one home site for a dwelling house occupied by the landowner and one home site with a doublewide mobile home listed as personal property and occupied by his married son. Both home sites are located about 600 feet from the road on cleared land reducing that class by 2 acres based on the standard of rural home sites being listed at 1 acre each on large tracts. This property is in a predominately agricultural neighborhood and is presently used for agricultural purposes. On similar tracts of land within one mile of this property, six road front tracts from .6 to 1.5 acres have been sold over the past year for residential lots.

The road frontage on this tract is in cultivation and consists entirely of cleared land with a scheduled value of \$2,500 per acre. The road frontage acreage of this tract is $(860 \text{ FF} \times 200 \text{ F Depth} = 172,000 \text{ SF} / 43,560 \text{ SF per acre} =) 3.95$ road front acres.

Residential lots in this neighborhood, based on the recent sale of the tracts indicated, range from \$12,000 to \$18,000 retail (sold individually to separate buyers). The schedule for rural home sites in this neighborhood is \$15,000 for the standard one acre lot. As the total development and sale expense has been estimated at fifty percent of retail, the indicated value per road front acre will bracket \$6,000. This value has been so scheduled for this neighborhood.

The road frontage will be classed as R4 - Road Front Acres and so indicated with the scheduled value of \$6,000 per acre as the highest and best use of this portion of the tract is residential development. The two individual home sites located on this tract have each been listed as Code G Home sites at \$15,000 each.

Each portion of this entire tract has now been classified at its highest and best use and when summed, the contributing value of each portion will result in an estimate of the market value for the entire land tract. This summation is as follows:

Code G Home Sites -	2 each	@	\$15,000	=	\$30,000
Code R4 Rd. Ft. Ac. -	3.95 Ac.	@	\$6,000	=	\$23,700
Clear Land -	34.05 Ac.	@	\$2,500	=	\$85,125
Woodland -	<u>20.00 Ac.</u>	@	\$1,000	=	<u>\$20,000</u>
Total Land Value -	60.00 Ac.			=	\$158,825

An estimated market value for the dwelling house and any detached out buildings will be developed as covered in other sections of this manual. The value for building improvements will be added to the indicated land value estimate for a total estimated value for the tract as improved and valued at its highest and best use.

This method will be applied countywide for this revaluation. As tested by market data, the resulting values are reasonable market value estimated and provide a good range of values. As this method and the covered standards and rules are used for each tract of ten or more acres on a countywide basis and value each tract at its highest and best use, this method is equitable.

The following page is a copy of a field data card. The sections highlighted will have market value information for land tracts of ten or more acres. The highest and best use of each section of the tract will be listed. For land valued by the "market acres method", each land type, class and quality will be listed by acreage.

MARKET VALUATION METHODOLOGY
OF RURAL LAND
SMALL TRACTS (Less Than 10 Acres)

A study of vacant rural land sales in Craven County over the past several years will reveal that the most frequent type sale is that of a small acreage tract under ten acres in size. The vast majority of these land purchases have been to change the use from agricultural/forestry to a residential use. A further investigation will find that the small tracts sold over the past few years had at least a portion of the acreage consisting of soils that would allow the use of private septic systems and private wells. If a change in the use of the land has not yet taken place, contact with buyers will confirm that the land was purchased with a future change in mind.

If the soils will allow private septic systems, the typical buyer will purchase the minimum size tract that will allow for residential development. He will purchase more only if necessary to allow for use of these systems. A major reason for larger tract purchase is the availability. Rural land sellers will frequently have small tracts that are residual to other properties owned. The extra expense and problems with farming a small tract of limited acreage located at a distance from the principal farm tract will frequently prompt selling of these small tracts. Other sales are frequently to convert residual land on site into cash without affecting the principal crop or fields. Sales may also allow for correction of lot lines, land swaps or for general convenience.

A study of these sales will further reveal that the principal value in these small land tracts will be in the portion that allows for a home site by use of a septic system. The remainder of the land will be residual to the home site and will have a significantly lower value. If the small tract purchased can be subsequently subdivided into additional home sites, the tract will have an increased value principally determined by the number of home site units available on site. Each unit typically consists of a minimum amount of good soils allowing for a home site with a septic system. Any additional land is considered residual to the home site and typically is of poor soil quality or low in topography.

Vacant Small Tracts - The development of a separate schedule for small tracts is based on a study of rural market sales in Craven County over a period of several years. This schedule is based on the market data indication that tracts of less than ten acres have a highest and best use of residential when central sewage is available. This is also the highest and best use when central sewage is not available but the tract has adequate soils allowing for a private sewage system.

The soil quality of each tract without the availability of central sewage will be analyzed by the GIS Computer system. If found to contain adequate soils of a type expected to allow one or more septic systems, the highest and best use will be residential land and the tract will be valued from the small tract vacant land schedule. If the soil is questionable, the owner must have the land tested by the government agency that performs this service and deemed incapable of supporting a septic system.

It is neither possible nor practical for this department to have each small tract site tested to confirm the tract suitable for use of septic systems. Craven County has complete soils maps for the entire county and has identified each soil class expected to provide adequate percolation for septic system use on our computer system. This soil list was developed with the assistance of soils specialists from the Craven County Environmental Health Department. If the area shows development patterns (home sites) within that soil type then the responsibility lies with the owner in proving the soil is not capable of supporting a septic system.

For a determination of soils quality, the computer list of soils will be used to calculate the type and quantity of each soil on each small tract. If an adequate square footage of soils typically expected to percolate exists on site, the highest and best use of the small tract will be residential development and the small tract schedule will be utilized to value the tract.

Soil type alone is not necessarily the only factor that determines approval for septic systems. Ground water levels are also important. The only method to determine if on site ground water levels are suitable is for a qualified soils expert to visit the site and make test drillings. Only the Health Department or certified soils experts are qualified to make this determination.

Any small tract considered suitable for private sewage systems as based on available soils data will be subject to an on site inspection by the Craven County Health Department upon the request of the owner. If site inspected by the Health Department and the entire tract is determined not to be suitable for septic system use, a letter of documentation will be provided this department. This department will then re-class the tract as not buildable and adjust the value downward according to the schedule of values. The highest and best use of small tracts not allowing residential use will be as residual land for assemblage or agricultural use.

Developed Small Tracts - If a small tract is developed by a single home site at present, a standard one acre residential base site will be valued from the base site schedule in this manual indicated for the neighborhood. The remaining acreage will be valued from the small tract schedule for the neighborhood as residual residential land. The two values will be summed for a total land value.

If a small tract has two or more developed home sites, a residential base site will be valued for each developed home site with the remainder valued as residual residential land from the small tract schedule. If the small tract size will not allow for the standard one acre rural base site for each developed home site, each developed home site will be reduced in size and valued from the applicable schedule.

Undeveloped Small Tracts - If a tract of land is greater than 1 acre in size and less than or equal to 5 acres in size, and the property fronts on a public road, then the highest and best use of the land would be a building site for a residential or commercial structure. These tracts will be valued with a 1 acre building site plus residual land. If the land is non- buildable then it will be priced off of the small tract schedule only.

An example of valuations of small tracts is as follows. A tract of land with 3.0 acres fronting on a public road with 225' of road frontage, the base site value for this neighborhood is \$15,000. The residual land value is calculated at \$5,000 per acre. The total value for this site, vacant or improved, will be \$25,000.00.

The following page is a sample of the valuation data card with the areas highlighted that would contain pertinent information regarding the valuation of a small tract.

RURAL NEIGHBORHOODS

MARKET VALUE SMALL TRACT (<10 AC.) SCHEDULES

The following schedules are typical small tract schedules that would be applicable for vacant small tracts located within a rural neighborhood. Each neighborhood will have instructions as to which schedule will apply. Tracts valued by these schedules will have frontage on a public dedicated road.

If tracts are located off road, adjustments developed from market data may be made to the neighborhood schedule or a separate schedule for off road tracts may be developed. Most frequently, a neighborhood schedule will have specified adjustments to reflect the effect of access by other than a public owned or dedicated road.

As residential lot values vary for different rural neighborhoods, different small tract schedules were developed. Likewise, different standards and rules may apply for the different neighborhoods. The schedule indicated for each neighborhood is based on a study of vacant small tract sales from within the applicable or comparable neighborhoods and will provide the most equitable values for this method in that identified neighborhood.

The rural small tract schedules are found on the following pages. A particular schedule may be utilized for one individual neighborhood or may be utilized for all neighborhoods within a township or section of the county as dictated by the market data for that area.

RURAL SMALL TRACT SCHEDULES

SM/RS	-	GOOD
SM/RS	-	AVERAGE
SM/RS	-	FAIR
SM/RS	-	POOR

CRAVEN COUNTY 2016 REVALUATION

GOOD - RURAL SMALL TRACT SCHEDULE

<u>ACREAGE RANGE</u>	<u>ROAD FRONTAGE</u>	<u>VALUE PER ACRE</u>	<u>CODE</u>
1.01 To 1.50	50 To 100	\$6,000.00	06
1.01 To 1.50	101 To 200	\$7,000.00	07
1.01 To 1.50	201 To UP	\$8,000.00	08
1.51 To 1.99	50 To 100	\$6,000.00	06
1.51 To 1.99	101 To 200	\$7,000.00	07
1.51 To 1.99	201 To 400	\$8,000.00	08
1.51 To 1.99	400 To UP	\$9,000.00	09
2.00 To 2.99	50 To 100	\$6,000.00	06
2.00 To 2.99	101 To 200	\$7,000.00	07
2.00 To 2.99	201 To 400	\$8,000.00	08
2.00 To 2.99	400 To UP	\$9,000.00	09
3.00 To 4.99	50 To 100	\$4,000.00	04
3.00 To 4.99	101 To 200	\$5,000.00	05
3.00 To 4.99	201 To 400	\$6,000.00	06
3.00 To 4.99	401 To UP	\$7,000.00	07
5.00 To 10.00	50 To 200	\$3,000.00	03
5.00 To 10.00	201 To 400	\$4,000.00	04
5.00 To 10.00	401 To 600	\$5,000.00	05
5.00 To 10.00	601 To 800	\$6,000.00	06
5.00 To 10.00	801 To UP	\$7,000.00	07

CRAVEN COUNTY 2016 REVALUATION

AVERAGE - RURAL SMALL TRACT SCHEDULE

<u>ACREAGE RANGE</u>	<u>ROAD FRONTAGE</u>	<u>VALUE PER ACRE</u>	<u>CODE</u>
1.01 To 1.50	50 To 100	\$5,000.00	06
1.01 To 1.50	101 To 200	\$6,000.00	07
1.01 To 1.50	201 To UP	\$7,000.00	08
1.51 To 1.99	50 To 100	\$5,000.00	06
1.51 To 1.99	101 To 200	\$6,000.00	07
1.51 To 1.99	201 To 400	\$7,000.00	08
1.51 To 1.99	400 To UP	\$8,000.00	09
2.00 To 2.99	50 To 100	\$5,000.00	06
2.00 To 2.99	101 To 200	\$6,000.00	07
2.00 To 2.99	201 To 400	\$7,000.00	08
2.00 To 2.99	400 To UP	\$8,000.00	09
3.00 To 4.99	50 To 100	\$3,000.00	04
3.00 To 4.99	101 To 200	\$4,000.00	05
3.00 To 4.99	201 To 400	\$5,000.00	06
3.00 To 4.99	401 To UP	\$6,000.00	07
5.00 To 10.00	50 To 200	\$2,500.00	03
5.00 To 10.00	201 To 400	\$3,000.00	04
5.00 To 10.00	401 To 600	\$4,000.00	05
5.00 To 10.00	601 To 800	\$5,000.00	06
5.00 To 10.00	801 To UP	\$6,000.00	07

CRAVEN COUNTY 2016 REVALUATION

FAIR - RURAL SMALL TRACT SCHEDULE

<u>ACREAGE RANGE</u>	<u>ROAD FRONTAGE</u>	<u>VALUE PER ACRE</u>	<u>CODE</u>
1.01 To 1.50	50 To 100	\$3,000.00	04
1.01 To 1.50	101 To 200	\$4,000.00	05
1.01 To 1.50	201 To UP	\$5,000.00	06
1.51 To 1.99	50 To 100	\$3,000.00	04
1.51 To 1.99	101 To 200	\$4,000.00	05
1.51 To 1.99	201 To 400	\$5,000.00	06
1.51 To 1.99	400 To UP	\$6,000.00	07
2.00 To 2.99	50 To 100	\$2,000.00	02
2.00 To 2.99	101 To 200	\$3,000.00	04
2.00 To 2.99	201 To 400	\$4,000.00	05
2.00 To 2.99	400 To UP	\$5,000.00	06
3.00 To 4.99	50 To 100	\$1,500.00	01
3.00 To 4.99	101 To 200	\$2,000.00	02
3.00 To 4.99	201 To 400	\$3,000.00	04
3.00 To 4.99	401 To UP	\$4,000.00	05
5.00 To 10.00	50 To 200	\$1,500.00	01
5.00 To 10.00	201 To 400	\$2,000.00	02
5.00 To 10.00	401 To 600	\$3,000.00	04
5.00 To 10.00	601 To 800	\$4,000.00	05
5.00 To 10.00	801 To UP	\$5,000.00	06

CRAVEN COUNTY 2016 REVALUATION

POOR - RURAL SMALL TRACT SCHEDULE

<u>ACREAGE RANGE</u>	<u>ROAD FRONTAGE</u>	<u>VALUE PER ACRE</u>	<u>CODE</u>
1.01 To 1.50	50 To 100	\$2,500.00	06
1.01 To 1.50	101 To 200	\$3,000.00	08
1.01 To 1.50	201 To UP	\$4,000.00	10
1.51 To 1.99	50 To 100	\$2,500.00	06
1.51 To 1.99	101 To 200	\$3,000.00	08
1.51 To 1.99	201 To 400	\$4,000.00	10
1.51 To 1.99	400 To UP	\$5,000.00	12
2.00 To 2.99	50 To 100	\$1,500.00	01
2.00 To 2.99	101 To 200	\$2,000.00	05
2.00 To 2.99	201 To 400	\$3,000.00	08
2.00 To 2.99	400 To UP	\$4,000.00	10
3.00 To 4.99	50 To 100	\$1,500.00	01
3.00 To 4.99	101 To 200	\$2,000.00	05
3.00 To 4.99	201 To 400	\$2,500.00	06
3.00 To 4.99	401 To UP	\$3,000.00	08
5.00 To 10.00	50 To 200	\$1,500.00	01
5.00 To 10.00	201 To 400	\$2,000.00	05
5.00 To 10.00	401 To 600	\$2,500.00	06
5.00 To 10.00	601 To 800	\$3,000.00	08
5.00 To 10.00	801 To UP	\$4,000.00	10

RURAL LAND VALUATION

STANDARDS, RULES AND GUIDELINES

Rural properties, due to their diversity, are more difficult to value in a reliable and equitable manner than stabilized urban or growing suburban neighborhoods. Urban areas are controlled in allowable uses by zoning in addition to city ordinances. Areas such as this will have sections of homogeneous uses that can be valued by use of a single valuation method. Growing suburban developments control the uses allowed in a similar manner with use of restrictive covenants.

As rural areas of Craven County do not have zoning or restrictions controlling the land use, several uses may occur within a small area. Likewise, thousands of acres of land may be used for agricultural or forestry use but with a few residential or commercial uses scattered about that large area.

To maintain equity throughout rural areas, like uses will be valued in a like manner. To make this requirement possible, each rural neighborhood will have standards, rules and guidelines that control the valuations within that neighborhood. Many of these standards will be applicable for all rural neighborhoods with special situations addressed on an individual basis.

The following are standards, rules and guidelines that are most applicable in the majority of rural neighborhoods:

Agricultural Tracts - Each land tract of 10 or more acres will be reviewed for "highest and best use" of the entire tract or portions of the tract. Each use type will be valued in an applicable manner. Agricultural tracts on identified public roads will have road front acres calculated and valued separately from the agricultural land. Likewise, applicable tracts will have the riverfront and creek front acres valued separately. Any commercial and/or residential sites located on the tract will be valued at the applicable use. Each highest and best use type will be valued at a minimum size of one acre. Residential uses on a large tract will have a minimum of one each for each home site. A commercial repair garage on a 100 acre farm will have a one acre commercial base site in addition to any applicable road front acres, home sites or the agricultural land.

Vacant Small Tracts - Each vacant land tract of less than 10 acres will be valued at the highest and best use of residential unless data documenting residential use is not possible.

Any permit to install a private septic system on a tract, regardless of the system type (mound or standard), confirms that the tract is buildable with a development site for each system allowed. Upon the issue of a permit to install a private septic system by the responsible authority, the Craven County Health

Department is the basis for a revaluation of the site. The issuance of a permit will convert a tract that was a “vacant” category to the “developed” category and prompt a revaluation of the tract with a development site for each permitted septic system.

Small tracts of five acres or less - That front on a public road will be valued at its highest and best use as a residential/commercial building site. These tracts will include a one acre base site with the remainder of land valued off of the small tract schedules. For the land to be deemed non-buildable, documentation must be provided by a recognized authority after an on site inspection and specify that tract is 100% hydric soils, “404 Wetlands”, or a similar situation.

Developed Small Tracts - Each tract less than 10 acres that has been developed for either a residential or commercial use will have an acre for each home or business site valued at the applicable use site value. The remainder of the tract will then be valued by the small tract method as residual land to the developed use. Any permit to install an additional private septic system on a developed small tract, regardless of the system type, will prompt additional buildable site values for each permit issued.

Vacant Lots - A land tract of one acre or less will be considered suitable as a residential site and will be valued at the applicable site value for the neighborhood. If the lot is documented as non-buildable, this will be indicated on the parcel record and the value adjusted to a residential residual land value as indicated in the applicable schedule. Any permit to install a private septic system on a tract, regardless of the system type, confirms that the tract is a buildable site.

Wasteland – Land that, based on its particular characteristics, may not be used for any purpose whatsoever, and otherwise has no value or utility. If these areas are brought to the attention of the Tax Department by the landowner, the Tax Department will take a closer look at the land in question in order to determine if any portion of the property qualifies as wasteland; and if so, the proper value that should be applied. Note that wetlands usually do not constitute wastelands, as they have value and/or utility.

Private Sewage Systems - Private sewage is currently provided by septic systems of various types. The standard is a septic tank with adequate drain field as specified for the intended use constructed by use of soils found on site. A mound system, while more expensive to build, is a septic system installed in a prescribed manner with proper fill soil being transported to the site and used to construct drain field areas. Both are used in Craven County for the purposes of allowing construction of buildings with bath facilities. Private sewage systems utilizing other methods may be found on occasions and several new type systems are being tested in various areas. For the purpose of this revaluation,

any private sewage system used to allow construction of a building with one or more bath facilities will require the valuation of the land tract as having a developed site.

Land Quality Codes on rural tracts - Each land tract or parcel, regardless of the size, will have descriptive land quality codes that identify certain features as covered in previous sections of this manual. Adjustments to land value may be affixed to this code. In certain neighborhoods, townships or portions of the county, specified features will prompt an automatic value adjustment. This is done only when an adjustment is well supported by market data regarding a specified land or location feature. The computer will be programmed to make a set percentage adjustment of the unit value each time that feature is identified by a land quality code.

