

Macon County



**MACON COUNTY BOARD OF COMMISSIONERS
OCTOBER 11, 2022
6 P.M.
AGENDA**

1. Call to order and welcome by Chairman Tate
2. Announcements
 - (A) Joint Meeting with the Macon County Board of Education is scheduled for Tuesday, October 18, 2022 at 6 p.m. at the Fine Arts Center on the Franklin High School campus for an update and discussion on the Franklin High School project.
 - (B) Discussion regarding the November 8, 2022 (Election Day meeting)
3. Moment of Silence
4. Pledge of Allegiance
5. Public Hearing(s) – None
6. Public Comment Period
7. Additions to agenda
8. Adjustments to and approval of the agenda
9. Reports/Presentations
 - (A) Vecinos, Inc. Community Health Hub – Executive Director Marianne Martinez
 - (B) Barbara McRae Memorial Project – Rita St. Claire, Friends of the Greenway, Inc.
10. Old Business
 - (A) Schedule of Values, Standards, and Rules - Tax Administrator Abby Braswell

- (B) Discussion regarding the Nantahala Library and Community Center – County Manager Derek Roland
- (C) Discussion regarding deed of Pine Grove School – Attorney Eric Ridenour

11. New Business

- (A) Foreclosed properties acquisition and budget amendment – Tax Administrator Abby Braswell
- (B) Consideration for partial release of performance guarantee for Mountain Breeze Subdivision – Planning Director Joe Allen
- (C) Consideration of performance guarantee for Munro Estates Subdivision – Planning Director Joe Allen
- (D) Resolution exempting engineering services for the Greenway project – Finance Director Lori Carpenter
- (E) Approval of agreement and fund appropriation for courtroom cabling project – County Manager Derek Roland

12. Consent Agenda – Attachment #12

All items below are considered routine and will be enacted by one motion. No separate discussion will be held except on request of a member of the Board of Commissioners.

- (A) Minutes of the September 13, 2022 regular meeting and the September 22, 2022 continued session
- (B) Budget Amendments #66-70
- (C) 2023 County Holiday Schedule
- (D) Service contract for Franklin Chamber of Commerce
- (E) Service contract for Highlands Chamber of Commerce
- (F) Tax releases for the month of September in the amount of \$10,287.24
- (G) Monthly ad valorem tax collection report – no action necessary

13. Appointments

14. Closed session as allowed under NCGS

15. Recess until Tuesday, October 18, 2022 at 6 p.m. at the Fine Arts Center on the Franklin High School campus for the purpose of holding a joint meeting with the Macon County Board of Education.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – REPORTS/PRESENTATIONS

MEETING DATE: OCTOBER 11, 2022

- 9A. Marianne Martinez, the Executive Director of Vecinos, Inc, has requested time on the agenda to provide the board with information about the Community Health Hub to be located at 19 Smoky Mountain Drive in Franklin.

- 9B. Rita St. Clair, the Secretary of Friends of the Greenway will provide information about the Barbara McRae memorial project, and a hard copy of the site proposal will be distributed at the meeting.

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

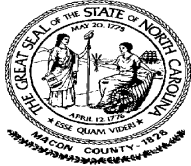
CATEGORY – OLD BUSINESS

MEETING DATE: October 11, 2022

10(A). Tax Administrator Abby Braswell will be requesting approval of the Schedule of Values, Standards, and Rules as presented at the August 9, 2022 regular meeting followed by the public hearing conducted on September 13, 2022.

10(B). Mr. Roland will provide and update on the Nantahala Library and Community Center and discuss next steps. Jack Morgan will follow-up with Commissioner Higdon to answer any outstanding questions after the meeting.

10(C). Attorney Ridenour will provide an update on the deed for Pine Grove School.



**MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734**

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell
cc: Derek Roland
Date: August 9, 2022
Re: 2023 Schedule of Values, Standards and rules.
2023 Schedule of Present Use Values, standards and rules.

I am writing to inform you of the requirements of adoption of the schedule of values for the 2023 reappraisal. The NCGS 105-217 requires the county to adopt a schedule of values to be used in appraising all real property in the county. Macon County is on a 4-year reappraisal cycle and the next reappraisal is January 1, 2023. Per the NCGS the following is the schedule I am requesting that we follow to adopt the 2023 Schedule of Values, Standards and Rules and the 2023 Schedule of Present Use Values, Standards and Rules. The Schedule of Values shall be passed before January 1 of the year they are applied.

August 9, 2022

August 9, 2022 Commissioner meeting : The Schedules must be presented to the Board of Commissioner at least 21 days before the meeting at which they will be considered by the Board. A copy of the Schedules will be placed in the Tax Office where they shall remain available for public inspection. Upon receipt of the proposed schedules, the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating that a) the schedule has been submitted to the board and are available for public inspection and b) the time and place of the public hearing on the proposed schedules that is at least 7 day before adopting the schedules. I am suggesting the public hearing be at the September meeting

August 24, & 25, 2022

Upon receipt of the proposed schedules the board of commissioners shall publish a statement in a newspaper having general circulation in the county stating that a) the schedules have been submitted to the board and are available for public inspection and b) the time and place of the public hearing on the proposed schedules that is at least 7 days before adopting the schedules.

September 13, 2022

The public hearing will be at the normal commissioners meeting September 13, 2022 at 6:00p.m.

October 11, 2022

Requested approval of the Schedule of Values and Present use schedule of values on October 11, 2022 at the regular board of commissioner meeting. After the approval, the

board shall issue an order adopting them. The notice of this order shall be published once a week for four successive weeks in a newspaper having general circulation in the county, with the last publication not less than 7 days before the last day for challenging the validity of the schedules, standards and rules by appeal to the Property Tax Commission which would be on November 10, 2022.

October 13, October 19, October 27 and November 2

The above date are the 4 successive weeks that the adoption of the schedule shall run in the Highlander on October 13 and October 27 and the Franklin Press on October 19 and November 2. The last day to appeal to the Property tax commission is November 10th so the last date to publish the notice will be November 3.

I have included the Notice of Public Hearing that we have used in the past and I am including a Notice of adoption that can be published for 4 weeks after the board approves the schedules if you so choose to use it.



2023 Reappraisal

PROPOSED

Schedule of Values, Standards, and Rules

Macon County, North Carolina

Macon County, North Carolina

2023 Reappraisal

Schedule of Values, Standards, and Rules

Presented by

Abby Braswell, Tax Administrator

To the

Macon County Board of Commissioners

James P. Tate, Chairman

Ronnie Beale

Paul Higdon

Gary Shields

Joshua Young

Adopted:

Date

Signed:

Chairman, Macon County Board of Commissioners

Foreword

The purpose of this manual is to describe the methodology and procedures for appraising real property in Macon County at its market value (and present use value, as appropriate) as of January 1, 2023. The Schedule of Values, Standards, and Rules establishes the base rates and ranges for all types of property that will be in effect until the next general reappraisal. The tables, rates, and ranges found in this manual are only guidelines. On a property-by-property basis, appraisers have the flexibility to adjust rates in order to appraise individual properties at market value and establish equitable and uniform values for all types of property.

General reappraisals are conducted by applying mass appraisal techniques, with thorough analysis from appraisal staff and the use of a computer-assisted mass appraisal (CAMA) software system. The market approach, cost approach, and income approach to value are all considered, when applicable, to appraise all real property.

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Appraisal of Real Property

In North Carolina, laws and procedural requirements are set forth in the *Machinery Act of North Carolina*. The following statutes specifically address the reappraisal of real property.

North Carolina General Statute 105-274 states that all real and personal property located within its jurisdiction shall be subject to taxation unless it is otherwise exempted or excluded from taxation by law.

North Carolina General Statute 105-286 requires each county to conduct a general reappraisal of all real property at least once every eight years. Macon County performed its first general reappraisal under this law in 1976. Each county must reappraise all real property in accordance with the provisions of G.S. 105-283 and G.S. 105-317 as of January 1... and every eighth year thereafter. A county may conduct a reappraisal of real property earlier than required if the board of county commissioners adopts a resolution providing for advancement of the reappraisal.

North Carolina General Statute 105-283 states that all property, real and personal, shall as far as practicable be appraised or valued at its true value in money. 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.

North Carolina General Statute 105-317 requires the tax assessor to create this schedule, and outlines the procedure for adoption of the schedule.

Appraisal Terminology and Principles

Real property is defined, in North Carolina General Statute 105-273(13), as land, buildings, structures, improvements, and all rights and privileges appertaining to the property.

There are six basic rights associated with fee-simple property ownership, also known as the "bundle of rights":

- The Right to Sell
- The Right to Lease or Rent
- The Right to Use
- The Right to Give Away
- The Right to Enter or Leave

- The Right to Refuse to do any of these

The following restrictions place limitations on the bundle of rights:

- Taxation – the right to tax the property for the support of government.
- Eminent Domain – the right to take the property for public use provided just compensation is paid.
- Police Power – the right to regulate the use of property for the public welfare in the areas of safety, health, morals, zoning, building codes, traffic, and sanitary regulations.
- Escheat – the right of government to have property revert to the state for non-payment of taxes or when there are no legal heirs of decedent who dies without a will.

Value may be defined as the present worth of future benefit arising from the ownership of real property. For a property to have value, it must have utility, scarcity, desirability, and effective purchasing power.

Market value is not always the same as market price. Market price is what the property actually sold for. Market value is an estimate of value based on comparable sales and other market information. Market price can differ from market value if any of the market value criteria are not met. For example, if the buyer is forced to sell, if the buyer and seller are related, or if one of the parties was not informed about the potential use of the property, then the market price may not equal the market value.

The cost of a property is not always equal to its market value. Cost may equal market value when the improvements on a property are new and are the highest and best use of the land. The cost may exceed the actual market value if special features are added and the market does not allow for a return on investment. For example, installing premium features on low quality construction may drive the cost above market value. Another example, when the demand for homes greatly exceeds the available supply to such an extent that buyers actually pay more than the improvement cost of such homes in order to secure housing without a long delay. In this instance, market value could easily exceed cost.

Highest and best use is the reasonable and probable use that supports the highest present value as of the date of the appraisal. Because the highest and best use of a piece of land may not be its current use, the appraiser must consider the relationship between the highest and best use of the land and its existing improvements. Once the highest and best use is determined, the use must meet four criteria:

- Must be Legally Permissible
- Must be Financial Feasible
- Must be Physically Possible
- Must be Maximally Productive

Basic Principles of Value:

- Anticipation – value is created by the expected future benefits to be derived from the property.
- Balance – properties achieve maximum market value when complementary uses are in balance.
- Change – market value is never constant because physical (environmental), economic, governmental, and social forces are at work to change property and its environment.
- Competition – availability must be in harmony with demand.
- Conformity – maximum market value is achieved when there is a reasonable similarity among the improvements in a neighborhood.
- Consistent Use – the property must be valued with a single use for the entire property.
- Contribution – the value of a component of property depends on its contribution to the whole.
- Increasing and Decreasing Returns – when successive increments of one agent of production are added to fixed amounts of other agents, future net benefits will increase up to a certain point, after which successive increments will decrease future benefits.
- Progression and Regression – progression states that the value of a lower priced property is increased by association with better properties of the same type. Regression states that the value of a better quality property is decreased by association with lower quality properties in the same area.
- Substitution – the market 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 substitute.
- Surplus Productivity – the net income remaining after the costs of labor, management, and capital have been satisfied.
- Supply and Demand – supply is the amount of goods that producers are willing to sell at a given price during a specific period. Demand is the amount of a commodity that consumers buy at a given price during a specific period.

Approaches to Value

There are three recognized approaches to appraising real property; these are the market, cost, and income approaches. The use of one or all of these approaches to value is determined by the quantity, quality, and accuracy of data available to the appraiser. Not all approaches are applicable to every type of property. Underlying each approach is the principle of substitution, which states that the value of a property is no more than the cost of acquiring an equally desirable substitute property.

Market Approach

The market approach, also referred to as the sales comparison approach, is the most commonly used method for residential properties and the most commonly known among the general public. Stated simply, this method involves comparing the characteristics of a property being appraised to those of properties that have recently sold, adjusting the known sale prices to reflect any noted differences, and using those adjusted sales to estimate the value of the subject property.

General procedures involved in valuing property using the market approach:

- Research, collect, verify, and analyze sales data of comparable properties.
- Select the appropriate units of comparison between the subject and comparable properties.
- Determine from the market the contributory value of differences between the subject property and the comparable properties.
- Adjust the comparable properties for these differences.
- Correlate the adjusted values of the comparable sales to develop a final estimate of market value.

North Carolina General Statute 105-283, definition of market value: all property, real and personal, shall as far as practicable be appraised or valued at its true value in money. 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.

No two parcels of land are exactly alike. Typical differences requiring adjustments are time of sale, location, and physical characteristics. Adjustments may also need to be made for atypical financing.

Example using the market approach:

The subject property has three bedrooms, kitchen, living room, dining room, two full bathrooms, one two-piece bathroom, a den, and a two-car attached garage. The following are comparable sales:

- Sale 1, of average quality, has four bedrooms, kitchen, living room, dining room, two full bathrooms, one two-piece bathroom, den, and two-car attached garage. It sold 10 months ago for \$240,000.
- Sale 2, of average quality, has three bedrooms, kitchen, living room, dining room, one full bathroom, one two-piece bathroom, and one-car attached garage. It sold 12 months ago for \$185,000.
- Sale 3, of average quality, has three bedrooms, kitchen, living room, dining room, two full bathrooms, one two-piece bathroom, den, and two-car attached garage. It sold 10 months ago for \$220,000.

Market analysis provided the following adjustments:

Market conditions (change over time)	0.5% per month
Fourth Bedroom	\$22,000
Full bathroom	\$12,000
Den	\$15,000
Single-car garage	\$18,000
Two-car garage	\$26,500

Adjustments:

	Subject	Sale 1	Sale 2	Sale 3
Sale price		\$240,000	\$185,000	\$220,000
Time adjustment		5% (.5% x 10)	6% (.5% x 12)	5% (.5% x 10)
Adjusted sale price		\$252,000 (\$240,000 x 1.05)	\$196,100 (\$185,000 x 1.06)	\$231,000 (\$220,000 x 1.05)
Bathrooms	2 and ½	Equal	+ \$12,000	Equal
Bedrooms	3	(\$22,000)	Equal	Equal
Den	1	Equal	+ \$15,000	Equal
Garage stalls	2	Equal	+ \$8,500 (\$26,500- \$18,000)	Equal
Net adjustments		(\$22,000)	+ \$35,500	\$0
Adjusted sale price		\$230,000	\$231,600	\$231,000

The indicated value for the subject property is \$231,000.

Cost Approach

In the cost approach, the appraiser determines the cost to build the subject structure new, including all direct and indirect costs, and then makes an allowance for depreciation

based on the actual condition of the improvements. This is added to the appraiser's opinion of value of the land to calculate a total value.

General steps involved in valuing property using the cost approach:

- Determine the land (site) value as if vacant and available for development to its highest and best use.
- Calculate the total cost new of improvements.
- Determine the total amount of depreciation from all causes.
- Subtract the total dollar amount of depreciation from the total cost new of the primary improvements.
- Determine the total cost new of any accessory and site improvements.
- Add land value to the depreciated cost of the primary, accessory, and site improvements, to arrive at a value indication by the cost approach.

Land value is determined by using the market approach: that is, the location, conditions, and improvements of the subject site are compared to those of similar sites and adjustments are made for significant differences.

The next step in the cost approach is to value all improvements based on replacement cost new. Reproduction cost is the dollar amount required to construct an exact duplicate of material and construction practices of the subject building at current prices. Replacement cost would be the construction cost at current prices of the subject building using present day materials and construction practices that produces a very similar although not exact duplicate and serves the same purpose or function as the original.

Direct (hard) costs include labor, materials, security during construction, equipment rental, utilities, building permits, material storage buildings, contractor trailer/building and other temporary needs (such as fencing), and contractor profit and overhead.

Depreciation is defined as a loss in value from all causes. The three causes or types of depreciation are:

- Physical Deterioration – loss in value due to ordinary wear and tear and the forces of nature. 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 replacement.
- Functional Obsolescence – loss in value due to inability of the improvement to perform adequately the function for which it is used, as of the appraisal date. The condition may be considered either curable or incurable.

- External (Economic) Obsolescence – diminished utility of an improvement due to negative influences from outside the building. The condition is generally incurable in that the causes lie outside the property owner’s control.

Example using the cost approach:

	Sale 1	Sale 2	Sale 3
Sale price	\$250,000	\$300,000	\$285,000
Indicated land value	<u>(\$50,000)</u>	<u>(\$75,000)</u>	<u>(\$55,000)</u>
Improvement market value	\$200,000	\$225,000	\$230,000
Replacement cost new (RCN)	\$285,000	\$330,000	\$300,000
Improvement market value	<u>(\$200,000)</u>	<u>(\$225,000)</u>	<u>(\$230,000)</u>
\$ Depreciation (from market)	\$85,000	\$105,000	\$70,000
\$ Depreciation / RCN	\$85,000 / \$285,000	\$105,000 / \$330,000	\$70,000 / \$300,000
Depreciation percentage	0.298	0.318	0.233
Depreciation % / Effective Age	0.298 / 14	0.318 / 16	0.233 / 13
Annual depreciation %	2.13%	1.99%	1.79%

The results from the three sales indicate a depreciation amount of approximately 2% per year.

Subject property:

Replacement cost new (RCN)	\$280,000
Depreciation %	30% (15 effective age x 2%)
Depreciation amount	\$84,000 (\$280,000 x .30)
RCN	\$280,000
\$ Depreciation	(\$84,000)
Improvement value	\$196,000
Land value	\$51,000
Total value	\$247,000 (\$196,000 + \$51,000)

Income Approach

The income approach assumes that the subject property was (or is typically) bought for its potential to produce an income stream. In this approach, the value of an income-producing property is estimated by converting anticipated benefits (income and rent) arising from the ownership of the income producing property.

The normal goals of the investor are twofold: (1) a return on the investment and (2) a return of the investment. With income-producing property, the return on the investment depends on the difference between the property's income and all expenses for the same period, and the return of the investment depends on the resale value of the property.

General procedure involved in valuing property using the income approach:

- Estimate potential gross income, based on market rents.
- Deduct for vacancy and collection loss.
- Add miscellaneous income to get the effective gross income.
- Determine operating expenses.
- Deduct operating expenses from the effective gross income to determine net operating income before discount, recapture, and taxes.
- Select the proper capitalization rate.
- Determine the appropriate capitalization procedure to be used.
- Capitalize the net operating income into an estimated property value.

Potential gross income is annual market rent for the property at 100 percent occupancy. Market rent is the rent currently prevailing in the market for properties comparable to the subject property. Contract rent is the rent required to be paid by the tenant under the terms of the lease; it is not necessarily the rent actually paid by the tenant. Contract rent may, or may not, be equal to market rent.

Vacancy loss is the amount of income lost due to unoccupied space. Collection loss is the loss that results from the failure of tenants to pay the rent, sometimes referred to as bad debt.

Miscellaneous income is nonscheduled income and is often referred to as service income. It comes from sources other than actual rent. It may include parking fees, resale of utilities, coin-operated laundry, and clubroom or recreational area fees.

Operating expenses are ordinary and typical expenses that are necessary to keep the property functional and rented competitively with other properties in the area. Proper expenses included:

- Fixed expenses – an expense that does not vary by rate of occupancy, ex. property taxes and insurance.
- Variable expenses – expenses that vary based on the rate of occupancy, ex. management fees, utilities, repairs, and maintenance.
- Reserves for replacement – annual charges for items that have relatively short lives (short-lived items) and that must be replaced before the end of the lease period or before the improvement reaches the end of its useful life. Ex. drapes, ranges, refrigerators, water heaters, etc.

Improper expenses are those not necessary to keep the property functional such as debt service, income taxes, capital improvements, depreciation, and owner’s business expenses.

Capitalization is the process of converting a series of anticipated future payments (income) into present value. Capitalization transforms net operating income produced by a property into the property value. The capitalization process, or the income approach, restates market value by converting the future benefits of property ownership into an expression of present worth.

There are three primary components involved in the capitalization process: the net operating income, the capitalization rate, and the value, where the verified sale price represents value. The formula used is $\text{Income} / \text{Value} = \text{Rate}$. Example:

	Sale 1	Sale 2	Sale 3
Sale price	\$480,000	\$600,000	\$440,000
Net operating income	\$50,000	\$60,800	\$45,000
Capitalization rate (%)	10.4	10.1	10.2

The three components of a capitalization rate are the discount rate, recapture rate, and effective tax rate.

- Discount Rate – the return on a real estate investment, it reflects the compensation necessary to attract investors to give up liquidity, defer compensation, and assume the risks of investing.
- Recapture Rate – the rate of return of a real estate investment; the annual dollar requirement for returning to the investor a sum equal to the property value (improvements only) at the end of a given period of time.
- Effective Tax Rate – the rate expressing the ratio between the property value and the current tax bill; the official tax rate of the taxing jurisdiction multiplied by the assessment ratio.

The capitalization rate can be derived from a variety of sources, including comparable sales data, provider companies, investor surveys, market sales, and data analysis. Like the other elements of income analysis, all elements of the capitalization rate must be based on market data relevant to the property type and market conditions at the effective date of the value estimate.

After performing the analyses discussed in the previous steps and determining the capitalization rate for the subject property, the appraiser must capitalize the net income to determine the value of the property.

Example using the income approach:

Potential gross income	\$50,000
Vacancy & collection loss	(\$5,000)
PGI – V&C loss	\$45,000
Miscellaneous income	\$2,000
Effective gross income	\$47,000
Operating expenses	(\$10,000)
Net operating income	\$37,000
Capitalization rate	10%
Estimated property value	\$370,000

Band of Investment Method

The band-of-investment method considers the actual mortgage rates and terms prevailing for the type of property and for the area in question and therefore reflects the local market. In developing a discount rate by the band-of-investment method, information should be collected about the following:

- The percentage of value (loan-to-value ratio) that lending institutions lend on the first mortgage for properties of this type, and the rate of interest.
- The yield rate based on the equity requirements of the owner in the project, should be the rate of return necessary to attract investors to this type of investment property.

Example: 75% debt, 25% equity, equity rate 15%, mortgage rate 8%

Equity	$25\% \times 15\% = 3.75\%$
Debt/Mortgage	$75\% \times 8\% = 6.00\%$
Capitalization Rate	$3.75\% + 6.00\% = \mathbf{9.75\%}$

Gross Rent Multiplier

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. The formula used is $\text{Sale Price} / \text{Gross Monthly Rent} = \text{GMRM}$. Example:

Sale Price	\$368,500
Gross monthly rent	\$7,092
GMRM	51.96 ($\$368,500 / \$7,092$)

Residual Technique

The land residual technique is used when the building value is known and when there are no unimproved land sales to support the land value. The annual net return for the improvement is deducted from the total annual net operating income. The remaining income, which is the residual amount, is attributable to the land. This income is capitalized into a value indicator for the land. Example:

Building value	\$70,000
Recapture rate	4% (100 / 25)
Land capitalization rate	8% (interest rate)
Building capitalization rate	12% (8% + 4%)
Net income	\$10,000
Net income to building	\$8,400 ($\$70,000 \times 12\%$)
Residual income to land	\$1,600 ($\$10,000 - 8,400$)
Land value	\$20,000 ($\$1,600 / 8\%$)
Building value	\$70,000
Property value	\$90,000

The building residual technique is commonly used when the land value is known and can be well documented with sales of comparable land. The annual net return to the land is deducted from the estimated total annual net operating income. The remaining income, the residual amount, is attributable to the improvement and is capitalized into a value indicator for the building. Example:

Land value	\$20,000
Recapture rate	4% (100 / 25)
Land capitalization rate	8% (interest rate)
Building capitalization rate	12% (8% + 4%)

Net income	\$10,000
Net income to land	\$1,600 (\$20,000 x 8%)
Residual income to building	\$8,400 (\$10,000 - \$1,600)
Building value	\$70,000 (\$8,400 / 12%)
Land value	\$20,000
Property value	\$90,000

Property qualifying for a Section 42 tax credit will be appraised in accordance with North Carolina General Statute 105-277.16. This requires the use of the income approach to value and requires the appraiser to consider rent restrictions in its application.

Reconciliation

Reconciliation is the art of analyzing and effectively weighing the findings from the three approaches. If the three approaches are applied to the same property, they will normally produce three separate indications of value. Although each approach may serve as an independent guide to value, whenever possible, all three approaches should be used as a check on the final estimate of value.

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 is equally valid and reliable.

For example, in appraising a home, the income approach is rarely used and the cost approach is of limited value unless the home is relatively new; therefore, the market approach is usually given the greatest weight in valuing single-family residences. In the appraisal of income or investment property, the income approach would normally be given the greatest weight. In the appraisal of churches, libraries, museums, schools, and other special-use properties where there is seldom an increase in income, and few sales, if any, the cost approach would usually be assigned the greatest weight. From this analysis or reconciliation, a single estimate of market value is produced.

Mass Appraisal

Mass appraisal is the process of appraising a large number of properties, as of a given effective date, using statistical analysis to arrive at uniform and equitable values. A valuation model is developed to replicate changes in supply and demand over a large area. It is different from single-property appraisal ("fee appraisal"), in which a market analysis is performed for only the subject parcel. The same approaches to value (market, income, cost) apply to both methods; the differences lie in the way market analysis and appraisals are performed.

To accomplish appraising 40,000 properties at the time of the general reappraisal, as well as new construction on an ongoing basis, the county is divided into 386 neighborhoods. This allows the county to recognize and adjust for distinct market conditions affecting value in each neighborhood. An example would be a residential subdivision where houses are of a similar age, constructed with similar style and workmanship, and share the same common amenities. These homes would typically be affected by the same market conditions and have similar desirability on the market.

All recent sales are analyzed to determine if they are arm's length transactions. A transaction is considered "arm's length" if it is between two unrelated parties who are not under any unique compulsion to buy or sell and if it is representative of the fair market value. Sales between relatives, short sales, and estate sales are examples of transactions that might not be good evidence of market value. Sale prices are determined based on the excise tax ("revenue stamps") paid to the Register of Deeds office and reported on the deed.

Land is appraised based on available land sales data, allocation of sale prices between land and improvements, or other methods as appropriate. Once land rates are established, analyses is performed to establish the positive or negative influence of various property characteristics. Base square foot rates for each type of addition, outbuilding, and internal characteristic are determined.

The rates published in the Schedule of Values are base rates and ranges for what is considered average quality and workmanship and standard lots and acreage. The CAMA appraisal system contains factors and adjustments that can be applied to land and building rates to recognize market conditions, functional or economic obsolescence, deferred maintenance, remodeling, poor topography, and many other characteristics that can affect supply and demand. Judgment by the appraiser plays an important role with respect to comparative grading and depreciation.

Quality Control in Mass Appraisal

Mass appraisal relies heavily on statistical analysis to ensure uniformity and equity. The most commonly used test is the ratio study.

A ratio study compares appraised values to actual sale prices for a sample of properties. The ratios themselves are calculated by dividing the appraised value generated during the general reappraisal by the sale price. For example, if a property is appraised at \$250,000 and has a recent sale price of \$252,000, its sales ratio is 99% ($\$250,000/\$252,000$). This

means the property is appraised at 99% of its market value, as represented by the sale price.

In mass appraisal, appraised values should not be expected to exactly match sale prices or independent appraisals. Instead, the median ratio for a group of similar properties should be near 100%, with high and low ratios balancing. Per the International Association of Assessing Officers (IAAO) *Standard on Ratio Studies* (2013), the median ratio should fall between 90% and 110%. If the median ratio for a group of parcels falls within this range, the standard for overall appraisal level has been met. In conducting a ratio study, it is imperative that there be a sufficient number of samples for meaningful analysis. In Macon County, the market is active enough to meet this need.

Additional checks show if the appraised values are uniform and equitable.

The Coefficient of Dispersion (COD) measures the difference between each ratio in the sample and the median ratio, and returns the average deviation. A low COD indicates more uniformity in the sample than a high COD. Under IAAO standards, a COD demonstrates acceptable uniformity when it is under 10 for newer and homogenous residential neighborhoods, under 15 for older or heterogeneous neighborhoods, under 20 or 25 for vacant land in urban or rural areas, under 20 for rural residential property, and under 20 for commercial properties.

The Price-Related Differential (PRD) is used to determine how high-value properties and low-value properties are appraised relative to each other. A high PRD indicates that high-value properties are under-appraised, meaning a weighted average will be less than the un-weighted average. A low PRD indicates the opposite; that high-value properties are over-appraised and are skewing the average sales ratio higher.

Post-Reappraisal

After a general reappraisal, the Schedule of Values must remain in effect until the next general reappraisal. North Carolina General Statute 105-287 outlines the conditions under which values may and may not be changed in between general reappraisal years.

The statute permits the assessor to increase or decrease the appraised value of a property based on physical changes to the land and/or improvements (105-287(a)(2b)). Common examples of this would include new additions to a home, new outbuildings (such as detached garages), demolition of existing improvements, changes to zoning, or a division of land into smaller lots.

The statute prohibits the assessor from increasing or decreasing the appraised value of a property due to inflation, deflation, or changes in the local economy (105-287(b)(2)). This allows for equity in assessments, as every property is appraised based on the economic conditions influencing supply and demand at the same point in time.

The statute requires that all changes made in the above (and other allowed) situations be made using the current Schedule of Values (105-287(c)). This means that when improvements are made, they are valued using the same rates and guidelines outlined in this manual until the next general reappraisal is conducted. For example, a house built in 2023 would be appraised based on an analysis of what similar homes were selling for at the time this 2023 Schedule of Values was compiled. The cost and market value of the home at the time of its construction would not be considered. This allows new construction to be appraised uniformly and equitably with existing construction.

North Carolina General Statute 105-317(a)(3) requires that partially completed buildings be appraised based on their degree of completion as of January 1 of the year for which the new assessment is being made.

Property Record Card Definitions

Property Factors:

Topography

L	Level
M	Mountainous
P	Precipitous
R	Rolling
S	Swampy
T	Steep
W	Low

Road Type

G	Gravel State
N	No Road
P	Paved, Primary
R	Paved, Private
S	Paved, Secondary
T	Private Dirt
W	No Right of Way

View

CF	Creek Front
CFV	Creek Front&View
FW	Fairway
GC	Golf Course
LF	Lake Front
LFV	Lake Front & View
LR	Long Range
LS	Limited / Seasonal
LV	Lake View
MR	Medium Range
PV	Panoramic
RF	River Front
SR	Short Range

Utilities

A	All Available
CS	Campsite
CW	Community Water
G	Gas
MH	M/H Hookup
N	None
PS	Public Sewer
PW	Public Water
S	Septic
W	Water

Land Data:

Methods

A Acreage
L Lot / Site
S Square Foot

Types

0100 Residential Homesite
0110 Residential
0120 Residential Creek Front
0121 Residential River Front
0130 Resort
0131 Resort View
0132 Resort Fairway
0133 Resort Waterfront
0139 Resort Common Area
0140 Residential Lakefront
0150 Residential View
0199 Residential Common Area
0200 Openland
0220 Openland Creek / River Front
0240 Openland Lakefront
0250 Openland View
0300 Wooded
0320 Wooded Creek
0340 Wooded Lake Front
0350 Wooded View
0500 Commercial Primary
0501 Commercial Secondary
0502 Commercial Rear
0503 Commercial Residual
0504 Commercial Rural
5005 Commercial Golf Course
0590 Commercial Cell Tower
0599 Commercial Common Area
0600 Industrial Primary
0601 Industrial Secondary
0602 Industrial Rear
0603 Industrial Residual
0700 Wasteland
0800 Mineral Rights

Adjustment Codes

A Access
BI Builders Inventory
CA Corner Influence
CE Conservation Easement
CF Creek Front
D Drainage
E Excess
EF Excessive Frontage
EO Economic Obsolescence
ER Easement / Right of Way
EX Exempt
FF Flood Fringe
FP Flood Plain
L Level
LC Location
LW Low
M Misimproved
NC Non-Conforming
P Percolation Test Failed
RA Restricted Access
S Size / Shape
SE Septic Easement
T Topography
UN Undeveloped
V View
WF Waterfront

Outbuildings:

01	Barn	41	M/H Sound Value
02	Barn, Horse/Arena	42	Patio
03	Barn, Low Cost	43	Patio, Covered
04	Bath House	44	Pavilion
05	Boat Dock	45	Paving, Asphalt
06	Boat House	46	Paving, Concrete
08	Bulkhead/Retaining Wall	47	Pier
09	Cabin, Average Quality	48	Porch, Enclosed
10	Cabin, Good Quality	49	Porch, Open
11	Cabin, Low Quality	50	Porch, Screened
13	Canopy, Average Quality	51	Poultry House
14	Canopy, Commercial	52	Produce Stand
15	Canopy, Good Quality	53	Pump House
16	Canopy, Low Cost	54	Shed, Equipment w/Sides
17	Carport	55	Shed, Pole Open
18	Chain Link Fence	56	Shop, Frame
19	Comm Lumber Storage	57	Shop, Steel Pre-Fab
20	Commercial Office Avg Quality	60	Stable
21	Comm Office Low Cost	61	Storage, Fr Utility
22	Dwelling Sound Value	62	Storage, Mtl Utility
23	Fireplace	63	Storage, Quonset
24	Fish Hatchery	64	Storage, Steel Pre-Fab
25	Garage, Finished	65	Store, Comm Bldg
26	Garage, Unfinished	66	Swimming Pool, Commercial
27	Garage with Living Quarters	67	Swimming Pool, Residential
28	Garage with Storage UUS	68	Studio
32	Gazebo	69	Tank, Water
33	Golf Course	70	Tenant House
34	Greenhouse	71	Tennis Court
35	Hangar, Airplane	72	Utility Room
36	Addition Living Quarters	73	Wood Deck
38	Mini Golf	74	Yurt
39	Misc Bldg		

Building Descriptions:

Building Models

- C Commercial
- R Residential

Special Condition Code

- BI Builders Inventory
- FD Fire Damage
- UC Under Construction

Building Use Codes

- | | | | |
|-----|---------------------|-----|-------------------------|
| C01 | Apartment | C25 | Mortuary |
| C02 | Automotive Building | C26 | Office Typical |
| C03 | Automotive Center | C27 | Office Medical |
| C04 | Bank | C28 | Rest/Nursing Home |
| C05 | Barber/Beauty Shop | C29 | Restaurant / Lounge |
| C06 | Bed & Breakfast | C30 | Restaurant Fast Food |
| C07 | Car Wash | C31 | Retail Store |
| C08 | Church | C32 | Retail Rural |
| C09 | Clubhouse | C33 | School |
| C10 | Convenience Store | C34 | Service Garage |
| C11 | Commercial | C35 | Shopping Center |
| C12 | Country Club | C36 | Warehouse |
| C14 | Discount Store | C37 | Warehouse Discount |
| C15 | Dormitory | C38 | Warehouse Mini |
| C16 | Daycare Center | C39 | Pre-Fab Commercial |
| C17 | Fire Station | C40 | Theater Live Production |
| C18 | Garage Lube Center | C41 | Theater Cinema |
| C19 | Government Building | C | Condo |
| C20 | Hospital | D | Dwelling |
| C21 | Laundromat | DP | Duplex |
| C22 | Industrial | M | Manufactured Home |
| C23 | Supermarket | T | Townhouse |
| C24 | Motel | TH | Tiny Home |

Land Valuation

The market approach is the most appropriate method of land valuation when qualified sales are available. This is done by analyzing sales data for the last three years in each neighborhood, with greater emphasis placed on the most recent sales. If no data exists for a neighborhood, the appraiser uses data from a comparable neighborhood.

Neighborhoods (also called “Market Areas”) are unique areas of property determined by subdivisions, natural boundaries, or other determining factors. The appraiser will determine neighborhoods and numeric codes will be created to uniquely identify them. The land base rate adjustment for these neighborhoods could range from 25% - 2500%.

In areas of commercial or industrial sites, tracts for residential development, excessive road frontage, useable water frontage, well-located small tracts, or any other features that influence land value pricing will be adjusted with a market adjustment. Likewise, factors that affect tracts located in areas that make them unfeasible to manage and practically inaccessible will cause a reduction in price to reflect the proper value.

Lot priced lots may be valued from \$100 to \$5,000,000 depending on the market conditions, sales, and geographic location.

Road types are defined as follows:

- P – Paved Primary - interstates or other major artery highways
- S – Paved Secondary - paved public road or secondary arteries
- G – Gravel State Maintained - all weather surface road
- R – Paved Private - paved or concrete private access road
- T – Dirt Private - gravel or dirt private access road
- N – No Road - right of way that is not open for normal road use
- W – No Right of Way - property without a deeded right of way or easement

There is an additional added site improvement value for utilities:

Code	Value
S – Septic	\$4,000
W – Well	\$6,000
CS – Campsite	\$4,000
MH – Manufactured Home Hookup	\$10,000

Land adjustment codes can be applied as a positive or negative adjustment.

Adjustment Codes

A	Access	ER	Easement / Right of Way	P	Percolation Test Failed
BI	Builders Inventory	EX	Exempt	RU	Restricted Use
CA	Corner Influence	FF	Flood Fringe	S	Size / Shape
CE	Conservation Easement	FP	Flood Plain	SE	Septic Easement
CF	Creek Front	L	Level	SI	Site Improvement
D	Drainage	LC	Location	T	Topography
E	Excess	LW	Low	UN	Undeveloped
EF	Excessive Frontage	M	Misimproved	V	View
EO	Economic Obsolescence	NC	Non-Conforming	WF	Waterfront

Land Base Rates per Acre

Base values are established for each land type based on market analysis by neighborhood. All acreage land rates are based on one (1) acre. Adjustments will be made to the base rate according to the acreage size factor.

Land Type	Rate Range
0100 – Residential Homesite	10,000 – 2,000,000
0110 – Residential	10,000 – 2,000,000
0120 – Residential Creek front	15,000 – 2,500,000
0121 – Residential Riverfront	15,000 – 2,500,000
0130 – Residential Resort	40,000 – 3,000,000
0131 – Resort Fairway	40,000 – 3,000,000
0132 – Resort View	20,000 – 2,000,000
0133 – Resort Waterfront	100,000 – 2,500,000
0139 – Resort Common Area	100 – 1,000,000
0140 – Residential Lakefront	100,000 – 2,500,000
0150 – Residential View	40,000 – 2,000,000
0199 – Residential Common Area	100 – 1,000,000
0200 – Open	10,000 – 2,000,000
0220 – Open Creek Front	15,000 – 2,500,000
0221 – Open Riverfront	15,000 – 2,500,000
0240 – Open Lakefront	100,000 – 2,500,000
0250 – Open View	40,000 – 2,000,000
0300 – Wooded	10,000 – 2,000,000
0320 – Wooded Creek Front	15,000 – 2,500,000
0321 – Wooded Riverfront	15,000 – 2,500,000
0340 – Wooded Lakefront	100,000 – 2,500,000
0350 – Wooded View	40,000 – 2,000,000

0500 – Commercial Primary	100,000 – 1,000,000
0501 – Commercial Secondary	75,000 – 750,000
0502 – Commercial Rear	50,000 – 500,000
0503 – Commercial Residual	25,000 – 250,000
0504 – Commercial Rural	25,000 – 250,000
0590 – Commercial Cell Tower	100,000
0600 – Indus Primary	100,000 – 250,000
0601 – Indus Secondary	50,000 – 150,000
0602 – Indus Rear	25,000 – 100,000
0603 – Indus Residual	20,000 – 100,000
0700 – Wasteland	1,000
0800 – Mineral Interest	10

The land size factor is established by the total size of an individual tract. The factor will be determined from where the total acreage falls in the table. The matching rate from the size factor will be used as the factor to adjust the entire tract.

Acreage Land Size Factor – Residential

Tract Size	Size Factor	Tract Size	Size Factor
.010	5.00	1.00	1.00
.10	3.50	2.00	.80
.15	2.50	3.00	.75
.20	2.40	4.00	.65
.25	2.20	5.00	.55
.30	2.00	10.00	.45
.40	1.75	20.00	.35
.50	1.50	40.00	.30
.60	1.40	80.00	.25
.70	1.30	100.00	.22
.80	1.20	200.00	.20
.90	1.10	200.00+	.18

Acreage Land Size Factor – Commercial

Tract Size	Size Factor
.10	2.00
.20	1.50
.30	1.40
.40	1.30
.50	1.25
.60	1.20
.70	1.15
.80	1.10
.90	1.05
1.00+	1.00

Road type adjustment is determined by road access to the property. Adjustments will be made by the following factors.

Type	Road Type	Factor
Commercial	P-Primary	1.00
Commercial	S-Secondary	.90
Commercial	G-Gravel State	.80
Commercial	R-Private Paved	.70
Commercial	T-Private Dirt	.60
Commercial	N-No Road	.40
Commercial	W-No Right-of-Way	.10
Residential	P-Primary	1.00
Residential	S-Secondary	1.00
Residential	G-Gravel State	.95
Residential	R-Private Paved	.90
Residential	T-Private Dirt	.85
Residential	N-No Road	.40
Residential	W-No Right-of-Way	.10

Residential Acreage Valuation Method Example:

Road Type x Size Factor x Acreage = Base Rate

Improved residential property containing 10 acres on a state paved road (T).

Base rate	\$25,000
Road Type T Factor .85	Adj Unit Price \$21,250
Size factor (10 acres)	.45 Adj Unit Price \$9,562.50
Neighborhood 01000 adjustment	\$0
100%	
Adj Unit Price \$9562.50 * Units	\$95,625
10.000	
Utility Value \$10,000	105,625
Rounded Value	\$105,630

SQUARE FOOT METHOD

The following formula will be use in determining land priced by the square foot method.

Rate is set by appraiser based on neighborhood.

For commercial lots:

Base Size	7500
Incremental Adjustment	%80
Decremental Adjustment	%80

For residential lots:

Base size	20000
Incremental Adjustment	%80
Decremental Adjustment	%80

The following example is a 5,000 square foot lot price by commercial method:

UnitPrice 4.00000 * BaseUnits 7500 + Addtl Units -2500.000 *
 Addtl Price 3.200000 = Value 22000
 Utility value 0 Appraised value 22000
 Rounded Value = 22000

The following example is a 10,000 square foot lot price by commercial method:

UnitPrice 4.00000 * BaseUnits 7500 + Addtl Units 2500.000 *
 Addtl Price 3.200000 = Value 38000
 Utility value 0 Appraised value 38000
 Rounded Value = 38000

Residential Valuation

The quality grade of materials and workmanship is one of the most significant variables to consider in estimating the replacement cost of a structure. Two buildings may be built from the same general plan, each offering the same facilities and general features, but have vastly different costs due to the quality of materials and workmanship used in their construction. For instance, the cost of a dwelling constructed of high quality materials and with the best workmanship throughout can be more than twice the cost of one built from the same floor plan but with inferior materials and workmanship.

The following schedule has been developed to distinguish between variations in cost. This schedule represents the full range of conventional dwelling construction. The basic qualifications for each grade, such as the type of facility furnished, is relatively constant. That is, each has one kitchen, and other typical living facilities, but with differing quality of materials and workmanship.

The basic grade represents the cost of construction with average quality materials and workmanship and is designated as Grade C (100%). Most dwellings fall within one class above or below the basic grade of C.

In order to justify variation in cost, maintain uniformity, and retain complete control throughout the cost range, Macon County has established these base grades. The pricing spread between each grade is based on the use of better-grade materials and higher-quality workmanship from Grade C to Grade B. Grade B dwellings have better quality features and finishes, which reflects a higher cost than Grade C. Likewise, Grade D dwellings would be constructed of materials and workmanship of lower quality than Grade C.

The Grade AA or A dwelling incorporates the best quality of materials and workmanship. Construction costs of Grade AA or A dwellings generally run as much as 250% higher than that of Grade C dwellings. The prestige-type home and country estate-type home are usually in this class. Grade A dwellings with outstanding architectural style and design are generally custom-built and are as much as 85% better in overall construction than Grade C dwellings.

Dwellings of the cheapest quality construction, built of low-grade materials and inferior workmanship, and typically lacking sufficient facilities, occupy the class of Grade D or E.

The relationship between the highest and lowest grade level is established by means of grade factor multipliers. Since not all dwellings fall precisely within a particular grade level, but may be slightly superior or interior, the use of grade factor symbols (+ or -) will accomplish the appropriate adjustment in Grades A, B, C, D, and E.

The quality factor ultimately selected is to represent a composite judgment of the materials and workmanship of the overall quality grade. Generally, the quality of materials and workmanship is consistent. However, since this is not always the case, it is frequently necessary to weigh the quality of each major component to arrive at the proper overall quality grade. Equal consideration must be given to any additions that are constructed of materials and workmanship inconsistent with the quality of the main building.

The appraiser must be careful not to confuse quality and condition when establishing grades for older houses in which a deteriorated condition may noticeably affect appearance. Grades should be established on original built-in quality and not be influenced by physical condition. Proper grading must reflect replacement cost of new buildings

Grade AA Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components

Grade AA Dwellings

Dwellings constructed of the finest quality and workmanship, exhibiting unique and elaborate architectural styling, and are characterized by high quality of finishes and considerable attention to detail. The following will further describe the most common characteristics of this grade of construction.

Foundation – A continuous reinforced concrete block or poured concrete perimeter and interior load-bearing wall waterproofed with drainage system.

Exterior Walls – Select brick, stucco, cut stone, cedar, vinyl, or the best quality siding with well-designed fenestration, high quality sash, custom ornamentation and trim. 2"x4" wood or metal studs 16" on center 1 3/4" – 2 1/4", fine quality exterior doors, best quality wood or vinyl insulated windows with custom ornamentation and trim.

