

DAVIE COUNTY 2025 APPRAISAL MANUAL

LAND APPRAISAL PROCEDURES

PREFACE

Land values are derived primarily by the sales comparison method. It is, therefore, important that certain factors be accurately shown and considered. These factors include location, size, topography, present use, highest and best use, etc. The following chapter describes procedures for recording these important elements and determining land values.

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INTRODUCTION

The market or sales comparison approach is the most applicable method for the valuation of land. The income approach should also be considered for properties for which sufficient sale data are not available for vacant parcels, as often happens in the downtown area and the older subdivisions where no vacant parcels remain, value may be estimated using a land residual approach as detailed in the Income Property Valuation Chapter.

Land value is generally estimated by comparing the subject property to similar properties which have recently sold and making adjustments to the comparable for the different factors affecting land value.

Some of the factors which must be considered include: location, size, shape, topography, accessibility, present use, highest and best use, zoning, utilities, and income to the land, supply and demand for the particular type land, improvements to the land and improvements on the land. Irrigation, drainage, sea walls, sidewalks, curbs, gutter, etc. are examples of improvements to the land and are included in the value of the land. Building structures are improvements on the land and with few exceptions, (some condominium or cooperative buildings), are valued apart from the land.

LAND APPRAISAL PROCEDURE

All splits to the property ownership maps must be posted current to the appraisal.

All zoning and use should be shown on the property ownership maps.

Roads should be classified paved, dirt, nonexistent, etc. and the availability of public improvements indicated on the property ownership maps as necessary.

Neighborhood Delineation Davie County

Davie County uses the neighborhood concept for placing values.

By having neighborhoods defined, the County is able to closely monitor the actions of the market in each. Neighborhoods may be in a stage of growth, a stage of stability, a stage of revitalization, or a stage of decline.

Neighborhoods Consider:

1. The environment of a subject property that has a direct and immediate effect on value
2. A defined geographic area
3. Properties that are homogeneous
4. Land values consistent
5. Share important location characteristics

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The following table of road classifications, entered in field as RT (Road Type) and public improvement classifications are to be used as a note to the land data. Adjustments made may be inserted in the "Other Adjustments" portion of the Land Data section of the Field Data Collection Instrument:

ROAD CLASSIFICATIONS:	PUBLIC IMPROVEMENT CLASSIFICATIONS
No Legal Access.....NX	Electric E
Private Drive..... PD	Water W
Dirt	Sewer..... S
Rural DirtRD	Curb..... C
Suburban Dirt..... SD	Gas..... G
Urban DirtUD	Sidewalk K
Paved	Storm Drainage..... D
Rural PavedRP	
Suburban Paved..... SP	
Urban Paved UP	
Rural Gravel RG	
Rural Dirt Road (more than one home) not state maintained..... RT	
Paved with waterPW Public or Community	
Gravel with Water.....GW	
Paved with water & sewer..... PS	
Interstate IS	

Qualified, recent sales data should be posted to the property ownership maps. This data should include whether the sale was vacant or improved, the month and the year of the sale, the amount of the sale and the units and unit price of the sale if it was a vacant sale as follows:

$$\frac{V-6/93}{250,000 (50,000 \text{ Ac})} \quad \text{or} \quad \frac{I-5/93}{24,500}$$

The maps are then taken into the field by the land appraiser to field check, study and analyze the sales and their characteristics.

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The appraiser can then use the sales to compare to other parcels with similar characteristics in the immediate area. Notes should be placed on vacant parcels to indicate the condition of the land if fill is required as follows:

LAND CONDITION	NOTATION	CONDITION FACTOR
Vacant no fill required	VOK	100
Vacant minimum fill	VF	75-95
Vacant major fill	VJF	50-75
Vacant not usable	VNU	30-50

The appraiser should also note the characteristics of the area appraised for similarities which may be encountered in other areas which have insufficient sales.

The appropriate unit values and depth table can then be posted to the property ownership map using the same format for each type of property; however, the depth table on Card 01 cc 52 will only function when the unit type in Card 02 cc 49-50 is LT or FF.

Generally residential property is valued by front foot, (FF), or lot (LT), units, (UT); commercial property by front foot, (FF), or square foot, (SF), units, (UT); industrial property by square foot (SF), or acreage, (AC), units, (UT); and agricultural property by acreage, (AC). (Some tracts may require two or more different land units.)

CALCULATION FOR VARIOUS LOT SHAPES

The following grouping of regular and irregular-shaped lots has been prepared to illustrate lot shapes most frequently encountered and the method of computing their value.

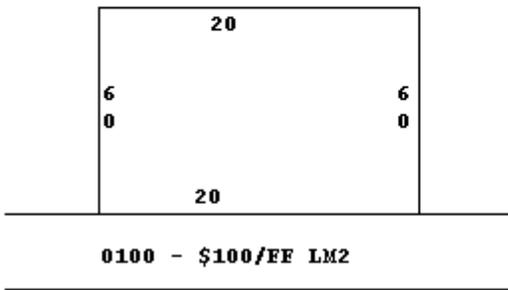
Note: The depth factor chart for a standard lot of 150-foot depth, shown in Depth Table No. 3, and a unit foot value of \$100.00 have been used in all of the calculations.

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LAND MODEL 01 - 03

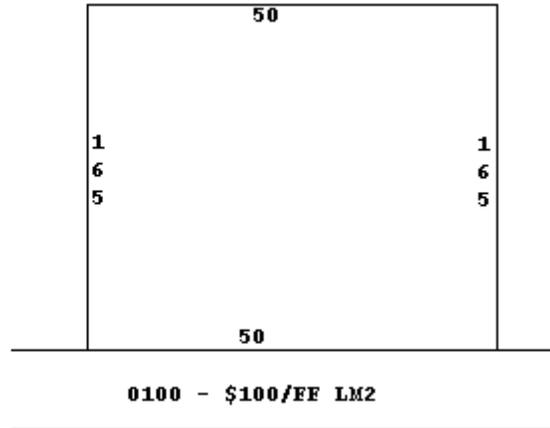
EXAMPLE 1 - (LINE 1)

RECTANGULAR LOT
 RULE: Use frontage and 100%
 condition factor



EXAMPLE 2 - (LINE 2)

RECTANGULAR LOT
 RULE: Use frontage and 100%
 condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	20	60	0.65	2	1.00	EX.1	
2	0100	R6	50	165	1.03	2	1.00	EX.2	
3									
4									
5									
6									

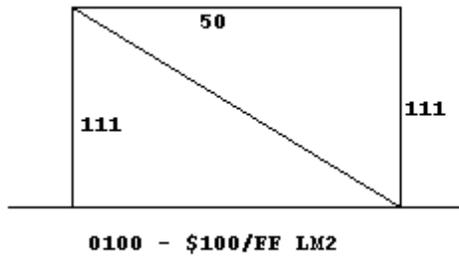
UNIT PRICE	NO. UNITS	TY
100.00	20.00	FF
100.00	50.00	FF

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LAND MODEL 01 - 03

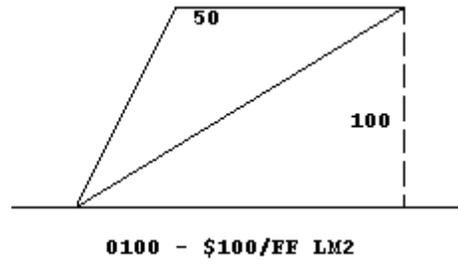
EXAMPLE 3 - (LINE 1)

TRIANGLE WITH APEX ON STREET
 RULE: Use 30% condition factor



EXAMPLE 4 - (LINE 2)

TRIANGLE WITH APEX ON STREET
 RULE: Use perpendicular for depth as shown and 30% condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	111	0.89	2	.30	EX.3	
2	0100	R6	50	100	0.85	2	.30	EX.4	
3									
4									
5									
6									

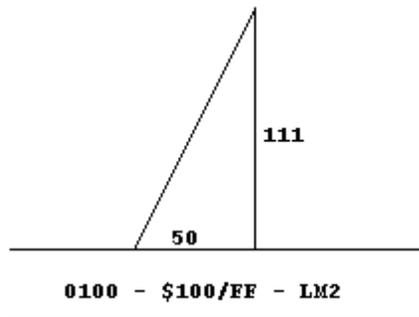
UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