Roads:

Code 01 will identify the access to the property is publicly owned and maintained. If any portion of the property has a minimum of twenty feet of direct frontage to a public owned road, state or municipal, the land quality code will be 01. This minimum frontage is considered adequate for a driveway giving direct access to the public road.

Code 02 will identify that an access to the property is dedicated to public access but is privately owned and maintained. While this tract may have no direct frontage to a public owned and maintained road, the access to a public road is dedicated to public use. Current county regulations require this type access be provided by property owners when two or more individual lots are sold from a tract to individuals for residential use. This type access is described in the individual deeds by reference to a map plat or by a metes and bounds description.

Code 03 will identify that access to the property is by an easement across privately owned property. Easements of this type limit the access to the individual lot owner. Easements are described in the individual lot deed.

Code 04 will identify the subject tract or parcel has no access and is "land locked". This seldom occurs in the present time but may exist on properties acquired many years ago. Market data has indicated a negative valuation adjustment is applicable for each tract or parcel without an access.

Topography:

Code 01 indicates the land tract or parcel is adequately level to allow the development of a minimum of one home site. The cost of construction would be

considered typical and normal for this area with out unusual and excessive cost being required by the topography of the site.

Code 02 indicates the land tract or parcel is rolling and not generally level. The site would allow for the development of a minimum of one home site but the cost of construction may exceed the usual cost typical of a mostly level site. Market data within certain neighborhoods may indicate an adjustment is warranted.

Code 03 indicates the land tract or parcel will contain low or wet areas. The site would have an adequately suitable portion that would allow for the development of a minimum of one home site without unusual or excessive construction costs.

Code 04 indicates the land tract or parcel is expected to be non-buildable. Soil quality or the size of the tract would prevent use of an individual septic system and central sewage is not available to the tract. Market data has indicated a negative valuation adjustment is applicable only for tracts or parcels value for residential or commercial development.

View:

Code 01 indicates a parcel or tract has a typical interior land view. This will be found most often in rural properties without land features recognized by the market to increase the land value at the highest and best use.

Code 02 indicates a parcel or tract is located on a land features that is recognized by the market and will result in the land selling above typical interior tracts equal in all other features. This code will indicate the property has frontage on a water feature such as a river or a navigable creek and would change the highest and best use of all or a portion of the tract. This will typically require a positive value adjustment unless additional features such as 100% hydric soils nullify a change in highest and best use.

Code 03 indicates a parcel or tract is located near a land feature and offers a view that is recognized by the market to increase the value at its highest and best use. This will typically require a positive value adjustment.

Code 04 would indicate the land tract or parcel having frontage on a developed golf course. This code is not typically found in rural areas. This code may be found in neighborhoods that are changing from rural to suburban residential use due to a developed golf course in the area. This code typically requires a positive value adjustment above non golf course fronting tracts.

Code 05 would indicate actual frontage on a lake that would be recognized by the market to increase the value at its highest and best use. An occasional rural tract will have a large pond with suitable development land

located around the shoreline. This would indicate a positive adjustment or a change in highest and best use for a portion of the tract.

Utilities:

Code 01 would indicate that the land tract or parcel has the availability of public utilities including electricity, central water and central sewage. The existence of central sewage utilities will have an effect on the highest and best use of the land.

Code 02 would indicate that the land tract or parcel has the availability of public utilities including electricity and central water. These features do not typically affect the highest and best use of the land but may reduce the tract size required for residential use.

Code 03 would indicate that the land tract or parcel only has the public utility of electricity available to the site. This utility is available to all areas of this county and would be economically feasible to practically all tracts in the county. Neither an adjustment nor change in highest and best use is typically warranted.

Code 04 would not typically be found in rural areas as this indicates full utilities of electricity, central water; central sewage and natural gas are available to the site.

Code 05 would not typically be found in rural areas but may be found in suburban neighborhoods. This code indicates natural gas in addition to other indicated utilities is available.

Neighborhood Quality Class - Each identified neighborhood is assigned a land value quality rated from excellent to poor. These qualities or classes are not indicative of the general condition of homes or properties within the identified neighborhood. They do not indicate anything regarding the residents, income of residents, home type or size dwellings in the identified neighborhood. They are simply descriptive identifiers that direct the valuation computer to the correct land valuation table that is identified by these value quality codes.

By use of land value quality codes an entire neighborhood may be revalued by changing the land quality code. Each land quality table utilizes identical unit value codes. Use of a different quality code will change the table used by the computer system to find the base unit value indicated by the code. This is typical of Mass Appraisal computer programs and is an essential requirement for the CAMA program used by Craven County.

As an example, a rural neighborhood with a land value quality of "Average" was last valued from market data indicating the typical rural home site had a value of

\$15,000. This was indicated in the computer system by a unit value code of "29". Further examination of market data indicates the typical home site in this neighborhood is actually \$18,000. As code "35" indicates a unit value of \$18,000 in the "Average" land value quality, the entire neighborhood may be corrected in mass by changing the land value code from 29 to 35.

**THE
LAND USE
VALUATION
OF
QUALIFYING RURAL
AGRICULTURAL, FORESTRY AND HORTICULTURAL
LAND TRACTS**

LAND USE VALUATION OF QUALIFYING TRACTS

The 1973 North Carolina General Assembly enacted legislation allowing for preferential assessment of selected land classes for tax purposes. This legislation allows a value other than market value at the highest and best use. Qualifying tracts of agricultural, forestry and horticultural land may be assessed on a value developed and based on the current use of the land. While this legislation has since been modified and expanded, the most current statute controlling the Use Value Program is the basis for these Land Use Valuation Regulations.

These regulations were brought about by concern for the loss of many small family owned and operated farms and forestry tracts. Land tracts would frequently have a "highest and best use" of other than farming or timber production and the resulting taxes at the higher value proved an economic burden to the owners. As ad valorem taxes assessed on the market value or true value in money would frequently exceed the capacity of the income produced by many smaller farms and forests, many were forced to sell each year.

The accelerated loss of family farms due to the burden of paying taxes proved to be alarming to our legislature and prompted the Use Value Assessment Tax Deferral Program. Under this program, the land was to be valued by two methods. One based on the net income at the current use regardless of the highest and best use. The other at market value based on the actual highest and best use. Owners in this program are to be assessed on the lower use value. The tax difference between the higher market value and the lower use value is to be deferred. This would offer tax relief to the owners of actively producing smaller tracts by limiting the taxes due each year a lower tax based on the use value.

Only land tracts with an established history of use for Agricultural, Horticultural or Forestry would qualify for this program and then only under certain conditions. The General Statutes of North Carolina specify minimum tract acreage for the three qualifying uses. Additional requirements pertaining to gross income from the tract, income history and various ownership qualifications are also detailed in this legislation and must be met by the owner.

This legislation was developed to offer tax relief as long as the land and ownership remain qualified for the program. It was designed to assist the small farmer in keeping his/her land in production. As taxes are deferred only as long as the land and ownership qualify, this legislation also details when tracts lose

their use value qualification. Once a tract loses its qualification, previously deferred taxes become due and payable as specified in this statute.

A massive amount of information is required to develop corn and soybean production estimates for each of the soil types found in any one county. From this estimated production, accurate information on production cost is required to estimate a net income. Gathering the necessary data and making the many estimates and calculations was not seen as practical for the typical staff of a county assessor. Section 105-277.7 of the General Statutes of North Carolina, mandates a Use-Value Advisory Board. This board is to annually develop and submit a recommended Use-Value Manual to the Department of Revenue. It is then distributed to use as a guide in the valuation of qualified properties.

The most recent issue of this manual has been provided to Craven County as a guide for the valuation of these qualified properties for the 2016 Revaluation of qualified land tracts in this program. The term "guide" is used to denote that each county may develop its own use-values if data is available and the guidelines set out in section 105-289 (a)(5) are followed in their development.

The state manual designates the value classes for each soil based on the expected net income range from the production of that soil for each of the three qualifying land uses. It also specifies the minimum difference between the income ranges for each of the soil classes. It further specifies the method to choose the most applicable income from within the range as based on a review of local crops, production and expenses. Once a net income is developed from within the range provided, an indicated value for each land class is developed by the capitalization procedure and use of the mandated rate. Each indicated class value may be rounded up or down as indicated as it simplifies calculations by computer.

These developed land class values will be utilized for the valuation of approved agricultural, forestry and horticultural parcels for the 2016 countywide revaluation. Each soil will be coded for the correct land class and each class will be valued from the following schedule for use value assessment.

USE VALUE SCHEDULE BY LAND CLASS

Agriculture		
Class I	-	\$1080
Class II	-	\$ 785
Class III	-	\$ 590
Class IV	-	\$ 40

Forestry		
Class I	-	\$260
Class II	-	\$210
Class III	-	\$170
Class IV	-	\$ 65
Class V	-	\$ 45
Class VI	-	\$ 40

Horticulture		
Class I	-	\$1310
Class II	-	\$ 815
Class III	-	\$ 620
Class IV	-	\$ 40

This "Use Value Schedule by Land Class" was developed according to mandates of state law with the NC Use-Value Manual as a guide. This manual entitled "2016 USE-VALUE MANUAL FOR AGRICULTURAL, HORTICULTURAL, AND FOREST LAND" is hereby incorporated by reference. Therefore, this manual is a portion of the Schedules of Values, Standards and Rules for the Reappraisal of Craven County, NC to become Effective January 1, 2016.

A Use Value Schedule by Soils identifying each Craven County soil with the applicable land class and unit value per acre from the previous page is found on the following page. This schedule will be utilized by the county GIS system to identify each soil type by acreage after extracting sites currently used for residential or commercial use. This data will be imputed to the individual property record card and used for the use value assessment.

2016 CRAVEN COUNTY USE VALUE SCHEDULE

COUNTY SOILS	AGRICULTURE				FORESTRY			HORTICULTURE		
	SOIL TYPE ABRV	SOIL TYPE CODE	PRICE CLASS AGRI	PRICE PER ACRE	SOIL TYPE CODE	PRICE CLASS AGRI	PRICE PER ACRE	SOIL TYPE CODE	PRICE CLASS AGRI	PRICE PER ACRE
Altavista fine sandy loam	AaA	1 A	A 1	\$1,080	4 A	F 1	\$260	7 A	H 1	\$1,310
Altavista urban land complex	AcA	1 B	A4	\$40	4 B	F 1	\$260	7 B	H 4	\$40
Augusta fine sandy loam	Ag	1 C	A 2	\$785	4 C	F 1	\$260	7 C	H 2	\$815
Arapahoe fine sandy loam	Ap	1 D	A 2	\$785	4 D	F 1	\$260	7 D	H 2	\$815
Autryville loamy sand	AuB	1 E	A 3	\$590	4 E	F 2	\$210	7 E	H 3	\$620
Bayboro mucky loam	Ba	1 F	A 1	\$1,080	4 F	F 1	\$260	7 F	H 1	\$1,310
Bragg Soils	BrB	1 G	A 4	\$40	4 G	F 6	\$40	7 G	H 4	\$40
Conetoe loamy sand	CnB	1 H	A 3	\$590	4 H	F 2	\$210	7 H	H 3	\$620
Craven silt loam	CrB	1 I	A 2	\$785	4 I	F 1	\$260	7 I	H 2	\$815
Croatan muck	CT	1 J	A 2	\$785	4 J	F 5	\$45	7 J	H 2	\$815
Dare muck	DA	1 K	A 4	\$40	4 K	F 5	\$45	7 K	H 4	\$40
Deloss fine sandy loam	De	1 L	A 1	\$1,080	4 L	F 1	\$260	7 L	H 1	\$1,310
Dorovan muck	DO	1 M	A 4	\$40	4 M	F 5	\$45	7 M	H 4	\$40
Exum silt loam	ExA	1 N	A 1	\$1,080	4 N	F 2	\$210	7 N	H 1	\$1,310
Goldsboro loamy fine sand	GoA	1 O	A 1	\$1,080	4 O	F 1	\$260	7 O	H 1	\$1,310
Granham silt loam	Gr	1 P	A 1	\$1,080	4 P	F 1	\$260	7 P	H 1	\$1,310
Goldsboro urban land complex	GuA	1 Q	A 4	\$40	4 Q	F 1	\$260	7 Q	H 4	\$40
Kureb sand	KuB	1 R	A 4	\$40	4 R	F 5	\$45	7 R	H 4	\$40
Leaf silt loam	La	1 S	A 3	\$590	4 S	F 1	\$260	7 S	H 3	\$620
Lynchburg urban land complex	Lc	1 T	A 4	\$40	4 T	F 1	\$260	7 T	H 4	\$40
Lenoir silt loam	Le	1 U	A 3	\$590	4 U	F 1	\$260	7 U	H 3	\$620
Lafitte muck	LF	1 V	A 4	\$40	4 V	F 6	\$40	7 V	H 4	\$40
Leon sand	Ln	1 W	A 4	\$40	4 W	F 5	\$45	7 W	H 3	\$620
Lynchburg fine sandy loam	Ly	1 X	A 2	\$785	4 X	F 1	\$260	7 X	H 2	\$815
Meggett sandy loam	Me	1 Y	A 3	\$590	4 Y	F 1	\$260	7 Y	H 3	\$620
Masontown mucky fine sandy loam	MM	1 Z	A 4	\$40	4 Z	F 3	\$170	7 Z	H 4	\$40
Murville mucky loamy sand	Mu	3 A	A 4	\$40	6 A	F 5	\$45	9 A	H 4	\$40
Norfolk loamy fine sand <2% S	NoA	3 B	A 2	\$785	6 B	F 2	\$210	9 B	H 2	\$815
Norfolk loamy fine sand >2% S	NoB	3 C	A 2	\$785	6 C	F 2	\$210	9 C	H 2	\$815
Norfolk urban land complex	NuB	3 D	A 4	\$40	6 D	F 2	\$210	9 D	H 4	\$40
Onslow loamy sand	On	3 E	A 2	\$785	6 E	F 2	\$210	9 E	H 2	\$815
Pantego fine sandy loam	Pa	3 F	A 1	\$1,080	6 F	F 1	\$260	9 F	H 1	\$1,310
Ponzer muck	PO	3 G	A 2	\$785	6 G	F 5	\$45	9 G	H 2	\$815
Pits	Pt	3 H	A 4	\$40	6 H	F 5	\$45	9 H	H 4	\$40
Rains fine sandy loam	Ra	3 I	A 1	\$1,080	6 I	F 1	\$260	9 I	H 1	\$1,310
Rains urban land complex	Re	3 J	A 4	\$40	6 J	F 1	\$260	9 J	H 4	\$40
Roanoke fine sandy loam	Ro	3 K	A 2	\$785	6 K	F 3	\$170	9 K	H 2	\$815
Seabrook urban land complex	Sc	3 L	A 4	\$40	6 L	F 2	\$210	9 L	H 4	\$40
Seabrook loamy sand	Se	3 M	A 4	\$40	6 M	F 2	\$210	9 M	H 4	\$40
State loamy sand	StA	3 N	A 1	\$1,080	6 N	F 1	\$260	9 N	H 1	\$1,310
Suffolk loamy sand	SuD	3 O	A 1	\$1,080	6 O	F 2	\$210	9 O	H 1	\$1,310
Tarboro sand	TaB	3 P	A 4	\$40	6 P	F 2	\$210	9 P	H 4	\$40
Torhunta urban land complex	Tc	3 Q	A 4	\$40	6 Q	F 1	\$260	9 Q	H 4	\$40
Tomotley fine sandy loam	Tm	3 R	A 1	\$1,080	6 R	F 1	\$260	9 R	H 1	\$1,310
Torhunta fine sandy loam	To	3 S	A 2	\$785	6 S	F 1	\$260	9 S	H 2	\$815
Tarboro urban land complex	TuB	3 Y	A 4	\$40	6 T	F 2	\$210	9 T	H 4	\$40
Udorthents loamy	Ud	3 U	A 4	\$40	6 U	F 6	\$40	9 U	H 4	\$40
Urban land	Ur	3 V	A 4	\$40	6 V	F 6	\$40	9 V	H 4	\$40
Water Areas (Ponds)	WA	W A	A 4	\$40	W A	F 6	\$40	W A	H 4	\$40

**THE VALUATION
OF
BUILDINGS
AND OTHER
SITE IMPROVEMENTS**

METHODS OF BUILDING VALUATION

The value of a building, from a market value standpoint, is the value the presence of the building adds to the land upon which it stands. The basis for the valuation for land is an economic or market value and must be the same for all properties. N. C. Tax Law requires that each land tract be valued "as if vacant and ready to put to an applicable highest and best use". Each improved property value must have the improvements valued at a contributing value to the total value as improved.

A simplified method of doing this would be by the "cost approach". In this approach, the land is valued as if vacant and the buildings and site improvements are added at their reproductive cost less applicable depreciation. When the values are added, a value for the property as improved will be developed. This is only acceptable for tax valuation if the resulting total value is equal to market value.

The cost approach, with its many inadequacies, is covered in detail in previous sections of this manual. While it is the most applicable method to use for Mass Appraisal by CAMA systems and continues to be widely used, the results are not considered the most reliable method of developing market value estimates for all improved properties. As covered, Craven County has chosen an adaptation of this method. The process remains the same but unit values are extracted directly from market sales and the method is known as the "Market Adapted Cost Approach". The values are considered reliable if adequate testing is completed and the approach is adapted to each neighborhood. After applicable market indicated unit values are developed for each building type in this county, these values are applied to descriptive data maintained in each property record.

In Craven County, property record cards exist on each land parcel and contain full descriptions of each building and site improvement. To establish a market estimate for each property improvement, the reproductive cost new is developed by application of the market developed unit value to existing building data. This value as if new is then depreciated at market extracted rates for age and any other applicable depreciation factor. The resulting values for the buildings and site improvements are then added to the land value for a total value estimate for each parcel. This total value is again tested against existing comparable sales for reliability. If existing improved property sales indicate the estimate is reasonable, no further adjustments are required.

This section of this manual will provide the market unit values for various building and site improvements found in Craven County. The method of developing these values has been previously covered in detail and proper testing in the market place indicates the estimates resulting from their use are reliable.

RESIDENTIAL DWELLINGS

A market analysis of numerous residential home sales has been completed. This analysis produced several unit value indications with a direct relation between the unit value ranges and the quality of the dwellings established. After an inspection of each sale, the unit value indication was grouped according to dwelling class as detailed in this manual. These unit costs were further refined and a schedule of contributory value for dwelling appendages was developed and used to adjust the unit values for the base living area of each sale. Through this method, dwellings of equal quality and base value may be adjusted for various construction features as well as non-living appendages by a percentage of the base unit value.

In developing this unit value method, a unit value has been developed from market data for the "Base Dwelling" found to be a typical "D Grade" dwelling house. The base unit value per square foot is further refined by being divided into percentage units between the typical construction features describing the base dwelling and will equal 100 percent for the standard dwelling unit value. In this method, various construction features above the standard quality will be reflected in a percentage increase of the base unit of value. Likewise, construction features of less than the standard quality will reduce the base unit value.

The additional value for various appendages typically added to a base dwelling; such as porches, decks, garages and storage rooms, are also developed into a percentage of the base unit of value.

The last refinement is to develop adjustments to the "base unit value" to properly represent various other qualities of construction above or below the base D grade dwelling. By use of these methods, a complete schedule of values is developed for all grades of dwelling houses, with various appendages, found within the county. A schedule has been developed that will represent various quality grades with applicable adjustments as found in this section of the manual.