Roofing – Gable, hipped, or contemporary designed tongue and groove plywood sheathed, covered with slate, tile, wood shake, or architectural shingles. 2"x10" rafters or custom built trusses, ornamental wood cornice, copper flashing, and gutters.

Flooring – Basement floor poured with 4" reinforced concrete. Upper floors have 3/4" tongue and groove sub floor with underlayment. Floor coverings are best quality carpet, vinyl, hardwood, marble, slate, or tile.

Interior Finish – Interior walls are painted drywall with the best grade paper or vinyl covering, hardwood paneling, or ceramic tile. Finest quality vanities in bathrooms and dressing areas with ceramic tile, marble, or Corian countertops. Custom built kitchen with pantry, cooking island, built-in microwave, dishwasher, disposal, and custom made cabinetry with ceramic, tile, marble, or Corian countertops. Raised panel hardwood veneer or enameled doors with high quality hardware. High-grade ornamental moldings with tight mitered corners. Spacious walk-in closets, wardrobes, linen closets, and pantries that are fully shelved.

Heating – Forced air furnace(s) or heat pump(s) with central air conditioning, multiple controls, and large capacity insulated ductwork. Optional vented or un-vented gas fireplaces.

Plumbing – Three and one-half baths. Finest quality fixtures including water heater(s), kitchen sink(s), laundry tub, tiled shower stall, bidet, lavatories, tub and shower, wet bar, and whirlpool tub.

Electrical – Numerous well positioned outlets and the finest quality lighting fixtures throughout. Large luminous fixtures in kitchen, bath, and dressing areas. Some recessed, track, and fluorescent lighting possible.

Grade A Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components.

Grade A Dwellings

Dwellings constructed of excellent quality materials and workmanship, exhibiting outstanding architectural styling and treatment, and having an abundance of built-in features. Architect designed and supervised homes would normally fall into this classification. The following will further describe the most common characteristics of this grade of construction.

Foundation – A continuous reinforced concrete block or poured concrete perimeter and interior load-bearing wall waterproofed with drainage system.

Exterior Walls – Brick, stucco, stone, cedar, vinyl, or high quality siding with well-designed fenestration, high quality sash, custom ornamentation and trim. 2"x4" wood or metal studs 16" on center 1 3/4" – 2 1/4", fine quality exterior doors, best quality wood or vinyl insulated windows with custom ornamentation and trim.

Roofing – Gable, hipped, or contemporary designed tongue and groove plywood sheathed, covered with slate, tile, wood shake, or architectural shingles. 2"x10" rafters or custom built trusses, ornamental wood cornice, copper flashing, and gutters.

Flooring – Basement floor poured with 4" reinforced concrete. Upper floors have 3/4" tongue and groove sub floor with underlayment. Floor coverings are the best quality carpet, vinyl, hardwood, marble, slate, or tile.

Interior Finish – Interior walls are painted drywall with the best grade paper or vinyl covering, hardwood paneling, or ceramic tile. Finest quality vanities in bathrooms and dressing areas with ceramic tile, marble, or Corian countertops. Custom built kitchen with pantry, cooking island, built-in microwave, dishwasher, disposal, and custom made cabinetry with ceramic, tile, marble, or Corian countertops. Raised panel hardwood veneer or enameled doors with high quality hardware. High-grade ornamental moldings with tight mitered corners. Spacious walk-in closets, wardrobes, linen closets, and pantries that are fully shelved.

Heating – Forced air furnace(s) or heat pump(s) with central air conditioning, multiple controls, and large capacity insulated ductwork. Optional vented or un-vented gas fireplaces.

Plumbing – Three and one-half baths. Finest quality fixtures including water heater(s), kitchen sink(s), laundry tub, tiled shower stall, bidet, lavatories, tub and shower, wet bar, and whirlpool tub.

Electrical – Numerous well positioned outlets and the finest quality lighting fixtures throughout. Large luminous fixtures in kitchen, bath, and dressing areas. Some recessed, track, and fluorescent lighting possible.

Grade B Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components.

Grade B Dwellings

Dwellings constructed of good quality and workmanship, exhibiting unique and pronounced architectural styling and treatment, and having an ample amount of built-in features. The following will further describe the most common characteristics of this grade of construction.

Foundation – A continuous reinforced concrete block or poured concrete perimeter and interior load-bearing wall waterproofed with drainage system.

Exterior Walls – Brick, stucco, cut stone, cedar, vinyl, or good quality siding with good fenestration and good quality sash. 2"x4" wood studs 16" on center 1¾", good quality exterior doors, good quality wood or vinyl insulated windows with some ornamentation trim.

Roofing – Gable or hipped tongue and groove plywood sheathed, covered with wood shake or architectural shingles. 2"x8" rafters or custom built trusses, plain wood cornice, metal flashing, and gutters.

Floors – Basement floor poured with 3½" reinforced concrete. Upper floors have ¾" tongue and groove sub floor. Floor coverings are good quality carpet, vinyl, hardwood, or tile.

Interior Finish – Interior walls are painted drywall with good grade paper or vinyl covering with some paneling. Kitchen and baths have enamel painted walls and ceilings. Ample amounts of cabinets with natural wood veneer finish are used in kitchen and bath areas. Countertops are laminated plastic, ceramic tile, or simulated marble. Doors are good quality hollow-core fir or pine with enameled trim. Walk-in closets or large sliding door wardrobes. Ample linen and storage closets. Workmanship throughout is good quality.

Heating – Forced air furnace(s) or heat pump(s) with central air conditioning, multiple controls, and insulated ductwork. Optional vented or un-vented gas fireplace(s).

Plumbing – Good quality fixtures including water heater(s), kitchen sink(s), laundry tub, tiled or modular plastic shower stall, lavatories, tub and shower.

Electrical – A good amount of convenience outlets and good quality lighting fixtures throughout. Luminous fixtures in kitchen and bath areas. Some recessed, track, and fluorescent lighting possible.

Grade C Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components.

Grade C Dwellings

Dwellings constructed of average quality materials and workmanship, exhibiting moderate architectural styling and treatment, and having a minimal amount of built-in features. Typical tract built homes would normally fall into this classification. The following will further describe the most common characteristics of this grade of construction.

Foundation – A continuous reinforced concrete block perimeter and interior load-bearing wall waterproofed with drainage system.

Exterior Walls – Frame, vinyl, brick, or average quality siding with standard sash. 2"x4" wood studs 16" on center 1 $\frac{3}{4}$ ", wood exterior doors, average quality double hung wood sash or aluminum frame windows.

Roofing – Gable or hipped plywood sheathed covered with asphalt shingles or metal roofing, 2"x8" rafters or custom built trusses, plain wood cornice, metal flashing, and gutters.

Flooring – Basement floor poured with 3 $\frac{1}{2}$ " reinforced concrete. Upper floors have $\frac{3}{4}$ " tongue and groove sub floor. Floor coverings are average quality carpet, vinyl, or hardwood.

Interior Finish – Interior walls are painted drywall with some inexpensive wallpaper or paneling. Kitchen and baths have enamel painted walls and ceilings. Pre-finished plywood cabinets are used in kitchen areas and small vanities in bath areas. Countertops are laminated plastic or ceramic tile. Doors are medium grade hollow-core with standard grade hardware. An adequate amount of closet space. Baseboard moldings and casings are stock quality. Workmanship throughout is average quality.

Heating – Forced air furnace or heat pump with adequate output and ductwork. Optional vented or un-vented gas fireplaces.

Plumbing – Two full baths. Average quality fixtures including water heater, kitchen sink, laundry tub, tiled or modular plastic shower stall, lavatories, tub and shower.

Electrical – An adequate number of outlets with some luminous fixtures in kitchen and bath areas.

Grade D Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components.

Grade D Dwellings

Dwellings constructed of fair quality materials and workmanship, generally lacking architectural styling and treatment, and having a scant amount of built-in features. Economy mass built homes would fall into this classification. The following will further describe the most common characteristics of this grade of construction.

Foundation – A continuous reinforced concrete block perimeter and piers.

Exterior Walls – Wood, asbestos, vinyl or aluminum siding with inexpensive sash. 2"x4" wood studs 16" on center 1 3/8", wood exterior doors, double hung wood sash or aluminum frame windows.

Roofing – Gable roof, sheathed with plywood or 1" planks, covered with asphalt shingles or metal roofing, 2"x6" rafters or prefabricated trusses, plain wood cornice, galvanized metal gutters.

Flooring – Basement floor poured with 3½" reinforced concrete. Upper floors have ¾" tongue and groove sub floor or 1" plank sheathing on older homes. Floor coverings are linoleum, asphalt tile, or carpet.

Interior Finish – Interior walls are painted drywall or plaster with enamel painted walls and ceilings. Inexpensive paint grade wood cabinets in kitchen areas with small vanity in bath. Countertops are laminated plastic with small splash. Stock, hollow core doors with inexpensive hardware. Minimal amount of closet space. Workmanship throughout is below average quality but will still meet minimum construction codes.

Heating – Forced air furnace or electric baseboard heat with minimum output, ductwork, and thermostat.

Plumbing – One full bath. Inexpensive quality fixtures including water heater, kitchen sink(s), stall shower, lavatories, tub and shower. Some galvanized piping.

Electrical – A minimal number of outlets and lighting fixtures.

Grade E Dwellings



*Photographs are only an indication of grade and not a determination of actual grade of the dwellings shown. Grade must be based upon individual inspection of the type of materials and quality of construction of the subject dwelling. These grading specifications are only guidelines for general descriptive purposes and may or may not be limited to the detail of the individual components.

Grade E Dwellings

Dwellings constructed of low-cost materials and poor workmanship, lacking any architectural treatment or built-in features. Interior and exterior finishes are plain and inexpensive with little or no attention to detail. Some self-built built homes would fall into this classification. The following will further describe the most common characteristics of this grade of construction.

Foundation – Cement block, brick, or rock continuous foundation with block, brick, or wooden piers.

Exterior Walls – Wood frame, cement block, asbestos, or composition roll siding with inexpensive sash and little or no trim. 2"x4" wood studs 24" on center 1 3/8", wood exterior doors, and wood painted windows.

Roofing – Gable or shed roof, sheathed with plywood or 1" planks, covered with low quality asphalt shingles or metal roofing, 2"x4" wood rafters 24" on center, no cornice or gutters.

Flooring – Basement floor poured with 3" cement on earth. Upper floor has plywood flooring or 1" plank sheathing on older homes. Floor coverings are low-grade linoleum, asphalt tile, or carpet.

Interior Finish – Interior walls are inexpensive drywall or plaster with painted walls and ceilings. Inexpensive paint grade wood cabinets in kitchen areas with small vanity in bath. Countertops are low cost laminated plastic with small splash. Stock, hollow core doors with low cost hardware. Minimal amount of closet space. Workmanship throughout is poor quality but will still meet minimum construction codes if new construction.

Heating – Forced air furnace, electric baseboard, unit heaters, or wood heat with minimum output and ductwork.

Plumbing – One full bath. Low cost fixtures including water heater, kitchen sink(s), stall shower, lavatories, tub and shower. Some galvanized piping.

Electrical – A minimal number of outlets and low cost lighting fixtures.

Residential Base Prices

Building Use	Base Area	Value	Coefficient	Constant
C – Condo	1,000	130,000 – 170,000	.0007008	.2992
D – Dwelling	1,200	175,000 – 215,000	.00584	.2992
DP – Duplex	1,000	130,000 – 170,000	.0007008	.2992
DW – Double Wide	1,400	155,000 – 195,000	.0050057	.2992
PM – Park Model	400	60,000 – 100,000	.001752	.2992
SW – Single Wide	800	60,000 – 100,000	.000876	.2992
T – Townhouse	1,000	130,000 – 170,000	.0007008	.2992
TH – Tiny Home	400	80,000 – 120,000	.001752	.2992

Residential Exterior Wall Factors

Ext. Wall Code	Adj. %	Ext. Wall Code	Adj. %
AS – Asbestos	1.00	L – Log	1.10
AV – Aluminum/Vinyl	1.00	M – Metal	1.00
BR – Brick	1.06	MF – Metal&Frame	1.00
C – Concrete Board	1.00	S – Stucco	1.00
CB – Concrete Block	1.00	SS – Stack Stone	1.10
F – Frame	1.00	ST – Stone	1.06
G – Glass	1.06	WS – Wood Shingle	1.10

*not applied to manufactured homes – SW, DW, PM

Residential Base Area Cost Formula

Coefficient	Constant
.000584	.299200

Ground Floor Living Area (GFLA) x Coefficient + Constant = Area Factor

Base Price x Area Factor x Exterior Wall Factor = Adjusted Base Value

Residential Base Area Cost Formula Examples:

Building 1, Model = R Use = D

Subarea 1 MA

Area 1200.000 x Coefficient 0.00058400 + Constant 0.2992 = AreaFactor 1.00000

SH-BRICK Code F Factor 1.00000

BasePrice 195000.00 x AreaFactor 1.00000 x SHFactor 1.00000 = Value 195000

RESWALLHT 8.0000 Factor 1.0000 Value 195000

RHEAT P Price 7.00 ValueAdjustment 8400 Value 203400

RAIRCON Price 2.00 ValueAdjustment 2400 Value 205800

RPLUMBING Fixtures 6 Included 3 PerFixture 1000.00 Value 208800

Grade C Schedule RGRADE Factor 1.0000 Value = 208800

Neighborhood 01032 Factor 1.00000 Value = 208800

Depreciation schedule = PHYS-R1-A Age = 3 %Good = 0.98000 Value 204620

Rounded Value = 204620

Residential Section Schedule - Percentage of Base Rate & Story Height Adjustments

Type	Adj. %	1 Story	1.5 Story	2 Story	3 Story	4 Story
AA – Attached Addition	.95	1.00	1.65	1.92	2.84	3.76
AG – Attached Garage	.45					
CA – Canopy	.10					
CP – Carport	.30					
EP – Enclosed Porch	.50	1.00		1.90	2.80	
FG – Finished Garage	.60					
FUS – Finished Upper Story	.92					
OP – Open Porch	.30	1.00		1.90	2.80	
PA – Patio	.05					
PV – Pavilion	.50					
SP – Screen Porch	.35	1.00		1.90	2.80	
ST – Stoop	.15					
TR – Terrace	0.20					
UR – Utility Room	.35	1.00		1.90	2.80	
UUS – Unfinished Upper Story	.40					
WD – Wood Deck	.15	1.00		2.00	3.00	4.00
LLU – Lower Level Unfinished	.16					
LLF – Lower Level Finished	.40					
LLR – Lower Level Rec Room	.20					
LLS – Lower Level Semi Finish	.30					

Basement Adjustment Rates:

Type	Exterior	Interior	Lighting & Plumbing
Unfinished 16%	Unfinished block or concrete walls, water-proofed, concrete slab	Unfinished interior, exposed joist, open stairs	Minimum light fixtures & outlets, floor drain
Recreation Room 20%	Block or concrete walls, water-proofed, reinforced concrete slab	Painted walls, gypsum or acoustic tile ceiling, stairs with risers	Adequate lighting and appliance outlets, laundry tray and drains
Semi-Finished 30%	Block or concrete walls, water-proofed, reinforced concrete slab	Gypsum or plaster, acoustic tile, vinyl composition, carpet, stairwell	Good lighting and outlets, half bath, partitioned laundry room
Finished, High Value 40%	High-quality exterior finish	Plaster or drywall, paneling, carpet, hardwood	Good lighting and plumbing

*Prices will be adjusted by the area factor from the base area square foot rate

** Finish percent will be added to the Unfinished for total lower level total.

Heating Adjustment Rates:

E	Electric Baseboard	\$4.00 per sq. ft.
F	Forced Air	\$4.80 per sq. ft.
G	Geo-Thermal	\$9.60 per sq. ft.
H	Hot Water	\$8.20 per sq. ft.
M	Mini-Split	\$4.20 per sq. ft.
N	None	\$0.00 per sq. ft.
P	Heat Pump	\$7.00 per sq. ft.
S	Solar	\$0.00 per sq. ft.
SP	Space	\$2.40 per sq. ft.
W	Wall/Floor Furnace	\$2.20 per sq. ft.

Air Conditioning Adjustment Rates:

Central Air \$3.00 per sq. ft.

Plumbing Adjustment Rates:

Per \$1,000
Fixture

Fireplace Adjustment Rates:

Per Stack \$4,000
First Opening \$2,500

Fireplace Type Adjustment Rates:

PF – Pre-Fab	\$0
SD – Standard	\$0
ST – Stone	\$5,000
SS – Stacked Stone	\$10,000
MS – Massive	\$15,000

Wall Height Factors:

Wall Height	Adj. %	Wall Height	Adj. %
7	.97	14	1.18
8	1.00	15	1.21
9	1.03	16	1.24
10	1.06	17	1.27
11	1.09	18	1.30
12	1.12	19	1.33
13	1.15	20+	1.36

*Base default is 8 feet

Residential Elevator Rates:

Base Cost	\$60,000
Each Stop	\$8,000

Grade Index:

The following table is used when building grade is applied, unless otherwise denoted.

Grade	Adj. %
AA	+100%
A	+50%
B	+25%
C	Base
D	-25%
E	-50%

Grades may be entered as just a letter grade or as a letter grade plus or minus a given percentage in 10% increments. If a percentage is specified as a part of the grade, then that percentage is added to or subtracted from the letter grade from the above table. Example:

Grade	Adj. %
A-	+40%
B	+25%
D+	-15%

Residential Neighborhood Adjustment:

A neighborhood adjustment will be applied to each neighborhood according to the market of that neighborhood. The appraiser will determine neighborhoods and numeric codes will be created to uniquely identify them. The residential base rate adjustment for these neighborhoods could range from 50% to 400%.

Residential Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	0	0	1	1	90
2	1	1	2	3	90
3	1	2	3	4	90
4	2	3	4	5	90
5	2	4	5	7	90
6	3	4	6	9	90
7	4	5	7	10	90
8	4	6	8	12	90
9	5	7	10	14	90
10	5	8	11	16	90
12	7	10	13	20	90
14	8	12	16	24	90
16	10	13	19	28	90
18	11	16	22	32	90
20	13	18	25	37	95
22	14	20	28	42	95
24	16	23	31	47	95
26	18	25	35	47	95
28	20	28	39	57	95
30	22	31	44	62	99
32	24	34	47	67	99
34	27	37	51	71	99
36	29	40	55	74	99
38	32	43	59	77	99
40	35	47	63	79	99
42	38	51	66	80	99
44	41	54	69	82	99
46	44	57	72	85	99
48	46	61	75	88	99
50	49	64	77	90	99
55	57	70	80	92	99
60	64	74	80	95	99
65	71	78	90	99	99
70	76	80	95	99	99

Manufactured Home Valuation

North Carolina General Statute 105-273(13) provides the following definition of manufactured home:

A manufactured home as defined in G.S. 143-143.9(6), unless it is considered tangible personal property for failure to meet all of the following requirements:

1. It is a residential structure.
2. It has the moving hitch, wheels, and axles removed.
3. It is placed upon a permanent foundation either on land owned by the owner of the manufactured home or on land in which the owner of the manufactured home has a leasehold interest pursuant to a lease with a primary term of at least 20 years and the lease expressly provides for disposition of the manufactured home upon termination of the lease.

Any unlisted manufactured homes may be deemed real property.

Manufactured Home Section Schedule

Type	Adj. %
MAA – Attached Addition	.95
MAG – Attached Garage	.40
MCA – Canopy	.10
MCP – Carport	.30
MEP – Enclosed Porch	.70
MFB – Finished Basement	.55
MOP – Open Porch	.35
MPA – Patio	.05
MRB – Rec Basement	.35
MSP – Screened Porch	.40
MST – Stoop	.20
MUB – Unfinished Basement	.15
MUR – Utility Room	.40
MWD – Wood Deck	.20

Grade Index:

Grade	Factor
A+	1.60
A	1.50
A-	1.40
B+	1.35
B	1.25
B-	1.15
C+	1.10
C	1.00
C-	.90
D+	.85
D	.75
D-	.65
E+	.60
E	.50
E-	.40

Physical Depreciation – Singlewide

Age	Good	Average	Fair	Poor	Unsound
1	1	2	3	5	90
2	3	4	7	10	90
3	4	6	11	15	90
4	5	9	15	21	90
5	7	12	20	27	90
6	9	14	24	32	90
7	10	17	28	38	90
8	12	19	33	45	90
9	14	22	38	51	90
10	16	25	43	57	95
12	20	31	53	69	95
14	24	37	61	77	95
16	28	43	70	80	95
18	32	50	76	85	95
20	37	56	79	90	95
22	42	62	80	95	99
24	47	68	85	95	99
26	52	74	90	95	99
28	57	77	90	95	99
30+	62	79	90	95	99

Physical Depreciation – Doublewide & Park Model

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	1	1	2	3	90
2	2	3	4	6	90
3	3	4	5	9	90
4	4	5	7	12	90
5	5	7	9	15	90
6	6	9	11	18	90
7	7	10	13	22	90
8	8	12	15	25	90
9	10	14	17	29	90
10	11	16	20	32	95
12	13	20	24	40	95
14	16	24	29	48	95
16	19	28	34	55	95
18	22	32	40	63	95
20	25	37	45	71	99
22	28	42	51	76	99
24	31	47	57	76	99
26	35	52	62	80	99
28	39	57	68	82	95
30	44	62	71	84	99
32	47	57	74	86	99
34	51	71	77	88	99
36	55	74	79	90	99
38	59	77	80	90	99
40+	63	79	82	90	99

Commercial Valuation

Commercial Codes, Descriptions and Unit Price Table

TYPE	DESCRIPTION	BASE SQFT	BASE	HEAT	A/C	HEAT & A/C	BSMT AREA	BSMT FIN.	ADJ. FT.	DEPR
C01	Apartment	3,000	120-150	4-6	3-5	7-11	30%	90%	600	50
C02	Auto Building	4,000	75-125	2-4	9-11	11-15	30%	90%	800	40
C03	Auto Center	4,000	100-125	2-4	9-11	11-15	30%	90%	800	40
C04	Bank	3000	280-320	10-12	15-17	25-29	30%	90%	600	50
C05	Barber/Beauty Shop	1,500	100-120	2-4	10-12	12-16	30%	90%	300	40
C06	Bed & Breakfast	3,000	160-190	4-6	3-5	7-11	30%	90%	600	60
C07	Car Wash	1,200	150-170	3-5						30
C08	Church	3,000	250-280	10-12	15-17	25-29	30%	90%	600	50
C09	Clubhouse	3,000	125-150	8-10	4-6	12-16	30%	90%	600	40
C10	Convenience Store	3,000	115-140	6-8	4-6	10-14	30%	90%	600	40
C11	Commercial	2,000	75-95	6-8	4-6	10-14	30%	90%	400	40
C12	Country Club	9,000	175-205	8-10	4-6	12-16	30%	90%	1,800	50
C14	Discount Store	10,000	75-105	6-8	4-6	10-14	30%	90%	2,000	40
C15	Dormitory	3,000	185-215	8-10	9-11	17-21	30%	90%	600	50
C16	Daycare Center	3,000	155-185	11-13	8-10	19-23	30%	90%	600	40
C17	Fire Station	3,000	85-115	2-4	16-18	18-22	30%	90%	600	40
C18	Garage Lube Center	1,400	170-200	2-4	9-11	11-15	30%	90%	280	40
C19	Government Building	3,000	175-205	10-12	15-17	25-29	30%	90%	600	50
C20	Hospital	60,000	350-400	10-12	28-30	38-42	30%	90%	3,000	40
C21	Laundromat	1,500	110-130	4-6	6-8	12-14	30%	90%	300	40
C22	Industrial	100,000	60-80	2-4	12-14	14-18	30%	90%	20,000	50
C23	Supermarket	30,000	110-130	6-8	4-6	10-14	30%	90%	6,000	40
C24	Motel/Hotel	4,000	115-135	2-4	2-4	4-8	30%	90%	800	50
C25	Mortuary	3,000	180-220	8-10	5-7	13-17	30%	90%	600	50
C26	Office - Typical	2,000	125-165	10-12	9-11	19-23	30%	90%	400	50
C27	Office - Medical	2,000	170-200	10-12	9-11	19-23	30%	90%	400	40
C28	Rest/Nursing Home	10,000	200-240	12-14	5-7	17-21	30%	90%	2,000	50
C29	Restaurant/Lounge	7,000	150-175	6-8	16-18	22-26	30%	90%	1,400	40
C30	Rest/Fast Food	3,000	160-190	6-8	16-18	22-26	30%	80%	600	30
C31	Retail Store	2,500	100-120	6-8	4-6	10-14	30%	80%	500	50
C32	Retail Rural	1,500	70-90	6-8	4-6	10-14	30%	80%	300	40
C33	School	12,000	160-190	11-13	8-10	19-23	30%	90%	2,400	40
C34	Service Garage	2,800	70-90	2-4	9-11	11-15	30%	90%	560	40
C35	Shopping Center	14,000	110-140	6-8	4-6	10-14	30%	90%	2,800	40
C36	Warehouse	30,000	50-70	2-4	9-11	11-15	70%	90%	6,000	40
C37	Warehouse Discount	30,000	60-80	6-8	4-6	10-14	50%	90%	6,000	50
C38	Mini Warehouse	3,000	45-65	2-4	9-11	11-15	50%	90%	600	40
C39	Pre-fab Comm	3,000	65-85	6-8	4-6	10-14	50%	90%	600	40
C40	Theater Live Stage	30,000	240-260	10-12	15-17	25-29	30%	90%	6,000	50
C41	Theater Cinema	10,000	190-210	10-12	15-17	25-29	30%	90%	1,000	50

1/2 Story & Additional Floor Percent Factors

Commercial 1/2 story	75% of base price
Commercial additional floors	85% of base price

Note: If FUS is used on Commercial Building, it will override this table.

Commercial Elevator Rates

Base Cost	\$70,000
Each Stop	\$9,500

Fireplace Adjustment Rates:

Per Stack	\$5,000
First Opening	\$2,500

Fireplace Type Adjustment Rates:

PF – Pre-Fab	\$0
SD – Standard	\$0
ST – Stone	\$5,000
SS – Stacked Stone	\$10,000
MS – Massive	\$15,000

Sprinkler System

Adjustment for sprinkling systems when installed:

Area covered under 5000 sq. Ft. - add \$6.00 per sq. Ft.

Area covered over 5000 sq. Ft. - add \$4.50 per sq. Ft.

Commercial Building Size Adjustment Factors

Unit rate adjustment of +.006 for size - less than base sq. Ft.

Unit rate adjustment of -.006 for size - more than base sq. Ft.

Wall Height Adjustment Factors

Wall Height	% Adjustment
7	.92
8	.95
9	.97
10	1.00
11	1.03
12	1.06
13	1.08
14	1.11
15	1.14
16	1.18
17	1.21
18	1.24
19	1.27
20	1.31

Note: Buildings above 20 feet in height will use adjustment for 20 feet

The above table will be used to adjust for wall heights on the following building

- C01 Apartments
- C06 Bed & Breakfast
- C09 Clubhouse
- C12 Country Club
- C15 Dormitory
- C25 Mortuary

Wall Height Adjustment Factors

Wall Height	Adjustment %
7	.96
8	1.00
9	1.04
10	1.08
11	1.12
12	1.16
14	1.24
16	1.32

Note: Buildings over 16 feet in height will use adjustment for 16 feet

The above table will be used to adjust for wall heights on the following building

C24 Motel/Hotel

Wall Height Adjustment Factors

Wall Height	Adjustment %
8	.92
10	.96
11	.98
12	1.00
13	1.02
14	1.04
15	1.06
16	1.09
18	1.13
20	1.17
22	1.21
24	1.26
26	1.30
28	1.34

Note: Buildings over 28 feet in height will use adjustment for 28 feet

The above table will be used to adjust for wall heights on the following building

C05	Barber / Beauty Shop
C10	Convenience Store
C14	Discount Store
C21	Laundromat
C23	Supermarket
C29	Restaurant / Lounge
C30	Restaurant / Fast Food
C31	Retail Store
C32	Retail Rural
C35	Shopping Center

Wall Height Adjustment Factors

Wall Height	Adjustment %
8	.89
10	.92
12	.96
14	1.00
16	1.04
18	1.09
20	1.13
22	1.18
24	1.23
30	1.38
35	1.52
40	1.65
45	1.79
50	1.93
55	2.08
60	2.23
70	2.53
80	2.85

Note: Buildings over 80 feet in height will use adjustment for 80 feet

The above table will be used to adjust for wall heights on the following building

- C02 Automotive Building
- C03 Automotive Center
- C18 Garage Service
- C22 Industrial
- C34 Service Station
- C36 Warehouse
- C37 Warehouse Discount
- C38 Mini Warehouse
- C39 Pre-Fab Commercial

Wall Height Adjustment Factors

Wall Height	Adjustment %
8	.90
9	.93
10	.95
11	.98
12	1.00
13	1.02
14	1.05
15	1.07
16	1.09
18	1.14
20	1.18
24	1.28
28	1.37
32	1.46

Note: Buildings over 32 feet in height will use adjustment for 32 feet

The above table will be used to adjust for wall heights on the following building

- C04 Bank
- C11 Commercial Building
- C17 Fire Station
- C19 Government Building
- C20 Hospital
- C26 Office Typical
- C27 Office Medical
- C28 Rest / Nursing Home

Wall Height Adjustment Factors

Wall Height	Adjustment %
8	.78
10	.83
12	.89
14	.95
16	1.00
18	1.05
20	1.11
22	1.16
24	1.21
26	1.26
28	1.31
30	1.36
34	1.46
38	1.56
42	1.66
46	1.75
50	1.85
54	1.94
58	2.04
62	2.13
66	2.22
70	2.31
74	2.40
78	2.49
82	2.57
86	2.66
90	2.74

Note: Buildings over 90 feet in height will use adjustment for 90 feet

The above table will be used to adjust for wall heights on the following building

- C08 Church
- C40 Theater Live Stage
- C41 Theater Cinema

Wall Height Adjustment Factors

Wall Height	Adjustment %
8	.96
9	.98
10	1.00
11	1.02
12	1.04
13	1.06
14	1.07
15	1.09
16	1.11
18	1.15
20	1.18
22	1.22
24	1.26
30	1.37
36	1.48

Note: Buildings over 36 feet in height will use adjustment for 36 feet

The above table will be used to adjust for wall heights on the following building

- C16 Daycare Center
- C33 School

Commercial Section Types and Rates

Code –Description	Rate	1.0	1.5	2.0	2.5	3.0
CAA – Comm Attached Area	95%	1.00	1.65	1.92	2.32	2.84
CAG – Comm Unfin Garage	45%	1.00	1.65	1.92	2.32	2.84
CBC – Comm Bldg Canopy	35%	-	-	-	-	-
CBZ – Comm Breezeway	30%	-	-	-	-	-
CCA – Comm Canopy	15%	-	-	-	-	-
CCD – Comm Covered Deck	30%	-	-	-	-	-
CCP – Comm Carport	40%	-	-	-	-	-
CCPT – Comm Covered Patio	20%	-	-	-	-	-
CEP – Comm Enclosed Porch	50%	1.00	-	1.92	-	2.84
CFG – Comm Finished Garage	55%	1.00	1.65	1.92	2.32	2.84
CFUS – Comm Fin Upper Story	85%	-	-	-	-	-
CLD – Comm Cvd Load Dock	15%	-	-	-	-	-
CMZ – Comm Mezzanine	35%	-	-	-	-	-
COP – Comm Open Porch	35%	1.00	-	1.92	-	2.84
CPA – Comm Patio	6%	-	-	-	-	-
CSP – Comm Screen Porch	40%	1.00	-	1.92	-	2.84
CST – Comm Stoop	15%	-	-	-	-	-
CTR – Comm Terrace	20%	-	-	-	-	-
CUR – Comm Utility Room	40%	1.00	-	1.92	-	2.84
CUUS – Comm Unfin Upper Story	30%	-	-	-	-	-
CWD – Comm Wood Deck	20%	1.00	-	2.00	-	3.00

Commercial Building Grade Index Factors

The following table is used wherever “grade” is applied for commercial buildings. In order to justify variation in cost, maintain uniformity and retain complete control throughout the cost range, we have established these base grades. The pricing spread between each grade is based on the use of better grade materials and higher quality workmanship from C grade to grade B. Grade B buildings have better individual features and interior finish, which reflects a higher cost than grade C. Likewise, the grade D dwelling would be constructed of materials and workmanship of lower quality than grade C.

The following table is used wherever “grade” is applied unless otherwise denoted.

Letter Grade	Adjustment Percentage	Commercial Schedule
AA		+100%
A		+50%
B		+25%
C		Base
D		-25%
E		-50%

Grades may be entered as just a letter grade or as a letter grade plus or minus a given percentage. If a percentage is specified as a part of the grade, then that percentage is added to or subtracted from the letter grade from the above table.

Example:	Grade	A	-Yields A 50% Increase
		B	-Yields A 25% Increase
		D	-Yields A 25% Decrease

The grading method is based on grade C as the standard of quality and design. A factor multiplier of 100 percent is assigned to the grade C base grade. The relationship between the highest and lowest grade levels is established by means of grade factor multipliers. Since not all commercial buildings fall precisely within a particular grade level, but may be slightly better or poorer, the use of grade factors (+ or -) with 5 or 10 percent will accomplish the appropriate adjustment in grades A, B, C, D and E. The only exception would be grade A can be added in 5 percent increments up to 40.

The grade AA commercial building incorporates the best quality of material and workmanship. Construction costs of AA grade commercial building generally run as much as 100 percent higher than that of grade C. AA grades can be increased in 10 percent increments up to 200 if needed.

Neighborhood Adjustment - Applied To Individual Neighborhood

This manual reserves the right to identify and create neighborhoods in Macon County as being unique areas of property that are determined by subdivisions, natural boundaries or other determining factors that will create a neighborhood. Neighborhoods will be determined by the appraiser and numeric codes will be created to uniquely identify them. The adjustment for these neighborhoods could range from 50% - 250%.

Example: Computer Printout of Commercial Pricing Method

Building 1, method C- COMMERCIAL, use C01 – APARTMENT

Building 1, Model = C Use = C01

Subarea 1 C01

Area 1972.000 BASE 3000.000 ADJFT 600.00 RATE 138.00 x AreaFactor 1.0120000 =
BaseRate 139.66

Area 1972.000 x BaseRate 139.66 = Value 275410

HEAT & AIR Price 9.00 ValueAdjustment 17748 Value 293158

C01-WALLHT 8.0000 Factor 0.9500 Value 278500

Stories 2.0000 Factor 0.850000000 ValueAdjustment 236725 Value 515225

Grade C Schedule RGRADE Factor 1.0000 Value = 515225

Neighborhood 12115 Factor 1.00000 Value = 515225

Depreciation schedule = PHYS-C50-A Age = 32 %Good = 0.62000 Value 319440

Rounded Value = 319440

**Commercial\Industrial 60 Year Life
Table Phys-C60**

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	0	0	0	1	90
2	1	1	2	2	90
3	1	1	3	3	90
4	1	1	2	4	90
5	1	1	3	5	90
6	1	2	3	6	90
7	1	2	4	7	90
8	1	2	5	8	90
9	2	3	5	10	90
10	2	3	6	11	90
11	2	4	7	13	90
12	2	4	8	14	90
13	2	5	9	16	90
14	3	5	10	18	90
15	3	6	11	20	90
16	3	7	12	22	95
17	4	7	13	24	95
18	4	8	14	26	95
19	4	9	16	28	95
20	5	9	17	30	95
21	5	10	18	32	95
22	6	11	20	35	95
23	6	12	21	37	95
24	7	13	23	40	95
25	7	14	25	43	95
26	8	15	27	46	99
27	9	16	28	49	99
28	9	17	30	52	99
29	10	18	32	54	99
30	11	20	34	57	99
32	13	22	38	62	99
34	15	25	43	68	99
36	17	28	48	73	99
38	19	32	53	77	99
40	21	35	59	79	99
42	25	39	65	80	99
44	28	43	70	82	99
46	31	48	74	84	99
48	34	53	77	86	99
55	48	67	80	90	99
60	57	74	82	90	99
65	65	78	85	90	99
70+	71	80	85	90	99

**Commercial\Industrial 50 Year Life
Table Phys-C50**

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	0	0	1	2	90
2	1	1	2	3	90
3	1	1	3	5	90
4	1	2	4	7	90
5	1	3	5	9	90
6	2	3	6	11	90
7	2	4	7	14	90
8	2	5	8	16	90
9	3	5	10	18	90
10	3	6	11	21	90
11	4	7	13	24	90
12	4	8	14	26	90
13	5	9	16	29	90
14	5	10	18	32	90
15	6	11	20	35	90
16	7	12	22	39	95
17	7	13	24	42	95
18	8	14	26	46	95
19	9	16	28	49	95
20	9	17	30	53	95
21	10	18	32	57	95
22	11	20	35	60	95
23	12	21	37	63	95
24	13	23	40	66	95
25	14	25	43	69	95
26	15	27	46	72	95
27	16	28	49	75	95
28	17	30	42	77	95
29	18	32	54	78	95
30	20	34	57	79	99
32	22	38	62	80	99
34	25	43	68	82	99
36	28	48	73	84	99
38	32	53	77	86	99
40	35	59	79	88	99
42	39	65	80	90	99
44	43	70	82	90	99
46	48	74	84	90	99
48	53	77	85	90	99
50	58	79	85	90	99
55	67	80	85	90	99

**Commercial\Industrial 40 Year Life
Table Phys-C40**

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	0	1	2	3	90
2	1	2	3	7	90
3	1	3	5	10	90
4	2	4	7	14	90
5	3	5	9	18	90
6	3	6	11	22	90
7	4	7	14	26	90
8	5	8	16	30	90
9	5	10	18	35	90
10	6	11	21	40	90
11	7	13	24	45	90
12	8	14	26	50	90
13	9	16	29	55	90
14	10	18	32	60	90
15	11	20	35	65	90
16	12	22	39	69	95
17	13	24	42	73	95
18	14	26	46	76	95
19	16	28	49	78	95
20	17	30	53	79	95
21	18	32	57	80	95
22	20	35	60	83	95
23	21	37	63	86	95
24	23	40	66	89	95
25	25	43	69	90	95
26	27	46	72	90	95
27	28	49	75	90	95
28	30	52	77	90	95
29	32	54	78	90	95
30	34	57	79	95	99
32	38	62	80	95	99
34	43	68	84	95	99
36	48	73	85	95	99
38	53	77	85	95	99
40+	59	79	85	95	99

**Commercial\Industrial 30 Year Life
Table Phys-C30**

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	1	2	2	3	90
2	2	3	5	7	90
3	3	5	7	10	90
4	4	7	10	14	90
5	5	9	13	18	90
6	6	11	16	22	90
7	7	14	19	26	90
8	8	16	22	30	90
9	10	18	25	35	90
10	11	21	29	40	90
11	13	24	32	45	90
12	14	26	36	50	90
13	16	29	40	55	90
14	18	32	44	60	90
15	20	35	44	60	90
16	22	39	52	69	95
17	24	42	56	73	95
18	26	46	60	76	95
19	28	49	64	78	95
20	30	53	68	79	95
21	32	57	71	80	95
22	35	60	73	82	95
23	37	63	75	84	95
24	40	66	77	86	95
25	43	69	79	88	95
26	46	72	80	90	95
27	49	75	83	95	99
28	52	77	85	95	99
29	54	78	85	95	99
30+	57	79	85	95	95

Outbuilding Valuation

Outbuilding Codes, Descriptions, Rates and Adjustments

Code	Description	Rate	Depr Table	Size Table
01	Barn	40	10	S3
02	Barn, Horse/Dairy	80	10	S3
03	Barn, Low Cost	20	10	S3
04	Bath House	60	12	S3
05	Boat Dock	25	13	S3
06	Boat House	60	13	S3
08	Bulkhead/Retaining Wall	85	13	S1
09	Cabin, Avg Quality	100	10	S3
10	Cabin, Good Quality	125	10	S3
11	Cabin, Low Quality	50	12	S3
13	Canopy, Avg Quality	30	12	S3
14	Canopy, Commercial	80	12	S4
15	Canopy, Good Quality	50	12	S3
16	Canopy, Low Quality	10	11	S3
17	Carport	50	10	S2
18	Chain Link Fence	25	13	S1
19	Comm Lumber Storage	25	13	S5
20	Comm Office Average	60	10	S3
21	Comm Office Low	30	12	S3
22	Dwelling Sound Value	-	-	S1
23	Fireplace	15000	10	S1
24	Fish Hatchery	50	13	S3
25	Garage, Finished	100	11	S3
26	Garage, Unfinish	75	11	S3
27	Garage, w/Living Quarters	150	11	S3
28	Garage, w/UUS	90	13	S3
32	Gazebo	40	13	S2
33	Golf Course	75,000	-	S1
34	Greenhouse	20	13	S3
35	Hanger, Airplane	40	12	S5
36	Addition Living Quarters	65	12	S2
38	Miniature Golf	10,000	-	S1
39	Misc Bldg	25	13	S3
41	M/H Sound Value	-	-	S1
42	Patio	5	12	S3
43	Patio, Covered	20	12	S3

Code	Description	Rate	Depr Table	Size Table
44	Pavilion	60	13	S3
45	Paving, Asphalt	4	14	S9
46	Paving, Concrete	5	14	S9
47	Pier	40	13	S3
48	Porch, Enclosed	35	12	S2
49	Porch, Open	30	12	S2
50	Porch, Screen	32	12	S2
52	Produce Stand	25	12	S3
53	Pump House	50	14	S2
54	Shed, Equip w/sides	15	13	S3
55	Shed, Open Pole	12	13	S3
56	Shop, Frame	60	10	S3
57	Shop, Steel pre-fab	35	12	S3
60	Stable	50	10	S3
61	Storage, Frame	35	11	S2
62	Storage, Metal	25	13	S2
63	Storage, Quonset	20	13	S3
64	Storage, Steel pre-fab	15	12	S3
65	Store, Comm Bldg	60	10	S3
66	Swim Pool Commercial	125	13	S8
67	Swim Pool Residential	100	14	S7
68	Studio	175	10	S2
69	Tank, Water	2	11	S6
70	Tenant House	30	10	S2
71	Tennis Court	60,000	12	S1
72	Utility Room	40	12	S2
73	Wood Deck	20	13	S2
74	Yurt	30	13	S2

OUTBUILDING FORMULAS

FORMULA – AREA x RATE = BASE CALCULATION

Area Size Adjustment Factors will be used according to square footage assigned to each outbuilding.

Outbuilding Calculation Formula: S1-S9

Code 01 - Barn

Price = 40.000

Price multiplied by units/count = 40.000 * 1500.000 * NULL = 60000

Grade C Schedule OGRADE Factor 1.000000000 Value = 60000

Size Factor 0.96000 Value = 57600

Depreciation schedule = PHYS-10-A Age = 3 Rate = 0.03000 ValueAdjustment = 1728 Value = 55872

Rounded value = 55900

OBXF – Size Adjustment Tables

S1 – OBXF 0 Base

No adjustment

S2 – OBXF 400 Base

Size	Factor
< 200	1.04
201 – 300	1.02
301 – 400	1.00
401 – 500	.98
501 – 600	.96
601 – 700	.94
701 – 800	.92
801 – 900	.90
901 – 1,000	.88
1,000+	.88

S3 – OBXF 1,000 Base

Size	Factor
< 250	1.10
251 – 400	1.08
401 – 600	1.06
601 – 800	1.04
801 – 999	1.02
1,000 – 1,200	1.00
1,201 – 1,400	.98
1,401 – 1,600	.96
1,601 – 1,800	.94
1,801 – 2,000	.92
2,001 – 2,400	.90
2,401 – 2,800	.88
2,801 – 3,200	.86
3,201+	.84

S4 – OBXF 2,500 Base

Size	Factor
< 500	1.08
501 – 1,000	1.06
1,001 – 1,500	1.04
1,501 – 2,000	1.02
2,001 – 2,500	1.00
2,501 – 3,000	.98
3,001 – 4,000	.96
4,001 – 5,000	.94
5,001 – 7,500	.92
7,501 – 10,000	.90
10,001+	.88

S5 – OBXF 2,500 Base

Size	Factor
< 1,000	1.08
1,001 – 2,000	1.06
2,001 – 3,000	1.04
3,001 – 4,000	1.02
4,001 – 5,000	1.00
5,001 – 7,500	.98
7,501 – 10,000	.96
10,001 – 12,500	.94
12,501 – 15,000	.92
15,001 – 20,000	.90
20,001+	.88

S6 – OBXF Water Tank

Size	Factor
< 50,000	2.30
50,001 – 100,000	1.80
100,001 – 150,000	1.30
150,001 – 200,000	1.20
200,001 – 250,000	1.09
250,001 – 300,000	1.00
300,001 – 400,000	.94
400,001 – 500,000	.88
500,001 – 750,000	.75
750,001 – 1,000,000	.65
1,000,001 – 1,500,000	.61
1,500,001 – 2,000,000	.56
2,000,001+	.50

S7 – OBXF Res Pool

Size	Factor
< 300	1.33
301 – 450	1.19
451 – 525	1.03
526 – 650	1.00
651 – 800	.89
801 – 1,000	.84
1,001+	.80

S8 – OBXF Commercial Pool

Size	Factor
< 2,000	1.10
2,001 – 4,000	1.04
4,001 – 6,000	1.00
6,001 – 8,000	.98
8,001+	.96

S9 – OBXF Paving

Size	Factor
< 500	1.25
501 – 1,000	1.20
1,001 – 2,500	1.15
2,501 – 5,000	1.10
5,001 – 10,000	1.05
10,001 – 15,000	1.00
15,001 – 20,000	.95
20,001 – 25,000	.90
25,001 – 30,000	.85
30,001 – 50,000	.80
50,001+	.75

Outbuilding Grade Index Factors

To be used wherever grade is applied unless otherwise noted.