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LAND MODEL 01 - 03

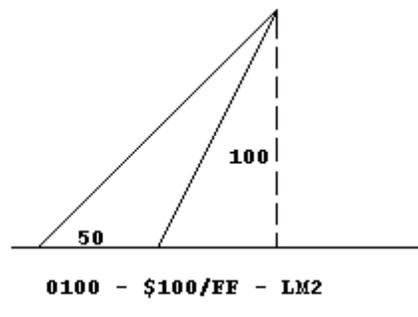
EXAMPLE 5 - (LINE 1)

TRIANGLE WITH BASE ON STREET
 RULE: Use 70% condition factor



EXAMPLE 6 - (LINE 2)

TRIANGLE WITH BASE ON STREET
 RULE: Use perpendicular for depth as shown and 70% condition factor



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	111	0.89	2	0.70	EX.5	
2	0100	R6	50	111	0.85	2	0.70	EX.6	
3									
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

DAVIE COUNTY 2025 APPRAISAL MANUAL

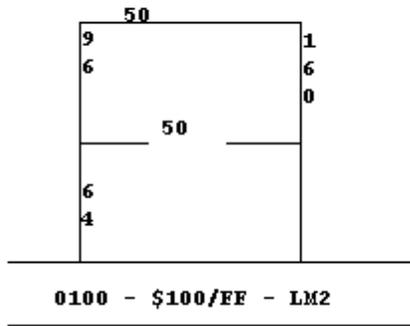
LAND MODEL 01 - 03

EXAMPLE 7 - (LINE 1)

BACK LOT

RULE: Use difference between longest depth factor and shortest depth factor

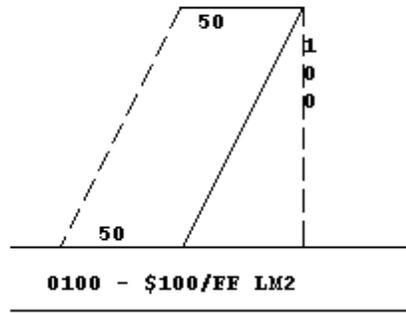
i.e. $1.03 - .69 = .34$



EXAMPLE 8 - (LINE 2)

PARALLEL LOT

RULE: Use perpendicular depth as shown



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	96	1.00	2	0.34	EX.7	
2	0100	R6	50	100	0.85	2	1.00	EX.8	
3									
4									
5									
6									

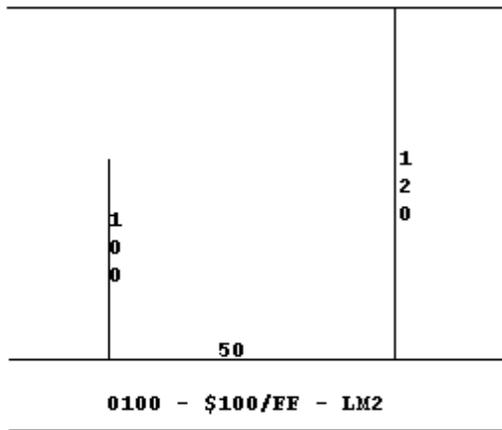
UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF

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LAND MODEL 01 - 03

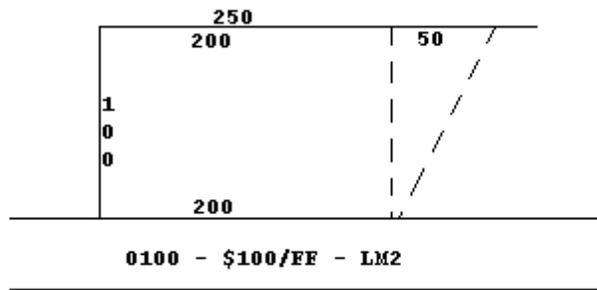
EXAMPLE 9 - (LINE 1)

PARALLEL SIDES
 RULE: Use average depth
 i.e. $\frac{120 + 100}{2} = \frac{220}{2} = 110$



EXAMPLE 10 - (LINES 2&3)

IRREGULAR LOT
 RULE: calculate as rectangle
 and triangle



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	110	0.89	2	1.00	EX.9	
2	0100	R6	200	100	0.85	2	1.00	EX.10	
3	0100	R6	50	100	0.85		0.30	EX.10	
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	200.00	FF
100.00	50.00	FF

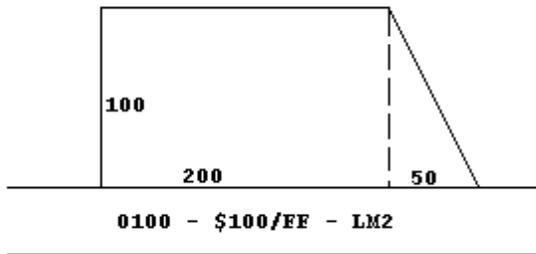
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LAND MODEL 01 - 03

EXAMPLE 11 - (LINES 1&2)

IRREGULAR LOT

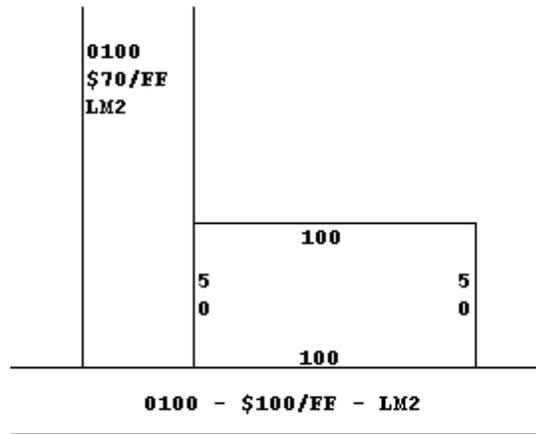
RULE: Calculate as rectangle
and triangle



EXAMPLE 12 - (LINE 3)

CORNER LOT

RULE: Use sides with highest
value frontage (side with highest
dollar value per front foot for frontage
figure)



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	200	100	0.85	2	1.00	EX.11	
2	0100	R6	50	100	0.85	2	0.70	EX.11	
3	0100	R6	100	50	0.49		1.00	EX.12	
4									
5									
6									

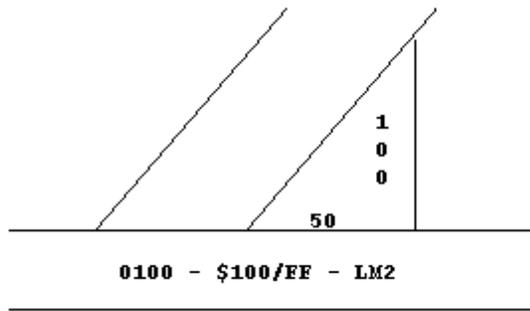
UNIT PRICE	NO. UNITS	TY
100.00	200.00	FF
100.00	50.00	FF
100.00	100.00	FF

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LAND MODEL 01 - 03

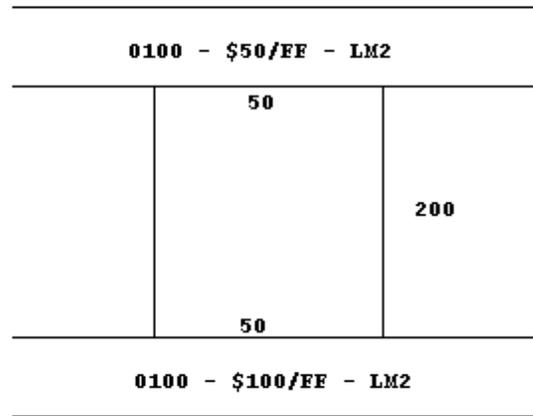
EXAMPLE 13 - (LINE 1)

TRIANGULAR CORNER LOT
 RULE: See #12 and #5



EXAMPLE 14 - (LINES 2 & 3)

THROUGH LOT STANDARD DEPTH
 OR MORE
 RULE: Compute on high value street and
 compute on low value street



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	100	0.85	2	0.70	EX.13	
2	0100	R6	50	150	1.00	2	1.00	EX.14	
3	0100	R6	50	150	1.00	2	1.00	EX.14	
4									
5									
6									