Assessments must be uniform and maintain equity between various classes of dwellings. To maintain equity, quality grades with various differentials are described in detailed parameters for each grade. Details that are observed during field inspections are noted along with a recommended grade by the field appraiser. Specific notes regarding the age, observed condition and effective age are recorded as well as general information regarding rents, purchase price, cost of improvements made and items of this nature are noted when developed.

This data is reviewed in the office and the indicated grade is confirmed based on a comparison of the data recorded to the grading parameters. This assures equalization in grading for identical properties that are located in various areas of

the county. To further assure quality grades are equally maintained, the detailed description of each dwelling is recorded on the individual property record and is available for additional office review in a group or for individual spot checks.

Special notes regarding functional and economic depreciation are highlighted as these properties are grouped for additional inspections and reviews by the staff appraisers.

Once the described individual grading and review process is completed; the scheduled value is applied. To this point, value was not given consideration. Once the value has been developed, a new review process will be completed. If the indicated value falls outside a determined value range for the grade, quality, size, or neighborhood, additional reviews and inspections are completed. This is to assure the descriptive data is correct or if additional depreciation factors should be considered. These steps and reviews will assure equitable values.

Once the correct grade has been determined, only the first step in a set procedure has been completed. The following pages will give the steps required to produce a unit value per square foot for various dwelling grades.

Residential Base Price Method - As previously covered, class "D" is the baseline for all dwelling values. The base value is indicated for each square footage range in the following "Residential D Base Values" table. These units of value have been developed from market data for the base square foot ranges and represent a D grade dwelling with 100 construction units or an adjustment factor of 1.0.

From this base value, all other values are developed by the application of a positive or negative adjustment factor. This factor is developed by adding the quality class adjustment, from the "Class Adjustment Table", to the total of construction units from the "Residential Building Components" table.

This factor, which represents a percentage, is multiplied by the base value that is indicated in the "Residential D Base Table" for the square footage. The resulting value indication is the "adjusted value rate" per square foot value for the subject dwelling base area.

As covered in previous sections of this manual, most dwellings will offer additional non-living areas as appendages to the base living area of the dwelling. These appendages are added to the base living area by a percentage for a total adjusted dwelling area. The base unit value for the dwelling adjusted for quality is multiplied by the total adjusted square footage of the dwelling. To this value, extra cost features such as heat, air conditioning, and extra baths are then added for a total value indication.

The CAMA system completes these adjustments automatically but if the steps are carefully followed, a value indication may be developed manually. An example of the application of this method is as follows:

Example - In a newer suburban development, lots are selling from \$30,000 to \$40,000 and the most equitable value for assessment has been determined to be \$35,000. Six homes built for speculation by the same builder have sold in the past year. Eight vacant lots have sold and the development builder has custom built one of the three offered plans on five of these lots. Two of the other three lots have homes under construction in the 1,200 square foot range by other builders.

The developer offers three basic floor plans in three styles in this tract development. The largest plan is 1,250 square feet and offers some custom finished features and a second bathroom. Based on the quality grade parameters, this dwelling is a grade D+. In addition to the base living area, this dwelling has a garage of 280 square feet with a quality rating of .60. It also has a covered front stoop of 25 square feet with a quality rating of .40 and an attached wood deck of 240 square feet with a quality rating of .20. The adjusted square footage would be 1,250 base + 168 adjusted garage + 10 adjusted porch + 48 adjusted deck = 1,476 adjusted square feet.

When the construction features are listed, the construction units total 110 units. The residential "D Base" unit value for a 1,250 square foot dwelling is \$78.33 per square foot. A grade of D+ requires a + 4 percent or + .04 adjustment. After listing the dwelling, the construction units equal 110 and represent 110 percent of the base unit value or a factor of 1.10. To this factor, the grade adjustment of + .04 is added for the difference between base D and a D+ resulting is a factor of 1.14. When the base of \$78.33 is multiplied by the factor of 1.14, the adjusted value per square foot is [$\$78.33 \times (.04 + 1.10 =) 1.14 =]$ \$89.30 per square foot.

The adjusted square footage of 1,476 X \$89.30 per foot = \$131,801. To this, the value of central heat and air (code 008 @ \$2,500) and the extra bath (code 02 average 3 fixture @ \$2,100) are to be added from applicable tables for the total value of \$136,401.

The total value must then be depreciated for all causes. Only one year of age from the age/life depreciation table is applicable for this new dwelling for age. The design has no functional problems and no economic depreciation factors are applicable. After application of this factor ($\$136,401 \times .99 \% =$) \$135,037. is indicated for the dwelling improvements.

The next step is to review the neighborhood adjustment factor assigned to this neighborhood after the completion of a neighborhood ratio study. The neighborhood factor for this neighborhood is .99 to be applied to all

improvements and will reduce the dwelling value by one percent to ($\$135,037 \times .99 =$) $\$133,687$ rounded to $\$133,690$.

To this will be added the land value developed from vacant lot sales resulting in a final value for assessment as of the first of January following construction of ($\$133,690 + \$35,000 =$) $\$168,690$.

The following pages provide the Residential Grade Identification Parameters.

CLASSIFICATION OF DWELLING HOUSES

In theory, dwelling houses may be classified in the same manner as other products of various classes or grades. The quality of materials and the workmanship in assembling these materials into a finished product will not only have a direct bearing on the cost of the product but the ultimate value to the consumer or property owner. In dwelling house sales, the marketplace fully supports that the value, established by purchase price, to the consumer is strongly dictated by the product quality. Other factors such as locational influences and the functional utility of the dwelling are covered in detail in other areas of this manual.

This schedule of values for dwelling houses covers seven distinct quality classifications. Top of the range is the most expensive "one of a kind" custom designed dwellings built from the best of available materials with each stage of construction closely supervised by the designing architect. This is the "S" or special class.

The low end is the most basic of residential structures built prior to minimum building standards using locally produced economical materials and a minimum of skill. This class dwelling may no longer meet minimum residential building codes but many still exist and must be properly classed and valued.

Learning to properly class dwelling structures requires a bit of skill and a good knowledge of construction. It requires the ability to recognize the difference between good and bad workmanship and acceptable construction methods and practices to meet current day building codes. Materials utilized in the construction of dwellings change continuously to keep of with modern demands.

A study of the market for dwelling types existing and built in the Craven County area has assisted in the development of the seven dwelling classes found and the methods and features used to recognize the differences. As previously covered, several dwellings may be somewhat better than a specified class or meet most of the description but falls between class distinctions. The ability to recognize these distinctions has been accomplished by use of the plus (+) or minus (-) classification. This in essence allows three distinctions in each of the seven classes or twenty-one separate dwelling classes. This is adequate to maintain equity and will result in accurate classification and value estimates.

Craven County will utilize classes "A" through "F" with the "S" class being reserved for the limited "top of the line" or special quality custom built class of dwellings. As previously covered, the D Class is the standard or average class and is used as the base from which other different value classes are developed.

“S” (SPECIAL CUSTOM) GRADE

These dwellings are unique architectural designs and typically “one of a kind” in residential use. This class includes custom dwellings being constructed today and historical dwellings that were constructed many years ago.

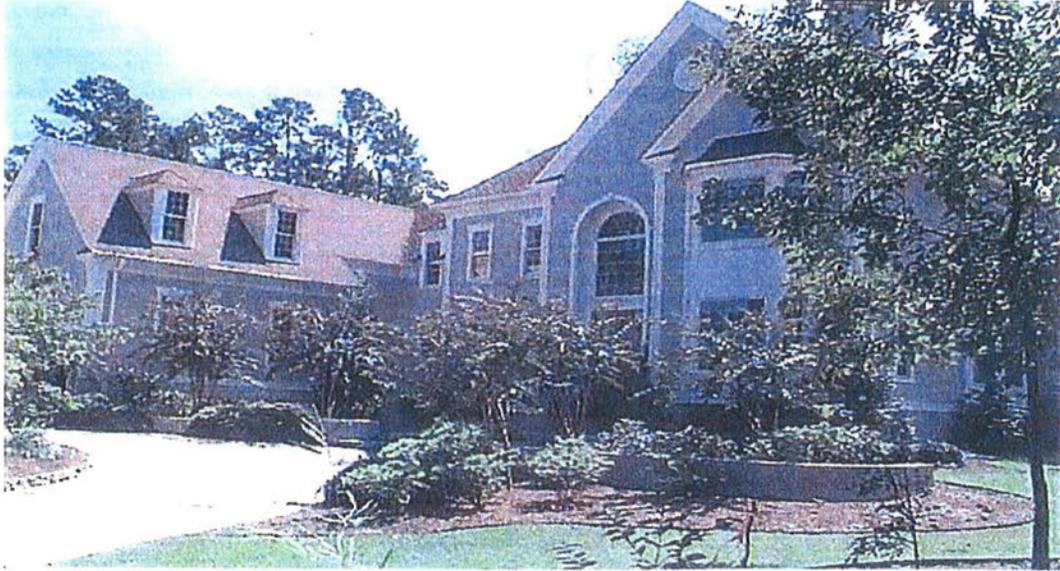
In the construction of S Grade dwellings, the architect will design and personally supervise the construction to assure the dwelling meets the custom needs of the owner. Only the best of materials are utilized and only the best of skilled quality builders are employed for their workmanship. Numerous custom features, conveniences and built in fixtures are typical with the use of custom appointments and trim work. In addition to the highest quality base materials are many special trim materials. Their use may require special hand finishing. Hand crafted items are implemented in the design and finish. Rich woods, stonework, custom ceramics, highly finished metals and custom moldings are liberally used in the finishing of both interior and exterior trim. Finished costs will set the upper limit of square foot costs and the value will be at the upper limits of the range.

Interior finish – will feature high quality drywall or plaster on ceilings. Solid wood paneling or custom panels are frequently found. Considerable custom trim, moldings and built in features using quality hardwood, ceramic or other stonework are typical. Built-in book shelving, custom cabinetry items and special cabinetry with high quality counter tops. Features such as built in bars, cooking island and desks are typical. Baths feature high quality cabinetry with ceramic tile, marble or other high quality countertops and splash. Closets are more than ample, spacious and frequently feature custom designed built-in storage units. Raised panel or solid wood doors with high quality hardware are typical. Moldings are highly decorative and installed with tight mitered joints; may have custom finished ceilings.

Porches – will typically be extensive and most frequently will feature a portion screened. Flooring is typically finished tile or brickwork and outside recreational features will be incorporated such as built in cooking units, wet bars and items of this nature. Decking will be highly finished with extensive trim.

Garages – will typically be finished on the interior and feature ample windows. Adequate electrical lighting and outlets will confirm to the overall quality of the dwelling. Overhead doors are powered and of good quality. Storage is ample and frequently will feature enclosed areas with shelving. Fixed stairs will frequently provide access to overhead storage or play room areas.

S GRADE EXAMPLES



“A” GRADE

These dwellings may be custom architectural designs but more typically are of standard high quality residential designs custom adapted. Many of the older special custom grades originally designed several years ago will now best fit into this grade due to some outdating and lack of newly developed features. This grade most frequently describes the better built, custom designed or adapted high quality designs and custom finished plans of this era.

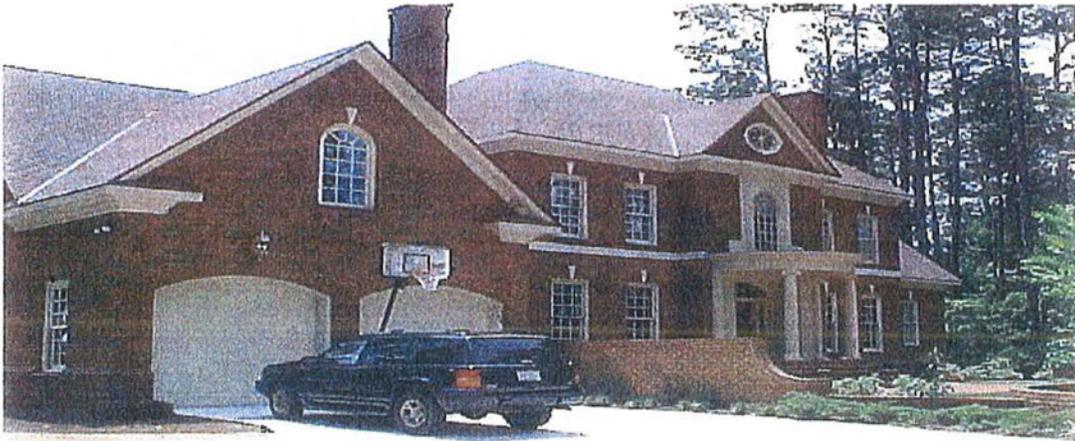
In most A Grade dwellings, an architect will complete a design that incorporates many standard features but is custom adapted to the owner's desires. He will generally supervise the construction to assure the dwelling meets the requirements specified or be involved with custom changes by the owner. Only the best of available materials are utilized and the best of local skilled quality builders are employed for their known workmanship. Numerous custom features, conveniences, and built in fixtures are found. Base materials are high quality and many special features are found. Some hand finished items are implemented in the finish. Rich woods, stonework, custom ceramics, highly finished metals and quality moldings are liberally used in the finishing of both interior and exterior trim. Finished costs will fall into the upper limit of square foot costs and the value will be at the upper end of the range.

Interior finish – will feature high quality drywall or plaster similar to S Grade in construction. Solid wood paneling or custom paneling is frequently found. Custom trim, moldings and built in features using quality hardwood, ceramic tiles and accent stonework are typically. Built-in book shelving, custom cabinetry items and special cabinetry with quality counter tops will feature special items such as built in bars, cooking island and desks are typical. Baths feature high quality cabinetry with ceramic tile, marble or other high quality countertops and splash. Closets are more than ample, spacious and frequently feature custom designed built-in storage units. Raised panel or solid wood doors with high quality hardware are typical. Moldings are high quality and installed with tight mitered joints. Ceiling heights frequently exceed the eight-foot height, at least partially, and special rooms may have custom finished ceiling finish.

Porches – will typically be extensive and most frequently will feature a portion screened. Flooring is typically finished with tiles and outside recreational features may be incorporated such as built in cooking units, wet bars and items of this nature. Decking will be highly finished with extensive trim.

Garages – will typically be finished on the interior with ample windows and adequate electrical lighting to conform to the quality of the dwelling. Overhead doors are powered and of good quality. Storage is ample and frequently will feature enclosed areas. Fixed stairs will frequently provide access to overhead storage or play room areas.

A GRADE EXAMPLES



B" GRADE

These dwellings are typically good quality standard architectural designs. They may have some adapted custom design features. Many of the older quality grade homes designed several years ago may now best fit into this grade due to some outdating and lack of the newest features. This grade most frequently includes custom built and finished standard designs of this era.

In most B Grade dwellings, good standard designs will incorporate some custom features. Construction is well supervised by a knowledgeable contractor to assure the dwelling meets the requirements specified. Custom changes by the owner are typically designed by the builder and frequently on site. Good grade materials are utilized and the well skilled quality builders are employed for their known quality. Many features, conveniences, and built in fixtures are found but are limited to standard items customized to the need. Base materials are good quality and most standard features are found. Hand finished items are limited and implemented only in special areas. Rich woods, stonework, custom ceramics, and highly finished metals are limited but moldings are good quality and found in the finishing of both interior and exterior trim. Finished costs will fall into the upper quadrant of square foot costs and the value will be above the middle of the range.

Interior finish – will feature good quality drywall or plaster. Custom paneling is sometimes found but limited. Trim moldings and built in features use good quality wood and some ceramic tile is typically. Built-in book shelving, custom cabinetry items with good quality counter tops and special cabinetry features such as built in bars, cooking island and desks are limited but typical found. Baths feature good quality cabinetry with ceramic tile or other high quality countertops and splash. Closets are ample, spacious and frequently feature built-in storage units. Raised panel or solid wood doors with good quality hardware are typical. May contain moldings of good quality and installed with tight mitered joints.

Porches – will typically be adequate and most will feature a portion screened. Floors are sometimes finished with tile and some outside recreational items are featured.

Garages – will typically be finished on the interior with ample windows and adequate electrical lighting. Storage is ample and may be enclosed. Fixed stairs will frequently provide access to overhead storage or play room areas.

B GRADE EXAMPLES



“C” GRADE

These dwellings are typically average to good standard designs. They may have some custom features. This grade is most frequently found in tract type developments with a limited number of plans that allow the buyer to choose the finish of the designs offered. Custom features are typically limited to wall and floor coverings, ceiling finish options, optional cabinet grades and other choices of better than the standard grade features.

In most C Grade dwellings, floor plan designs are limited. Construction is supervised by the general contractor or a skilled supervisor to assure the dwelling meets the requirements specified. Custom changes by the owner are typically limited to interior wall changes by the builder on site while under construction. Good grade but standard materials are utilized. The builder is typically known by the neighborhoods where he has done most of his building. A list of optional features, conveniences, or built in items may be offered as extra cost items and some of these features are typical of this grade. This grade home is frequently built for speculation from good quality materials and with market specified features as a standard. Hand finished items are limited and typically limited to extra cost items. Basic trim, ceramics, and standard pre-finished metals are of average to good quality but limited in the finishing of both interior and exterior trim. Finished costs will fall into the middle of square foot costs and the value will be around the middle of the range.

Interior finish – will feature standard quality drywall. Some paneling or wall finishes are frequently found but limited to certain rooms. Trim moldings and built in features use standard quality wood. Some ceramic tile is typical and good quality vinyl is sometimes used. Built-in shelving, custom cabinetry items and special cabinetry features are limited but typically found. Counter tops are typically good quality. Baths will feature average to good quality cabinetry. Closets are ample but not typically spacious and seldom feature built-in storage units. Raised panel doors are found in special rooms but hollow core doors are more frequently used. Hardware is typically of standard quality. Ample moldings are found in certain rooms but are limited and standard in quality and finish.

Porches – will typically be adequate and may feature a portion screened. Floors are typically unfinished but some tile and outside recreational items are featured. Decking will be well finished but with limited trim.

Garages – will typically be at least partly finished on the interior with some windows and adequate electrical lighting. Fixed stairs may be used to provide access to unfinished overhead storage room areas.

C GRADE EXAMPLES



“D” GRADE

These dwellings are the typical of average design and grade. They are considered the base for dwelling houses in this area and are typically in the middle range of local housing. This grade is most frequently found in tract developments with a limited number of standard plans. Buyers may only choose from the standard finishes offered. Limited custom features are available and usually limited to wall and floor coverings. Cabinets and other choices are limited to standard grades and features.