Adjustment Percentage

Letter Grade	Outbuilding Schedule (Method O)
A	+50%
B	+25%
C	BASE
D	-25%
E	-50%

Grades may be entered as just a letter grade or as a letter grade plus or minus a given percentage. If a percentage is specified as a part of the grade, then that percentage is added to from the percentage for the letter grade from the above table.

Example:	Grade	A	-Yields A 50% Increase
		B	-Yields A 25% Increase
		D	-Yields A 25% Decrease

The grading method is based on grade C as the standard of quality and design. A factor multiplier of 100 percent is assigned to the grade C base grade. The relationship between the highest and lowest grade levels is established by means of grade factor multipliers. Since not all outbuildings fall precisely within a particular grade level, but may be slightly better or poorer, the use of grade factors (+ or -) with 5 or 10 percent will accomplish the appropriate adjustment in grades A, B, C, D and E. The only exception would be grade A can be added in 10 percent increments up to A+50.

Grade Index:

The following table is used when building grade is applied, unless otherwise denoted.

Grade	Adj. %
A	+50%
B	+25%
C	Base
D	-25%
E	-50%

Grades may be entered as just a letter grade or as a letter grade plus or minus a given percentage in 10% increments. If a percentage is specified as a part of the grade, then that percentage is added to or subtracted from the letter grade from the above table. Example:

Grade	Adj. %
A-	+40%
B	+25%
D+	-15%

The following table is used when building grade is applied for commercial fencing:

Grade	Factor
A	3.80
B	2.59
C	2.12
D	1.62
E	1.11

Outbuilding 50 Year Life Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	0	1	1	2	90
2	1	2	3	4	90
3	2	3	4	6	90
4	3	4	5	9	90
5	4	5	7	12	90
6	4	6	9	14	90
7	5	7	10	17	90
8	6	8	12	19	90
9	7	10	14	22	90
10	8	11	16	25	90
11	9	12	18	28	90
12	10	13	20	31	90
13	11	15	22	35	90
14	12	16	24	37	90
15	12	17	26	40	90
16	13	19	28	43	90
17	15	20	30	46	90
18	16	22	32	50	90
19	17	24	34	53	90
20	18	25	37	56	90
22	20	28	42	62	90
24	23	31	47	68	90
26	25	35	52	74	90
28	28	39	57	77	90
30	31	44	62	79	90
32	34	47	67	80	90
34	37	51	71	81	90
36	40	55	74	83	90
38	43	59	77	85	90
40	47	63	79	87	90
42	51	66	80	89	95
44	54	69	82	90	95
46	57	69	84	90	95
48	61	75	86	90	95
50+	64	77	90	90	99

Outbuilding 40 Year Life Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	1	1	2	3	90
2	2	3	4	7	90
3	3	4	6	11	90
4	4	5	9	15	90
5	5	7	12	20	90
6	6	9	14	24	90
7	7	10	17	28	90
8	8	12	19	33	90
9	10	14	22	38	90
10	11	16	25	43	90
12	13	20	31	53	90
14	16	24	37	61	90
16	19	28	43	70	90
18	22	32	50	76	90
20	25	37	56	79	90
22	28	42	62	80	90
24	31	47	68	82	90
26	35	52	74	84	90
28	39	57	77	86	90
30	44	62	79	88	90
32	47	67	80	90	95
34	51	71	82	90	95
36	55	74	84	90	95
38	59	77	86	90	95
40+	63	79	88	90	99

Outbuilding 30 Year Life Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	1	2	3	3	90
2	3	4	6	7	90
3	4	6	9	11	90
4	5	9	12	15	90
5	7	12	15	20	90
6	9	14	18	24	90
7	10	17	22	28	90
8	12	19	25	33	90
9	14	22	29	38	90
10	16	25	32	43	90
12	20	31	40	53	90
14	24	37	48	61	90
16	28	43	55	70	90
18	32	50	63	76	90
20	37	56	71	79	90
22	42	62	76	80	95
24	47	68	79	82	95
26	52	74	83	85	95
28	57	77	86	88	95
30+	62	79	88	90	99

Outbuilding 20 Year Life Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	2	3	6	9	90
2	4	7	10	13	90
3	6	11	14	17	90
4	9	15	18	21	90
5	12	20	23	26	90
6	14	24	27	30	90
7	17	28	31	34	90
8	19	33	36	39	90
9	22	38	41	44	90
10	25	43	46	49	90
12	31	53	56	59	95
14	37	61	64	67	95
16	43	70	73	76	95
18	50	76	79	82	95
20+	56	80	83	86	99

Outbuilding 15 Year Life Physical Depreciation Table

Age	G-Good	A-Average	F-Fair	P-Poor	U-Unsound
1	10	11	16	26	90
2	13	15	18	28	90
3	17	19	22	32	90
4	20	22	25	35	90
5	23	25	29	39	90
6	27	29	35	45	90
7	30	35	38	48	90
8	33	38	43	53	90
9	37	42	47	57	90
10	40	45	50	60	90
11	43	48	53	63	95
12	47	52	57	67	95
13	50	55	60	70	95
14	55	60	65	72	95
15+	60	65	70	75	99

Classification of Real and Personal Property

In general, machinery and equipment used primarily as part of the manufacturing process should be listed as personal property. Machinery and equipment that is part of the land or building improvement is considered real property. Real property is defined as land, buildings, structures, improvements or permanent fixtures on land (N.C.G.S. 105-273(13)). Business personal property is property used in connection with the production of income that has not been classified as real property. A good rule-of-thumb is to classify all property and investments necessary for the operation of the machinery and equipment as personal property.

One frequent conflict related to the real versus personal property arises when a lessee installs property in a leased space. For example, a barber installs his barbershop in a strip mall; the improvements that make the leased space a barbershop are typically called leasehold improvements and are assessed as personal property. The barber chairs, partitions between the chairs, mirrors, dropped ceiling, and other additions to the real property that were needed to create a barbershop from the leased space would all be considered leasehold improvements. These improvements would be appraised as personal property since they are not appraised as part of the real property and the owner of the real property does not own the improvements.

The following is a list of examples and may not include all personal property types.

Item	Real	Personal
Acoustical fire resistant drapes and curtains		XX
Air conditioning (building, for comfort of occupants)	XX	
Air conditioning (used in data and manufacturing process)		XX
Airplanes		XX
Alarm Systems (security or fire and wiring)		XX
Amusement and recreation equipment		XX
Appliances		XX
Asphalt paving	XX	
Asphalt plants (moveable)		XX
ATM (booth and all equipment)		XX
Auto exhaust system (built-in floor or ceiling)	XX	
Auto exhaust system (flexible tube system, for equipment)		XX
Balers (paper, cardboard, etc.)		XX
Bank teller counters		XX
Bank teller lockers		XX
Bar and bar equipment		XX
Barber/beauty shop equipment		XX
Billboards		XX
Boat docks	XX	
Boats and motors		XX
Boiler (for service of building)	XX	
Boiler (for process)		XX
Bottling plant equipment		XX
Bowling alley lanes		XX
Broadcasting equipment		XX
Cable TV (systems, equipment, wiring)		XX

Item	Real	Personal
Camera equipment		XX
Car wash (equipment, filters, tanks)		XX
Cat walks (for machinery and equipment)		XX
Chairs		XX
Closed circuit TV		XX
Cold storage (equipment, rooms, partitions)		XX
Compressed air/gas systems		XX
Computer (equipment, data lines)		XX
Computer room (a/c, raised flooring)		XX
Concrete plant (electronic mixing, conveyors, tanks, etc.)		XX
Construction and grading equipment		XX
Control systems		XX
Conveyor and material handling systems		XX
Cooking equipment (restaurant)		XX
Coolers (walk-in, free standing)		XX
Cooling towers (building, for comfort of occupants)	XX	
Cooling towers (used in data and manufacturing process)		XX
Counters/reception desks		XX
Dairy processing plants (process items, bins, tanks, etc.)		XX
Dance floors		XX
Data processing equipment		XX
Deli equipment		XX
Desk (office, computer, etc.)		XX
Diagnostic center equipment		XX
Display cases		XX
Dock levels		XX
Drapes, curtains, blinds		XX
Drinking fountains		XX
Drive-thru windows		XX
Drying systems		XX
Dumpsters		XX
Dust catchers, control systems, etc.		XX
Electronic control systems		XX
Elevators	XX	
Escalators	XX	
Farm equipment		XX
Fans (freestanding)		XX
Fencing (exterior)	XX	
Fencing (interior)		XX
Flagpole		XX
Foundation for machinery and equipment		XX
Freight charges		XX
Fuels (not for sale)		XX
Furnaces (steel mill, foundry, etc.)		XX
Furniture and fixtures		XX
Gazebos	XX	
Golf carts		XX
Golf course (drainage, irrigation, etc.)	XX	
Grain bins		XX

Greenhouse (permanently affixed)	XX	
Greenhouse (movable, benches, fans, heating systems, etc.)		XX
Heating systems (building, for comfort of occupants)	XX	
Heating systems (used in data and manufacturing process)		XX
Item	Real	Personal
Hoppers		XX
Hospital systems (oxygen, emergency electric, call system, etc.)		XX
Hot air balloons		XX
Hotel/motel equipment		XX
Humidifiers (used in data and manufacturing process)		XX
Incinerators		XX
Industrial piping		XX
Installation costs		XX
Irrigation equipment		XX
Kiln		XX
Laboratory equipment		XX
Lagoon/settling ponds	XX	
Laundry bins		XX
Law and professional libraries		XX
Leased equipment		XX
Leasehold improvements		XX
Lifts (other than elevator)		XX
Lighting (portable, movable, special, yard)		XX
Machinery and equipment		XX
Medical equipment		XX
Milk handling (milking, cooling, piping, storage, etc.)		XX
Mirrors (other than bathroom)		XX
Mineral rights	XX	
Monitoring systems		XX
Newspaper stands		XX
Night depository		XX
Office equipment		XX
Office supplies		XX
Oil company equipment (pumps, supplies, etc.)		XX
Ovens (processing, manufacturing)		XX
Overhead conveyor system		XX
Package and labeling equipment		XX
Paging systems		XX
Paint spray booths		XX
Partitions		XX
Paving	XX	
Piping systems (process piping)		XX
Playground equipment		XX
Pneumatic tube system		XX
Portable buildings/structures		XX
Power generator systems (auxiliary, emergency, etc.)		XX
Power transformers		XX
Public address systems (intercom, music, etc.)		XX
Railroad sidings (other than railroad owned)		XX
Refrigeration systems (compressors, etc.)		XX

Rental equipment		XX
Repairs (building)	XX	
Repairs (equipment)		XX
Restaurant furniture		XX
Restaurant/kitchen equipment (vent hoods, sinks, etc.)		XX
Returnable containers		XX
Rock crusher		XX
Roll-up doors (exterior walls)	XX	
Item	Real	Personal
Roll-up doors (interior walls)		XX
Roofing	XX	
Room dividers/partitions		XX
Rooms self-contained or special purpose		XX
Safes (wall, self-standing)		XX
Sales and use tax		XX
Satellite dishes (wiring, installation, etc.)		XX
Scale houses (permanently affixed)	XX	
Scale houses (portable)		XX
Scales		XX
Screens (theater)		XX
Security systems		XX
Service station equipment (pumps, tanks, lifts, etc.)		XX
Seats (theater)		XX
Shelving		XX
Signs		XX
Sinks (commercial)		XX
Software (capitalized)		XX
Sound systems and projection equipment		XX
Spare parts		XX
Speakers		XX
Spray booths		XX
Sprinkler systems (fire protection)	XX	
Sprinkler systems (for process)		XX
Supplies		XX
Swimming pools	XX	
Switchboard		XX
Tanks (permanently affixed, bulk plant)	XX	
Tanks (manufacturing, gasoline, etc.)		XX
Telephone systems and wiring		XX
Teller window		XX
Theater screens		XX
Theater seats		XX
Tooling, dies, molds, jigs		XX
Towers (TV, radio, CATV, cellular, two-way radio, wiring, FDN)		XX
Towers (microwave equipment, wiring, foundation)		XX
Transformer banks		XX
Transportation costs		XX
Transformer banks		XX
Tunnels (unless part of process system)		XX
Upgrades to equipment		XX

Utilities (power, water, sewer)	XX	
Vacuum system		XX
Vault	XX	
Vault (door, inner gates, vents, equipment)		XX
Vending machines		XX
Vent fans		XX
Ventilation systems (building, for comfort of occupants)	XX	
Ventilation systems (used in data and manufacturing process)		XX
Video tapes/movies/reel movies		XX
Wallcoverings	XX	
Walls (partitions, room dividers, portable)		XX
Water coolers		XX
<u>Item</u>	<u>Real</u>	<u>Personal</u>
Water lines (for process)		XX
Water tanks (for process)		XX
Wells (pumps, motor, equipment)		XX
Whirlpool/Jacuzzi/hot tub		XX
Wiring(power wiring for machinery and equipment)		XX

2023 USE-VALUE MANUAL
FOR AGRICULTURAL, HORTICULTURAL
AND
FOREST LAND



April 2022

North Carolina Use-Value Advisory Board
North Carolina Department of Revenue
Raleigh, North Carolina

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Foreword

When originally enacted in 1973, the objective of the present-use value program was to keep “the family farm in the hands of the farming family.” By the early 1970’s, North Carolina had become a prime site for industrial and commercial companies to relocate because of its plentiful and reliable work force. With this growth came other improvements to the State’s infrastructure to accommodate this growth, such as new and larger road systems, more residential subdivisions, and new industrial and commercial developments. The land on which to build these improvements came primarily from one source: farmland. As the demand for this land skyrocketed, so did its price as well as its assessed value, as counties changed from a fractional assessment to a market value system. Farmers who owned land near these sites soon could not afford the increase in property values and sought relief from the General Assembly.

In response, the General Assembly passed legislation known as the Present-Use Value program. As originally enacted, the basic tenets of this program were that only individuals who lived on the land for which they were applying could immediately qualify and that the land had to have a highest and best use as agriculture, horticulture or forest land. Land might also have qualified if the farmer owned it for seven years. Passage of this law eased the financial burden of most farmers and eliminated to some degree the “sticker shock” of the new property tax values. From that time until the mid-1980’s, the present-use value schedules were based on farmer-to-farmer sales, and quite often the market value schedules were very similar to the present use schedules, especially in the more rural areas.

Virtually every session of the General Assembly has seen new changes to the law, causing a constant rethinking as to how the law is to be administered. The mid-1980's saw several court cases that aided in this transformation. Among the legislative changes that resulted from these cases were the use of soil productivity to determine value, the use of a 9% capitalization rate, and the utilization of the "unit concept" to bring smaller tracts under the present use value guidelines.

Through the years the General Assembly has expanded the present-use value program to include new types of ownership such as business entities, tenants in common, trusts, and testamentary trusts. Legislation also expanded the definition of a relative. More recent legislation has established cash rents as the basis for determining present-use value for agricultural and horticultural land, while retaining the net income basis for determining present-use value for forestland.

This Use-Value Advisory Board Manual is published yearly to communicate the UVAB recommended present-use value rates and to explain the methodology used in establishing the recommended rates.

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USE-VALUE ADVISORY BOARD MANUAL

Following are explanations of the major components of this manual.

I. Cash Rents

Beginning in 1985, the basis for determining present-use value for agricultural land was based on the soil productivity for growing corn and soybeans. At that time, corn and soybeans were considered the predominant crops in the state. Over time, fewer and fewer acres went into the production of corn and soybeans and the land used for these crops tended to be lower quality. As a result, both the productivity and value of these crops plummeted, thus resulting in lower present-use values. A viable alternative was sought to replace corn and soybeans as the basis for present-use value. Following a 1998 study by North Carolina State University, cash rents for agricultural and horticultural land were determined to be the preferred alternative. Cash rents are a very good indicator of net income, which can be converted into a value using an appropriate capitalization rate.

The General Assembly passed legislation that established cash rents as the required method for determining the recommended present-use values for agricultural and horticultural land. The cash rents data from the NCSU study served as the basis for determining present-use value for the 2004-2007 UVAB manuals. However, starting in 2006, funding became available for the North Carolina Department of Agriculture to perform an extensive statewide cash rents survey on a yearly basis. The 2006 survey became the basis for the 2008 UVAB recommended values, and this process will

continue forward until changes dictate otherwise (i.e. the 2007 survey is used to establish the 2009 UVAB values, etc.).

Forestland does not lend itself well to cash rents analysis and continues to be valued using the net income from actual production.

II. Soil Types and Soil Classification

The 1985 legislation divided the state using the six Major Land Resource Areas (MLRAs). Five different classes of productive soils and one non-productive soil class for each MLRA were determined. Each class was identified by its net income according to type: agriculture, horticulture and forestry. The net income was then divided by a 9% capitalization rate to determine the present-use value. For 2004 and forward, the following change has taken place. For agricultural and horticultural classifications, the five different soil classes have been reduced to three soil classes and one non-productive soil class. Forestland present-use value has kept the five soil classes and one non-productive soil class. The use of the six MLRAs has been retained.

The six MLRAs are as follows:

MLRA 130	Mountains
MLRA 133A	Upper Coastal Plain
MLRA 136	Piedmont
MLRA 137	Sandhills
MLRA 153A	Lower Coastal Plains
MLRA 153B	Tidewater

The soils are listed in this manual according to the MLRA in which they occur. They are then further broken down into their productivity for each of the three types of use: agriculture, horticulture and forestry. Every soil listed in each of the MLRAs is ranked by its productivity into four classes (with the exception of forestry which retained its previous six classes). The classes for agricultural and horticultural land are as follows:

CLASS I	Best Soils
CLASS II	Average Soils
CLASS III	Fair Soils
CLASS IV	Non-Productive Soils

It should be noted that, in some soil types, all the various slopes of that soil have the same productivity class for each of the usages, and therefore for the sake of brevity, the word “ALL” is listed to combine these soils. Each of the classes set up by the UVAB soils subcommittee corresponds to a cash rent income established by the most recent cash rents survey conducted by the North Carolina Department of Agriculture. This rent income is then capitalized by a rate established each year by the UVAB (see below). The criteria for establishing present-use value for forestry have remained basically unchanged from previous years due to the quantity and quality of information already available.

III. Capitalization Rate

The capitalization rate mandated by the 1985 legislation for all types of present-use value land was 9%. The 1998 study by NCSU strongly indicated that a lower capitalization rate for agricultural and horticultural land was more in line with current sales and rental information. The 2002 legislation mandated a rate between 6%-7% for agricultural and horticultural land.

For the year 2004 and the subsequent years, the UVAB has set the capitalization rate at 6.5% for agricultural and horticultural land.

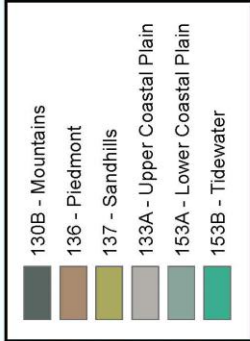
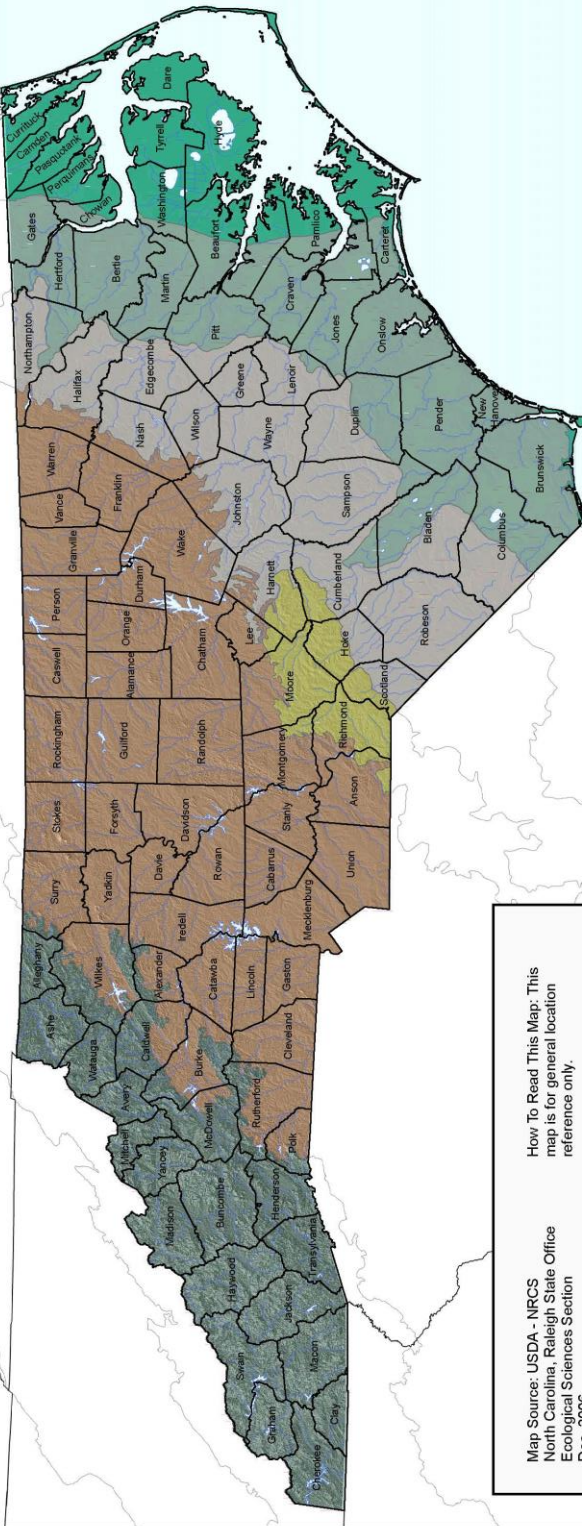
The capitalization rate for forestland continues to be fixed at 9% as mandated by the statutes.

IV. Other Issues

The value for the best agricultural land can be no higher than \$1,200 an acre for any MLRA.



Major Land Resource Areas North Carolina



Map Source: USDA - NRCS
North Carolina, Raleigh State Office
Ecological Sciences Section
Dec. 2006

Data Source: USDA - NRCS, NCDOT,
and USGS base map layers.

Map Location:
<http://geodat1/workspace/maps>

How To Read This Map: This map is for general location reference only.

Purpose: This map displays the Major Land Resource Areas of the USDA - NRCS

0 25 50 100 Miles
1:3,200,000
Map Projection: Albers Equal Area
Datum: NAD27

PRESENT-USE VALUE SCHEDULES

AGRICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	90.30	54.30	35.50
133A	82.15	58.30	43.65
136	61.80	42.10	27.35
137	67.50	47.30	32.20
153A	77.10	56.10	42.20
153B	103.95	70.70	53.00

AGRICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$1,200*	\$835	\$545
133A	\$1,200*	\$895	\$670
136	\$950	\$645	\$420
137	\$1,035	\$725	\$495
153A	\$1,185	\$860	\$645
153B	\$1,200*	\$1,085	\$815

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--In 2019 cash rents were increased by 10%, then capitalized at a rate of 6.5% to produce the Agricultural Schedule.

* As required by statute, agricultural values cannot exceed \$1,200.

HORTICULTURAL SCHEDULE

All horticultural crops requiring more than one growing season between planting or setting out and harvest, such as Christmas trees, ornamental shrubs and nursery stock, apple and peach orchards, grapes, blueberries, strawberries, sod and other similar horticultural crops should be classified as horticulture regardless of location in the state.

HORTICULTURAL RENTS

MLRA	BEST	AVERAGE	FAIR
130	161.70	111.10	72.90
133A	99.10	68.40	52.25
136	89.20	58.05	40.15
137	84.35	56.85	37.70
153A	93.80	58.15	44.40
153B	122.40	92.80	84.35

HORTICULTURAL SCHEDULE

MLRA	CLASS I	CLASS II	CLASS III
130	\$2,485	\$1,705	\$1,120
133A	\$1,520	\$1,050	\$800
136	\$1,370	\$890	\$615
137	\$1,295	\$870	\$580
153A	\$1,440	\$890	\$680
153B	\$1,880	\$1,425	\$1,295

--NOTE: All Class 4 or Non-Productive Land will be appraised at \$40.00 per acre.

--Cash rents were capitalized at a rate of 6.5% to produce the Horticultural Schedule.

FORESTLAND NET PRESENT VALUES

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$34.49	\$21.53	\$8.48	\$4.38	\$4.25
133A	\$33.20	\$21.59	\$21.56	\$8.37	\$5.70
136	\$37.08	\$25.22	\$22.36	\$16.08	\$11.87
137	\$40.22	\$26.56	\$22.36	\$8.74	\$3.48
153A	\$33.20	\$21.59	\$21.56	\$8.37	\$5.70
153B	\$27.90	\$21.59	\$16.90	\$8.37	\$5.70

FORESTLAND SCHEDULE

MLRA	Class I	Class II	Class III	Class IV	Class V
130	\$380	\$240	\$95	\$50	\$50
133A	\$365	\$240	\$240	\$95	\$65
136	\$410	\$280	\$250	\$180	\$135
137	\$445	\$295	\$250	\$95	\$40
153A	\$365	\$240	\$240	\$95	\$65
153B	\$310	\$240	\$190	\$95	\$65

--NOTE: All Class VI or Non-Productive Land will be appraised at \$40.00/Acre. Exception: For MLRA 130 use 80 % of the lowest valued productive land.

--Net Present Values were divided by a capitalization rate of 9.00% to produce the Forestland Schedule.

2009 Cash Rent Study

INTRODUCTION

The National Agricultural Statistics Service in cooperation with the North Carolina Department of Agricultural and Consumer Services collected cash rents data on the 2009 County Estimates Survey. North Carolina farmers were surveyed to obtain cash rent values per acre for three land types: Agricultural, horticultural, and Christmas tree land. Supporting funds for this project were provided by the North Carolina Legislature. Appreciation is expressed to all survey participants who provided the data on which this report is based.

THE SURVEY

The survey was conducted by mail with telephone follow-up during September through February. Values relate to the data collection time period when the respondent completed the survey.

THE DATA

This report includes the most current number of responses and average rental rate per acre. Producers were asked to provide their best estimate of cash rent values in their county by land quality. The data published here are simple averages of the best estimate of the cash rent value per acre. These averages are not official estimates of actual sales.

Reported data that did not represent agricultural usage were removed in order to give a more accurate reflection of agricultural rents and values. To ensure respondent confidentiality and provide more statistical reliability, counties and districts with fewer than 10 reports are not published individually, but are included in aggregate totals. Published values in this report should never be used as the only factor to establish rental arrangements.

Data were collected for three land types: Agricultural, horticultural, and Christmas tree land. Agricultural land includes land used to produce row crops such as soybeans, corn, peanuts, and small grains, pasture land, and hay. Agricultural land also includes any land on which livestock are grown. Horticultural land includes commercial production or growing of fruits or vegetables or nursery or floral products such as apple orchards, blueberries, cucumbers, tomatoes, potted plants, flowers, shrubs, sod, and turf grass. Christmas tree land includes any land to produce Christmas trees, including cut and balled Christmas trees.

2009 Average Cash Rents for Resource Area = 130 Mountains

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALLEGHANY	22	89.80	21	55.50	21	33.30												
ASHE	17	76.50	15	43.50	15	28.30							12	162.50				
AVERY																		
BUNCOMBE	37	100.70	31	53.90	27	33.80												
BURKE	25	55.20	22	33.20	10	26.60												
CALDWELL	13	35.40	11	23.20	10	16.70												
CHEROKEE	16	88.10	11	48.60	10	29.50												
CLAY	15	68.70	14	39.10	13	25.20												
GRAHAM																		
HAYWOOD	41	117.90	28	73.80	29	43.50												
HENDERSON	24	83.50	18	57.60	18	36.90												
JACKSON																		
MACDOWELL																		
MACON	11	73.20	12	43.30														
MADISON	26	116.50	22	63.20	23	40.50												
MITCHELL																		
POLK																		
SWAIN																		
TRANSYLVANIA	14	93.60																
WATAUGA	27	79.10	18	49.70	14	32.50							11	181.36				
WILKES	79	57.30	71	39.30	59	27.00												
YANCEY	17	117.90	13	72.30	13	48.85												
AREA TOTAL	422	82.10	349	49.40	317	32.30	78	147.00	47	101.10	41	66.30	69	153.60	47	93.60	38	61.30

2009 Average Cash Rents for Resource Area = 133A Upper Coastal Plain

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BLADEN	36	63.10	32	49.20	25	33.80												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CUMBERLAND	36	66.40	29	44.70	25	30.40												
DUPLIN	142	69.30	113	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GREENE	61	79.70	40	55.00	36	41.30												
HALIFAX	28	83.30	18	64.20	14	42.10												
HARNETT	58	74.50	52	51.70	39	36.40												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LENOIR	60	81.60	45	58.70	33	42.10												
NASH	51	77.80	39	52.70	31	43.10												
NORTHAMPTON	23	102.60	17	73.80	13	57.30												
ROBESON	53	49.60	52	38.90	28	32.40												
SAMPSON	128	81.60	109	56.40	87	41.80	10	95.00										
SCOTLAND	10	44.50																
WAYNE	96	89.70	64	62.30	65	47.00												
WILSON	40	82.80	30	61.50	27	48.20												
AREA TOTAL	1038	74.70	819	53.00	655	39.70	61	90.10	46	62.20	35	47.50						

2009 Average Cash Rents for Resource Area = 136 Piedmont

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
ALAMANCE	63	52.30	51	32.90	50	20.70												
ALEXANDER	35	49.10	28	33.40	29	20.00												
ANSON	35	50.10	31	41.30	25	28.40												
BURKE	25	55.20	22	33.20	19	26.60												
CABARRUS	20	42.20	16	37.80	13	23.90												
CALDWELL	13	35.40	11	23.50	10	16.70												
CASWELL	54	49.90	41	30.90	44	19.20												
CATAWBA	32	39.20	29	28.60	31	19.20												
CHATHAM	47	48.80	48	34.70	37	23.10												
CLEVELAND	44	36.50	39	29.20	34	21.20												
DAVIDSON	50	45.60	43	32.90	40	21.40												
DAVIE	38	60.70	27	39.30	24	21.30												
DURHAM	15	36.50	12	27.50	13	21.50												
FORSYTH	26	63.60	16	48.60	18	23.30												
FRANKLIN	41	59.20	38	37.10	35	21.90												
GASTON	17	33.50	15	27.30	15	18.80												
GRANVILLE	58	53.00	45	31.60	43	17.80												
GUILFORD	46	41.20	39	27.00	34	17.60												
HALIFAX	28	83.30	18	64.20	14	42.10												
IREDELL	52	53.90	49	43.40	43	27.90												
JOHNSTON	103	71.90	84	49.90	63	33.40	13	93.90	10	53.00								
LEE	25	72.40	20	45.40	16	33.10												
LINCOLN	16	35.60	14	21.80	12	15.60												
MECKLENBURG	11	61.40																
MONTGOMERY	16	41.60	16	39.10	14	20.00												
MOORE	37	56.50	33	37.30	25	23.90												
NASH	51	77.80	39	52.70	31	43.10												
ORANGE	31	37.60	26	31.80	25	19.40												
PERSON	38	60.70	26	40.60	22	23.30												
POLK																		
RANDOLPH	96	48.20	81	33.80	73	21.90												
RICHMOND	21	32.60	15	23.30	18	19.30												
ROCKINGHAM	55	55.10	41	30.30	40	16.60												
ROWAN	47	48.80	36	34.70	33	23.50												
RUTHERFORD	21	37.40	16	27.60	14	19.30												
STANLY	34	52.50	30	40.30	29	27.90												
STOKES	54	74.20	39	47.10	34	28.10												
SURRY	73	83.00	57	53.90	53	35.30												
UNION	55	66.30	50	47.80	40	40.30												
VANCE	32	55.00	22	29.30	23	17.20												
WAKE	55	61.20	46	36.20	39	26.20												
WARREN	24	40.90	15	25.30	20	17.80												
WILKES	79	57.30	71	39.30	59	27.00												
YADKIN	79	67.00	60	47.80	58	31.50												
AREA TOTAL	1798	56.20	1468	38.30	1324	24.90	125	81.10	101	52.80	89	36.50	46	77.90	43	52.90	41	35.00

2009 Average Cash Rents for Resource Area = 137 Sandhills

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
HARNETT	58	74.50	52	51.70	39	36.40												
HOKE	17	56.50	11	45.00	11	29.10												
LEE	25	72.40	20	45.40	16	33.10												
MOORE	37	56.50	33	37.30	25	23.90												
RICHMOND	21	32.60	16	23.30	8	18.30												
SCOTLAND	10	44.50																
AREA TOTAL	168	61.40	139	43.00	115	29.30	*	76.70	*	51.70	*	34.30						

An * indicates the data is published even though there are less than 10 reports.

2009 Average Cash Rents for Resource Area = 153A Lower Coastal Plain

	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
County	30	83.70	23	52.00	21	37.10												
BEAUFORT																		
BERTIE	41	75.00	23	60.10	21	44.50												
BLADEN	36	63.10	32	49.20	25	33.80												
BRUNSWICK	23	44.40	16	38.00	13	30.00												
CARTERET																		
CHOWAN	20	87.00	13	58.90	12	51.70												
COLUMBUS	77	60.80	58	45.80	51	34.60												
CRAVEN	32	60.60	29	47.80	21	35.20												
DUPLIN	142	69.30	113	50.80	90	39.70												
EDGECOMBE	36	77.10	29	57.20	22	43.60												
GATES	13	81.20	11	62.30														
HERTFORD	15	73.00	11	49.60														
JONES	25	64.40	22	49.80	20	41.30												
MARTIN	46	80.70	33	53.20	29	40.50												
NEW HANOVER																		
ON SLOW	34	55.40	24	42.80	23	34.80												
PAMLICO	13	70.40	13	51.20	13	36.50												
PENDER	24	67.10	21	45.50	19	33.70												
PITT	45	73.70	39	56.20	33	40.50												
WASHINGTON	12	128.80	10	61.00														
AREA TOTAL	672	70.10	525	51.00	442	38.40	30	85.30	19	52.90	13	40.40						

2009 Average Cash Rents for Resource Area = 153B Tidewater

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
BEAUFORT	30	83.70	23	52.00	21	37.10												
CAMDEN																		
CARTERET																		
CHOWAN	20	87.00	13	58.40	12	51.70												
CURRITUCK	10	88.00																
DARE																		
HYDE																		
PAMLICO	13	70.40	13	51.20	13	36.50												
PASQUOTANK	19	105.30	11	73.20	10	60.00												
PERQUIMANS	24	101.90	21	78.10	18	58.90												
TYRRELL	10	109.50																
WASHINGTON	12	128.80	10	61.00														
AREA TOTAL	163	94.50	117	64.30	111	48.20	12	111.30	*	84.40	*	76.70						

An * indicates the data is published even though there are less than 10 reports.

2009 Average Cash Rents - State Total

County	Agricultural High Productivity		Agricultural Medium Productivity		Agricultural Low Productivity		Horticultural High Productivity		Horticultural Medium Productivity		Horticultural Low Productivity		Christmas Trees High Productivity		Christmas Trees Medium Productivity		Christmas Trees Low Productivity	
	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average	No. of reports	Average
STATE TOTAL	3431	66.90	2743	45.60	2414	31.50	254	103.20	184	67.70	155	46.90	114	121.50	93	75.30	80	49.40

Christmas Tree Guidelines

This information replaces a previous memorandum issued by our office dated December 12, 1989. The 1989 General Assembly enacted an “in-lieu of income” provision allowing land previously qualified as horticulture to continue to receive benefits of the present-use value program when the crop being produced changed from any horticultural product to Christmas trees. It also directed the Department of Revenue to establish a separate gross income requirement different from the \$1,000 gross income requirement for horticultural land, when the crop being grown was evergreens intended for use as Christmas trees. N.C.G.S. 105-289(a)(6) directs the Department of Revenue:

“To establish requirements for horticultural land, used to produce evergreens intended for use as Christmas trees, in lieu of a gross income requirement until evergreens are harvested from the land, and to establish a gross income requirement for this type of horticultural land, that differs from the income requirement for other horticultural land, when evergreens are harvested from the land.”

It should be noted that horticultural land used to produce evergreens intended for use as Christmas trees is the only use allowed benefit of the present-use value program without first having met a gross income requirement. The trade-off for this exception is a different gross income requirement in recognition of the potential for greater income than would normally be associated with other horticultural or agricultural commodities.

While the majority of Christmas tree production occurs in the western mountain counties (MLRA 130), surveys as far back as 1996 indicate that there are approximately 135 Christmas tree operations in non-mountain counties (MLRAs 136, 137, 133A, 153A & 153B). They include such counties in the piedmont and coastal plain as Craven, Halifax, Robeson, Wake, and Warren. For this reason we have prepared separate in-lieu of income requirements and gross income requirements for these two areas of the State. The different requirements recognize the difference in species, growing practices, markets, and resulting gross income potential.

After consulting with cooperative extension agents, the regional Christmas tree/horticultural specialist at the Western North Carolina Experimental Research Station, and various landowners/growers, we have determined the standards in the following attachments to be reasonable guidelines for compliance with G.S. 105-289(a)(6). Please note these requirements are subject to the whims of weather and other conditions that can have a significant impact. The combined effect of recent hurricanes, spring freezes, and ice storms across some parts of the State should be taken into consideration when appropriate within each county. As with other aspects of the present-use value program, owners of Christmas tree land should not be held accountable for conditions such as adverse weather or disease outbreak beyond their control.

We encourage every county to contact their local Cooperative Extension Service Office to obtain the appropriate local data and expertise to support particular situations in each county.

I. Gross Income Requirement for Christmas Trees

For MLRA 130, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$2,000 per acre.

For all other MLRAs, the gross income requirement for horticultural land used to grow evergreens intended for use as Christmas trees is \$1,500 per acre.

II. In-Lieu of Income Requirement

MLRA 130 – Mountains

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 5' x 5' spacing producing approximately 1,750 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There is very little 4' x 4' or 4.5' x 4.5' spacing. Some experimentation has occurred with 5' x 6' spacing, primarily aimed at producing a 6' tree in 5 years. All of the preceding examples should be acceptable.)
3. A program for insect and weed control.
4. Generally, an eight-to-ten year setting to harvest cycle. (Most leases are for 10 years, which allows for a replanting of non-established or dying seedlings up through the second year.)

The gross income requirement for acres undergoing Christmas tree harvest in the mountain region of North Carolina (MLRA 130) is \$2,000 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$6,000.

**MLRA 136 – Piedmont, MLRA 137 – Sandhills, MLRA 133A – Upper Coastal Plain,
MLRA 153A – Lower Coastal Plain, and MLRA 153B – Tidewater.**

The in-lieu of income requirement is for acreage in production but not yet undergoing harvest, and will be determined by sound management practices, best evidenced by the following:

1. Sites prepared by controlling problem weeds and saplings, taking soil samples, and applying fertilizer and/or lime as appropriate.
2. Generally, a 7' x 7' spacing producing approximately 900 potential trees per acre. Spacing must allow for adequate air movement around the trees. (There may be variations in the spacing dependent on the species being grown, most likely Virginia Pine, White Pine, Eastern Red Cedar, and Leyland Cypress. All reasonable spacing practices should be acceptable.)
3. A program for insect and weed control.
4. Generally a five-to-six year setting to harvest cycle. (Due to the species being grown, soil conditions and growing practices, most operations are capable of producing trees for market in the five-to-six year range. However, the combined effect of adverse weather and disease outbreak may force greater replanting of damaged trees thereby lengthening the current cycle beyond that considered typical.)

The gross income requirement for acres undergoing Christmas tree harvest in the non-mountain regions of North Carolina (MLRAs 136, 137, 133A, 153A, and 153B) is \$1,500 per acre. Once Christmas trees are harvested from specific acreage, the requirement for those harvested acres will revert to the in-lieu of income requirement.

As an example, if the total amount of acres devoted to Christmas tree production is six acres, three of which are undergoing harvest and three of which have yet to reach maturity, the gross income requirement would be \$4,500.

Procedure for Forestry Schedules

The charge to the Forestry Group is to develop five net income per-acre ranges for each MLRA based on the ability of the soils to produce timber income. The task is confounded by variable species and stand type; management level, costs and opportunities; markets and stumpage prices; topographies; and landowner objectives across North Carolina.

In an attempt to develop realistic net income per acre in each MLRA, the Forestry Group considered the following items by area:

1. Soil productivity and indicator tree species (or stand type);
2. Average stand establishment and annual management costs;
3. Average rotation length and timber yield; and
4. Average timber stumpage prices.

Having selected the appropriate combinations above, the harvest value (gross income) from a managed rotation on a given soil productivity level can be calculated, netted of costs and amortized to arrive at the net income per acre per year soil expectation value. The ensuing discussion introduces users of this manual to the procedure, literature and software citations and decisions leading to the five forest land classes for each MLRA. Column numbers beside sub-headings refer to columns in the Forestry Net Present Values Table.

Soil Productivity/Indicator Species Selection (Col. 1). Soil productivity in forestry is measured by site index (SI). Site index is the height to which trees of a given species will grow on a given soil/site over a designed period of time (usually 50 or 25 years, depending on species, site or age

of site table). The Forestry Group identified key indicator species (or stand types) for each MLRA and then assigned site index ranges for the indicator species that captured the management opportunities for that region. The site index ranges became the productivity class basis for further calculations of timber yield and generally can be correlated to Natural Resource Conservation Service (NRCS) cubic foot per acre productivity classes for most stand types. By MLRA, the following site index ranges and species/stand types cover the overwhelming majority of soils/sites and management opportunities.

MLRA 153A, 153B, 137, 136, 133A:

<u>Species/Stand Type</u>	<u>SI Range</u> (50 yr. basis)
Loblolly pine	86-104
Loblolly pine	66-85
Loblolly pine	60-65
Mixed hardwoods	Mixed species and site indices on coves, river bottoms, bottomlands
Pond and/or longleaf pine	50-55
Upland hardwoods (MLRA 136)	40-68 (Upland oak)

MLRA 130:

<u>Species/Stand Type</u>	<u>SI Range</u> (50 yr. basis)
White pine	70-89
White pine	55-69
Shortleaf/mixed hardwoods	Mixed species/sites (SI 42-58 shortleaf)
Bottomland/cove hardwoods	Mixed species/site indices on coves and bottoms
Upland oak ridges	40-68

The site index ranges above, in most cases, can be correlated to individual soil series (and series' phases) according to NRCS cubic foot per acre productivity classes. An exception will be the cove, bottomland, river bottom, and other hardwood sites where topographic position must also be

considered. The Soils Group is responsible for assigning soil series to the appropriate class for agriculture, horticulture and forestry.

Stand Establishment and Annual Management Costs (Columns 2 and 3). Stand establishment costs include site preparation and tree planting costs. Costs vary from \$0 to over \$200 per acre depending on soils, species, and management objectives. No cost would be incurred for natural regeneration (as practiced for hardwoods) with costs increasing as pine plantations are intensively managed on highly productive sites. The second column in the Forestry Net Present Values Table contains average establishment costs for the past five years as reported by the N.C. Forest Service for site classes in each MLRA.

Annual management may include costs of pine release, timber stand improvement activities, prescribed burning, boundary line maintenance, consultant fees and other contractual services. Cost may vary from \$0 on typical floodplain or bottomland stands to as high as \$6 per acre per year on intensively managed pine plantations. Annual management costs in Forestry Net Present Values Table are the best estimates under average stand management regimes by site class.

Rotation Length and Timber Yields (Columns 4, 5, 6). Saw timber rotations are recommended on all sites in North Carolina. This decision is based on the market situation throughout the state, particularly the scarce markets for low quality and small-diameter pine and hardwood, which normally would be used for pulpwood. Timber thinnings are not available to most woodlot managers and, therefore, rotations are assumed to proceed unthinned until the optimum economic product mix is achieved.

Timber yields are based on the most current yield models developed at the N.C. State University College of Natural Resources for loblolly pine. (Hafley, Smith, and Buford, 1982) and natural hardwood stands (Gardner et al. 1982). White pine yields, mountain mixed stand yields, and upland oak yields are derived from U.S. Forest Service yield models developed by Vimmerstedt (1962) and McClure and Knight. Longleaf and pond pine yields are from Schumacher and Coile (1960).

Timber Stumpage Prices (Columns 7 and 8). Cost of forestry operations are derived from the past five-year regional data (provided by the NC Forest Service). For timber, stumpage prices (prices paid for standing timber to landowners) are derived over the same 5-year period from regional timber price data obtained from Timber Mart-South, Inc, or similar timber price reporting system.

Harvest Values (Column 9). Multiplication of timber yields (columns 5 and 6) times the respective timber stumpage prices (columns 7 and 8) gives the gross harvest value of one rotation.