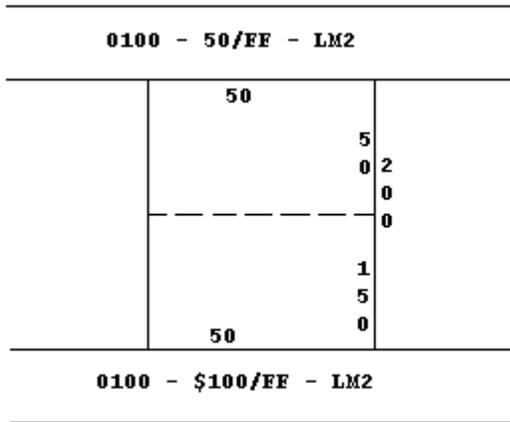
UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF
100.00	50.00	FF

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LAND MODEL 01 - 02

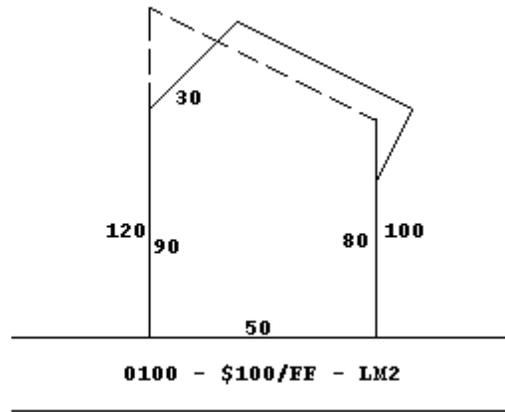
EXAMPLE 15 - (LINES 1&2)

THROUGH LOT OVER STANDARD DEPTH
 RULE: Compute on high value to standard depth and on low value street the remainder



EXAMPLE 16 - (LINE 3)

IRREGULAR LOT
 RULE: Compute as parallel sides see #9



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	50	150	1.00	2	1.00	EX.15	
2	0100	R6	50	50	0.59	2	1.00	EX.15	
3	0100	R6	50	110	0.89	2	1.00	EX.16	
4									
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	50.00	FF
100.00	50.00	FF
100.00	50.00	FF

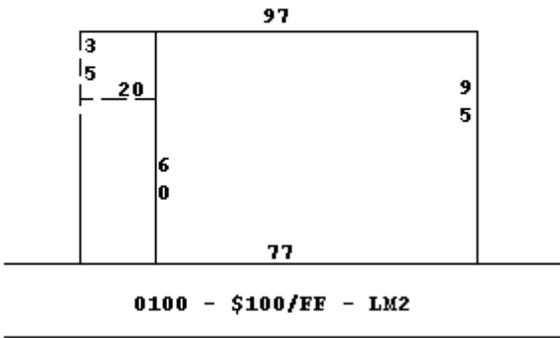
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LAND MODEL 01 - 03

EXAMPLE 17 - (LINES 1&2)

L-SHAPED LOT WITH THE BASE OF THE "L" OFF THE STREET

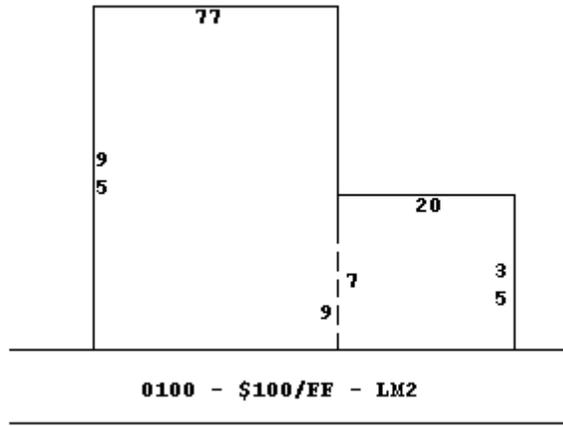
RULE: Compute as rectangle and back lot
(see #7 back lot depth = .83 - .65 = .18)



EXAMPLE 18 - (LINES 3&4)

L-SHAPED LOT WITH THE BASE OF THE "L" ON THE STREET

RULE: Compute as two separate rectangles



	CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+T0+0T	RT
1	0100	R6	77	95	0.83	2	1.00	EX.17	
2	0100	R6	20	35	1.00	2	0.18	EX.17	
3	0100	R6	77	95	0.83	2	1.00	EX.18	
4	0100	R6	20	35	0.46	2	1.00	EX.18	
5									
6									

UNIT PRICE	NO. UNITS	TY
100.00	77.00	FF
100.00	20.00	FF
100.00	77.00	FF
100.00	20.00	FF

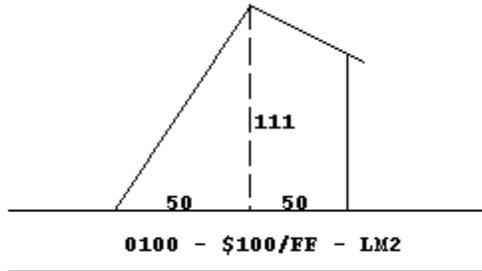
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LAND MODEL 01 - 02

EXAMPLE 19

IRREGULAR LOT

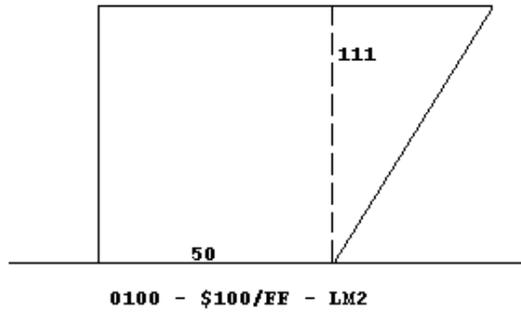
See #5 and #9 - Figure as 67%
triangle and parallel sides



EXAMPLE 20

IRREGULAR LOT

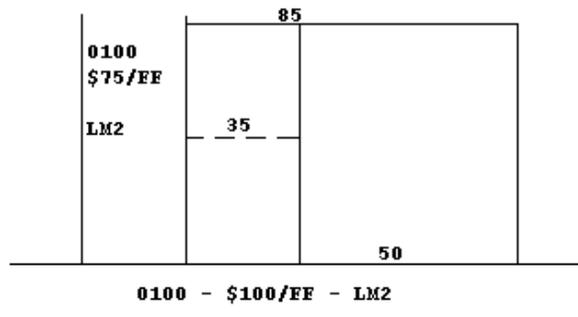
See #2 and #3 - Figure as 33%
triangle and rectangle



EXAMPLE 21

TWO STREET FRONT LOT

RULE: Compute on high value street
for full depth and on low
street as remainder



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LAND MODELS

Currently there are seven different land models in use with the PASCO Appraisal System most of which when properly used should give reliable results. It has been our experience that the Somers Depth Curve gives excellent equalization and values.

Models 1, 2 and 3 are based on the Somers curves and standard depths as follows (Davie County does not use these models). Model 4 is used when pricing rural or residential acreage. Model 5 is used with the present or farm use value schedules.

LAND MODEL 0	Unit Lot Value (Used in Davie County)
LAND MODEL 1	100 Feet Standard Depth Appraised per Front Foot
LAND MODEL 2	150 Feet Standard Depth Appraised per Front Foot
LAND MODEL 3	200 Feet Standard Depth Appraised per Front Foot
LAND MODEL 4	Base Price - Market Value (Used in Davie County)
LAND MODEL 5	Present Use by Soil Types (Used in Davie County)
LAND MODEL 6	Base Price Industrial Acreage- Market Value
LAND MODEL 7	Base Price Commercial Acreage- Market Value

LAND MODEL 00 – Unit Lot Pricing

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

Lots that are unbuildable due to percolation problems are adjusted to be 40% good with documentation from the Health Department if there is not a sewer or septic hookup available.

If it is determined that a lot is unbuildable due to zoning requirement (non- conforming) a negative adjustment will be applied.

Excess Land Residential Lots:

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

Excess land will be valued per situation and neighborhood. All variables for the size will be reviewed and valued accordingly. The adjustment will be equitable throughout the neighborhood.