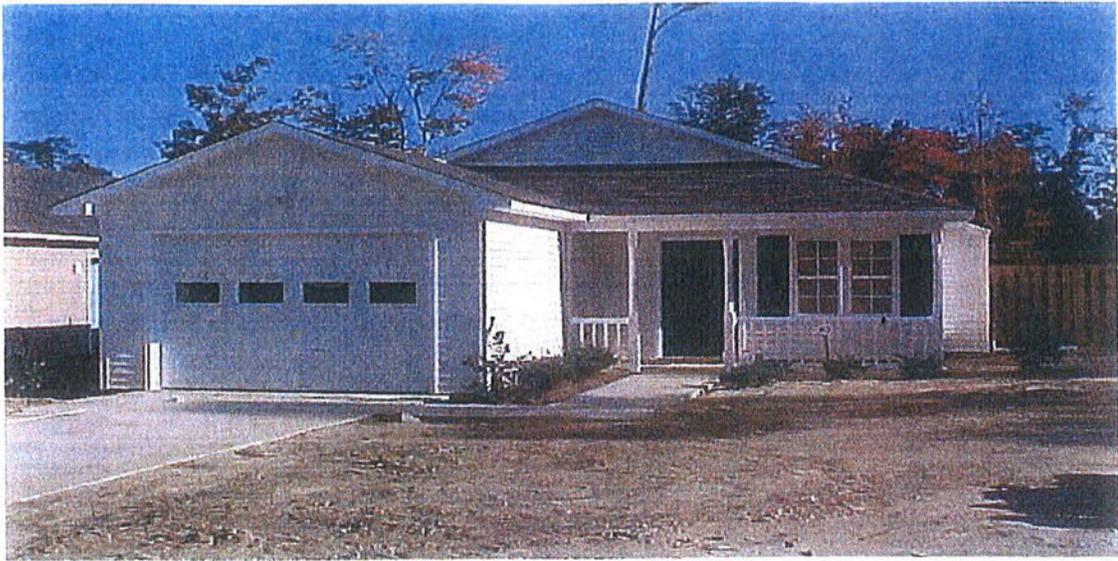
In most D Grade dwellings, floor plan design and square footage is limited. Construction is supervised by the general contractor to assure the dwelling meets the minimum requirements specified. Changes by the owner are limited to interior wall changes by the builder on site while under construction. Average to good grade material is utilized in construction but options are limited. The builder is typically known by the neighborhood in which he is building. A list of optional features, conveniences, or built in items may be offered as extra cost items but is limited and standard for this grade. This grade home is frequently built for speculation from standard quality materials. Only market specified features typical to the grade are standard. Custom finished items are limited and extra cost features. Basic trim, vinyl siding and standard pre-finished metals are of average quality and limited in the finishing of both interior and exterior trim. Finished costs will fall into the middle of square foot costs and the value will be around the middle of the range.

Interior finish – will feature standard quality drywall. Paneling or wall finishes are limited to certain rooms. Moldings and built in features use standard quality wood and are limited. Standard vinyl and carpet is the typical floor finish used. Cabinetry items are limited with counter tops of good quality. Baths will feature average cabinetry limited to vanities with laminated countertops and splash. Closets are ample for dwelling size with standard storage units. Doors are hollow core with standard quality hardware. Moldings are found in certain rooms but are limited and standard in quality and finish.

Porches – will typically be limited to entry porch. Additional outside living space is typically a concrete patio or wood deck. Some homes may feature a small screened porch added as an extra cost item.

Garages – will typically be at unfinished on the majority of the interior. Windows are limited and electrical lighting is minimal. Storage is typically open areas and most often fixed stairs provide access to unfinished attic areas.

D GRADE EXAMPLES



E" GRADE

These dwellings are the most typical of average designs of 50 years ago. They are typically bungalow designs found in older and established areas. This grade is typical of tract developments soon after World War II based on a limited number of standard plans with basic finishes offered. Custom features were not typically available and where added later. These home will frequently have additions made by owners after the construction date and will feature updated wall and floor coverings replacing the originals. Cabinets were originally limited and have typically been replaced or expanded. Homes that were originally E Grade in the past have frequently been updated to the point of D Grade at present.

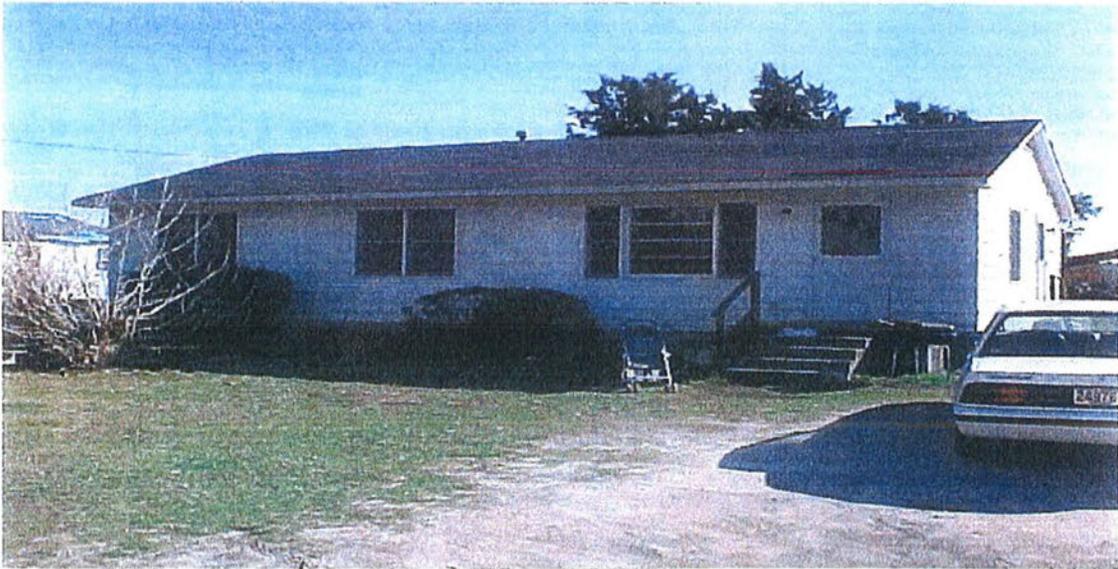
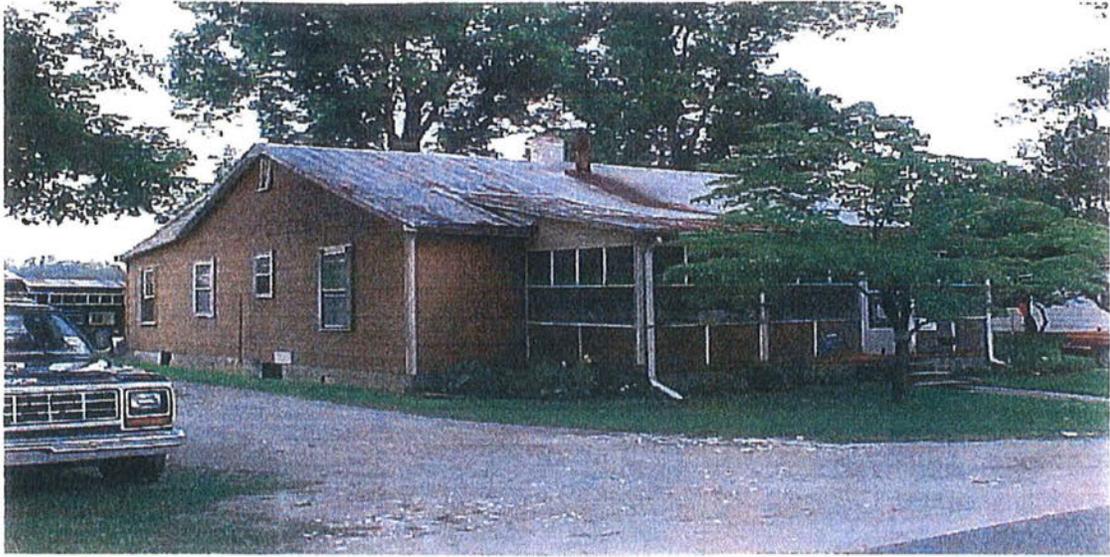
In most E Grade dwellings, floor plan design and square footage is limited. Seldom is this grade dwelling built for speculation in this era. Construction of a majority of this grade home was completed prior to 20 years ago in tract developments to meet the minimum housing requirements of that era. Only available average grade materials were used and many of these materials, such as asbestos shingles, are seldom found in home construction today. In modern construction of this dwelling grade, minimum grade materials that will meet modern building codes are used. The building is typically completed by a qualified carpenter under supervision of the owner. Options are limited and only basic housing is provided. This grade home may be built in limited areas for use of special housing programs to provide basis housing for lower income families. Basic trim, vinyl siding and standard pre-finished items are of average quality and limited in the finishing of both interior and exterior trim. Finished costs will fall below the middle of square foot costs and the value will be below the middle of the range.

Interior finish – will feature standard quality drywall on stud walls and limited to minimum code ceiling height. Wall finishes are limited to painted drywall or pre-finished paneling. Moldings and built in features are limited and of average quality. Standard grade vinyl and carpet is the typical floor finish used. Cabinetry items are limited with laminated counter tops. One bath is typical and cabinetry is limited. Closets are minimal for the dwelling size and limited to rod storage. Doors are hollow with lower quality hardware. Moldings are in quality and finish when found.

Porches – will typically be limited to entry porch. Additional outside living space is typically a concrete patio or small wood deck.

Garages – if built on, will typically be basic.

E GRADE EXAMPLES



“F” GRADE

These dwellings are typical of economical designs of 50 years ago. They are typically bungalow designs found in older and established areas. This grade is typical of low grade construction pre World War II based on meeting minimal housing with basic finishes as available. Features were limited but minimal features may have been added later. These homes will frequently have additions and upgrades made by owners after the construction date and may feature updated wall and floor coverings. Homes that were originally F Grade in the past have frequently been updated to the point of E or D Grade at present.

In most E Grade dwellings, floor plan design and square footage is limited. Seldom is this grade dwelling built today as they may not meet minimum code requirements. Construction of this grade home was typically completed prior to 50 years ago as tenant occupied housing or minimum housing of that era. Only available materials were used and many of these materials were salvaged or produced on site. In modern construction of this dwelling grade, minimum grade materials that will meet modern building codes are used. The building is typically completed by minimally qualified carpenters. They offer no options and are limited to the most basic of enclosed housing. This grade home is no longer typically found in new construction. Detached out buildings will frequently meet this qualification if occupied as housing. The most minimum in materials and workmanship is used to enclose and seal a basic space with no amenities. Finished costs will set the lower range of square foot costs as will the value.

Interior finish – will feature plywood, low quality ply panels or low quality drywall. Wall finishes are limited to painted plywood, drywall or pre-finished paneling. Floors are frequently unfinished vinyl laid on plywood single floors. Cabinetry is not included but limited items may exist. A bathroom area may have less than three fixtures. Closets are limited or may not exist. Doors, where existing, are low grade with low quality hardware. Finish and trim is minimal when found.

Porches – if available, typically same construction quality as dwelling.

Garages – typically not available, or if available would be of basic construction.

F GRADE EXAMPLES



MOBILE HOMES

Based on market data, as construction costs have increased over the years, housing costs of all type have also increased. The traditional “stick built” or total on site construction method is proving to have prohibitive costs in many markets for residential housing. The substitution of factory manufactured homes or mobile homes moved to a site has been found to satisfy the housing needs for many buyers in Craven County.

Typically, mobile homes located in mobile home parks are personal property and are so listed. Frequently, landowners will place a mobile home for residential use on their land. If the unit is not affixed to the land with a permanent foundation or does not have additions or attachments that qualify it as real property, it will be listed annually as personal property.

Financing for manufactured home is more restricted and limited than for standard housing. New mobile homes are relatively easy to finance and many finance firms offer package financing including the land. Owners seeking financing for existing or older manufactured homes along with their land are having difficulty if the land is listed as real and the home as personal property. The demand to have their manufactured home listed as real property has forced Craven County to set listing standards. These standards are found on the following pages.

When a manufactured home is moved to a site and setup on a permanent foundation and has the wheels and other transportation gear removed, it is to be listed as an improvement to real property. Mobile homes are manufactured to building codes other than the standard N. C. Building Codes controlling stick built and modular home building standards. To address this difference in standards, a separate valuation schedule for “real mobile homes” has been developed from market data.

Based on market data, mobile homes as real property improvements have been divided into two classes. They will be classed as single-wide or multi-wide units. The single-wide units have been divided into the three grades while multi-wide units have been divided into four grades.

Real mobile homes are now more frequently sold on the open market and adequate market data is available to develop market unit value indications and a reliable depreciation table for these real property units. A valuation schedule is found for real mobile homes with the dwelling and detached building schedule in this section.

GUIDELINES FOR LISTING MOBILE HOMES AS REAL PROPERTY IMPROVEMENTS

State officials in the Property Tax Department of the N. C. Department of Revenue have been contacted and the listing of mobile homes as real property has been discussed. Mobile homes are defined in the Machinery Act under statute 105-316.7 and 105-273 (13). After a review of tax law, the following guidelines have been developed and will be utilized in this county to make a determination as to when mobile or manufactured homes are to be listed as a real property improvement. The Craven County Tax Department will adhere to the following:

1. Any double or triple wide mobile home (manufactured home that is multi-sectioned) that has had the running gear (axles, wheels and hitch) removed and has been set up on a permanent foundation* shall be listed as real estate. If the land is owned by other than the owner of the unit, the mobile home will be listed as a real property improvement to the owner of the mobile home.

2. Any single wide mobile home (a home manufactured in a single unit) that has had the running gear (axles, wheels and hitch) removed and has been set up on a permanent foundation* shall be listed as real estate. If the land is owned by other than the owner of the unit, the mobile home will be listed as a real property improvement to the owner of the mobile home.

3. When any mobile or manufactured home considered as personal property has additional living area constructed on a permanent foundation* attached, the entire unit shall be considered the same as having a permanent foundation *.

This additional enclosed area may be of various type materials and construction but is attached to the unit to increase the living, utility or recreational space of the original mobile home unit.

If additional open living space area with a roof system (carport, screened porch, storage area, covered deck, or similar area) is attached to a mobile home unit, the entire unit shall be considered as if it had a permanent foundation.

Additional spaces of this type would not constitute a complete living unit if the mobile home should be removed. Moving or transporting a mobile home of this type will require that the unit be dismantled.

4. When two or more single wide mobile home units are attached to each other and are being used as a single living unit, it shall be considered as a single unit.

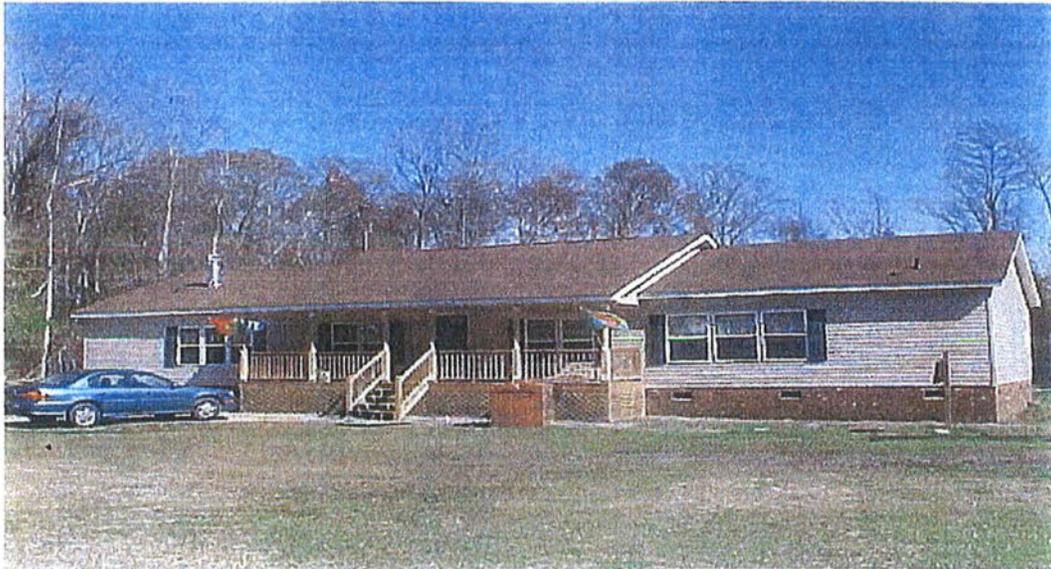
This is regardless of make, model, age or length of either section. This unit will then be considered as a multi unit home under items 1.

5. Detached and removable freestanding steps, stoops or uncovered decks next to a mobile home unit usually do not add any value. The appraiser will determine if any "yard" improvement has contributory value and will list the improvement if necessary. If attached to the mobile home unit, refer to guidelines as described in item 3.

6. All detached improvements such as garages, utility/storage buildings, decks, covered decks and etc. that are built on a permanent foundation or constructed on a wood floor structure or "skids" will be listed as real estate improvements to the land or as a leasehold. All detached buildings are subject to review by an appraiser from our office to determine contributory value or value in use; if any.

*Permanent foundation is one that is set up to local building code.

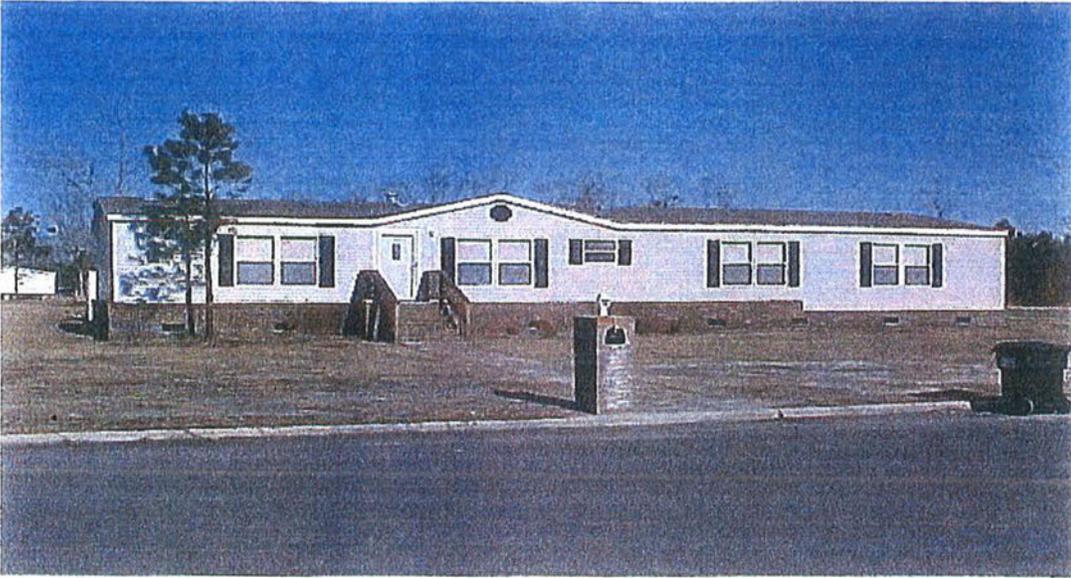
MOBILE HOME EXAMPLES "EXCELLENT"