Annualized Net Present Value (NPV) (Column 10). Harvest values (column 9) are discounted to present value at a 4 percent discount rate, which is consistent with rates used and documented by the U.S. Forest Service, forestry industry and forestry economists. This rate approximates the long-term measures of the opportunity cost of capital in the private sector of the U. S. economy (Row et al. 1981; Gunter and Haney, 1984). The respective establishment costs and the present value of annual management costs are subtracted from the present value of the income to obtain the net

present value of the timber stand. This is then amortized over the life of the rotation to arrive at the annualized net present value (or annual net income) figure

Forestry Net Present Value

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Present Value of Harvest	(10) Annualized NPV
MLRAs 153A and 133A									
UP LCP	(\$)	(\$)	(yrs)	(MBF)	(cds)	(\$)	(\$)	(\$)	(\$)
Mixed hardwoods	0.00	0	50.00	11.50	44.0	231.8	14.24	463.25	21.56
Loblolly pine (86-104)	367.40	51.8761	30.00	12.00	14.4	228.2	33.58	993.29	33.20
Loblolly pine (66-85)	258.40	34.58407	30.00	7.00	16.8	228.2	33.58	666.38	21.59
Loblolly pine (60-65)	131.40	19.79277	40.00	4.80	12.7	228.2	33.58	316.95	8.37
Pond pine (50-55)	48.00	10.74109	50.00	2.70	20.0	228.2	33.58	181.19	5.70
Longleaf pine	48.00	10.74109	50.00	3.20	8.0	228.2	33.58	140.54	4.75
MLRA 153B									
TIDEWATER									
Mixed hardwoods	0.00	0	50.00	8.43	44.0	231.8	14.24	363.12	16.90
Loblolly pine (86-104)	458.90	51.8761	30.00	12.00	14.4	228.2	33.58	993.29	27.90
Loblolly pine (66-85)	258.40	34.58407	30.00	7.00	16.8	228.2	33.58	666.38	21.59
Loblolly pine (60-65)	131.40	19.79277	40.00	4.80	12.7	228.2	33.58	316.95	8.37
Pond pine	48.00	10.74109	50.00	2.70	20.0	228.2	33.58	181.19	5.70

Forestry Net Present Value

Indicator Species or Stand Types, Lengths of Rotation, Costs, Yields, Price and Annualized Net Present Value per Acre of Land by Site Index Ranges in Each Major Land Resource Area, North Carolina.

(1) Species/Stand Type	(2) Est. Cost	(3) Mgmt. Cost	(4) Rot. Lgth.	(5) Yield	(6) Yield	(7) Price /mbf	(8) Price /cd	(9) Present Value of Harvest	(10) Annualized NPV
MLRA 137	(\$)	(\$)	(yrs)	(MBF)	(cds)	(\$)	(\$)	(\$)	(\$)
SANDHILLS									
Mixed hardwoods	0.00	0	50.00	11.90	46.0	231.8	14.24	480.30	22.36
Loblolly pine (86-104)	258.40	51.88	30.00	12.00	15.6	228.2	33.58	1005.71	40.22
Loblolly pine (66-85)	131.40	34.58	30.00	6.40	16.9	228.2	33.58	625.21	26.56
Loblolly pine (60-65)	55.00	21.48	50.00	7.20	7.0	228.2	33.58	264.25	8.74
Longleaf pine (50-55)	55.00	10.74	50.00	3.20	8.0	228.2	33.58	140.54	3.48
MLRA 136									
PIED									
Mixed hardwoods	0.00	0	50.00	11.90	46.0	231.8	14.24	480.30	22.36
Loblolly pine (86-104)	277.50	51.88	30.00	11.50	15.6	228.2	33.58	970.54	37.08
Loblolly pine (66-85)	154.50	34.58	30.00	6.40	16.9	228.2	33.58	625.21	25.22
Loblolly pine (60-65)	55.00	9.896	40.00	4.10	15.0	228.2	33.58	299.77	11.87
Upland hardwoods	0.00	0	50.00	6.05	32.0	228.2	33.58	345.44	16.08
MLRA 130									
WESTERN									
Mixed hardwoods	0.00	0	50.00	10.95	0.0	300.1	16.59	462.42	21.53
White pine (70-89)	281.00	34.58	30.00	17.80	0.0	166.2	21.16	912.06	34.49
White pine (55-69)	181.00	18.66	35.00	8.50	0.0	166.2	21.16	357.98	8.48
Shortleaf/mixed hwd.	0.00	0	60.00	6.00	0.0	168.6	21.16	96.15	4.25
Upland oak ridge (40-68)	0.00	0	70.00	5.32	0.0	300.1	16.59	102.53	4.38

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Alluvial land, wet	IV	II	IV
Arents, loamy	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Arkaqua loam, 0 to 2 percent slopes, occasionally flooded	II	III	II
Arkaqua loam, 0 to 2 percent slopes, rarely flooded	II	III	II
Ashe and Edneyville soils, 6 to 15 percent slopes	IV	I	III
Ashe and Edneyville soils, 15 to 25 percent slopes	IV	I	III
Ashe and Edneyville soils, 25 to 45 percent slopes	IV	I	IV
Ashe fine sandy loam, 6 to 15 percent slopes	IV	III	III
Ashe fine sandy loam, 10 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 15 to 25 percent slopes	IV	III	III
Ashe fine sandy loam, 25 to 45 percent slopes	IV	III	IV
Ashe gravelly fine sandy loam, 25 to 65 percent slopes	IV	III	IV
Ashe stony fine sandy loam, ALL	IV	III	IV
Ashe stony sandy loam, ALL	IV	III	IV
Ashe-Chestnut-Buladean complex, very stony, ALL	IV	III	IV
Ashe-Cleveland complex, stony, ALL	IV	IV	IV
Ashe-Cleveland-Rock outcrop complex, ALL	IV	IV	IV
Ashe-Rock outcrop complex, 15 to 70 percent slopes	IV	VI	IV
Augusta fine sandy loam, cool variant, 1 to 4 percent slopes (Delanco)	II	I	II
Balsam, ALL	IV	VI	IV
Balsam-Rubble land complex, windswept, ALL	IV	VI	IV
Balsam-Tanasee complex, extremely bouldery, ALL	IV	VI	IV
Bandana sandy loam, 0 to 3 percent slopes, occasionally flooded	II	II	II
Bandana-Ostin complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Biltmore, ALL	IV	II	IV
Braddock and Hayesville clay loams, eroded, ALL	III	I	III
Braddock clay loam, 2 to 6 percent slopes, eroded	II	I	III
Braddock clay loam, 2 to 8 percent slopes, eroded	II	I	III
Braddock clay loam, 6 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, 8 to 15 percent slopes, eroded	II	I	III
Braddock clay loam, eroded, ALL OTHER	IV	I	III
Braddock clay loam, 15 to 30 percent slopes, eroded, stony	IV	I	IV
Braddock fine sandy loam, 15 to 30 percent slopes	III	I	III
Braddock gravelly loam, 2 to 8 percent slopes	I	I	I
Braddock gravelly loam, 8 to 15 percent slopes	II	I	I
Braddock loam, 2 to 8 percent slopes	I	I	I
Braddock loam, 8 to 15 percent slopes	II	I	I
Braddock-Urban land complex, ALL	IV	I	IV
Bradson gravelly loam, ALL	II	I	I
Brandywine stony soils, ALL	IV	IV	IV
Brasstown-Junaluska complex, 8 to 15 percent slopes	III	IV	III
Brasstown-Junaluska complex, 15 to 30 percent slopes	IV	IV	III
Brasstown-Junaluska complex, ALL OTHER	IV	IV	IV
Brevard fine sandy loam, 1 to 6 percent slopes, rarely flooded	I	I	I
Brevard loam, 2 to 6 percent slopes	I	I	I
Brevard loam, 6 to 10 percent slopes	II	I	I
Brevard loam, 7 to 15 percent slopes	II	I	I
Brevard loam, 10 to 25 percent slopes	IV	I	I
Brevard loam, 15 to 25 percent slopes	IV	I	I
Brevard loam, 25 to 45 percent slopes	IV	I	II
Brevard sandy loam, 8 to 15 percent slopes	II	I	I

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Map Unit Name	Agri	For	Hort
Brevard-Greenlee complex, extremely bouldery, ALL	IV	I	IV
Buladean-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Buladean-Chestnut complex, stony, ALL OTHER	IV	I	IV
Burton stony loam, ALL	IV	V	IV
Burton-Craggey complex, windswept, ALL	IV	VI	IV
Burton-Craggey-Rock outcrop complex, windswept, ALL	IV	VI	IV
Burton-Wayah complex, windswept, ALL	IV	VI	IV
Cashiers fine sandy loam, 2 to 8 percent slopes	II	I	I
Cashiers fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cashiers gravelly fine sandy loam, 8 to 15 percent slopes	II	I	II
Cashiers gravelly fine sandy loam, 15 to 30 percent slopes	IV	I	II
Cashiers gravelly fine sandy loam, 30 to 50 percent slopes	IV	I	III
Cashiers gravelly fine sandy loam, 50 to 95 percent slopes	IV	I	IV
Cashiers sandy loam, 8 to 15 percent slopes, stony	II	I	II
Cashiers sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Cashiers sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Cashiers sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Cataska-Rock outcrop complex, 30 to 95 percent slopes	IV	VI	IV
Cataska-Sylco complex, 50 to 95 percent slopes	IV	VI	IV
Chandler and Fannin soils, 25 to 45 percent slopes	IV	I	IV
Chandler gravelly fine sandy loam, 8 to 15 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 15 to 30 percent slopes	IV	III	II
Chandler gravelly fine sandy loam, 30 to 50 percent slopes	IV	III	III
Chandler gravelly fine sandy loam, ALL OTHER	IV	III	IV
Chandler gravelly fine sandy loam, windswept, ALL	IV	VI	IV
Chandler loam, 2 to 8 percent slopes	III	III	II
Chandler loam, 8 to 15 percent slopes	IV	III	II
Chandler loam, 15 to 25 percent slopes	IV	III	III
Chandler loam, 25 to 65 percent slopes	IV	III	IV
Chandler silt loam, 10 to 25 percent slopes	IV	III	II
Chandler silt loam, 25 to 45 percent slopes	IV	III	III
Chandler stony loam, 45 to 70 percent slopes	IV	III	IV
Chandler stony silt loam, ALL	IV	III	IV
Chandler-Micaville complex, 8 to 15 percent slopes	IV	III	II
Chandler-Micaville complex, 15 to 30 percent slopes, stony	IV	III	II
Chandler-Micaville complex, 30 to 50 percent slopes, stony	IV	III	III
Chandler-Micaville complex, 50 to 95 percent slopes, stony	IV	III	IV
Cheoah channery loam, ALL	IV	I	IV
Cheoah channery loam, stony, ALL	IV	I	IV
Cheoah channery loam, windswept, stony	IV	VI	IV
Chester clay loam, 15 to 45 percent slopes, eroded (Evard)	IV	I	III
Chester fine sandy loam, 6 to 15 percent slopes (Evard)	II	I	I
Chester fine sandy loam, 15 to 25 percent slopes (Evard)	II	I	III
Chester fine sandy loam, 25 to 45 percent slopes (Evard)	IV	I	III
Chester loam, 2 to 6 percent slopes	II	I	I
Chester loam, 6 to 10 percent slopes	III	I	I
Chester loam, 10 to 25 percent slopes	IV	I	II
Chester loam, 25 to 45 percent slopes	IV	I	III
Chester stony loam, 10 to 15 percent slopes (Evard)	III	I	III

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Map Unit Name	Agri	For	Hort
Chester stony loam, (Evard), ALL OTHER	IV	I	IV
Chestnut and Edneyville soils, 15 to 25 percent slopes	IV	I	II
Chestnut and Edneyville soils, 25 to 50 percent slopes	IV	I	III
Chestnut gravelly loam, 50 to 80 percent slopes	IV	III	IV
Chestnut-Ashe complex, ALL	IV	III	IV
Chestnut-Buladean complex, 8 to 15 percent slopes, rocky	III	III	III
Chestnut-Buladean complex, stony, ALL	IV	III	IV
Chestnut-Cleveland-Rock outcrop complex, windswept, ALL	IV	VI	IV
Chestnut-Edneyville complex, 8 to 25 percent slopes, stony	IV	III	III
Chestnut-Edneyville complex, 25 to 60 percent slopes, stony	IV	III	IV
Chestnut-Edneyville complex, windswept, stony, ALL	IV	VI	IV
Chestoa-Ditney-Rock outcrop complex, 30 to 95 percent slopes, very bouldery	IV	VI	IV
Cleveland-Chestnut-Rock outcrop complex, windswept, ALL	IV	VI	IV
Cleveland-Rock outcrop complex, 8 to 90 percent slopes	IV	VI	IV
Clifffield-Cowee complex, 15 to 30 percent slopes, very stony	IV	V	IV
Clifffield-Fairview complex, 15 to 25 percent slopes	IV	V	IV
Clifffield-Pigeonroost complex, very stony, ALL	IV	V	IV
Clifffield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	V	IV
Clifffield-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Clifffield-Woolwine complex, 8 to 15 percent slopes	IV	V	IV
Clifton (Evard) stony loam, ALL	IV	I	IV
Clifton clay loam, 8 to 15 percent slopes, eroded	III	I	III
Clifton clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Clifton clay loam, 30 to 50 percent slopes, eroded	IV	I	IIII
Clifton loam, 2 to 8 percent slopes	II	I	I
Clifton loam, 6 to 10 percent slopes	II	I	I
Clifton loam, 8 to 15 percent slopes	II	I	II
Clifton loam, 10 to 25 percent slopes	IV	I	II
Clifton loam, 15 to 25 percent slopes	IV	I	II
Clifton loam, 25 to 45 percent slopes	IV	I	III
Clifton stony loam, 15 to 45 percent slopes	IV	I	IV
Clingman-Craggey-Rock outcrop complex, windswept, 15 to 95 percent slopes, extremely bouldery	IV	VI	IV
Codorus, ALL	II	II	III
Colvard, ALL	I	II	III
Comus, ALL	I	II	III
Cowee gravelly loam, stony, ALL	IV	V	IV
Cowee-Evard-Urban land complex, 15 to 30 percent slopes	IV	III	IV
Cowee-Saluda complex, stony, ALL	IV	V	IV
Craggey-Rock outcrop complex, 40 to 90 percent slopes	IV	VI	IV
Craggey-Rock outcrop-Clingman complex, windswept, rubbly, ALL	IV	VI	IV
Crossnore-Jeffrey complex, very stony, ALL	IV	I	IV
Cullasaja cobbly fine sandy loam, 8 to 30 percent slopes, very bouldery	IV	II	IV
Cullasaja cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly fine sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly loam, extremely bouldery, ALL	IV	II	IV
Cullasaja very cobbly sandy loam, extremely bouldery, ALL	IV	II	IV
Cullasaja-Tuckasegee complex, 8 to 15 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 15 to 30 percent slopes, stony	IV	II	II
Cullasaja-Tuckasegee complex, 30 to 50 percent slopes, stony	IV	II	III
Cullasaja-Tuckasegee complex, 50 to 90 percent slopes, stony	IV	II	IV
Cullasaja-Tuckasegee complex, 50 to 95 percent slopes, stony	IV	II	IV

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Map Unit Name	Agri	For	Hort
Cullasaja-Tusquitee complex, 10 to 45 percent slopes	IV	II	III
Cullowhee fine sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	II
Cullowhee, frequently flooded, ALL	IV	II	IV
Cullowhee-Nikwasi complex, 0 to 2 percent slopes, frequently flooded	IV	II	IV
Delanco (Dillard) loam, ALL	I	I	I
Delanco fine sandy loam, 2 to 6 percent slopes	II	I	I
Dellwood gravelly fine sandy loam, 0 to 5 percent slopes, frequently flooded	IV	II	IV
Dellwood, occasionally flooded, ALL	III	II	III
Dellwood-Reddies complex, 0 to 3 percent slopes, occasionally flooded	III	II	III
Dellwood-Urban land complex, 0 to 3 percent slopes, occasionally flooded	IV	II	IV
Dillard, ALL	I	I	I
Dillsboro clay loam, 2 to 8 percent slopes	I	I	I
Dillsboro clay loam, 8 to 15 percent slopes, rarely flooded	II	I	II
Dillsboro clay loam, 8 to 15 percent slopes, stony	III	I	II
Dillsboro clay loam, 15 to 30 percent slopes, stony	IV	I	II
Dillsboro loam, 2 to 8 percent slopes	I	I	I
Dillsboro loam, 8 to 15 percent slopes	II	I	II
Dillsboro-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Ditney-Unicoi complex, very stony, ALL	IV	VI	IV
Ditney-Unicoi complex, 50 to 95 percent slopes, very rocky	IV	VI	IV
Ditney-Unicoi-Rock outcrop complex, ALL	IV	VI	IV
Edneytown gravelly sandy loam, 8 to 25 percent slopes	IV	I	III
Edneytown-Chestnut complex, 30 to 50 percent slopes, stony	IV	I	III
Edneytown-Chestnut complex, 50 to 80 percent slopes, stony	IV	I	IV
Edneytown-Pigeonroost complex, 8 to 15 percent slopes, stony	III	I	III
Edneytown-Pigeonroost complex, 15 to 30 percent slopes, stony	IV	I	III
Edneytown-Pigeonroost complex, 30 to 50 percent slopes, stony	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 7 to 15 percent slopes	III	I	III
Edneyville (Edneytown) fine sandy loam, 15 to 25 percent slopes	IV	I	IV
Edneyville (Edneytown) fine sandy loam, 25 to 45 percent slopes	IV	I	IV
Edneyville loam, 15 to 25 percent slopes	IV	I	II
Edneyville loam, 25 to 45 percent slopes	IV	I	III
Edneyville stony loam, 45 to 70 percent slopes	IV	I	IV
Edneyville-Chestnut complex, 2 to 8 percent slopes, stony	III	I	III
Edneyville-Chestnut complex, 8 to 15 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 10 to 25 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, 15 to 30 percent slopes, stony	IV	I	III
Edneyville-Chestnut complex, ALL OTHER	IV	I	IV
Edneyville-Chestnut-Urban land complex, ALL	IV	I	IV
Ellijay silty clay loam, 2 to 8 percent slopes, eroded	III	I	I
Ellijay silty clay loam, 8 to 15 percent slopes, eroded	IV	I	I
Ellijay silty clay loam, eroded, ALL OTHER	IV	I	II
Elsinboro loam, ALL	I	I	I
Eutrochrepts, mined, 30 to 50 percent slopes, very stony	IV	VI	IV
Evard and Saluda fine sandy loams, 25 to 60 percent slopes	IV	I	IV
Evard fine sandy loam, 7 to 15 percent slopes	III	I	II
Evard fine sandy loam, 15 to 25 percent slopes	IV	I	II
Evard fine sandy loam, 25 to 50 percent slopes	IV	I	III
Evard gravelly sandy loam, 6 to 15 percent slopes	III	I	II
Evard gravelly sandy loam, 15 to 25 percent slopes	IV	I	III
Evard loam, ALL	IV	I	IV
Evard soils, 15 to 25 percent slopes	IV	I	III

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Map Unit Name	Agri	For	Hort
Evard soils, ALL OTHER	IV	I	IV
Evard stony loam, 25 to 60 percent slopes	IV	I	IV
Evard-Cowee complex, 2 to 8 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes	III	I	II
Evard-Cowee complex, 8 to 15 percent slopes, eroded	III	I	II
Evard-Cowee complex, 8 to 25 percent slopes, stony	IV	I	III
Evard-Cowee complex, ALL OTHER	IV	I	IV
Evard-Cowee-Urban land complex, ALL	IV	I	IV
Fannin fine sandy loam, 8 to 15 percent slopes	III	I	I
Fannin fine sandy loam, 15 to 30 percent slopes	IV	I	II
Fannin fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes	IV	I	II
Fannin fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Fannin fine sandy loam, 50 to 95 percent slopes	IV	I	III
Fannin loam, 8 to 15 percent slopes	III	I	II
Fannin loam, 15 to 25 percent slopes	IV	I	III
Fannin loam, 25 to 45 percent slopes	IV	I	III
Fannin loam, 30 to 50 percent slopes, eroded	IV	I	III
Fannin loam, 45 to 70 percent slopes	IV	I	IV
Fannin sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Fannin sandy clay loam, eroded, ALL OTHER	IV	I	III
Fannin silt loam, 6 to 10 percent slopes, eroded	III	I	II
Fannin silt loam, 7 to 15 percent slopes	III	I	II
Fannin silt loam, 10 to 25 percent slopes, eroded	IV	I	III
Fannin silt loam, 15 to 25 percent slopes	IV	I	III
Fannin silt loam, 25 to 45 percent slopes	IV	I	III
Fannin silty clay loam, 15 to 45 percent slopes, eroded	IV	I	IV
Fannin-Chestnut complex, 50 to 85 percent slopes, rocky	IV	I	IV
Fannin-Cowee complex, 15 to 30 percent slopes, stony	IV	I	III
Fannin-Cowee complex, stony, ALL OTHER	IV	I	IV
Fannin-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Fletcher and Fannin soils, 6 to 15 percent slopes	III	I	II
Fletcher and Fannin soils, 15 to 25 percent slopes	IV	I	II
Fluvaquents-Udifluvents complex, occasionally flooded, ALL	III	II	IV
Fontaflora-Ostin complex	IV	II	IV
French fine sandy loam, 0 to 3 percent slopes, frequently flooded	IV	II	IV
Greenlee ALL	IV	I	IV
Greenlee-Ostin complex, 3 to 40 percent slopes, very stony	IV	I	IV
Greenlee-Tate complex, ALL	IV	I	IV
Greenlee-Tate-Ostin complex, 1 to 15 percent slopes, extremely stony	IV	I	IV
Gullied land	IV	VI	IV
Harmiller-Shinbone complex, 15 to 30 percent slopes, stony	IV	III	III
Harmiller-Shinbone complex, 30 to 50 percent slopes, stony	IV	III	III
Hatboro loam	IV	II	IV
Hayesville channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	I	II
Hayesville channery fine sandy loam, 15 to 25 percent slopes, very stony	IV	I	III
Hayesville channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	I	IV
Hayesville clay loam, 2 to 8 percent slopes, eroded	III	I	II
Hayesville clay loam, 6 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Hayesville clay loam, 10 to 25 percent slopes, severely eroded	IV	I	III
Hayesville clay loam, 15 to 30 percent slopes, eroded	IV	I	III

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Map Unit Name	Agri	For	Hort
Hayesville fine sandy loam, 6 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 8 to 15 percent slopes	III	I	I
Hayesville fine sandy loam, 15 to 25 percent slopes	III	I	II
Hayesville fine sandy loam, 15 to 30 percent slopes	III	I	II
Hayesville fine sandy loam, 25 to 50 percent slopes	IV	I	III
Hayesville loam, 2 to 7 percent slopes	II	I	I
Hayesville loam, 2 to 8 percent slopes	II	I	I
Hayesville loam, 6 to 10 percent slopes	II	I	I
Hayesville loam, 6 to 15 percent slopes	III	I	I
Hayesville loam, 7 to 15 percent slopes	III	I	I
Hayesville loam, 8 to 15 percent slopes	III	I	I
Hayesville loam, 10 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 25 percent slopes	III	I	II
Hayesville loam, 15 to 30 percent slopes	III	I	II
Hayesville sandy clay loam, 15 to 30 percent slopes, eroded	IV	I	III
Hayesville sandy clay loam, eroded, ALL OTHER	III	I	II
Hayesville-Evard complex, 15 to 25 percent slopes	III	I	II
Hayesville-Evard-Urban land complex, 15 to 25 percent slopes	IV	I	IV
Hayesville-Sauratown complex, 2 to 8 percent slopes	II	I	II
Hayesville-Sauratown complex, 8 to 15 percent slopes	III	I	II
Hayesville-Sauratown complex, 15 to 25 percent slopes	III	I	III
Hayesville-Sauratown complex, 25 to 60 percent slopes	IV	I	III
Hayesville-Urban land complex, ALL	IV	I	IV
Haywood stony loam, 15 to 25 percent slopes	IV	I	III
Haywood stony loam, 25 to 50 percent slopes	IV	I	IV
Hemphill, rarely flooded, ALL	IV	II	IV
Humaquepts, loamy, 2 to 8 percent slopes, stony	IV	II	IV
Hunt Dale clay loam, 8 to 15 percent slopes, stony	III	I	II
Hunt Dale clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale clay loam, 30 to 50 percent slopes, stony	IV	I	III
Hunt Dale silty clay loam, 15 to 30 percent slopes, stony	IV	I	II
Hunt Dale silty clay loam, 30 to 50 percent slopes, very stony	IV	I	III
Hunt Dale silty clay loam, 50 to 95 percent slopes, very stony	IV	I	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	II	III
Junaluska-Brasstown complex, 6 to 25 percent slopes	IV	IV	II
Junaluska-Brasstown complex, 15 to 30 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 25 to 60 percent slopes	IV	IV	III
Junaluska-Brasstown complex, 30 to 50 percent slopes	IV	IV	IV
Junaluska-Tsali complex, ALL	IV	IV	IV
Keener-Lostcove complex, 15 to 30 percent slopes, very stony	IV	I	III
Keener-Lostcove complex, 30 to 50 percent slopes, very stony	IV	I	IV
Kinkora loam	IV	I	III
Lonon loam, 2 to 8 percent slopes	I	I	I
Lonon loam, 8 to 15 percent slopes	II	I	I
Lonon loam, 15 to 30 percent slopes	IV	I	II
Lonon-Northcove complex, 6 to 15 percent slopes	IV	I	III
Maymead fine sandy loam, ALL	IV	I	II
Maymead-Greenlee-Potomac complex, 3 to 25 percent slopes	IV	I	IV
Nikwasi, ALL	IV	II	IV
Northcove very cobbly loam, ALL	IV	I	IV
Northcove-Maymead complex, extremely stony, ALL	IV	I	IV
Oconaluftee channery loam, ALL	IV	VI	IV

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Map Unit Name	Agri	For	Hort
Oconaluftee channery loam, windswept, ALL	IV	VI	IV
Ostin, occasionally flooded, ALL	IV	II	IV
Pigeonroost-Edneytown complex, stony, ALL	IV	I	III
Pineola gravelly loam, 2 to 8 percent slopes	IV	I	II
Pineola gravelly loam, 8 to 15 percent slopes, stony	IV	I	II
Pineola gravelly loam, 15 to 30 percent slopes, stony	IV	I	III
Pits, ALL	IV	VI	IV
Plott fine sandy loam, 8 to 15 percent slopes, stony	III	I	II
Plott fine sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Plott fine sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Plott fine sandy loam, 50 to 95 percent slopes, stony	IV	I	IV
Plott loam, 15 to 30 percent slopes, stony	IV	I	II
Plott loam, 30 to 50 percent slopes, stony	IV	I	III
Plott loam, 50 to 95 percent slopes, stony	IV	I	IV
Ponzer muck, cool variant	IV	VI	IV
Porters gravelly loam, 8 to 15 percent slopes, stony	III	I	II
Porters gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Porters gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Porters gravelly loam, 50 to 80 percent slopes, stony	IV	I	IV
Porters loam, 25 to 45 percent slopes	IV	I	III
Porters loam, 25 to 80 percent slopes, stony	IV	I	IV
Porters loam, 30 to 50 percent slopes, stony	IV	I	IV
Porters loam, ALL OTHER	IV	I	II
Porters stony loam, 10 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 25 percent slopes	IV	I	II
Porters stony loam, 15 to 45 percent slopes	IV	I	II
Porters stony loam, 25 to 45 percent slopes	IV	I	III
Porters stony loam, ALL OTHER	IV	I	IV
Porters-Unaka complex, 8 to 15 percent slopes, stony	IV	I	II
Porters-Unaka complex, 15 to 30 percent slopes, stony	IV	I	II
Porters-Unaka complex, 30 to 50 percent slopes, stony	IV	I	III
Porters-Unaka complex, 50 to 95 percent slopes, rocky	IV	I	IV
Potomac, frequently flooded, ALL	IV	II	IV
Potomac-Iotla complex, 0 to 3 percent slopes, mounded, frequently flooded	IV	II	IV
Rabun loam, 6 to 25 percent slopes	IV	I	II
Rabun loam, 25 to 50 percent slopes	IV	I	III
Reddies, occasionally flooded	II	II	II
Reddies, frequently flooded, ALL	IV	II	IV
Rock outcrop	IV	VI	IV
Rock outcrop-Ashe complex, ALL	IV	VI	IV
Rock outcrop-Ashe-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cataska complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, ALL	IV	VI	IV
Rock outcrop-Cleveland complex, windswept, ALL	IV	VI	IV
Rock outcrop-Craggey complex, windswept, ALL	IV	VI	IV
Rosman, frequently flooded, ALL	IV	II	IV
Rosman, ALL OTHER	I	II	I
Rosman-Reddies complex, 0 to 3 percent slopes, occasionally flooded	I	II	I
Saunook gravelly loam, 2 to 8 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes	I	I	I
Saunook gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Saunook gravelly loam, 15 to 30 percent slopes	IV	I	II

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Map Unit Name	Agri	For	Hort
Saunook gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook gravelly loam, 30 to 50 percent slopes, stony	IV	I	III
Saunook loam, 2 to 8 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes	I	I	I
Saunook loam, 8 to 15 percent slopes, stony	II	I	II
Saunook loam, 15 to 30 percent slopes, stony	IV	I	II
Saunook loam, 15 to 30 percent slopes, very stony	IV	I	III
Saunook loam, 30 to 50 percent slopes, very stony	IV	I	IV
Saunook sandy loam, 2 to 8 percent slopes	I	I	I
Saunook sandy loam, 8 to 15 percent slopes, stony	II	I	II
Saunook silt loam, 2 to 8 percent slopes	I	I	I
Saunook silt loam, 8 to 15 percent slopes, stony	II	I	II
Saunook-Nikwasi complex, 2 to 15 percent slopes	IV	I	III
Saunook-Thunder complex, ALL	IV	I	III
Saunook-Urban land complex, 2 to 15 percent slopes	IV	I	IV
Sauratown channery fine sandy loam, 8 to 15 percent slopes	IV	V	III
Sauratown channery fine sandy loam, 8 to 15 percent slopes, very stony	IV	V	III
Sauratown channery fine sandy loam, ALL OTHER	IV	V	IV
Soco-Cataska-Rock outcrop complex, 50 to 95 percent slopes	IV	VI	IV
Soco-Ditney complex, 6 to 25 percent slopes, stony	IV	III	III
Soco-Ditney complex, 8 to 15 percent slopes, very stony	IV	III	III
Soco-Ditney complex, 15 to 30 percent slopes, very stony	IV	III	III
Soco-Ditney complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, 8 to 15 percent slopes, stony	IV	III	II
Soco-Stecoah complex, 15 to 30 percent slopes	IV	III	III
Soco-Stecoah complex, 15 to 30 percent slopes, stony	IV	III	III
Soco-Stecoah complex, ALL OTHER	IV	III	IV
Soco-Stecoah complex, windswept, 30 to 50 percent slopes	IV	VI	IV
Spivey cobbly loam, extremely bouldery, ALL	IV	I	IV
Spivey stony loam, 10 to 40 percent slopes	IV	I	IV
Spivey-Santeetlah complex, 8 to 15 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, 15 to 30 percent slopes, stony	IV	I	III
Spivey-Santeetlah complex, stony, ALL OTHER	IV	I	IV
Spivey-Whiteoak complex, ALL	IV	I	IV
Statler, rarely flooded, ALL	I	I	I
Stecoah-Soco complex, 15 to 30 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 30 to 50 percent slopes, stony	IV	I	III
Stecoah-Soco complex, 50 to 80 percent slopes, stony	IV	I	IV
Stony colluvial land	IV	II	IV
Stony land	IV	VI	IV
Stony steep land	IV	VI	IV
Suncook loamy sand, ALL	IV	II	II
Sylco-Cataska complex, ALL	IV	IV	IV
Sylco-Rock outcrop complex, 50 to 95 percent slopes	IV	IV	IV
Sylco-Soco complex, 10 to 30 percent slopes, stony	IV	IV	IV
Sylva-Whiteside complex, ALL	IV	I	II
Talladega, ALL	IV	IV	IV
Tanasee-Balsam complex, ALL	IV	VI	IV
Tate fine sandy loam, 2 to 6 percent slopes	I	I	I
Tate fine sandy loam, 2 to 7 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes	I	I	I
Tate fine sandy loam, 2 to 8 percent slopes, very stony	IV	I	II

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Tate fine sandy loam, 6 to 15 percent slopes	II	I	I
Tate fine sandy loam, 7 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 15 percent slopes	II	I	I
Tate fine sandy loam, 8 to 25 percent slopes	IV	I	II
Tate fine sandy loam, 15 to 25 percent slopes	IV	I	II
Tate gravelly loam, 8 to 15 percent slopes	II	I	I
Tate gravelly loam, 8 to 15 percent slopes, stony	II	I	II
Tate gravelly loam, 15 to 30 percent slopes, stony	IV	I	II
Tate loam, 2 to 6 percent slopes	I	I	I
Tate loam, 2 to 8 percent slopes	I	I	I
Tate loam, 6 to 10 percent slopes	II	I	I
Tate loam, 6 to 15 percent slopes	II	I	I
Tate loam, 8 to 15 percent slopes	II	I	I
Tate loam, 10 to 15 percent slopes	II	I	I
Tate loam, 15 to 25 percent slopes	IV	I	II
Tate loam, 15 to 30 percent slopes	IV	I	II
Tate-Cullowhee complex, 0 to 25 percent slopes	IV	I	II
Tate-French complex, 2 to 10 percent slopes	II	I	II
Tate-Greenlee complex, ALL	IV	I	IV
Thunder-Saunook complex, ALL	IV	II	IV
Toecane-Tusquitee complex, ALL	IV	II	III
Toxaway, ALL	IV	II	IV
Transylvania silt loam	I	II	II
Trimont gravelly loam, ALL	IV	I	IV
Tuckasegee-Cullasaja complex, 8 to 15 percent slopes, stony	IV	II	III
Tuckasegee-Cullasaja complex, 15 to 30 percent slopes, very stony	IV	II	IV
Tuckasegee-Cullasaja complex, 30 to 50 percent slopes, extremely stony	IV	II	IV
Tuckasegee-Whiteside complex, 2 to 8 percent slopes	I	II	I
Tuckasegee-Whiteside complex, 8 to 15 percent slopes	II	II	I
Tusquitee and Spivey stony soils, ALL	IV	I	IV
Tusquitee loam, 6 to 10 percent slopes	I	I	I
Tusquitee loam, 6 to 15 percent slopes	II	I	I
Tusquitee loam, 7 to 15 percent slopes	II	I	I
Tusquitee loam, 8 to 15 percent slopes	II	I	I
Tusquitee loam, 10 to 15 percent slopes	II	I	I
Tusquitee loam, 15 to 25 percent slopes	IV	I	II
Tusquitee stony loam, 25 to 45 percent slopes	IV	I	IV
Tusquitee stony loam, ALL OTHER	IV	I	III
Udifluvents, frequently flooded, ALL	IV	II	IV
Udorthents, loamy, ALL	IV	V	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	V	IV
Udorthents-Urban land complex, ALL	IV	V	IV
Unaka-Porters complex, very rocky, ALL	IV	V	IV
Unaka-Rock outcrop complex, 50 to 95 percent slopes, very bouldery	IV	VI	IV
Unicoi-Rock outcrop complex, 30 to 95 percent slopes, extremely bouldery	IV	V	IV
Unison fine sandy loam, 2 to 8 percent slopes	I	I	I
Unison fine sandy loam, 8 to 15 percent slopes	II	I	I
Unison fine sandy loam, 15 to 25 percent slopes	IV	I	II
Unison loam, 2 to 8 percent slopes	I	I	I
Unison loam, 8 to 15 percent slopes	II	I	I
Unison loam, 15 to 30 percent slopes	IV	I	II
Urban land	IV	VI	II

MLRA 130 – Mountains

Map Unit Name	Agri	For	Hort
Watauga loam, 6 to 10 percent slopes	III	I	II
Watauga loam, 6 to 15 percent slopes	III	I	II
Watauga loam, 8 to 15 percent slopes	III	I	II
Watauga loam, ALL OTHER	IV	I	III
Watauga sandy loam, 8 to 15 percent slopes, stony	III	I	II
Watauga sandy loam, 15 to 30 percent slopes, stony	IV	I	II
Watauga sandy loam, 30 to 50 percent slopes, stony	IV	I	III
Watauga stony loam, 15 to 45 percent slopes	IV	I	IV
Wayah loam, windswept, eroded, stony, ALL	IV	VI	IV
Wayah sandy loam, stony, ALL	IV	V	IV
Wayah sandy loam, windswept, stony, ALL	IV	VI	IV
Wayah-Burton complex, 15 to 30 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 30 to 50 percent slopes, bouldery	IV	V	IV
Wayah-Burton complex, 50 to 95 percent slopes, very rocky	IV	V	IV
Wayah-Burton complex, windswept, ALL	IV	V	IV
Whiteoak cobbly loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak cobbly loam, 15 to 30 percent slopes, stony	IV	I	III
Whiteoak fine sandy loam, 2 to 8 percent slopes	I	I	I
Whiteoak fine sandy loam, 8 to 15 percent slopes, stony	II	I	II
Whiteoak fine sandy loam, 15 to 30 percent slopes, very stony	IV	I	III
Whiteside-Tuckasegee complex, 2 to 8 percent slopes	I	I	I

MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Alluvial land, wet	III	III	III
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 3 percent slopes, rarely flooded	IV	I	IV
Augusta, ALL	I	I	I
Autryville loamy sand, ALL	III	II	III
Autryville, ALL OTHER	IV	II	IV
Autryville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Aycock very fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Aycock, ALL OTHER	I	II	I
Ballahack fine sandy loam	I	I	I
Barclay very fine sandy loam	I	I	I
Bethera loam, 0 to 1 percent slopes	II	I	II
Bibb and Johnston soils, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Blaney, ALL	IV	II	IV
Blanton, ALL	IV	V	IV
Bojac loamy fine sand, 0 to 3 percent slopes	III	II	III
Bonneau loamy fine sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Bonneau sand, 0 to 3 percent slopes	II	II	II
Butters fine sand, 0 to 2 percent slopes	II	II	II
Butters loamy sand, 0 to 2 percent slopes	II	II	II
Byars loam	II	I	II
Candor sand, 1 to 8 percent slopes	IV	V	IV
Candor sand, 8 to 15 percent slopes	IV	V	IV
Cape Fear loam	I	I	I
Caroline sandy loam, 0 to 2 percent slopes	II	II	II
Caroline sandy loam, 2 to 6 percent slopes	II	II	II
Centenary sand	IV	II	IV
Chastain and Bibb soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla and Congaree loams, frequently flooded	III	III	III
Chewacla and Wehadkee soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Chewacla loam	II	III	II
Chewacla loam, 0 to 1 percent slopes, occasionally flooded	II	III	II
Chewacla loam, frequently flooded	IV	III	IV
Chewacla silt loam	II	III	II
Chipley loamy sand (Pactolus)	IV	II	IV
Chipley sand, 0 to 2 percent slopes	IV	II	IV
Conetoe loamy sand, ALL	III	II	III
Congaree silt loam	I	III	I
Congaree silt loam, frequently flooded	I	III	I
Cowarts loamy sand, 2 to 6 percent slopes	II	I	II
Cowarts loamy sand, 6 to 10 percent slopes	III	I	III
Cowarts sandy loam, 6 to 12 percent slopes, eroded	IV	I	IV
Coxville loam	II	I	II
Coxville sandy loam	II	I	II
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II

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Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 4 to 10 percent slopes	III	I	III
Craven loam, 1 to 4 percent slopes	II	I	II
Craven sandy clay loam, 1 to 4 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Craven sandy loam, 2 to 6 percent slopes, eroded (Gritney)	II	I	II
Craven sandy loam, 6 to 10 percent slopes, eroded (Gritney)	III	I	III
Craven-Urban land complex, 0 to 4 percent slopes	IV	I	IV
Croatan muck	I	V	I
Deloss loam	I	III	I
Dogue, ALL	II	I	II
Dothan loamy sand, 2 to 6 percent slopes	II	I	II
Dothan, ALL OTHER	I	I	I
Dragston loamy sand	I	III	I
Dunbar, ALL	II	I	II
Duplin, ALL	II	I	II
Duplin-Urban land complex, 0 to 5 percent slopes	IV	I	IV
Dystrochrepts, steep	IV	II	IV
Emporia, ALL	II	II	II
Emporia-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Emporia-Wedowee complex, 2 to 6 percent slopes	II	II	II
Eustis, ALL	IV	II	IV
Exum, ALL	I	II	I
Faceville fine sandy loam, ALL	II	II	II
Faceville loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville loamy sand, ALL OTHER	II	II	II
Faceville sandy loam, 0 to 2 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes	II	II	II
Faceville sandy loam, 2 to 6 percent slopes, eroded	III	II	III
Faceville sandy loam, 6 to 10 percent slopes, eroded	IV	II	IV
Faceville-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Foreston loamy sand, ALL	II	II	II
Fuquay, ALL	IV	II	IV
Gilead loamy sand, 0 to 2 percent slopes	III	II	III
Gilead loamy sand, 10 to 15 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes	IV	II	IV
Gilead loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Gilead loamy sand, 6 to 10 percent slopes	IV	II	IV
Gilead loamy sand, 6 to 10 percent slopes, eroded	IV	II	IV
Gilead sandy loam, 2 to 8 percent slopes	III	II	III
Gilead sandy loam, 8 to 15 percent slopes	IV	II	IV
Goldsboro, ALL	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grantham-Urban land complex	IV	I	IV
Grifton-Meggett complex, occasionally flooded	IV	I	IV
Gritney fine sandy loam, 2 to 6 percent slopes	II	II	II
Gritney fine sandy loam, 2 to 7 percent slopes	II	II	II
Gritney fine sandy loam, 4 to 8 percent slopes	III	II	III
Gritney fine sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney fine sandy loam, 6 to 10 percent slopes	III	II	III
Gritney fine sandy loam, 7 to 15 percent slopes	IV	II	IV

MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Gritney fine sandy loam, 10 to 15 percent slopes	IV	II	IV
Gritney loamy fine sand, 2 to 7 percent slopes	II	II	II
Gritney sandy clay loam, ALL	III	II	III
Gritney sandy loam, 2 to 5 percent slopes, eroded	III	II	III
Gritney sandy loam, 2 to 6 percent slopes	II	II	II
Gritney sandy loam, 5 to 12 percent slopes, eroded	IV	II	IV
Gritney sandy loam, 6 to 10 percent slopes	III	II	III
Gritney-Urban land complex, 2 to 12 percent slopes	IV	II	IV
Hoffman loamy sand, 6 to 10 percent slopes, eroded (Gilead)	IV	II	IV
Hoffman loamy sand, 10 to 20 percent slopes (Gilead)	III	II	III
Johns, ALL	II	I	II
Johnston, ALL	IV	III	IV
Kalmia loamy sand, 0 to 2 percent slopes	II	II	II
Kalmia loamy sand, 0 to 3 percent slopes	II	II	II
Kalmia loamy sand, 2 to 6 percent slopes	II	II	II
Kalmia loamy sand, 10 to 15 percent slopes	III	II	III
Kalmia loamy sand, 15 to 25 percent slopes	IV	II	IV
Kenansville, ALL	III	II	III
Kinston, ALL	IV	III	IV
Kureb sand, 1 to 8 percent slopes	IV	V	IV
Lakeland, ALL	IV	V	IV
Leaf loam	III	I	III
Lenoir loam	III	I	III
Leon sand, ALL	IV	V	IV
Liddell very fine sandy loam	I	I	I
Lillington-Turbeville complex, 8 to 15 percent slopes	III	II	III
Lucy loamy sand	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	I	I	I
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven and Torhunta soils	II	II	II
Mantachie soils, local alluvium	II	III	II
Marlboro, ALL	II	II	II
Marlboro-Cecil complex, 2 to 8 percent slopes	II	II	II
Marvyn and Gritney soils. 6 to 15 percent slopes	IV	I	IV
Marvyn loamy sand, 6 to 12 percent slopes	IV	I	IV
Maxton loamy sand, 0 to 2 percent slopes	II	II	II
McCull loam	III	II	III
McQueen loam, 1 to 6 percent slopes	II	II	II
Meggett, ALL	IV	I	IV
Muckalee, ALL	IV	III	IV
Myatt very fine sandy loam	II	I	II
Nahunta, ALL	I	I	I
Nankin ,ALL	II	II	II
Nixonton very fine sandy loam	I	I	I
Norfolk and Faceville soils, 6 to 10 percent slopes	II	II	II
Norfolk loamy fine sand, ALL	I	II	I
Norfolk loamy sand, 0 to 2 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes	I	II	I
Norfolk loamy sand, 2 to 6 percent slopes, eroded	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes	II	II	II
Norfolk loamy sand, 6 to 10 percent slopes, eroded	III	II	III

MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Norfolk sandy loam, 0 to 2 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes	I	II	I
Norfolk sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Norfolk sandy loam, 6 to 10 percent slopes	II	II	II
Norfolk, Georgeville, and Faceville soils, 2 to 8 percent slopes	II	II	II
Norfolk-Urban land complex, 0 to 3 percent slopes	IV	II	IV
Norfolk-Wedowee complex, 2 to 6 percent slopes	II	II	II
Ocilla, ALL	III	II	III
Okenee loam (Paxville)	II	III	II
Orangeburg loamy sand, eroded, ALL	II	II	II
Orangeburg loamy sand, ALL OTHER	I	II	I
Pactolus, ALL	IV	II	IV
Pamlico muck	III	V	III
Pantego, ALL	I	I	I
Paxville fine sandy loam	II	III	II
Paxville loam	II	III	II
Peawick, ALL	II	II	II
Pits-Tarboro complex	IV	VI	IV
Plummer and Osier soils	IV	I	IV
Plummer, ALL	IV	V	IV
Pocalla loamy sand, 0 to 3 percent slopes	III	II	III
Polawana loamy sand, frequently flooded	IV	III	IV
Ponzer muck, siliceous subsoil variant	I	V	I
Portsmouth, ALL	I	I	I
Rains, ALL	I	I	I
Rains-Toisnot complex, 0 to 2 percent slopes	IV	I	IV
Rains-Urban land complex, ALL	IV	I	IV
Rimini sand	IV	V	IV
Riverview loam, 0 to 1 percent slopes, occasionally flooded	I	III	I
Roanoke and Wahee loams	II	III	II
Roanoke, ALL	II	III	II
Roanoke-Urban land complex	IV	III	IV
Ruston loamy sand, ALL	III	II	III
Ruston sandy loam, 2 to 6 percent slopes, eroded	IV	II	IV
Rutlege loamy sand	IV	V	IV
Seabrook loamy sand, rarely flooded	IV	II	IV
Smoothed sandy land	IV	VI	IV
St. Lucie sand (Kureb)	IV	V	IV
Stallings, ALL	II	II	II
State, ALL	I	I	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Toisnot, ALL	IV	II	IV
Tomahawk sand	III	II	III
Tomotley, ALL	I	I	I
Torhunta and Lynn Haven soils	II	I	II
Torhunta, ALL	I	I	I
Trebloc loam	I	I	I
Troup sand	IV	II	IV
Turbeville fine sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville gravelly sandy loam, 2 to 8 percent slopes	II	II	II
Turbeville loamy sand, 0 to 2 percent slopes	I	II	I