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LAND MODEL #1

DEPTH FACTOR TABLE 100 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.
10-12	.26	102-103	1.02
13-16	.33	104-106	1.03
17-20	.40	107-110	1.04
21-24	.45	111-114	1.05
25-28	.50	115-118	1.06
29-32	.55	119-122	1.07
33-36	.59	123-128	1.09
37-40	.63	129-134	1.11
41-44	.67	135-140	1.12
45-48	.70	141-146	1.14
49-52	.72	147-152	1.15
53-55	.75	153-158	1.16
56-59	.78	159-164	1.17
60-63	.81	165-169	1.18
64-67	.83	170-175	1.19
68-71	.85	176-181	1.20
72-75	.87	182-187	1.20
76-79	.89	188-193	1.21
80-83	.91	194-199	1.22
84-87	.93	200-Up	1.22
88-91	.95		
92-95	.97		
96-98	.98		
99-101	1.00		

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LAND MODEL #2

DEPTH FACTOR TABLE 150 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.
10-12	.18	168-172	1.04
13-17	.25	173-177	1.05
18-22	.29	178-182	1.05
23-27	.36	183-187	1.06
28-32	.41	188-192	1.07
33-37	.46	193-197	1.07
38-42	.51	198-205	1.07
43-47	.55	206-215	1.08
48-52	.59	216-225	1.09
53-57	.62	226-235	1.10
58-62	.65	236-245	1.10
63-67	.69	246-255	1.11
68-72	.72	256-265	1.12
73-77	.74	266-275	1.12
78-82	.77	276-285	1.13
83-87	.79	286-295	1.13
88-92	.81	296-310	1.14
93-97	.83	311-330	1.15
98-102	.85	331-350	1.16
103-107	.87	351-370	1.16
108-112	.89	371-390	1.17
113-117	.91	391-410	1.17
118-122	.93	411-430	1.18
123-127	.94	431-450	1.18
128-132	.96	451-470	1.18
133-137	.97	471-490	1.19
138-142	.98	491-510	1.19
143-147	.99	511-530	1.20
148-152	1.00	531-550	1.20
153-157	1.01	551-570	1.21
158-162	1.03	571-590	1.21
163-167	1.03	591-Up	1.22

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LAND MODEL #3

DEPTH FACTOR TABLE 200 FEET STANDARD DEPTH

DEPTH	D.F.	DEPTH	D.F.	DEPTH	D.F.
10-12	.14	143-147	.89	278-282	1.07
13-17	.19	148-152	.90	283-287	1.08
18-22	.25	153-157	.92	288-291	1.08
23-27	.30	158-162	.93	293-297	1.08
28-32	.34	163-167	.94	298-305	1.08
33-37	.37	168-172	.95	306-315	1.09
38-42	.41	173-177	.96	316-325	1.09
43-47	.45	178-182	.97	326-335	1.10
48-52	.49	183-187	.97	336-345	1.10
53-57	.52	188-192	.98	346-355	1.11
58-62	.55	193-197	.99	356-365	1.11
63-67	.58	198-202	1.00	366-375	1.12
68-72	.60	203-207	1.01	376-385	1.12
73-77	.63	208-212	1.02	386-395	1.13
78-82	.65	213-217	1.02	396-410	1.13
83-87	.68	218-222	1.02	411-430	1.14
88-92	.70	223-227	1.03	431-450	1.14
93-97	.72	228-232	1.03	451-470	1.15
98-102	.74	233-237	1.04	471-490	1.16
103-107	.76	238-242	1.04	491-510	1.16
108-112	.78	243-247	1.05	511-530	1.16
113-117	.80	248-252	1.05	531-550	1.16
118-122	.82	253-257	1.06	551-570	1.17
123-127	.83	258-262	1.06	571-590	1.17
128-132	.85	263-267	1.06	591-UP	1.17
133-137	.86	268-272	1.07		
138-142	.88	273-277	1.07		

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LAND MODEL 04

THE BASE PRICE METHOD

The Base Price Method of appraising land is referred to as Land Model 04. This land model is utilized to reflect market value when appraising acreage. The market indicates that land values change when properties have different amenities such as road frontage, public utilities, road types and the size of tract.

Land Model 04 is also an excellent appraisal tool when utilizing the neighborhood concept for different locations within the jurisdiction being appraised.

The following is a description of how these factors affect each parcel of land:

A. Location:

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

B. Size:

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

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

DAVIE COUNTY 2025 APPRAISAL MANUAL

SIZE ADJUSTMENTS FOR RURAL ACREAGE (LAND MODEL 04)

Min Size	Max Size	Factor
.01	.09	370.0%
.10	.19	370.0%
.20	.29	370.0%
.30	.39	340.8%
.40	.49	304.4%
.50	.59	282.5%
.60	.69	267.9%
.70	.79	257.5%
.80	.89	249.7%
.90	.99	243.6%
1.00	1.99	240.0%
2.00	2.99	170.0%
3.00	3.99	146.7%
4.00	4.99	135.0%
5.00	5.99	128.0%
6.00	6.99	123.3%
7.00	7.99	120.0%
8.00	8.99	117.5%
9.00	9.99	115.6%
10.00	14.99	114.0%

Min Size	Max Size	Factor
15.00	19.99	106.0%
20.00	24.99	100.0%
25.00	29.99	100.0%
30.00	39.99	98.8%
40.00	49.99	97.4%
50.00	74.99	96.5%
75.00	99.99	95.3%
100.00	149.99	94.8%
150.00	199.99	90.5%
200.00	249.99	88.4%
250.00	299.99	87.1%
300.00	349.99	86.3%
350.00	399.99	82.5%
400.00	449.99	79.7%
450.00	499.99	77.5%
500.00	599.99	75.8%
600.00	699.99	73.1%
700.00	799.99	71.3%
800.00	999.99	69.8%
1000.00	-	67.9%

DAVIE COUNTY 2025 APPRAISAL MANUAL

C. Road Frontage:

RURAL ACREAGE

Land Model 04

The market tends to recognize parcels containing 10 acres or less as residential home-sites. Tracts of this size do not tend to vary in price unless they have inadequate road frontage. Parcels containing ten acres or less are considered to have adequate frontage if 30% of the total acreage is in road frontage. Sales of large tracts, which have potential for development, tend to reflect the amount of road frontage in relation to total parcel size. Parcels containing more than ten acres are considered to have adequate frontage if 10% of the total acreage is in road frontage. Dividing the number of acres of road frontage (1 Acre = 208' X 208') by the total acreage, yields the percent of frontage to total acreage. This percent when applied to the following chart produces a plus or minus factor to be applied to each parcel.

Percent FTG To Total Acreage	0-10 Acres	10.01 Acres And Up	Percent FTG To Total Acreage	0-10 Acres	10.01 Acres And Up
.01 - .99	-10%	-12%	41.00 - 42.99	+3%	+6%
1.00 - 1.50	-9%	-11%	43.00 - 44.99	+3%	+7%
1.51 - 1.99	-8%	-10%	45.00 - 46.99	+3%	+7%
2.00 - 2.50	-7%	-9%	47.00 - 48.99	+4%	+8%
2.51 - 2.99	-6%	-8%	49.00 - 50.99	+4%	+8%
3.00 - 3.99	-5%	-7%	51.00 - 52.99	+4%	+9%
4.00 - 4.99	-5%	-6%	53.00 - 54.99	+4%	+9%
5.00 - 5.99	-4%	-5%	55.00 - 56.99	+5%	+10%
6.00 - 6.99	-4%	-4%	57.00 - 58.99	+5%	+10%
7.00 - 7.99	-3%	-3%	59.00 - 60.99	+5%	+10%
8.00 - 8.99	-3%	-2%	61.00 - 62.99	+5%	+11%
9.00 - 9.99	-3%	-1%	63.00 - 64.99	+6%	+11%
10.00 - 10.99	-2%	0%	65.00 - 66.99	+6%	+12%
11.00 - 12.99	-2%	+1%	67.00 - 68.99	+6%	+12%
13.00 - 17.99	-2%	+1%	69.00 - 70.99	+6%	+13%
18.00 - 22.99	-1%	+2%	71.00 - 71.99	+7%	+13%
23.00 - 25.99	-1%	+2%	72.00 - 72.99	+7%	+14%
26.00 - 28.99	-1%	+3%	73.00 - 73.99	+7%	+14%
29.00 - 30.99	+0%	+3%	74.00 - 74.99	+7%	+15%
31.00 - 32.99	+1%	+4%	75.00 - 75.99	+8%	+15%
33.00 - 34.99	+1%	+4%	76.00 - 76.99	+8%	+16%
35.00 - 36.99	+2%	+5%	77.00 - 77.99	+8%	+16%
37.00 - 38.99	+2%	+5%	78.00 - 78.99	+8%	+17%
39.00 - 40.99	+3%	+6%	79.00 - 79.99	+10%	+17%
			80.00 - 100.00	+10%	+18%

DAVIE COUNTY 2025 APPRAISAL MANUAL

D. Access:

1. Paved – Asphalt, tar and gravel or concrete surfaced streets.
2. Dirt - Dirt streets maintained by the government.
3. Gravel – Dirt streets under government maintenance that have been improved with the addition of loose gravel.
4. Privately Dirt Streets (RT) - These streets are privately maintained, usually by a group of property owners or the developer.
5. No Legal Access (NX) - Parcels having no access are useful mainly as add on property for adjoining owners which have access. Residential use is limited on these parcels; therefore, small tracts do not show the dramatic increase in per acre price. **PD should be used if the property owner owns adjoining land that has frontage thereby providing access.**
6. Private Drive (PD) - Parcels have no state maintained access but have an established access drive or an easement less than 60 feet wide to property.
7. Recorded Easements - Parcels that have no state maintained road frontage but have an easement 60 feet wide or greater should be given front footage in the amount of the easement and the road type should be based on the road from which the easement intersects. Parcels with easements less than 60 feet in width should be coded as Private Drive (PD).