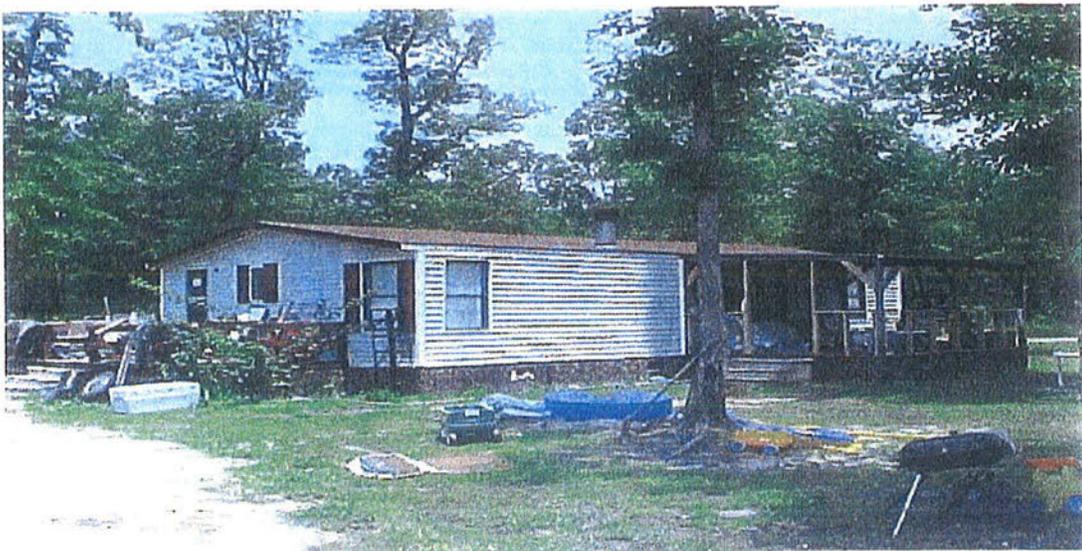
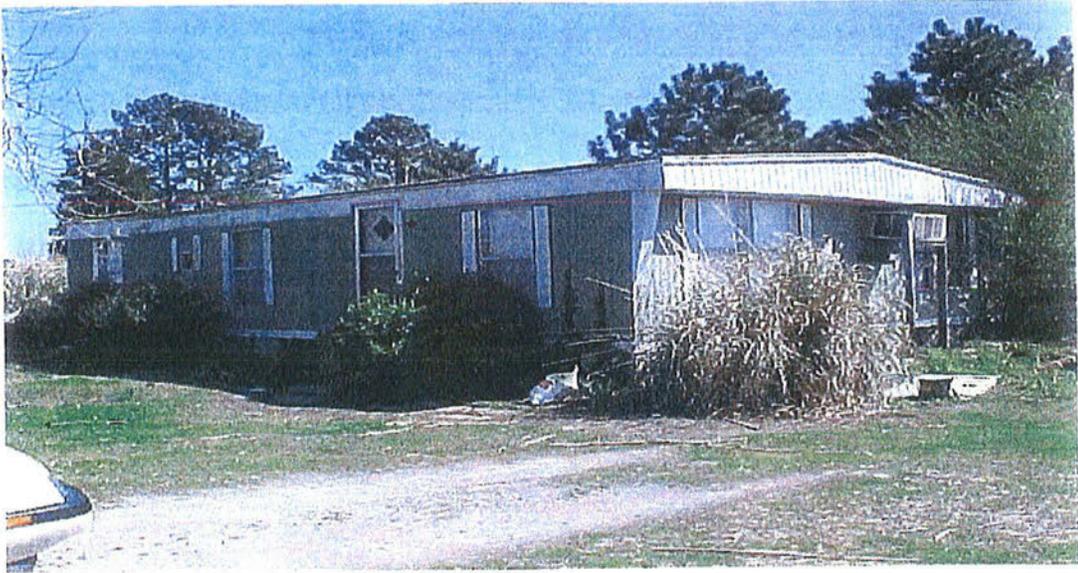
MOBILE HOME EXAMPLES "GOOD"



MOBILE HOME EXAMPLES "AVERAGE"



MOBILE HOME EXAMPLES "LOW COST"



MODULAR HOMES

Modular homes are factory “stick built” sections of a home constructed under the state building code and are generally considered of equal quality to an on site stick built home. Modular units are transported by truck to the construction site and are assembled and completed on standard site built foundations. They frequently have stick built attachments and may be distinguished from standard homes only by inspection of where the sections are attached.

A review of market data will indicate these type homes sell in the same value range as an equal quality on site built homes. With no difference found in market data to distinguish modular homes from standard on site built homes, they are to be valued from the standard residential dwelling tables found in this manual. Modular homes may be graded by the same quality grade standards and described by the same construction feature table with equal unit values. The same age/life depreciation schedule is also applicable.

These units are to be listed as Residential Code 08 dwellings and valued from the enclosed tables using applicable grades and classes. By distinguishing these units by a special code, market reviews and sale grouping may be done by computer.

OTHER SITE IMPROVEMENTS

As dwelling houses are to be valued at their contributing market value to the land, supplemental utility and storage buildings are to also be listed and valued in the same manner. Many dwellings are currently being constructed with a limited amount of unheated storage area. Due to increased costs over the years, attached storage as part of a dwelling is considered as secondary by typical buyers to the primary need for adequate housing.

After a home is occupied, the owner will frequently find a need for additional utility and storage space. This is usually satisfied by the addition of detached small buildings with a minimum of interior finish and amenities. The primary purpose of these type buildings is to meet the needs and desire of the current property owner to provide convenient storage on the same site. The value of this type storage may equal the cost of construction if the dwelling house offers limited storage space, but most often the contributing value is limited when the home is sold.

The value of detached storage will generally consist of "value in use" to the current owner and limited market value to prospective future owners

For the past several years, many homeowners have satisfied their extra storage needs by purchase of mobile utility buildings. These type buildings are built off site, usually on skids or some other mobile type of foundation, and are transported to the site. They are most often limited in size and may be transported by light vehicles without transportation permits required. These buildings typically offer the same utility as a building on a concrete foundation and will be treated the same.

For many homeowners, a need for on site recreation facilities may be considered important to their life style. Detached improvements of a recreational nature such as swimming pools, shops, garages, tennis courts, basketball courts and items of this type are frequently found in our area. While the cost of construction of items such as this may be substantial, the contributing market value to the property is frequently less.

The need of detached buildings is more applicable for agricultural land tracts than residential. Farm properties have always had many different types of storage facility needs in the past for livestock, crop and equipment storage. As agricultural practices are changing, a need for many of the older out building types frequently found in Craven County rural areas no longer exists.

While several type storage buildings are in use, some types offer no contributing value to the land. Through a study of market data, most of these building types have been identified and are site valued at nominal values as long as they are

maintained for storage use. For identification purposes, if a building continues to exist on site but has no current use or contributing value, it will be listed and described as having no value.

Most specialized agricultural use buildings such as bulk curing barns, grain bins, and grain drying facilities are listed as business personal property by the farmer. Other building types for specialized uses will have a special use value, typically equal to the depreciated cost of construction.

The enclosed schedules have been developed for the equitable valuation of residential and agricultural out buildings based on the estimated contributing value to the land.

Residential Base Value Table, Class Adjustment Table and the Residential Building Components Table with construction units follow. A copy of a field data card with the areas that will contain this information is highlighted.

**RESIDENTIAL DWELLING HOUSE,
DETACHED OUT BUILDING
AND
OTHER SITE IMPROVEMENT
SCHEDULES**

CRAVEN COUNTY 2016 REVALUATION

2016 RESIDENTIAL "D" BASE VALUES

BY SIZE RANGES

MINIMUM	TO	MAXIMUM	UNIT VALUE
1	TO	600	\$98.00
601	TO	800	\$92.82
801	TO	1000	\$88.99
1001	TO	1200	\$85.98
1201	TO	1300	\$84.69
1301	TO	1400	\$83.51
1401	TO	1500	\$82.44
1501	TO	1600	\$81.44
1601	TO	1700	\$80.52
1701	TO	1800	\$79.65
1801	TO	1900	\$78.85
1901	TO	2000	\$78.08
2001	TO	2100	\$77.36
2101	TO	2200	\$76.69
2201	TO	2400	\$75.44
2401	TO	2600	\$74.31
2601	TO	2800	\$73.28
2801	TO	3000	\$72.34
3001	TO	3200	\$71.46
3201	TO	AND UP	\$68.60

CRAVEN COUNTY 2016 REVALUATION
2016 RESIDENTIAL GRADE ADJUSTMENTS

FROM THE CLASS "D" BASE VALUE

CLASS	% ADJUSTMENT
S+	+ 205%
S	+ 195%
S-	+ 185%
A+	+ 120%
A	+ 85%
A-	+ 75%
B+	+ 60%
B	+ 45%
B-	+ 30%
C+	+ 20%
C	+ 15%
C-	+ 10%
D+	+ 4%
D	0%
D-	- 4%
E+	- 8%
E	- 12%
E-	- 16%
F+	- 20%
F	- 24%
F-	- 32%

RESIDENTIAL BUILDING COMPONENTS

CONSTRUCTION DESCRIPTIONS, CODES AND UNITS

2016 REVALUATION USE

EXTERIOR

INTERIOR

FOUNDATIONS:

Code	Full Description	Print Description	Units
01	Slab at/near grade	(01) slab	000
02	Piers - Open	(02) piers-open	001
04	Enclosed Masonry	(04) enclosed m	003
05	Raised Pilings	(05) pilings	006

INTERIOR FINISH:

Code	Full Description	Print Description	Units
01	Incomplete - Unfinished	(01) unfinished	005
03	Economy Grade - Board/Wall Bd	(03) econ b/wb	016
07	Finished DW/Plaster - Average	(07) dw/pl-av	030
08	Finished DW/Pl/Wd Pnl - Good	(08) dw/pl/pn-gd	035
15	Finished Plywood / Ply Panels	(15) ply/ply pnl	025

EXTERIOR WALLS:

Code	Full Description	Print Description	Units
01	Wood Frame - Economy Siding	(01) frm-econ sd	030
05	Wood Frame - Stucco/Drivet	(05) frm-stc/dvt	038
07	Masonry Block	(07) m block	032
11	Lap Siding - Aaverage Grade	(11) lap sid - av	033
12	Brick Veneer over Wood Fram	(12) bv/frame	042
13	Brick Veneer over Masonry Blc	(13) bv/block	042
14	Solid Brick Construction	(14) solid brick	044
23	Lap Siding - Good Grade	(23) lap sid - gd	038
24	Enamel Metal	(24) en metal	035
27	Aluminum / Vinyl Siding	(27) alm/vyl sid	038
31	Board & Bat/Wd Shingle Sid	(31) bb/wd shg	042
34	Perma Stone / Quarry Stone	(34) strn/stone	044
42	Wood Log	(42) log	042

FLOORS:

Code	Full Description	Print Description	Units
01	Unfinished-Plywood/Single Bd	(01) unfinished	003
02	Single Wood Board Floor	(02) wood-single	003
04	Economy Grade Floor - A TI /Wd	(04) econo floor	005
07	Finished Wood Floor - Average	(07) wood-av	014
10	Finished Wood / Hard Tile - Good	(10) wood/ht-gd	017
14	Carpet / Vinyl	(14) cpt/vyl	012
24	Hardwood/Carpet/Vinyl	(24) hw/cpt/vyl	013

ROOF TYPE:

Code	Full Description	Print Description	Units
01	Flat / Shed	(01) flat/shed	007
02	Hip	(02) hip	009
03	Gable	(03) gable	008
04	Contemporary	(04) contemp	010
05	Gambrel	(05) gambrel	009
06	Mansard	(06) mansard	010

ELECTRICITY GRADE:

Code	Full Description	Print Description	Units
01	No Service	(01) none	000
02	Minimum Service	(02) minimum	001
03	Average Service	(03) average	003
04	Good Service	(04) good	005

ROOF MATERIALS:

Code	Full Description	Print Description	Units
01	Metal - Economy	(01) met-econ	002
02	Roll - Composition	(02) roll-comp	002
03	Built Up / Tar & Gravel	(03) built up	005
04	Shingle - Composition	(04) shingle-cmp	004
09	Slate / Tiles	(09) slate/tile	011
11	Metal - Seamed / Enamel	(11) metal-seam	008
12	Wood Shingle - Shake	(12) shingle-wd	007

PLUMBING GRADE:

Code	Full Description	Print Description	Units
01	None	(01) none	000
02	Limited	(02) limited	005
03	Complete - Average	(03) average	008
04	Complete - Good	(04) good	011
05	Complete - Excellent	(05) excel	014

RESIDENTIAL BUILDING COMPONENTS

EXTRA VALUE FEATURE DESCRIPTION AND CODES

2016 REVALUATION USE

HEATING AND COOLING

Code	Full Description	Print Description	Value
001	None (No Central System)	none	RES Tbl
002	Electric Baseboard - Radiant	elc baseboard	RES Tbl
003	Floor - Wall - Gravity Furnace	floor-wall-gravity	RES Tbl
004	Forced Warm Air Only	fwa only	RES Tbl
005	Hot Water or Steam	hot water	RES Tbl
006	Electric Bse/Radiant w/AC	elc bb w/ac	RES Tbl
007	Floor - Wall - Gravity Furn w/A	floor-wall-grav w/ac	RES Tbl
008	Forced Air w/AC or Heat Pump	fwa/ac or hp	RES Tbl
009	Hot Water or Steam w/AC	hot water w/ac	RES Tbl
010	Central Air Conditioning Only	ac only	RES Tbl
011	Forced Warm Air Only - Zoned	fwa only - zoned	RES Tbl
012	Forced Warm Air and AC - Zor	fwa/ac - zoned	RES Tbl
013	Air Conditioning Only - Zoned	ac only - zoned	RES Tbl

EXTRA BATHS (OVER ONE 3 FIX) - RESIDENTIAL GRADES E & F

Code	Full Description	Print Description	Value
01	Average - Two Fixtures	av 2 fix	\$1,620
02	Average - Three Fixtures	av 3 fix	\$2,430
03	Average - Four Fixtures	av 4 fix	\$3,240
04	Good - Two Fixtures	gd 2 fix	\$2,270
05	Good - Three Fixtures	gd 3 fix	\$3,400
06	Good - Four Fixtures	gd 4 fix	\$4,540
10	Average - One Fixture	av 1 fix	\$810
11	Good - One Fixture	gd 1 fix	\$1,135

EXTRA BATHS (OVER ONE 3 FIX) - RESIDENTIAL GRADES C & D

Code	Full Description	Value
01	Average - Two Fixtures	\$1,400
02	Average - Three Fixtures	\$2,100
03	Average - Four Fixtures	\$2,800
04	Good - Two Fixtures	\$1,800
05	Good - Three Fixtures	\$2,700
06	Good - Four Fixtures	\$3,600
07	Excellent - Two Fixtures	\$2,300
08	Excellent - Three Fixtures	\$3,450
09	Excellent - Four Fixtures	\$4,600
10	Average - One Fixture	\$700
11	Good - One Fixture	\$900
12	Excellent - One Fixture	\$1,150

FIREPLACE ADDED VALUE - RESIDENTIAL GRADES C & D

Code	Full Description	Print Description	Value
19	Fireplace - No Chimney	F/P, No chimney	\$1,825
20	One Story - One Open Firebox	1 st - 1 open	\$3,775
21	One Story - Two Open Fireboxes	1 st - 2 open	\$4,900
22	One & Half Story - One Firebox	1.5 st - 1 open	\$4,200
23	One & Half Story - Two Fireboxes	1.5 st - 2 open	\$5,460
24	Two Story - One Open Firebox	2 st - 1 open	\$4,650
25	Two Story - Two Open Firebox	2 st - 2 open	\$6,050
26	Two Story - Three Open Fireboxes	2 st - 3 open	\$6,500

EXTRA BATHS (OVER ONE 3 FIX) - RESIDENTIAL GRADES A & S

Code	Full Description	Value
01	Average - Two Fixtures	\$3,000
02	Average - Three Fixtures	\$4,500
03	Average - Four Fixtures	\$6,000
04	Good - Two Fixtures	\$3,600
05	Good - Three Fixtures	\$5,400
06	Good - Four Fixtures	\$7,200
07	Excellent - Two Fixtures	\$4,400
08	Excellent - Three Fixtures	\$6,600
09	Excellent - Four Fixtures	\$8,800
10	Average - One Fixture	\$1,500
11	Good - One Fixture	\$1,800
12	Excellent - One Fixture	\$2,200
27	Average - Five Fixtures	\$7,500
28	Good - Five Fixtures	\$9,000
29	Excellent - Five Fixtures	\$11,000

FIREPLACE ADDED VALUE - RESIDENTIAL GRADES A & S

Code	Full Description	Print Description	Value
19	Fire Place - No Chimney	F/P No Chimney	\$3,425
20	One Story - One Open Firebox	1 st - 1 open	\$6,800
21	One Story - Two Open Fireboxes	1 st - 2 open	\$8,840
22	One & Half Story - One Firebox	1.5 st - 1 open	\$7,847
23	One & Half Story - Two Fireboxes	1.5 st - 2 open	\$10,200
24	Two Story - One Open Firebox	2 st - 1 open	\$8,175
25	Two Story - Two Open Firebox	2 st - 2 open	\$10,625
26	Two Story - Three Open Fireboxes	2 st - 3 open	\$11,450

EXTRA BATHS (OVER ONE 3 FIX) - RESIDENTIAL GRADE B

Code	Full Description	Value
01	Average - Two Fixtures	\$2,300
02	Average - Three Fixtures	\$3,450
03	Average - Four Fixtures	\$4,600
04	Good - Two Fixtures	\$2,700
05	Good - Three Fixtures	\$4,050
06	Good - Four Fixtures	\$5,400
07	Excellent - Two Fixtures	\$3,000
08	Excellent - Three Fixtures	\$4,500
09	Excellent - Four Fixtures	\$6,000
10	Average - One Fixture	\$1,150
11	Good - One Fixture	\$1,350
12	Excellent - One Fixture	\$1,500

FIREPLACE ADDED VALUE - RESIDENTIAL GRADE B

Code	Full Description	Print Description	Value
19	Fire Place - No Chimney	F/P No Chimney	\$2,950
20	One Story - One Open Firebox	1 st - 1 open	\$5,500
21	One Story - Two Open Fireboxes	1 st - 2 open	\$7,150
22	One & Half Story - One Firebox	1.5 st - 1 open	\$6,075
23	One & Half Story - Two Fireboxes	1.5 st - 2 open	\$7,900
24	Two Story - One Open Firebox	2 st - 1 open	\$6,650
25	Two Story - Two Open Firebox	2 st - 2 open	\$8,650
26	Two Story - Three Open Fireboxes	2 st - 3 open	\$9,310

FIREPLACE ADDED VALUE - RESIDENTIAL GRADES E & F

Code	Full Description	Print Description	Value
19	Fire Place - No Chimney	F/P No Chimney	\$950
20	One Story - One Open Firebox	1 st - 1 open	\$2,550
21	One Story - Two Open Fireboxes	1 st - 2 open	\$3,315
22	One & Half Story - One Firebox	1.5 st - 1 open	\$2,875
23	One & Half Story - Two Fireboxes	1.5 st - 2 open	\$3,740
24	Two Story - One Open Firebox	2 st - 1 open	\$3,200
25	Two Story - Two Open Firebox	2 st - 2 open	\$4,160
26	Two Story - Three Open Fireboxes	2 st - 3 open	\$4,480

ELEVATOR ADDED VALUE - RESIDENTIAL GRADES S & A

Code	Full Description	Print Description	Value
14	Residential Elevator 2 stop	Elevator 2 stop	\$29,000
15	Residential Elevator 3 stop	Elevator 3 stop	\$30,000

ELEVATOR ADDED VALUE - RESIDENTIAL GRADE B

Code	Full Description	Print Description	Value
14	Residential Elevator 2 stop	Elevator 2 stop	\$17,000
15	Residential Elevator 3 stop	Elevator 3 stop	\$18,000