MLRA133A - Upper Coastal Plain

Map Unit Name	Agri	For	Hort
Turbeville loamy sand, 2 to 6 percent slopes	I	II	I
Turbeville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Turbeville sandy loam, 0 to 2 percent slopes	I	II	I
Turbeville sandy loam, 2 to 6 percent slopes	I	II	I
Turbeville sandy loam, 2 to 8 percent slopes	I	II	I
Turbeville sandy loam, 6 to 12 percent slopes	II	II	II
Turbeville-Urban land complex, 0 to 8 percent slopes	IV	II	IV
Uchee, ALL	III	V	III
Udorthents, loamy	IV	VI	IV
Urban land	IV	VI	IV
Varina, ALL	II	II	II
Vaocluse loamy sand, 10 to 15 percent slopes	IV	II	IV
Vaocluse loamy sand, 10 to 15 percent slopes, eroded	IV	II	IV
Vaocluse loamy sand, 2 to 6 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 6 percent slopes, eroded	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes	III	II	III
Vaocluse loamy sand, 6 to 10 percent slopes, eroded	III	II	III
Wagram fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 0 to 2 percent slopes	II	II	II
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 2 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 10 to 15 percent slopes	III	II	III
Wagram sand, thick surface, 0 to 6 percent slopes	II	II	II
Wagram sand, thick surface, 6 to 10 percent slopes	III	II	III
Wagram sand, thick surface, 10 to 15 percent slopes	III	II	III
Wagram-Troup sands, 0 to 4 percent slopes	IV	II	IV
Wagram-Urban land complex, ALL	IV	II	IV
Wahee, ALL	I	I	I
Wakulla, ALL	IV	V	IV
Wehadkee and Chewacla loams	IV	III	IV
Wehadkee, ALL	IV	III	IV
Wehadkee-Chastain association, frequently flooded	IV	III	IV
Weston loamy sand	III	I	III
Wickham fine sandy loam, 6 to 15 percent slopes, rarely flooded	II	I	II
Wickham fine sandy loam, ALL OTHER	I	I	I
Wickham loamy sandy, ALL	I	I	I
Wickham sandy loam, 0 to 4 percent slopes	I	I	I
Wickham sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wickham-Urban land complex, 1 to 6 percent slopes	IV	I	IV
Wilbanks loam, frequently flooded	IV	III	IV
Wilbanks silt loam	IV	III	IV
Winton fine sandy loam, ALL	IV	I	IV
Woodington loamy sand	II	II	II

MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Ailey-Appling complex, 2 to 8 percent slopes	II	II	II
Ailey-Appling complex, 8 to 15 percent slopes, bouldery	IV	II	III
Alamance silt loam, gently sloping phase	II	II	II
Alamance variant gravelly loam, ALL	IV	II	II
Altavista fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Altavista fine sandy loam, 7 to 10 percent slopes	II	I	I
Altavista fine sandy loam, 0 to 2 percent slopes occasionally flooded	I	I	II
Altavista fine sandy loam, ALL OTHER	I	I	I
Altavista fine sandy loam, clayey variant	I	I	I
Altavista loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Altavista sandy loam, ALL	I	I	I
Altavista silt loam, ALL	I	I	I
Appling coarse sandy loam, eroded gently sloping phase	II	II	II
Appling coarse sandy loam, eroded sloping phase	II	II	II
Appling coarse sandy loam, ALL OTHER	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes	II	II	I
Appling fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling fine sandy loam, 2 to 7 percent slopes	II	II	I
Appling fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Appling fine sandy loam, 6 to 10 percent slopes	II	II	I
Appling fine sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling fine sandy loam, 7 to 10 percent slopes(Wedowee)	II	II	I
Appling fine sandy loam, 7 to 10 percent slopes, eroded (Wedowee)	II	II	II
Appling fine sandy loam, 10 to 14 percent slopes (Wedowee)	III	II	II
Appling fine sandy loam, 10 to 14 percent slopes, eroded (Wedowee)	III	II	II
Appling fine sandy loam, (Wedowee), ALL OTHER	IV	II	II
Appling gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Appling gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling gravelly sandy loam, 6 to 10 percent slopes	II	II	I
Appling gravelly sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling loamy sand, 2 to 6 percent slopes	II	II	I
Appling sandy clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Appling sandy clay loam, 10 to 15 percent slopes, severely eroded	IV	II	II
Appling sandy clay loam, severely eroded sloping phase	III	II	III
Appling sandy loam, 1 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes	II	II	I
Appling sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Appling sandy loam, 2 to 8 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes	II	II	I
Appling sandy loam, 6 to 10 percent slopes, eroded	II	II	II
Appling sandy loam, 6 to 12 percent slopes	II	II	II
Appling sandy loam, 8 to 15 percent slopes	II	II	II
Appling sandy loam, 10 to 15 percent slopes	III	II	II
Appling sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Appling sandy loam, 10 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes (Wedowee)	IV	II	II
Appling sandy loam, 15 to 25 percent slopes, eroded (Wedowee)	IV	II	II
Appling sandy loam, eroded gently sloping phase	II	II	II
Appling sandy loam, eroded sloping phase	II	II	II
Appling sandy loam, eroded strongly sloping phase	III	II	II
Appling sandy loam, gently sloping phase	II	II	I
Appling sandy loam, moderately steep phase (Wedowee)	III	II	II

MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Appling sandy loam, sloping phase	II	II	II
Appling sandy loam, strongly sloping phase	II	II	II
Appling-Marlboro complex, 1 to 6 percent slopes	II	II	II
Appling-Urban land complex, ALL	IV	II	IV
Armenia, ALL	IV	III	III
Ashlar-Rock outcrop complex, ALL	IV	V	IV
Augusta, ALL	III	I	II
Ayersville gravelly loam, ALL	IV	V	II
Badin channery loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, 2 to 8 percent slopes	III	II	II
Badin channery silt loam, 8 to 15 percent slopes	III	II	II
Badin channery silt loam, ALL OTHER	IV	II	II
Badin channery silty clay loam, eroded, ALL	III	II	II
Badin silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Badin silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Goldston complex, 2 to 8 percent slopes	III	II	II
Badin-Goldston complex, 8 to 15 percent slopes	IV	II	III
Badin-Goldston complex, 15 to 25 percent slopes	IV	II	IV
Badin-Nanford complex, 15 to 30 percent slopes	IV	II	IV
Badin-Tarrus complex, 2 to 8 percent slopes	II	II	I
Badin-Tarrus complex, 2 to 8 percent slopes, moderately eroded	III	II	I
Badin-Tarrus complex, 8 to 15 percent slopes	III	II	II
Badin-Tarrus complex, 8 to 15 percent slopes, moderately eroded	IV	II	II
Badin-Tarrus complex, 15 to 25 percent slopes	IV	II	II
Badin-Tarrus complex, 25 to 45 percent slopes	IV	II	IV
Badin-Urban land complex, ALL	IV	II	IV
Banister loam, 1 to 6 percent slopes, rarely flooded	II	I	I
Bethlehem gravelly sandy loam, 2 to 8 percent slopes	III	II	II
Bethlehem gravelly sandy loam, 8 to 15 percent slopes	IV	II	II
Bethlehem-Hibriten complex, 6 to 15 percent slopes	IV	II	III
Bethlehem-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Buncombe, ALL	IV	III	IV
Callison-Lignum complex, 2 to 6 percent slopes	III	II	II
Callison-Misenheimer complex, 6 to 10 percent slopes	III	II	II
Carbonton-Brickhaven complex, ALL	IV	II	IV
Cartecay and Chewacla soils	II	III	III
Cecil clay loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil clay loam, 2 to 6 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 7 percent slopes, severely eroded	III	II	II
Cecil clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil clay loam, 6 to 10 percent slopes, severely eroded	IV	II	II
Cecil clay loam, ALL OTHER	IV	II	II
Cecil fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Cecil fine sandy loam, 2 to 8 percent slopes	II	II	I
Cecil fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II

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Map Unit Name	Agri	For	Hort
Cecil fine sandy loam, 8 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes (Pacolet)	III	II	II
Cecil fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil fine sandy loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Cecil fine sandy loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	II
Cecil fine sandy loam, 25 to 40 percent slopes (Pacolet)	IV	II	III
Cecil fine sandy loam, 25 to 40 percent slopes, eroded (Pacolet)	IV	II	III
Cecil fine sandy loam, eroded gently sloping phase	II	II	II
Cecil fine sandy loam, eroded sloping phase	II	II	II
Cecil fine sandy loam, eroded strongly sloping phase	III	II	II
Cecil fine sandy loam, gently sloping phase	II	II	I
Cecil fine sandy loam, moderately steep phase	III	II	II
Cecil fine sandy loam, sloping phase	III	II	II
Cecil fine sandy loam, strongly sloping phase	III	II	II
Cecil gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Cecil gravelly fine sandy loam, 2 to 7 percent slopes	II	II	I
Cecil gravelly fine sandy loam, 2 to 7 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 14 percent slopes, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Cecil gravelly fine sandy loam, 10 to 15 percent, eroded (Pacolet)	III	II	II
Cecil gravelly fine sandy loam, ALL OTHER	IV	II	II
Cecil gravelly sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil gravelly sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil gravelly sandy loam, 2 to 6 percent slopes	II	II	I
Cecil gravelly sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Cecil gravelly sandy loam, 6 to 10 percent slopes	III	II	II
Cecil gravelly sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil gravelly sandy loam, 10 to 15 percent slopes	IV	II	IV
Cecil loam, 2 to 6 percent slopes	II	II	I
Cecil loam, ALL OTHER	III	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Cecil sandy clay loam, ALL OTHER	III	II	II
Cecil sandy loam, 2 to 6 percent slopes	II	II	I
Cecil sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Cecil sandy loam, 2 to 8 percent slopes	II	II	I
Cecil sandy loam, 2 to 8 percent slopes, eroded	III	II	II
Cecil sandy loam, 6 to 10 percent slopes	III	II	I
Cecil sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Cecil sandy loam, 8 to 15 percent slopes	III	II	II
Cecil sandy loam, 8 to 15 percent slopes, eroded	IV	II	II
Cecil sandy loam, 10 to 15 percent slopes	III	II	II
Cecil sandy loam, 10 to 15 percent slopes, eroded	III	II	II

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Map Unit Name	Agri	For	Hort
Cecil sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Cecil sandy loam, 15 to 45 percent slopes (Pacolet)	IV	II	II
Cecil sandy loam, eroded gently sloping phase	III	II	II
Cecil sandy loam, eroded sloping phase	III	II	II
Cecil sandy loam, gently sloping phase	II	II	I
Cecil sandy loam, sloping phase	III	II	I
Cecil soils, (Pacolet), ALL	IV	II	II
Cecil stony fine sandy loam, (Uwharrie), ALL	IV	II	II
Cecil-Urban land complex, ALL	IV	II	IV
Chastain silty clay loam	IV	III	III
Chenneby silt loam, 0 to 2 percent slopes, frequently flooded	III	III	III
Chewacla and Chastain soils, 0 to 2 percent slopes, frequently flooded	IV	III	III
Chewacla and Wehadkee, ALL	IV	III	III
Chewacla silt loam, frequently flooded	III	III	III
Chewacla, ALL OTHER	II	III	III
Cid, ALL	III	II	II
Cid-Lignum complex, 1 to 6 percent slopes	II	II	II
Cid-Misenheimer complex, 0 to 4 percent slopes	III	II	II
Cid-Urban land complex, 1 to 5 percent slopes	IV	II	IV
Meadowfield-Fairview complex, 15 to 25 percent slopes	IV	IV	IV
Meadowfield-Rhodhiss complex, 25 to 60 percent slopes, very stony	IV	IV	IV
Meadowfield-Woolwine complex, 8 to 15 percent slopes	IV	IV	IV
Claycreek fine sandy loam, 0 to 2 percent slopes	III	I	II
Colfax sandy loam, ALL	III	II	II
Colvard sandy loam, 0 to 3 percent slopes, occasionally flooded	I	III	III
Colfax silt loam	III	II	II
Congaree, frequently flooded	II	III	III
Congaree, ALL OTHER	I	III	III
Coronaca clay loam, ALL	II	II	I
Coronaca-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Creedmoor coarse sandy loam, ALL	III	I	II
Creedmoor fine sandy loam, 8 to 15 percent slopes	IV	I	II
Creedmoor fine sandy loam, ALL OTHER	III	I	II
Creedmoor loam, 2 to 8 percent slopes	III	I	II
Creedmoor sandy loam, 10 to 15 percent slopes	IV	I	II
Creedmoor sandy loam, 10 to 20 percent slopes	IV	I	II
Creedmoor sandy loam, ALL OTHER	III	I	II
Creedmoor silt loam, ALL	III	I	II
Cullen clay loam, ALL	II	II	II
Cullen-Wynott complex, 15 to 35 percent slopes	IV	II	III
Cut and fill land	IV	VI	IV
Davidson clay, severely eroded strongly sloping phase	III	I	II
Davidson sandy clay loam, 15 to 25 percent slopes	III	I	I
Davidson, ALL OTHER	II	I	I
Dillard fine sandy loam, 2 to 8 percent slopes, rarely flooded	I	III	I
Dogue, ALL	II	I	I
Dogue-Roanoke complex, 0 to 6 percent slopes, rarely flooded	II	I	III
Durham coarse sandy loam, gently sloping phase	II	I	I
Durham coarse sandy loam, sloping phase	III	I	I
Durham loamy sand, 6 to 10 percent slopes, eroded	III	I	I
Durham loamy sand, ALL OTHER	II	I	I
Durham sandy loam, eroded sloping phase	II	I	I

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Map Unit Name	Agri	For	Hort
Durham sandy loam, ALL OTHER	III	I	I
Efland silt loam, eroded gently sloping phase (Badin)	II	II	II
Efland silt loam, eroded sloping phase (Badin)	III	II	II
Efland silt loam, gently sloping phase (Badin)	II	II	II
Efland silt loam, sloping phase (Badin)	II	II	II
Efland silt loam, strongly sloping phase (Badin)	III	II	II
Efland silty clay loam severely eroded strongly sloping phase (Badin)	III	II	II
Efland silty clay loam, severely eroded sloping phase (Badin)	III	II	II
Enon clay loam, 2 to 6 percent slopes, eroded	III	II	II
Enon clay loam, 6 to 10 percent slopes, eroded	III	II	II
Enon clay loam, 10 to 15 percent slopes, eroded	IV	II	II
Enon clay loam, severely eroded sloping phase	III	II	II
Enon clay loam, severely eroded strongly sloping phase	IV	II	II
Enon cobbly loam, 2 to 8 percent slopes	II	II	II
Enon cobbly loam, 8 to 15 percent slopes	III	II	II
Enon complex, gullied	IV	II	IV
Enon fine sandy loam, 2 to 15 percent slopes, very stony	IV	II	II
Enon fine sandy loam, 2 to 6 percent slopes	II	II	II
Enon fine sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Enon fine sandy loam, 2 to 8 percent slopes	II	II	II
Enon fine sandy loam, 6 to 10 percent slopes	III	II	II
Enon fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Enon fine sandy loam, 8 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes	III	II	II
Enon fine sandy loam, 10 to 15 percent slopes, eroded	III	II	II
Enon fine sandy loam, eroded gently sloping phase	II	II	II
Enon fine sandy loam, eroded sloping phase	III	II	II
Enon fine sandy loam, gently sloping phase	II	II	II
Enon fine sandy loam, sloping phase	III	II	II
Enon gravelly loam, 2 to 8 percent slopes	II	II	II
Enon gravelly loam, 8 to 15 percent slopes	III	II	II
Enon loam, 2 to 6 percent slopes	II	II	II
Enon loam, 6 to 10 percent slopes	II	II	II
Enon loam, 6 to 12 percent slopes	III	II	II
Enon loam, eroded gently sloping phase	II	II	II
Enon loam, eroded sloping phase	III	II	II
Enon loam, eroded strongly sloping phase	III	II	II
Enon loam, gently sloping phase	II	II	II
Enon loam, sloping phase	III	II	II
Enon loam, strongly sloping phase	III	II	II
Enon sandy loam, 2 to 8 percent slopes	II	II	II
Enon sandy loam, 8 to 15 percent slopes	III	II	II
Enon very cobbly loam, very stony, ALL	IV	II	IV
Enon very stony loam, ALL	IV	II	IV
Enon-Mayodan complex, 15 to 35 percent slopes, very stony	IV	II	III
Enon-Urban land complex, ALL	IV	II	IV
Enon-Wynott complex, 2 to 8 percent slopes	II	II	II
Enon-Wynott complex, 4 to 15 percent slopes, very bouldery	IV	II	IV
Fairview sandy clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Fairview sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Fairview sandy clay loam, 15 to 25 percent slopes, moderately eroded	IV	II	II
Fairview-Urban land complex, ALL	IV	II	IV

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Map Unit Name	Agri	For	Hort
Fluvaquents-Udifluvents complex, 0 to 3 percent slopes, mounded, occasionally flooded	IV	VI	IV
Gaston clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston clay loam, 8 to 15 percent slopes, eroded	III	II	II
Gaston loam, 15 to 25 percent slopes	III	II	II
Gaston sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Gaston sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Georgeville clay loam, 2 to 6 percent slopes, eroded	II	I	II
Georgeville clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville clay loam, 8 to 15 percent slopes, eroded	III	I	II
Georgeville gravelly loam, 2 to 6 percent slopes	II	I	I
Georgeville gravelly loam, 2 to 8 percent slopes, stony	III	I	II
Georgeville gravelly loam, 6 to 10 percent slopes	II	I	I
Georgeville gravelly loam, 10 to 25 percent slopes	IV	I	II
Georgeville gravelly silt loam, 2 to 8 percent slopes	II	I	I
Georgeville gravelly silt loam, 8 to 15 percent slopes	III	I	II
Georgeville loam, 2 to 6 percent slopes	II	I	I
Georgeville loam, 2 to 8 percent slopes	II	I	I
Georgeville loam, 6 to 10 percent slopes	II	I	I
Georgeville loam, 8 to 15 percent slopes	III	I	I
Georgeville loam, ALL OTHER	IV	I	II
Georgeville silt loam, 2 to 6 percent slopes	II	I	I
Georgeville silt loam, 2 to 6 percent slopes, eroded	III	I	II
Georgeville silt loam, 2 to 8 percent slopes	II	I	I
Georgeville silt loam, 2 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 4 to 15 percent slopes, extremely stony	IV	I	IV
Georgeville silt loam, 6 to 10 percent slopes	II	I	I
Georgeville silt loam, 6 to 10 percent slopes, eroded	III	I	II
Georgeville silt loam, 8 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes	III	I	I
Georgeville silt loam, 10 to 15 percent slopes, eroded	III	I	II
Georgeville silt loam, 10 to 25 percent slopes	IV	I	II
Georgeville silt loam, 15 to 45 percent slopes, extremely bouldery	IV	I	IV
Georgeville silt loam, eroded gently sloping phase	II	I	II
Georgeville silt loam, eroded sloping phase	III	I	II
Georgeville silt loam, eroded strongly sloping phase	III	I	II
Georgeville silt loam, gently sloping phase	II	I	I
Georgeville silt loam, moderately steep phase	III	I	II
Georgeville silt loam, sloping phase	II	I	I
Georgeville silt loam, strongly sloping phase	III	I	I
Georgeville silty clay loam, 2 to 6 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, eroded	II	I	II
Georgeville silty clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Georgeville silty clay loam, 6 to 10 percent slopes, moderately eroded	III	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Georgeville silty clay loam, 8 to 15 percent slopes, moderately eroded	IV	I	II
Georgeville silty clay loam, severely eroded gently sloping phase	III	I	II
Georgeville silty clay loam, severely eroded moderately steep phase	IV	I	III
Georgeville silty clay loam, severely eroded sloping phase	III	I	III
Georgeville silty clay loam, severely eroded strongly sloping phase	IV	I	III
Georgeville-Badin complex, ALL	IV	I	II
Georgeville-Montonia complex, very stony ALL	IV	I	III

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Map Unit Name	Agri	For	Hort
Georgeville-Urban land complex, ALL	IV	I	IV
Goldston, ALL	IV	II	III
Goldston-Badin complex, ALL	IV	II	III
Granville gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes	II	II	I
Granville sandy loam, 2 to 6 percent slopes, eroded	II	II	I
Granville sandy loam, 2 to 8 percent slopes	II	II	I
Granville sandy loam, 6 to 10 percent slopes	III	II	I
Granville sandy loam, 6 to 10 percent slopes, eroded	III	II	I
Granville sandy loam, 10 to 15 percent slopes	IV	II	I
Grover, ALL	IV	II	III
Gullied land, ALL	IV	VI	IV
Halewood stony sandy loam, (Edneyville), ALL	IV	III	II
Hatboro sandy loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	II	II	II
Hayesville and Cecil clay loams, 7 to 14 percent slopes, severely eroded (Cecil and Cecil)	III	II	II
Hayesville and Cecil clay loams, 14 to 25 percent slopes, severely eroded (Pacolet and Pacolet)	IV	II	II
Hayesville and Cecil fine sandy loam, eroded, ALL	IV	II	II
Helena clay loam, severely eroded sloping phase	IV	II	II
Helena coarse sandy loam, sloping phase	IV	II	II
Helena coarse sandy loam, ALL OTHER	III	II	II
Helena fine sandy loam, 2 to 8 percent slopes	III	II	II
Helena sandy loam, 10 to 15 percent slopes	IV	II	II
Helena sandy loam, ALL OTHER	III	II	II
Helena-Sedgefield sandy loams, ALL	III	II	II
Helena-Urban land complex, ALL	IV	II	IV
Helena-Worsham complex, 1 to 6 percent slopes	IV	II	III
Herndon loam, 2 to 6 percent slopes	II	II	I
Herndon loam, 6 to 10 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes	II	II	I
Herndon silt loam, 2 to 6 percent slopes, eroded	II	II	II
Herndon silt loam, 2 to 8 percent slopes	II	II	I
Herndon silt loam, 6 to 10 percent slopes	III	II	I
Herndon silt loam, 6 to 10 percent slopes, eroded	III	II	II
Herndon silt loam, 8 to 15 percent slopes	III	II	I
Herndon silt loam, 10 to 15 percent slopes, eroded	III	II	II
Herndon silt loam, 15 to 25 percent slopes	III	II	I
Herndon silt loam, eroded gently sloping phase	II	II	II
Herndon silt loam, eroded sloping phase	III	II	II
Herndon silt loam, eroded strongly sloping phase	III	II	II
Herndon silt loam, gently sloping phase	II	II	I
Herndon silt loam, moderately steep phase	III	II	I
Herndon silt loam, sloping phase	II	II	I
Herndon silt loam, strongly sloping phase	III	II	I
Herndon silty clay loam, ALL	IV	II	II
Herndon stony silt loam, 2 to 10 percent slopes	III	II	II
Hibriten very cobbly sandy loam, ALL	IV	V	III
Hiwassee clay loam, 8 to 15 percent slopes, eroded	III	II	II
Hiwassee clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Hiwassee clay loam, 10 to 15 percent slopes, eroded	III	II	II

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Map Unit Name	Agri	For	Hort
Hiwassee clay loam, 15 to 30 percent slopes, moderately eroded	IV	II	II
Hiwassee clay loam, ALL OTHER	II	II	II
Hiwassee gravelly loam, 2 to 8 percent slopes	II	II	I
Hiwassee gravelly loam, 8 to 15 percent slopes	II	II	II
Hiwassee loam, 2 to 6 percent slopes	II	II	I
Hiwassee loam, 2 to 6 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 7 percent slopes, eroded	II	II	II
Hiwassee loam, 2 to 8 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes	II	II	I
Hiwassee loam, 6 to 10 percent slopes, eroded	II	II	II
Hiwassee loam, 8 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes	II	II	I
Hiwassee loam, 10 to 15 percent slopes, eroded	III	II	II
Hiwassee loam, 15 to 25 percent slopes	IV	II	II
Hornsboro, ALL	I	I	I
Hulett, ALL	IV	II	II
Hulett-Saw complex, 4 to 15 percent slopes, very rocky	IV	II	III
Hulett-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Iotla sandy loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Iredell clay loam, 2 to 6 percent slopes	III	II	III
Iredell fine sandy loam, 10 to 14 percent slopes (Wilkes)	IV	II	III
Iredell fine sandy loam, 10 to 14 percent slopes, eroded (Wilkes)	IV	II	III
Iredell fine sandy loam, ALL OTHER	III	II	III
Iredell gravelly loam, 1 to 4 percent slopes	III	II	III
Iredell loam, ALL	III	II	III
Iredell sandy loam, ALL	III	II	III
Iredell very stony loam, gently sloping phase (Enon)	IV	II	IV
Iredell-Urban land complex, ALL	IV	II	IV
Iredell-Urban land-Picture complex, 0 to 10 percent slopes	IV	II	IV
Kirksey silt loam, ALL	II	II	II
Kirksey-Cid complex, 2 to 6 percent slopes	III	II	II
Leaksville silt loam, 0 to 4 percent slopes	III	III	III
Leaksville-Urban land complex, 0 to 4 percent slopes	IV	III	IV
Leveled clayey land	IV	VI	IV
Lignum gravelly silt loam, 2 to 8 percent slopes	II	III	II
Lignum loam, 2 to 6 percent slopes	II	III	II
Lignum silt loam, 7 to 12 percent slopes	III	III	II
Lignum silt loam, ALL OTHER	II	III	II
Lloyd clay loam, 2 to 6 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 2 to 10 percent slopes, severely eroded (Pacolet)	II	II	II
Lloyd clay loam, 6 to 10 percent slopes, severely eroded (Gaston)	II	II	II
Lloyd clay loam, 10 to 14 percent slopes, severely eroded (Pacolet)	III	II	III
Lloyd clay loam, 10 to 15 percent slopes, severely eroded (Gaston)	III	II	III
Lloyd clay loam, 14 to 25 percent slopes, severely eroded (Pacolet)	IV	II	IV
Lloyd clay loam, 15 to 25 percent slopes, severely eroded (Gaston)	IV	II	IV
Lloyd clay loam, severely eroded gently sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded sloping phase (Gaston)	II	II	II
Lloyd clay loam, severely eroded strongly sloping phase (Gaston)	III	II	III
Lloyd clay loam, severely eroded, moderately steep phase (Cecil)	IV	II	III
Lloyd fine sandy loam, 2 to 6 percent slopes (Cecil)	II	II	II
Lloyd fine sandy loam, 2 to 6 percent slopes, eroded (Cecil)	II	II	II
Lloyd fine sandy loam, 6 to 10 percent slopes (Cecil)	III	II	II

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Map Unit Name	Agri	For	Hort
Lloyd fine sandy loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes (Pacolet)	II	II	II
Lloyd fine sandy loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd fine sandy loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 2 to 6 percent slopes (Gaston)	II	II	I
Lloyd loam, 2 to 6 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 2 to 6 percent slopes, eroded (Gaston)	II	II	I
Lloyd loam, 2 to 7 percent slopes (Pacolet)	II	II	I
Lloyd loam, 2 to 7 percent slopes, eroded (Pacolet)	II	II	II
Lloyd loam, 6 to 10 percent slopes (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Cecil)	III	II	II
Lloyd loam, 6 to 10 percent slopes, eroded (Davidson)	II	II	II
Lloyd loam, 7 to 10 percent slopes (Pacolet)	III	II	II
Lloyd loam, 7 to 10 percent slopes, eroded (Pacolet)	III	II	II
Lloyd loam, 10 to 14 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 10 to 14 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 10 to 15 percent slopes (Cecil)	IV	II	II
Lloyd loam, 10 to 15 percent slopes, eroded (Davidson)	II	II	III
Lloyd loam, 10 to 15 percent slopes, eroded (Pacolet)	III	II	III
Lloyd loam, 14 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 14 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 15 to 25 percent slopes (Pacolet)	IV	II	II
Lloyd loam, 15 to 25 percent slopes, eroded (Pacolet)	IV	II	III
Lloyd loam, 25 to 40 percent slopes (Pacolet)	IV	II	IV
Lloyd loam, eroded gently sloping phase (Gaston)	III	II	II
Lloyd loam, eroded sloping phase (Cecil)	III	II	II
Lloyd loam, eroded strongly sloping phase (Cecil)	IV	II	II
Lloyd loam, gently sloping phase (Gaston)	II	II	I
Lloyd loam, level phase (Gaston)	II	II	I
Lloyd loam, moderately steep phase (Cecil)	II	II	II
Lloyd loam, sloping phase (Cecil)	II	II	II
Lloyd loam, strongly sloping phase (Cecil)	IV	II	II
Local alluvial land, ALL	IV	III	III
Louisa fine sandy loam, 25 to 45 percent slopes	IV	II	III
Louisa sandy loam, 25 to 45 percent slopes	IV	II	III
Louisburg and Louisa soils, 25 to 55 percent slopes	IV	II	II
Louisburg and Louisa soils, ALL OTHER	IV	II	III
Louisburg coarse sandy loam, ALL	IV	II	II
Louisburg loamy coarse sand, ALL	IV	II	IV
Louisburg loamy sand, 2 to 6 percent slopes	III	II	II
Louisburg loamy sand, 6 to 10 percent slopes	III	II	II
Louisburg loamy sand, 6 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 10 to 15 percent slopes	IV	II	II
Louisburg loamy sand, 15 to 45 percent slopes	IV	II	III
Louisburg sandy loam, ALL	IV	II	II
Louisburg-Wedowee complex, 15 to 25 percent slopes	IV	II	II
Louisburg-Wedowee complex, ALL OTHER	III	II	II
Made land	IV	VI	IV
Madison clay loam, 2 to 6 percent slopes, eroded	III	II	II
Madison clay loam, 6 to 10 percent slopes, eroded	III	II	II
Madison clay loam, eroded, ALL OTHER	IV	II	II

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Map Unit Name	Agri	For	Hort
Madison complex, gullied	IV	II	IV
Madison fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes	II	II	II
Madison fine sandy loam, 2 to 7 percent slopes, eroded	II	II	II
Madison fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison fine sandy loam, 7 to 10 percent slopes, eroded	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison fine sandy loam, 10 to 14 percent slopes, eroded	IV	II	II
Madison fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison fine sandy loam, 14 to 25 percent slopes	IV	II	II
Madison fine sandy loam, 15 to 45 percent slopes	IV	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes	II	II	II
Madison gravelly fine sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison gravelly fine sandy loam, 7 to 10 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 14 percent slopes	III	II	II
Madison gravelly fine sandy loam, 10 to 15 percent slopes	III	II	II
Madison gravelly fine sandy loam, ALL OTHER	IV	II	II
Madison gravelly sandy clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Madison gravelly sandy clay loam, 8 to 15 percent slopes, moderately eroded	IV	II	II
Madison gravelly sandy loam, 10 to 25 percent slopes, eroded	IV	II	II
Madison gravelly sandy loam, ALL OTHER	III	II	II
Madison sandy clay loam, 2 to 8 percent slopes, eroded	III	II	II
Madison sandy clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Madison sandy clay loam, 15 to 25 percent slopes, eroded	IV	II	II
Madison sandy loam, 2 to 6 percent slopes	II	II	II
Madison sandy loam, 2 to 6 percent slopes, eroded	II	II	II
Madison sandy loam, 6 to 10 percent slopes	II	II	II
Madison sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Madison sandy loam, 8 to 15 percent slopes	III	II	II
Madison sandy loam, 10 to 15 percent slopes	III	II	II
Madison sandy loam, ALL OTHER	IV	II	II
Madison-Bethlehem complex, 2 to 8 percent slopes, stony, moderately eroded	III	II	II
Madison-Bethlehem complex, 8 to 15 percent slopes, very stony, moderately eroded	IV	II	III
Madison-Bethlehem-Urban Land complex, 2 to 8 percent slopes	IV	II	IV
Madison-Udorthents complex, 2 to 15 percent slopes, gullied	IV	II	IV
Madison-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Mantachie soils	III	III	II
Masada fine sandy loam, ALL	I	II	I
Masada gravelly sandy clay loam, eroded, ALL	II	II	I
Masada loam, 2 to 8 percent slopes	I	II	I
Masada loam, 8 to 15 percent slopes	II	II	I
Masada sandy clay loam, eroded ALL	II	II	I
Masada sandy loam, 2 to 8 percent slopes	I	II	I
Masada sandy loam, 8 to 15 percent slopes	II	II	I
Masada sandy loam, 15 to 25 percent slopes	IV	II	II
Masada-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Mayodan fine sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan fine sandy loam, 2 to 7 percent slopes	II	I	I

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Map Unit Name	Agri	For	Hort
Mayodan fine sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan fine sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes	III	I	I
Mayodan fine sandy loam, 7 to 10 percent slopes, eroded	III	I	I
Mayodan fine sandy loam, 8 to 15 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes	III	I	I
Mayodan fine sandy loam, 10 to 14 percent slopes, eroded	III	I	II
Mayodan fine sandy loam, ALL OTHER	IV	I	II
Mayodan gravelly sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan gravelly sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan gravelly sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan gravelly sandy loam, 6 to 10 percent slopes, eroded	IV	I	I
Mayodan gravelly sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan gravelly sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy clay loam, 2 to 8 percent slopes, eroded	II	I	II
Mayodan sandy clay loam, 8 to 15 percent slopes, eroded	III	I	II
Mayodan sandy clay loam, 15 to 25 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 2 to 6 percent slopes	II	I	I
Mayodan sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Mayodan sandy loam, 2 to 8 percent slopes	II	I	I
Mayodan sandy loam, 6 to 10 percent slopes	III	I	I
Mayodan sandy loam, 6 to 10 percent slopes, eroded	III	I	I
Mayodan sandy loam, 8 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes	III	I	II
Mayodan sandy loam, 10 to 15 percent slopes, eroded	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes	IV	I	II
Mayodan sandy loam, 15 to 25 percent slopes, stony	IV	I	IV
Mayodan silt loam, 2 to 8 percent slopes	II	I	I
Mayodan silt loam, 8 to 15 percent slopes	III	I	II
Mayodan silt loam, 15 to 25 percent slopes	IV	I	II
Mayodan silt loam, 25 to 45 percent slopes	IV	I	III
Mayodan silt loam, thin, ALL	III	I	II
Mayodan silty clay loam, 2 to 8 percent slopes, eroded	III	I	II
Mayodan silty clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Mayodan-Brickhaven complex, 15 to 30 percent slopes	IV	I	III
Mayodan-Exway complex, eroded, ALL	III	I	II
Mayodan-Pinkston complex, 25 to 45 percent slopes	IV	I	III
Mayodan-Urban land complex, ALL	IV	I	IV
McQueen loam, 1 to 6 percent slopes	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, eroded	II	II	II
Mecklenburg clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Mecklenburg clay loam, 6 to 15 percent slopes, severely eroded	IV	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, eroded	III	II	II
Mecklenburg clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Mecklenburg clay loam, severely eroded sloping phase	IV	II	II
Mecklenburg fine sandy loam, 2 to 6 percent slopes	II	II	I
Mecklenburg fine sandy loam, 2 to 8 percent slopes	II	II	II
Mecklenburg fine sandy loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, 2 to 6 percent slopes, eroded	II	II	II

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Map Unit Name	Agri	For	Hort
Mecklenburg loam, 2 to 7 percent slopes, eroded	II	II	II
Mecklenburg loam, 2 to 8 percent slopes	II	II	I
Mecklenburg loam, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, 6 to 10 percent slopes, eroded	II	II	II
Mecklenburg loam, 7 to 14 percent slopes, eroded	III	II	II
Mecklenburg loam, 8 to 15 percent slopes	III	II	II
Mecklenburg loam, 10 to 15 percent slopes, eroded	III	II	II
Mecklenburg loam, ALL OTHER	IV	II	II
Mecklenburg loam, dark surface variant, 2 to 6 percent slopes	II	II	I
Mecklenburg loam, dark surface variant, 6 to 10 percent slopes	II	II	II
Mecklenburg loam, dark surface variant, 10 to 15 percent slopes	III	II	II
Mecklenburg loam, eroded gently sloping phase	II	II	II
Mecklenburg loam, eroded sloping phase	II	II	II
Mecklenburg loam, eroded strongly sloping phase	III	II	II
Mecklenburg sandy clay loam, eroded, ALL	III	II	II
Mecklenburg-Urban land complex, ALL	IV	II	IV
Miscellaneous water	IV	VI	IV
Misenheimer channery silt loam, 0 to 4 percent slopes	IV	V	III
Misenheimer-Callison complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Cid complex, 0 to 3 percent slopes	IV	V	III
Misenheimer-Kirksey complex, 0 to 5 percent slopes	IV	V	III
Mixed alluvial land, ALL	IV	III	III
Mocksville sandy loam, 2 to 8 percent slopes	II	II	II
Mocksville sandy loam, 8 to 15 percent slopes	III	II	II
Mocksville sandy loam, 15 to 45 percent slopes	IV	II	III
Moderately gullied land, ALL	IV	VI	IV
Monacan and Arents soils	I	III	IV
Monacan loam	I	III	III
Montonia very channery silt loam, 25 to 60 percent slopes, very stony	IV	V	IV
Mooshaunee-Hallison complex, 2 to 8 percent slopes	III	II	II
Mooshaunee-Hallison complex, 8 to 15 percent slopes	IV	II	III
Mooshaunee-Hallison complex, 15 to 25 percent slopes	IV	II	IV
Mooshaunee-Hallison complex, ALL OTHER	IV	II	IV
Nanford gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Nanford silt loam, 2 to 6 percent slopes	II	II	I
Nanford silt loam, 2 to 8 percent slopes	II	II	I
Nanford silt loam, 8 to 15 percent slopes	III	II	II
Nanford silty clay loam, 2 to 6 percent slopes, moderately eroded	III	II	II
Nanford-Badin complex, 6 to 10 percent slopes	III	II	II
Nanford-Badin complex, 10 to 15 percent slopes	IV	II	II
Nanford-Emporia complex, 2 to 8 percent slopes	II	II	I
Nason gravelly loam, 2 to 6 percent slopes	III	II	I
Nason gravelly loam, 6 to 10 percent slopes	III	II	II
Nason gravelly loam, 10 to 25 percent slopes	IV	II	II
Nason gravelly loam, 25 to 50 percent slopes	IV	II	III
Nason gravelly silt loam, 2 to 8 percent slopes	II	II	I
Nason gravelly silt loam, 8 to 15 percent slopes	III	II	II
Nason loam, 2 to 6 percent slopes	II	II	I
Nason loam, 6 to 10 percent slopes	III	II	I
Nason silt loam, 2 to 6 percent slopes	II	II	I
Nason silt loam, 2 to 8 percent slopes	II	II	I
Nason silt loam, 6 to 12 percent slopes	III	II	I

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Map Unit Name	Agri	For	Hort
Nason silt loam, 8 to 15 percent slopes	III	II	I
Nason silt loam, 10 to 15 percent slopes	III	II	I
Nason silt loam, 15 to 25 percent slopes	IV	II	II
Nason stony silt loam, 10 to 15 percent slopes (Uwharrie)	IV	II	IV
Oakboro silt loam, ALL	III	III	III
Orange gravelly loam, 2 to 7 percent slopes	II	II	II
Orange loam, 0 to 2 percent slopes	II	II	II
Orange silt loam, 0 to 3 percent slopes	II	II	II
Orange silt loam, eroded gently sloping moderately well drained variant	III	II	II
Orange silt loam, eroded gently sloping phase	III	II	II
Orange silt loam, eroded sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping moderately well drained variant	III	II	II
Orange silt loam, gently sloping phase	II	II	II
Orange silt loam, nearly level phase	II	II	II
Orange silt loam, sloping moderately well drained variant	III	II	II
Pacolet clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet clay loam, 2 to 8 percent slopes, moderately eroded	II	II	II
Pacolet clay loam, 6 to 10 percent slopes, eroded	III	II	II
Pacolet clay loam, 6 to 10 percent slopes, severely eroded	III	II	II
Pacolet clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet clay loam, 10 to 15 percent slopes, eroded	III	II	II
Pacolet clay loam, 15 to 45 percent slopes, eroded	IV	II	II
Pacolet complex, 10 to 25 percent slopes, severely eroded	IV	II	III
Pacolet fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet fine sandy loam, 6 to 10 percent slopes	III	II	I
Pacolet fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet fine sandy loam, ALL OTHER	IV	II	II
Pacolet gravelly fine sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet gravelly fine sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly fine sandy loam, 15 to 25 percent slopes	IV	II	II
Pacolet gravelly sandy clay loam, 15 to 30 percent slopes, eroded	IV	II	II
Pacolet gravelly sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet gravelly sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet gravelly sandy loam, ALL OTHER	IV	II	II
Pacolet loam, 10 to 15 percent slopes	III	II	II
Pacolet loam, 15 to 25 percent slopes	IV	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 2 to 6 percent slopes, moderately eroded	II	II	II
Pacolet sandy clay loam, 2 to 8 percent slopes, eroded	II	II	II
Pacolet sandy clay loam, 6 to 10 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, eroded	III	II	II
Pacolet sandy clay loam, 8 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, 10 to 15 percent slopes, moderately eroded	III	II	II
Pacolet sandy clay loam, ALL OTHER	IV	II	II
Pacolet sandy loam, 2 to 6 percent slopes	II	II	I
Pacolet sandy loam, 2 to 8 percent slopes	II	II	I
Pacolet sandy loam, 6 to 10 percent slopes	III	II	II
Pacolet sandy loam, 8 to 15 percent slopes	III	II	II
Pacolet sandy loam, 10 to 15 percent slopes	III	II	II
Pacolet sandy loam, ALL OTHER	IV	II	II

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Map Unit Name	Agri	For	Hort
Pacolet soils, 10 to 25 percent slopes	IV	II	III
Pacolet-Bethlehem complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Bethlehem complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Bethlehem complex, ALL OTHER	IV	II	II
Pacolet-Bethlehem complex, 15 to 25 percent slopes, stony	IV	II	III
Pacolet-Bethlehem-Urban Land complex, ALL	IV	II	IV
Pacolet-Madison-Urban land complex, ALL	IV	II	IV
Pacolet-Saw complex, 2 to 8 percent slopes, eroded	III	II	II
Pacolet-Saw complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Pacolet-Saw complex, ALL OTHER	IV	II	II
Pacolet-Udorthents complex, gullied, ALL	IV	II	IV
Pacolet-Urban land complex, ALL	IV	II	IV
Pacolet-Wilkes complex, 8 to 15 percent slopes	III	II	II
Pacolet-Wilkes complex, 15 to 25 percent slopes	IV	II	II
Picture loam, 0 to 3 percent slopes	IV	II	III
Pinkston, ALL	IV	II	III
Pinoka, ALL	IV	II	III
Pinoka-Carbonton complex, 2 to 8 percent slopes	IV	II	III
Pits, ALL	IV	VI	IV
Poindexter and Zion sandy loams, 2 to 8 percent slopes	III	II	II
Poindexter and Zion sandy loams, 8 to 15 percent slopes	IV	II	II
Poindexter and Zion sandy loams, ALL OTHER	IV	II	III
Poindexter fine sandy loam, 25 to 60 percent slopes	IV	II	III
Poindexter loam, 2 to 8 percent slopes	III	II	II
Poindexter loam, 8 to 15 percent slopes	IV	II	II
Poindexter loam, 15 to 45 percent slopes	IV	II	III
Poindexter-Mocksville complex, 2 to 8 percent slopes	IV	II	II
Poindexter-Mocksville complex, 8 to 15 percent slopes	IV	II	II
Poindexter-Mocksville complex, ALL OTHER	IV	II	III
Poindexter-Zion-Urban land complex, 2 to 15 percent slopes	IV	II	IV
Polkton-White Store complex, 2 to 8 percent slopes, severely eroded	III	II	III
Polkton-White Store complex, ALL OTHER	IV	II	III
Quarry, ALL	IV	VI	IV
Rhodhiss, ALL	IV	II	II
Rhodhiss-Bannertown complex, 25 to 50 percent slopes	IV	II	III
Rion fine sandy loam, 2 to 8 percent slopes	III	II	II
Rion fine sandy loam, 8 to 15 percent slopes	IV	II	II
Rion fine sandy loam, 15 to 25 percent slopes	IV	II	II
Rion fine sandy loam, 25 to 60 percent slopes	IV	II	III
Rion loamy sand, 8 to 15 percent slopes	IV	II	II
Rion loamy sand, 15 to 25 percent slopes	IV	II	III
Rion sandy loam, 2 to 8 percent slopes	III	II	II
Rion sandy loam, 8 to 15 percent slopes	III	II	II
Rion sandy loam, 15 to 25 percent slopes	IV	II	II
Rion sandy loam, 15 to 30 percent slopes	IV	II	II
Rion sandy loam, ALL OTHER	IV	II	III
Rion, Pacolet, and Wateree soils, 25 to 60 percent slopes	IV	II	IV
Rion-Ashlar complex, 15 to 35 percent slopes, stony	IV	II	III
Rion-Ashlar complex, 25 to 60 percent slopes, rocky	IV	II	IV
Rion-Ashlar-Rock outcrop complex, 45 to 70 percent slopes	IV	II	IV
Rion-Cliffside complex, 25 to 60 percent slopes, very stony	IV	II	IV
Rion-Hibriten complex, 25 to 45 percent slopes, very stony	IV	II	IV