<u>Type Access</u>	<u>RURAL ACREAGE</u>	<u>Land Model 04</u>
Code	Factor	
RP	+00	Rural Paved Road - Considered normal with no adjustment required (no W/S).
SP	+00	Suburban Paved Road - Considered normal with no adjustment required (no W/S).
UP	+00	Urban Paved Road - Considered normal with no adjustment required (no W/S).
IS	+10	Interstate
RD	-05	Rural Dirt Road - state maintained.
SD	-05	Suburban Dirt Road - state maintained.
UD	-05	Urban Dirt Road - state maintained.
RG	-05	Rural Gravel Road - state maintained.
RT	-15	Private Dirt Road - not state maintained.
DW		Rural Dirt Road - state maintained with water; see following chart
GW		Rural Gravel Road - state maintained with water; see following chart
PD		Private Drive or easement (no public access); see following chart
PS		Paved with public water and sewer; see following chart.
PW		Paved with public water; see following chart
NX		No legal access to property. The following factors are to be applied to parcels having no access in order to reduce both the base price and the size factor influence. - see chart.

<u>No Legal Access (NX)</u>	<u>No Public Access (PD)</u>	<u>Paved with water (PW)</u>
0.01 - 1.5 Acres = -40%	0.01 - 1.5 Acres = -15%	0.01 - 1.5 Acres = +10%
1.51 - 3.0 Acres = -38%	1.51 - 3.0 Acres = -15%	1.51 - 3.0 Acres = +12%
3.01 - 4.0 Acres = -36%	3.01 - 4.0 Acres = -15%	3.01 - 4.0 Acres = +14%
4.01 - 5.0 Acres = -35%	4.01 - 5.0 Acres = -15%	4.01 - 5.0 Acres = +16%
5.01 - 6.0 Acres = -34%	5.01 - 6.0 Acres = -15%	5.01 - 6.0 Acres = +18%
6.01 - 7.0 Acres = -33%	6.01 - 7.0 Acres = -15%	6.01 - 7.0 Acres = +20%
7.01 - 8.0 Acres = -32%	7.01 - 8.0 Acres = -15%	7.01 - 8.0 Acres = +20%
8.01 - 9.0 Acres = -32%	8.01 - 9.0 Acres = -15%	8.01 - 9.0 Acres = +20%
9.01 - 10.0 Acres = -31%	9.01 - 10.0 Acres = -15%	9.01 - 10.0 Acres = +20%
10.01 - 15.0 Acres = -30%	10.01 - 15.0 Acres = -15%	10.01 - 15.0 Acres = +20%
15.01 - 30.0 Acres = -30%	15.01 - 30.0 Acres = -16%	15.01 - 30.0 Acres = +20%
30.01 - 50.0 Acres = -30%	30.01 - 50.0 Acres = -18%	30.01 - 50.0 Acres = +20%
50.01 - 70.0 Acres = -30%	50.01 - 70.0 Acres = -20%	50.01 - 70.0 Acres = +20%
70.01 - 100.0 Acres = -30%	70.01 - 100.0 Acres = -22%	70.01 - 100.0 Acres = +30%
100.01 - 150.0 Acres = -30%	100.01 - 150.0 Acres = -24%	100.01 - 150.0 Acres = +30%
150.01 - Up Acres = -30%	150.01 - Up Acres = -25%	150.01 - Up Acres = +30%

DAVIE COUNTY 2025 APPRAISAL MANUAL

<u>Dirt road with water (DW)</u>	<u>Gravel road with water (GW)</u>	<u>Paved with sewer (PS)</u>
0.01 - 1.5 Acres = +05%	0.01 - 1.5 Acres = +05%	0.01 - 1.5 Acres = +25%
1.51 - 3.0 Acres = +07%	1.51 - 3.0 Acres = +07%	1.51 - 3.0 Acres = +27%
3.01 - 4.0 Acres = +09%	3.01 - 4.0 Acres = +09%	3.01 - 4.0 Acres = +29%
4.01 - 5.0 Acres = +11%	4.01 - 5.0 Acres = +11%	4.01 - 5.0 Acres = +30%
5.01 - 6.0 Acres = +13%	5.01 - 6.0 Acres = +13%	5.01 - 6.0 Acres = +32%
6.01 - 7.0 Acres = +15%	6.01 - 7.0 Acres = +15%	6.01 - 7.0 Acres = +34%
7.01 - 8.0 Acres = +17%	7.01 - 8.0 Acres = +17%	7.01 - 8.0 Acres = +36%
8.01 - 9.0 Acres = +19%	8.01 - 9.0 Acres = +19%	8.01 - 9.0 Acres = +38%
9.01 -10.0 Acres = +21%	9.01 - 10.0 Acres = +21%	9.01 - 10.0 Acres = +40%
10.01 -15.0 Acres = +23%	10.01 - 15.0 Acres = +23%	10.01 - 15.0 Acres = +45%
15.01 - 30.0 Acres = +25%	15.01 - 30.0 Acres = +25%	15.01 - 30.0 Acres = +55%
30.01 - 50.0 Acres = +25%	30.01 - 50.0 Acres = +25%	30.01 - 50.0 Acres = +60%
50.01 - 70.0 Acres = +25%	50.01 - 70.0 Acres = +25%	50.01 - 70.0 Acres = +60%
70.01 -100.0 Acres = +25%	70.01 - 100.0 Acres = +25%	70.01 - 100.0 Acres = +60%
100.01-150.0 Acres = +25%	100.01 - 150.0 Acres = +25%	100.01 - 150.0 Acres = +60%
150.01 -Up Acres = +25%	150.01 - Up Acres = +25%	150.01 - Up Acres = +60%

*Note - This chart is in the computer and automatically applied when Land Model 04 is used.

E. Topography:

Land considered being usable but suffering from rough topography may need further adjustment in order to achieve market value. Rough topography increases the development and building cost required to gain the optimum use from a parcel of land. The usable land on each parcel must be looked at as a whole and adjustments applied as indicated by comparable sales.

Certain tracts of land in the County have problems with percolation. Adjustments will be made only when a rejection certificate from the Health Department accompanies the property owner's request. The following factors are to be applied to such parcels in order to reduce appraised values proportionate to market value analysis.

.01 - 5.00 Acres = -50%
5.01 - 10.00 Acres = -40%
10.01 - 50.00 Acres = -30%
50.01 - 100.00 Acres = -25%
100.01 - Up Acres = -20%

F. Shape:

The utility of a specific parcel may be affected by its shape. The appraiser determines what is unusable and to what extent it affects the value of the subject parcel.

G. Right of Ways:

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

DAVIE COUNTY 2025 APPRAISAL MANUAL

Flood Plain Adjustments:

Parcels located in the County that have flood plain should be adjusted according to the percentage of acreage that is actually within the flood plain area. If located in the back of the property or side of the property then round down. If across the middle or front round up. If the flood plain caused access problems along the road add another 5% to topo for the access problem.

Example-- 100 acres with 12 acres in the flood plain located on the back of the property are 12% so round down to 10% topo, if on the front or middle -15% to -20%.

Wetlands Definitions

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

For regulatory purposes under the Clean Water Act, the term wetlands means "those areas that are inundated or saturated by surface or ground water at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Wetlands generally include swamps, marshes, bogs and similar areas."