ELEVATOR ADDED VALUE - RESIDENTIAL GRADES C & D

MFG HOME AND DETACHED OUT BUILDINGS

EXTRA VALUE FEATURE DESCRIPTIONS AND CODES

2016 REVALUATION USE

DETACHED OUT BUILDINGS

OUT BUILDING HEATING AND COOLING

Code	Full Description	Print Description	Value
004	Forced Warm Air Only <300 SF fwa only <300 sf		\$1,200
005	Forced Warm Air Only 300-600 SF fwa only 300-600 sf		\$1,800
006	Forced Warm Air Only >600 SF fwa only >600 sf		\$2,000
007	Forced Air w/AC <300 SF fwa/ac <300 sf		\$1,500
008	Forced Air w/AC 300-600 SF fwa/ac 300-600 sf		\$2,500
009	Forced Air w/AC >600 SF fwa/ac >600 sf		\$3,000

OUT BUILDING BATH FACILITIES

Code	Full Description	Print Description	Value
001	One Fixture Bath	1 fix bath	\$550
002	Two Fixture Bath	2 fix bath	\$1,500
003	Three Fixture Bath	3 fix bath	\$2,250

OUT BUILDING FIREPLACE

Code	Full Description	Print Description	Value
010	Masonry/Prefab/Woodstove FF 1 - fireplace		\$2,100
011	Fire Place - No Chimney	F/P No chimney	\$1,000

MOBILE HOMES - SW OR DW - EXTRA VALUE FEATURE

EXTRA BATHS (OVER ONE 3 FIX) - MOBILE HOMES

Code	Full Description	Print Description	Value
001	Average - One Fixture	1 fix - av	\$600
002	Average - Two Fixtures	2 fix - av	\$1,200
003	Average - Three Fixtures	3 fix - av	\$1,800
004	Average - Four Fixtures	4 fix - av	\$2,400

MOBILE HOME FIREPLACE ADDED VALUE

Code	Full Description	Print Description	Value
005	Prefab Fireplace or Woodstove	1 st - 1 open	\$1,775
006	Fire Place - No Chimney	F/P No chimney	\$1,375

2016 CRAVEN COUNTY

RESIDENTIAL DEPRECIATION TABLES

EFF AGE	EF YR BUILT	GRADE	GRADE	GRADE	GRADE	GRADE
		S & A 70 YR LE (%Dep. = %GOOD)	B & C 65 YR LE (%Dep. = %Good)	D 60 YR LE (%Dep. = %Good)	E 50 YR LE (%Dep. = %Good)	F 45 YR LE (%Dep. = %Good)
1	/ 2016	1 = 99	1 = 99	1 = 99	1 = 99	1 = 99
2	/ 2014	1 = 99	1 = 99	2 = 99	2 = 98	3 = 98
3	/ 2013	1 = 99	2 = 98	2 = 98	3 = 97	4 = 97
4	/ 2012	2 = 98	3 = 98	3 = 97	4 = 96	5 = 96
5	/ 2011	2 = 98	4 = 97	4 = 96	5 = 95	7 = 94
6	/ 2010	3 = 97	4 = 96	5 = 96	6 = 94	9 = 93
7	/ 2009	4 = 96	5 = 95	6 = 95	7 = 93	10 = 92
8	/ 2008	4 = 96	6 = 95	7 = 94	8 = 92	12 = 90
9	/ 2007	5 = 95	7 = 94	8 = 93	10 = 90	14 = 89
10	/ 2006	5 = 95	8 = 93	9 = 92	11 = 89	16 = 87
11	/ 2005	6 = 94	9 = 92	10 = 91	12 = 88	18 = 86
12	/ 2004	7 = 93	10 = 91	11 = 90	13 = 87	20 = 85
13	/ 2003	8 = 92	11 = 90	12 = 89	15 = 85	22 = 83
14	/ 2002	8 = 92	12 = 90	13 = 88	16 = 84	24 = 81
15	/ 2001	9 = 91	12 = 89	15 = 88	17 = 83	26 = 79
16	/ 2000	10 = 90	13 = 88	16 = 87	19 = 81	28 = 77
17	/ 1999	10 = 90	15 = 87	17 = 85	20 = 80	30 = 75
18	/ 1998	11 = 89	16 = 86	19 = 84	22 = 78	32 = 73
19	/ 1997	12 = 88	17 = 85	20 = 83	24 = 76	34 = 72
20	/ 1996	13 = 87	18 = 84	21 = 82	25 = 75	37 = 70
21	/ 1995	13 = 87	18 = 83	21 = 81	25 = 74	37 = 68
22	/ 1994	14 = 86	20 = 83	23 = 80	28 = 72	42 = 66
23	/ 1993	14 = 85	20 = 81	23 = 79	28 = 71	42 = 64
24	/ 1992	16 = 84	23 = 80	26 = 77	31 = 69	47 = 62
25	/ 1991	17 = 83	24 = 79	27 = 76	33 = 67	49 = 60
26	/ 1990	18 = 82	25 = 78	29 = 75	35 = 65	52 = 57
27	/ 1989	19 = 81	26 = 77	31 = 74	37 = 63	54 = 55
28	/ 1988	20 = 80	28 = 76	33 = 72	39 = 61	57 = 53
29	/ 1987	21 = 79	29 = 74	34 = 71	42 = 59	60 = 51
30	/ 1986	22 = 78	31 = 73	36 = 69	44 = 56	62 = 48
31	/ 1985	23 = 77	32 = 72	38 = 68	45 = 54	67 = 46
32	/ 1984	24 = 76	34 = 71	40 = 66	47 = 53	70 = 44
33	/ 1983	25 = 75	35 = 69	42 = 65	49 = 51	73 = 42
34	/ 1982	27 = 73	37 = 68	44 = 63	51 = 49	75 = 40
35	/ 1981	28 = 72	38 = 66	45 = 62	53 = 47	78 = 38
36	/ 1980	29 = 71	40 = 65	47 = 60	55 = 45	80 = 35
37	/ 1979	30 = 70	41 = 63	49 = 59	57 = 43	80 = 35
38	/ 1978	32 = 68	43 = 62	51 = 57	59 = 41	80 = 35
39	/ 1977	34 = 67	45 = 60	53 = 55	60 = 39	80 = 35
40	/ 1976	35 = 65	47 = 59	55 = 53	62 = 37	80 = 35
41	/ 1975	36 = 64	49 = 57	57 = 51	64 = 36	80 = 35
42	/ 1974	38 = 62	50 = 55	58 = 49	66 = 35	80 = 35
43	/ 1973	40 = 61	50 = 53	59 = 48	68 = 35	80 = 35
44	/ 1972	42 = 59	50 = 52	60 = 46	70 = 35	80 = 35
45	/ 1971	44 = 58	50 = 50	60 = 45	70 = 35	80 = 35
46	/ 1970	46 = 56	50 = 49	60 = 43	70 = 35	80 = 35
47	/ 1969	47 = 55	50 = 47	60 = 41	70 = 35	80 = 35
48	/ 1968	48 = 54	50 = 46	60 = 39	70 = 35	80 = 35
49	/ 1967	49 = 53	50 = 44	60 = 37	70 = 35	80 = 35
50	/ 1966	50 = 51	50 = 43	60 = 36	70 = 35	80 = 35

**COMPUTER CODES FOR RESIDENTIAL AND AGRICULTURAL
DETACHED OUT BUILDINGS AND SITE IMPROVEMENTS**

2016 REVALUATION USE

RESIDENTIAL DWELLING DESCRIPTIONS

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
U-C	RES	A-F+S	01	Residential - Single Family
U-C	RES	A-F+S	02	Residential - Two Family
U-C	RES	A-F+S	03	Residential - Three Family
U-C	RES	A-F+S	04	Single Family - Row House
U-C	RES	A-F+S	05	Single Family - Condominium
U-C	RES	A-F+S	06	Single Family - Townhouse
U-C	RES	A-F+S	07	Single Family - Encapture MH
U-C	RES	A-F+S	08	Single Family - Modular Home
U-C	RES	A-F+S	09	Supplimental Guest House
U-C	RES	A-F+S	10	Single Family - Parsonage
U-C	RES	A-F+S	11	Supplimental Office or Shop

MOBILE HOME DESCRIPTIONS

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	MHS	AV	SW	Single Wide Mobile Home - Average
Q-D	MHS	GD	SW	Single Wide Mobile Home - Good
Q-D	MHS	LC	SW	Single Wide Mobile Home - Low Cost
Q-D	MHD	AV	DW	Double Wide Mobile Home - Average
Q-D	MHD	GD	DW	Double Wide Mobile Home - Good
Q-D	MHD	LC	DW	Double Wide Mobile Home - Low Cost

GARAGE APARTMENTS

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
U-C	GAP	C	01	Single Family Apartment Over Garage
U-C	GAP	D	01	Single Family Apartment Over Garage
U-C	GAP	E	01	Single Family Apartment Over Garage
U-C	GAP	C	02	Supplimental Office Over Garage
U-C	GAP	D	02	Supplimental Office Over Garage
U-C	GAP	E	02	Supplimental Office Over Garage

MOBILE HOMES SITES - EXTRA HOOKUPS

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	MHH	AV		Extra Mobile Home Hookup
Q-D	MHH	GD		Extra Mobile Home Hookup
Q-D	MHH	LC		Extra Mobile Home Hookup

DETACHED SITE IMPROVEMENTS - GARAGE/SHOP

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	GAR	AV		Detached - Garage/Shop
Q-D	GAR	CH		Detached - Garage/Shop
Q-D	GAR	EX		Detached - Garage/Shop
Q-D	GAR	GD		Detached - Garage/Shop
Q-D	GAR	LC		Detached - Garage/Shop
Q-D	GAR	SP		Detached - Garage/Shop

DETACHED SITE IMPROVEMENTS - Residential Appendages

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	POL	AV		Swimming Pool - Residential
Q-D	POL	GD		Swimming Pool - Residential
Q-D	POL	EX		Swimming Pool - Residential
Q-D	POL	SP		Swimming Pool - Residential
Q-D	PLE	AV		Pool Enclosure - Residential
Q-D	BTH	AV		Bath House - Residential
Q-D	BTH	GD		Bath House - Residential
Q-D	BTH	LC		Bath House - Residential
Q-D	BDK	AV		Boat Dock/Pier - Residential
Q-D	BDK	CH		Boat Dock/Pier - Residential
Q-D	BDK	EX		Boat Dock/Pier - Residential
Q-D	BDK	GD		Boat Dock/Pier - Residential
Q-D	BDK	LC		Boat Dock/Pier - Residential

Q-D	BHS	AV		Boat Dock/Pier House - Residential
Q-D	BHS	GD		Boat Dock/Pier House - Residential
Q-D	BHS	LC		Boat Dock/Pier House - Residential
Q-D	STG	AV		Detached Storage Building - Residential
Q-D	STG	GD		Detached Storage Building - Residential
Q-D	STG	LC		Detached Storage Building - Residential

Q-D	CPT	AV		Detached Carport - Residential
Q-D	CPT	CH		Detached Carport - Residential
Q-D	CPT	GD		Detached Carport - Residential
Q-D	CPT	LC		Detached Carport - Residential

Q-D	CRT	AV	01	Detached Basketball Court - Residential
Q-D	CRT	GD	01	Detached Basketball Court - Residential
Q-D	CRT	AV	02	Detached Tennis Court - Residential
Q-D	CRT	GD	02	Detached Tennis Court - Residential

**COMPUTER CODES FOR RESIDENTIAL AND AGRICULTURAL
DETACHED OUT BUILDINGS AND SITE IMPROVEMENTS**

2016 REVALUATION USE

RESIDENTIAL AND AGRICULTURAL APPENDAGES

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	PAT	AV		Detached Patio / Slab
Q-D	PAT	GD		Detached Patio / Slab
Q-D	WDK	AV		Detached Wood Deck
Q-D	WDK	GD		Detached Wood Deck
Q-D	WDK	LC		Detached Wood Deck
Q-D	GZB	AV		Detached Gazebo / Screened Porch
Q-D	GZB	GD		Detached Gazebo / Screened Porch
Q-D	GZB	LC		Detached Gazebo / Screened Porch
Q-D	GHS	AV		Detached Greenhouse
Q-D	GHS	CH		Detached Greenhouse
Q-D	GHS	GD		Detached Greenhouse
Q-D	GHS	LC		Detached Greenhouse
Q-D	SHS	AV		Detached Shed w / 1 - 3 Sides Open
Q-D	SHS	GD		Detached Shed w / 1 - 3 Sides Open
Q-D	SHS	LC		Detached Shed w / 1 - 3 Sides Open
Q-D	SHO	AV		Detached Shelter - Open Sides
Q-D	SHO	GD		Detached Shelter - Open Sides
Q-D	SHO	LC		Detached Shelter - Open Sides
Q-D	SHA	AV		Detached Shed - Ag Farm EQ/Utility
Q-D	SHA	GD		Detached Shed - Ag Farm EQ/Utility
Q-D	SHA	LC		Detached Shed - Ag Farm EQ/Utility
Q-D	SHM	AV		Detached Shed - Stl Arch Rib Utility
Q-D	SHM	CH		Detached Shed - Stl Arch Rib Utility
Q-D	SHM	GD		Detached Shed - Stl Arch Rib Utility
Q-D	SHM	LC		Detached Shed - Stl Arch Rib Utility

RESIDENTIAL AND AGRICULTURAL APPENDAGES

Comp Meth	Table Code	Qual Grade	Sub Code	Full Description
Q-D	BN1	AV		Detached Barn - One Story
Q-D	BN1	EX		Detached Barn - One Story
Q-D	BN1	GD		Detached Barn - One Story
Q-D	BN1	LC		Detached Barn - One Story
Q-D	BN2	AV		Detached Barn - Two Story
Q-D	BN2	GD		Detached Barn - Two Story
Q-D	BN2	LC		Detached Barn - Two Story
Q-D	STB	AV		Detached Livestock Stable
Q-D	STB	EX		Detached Livestock Stable
Q-D	STB	GD		Detached Livestock Stable
Q-D	STB	LC		Detached Livestock Stable
Q-D	PHS	AV		Detached Poultry House
Q-D	PHS	CH		Detached Poultry House
Q-D	PHS	EX		Detached Poultry House
Q-D	PHS	GD		Detached Poultry House
Q-D	PHS	LC		Detached Poultry House
COMM	HGB	AV		Detached Hog / Swine Barn
COMM	HGB	CH		Detached Hog / Swine Barn
COMM	HGB	EX		Detached Hog / Swine Barn
COMM	HGB	GD		Detached Hog / Swine Barn
COMM	HGB	LC		Detached Hog / Swine Barn
S-T	CVD	AV		Dwelling House Converted to Storage
S-T	GBN	AV		Detached Grain Bins
S-T	SIL	AV		Detached Silo Storage
S-T	PKH	AV		Detached Pack Houses
S-T	TOB	AV		Detached Tobacco Barns
S-T	CRB	AV		Detached Corn Cribs
S-T	STG	AV		Detached Storage Buildings

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED BOAT DOCKS, BOAT HOUSES AND BOAT LIFTS

PRINTED CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
BDKEX	BOAT DOCK / PIER - EXCELLENT	1 TO 9,999,999	\$43.00
BDKGD	BOAT DOCK / PIER - GOOD	1 TO 9,999,999	\$35.00
BDKAV	BOAT DOCK / PIER - AVERAGE	1 TO 9,999,999	\$28.50
BDKLC	BOAT DOCK / PIER - LOW COST	1 TO 9,999,999	\$18.50
BDKCH	BOAT DOCK / PIER - CHEAP	1 TO 9,999,999	\$16.00
BHSGD	BOAT DOCK HOUSE - GOOD	1 TO 9,999,999	\$46.67
BHSAV	BOAT DOCK HOUSE - AVERAGE	1 TO 9,999,999	\$28.00
BHSLC	BOAT DOCK HOUSE - LOW COST	1 TO 9,999,999	\$24.00
BLTGD	BOAT LIFT - GOOD	PER UNIT	\$8,500.00
BLTAV	BOAT LIFT - AVERAGE	PER UNIT	\$6,000.00
BLTLC	BOAT LIFT - LOW COST	PER UNIT	\$2,000.00

CRAVEN COUNTY TAX DEPARTMENT**UNIT SIZE RANGE AND VALUE PER SQUARE FOOT****DETACHED BARN, BATH HOUSES, CARPORTS AND TENNIS COURTS**

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
BN1EX	BARN ONE STORY - EXCELLENT	1 TO 9,999,999	\$50.41
BN1GD	BARN ONE STORY - GOOD	1 TO 9,999,999	\$30.84
BN1AV	BARN ONE STORY - AVERAGE	1 TO 9,999,999	\$22.28
BN1LC	BARN ONE STORY - LOW COST	1 TO 9,999,999	\$16.12
BN2GD	BARN TWO STORY - GOOD	1 TO 9,999,999	\$22.94
BN2AV	BARN TWO STORY - AVERAGE	1 TO 9,999,999	\$16.95
BN2LC	BARN TWO STORY - LOW COST	1 TO 9,999,999	\$12.54
BTHGD	BATH HOUSE - GOOD	1 TO 9,999,999	\$80.83
BTHAV	BATH HOUSE - AVERAGE	1 TO 9,999,999	\$56.11
BTHLC	BATH HOUSE - LOW COST	1 TO 9,999,999	\$29.57
CPTGD	CARPORT DETACHED - GOOD	1 TO 9,999,999	\$15.41
CPTAV	CARPORT DETACHED - AVERAGE	1 TO 9,999,999	\$12.44
CPTLC	CARPORT DETACHED - LOW COST	1 TO 9,999,999	\$11.24
CPTCH	CARPORT DETACHED - CHEAP	1 TO 9,999,999	\$10.18
CRTAV	COURT - TENNIS - AVERAGE	1 TO 9,999,999	\$6.68
CPTLC	COURT - TENNIS - LOW COST	1 TO 9,999,999	\$5.28

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED GARAGE APARTMENT / OFFICE / STUDIO

PRINTED CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
GAPGD-QUAL-C	GARAGE APARTMENT/OFFICE/STUDIO - GD(C)	1	TO 800	\$57.13
		801	TO 1,000	\$51.89
		1,001	TO 1,200	\$48.78
		1,201	TO 1,400	\$45.86
		1,401	TO 9,999,999	\$43.11
GAPAV-QUAL-D	GARAGE APARTMENT/OFFICE/STUDIO - AV(D)	1	TO 600	\$45.77
		601	TO 800	\$42.46
		801	TO 1,000	\$39.91
		1,001	TO 1,200	\$37.52
		1,201	TO 1,400	\$35.27
		1,401	TO 9,999,999	\$33.15
GAPFR-QUAL-E	GARAGE APARTMENT/OFFICE/STUDIO - FA(E)	1	TO 600	\$39.11
		901	TO 800	\$35.53
		801	TO 1,000	\$33.39
		1,001	TO 1,200	\$31.39
		1,201	TO 1,400	\$29.51
		1,401	TO 9,999,999	\$27.74