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Map Unit Name	Agri	For	Hort
Rion-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Rion-Wateree-Wedowee complex, 8 to 15 percent slopes	IV	II	III
Rion-Wedowee complex, ALL	III	II	II
Rion-Wedowee-Ashlar complex, ALL	IV	II	III
Riverview and Buncombe soils, 0 to 3 percent slopes, frequently flooded	II	III	III
Riverview and Toccoa soils, 0 to 4 percent slopes, occasionally flooded	II	III	III
Riverview, frequently flooded, ALL	II	III	III
Riverview, occasionally flooded, ALL	I	III	III
Roanoke, ALL	II	III	III
Roanoke-Wahee complex, 0 to 3 percent slopes, occasionally flooded	II	III	III
Rock outcrop	IV	VI	IV
Rock outcrop-Ashlar complex, 2 to 15 percent slopes	IV	VI	IV
Rock outcrop-Wake complex, ALL	IV	VI	IV
Sauratown channery fine sandy loam, 25 to 60 percent slopes, very stony	IV	IV	IV
Saw-Pacolet complex, ALL	IV	II	II
Saw-Wake Complex, very rocky, ALL	IV	II	IV
Secrest-Cid complex, 0 to 3 percent slopes	III	II	II
Sedgefield fine sandy loam, 1 to 4 percent slopes	II	II	II
Sedgefield fine sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 1 to 6 percent slopes	III	II	II
Sedgefield sandy loam, 2 to 8 percent slopes	III	II	II
Severely gullied land, ALL	IV	VI	IV
Shellbluff loam, 0 to 2 percent slopes, occasionally flooded	II	III	III
Shellbluff silt loam, 0 to 2 percent slopes, frequently flooded	IV	III	III
Skyuka clay loam, 2 to 8 percent slopes, eroded	II	I	II
Skyuka loam, 2 to 8 percent slopes	I	I	II
Spray loam, 0 to 5 percent slopes	IV	II	III
Spray-Urban land complex, 0 to 5 percent slopes	IV	II	IV
Starr loam, ALL	II	I	III
State, ALL	I	I	I
Stoneville loam, 2 to 8 percent slopes	II	II	I
Stoneville loam, 8 to 15 percent slopes	III	II	I
Stoneville loam, 15 to 25 percent slopes	IV	II	II
Stoneville-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Stony land	IV	VI	IV
Swamp	IV	III	IV
Tallapoosa fine sandy loam, ALL	IV	II	III
Tarrus gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tarrus-Georgeville complex, 8 to 15 percent slopes	II	II	I
Tatum and Nason channery silt loams, 15 to 25 percent slopes	IV	II	II
Tatum channery silt loam, ALL	III	II	I
Tatum channery silty clay loam, ALL	III	II	II
Tatum gravelly loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly loam, ALL OTHER	IV	II	II
Tatum gravelly silt loam, 2 to 8 percent slopes	II	II	I
Tatum gravelly silt loam, 8 to 15 percent slopes	III	II	I
Tatum gravelly silt loam, ALL OTHER	IV	II	II
Tatum gravelly silty clay loam, eroded, ALL	III	II	II
Tatum loam, 2 to 6 percent slopes	II	II	I
Tatum loam, 10 to 15 percent slopes	III	II	II
Tatum loam, ALL OTHER	IV	II	II

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Map Unit Name	Agri	For	Hort
Tatum silt loam, 2 to 8 percent slopes	II	II	I
Tatum silt loam, 8 to 15 percent slopes	III	II	I
Tatum silt loam, ALL OTHER	IV	II	II
Tatum silty clay loam, eroded, ALL	III	II	II
Tatum-Badin complex, 2 to 8 percent slopes	III	II	I
Tatum-Badin complex, 2 to 8 percent slopes, eroded	III	II	II
Tatum-Badin complex, 8 to 15 percent slopes	III	II	II
Tatum-Montonia complex, 15 to 30 percent slopes	IV	II	II
Tatum-Montonia complex, ALL OTHER	III	II	II
Tatum-Urban land complex, 2 to 8 percent slopes	IV	II	IV
Tetotum fine sandy loam, 1 to 4 percent slopes	I	I	I
Tetotum silt loam, 0 to 3 percent slopes	I	I	I
Tirzah silt loam, eroded gently sloping phase (Tatum)	III	II	I
Tirzah silt loam, eroded sloping phase (Tatum)	II	II	I
Tirzah silt loam, eroded strongly sloping phase (Tatum)	III	II	II
Tirzah silt loam, gently sloping phase (Stoneville)	II	II	II
Tirzah silt loam, sloping phase (Stoneville)	III	II	II
Tirzah silt loam, strongly sloping phase (Stoneville)	III	II	II
Tirzah silty clay loam, severely eroded gently sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded sloping phase (Tatum)	III	II	II
Tirzah silty clay loam, severely eroded strongly sloping phase (Tatum)	IV	II	II
Toast sandy loam, 2 to 8 percent slopes	II	I	I
Toast sandy loam, 8 to 15 percent slopes	III	I	II
Toccoa, ALL	I	III	III
Turbeville fine sandy loam, 0 to 3 percent slopes	I	II	I
Udorthents, ALL	IV	VI	IV
Udorthents-Pits complex, mounded, 0 to 2 percent slopes, occasionally flooded	IV	VI	IV
Udorthents-Urban land complex, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Urban land-Arents complex, occasionally flooded	IV	III	IV
Urban land-Iredell-Creedmoor complex, 2 to 10 percent slopes	IV	II	IV
Urban land-Masada complex, 2 to 15 percent slopes	IV	II	IV
Uwharrie clay loam, 2 to 8 percent slopes, eroded	III	II	III
Uwharrie clay loam, 8 to 15 percent slopes, eroded	IV	II	III
Uwharrie loam, 15 to 25 percent slopes	IV	II	III
Uwharrie loam, very stony, ALL	IV	II	III
Uwharrie silt loam, 2 to 8 percent slopes	II	II	I
Uwharrie silty clay loam, 2 to 8 percent slopes, eroded	III	II	II
Uwharrie silty clay loam, 2 to 8 percent slopes, moderately eroded	III	II	II
Uwharrie silty clay loam, 8 to 15 percent slopes, eroded	IV	II	II
Uwharrie stony loam, ALL	IV	II	III
Uwharrie stony loam, very bouldery, ALL	IV	II	IV
Uwharrie-Badin complex, ALL	IV	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes	III	II	III
Uwharrie-Tatum complex, 8 to 15 percent slopes, moderately eroded	IV	II	III
Uwharrie-Urban Land, 2 to 8 percent slopes	IV	II	IV
Vance clay loam, severely eroded sloping phase	IV	II	II
Vance coarse sandy loam, 2 to 8 percent slopes	II	II	II
Vance coarse sandy loam, eroded gently sloping phase	III	II	II
Vance coarse sandy loam, eroded sloping phase	III	II	II
Vance coarse sandy loam, gently sloping phase	II	II	II

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Map Unit Name	Agri	For	Hort
Vance sandy clay loam, ALL	III	II	II
Vance sandy loam, 2 to 6 percent slopes	II	II	II
Vance sandy loam, 2 to 6 percent slopes, eroded	III	II	II
Vance sandy loam, 2 to 8 percent slopes	II	II	II
Vance sandy loam, 6 to 10 percent slopes	III	II	II
Vance sandy loam, 6 to 10 percent slopes, eroded	III	II	II
Vance sandy loam, 8 to 15 percent slopes	III	II	II
Vance sandy loam, 10 to 15 percent slopes	III	II	II
Vance sandy loam, eroded gently sloping phase	III	II	II
Vance sandy loam, eroded moderately sloping phase	III	II	II
Vance sandy loam, eroded strongly sloping phase	IV	II	II
Vance sandy loam, gently sloping phase	II	II	II
Vance-Urban land complex, 2 to 10 percent slopes	IV	II	IV
Wadesboro clay loam, 2 to 8 percent slopes, moderately eroded	II	I	II
Wadesboro clay loam, 8 to 15 percent slopes, moderately eroded	III	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes (Mayodan)	II	I	II
Wadesboro fine sandy loam, 2 to 7 percent slopes, eroded (Mayodan)	II	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 7 to 10 percent slopes, eroded (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes (Mayodan)	III	I	II
Wadesboro fine sandy loam, 10 to 14 percent slopes, eroded (Mayodan)	IV	I	II
Wadesboro fine sandy loam, 14 to 30 percent slopes (Mayodan)	IV	I	II
Wahee, ALL	II	III	I
Wake soils, ALL	IV	II	III
Wake-Saw-Wedowee complex, 2 to 8 percent slopes, rocky	IV	II	III
Wake-Wateree complex, 15 to 30 percent slopes, very rocky	IV	II	III
Wake-Wateree-Wedowee complex, 8 to 15 percent slopes, rocky	IV	II	III
Warne and Roanoke fine sandy loams (Dogue)	IV	III	II
Wateree fine sandy loam, ALL	IV	II	II
Wateree-Rion complex, 40 to 95 percent slopes	IV	II	III
Wateree-Rion-Wedowee complex, 15 to 30 percent slopes	IV	II	III
Wedowee coarse sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee coarse sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee loam, 2 to 8 percent slopes	II	I	I
Wedowee loam, 8 to 15 percent slopes	III	I	II
Wedowee loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy clay loam, 8 to 15 percent slopes, eroded	IV	I	II
Wedowee sandy loam, 2 to 10 percent slopes, extremely bouldery	IV	I	IV
Wedowee sandy loam, 2 to 15 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 2 to 6 percent slopes	II	I	I
Wedowee sandy loam, 2 to 6 percent slopes, eroded	II	I	II
Wedowee sandy loam, 2 to 8 percent slopes	II	I	I
Wedowee sandy loam, 6 to 10 percent slopes	III	I	II
Wedowee sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wedowee sandy loam, 6 to 15 percent slopes	III	I	II
Wedowee sandy loam, 8 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes	III	I	II
Wedowee sandy loam, 10 to 15 percent slopes, eroded	III	I	II
Wedowee sandy loam, 10 to 25 percent slopes	III	I	II
Wedowee sandy loam, 15 to 25 percent slopes	IV	I	II
Wedowee sandy loam, 15 to 35 percent slopes, bouldery	IV	I	III
Wedowee sandy loam, 15 to 40 percent slopes	IV	I	II

MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Wedowee-Louisburg complex, 2 to 6 percent slopes	II	I	II
Wedowee-Louisburg complex, ALL OTHER	III	I	III
Wedowee-Urban land-Udorthents complex, 2 to 10 percent slopes	IV	I	IV
Wehadkee and Bibb soils	IV	III	III
Wehadkee, ALL	IV	III	III
White Store clay loam, ALL	IV	II	III
White Store fine sandy loam, moderately eroded, ALL	IV	II	III
White Store loam, 8 to 15 percent slopes	IV	II	III
White Store loam, ALL OTHER	III	II	III
White Store sandy loam, 2 to 6 percent slopes	III	II	III
White Store sandy loam, ALL OTHER	IV	II	III
White Store silt loam, 8 to 15 percent slopes	IV	II	III
White Store silt loam, ALL OTHER	III	II	III
White Store-Polkton complex, ALL	IV	II	III
White Store-Urban land complex, ALL	IV	II	IV
Wickham fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 7 percent slopes, eroded	II	I	I
Wickham fine sandy loam, 2 to 8 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	I
Wickham fine sandy loam, 6 to 10 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 7 to 14 percent slopes, eroded	III	I	II
Wickham fine sandy loam, 10 to 15 percent slopes	III	I	II
Wickham sandy loam, ALL	I	I	I
Wilkes, ALL	IV	II	III
Wilkes-Poindexter-Wynott complex, ALL	IV	II	III
Wilkes-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Winnsboro fine sandy loam, 2 to 8 percent slopes	II	II	I
Winnsboro loam, 2 to 8 percent slopes	III	II	I
Winnsboro loam, 8 to 15 percent slopes	IV	II	II
Winnsboro-Wilkes complex, 2 to 8 percent slopes	III	II	II
Winnsboro-Wilkes complex, ALL OTHER	IV	II	III
Woolwine-Fairview complex, 2 to 8 percent slopes, moderately eroded	III	II	II
Woolwine-Fairview complex, moderately eroded, ALL OTHER	IV	II	II
Woolwine-Fairview-Urban land complex, ALL	IV	II	IV
Worsham, ALL	IV	III	III
Wynott cobbly loam, 2 to 10 percent slopes, extremely stony	IV	II	IV
Wynott loam, 2 to 8 percent slopes	III	II	II
Wynott-Enon complex, 2 to 8 percent slopes	II	II	II
Wynott-Enon complex, 2 to 8 percent slopes, moderately eroded	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes	II	II	II
Wynott-Enon complex, 8 to 15 percent slopes, moderately eroded	III	II	II
Wynott-Enon complex, 15 to 25 percent slopes	IV	II	II
Wynott-Enon complex, extremely bouldery, ALL	IV	II	IV
Wynott-Wilkes-Poindexter complex, 2 to 8 percent slopes	IV	II	II
Wynott-Winnsboro complex, 2 to 8 percent slopes	II	II	II
Wynott-Winnsboro complex, 8 to 15 percent slopes	II	II	II
Wynott-Winnsboro complex, 15 to 25 percent slopes	IV	II	II
Zion gravelly loam, 2 to 8 percent slopes	III	II	II
Zion gravelly loam, 8 to 15 percent slopes	IV	II	II
Zion-Enon complex, 2 to 8 percent slopes	III	II	III

MLRA136 – Piedmont

Map Unit Name	Agri	For	Hort
Zion-Enon complex, 8 to 15 percent slopes	IV	II	II
Zion-Mocksville complex, 25 to 45 percent slopes	IV	II	III
Zion-Wilkes complex, 8 to 15 percent slopes	IV	II	II
Zion-Winnsboro-Mocksville complex, ALL	IV	II	II

MLRA137 – Sandhills

Map Unit Name	Agri	For	Hort
Ailey gravelly loamy sand, 8 to 15 percent slopes	III	V	III
Ailey gravelly loamy sand, 15 to 25 percent slopes	IV	V	IV
Ailey loamy sand, ALL	III	V	III
Ailey sand, moderately wet, 0 to 6 percent slopes	II	V	II
Ailey-Urban land complex, ALL	IV	V	IV
Bibb loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Blaney loamy sand, 2 to 8 percent slopes	II	II	II
Blaney loamy sand, 8 to 15 percent slopes	III	II	III
Blaney-Urban land complex, ALL	IV	II	IV
Bragg sandy loam, 1 to 4 percent slopes	IV	V	IV
Candor and Wakulla soils, 8 to 15 percent slopes	IV	V	IV
Candor sand, ALL	IV	V	IV
Candor-Urban land complex, 2 to 12 percent slopes	IV	V	IV
Dothan gravelly loamy sand, 0 to 6 percent slopes	I	II	I
Dothan loamy sand, ALL	I	II	I
Emporia loamy sand, ALL	II	II	II
Faceville sandy clay loam, 2 to 6 percent slopes, eroded	II	II	II
Fuquay, ALL	II	II	II
Fuquay-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Gilead loamy sand, ALL	II	II	II
Johns fine sandy loam, 0 to 2 percent slopes	I	I	I
Johnston, ALL	IV	III	IV
Kalmia sandy loam, wet substratum, 0 to 2 percent slopes	I	II	I
Kenansville loamy sand, 0 to 4 percent slopes	II	I	II
Lakeland, ALL	IV	V	IV
Lakeland-Urban land complex, 1 to 8 percent slopes	IV	V	IV
Lillington gravelly sandy loam, 2 to 8 percent slopes	III	II	III
Lillington gravelly sandy loam, 8 to 15 percent slopes	IV	II	IV
Lillington gravelly sandy loam, 15 to 25 percent slopes	IV	II	IV
Pactolus sand, 0 to 3 percent slopes	IV	II	IV
Paxville fine sandy loam, 0 to 2 percent slopes	I	III	I
Pelion loamy sand, 0 to 2 percent slopes	II	II	II
Pelion loamy sand, 1 to 4 percent slopes	IV	II	IV
Pelion loamy sand, 2 to 8 percent slopes	III	II	III
Pelion loamy sand, 8 to 15 percent slopes	IV	II	IV
Pelion-Urban land complex, ALL	IV	II	IV
Pelion-Urban land complex, 8 to 15 percent slopes	IV	II	IV
Pocalla loamy sand, 0 to 6 percent slopes	II	II	II
Rains fine sandy loam, 0 to 2 percent slopes	III	I	III
Tetotum silt loam, 0 to 3 percent slopes, rarely flooded	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land, ALL	IV	VI	IV
Vaocluse gravelly loamy sand, 2 to 8 percent slopes	III	II	III
Vaocluse gravelly loamy sand, 8 to 15 percent slopes	IV	II	IV
Vaocluse gravelly loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse gravelly sandy loam, ALL	III	II	III
Vaocluse gravelly sandy loam, 8 to 15 percent slopes	III	II	III
Vaocluse gravelly sandy loam, 15 to 25 percent slopes	III	II	III
Vaocluse loamy sand, 2 to 8 percent slopes	II	II	II
Vaocluse loamy sand, 8 to 15 percent slopes	III	II	III
Vaocluse loamy sand, 15 to 25 percent slopes	IV	II	IV
Vaocluse very gravelly loamy sand, ALL	IV	II	IV

MLRA137 – Sandhills

Map Unit Name	Agri	For	Hort
Vaucluse-Gilead loamy sands, 15 to 25 percent slopes	IV	II	IV
Vaucluse-Urban land complex, ALL	IV	II	IV
Wakulla and Candor soils, 0 to 8 percent slopes	IV	V	IV
Wakulla sand, ALL	IV	V	IV
Wakulla-Candor-Urban land complex, 0 to 10 percent slopes	IV	V	IV
Wehadkee fine sandy loam	IV	III	IV
Wehadkee loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Alaga, ALL	IV	II	IV
Alpin, ALL	IV	II	IV
Altavista, ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe fine sandy loam	II	I	II
Augusta, ALL	II	I	II
Autryville fine sand, 1 to 4 percent slopes	IV	II	IV
Autryville, ALL OTHER	III	II	III
Aycock, ALL ERODED	II	I	II
Aycock, ALL OTHER	I	I	I
Ballahack loam, 0 to 2 percent slopes, occasionally flooded	I	I	I
Bayboro, ALL	I	I	I
Baymeade and Marvyn soils, 6 to 12 percent slopes	IV	V	IV
Baymeade fine sand, ALL	IV	V	IV
Baymeade-Urban land complex, 0 to 6 percent slopes	IV	V	IV
Bethera, ALL	II	I	II
Bibb and Johnston loams, frequently flooded	IV	III	IV
Bibb, ALL	IV	III	IV
Bladen, ALL	III	I	III
Blanton, ALL	IV	V	IV
Bohicket, ALL	IV	VI	IV
Bonneau loamy fine sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 0 to 4 percent slopes	II	II	II
Bonneau loamy sand, 0 to 6 percent slopes	II	II	II
Bonneau loamy sand, 6 to 10 percent slopes	III	II	III
Bonneau loamy sand, 6 to 12 percent slopes	III	II	III
Borrow pits	IV	VI	IV
Bragg, ALL	IV	VI	IV
Brookman loam, frequently flooded	IV	III	IV
Butters loamy fine sand, 0 to 3 percent slopes	III	II	III
Byars loam	II	III	II
Cainhoy, ALL	IV	V	IV
Cape Fear loam, ALL	I	I	I
Caroline fine sandy loam, ALL	II	II	II
Carteret, ALL	IV	VI	IV
Centenary fine sand	IV	II	IV
Chastain and Chenneby soils, frequently flooded	IV	III	IV
Chastain silt loam, frequently flooded	IV	III	IV
Chewacla and Chastain soils, frequently flooded	IV	III	IV
Chewacla loam, frequently flooded	IV	III	IV
Chipley sand	IV	II	IV
Chowan silt loam	IV	III	IV
Conetoe, ALL	III	II	III
Congaree silt loam, 0 to 4 percent slopes, occasionally flooded	I	III	I
Corolla fine sand	IV	VI	IV
Coxville, ALL	II	I	II
Craven clay loam, 4 to 12 percent slopes, eroded	IV	I	IV
Craven fine sandy loam, 0 to 1 percent slopes	II	I	II
Craven fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven fine sandy loam, 1 to 6 percent slopes, eroded	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes	III	I	III
Craven fine sandy loam, 4 to 8 percent slopes, eroded	IV	I	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Craven fine sandy loam, 6 to 10 percent slopes	IV	I	IV
Craven fine sandy loam, 8 to 12 percent slopes, eroded	IV	I	IV
Craven loam, 1 to 4 percent slopes	II	I	II
Craven loam, 1 to 4 percent slopes, eroded	III	I	III
Craven silt loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 1 to 4 percent slopes	II	I	II
Craven very fine sandy loam, 4 to 8 percent slopes	IV	I	IV
Craven-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Croatan muck, frequently flooded	III	V	III
Croatan muck, ALL OTHER	II	V	II
Dogue sandy loam, 0 to 2 percent slopes	II	I	II
Dogue sandy loam, 2 to 6 percent slopes	III	I	III
Dogue sandy loam, 6 to 12 percent slopes	IV	I	IV
Dorovan, ALL	IV	V	IV
Duckston fine sand	IV	VI	IV
Echaw, ALL	IV	V	IV
Exum fine sandy loam, 0 to 1 percent slopes	I	II	I
Exum fine sandy loam, 1 to 6 percent slopes	II	II	II
Exum loam, 0 to 2 percent slopes	I	II	I
Exum silt loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 0 to 2 percent slopes	I	II	I
Exum very fine sandy loam, 2 to 5 percent slopes	II	II	II
Exum-Urban land complex, 0 to 2 percent slopes	IV	II	IV
Foreston loamy fine sand, ALL	II	II	II
Goldsboro sandy loam, 1 to 6 percent slopes	I	I	I
Goldsboro, ALL OTHER	I	I	I
Goldsboro-Urban land complex, ALL	IV	I	IV
Grantham, ALL	I	I	I
Grifton, ALL	II	I	II
Hobonny muck	IV	VI	IV
Icaria fine sandy loam, ALL	II	I	II
Invershiel-Pender complex, 0 to 2 percent slopes	I	II	I
Johns, ALL	II	I	II
Johnston and Pamlico soils, 0 to 1 percent slopes, frequently flooded	IV	III	IV
Johnston soils	IV	III	IV
Kalmia, ALL	II	II	II
Kenansville, ALL	III	II	III
Kinston loam, frequently flooded	IV	III	IV
Kureb, ALL	IV	V	IV
Lafitte muck	IV	VI	IV
Lakeland sand, 0 to 6 percent slopes	IV	V	IV
Leaf, ALL	III	I	III
Lenoir, ALL	III	I	III
Leon, ALL	IV	V	III
Leon-Urban land complex	IV	V	IV
Liddell silt loam	II	I	II
Lucy loamy sand, 0 to 6 percent slopes	II	II	II
Lumbee, ALL	II	I	II
Lynchburg, ALL	II	I	II
Lynchburg-Urban land complex	IV	I	IV
Lynn Haven sand	IV	II	IV
Mandarin, ALL	IV	V	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Mandarin-Urban land complex	IV	V	IV
Marvyn and Craven soils, 6 to 12 percent slopes	IV	I	IV
Marvyn, ALL	IV	I	IV
Masada sandy loam, 0 to 4 percent slopes	I	II	I
Masontown, ALL	IV	III	IV
Masontown mucky fine sandy loam and Muckalee sandy loam, frequently flooded	IV	III	IV
Meggett fine sandy loam, frequently flooded	IV	III	IV
Meggett, ALL OTHER	III	I	III
Mine pits	IV	VI	IV
Muckalee loam, ALL	IV	III	IV
Murville, ALL	IV	V	IV
Nahunta, ALL	I	I	I
Nakina fine sandy loam	I	I	I
Nawney loam, 0 to 2 percent slopes, frequently flooded	IV	III	IV
Newhan, ALL	IV	VI	IV
Newhan-Corolla complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Noboco fine sandy loam, 0 to 2 percent slopes	I	I	I
Noboco fine sandy loam, 2 to 6 percent slopes	II	I	II
Norfolk, ALL	II	II	II
Norfolk-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Ocilla loamy fine sand, 0 to 4 percent slopes	IV	II	IV
Olustee loamy sand, sandy subsoil variant (Murville)	IV	II	IV
Onslow, ALL	II	II	II
Osier loamy sand, loamy substratum	IV	I	IV
Pactolus, ALL	IV	II	IV
Pamlico muck, frequently flooded	IV	V	IV
Pamlico muck, ALL OTHER	III	V	III
Pantego, ALL	I	I	I
Paxville sandy loam	II	III	II
Pender fine sandy loam	II	I	II
Pender-Urban land complex	IV	I	IV
Pits, ALL	IV	VI	IV
Pocalla loamy sand, 0 to 6 percent slopes	III	II	III
Rains, ALL	I	I	I
Rains-Urban land complex	IV	I	IV
Rimini sand 1 to 6 percent slopes	IV	V	IV
Roanoke, frequently flooded	IV	III	IV
Roanoke, ALL OTHER	II	III	II
Rumford, ALL	III	II	III
Rutlege mucky loamy fine sand	IV	V	IV
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Stallings, ALL	II	II	II
State fine sandy loam, 0 to 2 percent slopes	I	I	I
State fine sandy loam, 2 to 6 percent slopes	II	I	II
State loamy sand, 0 to 2 percent slopes	I	I	I
Stockade fine sandy loam	I	I	I
Suffolk loamy sand, 10 to 30 percent slopes	I	II	I
Swamp	IV	III	IV
Tarboro, ALL	IV	II	IV
Tarboro-Urban land complex, 0 to 6 percent slopes	IV	II	IV

MLRA153A – Lower Coastal Plain

Map Unit Name	Agri	For	Hort
Tomahawk fine sand, 0 to 3 percent slopes	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy fine sand	IV	II	IV
Tomahawk loamy sand, 0 to 3 percent slopes	III	II	III
Tomotley, ALL	I	I	I
Torhunta, ALL	II	I	II
Torhunta-Urban land complex	IV	I	IV
Tuckerman fine sandy loam	II	II	II
Udorthents, ALL	IV	VI	IV
Udults, steep	IV	VI	IV
Umbric Ochraqualfs	IV	VI	IV
Urban land	IV	VI	IV
Valhalla fine sand, 0 to 6 percent slopes	III	II	III
Wagram loamy fine sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 6 to 10 percent slopes	III	II	III
Wagram loamy sand, 0 to 6 percent slopes	II	II	II
Wagram loamy sand, 10 to 15 percent slopes	IV	II	IV
Wahee, ALL	II	I	II
Wando fine sand, 0 to 6 percent slopes	IV	II	IV
Wando-Urban land complex, 0 to 6 percent slopes	IV	II	IV
Wakulla sand, ALL	IV	V	IV
Wasda muck	I	I	I
Wehadkee silt loam	IV	III	IV
Wickham fine sandy loam, 0 to 2 percent slopes	I	I	I
Wickham fine sandy loam, 2 to 6 percent slopes	II	I	II
Wickham fine sandy loam, 6 to 10 percent slopes	II	I	II
Wickham loamy sand, 1 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 2 percent slopes	I	I	I
Wickham sandy loam, 0 to 6 percent slopes	II	I	II
Wickham sandy loam, 0 to 6 percent slopes, rarely flooded	II	I	II
Wickham sandy loam, 2 to 6 percent slopes	II	I	II
Wickham-Urban land complex, 2 to 10 percent slopes	IV	I	IV
Wilbanks, ALL	IV	III	IV
Winton, ALL	IV	I	IV
Woodington, ALL	II	II	II
Wrightsboro fine sandy loam 0 to 2 percent slopes	I	I	I
Yaupon silty clay loam, 0 to 3 percent slopes	III	VI	III

MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Acredale silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Altavista ,ALL	I	I	I
Altavista-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Arapahoe, ALL	I	I	I
Argent, ALL	II	I	II
Augusta ,ALL	II	I	II
Augusta-Urban land complex	IV	I	IV
Backbay mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Ballahack fine sandy loam, occasionally flooded	I	I	I
Barclay very fine sandy loam	I	I	I
Bayboro, ALL	I	I	I
Baymeade ,ALL	IV	V	IV
Baymeade-Urban land complex 1 to 6 percent slopes	IV	V	IV
Beaches, ALL	IV	VI	IV
Beaches-Newhan association	IV	VI	IV
Beaches-Newhan complex, ALL	IV	VI	IV
Belhaven muck, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Belhaven muck, ALL OTHER	II	V	II
Bertie ,ALL	II	I	II
Bibb soils	IV	III	IV
Bladen ,ALL	III	I	III
Bohicket silty clay loam	IV	VI	IV
Bojac, ALL	III	II	III
Bolling loamy fine sand, 0 to 3 percent slopes, rarely flooded	II	I	II
Borrow pits	IV	VI	IV
Brookman loam, 0 to 2 percent slopes, rarely flooded	II	I	II
Brookman mucky loam, frequently flooded	IV	III	IV
Brookman mucky silt loam	I	I	I
Cape Fear, ALL	I	I	I
Carteret, ALL	IV	VI	IV
Chapanoke silt loam, ALL	I	I	I
Charleston loamy fine sand	III	II	III
Chowan, ALL	IV	III	IV
Conaby muck, ALL	II	I	II
Conetoe, ALL	III	II	III
Corolla, ALL	IV	VI	IV
Corolla-Duckston complex, ALL	IV	VI	IV
Corolla-Urban land complex	IV	VI	IV
Currituck, ALL	IV	VI	IV
Dare muck	IV	V	IV
Deloss fine sandy loam	I	III	I
Deloss mucky loam, frequently flooded	IV	III	IV
Delway muck, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Dogue, ALL	II	I	II
Dorovan, ALL	IV	V	IV
Dragston, ALL	II	I	II
Duckston, ALL	IV	VI	IV
Duckston-Corolla complex, 0 to 6 percent slopes, rarely flooded	IV	VI	IV
Dune land, ALL	IV	VI	IV
Dune land-Newhan complex, 2 to 40 percent slopes	IV	VI	IV
Elkton, ALL	II	I	II
Engelhard loamy very fine sand, 0 to 2 percent slopes, frequently flooded	IV	III	IV

MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Engelhard loamy very fine sand, 0 to 2 percent slopes, rarely flooded	II	III	II
Fallsington fine sandy loam	IV	I	IV
Fork fine sandy loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Fork loamy fine sand	II	I	II
Fortescue, ALL	I	III	I
Fripp fine sand, 2 to 30 percent slopes	IV	VI	IV
Galestown loamy fine sand	IV	II	IV
Gullrock muck, 0 to 2 percent slopes, rarely flooded	II	I	II
Hobonny muck, 0 to 1 percent slopes, frequently flooded	IV	VI	IV
Hobucken, ALL	IV	VI	IV
Hyde, ALL	I	I	I
Hydeland silt loam, 0 to 2 percent slopes, rarely flooded	I	I	I
Icaria loamy fine sand, 0 to 2 percent slopes, rarely flooded	II	I	II
Johns loamy sand, 0 to 2 percent slopes	II	I	II
Klej loamy fine sand	IV	II	IV
Kureb sand 1 to 8 percent slopes	IV	V	IV
Kureb-Urban land complex 1 to 8 percent slopes	IV	V	IV
Lafitte muck, ALL	IV	VI	IV
Lakeland sand 1 to 8 percent slopes	IV	V	IV
Leaf silt loam	III	I	III
Lenoir, ALL	III	I	III
Leon fine sand, 0 to 2 percent slopes, rarely flooded	IV	V	III
Leon sand	IV	V	III
Longshoal mucky peat, 0 to 1 percent slopes, very frequently flooded	IV	VI	IV
Lynn Haven, ALL	IV	II	IV
Made land and dumps	IV	VI	IV
Masontown mucky fine sandy loam	IV	III	IV
Matapeake fine and very fine sandy loams	I	II	I
Mattapex, ALL	II	I	II
Munden, ALL	II	I	II
Newhan, ALL	IV	VI	IV
Newhan-Beaches complex,	IV	VI	IV
Newhan-Corolla complex, ALL	IV	VI	IV
Newhan-Corolla-Urban land complex, 0 to 30 percent slopes	IV	VI	IV
Newhan-Urban land complex, ALL	IV	VI	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, frequently flooded	IV	V	IV
Newholland mucky loamy sand, 0 to 2 percent slopes, rarely flooded	I	V	I
Nimmo, ALL	II	I	II
Nixonton very fine sandy loam	I	I	I
Osier fine sand, ALL	IV	I	IV
Othello, ALL	I	II	I
Ousley fine sand, ALL	IV	V	IV
Pactolus fine sand	IV	II	IV
Pasquotank, ALL	I	I	I
Paxville mucky fine sandy loam	II	III	II
Perquimans, ALL	I	I	I
Pettigrew muck, ALL	II	I	II
Pits, mine	IV	VI	IV
Pocomoke, ALL	II	I	II
Ponzer, ALL	II	V	II
Portsmouth, ALL	I	I	I
Psamments, 0 to 6 percent slopes	IV	VI	IV

MLRA153B – Tidewater Area

Map Unit Name	Agri	For	Hort
Pungo muck, ALL	III	V	III
Roanoke, ALL	II	I	II
Roper muck, ALL	I	I	I
Sassafras loamy fine sand	II	I	II
Scuppernong muck, ALL	II	V	II
Seabrook, ALL	IV	II	IV
Seabrook-Urban land complex	IV	II	IV
Seagate fine sand	IV	II	IV
Seagate-Urban land complex	IV	II	IV
State fine sandy loam, ALL	I	I	I
State loamy fine sand, ALL	II	I	II
State sandy loam, ALL	I	I	I
State-Urban land complex, 0 to 2 percent slopes	IV	I	IV
Stockade loamy fine sand	I	III	I
Stockade mucky loam, ALL	IV	III	IV
Stono, ALL	I	I	I
Tarboro sand, ALL	IV	II	IV
Tidal marsh	IV	VI	IV
Tomotley fine sandy loam, ALL	I	I	I
Udorthents, ALL	IV	VI	IV
Urban land ALL	IV	VI	IV
Wahee, ALL	II	I	II
Wakulla sand, ALL	IV	V	IV
Wando, ALL	IV	II	IV
Wasda muck ALL	I	I	I
Weeksville loam, 0 to 2 percent slopes, frequently flooded	IV	I	IV
Weeksville, ALL OTHER	I	I	I
Wickham loamy sand, 0 to 4 percent slopes	II	I	II
Woodstown fine sandy loam	I	I	I
Wysocking very fine sandy loam, 0 to 3 percent slopes, rarely flooded	I	III	I
Yaupon fine sandy loam, 0 to 3 percent slopes	III	VI	III
Yeopim loam, 0 to 2 percent slopes	I	I	I
Yeopim loam, 2 to 6 percent slopes	II	I	II
Yeopim silt loam, ALL	I	I	I
Yonges, ALL	I	I	I

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – NEW BUSINESS

MEETING DATE: October 11, 2022

11(A). Tax Administrator Abby Braswell will be requesting approval of a budget amendment related to the foreclosure and acquisition of two properties. A copy of the budget amendment requests are attached. Ms. Braswell and County Attorney Ridenour can provide further information and answer questions at the meeting.

11(B). Planning Director Joe Allen will be requesting approval of a partial release of the cash performance guarantee being held by Macon County in conjunction with Mountain Breeze Subdivision. The performance guarantee was in the amount of \$51,025 which was 125% of estimated cost of improvements yet to be completed by the developer including paving of roads and installation of shared septic systems. Old Mud Creek, LLC is requesting that \$32,125 be released, this is the amount estimated to install the shared septic systems plus 125%. See attached supporting documentation including a letter from Macon County Environmental Health stating the shared systems have been installed and inspected.

11(C). Mr. Allen will be also requesting consideration and approval of a cash performance guarantee with developer Tom Murdoch associated with Munro Estates Subdivision. The performance guarantee will be in cash, in the amount of \$37,500 which is 125% of the estimated cost to complete required paving of roads within the subdivision. See attached supporting documentation.

11(D). Finance Director Lori Carpenter will present a resolution exempting engineering services for bank stabilization on the Little Tennessee River Greenway. A copy of that resolution is included in the packet. Mrs. Carpenter can provide additional details at the meeting.

11(E). County Manager Roland will request approval of an agreement with CRAVE and appropriation of funds for the courtroom cabling project. A copy of the agreement to install cabling in two courtrooms so that audio and video court transmissions can occur is attached. Mr. Roland is requesting the appropriation of \$20,000 from fund balance to cover the cost of the project. The estimated cost of approximately \$8,613 per courtroom could not be included in the agreement and has been rounded up for the appropriation request.



**MACON COUNTY TAX OFFICE
5 WEST MAIN STREET
FRANKLIN, NC 28734**

MEMORANDUM

To: Macon County Board of Commissioners
From: Abby Braswell *AB*
cc: Derek Roland
Date: October 11, 2022
Re: Budget Amendment Request for foreclosed property

This request is for funds to be allocated to our land account in order to close two previous tax foreclosures and one current foreclosure. Macon County was the final bidder in each of the three foreclosures since no other bids were placed. Lot O parcel 7517448411 in Watauga Vista requires \$1,301.08, Lot 1 and Lot 2 in Chartoogechaye Creek Campground parcel 6553850133 and 6553850151 requires \$15,725.00 and Lot #307 in Wildflower Subdivision 7507684263 requires \$16,300.00 . The total amount to be allocated is \$33,327

A check will be issued to Ridenour and Goss PA Trust account then a check will be issued from Ridenour and Goss PA Trust to the Macon County Tax Collector.

I am asking you to allocate these funds so that we can closed the three foreclosure cases that are open. Thank you for your consideration.

MACON COUNTY BUDGET AMENDMENT
 AMENDMENT #

FROM: Abby Braswell

DEPARTMENT: Tax office

EXPLANATION: Move funds to land for purchase of foreclosed property to Macon County

ACCOUNT	DESCRIPTION	INCREASE	DECREASE
113840-417900	Fund Balance Appropriated	\$33,327	
114140-557000	Land	\$33,327	

REQUESTED BY DEPARTMENT HEAD: Abby Braswell Tax Administrator

RECOMMENDED BY FINANCE OFFICER _____

APPROVED BY COUNTY MANAGER _____

ACTION BY BOARD OF COMMISSIONERS _____

APPROVED AND ENTERED ON MINUTES DATED _____

CLERK _____

Abby Braswell

From: Kelly Langteau-Ball <kelly@sylvalawyers.com>
Sent: Friday, September 16, 2022 1:25 PM
To: abraswell@maconnc.org
Cc: Eric Ridenour; lhall@maconnc.org; droland@maconnc.org
Subject: Re: Old tax foreclosures Macon County highest bidder and need to be closed.

Abby:
It can be all one check made payable to "Ridenour & Goss, PA Trust Account" and just attention to me, Kelly Ball and we will take it from there. Thanks Abby!

On Fri, Sep 16, 2022 at 1:11 PM Abby Braswell <abraswell@maconnc.org> wrote:

Good afternoon Kelly. Thank you for sending this over. I will add this to our budget amendment that will be submitted to the Commissioners at the October 11th Commissioner meeting. Since Eric asked for two checks for the last two foreclosures does that mean each case has to have a check and we cannot write one check to you for all three of the cases? Just want to make sure.

After the approval in October I will send check request up to finance and they will cut checks that week and I will mail them to you on Friday. Where do I mail them and who do I put them in care of?

Thank you and have a great weekend.

Abby Braswell

Tax Administrator

Macon County Tax Office

5 West Main St.

Franklin, NC 28734

(828)349-2148

abraswell@maconnc.org

From: Kelly Langteau-Ball <kelly@sylvalawyers.com>
Sent: Friday, September 16, 2022 9:26 AM
To: abraswell@maconnc.org
Cc: Eric Ridenour <eric@sylvalawyers.com>; lhall@maconnc.org; droland@maconnc.org
Subject: Re: Old tax foreclosures Macon County highest bidder and need to be closed.

Good morning Abby:

Attached is the draft order of Confirmation for the Charles Crayton Smith property that we just dropped off at the Clerk's office this morning for review and approval which indicates that no upset bids were filed and Macon County is the final bidder. The Clerk's office has to review and sign yet but we should get the signed Order of Confirmation next week and can send to you as well. The amount is \$16,300.00.

The property is a 1.07 acre tract of land in Cowee Township, PIN No. 7507-68-4263, Lot #307 of Wildflower Subdivision.

Let me know if you need any further information. Thanks Abby,

Kelly Ball

On Thu, Sep 15, 2022 at 9:56 PM Abby Braswell <abraswell@maconnc.org> wrote:

Good evening Eric,

We will have to do a budget amendment at the next commissioners meeting in order for the funds to be approved and available. I would also like to be able to include the recent one that no upset bid was submitted. I will call Kelly tomorrow to discuss this one to see if we will be able to include it in the budget amendment.

Thank you.

Abby Braswell

Tax Administrator

Macon County Tax Office

5 West Main St.

Franklin, NC 28734

(828)349-2148

abraswell@maconnnc.org

From: Eric Ridenour <eric@sylvalawyers.com>

Sent: Tuesday, September 13, 2022 11:17 AM

To: Lori Carpenter <lhall@maconnnc.org>

Cc: Derek Roland <droland@maconnnc.org>; Abby Braswell <abraswell@maconnnc.org>; Kelly Ball <kelly@sylvalawyers.com>

Subject: Old tax foreclosures Macon County highest bidder and need to be closed.

Lori,

Attached are Orders of Confirmation from 09 CVS 631 and 19 CVS 682 and below are my emails from Jan. 13, 2022 (re: 09 CVS 631) and Jan. 14, 2022 (re: 19 CVS 682).

Of all the tax foreclosures that Macon County has conducted, these are the only two that the County has ended up with the high bid. These need to be closed by filing the Final Report with the Clerk.

1. The 09 CVS 631 file was started by some in-house lawyer named, Leslie Moxley, before Chester, who never finished it. Then the file went to Chester, who did not finish, and in 2014 when Jeff Goss was hired to do the Macon County files, Jeff took over the file. All of the Watauga Vista lots that were foreclosed upon in this 2009 file were sold to third parties with the exception of Tract/Lot O. As result, Macon County was the highest bidder for Tract O. In order to close this 2009 file, we need a check made payable to Ridenour & Goss, PA Trust Account for \$1,301.08. We, as the Commissioner, will then pay the amount in the Order of Confirmation to the Tax Collector, record the deed from Jeff, as Commissioner to the County, file the Final Report, and close this file. This is just money going from the County to the County that is needed in order to close the litigation file in the Clerk's office; the County is not actually out this money.

2. The other tax foreclosure case that the County ended up as the final bidder is Macon County v. Harold Mathis (19 CVS 682). The final bid amount was \$15,725.00 for two tracts of land, PIN NO. 6553-85-0133 and Pin No. 6553-85-0151. In order to close this file, we need a check payable to Ridenour & Goss, PA Trust Account and then we can pay off the taxes, record the deed to the County, file the Final Report and close the file.

As an FYI, Kelly did have another one this week for which no upset bid was made, which will require the same process as above, so I will be asking for that check in the near future.

If I could pick up these two checks this evening, we will cut the checks back to the County and record the deed to the County for these tracts, and close these with the Clerk's office.

Thanks, E.

Eric Ridenour

RIDENOUR & GOSS, PA

21 Colonial Sq.

PO Box 965

Sylva, NC 28779

(828) 586-3131

(828) 586-3763 (fax)

www.sylvalawyers.com

Macon County v. Watauga Vista. 09 CVS 631 Macon County



Eric Ridenour <eric@sylvalawyers.com>

to Derek, Lori, Abby, Kelly

Derek, Lori and Abby,

Reference is made to the Watauga Vista lots that Caity Conner recently inquired and the email below from Jeff regarding this file and his recent phone call from Kathy Woodard in the Clerk's office. If you can write a check to Ridenour & Goss, PA trust account for \$1,308.08, we will then cut a check for that amount to the Macon County tax collector in the same amount to pay the taxes, and record the deed to the County for this lot. In addition to the spreadsheet that Jeff attached, also attached is the Order of Confirmation for your reference.

Did you hear back from Caity Conner with Bald Head Realty if they are going to buy the other 7 lots? Do they want this one as well?

Eric Ridenour

RIDENOUR & GOSS, PA

21 Colonial Sq.

PO Box 965

Sylva, NC 28779

(828) 586-3131

(828) 586-3763 (fax)

www.sylvalawyers.com

Fwd: Another Macon County tax foreclosure property



Eric Ridenour <eric@sylvalawyers.com>

to Lori, Derek, Kelly, Abby

Derek and Lori,

Below is another one....

Stay safe this weekend.

E

STATE OF NORTH CAROLINA
COUNTY OF MACON

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
FILE NO. 09 CVS 631

THE COUNTY OF MACON,
a North Carolina body politic,
Plaintiff,

2016 JUL 26 A 8 42

v.