[Taken from the EPA Regulations listed at 40 CFR 230.3(t)]

F. **Shape:**

The utility of a specific parcel may be affected by its shape. The appraiser determines what is unusable and to what extent it affects the value of the subject parcel.

G. **Right of Ways:**

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

DAVIE COUNTY 2025 APPRAISAL MANUAL

TYPICAL LAND MODEL 04, 06 ,07 &08

- CODE: Land model will work with any use code.
- ZONING: Land model will work with any zoning code.
- FRONTAGE: Number of feet of road frontage is optional unless the road type is NX, PD, or RT.
- DEPTH: Depth is left blank. The system will use 208 feet of depth to calculate the number of acres of frontage.
- DE/FA: The size factor is assigned by the computer from the size chart in this chapter. Enter 1.00.
- L/M: Enter Land Model 04.
- CO/FA: The condition factor will be calculated by adding the factors present in the following field. Enter 1.00.
- RF: The road frontage field may be + or -. This field is entered by the computer based on the road frontage chart in this chapter.
- AC: The access factor is entered by the computer based on the road type factors in this chapter.
- LC: The location factor may be + or -. This is assigned by the appraiser through market analysis.
- TO: The topo factor may be + or -. This is assigned by the appraiser through market analysis.
- OT: The other factor may be + or -. This factor is used for all factors not previously described such as shape, right of ways, etc. This is assigned by the appraiser through market analysis.
- RT: The road type is used to describe the paving and utilities of the road as described in this chapter.
- UNIT PRICE: The base price used for acreage in the neighborhood is entered in this field.
- NO. UNITS: Total acreage is entered in this field.
- TY: Unit type AC (Acres) is required when using Land Model 04
- NOTES: Free form notes field.

.....#1 LAND

CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+TO+OT	RT
[0120]	[A1]	[1000]	[]	[1.00]	[04]	[1.00]	[+10-05-10]	[RD]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]

.....#2 LAND

UNITS NO.UNITS TY NOTES

LAND APPRAISAL

(SECTION 4)

DAVIE COUNTY-2025 REVALUATION

DAVIE COUNTY 2025 APPRAISAL MANUAL

1.	[2000.0]	[50.00]	[AC]	[]
2.	[]	[]	[]	[]
3.	[]	[]	[]	[]
4.	[]	[]	[]	[]
5.	[]	[]	[]	[]
6.	[]	[]	[]	[]

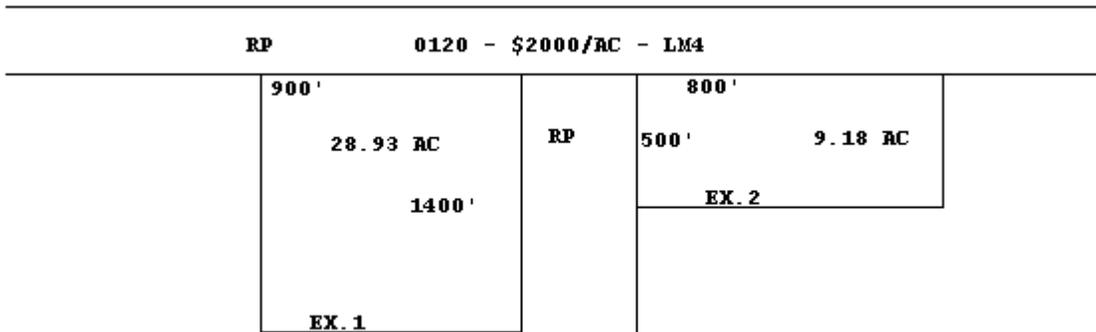
Calculation of access factor when frontage is partially dirt. Enter road type as paved and enter access adjustment in the other adjustment field.

Example 1

1400' = 61%
 2300'
 - 10% (distance) x 61% =
 - 6.1% dirt = -06 Other Adj.

Example 2

500' = 38% dirt
 1300'
 - 10% (dirt acc.) x 38% =
 - 3.8% dirt = -.04 Other Adj.



.....#1 LAND.....

CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+TO+0T	RT
[0120]	[A1]	[2300]	[]	[1.99]	[04]	[1.08]	[+14+00+00+00-06	[RD]
[0120]	[A1]	[1300]	[]	[1.19]	[04]	[1.11]	[+15+00+00+00-04	[RD]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]

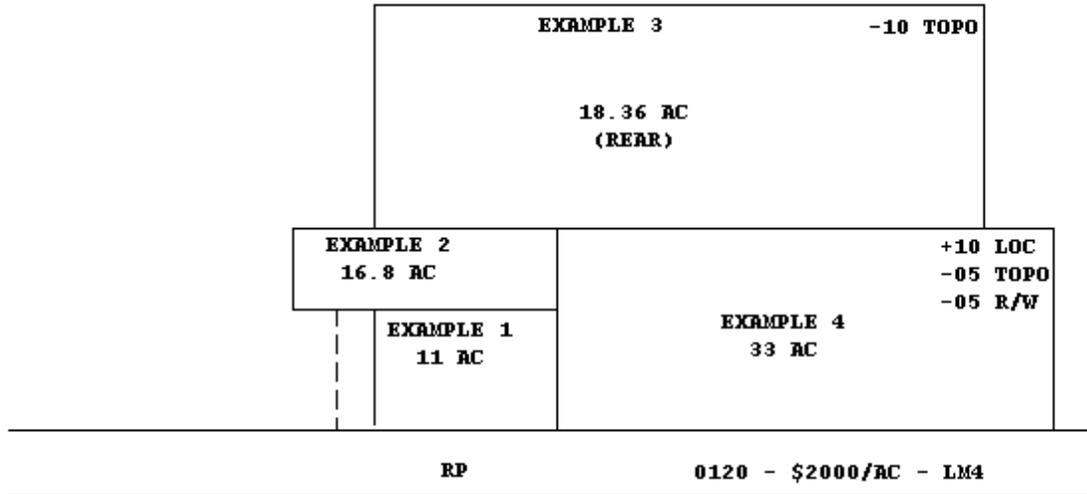
.....#2 LAND.....

	UNITS	NO.UNITS	TY	NOTES
1.	[2000.00]	[28.93]	[AC]	[EXAMPLE 1]
2.	[2000.00]	[9.18]	[AC]	[EXAMPLE 2]
3.	[]	[]	[]	[]
4.	[]	[]	[]	[]
5.	[]	[]	[]	[]
6.	[]	[]	[]	[]

DAVIE COUNTY 2025 APPRAISAL MANUAL

LAND MODEL 04

OTHER EXAMPLES:



#1 LAND

CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+TO+0T	RT
[0120]	[A1]	[800]	[]	[1.15]	[04]	[1.02]	[+02+00+00+00-00	[RP]
[0120]	[A1]	[]	[]	[1.04]	[04]	[0.69]	[+00+31+00+00-00	[PD]
[0120]	[A1]	[]	[]	[1.02]	[04]	[0.45]	[+00-45+00-10+00	[NX]
[0120]	[A1]	[1200]	[]	[0.98]	[04]	[1.04]	[+04+00+10-05-05	[RP]
[]	[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]	[]

#2 LAND

	UNITS	NO.UNITS	TY	NOTES
1.	[2000.00]	[11.00]	[AC]	[EXAMPLE 1]
2.	[2000.00]	[16.80]	[AC]	[EXAMPLE 2]
3.	[2000.00]	[18.30]	[AC]	[EXAMPLE 3]
4.	[2000.00]	[33.00]	[AC]	[EXAMPLE 4]
5.	[]	[]	[]	[]
6.	[]	[]	[]	[]

DAVIE COUNTY 2025 APPRAISAL MANUAL

LAND MODEL 05

NORTH CAROLINA DEFINITIONS OF CLASSIFICATIONS

Reference: North Carolina General Statutes Pertaining to Present Use Value Assessment and Taxation of Agricultural, Horticultural and Forestlands (AV-4/Rev 10-08)

105-277.2., Agricultural, horticultural and forestland - Definitions

For the purposes of G.S. 105-277.3 through 105.277.7 the following definitions shall apply:

- (1) "Agricultural land" means land that is part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program. Agricultural land includes woodland and wasteland that is part of the farm unit, but the woodland and wasteland included in the unit shall be appraised under the use-value schedules as woodland or wasteland. A farm unit may consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements in G.S. 105-277.3(a) (1), and each tract must be under a sound management program.
- (2) "Forestland" means land that is part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program. Forestland includes wasteland that is part of the forest unit, but the wasteland included in the unit shall be appraised under the use-value schedules as wasteland. A forest unit may consist of more than one tract of forestland, but at least one of the tracts must meet the requirements in G.S. 105-277.3(a) (3), and each tract must be under a sound management program.
- (3) "Horticultural land" means land that is part of a horticultural unit that is actively engaged in the commercial production or growing of fruits or vegetables or nursery or floral products under a sound management program. Horticultural land includes woodland and wasteland that is part of the horticultural unit, but the woodland and wasteland included in the unit shall be appraised under the use-value schedules as woodland or wasteland. A horticultural unit may consist of more than one tract of horticultural land, but at least one of the tracts must meet the requirements in G.S. 105-277.3(a) (2), and each tract, must be under a sound management program.