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED GARAGE / SHOP

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
GARSP	DETACHED GARAGE/SHOP - SUPERIOR	1 TO	200	\$80.68
		201 TO	400	\$64.73
		401 TO	600	\$57.61
		601 TO	800	\$52.93
		801 TO	1,000	\$49.61
		1,001 TO	9,999,999	\$46.50
GAREX	DETACHED GARAGE/SHOP - EXCELLENT	1 TO	200	\$64.88
		201 TO	400	\$49.84
		401 TO	600	\$43.69
		601 TO	800	\$39.93
		801 TO	1,000	\$36.97
		1,001 TO	9,999,999	\$33.75
GARGD	DETACHED GARAGE/SHOP - GOOD	1 TO	200	\$52.05
		201 TO	400	\$41.26
		401 TO	600	\$36.51
		601 TO	800	\$33.40
		801 TO	1,000	\$31.83
		1,001 TO	9,999,999	\$29.80
GARAV	DETACHED GARAGE/SHOP - AVERAGE	1 TO	200	\$44.09
		201 TO	400	\$34.15
		401 TO	600	\$30.08
		601 TO	800	\$27.29
		801 TO	1,000	\$26.28
		1,001 TO	9,999,999	\$25.00
GARLC	DETACHED GARAGE/SHOP - LOW COST	1 TO	200	\$17.88
		201 TO	400	\$15.67
		401 TO	600	\$14.33
		601 TO	800	\$13.25
		801 TO	1,000	\$12.10
		1,001 TO	9,999,999	\$11.30
GARCH	DETACHED GARAGE/SHOP - CHEAP	1 TO	200	\$15.82
		201 TO	400	\$13.87
		401 TO	600	\$12.68
		601 TO	800	\$11.73
		801 TO	1,000	\$10.71
		1,001 TO	9,999,999	\$10.00

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED GREENHOUSE, GAZEBO/SCREEN PORCH

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
GHSGD	DETACHED GREENHOUSE - GOOD	1 TO 9,999,999	\$8.59
GHSAV	DETACHED GREENHOUSE - AVERAGE	1 TO 9,999,999	\$5.90
GHSLC	DETACHED GREENHOUSE - LOW COST	1 TO 9,999,999	\$3.64
GHSCH	DETACHED GREENHOUSE - CHEAP	1 TO 9,999,999	\$3.30
GZBGD	DETACHED GAZEBO/SCREEN PORCH - GOOD	1 TO 9,999,999	\$56.00
GZBAV	DETACHED GAZEBO/SCREEN PORCH - AVERAGE	1 TO 9,999,999	\$34.50
GZBLC	DETACHED GAZEBO/SCREEN PORCH - LOW COST	1 TO 9,999,999	\$13.00

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME DOUBLE WIDE LOW COST CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
MHDLC	MANUFACTURED HOME	1 TO 500	\$55.34
	DOUBLE WIDE LOW COST	501 TO 600	\$51.88
		601 TO 700	\$48.53
		701 TO 800	\$45.27
		801 TO 900	\$42.97
		901 TO 1,000	\$42.08
		1,001 TO 1,100	\$39.75
		1,100 TO 1,200	\$37.95
		1,201 TO 1,300	\$36.79
		1,301 TO 1,400	\$36.12
		1,401 TO 1,500	\$33.85
		1,501 TO 1,600	\$32.79
		1,601 TO 1,700	\$32.66
		1,701 TO 1,800	\$30.60
		1,801 TO 1,900	\$30.56
		1,901 TO 2,000	\$30.19
		2,001 TO 2,100	\$28.39
		2,101 TO 2,200	\$28.29
		2,201 TO 2,300	\$28.20
		2,301 TO 2,400	\$26.21
		2,401 TO 2,500	\$25.91
		2,501 TO 2,600	\$25.27
		2,601 TO 2,700	\$24.75
		2,701 TO 2,800	\$24.23
		2,801 TO 9,999,999	\$23.65

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME DOUBLE WIDE AVERAGE CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
MHDAV	MANUFACTURED HOME DOUBLE WIDE AVERAGE	1	TO 500	\$73.24
		501	TO 600	\$67.96
		601	TO 700	\$62.73
		701	TO 800	\$59.23
		801	TO 900	\$55.83
		901	TO 1,000	\$55.65
		1,001	TO 1,100	\$52.03
		1,100	TO 1,200	\$49.67
		1,201	TO 1,300	\$48.34
		1,301	TO 1,400	\$47.64
		1,401	TO 1,500	\$44.32
		1,501	TO 1,600	\$43.63
		1,601	TO 1,700	\$42.93
		1,701	TO 1,800	\$41.37
		1,801	TO 1,900	\$39.80
		1,901	TO 2,000	\$39.53
		2,001	TO 2,100	\$36.77
		2,101	TO 2,200	\$35.83
		2,201	TO 2,300	\$35.12
		2,301	TO 2,400	\$34.41
2,401	TO 2,500	\$33.55		
2,501	TO 2,600	\$32.76		
2,601	TO 2,700	\$32.03		
2,701	TO 2,800	\$31.30		
2,801	TO 9,999,999	\$30.60		

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME DOUBLE WIDE GOOD CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE			UNIT VALUE
MHDGD	MANUFACTURED HOME DOUBLE WIDE GOOD	1	TO	600	\$86.83
		601	TO	700	\$80.99
		701	TO	800	\$75.10
		801	TO	900	\$71.97
		901	TO	1,000	\$71.16
		1,001	TO	1,100	\$65.88
		1,101	TO	1,200	\$63.21
		1,201	TO	1,300	\$62.04
		1,301	TO	1,400	\$61.58
		1,401	TO	1,500	\$57.13
		1,501	TO	1,600	\$56.50
		1,601	TO	1,700	\$55.87
		1,701	TO	1,800	\$53.94
		1,801	TO	1,900	\$52.01
		1,901	TO	2,000	\$51.65
		2,001	TO	2,100	\$48.16
		2,101	TO	2,200	\$47.00
		2,201	TO	2,300	\$46.08
		2,301	TO	2,400	\$45.17
		2,401	TO	2,500	\$44.11
2,501	TO	2,600	\$43.14		
2,601	TO	2,700	\$42.21		
2,701	TO	2,800	\$41.27		
2,801	TO	9,999,999	\$40.39		

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME DOUBLE WIDE EXCELLENT CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
MHDEX	MANUFACTURED HOME DOUBLE WIDE EXCELLENT	1 TO 600	\$117.68
		601 TO 700	\$109.61
		701 TO 800	\$101.51
		801 TO 900	\$97.49
		901 TO 1,000	\$96.96
		1,001 TO 1,100	\$88.88
		1,101 TO 1,200	\$85.48
		1,201 TO 1,300	\$84.38
		1,301 TO 1,400	\$84.15
		1,401 TO 1,500	\$77.71
		1,501 TO 1,600	\$75.68
		1,601 TO 1,700	\$76.45
		1,701 TO 1,800	\$71.00
		1,801 TO 1,900	\$70.68
		1,901 TO 2,000	\$70.64
		2,001 TO 2,100	\$65.66
		2,101 TO 2,200	\$64.18
		2,201 TO 2,300	\$62.90
2,301 TO 2,400	\$61.61		
2,401 TO 2,500	\$60.25		
2,501 TO 2,600	\$59.01		
2,601 TO 2,700	\$50.14		
2,701 TO 2,800	\$41.27		
2,801 TO 9,999,999	\$40.39		

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME SINGLE WIDE LOW COST CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
MHSLC	MANUFACTURED HOME SINGLE WIDE LOW COST	1	TO 200	\$63.86
		201	TO 300	\$55.08
		301	TO 400	\$46.99
		401	TO 500	\$44.87
		501	TO 600	\$41.93
		601	TO 700	\$40.25
		701	TO 800	\$37.15
		801	TO 900	\$36.11
		901	TO 1,000	\$35.58
		1,001	TO 1,100	\$33.16
		1,101	TO 1,200	\$32.41
		1,201	TO 1,300	\$31.14
		1,301	TO 1,400	\$29.64
		1,401	TO 9,999,999	\$29.23

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME SINGLE WIDE AVERAGE CONSTRUCTION / MANUFACTURED HOME HOOK UPS

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
MNSAV	MANUFACTURED HOME SINGLE WIDE AVERAGE	1 TO 200	\$84.51
		201 TO 300	\$72.14
		301 TO 400	\$60.55
		401 TO 500	\$58.25
		501 TO 600	\$53.50
		601 TO 700	\$51.64
		701 TO 800	\$47.47
		801 TO 900	\$46.23
		901 TO 1,000	\$45.57
		1,001 TO 1,100	\$42.48
		1,101 TO 1,200	\$41.57
		1,201 TO 1,300	\$39.94
		1,301 TO 1,400	\$38.26
		1,401 TO 9,999,999	\$37.77
MHHLC	MOBILE HOME HOOK-UP LOW COST		\$2,500.00
MHHAV	MOBILE HOME HOOK-UP AVERAGE		\$2,500.00
MHHGD	MOBILE HOME HOOK-UP GOOD		\$2,500.00

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

MANUFACTURED HOME SINGLE WIDE GOOD CONSTRUCTION

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
MHSGD	MANUFACTURED HOME SINGLE WIDE GOOD	1 TO	300	\$96.22
		301 TO	400	\$83.79
		401 TO	500	\$75.14
		501 TO	600	\$69.35
		601 TO	700	\$66.41
		701 TO	800	\$61.51
		801 TO	900	\$59.74
		901 TO	1,000	\$58.86
		1,001 TO	1,100	\$55.16
		1,101 TO	1,200	\$53.98
		1,201 TO	1,300	\$51.99
		1,301 TO	1,400	\$49.96
		1,401 TO	9,999,999	\$49.32

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

RESIDENTIAL SWIMMING POOL

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
POLAV	SWIMMING POOL - AVERAGE	1 TO	392	\$48.47
		393 TO	512	\$42.97
		513 TO	648	\$37.04
		649 TO	800	\$33.75
		901 TO	9,999,999	\$32.00
POLGD	SWIMMING POOL - GOOD	1 TO	300	\$71.20
		301 TO	450	\$53.60
		451 TO	525	\$49.37
		526 TO	650	\$43.38
		651 TO	800	\$38.40
		801 TO	1,000	\$36.12
		1,001 TO	9,999,999	\$35.00
POLEX	SWIMMING POOL - EXCELLENT	1 TO	300	\$73.17
		301 TO	400	\$58.67
		401 TO	525	\$56.86
		526 TO	650	\$50.69
		651 TO	800	\$44.69
		801 TO	1,000	\$41.35
		1,001 TO	9,999,999	\$40.00
POLSP	SWIMMING POOL - SUPERIOR	1 TO	300	\$109.75
		301 TO	450	\$88.00
		451 TO	525	\$85.29
		526 TO	650	\$76.04
		651 TO	800	\$67.03
		801 TO	1,000	\$62.03
		1,001 TO	9,999,999	\$61.00

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

RESIDENTIAL AQUATIC EXERCISE POOL, DETACHED PATIO

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE	UNIT VALUE
PAEEX	POOL - AQUATIC EXERCISE - EXCELLENT	1 TO 99,999	\$282.99
PAEGD	POOL - AQUATIC EXERCISE - GOOD	1 TO 99,999	\$234.38
POLAV	POOL - AQUATIC EXERCISE - AVERAGE	1 TO 99,999	\$200.52
PATAV	DETACHED PATIO / SLAB - AVERAGE	1 TO 99,999	\$4.95
PATGD	DETACHED PATIO / SLAB - GOOD	1 TO 99,999	\$9.95

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED EQUIPMENT/UTILITY BUILDINGS, ARCH RIB UTILITY BUILDINGS

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE			UNIT VALUE
SHAGD	SHED - AG FARM EQ./UTILITY - GOOD	1	TO	99,999	\$21.06
SHAAV	SHED - AG FARM EQ./UTILITY - AVERAGE	1	TO	99,999	\$14.89
SHALC	SHED - AG FARM EQ./UTILITY - LOW COST	1	TO	99,999	\$12.98
SHMGD	SHED - STL ARCH RIB UTILITY - GOOD	1	TO	99,999	\$27.56
SHMAV	SHED - STL ARCH RIB UTILITY - AVERAGE	1	TO	99,999	\$19.63
SHMLC	SHED - STL ARCH RIB UTILITY - LOW COST	1	TO	99,999	\$14.77
SHMCH	SHED - STL ARCH RIB UTILITY - CHEAP	1	TO	99,999	\$12.00

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

LIVESTOCK STABLES

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
STBES	STABLE - LIVESTOCK - EXCELLENT	1 TO	500	\$71.86
		501 TO	750	\$67.16
		751 TO	1,000	\$62.41
		1,001 TO	1,250	\$60.21
		1,251 TO	1,500	\$57.95
		1,501 TO	2,000	\$56.62
		2,001 TO	2,500	\$54.36
		2,501 TO	3,000	\$52.16
		3,001 TO	3,500	\$51.69
		3,501 TO	4,000	\$50.88
		4,001 TO	4,500	\$50.71
		4,501 TO	5,000	\$50.47
		5,001 TO	99,999	\$50.23
STBGD	STABLE - LIVESTOCK - GOOD	1 TO	500	\$46.38
		501 TO	750	\$43.35
		751 TO	1,000	\$40.28
		1,001 TO	1,250	\$38.86
		1,251 TO	1,500	\$37.40
		1,501 TO	2,000	\$36.54
		2,001 TO	2,500	\$35.08
		2,501 TO	3,000	\$33.66
		3,001 TO	3,500	\$33.36
		3,501 TO	4,000	\$32.84
		4,001 TO	4,500	\$32.73
		4,501 TO	5,000	\$32.58
		5,001 TO	99,999	\$32.43
STBAV	STABLE - LIVESTOCK - AVERAGE	1 TO	500	\$29.95
		501 TO	750	\$27.99
		751 TO	1,000	\$26.01
		1,001 TO	1,250	\$25.09
		1,251 TO	1,500	\$24.15
		1,501 TO	2,000	\$23.59
		2,001 TO	2,500	\$22.65
		2,501 TO	3,000	\$21.74
		3,001 TO	3,500	\$21.54
		3,501 TO	4,000	\$21.20
		4,001 TO	4,500	\$21.13
		4,501 TO	5,000	\$21.03
		5,001 TO	99,999	\$20.93
STBLC	STABLE - LIVESTOCK - LOW COST	1 TO	500	\$19.41
		501 TO	750	\$18.14
		751 TO	1,000	\$16.86
		1,001 TO	1,250	\$16.26
		1,251 TO	1,500	\$15.65
		1,501 TO	2,000	\$15.29
		2,001 TO	2,500	\$14.68
		2,501 TO	3,000	\$14.09
		3,001 TO	3,500	\$13.96
		3,501 TO	4,000	\$13.74
		4,001 TO	4,500	\$13.69
		4,501 TO	5,000	\$13.63
		5,001 TO	99,999	\$13.55

CRAVEN COUNTY TAX DEPARTMENT

UNIT SIZE RANGE AND VALUE PER SQUARE FOOT

DETACHED STORAGE BUILDINGS, TOBACCO BARNs, DETACHED WOOD DECKs

PRINT CODE	DESCRIPTION	SQ FT SIZE RANGE		UNIT VALUE
STGGD	STORAGE BUILDING - GOOD	1 TO	80	\$29.38
		81 TO	96	\$25.99
		97 TO	128	\$23.75
		129 TO	160	\$23.72
		161 TO	99,999	\$22.00
STGAV	STORAGE BUILDING - AVERAGE	1 TO	80	\$22.19
		81 TO	96	\$19.69
		97 TO	128	\$19.34
		129 TO	160	\$17.72
		161 TO	99,999	\$17.00
STGLC	STORAGE BUILDING - LOW COST	1 TO	64	\$20.94
		65 TO	80	\$18.65
		81 TO	120	\$18.55
		121 TO	160	\$17.09
		161 TO	99,999	\$15.00
TOBAV	TOBACCO BARN - AVERAGE	1 TO	99,999	\$2.00
WDKGD	WOOD DECK - DETACHED - GOOD VINYL MATERIALS USED THROUGH OUT	1 TO	25	\$37.83
		26 TO	50	\$29.11
		51 TO	100	\$22.36
		101 TO	300	\$14.79
		301 TO	99,999	\$13.50
WDKAV	WOOD DECK - DETACHED - AVERAGE	1 TO	25	\$28.38
		26 TO	50	\$20.81
		51 TO	100	\$15.19
		101 TO	300	\$9.25
		301 TO	99,999	\$7.40
WDKLC	WOOD DECK - DETACHED - LOW COST	1 TO	25	\$13.49
		26 TO	50	\$10.03
		51 TO	100	\$9.80
		101 TO	300	\$8.45
		301 TO	99,999	\$6.99

COMMERCIAL PROPERTY IMPROVEMENTS

Craven County has been valuing all commercial and industrial type buildings by use of the various accepted methodologies; including, the cost, income and sales comparison approaches to value.

Adequate market data was available for residential dwelling and residential out buildings unit market value development. Commercial and industrial properties, by the nature of being adapted to specific uses, sell less frequently in this area.

Many commercial property improvements and most industrial property improvements are a-typical. Buildings are specifically designed for a particular use and typically can not be adapted to alternative uses without extensive remodeling or additions.

Typically Industrial Properties and tailored for a specific use or operation. For buildings of this type, the principal value is "value in use" to the owner for a specific purpose. Value in use improvements are most often tied closely to the cost approach as the value to the owner was the cost of building specific to his or her needs. A market sale for this type property would have to be to a prospective owner with identical needs. Therefore, the appraisal community accepts that the cost approach is the most applicable method to value specialized commercial properties and industrial properties.

To satisfy this special valuation requirement, accurate and reliable cost information is needed for these type valuations. Craven County uses several cost reporting manuals to get a basic cost range and then these numbers are adjusted to reflect the current cost in the local market.

Several commercial property types such as strip shops, convenience stores, apartments and some other income producing properties are sold on a relatively regular basis in Craven County. Market data for these specific types of properties may be available from which to estimate a reasonable market value but adequate market data may not exist for all commercial property improvements.

Data such as gross income, expense ratios and net income are not generally available to this office. Property owners are reluctant to provide this type data and have the right to withhold this personal information. It should be noted that Craven County mailed out income/expense questionnaires to all commercial property owners; we have had about a 15% return rate on these questionnaires. Once values are formulated utilizing the best information available to this office, properties owners may take exception to the value developed for assessment. If they wish to provide details on rental income and expenses, an income approach will be completed and given consideration. In all cases, only market rent data will

be given consideration, actual rents are not considered unless they are found to be in the range indicated by market rent data. If data is made available and proven to be supported, a market value indication or an income approach value will be considered justification for an adjustment to the cost approach valuation.

Although all commercial and industrial property improvements will be valued from the cost approach, the market and income approaches will be considered on each property.

INCOME CAPITALIZATION APPROACH

The income approach to value is based on the principle that the value of an investment property reflects the quality and quantity of the income it is expected to generate over its life. In other words, the market value is the estimated present value of future benefits (chiefly income and proceeds from the future sale of the property). Income-producing real estate is typically viewed as an investment such as stocks and bonds. The investor perceives that there will be an income stream and/or an increase in equity value that will justify the investment.

The income approach provides an indication of what a prudent investor would pay for a given property based on an analysis of the potential income that the property would produce.

The basic model for direct capitalization is in the form:

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

The income is the estimate of annual net stabilized income. The rate is the capitalization rate appropriate for the subject property at the effective date of the appraisal. Direct capitalization uses a capitalization rate taken directly from the market (the Market Extraction technique) by dividing the net income of a sale property by the sale price. The capitalization rate (Ro) is a ratio of one year's Net Operating Income to the Value of the property that produces that income, and is used to convert anticipated future income into an indicated value. It is the method most used for mass appraisal as it is easily understood, can be used consistently because few variables are used, and its components can be supported by market evidence.