MACON COUNTY ORDER OF CONFIRMATION
BY: [Signature] (Tract O)

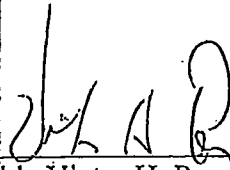
WATAUGA VISTA, INC.,
Defendants.

THIS MATTER coming on to be heard before the undersigned Clerk of Superior Court upon the Report of Sale of Jeffrey Goss, Commissioner, filed on June 24, 2016, and it appearing from the report that the Commissioner did, on June 24, 2016, offer for sale the real property described as Tract O in the judgment in this action, after due advertisement in accordance with law, at which sale Macon County became the last and highest bidder for the amount of \$1,301.08; and it further appearing that the sale was regularly and lawfully conducted and that more than ten days have elapsed since the last upset bid;

IT IS THEREFORE ORDERED that:

1. The sale to Macon County ("Purchaser") is confirmed, and the Commissioner is hereby ordered to deliver to the Purchaser a deed to the real property described in the complaint in fee simple.
2. The Purchaser was the Plaintiff creditor to whom the delinquent taxes were owed, the amount bid was less than the costs of the sale and the judgment owed, no additional funds are due for the purchase, and there are no excess funds available to which the Defendant or other claimholders would be entitled.
3. Upon receipt of the above amounts by the Commissioner, he shall prepare and record a good and sufficient deed for the real property to the Purchaser.

THIS the 26 day of July, 2016.



Honorable Victor H. Perry
Clerk of Superior Court

STATE OF NORTH CAROLINA
COUNTY OF MACON

FILED

IN THE GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION

FILE NO. 19 CVS 682

THE COUNTY OF MACON, ^{2020 NOV -6 P 2:36}
a North Carolina body politic,
Plaintiff, ^{MACON CO., C.S.C}

v.

HAROLD MATHIS a/k/a HAROLD
MATHIAS; UNKNOWN SPOUSE OF
HAROLD MATHIS a/k/a HAROLD
MATHIAS; WILLARD O. HOLBROOK,
Lienholder, and STATE OF NORTH
CAROLINA, Lienholder,
Defendants.


ORDER OF CONFIRMATION

THIS MATTER coming on to be heard before the undersigned Clerk of Superior Court upon the Report of Sale of Kelly Langteau-Ball, Commissioner, filed on October 23, 2020, and it appearing from the report that the Commissioner did, on October 23, 2020, offer for sale the real property in the judgment in this action, after due advertisement in accordance with law, at which sale Macon County became the last and highest bidder for the amount of \$15,725.00; and it further appearing that the sale was regularly and lawfully conducted and that more than ten days have elapsed since the last upset bid;

IT IS THEREFORE ORDERED that:

1. The sale to Macon County ("Purchaser") is confirmed, and the Commissioner is hereby ordered to deliver to the Purchaser a deed to the real property described in the complaint in fee simple.
2. The Purchaser was the Plaintiff creditor to whom the delinquent taxes were owed, the amount bid was less than the costs of the sale and the judgment owed, no additional funds are due for the purchase, and there are no excess funds available to which the Defendant or other claimholders would be entitled.
3. Upon receipt of the above amounts by the Commissioner, she shall prepare and record a good and sufficient deed for the real property to the Purchaser.

THIS the 6th day of November, 2020.



Honorable Victor H. Perry
Clerk of Superior Court

STATE OF NORTH CAROLINA
COUNTY OF MACON

FILED GENERAL COURT OF JUSTICE
SUPERIOR COURT DIVISION
FILE NO. 21 CVS 43

THE COUNTY OF MACON,
a North Carolina body politic,
Plaintiff,

2022 SEP 16 A 8:23

MACON CO. C.S.C.

v.

BY 

THE HEIRS AT LAW OF CHARLES
CRAYTON SMITH, including, MORGAN
SMITH and wife, REBECCA LAHR, and
MCCAIN SMITH and UNKNOWN
SPOUSE of MCCAIN SMITH, if any;
FIRST-CITIZENS BANK & TRUST
COMPANY, Successor-By-Merger to
ENTEGRABANK f/k/a MACON BANK,
INC., Lienholder; WILDFLOWER
PROPERTY OWNERS ASSOCIATION,
INC., Lienholder; and UNKNOWN HEIRS
or OWNERS, by and through their
Guardian Ad Litem, JONATHAN C.
MATTOX,
Defendants.

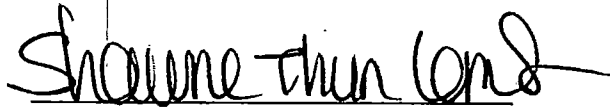
ORDER OF CONFIRMATION

THIS MATTER coming on to be heard before the undersigned Clerk of Superior Court upon the Report of Sale of the Commissioner, filed on September 2, 2022, and it appearing from the report that the Commissioner did, on September 2, 2022, offer for sale the real property in the judgment in this action, after due advertisement in accordance with law, at which sale Macon County became the last and highest bidder for the amount of \$16,300.00; and it further appearing that the sale was regularly and lawfully conducted and that more than ten days have elapsed since the last upset bid;

IT IS THEREFORE ORDERED that:

1. The sale to Macon County ("Purchaser") is confirmed, and the Commissioner is hereby ordered to deliver to the Purchaser a deed to the real property described in the complaint in fee simple.
2. The Purchaser was the Plaintiff creditor to whom the delinquent taxes were owed, the amount bid was less than the costs of the sale and the judgment owed, no additional funds are due for the purchase, and there are no excess funds available to which the Defendant or other claimholders would be entitled.
3. Upon receipt of the above amounts by the Commissioner, she shall prepare and record a good and sufficient deed for the real property to the Purchaser.

THIS the 16th day of September, 2022.

A handwritten signature in black ink, reading "Shawna Thun Lamb". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Honorable Shawna Thun Lamb
Clerk of Superior Court

Joe Allen

From: Scott Cole <scottcole3rd@gmail.com>
Sent: Tuesday, October 4, 2022 9:41 AM
To: jallen@maconnc.org
Subject: partial release of bond

Macon County Commisioners , Please consider this
communication as a formal request for the return of \$ 32,125 which is the amount allocated to the septic
systems for the mountain breeze subdivision in scaly mountain. the systems have been approved by
environmental health. sincerely yours, Scott Cole,managing member

Joe Allen

From: Charles Womack <cwomack@maconnc.org>
Sent: Tuesday, October 4, 2022 9:09 AM
To: jallen@maconnc.org
Subject: Mountain Breeze

Joe,

All of the shared septic systems for Mountain Breeze Development have been installed and approved by Macon County Environmental Health.

Charles Womack, R.E.H.S.

Environmental Health Supervisor

Macon County Public Health

1830 Lakeside Drive

Franklin, NC 28734

(828) 349-2499

(828) 371-1380

cwomack@maconnc.org

www.maconnc.org

www.facebook.com/MaconPublicHealth

Accredited by the NC Local Health Department Accreditation Board

Pursuant to North Carolina General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail messages that may be sent in response to it may be considered public record. Also, any information contained in this message that may be considered "Confidential" will be withheld from any public record requests. If this e-mail contains protected health information or personal identifying information, you are hereby notified that any further dissemination and/or distribution of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by replying to this message and deleting it from your computer. Thank you.

BOBBY WELCH CONSTRUCTION CO., INC.

P.O. BOX 54
DILLARD, GA 30537
Phone 706-746-2423
Fax 706-746-5558
bwc7836@yahoo.com

JANUARY 25, 2022

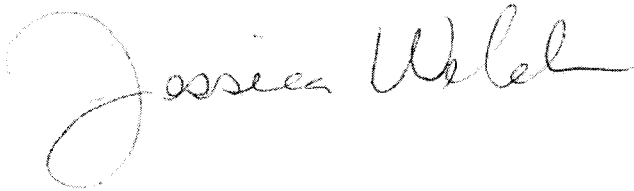
SCOTT COLE

REF: MUDD CREEK LOTS

ESTIMATE

THE FOLLOWING IS AN ESTIMATE OF WHAT IT MIGHT COST TO INSTALL THE SYSTEM ACCORDING TO OUR CONVERSATION WITH SCOTT COLE. FINAL COST WOULD BE DETERMINED WHEN WE ACTUALLY HAVE THE SEPTIC PERMIT.

LOTS 2 & 3 SHARED PRICE WAS \$7,150.00
LOTS 7 & 8 SHARED PRICE WAS \$5,700.00
LOTS 12 & 13 SHARED PRICE WAS \$5,700.00
LOTS 10 & 11 SHARED PRICE WAS \$7,150.00

A handwritten signature in cursive script that reads "Jossie Welch". The signature is written in black ink and is positioned at the bottom left of the page.

STATE OF NORTH CAROLINA
COUNTY OF MACON

AGREEMENT

This Agreement is made and entered into this the 8th day February, 2022, by and between Macon County, a North Carolina Body Politic and Corporate, and **Old Mud Creek, LLC**____, hereinafter "Developer".

WITNESSETH:

THAT WHEREAS, Macon County has an Ordinance known as the "Macon County Subdivision Ordinance" and the same was originally adopted on or about June 2, 2008, effective September 1, 2008, and the same has been amended and restated on October 12, 2021 (herein "Ordinance"); and

WHEREAS § 159.24 of said Ordinance and G.S. 160D-804.1 provides for performance guarantees at the time the plat is recorded to assure successful completion of required improvements to a subdivision; and

WHEREAS in accordance with Macon County Subdivision Ordinance § 159.24 and G.S. 160D-804.1(1) does require a Subdivider to obtain a performance guarantee which means any of the following: a) surety bond issued by a company authorized to do business in this State; b) letter of credit issued by any financial institution licensed to do business in this State; and c) other form of guarantee that provides equivalent security to a surety bond or letter of credit; and

WHEREAS, in accordance with Macon County Subdivision Ordinance § 159.24 and G.S. 160D-804.1(3), the performance guarantee shall be in the amount of 125% of the reasonably estimated cost of completion at the time the performance guarantee is issued; and

WHEREAS, Developer, in compliance with § 159.24 of the Macon County Subdivision Ordinance and G.S. 160D-804.1, desires to enter into such an agreement with Macon County to complete all required improvements for **Mountain Breeze** Subdivision in Macon County, North Carolina, and does specifically agree to fully complete the following improvements to such subdivision as shown on attached Exhibit A, the same being incorporated herein by reference as if more fully set forth herein; and

WHEREAS, Developer agrees to cause a performance guarantee in the amount of \$ 51,025, as set forth in attached Exhibit B and in favor of Macon County in accordance with the provisions of the Macon County Subdivision Ordinance at the time the plat is recorded; and

WHEREAS, the parties hereto desire to enter into this Agreement in order to

memorialize their agreement and to comply with the Ordinance above-referenced.

NOW THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE COVENANTS CONTAINED HEREIN, THE PARTIES HERETO DO AGREE AS FOLLOWS:

1. That in order to comply with the Macon County Subdivision Ordinance, Developer does hereby agree with Macon County to fully complete all of the improvements shown on attached Exhibit A, the same being incorporated herein by reference as if more fully set forth herein to the reasonable satisfaction of Macon County in connection with and to **Mountain Breeze** Subdivision in Macon County, North Carolina, and in accordance with the terms of the Macon County Subdivision Ordinance referenced hereinabove.
2. That in order to comply with the Macon County Subdivision Ordinance, Developer does hereby agree to secure a performance bond in the form as set forth in attached Exhibit B, the same being incorporated herein by reference, in the amount of \$ 51,025 in connection with **Mountain Breeze** Subdivision in Macon County, North Carolina, in order to insure the completion of the improvements as shown on attached Exhibit A, the same being incorporated herein by reference, to the reasonable satisfaction of Macon County and in accordance with the terms of the Macon County Subdivision Ordinance referenced hereinabove.
3. That the parties agree to and confirm the recitals set forth hereinabove.

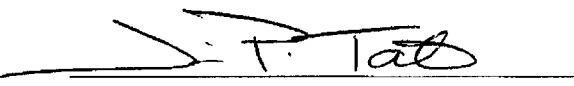
This Agreement is made and entered into the day and year first above written.

Macon County

By:


Chairman, Macon County
Board of County Commissioners

Attest:


Clerk to the Board

(County Seal)

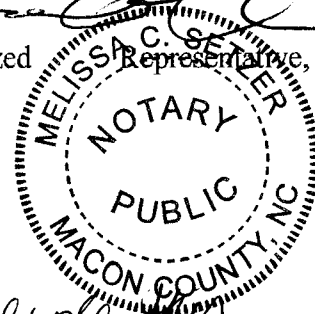




Developer

By: 

Authorized Representative,



North Carolina
MacOn County

Signed and sworn to before me this
9th day of February 2022 by Scott Cole III.

Melissa C. Setzer
Melissa C. Setzer, Notary Public
My Commission Expires: 11/1/2025

PAYMENT SUMMARY RECEIPT

MACON COUNTY
5 WEST MAIN STREET
FRANKLIN NC 28734

DATE: 02/09/22 CUSTOMER#: 000000000
TIME: 15:01
CLERK: srobinso

RECPT#: 180580 PREV BAL:
TP/YR: MS/2022 AMT PAID: 51025.00
BILL: ADJSTMNT:
EFF DT: 02/09/22 BAL DUE:
MISCELLANEOUS PAYMENT

-----TOTALS-----

PRINCIPAL PAID:	51025.00
INTEREST PAID:	.00
ADJUSTMENTS:	.00
DISC TAKEN:	.00
AMT TENDERED:	51025.00
AMT APPLIED:	51025.00
CHANGE:	.00

PAID BY: SCOTT COLE
PAYMENT METH: CHECK
PAYMENT REF: 11514335

STATE OF NORTH CAROLINA
COUNTY OF MACON

AGREEMENT

This Agreement is made and entered into this the ___ day _____, 20___, by and between Macon County, a North Carolina Body Politic and Corporate, and **First National Bank of Mt Dora for Tom Murdoch**, hereinafter "Developer".

WITNESSETH:

THAT WHEREAS, Macon County has an Ordinance known as the "Macon County Subdivision Ordinance" and the same was originally adopted on or about June 2, 2008, effective September 1, 2008, and the same has been amended and restated on October 12, 2021 (herein "Ordinance"); and

WHEREAS § 159.24 of said Ordinance and G.S. 160D-804.1 provides for performance guarantees at the time the plat is recorded to assure successful completion of required improvements to a subdivision; and

WHEREAS in accordance with Macon County Subdivision Ordinance § 159.24 and G.S. 160D-804.1(1) does require a Subdivider to obtain a performance guarantee which means any of the following: a) surety bond issued by a company authorized to do business in this State; b) letter of credit issued by any financial institution licensed to do business in this State; and c) other form of guarantee that provides equivalent security to a surety bond or letter of credit; and

WHEREAS, in accordance with Macon County Subdivision Ordinance § 159.24 and G.S. 160D-804.1(3), the performance guarantee shall be in the amount of 125% of the reasonably estimated cost of completion at the time the performance guarantee is issued; and

WHEREAS, Developer, in compliance with § 159.24 of the Macon County Subdivision Ordinance and G.S. 160D-804.1, desires to enter into such an agreement with Macon County to complete all required improvements for **Munro Estates** Subdivision in Macon County, North Carolina, and does specifically agree to fully complete the following improvements to such subdivision as shown on attached Exhibit A, the same being incorporated herein by reference as if more fully set forth herein; and

WHEREAS, Developer agrees to cause a performance guarantee in the amount of **\$37,500**, as set forth in attached Exhibit B and in favor of Macon County in accordance with the provisions of the Macon County Subdivision Ordinance at the time the plat is recorded; and

WHEREAS, the parties hereto desire to enter into this Agreement in order to memorialize their agreement and to comply with the Ordinance above-referenced.

NOW THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE COVENANTS CONTAINED HEREIN, THE PARTIES HERETO DO AGREE AS FOLLOWS:

1. That in order to comply with the Macon County Subdivision Ordinance, Developer does hereby agree with Macon County to fully complete all of the improvements shown on attached Exhibit A, the same being incorporated herein by reference as if more fully set forth herein to the reasonable satisfaction of Macon County in connection with and to **Munro Estates** Subdivision in Macon County, North Carolina, and in accordance with the terms of the Macon County Subdivision Ordinance referenced hereinabove.
2. That in order to comply with the Macon County Subdivision Ordinance, Developer does hereby agree to secure a performance bond in the form as set forth in attached Exhibit B, the same being incorporated herein by reference, in the amount of **\$37,500** in connection with **Munro Estates** Subdivision in Macon County, North Carolina, in order to insure the completion of the improvements as shown on attached Exhibit A, the same being incorporated herein by reference, to the reasonable satisfaction of Macon County and in accordance with the terms of the Macon County Subdivision Ordinance referenced hereinabove.
3. That the parties agree to and confirm the recitals set forth hereinabove.

This Agreement is made and entered into the day and year first above written.

Macon County

By: _____
Chairman, Macon County
Board of County Commissioners

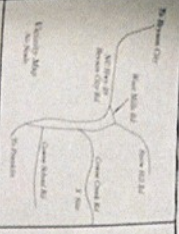
Attest:

Clerk to the Board

(County Seal)

By: _____
Authorized Representative, Developer

Exh. 3 + A



1. This map was prepared by the surveyor in accordance with the provisions of the North Carolina Surveying and Mapping Act, Chapter 89C, and the rules and regulations of the State Board of Surveying and Mapping.
2. The surveyor has examined the original field notes and has found them to conform to the requirements of the Act and the rules and regulations of the State Board of Surveying and Mapping.
3. The surveyor has also examined the original field notes and has found them to conform to the requirements of the Act and the rules and regulations of the State Board of Surveying and Mapping.
4. The surveyor has also examined the original field notes and has found them to conform to the requirements of the Act and the rules and regulations of the State Board of Surveying and Mapping.
5. The surveyor has also examined the original field notes and has found them to conform to the requirements of the Act and the rules and regulations of the State Board of Surveying and Mapping.



AARON GARRETT
State Surveyor 6928
4320 Gentry Lane
Raleigh, NC 27612
919.875.2500
aaron@aarongarrett.com

Case 2010-12764-001

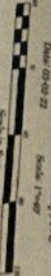


ROBERTSON LOG ROOF
1150 ROBERTSON LOG ROOF

Lot	Area	Dimensions
1	1.40 Acres	150' x 150'
2	1.14 Acres	120' x 120'
3	1.07 Acres	110' x 110'
4	1.38 Acres	140' x 140'
5	1.24 Acres	130' x 130'
6	1.22 Acres	125' x 125'
7	7.45 Acres	300' x 300'

7.45 Acres
By Richard J. Williams

Munro Estates
Corbett Township, Mason County, NC
Date: 07-07-22
Scale: 1" = 40'



Reference Point: D19 S 41.1° E 1.037
Bearing: 310° 01' 00" W 1.2114
Distance: 1.2114 x 1.037 = 1.2562
Coordinates: From National Grid
Datum: North Carolina State Plane, NAD 83



AARON GARRETT
State Surveyor 6928
4320 Gentry Lane
Raleigh, NC 27612
919.875.2500
aaron@aarongarrett.com

1150 ROBERTSON LOG ROOF
1150 ROBERTSON LOG ROOF

Exh.b.4 B (Cash Bond)

MELENDEZ HAULING & PAVING

DATE:10/3/22
FRANKLIN, NC
828-788-5380


LOCATION OF THE JOB:823 Cowee Creek Rd

WHO MELENDEZ PAVING WILL BE WORKING FOR:Tom Murdoch
(316-734-0150)

DOING: The dimensions of the job are 250x16, 380x10 and 40x40. First we level out the driveway, and add gravel if needed, and then we will compact it with the roller machine. We will start paving with 3 ½ inch thick asphalt and then we will compact it down to 3 inches with the roller machine. The cost will be for the hot asphalt, dump trucks, paving machine, tractor, roller machine, compactor plate and labor

THE TOTAL AMOUNT OF THE JOB WILL BE \$ 30,000 DOLLARS AND IT WILL BE PAID WHEN THE JOB GETS DONE.

SIGNS OF AGREEMENT:


RESIDENT, MANAGER,
OR OWNER

MELENDEZ
HAULING & PAVING
Abel Melendez
828-788-5380


ABEL MELENDEZ

ADDRESS: 1795 HIGHLANDS RD Franklin, NC
ANY QUESTIONS? CALL ABEL MELENDEZ AT 828-788-5380

**RESOLUTION EXEMPTING ENGINEERING SERVICES FOR BANK
STABILIZATION ON LITTLE TENNESSEE RIVER GREENWAY
IN MACON COUNTY, NORTH CAROLINA, FROM THE PROVISIONS OF
ARTICLE 3D OF CHAPTER 143 OF THE NORTH CAROLINA GENERAL
STATUTES**

WHEREAS, Article 3D of Chapter 143 of the North Carolina General Statutes establishes a general public policy regarding procurement of engineering services; and

WHEREAS, North Carolina General Statutes Section 143-64.32 provides:

"Units of local government or the North Carolina Department of Transportation may in writing exempt particular projects from the provisions of this Article in the case of proposed projects where an estimated professional fee is in an amount less than fifty thousand dollars (\$50,000)"; and

WHEREAS, Macon County is now in need of engineering services for Bank Stabilization on Little Tennessee River Greenway in Macon County, North Carolina; and

WHEREAS, the estimated professional engineering fee for Bank Stabilization on Little Tennessee River Greenway in Macon County, North Carolina is in an amount less than fifty thousand (\$50,000) dollars.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF MACON that the proposed engineering services for Bank Stabilization on Little Tennessee River Greenway in Macon County, North Carolina, is hereby exempted in writing from the provisions of Article 3D of Chapter 143 of North Carolina General Statutes pursuant to the provisions of N.C. Gen. Stat. §143-64.32.

Adopted this 11th day of October 2022.

James Tate, Chairman
Macon County Board of Commissioners

ATTEST:

Clerk to the Board

(COUNTY SEAL)

Standard Client Agreement

THIS AGREEMENT entered into this _____ day of _____ 20__, by and between Headwaters Engineering, PC (hereinafter "**HEADWATERS**") with offices at 45 Lotus Place, Asheville, NC 28804, and Macon County (hereinafter, "**CLIENT**"), with an address of 5 West Main Street, Franklin, NC 28734.


WHEREAS, the **CLIENT** desires **HEADWATERS** to perform certain engineering services associated with a bank stabilization project on two short reaches of the Little Tennessee River in Franklin, NC.

WHEREAS, **HEADWATERS** is in the business of providing engineering and technical services and desires to perform such services for **CLIENT**.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein, and intending to be legally bound hereby, the parties agree as follows:

1. **SCOPE OF WORK.** **HEADWATERS** shall perform such engineering and technical services as are described in the attached Scope of Work dated September 27, 2022 including any additions or modifications mutually agreed upon and incorporated therein (hereinafter, "Work").
2. **STANDARD OF CARE.** The standard of care applicable to **HEADWATERS's** services is the degree of skill and diligence normally employed by engineers or providers of technical services performing the same or similar services.
3. **COMPENSATION AND PAYMENT.** **CLIENT** shall compensate **HEADWATERS** for the Work in such manner as described in the attached Scope of Work dated September 27, 2022, including any additions or modifications mutually agreed upon and incorporated therein (hereinafter, the "Payment Terms"). Partial payments for the Work shall be made monthly by the **CLIENT** to **HEADWATERS** based on invoices submitted by **HEADWATERS**. The **CLIENT** shall also pay **HEADWATERS** a late payment charge for any payments not made within thirty (30) days of the date of applicable invoices at the rate of one and one-half percent (1½ %) per month.
4. **ESTIMATES.** Any estimates provided for cost of construction, financing, and acquisition of land and right-of-ways shall be made in accordance with good engineering practice and procedure. It is understood, however, that **HEADWATERS** has no control over construction costs, competitive bidding and market conditions, nor over costs of financing, acquisition of land or rights-of-way, and **HEADWATERS** does not guarantee the accuracy of such cost estimates as compared to actual cost or contractors' bids.
5. **CONSTRUCTION MEANS AND METHODS.** **HEADWATERS** shall not be responsible for construction means, methods, techniques, sequences or procedures of construction contractors, or the safety precautions and programs incident thereto, and shall not be responsible for such contractors' failure to perform work in accordance with the contract documents.
6. **COMPLIANCE WITH LAWS.** **HEADWATERS** shall comply with all applicable provisions of the unemployment compensation, sickness and disability, Social Security laws, the Fair Standards Act and all other Federal, State, and local laws or regulations relating to employment.
7. **ASSIGNMENT BY COMPANY.** All the terms, provisions, covenants and conditions of this Agreement (including any modifications thereto) shall be binding upon, inure to the benefit of, and be enforceable by **CLIENT**, its successors and assigns; provided however, that no portion of this Agreement (including any Task Order) and the rights and obligations thereunder shall be assignable or delegable by **CLIENT**, by operation of law or otherwise, without the express prior written consent of **HEADWATERS** which consent shall not be unreasonably withheld.
8. **ASSIGNMENT BY HEADWATERS.** All the terms, provisions, covenants and conditions of this Agreement (including any modifications thereto) shall be binding upon, inure to the benefit of, and be enforceable by **HEADWATERS**, its successors and assigns; provided however, that no portion of this Agreement (including any Task Order) and the rights and obligations thereunder shall be assignable or delegable by **HEADWATERS**, by operation of law or otherwise, without the express prior written consent of **CLIENT** which consent shall not be unreasonably withheld.

Standard Client Agreement

9. **INSPECTION OF THE WORK.** HEADWATERS shall grant CLIENT access at all reasonable times to HEADWATERS's facilities where the work under this Agreement is being performed.
10. **CHANGES.** The CLIENT may, at any time prior to the completion of the Work, direct, in writing, any changes to the Work, including but not limited to the revision of the Work's scope, time period, or schedule of performance. HEADWATERS shall perform such changes to the Work as directed by the CLIENT in writing and shall be paid for such Work at rates established by the Agreement, at actual costs plus ___% to cover payroll taxes, insurance and fringe benefits, or as may be otherwise agreed between the CLIENT and HEADWATERS.
11. **SUSPENSION OR TERMINATION.** In the event that the Work is terminated or suspended by the CLIENT prior to its completion, HEADWATERS shall be paid an equitable amount proportional to the services rendered to the date of termination or suspension, plus reasonable profit and termination costs. for reasons other than Headwaters breach of contract
12. **DEFAULT.** Should either party breach any provisions of this Agreement the non-breaching party shall have the rights and remedies provided by law or under these terms and conditions.
13. **INDEMNIFICATION.** Except as stated below, HEADWATERS shall indemnify and save harmless the CLIENT from these claims, losses, lawsuits or expenses caused directly by HEADWATERS's sole negligent acts, errors or omissions with performance of HEADWATERS's services hereunder. To the fullest extent permitted by law, with respect to claims, damages, losses and expenses which are related to hazardous waste or asbestos removal, disposal or cleanup or environmental liability, the CLIENT shall indemnify, save harmless and defend HEADWATERS from and against all such claims, damages, losses or expenses, including attorney's fees, arising  of or resulting from the performance of HEADWATERS's services, or claims against HEADWATERS arising from work of others.
14. ~~**LIMITATION OF LIABILITY.** To the fullest extent permitted by law, the CLIENT agrees to limit HEADWATERS's liability to the CLIENT and to all other contractors or subcontractors on the project for any and all injuries, claims, losses, expenses or damages whatsoever arising out of or in any way related to the project or this Agreement from any cause or causes including but not limited to HEADWATERS's negligent acts, errors, omissions, strict liability, breach of contract, or breach of warranty, such that the total aggregate of liability of HEADWATERS to all those named shall not exceed \$10,000 or the total fee for HEADWATERS's services rendered in the project, whichever is greater.~~
15. ~~**WAIVER OF CONSEQUENTIAL DAMAGES.** Under no circumstances shall either party be liable to the other party for any consequential damages, including but not limited to loss of use or rental, loss of profit or cost of any financing, however caused, including either party's fault or negligence.~~
16. **INSURANCE.** Unless otherwise required in this Agreement, the CLIENT and HEADWATERS shall, during the performance of the services as provided herein, maintain insurance of the types and amounts specified, and with insurers satisfactory to the other party as follows:
- (a) **Comprehensive General Liability** including the following:
\$1,000,000 Each Occurrence for bodily injury and property damage
\$1,000,000 Products/ Completed Operations Aggregate
\$1,000,000 General Aggregate over all interests
- (b) **Comprehensive Automobile Liability** including coverage for owned, non-owned and hired vehicles:
\$1,000,000 Bodily Injury
\$1,000,000 Property Damage
17. **INDEPENDENT CONTRACTOR.** HEADWATERS acknowledges that it is furnishing the services contemplated by this Agreement hereto as an independent contractor, and not as an employee or agent of CLIENT or any of its affiliates.

Standard Client Agreement

18. **PUBLIC ANNOUNCEMENTS.** No publicity releases (including news releases and advertising) relating to this Agreement or the services performed hereunder, shall be issued by either party without the prior written approval of the other party.
19. **PARTIAL INVALIDITY.** If any term, covenant, condition or provision of this Agreement is found by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect, and shall in no way be affected, impaired or invalidated thereby.
20. **HEADINGS.** Headings in this Agreement are for convenience only and are not intended to be used in interpreting or construing the terms, covenants, and conditions of this Agreement.
21. **GOVERNING LAWS.** The validity or construction of this Agreement, as well as the rights and duties of the parties hereunder, shall be governed by the laws of North Carolina without regard to its choice of law provisions.
22. **SUPPLEMENTS TO AGREEMENT.** The following Exhibits are an integral part of this Agreement.

Scope of Work dated September 27, 2022
23. **ENTIRE AGREEMENT.** This Agreement constitutes the whole agreement between the parties with respect to the subject matter contained herein, and there are no terms other than those contained herein. No modification or amendment of this Agreement shall be valid unless in writing and signed by the parties hereto.

IN WITNESS WHEREOF, and intending to be legally bound hereby, the parties have caused this Agreement to be executed and delivered as of the day and year first above written.

WITNESS:

HEADWATERS ENGINEERING, PC

Name: _____

Title: _____

WITNESS:

CLIENT

Name: _____

Title: _____

SCOPE OF WORK

Bank Stabilization on Little Tennessee River

Little Tennessee River Greenway, Franklin, NC

September 27, 2022

Background:

The Little Tennessee River greenway runs along the right bank of the river upstream of US 441 Business in downtown Franklin. Two sections of the river bank, both measuring between 100 and 140 linear feet (LF), are suffering from bank erosion that is threatening the stability of the greenway. The Macon County Soil & Water Conservation District plans to stabilize the river bank in order to protect the greenway.

For bank stabilization projects using natural channel design techniques (such as what we would design) where the total length is less than 500 LF, neither the US Army Corps of Engineers (Corps) nor the NC Division of Water Resources (DWR) requires written approval. The river is Class C water and does not carry a special designation, but the reaches of interest are located within the backwater of Lake Emory and some coordination with the lake owners may be required. The river and its surrounding floodplain are located in a FEMA special flood hazard area and the Town of Franklin flood damage prevention ordinance requires advance study of work in such areas in order to determine if adverse flooding impact could be expected.

Tasks:

The scope of work shall include the following tasks:

- Visit the site to observe site conditions, measure and document the extent of the bank erosion, and complete transect surveys at representative river cross sections;
- Obtain the effective computer model and flood mapping for the reach of the Little Tennessee River near the property of interest;
- Gather publicly available LiDAR data and aerial imagery to further characterize existing conditions;
- Update the effective model as needed to reflect existing conditions;
- Develop a bank stabilization design on an abbreviated set of drawings, to include a plan view, one or more typical sections and details for bank treatments, planting and erosion control measures;
- Model the proposed bank stabilization project and evaluate its effects on flooding relative to existing conditions model;
- Assuming modeling indicates no adverse flooding impacts, complete a no-rise certification, summarize findings in a brief engineering report, and assist with preparation of a floodplain development permit application to the Town of Franklin; and
- Present the design in a set of construction drawings and a bid item list that can be used to solicit bids from construction contractors.

Assumptions:

- Corps and DWR permitting will not be required

- Effort required to develop and submit a Conditional Letter of Map Revision application (in the event that a no-rise result is not achievable) is not included.
- Construction phase services are not included but we can provide a fee estimate upon request.

Fees:

Work will be billed hourly at a rate of \$160/hour plus reimbursable expenses (mileage). The estimated fee for the scope of work described herein is \$5,200, including reimbursable expenses. We will not exceed this estimated fee without prior approval.

**NORTH CAROLINA
WAKE COUNTY**

**MEMORANDUM OF AGREEMENT
Courtroom Cabling for Remote Proceedings**

THIS MEMORANDUM OF AGREEMENT (MOA) is entered into by and between the **NORTH CAROLINA ADMINISTRATIVE OFFICE OF THE COURTS (NCAOC)** and the **COUNTY OF _____ (County)**, jointly referred to as the Parties and individually as a Party, and is effective as of the date of the last signature below.

WHEREAS, Session Law 2021-47 was enacted on June 18, 2021, adding a new section G.S. § 7A-49.6, which significantly expands the courts' authority to hold proceedings by audio and video (AV) transmission;

WHEREAS, to facilitate proceedings conducted by AV transmission, the NCAOC issued RFP 02-2021000, resulting in a contract with ePlus Inc. to provide AV equipment installation services;

WHEREAS, the NCAOC's contract with ePlus Inc. became effective on May 27, 2021, for a term of one (1) year with options for the NCAOC to extend the contract for two (2) additional one-year terms;

WHEREAS, the NCAOC intends to pay for AV equipment and equipment installation services for certain identified courtrooms in the County;

WHEREAS, pursuant to G.S. §§ 7A-302 and 7A-304(a)(2), the County is required to provide adequate physical facilities for the courts, including cabling in courtrooms necessary to operate the AV equipment;

WHEREAS, rather than providing and installing cabling itself, the County seeks to provide funds to the NCAOC for the NCAOC to purchase cabling, as well as cabling installation services from ePlus Inc., for the courtrooms in which AV equipment will be installed; and

WHEREAS the Parties intend for this MOA to govern the County's provision of funding to the NCAOC for the NCAOC to purchase cabling, as well as installation services from ePlus Inc.

NOW, THEREFORE, in consideration for the promises made each to the other, the Parties agree as follows:

1. After this MOA is fully executed, the NCAOC will authorize ePlus Inc. to install cabling needed for remote proceedings in the following courtroom(s):

2. Cabling types and paths will be identified and documented as part of the site survey review process. The cabling specifications for the AV equipment are listed in Appendix A to this MOA.
3. The County shall be responsible for paying the NCAOC for the actual cost of the cabling and its installation on a time and materials basis. An estimate of the cost per courtroom is attached hereto and includes the hourly rates for ePlus staff and the price per unit of materials.
4. Upon ePlus Inc.'s completion of the cabling installation in the courtrooms listed in Section 1 of this MOA, the NCAOC shall invoice the County for the cabling and ePlus Inc.'s installation services. The County shall pay the NCAOC's invoice within sixty (60) of receipt of the invoice.
5. This MOA shall automatically terminate when the NCAOC's contract with ePlus Inc. terminates. Either Party may terminate this MOA, with or without cause, upon ninety (90) days' prior written notice to the other Party. After termination of this MOA, the County must continue to comply with its obligation to pay the NCAOC for cabling, as well as cabling installation services, that have been provided to the County prior to the termination of this MOA. Also, Sections 6, 9, 11, and 12 shall survive the termination of this MOA.
6. The State Auditor shall have access to all persons and records in accordance with G.S. § 147-64.7 and other applicable laws or regulations.
7. Notices, when required to be given in accordance with this MOA, shall be in written form and delivered to the Parties' principal contacts by email, U.S. mail, or personal delivery, addressed as shown below. Any time a Party desires to change its principal contact, a duly authorized representative of that Party shall promptly notify the other Party's principal contact in writing on the Party's letterhead. The initial principal contacts for this MOA are:

NCAOC's Principal Contact	County's Principal Contact
Jared Rundell Endpoint Services Manager Technology Services Division North Carolina Administrative Office of the Courts	
901 Corporate Center Drive Raleigh, NC 27607 E-mail: Jared.D.Rundell@nccourts.org	

8. The County shall provide the NCAOC with documentation showing that its board of commissioners has delegated authority to the County's signatory, below, to execute this MOA. For clarity, an existing delegation from the board of commissioners to the County's signatory

to execute contracts may be provided if its scope is sufficient to authorize the County's signatory to execute this MOA.

9. This MOA shall be governed by the laws of the State of North Carolina without giving effect to principles of conflicts of law. The place of this MOA, its situs and forum, shall be Wake County, North Carolina, where all matters, whether sounding in tort or contract, relating to its validity, construction, interpretation, and enforcement shall be determined.
10. Modification or amendment of this MOA must be made in writing and signed by authorized representatives of both Parties.
11. This MOA and any rights or obligations within this MOA shall not be further assigned, sublicensed, subcontracted, or otherwise transferred by a Party to another individual, partnership, limited partnership, corporation, or any other entity except with written consent of the other Party.
12. The Parties do not intend to create in any other individual or entity the status of third-party beneficiary, and this MOA shall not be construed so as to create such status. The rights, duties, and obligations contained in this MOA shall operate only by and between the Parties and shall inure solely to the benefit of the Parties. The provisions of this MOA are intended only to assist the Parties in determining and performing their obligations under this MOA.
13. This MOA may be executed by facsimile or digital signature, and in counterparts, each of which (including signature pages) will be deemed an original, but all of which together will constitute one and the same instrument. To the extent signed in handwriting and then delivered by means of electronic transmission in portable document format ("PDF"), this MOA shall be treated in all manner and respects as an original agreement or instrument and shall be considered to have the same force and legal effect as an original signature.

(Signature page follows.)

IN WITNESS WHEREOF, intending to be bound hereby, this MOA is executed by the undersigned authorized representatives of each Party, effective as of the last date of execution by the Parties hereto. Each individual signing below warrants that he or she is authorized to execute this MOA and bind his or her respective agency to its terms.

**NORTH CAROLINA ADMINISTRATIVE
OFFICE OF THE COURTS**

By: _____
Ryan Boyce
NCAOC Deputy Director

Date: _____

COUNTY OF _____

By: _____

Date: _____

Printed Name: _____

Title: _____



Appendix A

NCAOC Courtroom Cabling Technical Specifications and Estimated Pricing Per Courtroom

Technical Specification	Description	Estimated Quantity	Unit Price	Estimated Price
CAT6 SHIELDED PLENUM (BULK)	CAT6 SHIELDED CABLE FOR SPECIALTY VIDEO TX/RX, PLENUM RATED	2000	\$1.09	\$2,180.00
CAT 6 PLENUM (BULK)	CAT 6 CABLE FOR DATA, CONTROL, AND AUDIO CONNECTIONS	1000	\$0.62	\$620.00
SPEAKER WIRE CMP 16/2 (BULK)	16 AWG STRANDED 2-CONDUCTOR PLENUM SPEAKER WIRE	100	\$0.88	\$88.00
22/2 SHIELDED CONTROL/MIC CABL	22 AWG STRANDED 2-CONDUCTOR W/SHIELD/DRAING PLENUM MIC/CONTROL WIRE	750	\$0.70	\$525.00
n/a	LABOR LEAD	20	\$140.00	\$2,800.00
n/a	LABOR TECH	20	\$120.00	\$2,400.00

Estimate per Courtroom: \$8,613.00

MACON COUNTY BOARD OF COMMISSIONERS

AGENDA ITEM

CATEGORY – CONSENT AGENDA

MEETING DATE: October 11, 2022

Item 12A. Draft minutes from the September 13, 2022 regular meeting and the September 22, 2022 continued session are attached for the board's review and approval. (Mike Decker/Tammy Keezer)

Item 12B. Budget Amendments #66-70 are attached for your review and approval. (Lori Carpenter)

Item 12C. Approval of the 2023 County Holiday Schedule. As in years past, the county plans to follow the North Carolina Office of State Human Resources schedule (Mike Decker)

Item 12D. Approval of service contract for the Franklin Chamber of Commerce (Derek Roland). The contract is attached.

Item 12E. Approval of the service contract for the Highlands Chamber of Commerce (Derek Roland). The contract is attached.

Item 12F. Approval of tax releases for the month of August 2022 in the amount of \$21,155.31 (Delena Raby). This list of releases is attached.

Item 12G. A copy of the ad valorem tax collection report, which shows an overall collection of 39.93% as of September 30, 2022. No action is necessary. (Delena Raby)

MACON COUNTY BOARD OF COMMISSIONERS
September 13, 2022
MINUTES

Chairman Tate called the meeting to order at 6:00 p.m. All Board Members, County Manager Derek Roland, Deputy Clerk Mike Decker, Finance Director Lori Carpenter, County Attorney Eric Ridenour, and members of the news media were present, as were a number of county employees and citizens.

ANNOUNCEMENTS:

(A) Mr. Roland made several announcements:

- a. A letter from the Government Finance Association of the United States and Canada received awarding a “certificate of achievement for excellence in financial reporting to Macon County for its annual comprehensive financial report ending fiscal year June 30, 2021. This certificate of achievement is the highest form of recognition in the area of governmental accounting and financial reporting and its attainment represents a significant accomplishment by a government and its management”. Mr. Roland recognized Finance Officer Lori Carpenter and her staff for the excellent job they do. He stated we receive this letter every year due to the work of these staff. **[Attachment 1]**
- b. The Macon Middle School renovation project is complete and the Certificate of Occupancy received. The project was completed on time and under budget with \$148,000 remaining in the contingency fund.
- c. A letter from the WNC Zoological Sanctuary was received requesting a letter of authorization concerning a new cheetah sanctuary located in Burningtown, operated by Bob and Christina Miller, which is planned to be operational later this year. Commissioner Beale indicated this will not be for public viewing and is governed by the United States Department of Agriculture (USDA). Mr. Roland stated he did not believe there was an obligation to write the letter as Macon County has no responsibility or authority over the facility. Attorney Ridenour concurred with Mr. Roland. **[Attachment 2]**

(B) Commissioner Beale reminded everyone that the Macon County Fair kicks-off next week on September 21, 2022 and stated this is the last true agricultural fair left in North Carolina.

MOMENT OF SILENCE: Mr. Roland asked that the family of Tommy Cabe be remembered. Mr. Cabe was a long time school board member. Chairman Tate requested all in attendance rise and a moment of silence was observed.

PLEDGE TO THE FLAG: Led by Commissioner Higdon, the pledge to the flag was recited.

PUBLIC HEARING(S):

- (A) 2023 Schedule of Values, Standards and Rules – Chairman Tate called the public hearing to order at 6:10 p.m. Tax Administrator Abby Braswell indicated there had been no changes since the August presentation and clarified that the revaluation will occur in January following notification via individual letters to property owners. With no questions or comments from the public, Chairman Tate closed the hearing at 6:12 p.m.
- (B) Proposed resolution requesting that the North Carolina Wildlife Resources Commission undertake rulemaking for the purpose of establishing a new “no wake zone” in the Little Choga Cove area of Nantahala Lake - Chairman Tate called the public hearing to order at 6:14 p.m. Jim Strauss spoke representing the residents of the area and stated letters of support from approximately 20 residents had been received. He thanked the board and Planning Director Joe Allen for the support and assistance provided in getting a “no wake zone” established. With no one from the public desiring to speak, Chairman Tate closed the hearing at 6:16 p.m. Commissioner Beale made a motion, seconded by Commissioner Shields, to approve the resolution as presented. Vote was unanimous. A copy of the resolution is attached. [\[Attachment 3\]](#)
- (C) Section 5311 (ADTAP), 5310, 5339, 5307 and applicable state funding, or combination thereof, for Macon County Transit – Commissioner Tate called the public hearing to order at 6:16 p.m. Transit Director Darlene Asher explained the Macon County Community Transportation Program applications and the proposed funding amounts, and requested approval to apply and included the funding in the budget for next fiscal year. With no one from the public signed up to speak, Chairman Tate closed the hearing at 6:19 p.m. Motion by Commissioner Young, seconded by Commissioner Shields, to approve the request as presented. Vote was unanimous. A copy of the FY 2024 Local Share Certification for Funding is attached. [\[Attachment 4\]](#)

PUBLIC COMMENT PERIOD: **Narelle Kirkland** thanked the board for their support in making repairs to the greenway and stated that maintenance of the greenway is good. Ms. Kirkland identified three places she feels need attention and requested the board take those under advisement and move to get those repairs completed by Thanksgiving. **Hazel Norris** spoke in support of new voting machines and also requested the board review the public play areas at the greenway, Parker Meadows, Rec Park, etc., and ensure equipment is available for physically handicapped children to utilize. **Brianne Hudak** inquired about acquiring the old Pine Grove School to use as a small private elementary school for grades K-5. She indicated she would plan to continue to utilize the facility as a voting precinct. Commissioner Beale stated the county would need to look at the stipulations of the grants received to see if the property could be sold, but indicated the property could be leased and utilized as long as the fire codes allowed. Commissioner Young stated he agreed with Commissioner Beale and wanted the building used for the best purpose and financial advantage to the county. Mr. Roland agreed to contact Ms. Hudak once he had an opportunity to look at the details.