The per acre values used for acreage enrolled in the Present Use Value Program was derived from data in the *2013 Use Value Manual for Agricultural, Horticultural and Forestland*. This manual, dated March 2012, was prepared by The North Carolina Use Value Advisory Board and the North Carolina Department of Revenue.

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PRESENT USE VALUE Major Land Resource Area 136

<u>CODE</u>	<u>CLASS</u>	<u>PRICE</u>
5110	AGRICULTURAL I	\$865
5210	AGRICULTURAL II	\$590
5310	AGRICULTURAL III	\$385
5410	AGRICULTURAL IV	\$40
6110	FORESTRY I	\$415
6210	FORESTRY II	\$270
6310	FORESTRY III	\$230
6410	FORESTRY IV	\$130
6510	FORESTRY V	\$105
6610	FORESTRY VI	\$40
6711	HORTICULTURAL I	\$1,250
6721	HORTICULTURAL II	\$810
6731	HORTICULTURAL III	\$560
6741	HORTICULTURAL IV	\$40

HOMESITES

To arrive at Present Use Value for Home Site: Multiply the neighborhood base rate by 2.50 rounded to the nearest 100 to arrive at the homesite value.

Additional present use value assessment definitions and values can be attained by referring to Tab 14 of this manual.

THE BASE PRICE METHOD INDUSTRIAL ACREAGE LAND MODEL 06

The Base Price Method of appraising industrial acreage is referred to as **Land Model 06**. This land model is utilized to reflect market value when appraising acreage in areas that typically have access to all utilities. The market indicates that land values change when properties have different amenities such as road frontage, road types, the size of the parcel, or lack public utilities.

Land Model 06 is also an excellent appraisal tool when utilizing the neighborhood concept for different locations within the jurisdiction being appraised. The following is a description of how these factors affect each parcel of land:

A. Location:

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

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B. Size:

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiation and longer turnover periods for large tracts. Consequently, the actual cash value per acre decreases as the size of the parcel increases. The value of small lots containing less than one acre depends greatly on zoning and health department restrictions, therefore, these lots are typically priced by the lot, square foot. Tracts priced by the acre are typically priced using the base price method.

THE BASE PRICE METHOD FOR COMMERCIAL ACREAGE LAND MODEL 07

The Base Price Method of appraising commercial acreage is referred to as **Land Model 07**. This land model is utilized to reflect market value when appraising acreage in areas that typically have access to all utilities. The market indicates that land values change when properties have different amenities such as road frontage, road types, the size of the parcel, or lack public utilities.

Land Model 07 is also an excellent appraisal tool when utilizing the neighborhood concept for different locations within the jurisdiction being appraised. The following is a description of how these factors affect each parcel of land:

A. Location:

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

B. Size:

The size of a parcel plays a major role in determining the per acre price at which a parcel of land will sell. The total price asked for a parcel of land has an indirect correlation with the number of potential buyers in the market. This situation stimulates more price negotiation and longer turnover periods for large tracts. Consequently, the actual cash value per acre decreases as the size of the parcel increases. The value of small lots containing less than one acre depends greatly on zoning and health department restrictions, therefore, these lots are typically priced by the lot, square foot or front foot. Tracts priced by the acre are typically priced using the base price method.

DAVIE COUNTY 2017 APPRAISAL MANUAL

Residential Land Use Codes

<u>Code</u>	<u>Description</u>
0100	SINGLE FAMILY RESIDENTIAL
0111	SINGLE FAMILY RESIDENTIAL COMMON AREA
0112	SINGLE FAMILY RESIDENTIAL CANAL
0113	SINGLE FAMILY RESIDENTIAL RIVER OR CREEK
0114	SINGLE FAMILY RESIDENTIAL INLAND WATERWAY
0115	SINGLE FAMILY RESIDENTIAL 2ND ROW
0116	SINGLE FAMILY RESIDENTIAL 3RD ROW
0117	SINGLE FAMILY RESIDENTIAL OCEAN
0118	SINGLE FAMILY RESIDENTIAL MARSH
0119	SINGLE FAMILY RESIDENTIAL RIPARIAN RIGHTS
0120	SINGLE FAMILY RESIDENTIAL RURAL ACREAGE
0121	SINGLE FAMILY RESIDENTIAL MOUNTAIN VIEW
0122	SINGLE FAMILY RESIDENTIAL WATER FRONTAGE
0123	SINGLE FAMILY RESIDENTIAL GOLF COURSE FRONTAGE
0124	SINGLE FAMILY RESIDENTIAL WATER ACCESS
0125	SINGLE FAMILY RESIDENTIAL WATER FALLS
0126	SINGLE FAMILY RESIDENTIAL SHOALS
0127	SINGLE FAMILY RESIDENTIAL SOUND
0128	SINGLE FAMILY RESIDENTIAL BEACH
0129	SINGLE FAMILY RESIDENTIAL BAY
0134	SINGLE FAMILY MINI FARM
0150	PATIO HOMES
0151	PATIO HOMES COMMON AREA
0152	PATIO HOMES CANAL
0153	PATIO HOMES RIVER OR CREEK
0154	PATIO HOMES INLAND WATERWAY
0155	PATIO HOMES 2ND ROW
0156	PATIO HOMES 3RD ROW
0157	PATIO HOMES OCEAN
0158	PATIO HOMES MARSH
0159	PATIO HOMES RIPARIAN RIGHTS
0160	PATIO HOMES RURAL ACREAGE
0161	PATIO HOMES MOUNTAIN VIEW
0162	PATIO HOMES WATER FRONTAGE
0163	PATIO HOMES GOLF COURSE FRONTAGE
0164	PATIO HOMES WATER ACCESS
0165	PATIO HOMES WATER FALLS
0166	PATIO HOMES SHOALS
0167	PATIO HOMES SOUND
0168	PATIO HOMES BEACH
0169	PATIO HOMES BAY
0200	MOBILE HOME SUBDIVISION
0201	MOBILE HOMESITE
0210	MOBILE HOME PARK
0220	RECREATIONAL VEHICLE PARK
0221	MOBILE HOME MINI FARM

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES CONDOMINIUM

<u>CODE</u>	<u>DESCRIPTION</u>
0300	CONDOMINIUM
0306	CONDOMINIUM HIGH RISE
0311	CONDOMINIUM COMMON AREA
0312	CONDOMINIUM CANAL
0313	CONDOMINIUM RIVER OR CREEK
0314	CONDOMINIUM INLAND WATERWAY
0315	CONDOMINIUM 2ND ROW
0316	CONDOMINIUM 3RD ROW
0317	CONDOMINIUM OCEAN
0318	CONDOMINIUM MARSH
0319	CONDOMINIUM RIPARIAN RIGHTS
0320	CONDOMINIUM RURAL ACREAGE
0321	CONDOMINIUM MOUNTAIN VIEW
0322	CONDOMINIUM WATER FRONTAGE
0323	CONDOMINIUM GOLF COURSE FRONTAGE
0324	CONDOMINIUM WATER ACCESS
0325	CONDOMINIUM WATER FALLS
0326	CONDOMINIUM SHOALS
0327	CONDOMINIUM SOUND
0328	CONDOMINIUM BEACH
0329	CONDOMINIUM BAY
0309	TOWN HOUSE SFR
0371	TOWN HOUSE COMMON AREA
0372	TOWN HOUSE CANAL
0373	TOWN HOUSE RIVER OR CREEK
0374	TOWN HOUSE INLAND WATERWAY
0375	TOWN HOUSE 2ND ROW
0376	TOWN HOUSE 3RD ROW
0377	TOWN HOUSE OCEAN
0378	TOWN HOUSE MARSH
0379	TOWN HOUSE RIPARIAN RIGHTS
0380	TOWN HOUSE RURAL ACREAGE
0381	TOWN HOUSE MOUNTAIN VIEW
0382	TOWN HOUSE WATER FRONTAGE
0383	TOWN HOUSE GOLF COURSE FRONTAGE
0384	TOWN HOUSE WATER ACCESS
0385	TOWN HOUSE WATER FALLS
0386	TOWN HOUSE SHOALS
0387	TOWN HOUSE SOUND
0388	TOWN HOUSE BEACH
0389	TOWN HOUSE BAY