Capitalization rates can be obtained by various generally accepted methods and/or techniques. These include: the **Comparative Method**, **Band-of-Investment Techniques**, the **Built-Up Rate Method**, **Yield Analysis Methods**,

and others. Regardless of how its obtained, an overall capitalization Rate is nothing more than a measure of the relationship between a property's Value and its net operating Income for one (particular) year.

These methods are commonly used to select an appropriate capitalization rate, depending on the availability and applicability of market data and investment parameters. The effective tax rates will be added to the capitalization rates in order to produce an overall rate because they are not included in the Operating Expenses.

The first step in analyzing income is the calculation of potential gross income. For direct capitalization this is the projected total earnings from the market rent of the property at one hundred percent occupancy for the next year after the appraisal date. Next, typical or stabilized vacancy and collection loss can be established considering recent occupancy levels of the subject property or similar, nearby properties, or through surveys of similar properties. The vacancy and collection loss allowances are subtracted from the potential gross income, and miscellaneous income is added. Miscellaneous income takes various forms depending on the property type. It may be income from food and beverage, parking, laundry facilities, percentage rents, telephone service, etc. Potential gross income less vacancy and collection loss plus miscellaneous income equals effective gross income. From this figure a typical or stabilized operating expense allowance is deducted.

The operating expenses allowance consists of expenditures for items that would be deducted from income during a typical or stabilized operating year. Operating Expenses are those that would be normal and ongoing, and do not include one-time expenses. They include fixed expenses, such as insurance, but do not include real estate taxes because these estimates of value are for ad valorem purposes. Variable expenses include management, administrative/legal/accounting, payroll, utilities, janitorial and common area maintenance, normal repair and maintenance, garbage collection, supplies and sundries, other miscellaneous expenses, and reserves for replacement. These amounts may be developed from source documents of the subject property, projections from data collected from similar properties, or standardized industry ratios. In mass appraisal, pass-through expenses are typically deducted from the owner's expense as they are paid by the tenant (net lease situation) and not included in potential gross income or in the actual or asking rents. In all cases the operating expense allowance must reflect effective and efficient operation of the property in a normal operating year. Extraordinary expenses, capital improvements, depreciation, and debt service are not allowable operating

expenses. "Reserves for replacement" is the name of an account established for the periodic replacement of short-lived items. When using a "reserves for replacement" addition to the operating expense allowance, care must be taken to remove current expenditures for reserve items when analyzing financial or income and expense statements.

Real estate taxes are not used as an operating expense for ad valorem appraisals because the tax expense is directly related to the property's market value, which is being determined by the appraisal. Two methods are commonly used to make adjustments in the capitalization rate, when necessary, to account for real estate taxes when doing mass appraisals for tax assessment purposes. If real estate taxes have been included as an expense in the development of the overall capitalization rate of comparable sales, an estimated effective tax rate (for the next year, for each tax jurisdiction) may be added to the market-derived overall capitalization rate. Alternatively in deriving the capitalization rates, real estate taxes can be taken out of the expenses of comparable sales, thus producing more net income and a higher overall capitalization rate.

When the owner typically will incur very little, if any, of the real estate tax expense, such as in long-term (or well occupied) net lease situations no adjustment to the capitalization rate is necessary. In many leases such as triple net and absolute net, the tenant is responsible for paying the real estate taxes.

Effective gross income less operating expenses equals net operating income. The net operating income is then divided by an appropriate capitalization rate for the subject property to estimate the value in direct capitalization. The capitalization rate can be derived from a variety of sources: comparable sale data provider companies, investor surveys, market sales, and data analysis by the appraiser. Like the other elements of income analysis, all elements of the capitalization rate should be based on market data relevant to the property type and market conditions at the effective date of the value estimate.

Other capitalization methods used for mass appraisal include **Gross Monthly Rent Multipliers** and **Effective Gross Rent Multipliers** for multi-family rental properties. The Gross Monthly Rent Multiplier (GMRM) is used to convert the gross potential monthly rent into an indication of value. To derive a gross monthly rent multiplier from the market data, sales of properties that were rented at the time of sale or were anticipated to be rented within a short time must be available. The ratio of sale price to the monthly gross rent at the time of sale or projected over the first year to several years of ownership is the Gross Monthly Rent Multiplier.

GMRM = Sale Price/Gross Monthly Rent

For example: If a property has a sale price of \$368,500 and a gross monthly rent of \$7,092, the Gross Monthly Rent Multiplier would be 51.96. ($\$368,500/\$7,092$) For multi-family property of 2-49 units, consisting of duplexes, triplexes, quadraplexes, and other small multi-family properties, the GMRM ranges from 20-500. These methods do not include or account for differences in operating expenses, so care must be taken to use comparable sales that have very similar long-term operating expense ratios, occupancy levels, and risk levels. These multipliers may be employed as sales comparison measures in the market approach to value.

The process of converting anticipated periodic future Cash Flow amounts to a present value, essentially involves an arithmetic process of reverse compounding (Discounting). "**Discounted Cash Flow Analysis**" is the income capitalization technique of converting anticipated periodic future Cash Flow amounts to a present value that will provide a specified rate of return on investment. The rate of return on investment for the equity investor is analogous to the interest (or yield) rate for a mortgage lender. It is a compound annual rate of return that reflects consideration of all annual income amounts realized (or anticipated) by the equity investor. When yield capitalization or discounted cash flow analysis are used as an income approach technique, all assumptions are based on prevailing market conditions and reasonable investor expectations tempered with reliable economic projections for the various economic factors used in the analysis.

Craven County collects economic data from local, regional, and national sources. Local, commercial property owners, appraisers, brokers, commercial multiple listing services and commercial comparable sale data provider companies are primary sources for commercial economic information. The County has mailed questionnaires to owners of commercially improved properties seeking income and expense information which is used during the reappraisal. Commercial property owners, managers, brokers, appraisers and tenants are continuously contacted and interviewed to collect and verify economic data. Among the published sources the County reviews in rate establishment are, Korpacz Real Estate Investor Survey, Carolina's Real Data Surveys, quarterly Investor Surveys from RealtyRates.com., Institute of Real Estate Management's Income/Expense Analyst books, Marcus & Millichap's Investment Research National Reports, and the National Investment Center for the Senior Housing and Care Industry's Quarterly Report. Also reporting services LoopNet and Costar Comps are used as sources for asking rents and offering prices, sale amounts, operating income,

and capitalization rate information. In addition to the previous sources, the US Census Bureau publishes various statistics that may also be utilized in the development of the following **Commercial Rate Guide**.

As with any guide some properties may lay outside the stated range. As such, the following is a guide only; each individual property is to be analyzed separately. The following table reflects factors as reported by the market participants and published reports. The County adjusts operating expense and capitalization rates for ad valorem taxation as previously described. Income and expense models are developed for each property type to cover the range of income-producing properties in Craven County. The models include: Apartments, Hotels / Motels, Office/Retail/Warehouse/Garage, Golf courses, Flex/R&D, Parking Lots & Decks, Self-Storage, Health Care/Senior Housing, Restaurants, and Marinas.

Commercial Rate Guide

Regional Malls

Discount Rates: 4.50% - 17.00%

Overall Cap: 4.25% - 13.00%

Residual Cap: 4.50% - 14.00%

Expense Ratio: 2.50% - 36.00%

Community/Neighborhood/Power Strip Centers

Discount Rates: 5.00% - 18.00%

Overall Cap: 4.50% - 15.00%

Residual Cap: 5.50% - 15.00%

Expense Ratio: 2.50% - 40.00%

Central Business District Office

Discount Rates: 5.00% - 16.00%

Overall Cap: 4.50% - 16.00%

Residual Cap: 5.50% - 16.00%

Expense Ratio: 3.00% - 60.00%

Suburban Office

Discount Rates: 4.50% - 16.00%

Overall Cap: 4.00% - 15.00%

Residual Cap: 5.00% - 15.00%

Expense Ratio: 3.00% - 60.00%

Medical Office

Discount Rates: 5.50% - 16.00%

Overall Cap: 5.00% - 15.00%

Residual Cap: 5.50% - 17.00%

Expense Ratio: 3.00% - 55.00%

Apartment Complex

Discount Rates: 4.50% - 17.00%

Overall Cap: 3.50% - 14.00%

Residual Cap: 4.50% - 14.50%

Expense Ratio: 15.00% - 60.00%

Hotel/Motel

Discount Rates: 6.00% - 21.00%

Overall Cap: 4.50% - 24.00%

Residual Cap: 6.00% - 24.00%
Expense Ratio: 35.00% - 85.00%
Reserves (when applicable) 1.00% - 8.00%

Parking Lots & Decks

Discount Rates: 5.00% - 15.00%
Overall Cap: 4.50% - 13.00%
Residual Cap: 5.50% - 14.50%
Expense Ratio: 10.00% - 60.00%

Flex/Research & Development

Discount Rates: 7.00% - 17.00%
Overall Cap: 6.00% - 17.00%
Residual Cap: 7.00% - 17.00%
Expense Ratio: 3.00% - 45.00%

Warehouse

Discount Rates: 5.50% - 17.00%
Overall Cap: 4.50% - 16.00%
Residual Cap: 6.00% - 16.00%
Expense Ratio: 2.50% - 45.00%

Net Lease Properties

Discount Rates: 5.00% - 14.50%
Overall Cap: 4.50% - 14.00%
Residual Cap: 5.00% - 14.00%
Expense Ratio: 1.50% - 20.00%

Golf Properties

Discount Rates: 6.00% - 25.00%

Overall Cap: 5.00% - 25.00%

Net Income Multiplier 4.00 - 25

Gross Income Multiplier 1.25 - 7

Residual Cap: 7.50% - 25.00%

Expense Ratio: 3.00% - 75.00%

Self-Storage

Discount Rates: 4.50% - 17.00%

Overall Cap: 4.50% - 17.00%

Residual Cap: 5.00% - 17.00%

Expense Ratio: 10.00% - 60.00%

Mobile Home Parks

Discount Rates: 4.00% - 20.00%

Overall Cap: 4.00% - 16.00%

Residual Cap: 5.00% - 16.00%

Expense Ratio: 12.00% - 55.00%

Health Care/Senior Housing

Discount Rates: 4.00% - 19.00%

Overall Cap: 4.25% - 20.00%

Residual Cap: 5.00% - 20.00%

Expense Ratio: 35.00% - 95.00%

Restaurants

Discount Rates: 6.00% - 20.00%

Overall Cap: 4.50% - 20.00%

Residual Cap: 5.50% - 20.00%

Expense Ratio: 5.00% - 60.00%

Note: Expense ratio is in terms of effective gross income and real estate taxes are included as operating expenses in gross lease situations. Expense ratios are for typical stabilized occupancy ranges. When applicable to the owner, real estate taxes are loaded to the capitalization rate, reducing the above operating expenses ratios for gross lease situations. Also expenses are exclusive of reserves, TI's (tenant incentives), and leasing commissions. Low expense ratios may be experienced by absolute net or triple net lease situations. When tenants pay management and service fees above actual expense costs, the above expense ratios do not apply. Condominiums and other small commercial property investments may sell for premiums and exhibit low capitalization rates.

VALUATION OF BURIAL PROPERTY

Craven County will adhere to the North Carolina General Statute 105.278.2 in the valuation of Burial Property. It reads as follows:

- (a) Real property set apart for burial purposes shall be exempted from taxation unless it is owned and held for purposes of (i) sale or rental or (ii) sale of burial rights therein.
- (b) Taxable real property set apart for human burial purposes is hereby designated a special class of property under authority of Article V, Section 2(2) of the North Carolina Constitution, and it shall be assessed for taxation taking into consideration the following:
 - (1) The effect of its value by division and development into burial plots;
 - (2) Whether it is irrevocably dedicated for human burial purposes by plat recorded with the Register of Deeds in the county in which the land is located; and
 - (3) Whether the owner is prohibited or restricted by law or otherwise from selling, mortgaging, leasing or encumbering the same.
- (c) For purposes of this section, the term "real property" includes land, tombs, vaults, monuments, and mausoleums, and the term "burial" includes entombment.

Commercial Building Costs

The following pages show the building descriptions that we have identified for our commercial cost schedule. For each building type there is a value range that shows the lowest and highest base unit cost associated with that building type. Construction class and quality dictates how a building is classified and where a particular building's base cost will fall within the indicated range.

The base cost is the beginning point in valuing each commercial building in our county according to the cost approach to value. After a building is classified, the base cost will be adjusted based on physical, functional, and economic factors that affect that particular building.

<u>BUILDING DESCRIPTION</u>	<u>BUILDING CODE</u>	<u>BASE FINISHED AREA RANGE</u>	
AUTO DEALERSHIP COMPLETE	A10	\$77	\$109
CAR WASHES - AUTOMATIC	A11	\$77	\$152
CAR WASHES - DRIVE-THRU	A12	\$90	\$108
CAR WASHES - SELF-SERVICE	A13	\$69	\$89
AUTOMOTIVE CENTER	A20	\$51	\$88
GARAGES - MINI-LUBE	A31	\$94	\$158
GARAGES - SERVICE	A33	\$32	\$73
GARAGES - STORAGE	A34	\$45	\$53
PARKING STRUCTURES	A40	\$39	\$39
SERVICE STATION	A50	\$118	\$118
SHOWROOM	A60	\$58	\$130
LOADING DOCK	B10	\$22	\$22
COVERED LOADING DOCK	B11	\$31	\$31
LOADING WELL	B30	\$13	\$14
FAST FOOD RESTAURANT	C10	\$79	\$280
NEIGHBORHOOD BAR	C20	\$65	\$125
NIGHTCLUB	C30	\$72	\$190
RESTAURANT	C40	\$72	\$246
CONVALESCENT HOSPITAL	D10	\$95	\$249
URGENT CARE	D20	\$88	\$127
GENERAL HOSPITAL	D30	\$141	\$464
LABORATORY	D40	\$128	\$375
MEDICAL OFFICE BUILDING	D50	\$88	\$277
VETERINARY HOSPITAL	D60	\$83	\$218
KENNELS	D65	\$37	\$211
SURGICAL CENTER	D70	\$192	\$287
ENGINEERING & RESEARCH BLDG	E10	\$62	\$175
INDUSTRIAL FLEX (MALL) BLDGS	E15	\$28	\$68
LIGHT MANUFACTURING INDUSTRIAL	E30	\$28	\$118
HEAVY MANUFACTURING INDUSTRIAL	E35	\$97	\$137
BATH HOUSES	E40	\$33	\$189
APARTMENT	F10	\$143	\$238
CITY CLUB	F20	\$128	\$196
GROUP CARE HOME	F30	\$73	\$202
HOTEL: FULL SERVICE	F50	\$96	\$237
BED AND BREAKFAST INNS	F51	\$123	\$166
HOTEL: LIMITED SERVICE	F55	\$76	\$122
MOTEL	F60	\$52	\$160
MULTIPLE RESIDENCE - GENERAL	F71	\$51	\$134
MULTIPLE RESIDENCE-SEN CITIZEN	F72	\$58	\$126
COMPUTER CENTER	G10	\$99	\$251
GENERAL OFFICE	G20	\$59	\$256
RADIO & TV STATION	G30	\$84	\$250
TELEPHONE BUILDING	G40	\$145	\$145

<u>BUILDING DESCRIPTION</u>	<u>BUILDING</u>	<u>BASE FINISHED</u>	
	<u>CODE</u>	<u>AREA RANGE</u>	
GOLF CART STORAGE BUILDINGS	H15	\$35	\$55
LIGHT COMM. EQUIPMENT SHOP	H30	\$19	\$37
OPEN SHELTER	H35	\$9	\$17
GREENHOUSE	H40	\$4	\$9
LUMBER STORAGE BUILDINGS	H50	\$12	\$21
MATERIAL STORAGE SHEDS	H60	\$8	\$19
MATERIAL STORAGE BUILDINGS	H61	\$21	\$36
MATERIAL-COMMODITY SHELTERS	H65	\$6	\$13
LUMBER STORAGE SHEDS	H70	\$10	\$25
LIGHT COMM. ARCH-RIB BUILDING	H80	\$14	\$27
LIGHT COMM UTILITY BUILDING	H90	\$10	\$33
COTTON GINS	H95	\$46	\$63
BANK	J10	\$109	\$300
BARBER SHOP	J20	\$63	\$99
BEAUTY SHOP	J30	\$63	\$99
DAY CARE CENTER	J40	\$75	\$192
FUNERAL HOME & MORTUARY	J50	\$61	\$199
LAUNDROMAT	J60	\$67	\$80
DRY CLEANER/LAUNDRY	J65	\$50	\$80
DRIVE-UP BANK	J80	\$268	\$447
GOVERNMENTAL BUILDING	K10	\$88	\$312
VOLUNTEER FIRE DEPARTMENT	K15	\$39	\$92
POST OFFICE	K20	\$77	\$205
THEATER	K30	\$57	\$215
CHURCH	K40	\$79	\$327
FELLOWSHIP HALLS	K42	\$48	\$184
CHURCH EDUCATIONAL WINGS	K45	\$60	\$89
SCHOOL	K50	\$101	\$208
AUDITORIUM	K60	\$72	\$332
ARCADE	L15	\$116	\$116
BOWLING ALLEY	L20	\$72	\$116
CONVENTION CENTER/BANQUET HALL	L25	\$84	\$84
CLUBHOUSE	L30	\$55	\$133
SENIOR (CLUBHOUSE) CENTERS	L35	\$100	\$230
COUNTRY CLUB	L40	\$87	\$209
HEALTH CLUB	L60	\$82	\$112
SKATING RINK	L80	\$51	\$51
GYMNASIUM	L90	\$66	\$99
CONVENIENCE STORE	M10	\$60	\$119
MINI-MART CONVENIENCE STORES	M15	\$115	\$204
DAIRY SALES BUILDING	M20	\$83	\$88
MARKET	M30	\$62	\$125
MALL ANCHOR DEPARTMENT STORES	N10	\$65	\$123

<u>BUILDING DESCRIPTION</u>	<u>BUILDING CODE</u>	<u>BASE FINISHED AREA RANGE</u>	
DISCOUNT STORE	N20	\$39	\$79
WAREHOUSE DISCOUNT STORE	N21	\$31	\$59
DRUG STORES	N25	\$75	\$140
RETAIL STORE	N30	\$49	\$172
SHOPPING CENTER - COMMUNITY	N51	\$81	\$114
SHOPPING CENTER - NEIGHBORHOOD	N52	\$58	\$102
SHOPPING CENTER - REGIONAL	N53	\$93	\$185
MALL CONCOURSE - ENCLOSED	N62	\$73	\$98
HANGAR - MAINTENANCE	P11	\$32	\$110
HANGAR - STORAGE	P12	\$15	\$86
HANGAR - T TYPE	P13	\$22	\$35
WAREHOUSE - DISTRIBUTION	P21	\$29	\$103
WAREHOUSE - MINI	P22	\$23	\$46
WAREHOUSE - STORAGE	P23	\$22	\$89
WAREHOUSE - TRANSIT	P24	\$56	\$91
COLD STORAGE FACILITIES	P25	\$41	\$58
RESIDENTIAL HOUSE	R10	\$60	\$91