ADDITIONS, ADJUSTMENTS TO AND APPROVAL OF THE AGENDA: Upon a motion by Commissioner Young, seconded by Commissioner Higdon, the board voted unanimously to approve the agenda, as adjusted, as follows:

- To add Item 9D Economic Development Commission's resolution supporting the quarter-cent sales tax referendum, per Mr. Roland
- To add 10B Update on Nantahala Library, per Commissioner Higdon
- To add 10C Update on Macon County Schools, per Mr. Roland
- To add Budget Amendment #57 to the Consent Agenda, per Ms. Carpenter
- To remove Item 10A Update on J&B franchise agreement, per Mr. Roland
- To remove Item 11E Consideration of site for the Barbara McRae viewing platform on the Little Tennessee River Greenway, per Mr. Roland
- To table Item 13A Planning Board appointments

REPORTS AND PRESENTATIONS:

- (A) Update from the Southwestern Commission – Executive Director Russ Harris reviewed the annual report and indicated receipt of \$155,000 in dues annually from each of the far western counties, which is estimated to be leveraged to bring in \$15 million this year. Mr. Harris stated those funds are used to support efforts in Macon County including broadband improvements, home consortium, workforce development, NCWorks center, etc.
- (B) Recommendation from the Macon County Board of Elections regarding new voting equipment – Board Chair Kathy Tinsley and Vice Chair Gary Dills provided a review of the recent demonstration of new voting equipment held on August 23, 2022 and August 30, 2022. Ms. Tinsley indicated 40-50 people attended those events. She stated the Board of

Elections is recommending the purchase of the Hart InterCivic, Inc. equipment. Mr. Dills summarized the process that has occurred in compliance with the state requirements and requested approval of the resolution presented. [Attachment 5] He indicated the recommended system is approximately \$14,000 cheaper than the competitor, is friendly to the user, easy to set-up for the poll workers, will decrease cost of ballots by 30-40 percent, and has the ability to print ballots on-demand at the precincts. Mr. Dills shared that after approval of the resolution to purchase, the Board of Elections will conduct a simulated election in January. After a brief discussion regarding the number of machines to be purchased, service contracts, and licensing, Commissioner Beale made a motion, seconded by Commissioner Shields, to approve the resolution to purchase as presented. Vote was unanimous.

- (C) Update on Broadband projects and grant awards – Mr. Roland recognized the Broadband Committee members who were present and gave an overview of their efforts since 2016 when the committee was appointed, and commended the board for getting out in front of this issue in advance of others. He noted some achievements including getting broadband service to LBJ Job Corps and a fiber backbone in the South Franklin area which now brings fiber connections from Franklin to the Highlands City Limits. Jeff Lee with Little T Broadband provided a PowerPoint presentation showing progress of current efforts. His presentation indicated that all three south Macon community facilities (Otto Volunteer Fire and Rescue, Scaly Mountain Community Center, and Sky Valley-Scaly Volunteer Fire and Rescue) are connected and live. He said these locations serve as hotspots for public access both inside and outside the facilities from 6:30 a.m. to 9:00 p.m. seven days per week. Mr. Lee also stated they are working on getting businesses along 441 south connected. He also reviewed the status of the GREAT grant, which was awarded to Frontier on August 31, 2022 to provide service to 2,700 residences and business. Mr. Lee indicated Frontier has two years to complete the build for this award and the Broadband Committee has scheduled a meeting with them to discuss.
- (D) Economic Development Commission’s resolution supporting the quarter-cent sales tax referendum – EDC Director Tommy Jenkins stated the EDC took up a resolution supporting the efforts of the Board of Commissioners and passage of the referendum at their September 8, 2022 meeting. Mr. Jenkins requested Mr. Roland read the resolution into the record. Mr. Jenkins stated the EDC endorsed the resolution with a vote of 9-1 while identifying that the sales tax increase improves safety, security and ADA compliance of the new Franklin High School campus, helps children prepare for a better future, improves the workforce with more technological opportunities in the classroom and the new facility will be a magnet for

new businesses looking to start-up or relocate to Macon County. A copy of the resolution is attached. [Attachment 6]

OLD BUSINESS:

- (A) Update on J&B franchise agreement – removed
- (B) Update on Request for Qualifications for Highlands School additions – Mr. Roland stated that Requests for Qualifications were sent out and responses were received from LS3P and Narmore/Wright. School Superintendent Dr. Chris Baldwin has appointed a nine-member committee to rank the responses. Mr. Roland will bring the committee recommendations to this board in October and then begin contract negotiations. After a brief discussion, Mr. Roland stated the board will need to decide how to proceed once the recommendations are received, and a cost cannot be determined until the contract negotiation phase. Board members acknowledged the committee and consented to proceed with the process as presented.

NEW BUSINESS:

- (A) Parking lot and garage apron resurfacing/replacement at Franklin and Highlands EMS bases** – Emergency Services Director Warren Cabe explained that NCDOT used to repave these locations for free, but now a grant has to be awarded. He said a \$25,000 grant has been received for the Franklin Base and another \$25,000 grant has been received for the Highlands base. Mr. Cabe requested approval to accept the funds and proceed with the work at these locations. Commissioner Young made a motion, seconded by Commissioner Higdon, to approve acceptance of the funds and to approve the accompanying budget amendment. Vote was unanimous.

- (B) Consideration of resolution to the North Carolina Legislature to amend the statutory requirements necessary for registration as an environmental health specialist or environmental health specialist inter** – County Attorney Eric Ridenour stated this resolution is a response to staff shortages in the environmental health field and is planned to be presented to the legislature and to the North Carolina Association of County Commissioners (NCACC) for inclusion in their legislative goals process. Commissioner Higdon stated the requirements to hire environmental health specialists is an archaic requirement and needs to be updated. Commissioner Beal requested Mr. Roland send the resolution to all counties with a request for them to pass the same resolution. Mr. Ridenour will send the resolution to the attorney at the NCACC. Motion by Commissioner Higdon, seconded by Commissioner Beale, to approve the resolution as presented. Vote was unanimous. A copy of the resolution is attached. [Attachment 7]

- (C) Consideration of easement for Duke Energy for Buck Creek Road improvement project** – Lisa Leatherman with Duke Energy reviewed the request to relocate a single pole from the opposite side of the road from Zachary Park onto the Zachary Park side. After a brief discussion and request from Chairman Tate to remove or rewrite the language in item #4 of the easement due to the property being used for recreational purposes, Commissioner Young made a motion, seconded by Commissioner Higdon to approve the easement as rewritten and authorize Mr. Roland to then sign on behalf of the county. Vote was unanimous. A copy of the easement is attached. **[Attachment 8]**
- (D) Grant agreement for Dogwood Health Trust and Macon County Housing Department** – Housing Director John Fay shared the receipt of a planning grant in the amount of \$110,000 which is to be utilized over the next two years to review housing needs for everyone in Macon County. He stated there are no county funds required. Commissioner Beale requested Mr. Fay attend the Mental Health Taskforce meeting on September 14, 2022 and share this information. Motion by Commissioner Beale, seconded by Commissioner Shields, to accept the grant award as presented. Vote was unanimous.
- (E) Consideration for site for the Barbara McRae viewing platform on the Little Tennessee River Greenway** – Removed
- (F) Memorandum of Understanding with the Town of Franklin concerning acquisition of property and extension of the Little Tennessee Greenway** – Mr. Roland recognized Town Manager Amie Owens and council members who were present and explained the Memorandum of Understanding (MOU) which will connect the greenway to the recreation park. He indicated the Town of Franklin is going to purchase the property and construct the connection and the county will sign joint applications for funding sources as well as maintain the greenway connection. Ms. Owens stated this is an excellent opportunity for the town and county to work together and improve the community. Motion by Commissioner Beale, seconded by Commissioner Shields, to approve the MOU as presented. Vote was unanimous.
- (G) Joint meeting with the towns of Franklin and Highlands on September 22, 2022** – Mr. Roland announced the joint meeting to be held at 6:00 p.m. at Franklin Town Hall.

CONSENT AGENDA: Upon motion by Commissioner Young, seconded by Commissioner Higdon, the board voted unanimously to approve the consent agenda as presented which includes: (A) Minutes of the August 9, 2022 regular meeting, (B) Budget Amendments #41-57, (C) Tax releases for the month of August in the amount of \$21,155.31, (D) Property tax settlement report for fiscal Year 2021-22, (E) Change order 009 for the Macon Middle School renovations project resulting in a decrease of \$16,565 to the contractor, (F) Ratification of

email poll approving fireworks display at Skyline Lodge in Highlands on August 27, 2022, (G) Outstanding debt at Macon County Public Health to be “written off”, and (H) Monthly ad valorem tax collection report – for which no action is necessary.

APPOINTMENTS:

(A) Planning Board – 1 seat - removed

CLOSED SESSION – None.

RECESS: With no other business, at 8:26 p.m., upon a motion from Commissioner Higdon, seconded by Commissioner Young, the board voted unanimously to recess until Thursday, September 22, 2022 for a joint meeting with the Franklin Town Council and the Town of Highlands Board of Commissioners at Franklin Town Hall (95 East Main Street) beginning at 6:00 pm.

Derek Roland
Ex Officio Clerk to the Board

Jim Tate
Board Chair

MACON COUNTY BOARD OF COMMISSIONERS
SEPTEMBER 22, 2022
CONTINUED SESSION
MINUTES

The Macon County Board of Commissioners held a joint meeting with the Franklin Town Council and the Town of Highlands Board of Commissioners at 6 p.m. on Thursday, September 22, 2022 in the boardroom of Franklin Town Hall, located at 95 East Main Street in Highlands.

All five members of the county's board of commissioners were present, as were County Manager Derek Roland, Deputy Clerk Mike Decker and County Attorney Eric Ridenour. Finance Director Lori Carpenter did not attend.

Franklin Mayor Jack Horton, all six members of the town council (Joe Collins, David Culpepper, Stacy Guffey, Adam Kimsey, Mike Lewis and Rita Salain), Town Manager Amie Owens and several other staff members were present.

Highlands Mayor Patrick Taylor, three members of the town commission (John Dotson, Amy Patterson and Marc Hehn), Town Manager Josh Ward and Town Clerk Gibby Shaheen were present. Commissioners Eric Pierson and Brian Stiehler did not attend.

Representatives of the news media and several citizens were also in attendance.

Mayor Horton welcomed those in attendance and offered an opening prayer before the group enjoyed a meal together.

Mayor Horton reconvened the meeting at 6:30 and provided a history of similar joint meetings that had been interrupted because of COVID-19. He noted that this is an effort to resume these meetings as he believes the three entities will "find out we have a lot of things in common." Introductions were made around the room.

Mayor Horton then provided an overview of activities and upcoming events in Franklin, including: the hiring of the town's first code enforcement officer, attempts to fill vacancies in the town's police force, street and sidewalk improvements, fall decorating and the upcoming Pumpkinfest festival and other events, a recent property purchase near the Macon County Library and the Little Tennessee River, a feasibility study that will look at possible uses for the now vacant Angel Community Hospital facility, a Request for Proposals for a salary

study, an upcoming council work session to determine the future use of the town-owned “Whitmire property,” future downtown development, opportunities for young people and plans for the proposed skatepark and the local “housing issue.”

Mayor Taylor then shared items of interest in Highlands, including: the completion of a \$13-million performing arts center, the town’s new fire department facility, an update on the fiber network project, challenges in dealing with short-term rentals, sidewalk and paving improvements, a \$3.3-million grant to address water and sewer needs, an update on recreation programs (especially pickle ball), planned electric vehicle charging stations, housing, childcare and pre-K needs, and continued demands on water/sewer, solid waste and recycling services.

Board chairman Jim Tate provided the county’s update, and noted that as he is not seeking re-election, this was very likely his last time in a joint meeting of the boards. He began his remarks with matters related to the Macon County School System, including: the completion of the \$10.5-million renovation to Macon Middle School (MMS) in August, funding for a new locker room facility at MMS, architectural proposals for the addition of pre-K classrooms at Highlands School, details on the Franklin High School (FHS) project, with a public meeting on the proposed design of the new school set for October 18, and comments on the one-quarter-cent local option sales tax, which is on the November 8 ballot as a referendum. He noted the additional tax could generate as much as \$2-million annually to assist with school capital needs. Chairman Tate also updated the group on the status of broadband expansion efforts, other community improvements, and partnerships with the Town of Franklin related to the Little Tennessee River Greenway and the proposed skatepark.

Other comments included:

- County Vice-Chairman Ronnie Beale inviting all of the elected officials to the Southwestern Rural Planning Organization (RPO) meeting on Monday, September 26th.
- Franklin Vice-Mayor Joe Collins urging county officials not to build the new Franklin High School “too small.”
- Franklin Councilmember Stacy Guffey suggesting that the town and county work together on mental health, housing and recreation issues.
- Commissioner Josh Young inviting Town of Franklin officials to lunch, at his treat, to discuss downtown development and to consider moving offices in the courthouse to the old hospital facility.
- Franklin Councilmember David Culpepper and Mayor Taylor discussing funding alternatives for sidewalks and bicycle and greenway projects.
- Mayor Taylor expressing his appreciation to Chairman Tate for his years of service on the county commission.

- County Manager Derek Roland said he needed to inform the county commissioners that he and other county officials are reviewing any potential mitigation projects that might qualify for the Building Resilient Infrastructure in Communities (BRIC) funding for Flood Mitigation Funding (FMA) for 2022. He noted that some \$2.3-billion is available from the BRIC program and \$800-million is available from the FMA program, and that letters of interest are due October 3 and he would have an update for the board at the October regular meeting. Mr. Culpepper questioned if the sewer pump station on Wayah Road would qualify?
- Franklin Town Manager Amie Owens provided a brief update on the skatepark project.
- Chairman Tate offered to have the county host the next joint meeting.
- Hazel Norris, a member of the audience, commented on the need for accessible playground equipment for disable children at county recreation facilities.

At 7:53 p.m., upon a motion by Commissioner Higdon, seconded by Commissioner Beale, the county commissioners voted unanimously to adjourn.

Derek Roland
Ex Officio Clerk to the Board

Jim Tate
Board Chair

2023 Holiday Schedule

Holiday	Observance Date	Day of Week
New Year's Day	January 2, 2023	Monday
Martin Luther King, Jr. Birthday	January 16, 2023	Monday
Good Friday	April 7, 2023	Friday
Memorial Day	May 29, 2023	Monday
Independence Day	July 4, 2023	Tuesday
Labor Day	September 4, 2023	Monday
Veterans Day	November 10, 2023	Friday
Thanksgiving	November 23 & 24, 2023	Thursday & Friday
Christmas	December 25, 26 & 27 2023	Monday, Tuesday, & Wednesday

NORTH CAROLINA
MACON COUNTY

SERVICE CONTRACT

THIS CONTRACT is made, and entered into this the 1st day of July, 2022, by and between the COUNTY of MACON, a political subdivision of the State of North Carolina, (hereinafter referred to as "County"), and THE FRANKLIN AREA CHAMBER OF COMMERCE, INC., a not for profit corporation duly authorized to do business in the State of North Carolina (herein after referred to as "Chamber").

1. SCOPE OF SERVICES. Chamber hereby agrees to provide the Travel and Tourism Development services under this Contract within the Franklin Travel and Tourism District pursuant to the provisions and specifications identified in "Attachment 1" (hereinafter collectively referred to as "Services"). Attachment 1 is hereby incorporated herein and made part hereof.

Further, Chamber agrees to provide Travel and Tourism Development services under this Contract within the Nantahala Travel and Tourism District pursuant to the provisions and specifications identified in "Attachment 2" (hereinafter collectively referred to as "Services"). Attachment 2 is hereby incorporated herein and made a part hereof

2. TERM OF CONTRACT. The Term of this Contract for services is from July 1, 2022, through June 30, 2023. This contract may be renewed annually upon written agreement by the County and Chamber.
3. PAYMENT TO CHAMBER. Except as otherwise provided for in this Paragraph #3, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by County to be within The Franklin Travel and Tourism District which consists of the Franklin, Millshoal, Ellijay, Smithbridge, Cartoogechaye, Cowee and Burningtown Townships of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services within The Franklin Travel and Tourism District. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:

- A. The Highlands Travel and Tourism District: 71.04%;
- B. The Nantahala Travel and Tourism District: 6.22%; and
- C. The Franklin Travel and Tourism District: 22.74%.

The Chamber shall receive the percentage of such occupancy taxes set forth hereinabove for The Franklin Travel and Tourism District and the same shall be additional compensation for the provision of Services within The Franklin Travel and Tourism District. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 1.

The Occupancy Taxes received by Chamber from County for use in the Franklin Travel and Tourism District shall be used to promote travel and tourism within the Franklin Travel and Tourism District only.

Further, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by the County to be within The Nantahala Travel and Tourism District which consists of the Nantahala Township of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services within The Nantahala Travel and Tourism District. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:

- A. The Highlands Travel and Tourism District: 71.04%;
- B. The Nantahala Travel and Tourism District: 6.22%; and
- C. The Franklin Travel and Tourism District: 22.74%.

The Chamber shall receive the percentage of such occupancy taxes set forth hereinabove for The Nantahala Travel and Tourism District and the same shall be additional compensation for the provision of Services within The Nantahala Travel and Tourism District. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 2.

NOTWITHSTANDING THE FOREGOING, all such compensation for the provision of

Services within The Nantahala Travel and Tourism District by Chamber hereunder shall be held in an account by County and upon the submission of invoices to County by Chamber for the provision of services, overhead, materials and/or equipment for the promotion of travel and tourism in the Nantahala Travel and Tourism District in accordance with this Service Contract, County shall review the same, code them and pay the same from such account to the extent such account contains sufficient funds to pay the same. County shall provide Chamber a monthly statement of the occupancy taxes collected by the County for use within The Nantahala Travel and Tourism District for the preceding month in order to let Chamber know that amount, less the administrative expenses withheld by County.

The Occupancy Taxes received by Chamber from County for use in the Nantahala Travel and Tourism District shall be used to promote travel and tourism with the Nantahala Travel and Tourism District only.

4. **INDEPENDENT CONTRACTOR.** County and Chamber agree that Chamber is an independent contractor and shall not represent itself as an agent or employee of County for any purpose in the performance of Chamber's duties under this Contract. Accordingly, Chamber shall be responsible for payment of all federal, state and local taxes as well as applicable business license fees arising out of Chamber's activities in accordance with this Contract. For purposes of this Contract, taxes shall include, but not be limited to, Federal and State Income, Social Security and Unemployment Insurance taxes.
Chamber, as an independent contractor, shall perform the Services required hereunder in a professional manner and in accordance with the standards of applicable professional organizations.
5. **INSURANCE AND INDEMNITY.** To the fullest extent permitted by laws and regulations, Chamber shall indemnify and hold harmless the County and its officials, agents, and employees from and against all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of engineers or architects, attorneys, and other professionals and costs related to court action or arbitration) arising out of or resulting from Chamber's performance of this Contract or the actions of the Chamber or its officials, or employees under this Contract or under contracts entered into by the Chamber in connection with this Contract. This indemnification shall survive the termination of this Contract. In addition, Chamber shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act.
6. **HEALTH AND SAFETY.** Chamber shall be responsible for initiating, maintaining and supervising all safety precautions and programs required by OSHA and all other regulatory agencies while providing Services under this Contract.
7. **NON-DISCRIMINATION IN EMPLOYMENT.** Chamber shall not discriminate against any employee or applicant for employment because of age, sex, race, creed, national origin,

or disability. In the event Chamber is determined by the final order of an appropriate agency or court to be in violation of any non-discrimination provision of federal, state or local law or this provision, this Contract may be canceled, terminated or suspended in whole or in part by County, and Chamber may be declared ineligible for further County contracts.

8. **GOVERNING LAW.** This Contract shall be governed by and in accordance with the laws of the State of North Carolina. All actions relating in any way to this Contract shall be brought in the General Court of Justice in the County of Macon and the State of North Carolina.
9. **TERMINATION OF AGREEMENT.** This Contract may be terminated, without cause, by either party upon ninety (90) days written notice to the other party. This termination period shall begin upon receipt of the notice of termination. This Contract may be terminated, for cause, by the non-breaching party notifying the breaching party in writing of a substantial failure to perform in accordance with the provisions of this Contract and if the failure is not corrected within ten (10) days of the receipt of the notification. Upon such termination, the parties shall be entitled to such additional rights and remedies as may be allowed by relevant law.

Termination of this Contract, either with or without cause, shall not form the basis of any claim for loss of anticipated profits by either party.

10. **RECORD KEEPING.** The Chamber shall furnish to the County a copy of the Chamber's payroll for any employees funded by County monies on at least a quarterly basis showing the wages paid to such employees who perform work pursuant to this Contract. Chamber employees' social security numbers shall be confidential in accordance with applicable law(s). The hourly rate shall be made available to the County Manager.

Funds provided under his Contract shall not be used to pay for employees for work which is connected with general Chamber activities conducted outside of the scope of this Contract. Funds provided under this Contract shall not be used to pay for promotional materials or activities which are connected with general Chamber activities conducted outside the scope of this Contract.

11. **SUCCESSORS AND ASSIGNS.** Chamber shall not assign its interest in this Contract without the written consent of County. Chamber has no authority to enter into contract on behalf of County.
12. **COMPLIANCE WITH LAWS.** Chamber represents that it is in compliance with all Federal, State, and local laws, regulations or orders, as amended or supplemented. The implementation of this Contract shall be carried out in strict compliance with all Federal, State, or local laws.

13. NOTICES. All notices which may be required by this Contract or any rule of law shall be effective when received by certified mail sent to the following addresses:
- | | |
|----------------------|------------------------------|
| COUNTY OF MACON | THE FRANKLIN AREA CHAMBER OF |
| ATTN: County Manager | COMMERCE, INC. |
| 5 West Main St. | ATTN: Linda Harbuck |
| Franklin, NC 28734 | 98 Hyatt Road |
| | Franklin, NC 28734 |
14. AUDIT RIGHTS. For all Services being provided hereunder, County shall have the right to inspect, examine, and make copies of all books, accounts, invoices, records and other writings relating to the performance of said Services. Audits shall take place at times and locations mutually agreed upon by both parties. Notwithstanding the foregoing, Chamber must make the materials to be audited available within one (1) week of the request for them.
- In addition, Chamber shall, at its own expense, cause an annual audit of its financial statements to be performed and provide County with a copy of the annual audit.
15. COUNTY NOT RESPONSIBLE FOR EXPENSES. County shall not be liable to Chamber for any expenses paid or incurred by Chamber, unless otherwise agreed in writing.
16. EQUIPMENT. Chamber shall supply, at its sole expense, all equipment, tools, materials, and/or supplies required to provide Services hereunder, unless otherwise agreed in writing.
17. REPORTS. Chamber shall make semi-annual reports of activities to the Franklin-Nantahala Area Tourism Development Commission.
18. Chamber hereby acknowledges receipt of a copy of, and expressly agrees to the terms and provisions of the Macon County Commissioners' Resolution Amending in Part the Resolution Creating the Franklin-Nantahala Area and The Highlands Area Tourism and Development Commissions, which was adopted on June 11, 2019.
19. ENTIRE AGREEMENT. This Contract and the attached documents labeled "Attachment 1" and "Attachment 2" shall constitute the entire understanding between County and Chamber and shall supersede all prior understandings and agreements relating to the subject matter hereof and may be amended only by written mutual agreement of the parties.
20. HEADINGS. The subject headings of the sections are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no interpretation shall be made to the contrary.

IN TESTIMONY WHEREOF, the County of Macon has caused these presents to be signed in its name by its County Manager, and Chamber, acting under and by virtue of the authority in them vested, has hereunto set their hand and seal, the day and year first written above.

COUNTY OF MACON

By: _____
Derek Roland, County Manager

THE FRANKLIN AREA CHAMBER OF COMMERCE, INC.

By: _____
Authorized Representative

This instrument has been pre-audited in the manner required by the Local Government and Fiscal Control Act.

Macon County Finance Officer

Attachment 1:

Scope of Services:

Provide Space and Staffing for a Visitor Information Center;

Provide maintenance and supplies for a Visitor Center, including parking, public restrooms and beautification of grounds;

Provide insurance and utilities for visitor center operations;

Provide staff for answering phones and responding to tourism requests;

Provide staff, materials and equipment for preparing and mailing tourism information packages;

Pay staff payroll expenses and insurance;

Maintain a website providing tourism information for Macon County;

Provide staff for bookkeeping and reporting;

Prepare and distribute advertising and promotional materials and press releases;

Maintain a database of local photos for use in advertising and promotion;

Maintain contacts and work cooperatively with local and regional organizations to promote tourism;

Develop and coordinate printing and production of brochures, guides, maps, etc.;

Produce and promote events to attract tourist to Macon County;

Provide telecommunications services and equipment; and

Provide office equipment and materials.

Attachment 2:

Scope of Services:

Provide insurance and utilities for operations;

Provide staff for answering phones and responding to tourism requests;

Provide staff, materials and equipment for preparing and mailing tourism information packages;

Pay staff payroll expenses and insurance;

Maintain a website providing tourism information for Macon County;

Provide staff for bookkeeping and reporting;

Prepare and distribute advertising and promotional materials and press releases;

Maintain a database of local photos for use in advertising and promotion;

Maintain contacts and work cooperatively with local and regional organizations to promote tourism;

Develop and coordinate printing and production of brochures, guides, maps, etc.;

Produce and promote events to attract tourist to Macon County;

Provide telecommunications services and equipment; and

Provide office equipment and materials.

THIS CONTRACT is made, and entered into this the 1st day of July, 2022, by and between the COUNTY of MACON, a political subdivision of the State of North Carolina, (hereinafter referred to as “County”), and HIGHLANDS AREA CHAMBER OF COMMERCE, INC., a not for profit corporation duly authorized to do business in the State of North Carolina (herein after referred to as “Chamber”).

1. SCOPE OF SERVICES. Chamber hereby agrees to provide the Travel and Tourism Development services under this Contract within the Highlands Area Travel and Tourism District(s) pursuant to the provisions and specifications identified in “Attachment 1” (hereinafter collectively referred to as “Services”). Attachment 1 is hereby incorporated herein and made part hereof.
2. TERM OF CONTRACT. The Term of this Contract for services is from July 1, 2022, through June 30, 2023. This contract may be renewed annually upon written agreement by the County and Chamber.
3. PAYMENT TO CHAMBER. Except as otherwise provided for in this Paragraph #3, Chamber shall receive from County a monthly amount not to exceed the amount of the occupancy tax under S.L. 1985-969 collected by the County from hotels, motels, inns, and similar places known by County to be within The Highlands Travel and Tourism District which consists of the Flats, Sugarfork, and Highlands Townships of Macon County, North Carolina, during the preceding month, less administrative expenses of Macon County, as compensation for the provision of Services. However, notwithstanding the foregoing, all occupancy taxes heretofore and hereafter collected by Airbnb and other companies which operate in a similar fashion to Airbnb and which are remitted to Macon County with inadequate information to identify the owner of the property temporarily rented and the Township or address of the property temporarily rented for which such occupancy taxes were collected shall be used to promote travel and tourism within the following Travel and Tourism Districts in the following percentages, less any administrative fee due the County pursuant to applicable law:
 - A. The Highlands Travel and Tourism District: 71.04 %;
 - B. The Nantahala Travel and Tourism District: 6.22 %; and
 - C. The Franklin Travel and Tourism District: 22.74 %.

The Chamber shall receive only the percentage of such occupancy taxes set forth hereinabove for The Highlands Travel and Tourism District and the same shall be additional compensation for the provision of Services. County agrees to pay Chamber at the rates specified for Services, performed to the satisfaction of the County, in accordance with this Contract, and Attachment 1.

4. **INDEPENDENT CONTRACTOR.** County and Chamber agree that Chamber is an independent contractor and shall not represent itself as an agent or employee of County for any purpose in the performance of Chamber's duties under this Contract. Accordingly, Chamber shall be responsible for payment of all federal, state and local taxes as well as applicable business license fees arising out of Chamber's activities in accordance with this Contract. For purposes of this Contract, taxes shall include, but not be limited to, Federal and State Income, Social Security and Unemployment Insurance taxes.

Chamber, as an independent contractor, shall perform the Services required hereunder in a professional manner and in accordance with the standards of applicable professional organizations.

5. **INSURANCE AND INDEMNITY.** To the fullest extent permitted by laws and regulations, Chamber shall indemnify and hold harmless the County and its officials, agents, and employees from and against all claims, damages, losses, and expenses, direct, indirect, or consequential (including but not limited to fees and charges of engineers or architects, attorneys, and other professionals and costs related to court action or arbitration) arising out of or resulting from Chamber's performance of this Contract or the actions of the Chamber or its officials, or employees under this Contract or under contracts entered into by the Chamber in connection with this Contract. This indemnification shall survive the termination of this Contract.

In addition, Chamber shall comply with the North Carolina Workers' Compensation Act and shall provide for the payment of workers' compensation to its employees in the manner and to the extent required by such Act.

6. **HEALTH AND SAFETY.** Chamber shall be responsible for initiating, maintaining and supervising all safety precautions and programs required by OSHA and all other regulatory agencies while providing Services under this Contract.
7. **NON-DISCRIMINATION IN EMPLOYMENT.** Chamber shall not discriminate against any employee or applicant for employment because of age, sex, race, creed, national origin, or disability. In the event Chamber is determined by the final order of an appropriate agency or court to be in violation of any non-discrimination provision of federal, state or local law or this provision, this Contract may be canceled, terminated or suspended in whole or in part by County, and Chamber may be declared ineligible for further County contracts.

8. **GOVERNING LAW.** This Contract shall be governed by and in accordance with the laws of the State of North Carolina. All actions relating in any way to this Contract shall be brought in the General Court of Justice in the County of Macon and the State of North Carolina.
9. **TERMINATION OF AGREEMENT.** This Contract may be terminated, without cause, by either party upon ninety (90) days written notice to the other party. This termination period shall begin upon receipt of the notice of termination.

This Contract may be terminated, for cause, by the non-breaching party notifying the breaching party in writing of a substantial failure to perform in accordance with the provisions of this Contract and if the failure is not corrected within ten (10) days of the receipt of the notification. Upon such termination, the parties shall be entitled to such additional rights and remedies as may be allowed by relevant law.

Termination of this Contract, either with or without cause, shall not form the basis of any claim for loss of anticipated profits by either party.

10. **RECORD KEEPING.** The Chamber shall furnish to the County a copy of the Chamber's payroll for any employees funded by County monies on at least a quarterly basis showing the wages paid to such employees who perform work pursuant to this Contract. Chamber employees' social security numbers shall be confidential in accordance with applicable law(s). The hourly rate shall be made available to the County Manager.

Funds provided under his Contract shall not be used to pay for employees for work which is connected with general Chamber activities conducted outside of the scope of this Contract. Funds provided under this Contract shall not be used to pay for promotional materials or activities which are connected with general Chamber activities conducted outside the scope of this Contract.

11. **SUCCESSORS AND ASSIGNS.** Chamber shall not assign its interest in this Contract without the written consent of County. Chamber has no authority to enter into contract on behalf of County.
12. **COMPLIANCE WITH LAWS.** Chamber represents that it is in compliance with all Federal, State, and local laws, regulations or orders, as amended or supplemented. The implementation of this Contract shall be carried out in strict compliance with all Federal, State, or local laws.
13. **NOTICES.** All notices which may be required by this Contract or any rule of law shall be effective when received by certified mail sent to the following addresses:

COUNTY OF MACON
ATTN: County Manager
5 West Main St.
Franklin, NC 28734

HIGHLANDS AREA CHAMBER OF COMMERCE
ATTN: Kaye McHan
P.O. Box 62
Highlands, NC 28741

14. **AUDIT RIGHTS.** For all Services being provided hereunder, County shall have the right to inspect, examine, and make copies of all books, accounts, invoices, records and other writings relating to the performance of said Services. Audits shall take place at times and locations mutually agreed upon by both parties. Notwithstanding the foregoing, Chamber must make the materials to be audited available within one (1) week of the request for them.

In addition, Chamber shall, at its own expense, cause an annual audit of its financial statements to be performed and provide County with a copy of the annual audit.

15. **COUNTY NOT RESPONSIBLE FOR EXPENSES.** County shall not be liable to Chamber for any expenses paid or incurred by Chamber, unless otherwise agreed in writing.
16. **EQUIPMENT.** Chamber shall supply, at its sole expense, all equipment, tools, materials, and/or supplies required to provide Services hereunder, unless otherwise agreed in writing.
17. **REPORTS.** Chamber shall make semi-annual reports of activities to the Highlands Area Tourism Development Commission.
18. Chamber hereby acknowledges receipt of a copy of, and expressly agrees to the terms and provisions of the Macon County Commissioners' Resolution Amending in Part the Resolution Creating the Franklin-Nantahala Area and The Highlands Area Tourism and Development Commissions which was adopted on June 11, 2019.
19. **ENTIRE AGREEMENT.** This Contract and the attached document labeled "Attachment 1" shall constitute the entire understanding between County and Chamber and shall supersede all prior understandings and agreements relating to the subject matter hereof and may be amended only by written mutual agreement of the parties.
20. **HEADINGS.** The subject headings of the sections are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Contract shall be deemed to have been drafted by both parties and no interpretation shall be made to the contrary.

IN TESTIMONY WHEREOF, the County of Macon has caused these presents to be signed in its name by its County Manager, and Chamber, acting under and by virtue of the authority in them vested, has hereunto set their hand and seal, the day and year first written above.

COUNTY OF MACON

By: _____
Derek Roland, County Manager

HIGHLANDS AREA CHAMBER OF COMMERCE, INC.

By: _____
Authorized Representative

This instrument has been pre-audited in the manner required by the Local Government and Fiscal Control Act.

Macon County Finance Officer

ATTACHMENT 1

SCOPE OF SERVICES

The purpose of this Contract is to set forth the rights, obligations and responsibilities of the Highlands Area Chamber of Commerce to perform the functions of travel and tourism development for the County on a contract basis. The Chamber's extensive knowledge of the Highlands area community and its strong relationships with business, political, government and educational leaders allows the chamber to effectively serve the County's needs. To assist with the promotion and expansion of travel and tourism to Macon County, the Chamber shall provide the following services in the Highlands Area Travel and Tourism District(s):

1. Major Responsibilities:

- A. Visitor Center Operators
- B. Tourism and Travel Promotion
- C. Marketing
- D. Communications

2. Reporting:

The Chamber shall furnish the County Manager or his designee the following periodic reports, including an accounting for the expenditures of County funds pertaining to the Services undertaken pursuant to this Contract, the costs and obligations incurred or to be incurred in connection therewith, and any other matters covered by this Agreement. Additionally, the Chamber shall provide:

- A. Communication from the Chamber on progress to targeted travel and tourism sectors as requested by the County and/or the TDC, in such form as the parties may agree.
- B. A semi-annual report presented to the TDC each January and July.

Macon County Tax Office
5 West Main Street
Franklin, NC 28734



Phone: (828) 349-2149
draby@maconnc.org

TO: MACON COUNTY COMMISSIONERS

FROM: Macon County Tax Collector's Office
Delena Raby, Tax Collections Supervisor

DATE: October 05, 2022

RE: Releases for September, 2022

Attached please find the report of property tax releases for real estate and personal property that require your approval in order to continue with the process of releasing these amounts from the tax accounts. Please feel free to contact me if you should have any questions. The report of releases in alphabetical order is attached.

AMOUNT OF RELEASES FOR SEPTEMBER 2022: \$ 10,287.24

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
151234 BEAR PEN COVE HOMEOWNER'S ASSOCIATION	2022-76399	DY:ORP:6588421585	ZAD	12/31/9999 11:37:44 AM		
		CLERICAL ERROR		F08 ADVL TAX	30,000.00	34.26
		CLERICAL ERROR		G01 ADVL TAX	30,000.00	120.00
		clerical error				
				TOTAL RELEASES:		154.26
151234 BEAR PEN COVE HOMEOWNER'S ASSOCIATION	2022-76420	DY:ORP:6588433321	ZAD	12/31/9999 11:38:33 AM		
		CLERICAL ERROR		F08 ADVL TAX	32,500.00	37.12
		CLERICAL ERROR		G01 ADVL TAX	32,500.00	130.00
		clerical error				
				TOTAL RELEASES:		167.12
151399 CASTIGLIONE, MARTHA	2022-71790	DY:ORP:6583258801	ZAD	12/31/9999 3:50:58 PM		
		CLERICAL ERROR		F02 ADVL TAX	86,591.00	69.45
		CLERICAL ERROR		G01 ADVL TAX	86,591.00	346.36
		OA DID NOT APPLIED ONTO THE BILL				
				TOTAL RELEASES:		415.81
35919 COOK BROTHERS LUMBER CO INC	2022-54562	DY: PERSONAL PROPERTY	ZAD	12/31/9999 9:40:00 AM		
		CLERICAL ERROR		F04 ADVL TAX	403,591.00	290.59
		CLERICAL ERROR		G01 ADVL TAX	403,591.00	1,614.36
		CLOSED BUSINESS DEC 2021				
				TOTAL RELEASES:		1,904.95
97164 CULLASAJA GORGE FIRE AND RESCUE INC	2022-81	DY:ORP:7525554895	ZAD	12/31/9999 3:35:09 PM		
		CLERICAL ERROR		F04 ADVL TAX	13,710.00	9.87
		CLERICAL ERROR		G01 ADVL TAX	13,710.00	54.84
		EXEMPT STATUS NOT APPLIED ONTO THE BILL				
				TOTAL RELEASES:		64.71
114961 DONSON, RALPH	2022-75947	DY:ORP:6587461478	ZAD	12/31/9999 2:17:32 PM		
		CLERICAL ERROR		F08 ADVL TAX	45,000.00	51.39
		CLERICAL ERROR		G01 ADVL TAX	45,000.00	180.00
		DV DID NOT APPLY ONTO THE BILL				
				TOTAL RELEASES:		231.39
148276 DOOLEY 2020	2022-228302	DY:ORP:7530848899	ZAD	12/31/9999 3:11:46 PM		
		CLERICAL ERROR		F10 ADVL TAX	36,110.00	10.83
		CLERICAL ERROR		G01 ADVL TAX	36,110.00	144.44
		CLERICAL ERROR		H01 ADVL TAX	36,110.00	56.51
		Land Adjustment				
				TOTAL RELEASES:		211.78
23475 EXTRUSION PATTERNED METAL CORP.	2022-54445	DY: PERSONAL PROPERTY	LAS	12/31/9999 9:45:21 AM		
		CLERICAL ERROR		F01 ADVL TAX	14,765.00	10.34
		CLERICAL ERROR		G01 ADVL TAX	14,765.00	59.06
		CLERICAL ERROR		G01 PEN FEE	14,765.00	5.91
		BUSINESS DISSOLVED DECEMBER 31, 2021 PER NCDOS				
				TOTAL RELEASES:		75.31

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
105895 FOBAS, SHAWN R	2021-46659	DY: PERSONAL PROPERTY ZAD	12/31/9999 4:11:52 PM			
		CLERICAL ERROR		F09 ADVL TAX	3,677.00	2.60
		CLERICAL ERROR		G01 ADVL TAX	3,677.00	14.71
		SOLD BOAT IN 2020		TOTAL RELEASES:		17.31
105895 FOBAS, SHAWN R	2022-46659	DY: PERSONAL PROPERTY ZAD	12/31/9999 4:10:57 PM			
		CLERICAL ERROR		F09 ADVL TAX	3,677.00	2.60
		CLERICAL ERROR		G01 ADVL TAX	3,677.00	14.71
		SOLD BOAT IN 2020		TOTAL RELEASES:		17.31
115881 GREEN, SANDRA KAY	2022-70320	DY:0RP:6581620080 LAS	12/31/9999 2:05:26 PM			
		CLERICAL ERROR		F03 ADVL TAX	82,520.00	82.52
		CLERICAL ERROR		G01 ADVL TAX	82,520.00	330.08
		BUILDING CLASSIFIED WRONG		TOTAL RELEASES:		412.60
6668 HOOD, DEBORAH MINCEY	2022-88933	DY:0RP:7504387731 DLR	12/31/9999 9:08:51 AM			
		CLERICAL ERROR		F04 ADVL TAX	65,430.00	47.11
		CLERICAL ERROR		G01 ADVL TAX	65,430.00	261.72
		CLERICAL ERROR		L01 FFEEFEE	65,430.00	108.00
				TOTAL RELEASES:		416.83
128962 MCCORMICK, PHILLIP J.	2022-52755	DY: PERSONAL PROPERTY ZAD	12/31/9999 2:16:27 PM			
		CLERICAL ERROR		F09 ADVL TAX	4,241.00	2.99
		CLERICAL ERROR		G01 ADVL TAX	4,241.00	16.96
		SOLD BOAT NOV 2021		TOTAL RELEASES:		19.95
105623 MCMAHAN, CALEB	2022-61786	DY:0RP:6554812319 ZAD	12/31/9999 3:26:17 PM			
		CLERICAL ERROR		F05 ADVL TAX	35,360.00	25.60
		CLERICAL ERROR		G01 ADVL TAX	35,360.00	141.44
		CLERICAL ERROR		L01 FFEEFEE	35,360.00	108.00
		DWELLING BURNED		TOTAL RELEASES:		275.04
101599 MENTAVLOS, NICHOLAS G	2022-45447	DY: PERSONAL PROPERTY LAS	12/31/9999 4:05:16 PM			
		CLERICAL ERROR		F05 ADVL TAX	8,918.00	6.46
		CLERICAL ERROR		G01 ADVL TAX	8,918.00	35.67
		SOLD MV IN OCTOBER 2021		TOTAL RELEASES:		42.13
129489 MURRELL LEGACY, LLC	2022-85231	DY:0RP:7429355496 DLR	12/31/9999 4:09:33 PM			
		CLERICAL ERROR		F10 ADVL TAX	802,660.00	240.80
		CLERICAL ERROR		G01 ADVL TAX	802,660.00	3,210.64
				TOTAL RELEASES:		3,451.44
44704 PICKENS, LARRY	2022-204341	DY: PERSONAL PROPERTY LAS	12/31/9999 4:19:04 PM			
		CLERICAL ERROR		F08 ADVL TAX	2,000.00	2.28
		CLERICAL ERROR		G01 ADVL TAX	2,000.00	8.00
		SOLD BOAT IN 2020		TOTAL RELEASES:		10.28

RELEASES REPORT
Macon County

NAME	BILL NUMBER	OPER	DATE/TIME	DISTRICT	VALUE	AMOUNT
15842 SMITH, PATSY C	2022-75531	DY:0RP:6586751145	ZAD	12/31/9999 4:15:28 PM		
		CLERICAL ERROR		F01 ADVL TAX	55,220.00	38.65
		CLERICAL ERROR		G01 ADVL TAX	55,220.00	220.88
		OA DID NOT GET APPLIED ONTO THE BILL				
				TOTAL RELEASES:		259.53
22490 SOUTHEASTERN GROCERS	2022-203968	DY: PERSONAL PROPERTY	LAS	12/31/9999 4:14:18 PM		
		CLERICAL ERROR		F01 ADVL TAX	391,033.00	273.72
		CLERICAL ERROR		G01 ADVL TAX	391,033.00	1,564.13
		BUSINESS SOLD TO FOOD LION				
				TOTAL RELEASES:		1,837.85
146010 THE HIGH DIVE	2022-203716	DY: PERSONAL PROPERTY	ZAD	12/31/9999 3:48:58 PM		
		CLERICAL ERROR		F10 ADVL TAX	21,250.00	6.38
		CLERICAL ERROR		G01 ADVL TAX	21,250.00	85.00
		CLERICAL ERROR		G01 PEN FEE	21,250.00	8.50
		CLERICAL ERROR		H01 ADVL TAX	21,250.00	33.26
		ALSO BILLED UNDER HIGH DIVE				
				TOTAL RELEASES:		133.14
151165 VANHOOK, THOMAS E	2022-57316	DY:0RP:6499135419	LAS	12/31/9999 1:00:10 PM		
		CLERICAL ERROR		F03 ADVL TAX	12,100.00	12.10
		CLERICAL ERROR		G01 ADVL TAX	12,100.00	48.40
		CLERICAL ERROR		L01 FFEEFEE	12,100.00	108.00
		DWELLING DEMOLISHED				
				TOTAL RELEASES:		168.50
NET RELEASES PRINTED:	10,287.24					
TOTAL TAXES RELEASED						10,287.24

COLLECTIONS MONTHLY TOTALS REPORT
 Macon County - Year To Date September 2022 Tax Year 2022

Macon County
Advalorem Tax Collections Report
Year To Date September 2022 Tax Year 2022

TAX YEAR 2022 Month To Date September 2022 Tax Year 2022

Month to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance
General Tax	23,117,757.05	4,008.35	-16,840.05	0.00	-8.48	23,104,916.87	-4,032,919.45	19,071,997.42
Fire Districts	3,447,745.82	459.19	-2,517.66	0.00	-2.17	3,445,685.18	-532,092.69	2,913,592.49
Landfill User Fee	2,201,888.60	108.00	-1,061.18	0.00	-0.14	2,200,935.28	-327,193.27	1,873,742.01
TOTAL:	28,767,391.47	4,575.54	-20,418.89	0.00	-10.79	28,751,537.33	-4,892,205.41	23,859,331.92

TAX YEAR 2022 Year To Date September 2022 Tax Year 2022

Year to Date	Beginning Balance	Levy Added	Less Releases	Less Administrative Refunds	Less Write Offs	Equals Adjusted Levy	Less Payments	Outstanding Balance	This Year Collection Percentage Tax Year 2021 As of 9/30/2022	Last Year Collection Percentage Tax Year 2020 As of 9/30/2021
General Tax	37.74	32,161,586.62	-16,840.05	0.00	-1117.97	32,143,666.34	-13,071,631.18	19,071,997.42	40.67%	40.74
Fire Districts	7.57	4,642,956.41	-2,517.66	0.00	-178.31	4,640,268.01	-1,726,667.95	2,913,592.49	37.21%	38.19
Landfill User Fee	216.00	2,939,328.00	-1,061.18	0.00	-3.50	2,938,479.32	-1,064,521.31	1,873,742.01	36.23%	36.37
TOTAL:	261.31	39,743,871.03	-20,418.89	0.00	-1299.78	39,722,413.67	-15,862,820.44	23,859,331.92	39.93%	40.13