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES OFFICE

<u>CODE</u>	<u>DESCRIPTION</u>
0400	OFFICE
0418	OFFICE > 4 STORY
0419	MEDICAL OFFICE
0420	MEDICAL CONDOMINIUM
0421	MEDICAL CONDOMINIUM COMMON AREA
0424	OFFICE CONDOMINIUM
0425	OFFICE CONDOMINIUM COMMON AREA
0431	DAY CARE CENTERS

<u>CODE</u>	<u>DESCRIPTION</u>
0500	MULTI FAMILY
0501	MULTI FAMILY COMMON AREA
0502	MULTI FAMILY CANAL
0503	MULTI FAMILY RIVER OR CREEK
0504	MULTI FAMILY INLAND WATERWAY
0505	MULTI FAMILY 2ND ROW
0506	MULTI FAMILY 3RD ROW
0507	MULTI FAMILY OCEAN
0508	MULTI FAMILY MARSH
0509	MULTI FAMILY RIPARIAN RIGHTS
0510	MULTI FAMILY RURAL ACREAGE
0511	MULTI FAMILY MOUNTAIN VIEW
0512	MULTI FAMILY WATER FRONTAGE
0513	MULTI FAMILY GOLF COURSE FRONTAGE
0514	MULTI FAMILY WATER ACCESS
0515	MULTI FAMILY WATER FALLS
0516	MULTI FAMILY SHOALS
0517	MULTI FAMILY SOUND
0518	MULTI FAMILY BEACH
0519	MULTI FAMILY BAY
0560	MULTI FAMILY GARDEN
0561	MULTI FAMILY TOWN HOUSE
0562	MULTI FAMILY DUPLEX/TRIPLEX
0563	MULTI FAMILY HIGH RISE

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES INDUSTRIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0600	INDUSTRIAL
0601	FERTILIZER PLANTS
0628	MINI - WAREHOUSE
0630	LABORATORY/RESEARCH
0640	WAREHOUSE CONDOMINIUM COMMON AREA
0641	LIGHT MANUFACTURING
0642	HEAVY MANUFACTURING
0643	LUMBER YARDS
0644	PACKING PLANTS
0645	CIGARETTE MANUFACTURERS
0646	BREWERIES, BOTTLERS, CANNERIES, WINERIES
0602	SEAFOOD PROCESSING
0647	WAREHOUSE CONDOMINIUM
0648	WAREHOUSING
0649	STEEL FRAME WAREHOUSE
0651	COLD STORAGE/FREEZER
0652	TRUCK TERMINAL
0653	SERVICE GARAGE
0655	STADIUM/ARENA

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES COMMERCIAL

<u>CODE</u>	<u>DESCRIPTION</u>
0700	COMMERCIAL
0701	COMMERCIAL WATER FRONTAGE
0709	MOBILE HOME SALES/SERVICE
0710	CONVENIENCE/FAST FOOD STORE
0711	CONVENIENCE STORES
0712	CAR WASH
0713	DEPARTMENT STORE
0714	SUPERMARKET
0715	SHOPPING CENTER (MALL)
0716	SHOPPING CENTER (STRIP)
0717	DRUG STORE
0721	RESTAURANTS
0722	FAST FOODS
0723	BANKS
0725	COMMERCIAL SERVICE (LAUNDRIES, TV & RADIO REPAIR, ELECTRIC REPAIR, ETC.)
0726	SERVICE STATION
0727	AUTO SALES & SERVICE
0728	PARKING
0731	COMMERCIAL CONDOMINIUM COMMON AREA
0732	THEATERS
0733	LOUNGES, NIGHT CLUBS, BARS
0734	BOWLING ALLEYS, SKATING RINKS
0735	COMMERCIAL CONDOMINIUM
0736	BUSINESS PARK
0737	HOTELS, MOTELS - > 3 FLOORS
0738	FURNITURE STORES
0739	MOTELS, HOTELS - < 3 FLOORS
0780	MARINA LAND

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES AGRICULTURAL

<u>CODE</u>	<u>DESCRIPTION</u>
5110	AGRICULTURAL I
5210	AGRICULTURAL II
5310	AGRICULTURAL III
5410	AGRICULTURAL IV
5510	AGRICULTURAL V
5610	AGRICULTURAL VI
6110	FORESTRY I
6210	FORESTRY II
6310	FORESTRY III
6410	FORESTRY IV
6510	FORESTRY V
6610	FORESTRY VI
6711	HORTICULTURAL I
6721	HORTICULTURAL II
6731	HORTICULTURAL III
6741	HORTICULTURAL IV
6751	HORTICULTURAL V
6761	HORTICULTURAL VI
6900	TOBACCO ALLOTMENT
5000	HOMESITE (Neighborhood base rate multiplied by 2.50)
5001	DNQ (DOES NOT QUALIFY)

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES

OTHER

<u>CODE</u>	<u>DESCRIPTION</u>
7000	INSTITUTIONAL
7100	CHURCHES
7200	SCHOOLS, COLLEGES, PRIVATE
7300	HOSPITALS, PRIVATE
7400	HOMES FOR THE AGED
7401	NURSING HOMES
7500	ORPHANAGES
7600	FUNERAL (MORTUARIES, CEMETERIES, CREMATORIUM, MAUSOLEUMS)
7700	CLUBS, LODGES, UNION HALLS, SWIM CLUBS
7710	YACHT CLUBS
7720	RETREATS
7800	PRIVATE COUNTRY CLUBS
7801	PAR "3" GOLF COURSES
7802	MINIATURE GOLF COURSES
7803	PUBLIC GOLF COURSES - REGULATION
7804	SEMI-PRIVATE GOLF COURSES
7900	AIRPORTS
8000	MARINAS

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES

GOVERNMENT OWNED

CODE	DESCRIPTION
8100	MILITARY
8200	REC AREA
8300	SCHOOLS (PUBLIC)
8400	COLLEGES (PUBLIC)
8500	HOSPITALS (PUBLIC)
8600	OTHER COUNTY PROPERTY
8601	WATER PLANTS
8602	FIRE DEPARTMENTS
8603	RECYCLING
8604	DISPOSAL
8700	OTHER STATE (MARSHLAND)
8701	STATE PORTS
8800	OTHER FEDERAL
8900	OTHER MUNICIPAL
8901	MUNICIPAL EDUCATION
8902	MUNICIPAL AIRPORT
8903	MUNICIPAL HOUSING AUTHORITY

DAVIE COUNTY 2017 APPRAISAL MANUAL

LAND USE CODES MISCELLANEOUS

<u>CODES</u>	<u>DESCRIPTION</u>
9000	LEASEHOLD INTEREST
9010	NO LAND INTEREST
9100	UTILITY (GAS, ELECTRIC, TELEPHONE, TELEGRAPH, RAILROAD)
9101	UTILITY/SOLAR (Value based off of ground lease income)
9200	MINING
9300	PETROLEUM AND GAS
9400	RIGHT OF WAY
9401	ROADWAY CORRIDOR
9500	SUBMERGED LAND, RIVERS AND LAKES
9501	ISLAND
9600	WASTELAND, GULLIES, ROCK OUTCROP
9601	NO PERK LOTS
9611	WETLAND
9612	FLOOD PLAIN
9699	UNS SEPTIC
9700	MINERAL RIGHTS
9710	LESS MINERAL RIGHTS (MINERAL RIGHTS TAXED ELSEWHERE)
9800	OWNER UNKNOWN
9900	NEW PARCEL
9910	DELETED PARCEL